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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950495 - WS
APPLICATION FOR A GENERAL RATE INCREASE

**VOLUME II
BOOK 3 OF 4**

**SUMMARY OF
MINIMUM FILING REQUIREMENTS**

Containing

SUMMARY OF O & M EXPENSES AND BENCHMARK ANALYSIS

**PROJECTED TEST YEAR ENDED 12/31/96
PROJECTED INTERIM YEAR ENDED 12/31/95
HISTORICAL YEAR ENDED 12/31/94**

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET
NO. 950495 EXHIBIT NO 67
COMPANY/ SSU / Hudson
WITNESS: SSU / Hudson
DATE 5/10/96

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FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME II, BOOK 3 OF 4
MINIMUM FILING REQUIREMENTS

MFR SUMMARY

TABLE OF CONTENTS

	<u>PAGE</u>
SUMMARY	
Overall Summary of O&M Expenses - Total O&M - 1991 Thru 1996.....	1
Summary of Total Company O&M Expenses - Water and Sewer - 1996.....	5
Summary of Total Company O&M Expenses - Water and Sewer - 1995.....	9
Summary of Total Company O&M Expenses - Water and Sewer - 1994.....	13
DISCUSSION.....	17
BENCHMARK SUMMARY PRIOR TEST YEAR AND 1996	
Benchmark Guideline Summary of FPSC Jurisdiction - Total O&M Expenses - Water and Sewer 1991 thru 1996	41
CURRENT VS. PRIOR YEAR - 1996, 1995, 1994	
Summary of Current and Prior Year Water and Sewer FPSC Total O&M Expenses - 1996.....	45
Summary of Current and Prior Year Water and Sewer FPSC Total O&M Expenses - 1995.....	49
Summary of Current and Prior Year Water and Sewer FPSC Total O&M Expenses - 1994.....	53
SUMMARY BY PLANT - WATER - 1996, 1995, 1994	
Summary By Plant of Current and Prior Year FPSC Jurisdiction - Total O&M Expenses - 1996	57
Summary By Plant of Current and Prior Year FPSC Jurisdiction - Total O&M Expenses - 1995	65
Summary By Plant of Total Deviations from Benchmark Guideline - Total O&M Expenses - 1994.....	73
SUMMARY BY PLANT - WASTEWATER - 1996, 1995, 1994	
Summary By Plant of Current and Prior Year FPSC Jurisdiction - Total O&M Expenses - 1996	89
Summary By Plant of Current and Prior Year FPSC Jurisdiction - Total O&M Expenses - 1995	93
Summary By Plant of Total Deviations from Benchmark Guideline - Total O&M Expenses - 1994.....	97
1996 DIRECTS - WATER	
Benchmark Guideline Summary of FPSC Jurisdiction - 1991 thru 1996.....	105
Detail Comparison of Current and Prior Year FPSC O&M Expenses - 1996	107
1995 DIRECTS - WATER	
Detail Comparison of Current and Prior Year FPSC O&M Expenses - 1995	
Uniform Plants.....	123
Non-Uniform Plants	131
1994 DIRECTS - WATER	
Detail Comparison of O&M Expense to Benchmark Guideline - 1994	
Uniform Plants.....	147
Non-Uniform Plants	155
1996 DIRECTS - WASTEWATER	
Benchmark Guideline Summary of FPSC Jurisdiction - 1991 thru 1996.....	169
Detail Comparison of Current and Prior Year FPSC O&M Expenses - 1996	171

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME II, BOOK 3 OF 4
MINIMUM FILING REQUIREMENTS

MFR SUMMARY

TABLE OF CONTENTS (CONT.)

	<u>PAGE</u>
1995 DIRECTS - WASTEWATER	
Detail Comparison of Current and Prior Year FPSC O&M Expenses - 1995	
Uniform Plants.....	183
Non-Uniform Plants	191
1994 DIRECTS - WASTEWATER	
Detail Comparison of O&M Expense to Benchmark Guideline - 1994	
Uniform Plants.....	203
Non-Uniform Plants	213
CUSTOMER ACCOUNTS - 1996, 1995, 1994	
Benchmark Guideline Summary of FPSC Jurisdiction - 1991 thru 1996.....	223
Detail Comparison of Current and Prior Year FPSC O&M Expenses - 1996	225
Detail Comparison of Current and Prior Year FPSC O&M Expenses - 1995	227
Detail Comparison of O&M Expenses Benchmark to Guideline - 1994	229
A&G - 1996, 1995, 1994	
Benchmark Guideline Summary of FPSC Jurisdiction - 1991 thru 1996.....	233
Detail Comparison of Current and Prior Year FPSC O&M Expenses - 1996	235
Detail Comparison of Current and Prior Year FPSC O&M Expenses - 1995	237
Detail Comparison of O&M Expenses Benchmark to Guideline - 1994	239
CONTRACTUAL SERVICES (SCHEDULE B-9).....	251
MAINTENANCE PROJECTS (SCHEDULE B-11).....	277
MISCELLANEOUS	
Reconciliation Schedule of 1995 MFR's to 1996 MFR's - Total Company O&M Expenses - 1996	309
Reconciliation Schedule of 1995 O&M Budget to MFR's - Total Company O&M Expenses - 1995.....	319
Reconciliation Schedule of Per Book O&M Expenses to MFR's - Total Company O&M Expenses - 1994	329
1995 Operating Budget	335

OVERALL SUMMARY OF O&M EXPENSES - TOTAL O&M (.1 - .8) - 1991 THRU 1996
FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. and Name	Prior Test Year Ended 12/31/91 (1)	Historical Test Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Acquisitions	12/31/96 Without Acquisitions	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline	
									Amount	%
1	601/701 Salaries & Wages - Employees	6,310,701	8,194,605	8,764,545	10,512,336	576,391	9,935,945	8,634,997	1,300,949	15.066%
2	603/703 Salaries & Wages - Officers, Etc.	517	0	0	0	0	0	1,117	(1,117)	-100.000%
3	604/704 Employee Pensions & Benefits	1,525,826	1,964,246	2,176,531	2,509,514	138,784	2,370,730	2,052,260	318,469	15.518%
4	610/710 Purchased Water/Purchased Sewer	1,368,241	2,523,671	3,367,092	3,275,338	0	3,275,338	2,108,675	1,166,663	55.327%
5	711 Sludge Removal	401,949	589,663	702,898	795,405	85,921	709,484	536,314	173,170	32.289%
6	615/715 Purchased Power	2,701,144	2,831,351	3,083,142	3,308,144	350,018	2,958,126	3,755,193	(797,067)	-21.226%
7	616/716 Fuel for Power Production	6,763	24,395	41,380	44,312	2,861	41,452	10,208	31,244	306.073%
8	618/718 Chemicals	1,050,996	1,058,830	1,262,880	1,306,823	75,362	1,231,462	1,437,240	(205,779)	-14.318%
9	620/720 Materials & Supplies	1,012,932	2,171,670	1,828,593	1,974,411	75,703	1,898,708	1,419,923	478,786	33.719%
10	631/731 Contractual Services - Eng.	13,825	27,741	54,598	56,516	0	56,516	15,905	40,611	255.340%
11	632/732 Contractual Services - Acct.	169,875	125,083	130,722	137,800	0	137,800	226,881	(89,081)	-39.263%
12	633/733 Contractual Services - Legal	65,535	99,333	78,769	83,034	0	83,034	85,405	(2,371)	-2.776%
13	634/734 Contractual Services - Mgmt Fees	27	0	0	0	0	0	54	(54)	-100.000%
14	635/735 Contractual Services - Other	468,237	1,185,372	804,732	1,144,308	217,306	927,002	665,619	261,383	39.269%
15	641/741 Rental of Real Building/Real Property	53,630	112,521	122,507	148,243	19,298	128,945	72,440	56,505	78.003%
16	642/742 Rental of Equipment	16,050	30,991	36,131	45,302	14,014	31,287	22,886	8,402	36.712%
17	650/750 Transportation Expense	279,091	391,547	426,217	476,364	32,921	443,443	402,318	41,125	10.222%
18	656/756 Insurance - Vehicle	116,731	82,108	89,610	94,461	0	94,461	153,848	(59,387)	-38.601%
19	657/757 Insurance - General Liability	144,765	187,858	184,200	234,471	41,529	192,942	193,452	(510)	-0.264%
20	658/758 Insurance - Workman's Comp	200,936	145,853	156,797	170,708	8,266	162,442	271,285	(108,843)	-40.121%
21	659/759 Insurance - Other	70,406	17,049	18,287	19,277	0	19,277	92,609	(73,332)	-79.185%
22	660/760 Advertising Expense	3,459	20,247	19,952	39,994	0	39,994	4,678	35,316	754.896%
23	666/766 Reg. Comm. Exp. - Rate Case Amort.	358,107	377,353	373,256	570,354	0	570,354	463,993	106,361	22.923%
24	667/767 Reg. Comm. Exp. - Other	2	66,568	44,362	45,798	18,239	27,559	2	27,557	1377850.000%
25	670/770 Bad Debt Expense	154,157	91,430	160,037	186,941	24,434	162,507	203,497	(40,990)	-20.143%
26	675/775 Miscellaneous Expenses	779,375	1,332,774	1,694,023	1,909,263	45,600	1,863,663	1,042,827	820,836	78.713%
27	TOTAL O & M EXPENSES	17,273,277	23,652,259	25,621,262	29,089,118	1,726,646	27,362,471	23,873,627	3,488,845	14.614%

NOTES:

(1) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91.

(2) Refer to pages under tab "Benchmark Summary Prior Test Year & 1996" for details on calculation of 1996 O&M Benchmark.

OVERALL SUMMARY OF O&M EXPENSES - TOTAL DIRECT O&M (.1 - .6) - 1991 THRU 1996
FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. and Name	Prior Test Year Ended 12/31/91 (1)	Historical Test Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	1996 Acquisitions	12/31/96 Without Acquisitions	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline			
									Amount	%		
1	601/701 Salaries & Wages - Employees	3,325,407	4,098,818	4,496,147	5,444,318	462,455	4,981,863	4,663,352	318,511	6.830%		
2	603/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0.000%		
3	604/704 Employee Pensions & Benefits	586,887	982,485	1,116,560	1,298,655	110,311	1,188,344	817,888	370,456	45.294%		
4	610/710 Purchased Water/Purchased Sewer	1,368,241	2,523,671	3,367,092	3,275,338	0	3,275,338	2,108,675	1,166,663	55.327%		
5	711 Sludge Removal	401,949	589,663	702,898	795,405	85,921	709,484	536,314	173,170	32.289%		
6	615/715 Purchased Power	2,661,765	2,778,919	3,024,024	3,239,318	342,318	2,897,000	3,703,186	(806,186)	-21.770%		
7	616/716 Fuel for Power Production	6,763	24,395	41,380	44,312	2,861	41,452	10,208	31,244	306.073%		
8	618/718 Chemicals	1,050,996	1,058,830	1,262,880	1,306,823	68,238	1,238,586	1,437,240	(198,655)	-13.822%		
9	620/720 Materials & Supplies	807,434	1,949,037	1,616,488	1,710,426	68,945	1,641,481	1,144,608	496,873	43.410%		
10	631/731 Contractual Services - Eng.	13,500	27,741	29,977	30,562	0	30,562	15,481	15,081	97.414%		
11	632/732 Contractual Services - Acct.	187	0	0	0	0	0	287	(287)	-100.000%		
12	633/733 Contractual Services - Legal	2,351	169	0	0	0	0	2,782	(2,782)	-100.000%		
13	634/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0.000%		
14	635/735 Contractual Services - Other	421,124	839,971	601,586	830,298	181,843	648,455	606,561	41,894	6.907%		
15	641/741 Rental of Real Building/Real Property	519	4,521	5,630	5,740	0	5,740	769	4,971	646.588%		
16	642/742 Rental of Equipment	14,418	24,103	30,782	36,308	5,086	31,221	20,679	10,543	50.984%		
17	650/750 Transportation Expense	270,749	325,800	323,054	358,581	29,952	328,629	391,259	(62,630)	-16.007%		
18	656/756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0.000%		
19	657/757 Insurance - General Liability	0	0	0	0	0	0	0	0	0.000%		
20	658/758 Insurance - Workman's Comp	104,845	72,946	80,435	88,860	7,548	81,312	145,182	(63,870)	-43.993%		
21	659/759 Insurance - Other	208	0	0	0	0	0	266	(266)	-100.000%		
22	660/760 Advertising Expense	0	0	0	0	0	0	0	0	0.000%		
23	666/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0.000%		
24	667/767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0.000%		
25	670/770 Bad Debt Expense	0	0	0	0	0	0	0	0	0.000%		
26	675/775 Miscellaneous Expenses	42,262	288,288	385,765	395,686	6,507	389,179	59,260	329,919	556.733%		
27	TOTAL O & M EXPENSES	11,079,605	15,589,357	17,084,698	18,860,631	1,371,984	17,488,646	15,663,997	1,824,648	11.649%		

NOTES:

(1) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91.

(2) Refer to pages under tab for "Benchmark Summary Prior Test Year & 1996" for details on calculation of 1996 O&M Benchmark.

OVERALL SUMMARY OF O&M EXPENSES - CUSTOMER ACCOUNTS EXPENSES (.7) - 1991 THRU 1996
FPSC JURISDICTION

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. and Name	Prior Test Year Ended 12/31/91 (1)	Historical Test Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Acquisitions	12/31/96 Without Acquisitions	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline	
									Amount	%
1	601/701 Salaries & Wages - Employees	836,869	1,204,067	1,177,513	1,422,376	71,963	1,350,413	1,121,402	229,011	20.422%
2	603/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0.000%
3	604/704 Employee Pensions & Benefits	146,220	288,616	292,412	340,103	17,984	322,119	194,670	127,449	65.469%
4	610/710 Purchased Water/Purchased Sewer	0	0	0	0	0	0	0	0	0.000%
5	711 Sludge Removal	0	0	0	0	0	0	0	0	0.000%
6	615/715 Purchased Power	2,922	4,587	4,087	4,226	0	4,226	3,806	420	11.044%
7	616/716 Fuel for Power Production	0	0	0	0	0	0	0	0	0.000%
8	618/718 Chemicals	0	0	0	0	7,124	(7,124)	0	(7,124)	0.000%
9	620/720 Materials & Supplies	19,061	72,017	65,029	75,674	0	75,674	29,083	46,591	160.196%
10	631/731 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0.000%
11	632/732 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0.000%
12	633/733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0.000%
13	634/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0.000%
14	635/735 Contractual Services - Other	152	0	0	0	0	0	189	(189)	-100.000%
15	641/741 Rental of Real Building/Real Property	0	10,467	0	0	0	0	0	0	0.000%
16	642/742 Rental of Equipment	0	249	0	0	6,066	(6,066)	0	(6,066)	0.000%
17	650/750 Transportation Expense	5,434	29,367	46,004	54,561	0	54,561	7,089	47,472	669.618%
18	656/756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0.000%
19	657/757 Insurance - General Liability	0	0	0	0	1,231	(1,231)	0	(1,231)	0.000%
20	658/758 Insurance - Workman's Comp	23,671	21,431	21,066	23,272	0	23,272	30,947	(7,675)	-24.801%
21	659/759 Insurance - Other	0	0	0	0	0	0	0	0	0.000%
22	660/760 Advertising Expense	0	0	0	0	0	0	0	0	0.000%
23	666/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0.000%
24	667/767 Reg. Comm. Exp. - Other	0	0	0	0	18,239	(18,239)	0	(18,239)	0.000%
25	670/770 Bad Debt Expense	154,157	91,430	160,037	186,941	24,434	162,507	203,497	(40,990)	-20.143%
26	675/775 Miscellaneous Expenses	5,423	85,856	401,406	447,572	0	447,572	7,518	440,054	5853.584%
27	TOTAL SEWER O & M EXPENSES	1,193,909	1,808,088	2,167,554	2,554,725	147,041	2,407,684	1,598,201	809,483	50.650%

NOTES:

(1) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91.

(2) Refer to pages under tab for "Benchmark Summary Prior Test Year & 1996" for details on calculation of 1996 O&M Benchmark.

OVERALL SUMMARY OF O&M EXPENSES - A&G EXPENSES (.8) - 1991 THRU 1996
FPSC JURISDICTION

Company: SSU / All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. and Name	Prior Test Year Ended 12/31/91 (1)	Historical Test Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	1996 Acquisitions	12/31/96 Without Acquisitions	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline		
									Amount	%	
1	601/701 Salaries & Wages - Employees	2,148,425	2,891,720	3,090,885	3,645,643	41,973	3,603,670	2,850,243	753,427	26.434%	
2	603/703 Salaries & Wages - Officers, Etc.	517	0	0	0	0	0	1,117	(1,117)	-100.000%	
3	604/704 Employee Pensions & Benefits	792,719	693,145	767,559	870,756	10,489	860,267	1,039,703	(179,436)	-17.258%	
4	610/710 Purchased Water/Purchased Sewer	0	0	0	0	0	0	0	0	0.000%	
5	'711 Sludge Removal	0	0	0	0	0	0	0	0	0.000%	
6	615/715 Purchased Power	36,457	47,845	55,031	64,600	7,700	56,900	48,201	8,699	18.047%	
7	616/716 Fuel for Power Production	0	0	0	0	0	0	0	0	0.000%	
8	618/718 Chemicals	0	0	0	0	0	0	0	0	0.000%	
9	620/720 Materials & Supplies	186,437	150,616	147,076	188,311	6,758	181,553	246,231	(64,678)	-26.267%	
10	631/731 Contractual Services - Eng.	325	0	24,621	25,954	0	25,954	424	25,530	6027.052%	
11	632/732 Contractual Services - Acct.	169,688	125,083	130,722	137,800	0	137,800	226,594	(88,794)	-39.186%	
12	633/733 Contractual Services - Legal	63,184	99,164	78,769	83,034	0	83,034	82,623	411	0.497%	
13	634/734 Contractual Services - Mgmt Fees	27	0	0	0	0	0	54	(54)	-100.000%	
14	635/735 Contractual Services - Other	46,961	345,401	203,146	314,010	35,463	278,547	58,869	219,678	373.161%	
15	641/741 Rental of Real Building/Real Property	53,111	97,532	116,877	142,503	19,298	123,205	71,671	51,534	71.904%	
16	642/742 Rental of Equipment	1,632	6,639	5,349	8,994	2,862	6,132	2,207	3,925	177.844%	
17	650/750 Transportation Expense	2,908	36,380	57,158	63,222	2,969	60,253	3,970	56,283	1417.848%	
18	656/756 Insurance - Vehicle	116,731	82,108	89,610	94,461	0	94,461	153,848	(59,387)	-38.601%	
19	657/757 Insurance - General Liability	144,765	187,858	184,200	234,471	40,298	194,173	193,452	721	0.373%	
20	658/758 Insurance - Workman's Comp	72,420	51,475	55,296	58,576	718	57,858	95,156	(37,298)	-39.197%	
21	659/759 Insurance - Other	70,198	17,049	18,287	19,277	0	19,277	92,343	(73,066)	-79.125%	
22	660/760 Advertising Expense	3,459	20,247	19,952	39,994	0	39,994	4,678	35,316	754.896%	
23	668/766 Reg. Comm. Exp. - Rate Case Amort.	358,107	377,353	373,256	570,354	0	570,354	463,993	106,361	22.923%	
24	667/767 Reg. Comm. Exp. - Other	2	68,568	44,362	45,798	0	45,798	2	45,796	2289800.000%	
25	670/770 Bad Debt Expense	0	0	0	0	0	0	0	0	0.000%	
26	675/775 Miscellaneous Expenses	731,690	958,630	906,853	1,066,005	39,093	1,026,912	976,049	50,863	5.211%	
27	TOTAL SEWER O & M EXPENSES	4,999,763	6,254,814	6,369,010	7,673,762	207,621	7,466,141	6,611,428	854,714	12.928%	

NOTES:

- (1) The prior test year reflects primarily 1991 expenses - prior test year for all FPSC Uniform Systems is 12/31/91.
(2) Refer to pages under tab for "Benchmark Summary Prior Test Year & 1996" for details on calculation of 1996 O&M Benchmark.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
WATER AND SEWER

Company: SSU /Total Company

Docket No.: 950495 - WS

Schedule Year Ended: 1996

Interim [] Final [x]

Historical [] Projected []

Simple Ave. [] 13 Month Ave. []

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

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC

Schedule: B-5 (W), B-6 (S)

Page 1 Of 4

Preparer: Kimball

Line No.	(1) Account No. and Name	(2) TOTAL O&M EXPENSES			(6) WATER			(9) SEWER			(11) GAS	
		Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Gas Plants	(2)
1	6/701 Salaries & Wages - Employees	12,846,345	10,512,336	2,334,009	7,647,057	6,083,776	1,563,281	5,101,751	4,428,560	673,190	97,537	
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	
3	6/704 Employee Pensions & Benefits	3,066,864	2,509,514	557,350	1,825,838	1,452,491	373,347	1,217,735	1,057,023	160,711	23,291	
4	6/710 Purchased Water / Sewage Treatment	4,526,086	3,275,338	1,250,748	1,864,373	1,533,973	330,400	2,661,713	1,741,365	920,348	0	
5	711 Sludge Removal Expense	1,021,856	795,405	226,451	0	0	0	1,021,856	795,405	226,451	0	
6	6/715 Purchased Power	3,843,980	3,308,144	535,836	2,287,427	1,927,380	360,047	1,555,213	1,380,764	174,449	1,340	
7	6/716 Fuel for Power Production	48,520	44,312	4,208	29,675	25,661	4,014	18,845	18,651	194	(0)	
8	6/718 Chemicals	1,382,303	1,306,823	75,480	731,126	716,529	14,597	851,177	590,295	60,883	0	
9	6/720 Materials & Supplies	2,237,334	1,974,411	262,923	1,220,102	1,088,596	131,507	1,012,464	885,815	126,649	4,768	
10	6/731 Contractual Services - Eng.	80,132	56,516	23,616	26,156	20,193	5,964	53,470	36,323	17,147	505	
11	6/732 Contractual Services - Acct.	181,456	137,800	43,656	123,068	91,404	31,663	55,705	46,395	9,309	2,683	
12	6/733 Contractual Services - Legal	109,339	83,034	26,306	74,157	55,077	19,079	33,566	27,956	5,610	1,617	
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	
14	6/735 Contractual Services - Other	1,273,301	1,144,308	128,993	754,613	672,613	82,000	513,827	471,695	42,132	4,861	
15	6/741 Rental of Real Building/Real Property	193,389	148,243	45,146	132,947	100,203	32,744	57,667	48,040	9,627	2,775	
16	6/742 Rental of Equipment	51,184	45,302	5,882	21,611	16,503	5,109	29,407	28,799	608	166	
17	6/750 Transportation Expense	564,733	476,364	88,370	384,418	318,193	66,226	178,022	158,171	19,851	2,294	
18	6/756 Insurance - Vehicle	124,387	94,461	29,926	84,362	62,657	21,705	38,185	31,804	6,382	1,839	
19	6/757 Insurance - General Liability	308,753	234,471	74,282	209,404	155,528	53,876	94,784	78,943	15,840	4,568	
20	6/758 Insurance - Workman's Comp	208,546	170,708	37,839	124,034	98,718	25,316	82,919	71,990	10,929	1,594	
21	6/759 Insurance - Other	25,385	19,277	6,107	17,216	12,787	4,429	7,793	6,490	1,302	375	
22	6/760 Advertising Expense	52,295	39,994	12,301	35,718	26,528	9,190	16,167	13,485	2,702	410	
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	570,354	570,354	0	378,323	378,323	0	192,031	192,031	0	0	
24	6/767 Reg. Comm. Exp. - Other	59,415	45,798	13,617	40,902	30,378	10,523	18,513	15,419	3,094	0	
25	6/770 Bad Debt Expense	246,165	186,941	59,224	166,955	124,000	42,955	75,570	62,940	12,629	3,640	
26	6/765 Miscellaneous Expenses	2,474,158	1,909,263	564,894	1,624,755	1,221,873	402,882	821,312	687,390	133,922	28,091	
27	TOTAL O&M EXPENSES (PER BOOKS @ 12/31/96)	35,496,281	29,089,118	6,407,163	19,804,237	16,213,385	3,590,852	15,509,691	12,875,732	2,633,958	182,353	

Notes:

(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.

(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - DIRECTS (.1 - .6) - 1996
WATER AND SEWER

Company: SSU /Total Company

Docket No.: 950495 - WS

Schedule Year Ended: 1996

Interim [] Final [x]

Historical [] Projected [x]

Simple Ave. [] 13 Month Ave. []

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

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC

Schedule: B-5 (W), B-6 (S)

Page 2 of 4

Preparer: Kimball

Line No.	(1) Account No. and Name	(2) DIRECT O&M EXPENSES			(5) Total Plants	(6) WATER		(8) Total Plants	(9) SEWER		(11) Gas Plants	(2)
		Total Plants	Filed - FPSC Plants	Other Plants		Filed - FPSC Plants	Other Plants		Filed - FPSC Plants	Other Plants		
1	6/701 Salaries & Wages - Employees	6,173,893	5,444,318	729,575	3,120,860	2,722,091	398,769	3,053,032	2,722,226	330,806	0	
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	
3	6/704 Employee Pensions & Benefits	1,472,684	1,298,655	174,028	744,432	649,312	95,120	728,252	649,343	78,908	0	
4	6/710 Purchased Water / Sewage Treatment	4,526,086	3,275,338	1,250,748	1,864,373	1,533,973	330,400	2,661,713	1,741,365	920,348	0	
5	6/711 Sludge Removal Expense	1,021,856	795,405	226,451	0	0	0	1,021,856	795,405	226,451	0	
6	6/715 Purchased Power	3,753,349	3,239,318	514,031	2,225,959	1,881,727	344,232	1,527,390	1,357,591	169,799	0	
7	6/716 Fuel for Power Production	48,520	44,312	4,208	29,675	25,661	4,014	18,845	18,651	194	(0)	
8	6/718 Chemicals	1,382,303	1,306,823	75,480	731,126	716,529	14,597	651,177	590,295	60,883	0	
9	6/720 Materials & Supplies	1,890,090	1,710,426	179,663	984,340	913,491	70,849	905,750	796,935	108,814	0	
10	6/731 Contractual Services - Eng.	45,955	30,562	15,393	2,977	2,977	0	42,978	27,585	15,393	0	
11	6/732 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	
12	6/733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	
14	6/735 Contractual Services - Other	861,064	830,298	30,766	474,174	464,326	9,848	386,890	365,972	20,918	(0)	
15	6/741 Rental of Real Building/Real Property	5,740	5,740	0	5,679	5,679	0	61	61	0	0	
16	6/742 Rental of Equipment	39,350	36,308	3,042	13,579	10,537	3,042	25,771	25,771	0	(0)	
17	6/750 Transportation Expense	409,637	358,581	51,055	279,228	240,066	39,162	130,409	118,515	11,893	(0)	
18	6/756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	
19	6/757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	
20	6/758 Insurance - Workman's Comp	100,768	88,860	11,908	50,936	44,427	6,509	49,832	44,433	5,399	0	
21	6/759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	
22	6/760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	
24	6/767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	
25	6/770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	
26	6/765 Miscellaneous Expenses	482,451	395,686	86,765	272,994	217,897	55,097	209,457	177,789	31,668	0	
27	DIRECT O&M EXPENSES (PER BOOKS @ 12/31/96)	22,213,746	18,860,631	3,353,115	10,800,332	9,428,693	1,371,639	11,413,414	9,431,938	1,981,476	0	

Notes:

(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1995 average number of customers.

(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - CUSTOMER ACCOUNTS (.7) - 1996
WATER AND SEWER

Company: SSU /Total Company

Docket No.: 950495 - WS

Schedule Year Ended: 1996

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC

Schedule: B-5 (W), B-6 (S)

Page 3 of 4

Preparer: Kimball

Line No.	(1) Account No. and Name	(3) CUSTOMER ACCOUNTS EXPENSES			(6) WATER			(9) SEWER			(11) GAS	
		(2) Total Plants	(4) Filed - FPSC Plants	(5) Other Plants	(7) Total Plants	(8) Filed - FPSC Plants	(10) Other Plants	(11) Total Plants	(12) Filed - FPSC Plants	(13) Other Plants	(14) Gas Plants	(15) (2)
1	6/701 Salaries & Wages - Employees	1,872,994	1,422,376	450,618	1,270,309	943,481	326,828	574,967	478,895	96,093	27,697	
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	
3	6/704 Employee Pensions & Benefits	447,849	340,103	107,747	303,742	225,595	78,148	137,485	114,508	22,977	6,622	
4	6/710 Purchased Water / Sewage Treatment	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	
6	6/715 Purchased Power	5,565	4,226	1,339	3,774	2,803	971	1,708	1,423	286	82	
7	6/716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	
8	6/718 Chemicals	0	0	0	0	0	0	0	0	0	0	
9	6/720 Materials & Supplies	99,648	75,674	23,974	67,584	50,196	17,388	30,591	25,478	5,112	1,474	
10	6/731 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	
11	6/732 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	
12	6/733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	
14	6/735 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	
15	6/741 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	
16	6/742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	
17	6/750 Transportation Expense	71,846	54,561	17,285	48,728	36,191	12,537	22,056	18,370	3,686	1,062	
18	6/756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	
19	6/757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	
20	6/758 Insurance - Workman's Comp	30,645	23,272	7,373	20,784	15,437	5,347	9,408	7,835	1,572	453	
21	6/759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	
22	6/760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	
24	6/767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	
25	6/770 Bad Debt Expense	246,165	186,941	59,224	166,955	124,000	42,955	75,570	62,940	12,629	3,640	
26	6/765 Miscellaneous Expenses	589,367	447,572	141,794	399,723	296,881	102,842	180,929	150,692	30,237	8,715	
27	CUSTOMER EXPENSES (PER BOOKS @ 12/31/96)	3,364,079	2,554,725	809,354	2,281,599	1,694,583	587,016	1,032,733	860,142	172,592	49,746	

Notes:

- (1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
 (2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - A&G (8) - 1996
WATER AND SEWER

Company: SSU /Total Company

Docket No.: 950495 - WS

Schedule Year Ended: 1996

Interim [] Final [x]

Historical [] Projected [x]

Simple Ave. [] 13 Month Ave. []

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

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC

Schedule: B-5 (W), B-6 (S)

Page 4 of 4

Preparer: Kimball

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Total Plants	A&G EXPENSES Filed - FPSC Plants	Other Plants	Total Plants	WATER Filed - FPSC Plants	Other Plants	Total Plants	SEWER Filed - FPSC Plants	Other Plants	GAS Gas Plants (2)
1	6/701 Salaries & Wages - Employees	4,799,458	3,645,643	1,153,816	3,255,887	2,418,204	837,683	1,473,731	1,227,439	246,292	69,841
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704 Employee Pensions & Benefits	1,146,331	870,756	275,574	777,664	577,584	200,079	351,998	293,172	58,826	16,669
4	6/710 Purchased Water / Sewage Treatment	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0
6	6/715 Purchased Power	85,066	64,600	20,466	57,694	42,850	14,844	26,114	21,750	4,364	1,258
7	6/716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0
8	6/718 Chemicals	0	0	0	0	0	0	0	0	0	0
9	6/720 Materials & Supplies	247,596	188,311	59,285	168,179	124,909	43,269	76,124	63,402	12,722	3,294
10	6/731 Contractual Services - Eng.	34,177	25,954	8,222	23,179	17,216	5,964	10,492	8,738	1,753	505
11	6/732 Contractual Services - Acct.	181,456	137,800	43,656	123,068	91,404	31,663	55,705	46,396	9,309	2,683
12	6/733 Contractual Services - Legal	109,339	83,034	26,306	74,157	55,077	19,079	33,566	27,956	5,610	1,617
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735 Contractual Services - Other	412,236	314,010	98,227	280,439	208,287	72,152	126,937	105,723	21,214	4,861
15	6/741 Rental of Real Building/Real Property	187,649	142,503	45,146	127,268	94,524	32,744	57,808	47,979	9,827	2,775
16	6/742 Rental of Equipment	11,834	8,994	2,840	8,032	5,966	2,067	3,636	3,028	608	166
17	6/750 Transportation Expense	83,251	63,222	20,029	56,463	41,936	14,527	25,557	21,286	4,271	1,231
18	6/756 Insurance - Vehicle	124,387	94,461	29,926	84,362	62,657	21,705	38,185	31,804	6,382	1,839
19	6/757 Insurance - General Liability	308,753	234,471	74,282	209,404	155,528	53,876	94,784	78,943	15,840	4,586
20	6/758 Insurance - Workman's Comp	77,133	58,576	18,557	52,313	38,854	13,459	23,679	19,722	3,957	1,141
21	6/759 Insurance - Other	25,385	19,277	6,107	17,216	12,787	4,429	7,793	6,490	1,302	375
22	6/760 Advertising Expense	52,295	39,994	12,301	35,718	26,528	9,190	16,167	13,465	2,702	410
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	570,354	570,354	0	378,323	378,323	0	192,031	192,031	0	0
24	6/767 Reg. Comm. Exp. - Other	59,415	45,798	13,617	40,902	30,378	10,523	18,513	15,419	3,094	0
25	6/770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
26	6/765 Miscellaneous Expenses	1,402,340	1,066,005	336,336	952,038	707,095	244,943	430,927	358,910	72,017	19,376
27	A&G EXPENSES (PER BOOKS @ 12/31/96)	9,918,456	7,673,762	2,244,694	6,722,306	5,090,109	1,632,197	3,063,544	2,583,653	479,891	132,606

Notes:

(1) For rate making purposes, the "Customer Accounts Expense" (7) and the "A&G Expense" (8) were allocated based on 1994 average number of customers.

(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995
WATER AND SEWER

Company: SSU/Total Company

Docket No.: 950495 - WS

Schedule Year Ended: 1995

Interim ☒ Final ☐

Historical ☐ Projected ☐

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC

Schedule: B-5 (W), B-6 (S)

Page 1 Of 4

Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		TOTAL O&M EXPENSES			WATER			SEWER			GAS	
Line No.	Account No. and Name	Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Gas Plants	(2)
1	6/701 Salaries & Wages - Employees	10,965,564	8,764,545	2,201,019	6,750,293	5,271,471	1,478,823	4,120,417	3,493,075	627,342	94,854	
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	
3	6/704 Employee Pensions & Benefits	2,723,115	2,176,531	546,583	1,676,320	1,309,081	367,238	1,023,240	867,450	155,790	23,555	
4	6/710 Purchased Water / Sewage Treatment	4,617,840	3,367,092	1,250,748	1,956,127	1,625,727	330,400	2,661,713	1,741,365	920,348	0	
5	711 Sludge Removal Expense	925,018	702,898	222,120	0	0	0	925,018	702,898	222,120	0	
6	6/715 Purchased Power	3,618,547	3,083,142	535,405	2,323,988	1,964,253	359,734	1,293,246	1,118,889	174,357	1,314	
7	6/716 Fuel for Power Production	45,507	41,380	4,127	28,201	24,264	3,937	17,306	17,116	190	0	
8	6/718 Chemicals	1,336,915	1,262,880	74,035	745,623	731,306	14,317	581,292	531,574	59,718	0	
9	6/720 Materials & Supplies	2,081,508	1,828,593	252,915	1,135,383	1,010,268	125,115	941,411	818,324	123,087	4,713	
10	6/731 Contractual Services - Eng.	78,599	54,598	24,001	26,084	19,628	6,456	51,968	34,971	16,997	547	
11	6/732 Contractual Services - Acct.	177,985	130,722	47,263	122,985	88,706	34,279	52,095	42,017	10,079	2,905	
12	6/733 Contractual Services - Legal	107,248	78,769	28,479	74,107	53,451	20,655	31,391	25,318	6,073	1,750	
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	
14	6/735 Contractual Services - Other	904,712	804,732	99,980	588,152	527,319	60,833	312,045	277,413	34,632	4,514	
15	6/741 Rental of Real Building/Real Property	164,764	122,507	42,257	115,529	84,881	30,648	46,638	37,626	9,011	2,597	
16	6/742 Rental of Equipment	41,048	36,131	4,917	18,163	13,778	4,386	22,766	22,353	412	119	
17	6/750 Transportation Expense	513,595	426,217	87,378	358,760	293,295	65,465	152,542	132,921	19,621	2,293	
18	6/756 Insurance - Vehicle	122,008	89,610	32,398	84,306	60,807	23,498	35,711	28,802	6,909	1,991	
19	6/757 Insurance - General Liability	250,798	184,200	66,598	173,298	124,995	48,303	73,407	59,205	14,202	4,093	
20	6/758 Insurance - Workman's Comp	196,173	156,797	39,377	120,764	94,308	26,456	73,712	62,489	11,223	1,697	
21	6/759 Insurance - Other	24,899	18,287	6,612	17,205	12,409	4,795	7,288	5,878	1,410	406	
22	6/760 Advertising Expense	27,165	19,952	7,213	18,771	13,539	5,232	7,951	6,413	1,538	443	
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	469,893	373,256	96,637	332,882	255,427	77,455	137,011	117,829	19,182	(0)	
24	6/767 Reg. Comm. Exp. - Other	59,415	44,362	15,053	41,736	30,103	11,633	17,679	14,259	3,420	0	
25	6/770 Bad Debt Expense	217,899	160,037	57,862	150,565	108,599	41,966	63,778	51,439	12,339	3,556	
26	6/765 Miscellaneous Expenses	2,252,128	1,894,023	558,105	1,498,264	1,101,159	397,104	724,792	592,864	131,928	29,073	
27	TOTAL O&M EXPENSES (PER BOOKS @ 12/31/95)	31,922,343	25,621,262	6,301,081	18,357,505	14,818,775	3,538,730	13,384,416	10,802,488	2,581,928	180,423	

Notes:

- (1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
 (2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - DIRECTS (.1 - .6) - 1995
WATER AND SEWER

Company: SSU/Total Company

Docket No.: 950495 - WS

Schedule Year Ended: 1995

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC

Schedule: B-5 (W), B-6 (S)

Page 2 of 4

Preparer: Kimball

Line No.	(1) Account No. and Name	(2) DIRECT O&M EXPENSES			(5) WATER			(8) SEWER			(11) GAS	
		Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Gas Plants	(2)
1	6/701 Salaries & Wages - Employees	5,153,927	4,496,147	657,780	2,734,541	2,375,013	359,528	2,419,386	2,121,134	298,252	0	
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	
3	6/704 Employee Pensions & Benefits	1,279,911	1,116,560	163,351	679,088	589,804	89,284	600,823	526,756	74,067	0	
4	6/710 Purchased Water / Sewage Treatment	4,617,840	3,367,092	1,250,748	1,956,127	1,625,727	330,400	2,661,713	1,741,365	920,348	0	
5	711 Sludge Removal Expense	925,018	702,898	222,120	0	0	0	925,018	702,898	222,120	0	
6	6/715 Purchased Power	3,538,055	3,024,024	514,031	2,268,369	1,924,137	344,232	1,269,686	1,099,887	169,799	0	
7	6/716 Fuel for Power Production	45,507	41,380	4,127	28,201	24,264	3,937	17,306	17,116	190	0	
8	6/718 Chemicals	1,336,915	1,262,880	74,035	745,623	731,306	14,317	591,292	531,574	59,718	0	
9	6/720 Materials & Supplies	1,792,717	1,616,488	176,229	935,833	866,338	69,495	856,884	750,150	106,734	0	
10	6/731 Contractual Services - Eng.	45,076	29,977	15,099	2,920	2,920	0	42,156	27,057	15,099	0	
11	6/732 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	
12	6/733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	
14	6/735 Contractual Services - Other	628,118	601,586	26,532	397,030	389,468	7,562	231,088	212,118	18,970	0	
15	6/741 Rental of Real Building/Real Property	5,630	5,630	0	5,570	5,570	0	60	60	0	0	
16	6/742 Rental of Equipment	33,765	30,782	2,983	13,131	10,148	2,983	20,634	20,634	0	0	
17	6/750 Transportation Expense	373,134	323,054	50,080	261,704	223,291	38,413	111,430	99,763	11,667	0	
18	6/756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	
19	6/757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	
20	6/758 Insurance - Workman's Comp	92,203	80,435	11,768	48,922	42,490	6,432	43,281	37,945	5,336	0	
21	6/759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	
22	6/760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	
24	6/767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	
25	6/770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	
26	6/765 Miscellaneous Expenses	470,869	385,785	85,104	267,441	213,399	54,042	203,428	172,366	31,062	0	
27	DIRECT O&M EXPENSES (PER BOOKS @ 12/31/95)	20,338,685	17,084,698	3,253,987	10,344,500	9,023,875	1,320,625	9,994,185	8,060,823	1,933,362	0	

Notes:

(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1995 average number of customers.

(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - CUSTOMER ACCOUNTS (.7) - 1995
WATER AND SEWER

Company: SSU/Total Company

Docket No.: 950495 - WS

Schedule Year Ended: 1995

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC

Schedule: B-5 (W), B-6 (S)

Page 3 of 4

Preparer: Kimball

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(2)
		CUSTOMER ACCOUNTS EXPENSES			WATER			SEWER			GAS	
		Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Gas Plants	
1	6/701 Salaries & Wages - Employees	1,603,243	1,177,513	425,730	1,107,816	799,039	308,777	469,259	378,474	90,785	26,167	
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	
3	6/704 Employee Pensions & Benefits	398,133	292,412	105,721	275,104	198,425	76,679	116,531	93,986	22,545	6,498	
4	6/710 Purchased Water / Sewage Treatment	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	
6	6/715 Purchased Power	5,565	4,087	1,478	3,845	2,774	1,072	1,629	1,314	315	91	
7	6/716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	
8	6/718 Chemicals	0	0	0	0	0	0	0	0	0	0	
9	6/720 Materials & Supplies	88,540	65,029	23,511	61,180	44,127	17,052	25,915	20,901	5,014	1,445	
10	6/731 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	
11	6/732 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	
12	6/733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	
14	6/735 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	
15	6/741 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	
16	6/742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	
17	6/750 Transportation Expense	62,637	46,004	16,633	43,281	31,218	12,064	18,333	14,787	3,547	1,022	
18	6/756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	
19	6/757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	
20	6/758 Insurance - Workman's Comp	28,682	21,066	7,616	19,819	14,295	5,524	8,395	6,771	1,624	468	
21	6/759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	
22	6/760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	
24	6/767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	
25	6/770 Bad Debt Expense	217,899	160,037	57,862	150,565	108,599	41,966	63,778	51,439	12,339	3,556	
26	6/785 Miscellaneous Expenses	546,534	401,406	145,128	377,647	272,387	105,260	159,967	129,019	30,948	8,920	
27	CUSTOMER EXPENSES (PER BOOKS @ 12/31/95)	2,951,233	2,167,554	783,679	2,039,257	1,470,863	568,394	863,808	696,691	167,117	48,168	

Notes:

(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.

(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - A&G (.8) - 1995
WATER AND SEWER

Company: SSU /Total Company

Docket No.: 950495 - WS

Schedule Year Ended: 1995

Interim [x] Final []

Historical [] Projected [x]

Simple Ave. [] 13 Month Ave. []

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

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC

Schedule: B-5 (W), B-6 (S)

Page 4 of 4

Preparer: Kimball

12

Line No.	(1) Account No. and Name	(2) A&G EXPENSES			(5) WATER			(8) SEWER			(11) GAS
		Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Gas Plants (2)
1	6/701 Salaries & Wages - Employees	4,208,394	3,090,885	1,117,509	2,907,936	2,097,418	810,517	1,231,771	993,467	238,305	68,687
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
3	6/704 Employee Pensions & Benefits	1,045,070	767,559	277,511	722,128	520,852	201,276	305,686	246,708	59,178	17,057
4	6/710 Purchased Water / Sewage Treatment	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0
6	6/715 Purchased Power	74,927	55,031	19,896	51,773	37,343	14,431	21,931	17,688	4,243	1,223
7	6/716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0
8	6/718 Chemicals	0	0	0	0	0	0	0	0	0	0
9	6/720 Materials & Supplies	200,251	147,076	53,175	136,370	99,803	38,567	58,612	47,273	11,339	3,268
10	6/731 Contractual Services - Eng.	33,523	24,821	8,902	23,164	16,708	6,456	9,812	7,914	1,898	547
11	6/732 Contractual Services - Acct.	177,985	130,722	47,263	122,985	88,706	34,279	52,095	42,017	10,079	2,905
12	6/733 Contractual Services - Legal	107,248	78,769	28,479	74,107	53,451	20,655	31,391	25,318	6,073	1,750
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0
14	6/735 Contractual Services - Other	276,594	203,146	73,448	191,122	137,851	53,271	80,957	65,295	15,662	4,514
15	6/741 Rental of Real Building/Real Property	159,134	116,877	42,257	109,959	79,311	30,648	46,578	37,586	9,011	2,597
16	6/742 Rental of Equipment	7,283	5,349	1,934	5,032	3,630	1,403	2,132	1,719	412	119
17	6/750 Transportation Expense	77,824	57,158	20,666	53,775	38,787	14,988	22,779	18,372	4,407	1,270
18	6/756 Insurance - Vehicle	122,008	89,610	32,398	84,306	60,807	23,498	35,711	28,802	6,909	1,991
19	6/757 Insurance - General Liability	250,798	184,200	66,598	173,298	124,995	48,303	73,407	59,205	14,202	4,093
20	6/758 Insurance - Workman's Comp	75,288	55,296	19,992	52,023	37,523	14,500	22,036	17,773	4,263	1,229
21	6/759 Insurance - Other	24,899	18,287	6,612	17,205	12,409	4,795	7,288	5,878	1,410	406
22	6/760 Advertising Expense	27,165	19,952	7,213	18,771	13,539	5,232	7,951	6,413	1,538	443
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	469,893	373,256	96,637	332,882	255,427	77,455	137,011	117,829	19,182	(0)
24	6/767 Reg. Comm. Exp. - Other	59,415	44,362	15,053	41,736	30,103	11,633	17,679	14,259	3,420	0
25	6/770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
26	6/765 Miscellaneous Expenses	1,234,725	906,853	327,872	853,176	615,374	237,802	361,396	291,479	69,918	20,152
27	A&G EXPENSES (PER BOOKS @ 12/31/95)	8,632,425	6,369,010	2,263,415	5,973,748	4,324,037	1,649,711	2,526,423	2,044,973	481,450	132,254

Notes:

(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.

(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - TOTAL O&M (.1 - .8) - 1994
WATER AND SEWER

Company: SSU/Total Company

Docket No.: 950495 - WS

Schedule Year Ended: 1994

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC

Schedule: B-5 (W), B-6 (S)

Page 1 Of 4

Preparer: Kimball

13

Line No.	(1) Account No. and Name	(2) TOTAL O&M EXPENSES			(5) Total Plants	(6) Filed - FPSC Plants	(7) Other Plants	(8) Total Plants	(9) Filed - FPSC Plants	(10) Other Plants	(11) Gas Plants	(2)
		Total Plants	Filed - FPSC Plants	Other Plants								
1	6/701 Salaries & Wages - Employees	10,208,554	8,194,605	2,013,949	6,445,526	5,076,170	1,369,356	3,670,976	3,118,436	552,542	92,052	
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	
3	6/704 Employee Pensions & Benefits	2,446,984	1,964,245	482,739	1,544,992	1,216,761	328,231	879,927	747,484	132,443	22,065	
4	6/710 Purchased Water / Sewage Treatment	3,458,308	2,523,671	934,637	1,708,392	1,410,570	297,822	1,749,916	1,113,101	636,815	0	
5	711 Sludge Removal Expense	811,509	589,663	221,846	0	0	0	811,509	589,663	221,846	0	
6	6/715 Purchased Power	3,350,854	2,831,350	519,505	2,075,649	1,745,575	330,074	1,274,027	1,085,775	188,252	1,178	
7	6/716 Fuel for Power Production	27,332	24,395	2,937	20,249	17,448	2,801	7,083	6,947	136	0	
8	6/718 Chemicals	1,102,883	1,058,830	44,053	603,804	591,547	12,257	499,079	467,283	31,796	0	
9	6/720 Materials & Supplies	2,421,635	2,171,671	249,964	1,311,500	1,176,110	135,391	1,105,131	995,562	109,570	5,004	
10	6/731 Contractual Services - Eng.	42,837	27,741	15,096	0	0	0	42,837	27,741	15,096	0	
11	6/732 Contractual Services - Acct.	170,822	125,084	45,738	118,256	85,083	33,173	49,754	40,001	9,753	2,811	
12	6/733 Contractual Services - Legal	135,592	99,332	36,260	93,750	67,452	26,298	38,613	31,861	7,752	2,229	
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	
14	6/735 Contractual Services - Other	1,370,142	1,185,370	184,773	822,008	702,550	119,458	540,372	482,820	57,552	7,763	
15	6/741 Rental of Real Building/Real Property	152,012	112,521	39,491	106,626	77,984	28,642	42,959	34,538	8,421	2,427	
16	6/742 Rental of Equipment	35,050	30,990	4,059	21,017	18,071	2,947	13,878	12,920	958	155	
17	6/750 Transportation Expense	471,710	391,547	80,164	334,329	274,908	59,420	135,904	118,638	19,266	1,478	
18	6/756 Insurance - Vehicle	112,131	82,108	30,023	77,626	55,850	21,775	32,660	26,257	6,402	1,845	
19	6/757 Insurance - General Liability	256,552	187,860	68,692	177,605	127,784	49,821	74,724	60,076	14,648	4,222	
20	6/758 Insurance - Workman's Comp	181,700	145,851	35,849	114,723	90,350	24,374	65,338	55,501	9,837	1,639	
21	6/759 Insurance - Other	23,284	17,050	6,234	16,119	11,597	4,522	6,782	5,452	1,329	383	
22	6/760 Advertising Expense	27,649	20,246	7,403	19,141	13,772	5,369	8,053	6,475	1,579	455	
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	474,296	377,353	96,943	338,193	259,375	78,818	136,103	117,978	18,125	0	
24	6/767 Reg. Comm. Exp. - Other	89,416	66,568	22,848	62,934	45,278	17,656	26,482	21,290	5,192	0	
25	6/770 Bad Debt Expense	124,864	91,432	33,432	86,441	62,192	24,248	36,368	29,239	7,129	2,055	
26	6/765 Miscellaneous Expenses	1,744,047	1,332,776	411,271	1,147,959	862,002	285,957	572,613	470,774	101,839	23,475	
27	TOTAL O&M EXPENSES (PER BOOKS @ 12/31/94)	29,240,163	23,652,258	5,587,904	17,246,839	13,988,429	3,258,411	11,822,089	9,663,830	2,158,260	171,234	

Notes:

(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.

(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - DIRECTS (.1 - .6) - 1994
WATER AND SEWER

Company: SSU / Total Company
Docket No.: 950495 - WS
Schedule Year Ended: 1994
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☐ 13 Month Ave. ☐
FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

Explanation: Provide a summary schedule of water and sewer O&M Expenses
for total company and all FPSC systems filed in this docket for the test year.

FPSC
Schedule: B-5 (W), B-6 (S)
Page 2 of 4
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) DIRECT O&M EXPENSES			(6) WATER			(9) SEWER			(11) GAS	
		Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Gas Plants	(2)
1	6/701 Salaries & Wages - Employees	4,615,125	4,098,818	516,307	2,573,315	2,290,183	283,132	2,041,810	1,808,635	233,175	0	
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	
3	6/704 Employee Pensions & Benefits	1,106,239	982,485	123,754	616,823	548,960	67,863	489,416	433,525	55,891	0	
4	6/710 Purchased Water / Sewage Treatment	3,458,308	2,523,671	934,637	1,708,392	1,410,570	297,822	1,749,916	1,113,101	636,815	0	
5	711 Sludge Removal Expense	811,509	589,663	221,846	0	0	0	811,509	589,663	221,846	0	
6	6/715 Purchased Power	3,279,252	2,778,919	500,333	2,026,080	1,709,911	316,169	1,253,172	1,069,008	184,164	0	
7	6/716 Fuel for Power Production	27,332	24,395	2,937	20,249	17,448	2,801	7,083	6,947	136	0	
8	6/718 Chemicals	1,102,883	1,058,830	44,053	603,804	591,547	12,257	499,079	467,283	31,796	0	
9	6/720 Materials & Supplies	2,117,594	1,949,037	168,557	1,101,019	1,024,672	76,347	1,016,575	924,365	92,210	0	
10	6/731 Contractual Services - Eng.	42,837	27,741	15,096	0	0	0	42,837	27,741	15,096	0	
11	6/732 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	
12	6/733 Contractual Services - Legal	169	169	0	0	0	0	169	169	0	0	
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	
14	6/735 Contractual Services - Other	898,447	839,971	58,476	495,463	467,607	27,856	402,984	372,364	30,620	0	
15	6/741 Rental of Real Building/Real Property	4,521	4,521	0	4,521	4,521	0	0	0	0	0	
16	6/742 Rental of Equipment	25,844	24,103	1,541	14,506	13,386	1,120	11,138	10,717	421	0	
17	6/750 Transportation Expense	361,823	325,800	56,123	272,171	230,187	41,984	109,752	95,613	14,139	0	
18	6/756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	
19	6/757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	
20	6/758 Insurance - Workman's Comp	82,137	72,946	9,191	45,798	40,759	5,039	36,339	32,187	4,152	0	
21	6/759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	
22	6/760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	
24	6/767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	
25	6/770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	
26	6/765 Miscellaneous Expenses	317,637	288,288	29,349	160,486	151,533	8,953	157,151	136,755	20,396	0	
27	DIRECT O&M EXPENSES (PER BOOKS @ 12/31/94)	18,271,557	15,589,357	2,682,200	9,642,627	8,501,284	1,141,343	8,628,330	7,088,073	1,540,857	0	

Notes:

- (1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - CUSTOMER ACCOUNTS (.7) - 1994
WATER AND SEWER

Company: SSU /Total Company

Docket No.: 950495 - WS

Schedule Year Ended: 1994

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC

Schedule: B-5 (W), B-6 (S)

Page 3 of 4

Preparer: Kimball

Line No.	(1) Account No. and Name	(2) CUSTOMER ACCOUNTS EXPENSES			(5) Total Plants	(6) WATER		(7) Other Plants	(8) Total Plants	(9) SEWER		(10) Other Plants	(11) GAS Plants	(2)
		Total Plants	Filed - FPSC Plants	Other Plants		Filed - FPSC Plants	Other Plants			Filed - FPSC Plants	Other Plants			
1	6/701 Salaries & Wages - Employees	1,644,339	1,204,067	440,272	1,138,341	819,016	319,325	478,937	385,051	93,886	27,061			
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	6/704 Employee Pensions & Benefits	394,148	288,615	105,533	272,860	196,318	76,542	114,801	92,297	22,505	6,487	0	0	
4	6/710 Purchased Water / Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	
6	6/715 Purchased Power	6,266	4,588	1,678	4,338	3,121	1,217	1,825	1,467	358	103	0	0	
7	6/716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	
8	6/718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	
9	6/720 Materials & Supplies	98,351	72,017	26,333	68,086	48,987	19,099	28,646	23,031	5,615	1,619	0	0	
10	6/731 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	
11	6/732 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	
12	6/733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	6/735 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	
15	6/741 Rental of Real Building/Real Property	14,297	10,469	3,828	9,898	7,121	2,776	4,164	3,348	816	235	0	0	
16	6/742 Rental of Equipment	343	251	92	237	171	67	100	80	20	6	0	0	
17	6/750 Transportation Expense	40,102	29,365	10,737	27,762	19,974	7,788	11,680	9,391	2,290	660	0	0	
18	6/756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	
19	6/757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	
20	6/758 Insurance - Workman's Comp	29,269	21,432	7,837	20,262	14,578	5,684	8,525	6,854	1,671	482	0	0	
21	6/759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	
22	6/760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	
24	6/767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	6/770 Bad Debt Expense	124,864	91,432	33,432	86,441	62,192	24,248	36,368	29,239	7,129	2,055	0	0	
26	6/765 Miscellaneous Expenses	117,253	85,858	31,394	81,172	58,401	22,770	34,152	27,457	6,695	1,930	0	0	
27	CUSTOMER EXPENSES (PER BOOKS @ 12/31/94)	2,469,232	1,808,094	661,138	1,709,396	1,229,880	479,516	719,199	578,214	140,985	40,636			

Notes:

- (1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.
(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

SUMMARY OF TOTAL COMPANY O&M EXPENSES - A&G (.8) - 1994
WATER AND SEWER

Company: SSU /Total Company

Docket No.: 950495 - WS

Schedule Year Ended: 1994

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

Explanation: Provide a summary schedule of water and sewer O&M Expenses for total company and all FPSC systems filed in this docket for the test year.

FPSC

Schedule: B-5 (W), B-6 (S)

Page 4 of 4

Preparer: Kimball

16

Line No.	(1) Account No. and Name	(2) A&G EXPENSES			(6) WATER			(9) SEWER			(11) GAS	
		Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Total Plants	Filed - FPSC Plants	Other Plants	Gas Plants	(2)
1	6/701 Salaries & Wages - Employees	3,949,090	2,891,720	1,057,370	2,733,870	1,966,971	766,899	1,150,229	924,749	225,480	64,991	
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	
3	6/704 Employee Pensions & Benefits	946,597	693,145	253,452	655,309	471,483	183,826	275,710	221,662	54,048	15,578	
4	6/710 Purchased Water / Sewage Treatment	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	
6	6/715 Purchased Power	65,336	47,843	17,494	45,231	32,543	12,688	19,030	15,300	3,730	1,075	
7	6/716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	
8	6/718 Chemicals	0	0	0	0	0	0	0	0	0	0	
9	6/720 Materials & Supplies	205,691	150,617	55,074	142,395	102,451	39,944	59,910	48,166	11,744	3,385	
10	6/731 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	
11	6/732 Contractual Services - Acct.	170,822	125,084	45,738	118,256	85,083	33,173	49,754	40,001	9,753	2,811	
12	6/733 Contractual Services - Legal	135,423	99,163	36,260	93,750	67,452	26,299	39,444	31,712	7,732	2,229	
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	
14	6/735 Contractual Services - Other	471,695	345,399	126,297	326,545	234,943	91,602	137,388	110,456	26,932	7,763	
15	6/741 Rental of Real Building/Real Property	133,194	97,531	35,663	92,207	66,341	25,866	38,795	31,190	7,605	2,192	
16	6/742 Rental of Equipment	9,063	6,636	2,427	6,274	4,514	1,760	2,640	2,122	517	149	
17	6/750 Transportation Expense	49,685	36,382	13,303	34,396	24,747	9,649	14,472	11,635	2,837	818	
18	6/756 Insurance - Vehicle	112,131	82,108	30,023	77,626	55,850	21,775	32,660	26,257	6,402	1,845	
19	6/757 Insurance - General Liability	256,552	187,860	68,692	177,605	127,784	49,821	74,724	60,076	14,648	4,222	
20	6/758 Insurance - Workman's Comp	70,294	51,473	18,821	48,663	35,012	13,651	20,474	16,461	4,014	1,157	
21	6/759 Insurance - Other	23,284	17,050	6,234	16,119	11,597	4,522	6,782	5,452	1,329	383	
22	6/760 Advertising Expense	27,649	20,246	7,403	19,141	13,772	5,369	8,053	6,475	1,579	455	
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	474,296	377,353	96,943	338,193	259,375	78,818	136,103	117,978	18,125	0	
24	6/767 Reg. Comm. Exp. - Other	89,416	66,568	22,848	62,934	45,278	17,656	26,482	21,290	5,192	0	
25	6/770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	
26	6/765 Miscellaneous Expenses	1,309,157	958,630	350,527	906,301	652,068	254,234	381,311	306,562	74,749	21,545	
27	A&G EXPENSES (PER BOOKS @ 12/31/94)	8,499,374	6,254,807	2,244,567	5,894,816	4,257,265	1,637,551	2,473,960	1,997,543	476,417	130,598	

Notes:

(1) For rate making purposes, the "Customer Accounts Expense" (.7) and the "A&G Expense" (.8) were allocated based on 1994 average number of customers.

(2) Direct expenses for non-jurisdictional gas operations are charged below the line on the books.

I. Introduction

The Operating and Maintenance (O&M) expenses for this filing are shown for each period of the filing. The historical period compares expenses for the base period (12/31/91 for the plants included in Docket 920199-WS) to the historical test year ended 12/31/94. The interim filing period compares the historical test year ended 12/31/94 to the projected test year ended 12/31/95. The final filing period compares the projected interim test year expenses for the year ended 12/31/95 to the final projected test year expenses for the year ended 12/31/96. All FPSC Uniform plants are summarized on one schedule. Schedules are provided by plant for each individual FPSC Jurisdiction - Non-Uniform plant. Summary schedules are also provided as follows: 1.) SSU - All Plants; 2.) SSU - FPSC Jurisdiction; 3.) SSU - FPSC Uniform Plants; 4.) SSU - FPSC Non-Uniform Plants.

The summary section includes comparison summaries of the four years (1991, 1994, 1995 and 1996) and exhibits the overall increases/decreases from 1991 to 1996, as discussed in section III of this discussion. Also summarized are the deviations for Total Water and Sewer O&M Expenses from guidelines for the 1996, 1995 and 1994 test years.

Sections IV, V, VI and VII of this discussion breakout O&M expenses for 1994, 1995 and 1996 into the four major categories of expenses consistent with the NARUC account structure: Water O&M - Direct Expenses (.1 - .6), Sewer O&M - Direct Expenses (.1 - .6); Customer Accounts (.7), and Administrative & General (.8). These categories are also summarized into a total O&M category (.1 - .8).

Water and Sewer Direct O&M Expenses (.1 - .6) include expenses necessary for the day-to-day operation and maintenance of specific plants. These expenses are appropriately charged directly to the individual plants. Examples include labor for operation and maintenance personnel, chemicals, water testing and purchased power.

Customer Accounts expense (.7) consists primarily of expenses involved in servicing utility customers; primarily customer service, meter reading, billing expenses and bad debt expense. Postage for customer bills is included as a customer accounts expense beginning in 1995. Prior to 1995, it was included as an A&G (.8) expense. Customer Accounts expenses are accumulated for the total Company, then allocated to individual plants based on the average number of customers billed at each plant for each fiscal year, including gas customers. For comparative purposes, we have explained the Customer Accounts variances from the FPSC 1991 benchmark (Docket 920199-WS) to the year ended December 31, 1994 on a total Company basis.

A&G (.8) 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, finance, legal, administrative services, rates, purchasing, payroll, human resources, environmental compliance, facilities analysis and operations. A&G expenses are allocated to plants based upon the total number of SSU customers billed each year, using the same methodology as the allocation of Customer Accounts expenses discussed above.

II. EXPLANATION OF METHODOLOGY

An explanation of the deviation of O&M expenses from the calculation of the guideline as required by the Commission is provided for all four categories of O&M expenses for each comparison period. Direct O&M expenses are charged specifically to each plant; thus the deviations are explained at an individual plant level. FPSC Jurisdiction Uniform System plants are summarized by account, with significant variances explained by account at the plant level. FPSC Jurisdiction - Non-Uniform Plants are explained by plant, with all significant account variations explained for the individual plant.

The first comparison period exhibits the change in expenses from 1996 to 1995. The projected 1996 O&M expenses were derived by escalating the 1995 O&M expense budget by the FPSC's 1.95% attrition allowance for inflation. Adjustments have been made related to known 1996 increases in specific expense accounts. O&M Expenses for the Final Test Year Ended 12/31/96 and the Interim Test Year Ended 12/31/95 are compared in the 1996 summary and detail expense schedules.

The second comparison period exhibits the change in expenses from 1995 to 1994. All 1995 expenses were obtained from SSU's 1995 detailed budget. The 1994 O&M expenses were obtained from SSU's 1994 year-end general ledger. O&M Expenses for the Interim Test Year ended 12/31/95 and the Historical Test Year Ended 12/31/94 are compared in the 1995 summary and detail expense schedules.

The final comparison period exhibits the change in expenses from 1994 to the last rate case period for each respective grouping of plants. For the Uniform Rate plants, this comparison is 1994 to 1991 (per Docket No. 920199-WS). For the Non-Uniform Rate plants, the benchmark was calculated from 1994 to the last respective rate case for each plant. In cases where no previous rate proceeding was available, the benchmark period was established over the previous five years, in accordance with the FPSC rules. The 1991 expenses for the uniform rate plants were obtained from SSU's prior rate filing, FPSC Docket No. 920199-WS, for the prior test year ended 12/31/91, adjusted to include the FPSC final order adjustments. The comparison period for the non-uniform rate plants varies for each system. The beginning year for the comparison period is the test year used in SSU's last rate filing for that plant. The base period is compared to the O&M expenses from SSU's 1994 year-end general ledger. The 1994 O&M expenses were obtained from the 1994 year-end general ledger.

Customer Accounts and A&G expenses for individual plants are dependent on the methodology used to allocate the total company Customer and A&G expenses to the individual plants. These costs are allocated based on the average number of customers billed at each plant. Therefore, the explanation of the O&M deviation from guideline for both Customer Accounts and A&G expenses is based on total company dollars (including non-FPSC plants) and is explained at the total company level, rather than at a plants level.

Due to the various components involved in labor, the Salaries and Wages and Fringe Benefits are explained at a total company level in the discussion below. The benchmark period for this comparison was based upon 1991 for comparative purposes. In addition, the explanation includes discussion relating to the increases in the 1995 budget (for interim rates) and the requested "Hewitt Study" adjustment in 1996 (for final rates).

III. OVERALL 1991 - 1996 DISCUSSION COMPARING 1996 TEST YEAR TO 1996 BENCHMARK GUIDELINE FOR DIRECT, CUSTOMER ACCOUNTS AND A&G EXPENSES

The following explanations are provided for the overall increase/decrease in O&M Expenses by major category (Water Directs, Sewer Directs, Customer Accounts, and A&G) between the 1991 benchmark test period (per Docket No. 920199-WS) and the Company's projected test year ended December 31, 1996. Note that the Salaries and Wages accounts (601/701) and the Fringe Benefits accounts (604/704) are analyzed and discussed on a Total Company O&M basis. All other accounts are discussed by major category for FPSC Jurisdiction plants, as defined above.

Please Note: All accounts exhibiting a variance of (+) or (-) \$100,000 from the 1991 Benchmark are explained.

SUMMARY OF TOTAL COMPANY O&M EXPENSES (Over (Under) Guideline):

	<u>FPSC Jurisdiction:</u>
Direct Water & Sewer Expenses	\$1,824,648
Customer Accounts Expenses	809,483
A&G Expenses	854,714
Total O&M Expenses over Guideline	<u>\$3,488,845</u>

SALARIES AND WAGES (Total Company): **\$1,300,949 Over Guideline**

Total Company:

601/701 **Salaries & Wages** **\$ 4,967,742 Increase (see attachment 1)**

Total FPSC Jurisdiction:

601/701 **Salaries & Wages** **\$1,300,949 Over Guideline**

The overall increase in Salaries and Wages is due to the following component increases:

	<u>1991-94</u>	<u>1994-95</u>	<u>1995-96</u>
Merit, Promotions, Licenses, Incentives	2,239,000	773,000	820,000
Net New Positions / Vacancies	807,000	(125,000)	140,000
Increase/(Decrease) to Capital Labor	(711,000)	106,000	(422,000)
Addition of Buenaventura Lakes	0	0	600,000
Hewitt Study Market Adjustment	0	0	740,000
Total Explained Increase	<u>\$2,335,000</u>	<u>\$754,000</u>	<u>\$1,878,000</u>

As noted on Attachment 1 to this discussion, the five-year compound growth rate of the average salary per employee for the period 1991 to 1996 is 4.07%. This is calculated as the growth of average salary from \$24,508 in 1991 to \$29,916 in 1996 (excluding the addition of Buenaventura Lakes employees). These average salaries per employees were calculated using total annual payroll divided by the average number of active employees during the year.

Note also that during this five year period, the total average number of active employees has increased from 438 to 478, a net increase of 40 employees. This net increase in the average includes approximately 85 authorized new positions as follows:

Operations / Maintenance / Labs	42
Environmental / Engineering	14
Finance / Rates / Human Resources	16
Customer Service / Meter Readers	11
Legal / Other Administrative	<u>2</u>
Total New Positions	85
Total Positions Eliminated (discussed below)	<u>(45)</u>
Net New Positions	<u>40</u>

Note the 11 new positions listed above as "Customer Service/Meter Reading" were actually transfers from operations. The Company has transferred almost all meter reading functions to the Customer Service department since its last rate proceedings. Therefore, these additional Meter Reader positions were actually inter-departmental transfers.

These new positions were offset by the sale of Venice Gardens, which resulted in a decrease of 29 employees at the end of 1994, and the elimination of several remote customer service offices during this five-year period which resulted in a decrease totaling 12 employees, and the remaining decrease of 4 employees relating to the Company's 1991 sale of four LP gas plants.

We believe these facts and explanations justify the increase in these accounts over the Commission's guideline.

FRINGE BENEFITS (Total Company):

\$318,469 Over Guideline

Total Company:

604/704 Employee Fringe Benefits \$ 1,062,324 Increase (see attachment 2)

Total FPSC Jurisdiction:

604/704 Employee Fringe Benefits \$ 318,469 Over Guideline 1991

The Company provides the following fringe benefits to its employees, either fully funded or on a co-pay basis:

Medical Plan	Life Insurance
Employee 401K Plan	Defined Benefit Pension Plan
Long-Term Disability Plan	Other Post Employment Medical (OPEB)
Education Assistance	Wellness and Employee Recognition
Service Awards	

The increases in the major components included in Fringe Benefits since 1991 are summarized in Attachment 2 and are mainly due to the following three factors:

Total Company:

Medical Costs	\$631,000
OPEB Costs	124,000
Other Fringe Benefits	<u>308,000</u>
Total Fringe Benefits Increase	<u>\$1,063,000</u>

1. Medical Costs:

The Company has experienced an overall increase in medical costs from 1991 to 1996 totaling approximately \$631,000. This increase equates to an annual compound growth rate of 5.50% from 1991 to 1996. This is summarized on a per-employee basis as an increase from \$3,380 in 1991 to \$4,417 in 1996. Note that SSU's increase in medical costs is well below the national average of 10.19%.

2. OPEB Costs:

The increase in OPEB cost totaling approximately \$124,000 is due to the disallowance of part of the plan in the Company's past rate proceedings. Note that the inclusion of the full cost of the plan in 1996 results in a compound growth rate of 1.41%, which is well below the average medical rate discussed above.

3. Other Fringe Benefits:

The increase in all other fringe costs, which is mainly comprised of the Employee 401K plan and the Defined Benefit Pension Plan, totaled approximately \$308,000 from 1991 to 1996. Note that the compound growth rate for these costs totaled 8.84% during this period. This is mainly due to the increase in pension plan expenses due to the aging of the work force and plan changes in 1994 including the addition of a Survivor Income Benefit feature. There was also an increase to enrollment in the 401K plan in 1994 due to changes in the plan structure. These changes included an employee loan provision and an increase to five investment options.

We believe these facts and explanations justify the increase in these accounts over the Commission's guideline.

DIRECT WATER AND SEWER O&M EXPENSES (FPSC) \$1,824,648 Over Guideline

601/604 Labor and Fringe Benefits \$688,967 Over Guideline - 12.57%

Note: See discussion of Labor and Fringe Benefits above.

610/710 Purchased Water / Sewer \$1,166,663 Over Guideline

The variance from guideline is mainly due to the increase in rates charged by Charlotte County for purchased water and wastewater at the Company's Deep Creek plant. This resulted in approximately \$1,052,000 of the overall increase. In addition, a new interconnect agreement with Orange County was entered into in 1994 for additional wastewater capacity for the University Shores plant. This interconnect resulted in an additional increase totaling \$275,000.

711

Sludge Removal

\$173,170 Over Guideline

The variance from the guideline is due to several factors:

1. A major increase in the price of sludge removal was noted at the Company's University Shores plant due to a change in the DEP's sludge stabilization rules in 1994. This caused a price increase totaling approximately \$76,000.
2. Outside vendors were required at the Beecher's Point and Palm Port plants subsequent to 1991. This has resulted in an increase totaling \$73,000.
3. Palm Terrace was mandated by DEP to begin sludge hauling in 1994. This increased costs by \$33,000 on an annualized basis.

615/715

Purchased Power

(\$806,186) Under Guideline

The main reason for the variance from guideline in purchased power is due to the interconnection of several plants since their last respective rate cases including University Shores, Beecher's Point and Tropical Park. The remaining net decrease is due to the net effect of the following factors:

1. The increase in budgeted demand for 1995 at Deltona Lakes, University Shores and Marco Island resulted in an increase in purchased power totaling approximately \$140,000.
2. The addition of Lakeside, Spring Gardens and Valencia Terrace in 1995 and Buenaventura Lakes in 1996 increased purchased power for water and wastewater by approximately \$242,000.
3. The adjustment for elasticity due to the proposed conservation rates resulted in an estimated decrease totaling \$112,000 in 1996.
4. The decreased demand in 1994 at Deltona Lakes resulted in a decrease totaling \$72,000.
5. Interconnections at Enterprise and Palm Valley resulted in decreases in power usage totaling approximately \$50,000.
6. The 1994 replacement of old R.O. skids with newer, more efficient technology at Burnt Store resulted in a decrease in purchased power totaling \$40,000.

618/718

Chemicals

(\$198,655) Under Guideline

Part of the reason for the variance from guideline in chemicals is due to the interconnection of the University Shores plant to Orange County. The remaining net decrease is due overall economies gained from bulk purchasing since 1991, compared to the benchmark guideline.

620/720

Materials and Supplies

\$496,873 Over Guideline

The overall variance from guideline in materials and supplies is due to several factors:

1. The major increase in M&S is due to the increase in expenses related to the Marco Island R.O. plant which went on-line in April 1992. Approximately \$206,000 of the incremental increase in M&S was incurred from 1991 to 1994 at Marco Island.
2. The addition of Lakeside, Spring Gardens and Valencia Terrace in 1995 and Buenaventura Lakes in 1996 increased M&S by approximately \$35,000.
3. Since 1991, Deltona Lakes has added two new wells and booster pumps. These new sites, in addition to ongoing maintenance due to road widening and construction, have increased M&S at Deltona by approximately \$83,000.
4. The remaining net increase in water M&S is due to various items including more extensive DOT requirements for road repairs due to main breaks. The new requirements include replacement of 50 feet of road surrounding the main break. These repairs were previously done through patch-work.
5. The Company began an ongoing TV'ing and maintenance program for wastewater gravity mains in 1993 in the South Region. This increased the cost of M&S at Lehigh by \$77,000.

675/775

Miscellaneous Expenses

\$329,919 Over Guideline

The overall variance from guideline in miscellaneous expenses is mainly due to two factors:

1. An adjustment being proposed in 1996 to reflect the Company's Water Conservation Program resulted in \$77,000 of the increase. In addition, the Company budgeted approximately \$84,000 in 1995 for the conservation program at Marco Island.
2. Maintenance of the grounds at Deltona Lakes, Marco Shores, Sugar Mill Woods and University Shores has been provided by outside sources subsequent to 1991. These costs are included in the Miscellaneous Expense category.
3. Approximately \$30,000 of the increase in wastewater miscellaneous expense is due to the hiring of outside contractors for grounds maintenance at Holiday Haven, Palm Terrace, Sugar Mill Woods and University Shores since 1991.
4. In addition, telephone expenses have increased due to additional lines to plants for fax machines and phone modems for remote PC's, where necessary since 1991.

CUSTOMER ACCOUNTS EXPENSES (FPSC)

\$809,483 Over Guideline

601/604

Labor and Fringe Benefits

\$356,460 Over Guideline - 27.09%

Note: See discussion of Labor and Fringe Benefits above.

675.7 Miscellaneous Expenses \$440,054 Over Guideline

The overall variance from guideline in miscellaneous expenses is mainly due to three factors:

1. Postage relating to customer service (i.e. billings, notices, etc.) was reclassified from A&G to Customer Accounts for the 1995 budget. This resulted in an increase in Customer Accounts miscellaneous expense totaling \$404,000. Note that this is offset by the corresponding decrease in A&G miscellaneous expense.
2. Telephone expense relating to customer service was charged to Customer Accounts in 1994. These costs were previously charged to A&G expense. This resulted in an increase in Customer Accounts miscellaneous expense totaling \$81,000. Note that this is offset by the corresponding decrease in A&G miscellaneous expense.
3. The addition of Buenaventura Lakes in 1996 increased miscellaneous expenses by approximately \$46,000.

ADMINISTRATIVE & GENERAL EXPENSES (FPSC) \$854,714 Over Guideline

601/604 Labor and Fringe Benefits \$572,874 Over Guideline - 14.72%

Note: See discussion of Labor and Fringe Benefits above.

635.8 Contractual Services \$219,678 Over Guideline

The overall variance from guideline in contractual services is mainly due to two factors:

1. The projected 1996 charge to SSU from Minnesota Power for SSU's portion of Shareholder Services is approximately \$209,000. This charge is billed to all Minnesota Power subsidiaries based upon average equity.
2. The adjustment made in 1996 to reflect the Company's Conservation Program resulted in \$84,000 of the increase.

IV. YEAR BY YEAR DISCUSSION COMPARING 1996 TO 1995, 1995 TO 1994, AND 1994 TO BENCHMARK GUIDELINE - DIRECT WATER O&M

Note: See calculations of variances in the 1996, 1995 and 1994 Directs - Water tabs of this book.

FPSC JURISDICTION:

	<u>1996 vs. 1995</u>	<u>1995 vs. 1994</u>	<u>1994 vs. Benchmark</u>
Water	<u>\$404,818</u>	<u>\$522,591</u>	<u>\$871,572</u>

1996 DIRECT WATER O&M EXPENSES (FPSC): \$404,818 Increase over 1995 - 4.29%

Direct expenses for 1996 were indexed from the 1995 budget at the rate of 1.95%, the general index rate approved by FPSC Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). Increases which are influenced by factors other than the indexed rate increase are described below.

601/604 Labor and Fringe Benefits \$406,586 Increase - 13.71%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

610 Purchased Water (\$91,754) Decrease - (5.64%)

Reduction of \$132,592 is due to the elasticity adjustment in 1996 relating to the estimated decrease in demand due to the implementation of the Company's proposed Conservation Rates. This is offset by the increase of \$65,225 reflecting an adjustment for raw water usage at Marco Shores. Note the raw water cost for Marco Shores is offset by raw water revenue at the Marco Island plant on a total Company revenue requirement basis.

615 Purchased Power (\$42,410) Decrease - (2.20%)

Reduction of \$111,961 is due to the elasticity adjustment in 1996 relating to the estimated decrease in demand due to the implementation of the Company's proposed Conservation Rates. This is offset by the index increase over 1995 budgeted costs.

635 Contractual Services - Other \$74,858 Increase - 19.22%

SSU's central lab is budgeted to begin operations in mid-1995. The 1995 budget for outside testing costs was reduced by \$100,000 to acknowledge initiation of service from SSU's Central Lab. The increase in 1996 is to provide for expenses associated with additional testing required for the full year in 1996; a total increase of \$46,323. The net change is a decrease in outside testing costs by approximately \$55,000. 1996 Direct Expenses also include a total of \$9,670 for a new Hurricane Preparedness program. Each of these expense items are allocated between water and sewer based upon the number of

water and sewer customers, using the same allocation method as A&G and Customer Accounts expenses. The portion allocated to Water is \$26,312. The remaining increase is due to indexing of costs over 1995.

1995 DIRECT WATER O&M DIRECT EXPENSES (FPSC): \$522,591 Increase over 1994 - 6.15%

601/604 Labor and Fringe Benefits \$125,674 Increase - 4.43%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

610 Purchased Water \$215,157 Increase - 15.25%

The increase is due to the increase in rates charged by Charlotte County for purchased water at the Deep Creek plant, which accounted for approximately \$254,000 of the overall increase. This is offset by several minor decreases budgeted at various plants in 1995.

615 Purchased Power \$214,226 Increase - 12.53%

The main reason for the increase is due to normalizing usage of purchased power in 1995 compared to usage during the prior year, particularly at Deltona Lakes and University Shores plants which increased purchased power by \$118,694.

618 Chemicals \$139,759 Increase - 23.63%

New expense of \$104,762 for purchase of polyphosphate chemicals to clear water lines at Deltona Lakes to comply with EPA regulations. Additional chemicals were purchased for plant expansions at Burnt Store and Chuluota, an increase of \$13,579. In addition, the Company has experienced significant cost increases for chemicals, particularly in the price of Chlorine and Caustic Soda.

620 Materials & Supplies (\$158,334) Decrease - (15.45%)

Significant expenses were incurred at Marco Island during 1994 for major non-recurring repairs. 1995 assumes a "normal" repair and maintenance level, reducing expenses by \$78,201. In addition, emergency repairs occurred at Apple Valley, Druid Hills, Interlachen Lake and Marco Shores in 1994 and are not anticipated for 1995. The 1995 budget was also reduced for non-recurring expenses, repairs and refurbishment's at Deltona Lakes and Picciola Island during 1994.

635 Contractual Services - Other (\$78,139) Decrease - (16.71%)

The decrease is mainly due to \$100,000 of outside lab testing service which was performed in 1994 that is not budgeted in 1995.

675 Miscellaneous Expense \$61,866 Increase - 40.83%

An \$11,140 increase is the result of increased Lehigh telephone expense. The remaining increase is due to numerous minor increases.

1994 DIRECT WATER O&M EXPENSES (FPSC): \$871,572 Above Benchmark Guideline - 11.42%

Total Water O&M - Direct Expense is over the 1994 guideline by \$871,572 for All FPSC Jurisdiction Plants, an 11.42% increase over the Prior Test Year Period. This increase is comprised primarily of the following components:

601/604 Labor and Fringe Benefits \$200,297 Above Guideline - 7.59%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

610 Purchased Water \$265,252 Above Guideline - 23.16%

The largest increase is due to the increase in purchased water rates from Charlotte County for the Company's Deep Creek plant. This resulted in an increase totaling \$98,000. An additional \$153,000 of the increase is the result of SSU entering into several new interconnect agreements for additional water capacity since 1991, including University Shores, Tropical Park and Beecher's Point.

615 Purchased Power (\$354,924) Below Guideline - (17.19%)

The major decrease relates to Marco Island totaling \$138,552 to recognize the adjustment made by the FPSC in the last rate filing, Docket No. 920655, allocating consumption between the R.O. and lime softening plants, and the actual consumption pattern of these plants. The remaining decrease is due to the decreased 1994 demand, particularly at Deltona Lakes (\$72,000) and Burnt Store (\$40,000). There were also decreases noted due to interconnects for water capacity (as discussed above) which reduced the need for purchased power.

618 Chemicals (\$150,882) Below Guideline - (20.32%)

There was a decrease in expense totaling \$80,000 from a change in chemicals at the Lehigh Plant to reduce THM levels. Other cost decreases reflect economies from SSU bulk purchases of chemicals.

620 Materials & Supplies \$520,048 Above Guideline - 103.06%

Significant increases totaling \$205,788 were due to repairs at the R.O. site at Marco Island. Maintenance caused by the addition of 2 new wells and a booster pump, and numerous repairs primarily due to continual construction and major road widening projects in the Deltona area increased expenses \$83,509. Main and service repairs during 1994 at Amelia Island increased by \$41,091 due to mandated DOT requirements. Repairs of plant and equipment at Lehigh totaled approximately \$29,000.

The Company also changed its capitalization policy in 1993. Since that time, individual items costing less than \$500 are expensed as incurred, unless they are part of a larger project or workorder. This was done in an effort to eliminate the administration of tracking individual minor units for the implementation of the Company's fixed asset system. The Company also has clarified its policy on items which should be expensed versus capitalized (such as pump motor rewinds).

635 Contractual Services - Other \$232,312 Above Guideline - 98.73%

Contractual services at Marco Island increased \$98,095 over the 1993 level. \$58,000 of this amount related to mandated DEP testing of the 10 new supply wells and an injection well placed on line in 1992, and the remaining \$40,000 increase for sludge removal. A preliminary survey project at Deltona Lakes for a storage tank and building for a new well was abandoned due to a potential sinkhole. The 4-year amortization for the \$49,000 project began 1/93. Lab testing costs have increased significantly due to mandated testing for lead and copper levels beginning in 1993, and extensive additional corrosion control testing required in 1994 which increased expenses primarily at the Deltona Lakes and University Shores plants. Sludge hauling requirements at Lehigh have increased by \$15,000 due to increased flows.

675 Miscellaneous Expenses \$133,791 Above Guideline - 754.09%

Maintenance of grounds at the plants was provided by outside sources in 1994 at the Deltona Lakes, Marco Shores, Sugar Mill Woods and University Shores plants which was not provided in 1991.

V. YEAR BY YEAR DISCUSSION COMPARING 1996 TO 1995, 1995 TO 1994, AND 1994 TO BENCHMARK GUIDELINE - DIRECT SEWER O&M

Note: See calculations of variances in the 1996, 1995 and 1994 Directs - Sewer tabs of this book.

FPSC JURISDICTION:

	<u>1996 vs. 1995</u>	<u>1995 vs. 1994</u>	<u>1994 vs. Benchmark</u>
Sewer	<u>\$1,371,115</u>	<u>\$972,750</u>	<u>\$1,081,997</u>

1996 DIRECT SEWER O&M EXPENSES (FPSC): \$1,371,115 Increase over 1995 - 17.01%

Direct expenses for 1996 were indexed from the 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). Increases which result from factors other than the indexed rate increase are described below.

701/704 Labor and Fringe Benefits \$723,679 Increase - 27.33%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

711 Sludge Removal \$92,507 Increase - 13.16%

The majority of the increase is due to the addition of the Buenaventura Lakes plant in 1996, which totaled \$79,000 of the increase. The remainder is due primarily to the proposed attrition adjustment increase.

715 Purchased Power \$257,704 Increase - 23.43%

The entire increase is due to the addition of the Buenaventura Lakes plant in 1996, which totaled \$257,000.

718 Chemicals \$58,721 Increase - 11.05%

The majority of the increase is due to the addition of the Buenaventura Lakes plant in 1996, which totaled \$48,000 of the increase. The remainder is due primarily to the proposed attrition adjustment.

735 Contractual Services - Other \$153,854 Increase - 72.53%

The majority of the increase is due to the addition of the Buenaventura Lakes plant in 1996, which totaled \$133,000 of the increase. The remainder is due primarily to the proposed attrition adjustment.

1995 DIRECT SEWER O&M EXPENSES (FPSC): \$972,750 Increase over 1994 - 13.72%

701/704 **Labor and Fringe Benefits** **\$405,730 Increase - 18.10%**

Note: See discussion of Labor and Fringe Benefits in Part III. above.

710 **Purchased Sewage Treatment** **\$628,264 Increase - 56.44%**

The majority of the increase relates to the increase in the charge for purchased sewer implemented by Charlotte County Utilities on 1/1/95, charged to the Company's Deep Creek plant, which totaled \$430,596. In addition, the Company included a full year of interconnect fees and amortization of the reserve capacity fee in 1995 relating to the University Shores interconnect with Orange County in mid-1994, which accounted for \$267,506 of the increase. 1994 only included one-half of the annualized costs of the interconnect.

711 **Sludge Removal** **\$113,235 Increase - 19.20%**

The Company contracted outside vendors to provide this service at Beecher's Point and Palm Port during 1995, increasing expenses by \$73,000. In addition, Palm Terrace was mandated to begin sludge hauling during 1994. A full year of expense is included for 1995, increasing expense by \$32,000. Increased prices during 1994 also increased the cost of hauling by \$14,000 at University Shores.

718 **Chemicals** **\$64,291 Increase - 13.76%**

The Company replaced existing chlorine gas treatment with a safer form of chlorine tablets and reflected increased chemical expenses at the Chuluota plant by \$11,000. A \$19,000 increase is associated with the new odor control system at the Deltona Lakes plant. Addition of a new pump site at the Woodmere plant has increased hydrogen peroxide usage by approximately \$9,000. A more accurate allocation of chemicals between Marco Island's water and wastewater plants increased chemical expenses for the wastewater plant by \$18,000 over 1994 expenses.

720 **Materials & Supplies** **(\$174,215) Decrease - (18.85%)**

The major decreases occurred at Amelia Island, Beacon Hills, Deltona Lakes and Leilani Heights as a result of non-recurring periodic repairs in 1994. Recurring maintenance and repairs were budgeted for 1995 including the ongoing TV'ing and repair of gravity sewers in the South Region.

735 **Contractual Services - Other** **(\$160,246) Decrease - (43.03%)**

The majority of the decrease, totaling approximately \$94,000, was due to outside contractors performing TV'ing and repair work on Lehigh gravity mains in 1994, which is budgeted to be performed in-house in 1995. Bio-monitoring services required by administrative order were incurred in 1994 at the Beacon Hills and Woodmere plants.

**1994 DIRECT SEWER O&M EXPENSES (FPSC): \$1,081,997 Above Benchmark
Guideline - 18.02%**

701/704 **Labor and Fringe Benefits** **\$91,402 Above Guideline - 4.25%**

Note: See discussion of Labor and Fringe Benefits in Part III. above.

710 **Purchased Sewer** **\$484,757 Above Guideline - 77.15%**

A change in the rate charged by Charlotte County Utilities resulted in an increase of \$261,000 for purchased sewer at Deep Creek. Another major increase occurred at the University Shores plant, totaling \$102,000 for amortization of capacity charges for a new 20-year agreement with Orange County to purchase bulk wastewater services beginning mid-1994 and monthly billing charges which also began during 1994. Bulk wastewater at the Deltona Lakes plant totaled \$94,000 for purchase of bulk wastewater services from Volusia County which went on line in mid-1992 to meet effluent disposal requirements. Purchase of bulk wastewater services for the Fox Run plant began in 1993, increasing expenses \$56,000.

711 **Sludge Removal** **\$111,782 Above Guideline - 23.39%**

The major increase occurred at the University Shores plant totaling \$76,038, resulting from a 60% price increase due to new stabilization regulations per DEP.

715 **Purchased Power** **(\$111,146) Below Guideline - (9.42%)**

The main reason for the decrease in purchased power is due to plant improvements including upgrades to the lift stations and new pumps at the Amelia Island plant, refurbishing the lift stations in 1993 at Beacon Hills, and eliminating the process of sand filtering of effluent at the Burnt Store plant. Purchased power expenses at Marco Island decreased \$49,485 as the result of an interruptible service agreement with Lee County Utilities. SSU is now using the emergency generator system at Marco Island to cut peak load power purchases.

718 **Chemicals** **(\$58,401) Below Guideline - (11.11%)**

The main reason for the decrease is due to the interconnection of Deep Creek with Charlotte County which eliminated treatment and resulted in a decrease totaling \$84,000. This was offset by various plant increases which were due to price increases for chlorine.

720 **Materials & Supplies** **\$433,499 Above Guideline - 88.31%**

Part of the increase is due to TV'ing of the sewer lines at Lehigh in 1994 at a cost of \$77,000. An emergency service call for removal of overflow at the lift stations at Enterprise caused by stormwater from Tropical Storm Gordon resulted in a \$10,765 increase in materials and supplies cost.

The Company also changed its capitalization policy in 1993. Since that time, miscellaneous items costing less than \$500 are expensed as incurred, unless they are part of a larger project or workorder. This was done in an effort to eliminate the administration of tracking individual minor units for the implementation of the Company's fixed asset system. The Company also has clarified its policy on items which should be expensed versus capitalized (such as pump motor rewinds).

735 Contractual Services - Other \$83,469 Above Guideline - 28.89%

Major expenses were for testing and feasibility studies at the Beacon Hills and Deltona Lakes plants.

775 Miscellaneous Expense \$102,732 Above Guideline - 301.95%

Approximately \$30,000 of the increase was incurred for outside maintenance of the grounds at the Holiday Haven, Palm Terrace, Sugar Mill Woods and University Shores plants in 1994 to provide additional plant maintenance time for SSU field employees. In addition, telephone expenses have increased due to additional lines to plants for fax machines and phone modems for remote PC's.

VI. YEAR BY YEAR DISCUSSION COMPARING 1996 TO 1995, 1995 TO 1994, AND 1994 TO BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSE

Note: See calculations of variances in the Customer Accounts 1996, 1995 and 1994 tab of this book.

TOTAL COMPANY:

	<u>1996 vs. 1995</u>	<u>1995 vs. 1994</u>	<u>1994 vs. Benchmark</u>
Customer Accounts	<u>\$412,846</u>	<u>\$482,001</u>	<u>\$534,437</u>

1996 CUSTOMER ACCOUNTS EXPENSE (Total Company): \$412,846 Increase over 1995 - 13.99%

Expenses for 1996 were indexed from the 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). Additional increases above this index are as follows:

601/604 Labor and Fringe Benefits \$319,467 Increase - 15.96%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

670.7 Bad Debt Expense \$28,266 Increase - 12.97%

Addition of costs for Buenaventura Lakes based upon the Company's acquisition audit.

675.7 Miscellaneous Expense \$42,833 Increase - 7.84%

Addition of costs for Buenaventura Lakes based upon the Company's acquisition audit.

1995 CUSTOMER ACCOUNTS EXPENSE (Total Company): \$482,001 Increase over 1994 - 19.52%

601/604 Labor and Fringe Benefits (\$37,111) Decrease - (1.82%)

Note: See discussion of Labor and Fringe Benefits in Part III. above.

675.7 Miscellaneous Expenses \$429,281 Increase - 366.12%

The major increase is the result of reclassification of postage from A&G to Customer Accounts in 1995 which totaled \$403,763.

**1994 CUSTOMER ACCOUNTS EXPENSES (Total Company): \$534,437 Above
Benchmark Guideline - 27.62%**

601/604 **Labor and Fringe Benefits** **\$430,701 Above Guideline - 26.79%**

Note: See discussion of Labor and Fringe Benefits in Part III. above.

620.7 **Materials & Supplies** **\$69,523 Above Guideline - 241.16%**

The majority of the balance in 1994 is for printing costs of utility bills, notices and envelopes. These items were included as A&G costs in 1991.

675.7 **Miscellaneous Expense** **\$108,560 Above Guideline - 1248.82%**

The majority of the balance is due to an \$81,000 variance for telephone expenses which were included as A&G costs in 1991. Several other expenses, including postage, office cleaning, office machine maintenance, etc., were reclassified from A&G in 1991 to Customer Accounts in 1994 to more accurately reflect customer service expenses.

VII. YEAR BY YEAR DISCUSSION COMPARING 1996 TO 1995, 1995 TO 1994, AND 1994 TO BENCHMARK GUIDELINE - A&G EXPENSE

Note: See calculations of variances in the A&G 1996, 1995 and 1994 tab of this book.

<u>TOTAL COMPANY:</u>			
	<u>1996 vs. 1995</u>	<u>1995 vs. 1994</u>	<u>1994 vs. Benchmark</u>
A&G	<u>\$1,185,570</u>	<u>\$167,455</u>	<u>\$1,801,731</u>

1996 A&G EXPENSE (Total Company): \$1,185,570 Increase over 1995 - 14.63%

Expenses for 1996 were indexed from the 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). Additional increases above this index are as follows:

601/604 Labor and Fringe Benefits \$692,325 Increase - 13.18%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

620.8 Materials & Supplies \$47,345 Increase - 23.64%

Addition of costs for Buenaventura Lakes totaled \$8,768. The increase in expenses for the implementation of SSU's proposed conservation program totaled \$24,871.

635.8 Contractual Services - Other \$135,642 Increase - 49.04%

Increased expenses of \$83,550 for implementation of SSU's proposed conservation program.

657.8 Insurance - General Liability \$57,955 Increase - 23.11%

Addition of insurance costs for Buenaventura Lakes.

660.8 Advertising Expense \$25,130 Increase - 92.51%

Increased customer education expenses of \$24,600 for SSU's proposed conservation program.

675.8 Miscellaneous Expense \$167,615 Increase - 13.58%

Increased expenses of \$92,060 for SSU's proposed conservation program.

1995 A&G EXPENSE (Total Company): \$167,455 Increase over 1994 - 2.11%

601/604 Labor and Fringe Benefits \$357,778 Increase - 7.30%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

631.8 Contractual Services - Eng. \$33,523 Increase - 100%

Amortization expense for the new computerized system mapping project #94EA008.

675.8 Miscellaneous Expenses (\$74,432) Decrease - 5.69%

The primary reason for the decrease is the reclassification of postage from A&G to Customer Accounts in 1995.

1994 A&G EXPENSE (Total Company): \$1,801,731 Above Benchmark Guideline - 26.90%

601/604 Labor and Fringe Benefits \$715,895 Above Guideline - 17.13%

Note: See discussion of Labor and Fringe Benefits in Part III. above.

620.8 Materials & Supplies (\$80,549) Below Guideline - (28.14%)

The majority of the decrease in 1994 is for printing costs of utility bills, notices and envelopes. These items were included in A&G in 1991, but were classified in Customer Accounts in 1994.

632.8 Contractual Services - Acctg (\$103,381) Below Guideline - (37.70%)

This reduction is the result of reduced audit fees from Price Waterhouse due to in-house expertise and efficiencies developed since 1991. SSU was able to decrease the fees paid because of SSU's increased internal work relating to preparation of the audited financial statements and supporting schedules, consolidation of SSU into one company, and no audit adjustments or internal control weaknesses being noted in 1994.

635.8 Contractual Services - Other \$382,256 Above Guideline - 427.39%

\$209,000 of the increase is due to SSU's portion of Shareholder Services charges from Minnesota Power for 1994 (11.8% based on average equity) which were not charged to SSU in 1991. The unamortized balance of the cost of an IS Strategic Plan prepared in 1992 was written off in 1994 totaling \$34,273.

641.8 Rental of Building \$56,899 Above Guideline - 74.58%

The rental of the Engineering building in 1994 increased building rental expense by \$58,000. In addition, the Marco Island office building was rented since 1991 resulting in an additional \$24,000.

656.8 Insurance-Vehicle (\$69,347) Below Guideline - (38.21%)

Insurance premiums have been reduced below the 1991 level because SSU reduced the size of the fleet, maintains a newer fleet of vehicles, and raised the deductible.

657.8 Insurance - General Liability \$55,966 Above Guideline - 27.90%

The increase in this account is created because property insurance, excess flood, and liability & property insurance expenses were coded to the Insurance-Other account in 1991 and were reclassified in 1994. SSU has been able to reduce premiums as a result of favorable loss experience and the ensuing premium negotiations.

659.8 Insurance - Other (\$86,682) Below Guideline - (78.86%)

The decrease in this account is created because property insurance, excess flood, and liability & property insurance expenses were coded to the Insurance-Other account in 1991 but reclassified to Insurance - General Liability in 1994.

666.8 Reg Comm Expense \$593,760 Above Guideline - 497.02%

The 1994 rate case amortization expense of \$474,296 is the amortization of several FPSC approved rate case expenses which have occurred since 1991.

667.8 Reg Comm Exp - Other \$89,416 Above Guideline - 100%

The increase is due to legal expenses relating to the FPSC jurisdictional proceedings and the Hernando County jurisdictional proceedings and customer noticing requirements for the Index/Pass-Through.

675.8 Miscellaneous Expense \$63,923 Above Guideline - 5.13%

The overall increase in miscellaneous expenses is due to various minor items noted between 1991 and 1994. Included were maintenance contracts on new computer hardware purchased since 1991, the maintenance of new accounting software (Software 2000) and maintenance on the remittance processing system equipment which was brought in-house subsequent to 1991.

Comparative Summary of Labor Increases
For the Years 1991 Through 1996
Docket No. 950499-WS

Attachment 1
Page 1 of 1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.		Last Test Period 1991	Actual:				Projected:	
			1992	1993	1994	1995	1996	
1	Total Gross Payroll	\$ 10,734,596	\$ 12,179,161	\$ 12,896,826	\$ 13,688,882	\$ 13,970,606	\$ 14,299,809	
2								
3	Increase from Prior Year	N/A	1,444,565	717,665	792,056	281,724	329,203	
4								
5	Avg. No. of Employees	438	461	475	497	473 (1)	478 (2)	
6								
7	Average Salary Per Employee	24,508	26,419	27,151	27,543	29,536	29,916	
8								
9	Annual Percent Increase	N/A	7.80%	2.77%	1.44%	7.24%	1.29%	
10								
11	Compound Growth Rate of							
12	Average Salary per Employee	N/A	7.80%	5.25%	3.97%	4.78%	4.07%	
13								
14	<u>Reconciliation of Increases:</u>							
15	Increase in Base Salaries		\$ 836,928	\$ 337,548	\$ 186,110	\$ 990,592	\$ 179,623	
16	Employee Inc/(Dec)		607,637	380,117	605,946	(708,868)	149,580	
17	Total Annual Increase		1,444,565	717,665	792,056	281,724	329,203	

(1) - This decrease is due to the sale of the Company's Venice Gardens operations to Sarasota County in 1994 which resulted in a decrease totaling 29 employees. In addition, several remote customer service offices were closed resulting in a decrease of 4 employees.

(2) - Excludes the addition of Buenaventura Lakes in 1996.

Comparative Summary of Fringe Benefit Costs
For the Years 1991 Through 1996
Docket No. 950499-WS

Attachment 2
Page 1 of 1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Last Test Period 1991	Actual:			Projected:		
		1992	1993	1994	1995	1996	
1 Avg. No. of Employees	438	461	475	497	473 (1)	478	
2							
3 Medical Costs	\$ 1,480,377	\$ 1,323,454	\$ 1,353,673	\$ 1,768,917	\$ 1,935,309	\$ 2,111,246	
4 Avg. Medical Cost per Employee	3,380	2,871	2,850	3,559	4,092	4,417	
5 Compound Growth Rate - Medical Costs						5.50%	
6							
7 OPEB Costs	726,475 (2)	726,475 (2)	726,475	820,025	787,150	850,122	
8 Avg. OPEB Cost per Employee	1,659	1,576	1,529	1,650	1,664	1,778	
9 Compound Growth Rate - OPEB Costs						1.41%	
10							
11 All Other Fringe Costs	461,400	523,971	722,048	689,184	746,950	769,208	
12 Avg. Other Fringe Costs per Employee	1,053	1,137	1,520	1,387	1,579	1,609	
13 Compound Growth Rate - Other Fringe						8.84%	
14							
15							
16 Total Fringe Costs	\$ 2,668,252	\$ 2,573,900	\$ 2,802,196	\$ 3,278,126	\$ 3,469,409	\$ 3,730,576	
17 Avg. Total Fringe Cost per Employee	6,092	5,583	5,899	6,596	7,335	7,805	
18 Compound Growth Rate - Total Fringe						5.08%	

(1) - This decrease is due to the sale of the Company's Venice Gardens operations to Sarasota County in 1994 which resulted in a decrease totaling 29 employees. In addition, several remote customer service offices were closed resulting in a decrease of 4 employees.

(2) - Based upon the composite allowed OPEB costs per Dockets NO. 920199-WS (1991 Consolidated Case), 920655-WS (Marco Island Case), and 911188-WS (Lehigh Case).

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BENCHMARK GUIDELINE SUMMARY OF FPSC JURISDICTION - TOTAL O&M EXPENSES (1-8) - 1991 thru 1996
TOTAL WATER AND SEWER

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
						(3 - 4)					(5 - 9)	(10 / 9)
		Final Test Year Ended 12/31/96				Estimated 1996 Benchmark Guideline Deviation						
Line No.	Account No. and Name	Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended 12/31/91	O&M Expense Guideline 12/31/94	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline			
									Amount	%		
1	601/701 Salaries & Wages - Employees	10,512,337	576,391	9,935,946	6,310,701	7,616,438	6.4768%	8,634,997	1,300,949	15.0660%		
2	603/703 Salaries & Wages - Officers, Etc.	0	0	0	517	821	16.6678%	1,117	(1,117)	-100.0000%		
3	604/704 Employee Pensions & Benefits	2,509,514	138,784	2,370,730	1,525,826	1,822,629	6.1126%	2,052,260	318,469	15.5180%		
4	610/710 Purchased Water/Purchased Sewer	3,275,338	0	3,275,338	1,368,241	1,773,662	9.0359%	2,108,675	1,166,663	55.3268%		
5	711 Sludge Removal	795,405	85,921	709,484	401,949	477,881	5.9375%	536,314	173,170	32.2890%		
6	615/715 Purchased Power	3,308,144	350,018	2,958,126	2,701,144	3,291,520	6.8115%	3,755,193	(797,067)	-21.2257%		
7	618/716 Fuel for Power Production	44,312	2,861	41,451	6,763	8,658	8.5824%	10,208	31,244	306.0725%		
8	618/718 Chemicals	1,306,823	75,362	1,231,461	1,050,996	1,268,113	6.4598%	1,437,240	(205,779)	-14.3178%		
9	620/720 Materials & Supplies	1,974,411	75,703	1,898,708	1,012,932	1,240,353	6.9941%	1,419,923	478,786	33.7191%		
10	631/731 Contractual Services - Eng.	56,516	0	56,516	13,825	15,037	2.8449%	15,905	40,611	255.3404%		
11	632/732 Contractual Services - Acct.	137,800	0	137,800	169,875	202,083	5.9582%	226,881	(89,081)	-39.2634%		
12	633/733 Contractual Services - Legal	83,034	0	83,034	65,535	76,818	5.4413%	85,405	(2,371)	-2.7785%		
13	634/734 Contractual Services - Mgmt Fees	0	0	0	27	41	14.9406%	54	(54)	-100.0000%		
14	635/735 Contractual Services - Other	1,144,308	217,306	927,002	468,237	578,144	7.2988%	665,619	261,383	39.2692%		
15	641/741 Rental of Real Building/Real Property	148,243	19,298	128,945	53,630	64,231	6.1979%	72,440	56,505	78.0031%		
16	642/742 Rental of Equipment	45,302	14,014	31,288	16,050	19,857	7.3560%	22,886	8,402	36.7119%		
17	650/750 Transportation Expense	476,364	32,921	443,443	279,091	347,559	7.5896%	402,318	41,125	10.2220%		
18	656/756 Insurance - Vehicle	94,461	0	94,461	116,731	137,762	5.6771%	153,848	(59,387)	-38.6010%		
19	657/757 Insurance - General Liability	234,471	41,529	192,942	144,765	172,270	5.9698%	193,452	(510)	-0.2637%		
20	658/758 Insurance - Workman's Comp	170,708	8,266	162,442	200,936	240,570	6.1922%	271,285	(108,843)	-40.1214%		
21	659/759 Insurance - Other	19,277	0	19,277	70,406	82,992	5.6353%	92,609	(73,332)	-79.1846%		
22	660/760 Advertising Expense	39,994	0	39,994	3,459	4,146	6.2249%	4,678	35,316	754.8955%		
23	666/766 Reg. Comm. Exp. - Rate Case Amort.	570,354	0	570,354	358,107	418,323	5.3173%	463,993	106,361	22.9231%		
24	667/767 Reg. Comm. Exp. - Other	45,798	18,239	27,559	2	2	0.0000%	2	27,557	1377850.0000%		
25	670/770 Bad Debt Expense	186,941	24,434	162,507	154,157	182,104	5.7107%	203,497	(40,990)	-20.1426%		
26	675/775 Miscellaneous Expenses	1,909,263	45,600	1,863,663	779,375	928,151	5.9978%	1,042,827	820,836	78.7126%		
27	TOTAL O & M EXPENSES	29,089,118	1,726,646	27,362,472	17,273,277	20,970,165	6.6985%	23,873,627	3,488,845	14.6138%		

NOTES:

(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:

Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).

(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).

(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.

BENCHMARK GUIDELINE SUMMARY OF FPSC JURISDICTION - TOTAL DIRECT O&M EXPENSES (.1 - .6) - 1991 thru 1996
TOTAL WATER AND SEWER

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					(3 - 4)					(5 - 9)	(10 / 9)
			Final Test Year Ended 12/31/96			Estimated 1996 Benchmark Guideline Deviation					
Line No.	Account No. and Name	Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended 12/31/91	O&M Expense Guideline 12/31/94	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline		
									Amount	%	
1	601/701 Salaries & Wages - Employees	5,444,318	462,455	4,981,863	3,325,407	4,073,398	6.9968%	4,663,352	318,511	6.8301%	
2	603/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0.0000%	0	0	0.0000%	
3	604/704 Employee Pensions & Benefits	1,298,655	110,311	1,188,344	586,887	716,206	6.8631%	817,888	370,456	45.2943%	
4	610/710 Purchased Water/Purchased Sewer	3,275,338	0	3,275,338	1,368,241	1,773,662	9.0359%	2,108,675	1,166,663	55.3268%	
5	711 Sludge Removal	795,405	85,921	709,484	401,949	477,881	5.9375%	536,314	173,170	32.2890%	
6	615/715 Purchased Power	3,239,318	342,318	2,897,000	2,661,765	3,244,989	6.8270%	3,703,186	(806,186)	-21.7701%	
7	616/716 Fuel for Power Production	44,312	2,861	41,451	6,763	8,658	8.5824%	10,208	31,244	306.0725%	
8	618/718 Chemicals	1,306,823	68,238	1,238,585	1,050,996	1,268,113	6.4598%	1,437,240	(198,655)	-13.8219%	
9	620/720 Materials & Supplies	1,710,426	68,945	1,641,481	807,434	995,490	7.2284%	1,144,608	496,873	43.4099%	
10	631/731 Contractual Services - Eng.	30,562	0	30,562	13,500	14,656	2.7765%	15,481	15,081	97.4143%	
11	632/732 Contractual Services - Acct.	0	0	0	187	242	8.9744%	287	(287)	-100.0000%	
12	633/733 Contractual Services - Legal	0	0	0	2,351	2,601	3.4259%	2,782	(2,782)	-100.0000%	
13	634/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0.0000%	0	0	0.0000%	
14	635/735 Contractual Services - Other	830,298	181,843	648,455	421,124	524,190	7.5704%	606,561	41,894	6.9068%	
15	641/741 Rental of Real Building/Real Property	5,740	0	5,740	519	657	8.1764%	769	4,971	646.5883%	
16	642/742 Rental of Equipment	36,308	5,086	31,222	14,418	17,901	7.4791%	20,679	10,543	50.9837%	
17	650/750 Transportation Expense	358,581	29,952	328,629	270,749	337,680	7.6414%	391,259	(62,630)	-16.0073%	
18	656/756 Insurance - Vehicle	0	0	0	0	0	0.0000%	0	0	0.0000%	
19	657/757 Insurance - General Liability	0	0	0	0	0	0.0000%	0	0	0.0000%	
20	658/758 Insurance - Workman's Comp	88,860	7,548	81,312	104,845	127,458	6.7267%	145,182	(63,870)	-43.9931%	
21	659/759 Insurance - Other	0	0	0	208	241	5.0311%	266	(266)	-100.0000%	
22	660/760 Advertising Expense	0	0	0	0	0	0.0000%	0	0	0.0000%	
23	666/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0.0000%	0	0	0.0000%	
24	667/767 Reg. Comm. Exp. - Other	0	0	0	0	0	0.0000%	0	0	0.0000%	
25	670/770 Bad Debt Expense	0	0	0	0	0	0.0000%	0	0	0.0000%	
26	675/775 Miscellaneous Expenses	395,686	6,507	389,179	42,262	51,765	6.9946%	59,260	329,919	556.7333%	
27	TOTAL O & M EXPENSES	18,860,630	1,371,984	17,488,646	11,079,605	13,635,788	7.1648%	15,663,997	1,824,648	11.6487%	

NOTES:

- (1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:
Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).
(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).
(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.

BENCHMARK GUIDELINE SUMMARY OF FPSC JURISDICTION - TOTAL CUSTOMER ACCOUNTS EXPENSES (.7) - 1991 thru 1996 **TOTAL WATER AND SEWER**

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					(3 - 4)					(5 - 9)	(10 / 9)
Line No.	Account No. and Name	Final Test Year Ended 12/31/96			Final Test Year Ended 12/31/96	Estimated 1996 Benchmark Guideline Deviation					
		Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Year Ended 12/31/96 w/o Acquisitions		Prior Test Year Ended 12/31/91	O&M Expense Guideline 12/31/94	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline	
										Amount	%
1	601/701	Salaries & Wages - Employees	1,422,376	71,963	1,350,413	836,869	997,516	6.0281%	1,121,402	229,011	20.4218%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0.0000%	0	0	0.0000%
3	604/704	Employee Pensions & Benefits	340,103	17,984	322,119	146,220	173,613	5.8909%	194,670	127,449	65.4892%
4	610/710	Purchased Water/Purchased Sewer	0	0	0	0	0	0.0000%	0	0	0.0000%
5	711	Sludge Removal	0	0	0	0	0	0.0000%	0	0	0.0000%
6	616/715	Purchased Power	4,226	0	4,226	2,922	3,424	5.4268%	3,806	420	11.0436%
7	616/716	Fuel for Power Production	0	0	0	0	0	0.0000%	0	0	0.0000%
8	618/718	Chemicals	0	7,124	(7,124)	0	0	0.0000%	0	(7,124)	0.0000%
9	620/720	Materials & Supplies	75,674	0	75,674	19,061	24,561	8.8178%	29,083	46,591	160.1959%
10	631/731	Contractual Services - Eng.	0	0	0	0	0	0.0000%	0	0	0.0000%
11	632/732	Contractual Services - Acct.	0	0	0	0	0	0.0000%	0	0	0.0000%
12	633/733	Contractual Services - Legal	0	0	0	0	0	0.0000%	0	0	0.0000%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0.0000%	0	0	0.0000%
14	635/735	Contractual Services - Other	0	0	0	152	173	4.4081%	189	(189)	-100.0000%
15	641/741	Rental of Real Building/Real Property	0	0	0	0	0	0.0000%	0	0	0.0000%
16	642/742	Rental of Equipment	0	6,066	(6,066)	0	0	0.0000%	0	(6,066)	0.0000%
17	650/750	Transportation Expense	54,561	0	54,561	5,434	6,374	5.4624%	7,089	47,472	669.6182%
18	656/756	Insurance - Vehicle	0	0	0	0	0	0.0000%	0	0	0.0000%
19	657/757	Insurance - General Liability	0	1,231	(1,231)	0	0	0.0000%	0	(1,231)	0.0000%
20	658/758	Insurance - Workman's Comp	23,272	0	23,272	23,671	27,801	5.5070%	30,947	(7,675)	-24.8012%
21	659/759	Insurance - Other	0	0	0	0	0	0.0000%	0	0	0.0000%
22	660/760	Advertising Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0.0000%	0	0	0.0000%
24	667/767	Reg. Comm. Exp. - Other	0	18,239	(18,239)	0	0	0.0000%	0	(18,239)	0.0000%
25	670/770	Bad Debt Expense	186,941	24,434	162,507	154,157	182,104	5.7107%	203,497	(40,990)	-20.1426%
26	675/775	Miscellaneous Expenses	447,572	0	447,572	5,423	6,597	6.7503%	7,518	440,054	5853.5843%
27	TOTAL O & M EXPENSES	2,554,725	147,041	2,407,684		1,193,909	1,422,163	6.0049%	1,598,201	809,483	50.6496%

NOTES:

- (1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:
Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).
- (2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).
- (3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.

**BENCHMARK GUIDELINE SUMMARY OF FPSC JURISDICTION - TOTAL A&G EXPENSES (.8) - 1991 thru 1996
TOTAL WATER AND SEWER**

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					(3 - 4)					(5 - 9)	(10 / 9)
			Final Test Year Ended 12/31/96			Estimated 1996 Benchmark Guideline Deviation					
Line No.	Account No. and Name	Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended 12/31/91	O&M Expense Guideline 12/31/94	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline		
									Amount	%	
1	601/701 Salaries & Wages - Employees	3,645,643	41,973	3,603,670	2,148,425	2,545,524	5.8162%	2,850,243	753,427	26.4338%	
2	603/703 Salaries & Wages - Officers, Etc.	0	0	0	517	821	16.6678%	1,117	(1,117)	-100.0000%	
3	604/704 Employee Pensions & Benefits	870,756	10,489	860,267	792,719	932,810	5.5742%	1,039,703	(179,436)	-17.2584%	
4	610/710 Purchased Water/Purchased Sewer	0	0	0	0	0	0.0000%	0	0	0.0000%	
5	711 Sludge Removal	0	0	0	0	0	0.0000%	0	0	0.0000%	
6	615/715 Purchased Power	64,600	7,700	56,900	36,457	43,107	5.7440%	48,201	8,699	18.0465%	
7	616/716 Fuel for Power Production	0	0	0	0	0	0.0000%	0	0	0.0000%	
8	618/718 Chemicals	0	0	0	0	0	0.0000%	0	0	0.0000%	
9	620/720 Materials & Supplies	188,311	6,758	181,553	186,437	220,302	5.7212%	246,231	(64,678)	-26.2672%	
10	631/731 Contractual Services - Eng.	25,954	0	25,954	325	381	5.4421%	424	25,530	6027.0522%	
11	632/732 Contractual Services - Acct.	137,800	0	137,800	169,688	201,841	5.9545%	226,594	(88,794)	-39.1864%	
12	633/733 Contractual Services - Legal	83,034	0	83,034	63,184	74,217	5.5112%	82,623	411	0.4975%	
13	634/734 Contractual Services - Mgmt Fees	0	0	0	27	41	14.9406%	54	(54)	-100.0000%	
14	635/735 Contractual Services - Other	314,010	35,463	278,547	46,961	53,781	4.6238%	58,869	219,678	373.1606%	
15	641/741 Rental of Real Building/Real Property	142,503	19,298	123,205	53,111	63,574	6.1773%	71,671	51,534	71.9038%	
16	642/742 Rental of Equipment	8,994	2,862	6,132	1,632	1,956	6.2224%	2,207	3,925	177.8439%	
17	650/750 Transportation Expense	63,222	2,969	60,253	2,908	3,505	6.4219%	3,970	56,283	1417.8478%	
18	656/756 Insurance - Vehicle	94,461	0	94,461	116,731	137,762	5.6771%	153,848	(59,387)	-38.6010%	
19	657/757 Insurance - General Liability	234,471	40,298	194,173	144,765	172,270	5.9698%	193,452	721	0.3726%	
20	658/758 Insurance - Workman's Comp	58,578	718	57,858	72,420	85,311	5.6125%	95,156	(37,298)	-39.1967%	
21	659/759 Insurance - Other	19,277	0	19,277	70,198	82,751	5.6370%	92,343	(73,066)	-79.1246%	
22	660/760 Advertising Expense	39,994	0	39,994	3,459	4,146	6.2249%	4,678	35,316	754.8955%	
23	666/766 Reg. Comm. Exp. - Rate Case Amort.	570,354	0	570,354	358,107	418,323	5.3173%	463,993	106,361	22.9231%	
24	667/767 Reg. Comm. Exp. - Other	45,798	0	45,798	2	2	0.0000%	2	45,796	2289800.0000%	
25	670/770 Bad Debt Expense	0	0	0	0	0	0.0000%	0	0	0.0000%	
26	675/775 Miscellaneous Expenses	1,066,005	39,093	1,026,912	731,690	869,789	5.9324%	976,049	50,863	5.2111%	
27	TOTAL O & M EXPENSES	7,673,763	207,621	7,466,142	4,999,763	5,912,214	5.7467%	6,611,428	854,714	12.9278%	

NOTES:

- (1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:
Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).
- (2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).
- (3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1996
TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 850495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL WATER & SEWER						WATER				SEWER			
Line No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		
				Amount	%			Amount	%			Amount	%	
1	601 / 701.1-8	Salaries & Wages - Employees	8,764,545	10,512,336	1,747,791	19.94%	5,271,471	6,083,776	812,305	15.41%	3,489,075	4,428,580	939,485	26.78%
2	603 / 703.1-8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.1-8	Employee Pensions & Benefits	2,176,531	2,509,514	332,983	15.30%	1,309,081	1,452,491	143,410	10.95%	867,450	1,057,023	189,573	21.85%
4	610 / 710.1-8	Purchased Water/Purchased Sewer	3,367,092	3,275,338	(91,754)	(2.73%)	1,625,727	1,533,973	(91,754)	(5.64%)	1,741,365	1,741,365	0	0.00%
5	— / 711.1-8	Sludge Removal	702,898	795,405	92,507	13.16%	0	0	0	0.00%	702,898	795,405	92,507	13.16%
6	615 / 715.1-8	Purchased Power	3,083,142	3,308,144	225,002	7.30%	1,964,253	1,927,380	(36,873)	(1.88%)	1,118,889	1,380,764	261,875	23.40%
7	616 / 716.1-8	Fuel for Power Production	41,380	44,312	2,932	7.09%	24,264	25,661	1,397	5.76%	17,116	18,951	1,535	8.97%
8	618 / 718.1-8	Chemicals	1,262,880	1,306,823	43,943	3.48%	731,308	716,529	(14,777)	(2.02%)	531,574	590,295	58,721	11.05%
9	620 / 720.1-8	Materials & Supplies	1,828,593	1,974,411	145,819	7.97%	1,010,268	1,088,596	78,328	7.75%	818,324	885,815	67,491	8.25%
10	631 / 731.1-8	Contractual Services - Eng.	54,688	56,516	1,818	3.51%	19,628	20,183	565	2.88%	34,971	36,323	1,352	3.87%
11	632 / 732.1-8	Contractual Services - Acct.	130,722	137,800	7,077	5.41%	88,706	91,404	2,699	3.04%	42,017	46,386	4,379	10.42%
12	633 / 733.1-8	Contractual Services - Legal	78,769	83,034	4,265	5.41%	53,451	55,077	1,626	3.04%	25,318	27,958	2,639	10.42%
13	634 / 734.1-8	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.1-8	Contractual Services - Other	804,732	1,144,308	339,575	42.20%	527,319	672,613	145,293	27.55%	277,413	471,695	194,282	70.03%
15	641 / 741.1-8	Rental of Real Building/Real Property	122,507	148,243	25,736	21.01%	84,881	100,203	15,322	18.05%	37,626	48,040	10,414	27.68%
16	642 / 742.1-8	Rental of Equipment	36,131	45,302	9,171	25.38%	13,778	16,503	2,725	19.78%	22,353	28,799	6,446	28.84%
17	650 / 750.1-8	Transportation Expense	426,217	476,364	50,147	11.77%	293,295	318,183	24,887	8.49%	132,921	158,171	25,250	19.00%
18	656 / 756.1-8	Insurance - Vehicle	89,610	94,461	4,852	5.41%	60,807	62,657	1,850	3.04%	28,802	31,804	3,002	10.42%
19	657 / 757.1-8	Insurance - General Liability	184,200	234,471	50,271	27.28%	124,995	155,528	30,533	24.43%	59,205	78,943	19,738	33.34%
20	658 / 758.1-8	Insurance - Workmen's Comp	156,787	170,708	13,911	8.87%	94,308	98,718	4,410	4.68%	62,489	71,980	9,501	15.20%
21	659 / 759.1-8	Insurance - Other	18,287	19,277	990	5.41%	12,409	12,787	378	3.04%	5,878	6,490	613	10.42%
22	660 / 760.1-8	Advertising Expense	19,952	39,994	20,042	100.45%	13,539	26,528	12,990	95.94%	6,413	13,465	7,053	109.98%
23	666 / 766.1-8	Reg. Comm. Exp. - Rate Case Amort.	373,256	570,354	197,098	52.80%	255,427	378,323	122,896	48.11%	117,829	192,031	74,201	62.97%
24	667 / 767.1-8	Reg. Comm. Exp. - Other	44,362	45,798	1,436	3.24%	30,103	30,378	275	0.91%	14,259	15,419	1,161	8.14%
25	670 / 770.1-8	Bad Debt Expense	160,037	166,941	6,903	16.81%	108,599	124,000	15,402	14.18%	51,439	62,940	11,502	22.36%
26	675 / 775.1-8	Miscellaneous Expenses	1,694,023	1,909,263	215,240	12.71%	1,101,159	1,221,873	120,714	10.96%	592,884	687,390	94,526	15.84%
27	WATER & SEWER - TOTAL O & M EXPENSES		25,821,262	29,089,118	3,467,855	13.54%	14,818,775	16,213,385	1,394,611	9.41%	10,802,488	12,875,732	2,073,245	19.19%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - DIRECT O&M (.1 - .6) - 1996

TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495 - WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL WATER & SEWER				WATER				SEWER			
Line No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		
				Amount	%			Amount	%			Amount	%	
1	601 / 701.1-6	Salaries & Wages - Employees	4,496,147	5,444,318	948,170	21.09%	2,375,013	2,722,091	347,078	14.61%	2,121,134	2,722,226	601,092	28.34%
2	603 / 703.1-6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.1-6	Employee Pensions & Benefits	1,116,560	1,298,655	182,095	16.31%	589,804	649,312	59,508	10.09%	526,756	649,343	122,587	23.27%
4	610 / 710.1-6	Purchased Water/Purchased Sewer	3,367,092	3,275,338	(91,754)	(2.73%)	1,625,727	1,533,973	(91,754)	(5.64%)	1,741,365	1,741,365	0	0.00%
5	--- / 711.1-6	Sludge Removal	702,898	795,405	92,507	13.16%	0	0	0	0.00%	702,898	795,405	92,507	13.16%
6	615 / 715.1-6	Purchased Power	3,024,024	3,239,318	215,294	7.12%	1,924,137	1,881,727	(42,410)	(2.20%)	1,089,887	1,367,591	257,704	23.43%
7	616 / 716.1-6	Fuel for Power Production	41,380	44,312	2,932	7.09%	24,264	25,661	1,397	5.76%	17,116	18,651	1,535	8.97%
8	618 / 718.1-6	Chemicals	1,262,880	1,306,823	43,944	3.48%	731,306	716,529	(14,777)	(2.02%)	531,574	590,296	58,721	11.05%
9	620 / 720.1-6	Materials & Supplies	1,616,488	1,710,426	93,938	5.81%	866,338	913,481	47,153	5.44%	750,150	796,835	46,685	6.24%
10	631 / 731.1-6	Contractual Services - Eng.	29,977	30,562	585	1.95%	2,920	2,977	57	1.95%	27,057	27,585	528	1.95%
11	632 / 732.1-6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
12	633 / 733.1-6	Contractual Services - Legal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
13	634 / 734.1-6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.1-6	Contractual Services - Other	601,586	830,298	228,712	38.02%	389,468	464,326	74,858	19.22%	212,118	365,972	153,854	72.53%
15	641 / 741.1-6	Rental of Real Building/Real Property	5,630	5,740	110	1.96%	5,570	5,679	109	1.96%	60	61	1	1.66%
16	642 / 742.1-6	Rental of Equipment	30,782	36,308	5,526	17.95%	10,148	10,537	389	3.83%	20,634	25,771	5,137	24.89%
17	650 / 750.1-6	Transportation Expense	323,054	358,581	35,527	11.00%	223,291	240,066	16,775	7.51%	99,763	118,515	18,752	18.80%
18	656 / 756.1-6	Insurance - Vehicle	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
19	657 / 757.1-6	Insurance - General Liability	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
20	658 / 758.1-6	Insurance - Workmen's Comp	80,435	88,860	8,425	10.47%	42,490	44,427	1,937	4.56%	37,945	44,433	6,488	17.10%
21	659 / 759.1-6	Insurance - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
22	660 / 760.1-6	Advertising Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
23	666 / 766.1-6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
24	667 / 767.1-6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
25	670 / 770.1-6	Bad Debt Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
26	675 / 775.1-6	Miscellaneous Expense	385,765	395,866	9,921	2.57%	213,399	217,887	4,488	2.11%	172,366	177,789	5,423	3.15%
27	WATER & SEWER - DIRECT O & M EXPENSES		17,084,698	18,860,631	1,775,933	10.39%	9,023,675	9,428,683	404,818	4.49%	8,060,823	9,431,938	1,371,115	17.01%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - CUSTOMER ACCOUNTS EXPENSES (7) - 1996
TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL WATER & SEWER						WATER				SEWER			
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					Amount	%			Amount	%			Amount	%
1	801 / 701.7	Salaries & Wages - Employees	1,177,513	1,422,378	244,863	20.79%	799,039	943,481	144,442	18.08%	378,474	478,895	100,421	26.53%
2	603 / 703.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.7	Employee Pensions & Benefits	292,412	340,103	47,691	16.31%	198,425	225,595	27,169	13.69%	93,986	114,508	20,522	21.83%
4	610 / 710.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
5	— / 711.7	Sludge Removal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
6	615 / 715.7	Purchased Power	4,087	4,226	139	3.40%	2,774	2,803	30	1.08%	1,314	1,423	109	8.31%
7	616 / 716.7	Fuel for Power Production	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
8	618 / 718.7	Chemicals	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
9	620 / 720.7	Materials & Supplies	65,029	75,674	10,645	16.37%	44,127	50,196	6,068	13.75%	20,901	25,478	4,577	21.86%
10	631 / 731.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
11	632 / 732.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
12	633 / 733.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
13	634 / 734.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.7	Contractual Services - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
15	641 / 741.7	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
16	642 / 742.7	Rental of Equipment	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
17	650 / 750.7	Transportation Expense	46,004	54,561	8,556	18.60%	31,218	36,191	4,973	15.93%	14,787	18,370	3,583	24.23%
18	656 / 756.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
19	657 / 757.7	Insurance - General Liability	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
20	658 / 758.7	Insurance - Workman's Comp	21,066	23,272	2,207	10.47%	14,296	15,437	1,142	7.99%	6,771	7,836	1,065	15.72%
21	659 / 759.7	Insurance - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
22	660 / 760.7	Advertising Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
23	666 / 766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
24	667 / 767.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
25	670 / 770.7	Bad Debt Expense	160,037	186,941	26,904	16.81%	108,599	124,000	15,402	14.18%	51,439	62,940	11,502	22.36%
26	675 / 775.7	Miscellaneous Expenses	401,406	447,572	46,167	11.50%	272,387	296,881	24,494	8.98%	129,019	150,882	21,873	16.80%
27	TOTAL WATER & SEWER CUSTOMER ACCOUNTS EXPENSE		2,167,554	2,554,725	387,170	17.86%	1,470,863	1,684,583	223,720	15.21%	688,691	860,142	163,450	23.46%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1996
TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950486 - WS
Schedule Year Ended: 12/31/96
Interim [] Final [x]
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL WATER & SEWER				WATER				SEWER			
Line No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		
				Amount	%			Amount	%			Amount	%	
1	601 / 701.8	Salaries & Wages - Employees	3,090,885	3,845,843	554,757	17.95%	2,097,418	2,418,204	320,785	15.29%	993,467	1,227,439	233,972	23.55%
2	603 / 703.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.8	Employee Pensions & Benefits	787,569	870,756	103,197	13.44%	520,852	577,584	56,733	10.89%	246,708	283,172	46,464	18.83%
4	610 / 710.8	Purchased Water/Purchased Sewer	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
5	— / 711.8	Sludge Removal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
6	615 / 715.8	Purchased Power	55,031	64,600	9,569	17.39%	37,343	42,850	5,507	14.75%	17,688	21,750	4,062	22.97%
7	616 / 716.8	Fuel for Power Production	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
8	618 / 718.8	Chemicals	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
9	620 / 720.8	Materials & Supplies	147,076	188,311	41,235	28.04%	99,803	124,909	25,106	25.16%	47,273	63,402	16,129	34.12%
10	631 / 731.8	Contractual Services - Eng.	24,821	25,954	1,333	5.41%	16,708	17,216	508	3.04%	7,914	8,738	825	10.42%
11	632 / 732.8	Contractual Services - Acct.	130,722	137,800	7,078	5.41%	88,706	91,404	2,699	3.04%	42,017	46,385	4,379	10.42%
12	633 / 733.8	Contractual Services - Legal	78,769	83,034	4,265	5.41%	53,451	55,077	1,626	3.04%	25,318	27,866	2,539	10.42%
13	634 / 734.8	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.8	Contractual Services - Other	203,146	314,010	110,863	54.57%	137,851	208,287	70,435	51.09%	65,286	105,723	40,428	61.92%
15	641 / 741.8	Rental of Real Building/Real Property	116,877	142,503	25,625	21.93%	79,311	94,524	15,213	19.18%	37,566	47,879	10,412	27.72%
16	642 / 742.8	Rental of Equipment	5,349	8,994	3,645	68.14%	3,630	5,966	2,336	64.36%	1,719	3,028	1,309	76.13%
17	650 / 750.8	Transportation Expense	57,158	63,222	6,063	10.61%	38,787	41,936	3,149	8.12%	18,372	21,286	2,914	15.86%
18	656 / 756.8	Insurance - Vehicle	89,610	94,461	4,852	5.41%	60,807	62,657	1,850	3.04%	28,802	31,804	3,002	10.42%
19	657 / 757.8	Insurance - General Liability	184,200	234,471	50,271	27.29%	124,895	155,528	30,533	24.43%	59,205	78,943	19,738	33.34%
20	658 / 758.8	Insurance - Workman's Comp	55,296	58,576	3,280	5.93%	37,523	38,854	1,331	3.55%	17,773	18,722	1,949	10.96%
21	659 / 759.8	Insurance - Other	18,287	19,277	991	5.42%	12,409	12,787	378	3.05%	5,878	6,490	613	10.42%
22	660 / 760.8	Advertising Expense	19,952	39,994	20,043	100.46%	13,539	28,528	12,990	96.96%	6,413	13,465	7,053	109.98%
23	666 / 766.8	Reg. Comm. Exp. - Rate Case Amort.	373,256	570,364	197,097	52.80%	255,427	378,323	122,896	48.11%	117,829	182,031	74,201	62.97%
24	667 / 767.8	Reg. Comm. Exp. - Other	44,362	45,798	1,436	3.24%	30,103	30,378	275	0.91%	14,258	15,419	1,161	8.14%
25	670 / 770.8	Bad Debt Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
26	675 / 775.8	Miscellaneous Expenses	906,853	1,066,005	159,153	17.55%	615,374	707,095	91,722	14.91%	291,479	368,910	67,431	23.13%
27	TOTAL WATER & SEWER A&G EXPENSE		6,369,010	7,673,762	1,304,751	20.49%	4,324,037	5,090,109	766,072	17.72%	2,044,973	2,583,653	538,679	26.34%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995
TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

Line No.	Account No. and Name	TOTAL WATER & SEWER				WATER				SEWER			
		Historic Year Ended	Interim Test Year Ended	Difference		Historic Year Ended	Interim Test Year Ended	Difference		Historic Year Ended	Interim Test Year Ended	Difference	
		12/31/94	12/31/95	Amount	%	12/31/94	12/31/95	Amount	%	12/31/94	12/31/95	Amount	%
1	601 / 701.1-.8 Salaries & Wages - Employees	8,194,805	8,764,545	569,940	6.96%	5,076,170	5,271,471	195,300	3.85%	3,118,435	3,493,075	374,640	12.01%
2	603 / 703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.1-.8 Employee Pensions & Benefits	1,964,245	2,176,531	212,286	10.81%	1,216,761	1,309,061	92,320	7.59%	747,484	867,450	119,966	16.05%
4	610 / 710.1-.8 Purchased Water/Purchased Sewer	2,523,671	3,367,082	843,421	33.42%	1,410,570	1,625,727	215,157	15.25%	1,113,101	1,741,365	628,264	56.44%
5	611 / 711.1-.8 Sludge Removal	589,663	702,898	113,235	19.20%	0	0	0	0.00%	589,663	702,898	113,235	19.20%
6	615 / 715.1-.8 Purchased Power	2,831,350	3,083,142	251,792	8.89%	1,745,575	1,964,253	218,678	12.53%	1,085,775	1,118,888	33,114	3.05%
7	616 / 716.1-.8 Fuel for Power Production	24,395	41,380	16,985	69.62%	17,448	24,264	6,816	39.06%	6,947	17,116	10,169	146.38%
8	618 / 718.1-.8 Chemicals	1,058,830	1,262,880	204,050	19.27%	591,547	731,306	139,759	23.63%	467,283	531,574	64,291	13.76%
9	620 / 720.1-.8 Materials & Supplies	2,171,671	1,828,593	(343,079)	(15.80%)	1,176,110	1,010,268	(165,841)	(14.10%)	995,562	818,324	(177,237)	(17.80%)
10	631 / 731.1-.8 Contractual Services - Eng.	27,741	54,568	26,857	96.81%	0	19,628	19,628	100.00%	27,741	34,971	7,230	26.08%
11	632 / 732.1-.8 Contractual Services - Acct.	125,084	130,722	5,638	4.51%	85,083	88,706	3,623	4.26%	40,001	42,017	2,016	5.04%
12	633 / 733.1-.8 Contractual Services - Legal	99,332	78,769	(20,563)	(20.70%)	67,452	53,451	(14,000)	(20.76%)	31,881	25,318	(6,563)	(20.59%)
13	634 / 734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.1-.8 Contractual Services - Other	1,185,370	804,732	(380,637)	(32.11%)	702,550	527,319	(175,231)	(24.94%)	482,820	277,413	(205,407)	(42.54%)
15	641 / 741.1-.8 Rental of Real Building/Real Property	112,521	122,507	9,986	8.87%	77,984	84,861	6,897	8.84%	34,538	37,626	3,088	8.94%
16	642 / 742.1-.8 Rental of Equipment	30,990	36,131	5,141	16.59%	18,071	13,778	(4,293)	(23.76%)	12,820	22,353	9,434	73.02%
17	650 / 750.1-.8 Transportation Expense	391,547	426,217	34,670	8.85%	274,908	293,295	18,387	6.69%	116,638	132,921	16,283	13.96%
18	656 / 756.1-.8 Insurance - Vehicle	82,108	89,810	7,702	9.14%	55,850	60,807	4,957	8.88%	28,257	28,302	45	0.16%
19	657 / 757.1-.8 Insurance - General Liability	187,860	184,200	(3,660)	(1.95%)	127,784	124,895	(2,889)	(2.28%)	60,076	59,205	(871)	(1.45%)
20	658 / 758.1-.8 Insurance - Workman's Comp	145,851	156,797	10,946	7.50%	90,350	94,308	3,958	4.38%	55,501	62,488	6,988	12.59%
21	659 / 759.1-.8 Insurance - Other	17,050	18,287	1,238	7.26%	11,597	12,409	812	7.00%	5,452	5,878	425	7.80%
22	660 / 760.1-.8 Advertising Expense	20,246	19,952	(295)	(1.46%)	13,772	13,539	(233)	(1.69%)	6,475	6,413	(62)	(0.95%)
23	666 / 766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	377,353	373,256	(4,097)	(1.09%)	259,375	255,427	(3,948)	(1.52%)	117,978	117,820	(158)	(0.13%)
24	667 / 767.1-.8 Reg. Comm. Exp. - Other	66,568	44,362	(22,206)	(33.36%)	45,278	30,103	(15,175)	(33.51%)	21,290	14,258	(7,031)	(33.03%)
25	670 / 770.1-.8 Bad Debt Expense	91,432	160,037	68,606	75.04%	62,192	108,599	46,406	74.62%	29,239	51,439	22,200	75.93%
26	675 / 775.1-.8 Miscellaneous Expenses	1,332,776	1,694,023	361,247	27.10%	862,002	1,101,159	239,157	27.74%	470,774	582,864	112,090	23.83%
27	WATER & SEWER - TOTAL O & M EXPENSES	23,652,258	25,621,262	1,969,004	8.32%	13,988,428	14,818,775	830,346	5.94%	9,663,830	10,802,488	1,138,658	11.78%

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - DIRECT O&M (.1 - .6) - 1995
TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		TOTAL WATER & SEWER				WATER				SEWER					
		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%			Amount	%			Amount	%		
1	601 / 701.1-.6	4,098,818	4,486,147	387,329	9.69%	2,290,183	2,375,013	84,830	3.70%	1,808,635	2,121,134	312,499	17.28%		
2	603 / 703.1-.6	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%		
3	604 / 704.1-.6	982,486	1,116,580	134,075	13.65%	548,960	589,804	40,844	7.44%	433,525	526,768	93,231	21.51%		
4	610 / 710.1-.6	2,523,671	3,367,092	843,421	33.42%	1,410,570	1,625,727	215,157	15.25%	1,113,101	1,741,385	628,284	56.44%		
5	— / 711.1-.6	589,663	702,888	113,235	19.20%	0	0	0	0.00%	589,663	702,888	113,235	19.20%		
6	615 / 715.1-.6	2,778,919	3,024,024	245,105	8.82%	1,709,911	1,924,137	214,226	12.53%	1,068,008	1,099,987	30,979	2.89%		
7	616 / 716.1-.6	24,396	41,380	16,985	69.62%	17,448	24,294	6,816	39.06%	6,947	17,118	10,189	146.38%		
8	618 / 718.1-.6	1,058,830	1,282,880	204,050	19.27%	591,547	731,306	139,759	23.63%	467,283	531,574	64,291	13.78%		
9	620 / 720.1-.6	1,949,037	1,616,488	(332,549)	(17.06%)	1,024,672	868,338	(158,334)	(15.45%)	924,365	750,160	(174,215)	(18.85%)		
10	631 / 731.1-.6	27,741	29,977	2,236	8.06%	0	2,920	2,920	100.00%	27,741	27,067	(684)	(2.47%)		
11	632 / 732.1-.6	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%		
12	633 / 733.1-.6	169	0	(169)	(100.00%)	0	0	0	0.00%	169	0	(169)	(100.00%)		
13	634 / 734.1-.6	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%		
14	635 / 735.1-.6	839,971	801,586	(38,385)	(28.38%)	467,607	389,468	(78,139)	(16.71%)	372,364	212,118	(160,246)	(43.03%)		
15	641 / 741.1-.6	4,521	5,630	1,109	24.53%	4,521	5,570	1,049	23.20%	0	60	60	100.00%		
16	642 / 742.1-.6	24,103	30,782	6,679	27.71%	13,386	10,148	(3,238)	(24.19%)	10,717	20,634	9,917	92.54%		
17	650 / 750.1-.6	325,800	323,054	(2,746)	(0.84%)	230,187	223,291	(6,896)	(3.00%)	95,613	98,763	4,150	4.34%		
18	656 / 756.1-.6	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%		
19	657 / 757.1-.6	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%		
20	658 / 758.1-.6	72,948	80,435	7,489	10.27%	40,759	42,480	1,731	4.25%	32,187	37,945	5,758	17.89%		
21	659 / 759.1-.6	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%		
22	660 / 760.1-.6	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%		
23	666 / 766.1-.6	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%		
24	667 / 767.1-.6	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%		
25	670 / 770.1-.6	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%		
26	675 / 775.1-.6	288,288	385,765	97,477	33.81%	151,533	213,399	61,866	40.83%	136,755	172,366	35,611	26.04%		
27	WATER & SEWER - DIRECT O & M EXPENSES	15,589,357	17,084,698	1,495,341	9.59%	8,501,294	9,023,875	522,591	6.15%	7,088,073	8,060,823	972,750	13.72%		

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - CUSTOMER ACCOUNTS EXPENSES (.) - 1995
TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		TOTAL WATER & SEWER				WATER				SEWER					
		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%			Amount	%			Amount	%		
1	601 / 701.7	Salaries & Wages - Employees	1,204,067	1,177,513	(26,554)	(2.21%)	819,016	799,039	(19,977)	(2.44%)	385,051	378,474	(6,577)	(1.71%)	
2	603 / 703.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
3	604 / 704.7	Employee Pensions & Benefits	288,615	282,412	3,797	1.32%	196,318	198,425	2,107	1.07%	92,297	93,986	1,689	1.83%	
4	610 / 710.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
5	— / 711.7	Sludge Removal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
6	615 / 715.7	Purchased Power	4,588	4,067	(501)	(10.91%)	3,121	2,774	(347)	(11.12%)	1,467	1,314	(154)	(10.47%)	
7	616 / 716.7	Fuel for Power Production	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
8	618 / 718.7	Chemicals	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
9	620 / 720.7	Materials & Supplies	72,017	65,029	(6,988)	(9.70%)	48,987	44,127	(4,860)	(9.92%)	23,031	20,901	(2,129)	(9.24%)	
10	631 / 731.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
11	632 / 732.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
12	633 / 733.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
13	634 / 734.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
14	635 / 735.7	Contractual Services - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
15	641 / 741.7	Rental of Real Building/Real Property	10,469	0	(10,469)	(100.00%)	7,121	0	(7,121)	(100.00%)	3,348	0	(3,348)	(100.00%)	
16	642 / 742.7	Rental of Equipment	251	0	(251)	(100.07%)	171	0	(171)	(100.00%)	80	0	(80)	(100.00%)	
17	650 / 750.7	Transportation Expense	29,365	46,004	16,640	56.67%	19,974	31,218	11,244	56.29%	9,391	14,787	5,396	57.46%	
18	656 / 756.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
19	657 / 757.7	Insurance - General Liability	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
20	658 / 758.7	Insurance - Workmen's Comp	21,432	21,066	(367)	(1.71%)	14,578	14,295	(284)	(1.95%)	6,854	6,771	(83)	(1.21%)	
21	659 / 759.7	Insurance - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
22	660 / 760.7	Advertising Expense	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
23	666 / 766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
24	667 / 767.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	
25	670 / 770.7	Bad Debt Expense	91,432	160,037	68,606	75.04%	62,182	108,599	46,406	74.62%	29,239	51,439	22,200	75.93%	
26	675 / 775.7	Miscellaneous Expenses	85,858	401,406	315,547	367.52%	58,401	272,387	213,986	366.40%	27,457	129,019	101,562	369.90%	
27	TOTAL WATER & SEWER CUSTOMER ACCOUNTS EXPENSE		1,806,094	2,167,554	359,460	19.88%	1,229,880	1,470,863	240,983	19.59%	578,214	696,891	118,677	20.49%	

SUMMARY OF CURRENT AND PRIOR YEAR WATER & SEWER FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995
TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

Line No.	Account No. and Name	TOTAL WATER & SEWER				WATER				SEWER			
		Historic Year Ended	Interim Test Year Ended	Difference		Historic Year Ended	Interim Test Year Ended	Difference		Historic Year Ended	Interim Test Year Ended	Difference	
		12/31/94	12/31/95	Amount	%	12/31/94	12/31/95	Amount	%	12/31/94	12/31/95	Amount	%
1	601 / 701.8	2,891,720	3,090,885	199,165	6.89%	1,968,971	2,097,418	130,447	6.63%	924,749	993,467	68,718	7.43%
2	603 / 703.8	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
3	604 / 704.8	693,145	767,559	74,414	10.74%	471,483	520,852	49,369	10.47%	221,982	246,708	25,045	11.30%
4	610 / 710.8	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
5	--- / 711.8	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
6	616 / 715.8	47,843	55,031	7,188	15.02%	32,543	37,343	4,800	14.75%	15,300	17,688	2,388	15.61%
7	616 / 716.8	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
8	618 / 718.8	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
9	620 / 720.8	150,617	147,076	(3,541)	(2.35%)	102,451	99,803	(2,648)	(2.58%)	48,166	47,273	(893)	(1.85%)
10	631 / 731.8	0	24,621	24,622	100.00%	0	16,708	16,708	100.00%	0	7,914	7,914	100.00%
11	632 / 732.8	125,084	130,722	5,639	4.51%	85,083	88,706	3,623	4.26%	40,001	42,017	2,016	5.04%
12	633 / 733.8	99,163	78,769	(20,394)	(20.57%)	67,452	53,451	(14,000)	(20.76%)	31,712	25,318	(6,394)	(20.16%)
13	634 / 734.8	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
14	635 / 735.8	345,399	203,146	(142,253)	(41.19%)	234,943	137,851	(97,092)	(41.33%)	110,456	65,295	(45,161)	(40.89%)
15	641 / 741.8	97,531	116,877	19,346	19.84%	66,341	79,311	12,969	19.56%	31,190	37,566	6,377	20.45%
16	642 / 742.8	6,636	5,349	(1,287)	(19.39%)	4,514	3,630	(884)	(19.58%)	2,122	1,719	(403)	(18.98%)
17	660 / 760.8	36,382	57,159	20,776	57.11%	24,747	38,787	14,039	56.73%	11,635	18,372	6,737	57.90%
18	666 / 766.8	82,108	89,610	7,502	9.14%	56,850	60,807	4,957	8.88%	26,257	28,802	2,545	9.69%
19	667 / 767.8	187,880	184,200	(3,680)	(1.95%)	127,784	124,995	(2,789)	(2.18%)	60,076	59,205	(871)	(1.45%)
20	668 / 768.8	51,473	55,298	3,824	7.43%	35,012	37,523	2,511	7.17%	16,461	17,773	1,313	7.97%
21	669 / 769.8	17,050	18,287	1,237	7.26%	11,597	12,409	812	7.00%	5,452	5,878	425	7.80%
22	680 / 780.8	20,246	19,952	(295)	(1.46%)	13,772	13,539	(233)	(1.69%)	6,475	6,413	(62)	(0.95%)
23	686 / 786.8	377,353	373,256	(4,097)	(1.09%)	258,375	255,427	(3,948)	(1.52%)	117,878	117,829	(49)	(0.13%)
24	667 / 767.8	66,588	44,362	(22,226)	(33.36%)	45,278	30,103	(15,175)	(33.52%)	21,290	14,259	(7,031)	(33.03%)
25	670 / 770.8	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
26	675 / 775.8	958,630	906,853	(51,777)	(5.40%)	652,068	615,374	(36,694)	(5.63%)	306,562	291,479	(15,083)	(4.92%)
27	TOTAL WATER & SEWER A&G EXPENSE	6,254,807	6,369,010	114,203	1.83%	4,257,286	4,324,037	66,752	1.57%	1,997,543	2,044,973	47,431	2.37%

SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 850485 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

Line No.	Account No. and Name	TOTAL WATER & SEWER					WATER					SEWER				
		Prior Test Year Ended	Historic Year Ended	O & M Expense Guideline	1994 Deviation From Guideline		Prior Test Year Ended	Historic Year Ended	O & M Expense Guideline	1994 Deviation From Guideline		Prior Test Year Ended	Historic Year Ended	O & M Expense Guideline	1994 Deviation From Guideline	
		XX/XX/XX (1)	12/31/94	12/31/94	Amount	%	XX/XX/XX (1)	12/31/94	12/31/94	Amount	%	XX/XX/XX (1)	12/31/94	12/31/94	Amount	%
1	601 / 701.1-.8 Salaries & Wages - Employees	6,310,886	6,194,805	7,616,887	577,908	7.59%	3,927,956	5,076,170	4,677,984	388,208	8.51%	2,382,730	3,116,435	2,836,733	179,702	6.11%
2	603 / 703.1-.8 Salaries & Wages - Officers, Etc.	517	0	621	(621)	(100.00%)	416	0	603	(603)	(100.00%)	96	0	218	(218)	(100.00%)
3	604 / 704.1-.8 Employee Pensions & Benefits	1,525,824	1,984,248	1,822,810	141,827	7.77%	973,983	1,216,781	1,148,821	67,940	5.90%	551,841	747,485	673,888	73,787	16.96%
4	610 / 710.1-.8 Purchased Water/Purchased Sewer	1,286,494	2,923,871	1,813,432	710,238	56.17%	904,531	1,410,570	1,185,080	225,481	19.03%	475,983	1,113,101	828,343	484,758	77.19%
5	611 / 711.1-.8 Sludge Removal	401,949	589,983	477,882	111,781	23.30%	0	0	0	0	0.00%	401,949	589,983	477,882	111,781	23.30%
6	615 / 715.1-.8 Purchased Power	2,868,888	2,831,351	3,252,074	(420,723)	(12.94%)	1,738,355	1,745,575	2,057,153	(311,578)	(15.15%)	950,333	1,085,776	1,194,821	(109,145)	(9.13%)
7	618 / 718.1-.8 Fuel for Power Production	6,763	24,265	8,858	15,737	181.76%	3,236	17,448	3,931	13,517	343.86%	3,925	6,947	4,727	2,220	46.86%
8	618 / 718.1-.8 Chemicals	1,058,988	1,058,830	1,268,116	(209,288)	(19.50%)	638,784	591,547	742,429	(150,882)	(20.32%)	412,232	467,283	525,887	(58,404)	(11.11%)
9	620 / 720.1-.8 Materials & Supplies	1,012,930	2,171,870	1,940,497	931,173	75.06%	545,859	1,176,110	868,247	507,883	78.00%	467,971	965,590	572,850	423,310	73.87%
10	631 / 731.1-.8 Contractual Services - Eng.	13,827	27,741	15,042	12,899	84.43%	819	0	882	(882)	(100.00%)	13,008	27,741	14,150	13,581	98.66%
11	632 / 732.1-.8 Contractual Services - Acad.	186,875	125,083	202,082	(78,999)	(38.10%)	118,548	85,983	138,901	(51,906)	(37.80%)	33,327	40,000	65,091	(25,091)	(38.59%)
12	633 / 733.1-.8 Contractual Services - Legal	66,534	90,333	78,818	22,515	29.31%	43,088	67,452	50,040	17,412	34.80%	22,446	31,881	26,778	5,103	19.06%
13	634 / 734.1-.8 Contractual Services - Mgmt Fees	27	0	42	(42)	(100.00%)	24	0	35	(35)	(100.00%)	3	0	7	(7)	(100.00%)
14	635 / 735.1-.8 Contractual Services - Other	488,243	1,185,372	578,154	607,218	105.03%	214,786	702,550	259,215	443,335	171.03%	233,477	482,822	318,889	163,883	51.28%
15	641 / 741.1-.8 Rental of Real Building/Real Property	53,830	112,521	84,231	48,290	75.16%	36,457	77,984	43,200	34,784	80.52%	17,143	34,337	21,031	13,586	64.22%
16	642 / 742.1-.8 Rental of Equipment	18,048	30,891	19,851	11,140	58.12%	8,911	18,071	8,355	9,716	118.29%	8,137	12,820	11,498	1,424	12.56%
17	650 / 750.1-.8 Transportation Expense	279,091	391,547	347,578	43,969	12.06%	168,752	274,808	204,398	70,510	34.59%	112,339	118,839	143,180	(28,541)	(18.54%)
18	656 / 756.1-.8 Insurance - Vehicle	116,731	82,106	137,782	(55,654)	(40.40%)	80,151	55,850	93,502	(37,652)	(40.27%)	38,588	28,256	44,290	(18,082)	(40.67%)
19	657 / 757.1-.8 Insurance - General Liability	144,769	187,858	172,384	15,474	8.86%	97,001	127,784	113,876	13,908	12.21%	47,798	68,974	58,508	1,986	2.86%
20	658 / 758.1-.8 Insurance - Workman's Comp	290,835	145,893	240,580	(94,707)	(36.37%)	125,287	90,260	147,883	(57,623)	(38.90%)	75,848	55,500	82,877	(37,174)	(40.11%)
21	659 / 759.1-.8 Insurance - Other	70,385	17,040	82,922	(65,873)	(79.44%)	48,200	11,597	56,119	(44,522)	(78.39%)	22,185	5,492	28,803	(21,351)	(78.06%)
22	660 / 760.1-.8 Advertising Expense	3,449	20,247	4,111	16,136	382.54%	2,296	13,772	2,704	11,968	486.37%	1,151	8,475	1,407	5,968	388.20%
23	668 / 768.1-.8 Reg. Comm. Exp. - Rate Case Amort.	358,108	377,383	418,320	(40,937)	(9.79%)	247,184	259,375	288,175	(38,800)	(9.37%)	110,942	117,878	132,145	(14,167)	(10.72%)
24	667 / 767.1-.8 Reg. Comm. Exp. - Other	2	88,588	3	86,585	2440000.00%	2	45,273	3	45,273	1693745.67%	0	21,290	0	21,290	100.00%
25	670 / 770.1-.8 Bad Debt Expense	154,157	91,430	182,104	(90,674)	(46.79%)	108,103	82,192	123,944	(61,752)	(40.82%)	48,054	20,238	58,180	(28,922)	(40.73%)
26	675 / 775.1-.8 Miscellaneous Expenses	778,379	1,232,774	828,206	404,588	43.56%	521,701	882,002	612,248	249,754	40.79%	257,878	470,772	315,556	154,614	48.80%
27	WATER & SEWER - TOTAL O & M EXPENSES	17,273,287	23,652,259	20,870,985	2,681,283	12.79%	10,546,408	13,988,429	12,623,816	1,364,512	10.81%	6,728,859	9,883,830	8,347,940	1,216,781	15.78%

Note:
(1) Test year varies at summary level.

SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim[] Final[]
Historical[x] Projected[]
Simple Ave. [x] 13 Month Ave. []

Line No.	Account No. and Name	TOTAL WATER & SEWER					WATER					SEWER				
		Prior Test Year Ended	Historic Year Ended	O & M Expense Guideline	1994 Deviation From Guideline		Prior Test Year Ended	Historic Year Ended	O & M Expense Guideline	1994 Deviation From Guideline		Prior Test Year Ended	Historic Year Ended	O & M Expense Guideline	1994 Deviation From Guideline	
		XX/XX/XX (1)	12/31/94	12/31/94	Amount	%	XX/XX/XX (1)	12/31/94	12/31/94	Amount	%	XX/XX/XX (1)	12/31/94	12/31/94	Amount	%
1	801/701.1-8 Salaries & Wages - Employees	3,325,407	4,098,816	4,073,398	25,420	0.62%	1,861,100	2,290,183	2,240,277	40,906	1.82%	1,484,307	1,888,635	1,824,121	(15,488)	(0.82%)
2	803/703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
3	804/704.1-8 Employee Pensions & Benefits	548,887	982,485	718,206	266,279	37.18%	323,258	548,980	380,586	159,201	46.91%	283,631	433,525	328,837	109,898	32.72%
4	810/710.1-8 Purchased Water/Purchased Sewer	1,398,241	2,523,071	1,773,862	750,009	42.20%	862,278	1,416,570	1,143,318	285,252	23.16%	475,983	1,113,101	828,344	484,757	77.19%
5	811/711.1-8 Sludge Removal	491,849	588,893	477,861	111,782	23.36%	0	0	0	0	0.00%	401,840	588,893	477,861	111,782	23.36%
6	815/715.1-8 Purchased Power	2,861,765	2,778,919	3,244,880	(466,070)	(14.28%)	1,723,370	1,708,811	2,094,835	(354,824)	(17.19%)	938,385	1,088,006	1,186,154	(111,148)	(9.42%)
7	816/716.1-8 Fuel for Power Production	8,763	24,285	8,858	15,737	181.76%	3,238	17,448	3,831	13,517	343.86%	3,925	8,947	4,727	2,220	48.88%
8	818/718.1-8 Chemicals	1,058,898	1,058,898	1,268,113	(209,283)	(19.50%)	836,784	591,547	742,429	(150,882)	(20.32%)	412,232	487,289	525,884	(58,401)	(11.11%)
9	820/720.1-8 Materials & Supplies	897,434	1,948,037	985,490	963,547	95.70%	405,690	1,024,872	504,824	520,048	103.08%	401,504	924,285	499,898	433,468	88.31%
10	831/731.1-8 Contractual Services - Eng.	13,500	27,741	14,858	13,085	86.26%	504	0	831	(831)	(100.00%)	12,908	27,741	14,025	13,716	97.80%
11	832/732.1-8 Contractual Services - Acct.	187	0	242	(242)	(100.00%)	0	0	0	0	0.00%	187	0	242	(242)	(100.00%)
12	833/733.1-8 Contractual Services - Legal	2,351	189	2,801	(2,432)	(93.50%)	0	0	0	0	0.00%	2,351	189	2,801	(2,432)	(93.50%)
13	834/734.1-8 Contractual Services - Mgmt Fee	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
14	835/735.1-8 Contractual Services - Other	421,134	836,971	524,190	315,781	60.24%	192,198	487,807	235,295	232,312	98.73%	228,928	372,384	288,865	83,486	28.86%
15	841/741.1-8 Rental of Real Building/Real Property	519	4,521	857	3,884	588.13%	519	4,521	857	3,884	588.13%	0	0	0	0	0.00%
16	842/742.1-8 Rental of Equipment	14,418	24,183	17,801	6,202	34.64%	5,822	13,388	7,076	6,310	88.17%	8,588	10,717	10,825	(108)	(1.00%)
17	850/750.1-8 Transportation Expenses	276,740	325,800	337,880	(11,880)	(3.52%)	180,982	236,187	197,837	32,550	16.47%	109,757	85,813	140,043	(44,430)	(31.73%)
18	858/758.1-8 Insurance - Vehicle	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
19	857/757.1-8 Insurance - General Liability	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
20	858/758.1-8 Insurance - Wholesaler's Comp	104,845	72,946	127,458	(54,512)	(42.77%)	58,833	40,750	70,518	(28,758)	(42.20%)	48,812	32,187	58,940	(24,753)	(43.47%)
21	859/759.1-8 Insurance - Other	208	0	241	(241)	(100.00%)	146	0	173	(173)	(100.00%)	82	0	88	(66)	(100.00%)
22	860/760.1-8 Advertising Expense	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
23	868/768.1-8 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	867/767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
25	870/770.1-8 Bad Debt Expense	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
26	875/775.1-8 Miscellaneous Expenses	42,282	288,288	51,785	236,523	458.82%	15,232	151,333	17,742	133,791	754.00%	28,600	136,755	34,023	102,732	301.89%
27	WATER & SEWER - DIRECT O & M EXPENSES	11,076,805	15,580,257	13,835,788	1,953,589	14.33%	8,282,370	8,501,284	7,820,712	871,572	11.42%	4,787,225	7,088,073	6,008,070	1,081,807	18.92%

Note:
(1) Test year varies at summary level.

SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (.7) - 1994
TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

Line No.	Account No. and Name	TOTAL WATER & SEWER					WATER					SEWER				
		Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Prior Test Year Ended XX/XX/XX (1)	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline	
					Amount	%				Amount	%				Amount	%
1	801/701.7	836,869	1,204,087	907,513	206,554	20.71%	579,400	819,016	805,120	133,866	19.54%	257,400	385,051	312,303	72,858	23.28%
2	803/703.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
3	804/704.7	146,220	288,616	173,613	115,003	66.24%	101,433	198,316	119,363	76,853	64.47%	44,767	92,258	54,250	38,048	70.14%
4	819/719.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
5	—/711.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
6	815/715.7	2,922	4,587	3,424	1,163	33.89%	2,921	3,121	2,342	779	33.89%	901	1,466	1,062	384	35.44%
7	816/716.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
8	818/718.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
9	820/720.7	19,061	72,017	24,561	47,456	183.22%	12,833	48,967	14,888	34,088	228.79%	6,428	23,030	9,882	13,386	138.38%
10	831/731.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
11	832/732.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
12	833/733.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
13	834/734.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
14	835/735.7	152	0	173	(173)	(100.00%)	69	0	97	(67)	(100.00%)	63	0	76	(76)	(100.00%)
15	841/741.7	0	10,467	0	10,467	100.00%	0	7,121	0	7,121	100.00%	0	3,348	0	3,348	100.00%
16	842/742.7	0	249	0	249	100.00%	0	171	0	171	100.00%	0	78	0	78	100.00%
17	850/750.7	5,434	28,387	8,374	22,993	380.75%	3,731	19,974	4,325	15,649	381.85%	1,703	9,383	2,049	7,344	358.68%
18	856/756.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
19	857/757.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
20	858/758.7	23,871	21,431	27,801	(6,370)	(22.91%)	16,409	14,578	19,061	(4,503)	(23.80%)	7,282	6,833	8,720	(1,887)	(21.61%)
21	859/759.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
22	860/760.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
23	866/766.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
24	867/767.7	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%
25	870/770.7	154,157	91,430	182,104	(90,674)	(46.79%)	106,103	82,192	123,941	(61,749)	(46.82%)	48,054	29,238	56,163	(28,925)	(46.73%)
26	875/775.7	5,423	85,856	8,597	79,259	1201.69%	3,780	56,401	4,583	53,836	1179.89%	1,833	27,455	2,034	25,421	1249.87%
27	TOTAL WATER & SEWER CUSTOMER ACCOUNTS EXPENSE	1,163,969	1,808,688	1,422,158	386,530	27.14%	825,609	1,228,880	873,731	256,148	28.31%	386,300	578,208	448,428	129,780	28.94%

Note:
(1) Test year varies at summary level.

SUMMARY OF WATER & SEWER O&M DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.) - 1994
TOTAL FPSC JURISDICTION

Company: SSU / FPSC Jurisdiction - All Plants
 District No.: 050405 - WS
 Schedule Year Ended 12/31/94
 Interim ☐ Final ☐
 Historical ☒ Projected ☐
 Simple Ave. ☒ 13 Month Ave. ☐

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		
Line No.	Account No. and Name	TOTAL WATER & SEWER						WATER						SEWER					
		Prior Test Year Ended	Historic Year Ended	O & M Expense Guideline	1994 Deviation From Guideline			Prior Test Year Ended	Historic Year Ended	O & M Expense Guideline	1994 Deviation From Guideline			Prior Test Year Ended	Historic Year Ended	O & M Expense Guideline	1994 Deviation From Guideline		
		XX/XX/XX (1)	12/31/94	12/31/94	Amount	%		XX/XX/XX (1)	12/31/94	12/31/94	Amount	%		XX/XX/XX (1)	12/31/94	12/31/94	Amount	%	
1	601 / 701.8	Salaries & Wages - Employees	2,148,425	2,001,720	2,545,524	346,186	13.60%	1,467,470	1,998,971	1,743,470	223,501	12.82%	860,855	924,749	802,054	122,695	15.30%		
2	603 / 703.8	Salaries & Wages - Officers, Etc.	517	0	821	(821)	(100.00%)	418	0	603	(603)	(100.00%)	99	0	218	(218)	(100.00%)		
3	604 / 704.8	Employee Pensions & Benefits	792,719	693,145	932,810	(239,665)	(25.80%)	549,294	471,483	639,998	(168,513)	(26.33%)	343,425	221,882	282,814	(71,132)	(24.30%)		
4	610 / 710.8	Purchased Water/Purchased Sewer	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%		
5	611 / 711.8	Sludge Removal	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%		
6	615 / 715.8	Purchased Power	38,457	47,845	43,107	4,738	10.99%	25,214	32,543	29,516	3,027	10.28%	11,243	15,302	13,591	1,711	12.59%		
7	616 / 716.8	Fuel for Power Production	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%		
8	618 / 718.8	Chemicals	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%		
9	620 / 720.8	Materials & Supplies	186,437	150,618	220,302	(69,684)	(31.63%)	127,295	102,451	148,671	(48,220)	(31.00%)	59,142	48,185	71,831	(23,489)	(32.70%)		
10	631 / 731.8	Contractual Services - Eng.	325	0	381	(381)	(100.00%)	294	0	258	(258)	(100.00%)	101	0	123	(123)	(100.00%)		
11	632 / 732.8	Contractual Services - Acct.	189,888	125,083	201,841	(76,758)	(38.03%)	116,548	85,083	138,991	(51,908)	(37.80%)	53,140	40,080	64,850	(24,850)	(36.32%)		
12	633 / 733.8	Contractual Services - Legal	83,184	96,184	74,217	21,967	33.61%	43,088	87,482	50,041	17,411	34.79%	20,088	31,712	34,178	7,338	31.17%		
13	634 / 734.8	Contractual Services - Mgmt Fees	27	0	41	(41)	(100.00%)	24	0	34	(34)	(100.00%)	3	0	7	(7)	(100.00%)		
14	635 / 735.8	Contractual Services - Other	48,981	345,401	53,781	291,820	542.24%	22,480	234,943	23,818	211,125	888.41%	24,481	110,458	29,893	86,465	286.89%		
15	641 / 741.8	Rental of Real Building/Real Property	33,111	67,532	63,574	33,858	53.42%	35,988	96,341	42,544	23,797	55.94%	17,143	31,181	21,030	10,181	48.32%		
16	642 / 742.8	Rental of Equipment	1,892	8,839	1,958	4,883	239.41%	1,090	4,514	1,281	3,233	252.38%	542	2,125	875	1,450	214.79%		
17	650 / 750.8	Transportation Expenses	2,908	38,380	3,505	32,875	937.80%	2,000	34,747	2,422	22,325	821.70%	878	11,893	1,083	10,530	873.88%		
18	656 / 756.8	Insurance - Vehicle	116,731	82,108	137,782	(55,654)	(40.40%)	80,151	55,850	68,508	(37,658)	(40.27%)	38,380	28,258	44,258	(18,001)	(40.67%)		
19	657 / 757.8	Insurance - General Liability	144,785	187,858	172,270	15,588	8.05%	96,887	127,784	113,783	14,021	12.32%	47,788	80,074	58,507	1,567	2.86%		
20	658 / 758.8	Insurance - Workmen's Comp	72,420	51,475	85,311	(33,836)	(38.86%)	50,047	35,012	58,293	(23,281)	(39.94%)	22,373	16,483	27,918	(10,555)	(39.07%)		
21	659 / 759.8	Insurance - Other	70,186	17,049	82,751	(65,702)	(78.40%)	48,075	11,587	58,018	(44,421)	(79.30%)	22,123	5,482	28,733	(21,281)	(79.81%)		
22	660 / 760.8	Advertising Expenses	3,450	20,247	4,148	16,101	388.21%	2,308	13,772	2,737	11,035	403.18%	1,151	6,475	1,400	5,088	350.44%		
23	666 / 766.8	Reg. Comm. Exp. - Rate Case Amort.	358,187	377,259	418,323	(40,870)	(6.79%)	247,185	258,375	286,178	(26,803)	(9.37%)	110,942	117,878	132,148	(14,187)	(10.72%)		
24	667 / 767.8	Reg. Comm. Exp. - Other	2	88,588	2	86,586	3328300.00%	2	45,278	2	45,276	2283000.00%	0	21,280	0	21,280	100.00%		
25	670 / 770.8	Bad Debt Expense	0	0	0	0	0.00%	0	0	0	0	0.00%	0	0	0	0	0.00%		
26	673 / 773.8	Miscellaneous Expenses	731,880	958,830	860,789	88,041	10.21%	502,574	652,088	589,929	62,144	10.33%	229,116	308,582	279,889	28,693	9.54%		
27	TOTAL WATER & SEWER A&G EXPENSE		4,980,763	6,254,814	5,912,215	342,598	5.79%	3,438,432	4,257,285	4,020,059	237,205	5.60%	1,561,331	1,987,548	1,882,158	105,389	5.57%		

Note:
 (1) Test year values at summary level.

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1996
TOTAL WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

Line No.	System	County	Interim Test	Final Test	Difference	
			Year Ended	Year Ended		
			12/31/95	12/31/96	\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	295,477	304,662	9,186	3.11%
2	Apache Shores	Citrus	26,775	28,431	1,656	6.18%
3	Apple Valley	Seminole	147,638	154,603	6,967	4.72%
4	Bay Lake Estates	Osceola	24,133	25,561	1,429	5.92%
5	Beacon Hills	Duval	472,747	486,562	13,813	2.92%
6	Beecher's Point	Putnam	39,560	38,273	(1,289)	-3.26%
7	Burnt Store	Charlotte/Lee	200,202	209,964	9,760	4.88%
8	Carlton Village	Lake	25,973	27,315	1,341	5.16%
9	Chuluota	Seminole	129,030	134,112	5,082	3.94%
10	Citrus Park	Marion	57,996	60,768	2,771	4.78%
11	Citrus Springs	Citrus	245,865	257,825	11,962	4.87%
12	Crystal River Highl.	Citrus	17,084	18,113	1,029	6.02%
13	Daetwyler Shores	Orange	39,123	38,015	(1,109)	-2.83%
14	Deltona	Volusia	3,103,138	3,220,056	116,918	3.77%
15	Dol Ray Manor	Seminole	25,841	27,137	1,294	5.01%
16	Druid Hills	Seminole	47,917	49,486	1,567	3.27%
17	East Lk Harris Est	Lake	24,636	25,955	1,321	5.36%
18	Fern Park	Seminole	30,551	31,997	1,447	4.74%
19	Fern Terrace	Lake	23,803	24,966	1,164	4.89%
20	Fisherman's Haven	Seminole	28,794	30,307	1,511	5.25%
21	Fountains	Osceola	19,272	20,580	1,309	6.79%
22	Fox Run	Martin	34,980	36,592	1,612	4.61%
23	Friendly Center	Lake	5,947	6,380	433	7.28%
24	Golden Terrace	Citrus	22,436	22,742	306	1.36%
25	Gospel Island Est	Citrus	6,241	6,747	507	8.12%
26	Grand Terrace	Lake	18,302	19,240	938	5.13%
27	Harmony Homes	Seminole	18,671	19,671	1,000	5.36%
28	Hermits Cove	Putnam	30,057	31,595	1,537	5.11%
29	Hobby Hills	Lake	15,386	16,231	845	5.49%
30	Holiday Haven	Lake	33,117	32,555	(561)	-1.69%
31	Holiday Heights	Orange	14,118	15,036	919	6.51%
32	Imperial Mobile Terr	Lake	36,422	38,319	1,900	5.22%
33	Intercession City	Osceola	48,986	52,072	3,085	6.30%
34	Interlachen /Park Manor	Putnam	41,291	43,282	1,972	4.78%
35	Jungle Den	Volusia	22,123	22,165	44	0.20%
36	Keystone Heights	Clay	152,785	158,590	5,805	3.80%
37	Kingswood	Brevard	12,973	12,832	(140)	-1.08%
38	Lake Ajay Estates	Osceola	44,888	47,146	2,278	5.08%
39	Lake Brantley	Seminole	16,620	17,495	876	5.27%
40	Lake Conway Park	Orange	24,409	24,491	84	0.34%
41	Lake Harriet Estates	Seminole	49,888	52,619	2,731	5.47%
42	Lakeview Villas	Clay	4,968	5,316	347	6.98%
43	Leilani Heights	Martin	64,202	67,222	3,019	4.70%
44	Leisure Lakes	Highlands	50,672	52,928	2,258	4.46%
45	Marco Shores	Collier	137,942	180,510	42,570	30.86%
46	Marion Oaks	Marion	348,617	366,969	18,352	5.26%
47	Meredith Manor	Seminole	99,512	104,163	4,651	4.67%
48	Morningsview	Lake	12,638	13,500	862	6.82%
49	Oak Forest	Citrus	22,960	24,181	1,219	5.31%
50	Oakwood	Brevard	38,064	37,907	(158)	-0.42%
51	Palisades	Lake	16,021	16,934	912	5.69%
52	Palm Port	Putnam	20,656	21,777	1,121	5.43%
53	Palm Terrace	Pasco	230,563	230,082	(482)	-0.21%
54	Palms Mobile Home	Lake	22,495	24,307	1,812	8.05%
55	Piccola Island	Lake	23,732	24,848	1,117	4.71%
56	Pine Ridge	Citrus	121,530	124,599	3,070	2.53%
57	Pine Ridge Estates	Osceola	41,936	43,687	1,749	4.17%
58	Piney Woods	Lake	34,550	36,211	1,661	4.81%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1996
TOTAL WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					\$	%
UNIFORM PLANTS						
1	Point O' Woods	Citrus	49,815	52,532	2,717	5.45%
2	Postmaster Village	Clay	31,118	32,733	1,615	5.19%
3	Pomona Park	Putnam	33,959	35,727	1,764	5.19%
4	Quail Ridge	Lake	7,833	8,391	558	7.12%
5	River Grove	Putnam	22,839	24,092	1,252	5.48%
6	River Park	Putnam	50,316	53,138	2,822	5.61%
7	Rosemont/Rolling Green	Citrus	26,784	28,205	1,421	5.31%
8	Salt Springs	Marion	26,342	27,505	1,163	4.42%
9	Samira Villas	Marion	3,417	3,671	253	7.40%
10	Silver Lake Est/Western Shores	Lake	186,445	192,770	6,326	3.39%
11	Silver Lake Oaks	Putnam	10,151	10,784	635	6.26%
12	Skycrest	Lake	19,533	20,529	999	5.11%
13	St. John's Highlands	Putnam	16,310	17,198	889	5.45%
14	Stone Mountain	Lake	7,676	8,214	538	7.01%
15	Sugar Mill	Volusia	148,582	156,389	7,806	5.25%
16	Sugar Mill Woods	Citrus	344,229	363,050	18,820	5.47%
17	Sunny Hills	Washington	88,874	93,174	4,300	4.84%
18	Sunshine Parkway	Lake	32,822	34,734	1,912	5.83%
19	Tropical Park	Osceola	96,893	101,942	5,049	5.21%
20	University Shores	Orange	628,404	636,615	8,208	1.31%
21	Venetian Village	Lake	21,862	23,088	1,226	5.62%
22	Welaka/Saratoga Harbour	Putnam	27,185	28,719	1,535	5.65%
23	Westmont	Orange	35,648	35,044	(601)	-1.69%
24	Windsong	Osceola	25,010	26,451	1,440	5.76%
25	Woodmere	Duval	217,454	224,332	6,877	3.16%
26	Wootens	Putnam	8,071	8,593	522	6.47%
27	Zephyr Shores	Pasco	84,757	84,518	(239)	-0.28%
28	TOTAL - WATER UNIFORM PLANTS		9,218,557	9,597,748	379,192	4.11%
NON-UNIFORM PLANTS						
29	Buena Ventura Lakes	Osceola	0	975,013	975,013	100.00%
30	Deep Creek	Charlotte	1,402,499	1,335,015	(67,483)	-4.81%
31	Enterprise	Volusia	53,090	53,687	597	1.13%
32	Geneva Lake Estates	Bradford	20,272	21,566	1,294	6.38%
33	Keystone Club Estates	Bradford	25,456	27,392	1,936	7.61%
34	Lakeside	Citrus	13,954	14,496	542	3.88%
35	Lehigh	Lee	1,297,812	1,344,665	46,852	3.61%
36	Marco Island	Collier	2,667,795	2,717,800	50,005	1.87%
37	Palm Valley	St. Johns	39,898	41,253	1,354	3.39%
38	Remington Forest	St. Johns	19,936	21,337	1,401	7.03%
39	Spring Gardens	Citrus	12,973	13,821	848	6.54%
40	Valencia Terrace	Lake	46,533	49,591	3,059	6.57%
41	TOTAL - WATER NON-UNIFORM PLANTS		5,600,217	6,615,637	1,015,420	18.13%
42	TOTAL - WATER ALL FPSC PLANTS		14,818,775	16,213,385	1,394,612	9.41%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (.1 - .6) - 1996
TOTAL WATER

Company: All Filed FPSC Systems

Docket No.: 950495 - WS

Schedule Year Ended: 12/31/96

Interim [] Final [x]

Historical [] Projected [x]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	181,850	184,766	2,917	1.60%
2	Apache Shores	Citrus	15,002	16,008	1,007	6.71%
3	Apple Valley	Seminole	74,133	77,043	2,910	3.93%
4	Bay Lake Estates	Osceola	18,711	19,840	1,129	6.03%
5	Beacon Hills	Duval	237,361	238,189	829	0.35%
6	Beecher's Point	Putnam	36,229	34,759	(1,471)	-4.06%
7	Burnt Store	Charlotte/Lee	170,537	178,662	8,125	4.76%
8	Carlton Village	Lake	16,214	17,018	803	4.95%
9	Chuluota	Seminole	77,600	79,844	2,243	2.89%
10	Citrus Park	Marion	30,809	32,081	1,273	4.13%
11	Citrus Springs	Citrus	106,833	111,122	4,289	4.01%
12	Crystal River Highl.	Citrus	11,352	12,065	713	6.28%
13	Daetwyler Shores	Orange	29,441	27,799	(1,642)	-5.58%
14	Deltona	Volusia	1,333,755	1,353,049	19,295	1.45%
15	Dol Ray Manor	Seminole	21,194	22,233	1,039	4.90%
16	Druid Hills	Seminole	28,631	29,135	504	1.76%
17	East Lk Harris Est	Lake	11,236	11,816	580	5.16%
18	Fern Park	Seminole	16,609	17,286	677	4.08%
19	Fern Terrace	Lake	14,276	14,913	637	4.46%
20	Fisherman's Haven	Seminole	18,028	18,947	919	5.10%
21	Fountains	Osceola	17,026	18,210	1,185	6.96%
22	Fox Run	Martin	27,234	28,419	1,184	4.35%
23	Friendly Center	Lake	4,398	4,745	347	7.89%
24	Golden Terrace	Citrus	14,226	14,079	(147)	-1.03%
25	Gospel Island Est	Citrus	5,621	6,094	472	8.40%
26	Grand Terrace	Lake	9,782	10,250	468	4.78%
27	Harmony Homes	Seminole	13,791	14,522	732	5.31%
28	Hermits Cove	Putnam	16,580	17,374	794	4.79%
29	Hobby Hills	Lake	7,950	8,385	435	5.47%
30	Holiday Haven	Lake	24,519	23,484	(1,035)	-4.22%
31	Holiday Heights	Orange	10,013	10,705	692	6.91%
32	Imperial Mobile Terr	Lake	17,755	18,623	868	4.89%
33	Intercession City	Osceola	29,390	31,395	2,005	6.82%
34	Interlachen /Park Manor	Putnam	22,237	23,156	920	4.14%
35	Jungle Den	Volusia	13,371	12,930	(441)	-3.30%
36	Keystone Heights	Clay	76,414	78,005	1,591	2.08%
37	Kingswood	Brevard	8,171	7,765	(407)	-4.98%
38	Lake Ajay Estates	Osceola	38,284	40,199	1,915	5.00%
39	Lake Brantley	Seminole	11,508	12,100	593	5.15%
40	Lake Conway Park	Orange	17,825	17,545	(280)	-1.57%
41	Lake Harriet Estates	Seminole	28,046	29,572	1,526	5.44%
42	Lakeview Villas	Clay	4,039	4,335	297	7.35%
43	Lailani Heights	Martin	33,917	35,266	1,350	3.98%
44	Leisure Lakes	Highlands	31,850	33,068	1,218	3.82%
45	Marco Shores	Collier	115,480	158,809	41,329	35.79%
46	Marion Oaks	Marion	153,895	161,504	7,609	4.94%
47	Meredith Manor	Seminole	49,069	50,958	1,870	3.81%
48	Morningview	Lake	9,850	10,557	708	7.19%
49	Oak Forest	Citrus	11,884	12,494	610	5.13%
50	Oakwood	Brevard	22,341	21,316	(1,025)	-4.59%
51	Palisades	Lake	13,388	14,155	767	5.73%
52	Palm Port	Putnam	12,988	13,686	698	5.37%
53	Palm Terrace	Pasco	138,701	133,152	(5,549)	-4.00%
54	Palms Mobile Home	Lake	18,003	19,567	1,564	8.69%
55	Picciola Island	Lake	13,508	14,060	552	4.09%
56	Pine Ridge	Citrus	67,371	70,250	2,879	4.27%
57	Pine Ridge Estates	Osceola	25,516	26,360	844	3.31%
58	Piney Woods	Lake	21,615	22,562	946	4.38%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (.1 - .6) - 1996
TOTAL WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					\$	%
UNIFORM PLANTS						
1	Point O' Woods	Citrus	23,170	24,418	1,247	5.38%
2	Postmaster Village	Clay	18,183	19,084	902	4.96%
3	Pomona Park	Putnam	21,876	22,977	1,101	5.03%
4	Quail Ridge	Lake	8,671	7,165	495	7.42%
5	River Grove	Putnam	14,706	15,511	805	5.47%
6	River Park	Putnam	23,052	24,369	1,317	5.71%
7	Rosemont/Rolling Green	Citrus	17,489	18,398	908	5.19%
8	Salt Springs	Marion	17,357	18,024	667	3.84%
9	Samira Villas	Marion	3,262	3,508	246	7.54%
10	Silver Lake Est/Western Shores	Lake	82,191	82,764	573	0.70%
11	Silver Lake Oaks	Putnam	8,137	8,659	522	6.42%
12	Skycrest	Lake	10,703	11,212	510	4.77%
13	St. John's Highlands	Putnam	9,959	10,498	537	5.39%
14	Stone Mountain	Lake	7,134	7,642	507	7.11%
15	Sugar Mill	Volusia	100,482	105,836	5,154	5.13%
16	Sugar Mill Woods	Citrus	170,265	179,488	9,223	5.42%
17	Sunny Hills	Washington	55,878	58,358	2,480	4.44%
18	Sunshine Parkway	Lake	32,047	33,916	1,868	5.83%
19	Tropical Park	Osceola	54,835	57,583	2,727	4.97%
20	University Shores	Orange	366,451	360,209	(6,242)	-1.70%
21	Venetian Village	Lake	11,328	11,973	646	5.70%
22	Welaka/Saratoga Harbour	Putnam	16,729	17,686	957	5.72%
23	Westmont	Orange	25,499	24,338	(1,161)	-4.55%
24	Windsong	Osceola	16,877	17,870	993	5.88%
25	Woodmere	Duval	127,064	128,955	1,891	1.49%
26	Wootens	Putnam	6,444	6,877	432	6.70%
27	Zephyr Shores	Pasco	47,269	44,962	(2,308)	-4.88%
28	TOTAL - WATER UNIFORM PLANTS		4,902,435	5,046,287	143,857	2.93%
NON-UNIFORM PLANTS						
29	Buena Ventura Lakes	Osceola	0	272,230	272,231	100.00%
30	Deep Creek	Charlotte	1,175,963	1,093,753	(82,210)	-6.99%
31	Enterprise	Volusia	36,862	35,870	(992)	-2.69%
32	Geneva Lake Estates	Bradford	13,796	14,456	660	4.78%
33	Keystone Club Estates	Bradford	14,141	14,969	828	5.86%
34	Lakeside	Citrus	7,478	7,386	(92)	-1.23%
35	Lehigh	Lee	622,026	643,025	21,000	3.38%
36	Marco Island	Collier	2,194,512	2,243,529	49,017	2.23%
37	Palm Valley	St. Johns	24,564	24,417	(147)	-0.60%
38	Remington Forest	St. Johns	15,172	16,107	935	6.16%
39	Spring Gardens	Citrus	3,891	3,850	(42)	-1.08%
40	Valencia Terrace	Lake	13,035	12,813	(222)	-1.70%
41	TOTAL - WATER NON-UNIFORM PLANTS		4,121,440	4,382,406	260,966	6.33%
42	TOTAL - WATER ALL FPSC PLANTS		9,023,875	9,428,693	404,823	4.49%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACCOUNTS EXPENSES (.7) - 1996
TOTAL WATER

Company: All Filed FPSC Systems

Docket No.: 950495 - WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

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	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	28,996	29,946	950	3.28%
2	Apache Shores	Citrus	3,004	3,103	98	3.26%
3	Apple Valley	Seminole	18,757	19,372	615	3.28%
4	Bay Lake Estates	Osceola	1,384	1,429	46	3.32%
5	Beacon Hills	Duval	60,067	62,035	1,966	3.27%
6	Beecher's Point	Putnam	850	878	28	3.29%
7	Burnt Store	Charlotte/Lee	7,570	7,818	248	3.28%
8	Carlton Village	Lake	2,490	2,572	80	3.21%
9	Chuluota	Seminole	13,124	13,554	431	3.28%
10	Citrus Park	Marion	6,938	7,165	227	3.27%
11	Citrus Springs	Citrus	35,479	36,641	1,164	3.28%
12	Crystal River Highl.	Citrus	1,463	1,511	49	3.35%
13	Daetwyler Shores	Orange	2,471	2,552	79	3.20%
14	Deltona	Volusia	451,521	466,314	14,794	3.28%
15	Dol Ray Manor	Seminole	1,186	1,225	40	3.37%
16	Druid Hills	Seminole	4,922	5,083	161	3.27%
17	East Lk Harris Est	Lake	3,419	3,531	112	3.28%
18	Fern Park	Seminole	3,558	3,674	116	3.26%
19	Fern Terrace	Lake	2,431	2,511	79	3.25%
20	Fisherman's Haven	Seminole	2,747	2,837	90	3.28%
21	Fountains	Osceola	573	592	18	3.14%
22	Fox Run	Martin	1,977	2,041	65	3.29%
23	Friendly Center	Lake	395	408	13	3.29%
24	Golden Terrace	Citrus	2,095	2,164	69	3.29%
25	Gospel Island Est	Citrus	158	163	4	2.53%
26	Grand Terrace	Lake	2,174	2,245	72	3.31%
27	Harmony Homes	Seminole	1,245	1,286	42	3.37%
28	Hermit's Cove	Putnam	3,439	3,552	112	3.26%
29	Hobby Hills	Lake	1,897	1,960	62	3.27%
30	Holiday Haven	Lake	2,194	2,266	73	3.33%
31	Holiday Heights	Orange	1,048	1,082	36	3.44%
32	Imperial Mobile Terr	Lake	4,763	4,920	156	3.27%
33	Intercession City	Osceola	5,001	5,184	184	3.28%
34	Interlachen /Park Manor	Putnam	4,862	5,022	158	3.25%
35	Jungle Den	Volusia	2,233	2,307	73	3.27%
36	Keystone Heights	Clay	19,489	20,127	639	3.28%
37	Kingswood	Brevard	1,225	1,266	41	3.35%
38	Lake Ajay Estates	Osceola	1,680	1,735	54	3.21%
39	Lake Brantley	Seminole	1,305	1,347	42	3.22%
40	Lake Conway Park	Orange	1,680	1,735	54	3.21%
41	Lake Harriet Estates	Seminole	5,574	5,756	182	3.27%
42	Lakeview Villas	Clay	237	245	8	3.37%
43	Leilani Heights	Martin	7,728	7,961	253	3.27%
44	Leisure Lakes	Highlands	4,803	4,960	158	3.29%
45	Marco Shores	Collier	5,732	5,920	188	3.28%
46	Marion Oaks	Marion	49,690	51,318	1,627	3.27%
47	Meredith Manor	Seminole	12,867	13,289	422	3.28%
48	Morningview	Lake	712	735	24	3.37%
49	Oak Forest	Citrus	2,826	2,919	92	3.25%
50	Oakwood	Brevard	4,012	4,144	130	3.24%
51	Palisades	Lake	672	694	22	3.27%
52	Palm Port	Putnam	1,957	2,021	64	3.27%
53	Palm Terrace	Pasco	23,442	24,210	769	3.28%
54	Palms Mobile Home	Lake	1,146	1,184	38	3.31%
55	Picciola Island	Lake	2,609	2,695	87	3.33%
56	Pine Ridge	Citrus	13,144	13,575	431	3.28%
57	Pine Ridge Estates	Osceola	4,190	4,328	136	3.25%
58	Piney Woods	Lake	3,301	3,409	109	3.30%

(Continued...)

6/27/95 10:08 AM OM_PLANT.XLS

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACCOUNTS EXPENSES (.7) - 1996
TOTAL WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					\$	%
UNIFORM PLANTS						
1	Point O' Woods	Citrus	6,799	7,022	224	3.29%
2	Postmaster Village	Clay	3,301	3,409	109	3.30%
3	Pomona Park	Putnam	3,083	3,184	101	3.28%
4	Quail Ridge	Lake	296	306	10	3.37%
5	River Grove	Putnam	2,075	2,143	68	3.28%
6	River Park	Putnam	6,957	7,185	228	3.28%
7	Rosemont/Rolling Green	Citrus	2,372	2,450	77	3.25%
8	Salt Springs	Marion	2,293	2,368	75	3.27%
9	Samira Villas	Marion	40	41	1	2.53%
10	Silver Lake Est/Western Shores	Lake	26,604	27,476	872	3.28%
11	Silver Lake Oaks	Putnam	514	531	16	3.11%
12	Skycrest	Lake	2,253	2,327	74	3.28%
13	St. John's Highlands	Putnam	1,621	1,674	52	3.21%
14	Stone Mountain	Lake	138	143	3	2.17%
15	Sugar Mill	Volusia	12,274	12,676	402	3.28%
16	Sugar Mill Woods	Citrus	44,393	45,848	1,454	3.28%
17	Sunny Hills	Washington	8,420	8,696	276	3.28%
18	Sunshine Parkway	Lake	198	204	6	3.04%
19	Tropical Park	Osceola	10,733	11,084	352	3.28%
20	University Shores	Orange	66,847	69,037	2,190	3.28%
21	Venetian Village	Lake	2,688	2,776	89	3.31%
22	Welaka/Saratoga Harbour	Putnam	2,668	2,756	89	3.34%
23	Westmont	Orange	2,589	2,674	86	3.32%
24	Windsong	Osceola	2,075	2,143	68	3.28%
25	Woodmere	Duval	23,066	23,822	757	3.28%
26	Wootens	Putnam	415	429	13	3.13%
27	Zephyr Shores	Pasco	9,566	9,880	314	3.28%
28	TOTAL - WATER UNIFORM PLANTS		1,100,736	1,136,799	36,066	3.28%
NON-UNIFORM PLANTS						
29	Buena Ventura Lakes	Osceola	0	175,531	175,530	100.00%
30	Deep Creek	Charlotte	58,348	60,259	1,912	3.28%
31	Enterprise	Volusia	4,309	4,450	142	3.30%
32	Geneva Lake Estates	Bradford	1,720	1,776	56	3.26%
33	Keystone Club Estates	Bradford	3,004	3,103	98	3.26%
34	Lakeside	Citrus	1,720	1,776	56	3.26%
35	Lehigh	Lee	169,686	175,245	5,559	3.28%
36	Marco Island	Collier	114,699	118,457	3,757	3.28%
37	Palm Valley	St. Johns	4,072	4,205	133	3.27%
38	Remington Forest	St. Johns	1,265	1,306	42	3.32%
39	Spring Gardens	Citrus	2,411	2,490	79	3.28%
40	Valencia Terrace	Lake	8,894	9,186	289	3.25%
41	TOTAL - WATER NON-UNIFORM PLANTS		370,127	557,785	187,653	50.70%
42	TOTAL - WATER ALL FPSC PLANTS		1,470,863	1,694,583	223,719	15.21%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (.8) - 1996
TOTAL WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	84,631	89,950	5,319	6.28%
2	Apache Shores	Citrus	8,769	9,320	552	6.30%
3	Apple Valley	Seminole	54,747	58,188	3,443	6.29%
4	Bay Lake Estates	Osceola	4,038	4,292	254	6.29%
5	Beacon Hills	Duval	175,319	186,338	11,019	6.29%
6	Beecher's Point	Putnam	2,481	2,637	154	6.21%
7	Burnt Store	Charlotte/Lee	22,095	23,484	1,388	6.28%
8	Carlton Village	Lake	7,269	7,726	456	6.27%
9	Chuluota	Seminole	38,306	40,714	2,409	6.29%
10	Citrus Park	Marion	20,249	21,522	1,271	6.28%
11	Citrus Springs	Citrus	103,553	110,061	6,510	6.29%
12	Crystal River Highl.	Citrus	4,269	4,537	267	6.25%
13	Daetwyler Shores	Orange	7,211	7,664	452	6.27%
14	Deltona	Volusia	1,317,862	1,400,692	82,829	6.29%
15	Doi Ray Manor	Seminole	3,461	3,679	218	6.30%
16	Druid Hills	Seminole	14,365	15,268	902	6.28%
17	East Lk Harris Est	Lake	9,980	10,608	628	6.29%
18	Fern Park	Seminole	10,384	11,037	653	6.29%
19	Fern Terrace	Lake	7,096	7,542	447	6.30%
20	Fisherman's Haven	Seminole	8,019	8,523	503	6.27%
21	Fountains	Osceola	1,673	1,778	106	6.34%
22	Fox Run	Martin	5,769	6,132	361	6.26%
23	Friendly Center	Lake	1,154	1,226	72	6.24%
24	Golden Terrace	Citrus	6,115	6,499	384	6.28%
25	Gospel Island Est	Citrus	462	491	31	6.72%
26	Grand Terrace	Lake	6,346	6,745	399	6.29%
27	Harmony Homes	Seminole	3,634	3,863	229	6.30%
28	Hermits Cove	Putnam	10,038	10,669	629	6.27%
29	Hobby Hills	Lake	5,538	5,886	348	6.28%
30	Holiday Haven	Lake	6,404	6,806	404	6.31%
31	Holiday Heights	Orange	3,058	3,250	192	6.28%
32	Imperial Mobile Terr	Lake	13,903	14,777	875	6.29%
33	Intercession City	Osceola	14,595	15,513	917	6.28%
34	Interlachen /Park Manor	Putnam	14,192	15,084	895	6.31%
35	Jungle Den	Volusia	6,519	6,929	411	6.30%
36	Keystone Heights	Clay	56,882	60,457	3,574	6.28%
37	Kingswood	Brevard	3,577	3,802	226	6.32%
38	Lake Ajay Estates	Osceola	4,904	5,212	308	6.28%
39	Lake Brantley	Seminole	3,808	4,047	239	6.28%
40	Lake Conway Park	Orange	4,904	5,212	308	6.28%
41	Lake Harriet Estates	Seminole	16,268	17,291	1,022	6.28%
42	Lakeview Villas	Clay	692	736	44	6.36%
43	Leitani Heights	Martin	22,557	23,974	1,419	6.29%
44	Leisure Lakes	Highlands	14,019	14,900	883	6.30%
45	Marco Shores	Collier	16,730	17,782	1,051	6.28%
46	Marion Oaks	Marion	145,032	154,147	9,114	6.28%
47	Meredith Manor	Seminole	37,556	39,916	2,360	6.28%
48	Morningview	Lake	2,077	2,207	133	6.40%
49	Oak Forest	Citrus	8,250	8,768	518	6.28%
50	Oakwood	Brevard	11,711	12,447	737	6.29%
51	Palisades	Lake	1,961	2,085	123	6.27%
52	Palm Port	Putnam	5,711	6,070	359	6.29%
53	Palm Terrace	Pasco	68,420	72,720	4,299	6.28%
54	Palms Mobile Home	Lake	3,346	3,556	209	6.25%
55	Picciola Island	Lake	7,615	8,094	481	6.32%
56	Pine Ridge	Citrus	41,015	40,775	(238)	-0.58%
57	Pine Ridge Estates	Osceola	12,230	12,999	768	6.28%
58	Piney Woods	Lake	9,634	10,240	605	6.28%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (8) - 1996
TOTAL WATER

Company: **All Filed FPSC Systems**
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					\$	%
UNIFORM PLANTS						
1	Point O' Woods	Citrus	19,845	21,093	1,248	6.29%
2	Postmaster Village	Clay	9,634	10,240	605	6.28%
3	Pomona Park	Putnam	9,000	9,565	563	6.26%
4	Quail Ridge	Lake	865	920	53	6.12%
5	River Grove	Putnam	6,057	6,438	379	6.26%
6	River Park	Putnam	20,307	21,583	1,276	6.28%
7	Rosemont/Rolling Green	Citrus	6,923	7,358	436	6.30%
8	Salt Springs	Marion	6,692	7,113	422	6.31%
9	Samira Villas	Marion	115	123	8	5.20%
10	Silver Lake Est/Western Shores	Lake	77,650	82,531	4,880	6.28%
11	Silver Lake Oaks	Putnam	1,500	1,594	96	6.40%
12	Skycrest	Lake	6,577	6,990	416	6.33%
13	St. John's Highlands	Putnam	4,731	5,028	298	6.30%
14	Stone Mountain	Lake	404	429	28	6.93%
15	Sugar Mill	Volusia	35,825	38,077	2,251	6.28%
16	Sugar Mill Woods	Citrus	129,571	137,715	8,145	6.29%
17	Sunny Hills	Washington	24,576	26,120	1,547	6.29%
18	Sunshine Parkway	Lake	577	613	36	6.24%
19	Tropical Park	Osceola	31,325	33,294	1,970	6.29%
20	University Shores	Orange	195,106	207,369	12,262	6.28%
21	Venetian Village	Lake	7,846	8,339	494	6.30%
22	Welaka/Saratoga Harbour	Putnam	7,788	8,278	492	6.32%
23	Westmont	Orange	7,557	8,032	476	6.30%
24	Windsong	Osceola	6,057	6,438	379	6.26%
25	Woodmere	Duval	67,324	71,555	4,231	6.28%
26	Wootens	Putnam	1,211	1,288	76	6.27%
27	Zephyr Shores	Pasco	27,922	29,677	1,754	6.28%
28	TOTAL - WATER UNIFORM PLANTS		3,215,387	3,414,662	199,288	6.20%
NON-UNIFORM PLANTS						
29	Buena Ventura Lakes	Osceola	0	527,252	527,253	100.00%
30	Deep Creek	Charlotte	168,188	181,003	12,813	7.62%
31	Enterprise	Volusia	11,919	13,367	1,447	12.14%
32	Geneva Lake Estates	Bradford	4,757	5,334	578	12.15%
33	Keystone Club Estates	Bradford	8,310	9,320	1,011	12.17%
34	Lakeside	Citrus	4,757	5,334	578	12.15%
35	Lehigh	Lee	506,100	526,394	20,295	4.01%
36	Marco Island	Collier	358,584	355,814	(2,769)	-0.77%
37	Palm Valley	St. Johns	11,263	12,631	1,368	12.15%
38	Remington Forest	St. Johns	3,499	3,924	424	12.12%
39	Spring Gardens	Citrus	6,670	7,480	810	12.14%
40	Valencia Terrace	Lake	24,803	27,592	2,788	12.14%
41	TOTAL - WATER NON-UNIFORM PLANTS		1,108,650	1,675,447	566,796	51.12%
42	TOTAL - WATER ALL FPSC PLANTS		4,324,037	5,090,109	766,084	17.72%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1995
TOTAL WATER

Company: **All Filed FPSC Systems**
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	270,156	295,477	25,320	9.37%
2	Apache Shores	Citrus	26,575	26,775	198	0.75%
3	Apple Valley	Seminole	157,889	147,838	(10,252)	-6.49%
4	Bay Lake Estates	Osceola	20,920	24,133	3,211	15.35%
5	Beacon Hills	Duval	446,324	472,747	26,421	5.92%
6	Beecher's Point	Putnam	27,203	39,560	12,356	45.42%
7	Burnt Store	Charlotte/Lee	158,303	200,202	41,898	26.47%
8	Carlton Village	Lake	25,274	25,973	696	2.75%
9	Chuluota	Seminole	117,924	129,030	11,106	9.42%
10	Citrus Park	Marion	53,809	57,996	4,187	7.78%
11	Citrus Springs	Citrus	248,397	245,865	(2,533)	-1.02%
12	Crystal River Highl.	Citrus	19,223	17,084	(2,138)	-11.12%
13	Daetwyler Shores	Orange	30,187	39,123	8,934	29.60%
14	Deltona	Volusia	2,840,558	3,103,138	262,580	9.24%
15	Dol Ray Manor	Seminole	29,977	25,841	(4,137)	-13.80%
16	Druid Hills	Seminole	54,350	47,917	(6,435)	-11.84%
17	East Lk Harris Est	Lake	23,948	24,636	687	2.87%
18	Fern Park	Seminole	30,484	30,551	67	0.22%
19	Fern Terrace	Lake	21,709	23,803	2,092	9.64%
20	Fisherman's Haven	Seminole	32,247	28,794	(3,455)	-10.71%
21	Fountains	Osceola	20,338	19,272	(1,066)	-5.24%
22	Fox Run	Martin	42,463	34,980	(7,484)	-17.62%
23	Friendly Center	Lake	5,370	5,947	575	10.71%
24	Golden Terrace	Citrus	21,414	22,436	1,019	4.76%
25	Gospel Island Est	Citrus	7,591	6,241	(1,354)	-17.84%
26	Grand Terrace	Lake	18,937	18,302	(634)	-3.35%
27	Harmony Homes	Seminole	18,189	18,671	2,485	15.35%
28	Hermits Cove	Putnam	32,452	30,057	(2,397)	-7.39%
29	Hobby Hills	Lake	14,196	15,386	1,193	8.40%
30	Holiday Haven	Lake	34,112	33,117	(994)	-2.91%
31	Holiday Heights	Orange	12,107	14,118	2,011	16.61%
32	Imperial Mobile Terr	Lake	36,008	36,422	412	1.14%
33	Intercession City	Osceola	55,764	48,986	(6,778)	-12.15%
34	Interlachen /Park Manor	Putnam	47,611	41,291	(6,317)	-13.27%
35	Jungle Den	Volusia	21,279	22,123	846	3.98%
36	Keystone Heights	Clay	149,895	152,785	2,892	1.93%
37	Kingswood	Brevard	13,085	12,973	(114)	-0.87%
38	Lake Alay Estates	Osceola	47,238	44,868	(2,372)	-5.02%
39	Lake Brantley	Seminole	14,597	16,620	2,024	13.87%
40	Lake Conway Park	Orange	19,227	24,409	5,180	26.94%
41	Lake Harriet Estates	Seminole	49,226	49,888	663	1.35%
42	Lakeview Villas	Clay	4,652	4,968	318	6.84%
43	Leilani Heights	Martin	70,357	64,202	(6,155)	-8.75%
44	Leisure Lakes	Highlands	39,629	50,672	11,039	27.86%
45	Marco Shores	Collier	137,288	137,942	656	0.48%
46	Marion Oaks	Marion	343,574	348,617	5,044	1.47%
47	Meredith Manor	Seminole	105,073	99,512	(5,563)	-5.29%
48	Morningview	Lake	10,572	12,638	2,067	19.55%
49	Oak Forest	Citrus	25,271	22,960	(2,311)	-9.14%
50	Oakwood	Brevard	38,885	38,064	(820)	-2.11%
51	Palisades	Lake	13,721	16,021	2,299	16.76%
52	Palm Port	Putnam	21,477	20,656	(819)	-3.81%
53	Palm Terrace	Pasco	256,406	230,563	(25,843)	-10.08%
54	Palms Mobile Home	Lake	14,703	22,495	7,793	53.00%
55	Piccola Island	Lake	39,105	23,732	(15,374)	-39.31%
56	Pine Ridge	Citrus	120,788	121,530	(4,560)	-3.78%
57	Pine Ridge Estates	Osceola	43,360	41,936	(1,424)	-3.28%
58	Piney Woods	Lake	32,610	34,550	1,939	5.95%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1995
TOTAL WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Point O' Woods	Citrus	49,475	49,815	336	0.68%
2	Pomona Park	Putnam	31,400	31,118	(283)	-0.90%
3	Postmaster Village	Clay	33,748	33,959	209	0.62%
4	Quail Ridge	Lake	6,110	7,833	1,722	28.18%
5	River Grove	Putnam	23,193	22,839	(358)	-1.54%
6	River Park	Putnam	54,127	50,316	(3,808)	-7.04%
7	Rosemont/Rolling Green	Citrus	29,482	26,784	(2,699)	-9.15%
8	Salt Springs	Marion	23,429	26,342	2,911	12.42%
9	Samira Villas	Marion	2,681	3,417	735	27.42%
10	Silver Lake Est/Western Shores	Lake	192,186	186,445	(5,738)	-2.99%
11	Silver Lake Oaks	Putnam	9,336	10,151	817	8.75%
12	Skycrest	Lake	18,790	19,533	742	3.95%
13	St. John's Highlands	Putnam	15,689	16,310	621	3.96%
14	Stone Mountain	Lake	7,595	7,676	79	1.04%
15	Sugar Mill	Volusia	126,006	148,582	22,576	17.92%
16	Sugar Mill Woods	Citrus	287,738	344,229	56,489	19.63%
17	Sunny Hills	Washington	90,366	88,874	(1,493)	-1.65%
18	Sunshine Parkway	Lake	27,426	32,822	5,396	19.67%
19	Tropical Park	Osceola	113,192	96,893	(16,300)	-14.40%
20	University Shores	Orange	603,292	628,404	25,110	4.16%
21	Venetian Village	Lake	29,653	21,862	(7,794)	-26.28%
22	Welaka/Saratoga Harbour	Putnam	24,285	27,185	2,899	11.94%
23	Westmont	Orange	34,615	35,646	1,029	2.97%
24	Windsong	Osceola	26,022	25,010	(1,016)	-3.90%
25	Woodmere	Duval	208,999	217,454	8,454	4.04%
26	Wootens	Putnam	7,240	8,071	829	11.45%
27	Zephyr Shores	Pasco	97,414	84,757	(12,657)	-12.99%
28	TOTAL - WATER UNIFORM PLANTS		8,805,516	9,218,557	412,992	4.69%
NON-UNIFORM PLANTS						
29	Deep Creek	Charlotte	1,126,752	1,402,499	275,747	24.47%
30	Enterprise	Volusia	22,733	53,090	30,357	133.54%
31	Geneva Lake Estates	Bradford	17,403	20,272	2,869	16.49%
32	Keystone Club Estates	Bradford	26,243	25,456	(787)	-3.00%
33	Lakeside	Citrus	0	13,954	13,954	100.00%
34	Lehigh	Lee	1,245,702	1,297,812	52,110	4.18%
35	Marco Island	Collier	2,686,761	2,667,795	(18,966)	-0.71%
36	Palm Valley	St. Johns	39,078	39,898	820	2.10%
37	Remington Forest	St. Johns	18,228	19,936	1,708	9.37%
38	Spring Gardens	Citrus	0	12,973	12,973	100.00%
39	Valencia Terrace	Lake	0	46,533	46,533	100.00%
40	TOTAL - WATER NON-UNIFORM PLANTS		5,182,900	5,600,217	417,317	8.05%
41	TOTAL - WATER ALL FPSC PLANTS		13,988,416	14,818,775	830,310	5.94%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (.1 - .8) - 1995
TOTAL WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	161,752	181,850	20,098	12.43%
2	Apache Shores	Citrus	15,345	15,002	(343)	-2.24%
3	Apple Valley	Seminole	87,370	74,133	(13,237)	-15.15%
4	Bay Lake Estates	Osceola	15,750	18,711	2,961	18.80%
5	Beacon Hills	Duval	221,761	237,361	15,600	7.03%
6	Beecher's Point	Putnam	24,026	36,229	12,203	50.79%
7	Burnt Store	Charlotte/Lee	130,002	170,537	40,535	31.18%
8	Carlton Village	Lake	15,966	16,214	248	1.55%
9	Chuluota	Seminole	68,583	77,600	9,017	13.15%
10	Citrus Park	Marion	27,871	30,809	2,938	10.54%
11	Citrus Springs	Citrus	115,757	106,833	(8,924)	-7.71%
12	Crystal River Highl.	Citrus	13,754	11,352	(2,402)	-17.46%
13	Daetwyler Shores	Orange	20,950	29,441	8,491	40.53%
14	Deltona	Volusia	1,152,529	1,333,755	181,226	15.72%
15	Dol Ray Manor	Seminole	25,519	21,194	(4,325)	-16.95%
16	Druid Hills	Seminole	35,848	28,631	(7,217)	-20.13%
17	East Lk Harris Est	Lake	11,165	11,236	71	0.64%
18	Fern Park	Seminole	17,107	16,609	(498)	-2.91%
19	Fern Terrace	Lake	12,622	14,276	1,654	13.10%
20	Fisherman's Haven	Seminole	21,977	18,028	(3,949)	-17.97%
21	Fountains	Osceola	18,197	17,026	(1,171)	-6.44%
22	Fox Run	Martin	35,075	27,234	(7,841)	-22.35%
23	Friendly Center	Lake	3,893	4,398	505	12.97%
24	Golden Terrace	Citrus	13,582	14,226	644	4.74%
25	Gospel Island Est	Citrus	7,002	5,621	(1,381)	-19.72%
26	Grand Terrace	Lake	10,806	9,782	(1,024)	-9.48%
27	Harmony Homes	Seminole	11,504	13,791	2,287	19.88%
28	Hermits Cove	Putnam	19,595	16,580	(3,015)	-15.39%
29	Hobby Hills	Lake	7,102	7,950	848	11.94%
30	Holiday Haven	Lake	25,908	24,519	(1,389)	-5.36%
31	Holiday Heights	Orange	8,191	10,013	1,822	22.24%
32	Imperial Mobile Terr	Lake	18,199	17,755	(444)	-2.44%
33	Intercession City	Osceola	37,070	29,390	(7,680)	-20.72%
34	Interlachen /Park Manor	Putnam	29,430	22,237	(7,193)	-24.44%
35	Jungle Den	Volusia	12,928	13,371	443	3.43%
36	Keystone Heights	Clay	77,036	76,414	(622)	-0.81%
37	Kingswood	Brevard	8,505	8,171	(334)	-3.93%
38	Lake Ajay Estates	Osceola	40,959	38,284	(2,675)	-6.53%
39	Lake Brantley	Seminole	9,695	11,508	1,813	18.70%
40	Lake Conway Park	Orange	12,948	17,825	4,877	37.67%
41	Lake Harriet Estates	Seminole	28,271	28,046	(225)	-0.80%
42	Lakeview Villas	Clay	3,765	4,039	274	7.28%
43	Leilani Heights	Martin	41,463	33,917	(7,546)	-18.20%
44	Leisure Lakes	Highlands	21,675	31,850	10,175	46.94%
45	Marco Shores	Collier	115,856	115,480	(376)	-0.32%
46	Marion Oaks	Marion	157,805	153,895	(3,910)	-2.48%
47	Meredith Manor	Seminole	56,698	49,089	(7,609)	-13.42%
48	Morningview	Lake	7,911	9,850	1,939	24.51%
49	Oak Forest	Citrus	14,702	11,884	(2,818)	-19.17%
50	Oakwood	Brevard	23,882	22,341	(1,541)	-6.45%
51	Palisades	Lake	11,209	13,388	2,179	19.44%
52	Palm Port	Putnam	14,160	12,988	(1,172)	-8.28%
53	Palm Terrace	Pasco	168,768	138,701	(30,067)	-17.82%
54	Palms Mobile Home	Lake	10,415	18,003	7,588	72.86%
55	Picciola Island	Lake	29,350	13,508	(15,842)	-53.98%
56	Pine Ridge	Citrus	71,649	67,371	(4,278)	-5.97%
57	Pine Ridge Estates	Osceola	22,392	25,516	3,124	13.95%
58	Piney Woods	Lake	20,270	21,615	1,345	6.64%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (.1 - .8) - 1995
TOTAL WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Point O' Woods	Citrus	24,057	23,170	(887)	-3.69%
2	Pomona Park	Putnam	19,060	18,183	(877)	-4.60%
3	Postmaster Village	Clay	22,220	21,876	(344)	-1.55%
4	Quail Ridge	Lake	5,001	6,671	1,670	33.39%
5	River Grove	Putnam	15,436	14,706	(730)	-4.73%
6	River Park	Putnam	28,115	23,052	(5,063)	-18.01%
7	Rosemont/Rolling Green	Citrus	20,615	17,489	(3,126)	-15.16%
8	Salt Springs	Marion	14,858	17,357	2,501	16.83%
9	Samira Villas	Marion	2,534	3,262	728	28.73%
10	Silver Lake Est/Western Shores	Lake	92,723	82,191	(10,532)	-11.36%
11	Silver Lake Oaks	Putnam	7,415	8,137	722	9.74%
12	Skycrest	Lake	10,366	10,703	337	3.25%
13	St. John's Highlands	Putnam	9,631	9,959	328	3.41%
14	Stone Mountain	Lake	7,079	7,134	55	0.78%
15	Sugar Mill	Volusia	80,117	100,482	20,365	25.42%
16	Sugar Mill Woods	Citrus	121,774	170,265	48,491	39.82%
17	Sunny Hills	Washington	58,887	55,878	(3,009)	-5.11%
18	Sunshine Parkway	Lake	26,686	32,047	5,361	20.09%
19	Tropical Park	Osceola	73,069	54,835	(18,234)	-24.95%
20	University Shores	Orange	353,384	366,451	13,067	3.70%
21	Venetian Village	Lake	19,605	11,328	(8,277)	-42.22%
22	Welaka/Saratoga Harbour	Putnam	14,309	16,729	2,420	16.91%
23	Westmont	Orange	24,935	25,499	564	2.26%
24	Windsong	Osceola	18,265	16,877	(1,388)	-7.60%
25	Woodmere	Duval	122,765	127,064	4,299	3.50%
26	Woolens	Putnam	5,689	6,444	755	13.27%
27	Zephyr Shores	Pasco	61,652	47,269	(14,383)	-23.33%
28	TOTAL - WATER UNIFORM PLANTS		4,683,765	4,902,435	218,670	4.67%
NON-UNIFORM PLANTS						
29	Deep Creek	Charlotte	910,732	1,175,963	265,231	29.12%
30	Enterprise	Volusia	7,282	36,862	29,580	406.21%
31	Geneva Lake Estates	Bradford	11,238	13,796	2,558	22.76%
32	Keystone Club Estates	Bradford	15,471	14,141	(1,330)	-8.60%
33	Lakeside	Citrus	0	7,478	7,478	100.00%
34	Lehigh	Lee	600,486	622,026	21,540	3.59%
35	Marco Island	Collier	2,234,141	2,194,512	(39,629)	-1.77%
36	Palm Valley	St. Johns	24,478	24,564	86	0.35%
37	Remington Forest	St. Johns	13,691	15,172	1,481	10.82%
38	Spring Gardens	Citrus	0	3,891	3,891	100.00%
39	Valencia Terrace	Lake	0	13,035	13,035	100.00%
40	TOTAL - WATER NON-UNIFORM PLANTS		3,817,519	4,121,440	303,921	7.96%
41	TOTAL - WATER ALL FPSC PLANTS		8,501,284	9,023,875	522,591	6.15%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACCOUNTS EXPENSES (7) - 1995
TOTAL WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	24,462	28,996	4,535	18.54%
2	Apache Shores	Citrus	2,534	3,004	470	18.55%
3	Apple Valley	Seminole	15,824	18,757	2,933	18.54%
4	Bay Lake Estates	Osceola	1,166	1,384	216	18.52%
5	Beacon Hills	Duval	50,675	60,067	9,392	18.53%
6	Beecher's Point	Putnam	716	850	132	18.44%
7	Burnt Store	Charlotte/Lee	6,386	7,570	1,185	18.56%
8	Carlton Village	Lake	2,100	2,490	390	18.57%
9	Chuluota	Seminole	11,072	13,124	2,052	18.53%
10	Citrus Park	Marion	5,853	6,938	1,084	18.52%
11	Citrus Springs	Citrus	29,931	35,479	5,549	18.54%
12	Crystal River Highl.	Citrus	1,234	1,463	230	18.64%
13	Daetwyler Shores	Orange	2,084	2,471	387	18.57%
14	Deltona	Volusia	380,918	451,521	70,602	18.53%
15	Dol Ray Manor	Seminole	1,002	1,188	186	18.56%
16	Druid Hills	Seminole	4,152	4,922	769	18.52%
17	East Lk Harris Est	Lake	2,884	3,419	536	18.59%
18	Fern Park	Seminole	3,003	3,558	557	18.55%
19	Fern Terrace	Lake	2,050	2,431	380	18.54%
20	Fisherman's Haven	Seminole	2,316	2,747	431	18.61%
21	Fountains	Osceola	483	573	89	18.43%
22	Fox Run	Martin	1,666	1,977	308	18.49%
23	Friendly Center	Lake	333	395	62	18.62%
24	Golden Terrace	Citrus	1,768	2,095	327	18.52%
25	Gospel Island Est	Citrus	133	158	24	18.05%
26	Grand Terrace	Lake	1,835	2,174	340	18.53%
27	Harmony Homes	Seminole	1,051	1,245	196	18.65%
28	Hermits Cove	Putnam	2,901	3,439	538	18.55%
29	Hobby Hills	Lake	1,601	1,897	296	18.49%
30	Holiday Haven	Lake	1,852	2,194	342	18.47%
31	Holiday Heights	Orange	883	1,048	165	18.69%
32	Imperial Mobile Terr	Lake	4,018	4,763	745	18.54%
33	Intercession City	Osceola	4,218	5,001	783	18.56%
34	Interlachen /Park Manor	Putnam	4,103	4,862	761	18.55%
35	Jungle Den	Volusia	1,884	2,233	350	18.58%
36	Keystone Heights	Clay	16,441	19,489	3,049	18.55%
37	Kingswood	Brevard	1,033	1,225	192	18.59%
38	Lake Ajay Estates	Osceola	1,417	1,680	264	18.63%
39	Lake Brantley	Seminole	1,101	1,305	205	18.62%
40	Lake Conway Park	Orange	1,417	1,680	264	18.63%
41	Lake Harriet Estates	Seminole	4,702	5,574	872	18.55%
42	Lakeview Villas	Clay	200	237	37	18.50%
43	Leilani Heights	Martin	6,522	7,728	1,209	18.54%
44	Leisure Lakes	Highlands	4,051	4,803	752	18.56%
45	Marco Shores	Collier	4,837	5,732	896	18.52%
46	Marion Oaks	Marion	41,921	49,690	7,769	18.53%
47	Meredith Manor	Seminole	10,858	12,867	2,011	18.52%
48	Morningview	Lake	601	712	111	18.47%
49	Oak Forest	Citrus	2,385	2,826	442	18.53%
50	Oakwood	Brevard	3,385	4,012	628	18.55%
51	Palisades	Lake	567	672	107	18.87%
52	Palm Port	Putnam	1,651	1,957	306	18.53%
53	Palm Terrace	Pasco	19,777	23,442	3,665	18.53%
54	Palms Mobile Home	Lake	967	1,146	180	18.61%
55	Piccola Island	Lake	2,202	2,609	409	18.57%
56	Pine Ridge	Citrus	11,089	13,144	2,056	18.54%
57	Pine Ridge Estates	Osceola	3,534	4,190	657	18.59%
58	Piney Woods	Lake	2,784	3,301	517	18.57%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACCOUNTS EXPENSES (.7) - 1995
TOTAL WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Point O' Woods	Citrus	5,736	6,799	1,064	18.55%
2	Pomona Park	Putnam	2,784	3,301	517	18.57%
3	Postmaster Village	Clay	2,602	3,083	482	18.52%
4	Quail Ridge	Lake	251	296	46	18.33%
5	River Grove	Putnam	1,750	2,075	324	18.51%
6	River Park	Putnam	5,871	6,957	1,088	18.53%
7	Rosemont/Rolling Green	Citrus	2,001	2,372	370	18.49%
8	Salt Springs	Marion	1,934	2,293	358	18.51%
9	Samira Villas	Marion	33	40	6	18.18%
10	Silver Lake Est/Western Shores	Lake	22,445	26,604	4,159	18.53%
11	Silver Lake Oaks	Putnam	434	514	80	18.43%
12	Skycrest	Lake	1,901	2,253	352	18.52%
13	St. John's Highlands	Putnam	1,366	1,621	254	18.59%
14	Stone Mountain	Lake	118	138	21	17.80%
15	Sugar Mill	Volusia	10,355	12,274	1,920	18.54%
16	Sugar Mill Woods	Citrus	37,451	44,393	6,943	18.54%
17	Sunny Hills	Washington	7,102	8,420	1,317	18.54%
18	Sunshine Parkway	Lake	167	198	30	17.96%
19	Tropical Park	Osceola	9,054	10,733	1,680	18.56%
20	University Shores	Orange	56,395	66,847	10,452	18.53%
21	Venetian Village	Lake	2,268	2,688	420	18.52%
22	Welaka/Saratoga Harbour	Putnam	2,252	2,668	416	18.47%
23	Westmont	Orange	2,185	2,589	405	18.54%
24	Windsong	Osceola	1,750	2,075	324	18.51%
25	Woodmere	Duval	19,460	23,066	3,608	18.54%
26	Wootens	Putnam	351	415	65	18.52%
27	Zephyr Shores	Pasco	8,069	9,566	1,495	18.53%
28	TOTAL - WATER UNIFORM PLANTS		928,614	1,100,736	172,136	18.53%
NON-UNIFORM PLANTS						
29	Deep Creek	Charlotte	49,223	58,348	9,124	18.54%
30	Enterprise	Volusia	3,636	4,309	672	18.48%
31	Geneva Lake Estates	Bradford	1,451	1,720	271	18.68%
32	Keystone Club Estates	Bradford	2,534	3,004	470	18.55%
33	Lakeside	Citrus	0	1,720	1,719	100.00%
34	Lehigh	Lee	143,154	169,686	26,534	18.54%
35	Marco Island	Collier	96,783	114,699	17,937	18.54%
36	Palm Valley	St. Johns	3,435	4,072	637	18.54%
37	Remington Forest	St. Johns	1,068	1,265	199	18.63%
38	Spring Gardens	Citrus	0	2,411	2,411	100.00%
39	Valencia Terrace	Lake	0	8,894	8,895	100.00%
40	TOTAL - WATER NON-UNIFORM PLANTS		301,264	370,127	68,869	22.86%
41	TOTAL - WATER ALL FPSC PLANTS		1,229,878	1,470,863	241,005	19.59%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (8) - 1995
TOTAL WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	83,942	84,631	689	0.82%
2	Apache Shores	Citrus	8,696	8,769	69	0.79%
3	Apple Valley	Seminole	54,695	54,747	53	0.10%
4	Bay Lake Estates	Osceola	4,004	4,038	33	0.82%
5	Beacon Hills	Duval	173,888	175,319	1,428	0.82%
6	Beecher's Point	Putnam	2,461	2,481	21	0.85%
7	Burnt Store	Charlotte/Lee	21,915	22,095	180	0.82%
8	Carlton Village	Lake	7,208	7,269	58	0.80%
9	Chuluota	Seminole	38,269	38,306	37	0.10%
10	Citrus Park	Marion	20,085	20,249	164	0.82%
11	Citrus Springs	Citrus	102,709	103,553	844	0.82%
12	Crystal River Highl.	Citrus	4,235	4,269	34	0.80%
13	Daetwyler Shores	Orange	7,153	7,211	58	0.81%
14	Deltona	Volusia	1,307,111	1,317,862	10,749	0.82%
15	Dol Ray Manor	Seminole	3,456	3,461	3	0.09%
16	Druid Hills	Seminole	14,350	14,365	14	0.10%
17	East Lk Harris Est	Lake	9,899	9,980	81	0.82%
18	Fern Park	Seminole	10,374	10,384	8	0.08%
19	Fern Terrace	Lake	7,037	7,096	58	0.82%
20	Fisherman's Haven	Seminole	7,954	8,019	64	0.80%
21	Fountains	Osceola	1,658	1,673	14	0.84%
22	Fox Run	Martin	5,722	5,769	49	0.86%
23	Friendly Center	Lake	1,144	1,154	9	0.79%
24	Golden Terrace	Citrus	6,066	6,115	49	0.81%
25	Gospel Island Est	Citrus	456	462	1	0.22%
26	Grand Terrace	Lake	6,296	6,346	50	0.79%
27	Harmony Homes	Seminole	3,634	3,634	4	0.11%
28	Hermits Cove	Putnam	9,956	10,038	83	0.83%
29	Hobby Hills	Lake	5,493	5,538	48	0.87%
30	Holiday Haven	Lake	6,352	6,404	52	0.82%
31	Holiday Heights	Orange	3,033	3,058	24	0.79%
32	Imperial Mobile Terr	Lake	13,791	13,903	112	0.81%
33	Intercession City	Osceola	14,476	14,595	119	0.82%
34	Interlachen /Park Manor	Putnam	14,078	14,192	115	0.82%
35	Jungle Den	Volusia	6,467	6,519	53	0.82%
36	Keystone Heights	Clay	56,418	56,882	466	0.83%
37	Kingswood	Brevard	3,547	3,577	31	0.87%
38	Lake Ajay Estates	Osceola	4,862	4,904	41	0.84%
39	Lake Brantley	Seminole	3,801	3,808	5	0.13%
40	Lake Conway Park	Orange	4,862	4,904	41	0.84%
41	Lake Harriet Estates	Seminole	16,253	16,268	15	0.09%
42	Lakeview Villas	Clay	687	692	5	0.73%
43	Leilani Heights	Martin	22,372	22,557	184	0.82%
44	Leisure Lakes	Highlands	13,903	14,019	113	0.81%
45	Marco Shores	Collier	16,595	16,730	137	0.83%
46	Marion Oaks	Marion	143,848	145,032	1,185	0.82%
47	Meredith Manor	Seminole	37,519	37,556	34	0.09%
48	Morningview	Lake	2,060	2,077	17	0.83%
49	Oak Forest	Citrus	8,184	8,250	67	0.82%
50	Oakwood	Brevard	11,618	11,711	94	0.81%
51	Palisades	Lake	1,945	1,961	17	0.87%
52	Palm Port	Putnam	5,666	5,711	46	0.81%
53	Palm Terrace	Pasco	67,861	68,420	557	0.82%
54	Palms Mobile Home	Lake	3,321	3,346	28	0.84%
55	Piccola Island	Lake	7,553	7,615	62	0.82%
56	Pine Ridge	Citrus	38,050	41,015	(2,337)	-6.14%
57	Pine Ridge Estates	Osceola	17,434	12,230	100	0.57%
58	Piney Woods	Lake	9,556	9,634	77	0.81%

(Continued...)

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (.8) - 1995
TOTAL WATER

Company: **All Filed FPSC Systems**
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Point O' Woods	Citrus	19,682	19,845	161	0.82%
2	Pomona Park	Putnam	9,556	9,634	77	0.81%
3	Postmaster Village	Clay	8,926	9,000	73	0.82%
4	Quail Ridge	Lake	858	865	6	0.70%
5	River Grove	Putnam	6,007	6,057	47	0.78%
6	River Park	Putnam	20,141	20,307	166	0.82%
7	Rosemont/Rolling Green	Citrus	6,866	6,923	56	0.82%
8	Salt Springs	Marion	6,639	6,692	53	0.80%
9	Samira Villas	Marion	114	115	0	0.00%
10	Silver Lake Est/Western Shores	Lake	77,018	77,650	636	0.83%
11	Silver Lake Oaks	Putnam	1,487	1,500	14	0.94%
12	Skycrest	Lake	6,523	6,577	54	0.83%
13	St. John's Highlands	Putnam	4,692	4,731	39	0.83%
14	Stone Mountain	Lake	398	404	4	1.01%
15	Sugar Mill	Volusia	35,534	35,825	290	0.82%
16	Sugar Mill Woods	Citrus	128,513	129,571	1,055	0.82%
17	Sunny Hills	Washington	24,377	24,576	201	0.82%
18	Sunshine Parkway	Lake	573	577	5	0.87%
19	Tropical Park	Osceola	31,069	31,325	256	0.82%
20	University Shores	Orange	193,513	195,106	1,591	0.82%
21	Venetian Village	Lake	7,780	7,846	63	0.81%
22	Welaka/Saratoga Harbour	Putnam	7,724	7,788	63	0.82%
23	Westmont	Orange	7,495	7,557	60	0.80%
24	Windsong	Osceola	6,007	6,057	47	0.78%
25	Woodmere	Duval	66,774	67,324	548	0.82%
26	Wootens	Putnam	1,200	1,211	10	0.83%
27	Zephyr Shores	Pasco	27,693	27,922	229	0.83%
28	TOTAL - WATER UNIFORM PLANTS		3,193,137	3,215,387	22,216	0.70%
NON-UNIFORM PLANTS						
29	Deep Creek	Charlotte	166,797	168,188	1,389	0.83%
30	Enterprise	Volusia	11,815	11,919	99	0.84%
31	Geneva Lake Estates	Bradford	4,714	4,757	41	0.87%
32	Keystone Club Estates	Bradford	8,238	8,310	69	0.84%
33	Lakeside	Citrus	0	4,757	4,757	100.00%
34	Lehigh	Lee	502,062	506,100	4,037	0.80%
35	Marco Island	Collier	355,857	358,584	2,727	0.77%
36	Palm Valley	St. Johns	11,165	11,263	94	0.84%
37	Remington Forest	St. Johns	3,469	3,499	31	0.89%
38	Spring Gardens	Citrus	0	6,670	6,671	100.00%
39	Valencia Terrace	Lake	0	24,603	24,605	100.00%
40	TOTAL - WATER NON-UNIFORM PLANTS		1,064,117	1,108,650	44,520	4.18%
41	TOTAL - WATER ALL FPSC PLANTS		4,257,254	4,324,037	66,736	1.57%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year		Compound Multiplier {(1+a)(1+b))-1}	DEVIATIONS FROM BENCHMARK GUIDELINE		
								Avg # of Customers (a)	CPIU (b)		O & M Expense Guideline	Test Year Deviation from Guideline Amount	%
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference \$ %							
UNIFORM PLANTS													
1	Amelia Island	Nassau	12/31/91	169,541	270,155	100,613	59.34%	24.85%	8.88%	35.94%	230,478	39,676	17.21%
2	Apache Shores	Citrus	12/31/91	22,314	26,576	4,259	19.09%	-5.59%	8.88%	2.80%	22,937	3,636	15.85%
3	Apple Valley	Seminole	12/31/91	91,440	157,890	66,448	72.67%	3.49%	8.88%	12.68%	103,036	54,852	53.24%
4	Bay Lake Estates	Osceola	12/31/91	13,568	20,923	7,354	54.20%	7.69%	8.88%	17.28%	15,909	5,013	31.51%
5	Beacon Hills	Duval	12/31/91	309,445	446,325	136,879	44.23%	16.79%	8.88%	27.17%	393,524	52,800	13.42%
6	Beecher's Point	Putnam	12/31/91	9,450	27,203	17,753	187.86%	10.26%	8.88%	20.05%	11,346	15,857	139.76%
7	Burnt Store	Charlotte/Lee	12/31/91	110,676	158,303	47,627	43.03%	105.91%	8.88%	124.21%	248,143	(89,840)	-36.20%
8	Carlton Village	Lake	12/31/91	13,862	25,276	11,413	82.33%	22.33%	8.88%	33.20%	18,463	6,812	36.90%
9	Chuluota	Seminole	12/31/91	89,932	117,925	27,991	31.12%	3.11%	8.88%	12.27%	100,963	16,960	16.80%
10	Citrus Park	Marion	12/31/91	44,462	53,807	9,346	21.02%	-0.57%	8.88%	8.27%	48,136	5,672	11.78%
11	Citrus Springs	Citrus	12/31/91	194,901	248,397	53,496	27.45%	8.85%	8.88%	18.52%	231,004	17,393	7.53%
12	Crystal River Highl.	Citrus	12/31/91	16,239	19,222	2,984	18.38%	10.45%	8.88%	20.28%	19,529	(306)	-1.57%
13	Daetwyler Shores	Orange	12/31/91	21,612	30,187	8,576	39.68%	-3.10%	8.88%	5.51%	22,803	7,385	32.39%
14	Deltona	Volusia	12/31/91	2,288,802	2,840,559	551,755	24.11%	4.44%	8.88%	13.72%	2,602,773	237,784	9.14%
15	Dol Ray Manor	Seminole	12/31/91	13,052	29,978	16,924	129.67%	1.69%	8.88%	10.73%	14,452	15,524	107.42%
16	Druid Hills	Seminole	12/31/91	35,982	54,351	18,367	51.04%	-1.19%	8.88%	7.59%	38,715	15,634	40.38%
17	East Lk Harris Est	Lake	12/31/91	16,122	23,949	7,826	48.54%	1.17%	8.88%	10.16%	17,759	6,189	34.85%
18	Fern Park	Seminole	12/31/91	22,602	30,484	7,882	34.87%	-2.17%	8.88%	6.52%	24,073	6,411	26.63%
19	Fern Terrace	Lake	12/31/91	13,324	21,712	8,389	62.96%	0.00%	8.88%	8.88%	14,507	7,206	49.67%
20	Fisherman's Haven	Seminole	12/31/91	17,910	32,248	14,336	80.04%	1.46%	8.88%	10.47%	19,784	12,462	62.99%
21	Fountains	Osceola	12/31/91	7,359	20,340	12,980	176.38%	262.50%	8.88%	294.70%	29,047	(8,708)	-29.98%
22	Fox Run	Martin	12/31/91	33,267	42,464	9,196	27.64%	8.70%	8.88%	18.35%	39,373	3,090	7.85%
23	Friendly Center	Lake	12/31/91	4,365	5,370	1,005	23.02%	0.00%	8.88%	8.88%	4,751	619	13.03%
24	Golden Terrace	Citrus	12/31/91	15,844	21,415	5,572	35.17%	0.95%	8.88%	9.82%	17,414	4,002	22.98%
25	Gospel Island Est	Citrus	12/31/91	9,304	7,593	(1,713)	-18.41%	0.00%	8.88%	8.88%	10,129	(2,538)	-25.06%
26	Grand Terrace	Lake	12/31/91	7,456	18,935	11,481	153.98%	66.67%	8.88%	81.47%	13,532	5,405	39.94%
27	Harmony Homes	Seminole	12/31/91	11,924	16,186	4,262	35.74%	-1.56%	8.88%	7.18%	12,780	3,406	28.65%
28	Hermit's Cove	Putnam	12/31/91	18,678	32,453	13,773	73.74%	-2.25%	8.88%	6.44%	19,880	12,571	63.23%
29	Hobby Hills	Lake	12/31/91	13,992	14,195	204	1.46%	-5.88%	8.88%	2.48%	14,336	(140)	-0.98%
30	Holiday Haven	Lake	12/31/91	22,332	34,110	11,780	52.75%	-1.77%	8.88%	6.96%	23,887	10,225	42.81%

(Continued...)

74

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(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
WATER

Company: **All Filed FPSC Systems**
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b))-1	O & M Expense Guideline	Test Year Deviation from Guideline	
						\$	%					Amount	%
	UNIFORM PLANTS												
1	Postmaster Village	Clay	12/31/91	30,215	33,747	3,533	11.69%	2.63%	8.88%	11.75%	33,766	(18)	-0.05%
2	Quail Ridge	Lake	12/31/91	2,750	6,109	3,359	122.15%	36.36%	8.88%	48.48%	4,083	2,026	49.62%
3	River Grove	Putnam	12/31/91	16,172	23,195	7,026	43.45%	-1.87%	8.88%	6.85%	17,279	5,919	34.26%
4	River Park	Putnam	12/31/91	34,950	54,125	19,176	54.87%	1.73%	8.88%	10.77%	38,716	15,410	39.80%
5	Rosemont/Rolling Green	Citrus	12/31/91	28,320	29,483	1,163	4.11%	12.15%	8.88%	22.11%	34,584	(5,101)	-14.75%
6	Salt Springs	Marion	12/31/91	23,017	23,428	411	1.79%	3.57%	8.88%	12.77%	25,957	(2,529)	-9.74%
7	Samira Villas	Marion	12/31/91	4,946	2,682	(2,266)	-45.81%	0.00%	8.88%	8.88%	5,383	(2,703)	-50.21%
8	Silver Lake Est/Western Shores	Lake	12/31/91	133,970	192,184	58,215	43.45%	10.96%	8.88%	20.82%	181,867	30,318	18.73%
9	Silver Lake Oaks	Putnam	12/31/91	9,371	9,336	(35)	-0.37%	0.00%	8.88%	8.88%	10,202	(866)	-8.49%
10	Skycrest	Lake	12/31/91	10,851	18,790	7,939	73.16%	-0.87%	8.88%	7.94%	11,711	7,079	60.45%
11	St. John's Highlands	Putnam	12/31/91	10,857	15,690	4,832	44.51%	3.80%	8.88%	13.02%	12,269	3,420	27.86%
12	Stone Mountain	Lake	12/31/91	4,589	7,596	3,003	65.44%	16.67%	8.88%	27.03%	5,830	1,762	30.22%
13	Sugar Mill	Volusia	12/31/91	100,599	126,005	25,408	25.26%	3.33%	8.88%	12.51%	113,181	12,826	11.33%
14	Sugar Mill Woods	Citrus	12/31/91	208,463	287,740	79,276	38.03%	24.36%	8.88%	35.41%	282,282	5,457	1.93%
15	Sunny Hills	Washington	12/31/91	77,351	90,367	13,015	16.83%	2.40%	8.88%	11.50%	86,247	4,119	4.78%
16	Sunshine Parkway	Lake	12/31/91	12,014	27,425	15,413	128.29%	42.86%	8.88%	55.55%	18,689	8,738	46.75%
17	Tropical Park	Osceola	12/31/91	68,549	113,193	44,642	65.12%	-1.81%	8.88%	6.92%	73,288	39,903	54.45%
18	University Shores	Orange	12/31/91	405,073	603,292	198,220	48.93%	19.76%	8.88%	30.40%	528,210	75,083	14.21%
19	Venetian Village	Lake	12/31/91	16,804	29,654	12,848	76.46%	3.82%	8.88%	13.04%	18,995	10,657	56.10%
20	Welaka/Saratoga Harbour	Putnam	12/31/91	19,918	24,285	4,365	21.91%	2.27%	8.88%	11.36%	22,179	2,104	9.49%
21	Westmont	Orange	12/31/91	24,407	34,615	10,205	41.81%	7.38%	8.88%	16.82%	28,535	6,077	21.30%
22	Windsong	Osceola	12/31/91	18,313	26,024	7,714	42.12%	-3.67%	8.88%	4.89%	19,209	6,818	35.49%
23	Woodmere	Duval	12/31/91	154,140	208,999	54,858	35.59%	8.46%	-6.88%	18.09%	182,028	26,970	14.82%
24	Wootens	Putnam	12/31/91	4,846	7,241	2,393	49.38%	23.53%	8.88%	34.50%	6,519	720	11.04%
25	Zephyr Shores	Pasco	12/31/91	55,871	97,416	41,545	74.36%	-5.84%	8.88%	2.53%	57,284	40,132	70.06%
26	TOTAL - WATER UNIFORM PLANTS			6,506,976	8,805,524	2,298,532	35.32%	8.04%	8.88%	17.64%	7,820,447	985,061	12.60%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		% Change from Prior Test Year		Compound Multiplier [(1+a)/(1+b)]-1	DEVIATIONS FROM BENCHMARK GUIDELINE		
						\$	%	Avg # of Customers (a)	CPIU (b)		O & M Expense Guideline	Test Year Deviation from Guideline Amount	%
	NON-UNIFORM PLANTS												
1	Deep Creek	Charlotte	12/31/90	665,807	1,126,756	460,949	69.23%	21.28%	13.47%	37.61%	916,241	210,515	22.98%
2	Enterprise	Volusia	5/31/85	22,963	22,734	(229)	-1.00%	130.69%	40.70%	224.58%	74,534	(51,800)	-69.50%
3	Geneva Lake Estates	Bradford	12/31/89	15,420	17,404	1,984	12.87%	17.57%	19.80%	40.61%	21,682	(4,278)	-19.73%
4	Keystone Club Estates	Bradford	12/31/89	22,380	26,244	3,864	17.27%	19.69%	19.60%	43.14%	32,035	(5,790)	-18.08%
5	Lehigh	Lee	09/30/91	1,005,291	1,245,702	240,411	23.91%	-0.76%	9.69%	8.85%	1,094,284	151,417	13.84%
6	Marco Island	Collier	04/30/92	2,258,863	2,686,760	427,897	18.94%	6.03%	8.01%	14.52%	2,586,948	99,813	3.86%
7	Palm Valley	St. Johns	12/31/89	41,388	39,078	(2,310)	-5.58%	7.85%	19.60%	28.99%	53,386	(14,308)	-26.80%
8	Remington Forest	St. Johns	12/31/89	7,320	18,227	10,907	149.00%	178.26%	19.60%	232.79%	24,360	(6,133)	-25.18%
9	TOTAL - WATER NON-UNIFORM PLANTS			4,039,432	5,182,905	1,143,473	28.31%	5.86%	18.10%	25.01%	4,803,469	379,436	7.90%
10	TOTAL - WATER ALL FPSC PLANTS			10,546,408	13,988,429	3,442,005	32.64%	7.50%	9.62%	17.84%	12,623,916	1,364,497	10.81%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		CALCULATION OF COMPOUND MULTIPLIER			DEVIATIONS FROM BENCHMARK GUIDELINE		
						\$	%	% Change from Prior Test Year		Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline	
								Avg # of Customers (a)	CPIU (b)			Amount	%
UNIFORM PLANTS													
1	Amelia Island	Nassau	12/31/91	97,303	161,752	64,449	66.24%	24.85%	8.88%	35.94%	132,275	29,477	22.28%
2	Apache Shores	Citrus	12/31/91	12,492	15,345	2,853	22.84%	-5.59%	8.88%	2.80%	12,840	2,505	19.51%
3	Apple Valley	Seminole	12/31/91	34,393	87,370	52,977	154.03%	3.49%	8.88%	12.68%	38,755	48,615	125.44%
4	Bay Lake Estates	Osceola	12/31/91	10,253	15,760	5,497	53.61%	7.69%	8.88%	17.28%	12,023	3,727	31.00%
5	Beacon Hills	Duval	12/31/91	146,813	221,761	74,948	51.05%	16.79%	8.88%	27.17%	186,701	35,060	18.78%
6	Beecher's Point	Putnam	12/31/91	7,370	24,026	16,656	226.00%	10.26%	8.86%	20.06%	8,849	15,177	171.51%
7	Burnt Store	Charlotte/Lee	12/31/91	101,514	130,002	28,488	28.06%	105.91%	8.88%	124.21%	227,604	(97,602)	-42.88%
8	Carlton Village	Lake	12/31/91	8,194	15,966	7,772	94.85%	22.33%	8.88%	33.20%	10,915	5,051	46.28%
9	Chuluota	Seminole	12/31/91	50,154	68,583	18,429	36.74%	3.11%	8.88%	12.27%	56,307	12,276	21.80%
10	Citrus Park	Marion	12/31/91	22,402	27,871	5,469	24.41%	-0.57%	8.88%	8.27%	24,254	3,617	14.91%
11	Citrus Springs	Citrus	12/31/91	93,365	115,757	22,392	23.98%	8.85%	8.88%	18.52%	110,660	5,097	4.61%
12	Crystal River Highl.	Citrus	12/31/91	12,296	13,754	1,458	11.86%	10.45%	8.88%	20.26%	14,786	(1,032)	-6.98%
13	Daelwyler Shores	Orange	12/31/91	13,783	20,950	7,167	52.00%	-3.10%	8.88%	5.51%	14,543	6,407	44.06%
14	Deltona	Volusia	12/31/91	924,203	1,152,529	228,326	24.71%	4.44%	8.88%	13.72%	1,050,982	101,547	9.66%
15	Dol Ray Manor	Seminole	12/31/91	9,745	25,519	15,774	161.87%	1.69%	8.88%	10.73%	10,790	14,729	136.51%
16	Druid Hills	Seminole	12/31/91	20,593	35,848	15,255	74.08%	-1.19%	8.88%	7.59%	22,157	13,691	61.79%
17	East Lk Harris Est	Lake	12/31/91	5,602	11,165	5,563	99.30%	1.17%	8.88%	10.16%	6,171	4,994	80.93%
18	Fern Park	Seminole	12/31/91	11,332	17,107	5,775	50.96%	-2.17%	8.88%	6.52%	12,070	5,037	41.73%
19	Fern Terrace	Lake	12/31/91	5,587	12,622	7,035	125.92%	0.00%	8.98%	8.88%	8,084	6,538	107.46%
20	Fisherman's Haven	Seminole	12/31/91	9,177	21,977	12,800	139.48%	1.46%	8.88%	10.47%	10,138	11,839	116.78%
21	Fountains	Osceola	12/31/91	6,869	18,197	11,328	164.91%	262.50%	8.88%	294.70%	27,113	(8,916)	-32.88%
22	Fox Run	Martin	12/31/91	27,510	35,075	7,565	27.50%	8.70%	8.86%	18.35%	32,558	2,517	7.73%
23	Friendly Center	Lake	12/31/91	3,745	3,893	148	3.95%	0.00%	8.88%	8.88%	4,077	(184)	-4.51%
24	Golden Terrace	Citrus	12/31/91	9,774	13,582	3,808	38.96%	0.95%	8.88%	9.92%	10,743	2,839	26.43%
25	Gospel Island Est	Citrus	12/31/91	9,306	7,002	(2,304)	-24.76%	0.00%	8.86%	8.88%	10,133	(3,131)	-30.90%
26	Grand Terrace	Lake	12/31/91	3,202	10,806	7,604	237.48%	66.67%	8.88%	81.47%	5,811	4,995	85.96%
27	Harmony Homes	Seminole	12/31/91	8,454	11,504	3,050	36.08%	-1.56%	8.88%	7.18%	9,061	2,443	26.96%
28	Hermits Cove	Putnam	12/31/91	7,647	19,595	11,948	156.24%	-2.25%	8.88%	6.44%	8,139	11,456	140.75%
29	Hobby Hills	Lake	12/31/91	8,138	7,102	(1,036)	-12.73%	-5.88%	8.88%	2.48%	8,339	(1,237)	-14.83%
30	Holiday Haven	Lake	12/31/91	15,267	25,908	10,641	69.70%	-1.77%	8.88%	6.96%	16,330	9,578	58.65%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	CALCULATION OF COMPOUND MULTIPLIER					DEVIATIONS FROM BENCHMARK GUIDELINE		
						Difference		% Change from Prior Test Year		Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline	
						\$	%	Avg # of Customers (a)	CPIU (b)			Amount	%
UNIFORM PLANTS													
1	Holiday Heights	Orange	12/31/91	6,439	8,191	1,752	27.21%	0.00%	8.88%	8.88%	7,012	1,179	18.81%
2	Imperial Mobile Terr	Lake	12/31/91	11,239	18,199	6,960	61.93%	-1.63%	8.88%	7.11%	12,037	6,162	51.19%
3	Intercession City	Osceola	12/31/91	35,437	37,070	1,633	4.61%	-1.17%	8.88%	7.61%	38,133	(1,063)	-2.79%
4	Interlachen /Park Manor	Putnam	12/31/91	18,679	29,430	10,751	57.56%	0.00%	8.88%	8.88%	20,339	9,091	44.70%
5	Jungle Den	Volusia	12/31/91	14,732	12,928	(1,804)	-12.25%	-2.59%	8.88%	6.07%	15,627	(2,699)	-17.27%
6	Keystone Heights	Clay	12/31/91	55,200	77,036	21,836	39.56%	0.31%	8.88%	9.22%	60,287	16,749	27.78%
7	Kingswood	Brevard	12/31/91	9,539	8,505	(1,034)	-10.84%	-1.59%	8.88%	7.16%	10,223	(1,718)	-16.81%
8	Lake Ajay Estates	Osceola	12/31/91	9,225	40,959	31,734	344.00%	142.86%	8.88%	164.43%	24,395	16,564	67.90%
9	Lake Brantley	Seminole	12/31/91	7,951	9,695	1,744	21.93%	0.00%	8.88%	8.88%	8,658	1,037	11.98%
10	Lake Conway Park	Orange	12/31/91	10,505	12,948	2,443	23.26%	0.00%	8.88%	8.88%	11,438	1,510	13.20%
11	Lake Harriet Estates	Seminole	12/31/91	17,555	28,271	10,716	61.04%	-1.05%	8.88%	7.74%	18,914	9,357	49.47%
12	Lakeview Villas	Clay	12/31/91	4,258	3,765	(493)	-11.58%	-7.69%	8.88%	0.51%	4,279	(514)	-12.01%
13	Lailani Heights	Martin	12/31/91	25,178	41,463	16,285	64.68%	0.00%	8.88%	8.88%	27,414	14,049	51.25%
14	Leisure Lakes	Highlands	12/31/91	16,167	21,675	5,508	34.07%	-0.41%	8.88%	8.44%	17,532	4,143	23.63%
15	Marco Shores	Collier	12/31/91	63,889	115,856	51,967	81.34%	5.07%	8.88%	14.41%	73,092	42,764	58.51%
16	Marion Oaks	Marion	12/31/91	98,509	157,805	59,296	60.19%	13.65%	8.88%	23.75%	121,904	35,901	29.45%
17	Meredith Manor	Seminole	12/31/91	28,097	56,698	28,601	101.79%	-4.12%	8.88%	4.39%	29,331	27,367	93.30%
18	Morningview	Lake	12/31/91	6,143	7,911	1,768	28.78%	2.86%	8.88%	11.99%	6,882	1,029	14.95%
19	Oak Forest	Citrus	12/31/91	14,216	14,702	486	3.42%	3.62%	8.88%	12.63%	16,041	(1,339)	-8.35%
20	Oakwood	Brevard	12/31/91	22,695	23,882	1,187	5.23%	4.10%	8.88%	13.35%	25,724	(1,842)	-7.16%
21	Palisades	Lake	12/31/91	4,039	11,209	7,170	177.52%	750.00%	8.88%	825.51%	37,380	(26,171)	-70.01%
22	Palm Port	Putnam	12/31/91	6,466	14,160	7,694	118.99%	8.79%	8.88%	18.46%	7,660	6,500	84.86%
23	Palm Terrace	Pasco	12/31/91	154,225	168,768	14,543	9.43%	0.17%	8.88%	9.07%	168,210	558	0.33%
24	Palms Mobile Home	Lake	12/31/91	4,100	10,415	6,315	154.02%	-4.92%	8.88%	3.53%	4,245	6,170	145.35%
25	Picciola Island	Lake	12/31/91	5,189	29,350	24,161	465.62%	0.76%	8.88%	9.72%	5,693	23,657	415.55%
26	Pine Ridge	Citrus	12/31/91	41,029	71,649	30,620	74.63%	66.25%	8.88%	81.02%	74,269	(2,620)	-3.53%
27	Pine Ridge Estates	Osceola	12/31/91	10,195	22,392	12,197	119.64%	23.26%	8.88%	34.21%	13,681	8,711	63.67%
28	Piney Woods	Lake	12/31/91	9,215	20,270	11,055	119.97%	-1.18%	8.88%	7.60%	9,916	10,354	104.42%
29	Point O' Woods	Citrus	12/31/91	19,626	24,057	4,431	22.58%	5.52%	8.88%	14.90%	22,549	1,508	6.69%
30	Pomona Park	Putnam	12/31/91	8,792	19,060	10,268	116.79%	3.73%	8.88%	12.94%	9,930	9,130	91.94%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline	
						\$	%					Amount	%
UNIFORM PLANTS													
1	Postmaster Village	Clay	12/31/91	21,318	22,220	902	4.23%	2.63%	8.88%	11.75%	23,822	(1,602)	-6.72%
2	Quail Ridge	Lake	12/31/91	2,084	5,001	2,917	139.97%	36.36%	8.88%	48.48%	3,094	1,907	61.64%
3	River Grove	Putnam	12/31/91	9,957	15,436	5,479	55.03%	-1.87%	8.88%	8.85%	10,639	4,797	45.09%
4	River Park	Putnam	12/31/91	14,312	28,115	13,803	96.44%	1.73%	8.88%	10.77%	15,854	12,261	77.34%
5	Rosemont/Rolling Green	Citrus	12/31/91	21,112	20,615	(497)	-2.35%	12.15%	8.88%	22.11%	25,781	(5,166)	-20.04%
6	Salt Springs	Marion	12/31/91	17,561	14,856	(2,705)	-15.40%	3.57%	8.88%	12.77%	19,903	(4,947)	-24.98%
7	Samira Villas	Marion	12/31/91	4,845	2,534	(2,311)	-47.70%	0.00%	8.88%	8.88%	5,275	(2,741)	-51.96%
8	Silver Lake Est/Western Shores	Lake	12/31/91	58,623	92,723	34,100	58.17%	10.96%	8.88%	20.82%	70,830	21,893	30.91%
9	Silver Lake Oaks	Putnam	12/31/91	7,870	7,415	(455)	-5.78%	0.00%	8.88%	8.88%	8,569	(1,154)	-13.47%
10	Skycrest	Lake	12/31/91	3,203	10,366	7,163	223.63%	-0.87%	8.88%	7.94%	3,456	6,910	199.94%
11	St. John's Highlands	Putnam	12/31/91	6,048	9,631	3,583	59.24%	3.80%	8.88%	13.02%	6,835	2,796	40.91%
12	Stone Mountain	Lake	12/31/91	4,168	7,079	2,911	69.84%	16.67%	8.88%	27.03%	5,295	1,784	33.69%
13	Sugar Mill	Volusia	12/31/91	64,215	80,117	15,902	24.76%	3.33%	8.88%	12.51%	72,247	7,870	10.89%
14	Sugar Mill Woods	Citrus	12/31/91	95,968	121,774	25,806	26.89%	24.36%	8.88%	35.41%	129,952	(8,178)	-6.29%
15	Sunny Hills	Washington	12/31/91	52,406	58,887	6,481	12.37%	2.40%	8.88%	11.50%	58,433	454	0.78%
16	Sunshine Parkway	Lake	12/31/91	11,558	26,686	15,128	130.89%	42.86%	8.88%	55.55%	17,978	8,708	48.44%
17	Tropical Park	Osceola	12/31/91	34,381	73,069	38,688	112.53%	-1.81%	8.88%	8.92%	36,758	36,311	98.78%
18	University Shores	Orange	12/31/91	231,056	353,384	122,328	52.94%	19.75%	8.88%	30.40%	301,293	52,091	17.29%
19	Venetian Village	Lake	12/31/91	9,350	19,605	10,255	109.68%	3.82%	8.88%	13.04%	10,569	9,036	85.50%
20	Welaka/Saratoga Harbour	Putnam	12/31/91	12,227	14,309	2,082	17.03%	2.27%	8.88%	11.36%	13,616	693	5.09%
21	Westmont	Orange	12/31/91	16,774	24,935	8,161	48.65%	7.38%	8.88%	16.82%	19,611	5,324	27.15%
22	Windsong	Osceola	12/31/91	12,024	18,265	6,241	51.90%	-3.67%	8.88%	4.89%	12,611	5,654	44.83%
23	Woodmere	Duval	12/31/91	86,953	122,765	35,812	41.19%	8.46%	8.88%	18.09%	102,685	20,080	19.55%
24	Wootens	Putnam	12/31/91	4,271	5,689	1,418	33.20%	23.53%	8.88%	34.50%	5,745	(56)	-0.97%
25	Zephyr Shores	Pasco	12/31/91	23,772	61,652	37,880	159.35%	-5.84%	8.88%	2.53%	24,374	37,278	152.94%
26	TOTAL - WATER UNIFORM PLANTS			3,261,068	4,683,765	1,422,697	43.63%	8.04%	8.88%	17.64%	4,009,128	674,637	16.83%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
WATER

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								CALCULATION OF COMPOUND MULTIPLIER					
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		% Change from Prior Test Year		Compound Multiplier [(1+a)(1+b))-1	DEVIATIONS FROM BENCHMARK GUIDELINE		
						\$	%	Avg # of Customers (a)	CPIU (b)		O & M Expense Guideline	Test Year Deviation from Guideline Amount %	
NON-UNIFORM PLANTS													
1	Deep Creek	Charlotte	12/31/90	570,428	910,732	340,304	59.66%	21.28%	13.47%	37.61%	784,987	125,745	16.02%
2	Enterprise	Volusia	5/31/85	15,464	7,282	(8,182)	-52.91%	129.47%	40.70%	222.87%	49,929	(42,647)	-85.42%
3	Geneva Lake Estates	Bradford	12/31/89	9,605	11,238	1,633	17.00%	17.57%	19.60%	40.61%	13,505	(2,267)	-16.79%
4	Keystone Club Estates	Bradford	12/31/89	11,430	15,471	4,041	35.35%	19.69%	19.60%	43.14%	16,361	(890)	-5.44%
5	Lehigh	Lee	09/30/91	481,062	600,486	119,424	24.83%	-0.76%	9.89%	8.85%	523,648	76,838	14.67%
6	Marco Island	Collier	04/30/92	1,897,910	2,234,141	336,231	17.72%	6.03%	8.01%	14.52%	2,173,568	60,573	2.79%
7	Palm Valley	St. Johns	12/31/89	29,064	24,478	(4,586)	-15.78%	7.85%	19.60%	28.99%	37,490	(13,012)	-34.71%
8	Remington Forest	St. Johns	12/31/89	6,339	13,691	7,352	115.98%	178.26%	19.60%	232.79%	21,096	(7,405)	-35.10%
9	TOTAL - WATER NON-UNIFORM PLANTS			3,021,302	3,817,519	796,217	26.35%	5.85%	18.73%	25.68%	3,620,584	196,935	5.44%
10	TOTAL - WATER ALL FPSC PLANTS			6,282,370	8,501,284	2,218,914	35.32%	7.50%	9.69%	17.91%	7,629,712	871,572	11.42%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (.7) - 1994

WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		% Change from Prior Test Year		Compound Multiplier [(1+a)(1+b))-1	DEVIATIONS FROM BENCHMARK GUIDELINE		
						\$	%	Avg # of Customers (a)	CPIU (b)		O & M Expense Guideline	Test Year Deviation from Guideline Amount	%
UNIFORM PLANTS													
1	Amelia Island	Nassau	12/31/91	13,542	24,462	10,920	80.64%	24.85%	8.88%	35.94%	18,411	6,051	32.87%
2	Apache Shores	Citrus	12/31/91	1,884	2,535	650	34.50%	-5.59%	8.88%	2.80%	1,937	597	30.82%
3	Apple Valley	Seminole	12/31/91	10,733	15,824	5,091	47.43%	3.49%	8.88%	12.68%	12,094	3,730	30.84%
4	Bay Lake Estates	Osceola	12/31/91	761	1,167	405	53.22%	7.69%	8.88%	17.26%	892	274	30.72%
5	Beacon Hills	Duval	12/31/91	30,458	50,675	20,217	66.38%	16.79%	8.88%	27.17%	38,735	11,940	30.82%
6	Beecher's Point	Putnam	12/31/91	457	717	259	56.67%	10.26%	8.88%	20.05%	547	169	30.90%
7	Burnt Store	Charlotte/Lee	12/31/91	2,251	6,386	4,135	183.70%	105.91%	8.88%	124.21%	5,044	1,342	26.61%
8	Carlton Village	Lake	12/31/91	1,206	2,101	894	74.13%	22.33%	8.88%	33.20%	1,606	494	30.76%
9	Chuluota	Seminole	12/31/91	7,568	11,072	3,504	46.30%	3.11%	8.88%	12.27%	8,495	2,577	30.34%
10	Citrus Park	Marion	12/31/91	4,133	5,853	1,720	41.62%	-0.57%	8.88%	8.27%	4,474	1,379	30.82%
11	Citrus Springs	Citrus	12/31/91	19,301	29,931	10,630	55.07%	8.85%	8.88%	18.52%	22,876	7,055	30.84%
12	Crystal River Highl.	Citrus	12/31/91	784	1,234	450	57.40%	10.45%	8.88%	20.26%	942	292	31.00%
13	Daelwyler Shores	Orange	12/31/91	1,509	2,084	575	38.10%	-3.10%	8.88%	5.51%	1,591	493	30.99%
14	Deltona	Volusia	12/31/91	256,028	380,918	124,890	48.78%	4.44%	8.88%	13.72%	291,149	89,769	30.83%
15	Dot Ray Manor	Seminole	12/31/91	692	1,000	310	44.80%	1.69%	8.88%	10.73%	766	236	30.81%
16	Druid Hills	Seminole	12/31/91	2,949	4,152	1,203	40.79%	-1.19%	8.88%	7.59%	3,173	979	30.85%
17	East Lk Harris Est	Lake	12/31/91	2,001	2,885	883	44.13%	1.17%	8.88%	10.16%	2,204	680	30.85%
18	Fern Park	Seminole	12/31/91	2,153	3,001	850	39.48%	-2.17%	8.88%	6.52%	2,293	710	30.96%
19	Fern Terrace	Lake	12/31/91	1,440	2,051	610	42.36%	0.00%	8.88%	8.88%	1,569	481	30.66%
20	Fisherman's Haven	Seminole	12/31/91	1,604	2,318	712	44.39%	1.46%	8.88%	10.47%	1,773	543	30.63%
21	Fountains	Osceola	12/31/91	93	484	390	419.35%	262.50%	8.88%	294.70%	367	116	31.61%
22	Fox Run	Martin	12/31/91	1,077	1,667	589	54.69%	8.70%	8.88%	18.35%	1,274	392	30.77%
23	Friendly Center	Lake	12/31/91	235	333	98	41.70%	0.00%	8.88%	8.88%	255	78	30.59%
24	Golden Terrace	Citrus	12/31/91	1,228	1,768	538	43.81%	0.95%	8.88%	9.92%	1,351	415	30.72%
25	Gospel Island Est	Citrus	12/31/91	93	133	40	43.01%	0.00%	8.88%	8.88%	101	32	31.68%
26	Grand Terrace	Lake	12/31/91	774	1,834	1,061	137.08%	66.67%	8.88%	81.47%	1,405	430	30.60%
27	Harmony Homes	Seminole	12/31/91	750	1,051	301	40.13%	-1.56%	8.88%	7.18%	803	248	30.88%
28	Hermit's Cove	Putnam	12/31/91	2,062	2,901	839	40.69%	-2.25%	8.88%	6.44%	2,195	706	32.16%
29	Hobby Hills	Lake	12/31/91	1,165	1,601	436	37.42%	-5.88%	8.88%	2.48%	1,194	407	34.09%
30	Holiday Haven	Lake	12/31/91	1,321	1,851	531	40.20%	-1.77%	8.88%	6.96%	1,411	441	31.25%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (7) - 1994
WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year				DEVIATIONS FROM BENCHMARK GUIDELINE	
								Avg #		Compound			
Line	System	County	Prior	Prior	Historic			of Customers	CPIU	Multiplier	O & M Expense	Test Year Deviation from Guideline	
No.			Test Year	Test Year	Year Ended	Difference		(a)	(b)	[(1+a)(1+b)]-1	Guideline	Amount	%
			Date	Balance	12/31/94	\$	%						
UNIFORM PLANTS													
1	Holiday Heights	Orange	12/31/91	621	884	262	42.19%	0.00%	8.88%	8.88%	675	208	30.81%
2	Imperial Mobile Terr	Lake	12/31/91	2,868	4,019	1,150	40.10%	-1.63%	8.88%	7.11%	3,071	947	30.84%
3	Intercession City	Osceola	12/31/91	2,996	4,219	1,222	40.79%	-1.17%	8.88%	7.81%	3,224	994	30.83%
4	Interlachen /Park Manor	Putnam	12/31/91	2,880	4,102	1,223	42.47%	0.00%	8.88%	8.88%	3,137	966	30.79%
5	Jungle Den	Volusia	12/31/91	1,356	1,884	528	38.94%	-2.59%	8.88%	8.07%	1,437	447	31.11%
6	Keystone Heights	Clay	12/31/91	11,506	16,441	4,935	42.89%	0.31%	8.88%	9.22%	12,567	3,874	30.83%
7	Kingswood	Brevard	12/31/91	737	1,034	296	40.16%	-1.59%	8.88%	7.16%	790	243	30.76%
8	Lake Ajay Estates	Osceola	12/31/91	410	1,417	1,007	245.61%	142.86%	8.88%	164.43%	1,085	332	30.80%
9	Lake Brantley	Seminole	12/31/91	774	1,101	327	42.25%	0.00%	8.88%	8.88%	843	258	30.60%
10	Lake Conway Park	Orange	12/31/91	995	1,417	422	42.41%	0.00%	8.88%	8.88%	1,082	335	30.96%
11	Lake Hamlet Estates	Seminole	12/31/91	3,336	4,702	1,366	40.95%	-1.05%	8.88%	7.74%	3,594	1,108	30.83%
12	Lakeview Villas	Clay	12/31/91	152	200	48	31.58%	-7.69%	8.88%	0.51%	153	47	30.72%
13	Lailani Heights	Martin	12/31/91	4,577	6,520	1,945	42.50%	0.00%	8.88%	8.88%	4,984	1,538	30.86%
14	Leisure Lakes	Highlands	12/31/91	2,856	4,052	1,195	41.84%	-0.41%	8.88%	8.44%	3,097	954	30.80%
15	Marco Shores	Collier	12/31/91	3,229	4,836	1,608	49.80%	5.07%	8.88%	14.41%	3,694	1,143	30.94%
16	Marion Oaks	Marion	12/31/91	25,892	41,920	16,029	61.91%	13.65%	8.88%	23.75%	32,040	9,881	30.84%
17	Meredith Manor	Seminole	12/31/91	7,948	10,855	2,908	36.59%	-4.12%	8.88%	4.39%	8,298	2,558	30.83%
18	Morningview	Lake	12/31/91	410	600	191	46.59%	2.86%	8.88%	11.99%	458	143	31.22%
19	Oak Forest	Citrus	12/31/91	1,615	2,384	770	47.68%	3.62%	8.88%	12.83%	1,822	563	30.90%
20	Oakwood	Brevard	12/31/91	2,283	3,385	1,102	48.27%	4.10%	8.88%	13.35%	2,588	797	30.80%
21	Palisades	Lake	12/31/91	47	567	520	1106.38%	750.00%	8.88%	825.51%	435	132	30.34%
22	Palm Port	Putnam	12/31/91	1,066	1,651	585	54.88%	8.79%	8.88%	18.46%	1,263	388	30.72%
23	Palm Terrace	Pasco	12/31/91	24,464	19,776	(4,687)	-19.16%	0.17%	8.88%	9.07%	26,684	(6,907)	-25.88%
24	Palms Mobile Home	Lake	12/31/91	712	967	255	35.81%	-4.92%	8.88%	3.53%	737	230	31.21%
25	Picciola Island	Lake	12/31/91	1,532	2,201	670	43.73%	0.76%	8.88%	9.72%	1,680	522	31.07%
26	Pine Ridge	Citrus	12/31/91	4,772	11,089	6,317	132.38%	66.25%	8.88%	81.02%	8,640	2,449	28.34%
27	Pine Ridge Estates	Osceola	12/31/91	1,925	3,535	1,609	83.58%	23.26%	8.88%	34.21%	2,584	950	36.76%
28	Piney Woods	Lake	12/31/91	1,976	2,785	808	40.89%	-1.18%	8.88%	7.60%	2,126	658	30.95%
29	Point O' Woods	Citrus	12/31/91	3,816	5,736	1,920	50.31%	5.52%	8.88%	14.90%	4,384	1,352	30.84%
30	Pomona Park	Putnam	12/31/91	1,884	2,785	900	47.77%	3.73%	8.88%	12.94%	2,127	657	30.89%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (7) - 1994

WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline	
						\$	%					Amount	%
	UNIFORM PLANTS												
1	Postmaster Village	Clay	12/31/91	1,780	2,601	822	46.18%	2.63%	8.88%	11.75%	1,989	613	30.82%
2	Quail Ridge	Lake	12/31/91	129	250	122	94.57%	36.36%	8.88%	48.48%	190	61	32.11%
3	River Grove	Putnam	12/31/91	1,253	1,751	497	39.66%	-1.87%	8.88%	8.85%	1,338	412	30.79%
4	River Park	Putnam	12/31/91	4,051	5,870	1,820	44.93%	1.73%	8.88%	10.77%	4,487	1,384	30.84%
5	Rosemont/Rolling Green	Citrus	12/31/91	1,440	2,001	561	38.96%	12.15%	8.88%	22.11%	1,759	242	13.76%
6	Salt Springs	Marion	12/31/91	1,310	1,934	624	47.63%	3.57%	8.88%	12.77%	1,478	456	30.85%
7	Samira Villas	Marion	12/31/91	23	33	10	43.48%	0.00%	8.88%	8.88%	24	9	37.50%
8	Silver Lake Est/Western Shores	Lake	12/31/91	14,198	22,444	8,247	58.09%	10.96%	8.88%	20.82%	17,154	5,291	30.84%
9	Silver Lake Oaks	Putnam	12/31/91	304	434	130	42.76%	0.00%	8.88%	8.88%	331	103	31.12%
10	Skycrest	Lake	12/31/91	1,346	1,901	555	41.23%	-0.87%	8.88%	7.94%	1,451	450	31.01%
11	St. John's Highlands	Putnam	12/31/91	924	1,367	442	47.84%	3.80%	8.88%	13.02%	1,046	320	30.59%
12	Stone Mountain	Lake	12/31/91	71	117	47	66.20%	16.67%	8.88%	27.03%	90	28	31.11%
13	Sugar Mill	Volusia	12/31/91	7,033	10,355	3,322	47.23%	3.33%	8.88%	12.51%	7,912	2,443	30.88%
14	Sugar Mill Woods	Citrus	12/31/91	21,140	37,452	16,311	77.16%	24.36%	8.88%	35.41%	28,626	8,626	30.83%
15	Sunny Hills	Washington	12/31/91	4,869	7,103	2,233	45.86%	2.40%	8.88%	11.50%	5,429	1,673	30.82%
16	Sunshine Parkway	Lake	12/31/91	81	167	86	106.17%	42.86%	8.88%	55.55%	127	40	31.50%
17	Tropical Park	Osceola	12/31/91	6,473	9,054	2,581	39.87%	-1.61%	8.88%	6.92%	6,920	2,134	30.84%
18	University Shores	Orange	12/31/91	33,055	56,394	23,340	70.61%	19.76%	8.88%	30.40%	43,103	13,292	30.84%
19	Venetian Village	Lake	12/31/91	1,532	2,268	736	48.04%	3.82%	8.88%	13.04%	1,732	536	30.95%
20	Welaka/Saratoga Harbour	Putnam	12/31/91	1,543	2,251	709	45.95%	2.27%	8.88%	11.36%	1,719	533	31.01%
21	Westmont	Orange	12/31/91	1,429	2,184	756	52.90%	7.38%	8.88%	16.92%	1,871	514	30.76%
22	Windsong	Osceola	12/31/91	1,275	1,751	475	37.25%	-3.67%	8.88%	4.89%	1,336	414	30.99%
23	Woodmere	Duval	12/31/91	12,594	19,459	6,866	54.52%	8.46%	8.88%	18.09%	14,873	4,587	30.84%
24	Wootens	Putnam	12/31/91	199	350	152	76.38%	23.53%	8.88%	34.50%	267	84	31.46%
25	Zephyr Shores	Pasco	12/31/91	6,017	8,071	2,052	34.10%	-5.84%	8.88%	2.53%	6,169	1,900	30.80%
26	TOTAL - WATER UNIFORM PLANTS			613,956	928,617	314,658	51.25%	8.04%	9.69%	18.51%	721,447	207,167	28.72%

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

84

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994
WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline	
						\$	%					Amount	%
	UNIFORM PLANTS												
1	Amelia Island	Nassau	12/31/91	58,695	83,941	25,247	43.01%	24.85%	8.88%	35.94%	79,789	4,153	5.20%
2	Apache Shores	Citrus	12/31/91	7,939	8,697	757	9.54%	-5.59%	8.88%	2.80%	8,161	535	6.56%
3	Apple Valley	Seminole	12/31/91	46,313	54,696	8,382	18.10%	3.49%	8.88%	12.68%	52,187	2,508	4.81%
4	Bay Lake Estates	Osceola	12/31/91	2,556	4,005	1,448	56.65%	7.69%	8.88%	17.26%	2,997	1,007	33.60%
5	Beacon Hills	Duval	12/31/91	132,175	173,889	41,713	31.56%	16.79%	8.88%	27.17%	168,089	5,799	3.45%
6	Beecher's Point	Putnam	12/31/91	1,625	2,460	836	51.45%	10.28%	8.88%	20.06%	1,951	510	26.14%
7	Burnt Store	Charlotte/Lee	12/31/91	6,911	21,915	15,004	217.10%	105.91%	8.88%	124.21%	15,494	6,421	41.44%
8	Carlton Village	Lake	12/31/91	4,460	7,209	2,748	61.61%	22.33%	8.88%	33.20%	5,940	1,268	21.35%
9	Chuluota	Seminole	12/31/91	32,210	38,270	6,059	18.81%	3.11%	8.88%	12.27%	36,160	2,109	5.83%
10	Citrus Park	Marion	12/31/91	17,926	20,083	2,159	12.04%	-0.57%	8.88%	8.27%	19,408	677	3.49%
11	Citrus Springs	Citrus	12/31/91	82,233	102,708	20,476	24.90%	8.85%	8.88%	18.52%	97,465	5,244	5.38%
12	Crystal River Hight.	Citrus	12/31/91	3,159	4,234	1,076	34.06%	10.45%	8.88%	20.26%	3,798	437	11.51%
13	Dastwyler Shores	Orange	12/31/91	6,318	7,153	835	13.22%	-3.10%	8.88%	5.51%	6,666	487	7.31%
14	Deltona	Volusia	12/31/91	1,108,570	1,307,112	198,541	17.91%	4.44%	8.88%	13.72%	1,260,640	46,471	3.69%
15	Dol Ray Manor	Seminole	12/31/91	2,617	3,458	839	32.06%	1.69%	8.88%	10.73%	2,897	559	19.30%
16	Druid Hills	Seminole	12/31/91	12,441	14,351	1,909	15.34%	-1.19%	8.88%	7.59%	13,365	965	7.21%
17	East Lk Harris Est	Lake	12/31/91	8,518	9,899	1,381	16.21%	1.17%	8.88%	10.16%	9,383	516	5.50%
18	Fern Park	Seminole	12/31/91	9,116	10,375	1,258	13.80%	-2.17%	8.88%	6.52%	9,707	667	6.87%
19	Fern Terrace	Lake	12/31/91	6,298	7,039	739	11.73%	0.00%	8.88%	8.88%	6,856	181	2.64%
20	Fisherman's Haven	Seminole	12/31/91	7,131	7,953	823	11.54%	1.46%	8.88%	10.47%	7,877	77	0.98%
21	Fountains	Osceola	12/31/91	395	1,659	1,263	319.75%	262.50%	8.88%	294.70%	1,561	97	6.21%
22	Fox Run	Martin	12/31/91	4,681	5,722	1,041	22.24%	8.70%	8.88%	18.35%	5,540	182	3.29%
23	Friendly Center	Lake	12/31/91	387	1,144	757	195.61%	0.00%	8.88%	8.88%	420	724	172.38%
24	Golden Terrace	Citrus	12/31/91	4,839	6,066	1,227	25.36%	0.95%	8.88%	9.92%	5,318	748	14.07%
25	Gospel Island Est	Citrus	12/31/91	(94)	458	550	-585.11%	0.00%	8.88%	8.88%	(104)	560	-538.46%
26	Grand Terrace	Lake	12/31/91	3,479	6,295	2,817	80.97%	66.67%	8.88%	81.47%	6,316	(20)	-0.32%
27	Harmony Homes	Seminole	12/31/91	2,722	3,631	912	33.50%	-1.56%	8.88%	7.18%	2,917	717	24.58%
28	Hermits Cove	Putnam	12/31/91	8,967	9,957	989	11.03%	-2.25%	8.88%	6.44%	9,543	413	4.33%
29	Hobby Hills	Lake	12/31/91	4,691	5,493	802	17.10%	-5.88%	8.88%	2.48%	4,806	687	14.29%
30	Holiday Haven	Lake	12/31/91	5,742	6,351	610	10.62%	-1.77%	8.88%	6.96%	6,141	211	3.44%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994
WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
CALCULATION OF COMPOUND MULTIPLIER													
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		% Change from Prior Test Year		Compound Multiplier [[1+a](1+b)]-1	DEVIATIONS FROM BENCHMARK GUIDELINE		
						\$	%	Avg # of Customers (a)	CPIU (b)		O & M Expense Guideline	Test Year Deviation from Guideline	
												Amount	%
UNIFORM PLANTS													
1	Holiday Heights	Orange	12/31/91	2,907	3,033	126	4.33%	0.00%	8.88%	8.88%	3,165	(132)	-4.17%
2	Imperial Mobile Terr	Lake	12/31/91	12,590	13,790	1,201	9.54%	-1.63%	8.88%	7.11%	13,482	309	2.29%
3	Intercession City	Osceola	12/31/91	12,971	14,476	1,505	11.60%	-1.17%	8.88%	7.61%	13,957	519	3.72%
4	Interlachen /Park Manor	Putnam	12/31/91	11,890	14,076	2,188	18.40%	0.00%	8.88%	8.88%	12,945	1,133	8.75%
5	Jungle Den	Volusia	12/31/91	5,904	6,466	563	9.54%	-2.59%	8.88%	6.07%	8,261	206	3.29%
6	Keystone Heights	Clay	12/31/91	49,758	56,417	6,660	13.38%	0.31%	8.88%	9.22%	54,344	2,074	3.82%
7	Kingswood	Brevard	12/31/91	3,202	3,548	346	10.77%	-1.59%	8.88%	7.16%	3,431	118	3.38%
8	Lake Ajay Estates	Osceola	12/31/91	1,248	4,863	3,614	289.58%	142.86%	8.88%	164.43%	3,300	1,562	47.33%
9	Lake Brantley	Seminole	12/31/91	3,046	3,804	758	24.79%	0.00%	8.88%	8.88%	3,317	484	14.59%
10	Lake Conway Park	Orange	12/31/91	4,080	4,863	782	19.17%	0.00%	8.88%	8.88%	4,442	420	9.46%
11	Lake Harriet Estates	Seminole	12/31/91	14,219	16,252	2,034	14.30%	-1.05%	8.88%	7.74%	15,320	933	6.09%
12	Lakeview Villas	Clay	12/31/91	445	686	242	54.38%	-7.69%	8.88%	0.51%	446	241	54.04%
13	Leilani Heights	Martin	12/31/91	19,776	22,373	2,596	13.13%	0.00%	8.88%	8.88%	21,533	839	3.90%
14	Leisure Lakes	Highlands	12/31/91	12,427	13,904	1,476	11.88%	-0.41%	8.88%	8.44%	13,476	427	3.17%
15	Marco Shores	Collier	12/31/91	13,906	16,593	2,689	19.34%	5.07%	8.88%	14.41%	15,908	687	4.32%
16	Marion Oaks	Marion	12/31/91	111,986	143,848	31,862	28.45%	13.65%	8.88%	23.75%	138,583	5,265	3.80%
17	Meredith Manor	Seminole	12/31/91	34,197	37,520	3,322	9.71%	-4.12%	8.88%	4.39%	35,698	1,821	5.10%
18	Morningview	Lake	12/31/91	1,154	2,060	906	78.51%	2.86%	8.88%	11.99%	1,291	769	59.57%
19	Oak Forest	Citrus	12/31/91	6,775	8,182	1,409	20.80%	3.62%	8.88%	12.83%	7,647	537	7.02%
20	Oakwood	Brevard	12/31/91	9,924	11,616	1,694	17.07%	4.10%	8.88%	13.35%	11,248	370	3.29%
21	Palisades	Lake	12/31/91	181	1,946	1,764	974.59%	750.00%	8.88%	825.51%	1,676	269	16.05%
22	Palm Port	Putnam	12/31/91	4,754	5,665	912	19.18%	8.79%	8.88%	18.46%	5,632	34	0.60%
23	Palm Terrace	Pasco	12/31/91	106,411	67,861	(38,550)	-36.23%	0.17%	8.88%	9.07%	116,061	(48,200)	-41.53%
24	Palms Mobile Home	Lake	12/31/91	2,608	3,319	713	27.34%	-4.92%	8.88%	3.53%	2,702	619	22.91%
25	Piccola Island	Lake	12/31/91	6,107	7,553	1,446	23.68%	0.76%	8.88%	9.72%	6,697	856	12.78%
26	Pine Ridge	Citrus	12/31/91	21,893	43,353	21,460	98.02%	66.25%	8.88%	81.02%	39,629	3,724	9.40%
27	Pine Ridge Estates	Osceola	12/31/91	5,736	12,130	6,395	111.49%	23.26%	8.88%	34.21%	7,700	4,431	57.55%
28	Piney Woods	Lake	12/31/91	8,170	9,556	1,386	16.96%	-1.18%	8.88%	7.60%	8,790	766	8.71%
29	Point O' Woods	Citrus	12/31/91	16,333	19,683	3,349	20.50%	5.52%	8.88%	14.90%	18,766	916	4.88%
30	Pomona Park	Putnam	12/31/91	8,103	9,556	1,453	17.93%	3.73%	8.88%	12.94%	9,152	404	4.41%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994
WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
			Prior	Prior	Historic			Avg #		Compound			
Line	System	County	Test Year	Test Year	Year Ended		Difference	of Customers	CPIU	Multiplier	O & M Expense	Test Year Deviation from Guideline	
No.			Date	Balance	12/31/94		\$ %	(a)	(b)	[(1+a)(1+b)]-1	Guideline	Amount	%
	UNIFORM PLANTS												
1	Postmaster Village	Clay	12/31/91	7,117	8,926	1,809	25.42%	2.63%	8.88%	11.75%	7,953	973	12.23%
2	Quail Ridge	Lake	12/31/91	538	858	320	59.48%	36.36%	8.88%	48.48%	799	59	7.38%
3	River Grove	Putnam	12/31/91	4,964	6,008	1,043	21.01%	-1.87%	8.88%	8.85%	5,303	704	13.28%
4	River Park	Putnam	12/31/91	16,587	20,141	3,554	21.43%	1.73%	8.88%	10.77%	18,375	1,766	9.61%
5	Rosemont/Rolling Green	Citrus	12/31/91	5,768	6,867	1,098	19.04%	12.15%	8.88%	22.11%	7,043	(177)	-2.51%
6	Salt Springs	Marion	12/31/91	4,146	6,637	2,493	60.13%	3.57%	8.88%	12.77%	4,673	1,966	42.07%
7	Samira Villas	Marion	12/31/91	78	114	36	46.15%	0.00%	8.88%	8.88%	84	30	35.71%
8	Silver Lake Est/Western Shores	Lake	12/31/91	61,152	77,017	15,866	25.95%	10.96%	8.88%	20.82%	73,886	3,132	4.24%
9	Silver Lake Oaks	Putnam	12/31/91	1,196	1,487	291	24.33%	0.00%	8.88%	8.88%	1,303	184	14.12%
10	Skycrest	Lake	12/31/91	6,301	6,523	222	3.52%	-0.87%	8.88%	7.94%	6,801	(278)	-4.09%
11	St. John's Highlands	Putnam	12/31/91	3,887	4,691	805	20.71%	3.80%	8.88%	13.02%	4,393	299	6.81%
12	Stone Mountain	Lake	12/31/91	350	400	48	13.71%	16.67%	8.88%	27.03%	444	(46)	-10.36%
13	Sugar Mill	Volusia	12/31/91	29,352	35,533	6,182	21.06%	3.33%	8.88%	12.51%	33,022	2,512	7.61%
14	Sugar Mill Woods	Citrus	12/31/91	91,357	128,514	37,156	40.67%	24.36%	8.88%	35.41%	123,707	4,806	3.88%
15	Sunny Hills	Washington	12/31/91	20,076	24,376	4,301	21.42%	2.40%	8.88%	11.50%	22,384	1,993	8.90%
16	Sunshine Parkway	Lake	12/31/91	374	572	199	53.21%	42.86%	8.88%	55.55%	584	(11)	-1.88%
17	Tropical Park	Osceola	12/31/91	27,695	31,069	3,374	12.18%	-1.81%	8.88%	6.92%	29,609	1,460	4.93%
18	University Shores	Orange	12/31/91	140,961	193,514	52,552	37.28%	19.76%	8.88%	30.40%	183,812	9,701	5.28%
19	Venetian Village	Lake	12/31/91	5,922	7,781	1,858	31.37%	3.82%	8.88%	13.04%	6,693	1,087	16.24%
20	Welaka/Saratoga Harbour	Putnam	12/31/91	6,147	7,725	1,577	25.65%	2.27%	8.88%	11.36%	6,844	880	12.86%
21	Westmont	Orange	12/31/91	6,207	7,495	1,288	20.75%	7.38%	8.88%	16.92%	7,258	237	3.27%
22	Windsong	Osceola	12/31/91	5,012	6,008	995	19.85%	-3.67%	8.88%	4.89%	5,258	749	14.24%
23	Woodmere	Duval	12/31/91	54,593	66,774	12,181	22.31%	8.46%	8.88%	18.09%	64,471	2,303	3.57%
24	Wootens	Putnam	12/31/91	374	1,201	826	220.86%	23.53%	8.88%	34.50%	502	698	139.04%
25	Zephyr Shores	Pasco	12/31/91	26,080	27,693	1,613	6.18%	-5.84%	8.88%	2.53%	26,739	954	3.57%
26	TOTAL - WATER UNIFORM PLANTS			2,631,955	3,193,141	561,182	21.32%	8.04%	8.88%	17.64%	3,089,847	103,290	3.34%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994
WATER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		Avg # of Customers (a)	CPIU (b)	Compound Multiplier $[(1+a)(1+b)]-1$	O & M Expense Guideline	Test Year Deviation from Guideline	
						\$	%					Amount	%
	NON-UNIFORM PLANTS												
1	Deep Creek	Charlotte	12/31/90	56,843	166,800	109,954	193.43%	21.28%	13.47%	37.61%	78,225	88,572	113.23%
2	Enterprise	Volusia	12/31/89	5,543	11,817	6,272	113.15%	129.47%	40.70%	222.87%	17,897	(6,082)	-33.98%
3	Geneva Lake Estates	Bradford	12/31/89	4,380	4,715	334	7.63%	17.57%	19.60%	40.61%	6,160	(1,446)	-23.47%
4	Keystone Club Estates	Bradford	12/31/89	8,052	8,239	186	2.31%	19.69%	19.60%	43.14%	11,526	(3,288)	-28.53%
5	Lehigh	Lee	09/30/91	429,183	502,063	72,879	16.98%	-0.76%	9.69%	8.85%	467,176	34,886	7.47%
6	Marco Island	Collier	04/30/92	293,803	355,856	62,054	21.12%	6.03%	8.01%	14.52%	336,476	19,381	5.76%
7	Palm Valley	St. Johns	12/31/89	7,906	11,165	3,259	41.22%	7.85%	19.60%	28.99%	10,198	967	9.48%
8	Remington Forest	St. Johns	12/31/89	767	3,469	2,702	352.28%	178.26%	19.60%	232.79%	2,554	915	35.83%
9	TOTAL - WATER NON-UNIFORM PLANTS			806,477	1,064,123	257,640	31.95%	5.85%	18.73%	25.68%	930,212	133,905	14.40%
10	TOTAL - WATER ALL FPSC PLANTS			3,438,432	4,257,265	818,822	23.81%	7.50%	9.69%	17.91%	4,020,059	237,195	5.90%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1996
TOTAL SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	452,454	476,520	24,067	5.32%
2	Apache Shores	Citrus	24,225	25,810	1,584	6.54%
3	Bay Lake Estates	Osceola	51,246	52,482	1,236	2.41%
4	Beacon Hills	Duval	833,585	873,993	40,408	4.85%
5	Beecher's Point	Putnam	69,601	72,293	2,691	3.87%
6	Burnt Store	Charlotte/Lee	186,084	195,743	9,659	5.19%
7	Chuluota	Seminole	65,627	68,437	2,810	4.28%
8	Citrus Park	Marion	67,392	70,347	2,955	4.39%
9	Citrus Springs	Citrus	143,125	150,919	7,794	5.45%
10	Deltona	Volusia	990,916	1,042,571	51,655	5.21%
11	Fisherman's Haven	Seminole	47,229	49,924	2,695	5.71%
12	Fl. Central Commerce Park	Seminole	102,650	110,921	8,272	8.06%
13	Fox Run	Martin	70,291	71,253	963	1.37%
14	Holiday Haven	Lake	43,598	45,993	2,396	5.49%
15	Jungle Den	Volusia	42,634	44,940	2,306	5.41%
16	Leliani Heights	Martin	109,879	115,637	5,758	5.24%
17	Leisure Lakes	Highlands	50,873	53,402	2,529	4.97%
18	Marco Shores	Collier	75,978	81,002	5,024	6.61%
19	Marion Oaks	Marion	333,164	353,433	20,269	6.08%
20	Meredith Manor	Seminole	12,680	13,148	468	3.69%
21	Morningview	Lake	19,704	20,821	1,116	5.67%
22	Palm Port	Putnam	76,215	78,887	2,672	3.51%
23	Palm Terrace	Pasco	262,514	275,158	12,644	4.82%
24	Park Manor	Putnam	24,309	25,606	1,296	5.33%
25	Point O' Woods	Citrus	39,663	42,020	2,357	5.94%
26	Salt Springs	Marion	61,607	64,326	2,718	4.41%
27	Silver Lake Oaks	Putnam	14,935	15,929	994	6.66%
28	South Forty	Marion	37,734	39,421	1,687	4.47%
29	Sugar Mill	Volusia	156,425	166,499	10,074	6.44%
30	Sugar Mill Woods	Citrus	433,632	458,333	24,701	5.70%
31	Sunny Hills	Washington	65,694	70,181	4,487	6.83%
32	Sunshine Parkway	Lake	41,565	45,091	3,526	8.48%
33	University Shores	Orange	1,297,474	1,343,306	45,832	3.53%
34	Venetian Village	Lake	30,485	31,771	1,285	4.22%
35	Woodmere	Duval	483,071	506,073	23,002	4.76%
36	Zephyr Shores	Pasco	101,293	106,786	5,493	5.42%
37	TOTAL - SEWER UNIFORM PLANTS		6,919,531	7,258,976	339,445	4.91%
NON-UNIFORM PLANTS						
38	Buena Ventura Lakes	Osceola	0	1,602,038	1,602,038	100.00%
39	Deep Creek	Charlotte	1,642,893	1,668,741	25,847	1.57%
40	Enterprise	Volusia	47,253	49,929	2,676	5.66%
41	Lehigh	Lee	1,210,611	1,269,683	59,072	4.88%
42	Marco Island	Collier	852,791	888,555	35,764	4.19%
43	Spring Gardens	Citrus	16,782	17,845	1,063	6.34%
44	Tropical Isles	St. Lucie	50,884	54,366	3,482	6.84%
45	Valencia Terrace	Lake	61,743	65,599	3,857	6.25%
46	TOTAL - SEWER NON-UNIFORM PLANTS		3,882,957	5,616,756	1,733,799	44.65%
47	TOTAL - SEWER ALL FPSC PLANTS		10,802,488	12,875,732	2,073,245	19.19%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (1 - 6) - 1996
TOTAL SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	353,466	372,071	18,605	5.26%
2	Apache Shores	Citrus	15,473	16,574	1,101	7.12%
3	Bay Lake Estates	Osceola	38,311	39,834	523	1.36%
4	Beacon Hills	Duval	606,234	634,119	27,885	4.60%
5	Beecher's Point	Putnam	68,362	70,985	2,623	3.84%
6	Burnt Store	Charlotte/Lee	160,369	168,610	8,241	5.14%
7	Chuluota	Seminole	55,248	57,486	2,238	4.05%
8	Citrus Park	Marion	48,789	48,608	1,819	3.89%
9	Citrus Springs	Citrus	89,991	94,854	4,863	5.40%
10	Deltona	Volusia	633,306	665,231	31,925	5.04%
11	Fisherman's Haven	Seminole	38,075	38,155	2,080	5.77%
12	Fl. Central Commerce Park	Seminole	99,319	107,407	8,088	8.14%
13	Fox Run	Martin	62,700	63,244	544	0.87%
14	Holiday Haven	Lake	36,472	38,474	2,002	5.49%
15	Jungle Den	Volusia	33,649	35,459	1,810	5.38%
16	Lakeland Heights	Martin	79,749	83,845	4,096	5.14%
17	Leisure Lakes	Highlands	33,136	34,686	1,550	4.68%
18	Marco Shores	Collier	56,382	60,325	3,943	6.99%
19	Marion Oaks	Marion	229,994	244,571	14,577	6.34%
20	Meredith Manor	Seminole	10,511	10,859	348	3.31%
21	Morningview	Lake	16,916	17,878	962	5.69%
22	Palm Port	Putnam	68,547	70,796	2,249	3.28%
23	Palm Terrace	Pasco	182,813	191,060	8,247	4.51%
24	Park Manor	Putnam	22,063	23,236	1,173	5.31%
25	Point O' Woods	Citrus	28,974	30,741	1,767	6.10%
26	Salt Springs	Marion	52,855	55,090	2,235	4.23%
27	Silver Lake Oaks	Putnam	12,921	13,804	883	6.84%
28	South Forty	Marion	35,178	36,724	1,546	4.39%
29	Sugar Mill	Volusia	108,790	116,236	7,446	6.84%
30	Sugar Mill Woods	Citrus	264,083	279,429	15,346	5.81%
31	Sunny Hills	Washington	51,907	55,633	3,726	7.18%
32	Sunshine Parkway	Lake	40,868	44,356	3,488	8.53%
33	University Shores	Orange	1,052,484	1,084,799	32,315	3.07%
34	Venetian Village	Lake	23,824	24,742	918	3.85%
35	Woodmere	Duval	396,166	414,373	18,207	4.60%
36	Zephyr Shores	Pasco	63,960	67,393	3,433	5.37%
37	TOTAL - SEWER UNIFORM PLANTS		5,167,885	5,410,686	242,801	4.70%
NON-UNIFORM PLANTS						
38	Buena Ventura Lakes	Osceola	0	1,039,010	1,039,010	100.00%
39	Deep Creek	Charlotte	1,412,444	1,423,310	10,866	0.77%
40	Enterprise	Volusia	37,725	39,468	1,743	4.62%
41	Lehigh	Lee	676,043	714,664	38,621	5.71%
42	Marco Island	Collier	696,199	731,636	35,437	5.09%
43	Spring Gardens	Citrus	7,700	7,874	174	2.26%
44	Tropical Isles	St. Lucie	34,582	36,468	1,886	5.45%
45	Valencia Terrace	Lake	28,245	28,622	577	2.04%
46	TOTAL - SEWER NON-UNIFORM PLANTS		2,892,938	4,021,252	1,128,314	39.00%
47	TOTAL - SEWER ALL FPSC PLANTS		8,060,823	9,431,938	1,371,115	17.01%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACCOUNTS EXPENSES (.7) - 1996
TOTAL SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	25,260	26,088	828	3.28%
2	Apache Shores	Citrus	2,233	2,307	73	3.28%
3	Bay Lake Estates	Osceola	3,301	3,409	108	3.28%
4	Beacon Hills	Duval	58,011	59,912	1,901	3.28%
5	Beecher's Point	Putnam	318	327	10	3.28%
6	Burnt Store	Charlotte/Lee	6,562	6,777	215	3.28%
7	Chuluota	Seminole	2,649	2,735	87	3.28%
8	Citrus Park	Marion	5,258	5,430	172	3.28%
9	Citrus Springs	Citrus	13,559	14,003	444	3.28%
10	Deltona	Volusia	91,257	94,247	2,990	3.28%
11	Fisherman's Haven	Seminole	2,846	2,939	93	3.28%
12	Fl. Central Commerce Park	Seminole	850	878	28	3.28%
13	Fox Run	Martin	1,937	2,000	63	3.28%
14	Holiday Haven	Lake	1,818	1,878	60	3.28%
15	Jungle Den	Volusia	2,293	2,368	75	3.28%
16	Leilani Heights	Martin	7,689	7,941	252	3.28%
17	Leisure Lakes	Highlands	4,526	4,675	148	3.28%
18	Marco Shores	Collier	5,001	5,164	164	3.28%
19	Marion Oaks	Marion	26,328	27,190	863	3.28%
20	Meredith Manor	Seminole	553	572	18	3.28%
21	Morningview	Lake	712	735	23	3.28%
22	Palm Port	Putnam	1,957	2,021	64	3.28%
23	Palm Terrace	Pasco	20,339	21,005	666	3.28%
24	Park Manor	Putnam	573	592	19	3.28%
25	Point O' Woods	Citrus	2,728	2,817	89	3.28%
26	Salt Springs	Marion	2,233	2,307	73	3.28%
27	Silver Lake Oaks	Putnam	514	531	17	3.28%
28	South Forty	Marion	652	674	21	3.28%
29	Sugar Mill	Volusia	12,156	12,554	398	3.28%
30	Sugar Mill Woods	Citrus	43,266	44,684	1,418	3.28%
31	Sunny Hills	Washington	3,518	3,634	115	3.28%
32	Sunshine Parkway	Lake	178	184	6	3.28%
33	University Shores	Orange	62,518	64,566	2,048	3.28%
34	Venetian Village	Lake	1,700	1,756	56	3.28%
35	Woodmere	Duval	22,177	22,903	727	3.28%
36	Zephyr Shores	Pasco	9,527	9,839	312	3.28%
37	TOTAL - SEWER UNIFORM PLANTS		446,995	461,639	14,645	3.28%
NON-UNIFORM PLANTS						
38	Buena Ventura Lakes	Osceola	0	140,625	140,625	100.00%
39	Deep Creek	Charlotte	59,356	61,300	1,945	3.28%
40	Enterprise	Volusia	2,530	2,613	83	3.28%
41	Lehigh	Lee	134,227	138,625	4,398	3.28%
42	Marco Island	Collier	37,950	39,193	1,243	3.28%
43	Spring Gardens	Citrus	2,411	2,490	79	3.28%
44	Tropical Isles	St. Lucie	4,329	4,470	142	3.28%
45	Valencia Terrace	Lake	8,894	9,186	291	3.28%
46	TOTAL - SEWER NON-UNIFORM PLANTS		249,696	396,502	146,806	59.59%
47	TOTAL - SEWER ALL FPSC PLANTS		696,691	860,142	163,450	23.46%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (.8) - 1996
TOTAL SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	73,727	78,361	4,634	6.29%
2	Apache Shores	Citrus	6,519	6,929	410	6.29%
3	Bay Lake Estates	Osceola	9,634	10,240	606	6.29%
4	Beacon Hills	Duval	169,319	179,961	10,642	6.29%
5	Beecher's Point	Putnam	923	981	58	6.29%
6	Burnt Store	Charlotte/Lee	19,153	20,357	1,204	6.29%
7	Chuluota	Seminole	7,730	8,216	486	6.29%
8	Citrus Park	Marion	15,345	16,310	964	6.29%
9	Citrus Springs	Citrus	39,575	42,062	2,487	6.29%
10	Deltona	Volusia	266,353	283,094	16,741	6.29%
11	Fisherman's Haven	Seminole	8,307	8,829	522	6.29%
12	Fl. Central Commerce Park	Seminole	2,481	2,637	156	6.29%
13	Fox Run	Martin	5,654	6,009	355	6.29%
14	Holiday Haven	Lake	5,307	5,641	334	6.29%
15	Jungle Den	Volusia	6,692	7,113	421	6.29%
16	Lellani Heights	Martin	22,441	23,852	1,410	6.29%
17	Leisure Lakes	Highlands	13,211	14,041	830	6.29%
18	Marco Shores	Collier	14,595	15,513	917	6.29%
19	Marion Oaks	Marion	76,843	81,672	4,830	6.29%
20	Meredith Manor	Seminole	1,615	1,717	102	6.29%
21	Momingview	Lake	2,077	2,207	131	6.29%
22	Palm Port	Putnam	5,711	6,070	359	6.29%
23	Palm Terrace	Pasco	59,363	63,094	3,731	6.29%
24	Park Manor	Putnam	1,673	1,778	105	6.29%
25	Point O' Woods	Citrus	7,961	8,462	500	6.29%
26	Salt Springs	Marion	6,519	6,929	410	6.29%
27	Silver Lake Oaks	Putnam	1,500	1,594	94	6.29%
28	South Forty	Marion	1,904	2,023	120	6.29%
29	Sugar Mill	Volusia	35,479	37,709	2,230	6.29%
30	Sugar Mill Woods	Citrus	126,283	134,220	7,937	6.29%
31	Sunny Hills	Washington	10,269	10,914	645	6.29%
32	Sunshine Parkway	Lake	519	552	33	6.29%
33	University Shores	Orange	182,472	193,941	11,469	6.29%
34	Venetian Village	Lake	4,961	5,273	312	6.29%
35	Woodmere	Duval	64,728	68,796	4,068	6.29%
36	Zephyr Shores	Pasco	27,806	29,554	1,748	6.29%
37	TOTAL - SEWER UNIFORM PLANTS		1,304,651	1,386,651	82,000	6.29%
NON-UNIFORM PLANTS			0	422,403	422,403	100.00%
38	Buena Ventura Lakes	Osceola	0	422,403	422,403	100.00%
39	Deep Creek	Charlotte	171,094	184,131	13,037	7.62%
40	Enterprise	Volusia	6,998	7,848	850	12.15%
41	Lanigh	Lee	400,341	416,394	16,053	4.01%
42	Marco Island	Collier	118,642	117,726	(916)	-0.77%
43	Spring Gardens	Citrus	8,670	7,480	810	12.15%
44	Tropical Isles	St. Lucie	11,974	13,428	1,455	12.15%
45	Valencia Terrace	Lake	24,603	27,592	2,989	12.15%
46	TOTAL - SEWER NON-UNIFORM PLANTS		740,322	1,197,002	456,680	61.69%
47	TOTAL - SEWER ALL FPSC PLANTS		2,044,973	2,583,653	538,679	26.34%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - TOTAL O&M EXPENSES (.1 - .8) - 1995
TOTAL SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	439,847	452,454	12,608	2.87%
2	Apache Shores	Citrus	26,558	24,225	(2,331)	-8.78%
3	Bay Lake Estates	Osceola	59,548	51,246	(8,304)	-13.95%
4	Beacon Hills	Duval	810,085	833,565	23,480	2.90%
5	Beecher's Point	Putnam	42,533	69,601	27,069	63.64%
6	Burnt Store	Charlotte/Lee	124,694	186,084	61,391	49.23%
7	Chuluota	Seminole	82,178	65,627	(16,549)	-20.14%
8	Citrus Park	Marion	68,920	67,392	(1,528)	-2.22%
9	Citrus Springs	Citrus	143,308	143,125	(183)	-0.13%
10	Deltona	Volusia	1,056,483	990,916	(65,567)	-6.21%
11	Fisherman's Haven	Seminole	57,775	47,229	(10,547)	-18.25%
12	Fl. Central Commerce Park	Seminole	100,315	102,650	2,334	2.33%
13	Fox Run	Martin	72,081	70,291	(1,792)	-2.49%
14	Holiday Haven	Lake	41,232	43,598	2,367	5.74%
15	Jungle Den	Volusia	41,135	42,634	1,500	3.65%
16	Lekani Heights	Martin	127,105	109,879	(17,223)	-13.55%
17	Leisure Lakes	Highlands	32,880	50,873	17,994	54.73%
18	Marco Shores	Collier	68,684	75,978	7,293	10.62%
19	Marion Oaks	Marion	303,178	333,164	29,986	9.89%
20	Meredith Manor	Seminole	16,406	12,680	(3,725)	-22.70%
21	Morningview	Lake	18,245	19,704	1,460	8.00%
22	Palm Port	Putnam	49,313	76,215	26,902	54.55%
23	Palm Terrace	Pasco	214,409	262,514	48,105	22.44%
24	Park Manor	Putnam	20,100	24,309	4,208	20.93%
25	Point O' Woods	Citrus	40,378	39,663	(718)	-1.78%
26	Salt Springs	Marion	56,960	61,607	4,649	8.16%
27	Silver Lake Oaks	Putnam	16,720	14,935	(1,785)	-10.68%
28	South Forty	Marion	36,476	37,734	1,258	3.45%
29	Sugar Mill	Volusia	139,685	156,425	16,738	11.98%
30	Sugar Mill Woods	Citrus	381,383	433,632	52,249	13.70%
31	Sunny Hills	Washington	69,108	65,694	(3,414)	-4.94%
32	Sunshine Parkway	Lake	41,531	41,565	36	0.09%
33	University Shores	Orange	959,642	1,297,474	337,833	35.20%
34	Venetian Village	Lake	31,417	30,485	(933)	-2.97%
35	Woodmere	Duval	411,052	483,071	72,018	17.52%
36	Zephyr Shores	Pasco	93,577	101,293	7,717	8.25%
37	TOTAL - SEWER UNIFORM PLANTS		6,294,941	6,919,531	624,594	9.92%
NON-UNIFORM PLANTS						
38	Deep Creek	Charlotte	1,188,819	1,542,893	454,075	38.20%
39	Enterprise	Volusia	67,914	47,253	(20,661)	-30.42%
40	Lehigh	Lee	1,242,783	1,210,611	(32,172)	-2.59%
41	Marco Island	Collier	821,035	852,791	31,752	3.87%
42	Spring Gardens	Citrus	0	16,782	16,782	100.00%
43	Tropical Isles	St. Lucie	48,338	50,884	2,544	5.28%
44	Valencia Terrace	Lake	0	61,743	61,743	100.00%
45	TOTAL - SEWER NON-UNIFORM PLANTS		3,368,889	3,882,957	514,064	15.26%
46	TOTAL - SEWER ALL FPSC PLANTS		9,663,830	10,802,488	1,138,658	11.78%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - DIRECT O&M EXPENSES (.1 - .8) - 1995
TOTAL SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	345,409	353,466	8,057	2.33%
2	Apache Shores	Citrus	18,207	15,473	(2,734)	-15.02%
3	Bay Lake Estates	Osceola	47,140	38,311	(8,829)	-18.73%
4	Beacon Hills	Duval	593,207	606,234	13,027	2.20%
5	Beecher's Point	Putnam	41,350	68,362	27,012	65.33%
6	Burnt Store	Charlotte/Lee	100,160	160,369	60,209	60.11%
7	Chuluota	Seminole	72,219	55,248	(16,971)	-23.50%
8	Citrus Park	Marion	49,265	46,789	(2,476)	-5.03%
9	Citrus Springs	Citrus	92,617	89,991	(2,626)	-2.84%
10	Delltona	Volusia	715,315	633,306	(82,009)	-11.46%
11	Fisherman's Haven	Seminole	47,135	36,075	(11,060)	-23.46%
12	Fl. Central Commerce Park	Seminole	97,120	99,319	2,199	2.26%
13	Fox Run	Martin	64,841	62,700	(2,141)	-3.30%
14	Holiday Haven	Lake	34,434	36,472	2,038	5.92%
15	Jungle Den	Volusia	32,562	33,649	1,087	3.34%
16	Leilani Heights	Martin	98,357	79,749	(18,608)	-18.92%
17	Leisure Lakes	Highlands	15,957	33,136	17,179	107.66%
18	Marco Shores	Collier	49,990	56,382	6,392	12.79%
19	Marion Oaks	Marion	204,749	229,994	25,245	12.33%
20	Meredith Manor	Seminole	14,324	10,511	(3,813)	-26.62%
21	Morningview	Lake	15,584	16,916	1,332	8.55%
22	Palm Port	Putnam	41,997	68,547	26,550	63.22%
23	Palm Terrace	Pasco	138,372	182,813	44,441	32.12%
24	Park Manor	Putnam	17,959	22,063	4,104	22.85%
25	Point O' Woods	Citrus	30,183	28,974	(1,209)	-4.01%
26	Salt Springs	Marion	48,609	52,855	4,246	8.74%
27	Silver Lake Oaks	Putnam	14,799	12,921	(1,878)	-12.69%
28	South Forty	Marion	34,037	35,178	1,141	3.35%
29	Sugar Mill	Volusia	94,241	108,790	14,549	15.44%
30	Sugar Mill Woods	Citrus	219,629	264,083	44,454	20.24%
31	Sunny Hills	Washington	55,955	51,907	(4,048)	-7.23%
32	Sunshine Parkway	Lake	40,864	40,868	4	0.01%
33	University Shores	Orange	725,915	1,052,484	326,569	44.99%
34	Venetian Village	Lake	25,063	23,824	(1,239)	-4.94%
35	Woodmere	Duval	328,146	396,166	68,020	20.73%
36	Zephyr Shores	Pasco	57,960	63,960	6,000	10.35%
37	TOTAL - SEWER UNIFORM PLANTS		4,623,671	5,167,885	544,214	11.77%
NON-UNIFORM PLANTS						
38	Deep Creek	Charlotte	969,062	1,412,444	443,382	45.75%
39	Enterprise	Volusia	58,841	37,725	(21,116)	-35.89%
40	Lehigh	Lee	732,397	676,043	(56,354)	-7.69%
41	Marco Island	Collier	671,284	696,199	24,915	3.71%
42	Spring Gardens	Citrus	0	7,700	7,700	100.00%
43	Tropical Isles	St. Lucie	32,818	34,582	1,764	5.38%
44	Valencia Terrace	Lake	0	28,245	28,245	100.00%
45	TOTAL - SEWER NON-UNIFORM PLANTS		2,464,402	2,892,938	428,536	17.39%
46	TOTAL - SEWER ALL FPSC PLANTS		7,088,073	8,060,823	972,750	13.72%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - CUSTOMER ACCOUNTS EXPENSES (.7) - 1995
TOTAL SEWER

Company: All Filled FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	21,311	25,260	3,950	18.53%
2	Apache Shores	Citrus	1,884	2,233	349	18.54%
3	Bay Lake Estates	Osceola	2,783	3,301	516	18.55%
4	Beacon Hills	Duval	48,940	58,011	9,071	18.54%
5	Beecher's Point	Putnam	268	316	49	18.45%
6	Burnt Store	Charlotte/Lee	5,538	6,562	1,026	18.53%
7	Chuluota	Seminole	2,234	2,649	414	18.54%
8	Citrus Park	Marion	4,437	5,258	822	18.53%
9	Citrus Springs	Citrus	11,440	13,559	2,120	18.53%
10	Deltona	Volusia	76,987	91,257	14,270	18.54%
11	Fisherman's Haven	Seminole	2,400	2,846	445	18.54%
12	Fl. Central Commerce Park	Seminole	716	850	133	18.56%
13	Fox Run	Martin	1,634	1,937	303	18.54%
14	Holiday Haven	Lake	1,535	1,818	284	18.52%
15	Jungle Den	Volusia	1,934	2,293	359	18.54%
16	Leilani Heights	Martin	6,487	7,689	1,202	18.53%
17	Leisure Lakes	Highlands	3,819	4,526	708	18.53%
18	Marco Shores	Collier	4,218	5,001	782	18.54%
19	Marion Oaks	Marion	22,211	26,328	4,117	18.53%
20	Meredith Manor	Seminole	469	553	87	18.45%
21	Morningview	Lake	601	712	111	18.51%
22	Palm Port	Putnam	1,650	1,957	306	18.54%
23	Palm Terrace	Pasco	17,158	20,339	3,180	18.54%
24	Park Manor	Putnam	483	573	90	18.56%
25	Point O' Woods	Citrus	2,299	2,728	427	18.55%
26	Salt Springs	Marion	1,884	2,233	349	18.54%
27	Silver Lake Oaks	Putnam	434	514	80	18.52%
28	South Forty	Marion	550	652	102	18.54%
29	Sugar Mill	Volusia	10,255	12,156	1,901	18.53%
30	Sugar Mill Woods	Citrus	36,501	43,266	6,765	18.53%
31	Sunny Hills	Washington	2,968	3,518	550	18.54%
32	Sunshine Parkway	Lake	150	178	28	18.54%
33	University Shores	Orange	52,742	62,518	9,776	18.54%
34	Venetian Village	Lake	1,434	1,700	266	18.54%
35	Woodmere	Duval	18,708	22,177	3,468	18.54%
36	Zephyr Shores	Pasco	8,037	9,527	1,490	18.54%
37	TOTAL - SEWER UNIFORM PLANTS		377,099	446,995	69,895	18.53%
NON-UNIFORM PLANTS						
38	Deep Creek	Charlotte	50,074	59,356	9,281	18.54%
39	Enterprise	Volusia	2,133	2,530	396	18.55%
40	Lehigh	Lee	113,238	134,227	20,989	18.53%
41	Marco Island	Collier	32,013	37,950	5,934	18.54%
42	Spring Gardens	Citrus	0	2,411	2,411	100.00%
43	Tropical Isles	St. Lucie	3,651	4,329	677	18.54%
44	Valencia Terrace	Lake	0	8,894	8,894	100.00%
45	TOTAL - SEWER NON-UNIFORM PLANTS		201,109	249,696	48,582	24.16%
46	TOTAL - SEWER ALL FPSC PLANTS		578,208	696,691	118,477	20.49%

SUMMARY BY PLANT OF CURRENT AND PRIOR YEAR FPSC JURISDICTION - A&G EXPENSES (8) - 1995
TOTAL SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	System	County	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference	
					\$	%
UNIFORM PLANTS						
1	Amelia Island	Nassau	73,127	73,727	601	0.82%
2	Apache Shores	Citrus	6,487	6,519	53	0.82%
3	Bay Lake Estates	Osceola	9,825	9,634	9	0.09%
4	Beacon Hills	Duval	167,938	169,319	1,381	0.82%
5	Beecher's Point	Putnam	915	923	8	0.83%
6	Burnt Store	Charlotte/Lee	18,996	19,153	156	0.82%
7	Chuluota	Seminole	7,725	7,730	7	0.10%
8	Citrus Park	Marion	15,218	15,345	126	0.83%
9	Citrus Springs	Citrus	39,251	39,575	323	0.82%
10	Deltona	Volusia	264,181	266,353	2,173	0.82%
11	Fisherman's Haven	Seminole	8,240	8,307	68	0.83%
12	Fl. Central Commerce Park	Seminole	2,479	2,481	2	0.09%
13	Fox Run	Martin	5,606	5,654	46	0.82%
14	Holiday Haven	Lake	5,263	5,307	44	0.84%
15	Jungle Den	Volusia	6,839	6,692	55	0.82%
16	Leilani Heights	Martin	22,261	22,441	183	0.82%
17	Leisure Lakes	Highlands	13,104	13,211	107	0.82%
18	Marco Shores	Collier	14,476	14,595	119	0.82%
19	Marion Oaks	Marion	76,218	76,843	626	0.82%
20	Meredith Manor	Seminole	1,613	1,615	2	0.11%
21	Morningsview	Lake	2,060	2,077	17	0.81%
22	Palm Port	Putnam	5,666	5,711	46	0.81%
23	Palm Terrace	Pasco	58,879	59,363	484	0.82%
24	Park Manor	Putnam	1,658	1,673	14	0.84%
25	Point O' Woods	Citrus	7,896	7,961	65	0.82%
26	Salt Springs	Marion	6,467	6,519	53	0.82%
27	Silver Lake Oaks	Putnam	1,487	1,500	13	0.85%
28	South Forty	Marion	1,889	1,904	15	0.81%
29	Sugar Mill	Volusia	35,189	35,479	288	0.82%
30	Sugar Mill Woods	Citrus	125,253	126,283	1,030	0.82%
31	Sunny Hills	Washington	10,185	10,269	84	0.82%
32	Sunshine Parkway	Lake	517	519	4	0.75%
33	University Shores	Orange	180,985	182,472	1,488	0.82%
34	Venetian Village	Lake	4,920	4,961	41	0.83%
35	Woodmere	Duval	64,198	64,728	528	0.82%
36	Zephyr Shores	Pasco	27,580	27,806	227	0.82%
37	TOTAL - SEWER UNIFORM PLANTS		1,294,171	1,304,651	10,485	0.81%
NON-UNIFORM PLANTS						
38	Deep Creek	Charlotte	169,683	171,094	1,412	0.83%
39	Enterprise	Volusia	6,940	6,998	60	0.86%
40	Lehigh	Lee	397,148	400,341	3,194	0.80%
41	Marco Island	Collier	117,738	118,642	903	0.77%
42	Spring Gardens	Citrus	0	6,670	6,670	100.00%
43	Tropical Isles	St. Lucie	11,869	11,974	103	0.87%
44	Valencia Terrace	Lake	0	24,603	24,603	100.00%
45	TOTAL - SEWER NON-UNIFORM PLANTS		703,378	740,322	36,946	5.25%
46	TOTAL - SEWER ALL FPSC PLANTS		1,997,549	2,044,973	47,431	2.37%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	CALCULATION OF COMPOUND MULTIPLIER							
						Difference		% Change from Prior Test Year		Compound Multiplier [(1+a)(1+b))-1	DEVIATIONS FROM BENCHMARK GUIDELINE		
								Avg # of Customers (a)	CPIU (b)				
						\$	%				O & M Expense Guideline	Test Year Deviation from Guideline Amount	%
UNIFORM PLANTS													
1	Amelia Island	Nassau	12/31/91	239,166	439,847	200,681	83.91%	27.16%	8.88%	38.46%	331,152	108,695	32.82%
2	Apache Shores	Citrus	12/31/91	17,756	26,558	8,802	49.57%	0.89%	8.88%	9.86%	19,505	7,053	36.16%
3	Bay Lake Estates	Osceola	12/31/91	37,242	59,548	22,306	59.89%	0.60%	8.88%	9.54%	40,792	18,756	45.96%
4	Beacon Hills	Duval	12/31/91	568,711	810,085	241,374	42.44%	18.83%	8.88%	29.36%	735,814	74,271	10.09%
5	Beecher's Point	Putnam	12/31/91	15,437	42,533	27,096	175.53%	0.00%	8.88%	8.88%	16,809	25,724	153.04%
6	Bumt Store	Charlotte/Lee	12/31/91	72,959	124,694	51,735	70.91%	121.33%	8.88%	141.00%	175,826	(51,132)	-29.08%
7	Chuluota	Seminole	12/31/91	51,053	82,178	31,125	60.97%	1.52%	8.88%	10.53%	56,431	25,747	45.63%
8	Citrus Park	Marion	12/31/91	60,381	68,920	8,539	14.14%	2.70%	8.88%	11.83%	67,523	1,397	2.07%
9	Citrus Springs	Citrus	12/31/91	92,876	143,308	50,432	54.30%	1.18%	8.88%	10.17%	102,320	40,988	40.06%
10	Deltona	Volusia	12/31/91	757,900	1,056,483	298,583	39.40%	3.33%	8.88%	12.52%	852,750	203,733	23.89%
11	Fisherman's Haven	Seminole	12/31/91	31,260	57,775	26,515	84.82%	-1.37%	8.88%	7.39%	33,570	24,205	72.10%
12	Fl. Central Commerce Park	Seminole	12/31/91	89,510	100,315	10,805	12.07%	79.17%	8.88%	95.08%	174,617	(74,302)	-42.55%
13	Fox Run	Martin	12/31/91	30,197	72,081	41,884	138.70%	8.89%	8.88%	18.56%	35,804	36,277	101.32%
14	Holiday Haven	Lake	12/31/91	28,407	41,232	12,825	45.15%	-4.17%	8.88%	4.35%	29,840	11,592	39.11%
15	Jungle Den	Volusia	12/31/91	44,593	41,135	(3,458)	-7.75%	0.87%	8.88%	9.83%	48,977	(7,842)	-16.01%
16	Lakeland Heights	Martin	12/31/91	79,244	127,105	47,861	60.40%	0.52%	8.88%	9.45%	86,729	40,376	46.55%
17	Leisure Lakes	Highlands	12/31/91	26,785	32,880	6,095	22.76%	0.00%	8.88%	8.88%	29,164	3,716	12.74%
18	Marco Shores	Collier	12/31/91	47,497	68,684	21,187	44.61%	7.20%	8.88%	16.73%	55,442	13,242	23.88%
19	Marion Oaks	Marion	12/31/91	219,122	303,178	84,056	38.36%	4.39%	8.88%	13.66%	249,061	54,117	21.73%
20	Meredith Manor	Seminole	12/31/91	9,067	16,406	7,339	80.94%	3.70%	8.88%	12.92%	10,238	6,168	60.25%
21	Morningview	Lake	12/31/91	14,761	18,245	3,484	23.60%	2.86%	8.88%	11.99%	16,530	1,715	10.38%
22	Palm Port	Putnam	12/31/91	20,898	49,313	28,415	135.97%	10.00%	8.88%	19.77%	25,031	24,282	97.01%
23	Palm Terrace	Pasco	12/31/91	214,453	214,409	(44)	-0.02%	0.98%	8.88%	9.95%	235,794	(21,385)	-9.07%
24	Park Manor	Putnam	12/31/91	13,393	20,100	6,707	50.08%	3.57%	8.88%	12.77%	15,103	4,997	33.09%
25	Point O' Woods	Citrus	12/31/91	23,893	40,378	16,485	69.00%	21.05%	8.88%	31.81%	31,492	8,886	28.22%
26	Salt Springs	Marion	12/31/91	51,208	56,960	5,752	11.23%	2.73%	8.88%	11.85%	57,277	(317)	-0.56%
27	Silver Lake Oaks	Putnam	12/31/91	12,144	16,720	4,576	37.68%	4.00%	8.88%	13.24%	13,752	2,968	21.58%
28	South Forty	Marion	12/31/91	34,976	36,476	1,500	4.29%	57.14%	8.88%	71.10%	59,847	(23,371)	-39.05%
29	Sugar Mill	Volusia	12/31/91	97,517	139,685	42,168	43.24%	4.77%	8.88%	14.08%	111,246	28,439	25.56%
30	Sugar Mill Woods	Citrus	12/31/91	240,376	381,383	141,007	58.66%	25.52%	8.88%	36.67%	328,514	52,869	16.09%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - TOTAL O&M (.1 - .8) - 1994
SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline	
						\$	%					Amount	%
UNIFORM PLANTS													
1	Sunny Hills	Washington	12/31/91	56,037	69,108	13,071	23.33%	1.71%	8.88%	10.75%	62,060	7,048	11.36%
2	Sunshine Parkway	Lake	12/31/91	15,391	41,531	26,140	169.84%	50.00%	8.88%	63.33%	25,138	16,393	65.21%
3	University Shores	Orange	12/31/91	562,629	959,642	397,013	70.56%	23.22%	8.88%	34.16%	754,852	204,790	27.13%
4	Venetian Village	Lake	12/31/91	26,635	31,417	4,782	17.95%	4.88%	8.88%	14.20%	30,417	1,000	3.29%
5	Woodmere	Duval	12/31/91	401,357	411,052	9,695	2.42%	7.88%	8.88%	17.47%	471,469	(60,417)	-12.81%
6	Zephyr Shores	Pasco	12/31/91	68,903	93,577	24,674	35.81%	-3.79%	8.88%	4.75%	72,181	21,396	29.64%
7	TOTAL - SEWER UNIFORM PLANTS			4,373,734	6,294,941	1,921,207	43.93%	11.81%	8.88%	21.74%	5,462,867	832,074	15.23%
NON-UNIFORM PLANTS													
8	Deep Creek	Charlotte	12/31/90	658,290	1,188,819	530,529	80.59%	20.17%	13.47%	36.35%	897,578	291,241	32.45%
9	Enterprise	Volusia	12/31/85	16,101	67,914	51,813	321.80%	115.13%	40.70%	202.69%	48,736	19,178	39.35%
10	Lahigh	Lee	09/30/91	881,183	1,242,783	361,600	41.04%	9.25%	9.69%	19.84%	1,055,975	186,808	17.69%
11	Marco Island	Collier	04/30/92	779,125	821,035	41,910	5.38%	-0.47%	8.01%	7.51%	837,618	(16,583)	-1.98%
12	Tropical Isles	St. Lucie	12/31/89	18,426	48,338	29,912	162.34%	100.92%	19.60%	140.25%	44,275	4,063	9.18%
13	TOTAL - SEWER NON-UNIFORM PLANTS			2,353,125	3,368,889	1,015,764	43.17%	11.55%	17.21%	30.75%	2,884,182	484,707	16.81%
14	TOTAL - SEWER ALL FPSC PLANTS			6,726,859	9,663,830	2,936,971	43.66%	11.72%	9.84%	22.71%	8,347,049	1,316,781	15.78%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (.1 - .6) - 1994
SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year				DEVIATIONS FROM BENCHMARK GUIDELINE	
			Prior	Prior	Historic			Avg #		Compound		O & M Expense	Test Year Deviation from Guideline
Line	System	County	Test Year	Test Year	Year Ended	Difference		of Customers	CPIU	Multiplier		Guideline	Amount
No.			Date	Balance	12/31/94	\$	%	(a)	(b)	{(1+a)(1+b))-1			%
UNIFORM PLANTS													
1	Amelia Island	Nassau	12/31/91	176,436	345,409	168,973	95.77%	27.16%	8.88%	38.46%	244,296	101,113	41.39%
2	Apache Shores	Citrus	12/31/91	10,766	18,207	7,441	69.12%	0.89%	8.88%	9.86%	11,827	6,380	53.94%
3	Bay Lake Estates	Osceola	12/31/91	26,849	47,140	20,291	75.57%	0.60%	8.88%	9.54%	29,410	17,730	60.26%
4	Beacon Hills	Duval	12/31/91	414,195	593,207	179,012	43.22%	18.83%	8.88%	29.38%	535,895	57,312	10.69%
5	Beecher's Point	Putnam	12/31/91	14,459	41,350	26,891	185.98%	0.00%	8.88%	8.88%	15,744	25,606	162.65%
6	Burnt Store	Charlotte/Lee	12/31/91	63,591	100,160	36,569	57.51%	121.33%	8.88%	141.00%	153,252	(53,092)	-34.64%
7	Chuluota	Seminole	12/31/91	42,832	72,219	29,387	68.61%	1.52%	8.88%	10.53%	47,344	24,875	52.54%
8	Citrus Park	Marion	12/31/91	44,217	49,265	5,048	11.42%	2.70%	8.88%	11.83%	49,446	(181)	-0.37%
9	Citrus Springs	Citrus	12/31/91	50,470	92,617	42,147	83.51%	1.18%	8.88%	10.17%	55,602	37,015	66.57%
10	Deltona	Volusia	12/31/91	478,878	715,315	236,437	49.37%	3.33%	8.88%	12.52%	538,810	176,505	32.76%
11	Fisherman's Haven	Seminole	12/31/91	22,149	47,135	24,986	112.81%	-1.37%	8.88%	7.39%	23,788	23,349	98.16%
12	Fl. Central Commerce Park	Seminole	12/31/91	88,203	97,120	8,917	10.11%	79.17%	8.88%	95.08%	172,070	(74,950)	-43.56%
13	Fox Run	Martin	12/31/91	24,603	64,841	40,238	163.55%	8.89%	8.88%	18.56%	29,170	35,671	122.29%
14	Holiday Haven	Lake	12/31/91	22,445	34,434	11,989	53.42%	-4.17%	8.88%	4.35%	23,421	11,013	47.02%
15	Jungle Den	Volusia	12/31/91	39,128	32,562	(6,566)	-16.78%	0.87%	8.88%	9.83%	42,975	(10,413)	-24.23%
16	Leliani Heights	Martin	12/31/91	55,087	98,357	43,270	78.55%	0.52%	8.88%	9.45%	60,291	38,066	63.14%
17	Leisure Lakes	Highlands	12/31/91	12,444	15,957	3,513	28.23%	0.00%	8.88%	8.88%	13,550	2,407	17.77%
18	Marco Shores	Collier	12/31/91	32,774	49,990	17,216	52.53%	7.20%	8.88%	16.73%	38,256	11,734	30.67%
19	Marion Oaks	Marion	12/31/91	139,339	204,749	65,410	46.94%	4.39%	8.88%	13.66%	158,376	46,373	29.28%
20	Meredith Manor	Seminole	12/31/91	7,381	14,324	6,943	94.07%	3.70%	8.88%	12.92%	8,334	5,990	71.87%
21	Morningview	Lake	12/31/91	12,590	15,584	2,994	23.78%	2.86%	8.88%	11.99%	14,100	1,484	10.52%
22	Palm Port	Putnam	12/31/91	15,278	41,997	26,719	174.89%	10.00%	8.88%	19.77%	18,299	23,698	129.51%
23	Palm Terrace	Pasco	12/31/91	94,738	138,372	43,634	46.06%	0.98%	8.88%	9.95%	104,167	34,205	32.84%
24	Park Manor	Putnam	12/31/91	11,657	17,959	6,302	54.06%	3.57%	8.88%	12.77%	13,146	4,813	38.61%
25	Point O' Woods	Citrus	12/31/91	16,781	30,183	13,402	79.86%	21.05%	8.88%	31.81%	22,119	8,064	36.46%
26	Salt Springs	Marion	12/31/91	44,382	48,609	4,227	9.52%	2.73%	8.88%	11.85%	49,643	(1,034)	-2.08%
27	Silver Lake Oaks	Putnam	12/31/91	10,594	14,799	4,205	39.69%	4.00%	8.88%	13.24%	11,997	2,802	23.36%
28	South Forty	Marion	12/31/91	33,712	34,037	325	0.96%	57.14%	8.88%	71.10%	57,682	(23,645)	-40.99%
29	Sugar Mill	Volusia	12/31/91	60,829	94,241	33,412	54.93%	4.77%	8.88%	14.08%	69,392	24,849	35.81%
30	Sugar Mill Woods	Citrus	12/31/91	131,323	219,629	88,306	67.24%	25.52%	8.88%	36.67%	179,475	40,154	22.37%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - DIRECT O&M (1 - .6) - 1994

SEWER

Company: All Filed FPSC Systems

Docket No.: 950495 - WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline	
						\$	%					Amount	%
UNIFORM PLANTS													
1	Sunny Hills	Washington	12/31/91	45,175	55,955	10,780	23.86%	1.71%	8.88%	10.75%	50,032	5,923	11.84%
2	Sunshine Parkway	Lake	12/31/91	15,037	40,864	25,827	171.76%	50.00%	8.88%	63.33%	24,559	16,305	66.39%
3	University Shores	Orange	12/31/91	402,401	725,915	323,514	80.40%	23.22%	8.88%	34.16%	539,879	186,036	34.46%
4	Venetian Village	Lake	12/31/91	21,522	25,063	3,541	16.45%	4.88%	8.88%	14.20%	24,577	486	1.98%
5	Woodmere	Duval	12/31/91	336,580	328,146	(8,434)	-2.51%	7.88%	8.88%	17.47%	395,377	(67,231)	-17.00%
6	Zephyr Shores	Pasco	12/31/91	37,583	57,960	20,377	54.22%	-3.79%	8.88%	4.75%	39,370	18,590	47.22%
7	TOTAL - SEWER UNIFORM PLANTS			3,056,428	4,623,671	1,567,243	51.28%	11.81%	8.88%	21.74%	3,865,669	758,002	19.61%
NON-UNIFORM PLANTS													
8	Deep Creek	Charlotte	12/31/90	584,970	969,062	384,092	65.66%	20.17%	13.47%	36.35%	797,606	171,456	21.50%
9	Enterprise	Volusia	5/31/85	11,284	58,841	47,557	421.46%	113.33%	40.70%	200.16%	33,871	24,970	73.72%
10	Lehigh	Lee	09/30/91	478,559	732,397	253,838	53.04%	9.25%	9.69%	19.84%	573,486	158,911	27.71%
11	Marco Island	Collier	04/30/92	651,346	671,284	19,938	3.06%	-0.47%	8.01%	7.51%	700,247	(28,963)	-4.14%
12	Tropical Isles	St. Lucie	12/31/89	14,648	32,818	18,170	124.04%	100.92%	19.60%	140.29%	35,198	(2,380)	-6.76%
13	TOTAL - SEWER NON-UNIFORM PLANTS			1,740,807	2,464,402	723,595	41.57%	11.54%	18.45%	32.12%	2,140,407	323,995	15.14%
14	TOTAL - SEWER ALL FPSC PLANTS			4,797,235	7,088,073	2,290,838	47.75%	11.72%	9.93%	22.81%	6,006,076	1,081,997	18.02%

101

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
								Avg #		Compound			
Line	System	County	Prior	Prior	Historic	Difference		of Customers	CPIU	Multiplier	O & M Expense	Test Year Deviation from Guideline	
No.			Test Year	Test Year	Year Ended	\$	%	(a)	(b)	[(1+a)(1+b)]-1	Guideline	Amount	%
			Date	Balance	12/31/94								
	UNIFORM PLANTS												
1	Amelia Island	Nassau	12/31/91	11,764	21,311	9,547	81.15%	27.16%	8.88%	38.46%	18,289	5,022	30.83%
2	Apache Shores	Citrus	12/31/91	1,310	1,884	574	43.82%	0.89%	8.88%	9.86%	1,439	445	30.91%
3	Bay Lake Estates	Osceola	12/31/91	1,943	2,783	840	43.23%	0.60%	8.88%	9.54%	2,128	655	30.78%
4	Beacon Hills	Duval	12/31/91	28,912	48,940	20,028	69.27%	18.83%	8.88%	29.38%	37,407	11,533	30.83%
5	Beecher's Point	Putnam	12/31/91	187	268	81	43.32%	0.00%	8.88%	8.88%	204	64	31.62%
6	Burnt Store	Charlotte/Lee	12/31/91	1,815	5,538	3,723	205.12%	121.33%	8.88%	141.00%	4,374	1,164	26.61%
7	Chuluota	Seminole	12/31/91	1,543	2,234	691	44.78%	1.52%	8.88%	10.53%	1,708	528	30.99%
8	Citrus Park	Marion	12/31/91	3,032	4,437	1,405	46.34%	2.70%	8.88%	11.83%	3,391	1,046	30.86%
9	Citrus Springs	Citrus	12/31/91	7,937	11,440	3,503	44.14%	1.18%	8.88%	10.17%	8,744	2,696	30.83%
10	Deltona	Volusia	12/31/91	52,300	76,987	24,687	47.20%	3.33%	8.88%	12.52%	58,845	18,142	30.83%
11	Fisherman's Haven	Seminole	12/31/91	1,708	2,400	692	40.52%	-1.37%	8.88%	7.39%	1,834	566	30.84%
12	Fl. Central Commerce Park	Seminole	12/31/91	281	716	435	154.80%	79.17%	8.88%	95.08%	548	168	30.61%
13	Fox Run	Martin	12/31/91	1,055	1,634	579	54.88%	8.89%	8.88%	18.56%	1,251	363	30.63%
14	Holiday Haven	Lake	12/31/91	1,123	1,535	412	36.69%	-4.17%	8.88%	4.35%	1,172	363	30.99%
15	Jungle Den	Volusia	12/31/91	1,346	1,934	588	43.68%	0.87%	8.88%	9.83%	1,478	456	30.82%
16	Leilani Heights	Martin	12/31/91	4,529	6,487	1,958	43.23%	0.52%	8.88%	9.45%	4,957	1,530	30.87%
17	Leisure Lakes	Highlands	12/31/91	2,680	3,819	1,139	42.50%	0.00%	8.88%	8.88%	2,918	901	30.87%
18	Marco Shores	Collier	12/31/91	2,761	4,218	1,457	52.77%	7.20%	8.88%	16.73%	3,223	995	30.88%
19	Marion Oaks	Marion	12/31/91	14,935	22,211	7,276	48.72%	4.39%	8.88%	13.66%	16,978	5,235	30.84%
20	Meredith Manor	Seminole	12/31/91	316	469	153	48.42%	3.70%	8.88%	12.92%	357	112	31.44%
21	Morningview	Lake	12/31/91	410	601	191	46.59%	2.86%	8.88%	11.99%	459	142	30.89%
22	Palm Port	Putnam	12/31/91	1,055	1,650	595	56.40%	10.00%	8.88%	19.77%	1,264	386	30.58%
23	Palm Terrace	Pasco	12/31/91	22,393	17,158	(5,235)	-23.38%	0.98%	8.88%	9.95%	24,822	(7,464)	-30.31%
24	Park Manor	Putnam	12/31/91	329	483	154	46.81%	3.57%	8.88%	12.77%	371	112	30.18%
25	Point O' Woods	Citrus	12/31/91	1,333	2,299	966	72.47%	21.05%	8.88%	31.81%	1,757	542	30.85%
26	Salt Springs	Marion	12/31/91	1,287	1,884	597	46.39%	2.73%	8.88%	11.85%	1,440	444	30.87%
27	Silver Lake Oaks	Putnam	12/31/91	292	434	142	48.63%	4.00%	8.88%	13.24%	331	103	31.25%
28	South Forty	Marion	12/31/91	246	550	304	123.58%	57.14%	8.88%	71.10%	421	129	30.67%
29	Sugar Mill	Volusia	12/31/91	6,872	10,255	3,383	49.23%	4.77%	8.88%	14.06%	7,839	2,416	30.81%
30	Sugar Mill Woods	Citrus	12/31/91	20,414	36,501	16,087	78.80%	25.52%	8.88%	36.67%	27,899	8,602	30.83%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - CUSTOMER ACCOUNTS EXPENSES (.7) - 1994

SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year			DEVIATIONS FROM BENCHMARK GUIDELINE		
								Avg #		Compound			
Line	System	County	Prior	Prior	Historic	Difference		of Customers	CPIU	Multiplier	O & M Expense	Test Year Deviation from Guideline	
No.			Test Year	Test Year	Year Ended	\$	%	(a)	(b)	[(1+a)(1+b)]-1	Guideline	Amount	%
			Date	Balance	12/31/94								
UNIFORM PLANTS													
1	Sunny Hills	Washington	12/31/91	2,049	2,968	919	44.85%	1.71%	8.88%	10.75%	2,269	699	30.79%
2	Sunshine Parkway	Lake	12/31/91	71	150	79	111.27%	50.00%	8.88%	63.33%	116	34	29.35%
3	University Shores	Orange	12/31/91	30,048	52,742	22,694	75.53%	23.22%	8.88%	34.16%	40,314	12,428	30.83%
4	Venetian Village	Lake	12/31/91	962	1,434	472	49.06%	4.88%	8.88%	14.20%	1,099	335	30.53%
5	Woodmere	Duval	12/31/91	12,174	18,708	6,534	53.67%	7.88%	8.88%	17.47%	14,301	4,407	30.82%
6	Zephyr Shores	Pasco	12/31/91	5,864	8,037	2,173	37.06%	-3.78%	8.88%	4.75%	6,143	1,894	30.84%
7	TOTAL - SEWER UNIFORM PLANTS			247,276	377,099	129,823	52.50%	11.81%	8.88%	21.74%	299,883	77,216	25.75%
NON-UNIFORM PLANTS													
8	Deep Creek	Charlotte	12/31/90	21,187	50,074	28,887	136.34%	20.17%	13.47%	36.35%	28,888	21,186	73.34%
9	Enterprise	Volusia	5/31/85	1,260	2,133	873	69.29%	113.33%	40.70%	200.16%	3,782	(1,649)	-43.60%
10	Lehigh	Lee	08/30/91	74,360	113,238	38,878	52.28%	9.25%	9.69%	19.84%	89,110	24,128	27.08%
11	Marco Island	Collier	04/30/92	23,668	32,013	8,345	35.26%	-0.47%	8.01%	7.51%	25,445	6,568	25.81%
12	Tropical Isles	St. Lucie	12/31/89	549	3,651	3,102	565.03%	100.92%	19.60%	140.29%	1,319	2,332	176.76%
13	TOTAL - SEWER NON-UNIFORM PLANTS			121,024	201,109	80,085	66.17%	11.54%	18.45%	32.12%	148,545	52,564	35.39%
14	TOTAL - SEWER ALL FPSC PLANTS			368,300	578,208	209,908	56.99%	11.72%	9.93%	22.81%	448,428	129,780	28.94%

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994
SEWER

Company: All Filed FPSC Systems
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								CALCULATION OF COMPOUND MULTIPLIER					
								% Change from Prior Test Year				DEVIATIONS FROM BENCHMARK GUIDELINE	
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	Difference		Avg # of Customers (a)	CPIU (b)	Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline	
						\$	%					Amount	%
UNIFORM PLANTS													
1	Amelia Island	Nassau	12/31/91	50,966	73,127	22,161	43.48%	27.16%	8.88%	38.46%	70,568	2,559	3.63%
2	Apache Shores	Citrus	12/31/91	5,680	6,467	787	13.86%	0.89%	8.88%	9.86%	6,240	227	3.64%
3	Bay Lake Estates	Osceola	12/31/91	8,451	9,625	1,174	13.89%	0.60%	8.88%	9.54%	9,257	368	3.97%
4	Beacon Hills	Duval	12/31/91	125,605	167,938	42,333	33.70%	18.83%	8.88%	29.38%	162,511	5,427	3.34%
5	Beecher's Point	Putnam	12/31/91	791	915	124	15.68%	0.00%	8.88%	8.88%	861	54	6.24%
6	Bumt Store	Charlotte/Lee	12/31/91	7,553	18,996	11,443	151.50%	121.33%	8.88%	141.00%	18,202	794	4.36%
7	Chuluota	Seminole	12/31/91	6,676	7,725	1,049	15.71%	1.52%	8.88%	10.53%	7,379	346	4.69%
8	Citrus Park	Marion	12/31/91	13,130	15,218	2,088	15.90%	2.70%	8.88%	11.83%	14,683	535	3.64%
9	Citrus Springs	Citrus	12/31/91	34,472	39,251	4,779	13.86%	1.18%	8.88%	10.17%	37,977	1,274	3.35%
10	Deltona	Volusia	12/31/91	226,722	264,181	37,459	16.52%	3.33%	8.88%	12.52%	255,096	9,085	3.56%
11	Fisherman's Haven	Seminole	12/31/91	7,403	8,240	837	11.31%	-1.37%	8.88%	7.39%	7,950	290	3.64%
12	Fl. Central Commerce Park	Seminole	12/31/91	1,026	2,479	1,453	141.62%	79.17%	8.88%	95.06%	2,002	477	23.85%
13	Fox Run	Martin	12/31/91	4,544	5,606	1,062	23.37%	8.89%	8.88%	18.56%	5,387	219	4.06%
14	Holiday Haven	Lake	12/31/91	4,837	5,263	426	8.81%	-4.17%	8.88%	4.35%	5,047	218	4.27%
15	Jungle Den	Volusia	12/31/91	4,118	6,639	2,521	61.22%	0.87%	8.88%	9.83%	4,523	2,116	46.79%
16	Lailani Heights	Martin	12/31/91	19,826	22,261	2,635	13.43%	0.52%	8.88%	9.45%	21,480	781	3.64%
17	Leisure Lakes	Highlands	12/31/91	11,662	13,104	1,442	12.36%	0.00%	8.88%	8.88%	12,698	406	3.20%
18	Marco Shores	Collier	12/31/91	11,962	14,476	2,514	21.02%	7.20%	8.88%	16.73%	13,963	513	3.67%
19	Marion Oaks	Marion	12/31/91	64,849	76,218	11,369	17.53%	4.39%	8.88%	13.66%	73,709	2,509	3.40%
20	Meredith Manor	Seminole	12/31/91	1,370	1,613	243	17.74%	3.70%	8.88%	12.92%	1,547	66	4.27%
21	Morningview	Lake	12/31/91	1,763	2,060	297	16.85%	2.86%	8.88%	11.99%	1,974	86	4.33%
22	Palm Port	Putnam	12/31/91	4,568	5,666	1,098	24.04%	10.00%	8.88%	19.77%	5,471	195	3.56%
23	Palm Terrace	Pasco	12/31/91	97,323	58,879	(38,444)	-39.50%	0.98%	8.88%	9.95%	107,009	(48,130)	-44.98%
24	Park Manor	Putnam	12/31/91	1,409	1,658	249	17.67%	3.57%	8.88%	12.77%	1,589	69	4.34%
25	Point O' Woods	Citrus	12/31/91	5,779	7,896	2,117	36.63%	21.05%	8.88%	31.81%	7,617	279	3.66%
26	Salt Springs	Marion	12/31/91	5,536	6,467	931	16.82%	2.73%	8.88%	11.85%	6,192	275	4.44%
27	Silver Lake Oaks	Putnam	12/31/91	1,255	1,487	232	18.49%	4.00%	8.88%	13.24%	1,421	66	4.63%
28	South Forty	Marion	12/31/91	1,019	1,889	870	85.38%	57.14%	8.88%	71.10%	1,744	145	8.34%
29	Sugar Mill	Volusia	12/31/91	29,817	35,189	5,372	18.02%	4.77%	8.88%	14.08%	34,015	1,174	3.45%
30	Sugar Mill Woods	Citrus	12/31/91	88,639	125,253	36,614	41.31%	25.52%	8.88%	36.67%	121,140	4,113	3.40%

(Continued...)

SUMMARY BY PLANT OF TOTAL DEVIATIONS FROM BENCHMARK GUIDELINE - A&G EXPENSES (.8) - 1994

SEWER

Company: All Filed FPSC Systems

Docket No.: 950495 - WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☒ 13 Month Ave. ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	System	County	Prior Test Year Date	Prior Test Year Balance	Historic Year Ended 12/31/94	CALCULATION OF COMPOUND MULTIPLIER				DEVIATIONS FROM BENCHMARK GUIDELINE			
						Difference		% Change from Prior Test Year		Compound Multiplier [(1+a)(1+b)]-1	O & M Expense Guideline	Test Year Deviation from Guideline	
						\$	%	Avg # of Customers (a)	CPIU (b)			Amount	%
UNIFORM PLANTS													
1	Sunny Hills	Washington	12/31/91	8,811	10,185	1,374	15.59%	1.71%	8.88%	10.75%	9,758	427	4.37%
2	Sunshine Parkway	Lake	12/31/91	283	517	234	82.69%	50.00%	8.88%	63.33%	462	55	11.85%
3	University Shores	Orange	12/31/91	130,181	180,985	50,804	39.03%	23.22%	8.88%	34.16%	174,657	6,328	3.62%
4	Venetian Village	Lake	12/31/91	4,152	4,920	768	18.50%	4.88%	8.88%	14.20%	4,741	179	3.77%
5	Woodmere	Duval	12/31/91	52,602	64,198	11,596	22.04%	7.68%	8.88%	17.47%	61,791	2,407	3.90%
6	Zephyr Shores	Pasco	12/31/91	25,457	27,580	2,123	8.34%	-3.79%	8.88%	4.75%	26,667	913	3.42%
7	TOTAL - SEWER UNIFORM PLANTS			1,070,037	1,294,171	224,134	20.95%	11.81%	8.88%	21.74%	1,297,332	(3,161)	(0.24%)
NON-UNIFORM PLANTS													
8	Deep Creek	Charlotte	12/31/90	52,133	169,683	117,550	225.48%	20.17%	13.47%	36.35%	71,083	98,600	138.71%
9	Enterprise	Volusia	5/31/85	3,557	6,940	3,383	95.11%	113.33%	40.70%	200.16%	10,677	(3,737)	-35.00%
10	Lehigh	Lee	09/30/91	328,264	397,148	68,884	20.98%	9.25%	9.69%	19.84%	393,378	3,770	0.96%
11	Marco Island	Collier	04/30/92	104,111	117,738	13,627	13.09%	-0.47%	8.01%	7.51%	111,927	5,811	5.19%
12	Tropical Isles	St. Lucie	12/31/89	3,229	11,869	8,640	267.58%	100.92%	19.60%	140.29%	7,759	4,110	52.97%
13	TOTAL - SEWER NON-UNIFORM PLANTS			491,294	703,378	212,084	43.17%	11.54%	18.45%	32.12%	594,825	108,553	18.25%
14	TOTAL - SEWER ALL FPSC PLANTS			1,561,331	1,997,549	436,218	27.94%	11.72%	9.93%	22.61%	1,892,156	105,393	5.57%

BENCHMARK GUIDELINE SUMMARY OF FPSC JURISDICTION - TOTAL DIRECT O&M EXPENSES (.1 - .6) - 1991 thru 1996
TOTAL WATER

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495 - WS

Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					(3 - 4)					(5 - 9)	(10 / 9)
			Final Test Year Ended 12/31/96			Estimated 1996 Benchmark Guideline Deviation					
Line No.	Account No. and Name	Final Test	Remove	Final Test	Prior Test	O&M Expense	1991 - 1994	Calculated	Deviation from		
		Year Ended	1996	Year Ended	Year Ended	Guideline	Compound	O&M Expense	Calculated		
		12/31/96	Acquisitions (1)	12/31/96	12/31/91	12/31/94	Annual	Guideline	Guideline	Amount	%
			w/o Acquisitions				Guideline Rate (3)	12/31/96 (2)			
1	601/701	Salaries & Wages - Employees	2,722,091	89,656	2,632,435	1,861,100	2,249,277	6.5183%	2,552,065	80,370	3.1492%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0.0000%	0	0	0.0000%
3	604/704	Employee Pensions & Benefits	649,312	21,386	627,926	323,256	389,569	6.4174%	441,174	186,752	42.3308%
4	610/710	Purchased Water	1,533,973	0	1,533,973	892,278	1,145,318	8.6781%	1,352,727	181,246	13.3986%
5	711	Sludge Removal	0	0	0	0	0	0.0000%	0	0	0.0000%
6	615/715	Purchased Power	1,881,727	72,145	1,809,582	1,723,370	2,064,835	6.2109%	2,329,288	(519,706)	-22.3118%
7	616/716	Fuel for Power Production	25,661	927	24,734	3,238	3,931	6.6781%	4,474	20,260	452.8923%
8	618/718	Chemicals	716,529	14,262	702,267	638,764	742,429	5.1409%	820,725	(118,459)	-14.4334%
9	620/720	Materials & Supplies	913,491	34,827	878,664	405,930	504,624	7.5240%	583,417	295,247	50.6065%
10	631/731	Contractual Services - Eng.	2,977	0	2,977	594	631	2.0346%	657	2,320	353.1627%
11	632/732	Contractual Services - Accl.	0	0	0	0	0	0.0000%	0	0	0.0000%
12	633/733	Contractual Services - Legal	0	0	0	0	0	0.0000%	0	0	0.0000%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0.0000%	0	0	0.0000%
14	635/735	Contractual Services - Other	464,326	45,496	418,830	192,196	235,295	6.9768%	269,272	149,558	55.5415%
15	641/741	Rental of Real Building/Real Property	5,679	0	5,679	519	657	8.1764%	769	4,910	638.6542%
16	642/742	Rental of Equipment	10,537	352	10,185	5,822	7,076	6.7182%	8,059	2,126	26.3852%
17	650/750	Transportation Expense	240,066	13,107	226,959	160,992	197,637	7.0750%	226,592	367	0.1620%
18	656/756	Insurance - Vehicle	0	0	0	0	0	0.0000%	0	0	0.0000%
19	657/757	Insurance - General Liability	0	0	0	0	0	0.0000%	0	0	0.0000%
20	658/758	Insurance - Workman's Comp	44,427	1,463	42,964	58,833	70,518	6.2249%	79,571	(36,607)	-46.0052%
21	659/759	Insurance - Other	0	0	0	146	173	5.8192%	194	(194)	-100.0000%
22	660/760	Advertising Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0.0000%	0	0	0.0000%
24	667/767	Reg. Comm. Exp. - Other	0	0	0	0	0	0.0000%	0	0	0.0000%
25	670/770	Bad Debt Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
26	675/775	Miscellaneous Expenses	217,897	2,658	215,239	15,332	17,742	4.9868%	19,556	195,683	1000.6499%
27	TOTAL O & M EXPENSES		9,428,693	296,279	9,132,414	6,282,370	7,629,712	6.6911%	8,688,538	443,876	5.1088%

NOTES:

(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:

Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).

(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).

(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.

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**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (1 - 6) - 1996
WATER**

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☒ Reverse Osmosis ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

		(1)	(2)	(3)	(4)	(5)	NOTES
					(3 - 2)	(4 / 2)	
Line No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference			
				Amount	%		
1	801.1-6 Salaries & Wages - Employees	2,375,013	2,722,091	347,078	14.61%	(1)	
2	803.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	(1)	
3	804.1-6 Employee Pensions & Benefits	589,804	649,312	59,508	10.09%	(1)	
4	610.1-6 Purchased Water	1,825,727	1,533,973	(91,754)	(5.64%)	(2)	
5	615.1-6 Purchased Power	1,924,137	1,881,727	(42,410)	(2.20%)	(2)	
6	616.1-6 Fuel for Power Production	24,264	25,681	1,397	5.76%	(3)	
7	618.1-6 Chemicals	731,306	716,529	(14,777)	(2.02%)	(3)	
8	620.1-6 Materials & Supplies	868,338	813,491	47,153	5.44%	(2)	
9	631.1-6 Contractual Services - Eng.	2,920	2,977	57	1.95%	---	
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	---	
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	---	
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
13	635.1-6 Contractual Services - Other	389,468	464,326	74,858	19.22%	(2)	
14	641.1-6 Rental of Real Building/Real Property	5,570	5,679	109	1.96%	(3)	
15	642.1-6 Rental of Equipment	10,148	10,537	389	3.83%	(3)	
16	650.1-6 Transportation Expense	223,291	240,066	16,775	7.51%	(3)	
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	---	
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	---	
19	658.1-6 Insurance - Workman's Comp	42,490	44,427	1,937	4.56%	(3)	
20	659.1-6 Insurance - Other	0	0	0	0.00%	---	
21	660.1-6 Advertising Expense	0	0	0	0.00%	---	
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	---	
25	675.1-6 Miscellaneous Expenses	213,399	217,897	4,498	2.11%	(3)	
26	TOTAL WATER O & M EXPENSES	9,023,875	9,428,693	404,818	4.49%		
27	TOTAL (LESS ACCTS 666 & 667)	9,023,875	9,428,693	404,818	4.49%		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) See explanation of variances in the "Discussion" section of this book.
- (3) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996
WATER**

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☒ Reverse Osmosis ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96		(3 - 2)	(4 / 2)	
				Difference			
				Amount	%		
1	601.1-.6 Salaries & Wages - Employees	1,583,217	1,756,017	172,800	10.91%	(1)	
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—	
3	604.1-.6 Employee Pensions & Benefits	393,173	418,870	25,697	6.54%	(1)	
4	610.1-.6 Purchased Water	485,283	484,263	(1,020)	(0.21%)	(1)	
5	615.1-.6 Purchased Power	980,322	904,315	(76,007)	(7.75%)	(1)	
6	616.1-.6 Fuel for Power Production	21,154	21,563	409	1.93%	(1)	
7	618.1-.6 Chemicals	318,514	299,789	(18,725)	(5.88%)	(1)	
8	620.1-.6 Materials & Supplies	582,134	593,484	11,350	1.95%	(1)	
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	—	
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	—	
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	—	
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—	
13	635.1-.6 Contractual Services - Other	183,500	206,135	22,635	12.34%	(1)	
14	641.1-.6 Rental of Real Building/Real Property	1,070	1,091	21	1.98%	(1)	
15	642.1-.6 Rental of Equipment	6,337	6,485	128	2.02%	(1)	
16	650.1-.6 Transportation Expense	174,388	177,789	3,401	1.95%	(1)	
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	—	
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	—	
19	658.1-.6 Insurance - Workman's Comp	28,326	28,660	334	1.18%	(1)	
20	659.1-.6 Insurance - Other	0	0	0	0.00%	—	
21	660.1-.6 Advertising Expense	0	0	0	0.00%	—	
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—	
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—	
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	—	
25	675.1-.6 Miscellaneous Expenses	145,017	147,646	2,629	1.85%	(1)	
26	TOTAL WATER O & M EXPENSES	4,902,435	5,046,287	143,852	2.93%		
27	TOTAL (LESS ACCTS 666 & 667)	4,902,435	5,046,287	143,852	2.93%		

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .8) - 1996 WATER

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants Summary

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☒

Conventional ☒ Reverse Osmosis ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference Amount	(4) (3 - 2) %	(5) (4 / 2) NOTES
1	601.1-.8 Salaries & Wages - Employees	791,796	966,074	174,278	22.01%	(1)
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	604.1-.8 Employee Pensions & Benefits	196,631	230,442	33,811	17.20%	(1)
4	610.1-.8 Purchased Water	1,140,444	1,049,710	(90,734)	(7.96%)	(1)
5	615.1-.8 Purchased Power	943,815	977,412	33,597	3.56%	(1)
6	616.1-.8 Fuel for Power Production	3,110	4,098	988	31.77%	(1)
7	618.1-.8 Chemicals	412,792	416,740	3,948	0.96%	(1)
8	620.1-.8 Materials & Supplies	284,204	320,007	35,803	12.60%	(1)
9	631.1-.8 Contractual Services - Eng.	2,920	2,977	57	1.95%	—
10	632.1-.8 Contractual Services - Acct.	0	0	0	0.00%	—
11	633.1-.8 Contractual Services - Legal	0	0	0	0.00%	—
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%	—
13	635.1-.8 Contractual Services - Other	205,968	258,191	52,223	25.35%	(1)
14	641.1-.8 Rental of Real Building/Real Property	4,500	4,588	88	1.96%	(1)
15	642.1-.8 Rental of Equipment	3,811	4,072	261	6.85%	(1)
16	650.1-.8 Transportation Expense	48,903	62,277	13,374	27.35%	(1)
17	656.1-.8 Insurance - Vehicle	0	0	0	0.00%	—
18	657.1-.8 Insurance - General Liability	0	0	0	0.00%	—
19	658.1-.8 Insurance - Workman's Comp	14,164	15,767	1,603	11.32%	(1)
20	659.1-.8 Insurance - Other	0	0	0	0.00%	—
21	660.1-.8 Advertising Expense	0	0	0	0.00%	—
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—
23	667.1-.8 Reg. Comm. Exp. - Other	0	0	0	0.00%	—
24	670.1-.8 Bad Debt Expense	0	0	0	0.00%	—
25	675.1-.8 Miscellaneous Expenses	68,382	70,051	1,669	2.44%	(1)
26	TOTAL WATER O & M EXPENSES	<u>4,121,440</u>	<u>4,382,406</u>	<u>260,966</u>	6.33%	
27	TOTAL (LESS ACCTS 666 & 667)	<u>4,121,440</u>	<u>4,382,406</u>	<u>260,966</u>	6.33%	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (1 - .6) - 1996
WATER**

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☒ Reverse Camrose ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference			
				Amount	%		
1	601.1-.6 Salaries & Wages - Employees	0	87,856	87,856	100.00%	(1)	
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—	
3	604.1-.6 Employee Pensions & Benefits	0	20,957	20,957	100.00%	(1)	
4	610.1-.6 Purchased Water	0	0	0	0.00%	(1)	
5	615.1-.6 Purchased Power	0	64,018	64,018	100.00%	(1)	
6	616.1-.6 Fuel for Power Production	0	927	927	100.00%	(1)	
7	618.1-.6 Chemicals	0	12,882	12,882	100.00%	(1)	
8	620.1-.6 Materials & Supplies	0	30,261	30,261	100.00%	(1)	
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	—	
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	—	
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	—	
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—	
13	635.1-.6 Contractual Services - Other	0	40,953	40,953	100.00%	(1)	
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)	
15	642.1-.6 Rental of Equipment	0	187	187	100.00%	(1)	
16	650.1-.6 Transportation Expense	0	12,421	12,421	100.00%	(1)	
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	—	
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	—	
19	658.1-.6 Insurance - Workman's Comp	0	1,434	1,434	100.00%	(1)	
20	659.1-.6 Insurance - Other	0	0	0	0.00%	—	
21	660.1-.6 Advertising Expense	0	0	0	0.00%	—	
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—	
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—	
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	—	
25	675.1-.6 Miscellaneous Expenses	0	335	335	100.00%	(1)	
26	TOTAL WATER O & M EXPENSES	<u>0</u>	<u>272,230</u>	<u>272,231</u>	100.00%		
27	TOTAL (LESS ACCTS 666 & 667)	<u>0</u>	<u>272,230</u>	<u>272,231</u>	100.00%		

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (1 - 6) - 1996
WATER**

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim: ☐ Final: ☒
Historical: ☐ Projected: ☒
Simple Ave.: ☐ 13 Month Ave.: ☒
Conventional: ☒ Reverse Censoris: ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference Amount	(4) Difference %	(5) NOTES
				(3 - 2)	(4 / 2)	
1	601.1-6 Salaries & Wages - Employees	39,826	44,172	4,346	10.91%	(1)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	604.1-6 Employee Pensions & Benefits	9,890	10,537	647	6.54%	(1)
4	610.1-6 Purchased Water	1,103,724	1,015,912	(87,812)	(7.96%)	(1)
5	615.1-6 Purchased Power	0	0	0	0.00%	(1)
6	616.1-6 Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-6 Chemicals	0	0	0	0.00%	(1)
8	620.1-6 Materials & Supplies	8,655	8,824	169	1.95%	(1)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	—
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	—
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	—
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—
13	635.1-6 Contractual Services - Other	368	549	181	49.18%	(1)
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-6 Rental of Equipment	1,601	1,633	32	2.00%	(1)
16	650.1-6 Transportation Expense	5,463	5,570	107	1.96%	(1)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	—
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	—
19	658.1-6 Insurance - Workman's Comp	712	721	9	1.26%	(1)
20	659.1-6 Insurance - Other	0	0	0	0.00%	—
21	660.1-6 Advertising Expense	0	0	0	0.00%	—
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	—
25	675.1-6 Miscellaneous Expenses	5,724	5,835	111	1.94%	(1)
26	TOTAL WATER O & M EXPENSES	1,175,963	1,093,753	(82,210)	(6.99%)	
27	TOTAL (LESS ACCTS 666 & 667)	1,175,963	1,093,753	(82,210)	(6.99%)	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (1 - 6) - 1996 WATER

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WG
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☒ Reverse Camoels ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference			
				Amount	%		
1	601.1-6 Salaries & Wages - Employees	7,295	8,091	796	10.91%	(1)	
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---	
3	604.1-6 Employee Pensions & Benefits	1,811	1,930	119	6.57%	(1)	
4	610.1-6 Purchased Water	24,720	22,753	(1,967)	(7.96%)	(1)	
5	615.1-6 Purchased Power	0	0	0	0.00%	(1)	
6	616.1-6 Fuel for Power Production	0	0	0	0.00%	(1)	
7	618.1-6 Chemicals	0	0	0	0.00%	(1)	
8	620.1-6 Materials & Supplies	2,441	2,489	48	1.97%	(1)	
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	---	
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	---	
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	---	
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
13	635.1-6 Contractual Services - Other	-89	(90)	(1)	1.12%	(1)	
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)	
15	642.1-6 Rental of Equipment	3	3	0	0.00%	(1)	
16	650.1-6 Transportation Expense	252	257	5	1.98%	(1)	
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	---	
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	---	
19	658.1-6 Insurance - Workman's Comp	130	132	2	1.54%	(1)	
20	659.1-6 Insurance - Other	0	0	0	0.00%	---	
21	660.1-6 Advertising Expense	0	0	0	0.00%	---	
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	---	
25	675.1-6 Miscellaneous Expenses	299	305	6	2.01%	(1)	
26	TOTAL WATER O & M EXPENSES	36,862	35,870	(992)	(2.69%)		
27	TOTAL (LESS ACCTS 666 & 667)	36,862	35,870	(992)	(2.69%)		

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .8) - 1996 WATER

Company: SBU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☒ Reverse Osmosis ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference Amount	(4) Difference %	(5) NOTES
1	601.1-.6 Salaries & Wages - Employees	8,103	8,769	666	10.91%	(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-.6 Employee Pensions & Benefits	1,516	1,615	99	6.53%	(1)
4	610.1-.6 Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6 Purchased Power	1,800	1,857	(143)	(7.94%)	(1)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6 Chemicals	1,290	1,210	(80)	(6.20%)	(1)
8	620.1-.6 Materials & Supplies	1,706	1,740	34	1.99%	(1)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-.6 Contractual Services - Other	485	552	67	13.81%	(1)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6 Rental of Equipment	151	154	3	1.99%	(1)
16	650.1-.6 Transportation Expense	517	527	10	1.93%	(1)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	---
19	658.1-.6 Insurance - Workman's Comp	109	110	1	0.92%	(1)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	---
21	660.1-.6 Advertising Expense	0	0	0	0.00%	---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	---
25	675.1-.6 Miscellaneous Expenses	119	122	3	2.52%	(1)
26	TOTAL WATER O & M EXPENSES	13,796	14,456	660	4.78%	
27	TOTAL (LESS ACCTS 666 & 667)	13,796	14,456	660	4.78%	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☒ Reverse Osmosis ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference		NOTES
				Amount	%	
1	601.1-.6 Salaries & Wages - Employees	7,023	7,789	766	10.91%	(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	604.1-.6 Employee Pensions & Benefits	1,744	1,858	114	6.54%	(1)
4	610.1-.6 Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6 Purchased Power	2,040	1,878	(162)	(7.94%)	(1)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6 Chemicals	130	122	(8)	(6.15%)	(1)
8	620.1-.6 Materials & Supplies	1,358	1,384	26	1.91%	(1)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	—
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	—
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	—
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—
13	635.1-.6 Contractual Services - Other	448	514	66	14.73%	(1)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6 Rental of Equipment	182	186	4	2.20%	(1)
16	650.1-.6 Transportation Expense	882	899	17	1.93%	(1)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	—
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	—
19	658.1-.6 Insurance - Workmen's Comp	126	127	1	0.79%	(1)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	—
21	660.1-.6 Advertising Expense	0	0	0	0.00%	—
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	—
25	675.1-.6 Miscellaneous Expenses	208	212	4	1.92%	(1)
26	TOTAL WATER O & M EXPENSES	14,141	14,969	828	5.86%	
27	TOTAL (LESS ACCTS 666 & 667)	14,141	14,969	828	5.86%	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Citrus / Lakeside
Docket No.: 950495-W5
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☒ Reverse Osmosis ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference Amount	(4) Difference %	NOTES
				(3 - 2)	(4 / 2)	
1	601.1-6 Salaries & Wages - Employees	214	238	24	11.21%	(1)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	604.1-6 Employee Pensions & Benefits	53	57	4	7.55%	(1)
4	610.1-6 Purchased Water	0	0	0	0.00%	(1)
5	615.1-6 Purchased Power	1,734	1,596	(138)	(7.96%)	(1)
6	616.1-6 Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-6 Chemicals	1,084	1,017	(67)	(6.18%)	(1)
8	620.1-6 Materials & Supplies	2,361	2,407	46	1.95%	(1)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	—
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	—
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	—
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—
13	635.1-6 Contractual Services - Other	648	660	12	1.85%	(1)
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-6 Rental of Equipment	154	157	3	1.95%	(1)
16	650.1-6 Transportation Expense	673	686	13	1.93%	(1)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	—
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	—
19	658.1-6 Insurance - Workman's Comp	4	4	0	0.00%	(1)
20	659.1-6 Insurance - Other	0	0	0	0.00%	—
21	660.1-6 Advertising Expense	0	0	0	0.00%	—
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	—
25	675.1-6 Miscellaneous Expenses	553	564	11	1.99%	(1)
26	TOTAL WATER O & M EXPENSES	7,478	7,386	(92)	(1.23%)	
27	TOTAL (LESS ACCTS 666 & 667)	7,478	7,386	(92)	(1.23%)	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996
WATER**

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☒ Reverse Cerosis ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference Amount	(4) (3 - 2) %	(5) (4 / 2) NOTES
1	601.1-.6 Salaries & Wages - Employees	239,952	266,142	26,190	10.91%	(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	604.1-.6 Employee Pensions & Benefits	59,589	63,484	3,895	6.54%	(1)
4	610.1-.6 Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6 Purchased Power	79,915	73,557	(6,358)	(7.96%)	(1)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6 Chemicals	101,878	95,602	(6,276)	(6.16%)	(1)
8	620.1-.6 Materials & Supplies	43,697	44,549	852	1.95%	(1)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	—
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	—
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	—
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—
13	635.1-.6 Contractual Services - Other	43,833	45,527	1,694	3.86%	(1)
14	641.1-.6 Rental of Real Building/Real Property	4,500	4,588	88	1.96%	(1)
15	642.1-.6 Rental of Equipment	586	597	11	1.88%	(1)
16	650.1-.6 Transportation Expense	13,348	13,608	260	1.95%	(1)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	—
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	—
19	658.1-.6 Insurance - Workman's Comp	4,293	4,344	51	1.19%	(1)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	—
21	660.1-.6 Advertising Expense	0	0	0	0.00%	—
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	—
25	675.1-.6 Miscellaneous Expenses	30,435	31,028	593	1.95%	(1)
26	TOTAL WATER O & M EXPENSES	<u>622,026</u>	<u>643,025</u>	<u>21,000</u>	3.38%	
27	TOTAL (LESS ACCTS 666 & 667)	<u>622,026</u>	<u>643,025</u>	<u>21,000</u>	3.38%	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996
WATER**

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☐ Reverse Osmosis ☒

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference			
				Amount	%		
1	601.1-6 Salaries & Wages - Employees	478,593	530,831	52,238	10.91%	(1)	
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—	
3	604.1-6 Employee Pensions & Benefits	118,852	126,621	7,769	6.54%	(1)	
4	610.1-6 Purchased Water	0	0	0	0.00%	(1)	
5	615.1-6 Purchased Power	849,550	826,629	(22,921)	(2.70%)	(1)	
6	616.1-6 Fuel for Power Production	3,110	3,171	61	1.96%	(1)	
7	618.1-6 Chemicals	307,772	305,308	(2,464)	(0.80%)	(1)	
8	620.1-6 Materials & Supplies	212,887	217,038	4,151	1.95%	(1)	
9	631.1-6 Contractual Services - Eng.	2,920	2,977	57	1.95%	—	
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	—	
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	—	
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—	
13	635.1-6 Contractual Services - Other	154,427	163,324	8,897	5.76%	(1)	
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)	
15	642.1-6 Rental of Equipment	1,122	1,143	21	1.87%	(1)	
16	650.1-6 Transportation Expense	27,768	28,309	541	1.95%	(1)	
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	—	
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	—	
19	658.1-6 Insurance - Workman's Comp	8,562	8,664	102	1.19%	(1)	
20	659.1-6 Insurance - Other	0	0	0	0.00%	—	
21	660.1-6 Advertising Expense	0	0	0	0.00%	—	
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—	
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—	
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	—	
25	675.1-6 Miscellaneous Expenses	28,949	29,514	565	1.95%	(1)	
26	TOTAL WATER O & M EXPENSES	2,194,512	2,243,529	49,017	2.23%		
27	TOTAL (LESS ACCTS 666 & 667)	2,194,512	2,243,529	49,017	2.23%		

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / St. Johns / Palm Valley
Docket No.: 950485-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☒ Reverse Osmosis ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference			
				Amount	%		
1	601.1-.6 Salaries & Wages - Employees	4,371	4,849	478	10.94%	(1)	
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—	
3	604.1-.6 Employee Pensions & Benefits	1,085	1,156	71	6.54%	(1)	
4	610.1-.6 Purchased Water	12,000	11,045	(955)	(7.96%)	(1)	
5	615.1-.6 Purchased Power	0	0	0	0.00%	(1)	
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	(1)	
7	618.1-.6 Chemicals	100	94	(6)	(6.00%)	(1)	
8	620.1-.6 Materials & Supplies	5,579	5,688	109	1.95%	(1)	
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	—	
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	—	
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	—	
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—	
13	635.1-.6 Contractual Services - Other	1,066	1,215	149	13.98%	(1)	
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)	
15	642.1-.6 Rental of Equipment	3	3	0	0.00%	(1)	
16	650.1-.6 Transportation Expense	0	0	0	0.00%	(1)	
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	—	
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	—	
19	658.1-.6 Insurance - Workman's Comp	78	79	1	1.28%	(1)	
20	659.1-.6 Insurance - Other	0	0	0	0.00%	—	
21	660.1-.6 Advertising Expense	0	0	0	0.00%	—	
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—	
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—	
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	—	
25	675.1-.6 Miscellaneous Expenses	282	288	6	2.13%	(1)	
26	TOTAL WATER O & M EXPENSES	<u>24,564</u>	<u>24,417</u>	<u>(147)</u>	(0.60%)		
27	TOTAL (LESS ACCTS 666 & 667)	<u>24,564</u>	<u>24,417</u>	<u>(147)</u>	(0.60%)		

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996
WATER**

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☒ Reverse Osmosis ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference Amount	(4) Difference %	NOTES
				(3 - 2)	(4 / 2)	
1	601.1-.6 Salaries & Wages - Employees	7,011	7,776	765	10.91%	(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	604.1-.6 Employee Pensions & Benefits	1,741	1,855	114	6.55%	(1)
4	610.1-.6 Purchased Water	0	0	0	0.00%	(1)
5	615.1-.6 Purchased Power	1,680	1,546	(134)	(7.98%)	(1)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-.6 Chemicals	150	141	(9)	(6.00%)	(1)
8	620.1-.6 Materials & Supplies	3,402	3,468	66	1.94%	(1)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	—
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	—
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	—
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—
13	635.1-.6 Contractual Services - Other	974	1,104	130	13.35%	(1)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-.6 Rental of Equipment	1	1	0	0.00%	(1)
16	650.1-.6 Transportation Expense	0	0	0	0.00%	(1)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	—
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	—
19	658.1-.6 Insurance - Workman's Comp	125	127	2	1.60%	(1)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	—
21	660.1-.6 Advertising Expense	0	0	0	0.00%	—
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	—
25	675.1-.6 Miscellaneous Expenses	88	89	1	1.14%	(1)
26	TOTAL WATER O & M EXPENSES	<u>15,172</u>	<u>16,107</u>	<u>935</u>	6.16%	
27	TOTAL (LESS ACCTS 666 & 667)	<u>15,172</u>	<u>16,107</u>	<u>935</u>	6.16%	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996
WATER**

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
Conventional ☒ Reverse Camosis ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)	(2)	(3)	(4)	(5)	
				(3 - 2)	(4 / 2)	
Line		Interim Test	Final Test	Difference		
No.	Account No. and Name	Year Ended 12/31/95	Year Ended 12/31/96	Amount	%	NOTES
1	601.1-6 Salaries & Wages - Employees	300	333	33	11.00%	(1)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	604.1-6 Employee Pensions & Benefits	75	79	4	5.33%	(1)
4	610.1-6 Purchased Water	0	0	0	0.00%	(1)
5	615.1-6 Purchased Power	1,431	1,317	(114)	(7.97%)	(1)
6	618.1-6 Fuel for Power Production	0	0	0	0.00%	(1)
7	618.1-6 Chemicals	70	65	(5)	(7.14%)	(1)
8	620.1-6 Materials & Supplies	288	294	6	2.08%	(1)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	—
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	—
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	—
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—
13	635.1-6 Contractual Services - Other	1,352	1,379	27	2.00%	(1)
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)
15	642.1-6 Rental of Equipment	2	2	0	0.00%	(1)
16	650.1-6 Transportation Expense	0	0	0	0.00%	(1)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	—
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	—
19	658.1-6 Insurance - Workman's Comp	5	5	0	0.00%	(1)
20	659.1-6 Insurance - Other	0	0	0	0.00%	—
21	660.1-6 Advertising Expense	0	0	0	0.00%	—
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	—
25	675.1-6 Miscellaneous Expenses	368	375	7	1.90%	(1)
26	TOTAL WATER O & M EXPENSES	3,891	3,850	(42)	(1.08%)	
27	TOTAL (LESS ACCTS 666 & 667)	3,891	3,850	(42)	(1.08%)	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 WATER

Company: SSU / Lake / Valencia Terrace

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☒

Conventional ☒ Reverse Osmosis ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
					(3 - 2)	(4 / 2)	
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96		Difference Amount	%	
1	601.1-6 Salaries & Wages - Employees	1,108	1,229		121	10.92%	(1)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0		0	0.00%	---
3	604.1-6 Employee Pensions & Benefits	275	293		18	6.55%	(1)
4	610.1-6 Purchased Water	0	0		0	0.00%	(1)
5	615.1-6 Purchased Power	5,665	5,214		(451)	(7.96%)	(1)
6	616.1-6 Fuel for Power Production	0	0		0	0.00%	(1)
7	618.1-6 Chemicals	318	298		(20)	(6.29%)	(1)
8	620.1-6 Materials & Supplies	1,830	1,865		35	1.91%	(1)
9	631.1-6 Contractual Services - Eng.	0	0		0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0		0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0		0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0		0	0.00%	---
13	635.1-6 Contractual Services - Other	2,456	2,504		48	1.95%	(1)
14	641.1-6 Rental of Real Building/Real Property	0	0		0	0.00%	(1)
15	642.1-6 Rental of Equipment	6	6		0	0.00%	(1)
16	650.1-6 Transportation Expense	0	0		0	0.00%	(1)
17	656.1-6 Insurance - Vehicle	0	0		0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0		0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	20	20		0	0.00%	(1)
20	659.1-6 Insurance - Other	0	0		0	0.00%	---
21	660.1-6 Advertising Expense	0	0		0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0		0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0		0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0		0	0.00%	---
25	675.1-6 Miscellaneous Expenses	1,357	1,384		27	1.99%	(1)
26	TOTAL WATER O & M EXPENSES	13,035	12,813		(222)	(1.70%)	
27	TOTAL (LESS ACCTS 666 & 667)	13,035	12,813		(222)	(1.70%)	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

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**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
WATER**

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

		(1)	(2)	(3)	(4)	(5)	NOTES
					(3 - 2)	(4 / 2)	
Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%		
1	601.1-6 Salaries & Wages - Employees	2,290,183	2,375,013	84,830	3.70%		(1)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%		---
3	604.1-6 Employee Pensions & Benefits	548,960	589,804	40,844	7.44%		(1)
4	610.1-6 Purchased Water	1,410,570	1,625,727	215,157	15.25%		(2)
5	615.1-6 Purchased Power	1,709,911	1,924,137	214,226	12.53%		(2)
6	616.1-6 Fuel for Power Production	17,448	24,264	6,816	39.06%		(2)
7	618.1-6 Chemicals	591,547	731,306	139,759	23.63%		(2)
8	620.1-6 Materials & Supplies	1,024,672	866,338	(158,334)	(15.45%)		(2)
9	631.1-6 Contractual Services - Eng.	0	2,920	2,920	100.00%		(2)
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%		---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%		---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%		---
13	635.1-6 Contractual Services - Other	467,607	389,468	(78,139)	(16.71%)		(2)
14	641.1-6 Rental of Real Building/Real Property	4,521	5,570	1,049	23.20%		(2)
15	642.1-6 Rental of Equipment	13,386	10,148	(3,238)	(24.19%)		(2)
16	650.1-6 Transportation Expense	230,187	223,291	(6,896)	(3.00%)		(2)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%		---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%		---
19	658.1-6 Insurance - Workman's Comp	40,759	42,490	1,731	4.25%		(2)
20	659.1-6 Insurance - Other	0	0	0	0.00%		---
21	660.1-6 Advertising Expense	0	0	0	0.00%		---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%		---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%		---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%		---
25	675.1-6 Miscellaneous Expenses	151,533	213,399	61,866	40.83%		(2)
26	TOTAL WATER O & M EXPENSES	8,501,284	9,023,875	522,591	6.15%		
27	TOTAL (LESS ACCTS 666 & 667)	8,501,284	9,023,875	522,591	6.15%		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)	(2)	(3)	(4)	(5)	
				(3 - 2)	(4 / 2)	
Line		Historic	Interim Test	Difference		NOTES
No.	Account No. and Name	Year Ended 12/31/94	Year Ended 12/31/95	Amount	%	
1	601.1-6 Salaries & Wages - Employees	1,540,046	1,583,217	43,171	2.80%	(1)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	(1)
3	604.1-6 Employee Pensions & Benefits	369,154	393,173	24,019	6.51%	(1)
4	610.1-6 Purchased Water	521,331	485,283	(36,048)	(6.91%)	(3)
5	615.1-6 Purchased Power	799,172	980,322	181,150	22.67%	(2)
6	616.1-6 Fuel for Power Production	13,299	21,154	7,855	59.06%	(3)
7	618.1-6 Chemicals	176,911	318,514	141,603	80.04%	(2)
8	620.1-6 Materials & Supplies	663,690	582,134	(81,556)	(12.29%)	(2)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	286,913	183,500	(103,413)	(36.04%)	(2)
14	641.1-6 Rental of Real Building/Real Property	1,531	1,070	(461)	(30.11%)	(3)
15	642.1-6 Rental of Equipment	8,336	6,337	(1,999)	(23.98%)	(3)
16	650.1-6 Transportation Expense	179,589	174,388	(5,201)	(2.90%)	(3)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	27,407	28,326	919	3.35%	(3)
20	659.1-6 Insurance - Other	0	0	0	0.00%	---
21	660.1-6 Advertising Expense	0	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	96,386	145,017	48,631	50.45%	(2)
26	TOTAL WATER O & M EXPENSES	4,683,765	4,902,435	218,670	4.67%	
27	TOTAL (LESS ACCTS 666 & 667)	4,683,765	4,902,435	218,670	4.67%	

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following pages for explanation of variances.
- (3) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (1-6) - 1995
WATER**

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

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

	(1)	(2)	(3)	(4)	(5) (4-3)	(6) (5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Purchased Power (615.1-6)						
2	Total Purchased Power Change		799,172	980,322	181,150	22.67%	
3							
4	Summary of Significant Variances by Plant						
5	Beacon Hills	886	61,754	67,854	6,100	9.88%	(1)
6	Burnt Stone	2202	27,821	37,800	9,979	35.87%	(2)
7	Deltona Lakes	1806	308,999	417,300	108,301	35.05%	(3)
8	Keystone Heights	1094	14,552	20,935	6,383	43.86%	(4)
9	University Shores	106	33,607	44,000	10,393	30.93%	(5)
10							
11							
12							
13							
14	Reconciliation of Plant Variances to Total						
15	Total Plant Variances > \$10,000				141,156	77.92%	
16	Total Plant Variances < \$10,000				39,994	22.08%	
17	Total Variance-FPSC Uniform Systems				181,150	100.00%	
18							
19	Variance Explanations						
20	(1) Budgeted additional power expense due to new high service pump and well to be installed in 1995.						
21							
22	(2) Budgeted additional power expense due to plant expansion planned for November, 1995.						
23							
24	(3) Decreased demand for power in 1994 was caused by approximately 1.1 billion less gallons pumped in 1994 versus 1993, (from MOR's). 1995 budgeted was normalized to reflect increased power usage.						
25							
26							
27	(4) Well #2 was taken off-line in 1994 due to pumping excessive air. Testing was done on the well which then caused it to be off-line the remainder of the year. The 1995 budget assumes the well to be back on-line, therefore, additional power expense was budgeted.						
28							
29							
30							
31	(5) Decreased demand for power in 1994 was caused by heavy rainfalls. 1995 budgeted as a normal weather year with additional money budgeted for increased power usage.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-W/S
Schedule Year Ended: 12/31/95
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Chemicals (618.1-6)						
2	Total Chemicals Change		176,911	318,514	141,603	80.04%	
3							
4	Summary of Significant Variances by Plant						
5	Burnt Store	2202	9,451	16,790	7,339	77.65%	(1)
6	Chukotsa	335	8,514	14,754	6,240	73.29%	(2)
7	Deltona Lakes	1808	40,904	145,666	104,762	256.12%	(3)
8							
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12							
13							
14	Reconciliation of Plant Variances to Total						
15	Total Plant Variances > \$10,000				118,341	83.57%	
16	Total Plant Variances < \$10,000				23,262	16.43%	
17	Total Variance-FPSC Uniform Systems				141,603	100.00%	
18							
19	Variance Explanations						
20	(1) The 1995 budget takes into consideration the plant expansion to .240 mgd, therefore an additional \$8,280 was budgeted						
21	for caustic soda. In addition chlorine and sulfuric acid were budgeted to accommodate the expansion.						
22							
23	(2) Additional polymer was budgeted in 1995 due to the building of a second water plant.						
24							
25	(3) An EPA copper and lead regulation mandated a corrosion study to be performed. In 1994, a 6 month corrosion study was						
26	performed which recommended that polyphosphate be used to clear the lines. This is a new expense budgeted for 1995.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (1-6) - 1995 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-W5
Schedule Year Ended: 12/31/95
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes- Materials & Supplies (620.1-6)						
2	Total Materials & Supplies Change		663,690	582,134	(81,556)	-12.29%	
3							
4	Summary of Significant Variances by Plant						
5	Amelia Island	1518	50,192	68,429	18,237	36.33%	(1)
6	Apple Valley	332	18,288	5,783	(10,503)	-64.49%	(2)
7	Deltona Lakes	1806	162,263	124,654	(37,609)	-23.18%	(3)
8	Druid Hills	334	8,745	2,457	(6,288)	-71.90%	(4)
9	Interlachen Lake	470	10,140	3,975	(6,165)	-60.80%	(5)
10	Marco Shores	2602	14,401	6,043	(8,358)	-58.04%	(6)
11	Piccola Island	564	11,499	2,690	(8,809)	-76.61%	(7)
12							
13							
14	Reconciliation of Plant Variances to Total						
15	Total Plant Variances > \$10,000				18,237	-22.36%	
16	Total Plant Variances < \$10,000				(99,793)	122.36%	
17	Total Variance-FPSC Uniform Systems				(81,556)	100.00%	
18							
19	Variance Explanations						
20							
21	(1) The 1995 budget includes \$6,545 for the painting of 77 fire hydrants due to new ordinance adopted by Nassau County						
22	Board of Commissioners. \$21,575 relates to the installation of extensions for hydrants which have hubs closer than the						
23	required minimum 18 inches from a surrounding gate. Line break repairs were not anticipated to be as high in 1995,						
24	therefore, approximately \$5,361 less was budgeted.						
25							
26	(2) 1994 actuals include several emergency repairs. Not anticipated to be recurring in the 1995 budget.						
27							
28	(3) 1994 incurred significant one-time repair expenses due to the Deltona road widening project. Not budgeted in 1995.						
29							
30	(4) 1994 actuals include several emergency repairs and parts. Not expected to be recurring in the 1995 budget.						
31							
32	(5) 1994 actuals include a generator repair for \$5,764. This is not expected to be recurring expense for 1995.						
33							
34	(6) 1994 actuals include several emergency repairs. Not anticipated to be recurring in the 1995 budget.						
35							
36	(7) 1994 actuals include the refurbishment of the hydro tank and installation of a temporary tank while the old tank						
37	was sandblasted and painted. These types of expenses were not budgeted for 1995.						
38							
39	All items mentioned above do not meet the criteria for deferral and were therefore expensed.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (1-6) - 1995 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-W5
Schedule Year Ended: 12/31/95
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5-3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Contractual Services (635.1-6)						
2	Total Contractual Services Change		288,913	183,500	(103,413)	-36.04%	
3							
4	Summary of Significant Variances by Plant						
5	Deltone Lakes	1806	88,526	50,433	(38,093)	-43.03%	(1)
6	University Shores	106	18,074	5,104	(12,970)	-71.76%	(2)
7							
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12							
13	Reconciliation of Plant Variances to Total						
14	Total Plant Variances > \$10,000				0	0.00%	
15	Total Plant Variances < \$10,000				(103,413)	100.00%	
16	Total Variance-FPSC Uniform Systems				(103,413)	100.00%	
17							
18							
19	Variance Explanations						
20	(1) 1994 actuals include a \$17,784 permit renewal not budgeted in 1995 and the write-off of a CWIP project which						
21	totaled \$19,143.						
22							
23	(2) Due to failed lead and copper samples in 1994, additional sampling was necessary to meet compliance						
24	standards. Not expected to be recurring in 1995.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Miscellaneous Expense (675,1-.6)						
2	Total Miscellaneous Change		96,386	145,017	48,631	50.45%	
3							
4	Summary of Significant Variances by Plant						
5	Deltona	1806	10,457	36,940	26,483	253.26%	(1)
6							
7							
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12							
13	Reconciliation of Plant Variances to Total						
14	Total Plant Variances > \$10,000				26,483	54.46%	
15	Total Plant Variances < \$10,000				22,148	45.54%	
16	Total Variance-FPSC Uniform Systems				48,631	100.00%	
17							
18							
19	Variance Explanations						
20	(1) Variance is due to common expenses budgeted at plant 00001 and allocated to plants based upon average customer count.						
21	See "Allocation of Direct O&M Expense at Company Level" table for distribution of common O&M direct expenses.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants Summary

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

		(1)	(2)	(3)	(4)	(5)	NOTES
					(3 - 2)	(4 / 2)	
Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%		
1	601.1-6 Salaries & Wages - Employee	750,137	791,796	41,659	5.55%	(1)	
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---	
3	604.1-6 Employee Pensions & Benefits	179,806	196,631	16,825	9.36%	(1)	
4	610.1-6 Purchased Water	889,239	1,140,444	251,205	28.25%	(2)	
5	615.1-6 Purchased Power	910,739	943,815	33,076	3.63%	(2)	
6	616.1-6 Fuel for Power Production	4,149	3,110	(1,039)	(25.04%)	(2)	
7	618.1-6 Chemicals	414,636	412,792	(1,844)	(0.44%)	(2)	
8	620.1-6 Materials & Supplies	360,982	284,204	(76,778)	(21.27%)	(2)	
9	631.1-6 Contractual Services - Eng.	0	2,920	2,920	100.00%	(2)	
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	---	
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	---	
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
13	635.1-6 Contractual Services - Other	180,694	205,968	25,274	13.99%	(2)	
14	641.1-6 Rental of Real Building/Real Property	2,990	4,500	1,510	50.50%	(2)	
15	642.1-6 Rental of Equipment	5,050	3,811	(1,239)	(24.53%)	(2)	
16	650.1-6 Transportation Expense	50,598	48,903	(1,695)	(3.35%)	(2)	
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	---	
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	---	
19	658.1-6 Insurance - Workman's Comp	13,352	14,164	812	6.08%	(2)	
20	659.1-6 Insurance - Other	0	0	0	0.00%	---	
21	660.1-6 Advertising Expense	0	0	0	0.00%	---	
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	---	
25	675.1-6 Miscellaneous Expenses	55,147	68,382	13,235	24.00%	(2)	
26	TOTAL WATER O & M EXPENSES	3,817,519	4,121,440	303,921	7.96%		
27	TOTAL (LESS ACCTS 666 & 667)	3,817,519	4,121,440	303,921	7.96%		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
 (2) Refer to the following pages for explanation of variances by individual plant.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
WATER**

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%		
1	601.1-.6 Salaries & Wages - Employees	36,785	39,826	3,041	8.27%	(1)	
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---	
3	604.1-.6 Employee Pensions & Benefits	8,816	9,890	1,074	12.18%	(1)	
4	610.1-.6 Purchased Water	849,724	1,103,724	254,000	29.89%	(2)	
5	615.1-.6 Purchased Power	0	0	0	0.00%	---	
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	---	
7	618.1-.6 Chemicals	3	0	(3)	(100.00%)	(3)	
8	620.1-.6 Materials & Supplies	7,857	8,655	798	10.16%	(3)	
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	---	
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---	
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	---	
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
13	635.1-.6 Contractual Services - Other	372	368	(4)	(1.06%)	(3)	
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	---	
15	642.1-.6 Rental of Equipment	935	1,601	666	71.23%	(3)	
16	650.1-.6 Transportation Expense	5,096	5,463	367	7.20%	(3)	
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	---	
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	---	
19	658.1-.6 Insurance - Workman's Comp	655	712	57	8.70%	(3)	
20	659.1-.6 Insurance - Other	0	0	0	0.00%	---	
21	660.1-.6 Advertising Expense	0	0	0	0.00%	---	
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	---	
25	675.1-.6 Miscellaneous Expenses	489	5,724	5,235	1070.55%	(2)	
26	TOTAL WATER O & M EXPENSES	910,732	1,175,963	265,231	29.12%		
27	TOTAL (LESS ACCTS 666 & 667)	910,732	1,175,963	265,231	29.12%		

NOTES:

(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.

(2) Refer to the following pages for explanation of variances.

(3) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-6) - 1995
WATER**

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-W5

Schedule Year Ended: 12/31/95

Historical ☐ Projected ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(6-5)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Deep Creek						
2	Total O&M - Direct Change		910,732	1,175,963	265,231	29.12%	
3							
4	Summary of Significant Variances by Account						
5	610.1-6 Purchased Water		849,724	1,103,724	254,000	29.89%	(1)
6	675.1-6 Miscellaneous Expenses		489	5,724	5,235	1070.55%	(2)
7							
8							
9							
10							
11							
12	Reconciliation of Account Variances to Total						
13	Total Account Variances > \$10,000				254,000	95.77%	
14	Total Account Variances < \$10,000				11,231	4.23%	
15	Total System Variance				265,231	100.00%	
16							
17	Variance Explanations						
18	(1) The 1995 budget includes a base facility charge increase implemented 1/1/95 by Charlotte County Utilities						
19	from \$9,655/month to \$33,042/month. This is an annual increase of \$280,644. The gallonage charge and						
20	monthly usage is expected to decrease in 1995 compared to 1994 and this annual decrease will total						
21	\$30,946. The net increase in 1995 compared to 1994 will therefore total \$249,697.						
22							
23	(2) Variance is due to common expenses budgeted at plant 00001 and allocated to plants based upon average						
24	customer count. See "Allocation of Direct O&M Expense at Company Level" table for distribution of common						
25	O&M direct expenses.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
					(3 - 2)	(4 / 2)	
		Historic Year Ended 12/31/84	Interim Test Year Ended 12/31/95		Difference Amount	%	
1	601.1-.6 Salaries & Wages - Employees	4,081	7,285		3,214	78.76%	(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0		0	0.00%	--
3	604.1-.6 Employee Pensions & Benefits	979	1,811		832	84.98%	(1)
4	610.1-.6 Purchased Water	0	24,720		24,720	100.00%	(2)
5	615.1-.6 Purchased Power	0	0		0	0.00%	--
6	616.1-.6 Fuel for Power Production	0	0		0	0.00%	--
7	618.1-.6 Chemicals	0	0		0	0.00%	--
8	620.1-.6 Materials & Supplies	1,362	2,441		1,079	79.22%	(3)
9	631.1-.6 Contractual Services - Eng.	0	0		0	0.00%	--
10	632.1-.6 Contractual Services - Acct.	0	0		0	0.00%	--
11	633.1-.6 Contractual Services - Legal	0	0		0	0.00%	--
12	634.1-.6 Contractual Services - Mgmt Fees	0	0		0	0.00%	--
13	635.1-.6 Contractual Services - Other	430	(89)		(519)	(120.70%)	(3)
14	641.1-.6 Rental of Real Building/Real Property	0	0		0	0.00%	--
15	642.1-.6 Rental of Equipment	0	3		3	100.00%	(3)
16	650.1-.6 Transportation Expense	322	252		(70)	(21.74%)	(3)
17	656.1-.6 Insurance - Vehicle	0	0		0	0.00%	--
18	657.1-.6 Insurance - General Liability	0	0		0	0.00%	--
19	658.1-.6 Insurance - Workman's Comp	72	130		58	80.56%	(3)
20	659.1-.6 Insurance - Other	0	0		0	0.00%	--
21	660.1-.6 Advertising Expense	0	0		0	0.00%	--
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0		0	0.00%	--
23	667.1-.6 Reg. Comm. Exp. - Other	0	0		0	0.00%	--
24	670.1-.6 Bad Debt Expense	0	0		0	0.00%	--
25	675.1-.6 Miscellaneous Expenses	36	299		263	730.56%	(3)
26	TOTAL WATER O & M EXPENSES	<u>7,282</u>	<u>36,862</u>		<u>29,580</u>	406.21%	
27	TOTAL (LESS ACCTS 666 & 667)	<u>7,282</u>	<u>36,862</u>		<u>29,580</u>	406.21%	

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following pages for explanation of variances.
- (3) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (1-6) - 1995
WATER**

Company: SSU / Volusia/Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Historical ☐ Projected ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

		(1)	(2)	(3)	(4)	(5)	(6)	Ref
						(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
					Amount	%		
1	Explanation of Changes - Enterprise							
2	Total O&M - Direct Change		7,282	36,862	29,580	408.21%		
3								
4	Summary of Significant Variances by Account							
5	610.1-6	Purchased Water	0	24,720	24,720	100.00%		(1)
6								
7								
8								
9								
10								
11								
12	Reconciliation of Account Variances to Total							
13	Total Account Variances > \$10,000				24,720	83.57%		
14	Total Account Variances < \$10,000				4,860	16.43%		
15	Total System Variance				29,580	100.00%		
16								
17	Variance Explanations							
18	(1) The increase in purchased water is due to the interconnect with Deltona Lakes.							
19								
20								
21								
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**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
WATER**

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
					(3 - 2)	(4 / 2)	
		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95		Difference Amount	%	
1	601.1-6 Salaries & Wages - Employees	5,371	6,103		732	13.63%	(1)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0		0	0.00%	---
3	604.1-6 Employee Pensions & Benefits	1,289	1,516		227	17.61%	(1)
4	610.1-6 Purchased Water	0	0		0	0.00%	---
5	615.1-6 Purchased Power	1,620	1,800		180	11.11%	(3)
6	616.1-6 Fuel for Power Production	0	0		0	0.00%	---
7	618.1-6 Chemicals	1,064	1,290		226	21.24%	(3)
8	620.1-6 Materials & Supplies	453	1,706		1,253	276.60%	(3)
9	631.1-6 Contractual Services - Eng.	0	0		0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0		0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0		0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0		0	0.00%	---
13	635.1-6 Contractual Services - Other	670	485		(185)	(27.61%)	(3)
14	641.1-6 Rental of Real Building/Real Property	0	0		0	0.00%	---
15	642.1-6 Rental of Equipment	0	151		151	100.00%	(3)
16	650.1-6 Transportation Expense	660	517		(143)	(21.67%)	(3)
17	656.1-6 Insurance - Vehicle	0	0		0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0		0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	96	109		13	13.54%	(3)
20	659.1-6 Insurance - Other	0	0		0	0.00%	---
21	660.1-6 Advertising Expense	0	0		0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0		0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0		0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0		0	0.00%	---
25	675.1-6 Miscellaneous Expenses	15	119		104	693.33%	(3)
26	TOTAL WATER O & M EXPENSES	<u>11,238</u>	<u>13,796</u>		<u>2,558</u>	22.76%	
27	TOTAL (LESS ACCTS 666 & 667)	<u>11,238</u>	<u>13,796</u>		<u>2,558</u>	22.76%	

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Not applicable for this plant.
- (3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

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

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

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%		
1	601.1-.6 Salaries & Wages - Employees	8,004	7,023	(981)	(12.26%)	(1)	
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---	
3	604.1-.6 Employee Pensions & Benefits	1,918	1,744	(174)	(9.07%)	(1)	
4	610.1-.6 Purchased Water	0	0	0	0.00%	---	
5	615.1-.6 Purchased Power	1,871	2,040	169	9.03%	(3)	
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	---	
7	618.1-.6 Chemicals	38	130	92	242.11%	(3)	
8	620.1-.6 Materials & Supplies	1,511	1,358	(253)	(15.70%)	(3)	
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	---	
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---	
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	---	
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
13	635.1-.6 Contractual Services - Other	829	448	(381)	(45.96%)	(3)	
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	---	
15	642.1-.6 Rental of Equipment	0	182	182	100.00%	(3)	
16	650.1-.6 Transportation Expense	1,032	882	(150)	(14.53%)	(3)	
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	---	
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	---	
19	658.1-.6 Insurance - Workman's Comp	143	126	(17)	(11.89%)	(3)	
20	659.1-.6 Insurance - Other	0	0	0	0.00%	---	
21	660.1-.6 Advertising Expense	0	0	0	0.00%	---	
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	---	
25	675.1-.6 Miscellaneous Expenses	25	208	183	732.00%	(3)	
26	TOTAL WATER O & M EXPENSES	15,471	14,141	(1,330)	(8.60%)		
27	TOTAL (LESS ACCTS 666 & 667)	15,471	14,141	(1,330)	(8.60%)		

NOTES:

(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.

(2) Not applicable for this plant.

(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Citrus / Lakeside

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

		(1)	(2)	(3)	(4)	(5)	
					(3 - 2)	(4 / 2)	
Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			NOTES
				Amount	%		
1	601.1-.6 Salaries & Wages - Employees	0	214	214	100.00%		(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%		---
3	604.1-.6 Employee Pensions & Benefits	0	53	53	100.00%		(1)
4	610.1-.6 Purchased Water	0	0	0	0.00%		---
5	615.1-.6 Purchased Power	0	1,734	1,734	100.00%		(4)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%		---
7	618.1-.6 Chemicals	0	1,084	1,084	100.00%		(4)
8	620.1-.6 Materials & Supplies	0	2,361	2,361	100.00%		(4)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%		---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%		---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%		---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%		---
13	635.1-.6 Contractual Services - Other	0	648	648	100.00%		(4)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%		---
15	642.1-.6 Rental of Equipment	0	154	154	100.00%		(4)
16	650.1-.6 Transportation Expense	0	673	673	100.00%		(4)
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%		---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%		---
19	658.1-.6 Insurance - Workman's Comp	0	4	4	100.00%		(4)
20	659.1-.6 Insurance - Other	0	0	0	0.00%		---
21	660.1-.6 Advertising Expense	0	0	0	0.00%		---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%		---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%		---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%		---
25	675.1-.6 Miscellaneous Expenses	0	553	553	100.00%		(4)
26	TOTAL WATER O & M EXPENSES	0	7,478	7,478	100.00%		
27	TOTAL (LESS ACCTS 666 & 667)	0	7,478	7,478	100.00%		

NOTES:

(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.

(2) Not applicable for this plant.

(3) Not applicable for this plant.

(4) Expenses associated with new plant acquisition in 1995.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (1 - 6) - 1995 WATER

Company: SSU / Lee / Lehigh

Docket No.: 950495-W5

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%		
1	601.1-6 Salaries & Wages - Employees	225,489	239,952	14,463	6.41%	(1)	
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---	
3	604.1-6 Employee Pensions & Benefits	54,049	59,589	5,540	10.25%	(1)	
4	610.1-6 Purchased Water	0	0	0	0.00%	---	
5	615.1-6 Purchased Power	77,110	79,915	2,805	3.64%	(3)	
6	616.1-6 Fuel for Power Production	174	0	(174)	(100.00%)	(3)	
7	618.1-6 Chemicals	111,906	101,878	(10,028)	(8.96%)	(2)	
8	620.1-6 Materials & Supplies	51,290	43,697	(7,593)	(14.80%)	(2)	
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	---	
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	---	
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	---	
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
13	635.1-6 Contractual Services - Other	43,008	43,833	825	1.92%	(3)	
14	641.1-6 Rental of Real Building/Real Property	2,990	4,500	1,510	50.50%	(3)	
15	642.1-6 Rental of Equipment	2,314	586	(1,728)	(74.68%)	(3)	
16	650.1-6 Transportation Expense	15,998	13,348	(2,650)	(16.56%)	(3)	
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	---	
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	---	
19	658.1-6 Insurance - Workman's Comp	4,014	4,293	279	6.95%	(3)	
20	659.1-6 Insurance - Other	0	0	0	0.00%	---	
21	660.1-6 Advertising Expense	0	0	0	0.00%	---	
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	---	
25	675.1-6 Miscellaneous Expenses	12,144	30,435	18,291	150.62%	(2)	
26	TOTAL WATER O & M EXPENSES	600,486	622,026	21,540	3.59%		
27	TOTAL (LESS ACCTS 666 & 667)	600,486	622,026	21,540	3.59%		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following pages for explanation of variances.
- (3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995 WATER

Company: SSU /Lee/Lehigh

Docket No.: 950495-W5

Schedule Year Ended: 12/31/95

Historical ☐ Projected ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line	Plant Name	Plant	Historic Year	Interim Test	Difference		Ref
No.		Number	Ended	Year Ended	Amount	%	
			12/31/94	12/31/95			
1	Explanation of Changes - Lehigh						
2	Total O&M - Direct Change		600,486	622,026	21,540	3.59%	
3							
4	Summary of Significant Variances by Account						
5	618.1-.6 Chemicals		111,906	101,878	(10,028)	-8.96%	(1)
6	620.1-.6 Materials & Supplies		51,290	43,697	(7,593)	-14.80%	(2)
7	675.1-.6 Miscellaneous Expense		12,144	30,435	18,291	150.62%	(3)
8							
9							
10							
11							
12	Reconciliation of Account Variances to Total						
13	Total Account Variances > \$10,000				18,291	84.92%	
14	Total Account Variances < \$10,000				3,249	15.08%	
15	Total System Variance				21,540	100.00%	
16							
17	Variance Explanations						
18	(1) 1994 actuals include additional expense for sulfuric acid due to a storage tank leak. The tank was pumped						
19	and refilled, therefore, additional sulfuric acid was purchased. Also, a large shipment of polymer was						
20	received in mid-December totaling \$5,485. These were not included in the 1995 budget.						
21							
22	(2) 1994 actuals include more repairs than usual. 1995 budget does not assume these to be recurring.						
23							
24	(3) In 1994, all telephone expense for Lehigh was expensed to the administrative account. The 1995						
25	budget now takes telephone to plant level when possible, \$11,140. Balance of the variance is due to						
26	common expenses budgeted at plant 00001 and allocated to plants based upon average customer						
27	count. See "Allocation of Direct O&M Expense at Company Level" table for distribution of O&M direct expenses						
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%		
1	601.1-.6 Salaries & Wages - Employees	460,669	478,593	17,924	3.89%	(1)	
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---	
3	604.1-.6 Employee Pensions & Benefits	110,422	118,852	8,430	7.63%	(1)	
4	610.1-.6 Purchased Water	24,730	0	(24,730)	(100.00%)	(2)	
5	615.1-.6 Purchased Power	828,247	849,550	21,303	2.57%	(2)	
6	616.1-.6 Fuel for Power Production	3,975	3,110	(865)	(21.76%)	(3)	
7	618.1-.6 Chemicals	301,393	307,772	6,379	2.12%	(3)	
8	620.1-.6 Materials & Supplies	291,088	212,887	(78,201)	(26.87%)	(2)	
9	631.1-.6 Contractual Services - Eng.	0	2,920	2,920	100.00%	(3)	
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---	
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	---	
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
13	635.1-.6 Contractual Services - Other	134,912	154,427	19,515	14.46%	(2)	
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	---	
15	642.1-.6 Rental of Equipment	1,801	1,122	(679)	(37.70%)	(3)	
16	650.1-.6 Transportation Expense	26,384	27,768	1,384	5.25%	(3)	
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	---	
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	---	
19	658.1-.6 Insurance - Workman's Comp	8,200	8,562	362	4.41%	(3)	
20	659.1-.6 Insurance - Other	0	0	0	0.00%	---	
21	660.1-.6 Advertising Expense	0	0	0	0.00%	---	
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	---	
25	675.1-.6 Miscellaneous Expenses	42,320	28,949	(13,371)	(31.59%)	(2)	
26	TOTAL WATER O & M EXPENSES	<u>2,234,141</u>	<u>2,194,512</u>	<u>(39,629)</u>	<u>(1.77%)</u>		
27	TOTAL (LESS ACCTS 666 & 667)	<u>2,234,141</u>	<u>2,194,512</u>	<u>(39,629)</u>	<u>(1.77%)</u>		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following pages for explanation of variances.
- (3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-6) - 1995 WATER

Company: SSU/Collier/Marco Island

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Historical ☐ Projected ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bendini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line	Plant Name	Plant	Historic Year	Interim Test	Difference		Ref
No.		Number	Ended	Year Ended	Amount	%	
			12/31/94	12/31/95			
1	Explanation of Changes - Marco Island						
2	Total O&M - Direct Change		2,234,141	2,194,512	(39,629)	-1.77%	
3							
4	Summary of Significant Variances by Account						
5	610.1-6 Purchased Water		24,730	0	(24,730)	-100.00%	(1)
6	615.1-6 Purchased Power		828,247	849,550	21,303	2.57%	(2)
7	620.1-6 Materials & Supplies		291,088	212,887	(78,201)	-26.87%	(3)
8	635.1-6 Contractual Services		134,912	154,427	19,515	14.48%	(4)
9	675.1-6 Miscellaneous Expense		42,320	28,949	(13,371)	-31.59%	(5)
10							
11							
12	Reconciliation of Account Variances to Total						
13	Total Account Variances > \$10,000				40,818	-103.00%	
14	Total Account Variances < \$10,000				(80,447)	203.00%	
15	Total System Variance				(39,629)	100.00%	
16							
17	Variance Explanations						
18	(1) Water was purchased from the Collier Properties in previous years. These properties were purchased by SSU in 1994,						
19	therefore will not be necessary to purchase water in 1995.						
20							
21	(2) Decreased demand for power in 1994 was caused by heavy rainfalls. 1995 budgeted as a normal weather year with						
22	additional money budgeted for increased power usage.						
23							
24	(3) 1994 incurred significant expenses due to large number of big repairs to pumps, turbidity meters, wells, circuit breakers, etc.						
25	1995 budget includes normal recurring repairs but did not assume the same amount of big repairs to be necessary.						
26							
27	(4) Starting in 6/95, the budget includes a new amortization of \$7,677 for painting of pipe bridge crossings. Also						
28	anticipate increased technical services for water treatment operations at the RO plant due						
29	to recurring electronic difficulties.						
30							
31	(5) 1994 actuals include temporary help for the painting of the plant, \$12,027. This is not necessary for 1995.						
32							
33							
34							
35							
36							
37							
38							
39							

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / St. Johns / Palm Valley

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

		(1)	(2)	(3)	(4)	(5)	NOTES
					(3 - 2)	(4 / 2)	
Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%		
1	601.1-.6 Salaries & Wages - Employees	3,725	4,371	646	17.34%	(1)	
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---	
3	604.1-.6 Employee Pensions & Benefits	893	1,085	192	21.50%	(1)	
4	610.1-.6 Purchased Water	14,785	12,000	(2,785)	(18.84%)	(3)	
5	615.1-.6 Purchased Power	214	0	(214)	(100.00%)	(3)	
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%	---	
7	618.1-.6 Chemicals	91	100	9	9.89%	(3)	
8	620.1-.6 Materials & Supplies	3,739	5,579	1,840	49.21%	(3)	
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	---	
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---	
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	---	
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
13	635.1-.6 Contractual Services - Other	56	1,066	1,010	1803.57%	(3)	
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	---	
15	642.1-.6 Rental of Equipment	0	3	3	100.00%	(3)	
16	650.1-.6 Transportation Expense	875	0	(875)	(100.00%)	(3)	
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	---	
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	---	
19	658.1-.6 Insurance - Workman's Comp	66	78	12	18.18%	(3)	
20	659.1-.6 Insurance - Other	0	0	0	0.00%	---	
21	660.1-.6 Advertising Expense	0	0	0	0.00%	---	
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	---	
25	675.1-.6 Miscellaneous Expenses	34	282	248	729.41%	(3)	
26	TOTAL WATER O & M EXPENSES	24,478	24,564	86	0.35%		
27	TOTAL (LESS ACCTS 666 & 667)	24,478	24,564	86	0.35%		

NOTES:

(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.

(2) Refer to the following pages for explanation of variances.

(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

(1)		(2)	(3)	(4)	(5)	NOTES
				(3 - 2)	(4 / 2)	
Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		
				Amount	%	
1	601.1-6 Salaries & Wages - Employees	6,013	7,011	998	16.60%	(1)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604.1-6 Employee Pensions & Benefits	1,440	1,741	301	20.90%	(1)
4	610.1-6 Purchased Water	0	0	0	0.00%	---
5	615.1-6 Purchased Power	1,677	1,680	3	0.18%	(3)
6	616.1-6 Fuel for Power Production	0	0	0	0.00%	(3)
7	618.1-6 Chemicals	141	150	9	6.38%	(3)
8	620.1-6 Materials & Supplies	3,582	3,402	(180)	(5.03%)	(3)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	417	974	557	133.57%	(3)
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	---
15	642.1-6 Rental of Equipment	0	1	1	100.00%	(3)
16	650.1-6 Transportation Expense	231	0	(231)	(100.00%)	(3)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	106	125	19	17.92%	(3)
20	659.1-6 Insurance - Other	0	0	0	0.00%	---
21	660.1-6 Advertising Expense	0	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	84	88	4	4.76%	(3)
26	TOTAL WATER O & M EXPENSES	<u>13,691</u>	<u>15,172</u>	<u>1,481</u>	10.82%	
27	TOTAL (LESS ACCTS 666 & 667)	<u>13,691</u>	<u>15,172</u>	<u>1,481</u>	10.82%	

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following pages for explanation of variances.
- (3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Citrus / Spring Gardens

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

		(1)	(2)	(3)	(4)	(5)	
					(3 - 2)	(4 / 2)	
Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			NOTES
				Amount	%		
1	601.1-.6 Salaries & Wages - Employees	0	300	300	100.00%		(1)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%		---
3	604.1-.6 Employee Pensions & Benefits	0	75	75	100.00%		(1)
4	610.1-.6 Purchased Water	0	0	0	0.00%		---
5	615.1-.6 Purchased Power	0	1,431	1,431	100.00%		(3)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%		---
7	618.1-.6 Chemicals	0	70	70	100.00%		(3)
8	620.1-.6 Materials & Supplies	0	288	288	100.00%		(3)
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%		---
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%		---
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%		---
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%		---
13	635.1-.6 Contractual Services - Other	0	1,352	1,352	100.00%		(3)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%		---
15	642.1-.6 Rental of Equipment	0	2	2	100.00%		(3)
16	650.1-.6 Transportation Expense	0	0	0	0.00%		---
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%		---
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%		---
19	658.1-.6 Insurance - Workman's Comp	0	5	5	100.00%		(3)
20	659.1-.6 Insurance - Other	0	0	0	0.00%		---
21	660.1-.6 Advertising Expense	0	0	0	0.00%		---
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%		---
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%		---
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%		---
25	675.1-.6 Miscellaneous Expenses	0	368	368	100.00%		(3)
26	TOTAL WATER O & M EXPENSES	<u>0</u>	<u>3,891</u>	<u>3,891</u>	100.00%		
27	TOTAL (LESS ACCTS 666 & 667)	<u>0</u>	<u>3,891</u>	<u>3,891</u>	100.00%		

NOTES:

(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.

(2) Not applicable for this plant.

(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Lake / Valencia Terrace

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%		
1	601.1-6 Salaries & Wages - Employees	0	1,108	1,108	100.00%	(1)	
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---	
3	604.1-6 Employee Pensions & Benefits	0	275	275	100.00%	(1)	
4	610.1-6 Purchased Water	0	0	0	0.00%	---	
5	615.1-6 Purchased Power	0	5,665	5,665	100.00%	(3)	
6	616.1-6 Fuel for Power Production	0	0	0	0.00%	---	
7	618.1-6 Chemicals	0	318	318	100.00%	(3)	
8	620.1-6 Materials & Supplies	0	1,830	1,830	100.00%	(3)	
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	---	
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	---	
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	---	
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
13	635.1-6 Contractual Services - Other	0	2,456	2,456	100.00%	(3)	
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	---	
15	642.1-6 Rental of Equipment	0	6	6	100.00%	(3)	
16	650.1-6 Transportation Expense	0	0	0	0.00%	---	
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	---	
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	---	
19	658.1-6 Insurance - Workman's Comp	0	20	20	100.00%	(3)	
20	659.1-6 Insurance - Other	0	0	0	0.00%	---	
21	660.1-6 Advertising Expense	0	0	0	0.00%	---	
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	---	
25	675.1-6 Miscellaneous Expenses	0	1,357	1,357	100.00%	(3)	
26	TOTAL WATER O & M EXPENSES	<u>0</u>	<u>13,035</u>	<u>13,035</u>	100.00%		
27	TOTAL (LESS ACCTS 666 & 667)	<u>0</u>	<u>13,035</u>	<u>13,035</u>	100.00%		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Not applicable to this plant.
- (3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 WATER

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950485-WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Prior	Historic Year	(3 - 2)	(4 / 2)		(3 - 6)	(7 / 6)	
Line		Test Year	Ended			O & M Expense	1994 Deviation		
No.	Account No. and Name	Ended	Ended	Difference		Guideline	From Guideline		NOTES
		XX/XX/XX (4)	12/31/94	Amount	%	12/31/94 (3)	Amount (3)	%	
1	601.1-8 Salaries & Wages - Employees	1,861,100	2,290,183	429,083	23.08%	2,249,277	40,906	1.82%	(5)
2	603.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	—
3	604.1-8 Employee Pensions & Benefits (1)	323,256	548,980	225,704	69.82%	389,569	159,391	40.91%	(5)
4	610.1-8 Purchased Water	882,278	1,410,570	518,292	58.09%	1,145,318	265,252	23.18%	(6)
5	615.1-8 Purchased Power	1,723,370	1,709,911	(13,459)	(0.78%)	2,064,835	(354,924)	(17.19%)	(6)
6	618.1-8 Fuel for Power Production	3,238	17,448	14,210	438.85%	3,831	13,517	343.88%	(6)
7	618.1-8 Chemicals	636,784	591,547	(47,217)	(7.39%)	742,429	(150,882)	(20.32%)	(6)
8	620.1-8 Materials & Supplies	405,830	1,024,672	618,742	152.43%	504,624	520,048	103.08%	(6)
9	631.1-8 Contractual Services - Eng.	594	0	(594)	(100.00%)	831	(831)	(100.00%)	(6)
10	632.1-8 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	—
11	633.1-8 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	—
12	634.1-8 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	—
13	635.1-8 Contractual Services - Other	192,186	487,607	275,411	143.30%	235,295	232,312	98.73%	(6)
14	641.1-8 Rental of Real Building/Real Property	519	4,521	4,002	771.10%	857	3,864	588.13%	(6)
15	642.1-8 Rental of Equipment	5,822	13,386	7,564	129.92%	7,076	6,310	86.17%	(6)
16	650.1-8 Transportation Expense	180,992	230,187	69,195	42.98%	197,637	32,550	16.47%	(6)
17	656.1-8 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	—
18	657.1-8 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	—
19	658.1-8 Insurance - Workman's Comp	58,833	40,759	(18,074)	(30.72%)	70,518	(29,759)	(42.20%)	(6)
20	659.1-8 Insurance - Other	146	0	(146)	(100.00%)	173	(173)	(100.00%)	(6)
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	0.00%	0	0	0.00%	—
23	667.1-8 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	—
24	670.1-8 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	—
25	675.1-8 Miscellaneous Expenses	15,332	151,533	136,201	888.34%	17,742	133,791	754.09%	(6)
26	TOTAL WATER O & M EXPENSES	6,282,370	8,501,284	2,218,914	35.32%	7,629,712	871,572	11.42%	
27	TOTAL (LESS ACCTS 666 & 667)	6,282,370	8,501,284	2,218,914	35.32%				
28	Average # of Customers	68,612	73,757	5,145	7.50%				
29	Consumer Price Index - U (2)	135.2	148.3	13.1	9.69%				
30	COMPOUND MULTIPLIER				17.91%				
	[(1+% difference in Avg # of Customers) (1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920189-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
- (3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
- (4) Various test years at the summary levels.
- (5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (6) Refer to following pages for explanation of difference.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (1 - 6) - 1994
WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	NOTES
		Prior Test Year Ended 12/31/91	Historic Year Ended 12/31/94	Difference Amount	Difference %	O & M Expense Guideline 12/31/94 (3)	1994 Deviation From Guideline Amount (3)	1994 Deviation %	
1	601.1-6 Salaries & Wages - Employees	1,226,222	1,540,046	313,824	25.59%	1,512,173	27,873	1.84%	(5)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-6 Employee Pensions & Benefits (1)	232,569	369,154	136,585	58.73%	286,585	82,559	28.81%	(5)
4	610.1-6 Purchased Water	295,614	521,331	225,717	76.36%	335,868	185,463	55.22%	(6)
5	615.1-6 Purchased Power	778,622	799,172	20,550	2.64%	956,860	(157,688)	(16.48%)	(6)
6	618.1-6 Fuel for Power Production	3,238	13,299	10,061	310.72%	3,931	9,368	238.31%	(7)
7	618.1-6 Chemicals	114,440	176,911	62,471	54.59%	150,336	26,575	17.68%	(7)
8	620.1-6 Materials & Supplies	299,789	663,690	363,901	121.39%	375,721	287,969	76.64%	(6)
9	631.1-6 Contractual Services - Eng.	594	0	(594)	(100.00%)	631	(631)	(100.00%)	(7)
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	137,124	286,913	149,789	109.24%	171,918	114,995	66.89%	(6)
14	641.1-6 Rental of Real Building/Real Property	519	1,531	1,012	194.99%	657	874	133.03%	(7)
15	642.1-6 Rental of Equipment	3,760	8,336	4,576	121.70%	4,664	3,672	78.73%	(7)
16	650.1-6 Transportation Expense	119,757	179,589	59,832	49.96%	149,820	29,769	19.87%	(7)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	41,043	27,407	(13,636)	(33.22%)	50,581	(23,174)	(45.82%)	(7)
20	659.1-6 Insurance - Other	146	0	(146)	(100.00%)	173	(173)	(100.00%)	(7)
21	660.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	7,631	96,396	88,755	1163.06%	9,200	87,186	947.67%	(6)
26	TOTAL WATER O & M EXPENSES	3,261,068	4,683,765	1,422,697	43.63%	4,009,128	674,637	16.83%	
27	TOTAL (LESS ACCTS 666 & 667)	3,261,068	4,683,765	1,422,697	43.63%				
28	Average # of Customers	51,544	55,690	4,146	8.04%				
29	Consumer Price Index - U (2)	136.2	148.3	12.1	8.88%				
30	COMPOUND MULTIPLIER				17.64%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
- (3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
- (4) Various test years at the summary levels.
- (5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (6) Refer to following pages for explanation of difference.
- (7) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-6) - 1994 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
					(3-4)	(5/4)	
Line	Plant Name	Plant	Historic Year	O & M Expense	1994 Deviation		
No.		Number	Ended	Guideline	From Guideline		Ref
			12/31/94	12/31/94	Amount	%	
1	Explanation of Changes - Purchased Water (610.1-6)						
2	Purchased Water Charge		521,331	335,868	185,463	55.22%	
3							
4	Summary of Significant Variances by Plant						
5	Beecher's Point	472	16,560	0	16,560	100.00%	(1)
6	Deetwyler Shores	105	17,225	5,634	11,591	205.73%	(2)
7	Marco Shores	2602	24,387	12,801	11,586	90.51%	(3)
8	Tropical Park	781	20,653	0	20,653	100.00%	(4)
9	University Shores	106	130,386	78,478	51,908	66.14%	(5)
10	Zephyr Shores	1427	52,067	11,224	40,843	363.89%	(6)
11							
12	Reconciliation of Plant Variances to Total						
13	Total Plant Variances > \$10,000				153,141	82.57%	
14	Total Plant Variances < \$10,000				32,322	17.43%	
15	Total Variance-FPSC Uniform Systems				185,463	100.00%	
16							
17	Variance Explanations						
18							
19	(1)	A purchased water agreement between SSU and the City of Welaka was entered into in 8/93 to provide water to SSU's Beecher's Point facility for five years. This was due to the					
20		discovery of a high chloride content in the water which DEP ordered to be corrected. The company had the option of building an advanced treatment plant or connect with the					
21		City of Welaka's water supply for approximately \$20,000. SSU chose the latter, which corrected the problem and proved to be more cost effective.					
22							
23	(2)	Deetwyler Shores connected with OUC's water system on 8/14/91 due to a pollution source within sixty feet of the wells. SSU paid a connection fee of \$5,340 in 9/91, compared					
24		to a full year of service in 1994 for \$17,224.					
25							
26	(3)	(a) 1991 expense is understated by \$3,600 due to a refund of interim rates in 1991 for the period 7/85-2/86. (b) As a result of the 1992 Marco Island rate case, the cost /1,000 gal.					
27		for raw water increased from \$.52 to \$.67 or 28.6%. (c) Marco Shores experienced a 3.07% composite growth rate in customers since 1991.					
28							
29	(4)	As a result of lab testing, it was discovered that one of our wells at Tropical Park had a high iron content. In order to rectify this problem, an iron treatment plant would have to be					
30		built. However, the company decided not to pursue this avenue due to the high cost of this facility. It was instead determined to be in the best interest of SSU and its customers to					
31		connect with the city of Kissimmee.					
32							
33	(5)	In 1991 the billing costs were calculated differently than in 1994. In 1991 the billing base was \$163.88 and \$.65/100 gallons. In 1994 the base was \$382.24 and was billed on three tier					
34		pricing per unit. (0-978 @ \$.68, 979-1956 @ \$1.33, 1957-no limit @ \$1.93). In addition, the City of Winter Park back billed SSU for eight months of incorrect meter readings,					
35		of which \$14,000 was related to 1993. This amount was not included in the 1995 budget.					
36							
37	(6)	When SSU bought Zephyr Shores in 8/86, American Condos (which was a part of Zephyr Shores) already had a purchased water agreement in place with Pasco County. SSU was					
38		supplying the rest of Zephyr Shores with water; however, on 10/9/92 one of its supply wells collapsed and, due to extensive repairs, was not placed back on line until 2/95. During this					
39		period, additional water was purchased from Pasco County. Due to incorrect meter readings, Pasco County backbilled SSU \$10,000 in 1994 for 1993 usage. An additional \$28,000					
40		was paid in 1994 to Pasco County, which is not recurring in 1995 after the supply well was repaired.					

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-6) - 1994
WATER**

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950485-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
					(3-4)	(5-6)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
					Amount	%	
1	Explanation of Changes - Purchased Power (615.1-6)						
2	Purchased Power Change		799,172	956,990	(157,898)	(16.48%)	
3							
4	Summary of Significant Variances by Plant						
5	Amelia Island	1518	35,789	48,237	(10,448)	(22.80%)	(1)
6	Beacon Hills	886	61,754	67,413	(5,659)	(9.39%)	(2)
7	Burnt Store	2202	27,821	68,016	(40,195)	(58.10%)	(3)
8	Deltona Lakes	1806	308,999	381,253	(72,254)	(18.95%)	(4)
9	Marion Oaks	1106	28,591	12,773	15,818	123.84%	(5)
10	Silver Lake Estates	574	26,625	31,913	(5,288)	(18.57%)	(6)
11	Sugar Mill Woods	989	25,952	34,473	(8,521)	(24.72%)	(7)
12							
13	Reconciliation of Plant Variances to Total						
14	Total Plant Variances > \$5,000				(126,547)	80.25%	
15	Total Plant Variances < \$5,000				(31,141)	19.75%	
16	Total Variance-FPSC Uniform Systems				(157,688)	100.00%	
17							
18	Variance Explanations						
19							
20	(1)	On 7/16/94 an inefficient 25hp high service pump motor burned out and was taken off line. The remaining two pumps (70hp & 40hp), which are pressure regulated pumps, remained on line and continued to provide more efficient service due to automatic shut-off features. The old pump ran continuously, which resulted in higher power usage.					
21							
22							
23	(2)	(a) Due to wet weather in 1994, customers were not irrigating as often, thus a reduction in the power needed to process the flow of water. (b) A faulty electric meter giving incorrect readings is also a reason there was a reduction in power. In the beginning of 1995 it was replaced with a new meter.					
24							
25							
26	(3)	Due to the age of the RO skids at Burnt Store, the treatment plant experienced a reduction in pumping capacity from 1981 to 1994 when the new and more efficient RO skids were installed. During this time frame, there was reduced pressure which consequently affected the power usage of pumping and other treatment equipment.					
27							
28							
29	(4)	Due to water conservation measures, Deltona reduced the pressure in our distribution mains, which decreased the demand on our system and power usage.					
30							
31	(5)	Increase in the installation of water mains in 1994 to meet growth and demand within Marion Oaks. It is a requirement to flush these mains after installation for 2-3 hours in order to clear the lines of air, debris, and bacteria. Due to this operation, demand increased on the high service pumps and transmission and distribution pumps, therefore increasing our power consumption. Also, the pump installed in well #6 in 1991 had a low power rating, which was increased by the power company in 1992.					
32							
33	(6)	(a) Due to the conservation program, there has been a decrease in the flow of water, thus a decrease in the amount of power needed to process the flow. Plant personnel have held seminars for the community explaining how to conserve water. They have passed out conservation kits with shower head reducers and other conservation tools and information.					
34							
35	(b)	A 60 HP pump motor was replaced in August 1992, making it more power efficient.					
36							
37							
38	(7)	New water supply wells and hydro tanks were installed in 1992. The location of the wells are at a high elevation, which allows the pumps to operate more efficiently. As a direct result, the season demand from our pumps was reduced, which consequently decreased our purchased power consumption.					
39							
40							

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-6) - 1994 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950485-W5
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

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

	(1)	(2)	(3)	(4)	(5) (3-4)	(6) (5/4)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
					Amount	%	
1	Explanation of Changes - Materials and Supplies (620.1-6)						
2	Materials and Supplies Change		603,690	375,721	287,969	76.04%	
3							
4	Summary of Significant Variances by Plant						
5	Amelia Island	1518	50,182	9,101	41,081	451.50%	(1)
6	Apple Valley	332	16,286	3,799	12,487	329.88%	(2)
7	Deltona Lakes	1806	162,263	78,754	83,509	106.04%	(3)
8	Marion Oaks	1106	18,919	8,888	10,031	112.96%	(4)
9	Piccola Island	564	11,499	223	11,276	5066.50%	(5)
10							
11	Reconciliation of Plant Variances to Total						
12	Total Plant Variances > \$10,000				158,364	55.00%	
13	Total Plant Variances < \$10,000				129,575	45.00%	
14	Total Variance-FPSC Uniform Systems				287,939	100.00%	
15							
16	Variance Explanations						
17							
18	(1)	Unanticipated water main and water service repairs were done at Amelia in 1994. Some of these repairs were very costly due to the damage done to roadways and driveways. DOT now requires us to pave a 50 foot area which is five times the cost of patching. These types of repairs were normally capitalized in 1991. However, due to the changes in capitalization policies these costs are being charged to expense. (See note below)					
19							
20							
21							
22	(2)	Repairs and/or replacement to equipment and plant were expensed in 1994, versus being capitalized in 1991. (See note below)					
23							
24	(3)	Capital invoice for \$20,000 was charged to Materials & Supplies expense in error and was released to CWIP 5/95. This was not included in the 1995 budget. Two additional wells and a booster pump were added since 1991, which have required additional maintenance. Deltona also experienced numerous repairs to their mains and service lines in 1994 due to on going building construction and two major road widening projects.					
25							
26							
27							
28	(4)	The plant exterior was painted in 5/94 for a cost of approximately \$6,000, which was not done in 1991. \$900 for meter covers was charged to materials & supplies in error, but should have been charged to inventory. Finally, see note below regarding change in capitalization policy.					
29							
30							
31	(5)	In 1994 it was discovered that the paint on the inside of the hydro tank at Piccola Island was not to code and needed to be taken off-line for repainting. This operation required the use of a temporary tank, which had to be removed from a remote location, transported, and installed at Piccola Island by an outside contractor. Total cost was \$10,688. This was not included in the 1995 budget.					
32							
33							
34							
35	Note:	In 1993, the company modified its capitalization policy to exclude purchases below \$500 (unless part of a larger project) for capital projects. In addition, the guidelines for deferral of expenses were changed to a minimum amount of \$10,000 with an amortization period of at least three years. Management believes that costs not meeting these criteria should be expensed since, under uniform rates, these types of costs become "recurring" when considering these expenses on a total company basis rather than plant specific.					
36							
37							

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-6) - 1994 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-W5
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
					(3-4)	(5/4)	
Line		Plant	Historic Year	O & M Expense	1994 Deviation		
No.	Plant Name	Number	Ended 12/31/94	Guideline 12/31/94	Amount	%	Ref
1	Explanation of Changes - Contractual Services - Other (635.1-6)						
2	Contractual Services - Other Change		286,913	171,918	114,995	66.89%	
3							
4	Summary of Significant Variances by Plant						
5	Beacon Hills	886	441	8,228	(7,787)	(94.64%)	(1)
6	Burnt Store	2202	7,467	20,584	(13,117)	(63.72%)	(2)
7	Deltona Lakes	1806	88,526	17,842	70,684	396.17%	(3)
8	Palm Terrace	1429	7,097	1,636	5,461	333.80%	(4)
9	University Shores	106	18,074	2,755	15,319	556.04%	(5)
10							
11	Reconciliation of Plant Variances to Total						
12	Total Plant Variances > \$5,000				70,560	61.36%	
13	Total Plant Variances < \$5,000				44,435	38.64%	
14	Total Variance-FPSC Uniform Systems				114,995	100.00%	
15							
16	Variance Explanations						
17							
18	(1)	(a) \$2,500 for repairs were charged to this account in 1991 that would have been charged to material & supplies in 1994. SSU's policy now defines contractual services as fees paid for normal recurring services. Any outside services needed for repairs of plant or equipment are coded to Materials & Supplies. (b) Starting in 1993 or 1994 (depending on the size of the system), new regulation required extensive drinking water analysis to be performed every three years. Because Beacon Hills serves a population of >3000, these tests were required in 1993. Similar tests were performed in 1991, but were not required in 1994.					
19							
20							
21							
22							
23	(2)	Starting in 1993 or 1994 (depending on the size of the system), new regulations required extensive drinking water analysis to be performed every three years. Because Burnt Store serves a population of <3300, these tests were required in 1994. Similar tests were also performed in 1991 for a cost of \$8,800. The 1994 FPSC benchmark took customer growth into consideration, which did not impact the cost of these tests.					
24							
25							
26							
27	(3)	(a) \$12,000 due to write-off of preliminary survey for 1MG storage tank and building for well #10, which was abandoned due to potential sinkhole. Total cost of \$49,000 is being amortized over 4 years starting 1/93. (b) \$18,000 for aquifer performance testing & groundwater flow modeling for two new wells was expensed in error. Reclassed to CWIP 5/95. (c) 1990 charges of \$7,000 for service area mapping originally coded to CWIP, but reclassified to expense 11/94. (d) Lab testing increased significantly due to lead & copper testing which was required beginning in 1993. Since Deltona Lakes did not pass its copper testing, extensive corrosion control tests were also required in 1994.					
28							
29							
30							
31							
32	(4)	Starting in 1993 or 1994 (depending on the size of the system) new regulations require extensive drinking water analysis to be performed every three years. Because Palm Terrace serves a population of <3300, these tests were required in 1994. Similar tests were performed in 1993, but were amortized over a three year period. Also contributing to the increase in lab testing expense is the new lead & copper requirements which began in 1993.					
33							
34							
35							
36	(5)	Lab testing increased significantly due to lead & copper testing, which was required beginning in 1993. Since University Shores did not pass its copper testing, extensive corrosion control tests were also required in 1994.					
37							

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (1-6) - 1994 WATER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950465-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

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

	(1)	(2)	(3)	(4)	(5) (3-4)	(6) (5/4)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
					Amount	%	
1	Explanation of Changes - Miscellaneous Expense (675.1-6)						
2	Miscellaneous Expense Change		96,386	9,200	87,186	947.67%	
3							
4	Summary of Significant Variances by Plant						
5	Deltona Lakes	1806	10,457	100	10,357	10357.00%	(1)
6	Marco Shores	2602	6,402	0	6,402	100.00%	(2)
7	Sugar Mill Woods	989	6,073	0	6,073	100.00%	(3)
8	University Shores	106	13,173	755	12,418	1644.77%	(4)
9							
10	Reconciliation of Plant Variances to Total						
11	Total Plant Variances > \$5,000				35,250	40.43%	
12	Total Plant Variances < \$5,000				51,936	59.57%	
13	Total Variance-FPSC Uniform Systems				87,186	100.00%	
14							
15	Variance Explanations						
16							
17	(1)	(a) Grounds maintenance was \$5,500 for 1994, which was charged to Materials and Supplies - O&M in 1991. (b) Cost for uniforms was \$3,350 in 1994, which was charged to Misc. Expense - A&G in 1991. (c) Includes \$1,125 for operator and backflow licensee and operating permits that were charged to Materials and Supplies - O&M in 1991.					
18							
19							
20	(2)	(a) \$2,750 of garbage and dumpster fees were charged to this account in 1994, but coded to Misc. Expense - A&G in 1991. (b) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was \$3,360.					
21							
22							
23	(3)	(a) Telephone expense was \$1500 for 1994, which was charged to Misc. Expense A&G in 1991. (b) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was \$3,400.					
24							
25							
26	(4)	(a) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for University Shores was \$6,400. (b) Telephone expense was \$2,900 for 1994, which was charged to Misc. Expense A&G in 1991.					
27							
28							
29	Note:	A change in coding method was necessary because these items relate directly to plant operations. Also, procedures were established to make coding more consistent between all plants.					
30							

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**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER**

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants Summary

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected []

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

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

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-5(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
				(3 - 2)	(4 / 2)		(3 - 6)	(7 / 6)	
Line		Prior	Historic Year	Difference		O & M Expense	1994 Deviation		
No.	Account No. and Name	Test Year Ended	Ended	Amount	%	Guideline	From Guideline	%	NOTES
		XX/XX/XX (4)	12/31/94			12/31/94 (3)	Amount (3)		
1	601.1-6 Salaries & Wages - Employees	634,878	750,137	115,259	18.15%	737,104	13,033	1.77%	(5)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-6 Employee Pensions & Benefits (1)	90,687	179,806	89,119	98.27%	102,974	76,832	74.61%	(5)
4	610.1-6 Purchased Water	596,664	889,239	292,575	49.04%	809,450	79,789	9.86%	(6)
5	615.1-6 Purchased Power	944,748	910,739	(34,009)	(3.60%)	1,107,975	(187,236)	(17.80%)	(6)
6	616.1-6 Fuel for Power Production	0	4,149	4,149	100.00%	0	4,149	100.00%	(6)
7	618.1-6 Chemicals	524,324	414,636	(109,688)	(20.92%)	592,063	(177,457)	(29.97%)	(6)
8	620.1-6 Materials & Supplies	106,141	360,982	254,841	240.10%	128,903	232,079	180.04%	(6)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-6 Contractual Services - Acpt.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	55,072	180,694	125,622	228.11%	63,377	117,317	185.11%	(6)
14	641.1-6 Rental of Real Building/Real Property	0	2,990	2,990	100.00%	0	2,990	100.00%	(6)
15	642.1-6 Rental of Equipment	2,062	5,050	2,988	144.91%	2,412	2,638	109.37%	(6)
16	650.1-6 Transportation Expense	41,235	50,598	9,363	22.71%	47,817	2,781	5.82%	(6)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	17,790	13,352	(4,438)	(24.95%)	19,937	(6,585)	(33.03%)	(6)
20	659.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	7,701	55,147	47,446	616.10%	8,542	46,605	545.60%	(6)
26	TOTAL WATER O & M EXPENSES	3,021,302	3,817,519	796,217	26.35%	3,620,584	196,935	5.44%	
27	TOTAL (LESS ACCTS 666 & 667)	3,021,302	3,817,519	796,217	26.35%				
28	Average # of Customers	17,068	18,067	999	5.85%				
29	Consumer Price Index - U (2)	124.9	148.3	23.4	18.73%				
30	COMPOUND MULTIPLIER				25.68%				
	[(1+ difference in Avg # of Customers)(1+ difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
- (3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
- (4) Various test years at the summary levels.
- (5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (6) Refer to the attached individual explanations by plant.

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER**

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/90	(2) Historic Year Ended 12/31/94	(3) Difference Amount	(4) Difference %	(5) O & M Expense Guideline 12/31/94	(6) 1994 Deviation From Guideline Amount	(7) 1994 Deviation From Guideline %	(8) NOTES
1	601.1-6 Salaries & Wages - Employees	15,220	36,785	21,565	141.69%	20,945	15,840	75.63%	(2)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-6 Employee Pensions & Benefits (1)	2,669	8,816	6,147	230.31%	3,673	5,143	140.02%	(2)
4	610.1-6 Purchased Water	546,246	849,724	303,478	55.56%	751,709	98,015	13.04%	(3)
5	615.1-6 Purchased Power	(4)	0	4	(100.00%)	(6)	6	(100.00%)	(4)
6	616.1-6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-6 Chemicals	0	3	3	100.00%	0	3	100.00%	(4)
8	620.1-6 Materials & Supplies	3,425	7,857	4,432	129.40%	4,713	3,144	66.71%	(4)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	384	372	(12)	(3.13%)	528	(156)	(29.55%)	(4)
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-6 Rental of Equipment	18	935	917	5094.44%	25	910	3640.00%	(4)
16	650.1-6 Transportation Expense	2,466	5,096	2,630	106.65%	3,394	1,702	50.15%	(4)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	0	655	655	100.00%	0	655	100.00%	(4)
20	659.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	4	489	485	12125.00%	6	483	8050.00%	(4)
26	TOTAL WATER O & M EXPENSES	570,428	910,732	340,304	59.66%	784,987	125,745	16.02%	
27	TOTAL (LESS ACCTS 666 & 667)	570,428	910,732	340,304	59.66%				
28	Average # of Customers	2,434	2,952	518	21.28%				
29	Consumer Price Index - U	130.7	148.3	17.6	13.47%				
30	COMPOUND MULTIPLIER				37.61%				
	[(1+ % difference in Avg # of Customers)(1+ % difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Refer to the following pages for explanation of variance.
- (4) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994
WATER**

Company: SSU / Charlotte/ Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical ☒ Projected ☐
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC
Schedule: 8-7(W)
Page 2 of 5
Preparer: Bencini

Line No.	Account	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	Ref
		Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline	Amount	%	
1	Explanation of Changes - Deep Creek						
2	Deep Creek Change	910,732	784,987	125,745		16.02%	
3							
4	Summary of Significant Variances by Account						
5	610.1-.6 Purchased Water	849,724	751,709	98,015		13.04%	(1)
6							
7	Reconciliation of Account Variances to Total						
8	Total Account Variances > \$10,000			98,015		77.95%	
9	Total Account Variances < \$10,000			27,730		22.05%	
10	Total System Variance			125,745		100.00%	
11							
12	Variance Explanations						
13							
14	(1) All of the water for Deep Creek is being purchased from Charlotte County Utilities. Due to a change in billing the cost has gone up substantially. In 1990 the base charge for water						
15	was \$323.18 per month and an additional \$2.61 per thousand gallons usage. In 1994 the rates changed to a base of \$2.48 per unit (number of households they were supplying with						
16	water-3893) per month and a charge of \$3.23 per thousand gallons usage.						

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER**

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected []

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

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

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	NOTES
		Prior Test Year Ended 5/31/85	Historic Year Ended 12/31/84	(3 - 2) Amount	(4 / 2) %	O & M Expense Guideline 12/31/84 ((L30 + 1) x (2))	(3 - 6) Amount	(7 / 6) %	
1	601.1-6 Salaries & Wages - Employees	535	4,081	3,546	662.80%	1,727	2,354	136.31%	(2)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-6 Employee Pensions & Benefits (1)	0	979	979	100.00%	0	979	100.00%	(2)
4	610.1-6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-6 Purchased Power	12,253	0	(12,253)	(100.00%)	39,562	(39,562)	(100.00%)	(3)
6	616.1-6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-6 Chemicals	0	0	0	0.00%	0	0	0.00%	---
8	620.1-6 Materials & Supplies	2,676	1,362	(1,314)	(49.10%)	8,640	(7,278)	(84.24%)	(4)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	0	430	430	100.00%	0	430	100.00%	(4)
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-6 Rental of Equipment	0	0	0	0.00%	0	0	0.00%	---
16	650.1-6 Transportation Expense	0	322	322	100.00%	0	322	100.00%	(4)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	0	72	72	100.00%	0	72	100.00%	(4)
20	659.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	0	36	36	100.00%	0	36	100.00%	(4)
26	TOTAL WATER O & M EXPENSES	15,464	7,282	(8,182)	(52.91%)	49,929	(42,647)	(85.42%)	
27	TOTAL (LESS ACCTS 666 & 667)	15,464	7,282	(8,182)	(52.91%)				
28	Average # of Customers	95	218	123	129.47%				
29	Consumer Price Index - U	105.4	148.3	42.9	40.70%				
30	COMPOUND MULTIPLIER				222.87%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Refer to the following pages for explanation of variance.
- (4) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (1-6) - 1994
WATER**

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Historical ☒ Projected ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

Line No.	Account	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	Ref
		Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline	Amount	%	
1	Explanation of Changes - Enterprise						
2	Enterprise Change	7,282	49,929	(42,647)		(85.42%)	
3							
4	Summary of Significant Variances by Account						
5	615.1-.6 Purchased Power	0	39,562	(39,562)		(100.00%)	(1)
6							
7	Reconciliation of Account Variances to Total						
8	Total Account Variances > \$10,000			(39,562)		92.77%	
9	Total Account Variances < \$10,000			(3,085)		7.23%	
10	Total System Variance			(42,647)		100.00%	
11							
12	Variance Explanations						
13							
14	(1) In 1985, there was a water building with high service pumps. Enterprise interconnected with Deltona Utilities on January 29, 1986, at which time the building was abandoned						
15	and the pumps were retired. Therefore, power was no longer needed for the operation of these pumps at the Enterprise plant.						

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER**

Company: SSU / Bradford / Geneva Lake Estates

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected []

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

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

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/89	(2) Historic Year Ended 12/31/94	(3) Difference Amount	(4) Difference %	(5) O & M Expense Guideline 12/31/94	(6) 1994 Deviation Amount	(7) 1994 Deviation %	(8) NOTES
1	601.1-6 Salaries & Wages - Employees	3,417	5,371	1,954	57.18%	4,805	586	11.78%	(2)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-6 Employee Pensions & Benefits (1)	0	1,289	1,289	100.00%	0	1,289	100.00%	(2)
4	610.1-6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-6 Purchased Power	2,177	1,620	(557)	(25.59%)	3,061	(1,441)	(47.08%)	(4)
6	618.1-6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-6 Chemicals	1,887	1,064	(823)	(43.61%)	2,653	(1,589)	(59.89%)	(4)
8	620.1-6 Materials & Supplies	647	453	(194)	(29.98%)	910	(457)	(50.22%)	(4)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	577	670	93	16.12%	811	(141)	(17.39%)	(4)
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-6 Rental of Equipment	0	0	0	0.00%	0	0	0.00%	---
16	650.1-6 Transportation Expense	850	660	(190)	(22.35%)	1,195	(535)	(44.77%)	(4)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	0	96	96	100.00%	0	96	100.00%	(4)
20	659.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	50	15	(35)	(70.00%)	70	(55)	(78.57%)	(4)
26	TOTAL WATER O & M EXPENSES	<u>9,605</u>	<u>11,238</u>	<u>1,633</u>	<u>17.00%</u>	<u>13,505</u>	<u>(2,267)</u>	<u>(16.79%)</u>	
27	TOTAL (LESS ACCTS 666 & 667)	<u>9,605</u>	<u>11,238</u>	<u>1,633</u>	<u>17.00%</u>				
28	Average # of Customers	<u>74</u>	<u>87</u>	<u>13</u>	<u>17.57%</u>				
29	Consumer Price Index - U	<u>124.0</u>	<u>148.3</u>	<u>24.3</u>	<u>19.60%</u>				
30	COMPOUND MULTIPLIER				<u>40.61%</u>				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Refer to the following pages for explanation of variance.
- (4) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER**

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

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

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	NOTES
		Prior Test Year Ended 12/31/89	Historic Year Ended 12/31/94	(3 - 2) Amount	(4 / 2) %	O & M Expense Guideline 12/31/94 (L30 + 1) x (2)	1994 Deviation From Guideline (3 - 6) Amount	(8) (7 / 6) %	
1	601.1-6 Salaries & Wages - Employees	5,431	8,004	2,573	47.38%	7,774	230	2.96%	(1)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-6 Employee Pensions & Benefits (1)	0	1,918	1,918	100.00%	0	1,918	100.00%	(1)
4	610.1-6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-6 Purchased Power	2,110	1,871	(239)	(11.33%)	3,020	(1,149)	(38.05%)	(4)
6	616.1-6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-6 Chemicals	345	38	(307)	(88.99%)	494	(456)	(92.31%)	(4)
8	620.1-6 Materials & Supplies	1,142	1,611	469	41.07%	1,635	(24)	(1.47%)	(4)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	850	829	(21)	(2.47%)	1,217	(388)	(31.88%)	(4)
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-6 Rental of Equipment	2	0	(2)	(100.00%)	3	(3)	(100.00%)	(4)
16	650.1-6 Transportation Expense	1,549	1,032	(517)	(33.38%)	2,217	(1,185)	(53.45%)	(4)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	0	143	143	100.00%	0	143	100.00%	(4)
20	659.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	1	25	24	2400.00%	1	24	2400.00%	(4)
26	TOTAL WATER O & M EXPENSES	<u>11,430</u>	<u>15,471</u>	<u>4,041</u>	<u>35.35%</u>	<u>16,361</u>	<u>(890)</u>	<u>(5.44%)</u>	
27	TOTAL (LESS ACCTS 666 & 667)	<u>11,430</u>	<u>15,471</u>	<u>4,041</u>	<u>35.35%</u>				
28	Average # of Customers	<u>127</u>	<u>152</u>	<u>25</u>	<u>19.69%</u>				
29	Consumer Price Index - U	<u>124.0</u>	<u>148.3</u>	<u>24.3</u>	<u>19.60%</u>				
30	COMPOUND MULTIPLIER				<u>43.14%</u>				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Refer to the following pages for explanation of variance.
- (4) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (1 - 6) - 1994
WATER**

Company: SSU / Lee / Lehigh

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected []

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

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

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-5(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
				(3 - 2)	(4 / 2)	((L30 + 1) x (2))	(3 - 6)	(7 / 6)	
Line		Prior	Historic Year	Difference		O & M Expense	1994 Deviation		
No.	Account No. and Name	Test Year Ended 09/30/91	Ended 12/31/94	Amount	%	Guideline 12/31/94	Amount	%	NOTES
1	601.1-6 Salaries & Wages - Employees	138,141	225,489	87,348	63.23%	150,370	75,119	49.96%	(2)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-6 Employee Pensions & Benefits (1)	26,475	54,049	27,574	104.15%	28,819	25,230	87.55%	(2)
4	610.1-6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-6 Purchased Power	74,196	77,110	2,914	3.93%	80,764	(3,654)	(4.52%)	(4)
6	616.1-6 Fuel for Power Production	0	174	174	100.00%	0	174	100.00%	(4)
7	618.1-6 Chemicals	167,592	111,906	(55,686)	(33.23%)	182,428	(70,522)	(38.68%)	(3)
8	620.1-6 Materials & Supplies	20,390	51,290	30,910	151.67%	22,184	29,106	131.20%	(3)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	20,657	43,008	22,351	108.20%	22,486	20,522	91.27%	(3)
14	641.1-6 Rental of Real Building/Real Property	0	2,990	2,990	100.00%	0	2,990	100.00%	(4)
15	642.1-6 Rental of Equipment	0	2,314	2,314	100.00%	0	2,314	100.00%	(4)
16	650.1-6 Transportation Expense	18,479	15,998	(2,481)	(13.43%)	20,115	(4,117)	(20.47%)	(4)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	7,697	4,014	(3,683)	(47.85%)	8,378	(4,364)	(52.09%)	(4)
20	659.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	7,445	12,144	4,699	63.12%	8,104	4,040	49.85%	(4)
26	TOTAL WATER O & M EXPENSES	481,062	600,486	119,424	24.83%	523,648	76,838	14.67%	
27	TOTAL (LESS ACCTS 666 & 667)	481,062	600,486	119,424	24.83%				
28	Average # of Customers	8,651	8,585	(66)	(0.76%)				
29	Consumer Price Index - U	135.2	148.3	13.1	9.69%				
30	COMPOUND MULTIPLIER				8.85%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Refer to the following pages for explanation of variance.
- (4) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-6) - 1994
WATER**

Company: SSU / Lee / Lehigh

Docket No.: 950495-W5

Schedule Year Ended: 12/31/94

Historical [x] Projected []

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

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline		(5) (4/3) %	Ref
				Amount			
1	Explanation of Changes - Lehigh						
2	Lehigh Change	600,486	523,648	76,838		14.67%	
3							
4	Summary of Significant Variances by Account						
5	618.1-6 Chemicals	111,908	182,428	(70,522)		(38.88%)	(1)
6	620.1-6 Materials & Supplies	51,290	22,184	29,106		131.20%	(2)
7	635.1-6 Contractual Services-Other	43,008	22,486	20,522		91.27%	(3)
8							
9	Reconciliation of Account Variances to Total						
10	Total Account Variances > \$10,000			(20,864)		(27.18%)	
11	Total Account Variances < \$10,000			97,732		127.18%	
12	Total System Variance			76,838		100.00%	
13							
14	Variance Explanations						
15							
16	(1) (a) Approximately \$80,000 decrease due to Betz-DK no longer being used. In 1991, this chemical was added to raw water for the purpose of THM reduction; however, this method						
17	was not effective. In 1994, a new treatment process combining ammonia with chlorine accomplished this task at minimal costs. (b) \$13,500 was spent in 1994 on polyphosphate for						
18	corrosion control to meet new DEP lead and copper standards, which was not required in 1991.						
19							
20	(2) (a) Some charges for repairs were coded to Contractual Services in 1991 that would have been charged to materials and supplies in 1994. SSU's policy now defines contractual						
21	services as fees paid for normal recurring services. Any outside services needed for repairs of plant or equipment are coded to materials & supplies. (b) Also contributing to the						
22	variance are items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. Starting in 1993, purchases less than						
23	\$500 are expensed, unless part of a larger project.						
24							
25	(3) (a) The water treatment plant was painted in 1993 for \$37,485, which is being amortized over three years. Total amount expensed in 1994 was \$12,500. (b) Spent \$15,000 in 1994						
26	for an outside vendor to remove lime sludge. In 1991, this was done in-house by renting the equipment. Because of greater flows requiring this to be done more often, SSU contracted						
27	the work out to allow employees more time for preventative maintenance and repairs. (c) As an offset to the above items, some expenses such as telephone, grounds maintenance,						
28	and repairs were charged to this account in 1991, but elsewhere in 1994.						

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER**

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected []

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

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

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	NOTES
		Prior Test Year Ended 04/30/92	Historic Year Ended 12/31/94	(3 - 2) Amount	(4 / 2) %	O & M Expense Guideline 12/31/94	(6 - 3) Amount	(7 / 6) %	
1	601.1-6 Salaries & Wages - Employees	455,849	460,889	4,820	1.06%	522,058	(61,388)	(11.76%)	(2)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-6 Employee Pensions & Benefits (1)	81,543	110,422	48,879	79.42%	70,482	39,940	56.67%	(2)
4	610.1-6 Purchased Water	50,418	24,730	(25,688)	(50.95%)	57,741	(33,011)	(57.17%)	(3)
5	615.1-6 Purchased Power	844,187	828,247	(15,940)	(1.89%)	966,799	(138,552)	(14.33%)	(3)
6	616.1-6 Fuel for Power Production	0	3,975	3,975	100.00%	0	3,975	100.00%	(4)
7	618.1-6 Chemicals	350,841	301,393	(49,448)	(14.09%)	401,798	(100,405)	(24.99%)	(3)
8	620.1-6 Materials & Supplies	74,482	291,068	216,606	290.82%	85,300	205,788	241.25%	(3)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	32,148	134,912	102,764	319.66%	36,817	98,095	266.44%	(3)
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-6 Rental of Equipment	1,728	1,801	73	4.22%	1,979	(178)	(8.99%)	(4)
16	650.1-6 Transportation Expense	16,621	26,384	9,763	58.74%	19,035	7,349	38.61%	(4)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	10,093	8,200	(1,893)	(18.76%)	11,559	(3,359)	(29.06%)	(4)
20	659.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	0	42,320	42,320	100.00%	0	42,320	100.00%	(3)
26	TOTAL WATER O & M EXPENSES	<u>1,897,910</u>	<u>2,234,141</u>	<u>336,231</u>	<u>17.72%</u>	<u>2,173,568</u>	<u>60,573</u>	<u>2.79%</u>	
27	TOTAL (LESS ACCTS 666 & 667)	<u>1,897,910</u>	<u>2,234,141</u>	<u>336,231</u>	<u>17.72%</u>				
28	Average # of Customers	<u>5,473</u>	<u>5,803</u>	<u>330</u>	<u>6.03%</u>				
29	Consumer Price Index - U	<u>137.3</u>	<u>148.3</u>	<u>11.0</u>	<u>8.01%</u>				
30	COMPOUND MULTIPLIER				<u>14.52%</u>				
	[(1+ % difference in Avg # of Customers)(1+ % difference in CPIU)-1]								

NOTES:

(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

(2) See discussion of labor and fringe benefits in the "Discussion" section of this book.

(3) Refer to the following pages for explanation of variance.

(4) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (1-6) - 1994 WATER

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Historical [x] Projected []

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

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bendini

Line No.	Account	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	Ref
		Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline			
				Amount	%		
1	Explanation of Changes - Marco Island						
2	Marco Island Change	2,234,141	2,173,568	60,573	2.79%		
3							
4	Summary of Significant Variances by Account						
5	610.1-.6 Purchased Water	24,730	57,741	(33,011)	(57.17%)	(1)	
6	615.1-.6 Purchased Power	828,247	968,799	(138,552)	(14.33%)	(2)	
7	618.1-.6 Chemicals	301,393	401,798	(100,405)	(24.99%)	(3)	
8	620.1-.6 Materials & Supplies	291,088	85,300	205,788	241.25%	(4)	
9	635.1-.6 Contractual Services-Other	134,912	36,817	98,095	268.44%	(5)	
10	675.1-.6 Miscellaneous Expenses	42,320	0	42,320	100.00%	(6)	
11							
12	Reconciliation of Account Variances to Total						
13	Total Account Variances > \$10,000			74,235	122.55%		
14	Total Account Variances < \$10,000			(13,662)	(22.55%)		
15	Total System Variance			60,573	100.00%		
16							
17	Variance Explanations						
18							
19	(1) Prior to the RO plant coming on line 4/30/92, the only source of supply was the Collier lakes. Marco Island had an existing lease agreement since the 1980s for the land and also an agreement to purchase water from the lakes. This continued through 7/94, at which time SSU agreed to purchase the land where the lakes were located. When the agreement was executed, all lease and purchased water payments ceased.						
20							
21							
22							
23	(2) In the last rate filing, Docket No. 920655, FPSC made an adjustment of \$508,238 to decrease chemical and purchased power expense. This was based on the assumption that the R.O. plant meets 30% of consumption and the lime softening plant meets 70%. In 1994, however, actual consumption for the R.O. and lime softening plants were 46% and 54%, respectively. As a result, purchased power decreased at the lime softening plant, which was not taken into consideration on the last rate filing.						
24							
25							
26							
27	(3) Estimates for the RO plant were included in the Marco Island rate case; however, at the time of filing there was no history on the system on which to accurately base operating cost. Engineering estimates were close to actual costs for all chemicals except caustic soda, which was high by approximately \$85,000.						
28							
29							
30	(4) There were two items that contributed significantly to the variance. First, expense increased due to repairs on the RO plant which, by its high tech nature, required expensive parts and labor. In addition, the company modified its capitalization policy in 1993 to exclude purchases below \$500 (unless part of a larger project). However, purchases greater than \$500 were still subject to other criteria such as: (a) the replacement had to be more efficient, or effectuated an increase in capacity; (b) substantial betterment; or (c) extend the life of the asset beyond its book life. In 1994 there were repairs to pump and plant equipment that exceeded the \$500 threshold, but did not meet the other standards; consequently, they were expensed instead of being capitalized.						
31							
32							
33							
34							
35							
36	(5) When the RO plant went in service 4/30/92, ten supply wells was placed on line as well as an injection well. These new wells require weekly and monthly testing per DEP guidelines. Prior to this, there were no wells and the only source of supply was the Collier lakes. The increase in cost due to these new wells and other RO lab testing amounts to \$58,000. In addition, Marco Island contracted with a company to remove lime sludge at the beginning of 1992. The increase in cost of \$42,000 over historic test year 4/30/92, was primarily due to this service being in place for twelve months vs. four months.						
37							
38							
39							
40							
41	(6) (a) Spent \$18,420 for temporary help to paint the lime softening plant. The project took several months to complete and SSU did not have the resources to do the job.						
42	(b) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was \$17,300. (c) Spent \$2,400 for garbage and dumpster fees in 1994 that were previously charged to Miscellaneous Expense-A&G.						
43							

Note: May not cross foot due to rounding.

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER**

Company: SSU / St. Johns / Palm Valley

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected []

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

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

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-5(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Prior		(3 - 2)	(4 / 2)	((L30 + 1) x (2))	(3 - 6)	(7 / 6)	
		Test Year	Historic Year	Difference		O & M Expense	1994 Deviation		
Line	Account No. and Name	Ended	Ended			Guideline	From Guideline		NOTES
No.		12/31/89	12/31/94	Amount	%	12/31/94	Amount	%	
1	601.1-6 Salaries & Wages - Employees	12,154	3,725	(8,429)	(69.35%)	15,677	(11,952)	(76.24%)	(2)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-6 Employee Pensions & Benefits (1)	0	893	893	100.00%	0	893	100.00%	(2)
4	610.1-6 Purchased Water	0	14,785	14,785	100.00%	0	14,785	100.00%	(3)
5	615.1-6 Purchased Power	8,800	214	(8,586)	(97.57%)	11,351	(11,137)	(98.11%)	(3)
6	616.1-6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-6 Chemicals	3,659	91	(3,568)	(97.51%)	4,720	(4,629)	(98.07%)	(4)
8	620.1-6 Materials & Supplies	2,825	3,739	914	32.35%	3,644	95	2.61%	(4)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	0	56	56	100.00%	0	56	100.00%	(4)
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-6 Rental of Equipment	314	0	(314)	(100.00%)	405	(405)	(100.00%)	(4)
16	650.1-6 Transportation Expense	1,161	875	(286)	(24.63%)	1,498	(623)	(41.59%)	(4)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	0	66	66	100.00%	0	66	100.00%	(4)
20	659.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	151	34	(117)	(77.48%)	195	(161)	(82.56%)	(4)
26	TOTAL WATER O & M EXPENSES	29,064	24,478	(4,586)	(15.78%)	37,490	(13,012)	(34.71%)	
27	TOTAL (LESS ACCTS 666 & 667)	29,064	24,478	(4,586)	(15.78%)				
28	Average # of Customers	191	206	15	7.85%				
29	Consumer Price Index - U	124.0	148.3	24.3	19.60%				
30	COMPOUND MULTIPLIER				28.99%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Refer to the following pages for explanation of variance.
- (4) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994
WATER**

Company: SSU / St Johns/ Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical ☒ Projected ☐
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

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

Line No.	Account	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	Ref
		Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline	Amount	%	
1	Explanation of Changes - Palm Valley						
2	Palm Valley Change	24,478	37,490	(13,012)		(34.71%)	
3							
4	Summary of Significant Variances by Account						
5	610.1-.6 Purchased Water	14,785	0	14,785		100.00%	(1)
6	615.1-.6 Purchased Power	214	11,351	(11,137)		(98.11%)	(2)
7							
8	Reconciliation of Account Variances to Total						
9	Total Account Variances > \$10,000			3,648		(28.04%)	
10	Total Account Variances < \$10,000			(16,660)		128.04%	
11	Total System Variance			(13,012)		100.00%	
12							
13	Variance Explanations						
14							
15	(1) In 1989 there were two water systems that supplied the Palm Valley area with water. These systems were old and run down. In May 1993 it was decided that it would be						
16	more efficient to rebuild the Distribution System and purchase water from the Intercoastal Utility Company rather than rebuild the whole plant.						
17							
18	(2) Since only the Distribution System was rebuilt and the other two systems were retired in May 1993, there was a decrease in the need to purchase power. The only power needed						
19	was the power supplying the Distribution System.						

Note: May not cross foot due to rounding.

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
WATER**

Company: SSU / St. Johns / Remington Forest

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected []

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

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

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

FPSC

Schedule: B-7(W)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-5(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Prior	Historic Year						
		Test Year	Ended			O & M Expense	1994 Deviation		
Line		Ended	Ended	Difference		Guideline	From Guideline		
No.	Account No. and Name	12/31/89	12/31/94	Amount	%	12/31/94	Amount	%	NOTES
1	601.1-6 Salaries & Wages - Employees	4,131	6,013	1,882	45.56%	13,748	(7,735)	(56.28%)	(2)
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	604.1-6 Employee Pensions & Benefits (1)	0	1,440	1,440	100.00%	0	1,440	100.00%	(2)
4	610.1-6 Purchased Water	0	0	0	0.00%	0	0	0.00%	---
5	615.1-6 Purchased Power	1,029	1,677	648	62.97%	3,424	(1,747)	(51.02%)	(4)
6	616.1-6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
7	618.1-6 Chemicals	0	141	141	100.00%	0	141	100.00%	(4)
8	620.1-6 Materials & Supplies	564	3,582	3,018	535.11%	1,877	1,705	90.84%	(4)
9	631.1-6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
10	632.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
11	633.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
13	635.1-6 Contractual Services - Other	456	417	(39)	(8.55%)	1,518	(1,101)	(72.53%)	(4)
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
15	642.1-6 Rental of Equipment	0	0	0	0.00%	0	0	0.00%	---
16	650.1-6 Transportation Expense	109	231	122	111.93%	363	(132)	(36.36%)	(4)
17	656.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
18	657.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
19	658.1-6 Insurance - Workman's Comp	0	106	106	100.00%	0	106	100.00%	(4)
20	659.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
21	660.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
24	670.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
25	675.1-6 Miscellaneous Expenses	50	84	34	68.00%	166	(82)	(49.40%)	(4)
26	TOTAL WATER O & M EXPENSES	6,339	13,691	7,352	115.98%	21,096	(7,405)	(35.10%)	
27	TOTAL (LESS ACCTS 666 & 667)	6,339	13,691	7,352	115.98%				
28	Average # of Customers	23	64	41	178.26%				
29	Consumer Price Index - U	124.0	148.3	24.3	19.60%				
30	COMPOUND MULTIPLIER				232.79%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Refer to the following pages for explanation of variance.
- (4) Amount considered immaterial for further discussion.

BENCHMARK GUIDELINE SUMMARY OF FPSC JURISDICTION - TOTAL DIRECT O&M EXPENSES (.1 - .6) - 1991 thru 1996
TOTAL SEWER

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					(3 - 4)					(5 - 9)	(10 / 9)
			Final Test Year Ended 12/31/96			Estimated 1996 Benchmark Guideline Deviation					
Line No.	Account No. and Name	Final Test	Remove	Final Test	Prior Test	O&M Expense	1991 - 1994	Calculated	Deviation from		
		Year Ended	1996	Year Ended	Year Ended	Guideline	Compound	O&M Expense	Calculated Guideline		
		12/31/96	Acquisitions (1)	w/o Acquisitions	12/31/91	12/31/94	Annual	Guideline	Amount	%	
							Guideline Rate (3)	12/31/96 (2)			
1	601/701	Salaries & Wages - Employees	2,722,226	372,799	2,349,427	1,464,307	1,824,121	7.5987%	2,111,874	237,553	11.2484%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0.0000%	0	0	0.0000%
3	604/704	Employee Pensions & Benefits	649,343	88,925	560,418	263,631	326,637	7.4046%	376,800	183,617	48.7307%
4	610/710	Purchased Water	1,741,365	0	1,741,365	475,963	628,344	9.7004%	756,160	985,205	130.2906%
5	711	Sludge Removal	795,405	85,921	709,484	401,949	477,881	5.9375%	536,314	173,170	32.2890%
6	615/715	Purchased Power	1,357,591	270,173	1,087,418	938,395	1,180,154	7.9405%	1,375,015	(287,597)	-20.9159%
7	616/716	Fuel for Power Production	18,651	1,934	16,717	3,525	4,727	10.2746%	5,748	10,969	190.8266%
8	618/718	Chemicals	590,295	53,976	536,319	412,232	525,684	8.4412%	618,178	(81,858)	-13.2419%
9	620/720	Materials & Supplies	796,935	34,118	762,817	401,504	490,866	6.9279%	561,235	201,582	35.9175%
10	631/731	Contractual Services - Eng.	27,585	0	27,585	12,906	14,025	2.8104%	14,824	12,761	86.0784%
11	632/732	Contractual Services - Acct.	0	0	0	187	242	8.9744%	287	(287)	-100.0000%
12	633/733	Contractual Services - Legal	0	0	0	2,351	2,601	3.4259%	2,782	(2,782)	-100.0000%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0.0000%	0	0	0.0000%
14	635/735	Contractual Services - Other	365,972	136,347	229,625	228,928	288,895	8.0638%	337,366	(107,740)	-31.9358%
15	641/741	Rental of Real Building/Real Property	61	0	61	0	0	0.0000%	0	61	0.0000%
16	642/742	Rental of Equipment	25,771	4,734	21,037	8,596	10,825	7.9884%	12,624	8,413	66.6456%
17	650/750	Transportation Expense	118,515	16,845	101,670	109,757	140,043	8.4617%	164,746	(63,076)	-38.2867%
18	656/756	Insurance - Vehicle	0	0	0	0	0	0.0000%	0	0	0.0000%
19	657/757	Insurance - General Liability	0	0	0	0	0	0.0000%	0	0	0.0000%
20	658/758	Insurance - Workman's Comp	44,433	6,085	38,348	46,012	56,940	7.3616%	65,632	(27,284)	-41.5710%
21	659/759	Insurance - Other	0	0	0	62	68	3.1270%	72	(72)	-100.0000%
22	660/760	Advertising Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0.0000%	0	0	0.0000%
24	667/767	Reg. Comm. Exp. - Other	0	0	0	0	0	0.0000%	0	0	0.0000%
25	670/770	Bad Debt Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
26	675/775	Miscellaneous Expenses	177,789	3,849	173,940	26,930	34,023	8.1049%	39,762	134,178	337.4576%
27	TOTAL O & M EXPENSES		9,431,937	1,075,705	8,356,232	4,797,235	6,006,076	7.7788%	6,979,419	1,376,813	19.7268%

NOTES:

(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:

Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).

(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).

(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.

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**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996
SEWER**

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC
Schedule: B-6(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference			
				Amount	%		
1	701.1-6 Salaries & Wages - Employees	2,121,134	2,722,226	601,092	28.34%	(1)	
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	(1)	
3	704.1-6 Employee Pensions & Benefits	526,756	649,343	122,587	23.27%	(1)	
4	710.1-6 Purchased Sewer	1,741,365	1,741,365	0	0.00%	(3)	
5	711.1-6 Sludge Removal	702,898	795,405	92,507	13.16%	(3)	
6	715.1-6 Purchased Power	1,099,887	1,357,591	257,704	23.43%	(2)	
7	716.1-6 Fuel for Power Production	17,116	18,651	1,535	8.97%	(3)	
8	718.1-6 Chemicals	531,574	590,295	58,721	11.05%	(3)	
9	720.1-6 Materials & Supplies	750,150	796,935	46,785	6.24%	(3)	
10	731.1-6 Contractual Services - Eng.	27,057	27,585	528	1.95%	(3)	
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	---	
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%	---	
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
14	735.1-6 Contractual Services - Other	212,118	365,972	153,854	72.53%	(2)	
15	741.1-6 Rental of Real Building/Real Property	60	61	1	1.67%	(3)	
16	742.1-6 Rental of Equipment	20,634	25,771	5,137	24.89%	---	
17	750.1-6 Transportation Expense	99,763	118,515	18,752	18.80%	(3)	
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	---	
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	---	
20	758.1-6 Insurance - Workman's Comp	37,945	44,433	6,488	17.10%	(3)	
21	759.1-6 Insurance - Other	0	0	0	0.00%	---	
22	760.1-6 Advertising Expense	0	0	0	0.00%	---	
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	---	
26	775.1-6 Miscellaneous Expenses	172,366	177,789	5,423	3.15%	(3)	
27	TOTAL SEWER O & M EXPENSES	8,060,823	9,431,938	1,371,115	17.01%		
28	TOTAL (LESS ACCTS 766 & 767)	8,060,823	9,431,938	1,371,115	17.01%		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) See explanation of variances in the "Discussion" section of this book.
- (3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-6(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)	(2)	(3)	(4)	(5)	
				(3 - 2)	(4 / 2)	
Line		Interim Test	Final Test	Difference		NOTES
No.	Account No. and Name	Year Ended 12/31/95	Year Ended 12/31/96	Amount	%	
1	701.1-6 Salaries & Wages - Employees	1,525,939	1,682,489	156,550	10.91%	(1)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	--
3	704.1-6 Employee Pensions & Benefits	378,947	403,716	24,769	6.54%	(1)
4	710.1-6 Purchased Sewer	575,229	575,229	0	0.00%	--
5	711.1-6 Sludge Removal	642,184	654,707	12,523	1.95%	(1)
6	715.1-6 Purchased Power	741,387	741,387	0	0.00%	--
7	718.1-6 Fuel for Power Production	12,931	13,183	252	1.95%	(1)
8	718.1-6 Chemicals	388,074	395,641	7,567	1.95%	(1)
9	720.1-6 Materials & Supplies	483,554	492,983	9,429	1.95%	(1)
10	731.1-6 Contractual Services - Eng.	16,644	16,969	325	1.95%	(1)
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	--
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%	--
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	--
14	735.1-6 Contractual Services - Other	175,610	192,765	17,155	9.77%	(1)
15	741.1-6 Rental of Real Building/Real Property	60	61	1	1.95%	(1)
16	742.1-6 Rental of Equipment	5,204	5,305	101	1.95%	(1)
17	750.1-6 Transportation Expense	72,730	74,147	1,417	1.95%	(1)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	--
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	--
20	758.1-6 Insurance - Workman's Comp	27,297	27,625	328	1.20%	(1)
21	759.1-6 Insurance - Other	0	0	0	0.00%	--
22	760.1-6 Advertising Expense	0	0	0	0.00%	--
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	--
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	--
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	--
26	775.1-6 Miscellaneous Expenses	122,095	124,478	2,383	1.95%	(1)
27	TOTAL SEWER O & M EXPENSES	5,167,885	5,410,686	242,801	4.70%	
28	TOTAL (LESS ACCTS 766 & 767)	5,167,885	5,410,686	242,801	4.70%	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .8) - 1996
SEWER**

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants Summary

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference			
				Amount	%		
1	701.1-.6 Salaries & Wages - Employees	595,195	1,029,737	434,542	73.01%	(1)	
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---	
3	704.1-.6 Employee Pensions & Benefits	147,809	245,627	97,818	66.18%	(1)	
4	710.1-.6 Purchased Sewer	1,166,136	1,166,136	0	0.00%	---	
5	711.1-.6 Sludge Removal	80,714	140,899	79,985	131.74%	(1)	
6	715.1-.6 Purchased Power	358,500	616,204	257,704	71.88%	---	
7	716.1-.6 Fuel for Power Production	4,185	5,468	1,283	30.66%	(1)	
8	718.1-.6 Chemicals	143,500	194,653	51,153	35.65%	(1)	
9	720.1-.6 Materials & Supplies	266,596	303,952	37,356	14.01%	(1)	
10	731.1-.6 Contractual Services - Eng.	10,413	10,616	203	1.95%	(1)	
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---	
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%	---	
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
14	735.1-.6 Contractual Services - Other	36,508	173,207	136,699	374.44%	(1)	
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)	
16	742.1-.6 Rental of Equipment	15,430	20,465	5,035	32.63%	(1)	
17	750.1-.6 Transportation Expense	27,033	44,368	17,335	64.13%	(1)	
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	---	
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	---	
20	758.1-.6 Insurance - Workman's Comp	10,648	16,808	6,160	57.85%	(1)	
21	759.1-.6 Insurance - Other	0	0	0	0.00%	---	
22	760.1-.6 Advertising Expense	0	0	0	0.00%	---	
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	---	
26	775.1-.6 Miscellaneous Expenses	50,271	53,311	3,040	6.05%	(1)	
27	TOTAL SEWER O & M EXPENSES	2,892,938	4,021,252	1,128,314	39.00%		
28	TOTAL (LESS ACCTS 766 & 767)	2,892,938	4,021,252	1,128,314	39.00%		

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996
SEWER**

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☒
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC
Schedule: B-6(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference		(5) (4 / 2) %	NOTES
				Amount			
1	701.1-6 Salaries & Wages - Employees	0	369,579	369,579		100.00%	(1)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0		0.00%	---
3	704.1-6 Employee Pensions & Benefits	0	88,157	88,157		100.00%	(1)
4	710.1-6 Purchased Sewer	0	0	0		0.00%	---
5	711.1-6 Sludge Removal	0	78,801	78,801		100.00%	(1)
6	715.1-6 Purchased Power	0	257,704	257,704		100.00%	---
7	716.1-6 Fuel for Power Production	0	1,202	1,202		100.00%	(1)
8	718.1-6 Chemicals	0	48,355	48,355		100.00%	(1)
9	720.1-6 Materials & Supplies	0	32,157	32,157		100.00%	(1)
10	731.1-6 Contractual Services - Eng.	0	0	0		0.00%	(1)
11	732.1-6 Contractual Services - Acct.	0	0	0		0.00%	---
12	733.1-6 Contractual Services - Legal	0	0	0		0.00%	---
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0		0.00%	---
14	735.1-6 Contractual Services - Other	0	133,422	133,422		100.00%	(1)
15	741.1-6 Rental of Real Building/Real Property	0	0	0		0.00%	(1)
16	742.1-6 Rental of Equipment	0	4,734	4,734		100.00%	(1)
17	750.1-6 Transportation Expense	0	16,808	16,808		100.00%	(1)
18	756.1-6 Insurance - Vehicle	0	0	0		0.00%	---
19	757.1-6 Insurance - General Liability	0	0	0		0.00%	---
20	758.1-6 Insurance - Workman's Comp	0	6,032	6,032		100.00%	(1)
21	759.1-6 Insurance - Other	0	0	0		0.00%	---
22	760.1-6 Advertising Expense	0	0	0		0.00%	---
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0.00%	---
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0		0.00%	---
25	770.1-6 Bad Debt Expense	0	0	0		0.00%	---
26	775.1-6 Miscellaneous Expenses	0	2,059	2,059		100.00%	(1)
27	TOTAL SEWER O & M EXPENSES	0	1,039,010	1,039,010		100.00%	
28	TOTAL (LESS ACCTS 766 & 767)	0	1,039,010	1,039,010		100.00%	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

Note: May not cross foot due to rounding.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (1 - 6) - 1996
SEWER**

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-8(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference (3 - 2)		(4 / 2)	
				Amount	%		
1	701.1-6 Salaries & Wages - Employees	63,837	70,804	6,967	10.91%	(1)	
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—	
3	704.1-6 Employee Pensions & Benefits	15,853	16,889	1,036	6.54%	(1)	
4	710.1-6 Purchased Sewer	1,166,136	1,166,136	0	0.00%	—	
5	711.1-6 Sludge Removal	450	459	9	1.95%	(1)	
6	715.1-6 Purchased Power	19,440	19,440	0	0.00%	—	
7	716.1-6 Fuel for Power Production	0	0	0	0.00%	(1)	
8	718.1-6 Chemicals	86,430	88,115	1,685	1.95%	(1)	
9	720.1-6 Materials & Supplies	33,470	34,123	653	1.95%	(1)	
10	731.1-6 Contractual Services - Eng.	0	0	0	0.00%	(1)	
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	—	
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%	—	
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—	
14	735.1-6 Contractual Services - Other	1,374	1,401	27	1.97%	(1)	
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)	
16	742.1-6 Rental of Equipment	11,900	12,132	232	1.95%	(1)	
17	750.1-6 Transportation Expense	5,679	5,790	111	1.96%	(1)	
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	—	
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	—	
20	758.1-6 Insurance - Workman's Comp	1,142	1,156	14	1.20%	(1)	
21	759.1-6 Insurance - Other	0	0	0	0.00%	—	
22	760.1-6 Advertising Expense	0	0	0	0.00%	—	
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—	
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—	
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	—	
26	775.1-6 Miscellaneous Expenses	6,733	6,865	132	1.96%	(1)	
27	TOTAL SEWER O & M EXPENSES	1,412,444	1,423,310	10,866	0.77%		
28	TOTAL (LESS ACCTS 766 & 767)	1,412,444	1,423,310	10,866	0.77%		

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .5) - 1996
SEWER**

Company: SSU / Volksw / Enterprise

Docket No.: 950485-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-6(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96		(3 - 2)	(4 / 2)	
				Difference	Amount	%	
1	701.1-.6 Salaries & Wages - Employees	10,927	12,119		1,192	10.91%	(1)
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0		0	0.00%	--
3	704.1-.6 Employee Pensions & Benefits	2,714	2,891		177	6.52%	(1)
4	710.1-.6 Purchased Sewer	0	0		0	0.00%	--
5	711.1-.6 Sludge Removal	2,500	2,549		49	1.95%	(1)
6	715.1-.6 Purchased Power	8,040	8,040		0	0.00%	--
7	716.1-.6 Fuel for Power Production	0	0		0	0.00%	(1)
8	718.1-.6 Chemicals	1,200	1,223		23	1.95%	(1)
9	720.1-.6 Materials & Supplies	4,445	4,532		87	1.95%	(1)
10	731.1-.6 Contractual Services - Eng.	4,168	4,249		81	1.95%	(1)
11	732.1-.6 Contractual Services - Acct.	0	0		0	0.00%	--
12	733.1-.6 Contractual Services - Legal	0	0		0	0.00%	--
13	734.1-.6 Contractual Services - Mgmt Fees	0	0		0	0.00%	--
14	735.1-.6 Contractual Services - Other	619	693		74	11.90%	(1)
15	741.1-.6 Rental of Real Building/Real Property	0	0		0	0.00%	(1)
16	742.1-.6 Rental of Equipment	0	0		0	0.00%	(1)
17	750.1-.6 Transportation Expense	164	167		3	2.05%	(1)
18	756.1-.6 Insurance - Vehicle	0	0		0	0.00%	--
19	757.1-.6 Insurance - General Liability	0	0		0	0.00%	--
20	758.1-.6 Insurance - Workman's Comp	195	198		3	1.44%	(1)
21	759.1-.6 Insurance - Other	0	0		0	0.00%	--
22	760.1-.6 Advertising Expense	0	0		0	0.00%	--
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0		0	0.00%	--
24	767.1-.6 Reg. Comm. Exp. - Other	0	0		0	0.00%	--
25	770.1-.6 Bad Debt Expense	0	0		0	0.00%	--
26	775.1-.6 Miscellaneous Expenses	2,753	2,807		54	1.95%	(1)
27	TOTAL SEWER O & M EXPENSES	37,725	39,468		1,743	4.62%	
28	TOTAL (LESS ACCTS 766 & 767)	37,725	39,468		1,743	4.62%	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996
SEWER**

Company: SSU / Lee / Lehigh

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-6(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference (3 - 2)		(4 / 2)	
				Amount	%		
1	701.1-6 Salaries & Wages - Employees	271,191	300,791	29,600	10.91%	(1)	
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—	
3	704.1-6 Employee Pensions & Benefits	67,347	71,749	4,402	6.54%	(1)	
4	710.1-6 Purchased Sewer	0	0	0	0.00%	—	
5	711.1-6 Sludge Removal	3,600	3,670	70	1.95%	(1)	
6	715.1-6 Purchased Power	160,861	160,861	0	0.00%	—	
7	716.1-6 Fuel for Power Production	1,117	1,139	22	1.95%	(1)	
8	718.1-6 Chemicals	19,735	20,120	385	1.95%	(1)	
9	720.1-6 Materials & Supplies	93,489	95,312	1,823	1.95%	(1)	
10	731.1-6 Contractual Services - Eng.	0	0	0	0.00%	(1)	
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	—	
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%	—	
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—	
14	735.1-6 Contractual Services - Other	19,038	20,621	1,583	8.32%	(1)	
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)	
16	742.1-6 Rental of Equipment	2,490	2,539	49	1.95%	(1)	
17	750.1-6 Transportation Expense	10,828	11,039	211	1.95%	(1)	
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	—	
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	—	
20	758.1-6 Insurance - Workman's Comp	4,852	4,910	58	1.19%	(1)	
21	759.1-6 Insurance - Other	0	0	0	0.00%	—	
22	760.1-6 Advertising Expense	0	0	0	0.00%	—	
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—	
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—	
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	—	
26	775.1-6 Miscellaneous Expenses	21,495	21,915	420	1.95%	(1)	
27	TOTAL SEWER O & M EXPENSES	676,043	714,664	38,621	5.71%		
28	TOTAL (LESS ACCTS 766 & 767)	676,043	714,664	38,621	5.71%		

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996
SEWER**

Company: SSU / Collier / Marco Island

Docket No.: 850495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference			
				Amount	%		
1	701.1-6 Salaries & Wages - Employees	233,268	258,728	25,460	10.91%	(1)	
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—	
3	704.1-6 Employee Pensions & Benefits	57,929	61,715	3,786	6.54%	(1)	
4	710.1-6 Purchased Sewer	0	0	0	0.00%	—	
5	711.1-6 Sludge Removal	45,080	45,959	879	1.95%	(1)	
6	715.1-6 Purchased Power	150,490	150,490	0	0.00%	—	
7	716.1-6 Fuel for Power Production	2,350	2,396	46	1.95%	(1)	
8	718.1-6 Chemicals	29,060	29,627	567	1.95%	(1)	
9	720.1-6 Materials & Supplies	128,214	130,714	2,500	1.95%	(1)	
10	731.1-6 Contractual Services - Eng.	6,245	6,367	122	1.95%	(1)	
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	—	
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%	—	
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—	
14	735.1-6 Contractual Services - Other	12,213	13,710	1,497	12.26%	(1)	
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)	
16	742.1-6 Rental of Equipment	1,040	1,060	20	1.95%	(1)	
17	750.1-6 Transportation Expense	9,362	9,545	183	1.95%	(1)	
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	—	
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	—	
20	758.1-6 Insurance - Workman's Comp	4,173	4,223	50	1.20%	(1)	
21	759.1-6 Insurance - Other	0	0	0	0.00%	—	
22	760.1-6 Advertising Expense	0	0	0	0.00%	—	
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—	
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—	
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	—	
26	775.1-6 Miscellaneous Expenses	16,775	17,102	327	1.95%	(1)	
27	TOTAL SEWER O & M EXPENSES	696,199	731,636	35,437	5.09%		
28	TOTAL (LESS ACCTS 766 & 767)	696,199	731,636	35,437	5.09%		

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996
SEWER**

Company: SSU / Citrus / Spring Gardens

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference Amount	(4) (3 - 2) %	(5) (4 / 2) NOTES
1	701.1-.6 Salaries & Wages - Employees	619	687	68	10.97%	(1)
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	704.1-.6 Employee Pensions & Benefits	154	164	10	6.40%	(1)
4	710.1-.6 Purchased Sewer	0	0	0	0.00%	—
5	711.1-.6 Sludge Removal	673	686	13	1.95%	(1)
6	715.1-.6 Purchased Power	1,988	1,988	0	0.00%	—
7	716.1-.6 Fuel for Power Production	0	0	0	0.00%	(1)
8	718.1-.6 Chemicals	1,952	1,990	38	1.95%	(1)
9	720.1-.6 Materials & Supplies	661	674	13	1.96%	(1)
10	731.1-.6 Contractual Services - Eng.	0	0	0	0.00%	(1)
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	—
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%	—
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	—
14	735.1-.6 Contractual Services - Other	1,106	1,127	21	1.93%	(1)
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)
16	742.1-.6 Rental of Equipment	0	0	0	0.00%	(1)
17	750.1-.6 Transportation Expense	8	8	(0)	(0.89%)	(1)
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	—
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	—
20	758.1-.6 Insurance - Workman's Comp	11	11	0	1.93%	(1)
21	759.1-.6 Insurance - Other	0	0	0	0.00%	—
22	760.1-.6 Advertising Expense	0	0	0	0.00%	—
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	—
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	—
26	775.1-.6 Miscellaneous Expenses	528	538	10	1.99%	(1)
27	TOTAL SEWER O & M EXPENSES	7,700	7,874	174	2.26%	
28	TOTAL (LESS ACCTS 766 & 767)	7,700	7,874	174	2.26%	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (1 - 6) - 1996
SEWER**

Company: SSU / St. Lucia / Tropical Isles

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount %			
1	701.1-6 Salaries & Wages - Employees	13,069	14,495	1,426	10.91%	(1)	
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	--	
3	704.1-6 Employee Pensions & Benefits	3,245	3,458	213	6.55%	(1)	
4	710.1-6 Purchased Sewer	0	0	0	0.00%	--	
5	711.1-6 Sludge Removal	2,100	2,141	41	1.95%	(1)	
6	715.1-6 Purchased Power	7,200	7,200	0	0.00%	--	
7	716.1-6 Fuel for Power Production	0	0	0	0.00%	(1)	
8	718.1-6 Chemicals	1,562	1,592	30	1.95%	(1)	
9	720.1-6 Materials & Supplies	5,055	5,154	99	1.96%	(1)	
10	731.1-6 Contractual Services - Eng.	0	0	0	0.00%	(1)	
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	--	
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%	--	
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	--	
14	735.1-6 Contractual Services - Other	395	436	41	10.36%	(1)	
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)	
16	742.1-6 Rental of Equipment	0	0	0	0.00%	(1)	
17	750.1-6 Transportation Expense	963	982	19	1.95%	(1)	
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	--	
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	--	
20	758.1-6 Insurance - Workman's Comp	234	237	3	1.11%	(1)	
21	759.1-6 Insurance - Other	0	0	0	0.00%	--	
22	760.1-6 Advertising Expense	0	0	0	0.00%	--	
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	--	
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	--	
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	--	
26	775.1-6 Miscellaneous Expenses	759	774	15	1.93%	(1)	
27	TOTAL SEWER O & M EXPENSES	34,582	36,468	1,886	5.45%		
28	TOTAL (LESS ACCTS 766 & 767)	34,582	36,468	1,886	5.45%		

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

Note: May not cross foot due to rounding.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1996
SEWER**

Company: SSU / Lake / Valencia Terrace

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-6(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) Difference Amount	(4) (3 - 2) %	(5) (4 / 2) NOTES
1	701.1-.6 Salaries & Wages - Employees	2,284	2,534	250	10.93%	(1)
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-.6 Employee Pensions & Benefits	567	604	37	6.59%	(1)
4	710.1-.6 Purchased Sewer	0	0	0	0.00%	---
5	711.1-.6 Sludge Removal	6,311	6,434	123	1.95%	(1)
6	715.1-.6 Purchased Power	10,481	10,481	0	0.00%	---
7	716.1-.6 Fuel for Power Production	718	732	14	1.95%	(1)
8	718.1-.6 Chemicals	3,561	3,630	69	1.95%	(1)
9	720.1-.6 Materials & Supplies	1,262	1,286	24	1.94%	(1)
10	731.1-.6 Contractual Services - Eng.	0	0	0	0.00%	(1)
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-.6 Contractual Services - Other	1,763	1,797	34	1.95%	(1)
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	(1)
16	742.1-.6 Rental of Equipment	0	0	0	0.00%	(1)
17	750.1-.6 Transportation Expense	29	29	0	0.85%	(1)
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	---
20	758.1-.6 Insurance - Workman's Comp	41	41	0	0.87%	(1)
21	759.1-.6 Insurance - Other	0	0	0	0.00%	---
22	760.1-.6 Advertising Expense	0	0	0	0.00%	---
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	---
26	775.1-.6 Miscellaneous Expenses	1,228	1,252	24	1.92%	(1)
27	TOTAL SEWER O & M EXPENSES	28,245	28,822	577	2.04%	
28	TOTAL (LESS ACCTS 766 & 767)	28,245	28,822	577	2.04%	

NOTES:

(1) Explanation included on FPSC Jurisdiction - All Plant basis in the "Discussion" section of this book.

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**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
SEWER**

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

	(1)	(2)	(3)	(4)	(5)	
				(3 - 2)	(4 / 2)	
Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		NOTES
				Amount	%	
1	701.1-6 Salaries & Wages - Employees	1,808,635	2,121,134	312,499	17.28%	(1)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-6 Employee Pensions & Benefits	433,525	526,756	93,231	21.51%	(1)
4	710.1-6 Purchased Sewer	1,113,101	1,741,365	628,264	56.44%	(2)
5	711.1-6 Sludge Removal	589,663	702,898	113,235	19.20%	(2)
6	715.1-6 Purchased Power	1,069,008	1,099,887	30,879	2.89%	(2)
7	716.1-6 Fuel for Power Production	6,947	17,116	10,169	146.38%	(2)
8	718.1-6 Chemicals	467,283	531,574	64,291	13.76%	(2)
9	720.1-6 Materials & Supplies	924,365	750,150	(174,215)	(18.85%)	(2)
10	731.1-6 Contractual Services - Eng.	27,741	27,057	(684)	(2.47%)	(2)
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-6 Contractual Services - Legal	169	0	(169)	(100.00%)	(2)
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-6 Contractual Services - Other	372,364	212,118	(160,246)	(43.03%)	(2)
15	741.1-6 Rental of Real Building/Real Property	0	60	60	100.00%	(2)
16	742.1-6 Rental of Equipment	10,717	20,634	9,917	92.54%	(2)
17	750.1-6 Transportation Expense	95,613	99,763	4,150	4.34%	(2)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	---
20	758.1-6 Insurance - Workman's Comp	32,187	37,945	5,758	17.89%	(2)
21	759.1-6 Insurance - Other	0	0	0	0.00%	---
22	760.1-6 Advertising Expense	0	0	0	0.00%	---
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	---
26	775.1-6 Miscellaneous Expenses	136,755	172,366	35,611	26.04%	---
27	TOTAL SEWER O & M EXPENSES	7,088,073	8,060,823	972,750	13.72%	
28	TOTAL (LESS ACCTS 766 & 767)	7,088,073	8,060,823	972,750	13.72%	

NOTES:

(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.

(2) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
SEWER**

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

		(1)	(2)	(3)	(4)	(5)	
					(3 - 2)	(4 / 2)	
Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			NOTES
				Amount	%		
1	701.1-6 Salaries & Wages - Employees	1,294,846	1,525,939	231,093	17.85%		(1)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%		---
3	704.1-6 Employee Pensions & Benefits	310,371	378,947	68,576	22.09%		(1)
4	710.1-6 Purchased Sewer	336,163	575,229	239,066	71.12%		(2)
5	711.1-6 Sludge Removal	538,877	642,184	103,307	19.17%		(2)
6	715.1-6 Purchased Power	728,109	741,387	13,278	1.82%		(2)
7	718.1-6 Fuel for Power Production	2,981	12,931	9,950	333.78%		(3)
8	718.1-6 Chemicals	331,557	388,074	56,517	17.05%		(2)
9	720.1-6 Materials & Supplies	620,241	483,554	(136,687)	(22.04%)		(2)
10	731.1-6 Contractual Services - Eng.	17,337	16,544	(693)	(4.00%)		(3)
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%		---
12	733.1-6 Contractual Services - Legal	169	0	(169)	(100.00%)		(3)
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%		---
14	735.1-6 Contractual Services - Other	236,301	175,610	(60,691)	(25.68%)		(2)
15	741.1-6 Rental of Real Building/Real Property	0	60	60	100.00%		(3)
16	742.1-6 Rental of Equipment	5,274	5,204	(70)	(1.33%)		(3)
17	750.1-6 Transportation Expense	66,612	72,730	6,118	9.18%		(3)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%		---
19	757.1-6 Insurance - General Liability	0	0	0	0.00%		---
20	758.1-6 Insurance - Workman's Comp	23,040	27,297	4,257	18.48%		(3)
21	759.1-6 Insurance - Other	0	0	0	0.00%		---
22	760.1-6 Advertising Expense	0	0	0	0.00%		---
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%		---
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%		---
25	770.1-6 Bad Debt Expense	0	0	0	0.00%		---
26	775.1-6 Miscellaneous Expenses	111,793	122,095	10,302	9.22%		(3)
27	TOTAL SEWER O & M EXPENSES	4,623,671	5,167,885	544,214	11.77%		
28	TOTAL (LESS ACCTS 766 & 767)	4,623,671	5,167,885	544,214	11.77%		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following pages for explanation of variances.
- (3) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (1-6) - 1995
SEWER**

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line	Plant Name	Plant	Historic Year	Interim Test	Difference		Ref
No.		Number	Ended	Year Ended	Amount	%	
			12/31/94	12/31/95			
1	Explanation of Changes - Purchased Sewer (710.1-6)						
2	Total Purchased Sewer Change		336,163	575,229	239,066	71.12%	
3							
4	Summary of Significant Variances by Plant						
5	University Shores	106	101,511	369,017	267,506	263.52%	(1)
6							
7							
8							
9							
10							
11							
12							
13							
14	Reconciliation of Plant Variances to Total						
15	Total Plant Variances > \$10,000				267,506	111.90%	
16	Total Plant Variances < \$10,000				(28,440)	-11.90%	
17	Total Variance-FPSC Uniform Systems				239,066	100.00%	
18							
19	Variance Explanations						
20	(1) Interconnect with Orange county was budgeted to occur in 4/94, but was delayed until 11/94, therefore						
21	1994 actuals are about \$207,000 less due to delay. Also, 1994 actuals only include six (6) months of						
22	amortization of the reserve capacity fee versus a full year in the 1995 budget, \$80,768 difference.						
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**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-6) - 1995
SEWER**

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bancini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Sludge Removal (711.1-6)						
2	Total Sludge Removal Change		536,877	642,184	103,307	19.17%	
3							
4	Summary of Significant Variances by Plant						
5	Beecher's Point	472	12,179	44,200	32,021	262.92%	(1)
6	Palm Port	440	3,540	44,200	40,660	1148.59%	(2)
7	Palm Terrace	1429	50,228	82,565	32,337	64.38%	(3)
8	Sugar Mill Woods	989	40,931	24,000	(16,931)	-41.36%	(4)
9	University Shores	106	116,908	131,040	14,131	12.09%	(5)
10							
11							
12							
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14	Reconciliation of Plant Variances to Total						
15	Total Plant Variances > \$10,000				119,149	115.33%	
16	Total Plant Variances < \$10,000				(15,842)	-15.33%	
17	Total Variance-FPSC Uniform Systems				103,307	100.00%	
18							
19	Variance Explanations						
20	(1) In 1994, pond effluent was hauled to percolation ponds at other plant sites by in-house personnel and						
21	expensed to salaries and wages. There is not enough staff to continue to do this. In 1995, this service will						
22	be contracted to an outside vendor and expensed to sludge removal expense.						
23							
24	(2) In 1994, pond effluent was hauled to percolation ponds at other plant sites by in-house personnel and						
25	expensed to salaries and wages. There is not enough staff to continue to do this. In 1995, this service will						
26	be contracted to an outside vendor and expensed to sludge removal expense.						
27							
28	(3) Mandatory sludge hauling to Pasco County started 7/94, therefore 1994 actuals are not representative of a full						
29	year expense. 1995 budgeted for a full year.						
30							
31	(4) An aerator malfunction and a sludge buildup caused additional hauling in 1994, not expected in the 1995 budget.						
32							
33	(5) A price increase occurred during mid-1994, therefore 1994 actuals not fully representative of full year with						
34	increased rates. Prices increased from \$17.50/1000 gallons to \$28/1000 gallons.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (1-6) - 1995 SEWER

Company: S&U / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-W5
Schedule Year Ended: 12/31/95
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(6)	
						(5/3)	
Line	Plant Name	Plant	Historic Year	Interim Test	Difference		Ref
No.		Number	Ended	Year Ended	Amount	%	
			12/31/94	12/31/95			
1	Explanation of Changes - Chemicals (718.1-6)						
2	Total Chemicals Change		331,557	388,074	56,517	17.05%	
3							
4	Summary of Significant Variances by Plant						
5	Chuluota	335	2,587	13,468	10,879	420.53%	(1)
6	Dellona Lakes	1806	38,215	57,692	19,477	50.97%	(2)
7	University Shores	106	31,783	40,667	8,884	27.95%	(3)
8	Woodmere	688	38,427	47,624	9,197	23.93%	(4)
9							
10							
11							
12							
13							
14	Reconciliation of Plant Variances to Total						
15	Total Plant Variances > \$10,000				48,437	85.70%	
16	Total Plant Variances < \$10,000				8,080	14.30%	
17	Total Variance-FPSC Uniform Systems				56,517	100.00%	
18							
19	Variance Explanations						
20	(1) 1995 budget includes a new expense of \$9,682 for Presto-Chlor tablets. This is used to disinfect treated wastewater						
21	and will eliminate the need for chlorine gas which involves several safety implications. Offset by a decrease in						
22	chlorine gas usage but not by as much as the increase.						
23							
24	(2) Additional deodorants budgeted in 1995 for new odor control system, \$11,937. Additional polymer was budgeted						
25	to help improve the clarity of the wastewater.						
26							
27	(3) Anticipated increased usage for methanol in 1995 to enhance nitrogen removal in treatment process, \$3,942.						
28	Sulphate of alumina is \$3,137 higher in the 1995 budget than 1994 actual due to a miscalculation of the usage						
29	in 1995 budget. The usage for this chemical is billed based on dry weight and the budget calculates pounds						
30	on wet weight.						
31							
32	(4) The 1995 budget includes additional expense for hydrogen peroxide due to the addition of a new pump site.						
33	The purpose of this new site is to cut down on hydrogen sulfide gas which has created problems with the						
34	collection system.						
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (1-6) - 1995 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7(5)
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5) (4-3)	(6) (5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Materials & Supplies (720.1-6)						
2	Total Materials & Supplies Change		620,241	483,554	(136,687)	-22.04%	
3							
4	Summary of Significant Variances by Plant						
5	Amelia Island	1518	77,019	51,881	(25,138)	-32.64%	(1)
6	Beacon Hills	886	89,268	47,077	(42,189)	-47.26%	(2)
7	Burnt Store	2202	18,022	54,855	36,833	204.38%	(3)
8	Deltona Lakes	1806	81,948	62,062	(29,886)	-32.50%	(4)
9	Fisherman's Haven	673	17,879	6,535	(11,344)	-63.45%	(5)
10	Lakeland Heights	675	35,070	11,037	(24,033)	-68.53%	(6)
11	Sugar Mill Woods	989	35,408	24,269	(11,137)	-31.48%	(7)
12	Sunny Hills	2801	14,809	4,105	(10,704)	-72.28%	(8)
13							
14	Reconciliation of Plant Variances to Total						
15	Total Plant Variances > \$10,000				34,348	-25.13%	
16	Total Plant Variances < \$10,000				(171,035)	125.13%	
17	Total Variance-FPSC Uniform Systems				(136,687)	100.00%	
18							
19							
20	Variance Explanations						
21	(1) 1994 actuals include \$13,000 for a collapsed manhole repair and several other unexpected repairs to force main, clarifier, lift station, flow meter and road repairs. These were not anticipated in the 1995 budget as recurring expenses.						
22							
23							
24	(2) 1994 incurred significant expense for pump, electrical repairs and road construction repairs. The 1995 budget includes money for same type of normal recurring repairs but did not assume the same amount of big repairs to be necessary.						
25							
26							
27							
28	(3) 1995 budget includes \$6,400 new expense for manhole risers for the county paving program in Burnt Store Village. Also includes \$30,000 to TV and repair the collection system which is having I and I problems. If this is not corrected, the company could be subjected to fines and violations. Note that the TV and repair process is an ongoing program in South Region which began in 1993 and is being rotated to all plants.						
29							
30							
31							
32							
33	(4) 1994 actuals include emergency repairs to blower motors, pumps, hydraulic cylinders and line repairs. 1995 budget does not assume these type of repairs to be recurring.						
34							
35							
36	(5) 1994 actuals include significant expense for repairs to sewer lines, did not budget for this type of expense in 1995.						
37							
38							
39	(6) 1994 actuals includes one-time expense for repairs to a sewer main line and the cleaning of sewer lines.						
40							
41	(7) 1994 actuals include several repairs to lift station, pumps and motors. The 1995 budget does not expect as much to be recurring.						
42							
43							
44	(8) 1994 actuals include one-time expense for painting the wastewater treatment plant. This will not be necessary in 1995.						
45							
46							
47	All items mentioned above do not meet the criteria for deferral and were therefore expensed.						
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**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (1-6) - 1995
SEWER**

Company: S&U / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Contractual Services (735.1-6)						
2	Total Contractual Services Change		236,301	175,810	(60,491)	-25.66%	
3							
4	Summary of Significant Variances by Plant						
5	Beacon Hills	886	35,381	25,428	(9,953)	-28.13%	(1)
6	Chuluota	335	25,249	3,021	(22,228)	-88.04%	(2)
7	Deltona Lakes	1806	23,883	15,203	(8,680)	-36.34%	(3)
8	Woodmere	888	24,680	14,778	(9,902)	-40.12%	(4)
9							
10							
11							
12							
13							
14	Reconciliation of Plant Variances to Total						
15	Total Plant Variances > \$10,000				0	0.00%	
16	Total Plant Variances < \$10,000				(60,491)	100.00%	
17	Total Variance-FPSC Uniform Systems				(60,491)	100.00%	
18							
19							
20	Variance Explanations						
21	(1) Due to an administrative order in 1994, a one-time expense was incurred for additional bio-monitoring from Grove Scientific \$11,470. 1994 actuals include the amortization of tank cleaning \$4,937. Both are not included in the 1995 budget.						
22							
23							
24							
25	(2) 1994 actuals include a \$21,686 amortization for TV'ing and sealing of gravity lines and manholes. Amortization ended 12/94.						
26							
27							
28	(3) 1994 actuals include the one time write-off of a CWIP project totaling \$8,890.						
29							
30	(4) Due to an administrative order, a one-time expense was incurred for additional bio-monitoring from Grove Scientific, \$7,070.						
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**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
SEWER**

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants Summary

Docket No.: 950485-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

		(1)	(2)	(3)	(4)	(5)	NOTES
					(3 - 2)	(4 / 2)	
Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%		
1	701.1-.6 Salaries & Wages - Employees	513,789	595,195	81,406	15.84%	(1)	
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---	
3	704.1-.6 Employee Pensions & Benefits	123,154	147,809	24,655	20.02%	(1)	
4	710.1-.6 Purchased Sewer	776,938	1,166,136	389,198	50.09%	(2)	
5	711.1-.6 Sludge Removal	50,786	60,714	9,928	19.55%	(2)	
6	715.1-.6 Purchased Power	340,899	358,500	17,601	5.16%	(2)	
7	716.1-.6 Fuel for Power Production	3,966	4,185	219	5.52%	(3)	
8	718.1-.6 Chemicals	135,726	143,500	7,774	5.73%	(2)	
9	720.1-.6 Materials & Supplies	304,124	266,596	(37,528)	(12.34%)	(2)	
10	731.1-.6 Contractual Services - Eng.	10,404	10,413	9	0.09%	(3)	
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	---	
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%	---	
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
14	735.1-.6 Contractual Services - Other	136,063	36,508	(99,555)	(73.17%)	(2)	
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	---	
16	742.1-.6 Rental of Equipment	5,443	15,430	9,987	183.48%	(2)	
17	750.1-.6 Transportation Expense	29,001	27,033	(1,968)	(6.79%)	(2)	
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	---	
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	---	
20	758.1-.6 Insurance - Workman's Comp	9,147	10,648	1,501	16.41%	(2)	
21	759.1-.6 Insurance - Other	0	0	0	0.00%	---	
22	760.1-.6 Advertising Expense	0	0	0	0.00%	---	
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	---	
26	775.1-.6 Miscellaneous Expenses	24,962	50,271	25,309	101.39%	(2)	
27	TOTAL SEWER O & M EXPENSES	<u>2,464,402</u>	<u>2,892,938</u>	<u>428,536</u>	17.39%		
28	TOTAL (LESS ACCTS 766 & 767)	<u>2,464,402</u>	<u>2,892,938</u>	<u>428,536</u>	17.39%		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following pages for explanation of variances by individual plant.
- (3) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
SEWER**

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount %		(3 - 2) (4 / 2)	
1	701.1-6 Salaries & Wages - Employees	33,224	63,837	30,613	92.14%		(1)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%		---
3	704.1-6 Employee Pensions & Benefits	7,964	15,853	7,889	99.06%		(1)
4	710.1-6 Purchased Sewer	776,938	1,166,136	389,198	50.09%		(2)
5	711.1-6 Sludge Removal	356	450	94	26.40%		(3)
6	715.1-6 Purchased Power	19,041	19,440	399	2.10%		(3)
7	716.1-6 Fuel for Power Production	0	0	0	0.00%		---
8	718.1-6 Chemicals	100,991	86,430	(14,561)	(14.42%)		(2)
9	720.1-6 Materials & Supplies	22,492	33,470	10,978	48.81%		(2)
10	731.1-6 Contractual Services - Eng.	0	0	0	0.00%		---
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%		---
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%		---
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%		---
14	735.1-6 Contractual Services - Other	0	1,374	1,374	100.00%		(3)
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%		---
16	742.1-6 Rental of Equipment	1,429	11,900	10,471	732.75%		(2)
17	750.1-6 Transportation Expense	5,287	5,679	392	7.41%		(3)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%		---
19	757.1-6 Insurance - General Liability	0	0	0	0.00%		---
20	758.1-6 Insurance - Workman's Comp	591	1,142	551	93.23%		(3)
21	759.1-6 Insurance - Other	0	0	0	0.00%		---
22	760.1-6 Advertising Expense	0	0	0	0.00%		---
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%		---
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%		---
25	770.1-6 Bad Debt Expense	0	0	0	0.00%		---
26	775.1-6 Miscellaneous Expenses	749	6,733	5,984	798.93%		(2)
27	TOTAL SEWER O & M EXPENSES	<u>969,062</u>	<u>1,412,444</u>	<u>443,382</u>	45.75%		
28	TOTAL (LESS ACCTS 766 & 767)	<u>969,062</u>	<u>1,412,444</u>	<u>443,382</u>	45.75%		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following pages for explanation of variances by individual plant.
- (3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-6) - 1995 SEWER

Company: SSU /Charlotte/Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Historical ☐ Projected ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(S)

Page 2 of 5

Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Deep Creek						
2	Total O&M - Direct Change		989,062	1,412,444	443,382	45.75%	
3							
4	Summary of Significant Variances by Account						
5	710.1-6 Purchased Sewer		776,938	1,186,136	389,198	50.09%	(1)
6	718.1-6 Chemicals		100,991	86,430	(14,561)	-14.42%	(2)
7	720.1-6 Materials & Supplies		22,482	33,470	10,978	48.81%	(3)
8	742.1-6 Rental of Equipment		1,429	11,900	10,471	732.75%	(4)
9	775.1-6 Miscellaneous Expense		749	6,733	5,984	798.93%	(5)
10							
11							
12	Reconciliation of Account Variances to Total						
13	Total Account Variances > \$10,000				410,647	92.62%	
14	Total Account Variances < \$10,000				32,735	7.38%	
15	Total System Variance				443,382	100.00%	
16							
17	Variance Explanations						
18	(1) The 1995 budget includes a base facility charge increase implemented 1/1/95 by Charlotte County Utilities						
19	from \$17,411/month to \$53,294/month. This is an annual increase of \$430,596. The gallonage charge and						
20	monthly usage is expected to decrease in 1995 compared to 1994 and this annual decrease will total						
21	\$41,391. The net increase in 1995 compared to 1994 will therefore total \$389,205.						
22							
23	(2) Hydrogen peroxide usage for 1995 will not be as great as 1994 due to decreased odor complaints from customers.						
24							
25	(3) The 1995 budget includes \$12,580 for manhole extension rings due to Charlotte County resurfacing the roads in Deep Creek.						
26	Charlotte County requires SSU to raise the manholes to the new level of the asphalt. If we do not raise the manholes, we will						
27	not be able to access the collection system which is necessary for TV'ing, cleaning lines, locating blockages, smoke test, etc.						
28							
29	(4) The sewer lines will be TV viewed in 1995, therefore it is necessary to rent a truck to do this, \$7,200. Was not done in 1994,						
30	therefore actuals are low.						
31							
32	(5) Variance is due to common expenses budgeted at plant 00001 and allocated to plants based upon average customer count.						
33	See "Allocation of Direct O&M Expense at Company Level" table for distribution of common O&M direct expenses.						
34							
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**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (1 - 6) - 1995
SEWER**

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference			
				Amount	%		
1	701.1-6 Salaries & Wages - Employees	18,862	10,927	(7,935)	(42.07%)	(1)	
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---	
3	704.1-6 Employee Pensions & Benefits	4,521	2,714	(1,807)	(39.97%)	(1)	
4	710.1-6 Purchased Sewer	0	0	0	0.00%	---	
5	711.1-6 Sludge Removal	1,313	2,500	1,187	90.40%	(3)	
6	715.1-6 Purchased Power	5,483	8,040	2,557	46.64%	(3)	
7	716.1-6 Fuel for Power Production	0	0	0	0.00%	---	
8	718.1-6 Chemicals	3,837	1,200	(2,637)	(68.73%)	(3)	
9	720.1-6 Materials & Supplies	18,656	4,445	(14,211)	(76.17%)	(2)	
10	731.1-6 Contractual Services - Eng.	4,164	4,168	4	0.10%	(3)	
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	---	
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%	---	
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---	
14	735.1-6 Contractual Services - Other	34	619	585	1720.59%	(3)	
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	---	
16	742.1-6 Rental of Equipment	101	0	(101)	(100.00%)	(3)	
17	750.1-6 Transportation Expense	353	164	(189)	(53.54%)	(3)	
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	---	
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	---	
20	758.1-6 Insurance - Workman's Comp	335	195	(140)	(41.79%)	(3)	
21	759.1-6 Insurance - Other	0	0	0	0.00%	---	
22	760.1-6 Advertising Expense	0	0	0	0.00%	---	
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---	
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---	
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	---	
26	775.1-6 Miscellaneous Expenses	1,182	2,753	1,571	132.91%	(3)	
27	TOTAL SEWER O & M EXPENSES	58,841	37,725	(21,116)	(35.89%)		
28	TOTAL (LESS ACCTS 766 & 767)	58,841	37,725	(21,116)	(35.89%)		

NOTES:

(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.

(2) Refer to the following pages for explanation of variances by individual plant.

(3) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (.1-.6) - 1995
SEWER**

Company: SSU /Nokula/Enterprise

Docket No.: 950465-WS

Schedule Year Ended: 12/31/95

Historical ☐ Projected ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: 8-7(5)

Page 2 of 5

Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Enterprise						
2	Total O&M - Direct Change		58,841	37,725	(21,116)	-35.80%	
3							
4	Summary of Significant Variances by Account						
5	720.1-.6 Materials & Supplies		18,856	4,445	(14,211)	-76.17%	(1)
6							
7							
8							
9							
10							
11							
12	Reconciliation of Account Variances to Total						
13	Total Account Variances > \$10,000					0.00%	
14	Total Account Variances < \$10,000				(21,116)	100.00%	
15	Total System Variance				(21,116)	100.00%	
16							
17	Variance Explanations						
18	(1) Collection problems caused by bad weather resulted in a broken sewer lateral which then required the lift station						
19	to be pumped out. The 1995 budget did not assume another situation such as this.						
20							
21							
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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Lee / Lehigh

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

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

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

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) Difference Amount	(4) (3 - 2) %	(5) (4 / 2) NOTES
1	701.1-6 Salaries & Wages - Employees	207,531	271,191	63,660	30.67%	(1)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-6 Employee Pensions & Benefits	49,743	67,347	17,604	35.39%	(1)
4	710.1-6 Purchased Sewer	0	0	0	0.00%	---
5	711.1-6 Sludge Removal	2,320	3,600	1,280	55.17%	(3)
6	715.1-6 Purchased Power	158,789	160,861	2,072	1.30%	(3)
7	716.1-6 Fuel for Power Production	1,493	1,117	(376)	(25.18%)	(3)
8	718.1-6 Chemicals	19,196	19,735	539	2.81%	(3)
9	720.1-6 Materials & Supplies	153,507	93,489	(60,018)	(39.10%)	(2)
10	731.1-6 Contractual Services - Eng.	0	0	0	0.00%	---
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-6 Contractual Services - Other	113,324	19,038	(94,286)	(83.20%)	(2)
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-6 Rental of Equipment	2,471	2,490	19	0.77%	(3)
17	750.1-6 Transportation Expense	12,697	10,828	(1,869)	(14.72%)	(3)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	---
20	758.1-6 Insurance - Workman's Comp	3,694	4,852	1,158	31.35%	(3)
21	759.1-6 Insurance - Other	0	0	0	0.00%	---
22	760.1-6 Advertising Expense	0	0	0	0.00%	---
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	---
26	775.1-6 Miscellaneous Expenses	7,632	21,495	13,863	181.64%	(2)
27	TOTAL SEWER O & M EXPENSES	<u>732,397</u>	<u>676,043</u>	<u>(56,354)</u>	<u>(7.69%)</u>	
28	TOTAL (LESS ACCTS 766 & 767)	<u>732,397</u>	<u>676,043</u>	<u>(56,354)</u>	<u>(7.69%)</u>	

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following pages for explanation of variances by individual plant.
- (3) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (1-6) - 1995
SEWER**

Company: SSU/Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Historical ☐ Projected ☒
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Lehigh						
2	Total O&M - Direct Change		732,397	676,043	(56,354)	-7.69%	
3							
4	Summary of Significant Variances by Account						
5	720.1-.6 Materials & Supplies		153,507	93,489	(60,018)	-39.10%	(1)
6	735.1-.6 Contractual Services		113,324	19,038	(94,286)	-83.20%	(2)
7	775.1-.6 Miscellaneous Expenses		7,632	21,495	13,863	181.64%	(3)
8							
9							
10							
11							
12	Reconciliation of Account Variances to Total						
13	Total Account Variances > \$10,000				13,863	-24.60%	
14	Total Account Variances < \$10,000				(70,217)	124.60%	
15	Total System Variance				(56,354)	100.00%	
16							
17	Variance Explanations						
18	(1) 1994 actuals include expense for TV and repair of sewer lines. The 1995 budget includes different areas						
19	of coverage which are less than the 1994 coverage.						
20							
21	(2) 1994 actuals include the write-off of a deferred project totaling \$98,064. It was decided that TV'ing the gravity						
22	sewer system was an on-going project in the South Region that should be expensed rather than deferred.						
23							
24	(3) Grounds maintenance increased in 1995 by \$2,412 due to mowing of percolation ponds. Previously mowed						
25	using a slope mower. This mower no longer works and must be contracted to an outside service.						
26	Balance of variance is due to common expenses budgeted at plant 00001 and allocated to plants based upon						
27	average customer count. See "Allocation of Direct O&M Expense at Company Level" table for distribution of						
28	common O&M direct expenses.						
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**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
SEWER**

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) Difference Amount	(4) (3 - 2) %	(5) (4 / 2) NOTES
1	701.1-6 Salaries & Wages - Employees	241,988	233,288	(8,720)	(3.60%)	(1)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	704.1-6 Employee Pensions & Benefits	58,005	57,929	(76)	(0.13%)	(1)
4	710.1-6 Purchased Sewer	0	0	0	0.00%	---
5	711.1-6 Sludge Removal	44,184	45,080	916	2.07%	---
6	715.1-6 Purchased Power	150,464	150,490	26	0.02%	(3)
7	716.1-6 Fuel for Power Production	2,473	2,350	(123)	(4.97%)	(3)
8	718.1-6 Chemicals	10,926	29,060	18,134	165.97%	(2)
9	720.1-6 Materials & Supplies	106,134	128,214	22,080	20.80%	(2)
10	731.1-6 Contractual Services - Eng.	6,240	6,245	5	0.08%	(3)
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	---
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%	---
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	735.1-6 Contractual Services - Other	21,204	12,213	(8,991)	(42.40%)	(3)
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	---
16	742.1-6 Rental of Equipment	1,442	1,040	(402)	(27.88%)	(3)
17	750.1-6 Transportation Expense	9,692	9,362	(330)	(3.40%)	(3)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	---
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	---
20	758.1-6 Insurance - Workman's Comp	4,308	4,173	(135)	(3.13%)	(3)
21	759.1-6 Insurance - Other	0	0	0	0.00%	---
22	760.1-6 Advertising Expense	0	0	0	0.00%	---
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	---
26	775.1-6 Miscellaneous Expenses	14,244	16,775	2,531	17.77%	(3)
27	TOTAL SEWER O & M EXPENSES	671,284	696,199	24,915	3.71%	
28	TOTAL (LESS ACCTS 766 & 767)	671,284	696,199	24,915	3.71%	

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following pages for explanation of variances by individual plant.
- (3) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O & M EXPENSE - DIRECT EXPENSE (1-6) - 1995
SEWER**

Company: SSU /Collier/Marco Island

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Historical ☐ Projected ☒

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(S)

Page 2 of 5

Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Marco Island						
2	Total O&M - Direct Change		671,284	696,199	24,915	3.71%	
3							
4	Summary of Significant Variances by Account						
5	718.1-.6 Chemicals		10,926	29,080	18,134	165.97%	(1)
6	720.1-.6 Materials & Supplies		106,134	128,214	22,080	20.80%	(2)
7	735.1-.6 Contractual Services		21,204	12,213	(8,991)	-42.40%	(3)
8							
9							
10							
11							
12	Reconciliation of Account Variances to Total						
13	Total Account Variances > \$10,000				40,214	161.40%	
14	Total Account Variances < \$10,000				(15,299)	-61.40%	
15	Total System Variance				24,915	100.00%	
16							
17	Variance Explanations						
18	(1) Chlorine is purchased in bulk and is used by both the water and wastewater plants. Wastewater was not allocated a percentage of the expense in 1994, therefore, although chlorine was used, it is not reflected in the sewer chlorine expense account. An analysis of the water expense account shows that water operations was over budget for 1994 by \$11,161 and wastewater operations was under by \$9,469.						
19							
20							
21							
22							
23	(2) 1995 budget includes an additional \$40,000 to clean the mains of sand and grease and to TV inspect and seal broken leaking joints. This must be done to achieve better treatment. Offset by a reduction of \$7,400 in the 1995 budget due to the end of amortization for percolation lagoon solids. This is a deferred debit project.						
24							
25							
26							
27	(3) 1994 actuals include \$1,662 for a capacity analysis report, not necessary for 1995. Also, \$6,642 in 1994 actuals for witness testimony preparation relating to Wetlands regulation in the South Florida Management District. This will also not be necessary for 1995.						
28							
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**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
SEWER**

Company: SSU / Citrus / Spring Gardens

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

		(1)	(2)	(3)	(4)	(5)	
					(3 - 2)	(4 / 2)	
Line		Historic	Interim Test		Difference		
No.	Account No. and Name	Year Ended 12/31/94	Year Ended 12/31/95		Amount	%	NOTES
1	701.1-.6 Salaries & Wages - Employees	0	619	619	100.00%		(1)
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%		---
3	704.1-.6 Employee Pensions & Benefits	0	154	154	100.00%		(1)
4	710.1-.6 Purchased Sewer	0	0	0	0.00%		---
5	711.1-.6 Sludge Removal	0	673	673	100.00%		(4)
6	715.1-.6 Purchased Power	0	1,988	1,988	100.00%		(4)
7	716.1-.6 Fuel for Power Production	0	0	0	0.00%		---
8	718.1-.6 Chemicals	0	1,952	1,952	100.00%		(4)
9	720.1-.6 Materials & Supplies	0	661	661	100.00%		(4)
10	731.1-.6 Contractual Services - Eng.	0	0	0	0.00%		---
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%		---
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%		---
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%		---
14	735.1-.6 Contractual Services - Other	0	1,106	1,106	100.00%		(4)
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%		---
16	742.1-.6 Rental of Equipment	0	0	0	0.00%		---
17	750.1-.6 Transportation Expense	0	8	8	100.00%		(4)
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%		---
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%		---
20	758.1-.6 Insurance - Workman's Comp	0	11	11	100.00%		(4)
21	759.1-.6 Insurance - Other	0	0	0	0.00%		---
22	760.1-.6 Advertising Expense	0	0	0	0.00%		---
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%		---
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%		---
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%		---
26	775.1-.6 Miscellaneous Expenses	0	528	528	100.00%		(4)
27	TOTAL SEWER O & M EXPENSES	0	7,700	7,700	100.00%		
28	TOTAL (LESS ACCTS 766 & 767)	0	7,700	7,700	100.00%		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Not applicable for this plant.
- (3) Not applicable for this plant.
- (4) Expenses associated with new plant acquisition in 1995.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
SEWER**

Company: SSU / St. Lucie / Tropical Isles

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-6(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) Difference Amount	(4) (3 - 2) %	(5) (4 / 2)	NOTES
1	701.1-6 Salaries & Wages - Employees	12,184	13,069	885	7.26%		(1)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%		---
3	704.1-6 Employee Pensions & Benefits	2,921	3,245	324	11.09%		(1)
4	710.1-6 Purchased Sewer	0	0	0	0.00%		---
5	711.1-6 Sludge Removal	2,633	2,100	(533)	(20.24%)		(3)
6	715.1-6 Purchased Power	7,122	7,200	78	1.10%		(3)
7	716.1-6 Fuel for Power Production	0	0	0	0.00%		---
8	718.1-6 Chemicals	776	1,562	786	101.29%		(3)
9	720.1-6 Materials & Supplies	3,335	5,055	1,720	51.57%		(3)
10	731.1-6 Contractual Services - Eng.	0	0	0	0.00%		---
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%		---
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%		---
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%		---
14	735.1-6 Contractual Services - Other	1,501	395	(1,106)	(73.68%)		(3)
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%		---
16	742.1-6 Rental of Equipment	0	0	0	0.00%		---
17	750.1-6 Transportation Expense	972	963	(9)	(0.93%)		(3)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%		---
19	757.1-6 Insurance - General Liability	0	0	0	0.00%		---
20	758.1-6 Insurance - Workman's Comp	219	234	15	6.85%		(3)
21	759.1-6 Insurance - Other	0	0	0	0.00%		---
22	760.1-6 Advertising Expense	0	0	0	0.00%		---
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%		---
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%		---
25	770.1-6 Bad Debt Expense	0	0	0	0.00%		---
26	775.1-6 Miscellaneous Expenses	1,155	759	(396)	(34.29%)		(3)
27	TOTAL SEWER O & M EXPENSES	32,818	34,582	1,764	5.38%		
28	TOTAL (LESS ACCTS 766 & 767)	32,818	34,582	1,764	5.38%		

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following pages for explanation of variances by individual plant.
- (3) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
SEWER**

Company: SSU / Lake / Valencia Terrace

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-6(S)

Page 2 of 4

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) Difference Amount	(4) Difference %	(5) NOTES
1	701.1-.6 Salaries & Wages - Employees	0	2,284	2,284	100.00%	(1)
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	--
3	704.1-.6 Employee Pensions & Benefits	0	567	567	100.00%	(1)
4	710.1-.6 Purchased Sewer	0	0	0	0.00%	--
5	711.1-.6 Sludge Removal	0	6,311	6,311	100.00%	(4)
6	715.1-.6 Purchased Power	0	10,481	10,481	100.00%	(4)
7	716.1-.6 Fuel for Power Production	0	718	718	100.00%	(4)
8	718.1-.6 Chemicals	0	3,561	3,561	100.00%	(4)
9	720.1-.6 Materials & Supplies	0	1,262	1,262	100.00%	(4)
10	731.1-.6 Contractual Services - Eng.	0	0	0	0.00%	--
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	--
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%	--
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	--
14	735.1-.6 Contractual Services - Other	0	1,763	1,763	100.00%	(4)
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	--
16	742.1-.6 Rental of Equipment	0	0	0	0.00%	--
17	750.1-.6 Transportation Expense	0	29	29	100.00%	(4)
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	--
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	--
20	758.1-.6 Insurance - Workman's Comp	0	41	41	100.00%	(4)
21	759.1-.6 Insurance - Other	0	0	0	0.00%	--
22	760.1-.6 Advertising Expense	0	0	0	0.00%	--
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	--
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	--
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	--
26	775.1-.6 Miscellaneous Expenses	0	1,228	1,228	100.00%	(4)
27	TOTAL SEWER O & M EXPENSES	0	28,245	28,245	100.00%	
28	TOTAL (LESS ACCTS 766 & 767)	0	28,245	28,245	100.00%	

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Not applicable for this plant.
- (3) Not applicable for this plant.
- (4) Expenses associated with new plant acquisition in 1995.

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (1 - 6) - 1994
SEWER**

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/84
Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

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

FPSC
Schedule: B-8(S)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Prior Test Year Ended	Historic Year Ended	Difference		O & M Expense Guideline	1994 Deviation From Guideline		
Line No.	Account No. and Name	XX/XX/XX (4)	12/31/84	Amount	%	12/31/84 (3)	Amount (3)	%	NOTES
1	701.1-6 Salaries & Wages - Employees	1,464,307	1,808,635	344,328	23.51%	1,824,121	(15,486)	(0.85%)	(5)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	--
3	704.1-6 Employee Pensions & Benefits (1)	263,631	433,525	169,894	64.44%	326,637	106,888	32.72%	(5)
4	710.1-6 Purchased Sewer	475,883	1,113,101	637,138	133.88%	628,344	484,757	77.15%	(6)
5	711.1-6 Sludge Removal	401,949	589,863	187,714	46.70%	477,881	111,782	23.39%	(6)
6	715.1-6 Purchased Power	938,385	1,069,008	130,613	13.92%	1,180,154	(111,146)	(9.42%)	(6)
7	716.1-6 Fuel for Power Production	3,825	6,947	3,422	97.08%	4,727	2,220	46.96%	(6)
8	718.1-6 Chemicals	412,232	467,283	55,051	13.35%	525,684	(58,401)	(11.11%)	(6)
9	720.1-6 Materials & Supplies	401,504	924,365	522,861	130.23%	490,866	433,499	88.31%	(6)
10	731.1-6 Contractual Services - Eng.	12,906	27,741	14,835	114.95%	14,025	13,716	97.80%	(6)
11	732.1-6 Contractual Services - Acct.	187	0	(187)	(100.00%)	242	(242)	(100.00%)	(6)
12	733.1-6 Contractual Services - Legal	2,351	189	(2,162)	(92.81%)	2,601	(2,432)	(93.50%)	(6)
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	--
14	735.1-6 Contractual Services - Other	228,928	372,364	143,436	62.86%	288,895	83,469	28.89%	(6)
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	--
16	742.1-6 Rental of Equipment	8,596	10,717	2,121	24.67%	10,825	(108)	(1.00%)	(6)
17	750.1-6 Transportation Expense	108,757	95,613	(14,144)	(12.89%)	140,043	(44,430)	(31.73%)	(6)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	--
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	--
20	758.1-6 Insurance - Workmen's Comp	46,012	32,187	(13,825)	(30.05%)	56,940	(24,753)	(43.47%)	(6)
21	759.1-6 Insurance - Other	62	0	(62)	(100.00%)	68	(68)	(100.00%)	(6)
22	760.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	--
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	--
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	--
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	--
26	775.1-6 Miscellaneous Expenses	26,930	136,755	109,825	407.82%	34,023	102,732	301.95%	(6)
27	TOTAL SEWER O & M EXPENSES	4,797,235	7,088,073	2,290,838	47.75%	8,006,076	1,081,997	18.02%	
28	TOTAL (LESS ACCTS 766 & 767)	4,797,235	7,088,073	2,290,838	47.75%				
29	Average # of Customers	31,039	34,676	3,637	11.72%				
30	Consumer Price Index - U (2)	134.9	148.3	13.4	9.93%				
31	COMPOUND MULTIPLIER				22.81%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPI-U)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.6 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/81.
- (2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
- (3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
- (4) Various test years at the summary levels.
- (5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (6) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (1 - 6) - 1994
SEWER**

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-8(S)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-8(S)

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	NOTES
		Prior Test Year Ended 12/31/91	Historic Year Ended 12/31/94	Difference Amount	%	O & M Expense Guideline 12/31/94 (3)	1994 Deviation From Guideline Amount (3)	%	
1	701.1-6 Salaries & Wages - Employees	1,060,406	1,294,846	244,440	23.27%	1,335,825	(41,079)	(3.07%)	(5)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	—
3	704.1-6 Employee Pensions & Benefits (1)	196,481	310,371	113,890	57.98%	250,032	80,339	24.13%	(5)
4	710.1-6 Purchased Sewer	97,780	336,163	238,403	243.87%	112,664	223,499	198.38%	(6)
5	711.1-6 Sludge Removal	344,284	538,877	194,593	56.52%	415,758	123,119	29.61%	(6)
6	715.1-6 Purchased Power	608,400	728,109	121,709	20.07%	788,075	(59,966)	(7.61%)	(6)
7	716.1-6 Fuel for Power Production	3,525	2,961	(564)	(15.43%)	4,727	(1,746)	(36.94%)	(7)
8	718.1-6 Chemicals	215,438	331,557	116,119	53.90%	272,938	58,619	21.48%	(6)
9	720.1-6 Materials & Supplies	263,965	620,241	356,276	134.97%	324,799	295,442	90.98%	(6)
10	731.1-6 Contractual Services - Eng.	4,042	17,337	13,295	328.92%	4,495	12,842	285.65%	(7)
11	732.1-6 Contractual Services - Acct.	187	0	(187)	(100.00%)	242	(242)	(100.00%)	(7)
12	733.1-6 Contractual Services - Legal	1,486	169	(1,297)	(86.47%)	1,650	(1,481)	(88.78%)	(7)
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	—
14	735.1-6 Contractual Services - Other	133,389	236,301	102,912	77.15%	174,822	61,479	35.17%	(6)
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	—
16	742.1-6 Rental of Equipment	8,203	5,274	(2,929)	(35.71%)	10,401	(5,127)	(49.30%)	(7)
17	750.1-6 Transportation Expense	88,444	66,612	(21,832)	(24.68%)	115,391	(48,779)	(42.27%)	(7)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	—
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	—
20	758.1-6 Insurance - Workmen's Comp	34,673	23,040	(11,633)	(33.55%)	44,121	(21,081)	(47.78%)	(7)
21	759.1-6 Insurance - Other	62	0	(62)	(100.00%)	68	(68)	(100.00%)	(7)
22	760.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	—
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	—
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	—
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	—
26	775.1-6 Miscellaneous Expenses	7,693	111,793	104,100	1353.18%	9,560	102,233	1069.42%	(6)
27	TOTAL SEWER O & M EXPENSES	3,056,428	4,623,671	1,567,243	51.28%	3,865,869	758,002	19.61%	
28	TOTAL (LESS ACCTS 766 & 767)	3,056,428	4,623,671	1,567,243	51.28%				
29	Average # of Customers	20,226	22,615	2,389	11.81%				
30	Consumer Price Index - U (2)	136.2	148.3	12.1	8.88%				
31	COMPOUND MULTIPLIER				21.74%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920190-WS are included in A&G Account 604.6 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
- (3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
- (4) Various test years at the summary levels.
- (5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (6) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.
- (7) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (1-6) - 1994 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950485-WS
Schedule Year Ended: 12/31/94
Historical ☒ Projected ☐
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(3-4)	(5/4)	
Line	Plant Name	Plant	Historic Year	O & M Expense	1994 Deviation		
No.		Number	Ended	Guideline	From Guideline		Ref
			12/31/94	12/31/94	Amount	%	
1	Explanation of Changes - Purchased Sewer (710.1-6)						
2	Purchased Sewer Charge		336,163	112,664	223,499	198.38%	
3							
4	Summary of Significant Variances by Plant						
5	Deltona Lakes	1806	93,588	0	93,588	100.00%	(1)
6	Fox Run	679	55,728	0	55,728	100.00%	(2)
7	University Shores	106	101,511	0	101,511	100.00%	(3)
8	Woodmere	888	29,731	79,905	(50,174)	(62.79%)	(4)
9	Zephyr Shores	1427	20,251	0	20,251	100.00%	(5)
10							
11	Reconciliation of Plant Variances to Total						
12	Total Plant Variances > \$10,000				220,904	98.84%	
13	Total Plant Variances < \$10,000				2,595	1.16%	
14	Total Variance-FPSC Uniform Systems				223,499	100.00%	
15							
16	Variance Explanations						
17							
18	(1) On 6/27/91, SSU entered into an agreement with the County of Volusia to purchase bulk waste water services for its Deltona Lakes area due to capacity and effluent disposal problems						
19	caused by wet weather conditions. Per the agreement, SSU was required to construct the interconnect line needed for this service, which did not go on line until mid 1992; consequently,						
20	there was no service in 1991 which would have provided the basis of comparison to 1994. This interconnect is still in place in 1995.						
21							
22	(2) Due to capacity problems and inadequate facilities to properly dispose of effluent at our Fox Run sewer plant, SSU negotiated an agreement to purchase bulk wastewater services						
23	from Martin County. The agreement was not effective until 5/10/93; consequently, there is no history available in 1991 to provide a basis for comparison to 1994. The						
24	interconnect is still in place in 1995.						
25							
26	(3) On 6/28/94, SSU entered into a 20 year agreement with Orange County to purchase bulk wastewater services for their University Shores area. Capacity charges amounted to a total of						
27	\$2.4 million, which is being amortized at \$10,000 per month over the 20 year period (starting 7/94). In addition, SSU began paying fixed and billing charges 9/94 and volume						
28	charges 11/94.						
29							
30	(4) During 1991, purchased sewer averaged between five and six thousand dollars per month. That trend continued through June 1993. The average decreased to \$1,500 - \$2,000						
31	per month due to a slow registering meter that was not discovered until mid 1994. The meter was repaired and reflected more accurate readings comparable to previous years						
32	beginning November 1994.						
33							
34	(5) Due to capacity problems and inadequate facilities to properly dispose of effluent at our Zephyr Shores sewer plant, SSU negotiated an agreement to purchase bulk wastewater services						
35	from Pasco County. The agreement did not go into effect until 8/3/92; consequently, there is no history available in 1991 to provide a basis for comparison to 1994.						

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (1-6) - 1994 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bendini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(3-4)	(5/4)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
					Amount	%	
1	Explanation of Changes - Sludge Removal (711.1-.6)						
2	Sludge Removal Change		538,877	415,758	123,119	29.61%	
3							
4	Summary of Significant Variances by Plant						
5	Amelia Island	1518	31,325	12,223	19,102	156.28%	(1)
6	Beecher's Point	472	12,179	602	11,577	1823.08%	(2)
7	Citrus Springs	906	17,271	7,196	10,075	140.01%	(3)
8	Deltona Lakes	1806	54,192	66,798	(12,606)	(18.87%)	(4)
9	Palm Terrace	1429	50,228	35,072	15,156	43.21%	(5)
10	Sugar Mill Woods	989	40,831	20,650	20,281	96.21%	(6)
11	University Shores	106	116,909	40,871	76,038	186.04%	(7)
12	Woodmere	888	33,275	54,966	(21,711)	(39.48%)	(8)
13							
14	Reconciliation of Plant Variances to Total						
15	Total Plant Variances > \$10,000				117,912	95.77%	
16	Total Plant Variances < \$10,000				5,207	4.23%	
17	Total Variance-FPSC Uniform Systems				123,119	100.00%	
18							
19	Variance Explanations						
20							
21	(1) The major contributory factors affecting the increase in Amelia Island's sludge removal expenses over the FPSC guidelines for 1994 were: (a) A new digester was put in service in early 1991; however, there were no solids in the system at the time and had to be built up over a three month period. In the interim, only minimum hauling was done in order to maintain proper levels. This was compared to a full year of sludge removal expenses in 1994. (b) Due to increased levels of sludge in 1994, more frequent sludge removal was required; as a result, this increased our expenses by approximately \$17,000 (114 additional loads for 1994 X an average unit price of \$154). (c) Additional sludge removal of \$7,000 due to emergency repairs to the digester and clarifier in 8/94.						
22							
23							
24							
25							
26							
27	(2) The increase in Beecher's Point sludge removal expense over the FPSC guidelines for 1994 was due to effluent removal from the percolation pond. This became necessary in 8/94 and 12/94 when heavy rains inundated the ponds such that they could not percolate fast enough to keep up with the rain. To avert possible flooding, the Company contracted for removal of excess effluent (260K gals.). This problem did not exist in 1991.						
28							
29							
30							
31	(3) Due to a 156% price increase in 1994 (\$22.5 to \$57.5 per 1000 gals.) as a direct result of new DEP stabilization guidelines.						
32							
33	(4) A sludge processing plant was part of the 0.5 mgd WWTP expansion that went in service 10/8/93. This process includes a gravity belt thickener (sludge press), which is designed to compress and remove excess liquid from sludge by one third of its volume. This reduced our load quantities, which consequently lowered sludge hauling costs.						
34							
35							
36	(5) An ordinance was passed in Pasco County in 1994 requiring wastewater sludge to be disposed of at county property locations for a fee, which was based on \$15 per 1000 gals. This was in addition to the price increase for sludge hauling, which went from \$15 to \$20 per 1000 gals. These fees did not exist in 1991.						
37							
38							
39	(6) A 50% price increase (\$20 to \$30 per 1000 gals.) and additional sludge removal due to aerator repairs and build-up in the percolation pond elevated our costs beyond the FPSC guidelines for 1994 compared to 1991.						
40							
41							
42	(7) The major contributory factors affecting the increase in University Shores sludge removal expenses over the FPSC guidelines for 1994 were: (a) 60% price increase (\$17.5 to \$28 per 1000 gals.) due to new stabilization regulations per DEP. (b) Additional sludge removal required because of emergency repairs to the digester and clarifier. (c) Several invoices totaling \$15,000 were expensed in 1994 for sludge hauled in 1993, therefore overstating 1994 expenses.						
43							
44							
45							
46	(8) In 1991 the price of sludge hauling was \$27 per 1000 gals. However, late in 1991, the price was reduced to \$25, which remained in effect until 11/94. The contractor's dumping site was changed so he didn't have to haul the sludge as far; therefore, he passed the savings down to his customers. This price reduction, normal growth trends, and sludge thickening process to separate solids from effluent (greater sludge per load) all contributed to the decrease in our sludge removal expenses in 1994 compared to 1991. A 17% price increase in 12/94 per DEP regulations for sludge stabilization had no impact on our costs for 1994 due to being in effect for only one month.						
47							
48							
49							

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950485-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5) (3-4)	(6) (5/4)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
					Amount	%	
1	Explanation of Changes - Purchased Power (715.1-.6)						
2	Purchased Power Change		725,109	788,075	(59,966)	(7.81%)	
3							
4	Summary of Significant Variances by Plant						
5	Amelia Island	1518	80,961	100,984	(20,033)	(19.84%)	(1)
6	Beacon Hills	886	69,962	103,487	(33,505)	(32.36%)	(2)
7	Burnt Store	2202	21,854	50,183	(28,329)	(58.45%)	(3)
8	Deltona Lakes	1806	121,128	82,095	59,033	95.07%	(4)
9							
10							
11	Reconciliation of Plant Variances to Total						
12	Total Plant Variances > \$10,000				(22,834)	36.06%	
13	Total Plant Variances < \$10,000				(37,132)	61.92%	
14	Total Variance-FPSC Uniform Systems				(59,966)	100.00%	
15							
16	Variance Explanations						
17							
18	(1)	Due to plant improvements, the pumps at the lift stations do not have to work as hard or run as long as they did in 1991. Upgrades to six of the lift stations and newer pumps made the plant run more efficiently using less power.					
19							
20							
21	(2)	A combination of plant improvements made the flow of waste water move easier through the system, thus the pumps did not to run as long or work as hard as in 1991. Such improvements include: (a) refurbishing of lift stations in 1993 including replacement of pump motors, (b) use of degreaser, and (c) plastic coating and aneking of lines to allow easier flow of waste water.					
22							
23							
24							
25	(3)	In the beginning of 1994, the plant stopped filtering effluent through the sand filters. This process required four high power pumps to be used; two pumps sent the water through the sand filters and on to the chlorinator and the other two were used to send backwash through the filters to clean algae out of the filter. By no longer using this process, the four pumps have been put out of service, thus a reduction in the amount of power used at the plant.					
26							
27							
28							
29	(4)	(a) As a result of major plant expansion to the WWTP since 1991, Deltona Lakes has seen a significant increase in their purchased power costs. One major upgrade that primarily contributed to the increase in purchased power was the 0.5 mgd WWTP expansion, which expanded the system to a 1.4 mgd processing plant. Included in this upgrade were numerous pumps and electrically motorized components (drawings on record 5/23/93 phase II). These additions went in service on 10/9/93. (b) Deposits with Florida Power Corporation in the amount of \$18,183 was refunded in 1991 and charged to this account.					
30							
31							
32							

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (1-6) - 1994 SEWER

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bendini

	(1)	(2)	(3)	(4)	(5) (3-4)	(6) (5/4)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
					Amount	%	
1	Explanation of Changes - Chemicals (718.1-6)						
2	Chemicals Change		331,557	272,938	58,619	21.48%	
3							
4	Summary of Significant Variances by Plant						
5	Amelia Island	1518	9,373	1,408	7,965	565.62%	(1)
6	Beacon Hills	886	156,851	173,348	(16,497)	(9.52%)	(2)
7	Deltona Lakes	1806	38,215	27,338	10,877	39.79%	(3)
8	Marion Oaks	1106	9,749	2,501	7,248	289.87%	(4)
9	Palm Terrace	1429	6,616	1,182	5,434	459.73%	(5)
10	Sugar Mill Woods	989	6,583	704	5,879	835.31%	(6)
11	Woodmere	888	38,427	7,324	31,103	424.66%	(7)
12							
13	Reconciliation of Plant Variances to Total						
14	Total Plant Variances > \$5,000				52,009	88.72%	
15	Total Plant Variances < \$5,000				6,610	11.28%	
16	Total Variance-FPSC Uniform Systems				58,619	100.00%	
17							
18	Variance Explanations						
19							
20	(1)	Chlorine was higher in 1994 due to a 220% price increase over 1991. Two new chemicals were added to help improve Amelia's plant treatment process: (1) biocide to neutralize hydrogen sulfide within the lift stations, and (2) polymer to help settle solids in the digester and clarifier at the WWTP. This was done to comply with DEP standards.					
21							
22							
23	(2)	In 1991 there were four lift stations within the Beacon Hills area that were receiving hydrogen peroxide. These were Beacon Drive, Cobblestone, Cozumel, and University Drive. In 1992, the Beacon Drive site chemical feed system was closed due to customer complaints. Consumption of hydrogen peroxide has increased overall since 1991 due to greater flows. However, there has been no replacement to offset the decreased usage (approximately 28,570 lbs.) directly attributable to the closing of the Beacon Drive lift station. In addition, the price of hydrogen peroxide has remained the same (\$.65 per lb) since 1991.					
24							
25							
26							
27							
28	(3)	The major contributory factors for the increase in Deltona's chemical usage in 1994 compared to 1991 has been due to several reasons: (a) 267% unit price increase for chlorine in 1994 compared to 1991 (\$.06 lb vs. \$.22 lb). (b) Increase in deodorant usage due to newly implemented odorization control system. (c) Increase in degreaser usage due to preventative maintenance. (d) Increase in polymer to help settle solids.					
29							
30							
31							
32	(4)	The primary reasons for the increase in Marion Oaks chemical expenses over the FPSC guidelines has been due to: (a) Use of lime starting in 12/91 to stabilize sludge in order to comply with DEP regulations. (b) The addition of degreaser and polymer in 1992 to aid in the treatment and disposal process and provide better maintenance. Degreasers are used to prevent build-up in lift stations, and polymer is used to thicken sludge by separating solids from effluent thereby reducing the possibility of spillage, and cutting down on the hauling of sludge. (c) Increased chlorine due to a 136% price increase over 1991 and increased usage to combat problem growth of filamentous bacteria.					
33							
34							
35							
36							
37	(5)	New chemicals were added to the wastewater plant to aid the treatment and disposal process and to maintain DEP standards. Lime was added in 1992 and then disallowed in mid 1994 due to a county ordinance. Degreaser and polymer were added in 1994 to reduce grease buildup in lift stations and to help thicken sludge by separating solids from effluent. Chlorine was higher in 1994 due to a 136% increase over 1991 (\$.14 per lb vs. \$.33 per lb).					
38							
39							
40							
41	(6)	New chemicals were added to the treatment process to comply with DEP standards. Lime was added in 1992 for sludge stabilization and still remains a standard for Sugarmill Woods. Degreaser and deodorant were added in 1994 to reduce grease build up and to control odors.					
42							
43							
44	(7)	Hydrogen Peroxide was introduced in April 1994 to treat odor problems at the plant and also to help neutralize the effects of hydrogen sulfide, which corrodes the interior of our manholes. Included in this odorization process was the use of bioascent, a new chemical deodorizer which was also used to control odors. In addition, a dechlorination system was implemented which required greater use of sulfur dioxide in order to dispose of effluent in the St. John's River and to comply with DEP standards.					
45							
46							

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (1-6) - 1994
SEWER**

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(3-4)	(5/4)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
					Amount	%	
1	Explanation of Changes - Materials and Supplies (720.1-6)						
2	Materials & Supplies Change		620,241	324,799	295,442	90.96%	
3							
4	Summary of Significant Variances by Plant						
5	Amelia Island	1518	77,019	14,194	62,825	442.63%	(1)
6	Beacon Hills	886	89,266	31,379	57,887	184.48%	(2)
7	Burnt Store	2202	18,022	6,384	11,638	182.30%	(3)
8	Deltona Lakes	1806	91,948	53,787	38,161	70.95%	(4)
9	Fisherman's Haven	673	17,879	4,335	13,544	312.39%	(5)
10	Lakeland Heights	675	35,070	6,081	28,989	476.71%	(6)
11	Marion Oaks	1106	16,250	31,088	(14,838)	(47.73%)	(7)
12	Sugar Mill Woods	989	35,406	11,345	24,061	212.09%	(8)
13	University Shores	106	82,825	37,473	45,352	121.02%	(9)
14							
15	Reconciliation of Plant Variances to Total						
16	Total Plant Variances > \$10,000				267,619	90.58%	
17	Total Plant Variances < \$10,000				27,823	9.42%	
18	Total Variance-FPSC Uniform Systems				295,442	100.00%	
19							
20	Variance Explanations						
21							
22	(1)	(a) Paid \$13,000 for one repair of crushed sewer line caused by collapsed manhole. (b) Amelia had many items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. (See note below) (c) Some items were charged to Contractual Services in 1991 that are coded to Materials & Supplies in 1994. SSU's policy now defines Contractual Services as fees paid for normal recurring services. Any outside services needed for repairs of plant or equipment are coded to Materials & Supplies.					
23							
24							
25							
26	(2)	(a) One major repair of \$15,500 to replace driveway and repair sewer line. (b) Beacon Hills had many items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. (See note below) (c) Some items were charged to Contractual Services in 1991 that are coded to Materials & Supplies in 1994. SSU's policy now defines Contractual Services as fees paid for normal recurring services. Any outside services needed for repairs of plant or equipment are coded to Materials & Supplies.					
27							
28							
29							
30	(3)	(a) Approximately \$9,000 was spent to replace stolen tools, of which \$4,000 was allocated to sewer. 80% was recovered through insurance, but the check was coded to CWIP in error. A correcting journal entry was made in April 1995. (b) \$3,500 was spent to clean sand and grit out of wastewater plant, which was not done in 1991.					
31							
32							
33	(4)	(a) In 1991, water used at the plant was billed by SSU to Deltona Lakes. The result was an overstatement of revenues and materials & supplies expense by \$7,000. Intercompany billings were eliminated in 1994. (b) Deltona had many items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. (See note below)					
34							
35							
36							
37	(5)	Sewer lines were TV'd and four major breaks were found. Total costs including repair totaled \$14,000.					
38							
39	(6)	\$5,000 was spent to clean all sewer lines, which was not done in 1991. Also, a total of \$16,000 was spent to repair two separate main breaks.					
40							
41	(7)	In 1991, water used at the plant was billed by SSU to Marion Oaks. The result was an overstatement of revenues and materials and supplies expense by \$19,000. Intercompany billings were eliminated in 1994.					
42							
43							
44	(8)	The majority of the variance consisted of items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. (See note below).					
45							
46	(9)	(a) In 1991, equipment at the plant was not being properly maintained, resulting in a DEP fine in 1992. Efforts were made in subsequent years to properly repair and maintain the equipment. (b) University Shores had several items (such as pump rebuilds) that were capitalized in 1991, but are now being expensed due to a change in policy. An example was a repair which totaled \$6,800 to upgrade existing bridge filter.					
47							
48							
49							
50	Note:	In 1993, the Company modified its capitalization policy to exclude purchases below \$500 (unless part of a larger project) for capital projects. In addition, the guidelines for deferral of expenses were changed to a minimum amount of \$10,000 with an amortization period of at least three years. Management believes that costs not meeting these criteria should be expensed since, under uniform rates, these types of costs become "recurring" when considering these expenses on a total company basis rather than plant specific.					
51							
52							

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-6) - 1994
SEWER**

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950485-WYS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Benchi

	(1)	(2)	(3)	(4)	(5)	(6)	
					(3-4)	(5/4)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
					Amount	%	
1	Explanation of Changes - Contractual Services - Other (735.1-6)						
2	Contractual Services Change		236,301	174,822	61,479	35.17%	
3							
4	Summary of Significant Variances by Plant						
5	Beacon Hills	886	35,381	24,779	10,602	42.78%	(1)
6	Burnt Store	2202	6,536	20,829	(14,293)	(68.62%)	(2)
7	Chuluota	335	25,249	6,025	19,224	319.07%	(3)
8	Deltona Lakes	1806	23,883	12,582	11,291	89.57%	(4)
9							
10	Reconciliation of Plant Variances to Total						
11	Total Plant Variances > \$10,000				26,824	43.63%	
12	Total Plant Variances < \$10,000				34,655	56.37%	
13	Total Variance-FPSC Uniform Systems				61,479	100.00%	
14							
15	Variance Explanations						
16							
17	(1) Permits did not require effluent toxicity testing until November 1991. In 1994, Beacon Hills was under an administrative order by EPA for tests failed in 1993 and 1994. Four samples						
18	had to be taken for each failure.						
19							
20	(2) Lab testing and pond maintenance expense remained stable from 1991 to 1994. The 1994 FPSC benchmark took customer growth into consideration, which did not impact the costs						
21	of these items.						
22							
23	(3) In 1992 and 1993, a contractor was hired to TV and seal wastewater lines. The costs were originally deferred and amortized over a three year period; however, in 1994 the remaining						
24	balance of \$21,685 was written off. It was realized that a portion of the lines would need to be done each year, thus making it a recurring expense.						
25							
26	(4) Spent \$6,000 in 1994 for a capacity analysis report, required for derating the capacity of the wastewater plant. Also in 1994, \$3,500 was spent for reuse feasibility study, required to						
27	renew operating permit.						

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (1-6) - 1994
SEWER**

Company: SSU / FPSC Jurisdiction-Uniform Plants
Docket No.: 950465-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

FPSC
Schedule: B-7(S)
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	
					(3-4)	(5/4)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
					Amount	%	
1	Explanation of Changes - Miscellaneous Expense (775.1-6)						
2	Miscellaneous Expense Change		111,793	9,580	102,233	1069.38%	
3							
4	Summary of Significant Variances by Plant						
5	Amelia Island	1518	7,891	6	7,685	138765.38%	(1)
6	Deltona Lakes	1806	5,307	263	5,044	1915.68%	(2)
7	Holiday Haven	573	6,100	296	5,804	1958.41%	(3)
8	Palm Terrace	1429	6,311	168	6,143	3651.47%	(4)
9	Sugar Mill Woods	989	18,432	1,020	17,412	1707.88%	(5)
10	University Shores	106	14,897	877	14,020	1597.79%	(6)
11							
12							
13	Reconciliation of Plant Variances to Total						
14	Total Plant Variances > \$5,000				56,106	54.88%	
15	Total Plant Variances < \$5,000				46,125	45.12%	
16	Total Variance-FPSC Uniform Systems				102,233	100.00%	
17							
18	Variance Explanations						
19							
20	(1)	Spent \$7,500 for garbage and dumpster fees in 1994, which was charged to Misc. Expense - A&G in 1991.					
21							
22	(2)	(a) Grounds maintenance was \$1,500 for 1994, which was charged to Materials & Supplies - O&M in 1991. (b) Spent \$1,500 for telephone expense in 1994 that was charged to Materials & Supplies - O&M in 1991. (c) In 1994, spent \$1,250 for pest control to treat redworms at new treatment plant. SSU did not incur this expense in 1991.					
23							
24							
25	(3)	Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was \$3,800.					
26							
27	(4)	Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was \$4,700.					
28							
29	(5)	(a) Telephone expense was \$7,500 for 1994. The majority of these items were charged to Misc Expense - A&G in 1991. (b) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was \$8,380. (c) \$1,200 was spent for garbage and dumpster fees in 1994, which was charged to Misc. Expense - A&G in 1991.					
30							
31							
32							
33	(6)	(a) Telephone expense was \$2,500 for 1994, which was charged to Misc. Exp - A&G in 1991. (b) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for University Shores was \$11,680.					
34							
35							
36							
37							
	Note: A change in coding method was necessary because these items relate directly to plant operations. Also, procedures were established to make coding more consistent between all plants.						

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**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
SEWER**

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants Summary

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		Prior	Historic	(3 - 2)	(4 / 2)		(3 - 6)	(7 / 8)	
Line		Test Year	Year Ended			O & M Expense	1994 Deviation		
No.	Account No. and Name	Ended	Year Ended	Difference		Guideline	From Guideline		NOTES
		XX/XX/XX (4)	12/31/94	Amount	%	12/31/94 (3)	Amount (3)	%	
1	701.1-6 Salaries & Wages - Employees	413,901	513,789	99,888	24.13%	488,197	25,592	5.24%	(5)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	—
3	704.1-6 Employee Pensions & Benefits (1)	67,140	123,154	56,014	83.43%	76,805	46,549	60.77%	(5)
4	710.1-6 Purchased Sewer	378,203	776,838	398,735	105.43%	515,679	261,259	50.86%	(6)
5	711.1-6 Sludge Removal	57,895	50,786	(6,879)	(11.83%)	62,123	(11,337)	(18.25%)	(6)
6	715.1-6 Purchased Power	331,895	340,899	8,904	2.68%	392,079	(51,180)	(13.05%)	(6)
7	716.1-6 Fuel for Power Production	0	3,966	3,966	100.00%	0	3,966	100.00%	(6)
8	718.1-6 Chemicals	198,794	135,726	(61,068)	(31.03%)	252,747	(117,021)	(46.30%)	(6)
9	720.1-6 Materials & Supplies	137,539	304,124	166,585	121.12%	166,067	138,057	83.13%	(6)
10	731.1-6 Contractual Services - Eng.	8,864	10,404	1,540	17.37%	9,529	875	9.18%	(6)
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	—
12	733.1-6 Contractual Services - Legal	885	0	(885)	(100.00%)	951	(951)	(100.00%)	(6)
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	—
14	735.1-6 Contractual Services - Other	95,539	136,063	40,524	42.42%	114,073	21,990	19.28%	(6)
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	—
16	742.1-6 Rental of Equipment	393	5,443	5,050	1284.99%	424	5,019	1184.23%	(6)
17	750.1-6 Transportation Expense	21,313	29,001	7,688	36.07%	24,652	4,349	17.64%	(6)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	—
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	—
20	758.1-6 Insurance - Workman's Comp	11,339	9,147	(2,192)	(19.33%)	12,819	(3,672)	(28.64%)	(6)
21	759.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	—
22	760.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	—
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	—
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	—
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	—
26	775.1-6 Miscellaneous Expenses	19,237	24,962	5,725	29.76%	24,463	499	2.04%	(6)
27	TOTAL SEWER O & M EXPENSES	1,740,807	2,464,402	723,595	41.57%	2,140,407	323,995	15.14%	
28	TOTAL (LESS ACCTS 766 & 767)	1,740,807	2,464,402	723,595	41.57%				
29	Average # of Customers	10,813	12,061	1,248	11.54%				
30	Consumer Price Index - U (2)	125.2	148.3	23.1	18.45%				
31	COMPOUND MULTIPLIER				32.12%				
	[(1+.% difference in Avg # of Customers)(1+.% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 804.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
- (3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
- (4) Various test years at the summary levels.
- (5) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (6) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.

DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994 SEWER

Company: SSU / Charlotte / Deep Creek

Docket No.: 850495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-6(S)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1) Prior Test Year Ended 12/31/90	(2) Historic Year Ended 12/31/94	(3) Difference Amount	(4) Difference %	(5) O & M Expense Guideline 12/31/94	(6) 1994 Deviation From Guideline Amount	(7) 1994 Deviation %	NOTES
				(3 - 2)	(4 / 2)	(5)	(6)	(7 / 6)	
1	701.1-6 Salaries & Wages - Employees	28,827	33,224	6,297	23.39%	36,715	(3,491)	(9.51%)	(2)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	---
3	704.1-6 Employee Pensions & Benefits (1)	5,071	7,984	2,893	57.05%	6,914	1,050	15.18%	(2)
4	710.1-6 Purchased Sewer	378,203	776,938	398,735	105.43%	515,679	261,259	50.88%	(3)
5	711.1-6 Sludge Removal	446	356	(90)	(20.18%)	608	(252)	(41.46%)	(4)
6	715.1-6 Purchased Power	17,042	19,041	1,999	11.73%	23,237	(4,196)	(18.06%)	(4)
7	716.1-6 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	---
8	718.1-6 Chemicals	135,911	100,991	(34,920)	(25.69%)	185,314	(84,323)	(45.50%)	(3)
9	720.1-6 Materials & Supplies	19,142	22,482	3,350	17.50%	26,100	(3,608)	(13.82%)	(4)
10	731.1-6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	---
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	---
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	---
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	---
14	735.1-6 Contractual Services - Other	0	0	0	0.00%	0	0	0.00%	---
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	---
16	742.1-6 Rental of Equipment	0	1,429	1,429	100.00%	0	1,429	100.00%	(4)
17	750.1-6 Transportation Expense	2,228	5,287	3,059	137.30%	3,038	2,249	74.04%	(4)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	---
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	---
20	758.1-6 Insurance - Workman's Comp	0	591	591	100.00%	0	591	100.00%	(4)
21	759.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	---
22	760.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	---
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	---
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	---
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	---
26	775.1-6 Miscellaneous Expenses	0	749	749	100.00%	0	749	100.00%	(4)
27	TOTAL SEWER O & M EXPENSES	584,970	989,062	384,092	65.88%	797,606	171,456	21.50%	
28	TOTAL (LESS ACCTS 766 & 767)	584,970	989,062	384,092	65.88%				
29	Average # of Customers	2,499	3,003	504	20.17%				
30	Consumer Price Index - U	130.7	148.3	17.6	13.47%				
31	COMPOUND MULTIPLIER				38.35%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #820199-WS are included in A&G Account 804.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.
- (4) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (.1-.6) - 1994
SEWER**

Company: SSU / Charlotte/ Deep Creek

Docket No.: 950465-WS

Schedule Year Ended: 12/31/94

Historical ☒ Projected ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-7(5)

Page 2 of 5

Preparer: Bencini

Line No.	Account	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	Ref
		Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline			
				Amount	%		
1	Explanation of Changes - Deep Creek						
2	Deep Creek Change	989,062	797,806	171,456	21.50%		
3							
4	Summary of Significant Variances by Account						
5	710.1-.6 Purchased Sewer	776,838	515,679	261,259	50.68%		(1)
6	718.1-.6 Chemicals	100,991	185,314	(84,323)	(45.50%)		(2)
7							
8	Reconciliation of Account Variances to Total						
9	Total Account Variances > \$10,000			176,936	103.20%		
10	Total Account Variances < \$10,000			(5,480)	(3.20%)		
11	Total System Variance			171,456	100.00%		
12							
13	Variance Explanations						
14							
15	(1) All of the sewer for Deep Creek is being purchased from Charlotte County Utilities. Due to a change in billing, the cost has gone up substantially. In 1990 the base charge for						
16	sewer was \$412.99 per month and an additional \$1.83 per thousand gallons usage. In 1994 the rates changed to a base charge of \$4.26 per unit (the number of						
17	households they were supplying with sewer service-4087) per month and a charge of \$2.50 per thousand gallons usage.						
18							
19	(2) The use of Hydrogen Peroxide was started in 1990 due to customer complaints of the odor around the wastewater treatment plant. In 1992 the plant started using Degreaser at the						
20	lift station, which cut back on the amount of Hydrogen Peroxide needed to control the odor around the plant. Since then the plant has gradually cut back on the use of Hydrogen						
21	Peroxide to maintain odor until further notice of additional customer complaints.						

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
SEWER**

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	NOTES
			Prior Test Year Ended 5/31/85	Historic Year Ended 12/31/84	(3 - 2)	(4 / 2)	(6) (1,31 + 1) X (2)	(7) (3 - 6)	(8) (7 / 6)	
					Difference Amount	%	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	%	
1	701.1-6 Salaries & Wages - Employees		3,838	18,882	15,224	418.47%	10,820	7,942	72.73%	(2)
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	0	0.00%	0	0	0.00%	--
3	704.1-6 Employee Pensions & Benefits (1)		0	4,521	4,521	100.00%	0	4,521	100.00%	(2)
4	710.1-6 Purchased Sewer		0	0	0	0.00%	0	0	0.00%	--
5	711.1-6 Sludge Removal		0	1,313	1,313	100.00%	0	1,313	100.00%	(4)
6	715.1-6 Purchased Power		4,022	5,483	1,461	36.33%	12,073	(6,590)	(54.58%)	(4)
7	716.1-6 Fuel for Power Production		0	0	0	0.00%	0	0	0.00%	--
8	718.1-6 Chemicals		213	3,837	3,624	1701.41%	639	3,198	500.14%	(4)
9	720.1-6 Materials & Supplies		2,629	18,656	16,027	609.62%	7,891	10,765	138.41%	(3)
10	731.1-6 Contractual Services - Eng.		0	4,164	4,164	100.00%	0	4,164	100.00%	(4)
11	732.1-6 Contractual Services - Acct.		0	0	0	0.00%	0	0	0.00%	--
12	733.1-6 Contractual Services - Legal		0	0	0	0.00%	0	0	0.00%	--
13	734.1-6 Contractual Services - Mgmt Fees		0	0	0	0.00%	0	0	0.00%	--
14	735.1-6 Contractual Services - Other		0	34	34	100.00%	0	34	100.00%	(4)
15	741.1-6 Rental of Real Building/Real Property		0	0	0	0.00%	0	0	0.00%	--
16	742.1-6 Rental of Equipment		0	101	101	100.00%	0	101	100.00%	(4)
17	750.1-6 Transportation Expense		0	353	353	100.00%	0	353	100.00%	(4)
18	758.1-6 Insurance - Vehicle		0	0	0	0.00%	0	0	0.00%	--
19	757.1-6 Insurance - General Liability		0	0	0	0.00%	0	0	0.00%	--
20	758.1-6 Insurance - Workmen's Comp		0	335	335	100.00%	0	335	100.00%	(4)
21	759.1-6 Insurance - Other		0	0	0	0.00%	0	0	0.00%	--
22	760.1-6 Advertising Expense		0	0	0	0.00%	0	0	0.00%	--
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	0	0	0.00%	--
24	767.1-6 Reg. Comm. Exp. - Other		0	0	0	0.00%	0	0	0.00%	--
25	770.1-6 Bad Debt Expense		0	0	0	0.00%	0	0	0.00%	--
26	775.1-6 Miscellaneous Expenses		782	1,182	400	51.15%	2,347	(1,165)	(49.64%)	(4)
27	TOTAL SEWER O & M EXPENSES		11,284	58,841	47,557	421.48%	33,871	24,970	73.72%	
28	TOTAL (LESS ACCTS 766 & 767)		11,284	58,841	47,557	421.48%				
29	Average # of Customers		60	128	68	113.33%				
30	Consumer Price Index - U		105.4	148.3	42.9	40.70%				
31	COMPOUND MULTIPLIER					200.16%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]									

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 804.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.
- (4) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (1-6) - 1994
SEWER**

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Historical [x] Projected []

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

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

FPSC

Schedule: B-7(S)

Page 2 of 5

Preparer: Bencini

Line No.	Account	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	Ref
		Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline			
				Amount	%		
1	Explanation of Changes - Enterprise						
2	Enterprise Change	58,841	33,871	24,970	73.72%		
3							
4	Summary of Significant Variances by Account						
5	720.1-6 Materials & Supplies	18,656	7,891	10,765	136.42%		(1)
6							
7	Reconciliation of Account Variances to Total						
8	Total Account Variances > \$10,000			10,765	43.11%		
9	Total Account Variances < \$10,000			14,205	56.89%		
10	Total System Variance			24,970	100.00%		
11							
12	Variance Explanations						
13							
14	(1) Due to Tropical Storm Gordon, there was an excess of storm water that flowed to the sewer lift stations. Since there was an overflow at the lift station, an emergency call had to be made to have it pumped. Roto Rooter pumped 21 loads of overflow and charged over \$8000 for the service call.						
15							

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
SEWER**

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC
Schedule: B-8(S)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-8(S)

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	NOTES
		Prior Test Year Ended 08/30/91	Historic Year Ended 12/31/94	(3-2) Amount	(4/2) %	O & M Expense Guideline 12/31/94 (L31 + 1) X (2)	(3-6) Amount	(7/6) %	
1	701.1-6 Salaries & Wages - Employees	174,236	207,531	33,295	19.11%	208,797	(1,266)	(0.61%)	(2)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	—
3	704.1-6 Employee Pensions & Benefits (1)	24,020	49,743	25,723	107.09%	28,785	20,958	72.81%	(2)
4	710.1-6 Purchased Sewer	0	0	0	0.00%	0	0	0.00%	—
5	711.1-6 Sludge Removal	0	2,320	2,320	100.00%	0	2,320	100.00%	(4)
6	715.1-6 Purchased Power	119,058	158,789	39,731	33.37%	142,874	16,115	11.29%	(3)
7	716.1-6 Fuel for Power Production	0	1,493	1,493	100.00%	0	1,493	100.00%	(4)
8	718.1-6 Chemicals	6,299	19,196	12,897	204.75%	7,548	11,848	154.30%	(3)
9	720.1-6 Materials & Supplies	36,584	153,507	116,923	319.80%	43,841	100,666	250.15%	(3)
10	731.1-6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	—
11	732.1-6 Contractual Services - Aool.	0	0	0	0.00%	0	0	0.00%	—
12	733.1-6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	—
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	—
14	735.1-6 Contractual Services - Other	86,828	113,324	26,496	30.82%	103,812	9,512	9.18%	(4)
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	—
16	742.1-6 Rental of Equipment	0	2,471	2,471	100.00%	0	2,471	100.00%	(4)
17	750.1-6 Transportation Expense	8,720	12,697	3,977	45.61%	10,450	2,247	21.51%	(4)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	—
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	—
20	758.1-6 Insurance - Workman's Comp	5,099	3,694	(1,405)	(27.55%)	6,110	(2,416)	(39.55%)	(4)
21	759.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	—
22	760.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	—
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	—
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	—
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	—
26	775.1-6 Miscellaneous Expenses	17,915	7,632	(10,283)	(57.40%)	21,469	(13,837)	(64.45%)	(3)
27	TOTAL SEWER O & M EXPENSES	478,559	732,397	253,838	53.04%	573,486	158,911	27.71%	
28	TOTAL (LESS ACCTS 766 & 767)	478,559	732,397	253,838	53.04%				
29	Average # of Customers	6,216	6,791	575	9.25%				
30	Consumer Price Index - U	135.2	148.3	13.1	9.69%				
31	COMPOUND MULTIPLIER				19.84%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920195-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.
- (4) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (1-6) - 1994
SEWER**

Company: SSU / Lee / Lehigh

Docket No.: 950485-WS

Schedule Year Ended: 12/31/94

Historical [x] Projected []

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

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

FPSC

Schedule: B-7(S)

Page 2 of 5

Preparer: Benoni

Line No.	Account	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	Ref
		Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline			
				Amount	%		
1	Explanation of Changes - Lehigh						
2	Lehigh Change	732,397	573,486	158,911	27.71%		
3							
4	Summary of Significant Variances by Account						
5	715.1-.6 Purchased Power	158,789	142,674	16,115	11.29%	(1)	
6	718.1-.6 Chemicals	19,196	7,548	11,648	154.32%	(2)	
7	720.1-.6 Materials & Supplies	153,507	43,841	109,666	250.14%	(3)	
8	775.1-.6 Miscellaneous Expenses	7,632	21,469	(13,837)	(64.45%)	(4)	
9							
10	Reconciliation of Account Variances to Total						
11	Total Account Variances > \$10,000			123,592	77.77%		
12	Total Account Variances < \$10,000			35,319	22.23%		
13	Total System Variance			158,911	100.00%		
14							
15	Variance Explanations						
16							
17	(1) (a) Five new lift stations were added since 1991. Total costs for 1994 to run pumps at these lift stations was \$3500. (b) The 1 MG treatment plant went on-line in March 1991.						
18	Only six months of expense was included for the new plant in the test year, vs. an entire year expense in 1994.						
19							
20	(2) (a) Cost of chlorine is higher in 1994 due to a 54% price increase. In addition, usage is higher due to effluent that is now being pumped to the golf course. This requires a higher level of disinfection, thus an increased chlorine residual. (b) Both chlorine and HTH increased due to the new 1 MG treatment plant that went on-line in March 1991. Chemical costs for only six months are reflected in the test year expenses for the new plant.						
21							
22							
23							
24	(3) \$77,000 for TV & Video of sewer lines is included in this account in 1994. Since a portion of the lines will be done every year, the entire amount was expensed. This routine televising was not done in 1991. (b) Some charges for repairs were coded to Contractual Services in 1991 that would have been charged to Materials & Supplies in 1994.						
25							
26	SSU's policy now defines contractual services as fees paid for normal recurring services. Any outside services needed for repairs of plant or equipment are coded to materials and supplies.						
27							
28							
29	(4) (a) Paid \$7,500 penalty in 1991 for settlement of alleged violations regarding OGC Case No. 90-1858 consent order. (b) Accrued \$5,600 emergency contingency in 1991.						

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
SEWER**

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8(S)

Page 2 of 5

Preparer: Bencini

Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	NOTES
		Prior Test Year Ended 04/30/92	Historic Year Ended 12/31/94	(3 - 2) Amount	(4 / 2) %	O & M Expense Guideline 12/31/94	(6 - 5) Amount	(7 - 6) %	
1	701.1-6 Salaries & Wages - Employees	203,854	241,968	38,134	18.71%	219,159	22,829	10.42%	(2)
2	703.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	—
3	704.1-6 Employee Pensions & Benefits (1)	38,040	58,005	19,966	52.45%	40,908	17,089	41.80%	(2)
4	710.1-6 Purchased Sewer	0	0	0	0.00%	0	0	0.00%	—
5	711.1-6 Sludge Removal	57,219	44,164	(13,055)	(22.82%)	61,515	(17,351)	(28.21%)	(3)
6	715.1-6 Purchased Power	185,986	150,464	(35,522)	(19.10%)	199,949	(49,485)	(24.75%)	(3)
7	716.1-6 Fuel for Power Production	0	2,473	2,473	100.00%	0	2,473	100.00%	(4)
8	718.1-6 Chemicals	53,775	10,926	(42,849)	(79.68%)	57,812	(46,886)	(81.10%)	(3)
9	720.1-6 Materials & Supplies	76,845	106,134	29,289	38.11%	82,614	23,520	28.47%	(3)
10	731.1-6 Contractual Services - Eng.	8,864	6,240	(2,624)	(29.60%)	9,529	(3,289)	(34.52%)	(4)
11	732.1-6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	—
12	733.1-6 Contractual Services - Legal	885	0	(885)	(100.00%)	951	(951)	(100.00%)	(4)
13	734.1-6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	—
14	735.1-6 Contractual Services - Other	8,398	21,204	12,806	152.49%	9,028	12,176	134.86%	(3)
15	741.1-6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%	—
16	742.1-6 Rental of Equipment	392	1,442	1,050	267.86%	421	1,021	242.17%	(4)
17	750.1-6 Transportation Expense	10,349	9,692	(657)	(6.35%)	11,126	(1,434)	(12.89%)	(4)
18	756.1-6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	—
19	757.1-6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	—
20	758.1-6 Insurance - Workman's Comp	6,240	4,308	(1,932)	(30.96%)	6,708	(2,400)	(35.78%)	(4)
21	759.1-6 Insurance - Other	0	0	0	0.00%	0	0	0.00%	—
22	760.1-6 Advertising Expense	0	0	0	0.00%	0	0	0.00%	—
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	—
24	767.1-6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	—
25	770.1-6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%	—
26	775.1-6 Miscellaneous Expenses	480	14,244	13,764	2866.94%	527	13,717	2603.94%	(3)
27	TOTAL SEWER O & M EXPENSES	651,346	671,284	19,938	3.06%	700,247	(28,963)	(4.14%)	
28	TOTAL (LESS ACCTS 766 & 767)	651,346	671,284	19,938	3.06%				
29	Average # of Customers	1,929	1,920	(9)	(0.47%)				
30	Consumer Price Index - U	137.3	148.3	11.0	8.01%				
31	COMPOUND MULTIPLIER				7.51%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 804.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Refer to the following Uniform Plants and Non-Uniform plant detail for explanations.
- (4) Amount considered immaterial for further discussion.

**DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - DIRECT EXPENSES (1-6) - 1994
SEWER**

Company: SSU / Collier / Marco Island

Docket No.: 850495-W5

Schedule Year Ended: 12/31/94

Historical [x] Projected []

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

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

FPSC

Schedule: B-7(S)

Page 2 of 5

Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	
				(2-3)	(4/3)	
Line No.	Account	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
				Amount	%	
1	Explanation of Changes - Marco Island					
2	Marco Island Change	671,284	700,247	(28,963)	(4.14%)	
3						
4	Summary of Significant Variances by Account					
5	711.1-.6 Sludge Removal	44,164	61,515	(17,351)	(28.21%)	(1)
6	715.1-.6 Purchased Power	150,464	199,949	(49,485)	(24.75%)	(2)
7	718.1-.6 Chemicals	10,828	57,812	(46,986)	(81.10%)	(3)
8	720.1-.6 Materials & Supplies	106,134	82,614	23,520	28.47%	(4)
9	735.1-.6 Contractual Services-Other	21,204	9,028	12,176	134.87%	(5)
10	775.1-.6 Miscellaneous Expenses	14,244	527	13,717	2803.84%	(6)
11						
12	Reconciliation of Account Variances to Total					
13	Total Account Variances > \$10,000			(64,309)	222.04%	
14	Total Account Variances < \$10,000			35,346	(122.04%)	
15	Total System Variance			(28,963)	100.00%	
16						
17	Variance Explanations					
18						
19	(1) In 12/31/90 a sludge press was installed as part of the 1.0 mgd WWTP expansion. The press was designed to compress and remove excess water from sludge by one third of its volume, thereby reducing the load quantities, which would reduce our hauling costs. The pipes that were processing the sludge in 1991 were found to be inefficient and were replaced in early 1992, which enhanced the process and helped reduce our sludge removal costs.					
20						
21						
22						
23	(2) An interruptible service agreement was entered into with Lee County Utilities around mid June 1992, which utilized the emergency generator system at Marco Island during peak usage. This agreement was used extensively during 1994, which contributed primarily to the decrease in purchased power compared to historical test year 4/30/92 when there was no agreement. Also, in 1994 there was a .002 cent credit increase per kw usage compared to 1991.					
24						
25						
26						
27	(3) (a) The primary reason for the reduction in chemical usage for 1994 compared to historical test year 4/30/92, was due to the Odor Control System being placed in service 8/6/91. This system completely replaced the old process of treating odor problems with hydrogen peroxide, which eliminated the need for the chemical. This accounts for \$17,500 of the variance.					
28	(b) There was a \$7,500 credit correction in 1994 for prior year usage of caustic soda. (c) Polymer decreased \$7,000 due to sludge press machine installed 12/31/90, which lessened the need for polymer.					
29						
30						
31						
32	(4) In 1993, the company modified its capitalization policy to exclude purchases below \$500 (unless part of a larger project). However, purchases greater than \$500 were still subject to other criteria such as: (a) the replacement had to be more efficient, or effectuated an increase in capacity; (b) substantial betterment; (c) extend the life of the asset beyond its book life. In 1994 there were 14 major rebuilds to lift station pumps and equipment that exceeded the \$500 threshold but did not meet the other standards; consequently, they were expensed instead of being capitalized.					
33						
34						
35						
36						
37	(5) The primary reasons for the increase in cost for contractual services are: (a) Waste water capacity analysis, which is required by DEP when a plant reaches a certain capacity. The cost for this was \$1,700. (b) Expert testimony by Milesier International regarding regulatory changes pertaining to wetland rules before the SFWMD. The cost for this was \$7,000. (c) Acoustical survey and report by Voyce Legler regarding noise complaint from the RO plant. The cost for this was \$1,200. These services were not required prior to 4/30/92.					
38						
39						
40						
41	(6) (a) Grounds maintenance was provided by an outside source in 1994 to allow employees more time for preventative maintenance and necessary repairs. Total cost for 1994 was \$10,000. (b) Spent \$2,400 for garbage and dumpster fees in 1994 that were previously charged to miscellaneous expense - A&G.					
42						

**DETAIL COMPARISON OF O&M EXPENSE TO BENCHMARK GUIDELINE - DIRECT EXPENSES (.1 - .6) - 1994
SEWER**

Company: SBU / St. Lucie / Tropical Isles

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-6(S)

Page 2 of 5

Preparer: Benzini

Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	NOTES
			Prior Test Year Ended 12/31/89	Historic Year Ended 12/31/94	(3 - 2)	(4 / 2)	((L31 + 1) X (2))	(3 - 6)	(7 / 6)	
					Difference Amount	%	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	%	
1	701.1-6 Salaries & Wages - Employees		5,246	12,184	6,938	132.25%	12,806	(422)	(3.34%)	(2)
2	703.1-6 Salaries & Wages - Officers, Etc.		0	0	0	0.00%	0	0	0.00%	---
3	704.1-6 Employee Pensions & Benefits (1)		0	2,921	2,921	100.00%	0	2,921	100.00%	(2)
4	710.1-6 Purchased Sewer		0	0	0	0.00%	0	0	0.00%	---
5	711.1-6 Sludge Removal		0	2,633	2,633	100.00%	0	2,633	100.00%	(4)
6	715.1-6 Purchased Power		5,887	7,122	1,235	20.98%	14,146	(7,024)	(49.65%)	(4)
7	718.1-6 Fuel for Power Production		0	0	0	0.00%	0	0	0.00%	---
8	718.1-6 Chemicals		586	776	180	30.20%	1,432	(656)	(45.82%)	(4)
9	720.1-6 Materials & Supplies		2,339	3,335	996	42.58%	5,620	(2,285)	(40.66%)	(4)
10	731.1-6 Contractual Services - Eng.		0	0	0	0.00%	0	0	0.00%	---
11	732.1-6 Contractual Services - Acct.		0	0	0	0.00%	0	0	0.00%	---
12	733.1-6 Contractual Services - Legal		0	0	0	0.00%	0	0	0.00%	---
13	734.1-6 Contractual Services - Mgmt Fees		0	0	0	0.00%	0	0	0.00%	---
14	735.1-6 Contractual Services - Other		513	1,501	988	192.59%	1,233	268	21.77%	(4)
15	741.1-6 Rental of Real Building/Real Property		0	0	0	0.00%	0	0	0.00%	---
16	742.1-6 Rental of Equipment		1	0	(1)	(100.00%)	2	(2)	(100.00%)	(4)
17	750.1-6 Transportation Expense		18	972	956	5875.00%	38	934	2428.19%	(4)
18	756.1-6 Insurance - Vehicle		0	0	0	0.00%	0	0	0.00%	---
19	757.1-6 Insurance - General Liability		0	0	0	0.00%	0	0	0.00%	---
20	758.1-6 Insurance - Workman's Comp		0	219	219	100.00%	0	219	100.00%	(4)
21	759.1-6 Insurance - Other		0	0	0	0.00%	0	0	0.00%	---
22	760.1-6 Advertising Expense		0	0	0	0.00%	0	0	0.00%	---
23	766.1-6 Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	0	0	0.00%	---
24	767.1-6 Reg. Comm. Exp. - Other		0	0	0	0.00%	0	0	0.00%	---
25	770.1-6 Bad Debt Expense		0	0	0	0.00%	0	0	0.00%	---
26	775.1-6 Miscellaneous Expenses		50	1,155	1,105	2210.00%	120	1,035	861.34%	(4)
27	TOTAL SEWER O & M EXPENSES		14,648	32,818	18,170	124.04%	35,198	(2,380)	(6.76%)	
28	TOTAL (LESS ACCTS 766 & 767)		14,648	32,818	18,170	124.04%				
29	Average # of Customers		109	219	110	100.92%				
30	Consumer Price Index - U		124.0	148.3	24.3	19.60%				
31	COMPOUND MULTIPLIER					140.29%				
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]									

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 804.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (3) Not applicable for this plant.
- (4) Amount considered immaterial for further discussion.

BENCHMARK GUIDELINE SUMMARY OF FPSC JURISDICTION - TOTAL CUSTOMER ACCOUNTS EXPENSES (.7) - 1991 thru 1996
TOTAL WATER AND SEWER

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					(3 - 4)					(5 - 9)	(10 / 9)
			Final Test Year Ended 12/31/96			Estimated 1996 Benchmark Guideline Deviation					
Line No.	Account No. and Name	Final Test	Remove	Final Test	Prior Test	O&M Expense	1991 - 1994	Calculated	O&M Expense	Deviation from	
		Year Ended	1996	Year Ended	Year Ended	Guideline	Compound	O&M Expense	Deviation from	Calculated Guideline	
		12/31/96	Acquisitions (1)	12/31/96	12/31/91	12/31/94	Annual	Guideline	12/31/96 (2)	Amount	%
				w/o Acquisitions			Guideline Rate (3)				
1	601/701	Salaries & Wages - Employees	1,422,376	71,963	1,350,413	836,869	997,516	6.0281%	1,121,402	229,011	20.4218%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0.0000%	0	0	0.0000%
3	604/704	Employee Pensions & Benefits	340,103	17,984	322,119	146,220	173,613	5.8909%	194,670	127,449	65.4692%
4	610/710	Purchased Water	0	0	0	0	0	0.0000%	0	0	0.0000%
5	711	Sludge Removal	0	0	0	0	0	0.0000%	0	0	0.0000%
6	615/715	Purchased Power	4,226	0	4,226	2,922	3,424	5.4268%	3,806	420	11.0436%
7	616/716	Fuel for Power Production	0	0	0	0	0	0.0000%	0	0	0.0000%
8	618/718	Chemicals	0	7,124	(7,124)	0	0	0.0000%	0	(7,124)	0.0000%
9	620/720	Materials & Supplies	75,674	0	75,674	19,061	24,561	8.8178%	29,083	46,591	160.1959%
10	631/731	Contractual Services - Eng.	0	0	0	0	0	0.0000%	0	0	0.0000%
11	632/732	Contractual Services - Acct.	0	0	0	0	0	0.0000%	0	0	0.0000%
12	633/733	Contractual Services - Legal	0	0	0	0	0	0.0000%	0	0	0.0000%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	0	0	0.0000%	0	0	0.0000%
14	635/735	Contractual Services - Other	0	0	0	152	173	4.4081%	189	(189)	-100.0000%
15	641/741	Rental of Real Building/Real Property	0	0	0	0	0	0.0000%	0	0	0.0000%
16	642/742	Rental of Equipment	0	6,066	(6,066)	0	0	0.0000%	0	(6,066)	0.0000%
17	650/750	Transportation Expense	54,561	0	54,561	5,434	6,374	5.4624%	7,089	47,472	669.6182%
18	656/756	Insurance - Vehicle	0	0	0	0	0	0.0000%	0	0	0.0000%
19	657/757	Insurance - General Liability	0	1,231	(1,231)	0	0	0.0000%	0	(1,231)	0.0000%
20	658/758	Insurance - Workman's Comp	23,272	0	23,272	23,671	27,801	5.5070%	30,947	(7,675)	-24.8012%
21	659/759	Insurance - Other	0	0	0	0	0	0.0000%	0	0	0.0000%
22	660/760	Advertising Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0.0000%	0	0	0.0000%
24	667/767	Reg. Comm. Exp. - Other	0	18,239	(18,239)	0	0	0.0000%	0	(18,239)	0.0000%
25	670/770	Bad Debt Expense	186,941	24,434	162,507	154,157	182,104	5.7107%	203,497	(40,990)	-20.1426%
26	675/775	Miscellaneous Expenses	447,572	0	447,572	5,423	6,597	6.7503%	7,518	440,054	5853.5843%
27	TOTAL O & M EXPENSES		2,554,725	147,041	2,407,684	1,193,909	1,422,163	6.0049%	1,598,201	809,483	50.6496%

NOTES:

- (1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:
Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).
- (2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).
- (3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (7) - 1996

Company: Total Company - Water, Sewer, Gas

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim [x] Final []

Historical [] Projected [x]

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

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

Line No.	(1) Account No. and Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference		(5) (4 / 2) %	NOTES
				Amount			
1	601 / 701 / 901.7	Salaries & Wages - Employees	1,603,243	1,872,994	269,751	16.83%	(1)
2	603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604 / 704 / 904.7	Employee Pensions & Benefits	398,133	447,849	49,716	12.49%	(1)
4	610 / 710 / 910.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	---
5	615 / 715 / 915.7	Purchased Power	5,565	5,565	0	0.00%	---
6	--- / 711 / ---.7	Sludge Removal	0	0	0	0.00%	---
7	616 / 716 / 915.7	Fuel for Power Production	0	0	0	0.00%	---
8	618 / 718 / 918.7	Chemicals	0	0	0	0.00%	---
9	620 / 720 / 920.7	Materials & Supplies	88,540	99,648	11,108	12.55%	(2)
10	631 / 731 / 931.7	Contractual Services - Eng.	0	0	0	0.00%	---
11	632 / 732 / 932.7	Contractual Services - Acct.	0	0	0	0.00%	---
12	633 / 733 / 933.7	Contractual Services - Legal	0	0	0	0.00%	---
13	634 / 734 / 934.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	635 / 735 / 935.7	Contractual Services - Other	0	0	0	0.00%	---
15	641 / 741 / 941.7	Rental of Real Building/Real Property	0	0	0	0.00%	---
16	642 / 742 / 942.7	Rental of Equipment	0	0	0	0.00%	---
17	650 / 750 / 950.7	Transportation Expense	62,637	71,846	9,209	14.70%	(2)
18	656 / 756 / 956.7	Insurance - Vehicle	0	0	0	0.00%	---
19	657 / 757 / 957.7	Insurance - General Liability	0	0	0	0.00%	---
20	658 / 758 / 958.7	Insurance - Workman's Comp	28,682	30,645	1,963	6.84%	(3)
21	659 / 759 / 959.7	Insurance - Other	0	0	0	0.00%	---
22	660 / 760 / 960.7	Advertising Expense	0	0	0	0.00%	---
23	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	667 / 767 / 967.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	670 / 770 / 970.7	Bad Debt Expense	217,899	246,165	28,266	12.97%	(2)
26	675 / 775 / 975.7	Miscellaneous Expenses	546,534	589,367	42,833	7.84%	(2)
27	TOTAL CUSTOMER ACCOUNT EXPENSES		<u>2,951,233</u>	<u>3,364,079</u>	<u>412,846</u>	13.99%	
Average No. of Customers		149,313	164,801	15,488	10.37%		
Customer Allocation Factors (Cust)		100.00%	100.00%				

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) See explanation of variances in the "Discussion" section of this book.
- (3) Amount considered immaterial for further discussion.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995

Company: Total Company - Water, Sewer, Gas

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

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

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

	(1)	(2)	(3)	(4)	(5)	
				(3 - 2)	(4 / 2)	
Line		Historic Year	Interim Test	Difference		
No.	Account No. and Name	Ended 12/31/94	Year Ended 12/31/95	Amount	%	NOTES
1	601 / 701 / 901.7 Salaries & Wages - Employees	1,644,339	1,603,243	(41,096)	(2.50%)	(1)
2	603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604 / 704 / 904.7 Employee Pensions & Benefits	394,148	398,133	3,985	1.01%	(1)
4	610 / 710 / 910.7 Purchased Water/Purchased Sewer	0	0	0	0.00%	---
5	615 / 715 / 915.7 Purchased Power	6,266	5,565	(701)	(11.19%)	(3)
6	--- / 711 / ---.7 Sludge Removal	0	0	0	0.00%	---
7	616 / 716 / 915.7 Fuel for Power Production	0	0	0	0.00%	---
8	618 / 718 / 918.7 Chemicals	0	0	0	0.00%	---
9	620 / 720 / 920.7 Materials & Supplies	98,351	88,540	(9,811)	(9.98%)	(3)
10	631 / 731 / 931.7 Contractual Services - Eng.	0	0	0	0.00%	---
11	632 / 732 / 932.7 Contractual Services - Acct.	0	0	0	0.00%	---
12	633 / 733 / 933.7 Contractual Services - Legal	0	0	0	0.00%	---
13	634 / 734 / 934.7 Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	635 / 735 / 935.7 Contractual Services - Other	0	0	0	0.00%	---
15	641 / 741 / 941.7 Rental of Real Building/Real Property	14,297	0	(14,297)	(100.00%)	(2)
16	642 / 742 / 942.7 Rental of Equipment	343	0	(343)	(100.00%)	(3)
17	650 / 750 / 950.7 Transportation Expense	40,102	62,637	22,535	56.19%	(2)
18	656 / 756 / 956.7 Insurance - Vehicle	0	0	0	0.00%	---
19	657 / 757 / 957.7 Insurance - General Liability	0	0	0	0.00%	---
20	658 / 758 / 958.7 Insurance - Workman's Comp	29,269	28,682	(587)	(2.01%)	(3)
21	659 / 759 / 959.7 Insurance - Other	0	0	0	0.00%	---
22	660 / 760 / 960.7 Advertising Expense	0	0	0	0.00%	---
23	666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	667 / 767 / 967.7 Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	670 / 770 / 970.7 Bad Debt Expense	124,864	217,899	93,035	74.51%	(2)
26	675 / 775 / 975.7 Miscellaneous Expenses	117,253	546,534	429,281	366.12%	(2)
27	TOTAL COMPANY CUSTOMER ACCOUNT EXPENSES	2,469,232	2,951,233	482,001	19.52%	
Average No. of Customers		148,082	149,313	1,231	0.83%	
Customer Allocation Factors (Cust)		100.00%	100.00%			

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following page for explanation of differences.
- (3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - CUSTOMER ACCOUNTS EXPENSE (.7) - 1995

Company: Total Company - Water, Sewer, Gas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

FPSC
Explanation: Complete the following comparison of the applicant's current and prior Schedule B-7 year O & M expenses before this Commission. Provide an explanation of all differences Page 2 of 5 which are not attributable to the change in customer growth and the CPI-U. If the a Preparer: Bencini has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference		Ref
					Amount	%	
1	Explanation of Changes - Customer Accounts Expense (.7)						
2	Total O&M - Customer Accounts Change		2,469,232	2,951,233	482,001	19.52%	
3							
4	Summary of Significant Variances by Account						
5	641.7 Rental of Real Building/Real Property		14,297	0	(14,297)	100.00%	(1)
6	650.7 Transportation Expense		40,102	62,637	22,535	56.19%	(2)
7	670.7 Bad Debt Expense		124,864	217,899	93,035	74.51%	(3)
8	675.7 Miscellaneous Expenses		117,253	546,534	429,281	366.12%	(4)
9							
10							
11							
12	Reconciliation of Account Variances to Total						
13	Total Account Variances > \$10,000				544,851	113.04%	
14	Total Account Variances < \$10,000				(62,850)	-13.04%	
15	Total System Variance				482,001	100.00%	
16							
17	Variance Explanations						
18	(1) The 1994 actuals include rental of the customer service office in Venice Gardens. Due to the sale of Venice Gardens, this office was closed and this account will not be budgeted.						
19							
20	(2) Apopka Customer Service's 1995 budget is \$21,405 more than 1994 actuals. This is primarily due to a calculation error which overstated the transportation account by \$17,941.						
21							
22	(3) In 8/94, the company recorded a credit against bad debt expense to reduce the reserve for the over 60-day portion of receivables from Hernando County. This amount is considered fully collectible from the county and no reserve was considered necessary. The calculation of 1995 bad debt expense reflect 0.4% of revenues to be uncollectible, based upon an actual average over the past several years.						
23							
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29							
30	(4) Postage for customer bills previously budgeted and expensed to A & G, now in Customer Accounts, approximately \$403,783. The 1995 budget also reflects the increase in postal rates to \$.32 effective January, 1995.						
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DETAIL COMPARISON OF OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: Total Company - Water, Sewer, Gas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	NOTES
		Prior Test Year 12/31/91	Historic Year Ended 12/31/94	(3 - 2) Amount	(4 / 2) %	O & M Expense Guideline 12/31/94 (L31 + 1) X (6)	(3 - 6) Amount	(7 / 6) %	
1	901 / 701 / 901.7 Salaries & Wages - Employees	1,239,054	1,844,339	405,285	32.71%	1,270,180	374,159	29.46%	(6)
2	903 / 703 / 903.7 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%	—
3	604 / 704 / 904.7 Employee Pensions & Benefits	329,333	394,148	64,815	19.68%	337,606	56,542	16.75%	(6)
4	610 / 710 / 910.7 Purchased Water/Purchased Sewer	0	0	0	0.00%	0	0	0.00%	—
5	615 / 715 / 915.7 Purchased Power	4,851	6,266	1,415	29.17%	4,973	1,283	26.00%	(8)
6	— / 711 / —.7 Sludge Removal	0	0	0	0.00%	0	0	0.00%	—
7	616 / 716 / 915.7 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%	—
8	618 / 718 / 918.7 Chemicals	0	0	0	0.00%	0	0	0.00%	—
9	620 / 720 / 920.7 Materials & Supplies	28,122	98,351	70,229	249.73%	28,828	69,523	241.16%	(7)
10	631 / 731 / 931.7 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%	—
11	632 / 732 / 932.7 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%	—
12	633 / 733 / 933.7 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%	—
13	634 / 734 / 934.7 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%	—
14	635 / 735 / 935.7 Contractual Services - Other	47	0	(47)	(100.00%)	48	(48)	(100.00%)	(8)
15	641 / 741 / 941.7 Rental of Real Building/Real Property	0	14,297	14,297	100.00%	0	14,297	100.00%	(8)
16	642 / 742 / 942.7 Rental of Equipment	0	343	343	100.00%	0	343	100.00%	(8)
17	650 / 750 / 950.7 Transportation Expense	6,564	40,102	31,538	368.26%	8,779	31,323	356.79%	(8)
18	656 / 756 / 956.7 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%	—
19	657 / 757 / 957.7 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%	—
20	658 / 758 / 958.7 Insurance - Workman's Comp	974	28,269	28,295	2905.03%	998	28,271	2832.77%	(8)
21	659 / 759 / 959.7 Insurance - Other	0	0	0	0.00%	0	0	0.00%	—
22	660 / 760 / 960.7 Advertising Expense	0	0	0	0.00%	0	0	0.00%	—
23	666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%	—
24	667 / 767 / 967.7 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%	—
25	670 / 770 / 970.7 Bad Debt Expense	267,959	124,864	(143,095)	(53.40%)	274,690	(149,826)	(54.54%)	(7)
26	675 / 775 / 975.7 Miscellaneous Expenses	8,480	117,253	108,773	1282.70%	8,693	108,560	1248.82%	(7)
27	TOTAL COMPANY CUSTOMER ACCOUNT EXPENSES	1,887,384	2,469,232	581,848	30.83%	1,934,795	534,437	27.62%	
28	TOTAL (LESS ACCTS 666 & 667)	1,887,384	2,469,232	581,848	30.83%				
29	Average # of Customers	158,594	148,082	(10,512)	(6.63%)				
30	Consumer Price Index - U	136.2	148.3	12.1	8.88%				
31	COMPOUND MULTIPLIER				1.67%				
	[(1+ % difference in Avg # of Customers)(1+ % difference in CPIU)-1]								

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) Total Company Balance Per Books as of 12/31/91 for Docket #920199-WS; includes expenses for VGU.
- (3) Total Company Balance Per Books as of 12/31/94; includes expenses for VGU.
- (4) Employee Pensions & Benefits included in 1994 O&M Expense schedules is calculated as 23.97% of monthly Salaries & Wages - Employees.
- (5) Workman's Comp Insurance included in 1994 O&M Expense schedules is calculated as 1.78% of monthly Salaries & Wages - Employees.
- (6) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (7) Refer to following pages for explanation of difference.
- (8) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - CUSTOMER ACCOUNTS EXPENSE (.7) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical ☒ Projected ☐
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

Line No.	Account	(1)	(2)	(3)	(4)	(5)	Ref
			Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		
					Amount	%	
1	Explanation of Change - Materials and Supplies (620.7)						
2	Materials and Supplies Change		98,351	28,828	69,523	241.16%	
3							
4	Variance Explanations						
5							
6	The majority of the 1994 balance (\$75,000) is made up of printing costs for utility bills, disconnect notices, deposit receipt forms, and envelopes. In 1991, these costs were included in						
7	A&G. Similarly, expenses for office supplies were included in A&G in 1991 and Customer Service in 1994. See Materials & Supplies-Administrative Expense which is below FPSC						
8	benchmark for 1994 by \$80,549.						

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - CUSTOMER ACCOUNTS EXPENSE (.7) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bendini

Line No.	Account	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	Ref
		Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline			
1	Explanation of Change - Bad Debt Expense (670.7)						
2	Bad Debt Expense Change	124,864	274,690	(149,826)	(54.54%)		
3							
4	Variance Explanations						
5							
6	At the end of 1994, Hernando County's accounts receivable balance in excess of 60 days was \$268,000, which is currently in dispute. \$262,000 was expensed in 1993, consistent with SSU's policy of writing off all accounts over 60 days. SSU has reinstated all but \$100,000 of this bad debt in 1994, believing that they will recover the balance. The result being that 1993 bad debt expense was overstated \$182,000 and 1994 expense is understated. Taking this into consideration, bad debt as a percent of sales equals .51%.						
7							
8							
9							
10							
11	Calculation:						
12	1994 Water & Sewer Revenues per Income Statement	54,818,687					
13	Gas Revenues	1,028,321					
14	Less Unbilled Revenues	550,517					
15		<u>\$ 56,197,525</u>					
16							
17	1994 Bad Debt Expense	124,864					
18	Bad Debt Reinstated from prior year (Hernando Crty.)	162,000					
19		<u>\$ 286,864</u>					
20							
21	\$286,864 / \$56,197,525 =	0.0051					
22	(compared to .006 in the 1991 GIGA filing)						

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - CUSTOMER ACCOUNTS EXPENSE (.7) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical ☒ Projected ☐
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline		(5) (4/3) %	Ref
				Amount			
1	Explanation of Change - Miscellaneous Expense (675.7)						
2	Miscellaneous Expense Change	117,253	8,693	108,560		1248.82%	
3							
4	Variance Explanations						
5							
6	The majority of the balance (\$81,000) is made up of telephone expenses. In 1991, these costs were included in A&G. Miscellaneous Customer Service Expenses for 1994 also include						
7	postage, office machine maintenance, office cleaning costs, travel, and employee training. These items were also charged to A&G in 1991.						

BENCHMARK GUIDELINE SUMMARY OF FPSC JURISDICTION - TOTAL A&G EXPENSES (.8) - 1991 thru 1996
TOTAL WATER AND SEWER

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/91 - 12/31/96

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					(3 - 4)					(5 - 9)	(10 / 9)
			Final Test Year Ended 12/31/96			Estimated 1996 Benchmark Guideline Deviation					
Line No.	Account No. and Name	Final Test Year Ended 12/31/96	Remove 1996 Acquisitions (1)	Final Test Year Ended 12/31/96 w/o Acquisitions	Prior Test Year Ended 12/31/91	O&M Expense Guideline 12/31/94	1991 - 1994 Compound Annual Guideline Rate (3)	Calculated O&M Expense Guideline 12/31/96 (2)	Deviation from Calculated Guideline		
									Amount	%	
1	601/701	Salaries & Wages - Employees	3,645,643	41,973	3,603,670	2,148,425	2,545,524	5.8162%	2,850,243	753,427	26.4338%
2	603/703	Salaries & Wages - Officers, Etc.	0	0	0	517	821	16.6678%	1,117	(1,117)	-100.0000%
3	604/704	Employee Pensions & Benefits	870,756	10,489	860,267	792,719	932,810	5.5742%	1,039,703	(179,436)	-17.2584%
4	610/710	Purchased Water	0	0	0	0	0	0.0000%	0	0	0.0000%
5	711	Sludge Removal	0	0	0	0	0	0.0000%	0	0	0.0000%
6	615/715	Purchased Power	64,600	7,700	56,900	36,457	43,107	5.7440%	48,201	8,699	18.0465%
7	616/716	Fuel for Power Production	0	0	0	0	0	0.0000%	0	0	0.0000%
8	618/718	Chemicals	0	0	0	0	0	0.0000%	0	0	0.0000%
9	620/720	Materials & Supplies	188,311	6,758	181,553	186,437	220,302	5.7212%	246,231	(64,678)	-26.2672%
10	631/731	Contractual Services - Eng.	25,954	0	25,954	325	381	5.4421%	424	25,530	6027.0522%
11	632/732	Contractual Services - Acct.	137,800	0	137,800	169,688	201,841	5.9545%	226,594	(88,794)	-39.1864%
12	633/733	Contractual Services - Legal	83,034	0	83,034	63,184	74,217	5.5112%	82,623	411	0.4975%
13	634/734	Contractual Services - Mgmt Fees	0	0	0	27	41	14.9406%	54	(54)	-100.0000%
14	635/735	Contractual Services - Other	314,010	35,463	278,547	46,961	53,781	4.6238%	58,869	219,678	373.1606%
15	641/741	Rental of Real Building/Real Property	142,503	19,298	123,205	53,111	63,574	6.1773%	71,671	51,534	71.9038%
16	642/742	Rental of Equipment	8,994	2,862	6,132	1,632	1,956	6.2224%	2,207	3,925	177.8439%
17	650/750	Transportation Expense	63,222	2,969	60,253	2,908	3,505	6.4219%	3,970	56,283	1417.8478%
18	656/756	Insurance - Vehicle	94,461	0	94,461	116,731	137,782	5.6771%	153,848	(59,387)	-38.6010%
19	657/757	Insurance - General Liability	234,471	40,298	194,173	144,765	172,270	5.9698%	193,452	721	0.3726%
20	658/758	Insurance - Workman's Comp	58,576	718	57,858	72,420	85,311	5.6125%	95,156	(37,298)	-39.1967%
21	659/759	Insurance - Other	19,277	0	19,277	70,198	82,751	5.6370%	92,343	(73,066)	-79.1248%
22	660/760	Advertising Expense	39,994	0	39,994	3,459	4,146	6.2249%	4,678	35,316	754.8955%
23	666/766	Reg. Comm. Exp. - Rate Case Amort.	570,354	0	570,354	358,107	418,323	5.3173%	463,993	106,361	22.9231%
24	667/767	Reg. Comm. Exp. - Other	45,798	0	45,798	2	2	0.0000%	2	45,796	2289800.0000%
25	670/770	Bad Debt Expense	0	0	0	0	0	0.0000%	0	0	0.0000%
26	675/775	Miscellaneous Expenses	1,066,005	39,093	1,026,912	731,690	869,789	5.9324%	976,049	50,863	5.2111%
27	TOTAL O & M EXPENSES		7,673,763	207,621	7,466,142	4,999,763	5,912,214	5.7467%	6,611,428	854,714	12.9278%

NOTES:

(1) Acquisition expenses occurring after prior test year have been removed. Acquisition expenses exclude 1996 Direct O&M expenses for the following plants:

Buena Ventura Lakes (W&S), Spring Gardens (W&S), Valencia Terrace (W&S) and Lakeside (S).

(2) The Calculated O&M Expense Guideline for 1996 (Col 9) is based on applying the annual benchmark guideline rate (Col 8) to the 1994 O&M Expense Guideline (Col 7) for two years growth (1995 and 1996).

(3) Based on compound growth rate from prior test year which is assumed to be 1991 and the 1994 Benchmark Guideline.

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DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1996

Company: Total Company - Water, Sewer, Gas

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

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

Line No.	Account No. and Name	(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3 - 2) (4) Difference		(5) (4 / 2) %	NOTES
				Amount			
1	601 / 701 / 901.7 Salaries & Wages - Employees	4,208,394	4,799,458	591,064		14.04%	(1)
2	603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	0	0	0		0.00%	---
3	604 / 704 / 904.7 Employee Pensions & Benefits	1,045,070	1,146,331	101,261		9.69%	(1)
4	610 / 710 / 910.7 Purchased Water/Purchased Sewer	0	0	0		0.00%	---
5	615 / 715 / 915.7 Purchased Power	74,927	85,066	10,139		13.53%	(2)
6	----- / 711 / -----.7 Sludge Removal	0	0	0		0.00%	---
7	616 / 716 / 915.7 Fuel for Power Production	0	0	0		0.00%	---
8	618 / 718 / 918.7 Chemicals	0	0	0		0.00%	---
9	620 / 720 / 920.7 Materials & Supplies	200,251	247,596	47,345		23.64%	(2)
10	631 / 731 / 931.7 Contractual Services - Eng.	33,523	34,177	654		1.95%	(3)
11	632 / 732 / 932.7 Contractual Services - Acct.	177,985	181,456	3,471		1.95%	(3)
12	633 / 733 / 933.7 Contractual Services - Legal	107,248	109,339	2,091		1.95%	(3)
13	634 / 734 / 934.7 Contractual Services - Mgmt Fees	0	0	0		0.00%	---
14	635 / 735 / 935.7 Contractual Services - Other	276,594	412,236	135,642		49.04%	(2)
15	641 / 741 / 941.7 Rental of Real Building/Real Property	159,134	187,649	28,515		17.92%	(2)
16	642 / 742 / 942.7 Rental of Equipment	7,283	11,834	4,551		62.49%	(3)
17	650 / 750 / 950.7 Transportation Expense	77,824	83,251	5,427		6.97%	(3)
18	656 / 756 / 956.7 Insurance - Vehicle	122,008	124,387	2,379		1.95%	(3)
19	657 / 757 / 957.7 Insurance - General Liability	250,798	308,753	57,955		23.11%	(2)
20	658 / 758 / 958.7 Insurance - Workman's Comp	75,288	77,133	1,845		2.45%	(3)
21	659 / 759 / 959.7 Insurance - Other	24,899	25,385	486		1.95%	(3)
22	660 / 760 / 960.7 Advertising Expense	27,165	52,295	25,130		92.51%	(2)
23	666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0.00%	---
24	667 / 767 / 967.7 Reg. Comm. Exp. - Other	0	0	0		0.00%	---
25	670 / 770 / 970.7 Bad Debt Expense	0	0	0		0.00%	---
26	675 / 775 / 975.7 Miscellaneous Expenses	1,234,725	1,402,340	167,615		13.58%	(2)
27	TOTAL COMPANY A&G EXPENSES	8,103,117	9,288,685	1,185,570		14.63%	
28	666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	469,893	570,354	100,461		21.38%	
29	667 / 767 / 967.7 Reg. Comm. Exp. - Other	59,415	59,415	0		0.00%	
30	TOTAL COMPANY A&G EXPENSES FOR RATE CASE	8,632,425	9,918,454	1,286,031		14.90%	
	Customer Allocation Factors (Cust)	149,313	164,801	15,488		10.37%	
		100.00%	100.00%				

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) Refer to the following page for explanation of differences.
- (3) Amount considered immaterial for further discussion.

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COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSES (.8) - 1995

Company: Total Company - Water, Sewer, Gas

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	NOTES
		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95		(3 - 2)	(4 / 2)	
				Difference			
				Amount	%		
1	601 / 701 / 901.7	Salaries & Wages - Employees	3,949,090	4,208,394	259,304	6.57%	(1)
2	603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	---
3	604 / 704 / 904.7	Employee Pensions & Benefits	946,597	1,045,070	98,474	10.40%	(1)
4	610 / 710 / 910.7	Purchased Water/Purchased Sewer	0	0	0	0.00%	---
5	615 / 715 / 915.7	Purchased Power	65,336	74,927	9,591	14.68%	(3)
6	611 / 711 / 911.7	Sludge Removal	0	0	0	0.00%	---
7	616 / 716 / 916.7	Fuel for Power Production	0	0	0	0.00%	---
8	618 / 718 / 918.7	Chemicals	0	0	0	0.00%	---
9	620 / 720 / 920.7	Materials & Supplies	205,691	200,251	(5,440)	(2.64%)	(3)
10	631 / 731 / 931.7	Contractual Services - Eng.	0	33,523	33,523	100.00%	(2)
11	632 / 732 / 932.7	Contractual Services - Acct.	170,822	177,985	7,164	4.19%	(3)
12	633 / 733 / 933.7	Contractual Services - Legal	135,423	107,248	(28,175)	(20.81%)	(2)
13	634 / 734 / 934.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	---
14	635 / 735 / 935.7	Contractual Services - Other	471,695	276,594	(195,101)	(41.36%)	(2)
15	641 / 741 / 941.7	Rental of Real Building/Real Property	133,194	159,134	25,940	19.48%	(3)
16	642 / 742 / 942.7	Rental of Equipment	9,063	7,283	(1,780)	(19.64%)	(3)
17	650 / 750 / 950.7	Transportation Expense	49,685	77,824	28,139	56.63%	(2)
18	656 / 756 / 956.7	Insurance - Vehicle	112,131	122,008	9,877	8.81%	(3)
19	657 / 757 / 957.7	Insurance - General Liability	256,552	250,798	(5,754)	(2.24%)	(3)
20	658 / 758 / 958.7	Insurance - Workman's Comp	70,294	75,288	4,994	7.10%	(3)
21	659 / 759 / 959.7	Insurance - Other	23,284	24,899	1,615	6.94%	(3)
22	660 / 760 / 960.7	Advertising Expense	27,649	27,165	(484)	(1.75%)	(3)
23	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	---
24	667 / 767 / 967.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	---
25	670 / 770 / 970.7	Bad Debt Expense	0	0	0	0.00%	---
26	675 / 775 / 975.7	Miscellaneous Expenses	1,309,157	1,234,725	(74,432)	(5.69%)	(2)
27	TOTAL COMPANY A&G EXPENSES		7,935,662	8,103,117	167,455	2.11%	
28	666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	474,296	469,893	(4,403)	(0.93%)	
29	667 / 767 / 967.7	Reg. Comm. Exp. - Other	89,416	59,415	(30,001)	(33.55%)	
30	TOTAL COMPANY A&G EXPENSES FOR RATE CASE		8,499,374	8,632,425	133,051	1.57%	
Average No. of Customers		148,082	149,313	1,231	0.83%		
Customer Allocation Factors (Cust)		100.00%	100.00%				

NOTES:

- (1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (2) See explanation of variances in the "Discussion" section of this book.
- (3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1995

Company: Total Company - Water, Sewer, Gas
 Docket No.: 950495-W/S
 Schedule Year Ended: 12/31/94
 Historical [] Projected [x]
 FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

FPSC
 Explanation: Complete the following comparison of the applicant's current and prior year O & M expenses before this Commission. Provide an explanation of all different Page 2 of 5 which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

	(1)	(2)	(3)	(4)	(5)	(6)	
					(4-3)	(5/3)	
Line No.	Plant Name	Plant Number	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Amount	%	Ref
1	Explanation of Changes - A & G Expense (.8)						
2	Total O & M - A & G Change		7,935,662	8,103,117	167,455	2.11%	
3							
4	Summary of Significant Variances by Account						
5	631.8 Contractual Services-Engineering		0	33,523	33,523	100.00%	(1)
6	633.8 Contractual Services-Legal		135,423	107,248	(28,175)	-20.81%	(2)
7	635.8 Contractual Services-Other		471,695	276,594	(195,101)	-41.36%	(3)
8	650.8 Transportation		49,685	77,824	28,139	56.63%	(4)
9	675.8 Miscellaneous Expenses		1,308,157	1,234,725	(73,432)	-5.69%	(5)
10							
11							
12	Reconciliation of Account Variances to Total						
13	Total Account Variances > \$10,000				61,662	36.82%	
14	Total Account Variances < \$10,000				105,793	63.18%	
15	Total System Variance				167,455	100.00%	
16							
17	Variance Explanations						
18	(1) The 1995 budget includes a new expense for amortization of the computerized system mapping, project #94EA008.						
19							
20	(2) The 1995 budget reflects an expected decrease in outside legal costs due to the resolution of several matters in 1994.						
21							
22	(3) The three major factors contributing to the variance are: (a) Prior to 1995, salary for President was budgeted and expensed to contractual services. The President's salary is included in salaries and wages in 1995. This accounts for \$85,000 of the variance. (b) \$34,000 is due to the amortization of the U.S. Strategic Plan. This study was done in 1992 and was amortized through 1994. (c) \$21,000 was expensed in 1994 for an employee compensation study, which was not budgeted in 1995.						
23							
24							
25							
26							
27							
28	(4) In 1994, gasoline and maintenance for pool vehicles was expensed to the responsibility center using the vehicle or requesting maintenance. Transportation was under budget in 1994 due to projects and deadlines which necessitated travel to be delayed. In 1995, several responsibility centers budgeted for those delayed trips to be taken which increases transportation expense. The Distribution Department budgeted for the pool vehicles to be used, \$29,630.						
29							
30							
31							
32							
33	(5) Miscellaneous expense is made up of several cost element codes as follows:						
34	Telephone:\$54,584 under						
35	Telephone expense was previously budgeted and expensed primarily to administrative expense. A change in coding is reflected in the 1995 budget where all telephone expense is budgeted and will be expensed to the appropriate water, sewer or customer accounts, depending on the location of the telephone line, therefore telephone is under in A & G for 1995 compared to 1994 actuals. Also due to sale of Venice plants the Sarasota administrative office was closed and a telephone line was discontinued. The disconnect totalled approximately \$6,115.						
36							
37							
38							
39							
40							
41							
42	Postage:\$355,799 under						
43	Postage for customer bills previously budgeted and expensed to A & G, now in Customer Accounts. Approximately \$54,000 remains in A & G for the off line postage meter, therefore, A & G is \$344,855 under compared to 1994.						
44							
45							
46							
47	Office Machine Maintenance: \$42,113 under						
48	1993 invoices paid in 1994 total \$9,262. This causes the 1994 actuals to be high. Also, the maintenance agreement on the Kodak 300 and the mail inserter were not budgeted and would have totalled \$22,426.						
49							
50							
51	Miscellaneous Expense-Admin: \$110,823 over						
52	The 1995 budget includes a new expense \$85,500 for the Marco Island Pilot High-Volume User Conservation Program. This project is necessary to reduce the major drain on water resources by seasonal and high volume users.						
53							
54							
55							
56	Recruitment: \$49,792 under						
57	1994 actuals include several relocations costing approximately \$84,726. Due to on-going freeze, the 1995 budget assumes only 5 relocations costing \$8,000 each.						
58							
59							
60	Discounts: \$161,373 over						
61	1994 actuals include a credit of \$161,373 for a property tax discount. Discounts were not budgeted in 1995.						
62							
63	Other: \$128,329 over						
64	1994 overhead rate was 27.47% compared to the 1995 budget rate of 22.93%. Also, 1995 budgeted gross A & G expense is approximately \$287,140 less than 1994 actuals therefore less overhead is applied compared to 1994.						
65							
66							
67							
68							

DETAIL COMPARISON OF OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF A&G EXPENSE (6XX.8)

Company: Total Company - Water, Sewer, Gas
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	NOTES
					(3 - 2)	(4 / 2)	(6)	(7)	(8)	
		Prior Test Year Ended 12/31/91	Historic Year Ended 12/31/94		Difference Amount	%	O & M Expense Guideline 12/31/94	Deviation From Guideline Amount	%	
1	801 / 701 / 901.7 Salaries & Wages - Employees	3,400,371	3,949,090		548,719	16.14%	3,457,052	492,038	14.23%	(7)
2	803 / 703 / 903.7 Salaries & Wages - Officers, Etc.	0	0		0	0.00%	0	0	0.00%	---
3	804 / 704 / 904.7 Employee Pensions & Benefits	710,891	946,587		235,706	33.16%	722,741	223,856	30.97%	(7)
4	810 / 710 / 910.7 Purchased Water/Purchased Sewer	0	0		0	0.00%	0	0	0.00%	---
5	815 / 715 / 915.7 Purchased Power	55,277	65,336		10,059	18.20%	56,198	9,138	16.26%	---
6	818 / 718 / 918.7 Sludge Removal	2,859	0		(2,859)	(100.00%)	2,907	(2,907)	(100.00%)	(9)
7	816 / 716 / 915.7 Fuel for Power Production	0	0		0	0.00%	0	0	0.00%	---
8	818 / 718 / 918.7 Chemicals	0	0		0	0.00%	0	0	0.00%	---
9	820 / 720 / 920.7 Materials & Supplies	281,547	205,691		(75,856)	(26.94%)	286,240	(80,549)	(28.14%)	(8)
10	831 / 731 / 931.7 Contractual Services - Eng.	545	0		(545)	(100.00%)	554	(554)	(100.00%)	---
11	832 / 732 / 932.7 Contractual Services - Acct.	269,707	170,822		(98,885)	(36.66%)	274,203	(103,381)	(37.70%)	(8)
12	833 / 733 / 933.7 Contractual Services - Legal	97,235	135,423		38,188	39.27%	98,856	36,567	36.99%	(9)
13	834 / 734 / 934.7 Contractual Services - Mgmt Fees	0	0		0	0.00%	0	0	0.00%	---
14	835 / 735 / 935.7 Contractual Services - Other	87,973	471,695		383,722	436.18%	89,439	382,256	427.39%	(8)
15	841 / 741 / 941.7 Rental of Real Building/Real Property	75,044	133,194		58,150	77.49%	76,295	56,899	74.58%	(8)
16	842 / 742 / 942.7 Rental of Equipment	2,038	9,063		7,025	344.70%	2,072	6,991	337.40%	(9)
17	850 / 750 / 950.7 Transportation Expense	2,223	49,685		47,462	2135.04%	2,260	47,425	2098.45%	(9)
18	856 / 756 / 956.7 Insurance - Vehicle	178,503	112,131		(66,372)	(37.18%)	181,478	(69,347)	(38.21%)	(8)
19	857 / 757 / 957.7 Insurance - General Liability	197,297	256,552		59,255	30.03%	200,586	55,966	27.90%	(8)
20	858 / 758 / 958.7 Insurance - Workman's Comp	3,742	70,294		66,552	1778.51%	3,804	66,490	1747.90%	(8)
21	859 / 759 / 959.7 Insurance - Other	108,340	23,284		(85,056)	(78.51%)	110,146	(96,862)	(78.86%)	(8)
22	860 / 760 / 960.7 Advertising Expense	8,928	27,649		20,721	232.09%	7,043	20,606	292.57%	---
23	866 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	(117,505)	474,296		591,801	(503.64%)	(119,464)	593,760	(497.02%)	(8)
24	867 / 767 / 967.7 Reg. Comm. Exp. - Other	0	89,416		89,416	100.00%	0	89,416	100.00%	(8)
25	870 / 770 / 970.7 Bad Debt Expense	0	0		0	0.00%	0	0	0.00%	---
26	875 / 775 / 975.7 Miscellaneous Expenses	1,224,818	1,309,157		84,339	6.89%	1,245,234	63,923	5.13%	(8)
27	TOTAL COMPANY A&G EXPENSES	6,587,833	8,499,375		1,911,542	29.02%	6,697,644	1,801,731	26.90%	
28	TOTAL (LESS ACCTS 666 & 667)	6,705,338	7,935,663		1,230,325	18.35%				
29	Average # of Customers	158,594	148,082		(10,512)	(6.63%)				
30	Consumer Price Index - U	136.2	148.3		12.1	8.88%				
31	COMPOUND MULTIPLIER					1.67%				
	[(1+ % difference in Avg # of Customers)(1+ % difference in CPIU)-1]									

NOTES:

- (1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 804.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
- (2) Total Company Balance Per Books as of 12/31/91 for Docket #920188-WS; includes expenses for VGU.
- (3) Total Company Balance Per Books as of 12/31/94; includes expenses for VGU.
- (4) Employee Pensions & Benefits included in 1994 O&M Expense schedules is calculated as 23.97% of monthly Salaries & Wages - Employees.
- (5) Workman's Comp Insurance included in 1994 O&M Expense schedules is calculated as 1.78% of monthly Salaries & Wages - Employees.
- (6) Reg Comm Expense is from Rate Case Amortization Schedule, excludes VGU Rate Case Amortization.
- (7) See discussion of labor and fringe benefits in the "Discussion" section of this book.
- (8) Refer to following pages for explanation of difference.
- (9) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

Line No.	Account	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	Ref
		Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline			
				Amount	%		
1	Explanation of Change - Materials and Supplies (620.8)						
2	Materials and Supplies Change	205,691	286,240	(80,549)	(28.14%)		
3							
4	Variance Explanations						
5							
6	See Materials & Supplies-Customer Expense which is above the FPSC benchmark for 1994 by \$69,523. In 1994, printing costs for utility bills, disconnect notices, deposit						
7	receipt forms, and envelopes are included in Customer Service. In 1991, these costs were included in A&G. Similarly, expenses for office supplies were included in A&G in 1991						
8	and Customer Expense in 1994.						

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC

Schedule: B-7

Page 2 of 5

Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	
				(2-3)	(4/3)	
Line		Historic Year	O & M Expense	1994 Deviation		
No.	Account	Ended	Guideline	From Guideline		Ref
		12/31/94	12/31/94	Amount	%	
1	Explanation of Change - Contractual Services - Accounting (632.8)					
2	Contractual Services - Accounting Change	170,822	274,203	(103,381)	(37.70%)	
3						
4	Variance Explanations					
5						
6	The reduction in this account is due to reduced audit fees paid to Price Waterhouse. This is caused by three factors:					
7						
8	(1) Minimizing Price Waterhouse's involvement in the preparation of audit schedules. A listing of the needed schedules and analysis are provided to SSU and prepared by SSU personnel prior to the audit.					
9						
10						
11	(2) SSU's consolidation to one company. Previously separate audits and financial statements were prepared for each company, thus making audit fees more expensive.					
12						
13	(3) Increase in amount charged to overhead (27.5% in 1994 compared to 20% in 1991).					

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Historical [x] Projected []

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

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

FPSC

Schedule: B-7

Page 2 of 5

Preparer: Bencini

Line No.	Account	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	Ref
		Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline	Amount	%	
1	Explanation of Change - Contractual Services - Other (635.8)						
2	Contractual Services - Other Change	471,695	89,439	382,256		427.39%	
3							
4	Summary of Significant Variances						
5	President's Salary (Charge back from MP)			42,532			(1)
6	Microfiche			14,064			(2)
7	Compensation Study			21,050			(3)
8	Shareholder Services			168,468			(4)
9	IS Strategic Plan			34,273			(5)
10	PR Retainer & Comm. Relations			19,117			(6)
11	Pension Plan/Actuarial Study			(20,403)			(7)
12							
13	Reconciliation of Variances to Total						
14	Total Explained Variance			279,101		73.01%	
15	Total Unexplained Variance			103,155		26.99%	
16	Total Variance			382,256		100.00%	
17							
18	Variance Explanations						
19							
20	(1) In 1991, 60% of labor was charged to Overhead compared to 27.5% in 1994. Also, a 10% salary increase from 1991 and a 6% increase in the portion charged to SSU contributed to the variance.						
21							
22							
23	(2) Coded to Misc. Expense - Other in 1991.						
24							
25	(3) First time SSU had an external consultant evaluate its market position relating to compensation of employees. Typically, utilities perform labor market comparisons annually.						
26							
27	(4) Shareholder Services - Charges from Minnesota Power. SSU's portion is 11.8% based on average equity. MP did not charge SSU for these costs in 1991.						
28							
29	(5) Study done in 1992 to focus attention on key strategies and concerns and establish time, cost, and resource estimates. Total cost \$71,000; the unamortized balance was written off in 1994.						
30							
31							
32	(6) Majority of costs relate to Conservation Program at Marco Island.						
33							
34	(7) Develop & Implement Pension Plan/Actuarial Study - charged to Pension & Benefits in 1994.						

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950485-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	
				(2-3)	(4/3)	
Line No.	Account	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
				Amount	%	
1	Explanation of Change - Rental of Bldg/Real Property (641.8)					
2	Rental of Bldg/Real Property Change	133,194	76,295	56,899	74.58%	
3						
4	Summary of Significant Variances					
5	Venice-Customer Service			(11,389)		(1)
6	Marco Island Office			24,050		(2)
7	Records Center			10,805		(3)
8	Engineering Building			58,408		(4)
9	Facilities & Analysis			1,480		(5)
10	Jacksonville Office			7,325		(6)
11	St. Augustine Office			(6,042)		(7)
12	Citrus Springs - Cust. Svc/Ops.			(5,857)		(8)
13	Sugarmill Woods Cust Svc/Ops.			(5,597)		(9)
14	Deep Creek Cust Svc/Ops.			(12,576)		(10)
15	Sunny Hills Office			(5,422)		(11)
16						
17	Reconciliation of Variances to Total					
18	Total Explained Variance			54,963	96.60%	
19	Total Unexplained Variance			1,936	3.40%	
20	Total Variance			56,899	100.00%	
21						
22	Variance Explanations					
23						
24	(1) 1994 expense charged to Customer Service Account #6417.					
25						
26	(2) Lease started 1/92. Prior to that, operated out of small company owned office at plant site.					
27						
28	(3) Lease started 11/92. Due to company growth, no longer room for storage at Apopka Office.					
29						
30	(4) 1991 expense charged directly to overhead.					
31						
32	(5) Only two months expensed in 1994. During this time, building was used by Engineering. Previously used by Facilities & Analysis Dept. and charged to Project #94EA015.					
33						
34	(6) Lease started 1/94. Prior to that, operated out of a trailer at plant site, which became a health hazard and was sold.					
35						
36	(7) System was sold 8/91. Seven months rent expensed in 1991.					
37						
38	(8) Office closed in 1992 due to consolidation of operations.					
39						
40	(9) Office closed in 1992 due to consolidation of operations.					
41						
42	(10) Office closed in 1992 due to consolidation of operations.					
43						
44	(11) Eleven months expensed in 1991. Thereafter, a small area at plant site was enclosed to be used for office space.					

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC

Schedule: B-7

Page 2 of 5

Preparer: Bencini

Line No.	Account	(1)	(2)	(3)	(4) (2-3)	(5) (4/3)	Ref
		Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline	Amount	%	
1	Explanation of Change - Insurance - Vehicle (656.8)						
2	Insurance - Vehicle Change	112,131	181,478	(69,347)		(38.21%)	
3							
4	Variance Explanations						
5							
6	The reduction in Vehicle Insurance A&G expense is a result of:						
7							
8	(1) The 1991 audit premium refunded in 1993 for vehicles disposed of in 1990 - \$17,000.						
9							
10	(2) The risk management negotiations which have resulted in reduced premiums across the board. The lower premiums are the direct result of fewer vehicles (from over 140 to about 130) as well as newer fleet which lowered premiums on general liability. The slight increase in collision was offset by raising the deductible to \$1,000 per claim.						
11							
12							
13	(3) Increase in amount charged to overhead (27.5% in 1994 compared to 20% in 1991).						

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	
				(2-3)	(4/3)	
Line		Historic Year	O & M Expense	1994 Deviation		
No.	Account	Ended	Guideline	From Guideline		Ref
		12/31/94	12/31/94	Amount	%	
1	Explanation of Change - Insurance - General Liability (657.8)					
2	Insurance - General Liability Change	256,552	200,586	55,966	27.90%	
3						
4	Variance Explanations					
5						
6	1994 Actual		256,552			
7	FPSC Benchmark	200,586				
8	Reclass from Ins-Other (adjusted for growth & CPI-U)	<u>88,872</u>				
9						
10	Adjusted FPSC Benchmark		<u>289,458</u>			
11	Variance		<u>(32,906)</u>			
12						
13						
14	The following items were included in this account for 1994, but were coded to Insurance-Other in 1991:					
15						
16	Property Insurance		34,000			
17	Excess Flood		5,000			
18	Liability & Property Insurance		<u>45,000</u>			
19			<u>84,000</u>			
20						
21	The reduction in premiums is a result of favorable loss experience and the ensuing premium negotiations.					

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Historical ☒ Projected ☐
FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	
				(2-3)	(4/3)	
Line No.	Account	Historic Year Ended 12/31/94	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline		Ref
				Amount	%	
1	Explanation of Change - Insurance - Worker's Compensation (658.8)					
2	Insurance - Worker's Compensation Change	70,294	3,804	66,490	1747.90%	
3						
4	Variance Explanations					
5						
6						
7		1991	1992	1993	1994	
8						
9	Total Expensed	345,764	385,685	456,906	217,808	
10						
11	Allocated:					
12	O&M Water	0	0	0	45,798	
13	O&M Sewer	0	0	0	36,339	
14	Allocated Benefits	342,280	0	308,800	0	
15	Customer Service	0	0	0	29,269	
16	Overhead	0	0	0	36,108	
17	Total Allocated	342,280	0	308,800	147,514	
18						
19	A&G Expense	3,484	385,685	148,106	70,294	
20	Lehigh	258	0	0	0	
21		3,742	385,685	148,106	70,294	
22						
23	The method of allocation differs from year to year, which resulted in non-comparable amounts being charged to A&G. The total amount expensed for the year is more consistent.					
24						
25	The significant reduction in expense in 1994 was the result of negotiating a paid loss premium policy compared to a retrospective rate plan. The lower premium is attributable to not					
26	funding reserves for losses at the beginning of the policy year.					

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants

Docket No.: 950485-WS

Schedule Year Ended: 12/31/94

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC

Schedule: B-7

Page 2 of 5

Preparer: Bencini

Line No.	(1) Account	(2) Historic Year Ended 12/31/94	(3) O & M Expense Guideline 12/31/94	(4) (2-3) 1994 Deviation From Guideline		(5) (4/3) %	Ref
				Amount			
1	Explanation of Change - Insurance - Other (659.8)						
2	Insurance - Other Change	23,284	110,146	(86,862)		(78.86%)	
3							
4	Variance Explanations						
5							
6	The following items were included in this account in 1991, but were coded to Account #657.8 (Insurance-General Liability) in 1994.						
7							
8	Property Insurance	34,000					
9	Excess Flood	5,000					
10	Liability & Property Insurance	45,000					
11		<u>84,000</u>					

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants

Docket No.: 950485-WS

Schedule Year Ended: 12/31/94

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC

Schedule: B-7

Page 2 of 5

Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	
				(2-3)	(4/3)	
Line		Historic Year	O & M Expense	1994 Deviation		
No.	Account	Ended	Guideline	From Guideline		Ref
		12/31/94	12/31/94	Amount	%	
1	Explanation of Change - Reg. Comm. Exp./Rate Case Amort. (666.8)					
2	Reg. Comm. Exp./Rate Case Amort. Change	474,296	(119,464)	593,760	497.02%	
3						
4	Variance Explanations					
5						
6	The \$258,000 on SSU's books in 1991 included amortization of prior rate case expenses, but was removed from the GIGA filing. The 1991 FPSC benchmark of <\$117,505> was a					
7	required FPSC adjustment.					
8						
9	The 1994 expense is comprised of the amortization of the following allowed rate case expense, per the Company's previous rate proceedings:					
10						
11	GIGA-FPSC Uniform Systems	325,547				
12	Seaboard	4,262				
13	Seminole	1,469				
14	Charlotte	13,699				
15	Hillsborough	3,261				
16	Pine Ridge - AFPI	5,303				
17	Marco	54,980				
18	Lehigh	65,776				
19		<u>474,296</u>				

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-uniform ☐ Non FPSC ☐

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

FPSC

Schedule: B-7

Page 2 of 5

Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	
				(2-3)	(4/3)	
Line		Historic Year	O & M Expense	1994 Deviation		
No.	Account	Ended	Guideline	From Guidelines		Ref
		12/31/94	12/31/94	Amount	%	
1	Explanation of Change - Regulatory Commission Expense (667.8)					
2	Regulatory Commission Expense - Other Change	89,418	0	89,418	100.00%	
3						
4	Variance Explanations					
5						
6	1994 expense includes: (a) \$29,900 relating to the FPSC jurisdictional proceedings, which consists primarily of legal fees. (b) \$38,735 relating to the Hernando County jurisdictional					
7	proceedings, which consists primarily of legal fees. (c) 20,780 for postage, envelopes, and printing charges for Index/Pass-through notices to customers.					

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSE - A&G EXPENSE (.8) - 1994

Company: SSU / All Plants
Docket No.: 950495-W5
Schedule Year End: 12/31/94
Historical [x] Projected []
FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

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

FPSC
Schedule: B-7
Page 2 of 5
Preparer: Bencini

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
									(7-8)	(9/8)	
Line							Historic Year	O&M Expense	1994 Deviation		
No.	Account						Ended	Guideline	From Guideline		Ref
							12/31/94	12/31/94	Amount	%	
1	Explanation of Change - Miscellaneous Expense (675.8)										
2	Miscellaneous Expense Change						1,309,157	1,245,234	63,923	5.13%	
3											
4	Reconciliation of Account Balances										
5											
6	Account	CEC	1991	LUI	FPSC Adj.	1991 FPSC	Growth Factor	1994 FPSC	1994 Actual	Variance	Ref
7	Telephone	175	338,865	8,486	(6,100)	341,251	5,688	346,939	278,079	(68,860)	(1)
8	Computer Hardware Maint.	181	34,192	856	(615)	34,433	574	35,007	99,901	64,894	(2)
9	Postage	185	300,585	7,527	(5,411)	302,702	5,046	307,748	351,301	43,553	(3)
10	Dues & Subscriptions	190	49,353	1,236	(4,956)	45,633	761	46,394	77,121	30,727	(4)
11	Travel	195	44,542	1,115	(3,044)	42,614	710	43,324	56,491	13,167	
12	Food	200	24,543	615	(442)	24,716	412	25,128	33,585	8,457	
13	Banking Costs	201	103,137	2,583	(1,856)	103,863	1,731	105,594	14,827	(90,767)	(5)
14	Employee Training	205	31,707	794	(571)	31,930	532	32,462	51,471	19,009	
15	Office Machine Maint.	210	46,055	1,153	(829)	46,379	773	47,152	82,728	36,576	(6)
16	Office Cleaning	215	32,964	826	(593)	33,196	553	33,749	23,245	(10,504)	
17	Office Grounds Maint.	220	9,833	246	(177)	9,902	165	10,067	14,175	4,108	
18	Employee Uniforms	225	34,626	867	(623)	34,870	581	35,451	489	(34,962)	(7)
19	Pest Control	230	4,713	118	(85)	4,748	79	4,825	4,431	(394)	
20	Employee Recognition	235	1,339	34	(24)	1,348	22	1,370	13,543	12,173	
21	Temporary Help	245	35,436	887	(638)	35,686	595	36,281	61,089	24,808	
22	Discounts	256	0	0	(5,983)	(5,983)	(100)	(6,083)	(119,416)	(113,333)	(8)
23	Recruitment Costs	255	93,000	2,329	(13,449)	81,880	1,365	83,245	109,054	25,809	
24	Kitchen Supplies	240	11,791	295	(212)	11,874	198	12,072	3,474	(8,598)	
25	Computer Software Maint.	180	0	0	0	0	0	0	55,652	55,652	(9)
26	Misc. Expense	250	219,908	5,507	(181,637)	43,778	730	44,508	97,916	53,408	(10)
27	Totals		1,416,589	35,474	(227,245)	1,224,818	20,416	1,245,234	1,309,156	63,922	

Variance Explanations

- (1) \$81,000 is included in Misc. Expense-Customer for 1994. A portion is also included in Misc. Expense-O&M that was charged to A&G in 1991.
- (2) \$26,500 annual maintenance and usage charge for a new IBM 3825 laser printer and \$5,000 for IBM RS6000, both purchased in 1994. Also since 1991, new PC's were purchased for Apopka as well as field offices, laser printers, and general upgrades to file server, etc. New equipment was necessary for greater efficiency and flexibility.
- (3) Expense increased primarily due to monthly customer billing, which started in 1993.
- (4) (a) \$7,800 of the variance is due to 1995 dues & subscriptions expensed in 1994 in error. (b) The remainder of the variance is made up of many insignificant charges.
- (5) Purchased RPS machine in 12/91; therefore, the bank is no longer needed to process customer payments.
- (6) Copier maintenance was included in Misc. Exp.-Other in 1991.
- (7) Charged to Misc. Exp.-O&M in 1994.
- (8) Discounts on property taxes were taken in both years; however, the gross amount was coded to property tax expense in 1994, while net amount was coded in 1991.
- (9) Increase is primarily due to the purchase of S2K in 1992. Annual fees are necessary to provide technical support and new features at lower cost than possible through internal development. Software maintenance was performed in-house with old ORCOM system in 1991.
- (10) In 1991, an FPSC credit adjustment of \$227,245 for the sale of St. Augustine Shores was applied to this account. \$138,000 of this amount should have been distributed to the other Customer and A&G accounts. Taking this into consideration, 1994 is under the benchmark by \$86,000. The following items were charged to this account in 1991, but coded elsewhere in 1994 as stated below:
 - Copier Maintenance to Office Machine Maintenance (CEC 210)
 - Postage machine rental to Account #6508.

SOUTHERN STATES UTILITIES, INC.

DOCKET NO. 950495 - WS

**CONTRACTUAL SERVICES
WATER AND SEWER**

**MINIMUM FILING REQUIREMENTS
SCHEDULE B-9**

CONTRACTUAL SERVICES

SUMMARY OF TOTAL FPSC O&M CONTRACTUAL SERVICES - 1994, 1995, & 1996

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Interim ☒ Final ☒

Historical ☒ Projected ☒

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

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

FPSC

Schedule: B-8

Page 1 of 24

Preparer: Kimball

		(1)	(2)	(3)	(4)	(5)	(6)
		TOTAL FPSC CONTRACTUAL SERVICES - WATER & SEWER					
Line No.	Description	1994	1995	1996	Variances:		
					1996 vs. 1994	1996 vs. 1995	
1	CONTRACTUAL SERVICES - ENGINEERING	27,752	54,599	58,518	28,847	1,817	
2							
3							
4	CONTRACTUAL SERVICES - ACCOUNTING	125,084	130,723	137,789	5,839	7,078	
5							
6							
7	CONTRACTUAL SERVICES - LEGAL	99,333	78,789	93,033	(20,584)	4,284	
8							
9							
10	CONTRACTUAL SERVICES - MGMT FEES	0	0	0	0	0	
11							
12							
13	CONTRACTUAL SERVICES - OTHER	1,185,382	804,732	1,144,308	(380,630)	338,676	
14							
15							
16							
17	TOTAL CONTRACTUAL SERVICES	1,437,531	1,068,823	1,421,656	(368,788)	352,833	

**ANALYSIS OF CONTRACTUAL SERVICES - WATER AND SEWER
1996, 1995 AND 1994**

**Explanation by Plant of Major Variances in Contractual Services and Revenues (CS
Variances Exceeding \$10,000 over 2% of Present Revenues)**

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

FPSC
Schedule B-11(W/S)
Page 2 of 24
Preparer: Kimball

Purpose:

The purpose of this schedule is to provide an listing of all water and sewer contractual services which occurred during the historic test year, the budgeted interim test year and the projected final test year. For each period, requirements include the type of service, specific detail of the work performed by each consultant, and the associated cost breakdown by item.

Note: In accordance with the requirements above, we have presented schedules detailing water and sewer contractual services expenses incurred during the 1994 Historical Test Year. In addition, we have provided the budgeted 1995 Interim Test Year and projected 1996 Final Test Year expenses. Note that these expenses have not yet been "incurred" and cannot be listed by vendor. However, the Company does not anticipate any significant changes from the types of services provided in 1994.

Discussion of Significant Variances:

1996

The 1996 Contractual Services for FPSC Jurisdiction - All Plants, totaling \$1,421,656, reflects an increase over 1995 totaling approximately \$353,000. This is reconciled as follows:

Acquisition of Buenaventura Lakes	\$221,000
Adjustment for Conservation Plan	84,000
Adjustment for Central Analytical Lab	46,000
Adjustment for FPSC Attrition Factor	25,000
Non-FPSC Plant Expense	(23,000)
Total	<u>\$353,000</u>

The main portion if the increase is due to the acquisition of Buenaventura Lakes in 1996, which results in an increase in Contractual Services expense totaling approximately \$221,000. The Company proposed an adjustment totaling \$84,000 relating to the Conservation Plan. In addition, a \$46,000 adjustment was proposed relating to the new Central Analytical Lab to reflect expected cost increases expected due to the cycling-in of DEP required testing in 1996. The final adjustment relates to the Company's FPSC attrition factor adjustment for inflation.

1995

The 1995 Contractual Services for FPSC Jurisdiction - All Plants, totaling \$1,421,656, reflects an decrease from 1994 totaling approximately (\$369,000). This is mainly due to the budgeted decrease in lab services due to the cycling-out of certain DEP required testing which was performed during the 1994 Historic Test Year which totaled \$380,000. In addition, a \$21,000 decrease is due to the budgeted reduction in legal expense. Note that these decreases represent the total for all SSU plants.

CONTRACTUAL SERVICES
SUMMARY OF WATER & SEWER DIRECT AND A&G CONTRACTUAL SERVICES - 1994, 1995, & 1996

Company: **SSU / FPSC Jurisdiction - All Plants**
Docket No.: **950485-W5**
Interim ☒ Final ☒
Historical ☒ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

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

FPSC
Schedule: B-D
Page 3 of 24
Prepared: Kinball

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1994			1995			1996					
		TOTAL	FPSC			TOTAL	FPSC			TOTAL	FPSC			
		COMPANY	TOTAL	WATER	SEWER	COMPANY	TOTAL	WATER	SEWER	COMPANY	TOTAL	WATER	SEWER	
1	CONTRACTUAL SERVICES - ENG.													
2														
3	Direct	42,837	27,752	0	27,752	45,078	28,877	2,820	27,067	45,955	38,582	2,977	27,585	
4	Administrative & General	0	0	0	0	33,523	24,822	18,708	7,814	34,177	25,954	17,218	8,738	
5	TOTAL - ENGINEERING	42,837	27,752	0	27,752	78,598	54,598	19,828	34,871	80,132	58,518	28,193	38,323	
6														
7	CONTRACTUAL SERVICES - ACCT.													
8														
9	Direct	0	0	0	0	0	0	0	0	0	0	0	0	
10	Administrative & General	170,822	125,084	85,083	40,001	177,985	130,723	88,708	42,017	181,458	137,788	81,404	48,385	
11	TOTAL - ACCOUNTING	170,822	125,084	85,083	40,001	177,985	130,723	88,708	42,017	181,458	137,788	81,404	48,385	
12														
13	CONTRACTUAL SERVICES - LEGAL													
14														
15	Direct	188	188	0	188	0	0	0	0	0	0	0	0	
16	Administrative & General	135,423	88,184	87,452	31,712	107,248	78,788	53,451	25,318	108,338	83,033	55,077	27,958	
17	TOTAL - LEGAL	135,592	88,333	87,452	31,881	107,248	78,788	53,451	25,318	108,338	83,033	55,077	27,958	
18														
19	CONTRACTUAL SERVICES - MGMT FEES													
20														
21	Direct	0	0	0	0	0	0	0	0	0	0	0	0	
22	Administrative & General	0	0	0	0	0	0	0	0	0	0	0	0	
23	TOTAL - MGMT FEES	0	0	0	0	0	0	0	0	0	0	0	0	
24														
25	CONTRACTUAL SERVICES - OTHER													
26														
27	Direct	888,447	838,882	487,808	372,354	828,118	801,588	388,488	212,118	881,884	830,288	484,328	385,872	
28	Administrative & General	471,885	345,400	234,844	118,458	278,584	283,148	137,851	85,285	411,545	314,010	208,287	105,723	
29	TOTAL - OTHER	1,370,142	1,185,382	782,552	488,810	804,712	804,732	527,918	277,413	1,272,888	1,144,388	672,813	471,885	
30														
31														
32	TOTAL CONTRACTUAL SERVICES													
33														
34	Direct	841,453	887,883	487,808	400,275	873,184	831,583	382,388	238,175	887,018	880,888	487,303	383,557	
35	Administrative & General	777,840	588,848	387,478	182,188	585,350	437,280	288,718	140,544	738,517	588,788	371,884	188,812	
36	TOTAL CONTRACTUAL SERVICES	1,719,383	1,437,531	855,887	582,444	1,288,544	1,288,823	688,184	378,719	1,643,538	1,427,888	838,287	582,389	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 050405-W5

Schedule Year Ended: 12/31/94

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

FPSC

Schedule: B-0(W)

Page 4 of 24

Preparer: Kimball

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

(1)		(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&S	FPSC REGULATED WATER	Description of Work Performed
1	CUSTOMER ALLOCATION FACTOR			
2				
3	Total No. of Customers - Water	148,082	73,757	
4	Customer Allocation Factor - Water	100.000000%	49.809214%	
5				
6				
7	CONTRACTUAL SERVICES - ENGINEERING			
8				
9	Direct	0	0	
10	Administrative & General	0	0	
11				
12	TOTAL - ENGINEERING	0	0	
13				
14				
15	CONTRACTUAL SERVICES - ACCOUNTING			
16				
17	Direct	0	0	
18				
19	Administrative & General (Allocated on Customers)			
20	Price Waterhouse	7,315	3,643	Financial Audits
21	Accrued Audit Fees	228,204	113,884	Financial Audits
22	Applied Overhead	(84,867)	(32,224)	Overhead
23	Total Administrative & General	170,622	85,083	
24				
25	TOTAL - ACCOUNTING	170,622	85,083	
26				
27				
28	CONTRACTUAL SERVICES - LEGAL			
29				
30	Direct	0	0	
31				
32	Administrative & General (Allocated on Customers)			
33	Abel Band Russell Collier	5,373	2,878	Legal Professional Services
34	Bogin Munne & Munne	7,784	3,877	Legal Professional Services
35	Bruce Green & Associates	895	348	Legal Professional Services
36	Cecilia Bonifay	2,989	1,484	Legal Professional Services
37	David Rhett Baker P.A.	548	323	Legal Professional Services
38	Gray Harris & Robinson	58,383	28,083	Legal Professional Services
39	Hanson Appraisal Co	17,582	8,762	Legal Professional Services
40	Lewis Langman & Walker P.A.	58,324	28,054	Legal Professional Services
41	Messer Vickers Caparallo	8,772	4,389	Legal Professional Services
42	Morris-Dupew Associates Inc	2,146	1,070	Legal Professional Services
43	Ridgely Ecoris Underwood	27,425	13,680	Legal Professional Services
44	Trounman Sanders	571	284	Legal Professional Services
45	Applied Overhead	(51,290)	(25,547)	Overhead
46	Total Administrative & General	135,423	67,452	
47				
48	TOTAL - LEGAL	135,423	67,452	
49				
50				
51	CONTRACTUAL SERVICES - MGMT FEES			
52				
53	Direct	0	0	
54	Administrative & General	0	0	
55				
56	TOTAL - MGMT FEES	0	0	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - All Plants

Declarant No.: 950495-W5

Schedule Year Ended: 12/31/94

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

FPSC

Schedule: 9-0(W)

Page 5 of 24

Preparer: Kimball

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

Line No.	Description	TOTAL COMPANY A&S	FPSC REGULATED WATER	Description of Work Performed
			1994 WATER	
1	CONTRACTUAL SERVICES - OTHER			
2				
3	SUBJECT - WINECOFF			
4				
5	Amelia Island			
6	Technical Services Inc		540	Sample Analysis
7	Thomson Laboratories		83	Sample Analysis
8			623	
9				
10	Apache Shores			
11	Petty Cash		8	Water Sample Bags/Ace
12	Flowers Chemical Laboratory		1,751	Sample Analysis
13	Gulf Coast Laboratories		529	Sample Analysis
14	Thomson Laboratories		843	Sample Analysis
15			2,832	
16				
17	Apple Valley			
18	Flowers Chemical Laboratory		588	Sample Analysis
19	Tri-Tech Laboratories		2,518	Sample Analysis
20			3,104	
21				
22	Bay Lake Estates			
23	Tri-Tech Laboratories		1,018	Sample Analysis
24				
25	Bacon Hills			
26	EE&S Science & Management		150	Sample Analysis
27	Enviropect Inc		80	Sample Analysis
28	Thomson Laboratories		231	Sample Analysis
29			441	
30				
31	Beecher's Point			
32	ABC Research		55	Sample Analysis
33	Envirolab		214	Sample Analysis
34			269	
35				
36	Burnt Store			
37	Environmental Quality Lab Inc		7,235	Sample Analysis
38	Jayroe Birchfield		200	Removal of fuel tank
39	Environmental Quality Lab Inc		32	Sample Analysis
40			7,467	
41				
42	Cortlan Village			
43	Flowers Chemical Laboratory		718	Sample Analysis
44	Plant Technicians Inc		25	Sample Analysis
45	Tri-Tech Laboratories		559	Sample Analysis
46	Industrial Machinery & Power		193	Generator Inspections
47			1,493	
48				
49	Chuluote			
50	Tri-Tech Laboratories		1,188	Sample Analysis
51				
52	Cirrus Park			
53	Aqua Pure Water & Sewage Service		878	Sample Analysis
54	Flowers Chemical Laboratory		1,904	Sample Analysis
55	Thomson Laboratories		199	Sample Analysis
56			2,979	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: **SSU | FPSC Jurisdiction - All Plants**

Debit No: **960496-WB**

Schedule Year Ended: **12/31/94**

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

FPSC

Schedule: **B-9(W)**

Page **6** of **24**

Preparer: **Kimball**

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

(1)	(2)	(3)	(4)	
1994 WATER				
Line No.	Description	TOTAL COMPANY A&S	FP&C REGULATED WATER	Description of Work Performed
1	DIRECT - UNIFORM (cont'd)			
2				
3	Citrus Springs			
4	Flowers Chemical Laboratory		1,184	Sample Analysis
5	Gulf Coast Laboratories		1,985	Sample Analysis
6	Gulf Coast Laboratories		158	Sample Analysis
7			3,336	
8				
9	Crystal River Highlands			
10	Petty Cash		22	Water Sample Bagelice
11	Flowers Chemical Laboratory		2,081	Sample Analysis
12	Gulf Coast Laboratories		522	Sample Analysis
13	Thornton Laboratories		136	Sample Analysis
14			2,741	
15				
16	Destiny Shore			
17	Tri-Tech Laboratories		555	Sample Analysis
18				
19	Deltona			
20	Accounting Entries		8,891	Reclass from CWP
21	Accounting Entries		12,262	Amortization of Abandonment
22	EE&E Science & Management		150	Sample Analysis
23	Flowers Chemical Laboratory		35,428	Sample Analysis
24	Petty Cash		34	Water Sample Bagelice
25	Thornton Laboratories		13,847	Sample Analysis
26	Tri-Tech Laboratories		357	Sample Analysis
27	Dixie Septic Tank Services		1,883	Miscellaneous Maintenance Serv.
28	Hartman & Associates		17,784	Professional Engineering Serv.
29			88,526	
30				
31	Del Ray Manor			
32	Flowers Chemical Laboratory		519	Sample Analysis
33	Tri-Tech Laboratories		579	Sample Analysis
34			1,098	
35				
36	Druid Hills			
37	Flowers Chemical Laboratory		983	Sample Analysis
38	Tri-Tech Laboratories		817	Sample Analysis
39			1,780	
40				
41	East Lake Harrie Estates			
42	Flowers Chemical Laboratory		305	Sample Analysis
43	Plant Technicians Inc		80	Sample Analysis
44	Tri-Tech Laboratories		762	Sample Analysis
45			1,117	
46				
47	Fern Park			
48	Flowers Chemical Laboratory		634	Sample Analysis
49	Tri-Tech Laboratories		698	Sample Analysis
50			1,332	
51				
52	Fern Terrace			
53	Flowers Chemical Laboratory		491	Sample Analysis
54	Plant Technicians Inc		80	Sample Analysis
55	Tri-Tech Laboratories		487	Sample Analysis
56	Industrial Machinery & Power		193	Generator Inspections
57			1,231	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - All Plants
 Doctort No.: 950485-W3
 Schedule Year Ended: 12/31/94
 Historical [X] Projected []
 FPSC Uniform [X] FPSC Non-uniform [X] Non FPSC []

FPSC
 Schedule: B-9(W)
 Page 7 of 24
 Preparer: Kimball

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

(1)		(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&S	FPSC REGULATED WATER	Description of Work Performed
1	PROJECT - HUNTERMAN - (cont'd)			
2				
3				
4	Fisherman's Haven			
5	East Coast Laboratories		3,088	Sample Analysis
6				
7	Fountains			
8	Tri-Tech Laboratories		1,758	Sample Analysis
9				
10	Fox Run			
11	East Coast Laboratories		5,088	Sample Analysis
12	Tri-Tech Laboratories		425	Sample Analysis
13			5,491	
14				
15	Friendly Center			
16	Flowers Chemical Laboratory		241	Sample Analysis
17	Tri-Tech Laboratories		402	Sample Analysis
18			843	
19				
20	Golden Terrace			
21	Gulf Coast Laboratories		204	Sample Analysis
22	Thornton Laboratories		250	Sample Analysis
23			454	
24				
25	Gospel Island Estates			
26	Flowers Chemical Laboratory		1,888	Sample Analysis
27	Gulf Coast Laboratories		432	Sample Analysis
28	Thornton Laboratories		125	Sample Analysis
29			2,543	
30				
31	Grand Terrace			
32	Flowers Chemical Laboratory		578	Sample Analysis
33	Plant Technicians Inc		80	Sample Analysis
34	Tri-Tech Laboratories		1,127	Sample Analysis
35			1,786	
36				
37	Harmony Homes			
38	Flowers Chemical Laboratory		519	Sample Analysis
39	Tri-Tech Laboratories		621	Sample Analysis
40			1,140	
41				
42	Hornets Cove			
43	ABC Research		483	Sample Analysis
44	EnviroLab		1,894	Sample Analysis
45			2,477	
46				
47	Hobby Hills			
48	Flowers Chemical Laboratory		241	Sample Analysis
49	Plant Technicians Inc		80	Sample Analysis
50	Tri-Tech Laboratories		501	Sample Analysis
51			802	
52				
53	Holiday Haven			
54	Aqua Pure Water & Sewage Service		848	Sample Analysis
55	Thornton Laboratories		250	Sample Analysis
56			1,088	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: **SSU / FPSC Jurisdiction - All Plants**
 District No.: 960486-WB
 Schedule Year Ended: 12/31/94
 Historical ☐ Projected ☐
 FPSC Uniform ☐ FPSC Non-uniform ☐ Non FPSC ☐

FPSC
 Schedule: 8-8(W)
 Page 8 of 24
 Preparer: Kimball

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

(1)		(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&S	FPSC REGULATED WATER	Description of Work Performed
1	DIRECT - UNIFORM (cont'd)			
2				
3	Holiday Heights			
4	Flowers Chemical Laboratory		288	Sample Analysis
5	Tri-Tech Laboratories		548	Sample Analysis
6			816	
7				
8	Imperial Mobil Terrace			
9	Flowers Chemical Laboratory		305	Sample Analysis
10	Plant Technicians Inc		150	Sample Analysis
11	Tri-Tech Laboratories		523	Sample Analysis
12	Industrial Machinery & Power		183	Generator Inspections
13			1,270	
14				
15	Intercession City			
16	Tri-County Testing Laboratories		98	Sample Analysis
17	Tri-Tech Laboratories		1,825	Sample Analysis
18			1,721	
19				
20	Interlachen Lake Estates/Park Manor			
21	ABC Research		483	Sample Analysis
22	EnviroLab		2,080	Sample Analysis
23			2,563	
24				
25	Jungle Den			
26	Aqua Pure Water & Sewage Service		948	Sample Analysis
27	Thermon Laboratories		250	Sample Analysis
28			1,198	
29				
30	Keystone Heights			
31	ABC Research		240	Sample Analysis
32	Flowers Chemical Laboratory		1,158	Sample Analysis
33	Micro Analytical Labs		200	Sample Analysis
34	Thermon Laboratories		231	Sample Analysis
35	ABC Research		30	Sample Analysis
36			1,857	
37				
38	Kingswood			
39	Thermon Laboratories		234	Sample Analysis
40				
41	Lake Ajoy Estates			
42	Orlando Laboratories Inc		157	Sample Analysis
43	Tri-Tech Laboratories		4,008	Sample Analysis
44	Ambassador Productions		200	Water Quality Evaluation
45	Kissimmee Spring Water Co		72	Provide Water Services - Bottled Water System
46			4,437	
47				
48	Lake Brantley			
49	Flowers Chemical Laboratory		288	Sample Analysis
50	Tri-Tech Laboratories		584	Sample Analysis
51			853	
52				
53	Lake Conway Park			
54	Tri-Tech Laboratories		282	Sample Analysis

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-W5

Schedule Year Ended: 12/31/94

Historical [X] Projected []

FPSC Uniform [X] FPSC Non-uniform [X] Non-FPSC []

FPSC

Schedule: B-9(W)

Page 9 of 24

Preparer: Kimball

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

Line No.	Description	(1)	(2)	(3)	(4)
		1994 WATER			Description of Work Performed
		TOTAL COMPANY A&S	FPSC REGULATED WATER		
1	DIRECT - INFERRED - Joint'd				
2					
3	Lake Marietta Estates				
4	Flowers Chemical Laboratory		588		Sample Analysis
5	Tri-Tech Laboratories		838		Sample Analysis
6	Garung & Associates Inc		226		Property Surveys
7			1,447		
8					
9	Lakeview Villas				
10	ABC Research		255		Sample Analysis
11	Flowers Chemical Laboratory		257		Sample Analysis
12	Thornhill Laboratories		44		Sample Analysis
13			556		
14					
15	Lakari Heights				
16	East Coast Laboratories		3,500		Sample Analysis
17					
18	Leisure Lakes				
19	Short Environmental Laboratories		1,125		Sample Analysis
20	Short Utility Service Inc		7,112		Operation Services
21	Thornhill Laboratories		421		Sample Analysis
22	Short Environmental Laboratories		40		Sample Analysis
23	Short Utility Service Inc		478		Operation Services
24			8,176		
25					
26	Marco Shores				
27	ATEC		250		Sample Analysis
28	Hydrologic Florida Inc		838		Sample Analysis
29	Sanders Laboratories		91		Sample Analysis
30	Thornhill Laboratories		228		Sample Analysis
31			1,207		
32					
33	Marion Oaks				
34	Aqua Pure Water & Sewage Service		2,540		Sample Analysis
35	Flowers Chemical Laboratory		830		Sample Analysis
36	Gulf Coast Laboratories		215		Sample Analysis
37	Thornhill Laboratories		150		Sample Analysis
38	Berryman & Heniger		1,323		Identification of Wetlands - response to SWFWMD's questions in conjunction with water use permit application for Spring Hill & Marion Oaks
39					
40			5,058		
41					
42	Meredith Manor				
43	Flowers Chemical Laboratory		588		Sample Analysis
44	Tri-Tech Laboratories		880		Sample Analysis
45			1,475		
46					
47	Morningside				
48	Flowers Chemical Laboratory		241		Sample Analysis
49	Plant Technicians Inc		90		Sample Analysis
50	Tri-Tech Laboratories		498		Sample Analysis
51			827		
52					
53	Oak Forest				
54	Flowers Chemical Laboratory		2,011		Sample Analysis
55	Gulf Coast Laboratories		490		Sample Analysis
56	Thornhill Laboratories		45		Sample Analysis
57			2,546		

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: **SSU / FPSC Jurisdiction - All Plants**
 Doctort No.: 060485-998
 Schedule Year Ended: 12/31/94
 Historical ☒ Projected ☐
 FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

FPSC
 Schedule: B-9(W)
 Page 10 of 24
 Preparer: Kirball

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

(1)		(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&S	FPSC REGULATED WATER	Description of Work Performed
1	DIRECT - UNIFORM - (cont'd)			
2				
3	Oakwood			
4	Thermon Laboratories		651	Sample Analysis
5				
6				
7	Palmadee Country Club			
8	Flowers Chemical Laboratory		241	Sample Analysis
9	Tri-Tech Laboratories		403	Sample Analysis
10			644	
11				
12	Palm Port			
13	ABC Research		55	Sample Analysis
14	EnviroLab		1,184	Sample Analysis
15			1,239	
16				
17	Palm Terrace			
18	EE&G Science & Management		300	Sample Analysis
19	Flowers Chemical Laboratory		2,789	Sample Analysis
20	Peace County Utility Department		320	Sample Analysis
21	Thermon Laboratories		3,089	Sample Analysis
22			7,098	
23				
24	Palm Mobile Home Park			
25	Flowers Chemical Laboratory		241	Sample Analysis
26	Tri-Tech Laboratories		405	Sample Analysis
27			646	
28				
29	Piccola Island			
30	Flowers Chemical Laboratory		4,145	Sample Analysis
31	Plant Technicians Inc		30	Sample Analysis
32	Tank Engineering & Mgmt Consultants		125	Consulting Services
33	Tri-Tech Laboratories		515	Sample Analysis
34	Industrial Machinery & Power		193	Generator Inspections
35			5,007	
36				
37	Pine Ridge			
38	Petty Cash		11	Water Sample Baggage
39	Flowers Chemical Laboratory		3,881	Sample Analysis
40	Gulf Coast Laboratories		1,148	Sample Analysis
41	Thermon Laboratories		272	Sample Analysis
42			5,092	
43				
44	Pine Ridge Estates			
45	Tri-Tech Laboratories		2,763	Sample Analysis
46				
47				
48	Piney Woods			
49	Flowers Chemical Laboratory		306	Sample Analysis
50	Tri-Tech Laboratories		750	Sample Analysis
51	Industrial Machinery & Power		193	Generator Inspections
52	Washburn Tree Service		875	Remove Trees & Haul Debris
53			2,222	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: **SSU / FPSC Jurisdiction - All Plants**
 Report No.: **060406-W6**
 Schedule Year Ended: **12/31/94**
 Historical [X] Projected []
 FPSC Uniform [X] FPSC Non-uniform [X] Non-FPSC []

FPSC
 Schedule: B-9(W)
 Page 11 of 24
 Preparer: Kimball

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

	(1)	(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&S	FPSC REGULATED WATER	Description of Work Performed
1	DIRECT - REVENUE (cont'd)			
2				
3	Point O' Woods			
4	Agua Pure Water & Sewage Service		42	Sample Analysis
5	Petty Cash		5	Sample Analysis
6	Flowers Chemical Laboratory		2,211	Sample Analysis
7	Gulf Coast Laboratories		822	Sample Analysis
8	Thornley Laboratories		481	Sample Analysis
9			3,342	
10				
11	Pomona Park			
12	ABC Research		523	Sample Analysis
13	EnviroLab		1,947	Sample Analysis
14			2,470	
15				
16	Pocahontas Village			
17	ABC Research		294	Sample Analysis
18	Flowers Chemical Laboratory		717	Sample Analysis
19	Thornley Laboratories		87	Sample Analysis
20			1,098	
21				
22	Quail Ridge			
23	Flowers Chemical Laboratory		241	Sample Analysis
24	Tri-Tech Laboratories		357	Sample Analysis
25			598	
26				
27	River Grove			
28	ABC Research		493	Sample Analysis
29	EnviroLab		1,086	Sample Analysis
30			1,579	
31				
32	River Park			
33	ABC Research		713	Sample Analysis
34	EnviroLab		3,354	Sample Analysis
35			4,067	
36				
37	Rosemont/Rolling Green			
38	Petty Cash		5	Water Sample Analysis
39	Flowers Chemical Laboratory		2,990	Sample Analysis
40	Gulf Coast Laboratories		382	Sample Analysis
41	Thornley Laboratories		45	Sample Analysis
42			3,102	
43				
44	Salt Springs			
45	Agua Pure Water & Sewage Service		573	Sample Analysis
46	Flowers Chemical Laboratory		1,024	Sample Analysis
47	Thornley Laboratories		108	Sample Analysis
48			1,705	
49				
50	Sanita Villas			
51	Agua Pure Water & Sewage Service		146	Sample Analysis
52	Flowers Chemical Laboratory		31	Sample Analysis
53			177	
54				
55	Silver Lake Estates/Western Shores			
56	Flowers Chemical Laboratory		1,244	Sample Analysis
57	Plant Technicians Inc		205	Sample Analysis
58	Tri-Tech Laboratories		1,639	Sample Analysis
59			3,088	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 850405-W8

Schedule Year Ended: 12/31/94

Historical (X) Projected []

FPSC Uniform (X) FPSC Non-uniform (X) Non FPSC []

FPSC

Schedule: S-0(W)

Page 12 of 24

Preparer: Kimball

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

(1)		(2)	(3)	(4)
1994 WATER				
Line No.	Description	TOTAL COMPANY A&S	FPSC REGULATED WATER	Description of Work Performed
1	INJECT - MINERAL - (cont'd)			
2				
3				
4	Silver Lake Oaks			
5	ABC Research		45	Sample Analysis
6	EnviroLab		622	Sample Analysis
7			667	
8				
9	Skycrest			
10	Flowers Chemical Laboratory		780	Sample Analysis
11	Plant Technicians Inc.		140	Sample Analysis
12	Tri-Tech Laboratories		800	Sample Analysis
13			1,620	
14				
15	St. Johns Highlands			
16	ABC Research		25	Sample Analysis
17	EnviroLab		1,590	Sample Analysis
18			1,615	
19				
20	Stone Mountain			
21	Flowers Chemical Laboratory		241	Sample Analysis
22	Tri-Tech Laboratories		400	Sample Analysis
23			641	
24				
25	Sugar Mill			
26	Flowers Chemical Laboratory		4,233	Sample Analysis
27	Thomson Laboratories		311	Sample Analysis
28			4,544	
29				
30	Supernill Woods			
31	Advanced Labs Inc.		56	Sample Analysis
32	Flowers Chemical Laboratory		5,473	Sample Analysis
33	Gulf Coast Laboratories		723	Sample Analysis
34	Pasco County Utility Department		731	Sample Analysis
35	Thomson Laboratories		413	Sample Analysis
36			7,396	
37				
38	Sunny Hills			
39	EE&G Science & Management		150	Sample Analysis
40	The Water Spigot Inc.		2,830	Sample Analysis
41	BPS Paint		3,555	Amortization of Plant Painting
42			6,535	
43				
44	Sunshine Parkway			
45	Flowers Chemical Laboratory		73	Sample Analysis
46	Plant Technicians Inc.		38	Sample Analysis
47	Tri-Tech Laboratories		578	Sample Analysis
48	Industrial Machinery & Power		183	Generator Inspections
49			874	
50				
51	Tropical Park			
52	Tri-Tech Laboratories		1,478	Sample Analysis

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - All Plants
 Doctet No.: 950495-WB
 Schedule Year End: 12/31/94
 Historical [X] Projected []
 FPSC Uniform [X] FPSC Non-uniform [X] Non FPSC []

FPSC
 Schedule: B-9(W)
 Page 13 of 24
 Preparer: Kimball

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

(1)		(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&S	FPSC REGULATED WATER	Description of Work Performed
1	DIRECT - UNIFORM - (cont'd)			
2				
3	University Shores			
4	EE&S Science & Management		425	Sample Analysis
5	Flowers Chemical Laboratory		1,802	Sample Analysis
6	James Hawthorne		143	Calibrate Laboratory Equipment
7	Tri-County Testing Laboratories		198	Sample Analysis
8	Tri-Tech Laboratories		14,738	Sample Analysis
9	Accounting Entry		878	Amortization of Sandblasting & Plant Painting
10			18,078	
11				
12	Venetian Village			
13	Flowers Chemical Laboratory		579	Sample Analysis
14	Tri-Tech Laboratories		585	Sample Analysis
15	Industrial Machinery & Power		183	Generator Inspections
16			1,367	
17				
18	Welaka/Saratoga Harbour			
19	ABC Research		50	Sample Analysis
20	EnviroLab		1,152	Sample Analysis
21			1,202	
22				
23	Westmont			
24	Tri-Tech Laboratories		2,338	Sample Analysis
25				
26	Windsong			
27	Tri-Tech Laboratories		2,493	Sample Analysis
28				
29	Woodmere			
30	EE&S Science & Management		150	Sample Analysis
31	Jazz Utilities Management Inc		2,195	Water line repairs, locates & driveway repairs
32	Thornton Laboratories		223	Sample Analysis
33			2,568	
34				
35	Wootens			
36	ABC Research		65	Sample Analysis
37	EnviroLab		638	Sample Analysis
38			703	
39				
40	Zephyr Shores			
41	Applied Aquatic Management		75	Sample Analysis
42	Thornton Laboratories		70	Sample Analysis
43	E. T. Caudell		800	Survey Well Sites
44			945	
45				
46	Total Direct - Uniform		288,814	
47				
48	DIRECT - NON-UNIFORM			
49				
50				
51	Deep Creek			
52	Charlotte County Health Dept		144	Sample Analysis
53	Thornton Laboratories		228	Sample Analysis
54			372	
55				
56	Enterprise			
57	Flowers Chemical Laboratory		430	Sample Analysis

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: **SSU / FPSC Jurisdiction - All Plants**
 Doctet No.: 050405-W3
 Schedule Year Ended: 12/31/94
 Historical ☒ Projected ☐
 FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

FPSC
 Schedule: 6-0(W)
 Page 14 of 24
 Preparer: Kimball

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

(1)		(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&S	FPSC REGULATED WATER	Description of Work Performed
1	DIRECT - NON-UNIFORM (non-FPSC)			
2				
3	Genova Lake Estates			
4	ABC Research		352	Sample Analysis
5	Flowers Chemical Laboratory		267	Sample Analysis
6	Thornon Laboratories		61	Sample Analysis
7			670	
8				
9	Keystone Club Estates			
10	ABC Research		210	Sample Analysis
11	Flowers Chemical Laboratory		332	Sample Analysis
12	Micro Analytical Labs		200	Sample Analysis
13	Thornon Laboratories		87	Sample Analysis
14			829	
15				
16	Lehigh			
17	Air Observations		215	Visible Emissions Testing
18	Aqua Gulp		377	Misc. Rep. to Water Treatm. Equip.
19	Calligen Water Conditioning		285	Install Dechlorator System
20	Div of Natural Resources Mgmt		628	Sample Analysis
21	Flowers Chemical Laboratory		250	Sample Analysis
22	H.F. Scientific Inc		3	Corrosion Control Program
23	International Dredging Svcs.		15,300	Lime Sludge Removal
24	Lee County Environmental Lab		480	Sample Analysis
25	Lee County Health Department		4,088	Sample Analysis
26	Mitchell & Stark Construction		7,800	Install Concrete Pads
27	Orlando Laboratories Inc		608	Sample Analysis
28	Thornon Laboratories		502	Sample Analysis
29	Service Painting of Fla Inc		12,495	Amort. of painting canal cross. pipe
30			43,009	
31				
32	Marco Island			
33	Air Observations		248	Visible Emissions Testing
34	ATEC		250	Sample Analysis
35	Collier County Fire & Safety Equip.		200	Reprogram Digital Communicator
36	Hydrologic Florida Inc		83,755	Sample Analysis
37	J & J Baker Enterprises Inc		81,090	Lime Sludge Removal
38	Mitchell & Stark Construction		8,940	Relocation of Lime Sludge
39	Tri-Tech Laboratories		430	Sample Analysis
40			134,811	
41				
42	Palm Valley			
43	Thornon Laboratories		58	Sample Analysis
44				
45	Remington Forest			
46	Technical Services Inc		248	Sample Analysis
47	Thornon Laboratories		189	Sample Analysis
48			417	
49				
50				
51	Total Direct - Non-Uniform		180,894	
52				
53	Total Direct (Uniform and Non-Uniform)		467,808	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: **SSU / FPSC Jurisdiction - All Plants**
 District No.: 960496-W5
 Schedule Year End: 12/31/94
 Historical (X) Projected ()
 FPSC Uniform (X) FPSC Non-uniform (X) Non FPSC ()

FPSC
 Schedule: B-9(W)
 Page 15 of 24
 Preparer: Kimball

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

Line No.	(1) Description	(2) 1994 WATER		(4) Description of Work Performed
		TOTAL COMPANY A&S	FPSC REGULATED WATER	
1	TOTAL DIRECT - OTHER		467,683	
2				
3				
4	CONTRACTUAL SERVICES - OTHER			
5				
6	Administrative & General (Allocated on Customers)			
7	Aflac Corporation	2,812	1,301	Facilitate Focus Groups for Proposed Management Survey
8	Bay Resources	3,400	1,883	Consultant for network services-Local Area Network and Services
9	Buzzy Morrow	790	383	Audio Visual Creation and Prod. for Marco Island, Plan Slides and Kickoff
10	Cambridge Reports Research	10,094	9,511	Customer Opinion Survey
11	Capital Strategies	3,726	1,855	Contractual Services for Public Information
12	Clipping Bureau	848	422	Reading and Clipping Fees for News Articles
13	Custom Cable Industries	5,278	2,828	Consultant for network services-Local Area Network and Services
14	D C Johnson Associates	24	12	Print services for blueprints
15	Deighan Appraisal Associates	1,088	548	Appraisal services on Martin County: Re Tax Reductions
16	Diane Colbert	18	8	Miscellaneous
17	First Image Mgmt Co	19,388	9,882	Microfiche services
18	Florida Courier Express Inc	1,813	903	Courier services
19	Ford Group Inc	2,732	1,381	Training Session-"Empowerment for Serving Customers"
20	Gray Harris & Robinson	2,484	1,227	Legal Professional Services Re: Beltona NUOE Local 873
21	Hartman & Associates Inc	15,980	7,959	Engineering/Planning Professional Services
22	Hewitt Associates LLC	29,035	14,482	Compensation Study
23	IBM Corporation	2,894	1,481	Network services and maintenance
24	Image Marketing Associates	28,548	14,218	Public Education and Information-Conservation, etc.
25	Marco Island Eagle	178	87	Ad services for Public Education and Information
26	Microsoft Corporation	186	97	Network services and maintenance
27	Mid-Florida Tech	80	40	Software Training for Microsoft Windows Applications
28	Morris-Dewey Associates	4,800	2,391	Legal Professional Services Re: Collier Family
29	New Horizons	26	12	Software Training for Microsoft Windows Applications
30	Orlando Tower Service Inc	1,400	687	Radio Communication Services
31	PRI NewsWire	80	40	Florida Newsline
32	Price Waterhouse	4,070	2,027	Financial Audits
33	Sungard Recovery Services	8,712	4,338	Disaster Recovery Services
34	Tapeta Group Inc	165,836	77,819	BTP Labor and Vehicle Credit
35	Tapeta Group Inc	551	274	Job Analysis
36	Tapeta Group Inc	20,522	10,222	Board Meetings in Florida
37	Tapeta Group Inc	5,380	2,680	Corporate Finance-Rate on Equity Business in Florida, Financing
38	Tapeta Group Inc	3,105	1,547	Environmental Services-Audit, Review & Compliance, Spec. Proj. #94CA218
39	Tapeta Group Inc	5,518	2,747	Organization Dev-Consulting & Training, CPI
40	Tapeta Group Inc	232,379	115,744	Shareholder Serv. - Annual Report, Investor Relations, Shareholders Mtgs.
41	Tapeta Group Inc	3,828	1,807	IS-Communication Lines for Computer System
42	Tapeta Group Inc	688	343	Corporate Service - SSU Bonds
43	Tapeta Group Inc	2,737	1,383	HR-Consulting, Interpretation of OSHA Reg. Re: Medical Records
44	Tapeta Group Inc	4,178	2,080	Sys & Procedures - L&H Rate Case Support
45	United Telephone Co of Florida	6,030	3,004	Network services and maintenance for telephone communications
46	XL/Datscamp Inc	884	348	Disaster Recovery Services
47	Accounting Entries	47,273	23,548	Amortization of IS 5 Year Strategic Planning
48	Accounting Entries	2,452	1,221	Amortization of Training Expenses
49	Applied Overhead	(178,850)	(88,982)	Overhead
50	Total Administrative & General - Other	471,898	234,844	
51				
52	TOTAL - OTHER	471,898	234,844	

CONTRACTUAL SERVICES
DETAIL OF WATER O&M CONTRACTUAL SERVICES - 1994

Company: **SSU / FPSC Jurisdiction - All Plants**
 Docket No.: **950486-W8**
 Schedule Year Ended: **12/31/94**
 Historical ☒ Projected ☐
 FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

FPSC
 Schedule: **B-B(W)**
 Page 18 of 24
 Preparer: **Kimball**

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

(1)		(2)	(3)	(4)
		1994 WATER		
Line No.	Description	TOTAL COMPANY A&S	FPSC REGULATED WATER	Description of Work Performed
1	TOTAL CONTRACTUAL SERVICES			
2				
3	Direct	0	467,808	
4	Administrative & General	777,941	387,478	
5				
6	TOTAL - CONTRACTUAL SERVICES	777,941	855,886	

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CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - All Plants
 Doctet No.: 950495-W5
 Schedule Year Ended: 12/31/94
 Historical [X] Projected []
 FPSC Uniform [X] FPSC Non-uniform [X] Non FPSC []

FPSC
 Schedule: B-9(C)
 Page 17 of 24
 Preparer: Kimball

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

Line No.	Description	(1)	(2)	(3)	(4)
		1994 SEWER			Description of Work Performed
		TOTAL COMPANY A&S	FPSC REGULATED SEWER		
1	CUSTOMER ALLOCATION FACTOR				
2					
3	Total No. of Customers - Sewer	148,082	34,878		
4	Customer Allocation Factor - Sewer	100.000000%	23.416756%		
5					
6					
7	CONTRACTUAL SERVICES - ENGINEERING				
8					
9	DIRECT - UNIFORM:				
10	Beacon Hills				
11	Accounting Entries		1,289		Amortization of Costs/FDER Compliance
12	Citrus Springs				
13	Accounting Entries		7,124		Amortization of Costs of Conceptual Permit
14	Sugar Mill				
15	Accounting Entries		2,887		Amortization of Costs/FDER Compliance
16	Supernail Woods				
17	Accounting Entries		6,238		Amortization of Costs of Op. Permit Renewal
18	Total Direct - Uniform		17,338		
19					
20	DIRECT - NON-UNIFORM:				
21	Enterprise				
22	Accounting Entries		4,188		Amortization of Costs/FDER Compliance
23	Marco Island				
24	Hartman & Associates Inc.		3,380		Amortization of Ground Water Monitoring Plan
25	Virogroup Inc.		2,886		Amortization of Capacity Analysis
26			8,245		
27					
28	Total Direct - Non-Uniform		18,413		
29					
30	TOTAL DIRECT (Uniform and Non-Uniform)		27,752		
31					
32					
33	Administrative & General	0	0		
34					
35	TOTAL - ENGINEERING	0	27,752		
36					
37					
38	CONTRACTUAL SERVICES - ACCOUNTING				
39					
40	Direct		0		
41					
42	Administrative & General (Allocated on Customers)				
43	Price Waterhouse	7,315	1,713		Financial Audits
44	Accrued Audit Fees	228,204	53,438		Financial Audits
45	Applied Overhead	(84,887)	(15,150)		Overhead
46	Total Administrative & General	170,632	40,001		
47					
48	TOTAL - ACCOUNTING	170,632	46,881		
49					
50					
51	CONTRACTUAL SERVICES - LEGAL				
52					
53	Direct				
54	Deltana				
55	Flowers Chemical Laboratory		188		Sample Analysis (Recorded incorrectly) - belongs in 'Other' Direct
56					
57	TOTAL DIRECT		188		

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1984

Company: **SSU / FPSC Jurisdiction - All Plants**

Doctort No.: 950485-W8

Schedule Year Ended: 12/31/84

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

FPSC

Schedule: B-8(S)

Page 18 of 24

Preparer: KGBell

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

Line No.	Description	(1)	(2)	(3)	(4)
		1984 SEWER		Description of Work Performed	
		TOTAL COMPANY A&S	FPSC REGULATED SEWER		
1	Administrative & General (Allocated to Customers)				
2	Abel David Russell Collier	5,373	1,258	Legal Professional Services	
3	Beggs Murree & Murree	7,784	1,823	Legal Professional Services	
4	Bruce Green & Associates	885	183	Legal Professional Services	
5	Coccolle Bentley	2,888	702	Legal Professional Services	
6	David Rhett Baker P.A.	848	152	Legal Professional Services	
7	Gray Harris & Robinson	58,383	13,203	Legal Professional Services	
8	Hansen Appraisal Co	17,582	4,120	Legal Professional Services	
9	Lewis Longman & Walker P.A.	58,324	13,189	Legal Professional Services	
10	Messer Vickers Caporale	8,772	2,054	Legal Professional Services	
11	Morris-Dupont Associates Inc	2,148	503	Legal Professional Services	
12	Partridge Egan Underwood	27,425	6,422	Legal Professional Services	
13	Trotter Sanders	571	134	Legal Professional Services	
14	Applied Overhead	(51,280)	(12,810)	Overhead	
15	Total Administrative & General	135,423	31,712		
16					
17	TOTAL - LEGAL	135,423	31,881		
18					
19					
20	CONTRACTUAL SERVICES - INHMT FEES				
21					
22	Direct		0		
23	Administrative & General	0	0		
24					
25	TOTAL - INHMT FEES	0	0		
26					
27	CONTRACTUAL SERVICES - OTHER				
28					
29					
30	DIRECT - INHMT FEES				
31					
32	Amelia Island				
33	Aquatic Biologists Inc		2,245	Algae Control & Pond Maintenance	
34	Medical Instrumentation Repair		220	Certification of Laboratory Equipment	
35	Nassau Sanitation Service		44	Miscellaneous Maintenance Services	
36	P.G.M.E. Corp		800	Evaluation of Monitor Wells	
37	Technical Services Inc		9,745	Sample Analysis	
38	Virogroup		2,815	Professional Engineering Services	
39	Aquatic Biologists Inc		480	Algae Control & Pond Maintenance	
40			15,828		
41					
42	Apache Shores				
43	Gulf Coast Laboratories		71	Sample Analysis	
44	Excel Engineering		2,280	Capacity Analysis Report	
45	Powers Chemical Laboratory		280	Sample Analysis	
46	Gulf Coast Laboratories		823	Sample Analysis	
47			3,244		
48					
49	Apple Valley		0		
50					
51	Bacon Hills				
52	Continental Water Systems		170	Sample Analysis	
53	Enviropact Inc		25	Sample Analysis	
54	Grove Scientific Company		22,471	Sample Analysis	
55	Petty Cash		18	Water Sample Baggage	
56	Technical Services Inc		7,758	Sample Analysis	
57	Accounting Entries		4,837	Amortization of Tank Cleaning	
			35,380		

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: **SSU / FPSC Jurisdiction - All Plants**
 Doctet No.: **050485-W5**
 Schedule Year Ended: **12/31/94**
 Historical ☒ Projected ☐
 FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

FPSC
 Schedule: **B-0(S)**
 Page 18 of 24
 Preparer: **Kimball**

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

Line No.	Description	1994 SEWER		Description of Work Performed
		TOTAL COMPANY A&S	FPSC REGULATED SEWER	
1	DIRECT - UNIFORM - (cont'd)			
2				
3	Bocher's Point			
4	ABC Research		15	Sample Analysis
5	Applied Aquatic Management		480	Algae Control & Pond Maintenance
6	Envirostat	1,384		Sample Analysis
7	Envirostat Inc		46	Sample Analysis
8	Florida Septic Inc		4,246	Effluent Disposal
9	Applied Aquatic Management		240	Algae Control & Pond Maintenance
10			8,409	
11				
12	Burnt Store			
13	Aquatic Systems Inc		1,185	Algae Control & Pond Maintenance
14	Environmental Quality Lab Inc		432	Sample Analysis
15	Sanders Laboratories		4,818	Sample Analysis
16			6,536	
17				
18	Chuluota			
19	Accounting Entries		21,888	Amort. of Equip., Video and Rep. of Sew. Lines
20	Tri-Tech Laboratories		320	Sample Analysis
21	Aquatic Biologists Inc		821	Algae Control & Pond Maintenance
22	Flowers Chemical Laboratory		1,817	Sample Analysis
23	Tri-County Testing Laboratories		132	Density Tests
24	Tri-Tech Laboratories		884	Sample Analysis
25	Aquatic Biologists Inc		207	Algae Control & Pond Maintenance
26			26,247	
27				
28	Citrus Park			
29	Aqua Pure Water & Sewer Service		80	Sample Analysis
30	Amarquatic		70	Algae Control & Pond Maintenance
31	Applied Aquatic Management		485	Algae Control & Pond Maintenance
32	Aqua Pure Water & Sewer Service		856	Sample Analysis
33	Flowers Chemical Laboratory		170	Sample Analysis
34	Applied Aquatic Management		55	Algae Control & Pond Maintenance
35			1,705	
36				
37	Citrus Springs			
38	Gulf Coast Laboratories		258	Sample Analysis
39	Aqua Pure Water & Sewer Service		75	Sample Analysis
40	Flowers Chemical Laboratory		817	Sample Analysis
41	Gulf Coast Laboratories		1,108	Sample Analysis
42			2,364	
43				
44	Dalton			
45	Flowers Chemical Laboratory		13,581	Sample Analysis
46	Hartman & Associates		10,120	Reuse Feasibility Study
47	Tri-Tech Laboratories		172	Sample Analysis
48			23,883	
49				
50	Fisherman's Haven			
51	East Coast Laboratories		2,517	Sample Analysis
52	Pioneer Land Clearing		500	Pond Maintenance
53			3,017	

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: **SSU / FPSC Jurisdiction - All Plants**
 Doclet No.: 850495-W5
 Schedule Year Ended: 12/31/94
 Historical ☒ Projected ☐
 FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

FPSC
 Schedule: B-9(S)
 Page 20 of 24
 Preparer: Kimball

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

Line No.	Description	(1)	(2)	(3)	(4)
		1994 SEWER			Description of Work Performed
		TOTAL COMPANY A&S	FPSC REGULATED SEWER		
1	DIRECT - INFEEDS - Junc'A				
2					
3	Florida Central Commerce Park				
4	Aquatic Biologists Inc		553		Algae Control & Pond Maintenance
5	Flowers Chemical Laboratory		215		Sample Analysis
6	Tri-Tech Laboratories		1,383		Sample Analysis
7	Aquatic Biologists Inc		168		Algae Control & Pond Maintenance
8			2,309		
9					
10	Fox Run		0		
11					
12	Holiday Haven				
13	Aqua Pure Water & Sewer Service		105		Sample Analysis
14	Applied Aquatic Management		485		Algae Control & Pond Maintenance
15	Aqua Pure Water & Sewer Service		855		Sample Analysis
16	Wicks Consulting Services Inc		321		Consulting Re: WWTP Penalties
17	Applied Aquatic Management		55		Algae Control & Pond Maintenance
18			1,831		
19					
20	Jungle Dan				
21	Aqua Pure Water & Sewer Service		80		Sample Analysis
22	Ameraquatic		40		Algae Control & Pond Maintenance
23	Applied Aquatic Management		580		Algae Control & Pond Maintenance
24	Aqua Pure Water & Sewer Service		825		Sample Analysis
25	Applied Aquatic Management		55		Algae Control & Pond Maintenance
26			1,570		
27					
28	Laloni Heights				
29	East Coast Laboratories		3,830		Sample Analysis
30	Pioneer Land Clearing		1,000		Pond Maintenance
31	Accounting Entries		4,308		Amortization of Pond Renovations
32	Aquatic Systems Inc		288		Algae Control & Pond Maintenance
33			9,426		
34					
35	Leisure Lakes				
36	Sanders Laboratories		102		Sample Analysis
37	Short Environmental Laboratories		795		Sample Analysis
38	Short Utility Service Inc		8,115		Operation Services
39			7,012		
40	Marco Shores				
41	Ameraquatic		82		Algae Control & Pond Maintenance
42	Flowers Chemical Laboratory		288		Sample Analysis
43	Hydrologic Florida Inc		64		Sample Analysis
44			414		
45					
46	Marion Oaks				
47	Aqua Pure Water & Sewer Service		2,897		Sample Analysis
48	Flowers Chemical Laboratory		2,180		Sample Analysis
49			6,167		
50					
51	Meredith Manor		0		
52					
53	Morningview				
54	Aquatic Biologists Inc		548		Algae Control & Pond Maintenance
55	Flowers Chemical Laboratory		215		Sample Analysis
56	Plant Technicians Inc		100		Sample Analysis
57			861		

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - All Plants
 Declart No.: 950495-WB
 Schedule Year Ended: 12/31/94
 Historical (X) Projected ()
 FPSC Uniform (X) FPSC Non-uniform (X) Non FPSC ()

FPSC
 Schedule: B-8(B)
 Page 21 of 24
 Preparer: Kimball

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

Line No.	Description	(1)	(2)	(3)	(4)
		1994 SEWER		Description of Work Performed	
		TOTAL COMPANY A&S	FPSC REGULATED SEWER		
1	<u>DIRECT - REVENUE - Joint</u>				
2					
3	Palm Port				
4	ABC Research		15	Sample Analysis	
5	Applied Aquatic Management		480	Algae Control & Pond Maintenance	
6	EnviroLab		1,462	Sample Analysis	
7	Enviropect Inc		45	Sample Analysis	
8	Florida Septic Inc		6,170	Effluent Disposal	
9	Applied Aquatic Management		240	Algae Control & Pond Maintenance	
10			8,412		
11					
12	Palm Terrace				
13	Flowers Chemical Laboratory		9,824	Sample Analysis	
14	Pasco County Utility Department		614	Sample Analysis	
15			10,338		
16					
17	Park Manor				
18	ABC Research		15	Sample Analysis	
19	Applied Aquatic Management		480	Algae Control & Pond Maintenance	
20	EnviroLab		1,186	Sample Analysis	
21	Enviropect Inc		45	Sample Analysis	
22	Applied Aquatic Management		315	Algae Control & Pond Maintenance	
23			2,061		
24					
25	Point O' Woods				
26	Applied Aquatic Management		185	Algae Control & Pond Maintenance	
27	Flowers Chemical Laboratory		216	Sample Analysis	
28	Gulf Coast Laboratories		871	Sample Analysis	
29			1,271		
30					
31	Salt Springs				
32	Aqua Pure Water & Sewer Service		2,250	Sample Analysis	
33					
34	Silver Lake Oaks				
35	ABC Research		15	Sample Analysis	
36	EnviroLab		1,170	Sample Analysis	
37	Enviropect Inc		140	Sample Analysis	
38			1,325		
39					
40	South Forty				
41	Aqua Pure Water & Sewer Service		1,050	Sample Analysis	
42					
43					
44	Sugar Mill				
45	Flowers Chemical Laboratory		90	Sample Analysis	
46	Flowers Chemical Laboratory		990	Sample Analysis	
47			1,068		
48					
49	Supernail Woods				
50	Flowers Chemical Laboratory		2,333	Sample Analysis	
51	Gulf Coast Laboratories		818	Sample Analysis	
52	Pasco County Utility Department		1,562	Sample Analysis	
53			4,711		
54					
55	Sunny Hills				
56	Flowers Chemical Laboratory		1,185	Sample Analysis	
57	The Water Spigot		1,200	Sample Analysis	
58			2,385		

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - All Plants

Declat No.: 950495-W5

Schedule Year End: 12/31/94

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

FPSC

Schedule: B-0(S)

Page 21 of 24

Preparer: Kimball

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

(1)		(2)	(3)	(4)
		1994 SEWER		
Line No.	Description	TOTAL COMPANY A&S	FPSC REGULATED SEWER	Description of Work Performed
1	DIRECT - UNIFORM - Jan 1st			
2				
3	Shawnee Parkway			
4	Aquatic Biologists Inc		1,228	Algae Control & Pond Maintenance
5	Flowers Chemical Laboratory		430	Sample Analysis
6	Plant Technicians Inc		715	Sample Analysis
7	Tri-Tech Laboratories		1,580	Sample Analysis
8			3,953	
9				
10	University Shores			
11	Tri-Tech Laboratories		985	Sample Analysis
12	Aquatic Biologists Inc		1,250	Algae Control & Pond Maintenance
13	EE&S Science & Management		185	Sample Analysis
14	Garung & Associates Inc		475	Surveying Services
15	Geopac Confidential Systems Inc		388	Maintenance of Laboratory Equipment
16	Grove Scientific Company		885	Sample Analysis
17	Orange County B.D.C.C.		78	Inspection Fees
18	Tri-Tech Laboratories		8,341	Sample Analysis
19	Accounting Entries		1,727	Amortization of Pond Maintenance
20	Aquatic Biologists Inc		375	Algae Control & Pond Maintenance
21	Accounting Entries		1,813	Amortization of Plant Painting
22			18,281	
23				
24	Venetian Village			
25	Aquatic Biologists Inc		484	Algae Control & Pond Maintenance
26	Flowers Chemical Laboratory		215	Sample Analysis
27	Plant Technicians Inc		100	Sample Analysis
28			809	
29				
30	Woodmere			
31	Enviropect Inc		75	Sample Analysis
32	Grove Scientific Company		18,744	Sample Analysis
33	Technical Services Inc		4,582	Sample Analysis
34	Sand Dragon		3,300	Amortization of Grit Removal
35			24,681	
36				
37	Zephyr Shores			
38	Applied Aquatic Management		919	Algae Control & Pond Maintenance
39	Chuck Beleg's Extra Lawn Care		125	Grounds Maintenance
40	Thornton Laboratories		1,739	Sample Analysis
41	Applied Aquatic Management		64	Algae Control & Pond Maintenance
42			2,857	
43				
44	Total Direct - Uniform		238,282	
45				
46				
47	DIRECT - NON-UNIFORM			
48				
49	Deep Creek		0	
50				
51	Enterprise			
52	Flowers Chemical Laboratory		34	Sample Analysis
53			34	

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: **SSU / FPSC Jurisdiction - All Plants**
 Report No.: **950495-W5**
 Schedule Year Ended: **12/31/94**
 Historical [X] Projected []
 FPSC Uniform [X] FPSC Non-uniform [X] Non FPSC []

FPSC
 Schedule: **B-9(5)**
 Page **23** of **24**
 Preparer: **Kimball**

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

Line No.	Description	(1)	(2)	(3)	(4)
		1994 SEWER			
		TOTAL COMPANY A&S	FPSC REGULATED SEWER		Description of Work Performed
1	DIRECT - NON-UNIFORM - Lease's				
2					
3	Lehigh				
4	A & I Specialists		180		Generator Maintenance
5	AAA Generator & Pump		314		Generator Maintenance
6	Alto Land Services Inc		354		Grounds Maintenance
7	Auto Quip		152		Miscellaneous Maintenance Services
8	Davis Water & Waste Industries		1,277		Sample Analysis
9	Environmental Quality Lab		2,150		Monitoring Well Analysis
10	Gulf Coast Monitoring Service		2,128		Sample Analysis
11	Lehigh Pest Control		200		Algae Control
12	Sanders Laboratories		8,154		Sample Analysis
13	Wink Industrial Maintenance		320		Safety Inspection
14	Service Painting of Fla		5,020		Amortization of WWTP Painting
15	Sewer Viewer Inc		93,074		Amort of Clean., Video and Rep. of Sew. Lines
16			113,323		
17					
18	Marco Island				
19	Flowers Chemical Laboratory		215		Sample Analysis
20	Odillon Water Conditioning		1,068		Installation & Service of DI Lab Equipment
21	Flowers Chemical Laboratory		7,463		Sample Analysis
22	Hartman & Associates Inc		1,903		Capacity Analysis Report
23	Hydrologic Florida Inc		1,772		Sample Analysis
24	J & J Baker Enterprises Inc		150		Preparation of EPA Forms
25	Mission International Inc		8,843		Preparation of Witness Testimony
26	Pak Fore/Ship Too		5		Miscellaneous Services
27	Virogroup Inc		794		Sample Analysis of Monitoring Wells
28	Voyce-Logier Inc		1,211		Acoustical Service
29			21,204		
30					
31	Tropical Isles				
32	East Coast Laboratories Inc		1,501		Sample Analysis
33					
34					
35	Total Direct - Non-Uniform		138,982		
36					
37	Total Direct (Uniform and Non-Uniform)		372,364		
38					
39					
40	TOTAL DIRECT - OTHER		372,364		
41					
42					
43	Administrative & General (Allocated on Customers)				
44	Altair Corporation	2,812	612		Facilitate Focus Groups for Proposed Management Survey
45	Bay Resources	3,400	798		Consultant for network services-Local Area Network and Services
46	Buzzy Morrow	790	185		Audio Visual Creation and Prod. for Marco Island, Plan Slides and Kickoff
47	Cambridge Reports Research	18,084	4,471		Customer Opinion Survey
48	Capital Strategies	3,725	672		Contractual Services for Public Information
49	Clipping Bureau	846	108		Reading and Clipping Fee for News Articles
50	Custom Cable Industries	5,278	1,238		Consultant for network services-Local Area Network and Services
51	D C Johnson Associates	24	6		Print services for business
52	Deighan Appraisal Associates	1,098	257		Appraisal services on Martin County: Re Tax Reductions
53	Diane Colbert	18	4		Miscellaneous
54	First Image Mgmt Co	19,398	4,542		Microfiche services
55	Florida Courier Express Inc	1,813	424		Courier services
56	Ford Group Inc	2,732	840		Training Session-"Empowerment for Serving Customers"
57	Gray Harris & Robinson	2,484	577		Legal Professional Services Re: Daytona IUDC Local 673
58	Hartman & Associates Inc	15,980	3,742		Engineering/Planning Professional Services

CONTRACTUAL SERVICES
DETAIL OF SEWER O&M CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - All Plants
 Doctort No.: 050485-W5
 Schedule Year Ended: 12/31/04
 Historical (X) Projected ()
 FPSC Uniform (X) FPSC Non-uniform (X) Non FPSC ()

FPSC
 Schedule: B-9(5)
 Page 24 of 24
 Preparer: Kimball

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

(1)		(2)	(3)	(4)
		1994 SEWER		
Line No.	Description	TOTAL COMPANY A&O	FPSC REGULATED SEWER	Description of Work Performed
1	Administrative & General (Allocated on Customers) - (cont'd)			
2	Hewitt Associates LLC	29,036	6,799	Compensation Study
3	IBM Corporation	2,894	701	Network services and maintenance
4	Image Marketing Associates	28,548	6,886	Public Education and Information-Conservation, etc.
5	Marco Island Eagle	170	41	Ad services for Public Education and Information
6	Microsoft Corporation	195	48	Network services and maintenance
7	Mid-Florida Tech	80	19	Software Training for Microsoft Windows Applications
8	Morris-Dupont Associates	4,800	1,124	Legal Professional Services: R/c Collier Family
9	New Horizons	25	6	Software Training for Microsoft Windows Applications
10	Orlando Tower Service Inc	1,400	328	Radio Communication Services
11	PR Newswire	80	19	Florida Newswire
12	Price Waterhouse	4,070	963	Financial Audits
13	Sungard Recovery Services	8,712	2,040	Disaster Recovery Services
14	Topoka Group Inc	165,835	36,402	BTP Labor and Vehicle Credit
15	Topoka Group Inc	551	129	Job Analysis
16	Topoka Group Inc	20,522	4,808	Board Meetings in Florida
17	Topoka Group Inc	5,380	1,260	Corporate Finance-Rate on Equity Business in Florida, Financing
18	Topoka Group Inc	3,105	727	Environmental Services-Audit, Review & Compliance, Spec. Proj. #94CA21
19	Topoka Group Inc	5,518	1,282	Organization Dev-Consulting & Training, CPI
20	Topoka Group Inc	232,378	54,418	Shareholder Serv. - Annual Report, Investor Relations, Shareholders Mtgs.
21	Topoka Group Inc	3,828	850	IS-Communication Lines for Computer System
22	Topoka Group Inc	888	181	Corporate Service - SSU Bonds
23	Topoka Group Inc	2,737	841	HR-Consulting, Interpretation of OSHA Reg. R/c Medical Records
24	Topoka Group Inc	4,176	978	Sys & Procedures - Lehigh Rate Case Support
25	United Telephone Co of Florida	6,030	1,412	Network services and maintenance for telephone communications
26	XL/Datacomp Inc	894	183	Disaster Recovery Services
27	Accounting Entries	47,273	11,070	Amortization of 15 5 Year Strategic Planning
28	Accounting Entries	2,452	574	Amortization of Training Expenses
29	Applied Overhead	(178,950)	(41,834)	Overhead
30	Total Administrative & General - Other	471,896	118,458	
31				
32	TOTAL - OTHER	471,896	482,818	
33				
34				
35	TOTAL CONTRACTUAL SERVICES			
36				
37	Direct	0	400,276	
38	Administrative & General	777,941	182,189	
39				
40	TOTAL - CONTRACTUAL SERVICES	777,941	582,463	

SOUTHERN STATES UTILITIES, INC.

DOCKET NO. 950495-WS

**ANALYSIS OF MAJOR
MAINTENANCE PROJECTS -
WATER AND SEWER**

**MINIMUM FILING REQUIREMENTS
SCHEDULE B-11**

Analysis of Major Maintenance Projects - Water and Sewer - 1997, 1996, 1995 and 1994

Summary of Total Costs

Company: SSU/FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended:

Interim [x] Final [x]

Historical [x] Projected [x]

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

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

FPSC

Summary Schedule

For Schedule: B-11(W/S)

Page 1 of 28

Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Present	2%	Materials	Total	Deferred Maintenance Projects:	
No.		Sales	of	and	M & S	Total	Annual
		Revenues	Revenues	Supplies	Over 2%	Cost	Amortization
1	<u>Projected Year 1997: 1/</u>						
2							
3	<u>Projected 1996 Test Year:</u>						
4	Water	25,638,302	512,766	611,681	96,915	120,130	24,036
5	Sewer	20,943,195	418,864	580,206	161,344	124,314	26,844
6	Totals	46,581,497	931,630	1,191,889	260,259	244,444	50,880
7							
8	<u>Projected 1995 Interim Period:</u>						
9	Water	24,087,826	481,757	582,719	100,962	120,130	13,673
10	Sewer	17,648,643	352,973	545,170	192,197	263,763	44,978
11	Totals	41,736,469	834,729	1,127,889	293,160	383,893	58,651
12							
13	<u>Historic 1994 Period:</u>						
14	Water	22,849,714	456,994	688,569	231,575	5,580	1,116
15	Sewer	16,350,617	327,012	713,573	386,561	253,263	49,070
16	Totals	39,200,331	784,007	1,402,142	618,135	258,843	50,186

1/ Note: The Company does not have a budgeted amount for 1997. However, we anticipate the level of maintenance projects to be approximately the same as the 1996 test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER AND SEWER

1997, 1996, 1995 AND 1994

Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding \$10,000 over 2% of Present Revenues)

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

FPSC
Schedule B-11(W/S)
Page 2 of 28
Preparer: Kimball

Purpose:

The purpose of this schedule is to provide an analysis of all water and sewer maintenance projects greater than 2% of test year revenues per plant which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each period, requirements include a description, the total cost or budgeted amount and how the project will be repeated.

Note: In accordance with the requirements above, we have presented schedules detailing water and sewer maintenance expenses compared to 2% of the respective plant revenues for the test year (1996). This information is based upon the projected 1996 expenses which were compiled using the Company's 1995 budget plus the FPSC's attrition allowance of 1.95% for inflation. In addition, we have presented the two years prior to the test year (1994 actual and 1995 budget), as required. The Company does not have a budgeted amount for 1997 at the time of this filing. However, we anticipate the level of maintenance projects to be approximately the same as the 1996 test year.

Discussion:

SSU does not track maintenance projects on an individual basis unless they meet the Company's deferral criteria. A project will be deferred and amortized over the appropriate period (the shorter of 5 years or the recurring life cycle of the project) if it meets both of the following criteria:

1. The total amount of the project must exceed \$10,000; and
2. The project must either be a significant one-time repair which is not eligible for capitalizing, a recurring expense which is only incurred every three years or longer, or be mandated for deferral and amortization by FPSC rules (i.e. certain permits and lab testing).

The Company budgets and tracks projects that meet these criteria annually on a plant by plant basis. These deferred assets are recorded in account 186.2 - "Other Deferred Debits" and are amortized to the respective O&M account on a monthly basis over the shorter of 5-years or the recurring cycle of the project.

The Company records all routine maintenance and repairs expense in account 620 (Materials and Supplies) for water and account 720 (Materials and Supplies) for sewer. In order to comply with the requirement for schedule B-11, the Company has included all costs recorded in accounts 620.2, .4, and .6 for water expenses and accounts 720.2, .4, and .6 for sewer expenses. These balances, by plant, represent all routine repairs and maintenance expense including the amortization expense associated with deferred assets, as discussed above. Typical routine repairs can include main breaks, pump motor rewinds, repairs to vehicles, road repair of damage caused by main breaks, etc.

The Company believes that on a uniform basis, the total maintenance expenses do not vary significantly from year to year. Variances in repairs and maintenance will vary on a plant by plant basis due to cyclical repairs or routine maintenance (i.e. plant painting). However, on a Company-wide basis, these variations are sufficiently mitigated to avoid the tedious administration of deferring all maintenance projects for 152 total Company plants and maintaining separate amortization schedules for each. Per the attached summary schedule, note that the Company has projected decreases from \$618,135 (in 1994) to \$293,160 (in 1995) to \$260,259 (in 1996). These decreases, particularly from 1994 actuals to 1995 budget, are mainly due to emergency repairs and maintenance occurring in 1994 as follows:

**ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER AND SEWER
1997, 1996, 1995 AND 1994**

**Explanation by Plant of Major Variances in Materials & Supplies Maintenance and
Revenues (M&S Variances Exceeding \$10,000 over 2% of Present Revenues)**

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

FPSC
Schedule B-11(W/S)
Page 3 of 28
Preparer: Kimball

1994 Emergency Repairs:

Deltona Lakes (Water) - Road widening project caused several line breaks	\$ 46,707
Deltona Lakes (Sewer) - Several unbudgeted repairs to equipment	49,152
Amelia Island (Water) - Unusual number of line breaks occurred in 1994	37,893
Amelia Island (Sewer) - Unbudgeted repairs to collapsed manhole and lift station	46,735
Marco Island (Water) - Various repairs to pumps, turbidity meter, check valve, etc.	119,323
Lehigh (Sewer) - Inspecting and maintaining sewer lines	69,055
Lehigh (Water) - Unexpected maintenance for generator and blower repairs	39,359
Totals	<u>\$ 408,224</u>

Note that these expenses are not considered recurring by the Company and have been excluded from the projected test year. This exclusion accounts for the large decrease in maintenance expense from 1994 to 1996. Note also that the annual amortization expense of significant deferred projects ranges between \$50,000 - \$58,000 for these three years, which is consistent.

Based upon this analysis, we believe individually significant one-time repair or maintenance expenses at an individual plant level are sufficiently mitigated under a uniform Company approach to allow expensing of these maintenance items under \$10,000 as incurred, rather than deferral and amortization, which is considered unnecessarily burdensome for administration.

Summary:

Note that the 1996 balances represent the Company's 1995 Budget plus an attrition index factor of 1.95%. Below is a summary of the significant plant maintenance expenses compared to 2% of their respective current revenues for the test years 1995 and 1994. Explanations are provided for all plants where the material and supplies accounts which contain maintenance expenses exceed 2% of present revenues by at least \$10,000.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER

1997, 1996, 1995 AND 1994

Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding \$10,000 over 2% of Present Revenues)

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

FPSC
Schedule B-11(W/S)
Page 4 of 28
Preparer: Kimball

1997

Per the discussion in the summary section, the Company does not have a budgeted amount for 1997 at the time of this filing. However, we anticipate the level of maintenance projects to be approximately the same as the 1996 test year.

1996

Uniform Plants:

As discussed above, the 1996 expenses were calculated using the Company's 1995 budget plus a 1.95% inflation attrition factor. Therefore, detailed explanation of variances are the same as 1995.

Non-Uniform Plants:

There are no significant variances noted for 1996 Non-Uniform plants.

1995

Uniform Plants:

Amelia Island - \$53,540

This variance includes \$6,545 for the required painting of 77 fire hydrants and \$21,575 for installation of fire hydrant extensions for hubs which are not at least the required 18 inches from the surrounding gate. The budget was reduced by \$5,361 due to an anticipated decrease in the number of main breaks experienced in 1994.

Beacon Hills - \$26,656

All budgeted costs represent routine repairs and maintenance items. No significant or unusual repairs or maintenance items are anticipated.

Burnt Store - \$13,895

All budgeted costs represent routine repairs and maintenance items. No significant or unusual repairs or maintenance items are anticipated.

Woodmere - \$16,750

All budgeted costs represent routine repairs and maintenance items. No significant or unusual repairs or maintenance items are anticipated.

Non-Uniform Plants:

There are no significant variances noted for 1995 Non-Uniform plants.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER

1997, 1996, 1995 AND 1994

Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding \$10,000 over 2% of Present Revenues)

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

FPSC
Schedule B-11(W/S)
Page 5 of 28
Preparer: Kimball

1994

Uniform Plants:

Amelia Island - \$35,678

Several unanticipated main breaks occurred at Amelia in 1994. In addition, the DOT now requires the Company to repave a 50 foot area around the main break, if a road was affected. This is approximately 5 times more costly than the previous patchwork which was previously allowed.

Beacon Hills - \$20,867

All costs incurred represented ongoing routine repairs and maintenance items. No significant or unusual repairs or maintenance items were noted.

Deltona - \$37,151

This variance includes a \$20,000 capital item which was expensed in error in 1994 and subsequently reclassified to CWIP in May 1995. The remaining balance relates mainly to repairs and maintenance due to 2 new wells and booster pumps which have been added since 1991.

Picciola Island - \$10,328

This variance is due to the 1994 painting of a hydro tank for approximately \$10,000. This painting was required by DEP under a code enforcement and was not included in the 1995 budget.

Woodmere - \$24,659

All costs incurred represented ongoing routine repairs and maintenance items. No significant or unusual repairs or maintenance items were noted.

Non-Uniform Plants:

Marco Island - \$15,194

The variance noted at Marco is mainly due to the high tech nature of the RO plant and the continued decline of the raw water quality since 1992. The brackish raw water has caused unforeseen repairs and maintenance on the RO skids, including higher than anticipated cleaning and maintenance of the membranes.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1996
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Conventional ☒ Reverse Osmosis ☒

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

FPSC

Supplemental Schedule

For Schedule: B-11(W/S)

Page 6 of 28

Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1996 Present Sales Revenues	2% Of Revenue	1996 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	Conventional Treatment:							
2	Amelia Island	1518	626,769	12,535	66,331	53,796	-	53,796
3	Apache Shores	990	13,217	264	1,172	908	-	908
4	Apple Valley	332	225,763	4,515	1,366	(3,149)	-	(3,149)
5	Bay Lake Estates	784	13,755	275	3,854	3,579	-	3,579
6	Beacon Hills	886	837,201	16,744	44,247	27,503	-	27,503
7	Beecher's Point	472	12,681	254	82	(172)	-	(172)
8	Buena Ventura Lakes		1,211,284	24,226	17,600	(6,626)	-	(6,626)
9	Carlton Village	555	24,019	480	1,305	825	-	825
10	Chuluota	335	117,259	2,345	6,607	4,261	-	4,261
11	Citrus Park	1117	55,124	1,102	4,955	3,852	-	3,852
12	Citrus Springs	9001	317,631	6,353	12,691	6,339	-	6,339
13	Crystal River Highlands	984	12,270	245	464	219	-	219
14	Daetwyler Shores	105	27,809	556	204	(352)	-	(352)
15	Deep Creek	2201	1,574,643	31,493	6,240	(25,253)	-	(25,253)
16	Deltona	18001	5,171,379	103,428	100,686	(2,742)	-	(2,742)
17	Dol Ray Manor	336	19,757	395	938	543	-	543
18	Druid Hills	334	70,850	1,417	1,244	(173)	-	(173)
19	East Lake Harris Estates	557	17,788	356	459	103	-	103
20	Enterprise	1807	72,518	1,450	2,447	997	-	997
21	Fern Park	324	32,293	646	2,263	1,618	-	1,618
22	Fern Terrace	552	22,646	453	357	(96)	-	(96)
23	Fisherman's Haven	673	20,817	416	1,591	1,174	-	1,174
24	Fountains	772	4,311	86	2,182	2,096	-	2,096
25	Fox Run	679	20,695	414	4,078	3,664	-	3,664
26	Friendly Center	556	3,135	63	102	39	-	39
27	Geneva Lake Estates	1298	30,080	602	1,428	826	-	826
28	Golden Terrace	992	13,254	265	51	(214)	-	(214)
29	Gospel Island Estates	986	1,412	28	636	608	-	608
30	Grand Terrace	575	18,129	363	612	249	-	249
31	Harmony Homes	326	13,254	265	428	163	-	163
32	Hermits Cove	438	18,163	363	2,131	1,768	-	1,768
33	Hobby Hills	558	13,052	261	306	45	-	45
34	Holiday Haven	573	12,144	243	122	(121)	-	(121)

(A) Includes 620.2, .4, .6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1996
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim [] Final [x]

Historical [] Projected [x]

Conventional [x] Reverse Osmosis [x]

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

FPSC

Supplemental Schedule

For Schedule: B-11(W/S)

Page 7 of 28

Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1996 Present Sales Revenues	2% Of Revenue	1996 Mat. & Supplies (A)	\$ Difference (6)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	Holiday Heights	121	10,408	208	1,376	1,168	-	1,168
2	Imperial Mobile Terrace	570	33,436	669	816	147	-	147
3	Intercession City	780	34,244	685	2,814	2,129	-	2,129
4	Interlachen Lake Estates	470	30,681	614	2,080	1,477	-	1,477
5	Jungle Den	1802	10,402	208	122	(86)	-	(86)
6	Keystone Club Estates	1279	29,841	597	978	382	-	382
7	Keystone Heights	1094	208,179	4,164	4,807	643	-	643
8	Kingswood	1701	8,181	164	754	590	-	590
9	Lake Ajay Estates	773	19,144	383	1,285	902	-	902
10	Lake Brantley	325	12,919	258	2,264	2,006	-	2,006
11	Lake Conway Park	104	15,859	317	204	(113)	-	(113)
12	Lake Harriet Estates	323	50,884	1,018	1,448	430	-	430
13	Lakeside	995	14,410	288	2,407	2,119	-	2,119
14	Lakeview Villas	1054	1,507	30	602	572	-	572
15	Lehigh	2901	2,033,516	40,670	25,966	(14,705)	9,756	(24,461)
16	Leilani Heights	675	80,265	1,605	2,844	1,239	-	1,239
17	Leisure Lakes	2401	24,738	495	4,526	4,032	-	4,032
18	Marco Shores	2602	66,158	1,323	3,670	2,347	-	2,347
19	Marion Oaks	11001	391,781	7,836	10,134	2,298	-	2,298
20	Meredith Manor	330	138,259	2,765	1,366	(1,399)	-	(1,399)
21	Morningview	562	7,461	149	245	96	-	96
22	Oak Forest	993	25,728	515	1,144	629	-	629
23	Oakwood	1702	25,109	502	306	(196)	-	(196)
24	Palisades Country Club	579	31,673	633	612	(21)	-	(21)
25	Palm Port	440	12,948	259	1,865	1,606	-	1,606
26	Palm Terrace	1429	160,292	3,206	2,457	(749)	-	(749)
27	Palm Valley	2301	37,934	759	4,629	3,870	-	3,870
28	Palms Mobile Home Park	559	5,787	116	357	241	-	241
29	Picciola Island	564	22,921	458	1,835	1,376	-	1,376
30	Pine Ridge	9002	277,759	5,555	7,383	1,828	-	1,828
31	Pine Ridge Estates	782	33,574	671	3,955	3,284	-	3,284
32	Piney Woods	553	31,486	630	2,855	2,225	-	2,225
33	Point O' Woods	987	47,144	943	583	(360)	-	(360)
34	Pomona Park	443	22,747	455	887	432	-	432
35	Postmaster Village	1095	28,689	574	1,478	904	-	904

(A) Includes 620.2, 4, 6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1996
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: FPSC Jurisdiction - All Plants

Docket No.: 950495-W/S
 Schedule Year Ended: 12/31/96
 Interim ☐ Final ☒
 Historical ☐ Projected ☒
 Conventional ☒ Reverse Osmosis ☒

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

FPSC

Supplemental Schedule
 For Schedule: B-11(W/S)
 Page 8 of 28
 Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1996 Present Sales Revenues	2% Of Revenue	1996 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	Quail Ridge	578	3,533	71	458	388	-	388
2	Remington Forest	2302	21,193	424	1,927	1,503	-	1,503
3	River Grove	442	14,954	299	2,253	1,954	-	1,954
4	River Park	439	34,690	694	2,284	1,590	-	1,590
5	Rosemont	988	31,072	621	432	(190)	-	(190)
6	Salt Springs	1115	36,296	726	714	(12)	-	(12)
7	Samira Villas	1118	2,142	43	245	202	-	202
8	Silver Lake Estates	574	418,118	8,362	5,709	(2,653)	-	(2,653)
9	Silver Lake Oaks	473	3,739	75	825	751	-	751
10	Skycrest	551	15,057	301	734	433	-	433
11	Spring Gardens	994	19,943	399	294	(105)	-	(105)
12	St. Johns Highlands	471	8,765	175	704	528	-	528
13	Stone Mountain	565	2,076	42	275	234	-	234
14	Sugar Mill	1801	73,301	1,466	6,239	4,773	-	4,773
15	Sugar Mill Woods	989	829,251	16,585	10,094	(6,492)	-	(6,492)
16	Sunny Hills	28001	76,299	1,526	2,630	1,104	-	1,104
17	Sunshine Parkway	560	36,389	728	1,427	700	-	700
18	Tropical Park	781	73,375	1,468	3,283	1,815	-	1,815
19	University Shores	106	820,303	16,406	13,462	(2,944)	1,116	(4,060)
20	Valencia Terrace	554	47,303	946	1,865	919	-	919
21	Venetian Village	567	19,476	390	489	100	-	100
22	Welaka	447	15,048	301	581	280	-	280
23	Westmont	122	24,139	483	265	(218)	-	(218)
24	Windsong	783	16,246	325	1,559	1,235	-	1,235
25	Woodmere	888	324,993	6,500	23,704	17,204	-	17,204
26	Wootens	446	2,362	47	968	921	-	921
27	Zephyr Shores	1427	52,156	1,043	663	(381)	-	(381)
28								
29	Sub-total		17,653,385	353,068	474,324	121,257	10,872	110,385
30								
31	Reverse Osmosis Treatment:							
32	Burnt Store	2202	188,278	3,766	17,015	13,250	-	13,250
33	Marco Island	2601	7,796,639	155,933	120,342	(35,591)	13,164	(48,755)
34								
35	Sub-total		7,984,917	169,699	137,357	(22,341)	13,164	(35,506)
36								
37	Total FPSC Plants		25,638,302	512,766	611,681	98,915	24,036	74,879

(A) Includes 620.2, 4, 6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1996
Deferred Maintenance Projects

Company: FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Conventional ☒ Reverse Osmosis ☒

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least \$10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

FPSC
Supplemental Schedule
Schedule: B-11 (W/S)
Page 9 of 28
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Plant Name	Description	Project Number	Total Cost	Amortization Period (In Months)	Beg Date	1996 Amortization Expense	Unamortized Balance 12-31-96	Expense Account
1	<u>FPSC Conventional Treatment:</u>								
2	University Shores	Painting	92EC036	710	60	9/92	144	94	620
3	University Shores	Painting	92EC036	4,870	60	9/92	972	655	635
4	Lehigh	Disinfect 3 Storage Tanks	95ES003	48,750	60	7/95	9,756	34,116	635
5									
6	Sub-total			<u>54,330</u>			<u>10,872</u>	<u>34,865</u>	
7									
8	<u>FPSC Reverse Osmosis Treatment:</u>								
9	Marco Island	Paint Pipe on Bridge Crossing	95ES004	<u>65,800</u>	60	6/95	<u>13,164</u>	<u>44,957</u>	635
10									
11	Total FPSC Plants			<u>120,130</u>			<u>24,036</u>	<u>79,822</u>	

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1995
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: FPSC Jurisdiction - All Plants

FPSC

Docket No.: 950495-WS

Explanation: Provide an analysis of all maintenance projects greater than 2% of

Supplemental Schedule

Schedule Year Ended: 12/31/95

year revenues per plant which occurred during the 2 years prior to the test year,

For Schedule: B-11(W/S)

Interim [x] Final []

the test year, and the budgeted amount for 1 year subsequent to the test year.

Page 10 of 28

Historical [x] Projected [x]

each project, provide a description, the total cost or budgeted amount and how

Preparer: Kimball

FPSC Uniform [x] FPSC Non-Uniform

often the project will be repeated.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1995 Present Sales Revenues	2% Of Revenue	1995 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	FPSC Uniform Plants:							
2	Amelia Island	1518	576,169	11,523	65,063	53,540	-	53,540
3	Apache Shores	990	13,217	264	1,150	886	-	886
4	Apple Valley	332	221,918	4,438	1,340	(3,098)	-	(3,098)
5	Bay Lake Estates	784	13,361	267	3,780	3,513	-	3,513
6	Beacon Hills	886	837,201	16,744	43,400	26,656	-	26,656
7	Beecher's Point	472	12,252	245	80	(165)	-	(165)
8	Burnt Store	2202	139,745	2,795	16,690	13,895	-	13,895
9	Carlton Village	555	22,157	443	1,280	837	-	837
10	Chuluota	335	115,508	2,310	6,480	4,170	-	4,170
11	Citrus Park	1117	54,034	1,081	4,860	3,779	-	3,779
12	Citrus Springs	9001	307,304	6,146	12,448	6,302	-	6,302
13	Crystal River Highlands	984	11,746	235	455	220	-	220
14	Daetwyler Shores	105	27,809	556	200	(356)	-	(356)
15	Deltona	18001	5,054,664	101,093	98,760	(2,333)	-	(2,333)
16	Dol Ray Manor	336	20,695	414	920	506	-	506
17	Druid Hills	334	70,850	1,417	1,220	(197)	-	(197)
18	East Lake Harris Estates	557	17,636	353	450	97	-	97
19	Fern Park	324	32,197	644	2,220	1,576	-	1,576
20	Fern Terrace	552	22,450	449	350	(99)	-	(99)
21	Fisherman's Haven	673	20,532	411	1,560	1,149	-	1,149
22	Fountains	772	3,994	80	2,140	2,060	-	2,060
23	Fox Run	679	20,011	400	4,000	3,600	-	3,600
24	Friendly Center	556	3,104	62	100	38	-	38
25	Golden Terrace	992	13,168	263	50	(213)	-	(213)
26	Gospel Island Estates	986	1,412	28	625	597	-	597
27	Grand Terrace	575	18,129	363	600	237	-	237
28	Harmony Homes	326	13,229	265	420	155	-	155
29	Hermits Cove	438	18,163	363	2,090	1,727	-	1,727
30	Hobby Hills	558	13,052	261	300	39	-	39
31	Holiday Haven	573	12,144	243	120	(123)	-	(123)
32	Holiday Heights	121	10,376	208	1,350	1,142	-	1,142
33	Imperial Mobile Terrace	570	33,436	669	800	131	-	131
34	Intercession City	780	33,932	679	2,760	2,081	-	2,081
35	Interlachen Lake Estates	470	30,468	609	2,050	1,441	-	1,441
36	Jungle Den	1802	10,402	208	120	(88)	-	(88)
37	Keystone Heights	1094	206,350	4,127	4,715	588	-	588
38	Kingswood	1701	8,166	163	740	577	-	577
39	Lake Ajay Estates	773	17,699	354	1,260	906	-	906
40	Lake Brantley	325	12,815	256	2,220	1,964	-	1,964
41	Lake Conway Park	104	15,805	316	200	(116)	-	(116)
42	Lake Harriet Estates	323	50,711	1,014	1,420	406	-	406
43	Lakeview Villas	1054	1,507	30	590	560	-	560
44	Leilani Heights	675	79,766	1,595	2,790	1,195	-	1,195

(A) Includes 620.2, 4, 6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1995
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: **FPSC Jurisdiction - All Plants**

FPSC

Docket No.: 950495-WS

Explanation: Provide an analysis of all maintenance projects greater than 2% of Supplemental Schedule
 year revenues per plant which occurred during the 2 years prior to the test year, For Schedule: B-11(W/S)
 the test year, and the budgeted amount for 1 year subsequent to the test year. Page 11 of 28
 each project, provide a description, the total cost or budgeted amount and how Preparer: Kimball
 often the project will be repeated.

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [x] Projected [x]

FPSC Uniform [x] FPSC Non-Uniform

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1995 Present Sales Revenues	2% Of Revenue	1995 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	Leisure Lakes	2401	24,733	495	4,440	3,945	-	3,945
2	Marco Shores	2602	64,213	1,284	3,600	2,316	-	2,316
3	Marion Oaks	11001	371,497	7,430	9,940	2,510	-	2,510
4	Meredith Manor	330	138,259	2,765	1,340	(1,425)	-	(1,425)
5	Morningview	562	7,368	147	240	93	-	93
6	Oak Forest	993	25,356	507	1,122	615	-	615
7	Oakwood	1702	24,992	500	300	(200)	-	(200)
8	Palisades Country Club	579	20,968	419	600	181	-	181
9	Palm Port	440	12,512	250	1,830	1,580	-	1,580
10	Palm Terrace	14291	159,802	3,196	2,410	(786)	-	(786)
11	Palms Mobile Home Park	559	5,787	116	350	234	-	234
12	Picciola Island	564	22,747	455	1,800	1,345	-	1,345
13	Pine Ridge	907	233,930	4,679	7,242	2,563	-	2,563
14	Pine Ridge Estates	782	33,574	671	3,880	3,209	-	3,209
15	Piney Woods	553	31,390	628	2,800	2,172	-	2,172
16	Point O' Woods	987	46,022	920	572	(348)	-	(348)
17	Pomona Park	443	22,306	446	870	424	-	424
18	Postmaster Village	1095	28,319	566	1,450	884	-	884
19	Quail Ridge	578	3,557	71	450	379	-	379
20	River Grove	442	14,954	299	2,210	1,911	-	1,911
21	River Park	439	34,342	687	2,240	1,553	-	1,553
22	Rosemont	988	29,853	597	424	(173)	-	(173)
23	Salt Springs	1115	35,786	716	700	(16)	-	(16)
24	Samira Villas	1118	2,142	43	240	197	-	197
25	Silver Lake Estates	574	428,234	8,565	5,600	(2,965)	-	(2,965)
26	Silver Lake Oaks	473	3,574	71	810	739	-	739
27	Skycrest	551	14,980	300	720	420	-	420
28	St. Johns Highlands	471	8,637	173	690	517	-	517
29	Stone Mountain	565	1,992	40	270	230	-	230
30	Sugar Mill	1801	72,285	1,446	6,120	4,674	-	4,674
31	Sugar Mill Woods	989	807,339	16,147	9,900	(6,247)	-	(6,247)
32	Sunny Hills	28001	75,351	1,507	2,580	1,073	-	1,073
33	Sunshine Parkway	560	32,224	644	1,400	756	-	756
34	Tropical Park	781	73,015	1,460	3,220	1,760	-	1,760
35	University Shores	106	764,759	15,295	13,205	(2,090)	1,116	(3,206)
36	Venetian Village	567	19,160	383	480	97	-	97
37	Welaka	447	14,813	296	570	274	-	274
38	Westmont	122	23,427	469	260	(209)	-	(209)
39	Windsong	783	16,246	325	1,530	1,205	-	1,205
40	Woodmere	888	324,993	6,500	23,250	16,750	-	16,750
41	Wootens	446	2,196	44	950	906	-	906
42	Zephyr Shores	1427	52,156	1,043	850	(393)	-	(393)
43								
44	Sub-total		12,349,074	246,981	417,421	170,440	1,116	169,324

(A) Includes 620.2, 4, 6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1995
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: **FPSC Jurisdiction - All Plants**

FPSC

Docket No.: 950495-WS

Explanation: Provide an analysis of all maintenance projects greater than 2% of Supplemental Schedule

Schedule Year Ended: 12/31/95

year revenues per plant which occurred during the 2 years prior to the test year, For Schedule: B-11(W/S)

Interim ☒ Final ☐

the test year, and the budgeted amount for 1 year subsequent to the test year. Page 12 of 28

Historical ☒ Projected ☒

each project, provide a description, the total cost or budgeted amount and how Preparer: Kimball

FPSC Uniform ☒ FPSC Non-Uniform

often the project will be repeated.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1995 Present Sales Revenues	2% Of Revenue	1995 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	FPSC Non-Uniform:							
2	Buena Ventura Lakes		-	-	-	-	-	-
3	Deep Creek	2201	1,515,619	30,312	6,120	(24,192)	-	(24,192)
4	Enterprise	1807	68,732	1,375	2,400	1,025	-	1,025
5	Geneva Lake Estates	1298	29,144	583	1,400	817	-	817
6	Keystone Club Estates	1279	28,934	579	960	381	-	381
7	Lakeside	995	13,954	279	2,361	2,082	-	2,082
8	Lehigh	2901	1,977,053	39,541	25,469	(14,072)	4,878	(18,950)
9	Marco Island	2601	7,983,331	159,667	118,040	(41,627)	7,679	(49,306)
10	Palm Valley	2301	37,675	754	4,540	3,787	-	3,787
11	Remington Forest	2302	19,224	384	1,890	1,506	-	1,506
12	Spring Gardens	994	19,306	386	288	(98)	-	(98)
13	Valencia Terrace	554	45,780	916	1,830	914	-	914
14								
15	Sub-total		11,738,762	234,776	165,298	(69,477)	12,557	(82,034)
16								
17	Total FPSC Plants		24,087,826	481,767	682,719	100,962	13,673	87,289

(A) Includes 620.2, .4, .6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1995
Deferred Maintenance Projects

Company: FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-Uniform ☒

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least \$10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

FPSC
Supplemental Schedule
Schedule: B-11 (W/S)
Page 13 of 28
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line					Amortization		1995	Unamortized	
No.	Plant Name	Description	Project Number	Total Cost	Period (In Months)	Beg Date	Amortization Expense	Balance 12-31-95	Expense Account
1	<u>FPSC Uniform:</u>								
2	University Shores	Painting	92EC036	710	60	9/92	144	238	620
3	University Shores	Painting	92EC036	4,870	60	9/92	972	1,627	635
4									
5	Sub-total			5,580			1,116	1,865	
6									
7	<u>FPSC Non-Uniform:</u>								
8	Lehigh	Disinfect 3 Storage Tanks	95ES003	48,750	60	7/95	4,878	43,872	635
9	Marco Island	Paint Pipe on Bridge Crossing	95ES004	65,800	60	6/95	7,679	58,121	635
10									
11	Sub-total			114,550			12,557	101,993	
12									
13	Total FPSC Plants			120,130			13,673	103,858	

290

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1994
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: **FPSC Jurisdiction - All Plants**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected []

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

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

FPSC

Supplemental Schedule

For Schedule: B-11(W/S)

Page 14 of 28

Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1994 Present Sales Revenues	2% Of Revenue	1994 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (5)-(7) (C)
1	<u>FPSC Uniform Plants:</u>							
2	Amelia Island	1518	535,469	10,709	46,387	35,678	-	35,678
3	Apache Shores	990	12,830	257	750	493	-	493
4	Apple Valley	332	210,783	4,216	10,983	6,767	-	6,767
5	Bay Lake Estates	784	12,044	241	456	215	-	215
6	Beacon Hills	886	802,468	16,049	36,916	20,867	-	20,867
7	Beecher's Point	472	13,108	262	1,353	1,091	-	1,091
8	Burnt Store	2202	95,689	1,914	10,999	9,085	-	9,085
9	Carlton Village	555	21,001	420	1,551	1,131	-	1,131
10	Chuluota	335	119,783	2,396	2,226	(170)	-	(170)
11	Citrus Park	1117	51,817	1,036	3,646	2,610	-	2,610
12	Citrus Springs	9001	297,106	5,942	9,766	3,824	-	3,824
13	Crystal River Highlands	984	11,718	234	1,026	792	-	792
14	Daetwyler Shores	105	27,084	542	-	(542)	-	(542)
15	Deltona	18001	4,532,211	90,644	127,795	37,151	-	37,151
16	Dol Ray Manor	336	20,956	419	3,816	3,397	-	3,397
17	Druid Hills	334	67,507	1,350	6,767	5,417	-	5,417
18	East Lake Harris Estates	557	17,022	340	424	84	-	84
19	Fern Park	324	31,438	629	2,572	1,943	-	1,943
20	Fern Terrace	552	22,310	446	41	(405)	-	(405)
21	Fisherman's Haven	673	19,440	389	1,735	1,346	-	1,346
22	Fountains	772	5,444	109	1,217	1,108	-	1,108
23	Fox Run	679	18,315	366	6,174	5,808	-	5,808
24	Friendly Center	556	2,835	57	-	(57)	-	(57)
25	Golden Terrace	992	12,856	257	-	(257)	-	(257)
26	Gospel Island Estates	986	1,276	26	6	(20)	-	(20)
27	Grand Terrace	575	20,862	417	403	(14)	-	(14)
28	Harmony Homes	326	11,585	231	976	745	-	745
29	Hermits Cove	438	17,904	358	3,197	2,839	-	2,839
30	Hobby Hills	558	13,630	273	32	(241)	-	(241)
31	Holiday Haven	573	11,803	236	72	(164)	-	(164)
32	Holiday Heights	121	9,581	192	975	783	-	783
33	Imperial Mobile Terrace	570	30,943	619	1,370	751	-	751
34	Intercession City	780	33,682	674	1,985	1,311	-	1,311
35	Interlachen Lake Estates	470	30,061	601	8,171	7,570	-	7,570
36	Jungle Den	1802	9,575	192	10	(182)	-	(182)
37	Keystone Heights	1094	192,713	3,854	7,743	3,889	-	3,889
38	Kingswood	1701	8,167	163	250	87	-	87
39	Lake Ajay Estates	773	22,254	445	3,000	2,555	-	2,555
40	Lake Brantley	325	11,282	226	208	(18)	-	(18)
41	Lake Conway Park	104	14,468	289	72	(217)	-	(217)
42	Lake Harriet Estates	323	47,304	946	1,891	945	-	945
43	Lakeview Villas	1054	1,733	35	204	169	-	169
44	Leilani Heights	675	76,071	1,521	5,723	4,202	-	4,202

(A) Includes 620.2, .4, .6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1994
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: FPSC Jurisdiction - All Plants

Docket No.: 950495-W5

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-Uniform ☐

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

FPSC

Supplemental Schedule

For Schedule: B-11(W/S)

Page 15 of 28

Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1994 Present Sales Revenues	2% Of Revenue	1994 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (\$)-(7) (C)
1	Leisure Lakes	2401	24,076	482	3,638	3,156	-	3,156
2	Marco Shores	2602	50,854	1,017	10,673	9,656	-	9,656
3	Marion Oaks	11001	362,090	7,242	10,656	3,414	-	3,414
4	Meredith Manor	330	133,205	2,664	5,872	3,208	-	3,208
5	Morningview	562	7,474	149	36	(113)	-	(113)
6	Oak Forest	993	23,500	470	243	(227)	-	(227)
7	Oakwood	1702	24,774	495	-	(495)	-	(495)
8	Palisades Country Club	579	18,186	364	18	(346)	-	(346)
9	Palm Port	440	11,533	231	2,913	2,682	-	2,682
10	Palm Terrace	1429	148,905	2,978	2,416	(562)	-	(562)
11	Palms Mobile Home Park	559	5,375	107	61	(46)	-	(46)
12	Picciola Island	564	20,905	418	10,746	10,328	-	10,328
13	Pine Ridge	9002	209,410	4,188	6,396	2,208	-	2,208
14	Pine Ridge Estates	782	36,847	737	400	(337)	-	(337)
15	Piney Woods	553	29,885	598	1,091	493	-	493
16	Point O' Woods	987	44,196	884	1,263	379	-	379
17	Pomona Park	443	24,215	484	1,215	731	-	731
18	Postmaster Village	1095	27,073	541	2,491	1,950	-	1,950
19	Quail Ridge	578	3,239	65	-	(65)	-	(65)
20	River Grove	442	14,815	296	2,939	2,643	-	2,643
21	River Park	439	33,650	673	2,125	1,452	-	1,452
22	Rosemont	988	28,225	564	1,686	1,122	-	1,122
23	Salt Springs	1115	49,561	991	23	(968)	-	(968)
24	Samira Villas	1118	1,871	37	119	82	-	82
25	Silver Lake Estates	574	357,264	7,145	8,174	1,029	-	1,029
26	Silver Lake Oaks	473	3,634	73	65	(8)	-	(8)
27	Skycrest	551	14,752	295	210	(85)	-	(85)
28	St. Johns Highlands	471	8,422	168	179	11	-	11
29	Stone Mountain	565	1,808	36	532	496	-	496
30	Sugar Mill	1801	66,665	1,333	4,874	3,541	-	3,541
31	Sugar Mill Woods	989	700,640	14,013	15,464	1,451	-	1,451
32	Sunny Hills	28001	70,491	1,410	2,554	1,144	-	1,144
33	Sunshine Parkway	560	34,229	685	3,854	3,169	-	3,169
34	Tropical Park	781	72,823	1,456	5,716	4,260	-	4,260
35	University Shores	106	746,547	14,931	9,108	(5,823)	1,116	(6,939)
36	Venetian Village	567	18,072	361	1,363	1,002	-	1,002
37	Welaka	447	14,609	292	488	196	-	196
38	Westmont	122	21,910	438	-	(438)	-	(438)
39	Windsong	783	15,760	315	314	(1)	-	(1)
40	Woodmere	888	307,913	6,158	30,817	24,659	-	24,659
41	Wootens	446	2,141	43	359	316	-	316
42	Zephyr Shores	1427	44,179	884	30	(854)	-	(854)
43								
44	Sub-total		11,361,833	227,237	464,009	236,772	1,116	235,656

(A) Includes 620.2, 4, 6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1994
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: **FPSC Jurisdiction - All Plants**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-Uniform ☒

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

FPSC

Supplemental Schedule

For Schedule: B-11(W/S)

Page 16 of 28

Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1994 Present Sales Revenues	2% Of Revenue	1994 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	FPSC Non-Uniform:							
2	Buena Ventura Lakes	-	-	-	-	-	-	-
3	Deep Creek	2201	1,175,305	23,506	5,481	(18,025)	-	(18,025)
4	Enterprise	1807	71,571	1,431	1,221	(210)	-	(210)
5	Geneva Lake Estates	1298	22,362	447	360	(87)	-	(87)
6	Keystone Club Estates	1279	32,883	658	1,373	715	-	715
7	Lakeside	995	-	-	-	-	-	-
8	Lehigh	2901	2,013,520	40,270	33,013	(7,257)	-	(7,257)
9	Marco Island	2601	8,119,640	162,393	177,587	15,194	-	15,194
10	Palm Valley	2301	37,332	747	2,568	1,821	-	1,821
11	Remington Forest	2302	15,268	305	2,957	2,652	-	2,652
12	Spring Gardens	994	-	-	-	-	-	-
13	Valencia Terrace	554	-	-	-	-	-	-
14								
15	Sub-total		11,487,881	229,758	224,560	(5,198)	-	(5,198)
16								
17	Total FPSC Plants		22,849,714	456,994	688,569	231,575	1,116	230,459

(A) Includes 620.2, 4, 6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 620.2, 620.4 and 620.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1 (W)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - WATER - 1994
Deferred Maintenance Projects

Company: FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
FPSC Uniform ☒ FPSC Non-Uniform ☒

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least \$10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

FPSC
Supplemental Schedule
Schedule: B-11 (W/S)
Page 17 of 28
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Plant Name	Description	Project Number	Total Cost	Amortization Period (In Months)	Beg Date	1994 Amortization Expense	Unamortized Balance 12-31-94	Expense Account
1	FPSC Uniform:								
2	University Shores	Painting	92EC036	710	60	9/92	144	382	620
3	University Shores	Painting	92EC036	4,870	60	9/92	972	2,599	635
4	Sub-total			<u>5,580</u>			<u>1,116</u>	<u>2,981</u>	
5									
6	Total FPSC Plants			<u>5,580</u>			<u>1,116</u>	<u>2,981</u>	

Note: There are no deferred asset projects from FPSC non-uniform water plants in 1994.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER

1997, 1996, 1995 AND 1994

Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding \$10,000 over 2% of Present Revenues)

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

FPSC
Schedule B-11(W/S)
Page 18 of 28
Preparer: Kimball

1997

Per the discussion in the summary section, the Company does not have a budgeted amount for 1997 at the time of this filing. However, we anticipate the level of maintenance projects to be approximately the same as the 1996 test year.

1996

Uniform Plants:

As discussed above, the 1996 expenses were calculated using the Company's 1995 budget plus a 1.95% inflation attrition factor. Therefore, detailed explanation of variances are the same as 1995.

Non-Uniform Plants:

Same as 1996 Uniform Plants explanation above.

1995

Uniform Plants:

Amelia Island - \$19,398

All budgeted costs represent routine repairs and maintenance items. No significant or unusual repairs or maintenance items are anticipated.

Burnt Store - \$44,925

Variance is mainly due to the TV'ing of sewer mains budgeted in 1995, which totals \$40,000. All other budgeted costs represent ongoing routine repairs and maintenance items.

Non-Uniform Plants:

Lehigh - \$14,595

There is a decrease from the 1994 variance since that year included \$77,000 of TV'ing of sewer lines. These costs are budgeted at Burnt Store, Deep Creek and Marco Island in 1995.

Marco Island - \$10,686

Variance is partially due to the TV'ing of sewer mains budgeted in 1995. Note that the variance is not as significant at Marco Island due to the higher present revenues. All other budgeted costs represent ongoing routine repairs and maintenance items.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER

1997, 1996, 1995 AND 1994

Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding \$10,000 over 2% of Present Revenues)

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

FPSC
Schedule B-11(W/S)
Page 19 of 28
Preparer: Kimball

1994

Uniform Plants:

Amelia Island - \$45,034

1994 maintenance included \$13,000 for the repair of a crushed sewer main caused by a collapsed manhole. In addition, there were several repairs of equipment, such as pump rebuilds, that were necessary during the year which are considered routine maintenance and repairs.

Beacon Hills - \$46,019

There was a major repair of \$15,000 to repair a driveway and repair a sewer line in 1994. Other costs incurred represented ongoing routine repairs and maintenance items.

Chuluota - \$10,812

All costs incurred represented ongoing routine repairs and maintenance items. No significant or unusual repairs or maintenance items were noted.

Deltona - \$30,925

All costs incurred represented ongoing routine repairs and maintenance items. No significant or unusual repairs or maintenance items were noted.

Fisherman's Haven - \$16,381

Sewer mains were TV'd in 1994 and four major breaks were detected. Repairs of these breaks totaled approximately \$14,000.

Leilani Heights - \$25,966

Two significant main breaks cost approximately \$16,000 to repair in 1994. In addition, \$5,000 was spent to clean sewer lines.

Sugar Mill Woods - \$12,192

All costs incurred represented ongoing routine repairs and maintenance items. No significant or unusual repairs or maintenance items were noted.

University Shores - \$20,369

The Company upgraded an existing bridge filter for approximately \$6,600. All other costs incurred represented ongoing routine repairs and maintenance items.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER

1997, 1996, 1995 AND 1994

Explanation by Plant of Major Variances in Materials & Supplies Maintenance and Revenues (M&S Variances Exceeding \$10,000 over 2% of Present Revenues)

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

FPSC
Schedule B-11(W/S)
Page 20 of 28
Preparer: Kimball

1 Non-Uniform Plants:

2
3 Enterprise - \$17,261

4
5 A tropical storm caused excess storm water to overflow a lift station in 1994. Approximately \$8,000 was
6 spent to have 21 loads of overflow pumped out.

7
8 Lehigh - \$77,732

9
10 This variance is due to \$77,000 spent to TV and video sewer lines as part of the ongoing program in the
11 South Region. This is a continuing which is also budgeted for 1995 and 1996. Therefore, there is no basis
12 for deferral and amortization since the costs are considered recurring.

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ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1996
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: FPSC Jurisdiction - All Plants

Docket No.: 950495-WS
 Schedule Year Ended: 12/31/96
 Interim ☐ Final ☒
 Historical ☐ Projected ☒
 FPSC Jurisdictional Plants ☒

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

FPSC
 Supplemental Schedule
 For Schedule: B-11(W/S)
 Page 21 of 28
 Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1996 Present Sales Revenues	2% Of Revenue	1996 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	FPSC Jurisdiction Plants:							
2	Amelia Island	1518	1,236,599	24,732	43,298	18,566	-	18,566
3	Apache Shores	990	24,534	491	270	(221)	-	(221)
4	Apple Valley	332	63,208	1,264	510	(754)	-	(754)
5	Beacon Hills	886	1,411,659	28,233	30,463	2,229	-	2,229
6	Beecher's Point	472	14,235	285	3,772	3,487	-	3,487
7	Buena Ventura Lakes		2,731,274	54,625	24,407	(30,218)	-	(30,218)
8	Burnt Store	2202	296,322	5,926	53,677	47,750	3,468	44,282
9	Chuluota	335	45,577	912	10,440	9,528	-	9,528
10	Citrus Park	1117	94,606	1,892	1,223	(669)	-	(669)
11	Citrus Springs	9001	211,020	4,220	5,764	1,544	-	1,544
12	Deep Creek	2201	1,798,389	35,968	32,063	(3,905)	-	(3,905)
13	Deltona	18001	1,810,132	36,203	39,271	3,068	-	3,068
14	Enterprise	1807	51,284	1,026	4,282	3,256	-	3,256
15	Fisherman's Haven	673	46,624	932	6,402	5,470	-	5,470
16	Florida Cent Comm Park	340	109,301	2,186	2,488	302	-	302
17	Fox Run	679	39,857	797	739	(58)	-	(58)
18	Holiday Haven	573	25,660	513	1,897	1,383	-	1,383
19	Jungle Den	1802	27,727	555	3,629	3,075	-	3,075
20	Lehigh	2901	2,588,705	51,774	71,457	19,683	2,514	17,169
21	Leilani Heights	675	152,288	3,046	10,562	7,517	6,456	1,061
22	Leisure Lakes	2401	59,551	1,191	2,471	1,280	-	1,280
23	Marco Island	2601	2,994,480	59,890	91,755	31,865	7,292	24,573
24	Marco Shores	2602	101,019	2,020	856	(1,164)	-	(1,164)
25	Marion Oaks	11001	437,003	8,740	7,483	(1,257)	-	(1,257)
26	Meredith Manor	330	15,391	308	510	202	-	202
27	Morningview	562	13,199	264	510	246	-	246
28	Palm Port	440	34,335	687	4,282	3,595	-	3,595
29	Palm Terrace	1429	301,620	6,032	8,319	2,287	-	2,287
30	Park Manor	444	17,751	355	2,549	2,194	-	2,194
31	Point O' Woods	987	44,520	890	1,406	515	-	515
32	Salt Springs	1115	81,476	1,630	3,996	2,367	-	2,367
33	Silver Lake Oaks	473	8,696	174	1,060	887	-	887
34	South Forty	1113	49,602	992	2,569	1,577	-	1,577
35	Spring Gardens	994	28,739	575	674	99	-	99
36	Sugar Mill	1801	186,561	3,731	3,548	(183)	-	(183)
37	Sugar Mill Woods	989	941,564	18,831	15,904	(2,927)	-	(2,927)
38	Sunny Hills	28001	55,514	1,110	2,182	1,071	-	1,071
39	Sunshine Parkway	560	107,072	2,141	1,071	(1,071)	-	(1,071)
40	Tropical Isles	2101	45,402	908	4,782	3,874	-	3,874
41	University Shores	106	1,818,512	36,370	48,549	12,179	3,814	8,365
42	Valencia Terrace	554	67,794	1,356	1,286	(69)	-	(69)
43	Venetian Village	567	29,773	595	1,631	1,036	-	1,036
44	Woodmere	888	609,374	12,187	25,080	12,892	3,300	9,592
45	Zephyr Shores	1427	115,246	2,305	1,122	(1,183)	-	(1,183)
46								
47	Total FPSC Jurisdiction Plants		20,943,195	418,864	580,208	181,344	26,844	134,500

(A) Includes 720.2, 4, 6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 720.2, 720.4 and 720.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1(S)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1996
Deferred Maintenance Projects

Company: FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
FPSC Jurisdictional Plants ☒

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least \$10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

FPSC
Supplemental Schedule
Schedule: B-11 (W/S)
Page 22 of 28
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Plant Name	Description	Project Number	Total Cost	Amortization Period (In Months)	Beg Date	1996 Amortization Expense	Unamortized Balance 12-31-96	Expense Account
1	<u>FPSC Jurisdiction Plants:</u>								
2	Burnt Store	Paint WWTP	95ES001	10,500	36	3/95	3,468	4,142	735
3	Lehigh	WWTP Painting	93ES019	15,060	36	7/93	2,514	-	735
4	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	32,291	60	8/94	6,456	16,688	735
5	Marco Island	Paint Canal Crossing Pipe	93ES026	37,485	36	8/93	7,292	-	731
6	University Shores	University Shores Painting	92EC036	1,367	60	9/92	276	174	720
7	University Shores	University Shores Painting	92EC036	9,076	60	9/92	1,812	1,215	735
8	University Shores	Remove Sludge From Ponds	92EC040	8,635	60	1/92	1,726	-	735
9	Woodmere	Remove Grit From WWTP and Surge Tank	93EN031	9,900	36	1/94	3,300	-	735
10									
11	Total FPSC Plants			124,314			26,844	22,219	

300

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1995
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

FPSC Uniform ☒ FPSC Non-Uniform ☐

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

FPSC

Supplemental Schedule

For Schedule: B-11(W/S)

Page 23 of 28

Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1995 Present Sales Revenues	2% Of Revenue	1995 Mat. & Supplies (A)	\$ Difference (6)-(4)	Deferred Asset Amortization (B)	Other (8)-(7) (C)
1	<u>FPSC Uniform Plants:</u>							
2	Amelia Island	1518	1,153,585	23,072	42,470	19,398	-	19,398
3	Apache Shores	990	24,438	489	265	(224)	-	(224)
4	Apple Valley	332	63,170	1,263	500	(763)	-	(763)
5	Beacon Hills	886	1,380,647	27,613	29,880	2,267	-	2,267
6	Beecher's Point	472	14,154	283	3,700	3,417	-	3,417
7	Burnt Store	2202	241,765	4,835	52,650	47,815	2,890	44,925
8	Chuluota	335	45,108	902	10,240	9,338	-	9,338
9	Citrus Park	1117	92,375	1,848	1,200	(648)	-	(648)
10	Citrus Springs	906	209,686	4,194	5,654	1,460	-	1,460
11	Deltona	1806	1,784,717	35,694	38,520	2,826	2,652	174
12	Fisherman's Haven	673	46,624	932	6,280	5,348	-	5,348
13	Florida Cent Comm Park	340	106,224	2,124	2,440	316	-	316
14	Fox Run	679	38,565	771	725	(46)	-	(46)
15	Holiday Haven	573	25,652	513	1,860	1,347	-	1,347
16	Jungle Den	1802	27,651	553	3,560	3,007	-	3,007
17	Leilani Heights	675	152,149	3,043	10,360	7,317	7,399	(82)
18	Leisure Lakes	2401	59,538	1,191	2,424	1,233	-	1,233
19	Marco Shores	2602	97,711	1,954	840	(1,114)	-	(1,114)
20	Marion Oaks	1106	427,259	8,545	7,340	(1,205)	-	(1,205)
21	Meredith Manor	330	14,840	297	500	203	-	203
22	Morningview	562	13,160	263	500	237	-	237
23	Palm Port	440	32,713	654	4,200	3,546	-	3,546
24	Palm Terrace	1429	301,126	6,023	8,160	2,137	-	2,137
25	Park Manor	444	16,770	335	2,500	2,165	-	2,165
26	Point O' Woods	987	42,347	847	1,379	532	-	532
27	Salt Springs	1115	79,839	1,597	3,920	2,323	-	2,323
28	Silver Lake Oaks	473	8,399	168	1,040	872	-	872
29	South Forty	1113	47,130	943	2,520	1,577	-	1,577
30	Sugar Mill	1801	183,806	3,676	3,480	(196)	-	(196)
31	Sugar Mill Woods	989	885,203	17,704	15,600	(2,104)	-	(2,104)
32	Sunny Hills	28001	55,125	1,103	2,140	1,038	-	1,038
33	Sunshine Parkway	560	106,046	2,121	1,050	(1,071)	-	(1,071)
34	University Shores	106	1,700,030	34,001	47,620	13,619	3,816	9,803
35	Venetian Village	567	29,541	591	1,600	1,009	-	1,009
36	Woodmere	888	603,430	12,069	24,600	12,531	3,300	9,231
37	Zephyr Shores	1427	115,246	2,305	1,100	(1,205)	-	(1,205)
38								
39	Sub-total		10,225,769	204,515	342,817	138,302	20,067	118,245

(A) Includes 720.2, 4.6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 720.2, 720.4 and 720.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1(S)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1995
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

FPSC Uniform ☒ FPSC Non-Uniform ☒

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

FPSC

Supplemental Schedule

For Schedule: B-11(W/S)

Page 24 of 28

Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1995 Present Sales Revenues	2% Of Revenue	1995 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	FPSC Non-Uniform Plants:							
2	Buena Ventura Lakes		-	-	-	-	-	-
3	Deep Creek	2201	1,745,885	34,918	31,450	(3,468)	-	(3,468)
4	Enterprise	1807	49,198	984	4,200	3,216	-	3,216
5	Lehigh	2901	2,523,933	50,479	70,090	19,611	5,016	14,595
6	Marco Island	2801	2,970,429	59,409	90,000	30,591	19,905	10,686
7	Spring Gardens	994	27,872	557	661	104	-	104
8	Tropical Isles	2101	39,883	798	4,690	3,892	-	3,892
9	Valencia Terrace	554	65,674	1,313	1,262	(51)	-	(51)
10								
11	Sub-total		7,422,874	148,457	202,353	53,896	24,921	28,975
12								
13	Total FPSC Plants		17,648,643	352,973	545,170	192,197	44,978	147,219

(A) Includes 720.2, 4, 6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 720.2, 720.4 and 720.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1(S)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1995
Deferred Maintenance Projects

Company: FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
FPSC Uniform ☒ FPSC Non-Uniform ☒

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least \$10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

FPSC
Supplemental Schedule
Schedule: B-11 (W/S)
Page 25 of 28
Preparer: Kimball

Line No.	(1) Plant Name	(2) Description	(3) Project Number	(4) Total Cost	(5) Amortization Period (In Months)	(6) Beg Date	(7) 1995 Amortization Expense	(8) Unamortized Balance 12-31-95	(9) Expense Account
1	<u>FPSC Uniform:</u>								
2	Burnt Store	Paint WWTP	95ES001	10,500	36	3/95	2,890	7,610	735
3	Deltona	Perc Pond Drainage Repair	85EN002	53,050	120	7/85	2,652	-	720
4	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	1,250	36	8/92	243	-	735
5	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	3,600	36	8/92	700	-	735
6	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	32,291	60	8/94	6,456	23,144	735
7	University Shores	University Shores Painting	92EC036	1,367	60	9/92	276	450	720
8	University Shores	University Shores Painting	92EC036	9,076	60	9/92	1,812	3,027	735
9	University Shores	Remove Sludge From Ponds	92EC040	8,635	60	1/92	1,728	1,726	735
10	Woodmere	Remove Grit From WWTP and Surge Tank	93EN031	9,900	36	1/94	3,300	3,300	735
11									
12	Sub-total			<u>129,669</u>			<u>20,067</u>	<u>39,257</u>	
13									
14	<u>FPSC Non-Uniform:</u>								
15	Lehigh	WWTP Painting	93ES019	15,060	36	7/93	5,016	2,514	735
16	Marco Island	Perc Pond Drainage Repair	90ES011	81,549	120	7/85	7,413	-	720
17	Marco Island	Paint Canal Crossing Pipe	93ES026	37,485	36	8/93	12,492	7,292	731
18									
19	Sub-total			<u>134,094</u>			<u>24,921</u>	<u>9,806</u>	
20									
21	Total FPSC Plants			<u>263,763</u>			<u>44,978</u>	<u>49,063</u>	

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1994
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-Uniform ☒

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

FPSC

Supplemental Schedule

For Schedule: B-11(W/S)

Page 26 of 28

Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1994 Present Sales Revenues	2% Of Revenue	1994 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	FPSC Uniform Plants:							
2	Amelia Island	1518	1,004,991	20,100	65,134	45,034	-	45,034
3	Apache Shores	990	24,300	486	1,175	689	-	689
4	Apple Valley	332	60,786	1,216	1,224	8	-	8
5	Beacon Hills	886	1,279,105	25,582	71,601	46,019	-	46,019
6	Beecher's Point	472	13,854	277	6,415	6,138	-	6,138
7	Burnt Store	2202	198,491	3,970	12,429	8,459	-	8,459
8	Chuluota	335	44,188	884	11,696	10,812	-	10,812
9	Citrus Park	1117	85,839	1,717	1,940	223	-	223
10	Citrus Springs	9001	204,237	4,085	4,556	471	-	471
11	Deltona	18001	1,675,038	33,501	69,730	36,229	5,304	30,925
12	Fisherman's Haven	673	44,603	892	17,273	16,381	-	16,381
13	Florida Cent Comm Park	340	99,667	1,993	3,481	1,488	-	1,488
14	Fox Run	679	36,563	731	3,254	2,523	-	2,523
15	Holiday Haven	573	24,703	494	2,975	2,481	-	2,481
16	Jungle Den	1802	26,533	531	2,802	2,271	-	2,271
17	Leilani Heights	675	146,468	2,929	33,205	30,276	4,310	25,966
18	Leisure Lakes	2401	59,502	1,190	987	(203)	-	(203)
19	Marco Shores	2602	93,138	1,863	2,415	552	-	552
20	Marion Oaks	11001	400,792	8,016	7,620	(396)	-	(396)
21	Meredith Manor	330	13,633	273	925	652	-	652
22	Morningview	562	12,295	246	1,057	811	-	811
23	Palm Port	440	30,030	601	8,504	7,903	-	7,903
24	Palm Terrace	1429	301,297	6,026	5,920	(106)	-	(106)
25	Park Manor	444	15,182	304	2,441	2,137	-	2,137
26	Point O' Woods	987	39,476	790	1,648	858	-	858
27	Salt Springs	1115	76,248	1,525	3,788	2,263	-	2,263
28	Silver Lake Oaks	473	7,745	155	2,361	2,206	-	2,206
29	South Forty	1113	43,823	876	1,966	1,090	-	1,090
30	Sugar Mill	1801	175,291	3,506	1,184	(2,322)	-	(2,322)
31	Sugar Mill Woods	989	806,097	16,122	28,314	12,192	-	12,192
32	Sunny Hills	28001	52,156	1,043	9,171	8,128	-	8,128
33	Sunshine Parkway	560	108,536	2,171	2,814	643	-	643
34	University Shores	106	1,578,099	31,562	55,747	24,185	3,816	20,369
35	Venetian Village	567	28,260	565	2,786	2,221	-	2,221
36	Woodmere	888	582,812	11,656	21,230	9,574	3,300	6,274
37	Zephyr Shores	1427	114,053	2,281	1,697	(584)	-	(584)
38								
39	Sub-total		9,507,831	190,157	471,465	281,308	16,730	264,578

(A) Includes 720.2, 4, 6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 720.2, 720.4 and 720.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1(S)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1994
Comparison by Plant of 2% of Revenues and M&S Maintenance

Company: FPSC Jurisdiction - All Plants

Docket No.: 950495-W5

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

FPSC Uniform ☒ FPSC Non-Uniform ☒

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

FPSC

Supplemental Schedule

For Schedule: B-11(W/S)

Page 27 of 28

Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Plant Name	Plant No.	1994 Present Sales Revenues	2% Of Revenue	1994 Mat. & Supplies (A)	\$ Difference (5)-(4)	Deferred Asset Amortization (B)	Other (6)-(7) (C)
1	<u>FPSC Non-Uniform Plants:</u>							
2	Buena Ventura Lakes		-	-	-	-	-	-
3	Deep Creek	2201	1,252,063	25,041	20,947	(4,094)	-	(4,094)
4	Enterprise	1807	48,982	980	18,241	17,261	-	17,261
5	Lehigh	2901	2,520,839	50,417	133,165	82,748	5,016	77,732
6	Marco Island	2601	2,985,899	59,718	67,672	7,954	27,324	(19,370)
7	Spring Gardens	994	-	-	-	-	-	-
8	Tropical Isles	2101	35,003	700	2,083	1,383	-	1,383
9	Valencia Terrace	554	-	-	-	-	-	-
10								
11	Sub-total		6,842,786	136,856	242,108	105,252	32,340	72,912
12								
13	Total FPSC Plants		16,350,617	327,012	713,573	386,561	49,070	337,491

(A) Includes 720.2, 4, 6 which represents all materials and supplies related to maintenance projects.

(B) See test year amortization expense of deferred assets on attached schedule.

(C) The majority of the Company's maintenance costs are included in 720.2, 720.4 and 720.6 which are included in the balances by plant listed in column (5) above. The Company does not track all maintenance and repairs as separate projects and these accounts include all routine maintenance and repair expenses. Note that any significant projects which exceed \$10,000 and are performed in cycles of at least three years are deferred and amortized over the project cycle or five years per the FPSC's rules. The attached schedule (B-11.1(S)) highlights major projects which have been deferred, the respective amortization period and annual expense, and the unamortized balance at the end of the test year.

ANALYSIS OF MAJOR MAINTENANCE PROJECTS - SEWER - 1994
Deferred Maintenance Projects

Company: FPSC Jurisdiction - All Plants
Docket No.: 950495-W5
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
FPSC Uniform ☒ FPSC Non-Uniform ☒

Explanation: Large maintenance projects that benefit a period of three (3) years or more and cost at least \$10,000 are recorded to the Balance Sheet as Deferred Assets. These assets are amortized over the period benefited.

FPSC
Supplemental Schedule
Schedule: B-11 (W/S)
Page 28 of 28
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line					Amortization		1994	Unamortized	
No.	Plant Name	Description	Project Number	Total Cost	Period (In Months)	Beg Date	Amortization Expense	Balance 12-31-94	Expense Account
1	<u>FPSC Uniform Plants:</u>								
2	Deltona	Perc Pond Drainage Repair	85EN002	53,050	120	7/85	5,304	2,652	720
3	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	1,250	36	8/92	420	243	735
4	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	3,600	36	8/92	1,200	700	735
5	Leilani Hts	Replace Sand in Filters at WWTP	92EC037	32,291	60	8/94	2,690	29,600	735
6	University Shores	University Shores Painting	92EC036	1,367	60	9/92	276	726	720
7	University Shores	University Shores Painting	92EC036	9,076	60	9/92	1,812	4,839	735
8	University Shores	Remove Sludge From Ponds	92EC040	8,635	60	1/92	1,728	3,454	735
9	Woodmere	Remove Grit From WWTP and Surge Tank	93EN031	9,900	36	1/94	3,300	6,600	735
10									
11	Sub-total			<u>119,169</u>			<u>16,730</u>	<u>48,815</u>	
12									
13	<u>FPSC Non-Uniform Plants:</u>								
14	Lehigh	WWTP Painting	93ES019	15,060	36	7/93	5,016	7,530	735
15	Marco Island	Perc Pond Drainage Repair	90ES011	81,549	120	7/85	14,832	7,413	720
16	Marco Island	Paint Canal Crossing Pipe	93ES026	37,485	36	8/93	12,492	19,784	731
17									
18	Sub-total			<u>134,094</u>			<u>32,340</u>	<u>34,727</u>	
19									
20	Total FPSC Plants			<u>253,263</u>			<u>49,070</u>	<u>83,542</u>	

Comparative Summary of Fringe Benefit Costs
For the Years 1991 Through 1996
Docket No. 950499-WS

Attachment 2
Page 1 of 1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.		Last Test Period 1991	Actual:		Projected:		
			1992	1993	1994	1995	1996
1	Avg. No. of Employees	438	461	475	497	473 (1)	478
2							
3	Medical Costs	\$ 1,480,377	\$ 1,323,454	\$ 1,353,673	\$ 1,768,917	\$ 1,935,309	\$ 2,111,246
4	Avg. Medical Cost per Employee	3,380	2,871	2,850	3,559	4,092	4,417
5	Compound Growth Rate - Medical Costs						5.50%
6							
7	OPEB Costs	726,475 (2)	726,475 (2)	726,475	820,025	787,150	850,122
8	Avg. OPEB Cost per Employee	1,659	1,576	1,529	1,650	1,664	1,778
9	Compound Growth Rate - OPEB Costs						1.41%
10							
11	All Other Fringe Costs	461,400	523,971	722,048	689,184	746,950	769,208
12	Avg. Other Fringe Costs per Employee	1,053	1,137	1,520	1,387	1,579	1,609
13	Compound Growth Rate - Other Fringe						8.84%
14							
15							
16	Total Fringe Costs	\$ 2,668,252	\$ 2,573,900	\$ 2,802,196	\$ 3,278,126	\$ 3,469,409	\$ 3,730,576
17	Avg. Total Fringe Cost per Employee	6,092	5,583	5,899	6,596	7,335	7,805
18	Compound Growth Rate - Total Fringe						5.08%

(1) - This decrease is due to the sale of the Company's Venice Gardens operations to Sarasota County in 1994 which resulted in a decrease totaling 29 employees. In addition, several remote customer service offices were closed resulting in a decrease of 4 employees.

(2) - Based upon the composite allowed OPEB costs per Dockets NO. 920199-WS (1991 Consolidated Case), 920655-WS (Marco Island Case), and 911188-WS (Lehigh Case).

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RECONCILIATION SCHEDULE OF 1995 MFR O&M TO 1996 MFR'S - TOTAL O&M EXPENSES (1-8) - 1996

Total Company - Total O&M Expenses

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule Reconciliation

Page 1 of 5

Prepared: Kimball

Recap schedule: B-5(w), B-6(S)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1996 DIRECT AND ALLOCATED EXPENSES														
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attention Adjustments	Reallocation of Common Costs Due to Additional Customers	1996 Per Books O & M	Maroo Shores Raw Water Purchase Adjustment	Add Buena Ventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Electricity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Per 1996 MFR's	
1	67011-8. Salaries & Wages - Employees	10,985,584	843,674	436,829	12,045,887	0	150,032	78,481	0	0	573,988	800,479	12,846,345	
2	67031-8. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	67041-8. Employee Pensions & Benefits	2,723,115	83,859 (1)	203,489	3,010,263	0	37,493 (1)	19,108 (1)	0	0	0	58,001	3,068,864	
4	67101-8. Purchased Water	4,583,453	0	0	4,583,453	85,225	0	0	0	(132,592)	0	(87,367)	4,528,088	
5	67111-8. Sludge Removal	925,018	18,038	78,801	1,021,858	0	0	0	0	0	0	0	1,021,858	
6	67151-8. Purchased Power	3,618,547	0	327,255	3,945,802	0	10,139	0	0	(111,961)	0	(101,822)	3,843,980	
7	67161-8. Fuel for Power Production	45,505	888	2,129	48,520	0	0	0	0	0	0	0	48,520	
8	67181-8. Chemicals	1,338,915	28,871	82,350	1,425,336	0	0	0	0	(43,032)	0	(43,032)	1,382,304	
9	67201-8. Materials & Supplies	2,081,505	40,589	82,418	2,184,512	0	18,281	24,871	9,870	0	0	52,822	2,237,334	
10	67311-8. Contractual Services - Eng.	78,599	1,533	0	80,132	0	0	0	0	0	0	0	80,132	
11	67321-8. Contractual Services - Acct.	177,885	3,471	(0)	181,456	0	0	0	0	0	0	0	181,456	
12	67331-8. Contractual Services - Legal	107,248	2,091	0	109,339	0	0	0	0	0	0	0	109,339	
13	67341-8. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	67351-8. Contractual Services - Other	904,710	17,842	174,375	1,096,727	0	48,898	83,550	48,325	0	0	178,573	1,273,300	
15	67411-8. Rental of Real Building/Real Property	184,784	3,213	0	187,977	0	25,412	0	0	0	0	25,412	193,389	
16	67421-8. Rental of Equipment	41,852	802	4,921	48,775	0	3,789	640	0	0	0	4,409	51,184	
17	67501-8. Transportation Expense	513,583	10,015	29,228	552,836	0	11,897	0	0	0	0	11,897	564,733	
18	67561-8. Insurance - Vehicle	122,008	2,379	0	124,387	0	0	0	0	0	0	0	124,387	
19	67571-8. Insurance - General Liability	250,798	4,891	(0)	255,689	0	53,085	0	0	0	0	53,085	308,753	
20	67581-8. Insurance - Workman's Comp	198,178	1,886 (2)	8,709	205,961	0	2,586 (2)	0	0	0	0	2,586	208,547	
21	67591-8. Insurance - Other	24,899	486	(0)	25,385	0	0	0	0	0	0	0	25,385	
22	67601-8. Advertising Expense	27,185	530	0	27,895	0	0	24,800	0	0	0	24,800	52,295	
23	67661-8. Reg. Comm. Exp. - Rate Case Amort.	489,893	0	100,481	570,354	0	0	0	0	0	0	0	570,354	
24	67671-8. Reg. Comm. Exp. - Other	59,415	0	0	59,415	0	0	0	0	0	0	0	59,415	
25	67701-8. Bad Debt Expense	217,899	4,249	0	222,148	0	24,017	0	0	0	0	24,017	246,185	
26	67751-8. Miscellaneous Expenses	2,252,128	43,822	2,394	2,298,444	0	83,853	92,060	0	0	0	175,713	2,474,158	
27	TOTAL O & M EXPENSES	31,897,954	909,237	1,483,159	34,300,349	85,225	487,021	321,290	55,995	(287,585)	573,988	1,185,931	35,486,280	

Notes:

(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.

(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 686/768 and 687/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Col (4): For direct expenses Buena Ventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in their allocation factors for 1996.

Col (9): Hurricane Preparedness - \$9,870 is an adjustment to A&G expense (page 8 of 9). Lab Cost Expense - \$48,323 is an adjustment to direct expense (page 7 of 9).

Col (10): Purchased Water and Purchase Sewer A/C 610/710 and Chemicals A/C 618/718 were adjusted by (-7.956%) for Conventional plants and (-2.698%) for Reverse Osmosis Plant (Direct Expenses Only).

Col (11): Hewitt Study - 1996 Per Book Salaries and Wages multiplied by 4.765%.

RECONCILIATION SCHEDULE OF 1995 MFR O&M TO 1996 MFR'S - TOTAL DIRECT EXPENSES (1-6) - 1996

Total Company - Water

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 2 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-6(5)

310

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1996 WATER DIRECT EXPENSE														
Line No.	Account No. and Name	1995 Par Books O & M	1996 Attention Adjustments	Reallocation of Common Costs Due to Additional Customers	1996 Par Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buena Ventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Electricity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Direct Par 1996 MFR's	
1	6011-6. Salaries & Wages - Employees	2,734,541	180,514	83,880	2,978,915	0	0	0	0	0	141,945	141,945	3,120,860	
2	6031-6. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	6041-6. Employee Pensions & Benefits	879,888	44,388 (1)	29,957	744,432	0	0 (1)	0 (1)	0	0	0	0	744,432	
4	6101-6. Purchased Water	1,931,740	0	0	1,931,740	65,225	0	0	0	(132,582)	0	(67,357)	1,864,373	
5	6151-6. Purchased Power	2,288,389	0	69,561	2,337,920	0	0	0	0	(111,961)	0	(111,961)	2,225,959	
6	6161-6. Fuel for Power Production	28,199	549	927	29,675	0	0	0	0	0	0	0	29,675	
7	6181-6. Chemicals	745,823	14,541	13,995	774,159	0	0	0	0	(43,032)	0	(43,032)	731,126	
8	6201-6. Materials & Supplies	935,830	18,250	30,261	984,340	0	0	0	0	0	0	0	984,340	
9	6311-6. Contractual Services - Eng.	2,920	57	0	2,977	0	0	0	0	0	0	0	2,977	
10	6321-6. Contractual Services - Aoct.	0	0	0	0	0	0	0	0	0	0	0	0	
11	6331-6. Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	
12	6341-6. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	
13	6351-6. Contractual Services - Other	397,028	7,741	40,953	445,722	0	0	0	28,452	0	0	28,452	474,174	
14	6411-6. Rental of Real Building/Real Property	5,570	109	0	5,679	0	0	0	0	0	0	0	5,679	
15	6421-6. Rental of Equipment	13,135	257	187	13,579	0	0	0	0	0	0	0	13,579	
16	6501-6. Transportation Expense	261,704	5,103	12,421	279,228	0	0	0	0	0	0	0	279,228	
17	6561-6. Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	
18	6571-6. Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	
19	6581-6. Insurance - Workman's Comp	48,923	579 (2)	1,434	50,936	0	0 (2)	0	0	0	0	0	50,936	
20	6591-6. Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	
21	6601-6. Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	
22	6661-6. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	
23	6671-6. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
24	6701-6. Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	
25	6751-6. Miscellaneous Expenses	267,441	5,218	335	272,994	0	0	0	0	0	0	0	272,994	
26	TOTAL WATER O & M EXPENSES	10,320,111	257,305	274,879	10,852,295	65,225	0	0	28,452	(207,545)	141,945	(51,963)	10,800,332	

Notes:

(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.

(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-96). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 668/768 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Col (4): For direct expenses Buena Ventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in their allocation factors for 1996.

Col (9): Hurricane Preparedness = \$9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = \$46,323 is an adjustment to direct expense (page 7 of 9).

Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by (-7.956%) for Conventional plants and (-2.698%) for Reverse Osmosis Plant (Direct Expenses Only).

Col (11): Hewitt Study = 1996 Par Book Salaries and Wages multiplied by 4.765%.

RECONCILIATION SCHEDULE OF 1995 MFR O&M TO 1996 MFR'S - TOTAL DIRECT EXPENSES (1-6) - 1996

Total Company - Sewer

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 3 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-8(S)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1996 SEWER DIRECT EXPENSE														
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attention Adjustments	Reallocation of Common Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buena Ventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Electricity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Direct Per 1996 MFR's	
1	7011-6. Salaries & Wages - Employees	2,419,388	142,017	352,769	2,914,172	0	0	0	0	0	138,860	138,860	3,053,032	
2	7031-6. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	7041-6. Employee Pensions & Benefits	600,823	39,272 (1)	88,157	728,252	0	0 (1)	0 (1)	0	0	0	0	728,252	
4	7101-6. Purchased Water	2,061,713	0	0	2,061,713	0	0	0	0	0	0	0	2,061,713	
5	7111-6. Sludge Removal	925,016	18,038	78,801	1,021,856	0	0	0	0	0	0	0	1,021,856	
6	7151-6. Purchased Power	1,258,086	0	257,704	1,527,390	0	0	0	0	0	0	0	1,527,390	
7	7161-6. Fuel for Power Production	17,306	337	1,202	18,845	0	0	0	0	0	0	0	18,845	
8	7181-6. Chemicals	501,292	11,530	48,355	651,177	0	0	0	0	0	0	0	651,177	
9	7201-6. Materials & Supplies	856,884	16,708	32,157	905,750	0	0	0	0	0	0	0	905,750	
10	7311-6. Contractual Services - Eng.	42,156	822	0	42,978	0	0	0	0	0	0	0	42,978	
11	7321-6. Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	
12	7331-6. Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	
13	7341-6. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	7351-6. Contractual Services - Other	231,088	4,507	133,422	369,017	0	0	0	17,873	0	0	17,873	386,890	
15	7411-6. Rental of Real Building/Real Property	60	1	0	61	0	0	0	0	0	0	0	61	
16	7421-6. Rental of Equipment	20,834	482	4,734	25,771	0	0	0	0	0	0	0	25,771	
17	7501-6. Transportation Expense	111,428	2,173	16,808	130,409	0	0	0	0	0	0	0	130,409	
18	7561-6. Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	
19	7571-6. Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	
20	7581-6. Insurance - Workman's Comp	43,283	517 (2)	0,032	49,832	0	0 (2)	0	0	0	0	0	49,832	
21	7591-6. Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	
22	7801-6. Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	
23	7861-6. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	
24	7671-6. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	7701-6. Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	
26	7751-6. Miscellaneous Expenses	203,428	3,970	2,059	209,457	0	0	0	0	0	0	0	209,457	
27	TOTAL SEWER O & M EXPENSES	9,994,185	240,295	1,022,200	11,256,680	0	0	0	17,873	0	138,860	156,733	11,413,414	

Notes:

(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.

(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 608/706 and 607/707 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Col (4): For direct expenses Buena Ventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in their allocation factors for 1996.

Col (9): Hurricane Preparedness = \$9,870 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = \$46,323 is an adjustment to direct expense (page 7 of 9).

Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by (-7.956%) for Conventional plants and (-2.898%) for Reverse Osmosis Plant (Direct Expenses Only).

Col (11): Hewitt Study = 1996 Per Book Salaries and Wages multiplied by 4.765%.

RECONCILIATION SCHEDULE OF 1995 MFR O&M TO 1996 MFR'S - TOTAL CUSTOMER ACCOUNTS EXPENSES (7) - 1996

Total Company - Customer Accounts

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 4 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-6(S)

1996 CUSTOMER ACCOUNT EXPENSE														
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attention Adjustments	Reallocation of Common Costs Due to Additional Customers	1996 Per Books O & M	Maroo Shores Raw Water Purchase Adjustment	Add Buena Ventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Electricity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Customer Accounts Per 1996 MFR's	
1	67017. Salaries & Wages - Employees	1,003,243	94,110	0	1,097,353	0	94,782	0	0	0	80,879	175,040	1,872,994	
2	67037. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	67047. Employee Pensions & Benefits	398,133	0 (1)	28,035	424,169	0	23,681 (1)	0 (1)	0	0	0	23,681	447,850	
4	67107. Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	
5	67117. Sludge Removal	0	0	0	0	0	0	0	0	0	0	0	0	
6	67157. Purchased Power	5,585	0	0	5,585	0	0	0	0	0	0	0	5,585	
7	67167. Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	
8	67187. Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	
9	67207. Materials & Supplies	88,540	1,727	0	90,267	0	9,381	0	0	0	0	9,381	99,648	
10	67317. Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	
11	67327. Contractual Services - Auct.	0	0	0	0	0	0	0	0	0	0	0	0	
12	67337. Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	
13	67347. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	67357. Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	
15	67417. Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	
16	67427. Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
17	67507. Transportation Expense	62,837	1,221	0	63,858	0	7,968	0	0	0	0	7,968	71,846	
18	67567. Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	
19	67577. Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	
20	67587. Insurance - Workman's Comp	28,882	0 (2)	343	29,025	0	1,820 (2)	0	0	0	0	1,820	30,845	
21	67597. Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	
22	67607. Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	
23	67667. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	
24	67677. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	
25	67707. Bad Debt Expense	217,899	4,249	0	222,148	0	24,017	0	0	0	0	24,017	246,165	
26	67757. Miscellaneous Expenses	546,534	10,857	0	557,391	0	32,175	0	0	0	0	32,175	589,566	
27	TOTAL CUSTOMER ACCOUNT EXPENSE	2,951,233	111,965	28,378	3,089,576	0	193,824	0	0	0	80,879	274,503	3,364,079	

Notes:

(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.

(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Col (4): For direct expenses Buena Ventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in their allocation factors for 1996.

Col (9): Hurricane Preparedness - \$8,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense - \$48,323 is an adjustment to direct expense (page 7 of 9).

Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by (-7.958%) for Conventional plants and (-2.898%) for Reverse Osmosis Plant (Direct Expenses Only).

Col (11): Hewitt Study = 1996 Per Book Salaries and Wages multiplied by 4.769%.

RECONCILIATION SCHEDULE OF 1995 MFR O&M TO 1996 MFR'S - TOTAL A&G EXPENSES (8) - 1996

Total Company - A&G Expenses

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim ☐ Final ☒

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

FPSC

Schedule: Reconciliation

Page 5 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-6(5)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1996 A&G EXPENSE														
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Common Costs Due to Additional Customers	1996 Per Books O & M	Marsh Shows Raw Water Purchase Adjustment	Add Buena Ventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Electricity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total A&G Per 1996 MFR's	
1	67018. Salaries & Wages - Employees	4,208,394	247,033	(0)	4,455,427	0	55,270	78,481	0	0	212,301	344,832	4,799,459	
2	67039. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	
3	67048. Employee Pensions & Benefits	1,045,070	0 (1)	88,341	1,113,411	0	13,812 (1)	19,108 (1)	0	0	0	32,920	1,146,331	
4	67108. Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	
5	67118. Sludge Removal	0	0	0	0	0	0	0	0	0	0	0	0	
6	67158. Purchased Power	74,927	0	0	74,927	0	10,139	0	0	0	0	10,139	85,066	
7	67188. Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	
8	67188. Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	
9	67208. Materials & Supplies	200,251	3,905	0	204,156	0	8,899	24,871	9,870	0	0	43,440	247,596	
10	67318. Contractual Services - Eng.	33,523	854	0	34,377	0	0	0	0	0	0	0	34,377	
11	67328. Contractual Services - Acct.	177,985	3,471	(0)	181,456	0	0	0	0	0	0	0	181,456	
12	67338. Contractual Services - Legal	107,248	2,091	0	109,339	0	0	0	0	0	0	0	109,339	
13	67348. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	
14	67358. Contractual Services - Other	278,594	5,394	0	283,988	0	48,898	83,550	0	0	0	130,248	412,236	
15	67418. Rental of Real Building/Real Property	159,134	3,103	0	162,237	0	25,412	0	0	0	0	25,412	187,649	
16	67428. Rental of Equipment	7,893	142	0	8,035	0	3,789	640	0	0	0	4,409	11,834	
17	67506. Transportation Expense	77,824	1,518	0	79,342	0	3,909	0	0	0	0	3,909	83,251	
18	67568. Insurance - Vehicle	122,008	2,379	0	124,387	0	0	0	0	0	0	0	124,387	
19	67578. Insurance - General Liability	250,798	4,891	(0)	255,689	0	53,085	0	0	0	0	53,085	308,773	
20	67588. Insurance - Workman's Comp	75,288	0 (2)	900	76,188	0	945 (2)	0	0	0	0	945	77,133	
21	67598. Insurance - Other	24,899	488	(0)	25,387	0	0	0	0	0	0	0	25,387	
22	67608. Advertising Expense	27,185	530	0	27,695	0	0	24,800	0	0	0	24,800	52,295	
23	67668. Reg. Comm. Exp. - Rate Case Amort.	488,883	0	100,461	570,354	0	0	0	0	0	0	0	570,354	
24	67678. Reg. Comm. Exp. - Other	59,415	0	0	59,415	0	0	0	0	0	0	0	59,415	
25	67708. Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	
26	67758. Miscellaneous Expenses	1,234,725	24,077	0	1,258,802	0	51,478	92,060	0	0	0	143,538	1,402,341	
27	TOTAL A&G EXPENSE	8,832,425	299,672	180,701	9,101,798	0	273,397	321,290	9,870	0	212,301	818,858	9,918,456	

Notes:

(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.

(2) Workman's Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-4202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 803/703 - 5.87%, A/C 610/710, 615/715, 666/706 and 667/707 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Col (4): For direct expenses Buena Ventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in their allocation factors for 1996.

Col (9): Hurricane Preparedness = \$9,870 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = \$48,323 is an adjustment to direct expense (page 7 of 9).

Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by (-7.956%) for Conventional plants and (-2.898%) for Reverse Osmosis Plant (Direct Expenses Only).

Col (11): Hewitt Study = 1996 Per Book Salaries and Wages multiplied by 4.765%.

RECONCILIATION SCHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (1-6) - 1996
DIRECT WATER EXPENSES FOR BUENAVENTURA LAKES

Company: SSU / Osoyoos / Buena Ventura Lakes
District No.:
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☐
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

FPSC
Schedule: Reconciliation
Page 1 of 4
Prepared: Kimball

Explanation: Provide a schedule reconciling historic expenses for acquisitions to final test year expenses.

Line No.	(1) Account No. and Name	(2) Balance Per 1994 Annual Report 12/31/94	(3) Remove Non-Recurring Items	(4) Reclassified Balance 12/31/94	(5) Attrition	(6) Projected Balance 12/31/95	(7) Remove Salaries, Pension & Benefits & Workman's Comp.	(8) Add Projected Salaries & Benefits	(9) Reclassified Balance 12/31/95	(10) Attrition	(11) Balance 12/31/96	(12) Remove Salaries, Pension & Benefits & Workman's Comp.	(13) Add 1996 Salaries, Pension & Benefits & Workman's Comp.	(14) Adjusted Balance 12/31/96
1	801.1-6 Salaries & Wages - Employees	83,084	0	83,084	1,230	84,314	(84,314)	79,210 (1)	79,210	4,850	83,860	0	0	83,860
2	803.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	804.1-6 Employee Pensions & Benefits	0	0	0	0	0	0	19,870 (2)	19,870	0	19,870	(19,870)	20,957 (3)	20,957
4	810.1-6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	815.1-6 Purchased Power	60,551	0	60,551	0	60,551	0	0	60,551	0	60,551	0	0	60,551
6	818.1-6 Fuel for Power Production	882	0	882	17	900	0	0	900	16	927	0	0	927
7	818.1-6 Chemicals	13,485	0	13,485	283	13,728	0	0	13,728	288	13,985	0	0	13,985
8	820.1-6 Materials & Supplies	29,114	0	29,114	568	29,882	0	0	29,882	579	30,281	0	0	30,281
9	831.1-6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0
10	832.1-6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0
11	833.1-6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	834.1-6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
13	835.1-6 Contractual Services - Other	36,401	0	36,401	768	40,169	0	0	40,169	783	40,853	0	0	40,853
14	841.1-6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0
15	842.1-6 Rental of Equipment	180	0	180	4	184	0	0	184	4	187	0	0	187
16	850.1-6 Transportation Expense	11,950	0	11,950	233	12,183	0	0	12,183	238	12,421	0	0	12,421
17	858.1-6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
18	857.1-6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
19	858.1-6 Insurance - Workmen's Comp	0	0	0	0	0	0	1,417 (2)	1,417	0	1,417	(1,417)	1,434 (3)	1,434
20	859.1-6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
21	860.1-6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
22	866.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
23	867.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
24	870.1-6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
25	875.1-6 Miscellaneous Expenses	322	0	322	6	328	0	0	328	6	335	0	0	335
26	TOTAL WATER DIRECT O & M EXPENSES	227,959	0	227,959	3,090	231,048	(84,314)	100,287	287,031	6,545	273,576	(21,087)	22,261	274,870

Notes:

(1) Total 1995 direct payroll for Buena Ventura Lakes was determined by multiplying the number of existing Buena Ventura operations personnel by their appropriate rate of pay. There is a shift from Customer Accounts and A&G to Direct (Operations.)

(2) 1995 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio =

\$2,723,185/\$10,985,808 = 24.83% and Workman's Comp. ratio = \$198,222/\$10,985,808 = 1.79%.

(3) 1996 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio =

\$3,010,293/\$12,045,867 = 24.99% and Workman's Comp. ratio = \$205,981/\$12,045,867 = 1.71%.

Col (5): All expenses for 1994 indexed for 1995 at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (issued 2-10-95). (A/C 810/710, 815/715, 868/768 and 867/767 - 0%, A/C

(5) Reclassified \$29,872 of postage from account 8/735.7 to 8/775.7.

Col (7): All expenses for 1994 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (issued 2-10-95). (A/C 810/710, 815/715, 868/768 and 867/767 - 0%, A/C

804/704 and 858/758 are calculated as a percentage of Salaries & Wages.)

Col (12): All expenses for 1996 indexed from 1995 at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (issued 2-10-95). (A/C 801/701 and 803/703 - 5.67%, A/C 810/710,

815/715, 868/768 and 867/767 - 0%, A/C 804/704 and 858/758 are calculated as a percentage of Salaries & Wages.)

RECONCILIATION SCHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (1-6) - 1996
DIRECT SEWER EXPENSES FOR BUENAVENTURA LAKES

Company: SSU / Osceola / Buenaventura Lakes
 Docket No.:
 Schedule Year Ended: 12/31/96
 Interim ☐ Final ☒
 Historical ☐ Projected ☒
 Sample Ave. ☐ 13 North Ave. ☐
 FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

FPSC
 Schedule: Reconciliation
 Page 2 of 4
 Preparer: Kimball

Explanation: Provide a schedule reconciling historic expenses for acquisitions to final test year expenses.

Line No.	(1) Account No. and Name	(2) Balance Per 1994 Annual Report 12/31/94	(3) Remove Non-Recurring Items	(4) Revised Balance 12/31/94	(5) Addition	(6) Projected Balance 12/31/95	(7) Remove Salaries, Pension & Benefits & Workman's Comp.	(8) Add Projected Salaries & Benefits	(9) Revised Balance 12/31/95	(10) Addition	(11) Balance 12/31/96	(12) Remove Salaries, Pension & Benefits & Workman's Comp.	(13) Add 1995 Salaries, Pension & Benefits & Workman's Comp.	(14) Adjusted Balance 12/31/96
1	701.1-8 Salaries & Wages - Employees	265,373	0	265,373	5,175	270,548	(270,548)	333,210 (1)	333,210	19,559	352,769	0	0	352,769
2	703.1-8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-8 Employee Pensions & Benefits	0	0	0	0	0	0	82,746 (2)	82,746	0	82,746	(82,746)	88,157 (3)	88,157
4	710.1-8 Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-8 Sludge Removal	75,815	0	75,815	1,476	77,293	0	0	77,293	1,507	78,801	0	0	78,801
6	715.1-8 Purchased Power	257,704	0	257,704	0	257,704	0	0	257,704	0	257,704	0	0	257,704
7	718.1-8 Fuel for Power Purchased	1,158	0	1,158	23	1,179	0	0	1,179	23	1,202	0	0	1,202
8	718.1-8 Chemicals	48,523	0	48,523	907	47,430	0	0	47,430	925	48,355	0	0	48,355
9	720.1-8 Materials and Supplies	30,839	0	30,839	603	31,542	0	0	31,542	615	32,157	0	0	32,157
10	731.1-8 Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-8 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-8 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-8 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-8 Contractual Services - Other	128,367	0	128,367	2,503	130,870	0	0	130,870	2,532	133,422	0	0	133,422
15	741.1-8 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-8 Rental of Equipment	4,555	0	4,555	89	4,644	0	0	4,644	91	4,734	0	0	4,734
17	750.1-8 Transportation Expense	16,171	0	16,171	315	16,486	0	0	16,486	321	16,808	0	0	16,808
18	758.1-8 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-8 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-8 Insurance - Workman's Comp.	0	0	0	0	0	0	5,961 (2)	5,961	0	5,961	(5,961)	6,032 (3)	6,032
21	759.1-8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-8 Miscellaneous Expenses	1,981	0	1,981	39	2,020	0	0	2,020	39	2,059	0	0	2,059
TOTAL SEWER DIRECT O & M EXPENSES		828,584	0	828,584	11,122	839,716	(270,548)	421,917	669,085	25,833	1,016,718	(88,767)	94,169	1,022,200

Notes:

(1) Total 1995 direct payroll for Buenaventura Lakes was determined by multiplying the number of existing Buena Ventura operations personnel by their appropriate rate of pay. There is a shift from Customer Accounts and A&G to Direct (Operations).

(2) 1995 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio =

\$2,723,195/\$10,985,806 = 24.83% and Workman's Comp. ratio = \$186,222/\$10,985,806 = 1.70%.

(3) 1996 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio =

\$3,010,293/\$12,045,867 = 24.99% and Workman's Comp. ratio = \$205,981/\$12,045,867 = 1.71%.

Col (5): All expenses for 1994 indexed for 1995 at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (issued 2-10-95). (A/C 810710, 815715, 868766 and 867767 - 0%, A/C

(8) Redefined \$29,972 of postage from account 6735.7 to 6775.7.

Col (7): All expenses for 1994 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (issued 2-10-95). (A/C 810710, 815715, 868766 and 867767 - 0%, A/C

804704 and 658758 are calculated as a percentage of Salaries & Wages.)

Col (12): All expenses for 1996 indexed from 1995 at the rate of 1.99%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (issued 2-10-95). (A/C 801701 and 803703 - 5.87%, A/C 810710,

815715, 868766 and 867767 - 0%, A/C 804704 and 858758 are calculated as a percentage of Salaries & Wages.)

RECONCILIATION SCHEDULE OF O&M EXPENSES FOR ACQUISITIONS - CUSTOMER ACCOUNTS EXPENSES (7) - 1996
CUSTOMER ACCOUNTS EXPENSES FOR BUENAVENTURA LAKES

Company: SSU / Osoeca / Buenaventura Lakes
Docket No.:
Schedule Year End: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Single Ave. ☐ 13 Month Ave. ☐
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

FPSC
Schedule Reconciliation
Page 3 of 4
Preparer: Kimball

Explanation: Provide a schedule reconciling historic expenses for acquisitions to final test year expenses.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line	Water	Sewer	Balance	Remove	Reclassified	Attribution	Projected	Remove	Projected	Reclassified	Attribution	Balance	Remove	Add 1996	Adjusted
No.	Balance Per 1994	Balance Per 1994	Per 1994	Non-Recurring	Balance		Balance	Salaries, Benefits & Workman's Comp.	Salaries & Benefits	Balance		12/31/96	Salaries, Pension & Benefits & Workman's Comp.	Salaries, Pension & Benefits & Workman's Comp.	Balance 12/31/96
Account No. and Name	12/31/94	12/31/94	12/31/94	Name	12/31/94		12/31/96			12/31/96					
1 0701.7 Salaries & Wages - Employees	52,436	52,436	104,872	0	104,872	2,045	106,917	(106,917)	86,506 (1)	86,506	5,254	94,762	0	0	94,762
2 0703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 0704.7 Employee Pensions & Benefits	0	0	0	0	0	0	0	0	22,227 (2)	22,227	0	22,227	(22,227)	23,661 (3)	23,661
4 0710.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 0715.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 0718.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 0718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 0720.7 Materials & Supplies	4,513	4,513	9,026	0	9,026	176	9,202	0	9,202	9,202	176	9,381	0	0	9,381
9 0731.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 0732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 0733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 0734.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 0735.7 Contractual Services - Other	46,161	46,161	92,322	(92,322) (4)	0	0	0	0	0	0	0	0	0	0	0
14 0741.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 0742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 0750.7 Transportation Expense	3,867	3,816	7,685	0	7,685	150	7,835	0	7,835	7,835	150	7,986	0	0	7,986
17 0750.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 0751.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 0758.7 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	1,801 (2)	1,801	0	1,801	(1,801)	1,820 (3)	1,820
20 0759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 0760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 0766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 0767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 0770.7 Bad Debt Expense	5,877	17,430	23,107	0	23,107	451	23,558	0	23,558	23,558	459	24,017	0	0	24,017
25 0775.7 Miscellaneous Expenses	462	462	964	29,672 (5)	30,956	804	31,590	0	31,590	31,590	615	32,175	0	0	32,175
26 TOTAL CUSTOMER ACCOUNT EXPENSE	113,146	124,850	237,998	(62,350)	175,646	3,425	179,071	(106,917)	113,336	185,490	6,861	192,151	(23,829)	25,301	168,324

Notes:

(1) Total 1995 direct payroll for Buenaventura Lakes was determined by multiplying the number of existing Buena Ventura operations personnel by their appropriate rate of pay. There is a shift from Customer Accounts and A&G to Direct (Operations.)

(2) 1995 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio =

\$2,723,195/\$10,965,806 = 24.83% and Workman's Comp. ratio = \$198,222/\$10,965,806 = 1.79%.

(3) 1996 Pension and Benefits and Workman's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio =

\$3,010,263/\$12,045,867 = 24.99% and Workman's Comp. ratio = \$205,861/\$12,045,867 = 1.71%.

Col (5): All expenses for 1994 indexed for 1995 at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 0107/10, 0157/15, 0667/66 and 067/77 - 0%, A/C

(5) Reclassified \$29,672 of postage from account 0735.7 to 0775.7.

Col (7): All expenses for 1994 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 0107/10, 0157/15, 0667/66 and 067/77 - 0%, A/C

004/04 and 059/758 are calculated as a percentage of Salaries & Wages.)

Col (12): All expenses for 1996 indexed from 1995 at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 001/01 and 003/03 - 5.87%, A/C 0107/10,

0157/15, 0667/66 and 067/77 - 0%, A/C 004/04 and 059/758 are calculated as a percentage of Salaries & Wages.)

**RECONCILIATION SCHEDULE OF O&M EXPENSES FOR ACQUISITIONS - A&G EXPENSES (8) - 1996
A&G EXPENSES FOR BUENAVENTURA LAKES**

Company: SSU / Occoche / Buena Ventura Lakes
Docket No.:
Schedule Year Ended: 12/31/96
Interim ☐ Final ☒
Historical ☐ Projected ☒
Simple Ave. ☐ 13 Month Ave. ☐
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

FPSC
Schedule: Reconciliation
Page 4 of 4
Preparer: Kimball

Explanation: Provide a schedule reconciling historic expenses for acquisitions to final test year expenses.

Line No.	(1) Account No. and Name	(2) Water Balance Per 1994 Annual Report 12/31/94	(3) Sewer Balance Per 1994 Annual Report 12/31/94	(4) Balance Per 1994 Annual Report 12/31/94	(5) Remove Non-Recurring Items	(6) Reclassified Balance 12/31/94	(7) Attrition	(8) Balance 12/31/95	(9) Remove Salaries, Benefits & Workmen's Comp.	(10) Add Projected Salaries & Benefits	(11) Reclassified Balance 12/31/95	(12) Attrition	(13) Balance 12/31/96	(14) Remove Salaries, Benefits & Workmen's Comp.	(15) Add 1996 Salaries, Benefits & Workmen's Comp.	(16) Adjusted Balance 12/31/96
1	8701.8 Salaries & Wages - Employees	89,835	90,806	186,441	0	186,441	3,884	193,135	(183,135)	52,208 (1)	52,208	3,084	55,270	0	0	55,270
2	8703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8704.8 Employee Pensions & Benefits	42,260	42,745	85,038	0	85,038	0	85,038	(85,038)	12,984 (2)	12,984	0	12,984	(12,984)	13,812 (3)	13,812
4	8710.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	8715.8 Purchased Power	7,308	2,831	10,139	0	10,139	0	10,139	0	0	10,139	0	10,139	0	0	10,139
6	8716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8720.8 Materials & Supplies	4,117	4,445	8,562	0	8,562	167	8,729	0	0	8,729	170	8,899	0	0	8,899
9	8731.8 Contractual Services - Eng.	6,915	11,546	18,463	(18,463) (3)	0	0	0	0	0	0	0	0	0	0	0
10	8732.8 Contractual Services - Acct.	12,483	12,483	24,966	(24,966)	0	0	0	0	0	0	0	0	0	0	0
11	8733.8 Contractual Services - Legal	18,233	36,045	54,298	(54,298)	0	0	0	0	0	0	0	0	0	0	0
12	8734.8 Contractual Services - Mgmt Fees	15,000	15,000	30,000	(30,000)	0	0	0	0	0	0	0	0	0	0	0
13	8735.8 Contractual Services - Other	25,332	19,587	44,929	0	44,929	876	45,805	0	0	45,805	868	46,696	0	0	46,696
14	8741.8 Rental of Real Building/Real Property	12,224	12,225	24,449	0	24,449	477	24,926	0	0	24,926	486	25,412	0	0	25,412
15	8742.8 Rental of Equipment	1,813	1,813	3,626	0	3,626	71	3,697	0	0	3,697	72	3,769	0	0	3,769
16	8750.8 Transportation Expense	1,808	1,893	3,701	0	3,701	73	3,834	0	0	3,834	75	3,909	0	0	3,909
17	8758.8 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	8757.8 Insurance - General Liability	25,212	25,842	51,054	0	51,054	986	52,050	0	0	52,050	1,015	53,065	0	0	53,065
19	8758.8 Insurance - Workmen's Comp	7,942	7,882	15,824	0	15,824	0	15,824	(15,824)	934 (2)	934	0	934	(934)	945 (3)	945
20	8759.8 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8760.8 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	8768.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	8767.8 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	8770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	8775.8 Miscellaneous Expenses	24,513	25,015	49,528	0	49,528	966	50,494	0	0	50,494	965	51,478	0	0	51,478
26	TOTAL A&G EXPENSE	295,048	310,080	614,078	(127,727)	486,251	7,310	493,670	(283,697)	66,104	265,777	6,760	272,538	(13,888)	14,757	273,397

Notes:

(1) Total 1995 direct payroll for Buena Ventura Lakes was determined by multiplying the number of existing Buena Ventura operations personnel by their appropriate rate of pay. There is a shift from Customer Accounts and A&G to Direct (Operations.)

(2) 1995 Pension and Benefits and Workmen's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio =

$\$2,723,195 / \$10,965,806 = 24.83\%$ and Workmen's Comp. ratio = $\$196,222 / \$10,965,806 = 1.79\%$.

(3) 1996 Pension and Benefits and Workmen's Compensation are calculated based on the ratio of respective totals to Total Company Labor. Pension and Benefits ratio =

$\$3,010,293 / \$12,045,867 = 24.99\%$ and Workmen's Comp. ratio = $\$205,981 / \$12,045,867 = 1.71\%$.

Col (5): All expenses for 1994 indexed for 1995 at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 810710, 815715, 666766 and 867767 - 0%, A/C

(5) Reclassified $\$29,972$ of postage from account 8735.7 to 8775.7.

Col (7): All expenses for 1994 indexed from 1985 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 810710, 815715, 666766 and 867767 - 0%, A/C 804704 and 659736 are calculated as a percentage of Salaries & Wages.)

Col (12): All expenses for 1996 indexed from 1985 at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 801701 and 803703 - 5.87%, A/C 810710, 815715, 666766 and 867767 - 0%, A/C 804704 and 659736 are calculated as a percentage of Salaries & Wages.)

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RECONCILIATION SCHEDULE OF 1995 O&M BUDGET TO MFR'S - TOTAL O&M EXPENSES (1-8) - 1995

Total Company - Total O&M Expenses

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 1 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1995 DIRECT AND ALLOCATED EXPENSES										
Line No.	Account No. and Name	Total Company Per Budget Ended 12/31/95	Adjustments				Total Adjusted Per Books O&M	1995 Adjustments		
			Pension and Benefits/ Workman's Comp. as a % of Labor	Acquisitions				Purchased Raw Water from Marco Island	Total Per 1995 MFR's	
				Lakeside	Spring Gardens	Valencia Terrace	Remove City Office Expenses			
1	6/7011-8. Salaries & Wages - Employees	10,965,806	0	0	0	0	(242)	10,965,564	0	10,965,564
2	6/7031-8. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0
3	6/7041-8. Employee Pensions & Benefits	2,723,195	(80) (1)	0	0	0	0	2,723,115	0	2,723,115
4	6/7101-8. Purchased Water	4,593,453	0	0	0	0	0	4,593,453	24,387	4,617,840
5	6/7111-8. Sludge Removal	918,034	0	0	673	6,311	0	925,018	0	925,018
6	6/7151-8. Purchased Power	3,587,248	0	1,734	3,419	16,146	0	3,618,547	0	3,618,547
7	6/7161-8. Fuel for Power Production	44,789	0	0	0	718	0	45,507	0	45,507
8	6/7181-8. Chemicals	1,329,930	0	1,084	2,022	3,879	0	1,336,915	0	1,336,915
9	6/7201-8. Materials & Supplies	2,075,429	0	2,345	883	2,848	0	2,081,505	0	2,081,505
10	6/7311-8. Contractual Services - Eng.	78,599	0	0	0	0	0	78,599	0	78,599
11	6/7321-8. Contractual Services - Acct.	177,985	0	0	0	0	0	177,985	0	177,985
12	6/7331-8. Contractual Services - Legal	107,248	0	0	0	0	0	107,248	0	107,248
13	6/7341-8. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0
14	6/7351-8. Contractual Services - Other	897,381	0	683	2,452	4,196	0	904,712	0	904,712
15	6/7411-8. Rental of Real Building/Real Property	164,764	0	0	0	0	0	164,764	0	164,764
16	6/7421-8. Rental of Equipment	40,897	0	153	0	0	0	41,050	0	41,050
17	6/7501-8. Transportation Expense	512,920	0	673	0	0	0	513,593	0	513,593
18	6/7561-8. Insurance - Vehicle	122,008	0	0	0	0	0	122,008	0	122,008
19	6/7571-8. Insurance - General Liability	250,798	0	0	0	0	0	250,798	0	250,798
20	6/7581-8. Insurance - Workman's Comp	196,222	(46) (2)	0	0	0	0	196,176	0	196,176
21	6/7591-8. Insurance - Other	24,899	0	0	0	0	0	24,899	0	24,899
22	6/7601-8. Advertising Expense	27,165	0	0	0	0	0	27,165	0	27,165
23	6/7661-8. Reg. Comm. Exp. - Rate Case Amort.	469,893	0	0	0	0	0	469,893	0	469,893
24	6/7671-8. Reg. Comm. Exp. - Other	59,415	0	0	0	0	0	59,415	0	59,415
25	6/7701-8. Bad Debt Expense	217,899	0	0	0	0	0	217,899	0	217,899
26	6/7751-8. Miscellaneous Expenses	2,250,039	0	434	507	1,148	0	2,252,128	0	2,252,128
27	TOTAL O & M EXPENSES	31,846,016	(126)	7,106	9,956	35,246	(242)	31,897,956	24,387	31,922,343

Notes:

(1) Employee Pensions & Benefits is calculated as 24.83% (Total Benefits / Total Labor = \$2,723,195 / \$10,965,806 = 24.83%) Salaries & Wages - Employees.

(2) Workman's Comp is calculated as 1.79% (Total Budgeted Workman's Comp / Total Budgeted Labor = \$196,222 / \$10,965,806) Salaries & Wages - Employees.

RECONCILIATION SCHEDULE OF 1995 O&M BUDGET TO MFR'S - TOTAL DIRECT EXPENSES (1-6) - 1995

Total Company - Water

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 2 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1995 WATER DIRECT EXPENSES										
Line No.	Account No. and Name	Total Company Per Budget Ended 12/31/95	Pension and Benefits/ Workman's Comp. as a % of Labor	Adjustments				Total Adjusted Per Books O&M	1995 Adjustments	
				Acquisitions			Remove City Office Expenses		Purchased Raw Water from Marco Island	Total Direct Per 1995 MFR's
				Lakeside	Spring Gardens	Valencia Terrace				
1	6011-6. Salaries & Wages - Employees	2,734,541	0	0	0	0	0	2,734,541	0	2,734,541
2	6031-6. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0
3	6041-6. Employee Pensions & Benefits	679,087	(9) (1)	0	0	0	0	679,088	0	679,088
4	6101-6. Purchased Water	1,931,740	0	0	0	0	0	1,931,740	24,387	1,956,127
5	6161-6. Purchased Power	2,259,539	0	1,734	1,431	5,865	0	2,268,369	0	2,268,369
6	6161-6. Fuel for Power Production	28,201	0	0	0	0	0	28,201	0	28,201
7	6161-6. Chemicals	744,151	0	1,084	70	318	0	745,823	0	745,823
8	6201-6. Materials & Supplies	931,475	0	2,345	265	1,745	0	935,830	0	935,830
9	6311-6. Contractual Services - Eng.	2,920	0	0	0	0	0	2,920	0	2,920
10	6321-6. Contractual Services - Acct.	0	0	0	0	0	0	0	0	0
11	6331-6. Contractual Services - Legal	0	0	0	0	0	0	0	0	0
12	6341-6. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0
13	6351-6. Contractual Services - Other	392,306	0	683	1,402	2,639	0	397,030	0	397,030
14	6411-6. Rental of Real Building/Real Property	5,570	0	0	0	0	0	5,570	0	5,570
15	6421-6. Rental of Equipment	12,980	0	153	0	0	0	13,133	0	13,133
16	6501-6. Transportation Expense	261,031	0	673	0	0	0	261,704	0	261,704
17	6561-6. Insurance - Vehicle	0	0	0	0	0	0	0	0	0
18	6571-6. Insurance - General Liability	0	0	0	0	0	0	0	0	0
19	6581-6. Insurance - Workman's Comp	48,935	(12) (2)	0	0	0	0	48,923	0	48,923
20	6581-6. Insurance - Other	0	0	0	0	0	0	0	0	0
21	6601-6. Advertising Expense	0	0	0	0	0	0	0	0	0
22	6661-6. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0
23	6671-6. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0
24	6701-6. Bad Debt Expense	0	0	0	0	0	0	0	0	0
25	6751-6. Miscellaneous Expenses	266,066	0	434	201	740	0	267,441	0	267,441
26	TOTAL WATER O & M EXPENSES	10,298,552	(21)	7,106	3,369	11,107	0	10,320,113	24,387	10,344,500

Notes:

(1) Employee Pensions & Benefits is calculated as 24.83% (Total Benefits / Total Labor = \$2,723,195 / \$10,965,806 = 24.83%) Salaries & Wages - Employees.

(2) Workman's Comp is calculated as 1.79% (Total Budgeted Workman's Comp / Total Budgeted Labor = \$196,222 / \$10,965,806) Salaries & Wages - Employees.

RECONCILIATION SCHEDULE OF 1995 O&M BUDGET TO MFR'S - TOTAL DIRECT EXPENSES (1-6) - 1995

Total Company - Sewer

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 3 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1995 SEWER DIRECT EXPENSES										
Line No.	Account No. and Name	Total Company Per Budget Ended 12/31/95	Adjustments				Total Adjusted Per Books O&M	1995 Adjustments		
			Pension and Benefits/ Workman's Comp. as a % of Labor	Acquisitions				Purchased Raw Water from Marco Island	Total Direct Per 1995 MFR's	
				Lakeview	Spring Gardens	Valencia Terrace				
1	7011-6. Salaries & Wages - Employees	2,419,828	0	0	0	0	(242)	2,418,386	0	2,419,386
2	7031-6. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0
3	7041-6. Employee Pensions & Benefits	600,861	(38) (1)	0	0	0	0	600,823	0	600,823
4	7101-6. Purchased Water	2,661,713	0	0	0	0	0	2,661,713	0	2,661,713
5	7111-6. Sludge Removal	918,034	0	0	673	6,311	0	925,018	0	925,018
6	7151-6. Purchased Power	1,257,217	0	0	1,988	10,481	0	1,269,686	0	1,269,686
7	7161-6. Fuel for Power Production	16,588	0	0	0	718	0	17,306	0	17,306
8	7181-6. Chemicals	585,779	0	0	1,952	3,561	0	591,292	0	591,292
9	7201-6. Materials & Supplies	855,163	0	0	618	1,103	0	856,884	0	856,884
10	7311-6. Contractual Services - Eng.	42,156	0	0	0	0	0	42,156	0	42,156
11	7321-6. Contractual Services - Acct.	0	0	0	0	0	0	0	0	0
12	7331-6. Contractual Services - Legal	0	0	0	0	0	0	0	0	0
13	7341-6. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0
14	7351-6. Contractual Services - Other	228,481	0	0	1,050	1,557	0	231,088	0	231,088
15	7411-6. Rental of Real Building/Real Property	60	0	0	0	0	0	60	0	60
16	7421-6. Rental of Equipment	20,634	0	0	0	0	0	20,634	0	20,634
17	7501-6. Transportation Expense	111,428	0	0	0	0	0	111,428	0	111,428
18	7561-6. Insurance - Vehicle	0	0	0	0	0	0	0	0	0
19	7571-6. Insurance - General Liability	0	0	0	0	0	0	0	0	0
20	7581-6. Insurance - Workman's Comp	43,297	(14) (2)	0	0	0	0	43,283	0	43,283
21	7591-6. Insurance - Other	0	0	0	0	0	0	0	0	0
22	7601-6. Advertising Expense	0	0	0	0	0	0	0	0	0
23	7661-6. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0
24	7671-6. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0
25	7701-6. Bad Debt Expense	0	0	0	0	0	0	0	0	0
26	7751-6. Miscellaneous Expenses	202,714	0	0	306	408	0	203,428	0	203,428
27	TOTAL SEWER O & M EXPENSES	9,963,753	(52)	0	6,587	24,139	(242)	9,994,185	0	9,994,185

Notes:

(1) Employee Pensions & Benefits is calculated as 24.83% (Total Benefits / Total Labor = \$2,723,195 / \$10,965,806 = 24.83%) Salaries & Wages - Employees.

(2) Workman's Comp is calculated as 1.79% (Total Budgeted Workman's Comp / Total Budgeted Labor = \$196,222 / \$10,965,806) Salaries & Wages - Employees.

RECONCILIATION SCHEDULE OF 1995 O&M BUDGET TO MFR'S - TOTAL CUSTOMER ACCOUNTS EXPENSES (7) - 1995

Total Company - Customer Accounts

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 4 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1995 CUSTOMER ACCOUNT EXPENSE										
Line No.	Account No. and Name	Total Company Per Budget Ended 12/31/95	Adjustments				Total Adjusted Per Books O&M	1995 Adjustments		
			Pension and Benefits/ Workman's Comp. as a % of Labor	Acquisitions				Purchased Raw Water from Marco Island	Total Customer Accounts Per 1995 MFR's	
				Lakeside	Spring Gardens	Valencia Terrace	Remove City Office Expenses			
1	67017. Salaries & Wages - Employees	1,603,243	0	0	0	0	0	1,603,243	0	1,603,243
2	67037. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0
3	67047. Employee Pensions & Benefits	398,142	(9) (1)	0	0	0	0	398,133	0	398,133
4	67107. Purchased Water	0	0	0	0	0	0	0	0	0
5	67157. Purchased Power	5,565	0	0	0	0	0	5,565	0	5,565
6	67167. Fuel for Power Production	0	0	0	0	0	0	0	0	0
7	67187. Chemicals	0	0	0	0	0	0	0	0	0
8	67207. Materials & Supplies	88,540	0	0	0	0	0	88,540	0	88,540
9	67317. Contractual Services - Eng.	0	0	0	0	0	0	0	0	0
10	67327. Contractual Services - Acct.	0	0	0	0	0	0	0	0	0
11	67337. Contractual Services - Legal	0	0	0	0	0	0	0	0	0
12	67347. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0
13	67357. Contractual Services - Other	0	0	0	0	0	0	0	0	0
14	67417. Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0
15	67427. Rental of Equipment	0	0	0	0	0	0	0	0	0
16	67507. Transportation Expense	62,637	0	0	0	0	0	62,637	0	62,637
17	67567. Insurance - Vehicle	0	0	0	0	0	0	0	0	0
18	67577. Insurance - General Liability	0	0	0	0	0	0	0	0	0
19	67587. Insurance - Workman's Comp	28,687	(5) (2)	0	0	0	0	28,682	0	28,682
20	67597. Insurance - Other	0	0	0	0	0	0	0	0	0
21	67607. Advertising Expense	0	0	0	0	0	0	0	0	0
22	67667. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0
23	67677. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0
24	67707. Bad Debt Expense	217,899	0	0	0	0	0	217,899	0	217,899
25	67757. Miscellaneous Expenses	546,534	0	0	0	0	0	546,534	0	546,534
26		2,951,247	(14)	0	0	0	0	2,951,233	0	2,951,233

Notes:

(1) Employee Pensions & Benefits is calculated as 24.83% (Total Benefits / Total Labor = \$2,723,195 / \$10,965,806 = 24.83%) Salaries & Wages - Employees.

(2) Workman's Comp is calculated as 1.79% (Total Budgeted Workman's Comp / Total Budgeted Labor = \$196,222 / \$10,965,806) Salaries & Wages - Employees.

RECONCILIATION SCHEDULE OF 1995 O&M BUDGET TO MFR'S - TOTAL A&G EXPENSES (.8) - 1995

Total Company - A&G Expenses

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 5 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1995 A&G EXPENSE										
Line No.	Account No. and Name	Total Company Per Budget Ended 12/31/95	Adjustments				Remove City Office Expenses	Total Adjusted Per Books O&M	1995 Adjustments	
			Pension and Benefits/ Workman's Comp. as a % of Labor	Acquisitions Lakeside	Spring Gardens	Valencia Terrace			Purchased Raw Water from Marco Island	Total A&G Per 1995 MFR's
1	67018. Salaries & Wages - Employees	4,208,394	0	0	0	0	0	4,208,394	0	4,208,394
2	67038. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0
3	67048. Employee Pensions & Benefits	1,045,095	(25) (1)	0	0	0	0	1,045,070	0	1,045,070
4	67108. Purchased Water	0	0	0	0	0	0	0	0	0
5	67158. Purchased Power	74,927	0	0	0	0	0	74,927	0	74,927
6	67168. Fuel for Power Production	0	0	0	0	0	0	0	0	0
7	67188. Chemicals	0	0	0	0	0	0	0	0	0
8	67208. Materials & Supplies	200,251	0	0	0	0	0	200,251	0	200,251
9	67318. Contractual Services - Eng.	33,523	0	0	0	0	0	33,523	0	33,523
10	67328. Contractual Services - Acct.	177,985	0	0	0	0	0	177,985	0	177,985
11	67338. Contractual Services - Legal	107,248	0	0	0	0	0	107,248	0	107,248
12	67348. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0
13	67358. Contractual Services - Other	276,594	0	0	0	0	0	276,594	0	276,594
14	67418. Rental of Real Building/Real Property	159,134	0	0	0	0	0	159,134	0	159,134
15	67428. Rental of Equipment	7,283	0	0	0	0	0	7,283	0	7,283
16	67508. Transportation Expense	77,824	0	0	0	0	0	77,824	0	77,824
17	67568. Insurance - Vehicle	122,008	0	0	0	0	0	122,008	0	122,008
18	67578. Insurance - General Liability	250,798	0	0	0	0	0	250,798	0	250,798
19	67588. Insurance - Workman's Comp	75,303	(15) (2)	0	0	0	0	75,288	0	75,288
20	67598. Insurance - Other	24,889	0	0	0	0	0	24,889	0	24,889
21	67608. Advertising Expense	27,165	0	0	0	0	0	27,165	0	27,165
22	67668. Reg. Comm. Exp. - Rate Case Amort.	468,883	0	0	0	0	0	468,883	0	468,883
23	67678. Reg. Comm. Exp. - Other	59,415	0	0	0	0	0	59,415	0	59,415
24	67708. Bad Debt Expense	0	0	0	0	0	0	0	0	0
25	67758. Miscellaneous Expenses	1,234,725	0	0	0	0	0	1,234,725	0	1,234,725
26		8,632,464	(39)	0	0	0	0	8,632,425	0	8,632,425

Notes:

(1) Employee Pensions & Benefits is calculated as 24.83% (Total Benefits / Total Labor = \$2,723,195 / \$10,965,806 = 24.83%) Salaries & Wages - Employees.

(2) Workman's Comp is calculated as 1.79% (Total Budgeted Workman's Comp / Total Budgeted Labor = \$198,222 / \$10,965,806) Salaries & Wages - Employees.

RECONCILIATION SCHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (1-6) - 1995
DIRECT WATER EXPENSES FOR LAKESIDE

FPSC
Schedule: Reconciliation
Page 1 of 1
Preparer: Kimball

Company: SSU / Citrus / Lakeside
Docket No.:
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

Explanation: Provide a schedule reconciling historic expenses for acquisitions to test year expenses.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	Previous Owners 1994 G.L. Actuals	Remove Salaries, Pension & Benefits & Workman's Comp.	Adjusted Balance 12/31/94	Attrition	Postage Adjustment	1995 Project Balance 12/31/95
1	601.1-6 Salaries & Wages - Employees	5,371	(5,371)	0	0	0	0
2	603.1-6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0
3	604.1-6 Employee Pensions & Benefits	0	0	0	0	0	0
4	610.1-6 Purchased Water	0	0	0	0	0	0
5	615.1-6 Purchased Power	1,701	0	1,701	33	0	1,734
6	618.1-6 Fuel for Power Production	0	0	0	0	0	0
7	618.1-6 Chemicals	1,064	0	1,064	21	0	1,084
8	620.1-6 Materials & Supplies	2,300	0	2,300	45	0	2,345
9	631.1-6 Contractual Services - Eng.	0	0	0	0	0	0
10	632.1-6 Contractual Services - Acct.	0	0	0	0	0	0
11	633.1-6 Contractual Services - Legal	0	0	0	0	0	0
12	634.1-6 Contractual Services - Mgmt Fees	0	0	0	0	0	0
13	635.1-6 Contractual Services - Other	670	0	670	13	0	683
14	641.1-6 Rental of Real Building/Real Property	0	0	0	0	0	0
15	642.1-6 Rental of Equipment	150	0	150	3	0	153
16	650.1-6 Transportation Expense	660	0	660	13	0	673
17	656.1-6 Insurance - Vehicle	0	0	0	0	0	0
18	657.1-6 Insurance - General Liability	0	0	0	0	0	0
19	658.1-6 Insurance - Workman's Comp	59	(59)	0	0	0	0
20	659.1-6 Insurance - Other	0	0	0	0	0	0
21	660.1-6 Advertising Expense	0	0	0	0	0	0
22	666.1-6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0
23	667.1-6 Reg. Comm. Exp. - Other	0	0	0	0	0	0
24	670.1-6 Bad Debt Expense	0	0	0	0	0	0
25	675.1-6 Miscellaneous Expenses	150	0	150	3	279	434
26	TOTAL WATER DIRECT O & M EXPENSES	12,125	(5,430)	6,695	131	279	7,106

Notes:

Col (1): No financial statements were available for Lakeside. Therefore Geneva Lake Estates was used as a guideline based on its similar size.

Col (5): All expenses for 1994 indexed from 1995 budget at the rate of 1.96%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95).

Col (6): 87 customers X 12 bills = 1044 bills x .267 (Presort Rate) = \$279.00

Actual expenses incurred during 94 by the previous owners have been adjusted to the level of operating expenses estimated by SSU.

RECONCILIATION SCHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (1-6) - 1995
DIRECT WATER EXPENSES FOR SPRING GARDENS

Company: SSU /Citrus/Spring Gardens
Docket No.:
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

FPSC
Schedule: Reconciliation
Page 1 of 1
Preparer: Kimball

Explanation: Provide a schedule reconciling historic expenses for acquisitions to test year expenses.

	(1)	(1)	(2)	(3)	(4)	(5)	(6)
Line No.			Previous Owners 1994 G.L. Actuals	Remove Salaries, Pension & Benefits & Workman's Comp.	Adjusted Balance 12/31/94	1995 Attrition	1995 Project Balance 12/31/95
1	601.1-6	Salaries & Wages - Employees	2,340	(2,340)	0	0	0
2	603.1-6	Salaries & Wages - Officers, Etc.	0	0	0	0	0
3	604.1-6	Employee Pensions & Benefits	0	0	0	0	0
4	610.1-6	Purchased Water	0	0	0	0	0
5	615.1-6	Purchased Power	1,404	0	1,404	27	1,431
6	616.1-6	Fuel for Power Production	0	0	0	0	0
7	618.1-6	Chemicals	69	0	69	1	70
8	620.1-6	Materials & Supplies	260	0	260	5	265
9	631.1-6	Contractual Services - Eng.	0	0	0	0	0
10	632.1-6	Contractual Services - Acct.	0	0	0	0	0
11	633.1-6	Contractual Services - Legal	0	0	0	0	0
12	634.1-6	Contractual Services - Mgmt Fees	0	0	0	0	0
13	635.1-6	Contractual Services - Other	1,375	0	1,375	27	1,402
14	641.1-6	Rental of Real Building/Real Property	0	0	0	0	0
15	642.1-6	Rental of Equipment	0	0	0	0	0
16	650.1-6	Transportation Expense	0	0	0	0	0
17	656.1-6	Insurance - Vehicle	0	0	0	0	0
18	657.1-6	Insurance - General Liability	0	0	0	0	0
19	658.1-6	Insurance - Workman's Comp	0	0	0	0	0
20	659.1-6	Insurance - Other	0	0	0	0	0
21	660.1-6	Advertising Expense	0	0	0	0	0
22	666.1-6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0
23	667.1-6	Reg. Comm. Exp. - Other	0	0	0	0	0
24	670.1-6	Bad Debt Expense	0	0	0	0	0
25	675.1-6	Miscellaneous Expenses	197	0	197	4	201
26	TOTAL WATER DIRECT O & M EXPENSES		5,645	(2,340)	3,305	64	3,369

Note:

Col (5): All expenses for 1994 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). Actual expenses incurred during 94 by the previous owners have been adjusted to the level of operating expenses estimated by SSU.

RECONCILIATION SCHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (.1-6) - 1995
DIRECT WATER EXPENSES FOR VALENCIA TERRACE

Company: SSU /Lake/Valencia Terrace

Docket No.:

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

Explanation: Provide a schedule reconciling historic expenses for acquisitions to test year expenses.

FPSC

Schedule: Reconciliation

Page 1 of 1

Preparer: Kimball

	(1)	(1)	(2)	(3)	(4)	(5)	(6)
Line No.			Previous Owners 1994 G.L. Actuals	Remove Salaries, Pension & Benefits & Workman's Comp.	Adjusted Balance 12/31/94	1995 Attrition	1995 Project Balance 12/31/95
1	601.1-6	Salaries & Wages - Employees	6,696	(6,696)	0	0	0
2	603.1-6	Salaries & Wages - Officers, Etc.	0	0	0	0	0
3	604.1-6	Employee Pensions & Benefits	0	0	0	0	0
4	610.1-6	Purchased Water	0	0	0	0	0
5	615.1-6	Purchased Power	5,557	0	5,557	108	5,665
6	616.1-6	Fuel for Power Production	0	0	0	0	0
7	618.1-6	Chemicals	312	0	312	6	318
8	620.1-6	Materials & Supplies	1,711	0	1,711	33	1,744
9	631.1-6	Contractual Services - Eng.	0	0	0	0	0
10	632.1-6	Contractual Services - Acct.	0	0	0	0	0
11	633.1-6	Contractual Services - Legal	0	0	0	0	0
12	634.1-6	Contractual Services - Mgmt Fees	0	0	0	0	0
13	635.1-6	Contractual Services - Other	2,589	0	2,589	50	2,639
14	641.1-6	Rental of Real Building/Real Property	0	0	0	0	0
15	642.1-6	Rental of Equipment	0	0	0	0	0
16	650.1-6	Transportation Expense	0	0	0	0	0
17	656.1-6	Insurance - Vehicle	0	0	0	0	0
18	657.1-6	Insurance - General Liability	0	0	0	0	0
19	658.1-6	Insurance - Workman's Comp	0	0	0	0	0
20	659.1-6	Insurance - Other	0	0	0	0	0
21	660.1-6	Advertising Expense	0	0	0	0	0
22	666.1-6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0
23	667.1-6	Reg. Comm. Exp. - Other	0	0	0	0	0
24	670.1-6	Bad Debt Expense	0	0	0	0	0
25	675.1-6	Miscellaneous Expenses	726	0	726	14	740
26	TOTAL WATER DIRECT O & M EXPENSES		17,591	(6,696)	10,895	212	11,107

Col (5): All expenses for 1994 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). Actual expenses incurred during 94 by the previous owners have been adjusted to the level of operating expenses estimated by SSU.

RECONCILIATION SCHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (1-6) - 1995
DIRECT SEWER EXPENSES FOR SPRING GARDENS

Company: SSU /Citrus/Spring Gardens
Docket No.:
Schedule Year Ended: 12/31/95
Interim ☒ Final ☐
Historical ☐ Projected ☒
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

FPSC
Schedule: Reconciliation
Page 1 of 1
Preparer: Kimball

Explanation: Provide a schedule reconciling historic expenses for acquisitions to test year expenses.

	(1)	(1)	(2)	(3)	(4)	(5)	(6)
Line No.		Previous Owners 1994 G.L. Actuals	Remove Salaries, Pension & Benefits & Workman's Comp.	Adjusted Balance 12/31/94	1995 Attrition	1995 Project Balance 12/31/95	
1	701 Salaries & Wages - Employees	2,340	(2,340)	0	0	0	
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	
3	704 Employee Pensions & Benefits	0	0	0	0	0	
4	710 Purchased Sewage Treatment	0	0	0	0	0	
5	711 Sludge Removal Expense	660	0	660	13	673	
6	715 Purchased Power	1,950	0	1,950	38	1,988	
7	716 Fuel for Power Production	0	0	0	0	0	
8	718 Chemicals	1,914	0	1,914	37	1,951	
9	720 Materials & Supplies	606	0	606	12	618	
10	731 Contractual Services - Eng.	0	0	0	0	0	
11	732 Contractual Services - Acct.	0	0	0	0	0	
12	733 Contractual Services - Legal	0	0	0	0	0	
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	
14	735 Contractual Services - Other	1,030	0	1,030	20	1,050	
15	741 Rental of Real Building/Real Property	0	0	0	0	0	
16	742 Rental of Equipment	0	0	0	0	0	
17	750 Transportation Expense	0	0	0	0	0	
18	756 Insurance - Vehicle	0	0	0	0	0	
19	757 Insurance - General Liability	0	0	0	0	0	
20	758 Insurance - Workman's Comp	0	0	0	0	0	
21	759 Insurance - Other	0	0	0	0	0	
22	760 Advertising Expense	0	0	0	0	0	
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	
24	767 Reg. Comm. Exp. - Other	0	0	0	0	0	
25	770 Bad Debt Expense	0	0	0	0	0	
26	775 Miscellaneous Expenses	300	0	300	6	306	
27							
28	TOTAL WATER DIRECT O & M EXPENSES	8,800	(2,340)	6,460	126	6,586	

Col (5): All expenses for 1994 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). Actual expenses incurred during 94 by the previous owners have been adjusted to the level of operating expenses estimated by SSU.

RECONCILIATION SCHEDULE OF O&M EXPENSES FOR ACQUISITIONS - DIRECT EXPENSES (1-6) - 1995
DIRECT SEWER EXPENSES FOR VALENCIA TERRACE

Company: SSU /Lake/Valencia Terrace

Docket No.:

Schedule Year Ended: 12/31/95

Interim ☒ Final ☐

Historical ☐ Projected ☒

Simple Ave. ☒ 13 Month Ave. ☐

FPSC Uniform ☐ FPSC Non-uniform ☒ Non FPSC ☐

FPSC

Schedule: Reconciliation

Page 1 of 1

Preparer: Kimball

Explanation: Provide a schedule reconciling historic expenses for acquisitions to test year expenses.

	(1)	(1)	(2)	(3)	(4)	(5)	(6)
Line No.		Previous Owners 1994 G.L. Actuals	Remove Salaries, Pension & Benefits & Workman's Comp.	Adjusted Balance 12/31/94	1995 Attrition	1995 Project Balance 12/31/95	
1	701 Salaries & Wages - Employees	6,896	(6,896)	0	0		
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0		
3	704 Employee Pensions & Benefits	0	0	0	0		
4	710 Purchased Sewage Treatment	0	0	0	0		
5	711 Sludge Removal Expense	6,190	0	6,190	121	6,311	
6	715 Purchased Power	10,281	0	10,281	200	10,481	
7	716 Fuel for Power Production	704	0	704	14	718	
8	718 Chemicals	3,493	0	3,493	68	3,561	
9	720 Materials & Supplies	1,082	0	1,082	21	1,103	
10	731 Contractual Services - Eng.	0	0	0	0		
11	732 Contractual Services - Acct.	0	0	0	0		
12	733 Contractual Services - Legal	0	0	0	0		
13	734 Contractual Services - Mgmt Fees	0	0	0	0		
14	735 Contractual Services - Other	1,527	0	1,527	30	1,557	
15	741 Rental of Real Building/Real Property	0	0	0	0		
16	742 Rental of Equipment	0	0	0	0		
17	750 Transportation Expense	0	0	0	0		
18	756 Insurance - Vehicle	0	0	0	0		
19	757 Insurance - General Liability	0	0	0	0		
20	758 Insurance - Workman's Comp	0	0	0	0		
21	759 Insurance - Other	0	0	0	0		
22	760 Advertising Expense	0	0	0	0		
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0		
24	767 Reg. Comm. Exp. - Other	0	0	0	0		
25	770 Bad Debt Expense	0	0	0	0		
26	775 Miscellaneous Expenses	400	0	400	8	408	
27	TOTAL WATER DIRECT O & M EXPENSES	30,373	(6,896)	23,677	462	24,139	

Col (5): All expenses for 1994 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (issued 2-10-95). Actual expenses incurred during 94 by the previous owners have been adjusted to the level of operating expenses estimated by SSU.

RECONCILIATION SCHEDULE OF PER BOOK O&M EXPENSES TO MFR'S - TOTAL O&M EXPENSES (.1-.8) - 1994

Total Company - Total O&M Expenses

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 1 of 5

Preparer: Kimball

Recap schedules: B-6(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1994 TOTAL DIRECT AND ALLOCATED EXPENSES								
Line No.	Account No. and Name	Total Company Per Books Ended 12/31/94	Pension and Benefits/ Workman's Comp. as a % of Labor	Remove V.G.U O&M	Remove City Office Expenses	Total Adjusted Per Books O&M	1994 Adjustments Purchased Raw Water from Marco Island	Total Per 1994 MFR's
1	6/7011-8. Salaries & Wages - Employees	10,607,895	0	(398,882)	(659)	10,208,554	0	10,208,554
2	6/7031-8. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	6/7041-8. Employee Pensions & Benefits	2,542,632	80 (1)	(95,584)	(164)	2,446,984	0	2,446,984
4	6/7101-8. Purchased Water	3,435,281	0	(1,374)	14	3,433,921	24,387	3,458,308
5	6/7111-8. Sludge Removal	847,543	0	(36,053)	19	811,509	0	811,509
6	6/7151-8. Purchased Power	3,633,141	0	(282,215)	(72)	3,350,854	0	3,350,854
7	6/7161-8. Fuel for Power Production	29,230	0	(1,897)	(1)	27,332	0	27,332
8	6/7181-8. Chemicals	1,205,968	0	(103,086)	3	1,102,883	0	1,102,883
9	6/7201-8. Materials & Supplies	2,637,549	0	(215,543)	(370)	2,421,635	0	2,421,635
10	6/7311-8. Contractual Services - Eng.	42,849	0	0	(12)	42,837	0	42,837
11	6/7321-8. Contractual Services - Acct.	170,822	0	0	0	170,822	0	170,822
12	6/7331-8. Contractual Services - Legal	135,582	0	0	0	135,582	0	135,582
13	6/7341-8. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0
14	6/7351-8. Contractual Services - Other	1,438,294	0	(88,074)	(78)	1,370,142	0	1,370,142
15	6/7411-8. Rental of Real Building/Real Property	152,011	0	0	1	152,012	0	152,012
16	6/7421-8. Rental of Equipment	41,764	0	(6,719)	5	35,050	0	35,050
17	6/7501-8. Transportation Expense	503,243	0	(31,558)	25	471,710	0	471,710
18	6/7561-8. Insurance - Vehicle	112,131	0	0	0	112,131	0	112,131
19	6/7571-8. Insurance - General Liability	256,552	0	0	0	256,552	0	256,552
20	6/7581-8. Insurance - Workman's Comp	189,279	(458) (2)	(7,097)	(24)	181,700	0	181,700
21	6/7591-8. Insurance - Other	23,284	0	0	0	23,284	0	23,284
22	6/7601-8. Advertising Expense	27,649	0	0	0	27,649	0	27,649
23	6/7661-8. Reg. Comm. Exp. - Rate Case Amort.	556,227	0	(81,331)	0	474,296	0	474,296
24	6/7671-8. Reg. Comm. Exp. - Other	89,416	0	0	0	89,416	0	89,416
25	6/7701-8. Bad Debt Expense	124,864	0	0	0	124,864	0	124,864
26	6/7751-8. Miscellaneous Expenses	1,775,765	0	(31,616)	(102)	1,744,047	0	1,744,047
27	TOTAL O & M EXPENSES	30,578,979	(378)	(1,361,408)	(1,415)	28,215,776	24,387	28,240,163

Note (1) Employee Pensions and Benefits is allocated as a percentage of Total Company Pension and Benefits (\$2,542,632) to Total Company Labor (\$10,607,895).

Pension and Benefits % = \$2,542,632 / 10,607,895 = 23.97%

Note (2) Workman's Comp. is allocated as a percentage of Total Company Workman's Comp. (\$189,279) to Total Company Labor (\$10,607,895).

Workman's Comp. % = \$189,279 / 10,607,895 = 1.78%

RECONCILIATION SCHEDULE OF PER BOOK O&M EXPENSES TO MFR'S - TOTAL DIRECT EXPENSES (1-6) - 1994

Total Company - Water

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 2 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1994 WATER DIRECT EXPENSES								
Line No.	Account No. and Name	Total Company Per Books Ended 12/31/94	Pension and Benefits/ Workman's Comp. as a % of Labor	Remove V.G.U O&M	Remove City Office Expenses	Total Adjusted Per Books O&M	1994 Adjustments Purchased Raw Water from Marco Island	Total Direct Per 1994 MFR's
1	6011-6. Salaries & Wages - Employees	2,769,112	0	(195,483)	(314)	2,573,315	0	2,573,315
2	6031-6. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	6041-6. Employee Pensions & Benefits	660,460	3,296 (1)	(46,857)	(78)	616,823	0	616,823
4	6101-6. Purchased Water	1,685,370	0	(1,374)	9	1,684,005	24,387	1,708,392
5	6151-6. Purchased Power	2,167,424	0	(141,279)	(65)	2,026,080	0	2,026,080
6	6161-6. Fuel for Power Production	22,122	0	(1,874)	1	20,249	0	20,249
7	6181-6. Chemicals	688,708	0	(84,900)	(4)	603,804	0	603,804
8	6201-6. Materials & Supplies	1,194,010	0	(92,625)	(366)	1,101,019	0	1,101,019
9	6311-6. Contractual Services - Eng.	0	0	0	0	0	0	0
10	6321-6. Contractual Services - Acct.	0	0	0	0	0	0	0
11	6331-6. Contractual Services - Legal	0	0	0	0	0	0	0
12	6341-6. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0
13	6351-6. Contractual Services - Other	533,242	0	(37,693)	(86)	495,463	0	495,463
14	6411-6. Rental of Real Building/Real Property	4,520	0	0	1	4,521	0	4,521
15	6421-6. Rental of Equipment	16,452	0	(1,949)	3	14,506	0	14,506
16	6501-6. Transportation Expense	287,997	0	(15,849)	23	272,171	0	272,171
17	6561-6. Insurance - Vehicle	0	0	0	0	0	0	0
18	6571-6. Insurance - General Liability	0	0	0	0	0	0	0
19	6581-6. Insurance - Workman's Comp	73,043	(23,753) (2)	(3,480)	(13)	45,798	0	45,798
20	6591-6. Insurance - Other	0	0	0	0	0	0	0
21	6601-6. Advertising Expense	0	0	0	0	0	0	0
22	6661-6. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0
23	6671-6. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
24	6701-6. Bad Debt Expense	0	0	0	0	0	0	0
25	6751-6. Miscellaneous Expenses	185,281	0	(24,816)	21	160,486	0	160,486
26	TOTAL WATER O & M EXPENSES	10,267,741	(20,457)	(648,178)	(866)	9,618,240	24,387	9,642,627

Note (1) Employee Pensions and Benefits is allocated as a percentage of Total Company Pension and Benefits (\$2,542,632) to Total Company Labor (\$10,607,895).

Pension and Benefits % = \$2,542,632 / 10,607,895 = 23.97%

Note (2) Workman's Comp. is allocated as a percentage of Total Company Workman's Comp. (\$189,279) to Total Company Labor (\$10,607,895).

Workman's Comp. % = \$189,279 / 10,607,895 = 1.78%

RECONCILIATION SCHEDULE OF PER BOOK O&M EXPENSES TO MFR'S - DIRECT EXPENSES (-1-6) - 1994

Total Company - Sewer

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 3 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1994 SEWER DIRECT EXPENSES								
Line No.	Account No. and Name	Total Company Per Books Ended 12/31/94	Pension and Benefits/ Workman's Comp. as a % of Labor	Remove V.G.U. O&M	Remove City Office Expenses	Total Adjusted Per Books O&M	1994 Adjustments Purchased Raw Water from Marco Island	Total Direct Per 1994 MFR's
1	7011-6. Salaries & Wages - Employees	2,245,354	0	(203,199)	(345)	2,041,810	0	2,041,810
2	7031-6. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	7041-6. Employee Pensions & Benefits	529,669	8,542 (1)	(48,707)	(89)	489,416	0	489,416
4	7101-6. Purchased Water	1,749,911	0	0	5	1,749,916	0	1,749,916
5	7111-6. Sludge Removal	847,543	0	(36,053)	18	811,509	0	811,509
6	7151-6. Purchased Power	1,394,115	0	(140,936)	(7)	1,253,172	0	1,253,172
7	7161-6. Fuel for Power Production	7,108	0	(24)	(1)	7,083	0	7,083
8	7181-6. Chemicals	517,258	0	(18,166)	7	499,079	0	499,079
9	7201-6. Materials & Supplies	1,139,497	0	(122,918)	(4)	1,016,575	0	1,016,575
10	7311-6. Contractual Services - Eng.	42,849	0	0	(12)	42,837	0	42,837
11	7321-6. Contractual Services - Acct.	0	0	0	0	0	0	0
12	7331-6. Contractual Services - Legal	169	0	0	0	169	0	169
13	7341-6. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0
14	7351-6. Contractual Services - Other	433,357	0	(30,382)	9	402,984	0	402,984
15	7411-6. Rental of Real Building/Real Property	0	0	0	0	0	0	0
16	7421-6. Rental of Equipment	15,906	0	(4,770)	2	11,138	0	11,138
17	7501-6. Transportation Expense	125,459	0	(15,709)	2	109,752	0	109,752
18	7561-6. Insurance - Vehicle	0	0	0	0	0	0	0
19	7571-6. Insurance - General Liability	0	0	0	0	0	0	0
20	7581-6. Insurance - Workman's Comp	58,578	(18,611) (2)	(3,617)	(11)	36,339	0	36,339
21	7591-6. Insurance - Other	0	0	0	0	0	0	0
22	7601-6. Advertising Expense	0	0	0	0	0	0	0
23	7661-6. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0
24	7671-6. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
25	7701-6. Bad Debt Expense	0	0	0	0	0	0	0
26	7751-6. Miscellaneous Expenses	164,074	0	(6,800)	(123)	157,151	0	157,151
27	TOTAL SEWER O & M EXPENSES	9,270,847	(10,068)	(631,300)	(549)	8,628,930	0	8,628,930

Note (1) Employee Pensions and Benefits is allocated as a percentage of Total Company Pension and Benefits (\$2,542,832) to Total Company Labor (\$10,607,895).

Pension and Benefits % = $\$2,542,832 / \$10,607,895 = 23.97\%$

Note (2) Workman's Comp. is allocated as a percentage of Total Company Workman's Comp. (\$189,279) to Total Company Labor (\$10,607,895).

Workman's Comp. % = $\$189,279 / \$10,607,895 = 1.78\%$

RECONCILIATION SCHEDULE OF PER BOOK O&M EXPENSES TO MFR'S - TOTAL CUSTOMER ACCOUNTS EXPENSES (.7) - 1994

Total Company - Customer Accounts

Company: SSU / All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☐ 13 North Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 4 of 5

Preparer: Kimball

Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1994 CUSTOMER ACCOUNT EXPENSE								
Line No.	Account No. and Name	Total Company Per Books Ended 12/31/94	Pension and Benefits/ Workman's Comp. as a % of Labor	Remove V.G.U.	Remove City Office Expenses	Total Adjusted Per Books O&M	1994 Adjustments Purchased Raw Water from Marco Island	Total Customer Accounts Per 1994 MFR's
1	67017. Salaries & Wages - Employees	1,644,339	0	0	0	1,644,339	0	1,644,339
2	67037. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	67047. Employee Pensions & Benefits	388,229	5,919 (1)	0	0	394,148	0	394,148
4	67107. Purchased Water	0	0	0	0	0	0	0
5	67157. Purchased Power	6,266	0	0	0	6,266	0	6,266
6	67167. Fuel for Power Production	0	0	0	0	0	0	0
7	67187. Chemicals	0	0	0	0	0	0	0
8	67207. Materials & Supplies	98,351	0	0	0	98,351	0	98,351
9	67317. Contractual Services - Eng.	0	0	0	0	0	0	0
10	67327. Contractual Services - Acct.	0	0	0	0	0	0	0
11	67337. Contractual Services - Legal	0	0	0	0	0	0	0
12	67347. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0
13	67357. Contractual Services - Other	0	0	0	0	0	0	0
14	67417. Rental of Real Building/Real Property	14,297	0	0	0	14,297	0	14,297
15	67427. Rental of Equipment	343	0	0	0	343	0	343
16	67507. Transportation Expense	40,102	0	0	0	40,102	0	40,102
17	67567. Insurance - Vehicle	0	0	0	0	0	0	0
18	67577. Insurance - General Liability	0	0	0	0	0	0	0
19	67587. Insurance - Workman's Comp	38,642	(9,373) (2)	0	0	29,269	0	29,269
20	67587. Insurance - Other	0	0	0	0	0	0	0
21	67607. Advertising Expense	0	0	0	0	0	0	0
22	67667. Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0
23	67677. Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
24	67707. Bad Debt Expense	124,864	0	0	0	124,864	0	124,864
25	67757. Miscellaneous Expenses	117,253	0	0	0	117,253	0	117,253
26	TOTAL CUSTOMER ACCOUNT EXPENSES	2,472,686	(3,454)	0	0	2,469,232	0	2,469,232

Note (1) Employee Pensions and Benefits is allocated as a percentage of Total Company Pension and Benefits (\$2,542,832) to Total Company Labor (\$10,607,895).

Pension and Benefits % = \$2,542,832 / 10,607,895 = 23.97%

Note (2) Workman's Comp. is allocated as a percentage of Total Company Workman's Comp. (\$189,279) to Total Company Labor (\$10,607,895).

Workman's Comp. % = \$189,279 / 10,607,895 = 1.78%

RECONCILIATION SCHEDULE OF PER BOOK O&M EXPENSES TO MFR'S - TOTAL A&G EXPENSES (.8) - 1994

Total Company - A&G Expenses

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim ☐ Final ☐

Historical ☒ Projected ☐

Simple Ave. ☐ 13 Month Ave. ☐

FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☒

FPSC

Schedule: Reconciliation

Page 5 of 5

Prepared: Kimball

Recap schedules: B-5(w), B-6(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1994 A&G EXPENSE								
Line No.	Account No. and Name	Total Company Per Books Ended 12/31/94	Pension and Benefits/ Workman's Comp. as a % of Labor	Remove V.G.U.	Remove City Office Expenses	Total Adjusted Per Books O&M	1994 Adjustments Purchased Raw Water from Marco Island	Total A&G Per 1994 MFR's
1	67018. Salaries & Wages - Employees	3,949,090	0	0	0	3,949,090	0	3,949,090
2	67038. Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
3	67048. Employee Pensions & Benefits	964,274	(17,677) (1)	0	0	946,597	0	946,597
4	67108. Purchased Water	0	0	0	0	0	0	0
5	67158. Purchased Power	65,336	0	0	0	65,336	0	65,336
6	67168. Fuel for Power Production	0	0	0	0	0	0	0
7	67188. Chemicals	0	0	0	0	0	0	0
8	67208. Materials & Supplies	205,691	0	0	0	205,691	0	205,691
9	67318. Contractual Services - Eng.	0	0	0	0	0	0	0
10	67328. Contractual Services - Acct.	170,822	0	0	0	170,822	0	170,822
11	67338. Contractual Services - Legal	135,423	0	0	0	135,423	0	135,423
12	67348. Contractual Services - Mgmt Fees	0	0	0	0	0	0	0
13	67358. Contractual Services - Other	471,695	0	0	0	471,695	0	471,695
14	67418. Rental of Real Building/Real Property	133,194	0	0	0	133,194	0	133,194
15	67428. Rental of Equipment	9,083	0	0	0	9,083	0	9,083
16	67508. Transportation Expense	49,685	0	0	0	49,685	0	49,685
17	67568. Insurance - Vehicle	112,131	0	0	0	112,131	0	112,131
18	67578. Insurance - General Liability	258,552	0	0	0	258,552	0	258,552
19	67588. Insurance - Workman's Comp	19,016	51,278 (2)	0	0	70,294	0	70,294
20	67588. Insurance - Other	23,284	0	0	0	23,284	0	23,284
21	67608. Advertising Expense	27,649	0	0	0	27,649	0	27,649
22	67688. Reg. Comm. Exp. - Rate Case Amort.	558,227	0	(81,931)	0	474,296	0	474,296
23	67678. Reg. Comm. Exp. - Other	89,416	0	0	0	89,416	0	89,416
24	67708. Bad Debt Expense	0	0	0	0	0	0	0
25	67758. Miscellaneous Expenses	1,309,157	0	0	0	1,309,157	0	1,309,157
26	TOTAL A&G EXPENSES	8,547,705	33,601	(81,931)	0	8,499,375	0	8,499,375

Note (1) Employee Pensions and Benefits is allocated as a percentage of Total Company Pension and Benefits (\$2,542,632) to Total Company Labor (\$10,607,895).

Pension and Benefits % = \$2,542,632 / \$10,607,895 = 23.97%

Note (2) Workman's Comp. is allocated as a percentage of Total Company Workman's Comp. (\$189,279) to Total Company Labor (\$10,607,895).

Workman's Comp. % = \$189,279 / \$10,607,895 = 1.78%

Note (3) Venice Garden's rate case expense in the amount of \$81,930.86 was excluded from the total company number.

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SOUTHERN STATES UTILITIES, INC
STATEMENT OF OPERATIONS
BUDGET YEAR: 1995

Version: 04

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL 1995
OPERATING REVENUES:													
WATER	2,619,363	2,327,564	2,347,010	2,740,584	2,905,498	3,037,257	2,722,825	2,432,954	2,585,764	2,409,743	2,799,958	2,780,611	31,709,131
SEWER	1,833,069	1,686,737	1,773,431	1,885,510	1,887,729	1,813,113	1,817,548	1,744,423	2,269,352	2,040,409	2,374,313	2,312,480	23,438,114
OTHER	51,475	47,705	51,695	50,602	56,399	53,420	58,816	55,031	40,398	49,745	55,748	45,891	616,925
TOTAL OPERATING REVENUES	4,503,907	4,062,006	4,172,136	4,676,696	4,849,626	4,903,790	4,599,189	4,232,408	4,895,514	4,499,897	5,230,019	5,138,982	55,764,170
OPERATING EXPENSES:													
WATER OPERATIONS & MAINTENANCE	840,616	848,109	924,441	887,618	888,190	877,263	840,566	877,149	825,157	825,503	824,807	839,133	10,298,552
SEWER OPERATIONS & MAINTENANCE	820,456	791,734	849,532	819,302	843,800	840,893	871,122	886,792	836,150	818,257	795,297	790,421	9,963,756
CUSTOMER ACCOUNTS	246,722	225,240	249,565	247,785	248,343	245,115	251,943	249,191	242,898	252,328	243,387	248,730	2,951,247
ADMINISTRATIVE & GENERAL	722,210	723,029	731,922	740,043	717,071	718,765	714,154	715,082	716,504	721,933	705,696	706,055	8,632,464
TAXES OTHER THAN INCOME	556,815	540,906	541,994	562,768	569,022	571,834	559,004	544,333	543,234	545,531	583,573	576,090	6,695,104
DEPRECIATION & AMORTIZATION	623,883	623,884	623,884	623,884	623,884	623,884	623,884	623,884	623,884	623,884	623,884	623,884	7,486,607
INCOME TAXES-UTILITY INCOME	-23,602	-174,788	-200,537	12,050	74,431	101,578	-13,123	-166,748	128,142	-21,800	264,462	209,901	189,966
TOTAL OPERATING EXPENSES	3,787,100	3,578,114	3,720,801	3,893,450	3,964,741	3,979,332	3,847,550	3,729,683	3,915,969	3,765,636	4,041,106	3,994,214	46,217,696
OPERATING INCOME/LOSS	716,807	483,892	451,335	783,246	884,885	924,458	751,639	502,725	979,545	734,261	1,188,913	1,144,768	9,546,474
NON-OPERATING INCOME(EXPENSES):													
INTEREST INCOME	115,876	108,470	106,214	101,483	109,759	117,394	117,147	107,839	101,286	102,400	88,889	77,618	1,254,375
AFUDC	23,711	30,152	38,771	50,295	62,067	55,095	42,230	32,224	28,382	25,500	27,890	38,175	454,492
AFPI	85,492	85,476	85,476	85,476	85,476	85,476	85,476	85,476	85,476	85,476	85,476	85,476	1,025,728
GAIN ON DISPOSAL OF ASSETS	0	0	0	0	0	0	0	0	0	0	0	1,050,780	1,050,780
INCOME FROM GAS OPERATIONS	39,891	49,201	66,175	70,931	47,502	24,387	16,624	16,995	14,401	6,283	19,527	19,752	391,669
INTEREST EXPENSE	-708,724	-710,470	-732,239	-731,170	-731,131	-728,829	-728,832	-725,825	-724,206	-724,186	-724,155	-771,826	-8,741,593
EXPENSE OF DEBT	-53,869	-63,060	-53,869	-53,869	-61,869	-57,166	-60,815	-54,729	-61,755	-53,869	-53,869	-53,869	-682,608
OTHER NON-OPERATING INC(EXP)	-29,550	-28,753	-25,587	-27,939	-25,474	-25,912	-25,826	-25,474	-25,499	-25,951	-25,386	-25,587	-316,938
INCOME TAXES, NON-OPERATING INC(EX)	-64,825	-69,770	-79,275	-78,084	-71,192	-66,051	-59,234	-57,318	-55,112	-55,139	-56,352	-460,463	-1,172,815
TOTAL NON-OPERATING INC(EXP)	-591,998	-598,754	-594,334	-582,877	-584,862	-595,606	-613,230	-620,812	-637,027	-639,486	-637,980	-39,944	-6,736,910
NET INCOME	124,809	-114,862	-142,999	200,369	300,023	328,852	138,409	-118,087	342,518	94,775	550,933	1,104,824	2,809,564

335

SOUTHERN STATES UTILITIES, INC.
 OPERATIONS AND MAINTENANCE EXPENSE SUMMARY
 FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,734,539
604	EMPLOYEE PENSIONS & BENEFITS	679,097
610	PURCHASED WATER	1,931,740
615	PURCHASED POWER	2,259,539
616	FUEL FOR POWER PRODUCTION	28,201
618	CHEMICALS	744,151
620	MATERIALS & SUPPLIES	931,475
631	CONTRACTUAL SERVICES-ENG	2,920
635	CONTRACTUAL SERVICES-OTHER	392,305
641	RENTAL OF BLDG/REAL PROPERTY	5,570
642	RENTAL OF EQUIPMENT	12,982
650	TRANSPORTATION EXPENSE	261,031
658	INSURANCE-WORKER'S COMP	48,935
675	MISCELLANEOUS EXPENSES	266,067
	TOTAL WATER-DIRECT EXPENSE	10,298,552
		=====
701	SALARIES & WAGES-EMPLOYEES	2,419,628
704	EMPLOYEE PENSIONS & BENEFITS	600,861
710	PURCHASED SEWER	2,661,713
711	SLUDGE REMOVAL EXPENSE	918,034
715	PURCHASED POWER	1,257,217
716	FUEL FOR POWER PRODUCTION	16,588
718	CHEMICALS	585,779
720	MATERIALS & SUPPLIES	855,162
731	CONTRACTUAL SERVICES-ENG	42,156
735	CONTRACTUAL SERVICES-OTHER	228,482
741	RENTAL OF BLDG/REAL PROPERTY	60
742	RENTAL OF EQUIPMENT	20,634
750	TRANSPORTATION EXPENSE	111,428
758	INSURANCE-WORKER'S COMP	43,297
775	MISCELLANEOUS EXPENSES	202,717
	TOTAL SEWER-DIRECT EXPENSE	9,963,756
		=====
	TOTAL WATER AND SEWER	20,262,308
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	39,734
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	39,785
616	FUEL FOR POWER PRODUCTION	616
618	CHEMICALS	13,824
620	MATERIALS & SUPPLIES	68,153
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	530
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,946
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	400
	TOTAL WATER-DIRECT EXPENSE	164,988
		=====
701	SALARIES & WAGES-EMPLOYEES	114,850
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	23,737
715	PURCHASED POWER	91,100
716	FUEL FOR POWER PRODUCTION	540
718	CHEMICALS	7,861
720	MATERIALS & SUPPLIES	51,430
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	13,988
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	1,574
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	6,149
	TOTAL SEWER-DIRECT EXPENSE	311,229
		=====
	TOTAL WATER AND SEWER	476,217
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,578
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	860
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	552
620	MATERIALS & SUPPLIES	1,601
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,281
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	769
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	960
	TOTAL WATER-DIRECT EXPENSE	12,601
		=====
701	SALARIES & WAGES-EMPLOYEES	6,633
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	972
715	PURCHASED POWER	1,757
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,086
720	MATERIALS & SUPPLIES	382
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	971
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	542
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	332
	TOTAL SEWER-DIRECT EXPENSE	12,675
		=====
	TOTAL WATER AND SEWER	25,276
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	28,695
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	2,000
615	PURCHASED POWER	14,520
616	FUEL FOR POWER PRODUCTION	1,200
618	CHEMICALS	2,750
620	MATERIALS & SUPPLIES	5,605
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,729
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	5,246
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	685
	TOTAL WATER-DIRECT EXPENSE	62,430
		=====
701	SALARIES & WAGES-EMPLOYEES	2,912
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	30,960
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	1,227
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	913
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	36,012
		=====
	TOTAL WATER AND SEWER	98,442
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,957
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,080
616	FUEL FOR POWER PRODUCTION	288
618	CHEMICALS	780
620	MATERIALS & SUPPLIES	4,074
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,025
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	140
650	TRANSPORTATION EXPENSE	469
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	16,293
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	16,293
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,073
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	27,600
615	PURCHASED POWER	600
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	341
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	840
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	240
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	34,694
		=====
701	SALARIES & WAGES-EMPLOYEES	11,249
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	44,200
715	PURCHASED POWER	1,600
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	400
720	MATERIALS & SUPPLIES	4,276
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	3,400
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	96
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	65,221
		=====
	TOTAL WATER AND SEWER	99,915
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	47,247
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	7,320
615	PURCHASED POWER	67,854
616	FUEL FOR POWER PRODUCTION	1,111
618	CHEMICALS	24,975
620	MATERIALS & SUPPLIES	49,549
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,353
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	900
650	TRANSPORTATION EXPENSE	9,120
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	2,338
	TOTAL WATER-DIRECT EXPENSE	211,767
		=====
701	SALARIES & WAGES-EMPLOYEES	134,829
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	78,000
715	PURCHASED POWER	88,200
716	FUEL FOR POWER PRODUCTION	1,530
718	CHEMICALS	156,808
720	MATERIALS & SUPPLIES	46,041
731	CONTRACTUAL SERVICES-ENG	1,289
735	CONTRACTUAL SERVICES-OTHER	24,085
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	1,200
750	TRANSPORTATION EXPENSE	8,580
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	3,000
	TOTAL SEWER-DIRECT EXPENSE	543,562
		=====
	TOTAL WATER AND SEWER	755,329
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	61,103
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	37,800
616	FUEL FOR POWER PRODUCTION	420
618	CHEMICALS	16,790
620	MATERIALS & SUPPLIES	20,542
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	6,820
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	960
650	TRANSPORTATION EXPENSE	5,054
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	3,141
	TOTAL WATER-DIRECT EXPENSE	152,630
		=====
701	SALARIES & WAGES-EMPLOYEES	45,573
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,520
715	PURCHASED POWER	22,560
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,130
720	MATERIALS & SUPPLIES	54,738
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	11,550
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	3,938
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,199
	TOTAL SEWER-DIRECT EXPENSE	145,208
		=====
	TOTAL WATER AND SEWER	297,838
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,435
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,000
616	FUEL FOR POWER PRODUCTION	620
618	CHEMICALS	279
620	MATERIALS & SUPPLIES	2,078
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,058
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	756
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	14,226
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	14,226
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	25,449
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	10,000
616	FUEL FOR POWER PRODUCTION	486
618	CHEMICALS	14,754
620	MATERIALS & SUPPLIES	10,888
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,677
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	250
650	TRANSPORTATION EXPENSE	2,751
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,726
	TOTAL WATER-DIRECT EXPENSE	67,981
		=====
701	SALARIES & WAGES-EMPLOYEES	10,018
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,352
715	PURCHASED POWER	8,040
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	13,466
720	MATERIALS & SUPPLIES	11,103
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	2,960
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	540
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,880
	TOTAL SEWER-DIRECT EXPENSE	51,359
		=====
	TOTAL WATER AND SEWER	119,340
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	9,756
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	6,000
616	FUEL FOR POWER PRODUCTION	240
618	CHEMICALS	420
620	MATERIALS & SUPPLIES	5,938
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,050
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,585
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	26,709
		=====
701	SALARIES & WAGES-EMPLOYEES	8,550
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	13,248
715	PURCHASED POWER	10,560
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,170
720	MATERIALS & SUPPLIES	2,237
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,680
741	RENTAL OF BLDG/REAL PROPERTY	60
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	1,141
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,440
	TOTAL SEWER-DIRECT EXPENSE	42,086
		=====
	TOTAL WATER AND SEWER	68,795
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	37,984
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	22,898
616	FUEL FOR POWER PRODUCTION	220
618	CHEMICALS	1,564
620	MATERIALS & SUPPLIES	15,068
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,911
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	8,329
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	60
	TOTAL WATER-DIRECT EXPENSE	89,034
		=====
701	SALARIES & WAGES-EMPLOYEES	25,571
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	16,560
715	PURCHASED POWER	9,347
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	2,600
720	MATERIALS & SUPPLIES	6,778
731	CONTRACTUAL SERVICES-ENG	7,124
735	CONTRACTUAL SERVICES-OTHER	3,224
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	3,237
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,484
	TOTAL SEWER-DIRECT EXPENSE	76,925
		=====
	TOTAL WATER AND SEWER	165,959
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	141
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,200
616	FUEL FOR POWER PRODUCTION	260
618	CHEMICALS	1,700
620	MATERIALS & SUPPLIES	6,528
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	7,194
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	120
650	TRANSPORTATION EXPENSE	4,779
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	22,642
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,760
715	PURCHASED POWER	2,300
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,370
720	MATERIALS & SUPPLIES	4,196
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	7,050
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	4,491
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	720
	TOTAL SEWER-DIRECT EXPENSE	22,887
		=====
	TOTAL WATER AND SEWER	45,529
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,542
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,403
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	690
620	MATERIALS & SUPPLIES	536
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	981
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	348
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	60
	TOTAL WATER-DIRECT EXPENSE	9,560
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	9,560
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	1,807
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	25,065
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	741
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	476
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	336
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	28,425
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	28,425
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	32,560
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	1,103,724
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	8,100
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,570
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	1,560
650	TRANSPORTATION EXPENSE	5,463
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,676
	TOTAL WATER-DIRECT EXPENSE	1,154,653
		=====
701	SALARIES & WAGES-EMPLOYEES	48,592
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	1,166,136
711	SLUDGE REMOVAL EXPENSE	450
715	PURCHASED POWER	19,440
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	86,430
720	MATERIALS & SUPPLIES	32,410
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	11,900
750	TRANSPORTATION EXPENSE	5,488
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,264
	TOTAL SEWER-DIRECT EXPENSE	1,372,110
		=====
	TOTAL WATER AND SEWER	2,526,763
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	360,548
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	417,300
616	FUEL FOR POWER PRODUCTION	2,255
618	CHEMICALS	145,666
620	MATERIALS & SUPPLIES	120,360
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	59,732
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	840
650	TRANSPORTATION EXPENSE	27,619
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	5,616
	TOTAL WATER-DIRECT EXPENSE	1,139,936
		=====
701	SALARIES & WAGES-EMPLOYEES	186,907
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	49,454
711	SLUDGE REMOVAL EXPENSE	45,240
715	PURCHASED POWER	109,680
716	FUEL FOR POWER PRODUCTION	8,235
718	CHEMICALS	57,692
720	MATERIALS & SUPPLIES	60,432
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	13,090
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	360
750	TRANSPORTATION EXPENSE	5,593
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	4,740
	TOTAL SEWER-DIRECT EXPENSE	541,423
		=====
	TOTAL WATER AND SEWER	1,681,359
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	9,445
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	1,000
615	PURCHASED POWER	4,140
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	100
620	MATERIALS & SUPPLIES	1,240
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,561
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	336
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	18,422
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	18,422
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,095
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,080
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	624
620	MATERIALS & SUPPLIES	1,610
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,474
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,068
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	9,671
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	9,671
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,758
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	24,720
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	2,400
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	252
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	34,130
		=====
701	SALARIES & WAGES-EMPLOYEES	10,277
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,500
715	PURCHASED POWER	8,040
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,208
720	MATERIALS & SUPPLIES	4,400
731	CONTRACTUAL SERVICES-ENG	4,168
735	CONTRACTUAL SERVICES-OTHER	560
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	156
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,520
	TOTAL SEWER-DIRECT EXPENSE	33,821
		=====
	TOTAL WATER AND SEWER	67,951
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,527
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	500
615	PURCHASED POWER	2,500
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	600
620	MATERIALS & SUPPLIES	3,087
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,786
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,032
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	14,632
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	14,632
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,660
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,000
616	FUEL FOR POWER PRODUCTION	616
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	1,166
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,474
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	768
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	12,508
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	12,508
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,573
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,808
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	988
620	MATERIALS & SUPPLIES	1,764
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,142
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	661
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	15,416
		=====
701	SALARIES & WAGES-EMPLOYEES	12,541
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	4,200
715	PURCHASED POWER	4,212
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,570
720	MATERIALS & SUPPLIES	6,484
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,395
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	661
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	360
	TOTAL SEWER-DIRECT EXPENSE	31,423
		=====
	TOTAL WATER AND SEWER	46,839
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	0
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	0
		=====
701	SALARIES & WAGES-EMPLOYEES	61,942
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,160
715	PURCHASED POWER	9,060
716	FUEL FOR POWER PRODUCTION	720
718	CHEMICALS	920
720	MATERIALS & SUPPLIES	5,052
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,466
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	192
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	924
	TOTAL SEWER-DIRECT EXPENSE	82,436
		=====
	TOTAL WATER AND SEWER	82,436
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	8,389
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,200
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	312
620	MATERIALS & SUPPLIES	2,212
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,267
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	132
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,158
	TOTAL WATER-DIRECT EXPENSE	14,670
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	14,670
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	9,873
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	4,500
616	FUEL FOR POWER PRODUCTION	324
618	CHEMICALS	2,080
620	MATERIALS & SUPPLIES	4,132
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,224
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	445
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	24,178
		=====
701	SALARIES & WAGES-EMPLOYEES	3,583
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	55,800
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	180
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	857
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	433
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	60,853
		=====
	TOTAL WATER AND SEWER	85,031
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	1,578
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	468
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	93
620	MATERIALS & SUPPLIES	238
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,372
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	132
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	3,893
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	3,893
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,889
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,800
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	1,290
620	MATERIALS & SUPPLIES	1,690
631	CONTRACTUAL SERVICES-ENG	8
635	CONTRACTUAL SERVICES-OTHER	520
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	150
650	TRANSPORTATION EXPENSE	517
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	11,856
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	11,856
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,473
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,920
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	260
620	MATERIALS & SUPPLIES	1,652
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	244
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	601
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	9,150
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	9,150
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,399
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	8,445
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	164
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	380
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	480
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	12,868
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	12,868
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,002
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	300
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	662
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	811
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	12
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	4,787
		=====
701	SALARIES & WAGES-EMPLOYEES	130
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	130
		=====
	TOTAL WATER AND SEWER	4,917
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,279
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,380
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	520
620	MATERIALS & SUPPLIES	1,332
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,800
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	672
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	8,703
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	8,703
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,608
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	1,000
615	PURCHASED POWER	960
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	1,224
620	MATERIALS & SUPPLIES	740
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,561
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	336
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	12,029
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	12,029
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,056
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,729
616	FUEL FOR POWER PRODUCTION	276
618	CHEMICALS	924
620	MATERIALS & SUPPLIES	3,812
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,488
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,212
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	14,489
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	14,489
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,236
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	56,000
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	814
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	290
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	420
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	59,760
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	59,760
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,279
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	6,960
616	FUEL FOR POWER PRODUCTION	240
618	CHEMICALS	4,338
620	MATERIALS & SUPPLIES	2,410
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,705
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,380
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,315
	TOTAL WATER-DIRECT EXPENSE	25,627
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	25,627
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	1,963
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,080
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	966
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,560
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	624
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	7,017
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	7,017
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,937
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	18,960
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	515
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	370
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	480
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	23,262
		=====
701	SALARIES & WAGES-EMPLOYEES	11,826
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	3,000
715	PURCHASED POWER	3,180
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,170
720	MATERIALS & SUPPLIES	2,352
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,680
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	396
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	6,880
	TOTAL SEWER-DIRECT EXPENSE	32,484
		=====
	TOTAL WATER AND SEWER	55,746
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,637
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	717
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	150
620	MATERIALS & SUPPLIES	1,628
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,786
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	300
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	8,818
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	8,818
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,980
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,640
616	FUEL FOR POWER PRODUCTION	480
618	CHEMICALS	156
620	MATERIALS & SUPPLIES	2,468
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,200
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,488
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	15,132
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	15,132
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	14,324
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,500
616	FUEL FOR POWER PRODUCTION	324
618	CHEMICALS	624
620	MATERIALS & SUPPLIES	4,176
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,122
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	140
650	TRANSPORTATION EXPENSE	1,802
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	24,492
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	24,492
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,120
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,400
616	FUEL FOR POWER PRODUCTION	300
618	CHEMICALS	2,436
620	MATERIALS & SUPPLIES	3,731
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,356
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	18,483
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	18,483
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	1,429
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	9,240
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	775
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	370
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	492
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	200
	TOTAL WATER-DIRECT EXPENSE	12,506
		=====
701	SALARIES & WAGES-EMPLOYEES	10,430
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	1,740
715	PURCHASED POWER	3,696
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,170
720	MATERIALS & SUPPLIES	4,167
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,680
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	492
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	4,440
	TOTAL SEWER-DIRECT EXPENSE	29,815
		=====
	TOTAL WATER AND SEWER	42,321
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,649
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,040
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	130
620	MATERIALS & SUPPLIES	1,329
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	510
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	180
650	TRANSPORTATION EXPENSE	882
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	11,720
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	11,720
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	20,868
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	20,935
616	FUEL FOR POWER PRODUCTION	120
618	CHEMICALS	3,184
620	MATERIALS & SUPPLIES	6,168
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	6,118
641	RENTAL OF BLDG/REAL PROPERTY	150
642	RENTAL OF EQUIPMENT	400
650	TRANSPORTATION EXPENSE	5,880
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	2,812
	TOTAL WATER-DIRECT EXPENSE	66,635
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	66,635
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	351
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	6,480
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	740
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	240
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	7,811
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	7,811
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	19,134
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	2,000
615	PURCHASED POWER	5,000
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	2,814
620	MATERIALS & SUPPLIES	1,620
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,237
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	541
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	32,826
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	32,826
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,442
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,560
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	200
620	MATERIALS & SUPPLIES	2,564
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,561
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	384
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	10,311
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	10,311
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,970
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	11,140
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	590
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	476
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	228
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	16,404
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	16,404
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	11,898
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	9,960
616	FUEL FOR POWER PRODUCTION	250
618	CHEMICALS	520
620	MATERIALS & SUPPLIES	3,814
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	420
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	2,871
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,261
	TOTAL WATER-DIRECT EXPENSE	30,994
		=====
701	SALARIES & WAGES-EMPLOYEES	30,835
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	4,800
715	PURCHASED POWER	19,500
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	5,556
720	MATERIALS & SUPPLIES	26,609
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	2,780
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	985
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,007
	TOTAL SEWER-DIRECT EXPENSE	92,072
		=====
	TOTAL WATER AND SEWER	123,066
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	11,810
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	1,140
615	PURCHASED POWER	3,120
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	840
620	MATERIALS & SUPPLIES	2,742
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,870
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,572
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	23,694
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	23,694

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,106
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	240
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	39
620	MATERIALS & SUPPLIES	729
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	240
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	74
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	3,428
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	3,428
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	218,822
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	79,915
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	101,878
620	MATERIALS & SUPPLIES	42,083
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	47,328
641	RENTAL OF BLDG/REAL PROPERTY	4,500
642	RENTAL OF EQUIPMENT	465
650	TRANSPORTATION EXPENSE	13,348
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	18,663
	TOTAL WATER-DIRECT EXPENSE	527,002
		=====
701	SALARIES & WAGES-EMPLOYEES	236,717
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	3,600
715	PURCHASED POWER	160,861
716	FUEL FOR POWER PRODUCTION	1,117
718	CHEMICALS	19,735
720	MATERIALS & SUPPLIES	91,092
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	15,930
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	2,490
750	TRANSPORTATION EXPENSE	10,395
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	9,127
	TOTAL SEWER-DIRECT EXPENSE	551,064
		=====
	TOTAL WATER AND SEWER	1,078,066
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	11,576
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	6,600
616	FUEL FOR POWER PRODUCTION	324
618	CHEMICALS	1,300
620	MATERIALS & SUPPLIES	4,111
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,636
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,814
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,800
	TOTAL WATER-DIRECT EXPENSE	29,161
		=====
701	SALARIES & WAGES-EMPLOYEES	23,363
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	12,600
715	PURCHASED POWER	12,000
716	FUEL FOR POWER PRODUCTION	324
718	CHEMICALS	4,875
720	MATERIALS & SUPPLIES	10,900
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	3,769
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	1,790
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	360
	TOTAL SEWER-DIRECT EXPENSE	69,981
		=====
	TOTAL WATER AND SEWER	99,142
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	464,311
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	849,550
616	FUEL FOR POWER PRODUCTION	3,110
618	CHEMICALS	307,772
620	MATERIALS & SUPPLIES	211,796
631	CONTRACTUAL SERVICES-ENG	2,920
635	CONTRACTUAL SERVICES-OTHER	156,789
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	1,040
650	TRANSPORTATION EXPENSE	27,768
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	20,992
	TOTAL WATER-DIRECT EXPENSE	2,046,048
		=====
701	SALARIES & WAGES-EMPLOYEES	223,521
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	45,080
715	PURCHASED POWER	150,490
716	FUEL FOR POWER PRODUCTION	2,350
718	CHEMICALS	29,060
720	MATERIALS & SUPPLIES	127,536
731	CONTRACTUAL SERVICES-ENG	6,245
735	CONTRACTUAL SERVICES-OTHER	11,334
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	1,040
750	TRANSPORTATION EXPENSE	9,240
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	13,278
	TOTAL SEWER-DIRECT EXPENSE	619,174
		=====
	TOTAL WATER AND SEWER	2,665,222
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

MARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	49,432
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	4,570
616	FUEL FOR POWER PRODUCTION	370
618	CHEMICALS	9,780
620	MATERIALS & SUPPLIES	5,988
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	820
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,356
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	4,374
	TOTAL WATER-DIRECT EXPENSE	76,690
		=====
701	SALARIES & WAGES-EMPLOYEES	27,930
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,000
715	PURCHASED POWER	7,040
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	850
720	MATERIALS & SUPPLIES	2,458
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,260
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	240
750	TRANSPORTATION EXPENSE	1,164
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	3,696
	TOTAL SEWER-DIRECT EXPENSE	46,638
		=====
	TOTAL WATER AND SEWER	123,328
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	64,216
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	28,752
616	FUEL FOR POWER PRODUCTION	560
618	CHEMICALS	832
620	MATERIALS & SUPPLIES	16,914
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	3,778
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	10,480
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	500
	TOTAL WATER-DIRECT EXPENSE	126,032
		=====
701	SALARIES & WAGES-EMPLOYEES	95,161
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	26,520
715	PURCHASED POWER	33,000
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	9,486
720	MATERIALS & SUPPLIES	15,708
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	4,060
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	5,642
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,930
	TOTAL SEWER-DIRECT EXPENSE	192,507
		=====
	TOTAL WATER AND SEWER	318,539
		=====

SOUTHERN STATES UTILITIES, INC.
 OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
 FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	17,665
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	240
615	PURCHASED POWER	7,080
616	FUEL FOR POWER PRODUCTION	240
618	CHEMICALS	6,046
620	MATERIALS & SUPPLIES	4,385
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,645
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	3,697
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	41,598
		=====
701	SALARIES & WAGES-EMPLOYEES	2,498
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	6,000
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	280
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	632
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	180
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	9,590
		=====
	TOTAL WATER AND SEWER	51,188
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,561
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	600
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	572
620	MATERIALS & SUPPLIES	444
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,368
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	216
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	8,481
		=====
701	SALARIES & WAGES-EMPLOYEES	6,122
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	4,550
715	PURCHASED POWER	2,400
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	565
720	MATERIALS & SUPPLIES	704
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	400
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	216
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	14,957
		=====
	TOTAL WATER AND SEWER	23,438
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,748
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,076
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	306
620	MATERIALS & SUPPLIES	1,305
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	861
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	661
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	60
	TOTAL WATER-DIRECT EXPENSE	10,009
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	10,009
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,071
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	18,000
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	300
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	550
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	20,921
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	20,921
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,661
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,400
616	FUEL FOR POWER PRODUCTION	100
618	CHEMICALS	260
620	MATERIALS & SUPPLIES	2,003
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	244
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	613
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	12,281
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	12,281
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,178
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,400
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	260
620	MATERIALS & SUPPLIES	720
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,200
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	120
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	11,598
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	11,598
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	10,942
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	600
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	52
620	MATERIALS & SUPPLIES	735
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,432
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	360
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	14,841
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	14,841
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,611
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	960
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	924
620	MATERIALS & SUPPLIES	3,100
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	600
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	11,335
		=====
701	SALARIES & WAGES-EMPLOYEES	7,447
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	44,200
715	PURCHASED POWER	3,520
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	600
720	MATERIALS & SUPPLIES	5,307
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	3,600
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	400
750	TRANSPORTATION EXPENSE	588
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	65,662
		=====
	TOTAL WATER AND SEWER	76,997
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	15,687
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	101,400
615	PURCHASED POWER	3,840
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	156
620	MATERIALS & SUPPLIES	2,926
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,760
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,476
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,200
	TOTAL WATER-DIRECT EXPENSE	129,445
		=====
701	SALARIES & WAGES-EMPLOYEES	38,375
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	82,565
715	PURCHASED POWER	13,380
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	7,248
720	MATERIALS & SUPPLIES	10,788
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	4,900
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	1,272
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	4,680
	TOTAL SEWER-DIRECT EXPENSE	163,208
		=====
	TOTAL WATER AND SEWER	292,653
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,864
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	12,000
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	100
620	MATERIALS & SUPPLIES	5,540
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,150
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	22,654
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	22,654
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	234
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	120
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	198
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	192
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	744
		=====
701	SALARIES & WAGES-EMPLOYEES	5,560
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	4,200
715	PURCHASED POWER	1,200
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	600
720	MATERIALS & SUPPLIES	2,929
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	5,650
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	180
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	20,319
		=====
	TOTAL WATER AND SEWER	21,063
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,305
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,400
616	FUEL FOR POWER PRODUCTION	560
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	2,665
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,516
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	793
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	12,063
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	12,063
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	28,131
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	15,402
616	FUEL FOR POWER PRODUCTION	168
618	CHEMICALS	1,104
620	MATERIALS & SUPPLIES	7,939
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,571
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	2,659
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	60
	TOTAL WATER-DIRECT EXPENSE	57,034
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	57,034
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,629
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	6,000
616	FUEL FOR POWER PRODUCTION	324
618	CHEMICALS	624
620	MATERIALS & SUPPLIES	4,697
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,537
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,285
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	22,576
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	22,576
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,179
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,480
616	FUEL FOR POWER PRODUCTION	710
618	CHEMICALS	364
620	MATERIALS & SUPPLIES	3,920
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,118
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,044
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,440
	TOTAL WATER-DIRECT EXPENSE	19,255
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	19,255
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	9,344
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,867
616	FUEL FOR POWER PRODUCTION	168
618	CHEMICALS	552
620	MATERIALS & SUPPLIES	943
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,771
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,603
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	960
	TOTAL WATER-DIRECT EXPENSE	19,208
		=====
701	SALARIES & WAGES-EMPLOYEES	11,065
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	1,000
715	PURCHASED POWER	5,940
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	2,151
720	MATERIALS & SUPPLIES	1,878
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	2,075
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	660
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	24,769
		=====
	TOTAL WATER AND SEWER	43,977
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,172
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,720
616	FUEL FOR POWER PRODUCTION	120
618	CHEMICALS	924
620	MATERIALS & SUPPLIES	2,427
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,056
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	15,559
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	15,559
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	9,945
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,240
616	FUEL FOR POWER PRODUCTION	125
618	CHEMICALS	1,459
620	MATERIALS & SUPPLIES	1,820
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	660
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	415
650	TRANSPORTATION EXPENSE	897
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	18,561
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	18,561
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,792
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	480
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	52
620	MATERIALS & SUPPLIES	534
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,200
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	84
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	5,862
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	5,862
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,853
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,680
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	150
620	MATERIALS & SUPPLIES	3,390
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,000
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	13,073
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	13,073
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,516
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,200
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	924
620	MATERIALS & SUPPLIES	3,349
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	660
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	12,789
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	12,789
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	8,658
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	2,040
616	FUEL FOR POWER PRODUCTION	120
618	CHEMICALS	210
620	MATERIALS & SUPPLIES	4,900
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	2,172
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	19,240
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	19,240
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,886
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	88
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	350
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	4,324
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	4,324
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,351
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	3,020
616	FUEL FOR POWER PRODUCTION	168
618	CHEMICALS	1,240
620	MATERIALS & SUPPLIES	491
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	979
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	148
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	60
	TOTAL WATER-DIRECT EXPENSE	10,457
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	10,457
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	5,347
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	4,236
616	FUEL FOR POWER PRODUCTION	285
618	CHEMICALS	652
620	MATERIALS & SUPPLIES	1,355
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,110
641	RENTAL OF BLDG/REAL PROPERTY	920
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	480
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	50
	TOTAL WATER-DIRECT EXPENSE	15,435
		=====
701	SALARIES & WAGES-EMPLOYEES	12,580
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	11,868
715	PURCHASED POWER	12,036
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,170
720	MATERIALS & SUPPLIES	4,632
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,020
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	468
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,700
	TOTAL SEWER-DIRECT EXPENSE	48,474
		=====
	TOTAL WATER AND SEWER	63,909
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	1,959
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	324
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	30
620	MATERIALS & SUPPLIES	241
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	166
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	12
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	2,732
		=====
701	SALARIES & WAGES-EMPLOYEES	113
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	113
		=====
	TOTAL WATER AND SEWER	2,845
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,217
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,100
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	378
620	MATERIALS & SUPPLIES	2,049
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	264
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	8,148
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	8,148
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	30,438
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	274,400
615	PURCHASED POWER	23,500
616	FUEL FOR POWER PRODUCTION	300
618	CHEMICALS	5,261
620	MATERIALS & SUPPLIES	18,215
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	3,360
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	480
650	TRANSPORTATION EXPENSE	3,387
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	1,350
	TOTAL WATER-DIRECT EXPENSE	360,683
		=====
701	SALARIES & WAGES-EMPLOYEES	38,492
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	920,348
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	12,700
716	FUEL FOR POWER PRODUCTION	190
718	CHEMICALS	1,700
720	MATERIALS & SUPPLIES	27,095
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	3,400
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	3,278
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,836
	TOTAL SEWER-DIRECT EXPENSE	1,009,039
		=====
	TOTAL WATER AND SEWER	1,369,722
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,739
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	880
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	315
620	MATERIALS & SUPPLIES	1,101
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	840
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	156
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	7,031
		=====
701	SALARIES & WAGES-EMPLOYEES	4,682
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	1,575
715	PURCHASED POWER	1,700
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	400
720	MATERIALS & SUPPLIES	1,325
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,600
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	156
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	11,438
		=====
	TOTAL WATER AND SEWER	18,469
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	8,728
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	28,800
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	1,664
620	MATERIALS & SUPPLIES	12,331
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,328
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	6,157
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	60,728
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	60,728
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,666
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,620
616	FUEL FOR POWER PRODUCTION	640
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	1,488
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,558
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	708
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	9,504
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	9,504
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	0
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	0
		=====
701	SALARIES & WAGES-EMPLOYEES	9,599
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	4,692
715	PURCHASED POWER	9,036
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	3,170
720	MATERIALS & SUPPLIES	2,952
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	460
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	132
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	2,280
	TOTAL SEWER-DIRECT EXPENSE	32,321
		=====
	TOTAL WATER AND SEWER	32,321
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	223,222
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	300,000
616	FUEL FOR POWER PRODUCTION	3,120
618	CHEMICALS	7,488
620	MATERIALS & SUPPLIES	33,220
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	14,325
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	2,000
650	TRANSPORTATION EXPENSE	29,824
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	11,400
	TOTAL WATER-DIRECT EXPENSE	624,599
		=====
701	SALARIES & WAGES-EMPLOYEES	176,742
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	205,920
715	PURCHASED POWER	128,400
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	50,001
720	MATERIALS & SUPPLIES	43,721
731	CONTRACTUAL SERVICES-ENG	15,099
735	CONTRACTUAL SERVICES-OTHER	7,355
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	6,408
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	9,820
	TOTAL SEWER-DIRECT EXPENSE	643,466
		=====
	TOTAL WATER AND SEWER	1,268,065
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,376
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	600
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	819
620	MATERIALS & SUPPLIES	1,350
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	504
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	8,709
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	8,709
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,537
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,080
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	93
620	MATERIALS & SUPPLIES	294
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,122
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	36
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	6,162
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	6,162
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,068
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	480
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	331
620	MATERIALS & SUPPLIES	796
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	229
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	4,904
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	4,904
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	46,818
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	12,000
616	FUEL FOR POWER PRODUCTION	600
618	CHEMICALS	11,580
620	MATERIALS & SUPPLIES	8,180
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	6,000
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	180
	TOTAL WATER-DIRECT EXPENSE	85,358
		=====
701	SALARIES & WAGES-EMPLOYEES	51,785
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	3,960
715	PURCHASED POWER	22,800
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,410
720	MATERIALS & SUPPLIES	4,652
731	CONTRACTUAL SERVICES-ENG	2,687
735	CONTRACTUAL SERVICES-OTHER	2,040
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	60
	TOTAL SEWER-DIRECT EXPENSE	89,394
		=====
	TOTAL WATER AND SEWER	174,752
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	75,183
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	28,088
616	FUEL FOR POWER PRODUCTION	1,180
618	CHEMICALS	2,380
620	MATERIALS & SUPPLIES	13,596
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	6,600
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	360
650	TRANSPORTATION EXPENSE	7,803
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	5,448
	TOTAL WATER-DIRECT EXPENSE	140,630
		=====
701	SALARIES & WAGES-EMPLOYEES	92,374
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	24,000
715	PURCHASED POWER	38,782
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	6,180
720	MATERIALS & SUPPLIES	23,496
731	CONTRACTUAL SERVICES-ENG	5,544
735	CONTRACTUAL SERVICES-OTHER	4,600
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	7,467
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	17,076
	TOTAL SEWER-DIRECT EXPENSE	219,519
		=====
	TOTAL WATER AND SEWER	360,149
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	21,854
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	11,000
616	FUEL FOR POWER PRODUCTION	260
618	CHEMICALS	560
620	MATERIALS & SUPPLIES	5,501
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,935
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	66
650	TRANSPORTATION EXPENSE	4,014
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	3,045
	TOTAL WATER-DIRECT EXPENSE	48,235
		=====
701	SALARIES & WAGES-EMPLOYEES	25,756
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	725
715	PURCHASED POWER	4,557
716	FUEL FOR POWER PRODUCTION	90
718	CHEMICALS	965
720	MATERIALS & SUPPLIES	4,042
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,770
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	304
750	TRANSPORTATION EXPENSE	1,647
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	3,570
	TOTAL SEWER-DIRECT EXPENSE	43,426
		=====
	TOTAL WATER AND SEWER	91,661
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	16,240
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	6,216
616	FUEL FOR POWER PRODUCTION	788
618	CHEMICALS	156
620	MATERIALS & SUPPLIES	1,424
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	2,100
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	36
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	27,680
		=====
701	SALARIES & WAGES-EMPLOYEES	23,944
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	3,000
715	PURCHASED POWER	2,184
716	FUEL FOR POWER PRODUCTION	277
718	CHEMICALS	360
720	MATERIALS & SUPPLIES	1,074
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	2,816
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	36
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	720
	TOTAL SEWER-DIRECT EXPENSE	34,411
		=====
	TOTAL WATER AND SEWER	62,091
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	0
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	0
		=====
701	SALARIES & WAGES-EMPLOYEES	11,957
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	2,100
715	PURCHASED POWER	7,200
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,562
720	MATERIALS & SUPPLIES	4,978
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	295
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	949
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	360
	TOTAL SEWER-DIRECT EXPENSE	29,401
		=====
	TOTAL WATER AND SEWER	29,401
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	22,992
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	2,660
615	PURCHASED POWER	5,040
616	FUEL FOR POWER PRODUCTION	324
618	CHEMICALS	3,052
620	MATERIALS & SUPPLIES	5,908
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,935
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	140
650	TRANSPORTATION EXPENSE	3,857
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	46,388
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	46,388
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	62,143
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	160,000
615	PURCHASED POWER	44,000
616	FUEL FOR POWER PRODUCTION	1,053
618	CHEMICALS	11,100
620	MATERIALS & SUPPLIES	31,487
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	6,481
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	826
650	TRANSPORTATION EXPENSE	13,306
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	5,027
	TOTAL WATER-DIRECT EXPENSE	335,423
		=====
701	SALARIES & WAGES-EMPLOYEES	185,211
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	369,017
711	SLUDGE REMOVAL EXPENSE	131,040
715	PURCHASED POWER	130,380
716	FUEL FOR POWER PRODUCTION	1,215
718	CHEMICALS	40,667
720	MATERIALS & SUPPLIES	78,743
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	19,528
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	1,500
750	TRANSPORTATION EXPENSE	11,228
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	5,789
	TOTAL SEWER-DIRECT EXPENSE	974,318
		=====
	TOTAL WATER AND SEWER	1,309,741
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,763
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	5,972
616	FUEL FOR POWER PRODUCTION	167
618	CHEMICALS	197
620	MATERIALS & SUPPLIES	3,574
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	385
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	100
650	TRANSPORTATION EXPENSE	468
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	600
	TOTAL WATER-DIRECT EXPENSE	18,226
		=====
701	SALARIES & WAGES-EMPLOYEES	9,262
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	11,400
715	PURCHASED POWER	9,199
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	2,461
720	MATERIALS & SUPPLIES	6,324
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	1,566
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	456
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	3,000
	TOTAL SEWER-DIRECT EXPENSE	43,668
		=====
	TOTAL WATER AND SEWER	61,894
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,497
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,200
616	FUEL FOR POWER PRODUCTION	560
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	1,392
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,500
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	840
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	9,813
		=====
701	SALARIES & WAGES-EMPLOYEES	4,941
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	5,250
715	PURCHASED POWER	7,200
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	1,080
720	MATERIALS & SUPPLIES	2,276
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	450
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	528
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	21,725
		=====
	TOTAL WATER AND SEWER	31,538
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	6,421
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	6,421
		=====
701	SALARIES & WAGES-EMPLOYEES	6,443
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	6,443
		=====
	TOTAL WATER AND SEWER	12,864
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,498
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	700
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	315
620	MATERIALS & SUPPLIES	1,276
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,140
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	553
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	6,482
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	6,482
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	4,427
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	1,200
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	104
620	MATERIALS & SUPPLIES	2,384
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,500
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,860
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	720
	TOTAL WATER-DIRECT EXPENSE	12,195
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	12,195
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,450
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	20,000
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	771
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	402
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	662
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	24,285
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	24,285
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	7,106
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	1,330
615	PURCHASED POWER	1,080
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	208
620	MATERIALS & SUPPLIES	2,004
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,583
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	745
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	480
	TOTAL WATER-DIRECT EXPENSE	14,536
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
	TOTAL WATER AND SEWER	14,536

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	29,288
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	32,985
616	FUEL FOR POWER PRODUCTION	1,111
618	CHEMICALS	9,300
620	MATERIALS & SUPPLIES	33,464
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	1,700
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	3,564
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	2,858
	TOTAL WATER-DIRECT EXPENSE	114,270
		=====
701	SALARIES & WAGES-EMPLOYEES	107,203
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	44,710
711	SLUDGE REMOVAL EXPENSE	36,000
715	PURCHASED POWER	64,400
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	47,624
720	MATERIALS & SUPPLIES	37,091
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	14,265
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	1,200
750	TRANSPORTATION EXPENSE	3,396
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	1,500
	TOTAL SEWER-DIRECT EXPENSE	357,389
		=====
	TOTAL WATER AND SEWER	471,659
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	2,951
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	325
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	357
620	MATERIALS & SUPPLIES	1,203
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	600
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	132
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	5,568
		=====
701	SALARIES & WAGES-EMPLOYEES	0
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	0
		=====
	TOTAL WATER AND SEWER	5,568
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	3,010
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	35,376
615	PURCHASED POWER	1,680
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	260
620	MATERIALS & SUPPLIES	1,983
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	344
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	1,742
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	44,395
		=====
701	SALARIES & WAGES-EMPLOYEES	21,680
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	19,288
711	SLUDGE REMOVAL EXPENSE	1,750
715	PURCHASED POWER	4,080
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	260
720	MATERIALS & SUPPLIES	2,233
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	2,780
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	1,718
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	53,789
		=====
	TOTAL WATER AND SEWER	98,184
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	170,546
604	EMPLOYEE PENSIONS & BENEFITS	679,097
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	19,395
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	(42,000)
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	1,450
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	48,935
675	MISCELLANEOUS EXPENSE	141,472
	TOTAL WATER-DIRECT EXPENSE	1,018,895
		=====
701	SALARIES & WAGES-EMPLOYEES	11,030
704	EMPLOYEE PENSIONS & BENEFITS	600,861
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	15,425
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	20,000
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	2,786
758	INSURANCE-WORKER'S COMP	43,297
775	MISCELLANEOUS EXPENSE	79,596
	TOTAL SEWER-DIRECT EXPENSE	772,995
		=====
	TOTAL WATER AND SEWER	1,791,890
		=====

SOUTHERN STATES UTILITIES, INC.
OPERATIONS AND MAINTENANCE EXPENSE BY PLANT
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
601	SALARIES & WAGES-EMPLOYEES	83,385
604	EMPLOYEE PENSIONS & BENEFITS	0
610	PURCHASED WATER	0
615	PURCHASED POWER	0
616	FUEL FOR POWER PRODUCTION	0
618	CHEMICALS	0
620	MATERIALS & SUPPLIES	0
631	CONTRACTUAL SERVICES-ENG	0
635	CONTRACTUAL SERVICES-OTHER	0
641	RENTAL OF BLDG/REAL PROPERTY	0
642	RENTAL OF EQUIPMENT	0
650	TRANSPORTATION EXPENSE	0
658	INSURANCE-WORKER'S COMP	0
675	MISCELLANEOUS EXPENSE	0
	TOTAL WATER-DIRECT EXPENSE	83,385
		=====
701	SALARIES & WAGES-EMPLOYEES	210,827
704	EMPLOYEE PENSIONS & BENEFITS	0
710	PURCHASED SEWER	0
711	SLUDGE REMOVAL EXPENSE	0
715	PURCHASED POWER	0
716	FUEL FOR POWER PRODUCTION	0
718	CHEMICALS	0
720	MATERIALS & SUPPLIES	0
731	CONTRACTUAL SERVICES-ENG	0
735	CONTRACTUAL SERVICES-OTHER	0
741	RENTAL OF BLDG/REAL PROPERTY	0
742	RENTAL OF EQUIPMENT	0
750	TRANSPORTATION EXPENSE	0
758	INSURANCE-WORKER'S COMP	0
775	MISCELLANEOUS EXPENSE	0
	TOTAL SEWER-DIRECT EXPENSE	210,827
		=====
	TOTAL WATER AND SEWER	294,212
		=====

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SOUTHERN STATES UTILITIES, INC.
ADMINISTRATIVE AND GENERAL EXPENSE SUMMARY
FOR THE PERIOD ENDING 12/31/1995

NARUC ACCOUNT	ACCOUNT DESCRIPTION	Y-T-D BUDGET
-----		-----
601	SALARIES & WAGES-EMPLOYEES	1,603,243
604	EMPLOYEE PENSIONS & BENEFITS	398,142
615	PURCHASED POWER	5,565
620	MATERIALS & SUPPLIES	88,540
650	TRANSPORTATION EXPENSE	62,637
658	INSURANCE-WORKER'S COMP	28,687
670	BAD DEBT EXPENSE	217,899
675	MISCELLANEOUS EXPENSES	546,534

	TOTAL CUSTOMER EXPENSE	2,951,247
		=====
601	SALARIES & WAGES-EMPLOYEES	4,208,394
604	EMPLOYEE PENSIONS & BENEFITS	1,045,095
615	PURCHASED POWER	74,927
620	MATERIALS & SUPPLIES	200,251
631	CONTRACTUAL SERVICES-ENG	33,523
632	CONTRACTUAL SERVICES-ACCT	177,985
633	CONTRACTUAL SERVICES-LEGAL	107,248
635	CONTRACTUAL SERVICES-OTHER	276,594
641	RENTAL OF BLDG/REAL PROPERTY	159,134
642	RENTAL OF EQUIPMENT	7,283
650	TRANSPORTATION EXPENSE	77,824
656	INSURANCE-VEHICLE	122,008
657	INSURANCE-GENERAL LIABILITY	250,798
658	INSURANCE-WORKER'S COMP	75,303
659	INSURANCE-OTHER	24,899
660	ADVERTISING EXPENSE	27,165
666	REG COMM EXP-RATE CASE AMORT	469,893
667	REG COMM EXP-OTHER	59,415
675	MISCELLANEOUS EXPENSES	1,234,725

	TOTAL ADMIN & GENERAL	8,632,464
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	TOTAL CUSTOMER AND A&G	11,583,711
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