SOUTHERN STATES UTILITIES, INC.
DELTONA UTILITIES, INC.

ORIGINAL
FILE COPY

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 920199-WS

APPLICATION FOR A GENERAL RATE INCREASE

FILED

DEC 12 1996

JON S. WHEELER
Clerk District Court of Appeal
First District

VOLUME I
BOOK 1 OF 4

SUMMARY
OF
WATER AND WASTEWATER MINIMUM FILING REQUIREMENTS

Containing

OUTLINE OF FILING
SYSTEMS FILED
OVERALL FINANCIAL SUMMARIES
SCHEDULES A THROUGH G

FOR THE TEST YEAR ENDED
DECEMBER 31, 1991

DOCUMENT NUMBER-DATE
04721 MAY 11 1992
FPSC-RECORDS/REPORTING

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

DOCKET 920199-WS
VOLUME I
SUMMARY OF WATER AND WASTEWATER MFR
BOOK 1 OF 4

SCHEDULES A THROUGH G

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SOUTHERN STATES UTILITIES, INC. & DELTONA UTILITIES, INC.
OUTLINE OF 1992 FPSC RATE FILING
DOCKET NO. 920199-WS

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Book 1 of 4	Outline of Filing, Systems Filed, Overall Financial Summaries, Summary Schedules A through G
Book 2 of 4	Allocation Schedules
Book 3 of 4	Comparison of 1991 O & M Expenses to Guideline
Book 4 of 4	Development of AFPI Charges

Volume II - Water Minimum Filing Requirements

Book 1 of 11	Schedules A & B: Rate Base and Income for Amelia Island through Dol Ray Manor
Book 2 of 11	Schedules A & B: Rate Base and Income for Druid Hills through Holiday Haven
Book 3 of 11	Schedules A & B: Rate Base and Income for Holiday Heights through Marco Shores
Book 4 of 11	Schedules A & B: Rate Base and Income for Marion Oaks through Point O' Woods
Book 5 of 11	Schedules A & B: Rate Base and Income for Pomona Park through St. John's Highlands
Book 6 of 11	Schedules A & B: Rate Base and Income for Stone Mountain through Zephyr Shores
Book 7 of 11	Schedule C: Income Taxes & Schedule D: Cost of Capital
Book 8 of 11	Schedule E: Rates and Rate Design - Schedule E1 through E13
Book 9 of 11	Schedule E: Rates and Rate Design - Schedule E14: Billing Analyses Summaries By System
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Book 11 of 11	Schedule F: Engineering Information

Volume III - Wastewater Minimum Filing Requirements

Book 1 of 6	Schedules A & B: Rate Base and Income for Amelia Island through Florida Central Commerce Park
Book 2 of 6	Schedules A & B: Rate Base and Income for Fox Run through Park Manor
Book 3 of 6	Schedules A & B: Rate Base and Income for Point O' Woods through Zephyr Shores
--	Schedule C: Income Taxes and Schedule D: Cost of Capital - Refer to Volume II, Book 7 of 11
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Book 5 of 6	Schedule E: Rates and Rate Design - Schedule E14: Billing Analyses Summary
Book 6 of 6	Schedule F: Engineering Information

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Book 1 of 9	Chemical Analyses for Amelia Island through East Lake Harris Estates
Book 2 of 9	Chemical Analyses for Fern Park through Leisure Lakes
Book 3 of 9	Chemical Analyses for Marco Shores through Rosemont
Book 4 of 9	Chemical Analyses for Salt Springs through Zephyr Shores
Book 5 of 9	Water Plant Operating Reports for Amelia Island through Morningview
Book 6 of 9	Water Plant Operating Reports for Oak Forest through Zephyr Shores
Book 7 of 9	Wastewater Plant Operating Reports for Amelia Island through Zephyr Shores
Book 8 of 9	Consumptive Use Permits Construction and Operating Permits Sanitary Surveys and Inspection Reports - W Inspection Reports - WW

Volume IV - Additional Engineering Information (con't)

Book 9 of 9	List of Chemicals List of Field Employees List of Vehicles List of Complaints Consent Orders, Notice of Violations & Warning Notices

Volume V - Additional Filing Requirements

Book 1 of 8	Rate Schedules
Book 2 of 8	Billing Analyses - Water Summary
Book 3 of 8	Billing Analyses - Wastewater Summary
Book 4 of 8	Billing Analyses - Water Detail for Amelia Island through Friendly Center
Book 5 of 8	Billing Analyses - Water Detail for Golden Terrace through Rosemont
Book 6 of 8	Billing Analyses - Water Detail for Samira Villas through Zephyr Shores
Book 7 of 8	Billing Analyses - Wastewater Detail for Amelia Island through Morningview
Book 8 of 8	Billing Analyses - Wastewater Detail for Palm Port through Zephyr Shores

WATER SYSTEMS INCLUDED IN THE 1992 FPSC RATE FILING

	SYSTEM NAME	COUNTY	CERT. NO.	LAST RATE ORDER ORDER NO.	DATE RATE BASE EST.	ISSUE DATE	CERT. TRAN./ RATE CASE
1	Amelia Island	Nassau	171-W	19393	12/15/86	05/31/88	CT
2	Apache Shores	Citrus	189-W	10902	12/31/79	06/18/82	RC
3	Apple Valley	Seminole	279-W	23511	04/30/89	09/18/90	RC
4	Bay Lake Estates	Osceola	066-W	19192	06/18/87	04/20/88	CT
5	Beacon Hills	Duval	177-W	22871	05/31/89	04/30/90	RC
6	Beecher's Point	Putnam	076-W	20469	07/22/88	12/20/88	CT
7	Burnt Store	Charlotte/Lee	306-W	21632	12/20/88	07/31/89	CT
8	Carlton Village	Lake	106-W	17168	12/31/84	02/10/87	RC
9	Chuluota	Seminole	279-W	23511	04/30/89	09/18/90	RC
10	Citrus Park	Marion	373-W	21322	12/31/88	06/05/89	RC
11	Citrus Springs Utilities	Citrus	211-W	8904	12/31/77	06/06/79	RC
12	Crystal River Highlands	Citrus	189-W	18900	09/04/86	02/22/88	CT
13	Daetwyler Shores	Orange	084-W	10859	06/30/79	06/08/82	RC
14	Deltona Utilities	Volusia	047-W	13366	12/31/82	06/01/84	RC
15	Del Ray Manor	Seminole	279-W	23511	04/30/89	09/18/90	RC
16	Druid Hills	Seminole	279-W	23511	04/30/89	09/18/90	RC
17	East Lake Harris Estates	Lake	106-W	17168	12/31/84	02/10/87	RC
18	Fern Park	Seminole	279-W	23511	04/30/89	09/18/90	RC
19	Fern Terrace	Lake	106-W	17168	12/31/84	02/10/87	RC
20	Fisherman's Haven	Martin	368-W	21758	12/31/87	08/21/89	CT
21	Fountains	Osceola	N.A.	N.A.	N.A.	N.A.	N.A.
22	Fox Run	Martin	368-W	19860	06/30/87	08/22/88	CT
23	Friendly Center	Lake	N.A.	17168	12/31/84	02/10/87	RC
24	Golden Terrace	Citrus	189-W	9630	12/31/79	11/10/80	CT
25	Gospel Island Estates	Citrus	189-W	23024	09/02/87	06/04/90	CT
26	Grand Terrace	Lake	106-W	24230	05/15/89	03/12/91	CT
27	Harmony Homes	Seminole	279-W	23511	04/30/89	09/18/90	RC
28	Hermits Cove	Putnam	076-W	16340	04/30/85	07/11/86	RC
29	Hobby Hills	Lake	106-W	17168	12/31/84	02/10/87	RC
30	Holiday Haven	Lake	106-W	20869	11/27/87	03/09/89	CT
31	Holiday Heights	Orange	084-W	19275	05/28/87	05/03/88	CT
32	Imperial Mobile Terrace	Lake	106-W	21636	07/01/88	07/31/89	CT
33	Intercession City	Osceola	066-W	10902	12/31/79	06/18/82	RC
34	Interlachen Lake Estates	Putnam	076-W	16340	04/30/85	07/11/86	RC
35	Jungle Den	Volusia	238-W	20869	11/27/87	03/09/89	CT
36	Keystone Heights	Clay	003-W	16402	05/30/85	07/23/86	RC
37	Kingswood	Brevard	002-W	19505	06/30/87	06/16/88	CT
38	Lake Ajay Estates	Osceola	066-W	21200	02/29/88	05/08/89	CT
39	Lake Brantley	Seminole	279-W	23511	04/30/89	09/18/90	RC
40	Lake Conway Park	Orange	084-W	10859	06/30/79	06/08/82	RC
41	Lake Harriet Estates	Seminole	279-W	23511	04/30/89	09/18/90	RC
42	Lakeview Villas	Clay	003-W	22915	10/11/85	05/09/90	CT
43	Leilani Heights	Martin	368-W	16482	09/30/85	08/18/86	RC
44	Leisure Lakes	Highlands	422-W	22916	01/01/89	05/09/90	CT
45	Marco Shores Utilities	Collier	470-W	N.A.	12/31/82	N.A.	N.A.
46	Marion Oaks Utilities	Marion	379-W	16778	10/31/85	10/27/86	RC

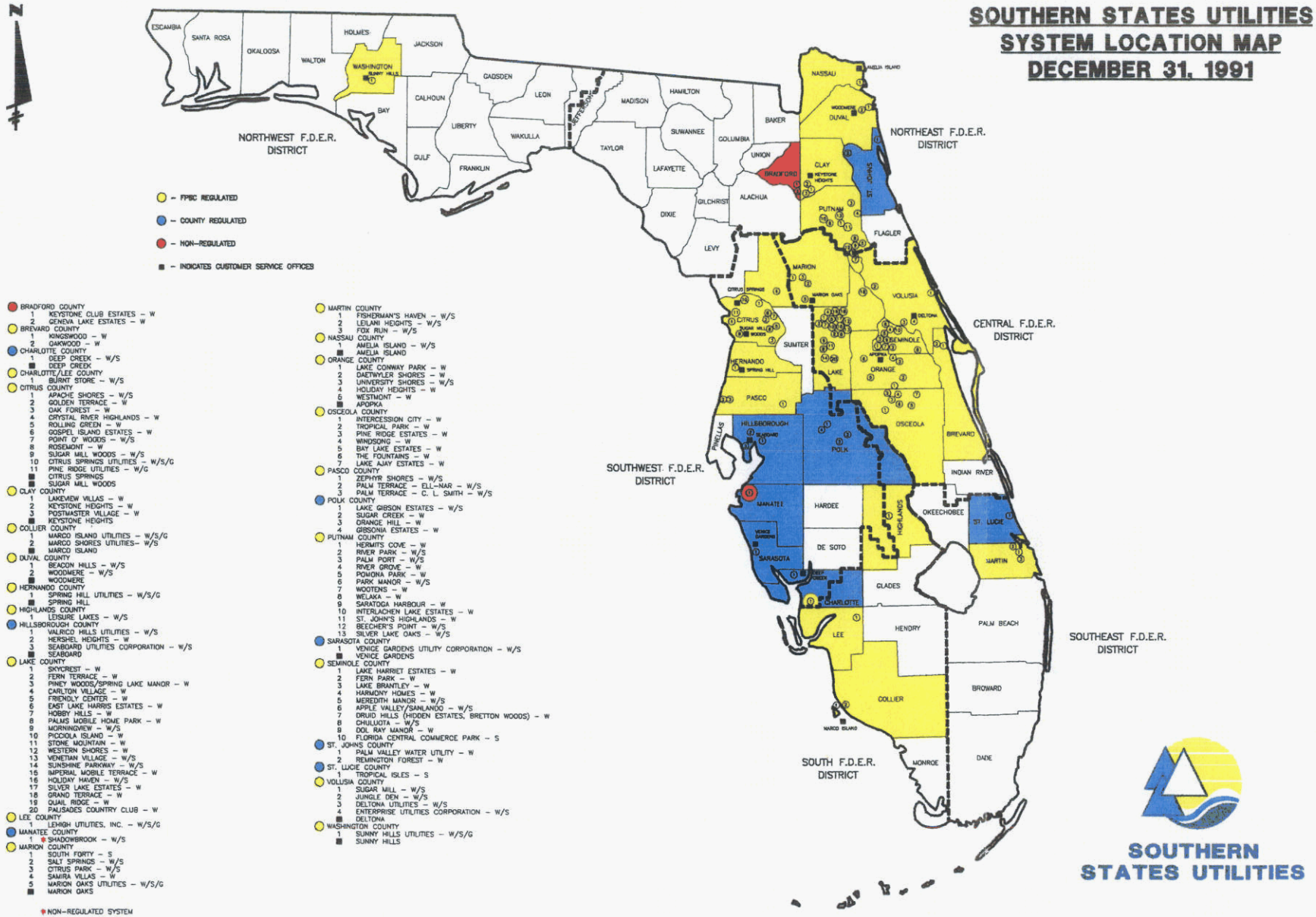
WATER SYSTEMS INCLUDED IN THE 1992 FPSC RATE FILING

	SYSTEM NAME	COUNTY	CERT. NO.	LAST RATE ORDER ORDER NO.	DATE RATE BASE EST.	ISSUE DATE	CERT. TRAN./ RATE CASE
47	Meredith Manor	Seminole	279-W	23511	04/30/89	09/18/90	RC
48	Morningview	Lake	106-W	17168	12/31/84	02/10/87	RC
49	Oak Forest	Citrus	189-W	12850	12/31/82	01/06/84	RC
50	Oakwood	Brevard	002-W	19505	06/30/87	06/16/88	CT
51	Palisades Country Club	Lake	106-W	24792	07/10/91	07/10/91	CT
52	Palm Port	Putnam	076-W	16340	04/30/85	07/11/86	RC
53	Palm Terrace	Pasco	209-W	20140	06/10/87	10/10/88	CT
54	Palms Mobile Home Park	Lake	N.A.	17168	12/31/84	02/10/87	RC
55	Park Manor	Putnam	076-W	16340	04/30/85	07/11/86	RC
56	Picciola Island	Lake	106-W	17168	12/31/84	02/10/87	RC
57	Pine Ridge Estates	Osceola	066-W	17031	11/12/85	12/30/86	CT
58	Pine Ridge Utilities	Citrus	476-W	N.A.	12/31/70	N.A.	N.A.
59	Piney Woods	Lake	106-W	17168	12/31/84	02/10/87	RC
60	Point O' Woods	Citrus	189-W	22150	07/20/88	11/06/89	CT
61	Pomona Park	Putnam	076-W	16340	04/30/85	07/11/86	RC
62	Postmaster Village	Clay	003-W	17359	05/29/86	04/03/87	CT
63	Quail Ridge	Lake	106-W	23852	12/10/90	12/10/90	CT
64	River Grove	Putnam	076-W	16340	04/30/85	07/11/86	RC
65	River Park	Putnam	076-W	16340	04/30/85	07/11/86	RC
66	Rolling Green	Citrus	189-W	20088	07/10/87	09/29/88	CT
67	Rosemont	Citrus	189-W	21829	07/20/88	09/05/89	CT
68	Salt Springs	Marion	373-W	21322	12/31/88	06/05/89	RC
69	Samira Villas	Marion	373-W	21322	12/31/88	06/05/89	RC
70	Saratoga Harbour	Putnam	076-W	16340	04/30/85	07/11/86	RC
71	Silver Lake Estates	Lake	106-W	20647	02/29/88	01/24/89	CT
72	Silver Lake Oaks	Putnam	076-W	23397	10/16/89	08/23/90	CT
73	Skycrest	Lake	106-W	17168	12/31/84	02/10/87	RC
74	Spring Hill Utilities	Hernando	046-W	13625	12/31/82	08/27/84	RC
75	St. Johns Highlands	Putnam	076-W	16340	04/30/85	07/11/86	RC
76	Stone Mountain	Lake	106-W	17168	12/31/84	02/10/87	RC
77	Sugar Mill	Volusia	238-W	19841	08/06/87	08/22/88	CT
78	Sugar Mill Woods	Citrus	189-W	21836	12/05/88	09/05/89	CT
79	Sunny Hills Utilities	Washington	501-W	N.A.	12/31/70	N.A.	N.A.
80	Sunshine Parkway	Lake	106-W	17180	04/30/86	02/11/87	CT
81	Tropical Park	Osceola	066-W	10902	12/31/79	06/18/82	RC
82	University Shores	Orange	084-W	10858	06/30/79	06/08/82	RC
83	Venetian Village	Lake	106-W	17168	12/31/84	02/10/87	RC
84	Welaka	Putnam	076-W	16340	04/30/85	07/11/86	RC
85	Western Shores	Lake	106-W	17168	12/31/84	02/10/87	RC
86	Westmont	Orange	084-W	19857	06/30/87	08/22/88	CT
87	Windsong	Osceola	066-W	17031	11/12/85	12/30/86	CT
88	Woodmere	Duval	177-W	22871	05/31/89	04/30/90	RC
89	Wootens	Putnam	076-W	16340	04/30/85	07/11/86	RC
90	Zephyr Shores	Pasco	209-W	18243	09/30/86	10/05/87	CT

WASTEWATER SYSTEMS INCLUDED IN THE 1992 FPSC RATE FILING

	SYSTEM NAME	COUNTY	CERT. NO.	LAST RATE ORDER ORDER NO.	DATE RATE BASE EST.	ISSUE DATE	CERT. TRAN./ RATE CASE
1	Amelia Island	Nassau	122-S	19393	12/15/86	05/31/88	CT
2	Apache Shores	Citrus	134-S	10902	12/31/79	06/18/82	RC
3	Apple Valley	Seminole	226-S	23511	04/30/89	09/18/90	RC
4	Beacon Hills	Duval	124-S	22871	05/31/89	04/30/90	RC
5	Beecher's Point	Putnam	284-S	20469	07/22/88	12/20/88	CT
6	Burnt Store	Charlotte / Lee	255-S	21632	12/20/88	07/31/89	CT
7	Chuluota	Seminole	226-S	23511	04/30/89	09/18/90	RC
8	Citrus Park	Marion	322-S	21322	12/31/88	06/05/89	RC
9	Citrus Springs Utilities	Citrus	156-S	8904	12/31/77	06/06/79	RC
10	Deltona Utilities	Volusia	048-S	13366	12/31/82	06/01/84	RC
11	Fisherman's Haven	Martin	319-S	21758	12/31/87	08/21/89	CT
12	Florida Central Commerce Park	Seminole	226-S	23511	04/30/89	09/18/90	RC
13	Fox Run	Martin	319-S	19860	06/30/87	08/22/88	CT
14	Holiday Haven	Lake	120-S	~~20869~~	~~11/27/87~~	~~03/09/89~~	CT
15	Jungle Den	Volusia	182-S	20869	11/27/87	03/09/89	CT
16	Leilani Heights	Martin	319-S	16482	09/30/85	08/18/86	RC
17	Leisure Lakes	Highlands	359-S	22916	01/01/89	05/09/90	CT
18	Marco Shores Utilities	Collier	405-S	N.A.	12/31/82	N.A.	N.A.
19	Marion Oaks Utilities	Marion	326-S	16778	10/31/85	10/27/86	RC
20	Meredith Manor	Seminole	226-S	23511	04/30/89	09/18/90	RC
21	Morningview	Lake	120-S	17168	12/31/84	02/10/87	RC
22	Palm Port	Putnam	284-S	16340	04/30/85	07/11/86	RC
23	Palm Terrace	Pasco	154-S	20140	06/10/87	10/10/88	CT
24	Park Manor	Putnam	284-S	16340	04/30/85	07/11/86	RC
25	Point O' Woods	Citrus	134-S	22150	07/20/88	11/06/89	CT
26	Salt Springs	Marion	322-S	21322	12/31/88	06/05/89	RC
27	Silver Lake Oaks	Putnam	284-S	23397	10/16/89	08/23/90	CT
28	South Forty	Marion	322-S	21322	12/31/88	06/05/89	RC
29	Spring Hill Utilities	Hernando	047-S	13625	12/31/82	08/27/84	RC
30	Sugar Mill	Volusia	182-S	19841	08/06/87	08/22/88	CT
31	Sugar Mill Woods	Citrus	134-S	21836	12/05/88	09/05/89	CT
32	Sunny Hills Utilities	Washington	435-S	N.A.	12/31/70	N.A.	N.A.
33	Sunshine Parkway	Lake	120-S	17180	04/30/86	02/11/87	CT
34	University Shores	Orange	073-S	10858	06/30/79	06/08/82	RC
35	Venetian Village	Lake	120-S	17168	12/31/84	02/10/87	RC
36	Woodmere	Duval	124-S	22871	05/31/89	04/30/90	RC
37	Zephyr Shores	Pasco	154-S	18243	09/30/86	10/05/87	CT

SOUTHERN STATES UTILITIES
SYSTEM LOCATION MAP
DECEMBER 31, 1991



- BRADFORD COUNTY
  - 1 KEYSTONE CLUB ESTATES – W
  - 2 GENEVA LAKE ESTATES – W
- BREVARD COUNTY
  - 1 KINGSWOOD – W
  - 2 OAKWOOD – W
- CHARLOTTE COUNTY
  - 1 DEEP CREEK – W/S
  - ■ DEEP CREEK
- CHARLOTTE/LEE COUNTY
  - 1 BURNT STORE – W/S
- CITRUS COUNTY
  - 1 APACHE SHORES – W/S
  - 2 GOLDEN TERRACE – W
  - 3 OAK FOREST – W
  - 4 CRYSTAL RIVER HIGHLANDS – W
  - 5 ROLLING GREEN – W
  - 6 GOSPEL ISLAND ESTATES – W
  - 7 POINT O' WOODS – W/S
  - 8 ROSEMONT – W
  - 9 SUGAR MILL WOODS – W/S
  - 10 CITRUS SPRINGS UTILITIES – W/S/G
  - 11 PINE RIDGE UTILITIES – W/G
  - ■ CITRUS SPRINGS
  - ■ SUGAR MILL WOODS
- CLAY COUNTY
  - 1 LAKEVIEW VILLAS – W
  - 2 KEYSTONE HEIGHTS – W
  - 3 POSTMASTER VILLAGE – W
  - ■ KEYSTONE HEIGHTS
- COLLIER COUNTY
  - 1 MARCO ISLAND UTILITIES – W/S/G
  - 2 MARCO SHORES UTILITIES– W/S
  - ■ MARCO ISLAND
- DUVAL COUNTY
  - 1 BEACON HILLS – W/S
  - 2 WOODMERE – W/S
  - ■ WOODMERE
- HERNANDO COUNTY
  - 1 SPRING HILL UTILITIES – W/S/G
  - ■ SPRING HILL
- HIGHLANDS COUNTY
  - 1 LEISURE LAKES – W/S
- HILLSBOROUGH COUNTY
  - 1 VALRICO HILLS UTILITIES – W/S
  - 2 HERSHEL HEIGHTS – W
  - 3 SEABOARD UTILITIES CORPORATION – W/S
  - ■ SEABOARD
- LAKE COUNTY
  - 1 SKYCREST – W
  - 2 FERN TERRACE – W
  - 3 PINEY WOODS/SPRING LAKE MANOR – W
  - 4 CARLTON VILLAGE – W
  - 5 FRIENDLY CENTER – W
  - 6 EAST LAKE HARRIS ESTATES – W
  - 7 HOBBY HILLS – W
  - 8 PALMS MOBILE HOME PARK – W
  - 9 MORNINGVIEW – W/S
  - 10 PICCIOLA ISLAND – W
  - 11 STONE MOUNTAIN – W
  - 12 WESTERN SHORES – W
  - 13 VENETIAN VILLAGE – W/S
  - 14 SUNSHINE PARKWAY – W/S
  - 15 IMPERIAL MOBILE TERRACE – W
  - 16 HOLIDAY HAVEN – W/S
  - 17 SILVER LAKE ESTATES – W
  - 18 GRAND TERRACE – W
  - 19 QUAIL RIDGE – W
  - 20 PALISADES COUNTRY CLUB – W
- LEE COUNTY
  - 1 LEHIGH UTILITIES, INC. – W/S/G
- MANATEE COUNTY
  - 1 * SHADOWBROOK – W/S
- MARION COUNTY
  - 1 SOUTH FORTY – S
  - 2 SALT SPRINGS – W/S
  - 3 CITRUS PARK – W/S
  - 4 SAMIRA VILLAS – W
  - 5 MARION OAKS UTILITIES – W/S/G
  - ■ MARION OAKS
- MARTIN COUNTY
  - 1 FISHERMAN'S HAVEN – W/S
  - 2 LEILANI HEIGHTS – W/S
  - 3 FOX RUN – W/S
- NASSAU COUNTY
  - 1 AMELIA ISLAND – W/S
  - ■ AMELIA ISLAND
- ORANGE COUNTY
  - 1 LAKE CONWAY PARK – W
  - 2 DAETWYLER SHORES – W
  - 3 UNIVERSITY SHORES – W/S
  - 4 HOLIDAY HEIGHTS – W
  - 6 WESTMONT – W
  - ■ APOPKA
- OSCEOLA COUNTY
  - 1 INTERCESSION CITY – W
  - 2 TROPICAL PARK – W
  - 3 PINE RIDGE ESTATES – W
  - 4 WINDSONG – W
  - 5 BAY LAKE ESTATES – W
  - 6 THE FOUNTAINS – W
  - 7 LAKE AJAY ESTATES – W
- PASCO COUNTY
  - 1 ZEPHYR SHORES – W/S
  - 2 PALM TERRACE – ELL-NAR – W/S
  - 3 PALM TERRACE – C. L. SMITH – W/S
- POLK COUNTY
  - 1 LAKE GIBSON ESTATES – W/S
  - 2 SUGAR CREEK – W
  - 3 ORANGE HILL – W
  - 4 GIBSONIA ESTATES – W
- PUTNAM COUNTY
  - 1 HERMITS COVE – W
  - 2 RIVER PARK – W/S
  - 3 PALM PORT – W/S
  - 4 RIVER GROVE – W
  - 5 POMONA PARK – W
  - 6 PARK MANOR – W/S
  - 7 WOOTENS – W
  - 8 WELAKA – W
  - 9 SARATOGA HARBOUR – W
  - 10 INTERLACHEN LAKE ESTATES – W
  - 11 ST. JOHN'S HIGHLANDS – W
  - 12 BEECHER'S POINT – W/S
  - 13 SILVER LAKE OAKS – W/S
- SARASOTA COUNTY
  - 1 VENICE GARDENS UTILITY CORPORATION – W/S
  - ■ VENICE GARDENS
- SEMINOLE COUNTY
  - 1 LAKE HARRIET ESTATES – W
  - 2 FERN PARK – W
  - 3 LAKE BRANTLEY – W
  - 4 HARMONY HOMES – W
  - 5 MEREDITH MANOR – W/S
  - 6 APPLE VALLEY/SANLANDO – W/S
  - 7 DRUID HILLS (HIDDEN ESTATES, BRETTON WOODS) – W
  - 8 CHULUOTA – W/S
  - 9 DOL RAY MANOR – W
  - 10 FLORIDA CENTRAL COMMERCE PARK – S
- ST. JOHNS COUNTY
  - 1 PALM VALLEY WATER UTILITY – W
  - 2 REMINGTON FOREST – W
- ST. LUCIE COUNTY
  - 1 TROPICAL ISLES – S
- VOLUSIA COUNTY
  - 1 SUGAR MILL – W/S
  - 2 JUNGLE DEN – W/S
  - 3 DELTONA UTILITIES – W/S
  - 4 ENTERPRISE UTILITIES CORPORATION – W/S
  - ■ DELTONA
- WASHINGTON COUNTY
  - 1 SUNNY HILLS UTILITIES – W/S/G
  - ■ SUNNY HILLS

* NON-REGULATED SYSTEM

SOUTHERN STATES UTILITIES

OVERALL WATER AND SEWER FINANCIAL SUMMARY - PROPOSED

Total Filed FPSC Jurisdiction (1991 Interim / Final)

Company: SSU - All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1991 PROPOSED REVENUE REQUIREMENTS					
	INTERIM RATES			**FINAL RATES**		
Line No. **REVENUE RQUIREMENT COMPONENTS**	Water	Sewer	**Total**	Water	Sewer	**Total**
1 **PRESENT INCOME:**						
2 OPERATING REVENUES:						
3 Sales of Water / Sewer	$12,611,473	$7,270,877	**$19,882,350**	$12,611,473	$7,270,877	**$19,882,350**
4 Other Revenues	213,929	2,370	**216,299**	322,950	70	**323,020**
5 TOTAL	12,825,402	7,273,247	**20,098,649**	12,934,423	7,270,947	**20,205,370**
6 OPERATING EXPENSES:	10,927,315	6,508,682	**17,435,997**	11,883,466	6,872,089	**18,755,555**
7 NET OPERATING INCOME:	$1,898,087	$764,565	**$2,662,652**	$1,050,957	$398,858	**$1,449,815**
8 RATE BASE	$34,055,658	$22,830,523	**$56,886,181**	$34,238,883	$22,899,377	**$57,138,260**
9 RATE OF RETURN						**2.54%**
10 RETURN ON EQUITY						**-8.32%**
11 **PROPOSED INCREASE:**						
12 OPERATING REVENUES:						
13 Sales of Water / Sewer	$3,988,916	$2,993,824	**$6,982,740**	$5,071,970	$3,601,165	**$8,673,135**
14 Percent Increase	31.63%	41.18%	**35.12%**	40.22%	49.53%	**43.62%**
15 OPERATING EXPENSES:	1,612,984	1,210,602	**2,823,586**	2,050,935	1,456,190	**3,507,125**
16 NET OPERATING INCOME:	$2,375,932	$1,783,222	**$4,159,154**	$3,021,035	$2,144,975	**$5,166,010**
17 **PROPOSED INCOME:**						
18 OPERATING REVENUES:						
19 Sales of Water / Sewer	$16,600,389	$10,264,701	**$26,865,090**	$17,683,443	$10,872,042	**$28,555,485**
20 Other Revenues	213,929	2,370	**216,299**	322,950	70	**323,020**
21 TOTAL	16,814,318	10,267,071	**27,081,389**	18,006,393	10,872,112	**28,878,505**
22 OPERATING EXPENSES:	12,540,299	7,719,284	**20,259,583**	13,934,401	8,328,280	**22,262,681**
23 NET OPERATING INCOME:	$4,274,019	$2,547,787	**$6,821,805**	$4,071,992	$2,543,832	**$6,615,824**
24 RATE BASE	$34,055,658	$22,830,523	**$56,886,181**	$34,238,883	$22,899,377	**$57,138,260**
25 RATE OF RETURN		11.16%				**11.58%**
26 RETURN ON EQUITY		11.87%				**12.85%**

PROPOSED FINAL RATES

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

Total Filed FPSC Jurisdiction (1991 Interim / Final)

Company: SSU - All Filed FPSC Systems

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

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

FPSC

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

6000

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

1991 AVERAGE ADJUSTED RATE BASE

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

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

Company: SSU - All Filed FPSC Systems

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

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

FPSC

Schedule: FPSC Jurisdictional Summary (Income)

Preparer: Chuck Lewis

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 PROPOSED OPERATING INCOME (FINAL RATES)								
	PRESENT INCOME			**PROPOSED INCREASE**			**PROPOSED INCOME**		
Line No.	**OPERATING INCOME COMPONENTS**	Water	Sewer	**Total**	Water	Sewer	**Total**	Water	Sewer	**Total**
1	**OPERATING REVENUES:**									
2	Sales of Water / Sewer	$12,611,473	$7,270,877	**$19,882,350**	$5,071,970	$3,601,165	**$8,673,135**	$17,683,443	$10,872,042	**$28,555,485**
3	Other Revenues	322,950	70	**323,020**	0	0	**0**	322,950	70	**323,020**
4	**TOTAL OPERATING REVENUES**	12,934,423	7,270,947	**20,205,370**	5,071,970	3,601,165	**8,673,135**	18,006,393	10,872,112	**28,878,505**
5	**OPERATING EXPENSES:**									
6	Operation & Maintenance	9,263,975	5,341,501	**14,605,476**	0	0	**0**	9,263,975	5,341,501	**14,605,476**
7	Depreciation, net of CIAC Amort.	1,727,546	1,235,716	**2,963,262**	0	0	**0**	1,727,546	1,235,716	**2,963,262**
8	Amortization	(621)	(11,826)	**(12,447)**	0	0	**0**	(621)	(11,826)	**(12,447)**
9	Taxes Other Than Income	1,726,076	1,106,985	**2,833,061**	228,239	162,052	**390,291**	1,954,315	1,269,038	**3,223,353**
10	Provision For Income Taxes	(833,510)	(800,287)	**(1,633,797)**	1,822,696	1,294,138	**3,116,834**	989,186	493,851	**1,483,037**
11	**TOTAL OPERATING EXPENSES**	11,883,466	6,872,089	**18,755,555**	2,050,935	1,456,190	**3,507,125**	13,934,401	8,328,280	**22,262,681**
12	**NET OPERATING INCOME:**	$1,050,957	$398,858	**$1,449,815**	$3,021,035	$2,144,975	**$5,166,010**	$4,071,992	$2,543,832	**$6,615,824**
13	**RATE BASE**	$34,238,883	$22,899,377	**$57,138,260**				$34,238,883	$22,899,377	**$57,138,260**
14	**RATE OF RETURN**	3.07%	1.74%	**2.54%**				11.89%	11.11%	**11.58%**
15	**RETURN ON EQUITY**	-7.07%	-10.18%	**-8.32%**				13.59%	11.75%	**12.85%**

0010

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

Company: All Filed FPSC Systems

FPSC

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

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

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

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

(Continued...)

0011

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

Company: All Filed FPSC Systems

FPSC

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

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

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

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

(Continued...)

0012

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

Company: All Filed FPSC Systems

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

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

FPSC

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

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

0013

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

Company: All Filed FPSC Systems

FPSC

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

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

Schedule: B-1 (W), B-2 (S) Summary

Preparer: Chuck Lewis
Supporting Schedules: B-1 (W), B-2 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER AND SEWER SYSTEMS (FPSC)			**PRESENT SALES REVENUES**			**PROPOSED REVENUE INCREASE**						**PROPOSED SALES REVENUES**		
						REVENUE INCREASE			PERCENT INCREASE					
Line No.	System	County	Water / Sewer	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Amelia Island	Nassau	W & S	526,015	597,655	1,123,670	1,239	183,524	184,763	0.24%	30.71%	16.44%	527,254	781,179	1,308,433
2	Apache Shores	Citrus	W & S	34,223	18,079	52,302	(2,474)	3,945	1,471	-7.23%	21.82%	2.81%	31,749	22,024	53,773
3	Apple Valley	Seminole	W & S	184,436	70,177	254,613	(93)	37	(56)	-0.05%	0.05%	-0.02%	184,343	70,214	254,557
4	Bay Lake Estates	Osceola	W	8,305		8,305	19,125	0	19,125	230.28%		230.28%	27,430		27,430
5	Beacon Hills	Duval	W & S	434,845	557,167	992,012	156,787	294,615	451,402	36.06%	52.88%	45.50%	591,632	851,782	1,443,414
6	Beecher's Point	Putnam	W & S	14,033	6,150	20,183	13,877	3,858	17,735	98.89%	62.73%	87.87%	27,910	10,008	37,918
7	Burnt Store	Charl / Lee	W & S	237,365	166,026	403,391	44,050	42,272	86,322	18.56%	25.46%	21.40%	281,415	208,298	489,713
8	Carlton Village	Lake	W	19,931		19,931	4,307	0	4,307	21.61%		21.61%	24,238		24,238
9	Chuluota	Seminole	W & S	93,492	40,688	134,180	120,828	28,249	149,077	129.24%	69.43%	111.10%	214,320	68,937	283,257
10	Citrus Park	Marion	W & S	55,529	136,105	191,634	10,858	(6,085)	4,773	19.55%	-4.47%	2.49%	66,387	130,020	196,407
11	Citrus Springs Util	Citrus	W & S	265,360	153,318	418,678	249,568	21,190	270,758	94.05%	13.82%	64.67%	514,928	174,508	689,436
12	Crystal River Highl.	Citrus	W	7,085		7,085	18,065	0	18,065	254.98%		254.98%	25,150		25,150
13	Daetwyler Shores	Orange	W	21,647		21,647	17,231	0	17,231	79.60%		79.60%	38,878		38,878
14	Deltona Utilities	Volusia	W & S	3,409,568	828,729	4,238,297	1,174,611	1,371,538	2,546,149	34.45%	165.50%	60.07%	4,584,179	2,200,267	6,784,446
15	Del Ray Manor	Seminole	W	15,754		15,754	11,324	0	11,324	71.88%		71.88%	27,078		27,078
16	Druid Hills	Seminole	W	61,921		61,921	25,584	0	25,584	41.32%		41.32%	87,505		87,505
17	East Lk Harris Est	Lake	W	19,733		19,733	10,332	0	10,332	52.36%		52.36%	30,065		30,065
18	Fern Park	Seminole	W	27,241		27,241	14,767	0	14,767	54.21%		54.21%	42,008		42,008
19	Fern Terrace	Lake	W	25,310		25,310	29	0	29	0.11%		0.11%	25,339		25,339
20	Fisherman's Haven	Martin	W & S	19,661	33,028	52,689	5,212	16,332	21,544	26.51%	49.45%	40.89%	24,873	49,360	74,233
21	Florida Cent. Comm. Pk.	Seminole	S		69,480	69,480	0	40,637	40,637		58.49%	58.49%		110,117	110,117
22	Fountains	Osceola	W	4,376		4,376	4,009	0	4,009	91.61%		91.61%	8,385		8,385
23	Fox Run	Martin	W & S	21,047	16,940	37,987	33,144	32,850	65,994	157.48%	193.92%	173.73%	54,191	49,790	103,981
24	Friendly Center	Lake	W	3,522		3,522	4,300	0	4,300	122.09%		122.09%	7,822		7,822
25	Golden Terrace	Citrus	W	23,135		23,135	4,240	0	4,240	18.33%		18.33%	27,375		27,375
26	Gospel Island Est	Citrus	W	1,417		1,417	2,374	0	2,374	167.54%		167.54%	3,791		3,791
27	Grand Terrace	Lake	W	12,157		12,157	11,903	0	11,903	97.91%		97.91%	24,060		24,060
28	Harmony Homes	Seminole	W	12,183		12,183	11,044	0	11,044	90.65%		90.65%	23,227		23,227
29	Hermits Cove	Putnam	W	27,340		27,340	26,786	0	26,786	97.97%		97.97%	54,126		54,126
30	Hobby Hills	Lake	W	15,333		15,333	8,361	0	8,361	54.53%		54.53%	23,694		23,694

(Continued...)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	WATER AND SEWER SYSTEMS (FPSC)			PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
							REVENUE INCREASE			PERCENT INCREASE					
Line No.	System	County	Water / Sewer	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Holiday Haven	Lake	W & S	22,584	14,672	37,256	6,638	20,999	27,637	29.39%	143.12%	74.18%	29,222	35,671	64,893
2	Holiday Heights	Orange	W	12,746		12,746	6,552	0	6,552	51.40%		51.40%	19,298		19,298
3	Imperial Mobile Terr	Lake	W	17,546		17,546	29,319	0	29,319	167.10%		167.10%	46,865		46,865
4	Intercession City	Osceola	W	48,407		48,407	45,962	0	45,962	94.95%		94.95%	94,369		94,369
5	Interlachen Lk Est	Putnam	W	28,111		28,111	16,242	0	16,242	57.78%		57.78%	44,353		44,353
6	Jungle Den	Volusia	W & S	20,111	15,659	35,770	159	16,641	16,800	0.79%	106.27%	46.97%	20,270	32,300	52,570
7	Keystone Heights	Clay	W	211,293		211,293	74,082	0	74,082	35.06%		35.06%	285,375		285,375
8	Kingswood	Brevard	W	12,832		12,832	4,210	0	4,210	32.81%		32.81%	17,042		17,042
9	Lake Ajay Estates	Osceola	W	11,800		11,800	11,884	0	11,884	100.71%		100.71%	23,684		23,684
10	Lake Brantley	Seminole	W	11,346		11,346	9,269	0	9,269	81.69%		81.69%	20,615		20,615
11	Lake Conway Park	Orange	W	12,889		12,889	12,809	0	12,809	99.38%		99.38%	25,698		25,698
12	Lake Harriet Estates	Seminole	W	47,962		47,962	10,420	0	10,420	21.73%		21.73%	58,382		58,382
13	Lakeview Villas	Clay	W	768		768	2,715	0	2,715	353.52%		353.52%	3,483		3,483
14	Leilani Heights	Martin	W & S	82,252	174,370	256,622	5,157	4,384	9,541	6.27%	2.51%	3.72%	87,409	178,754	266,163
15	Leisure Lakes	Highlands	W & S	29,226	30,638	59,864	25,029	11,852	36,881	85.64%	38.68%	61.61%	54,255	42,490	96,745
16	Marco Shores Util	Collier	W & S	119,375	118,798	238,173	73,960	12,574	86,534	61.96%	10.58%	36.33%	193,335	131,372	324,707
17	Marion Oaks Util	Marion	W & S	534,705	442,802	977,507	275,913	125,127	401,040	51.60%	28.26%	41.03%	810,618	567,929	1,378,547
18	Meredith Manor	Seminole	W & S	121,658	14,161	135,819	31,345	(14)	31,331	25.76%	-0.10%	23.07%	153,003	14,147	167,150
19	Morningview	Lake	W & S	8,457	16,072	24,529	7,076	8,054	15,130	83.67%	50.11%	61.68%	15,533	24,126	39,659
20	Oak Forest	Citrus	W	25,380		25,380	10,739	0	10,739	42.31%		42.31%	36,119		36,119
21	Oakwood	Brevard	W	37,148		37,148	9,706	0	9,706	26.13%		26.13%	46,854		46,854
22	Palisades Country Clb	Lake	W	11,584		11,584	9,799	0	9,799	84.59%		84.59%	21,383		21,383
23	Palm Port	Putnam	W & S	16,604	23,015	39,619	6,085	10,240	16,325	36.65%	44.49%	41.20%	22,689	33,255	55,944
24	Palm Terrace	Pasco	W & S	194,246	98,424	292,670	193,683	231,637	425,320	99.71%	235.35%	145.32%	387,929	330,061	717,990
25	Palms Mobile Home Pk	Lake	W	7,411		7,411	5,841	0	5,841	78.82%		78.82%	13,252		13,252
26	Park Manor	Putnam	W & S	5,816	7,990	13,806	5,705	5,076	10,781	98.09%	63.53%	78.09%	11,521	13,066	24,587
27	Picciola Island	Lake	W	27,044		27,044	1,778	0	1,778	6.57%		6.57%	28,822		28,822
28	Pine Ridge Estates	Osceola	W	42,568		42,568	3,810	0	3,810	8.95%		8.95%	46,378		46,378
29	Pine Ridge Utilities	Citrus	W	155,319		155,319	46,405	0	46,405	29.88%		29.88%	201,724		201,724
30	Piney Woods	Lake	W	36,585		36,585	6,774	0	6,774	18.52%		18.52%	43,359		43,359

(Continued...)

0015

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER AND SEWER SYSTEMS (FPSC)			**PRESENT SALES REVENUES**			**PROPOSED REVENUE INCREASE**						**PROPOSED SALES REVENUES**		
						REVENUE INCREASE			PERCENT INCREASE					
Line No.	System	County	Water / Sewer	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Point O' Woods	Citrus	W & S	40,013	20,799	60,812	45,321	26,228	71,549	113.27%	126.10%	117.66%	85,334	47,027	132,361
2	Pomona Park	Putnam	W	30,064		30,064	4,385	0	4,385	14.59%		14.59%	34,449		34,449
3	Postmaster Village	Clay	W	12,292		12,292	47,135	0	47,135	383.46%		383.46%	59,427		59,427
4	Quail Ridge	Lake	W	3,028		3,028	5,661	0	5,661	186.96%		186.96%	8,689		8,689
5	River Grove	Putnam	W	21,257		21,257	14,839	0	14,839	69.81%		69.81%	36,096		36,096
6	River Park	Putnam	W	47,678		47,678	22,016	0	22,016	46.18%		46.18%	69,694		69,694
7	Rolling Green	Citrus	W	24,089		24,089	(57)	0	(57)	-0.24%		-0.24%	24,032		24,032
8	Rosemont	Citrus	W	7,625		7,625	11,338	0	11,338	148.70%		148.70%	18,963		18,963
9	Salt Springs	Marion	W & S	19,069	93,658	112,727	30,145	(18,252)	11,893	158.08%	-19.49%	10.55%	49,214	75,406	124,620
10	Samira Villas	Marion	W	2,040		2,040	5,462	0	5,462	267.75%		267.75%	7,502		7,502
11	Saratoga Harbour	Putnam	W	6,741		6,741	6,384	0	6,384	94.70%		94.70%	13,125		13,125
12	Silver Lake Estates	Lake	W	187,687		187,687	(584)	0	(584)	-0.31%		-0.31%	187,103		187,103
13	Silver Lake Oaks	Putnam	W & S	4,366	5,863	10,229	4,761	4,011	8,772	109.05%	68.41%	85.76%	9,127	9,874	19,001
14	Skycrest	Lake	W	15,979		15,979	7,190	0	7,190	45.00%		45.00%	23,169		23,169
15	South Forty	Marion	S		51,992	51,992	0	105,632	105,632		203.17%	203.17%		157,624	157,624
16	Spring Hill Util	Hernando	W & S	2,872,204	1,449,936	4,322,140	1,094,732	(333)	1,094,399	38.11%	-0.02%	25.32%	3,966,936	1,449,603	5,416,539
17	St. John's Highlands	Putnam	W	9,772		9,772	10,280	0	10,280	105.20%		105.20%	20,052		20,052
18	Stone Mountain	Lake	W	2,313		2,313	2,568	0	2,568	111.02%		111.02%	4,881		4,881
19	Sugar Mill	Volusia	W & S	155,496	156,749	312,245	41,470	59,952	101,422	26.67%	38.25%	32.48%	196,966	216,701	413,667
20	Sugar Mill Woods	Citrus	W & S	397,289	428,005	825,294	295,094	43,248	338,342	74.28%	10.10%	41.00%	692,383	471,253	1,163,636
21	Sunny Hills Util	Washington	W & S	78,215	72,529	150,744	94,935	10,839	105,774	121.38%	14.94%	70.17%	173,150	83,368	256,518
22	Sunshine Parkway	Lake	W & S	17,849	27,144	44,993	22,145	18,494	40,639	124.07%	68.13%	90.32%	39,994	45,638	85,632
23	Tropical Park	Osceola	W	99,357		99,357	23,721	0	23,721	23.87%		23.87%	123,078		123,078
24	University Shores	Orange	W & S	644,516	876,279	1,520,795	167,067	423,714	590,781	25.92%	48.35%	38.85%	811,583	1,299,993	2,111,576
25	Venetian Village	Lake	W & S	21,564	33,643	55,207	9,513	9,199	18,712	44.12%	27.34%	33.89%	31,077	42,842	73,919
26	Welaka	Putnam	W	13,916		13,916	4,522	0	4,522	32.49%		32.49%	18,438		18,438
27	Western Shores	Lake	W	43,227		43,227	16,866	0	16,866	39.02%		39.02%	60,093		60,093
28	Westmont	Orange	W	34,131		34,131	32	0	32	0.09%		0.09%	34,163		34,163
29	Windsong	Osceola	W	25,142		25,142	13,237	0	13,237	52.65%		52.65%	38,379		38,379
30	Woodmere	Duval	W & S	206,187	368,677	574,864	75,639	371,851	447,490	36.68%	100.86%	77.84%	281,826	740,528	1,022,354
31	Wootens	Putnam	W	2,196		2,196	1,767	0	1,767	80.46%		80.46%	3,963		3,963
32	Zephyr Shores	Pasco	W & S	50,434	35,460	85,894	43,932	67,050	110,982	87.11%	189.09%	129.21%	94,366	102,510	196,876
33	**TOTAL - WATER & SEWER**			**12,611,473**	**7,270,877**	**19,882,350**	**5,071,970**	**3,601,165**	**8,673,135**	**40.22%**	**49.53%**	**43.62%**	**17,683,443**	**10,872,042**	**28,555,485**

0016

PROPOSED INTERIM RATES

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

Total Filed FPSC Jurisdiction (1991 Interim / Final)

Company: SSU - All Filed FPSC Systems

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

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

FPSC

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

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

1991 AVERAGE ADJUSTED RATE BASE

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

0018

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

Company: SSU - All Filed FPSC Systems

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

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

FPSC

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

0019

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1991 PROPOSED OPERATING INCOME (INTERIM RATES)								
	PRESENT INCOME			**PROPOSED INCREASE**			**PROPOSED INCOME**		
Line No. **OPERATING INCOME COMPONENTS**	Water	Sewer	**Total**	Water	Sewer	**Total**	Water	Sewer	**Total**
1 **OPERATING REVENUES:**									
2 Sales of Water / Sewer	$12,611,473	$7,270,877	**$19,882,350**	$3,988,916	$2,993,824	**$6,982,740**	$16,600,389	$10,264,701	**$26,865,090**
3 Other Revenues	213,929	2,370	**216,299**	0	0	**0**	213,929	2,370	**216,299**
4 **TOTAL OPERATING REVENUES**	12,825,402	7,273,247	**20,098,649**	3,988,916	2,993,824	**6,982,740**	16,814,318	10,267,071	**27,081,389**
5 **OPERATING EXPENSES:**									
6 Operation & Maintenance	7,798,176	4,754,874	**12,553,050**	0	0	**0**	7,798,176	4,754,874	**12,553,050**
7 Depreciation, net of CIAC Amort.	1,727,546	1,235,716	**2,963,262**	0	0	**0**	1,727,546	1,235,716	**2,963,262**
8 Amortization	(621)	(11,826)	**(12,447)**	0	0	**0**	(621)	(11,826)	**(12,447)**
9 Taxes Other Than Income	1,721,170	1,107,089	**2,828,259**	179,501	134,722	**314,223**	1,900,672	1,241,811	**3,142,482**
10 Provision For Income Taxes	(318,956)	(577,171)	**(896,127)**	1,433,483	1,075,880	**2,509,363**	1,114,527	498,709	**1,613,236**
11 **TOTAL OPERATING EXPENSES**	10,927,315	6,508,682	**17,435,997**	1,612,984	1,210,602	**2,823,586**	12,540,299	7,719,284	**20,259,583**
12 **NET OPERATING INCOME:**	$1,898,087	$764,565	**$2,662,652**	$2,375,932	$1,783,222	**$4,159,154**	$4,274,019	$2,547,787	**$6,821,805**
13 **RATE BASE**	$34,055,658	$22,830,523	**$56,886,181**				$34,055,658	$22,830,523	**$56,886,181**
14 **RATE OF RETURN**	5.57%	3.35%	**4.68%**				12.55%	11.16%	**11.99%**
15 **RETURN ON COMMON EQUITY**	-1.21%	-6.42%	**-3.30%**				15.13%	11.87%	**13.82%**

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

Company: All Filed FPSC Systems

FPSC

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

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

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

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

(Continued...)

0020

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

Company: All Filed FPSC Systems

FPSC

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

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

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

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

(Continued...)

0021

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

Company: All Filed FPSC Systems

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

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

FPSC

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	WATER AND SEWER SYSTEMS (FPSC)			RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
Line No.	System	County	Water / Sewer	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Point O' Woods	Citrus	W & S	172,223	305,713	477,936	(2,075)	(2,099)	(4,174)	-1.20%	-0.69%	-0.87%	-17.08%	-15.87%	-16.30%
2	Pomona Park	Putnam	W	44,741		44,741	4,797		4,797	10.72%		10.72%	10.84%		10.84%
3	Postmaster Village	Clay	W	120,165		120,165	(11,326)		(11,326)	-9.43%		-9.43%	-36.33%		-36.33%
4	Quail Ridge	Lake	W	53,073		53,073	313		313	0.59%		0.59%	-12.88%		-12.88%
5	River Grove	Putnam	W	69,897		69,897	982		982	1.40%		1.40%	-10.97%		-10.97%
6	River Park	Putnam	W	107,761		107,761	4,229		4,229	3.92%		3.92%	-5.07%		-5.07%
7	Rolling Green	Citrus	W	13,113		13,113	4,319		4,319	32.94%		32.94%	62.86%		62.86%
8	Rosemont	Citrus	W	167,063		167,063	(4,152)		(4,152)	-2.49%		-2.49%	-20.08%		-20.08%
9	Salt Springs	Marion	W & S	367,562	58,309	425,871	(5,850)	20,729	14,879	-1.59%	35.55%	3.49%	-17.99%	68.98%	-6.08%
10	Samira Villas	Marion	W	10,256		10,256	(1,842)		(1,842)	-17.97%		-17.97%	-56.32%		-56.32%
11	Saratoga Harbour	Putnam	W	70,262		70,262	(2,277)		(2,277)	-3.24%		-3.24%	-21.85%		-21.85%
12	Silver Lake Estates	Lake	W	166,905		166,905	46,949		46,949	28.13%		28.13%	51.60%		51.60%
13	Silver Lake Oaks	Putnam	W & S	31,722	15,279	47,001	(3,573)	(4,228)	(7,801)	-11.26%	-27.67%	-16.60%	-40.63%	-79.05%	-53.12%
14	Skycrest	Lake	W	45,903		45,903	2,585		2,585	5.63%		5.63%	-1.08%		-1.08%
15	South Forty	Marion	S		489,220	489,220		(1,322)	(1,322)		-0.27%	-0.27%		-14.89%	-14.89%
16	Spring Hill Util	Hernando	W & S	6,791,012	1,970,755	8,761,766	421,503	399,355	820,858	6.21%	20.26%	9.37%	0.27%	33.19%	7.68%
17	St. John's Highlands	Putnam	W	27,976		27,976	(1,661)		(1,661)	-5.94%		-5.94%	-28.16%		-28.16%
18	Stone Mountain	Lake	W	6,964		6,964	(1,776)		(1,776)	-25.51%		-25.51%	-73.98%		-73.98%
19	Sugar Mill	Volusia	W & S	321,076	428,766	749,842	22,783	24,250	47,033	7.10%	5.66%	6.27%	2.35%	-1.02%	0.43%
20	Sugar Mill Woods	Citrus	W & S	1,762,032	0	1,762,032	56,385	1,675	58,060	3.20%		3.30%	-6.77%		-6.54%
21	Sunny Hills Util	Washington	W & S	315,823	197,251	513,073	(12,200)	4,856	(7,344)	-3.86%	2.46%	-1.43%	-23.30%	-8.49%	-17.61%
22	Sunshine Parkway	Lake	W & S	124,397	146,843	271,241	2,008	6,830	8,838	1.61%	4.65%	3.26%	-10.48%	-3.37%	-6.63%
23	Tropical Park	Osceola	W	190,735		190,735	15,564		15,564	8.16%		8.16%	4.85%		4.85%
24	University Shores	Orange	W & S	1,932,374	3,148,182	5,080,556	164,002	162,709	326,711	8.49%	5.17%	6.43%	5.61%	-2.16%	0.80%
25	Venetian Village	Lake	W & S	44,320	52,921	97,241	1,495	2,215	3,709	3.37%	4.19%	3.81%	-6.36%	-4.46%	-5.33%
26	Welaka	Putnam	W	20,896		20,896	1,045		1,045	5.00%		5.00%	-2.55%		-2.55%
27	Western Shores	Lake	W	128,871		128,871	8,731		8,731	6.78%		6.78%	1.60%		1.60%
28	Westmont	Orange	W	15,884		15,884	5,477		5,477	34.48%		34.48%	66.47%		66.47%
29	Windsong	Osceola	W	73,962		73,962	2,452		2,452	3.32%		3.32%	-6.50%		-6.50%
30	Woodmere	Duval	W & S	360,994	1,228,420	1,589,414	13,446	(53,235)	(39,789)	3.72%	-4.33%	-2.50%	-5.54%	-24.41%	-20.12%
31	Wootens	Putnam	W	6,146		6,146	(2,557)		(2,557)	-41.60%		-41.60%	-111.65%		-111.65%
32	Zephyr Shores	Pasco	W & S	100,396	65,664	166,060	(6,814)	(24,558)	(31,372)	-6.79%	-37.40%	-18.89%	-30.15%	-101.82%	-58.49%
33	**TOTAL - WATER & SEWER**			**34,055,658**	**22,830,522**	**56,886,180**	**1,898,087**	**764,565**	**2,662,652**	**5.57%**	**3.35%**	**4.68%**	**-1.21%**	**-6.42%**	**-3.30%**

0022

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER AND SEWER SYSTEMS (FPSC)			PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
						REVENUE INCREASE			PERCENT INCREASE					
Line No.	System	County	Water / Sewer	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Amelia Island	Nassau	W & S	526,015	597,655	1,123,670	1,239	131,590	132,829	0.24%	22.02%	11.82%	527,254	729,245	1,256,499
2	Apache Shores	Citrus	W & S	34,223	18,079	52,302	(2,474)	2,483	9	-7.23%	13.73%	0.02%	31,749	20,562	52,311
3	Apple Valley	Seminole	W & S	184,436	70,177	254,613	(93)	37	(56)	-0.05%	0.05%	-0.02%	184,343	70,214	254,557
4	Bay Lake Estates	Osceola	W	8,305		8,305	17,295	0	17,295	208.25%		208.25%	25,600		25,600
5	Beacon Hills	Duval	W & S	434,845	557,167	992,012	115,856	238,242	354,098	26.64%	42.76%	35.69%	550,701	795,409	1,346,110
6	Beecher's Point	Putnam	W & S	14,033	6,150	20,183	12,080	3,143	15,223	86.08%	51.11%	75.42%	26,113	9,293	35,406
7	Burnt Store	Charl / Lee	W & S	237,365	166,026	403,391	25,512	28,536	54,048	10.75%	17.19%	13.40%	262,877	194,562	457,439
8	Carlton Village	Lake	W	19,931		19,931	2,746	0	2,746	13.78%		13.78%	22,677		22,677
9	Chuluota	Seminole	W & S	93,492	40,688	134,180	106,664	23,700	130,364	114.09%	58.25%	97.16%	200,156	64,388	264,544
10	Citrus Park	Marion	W & S	55,529	136,105	191,634	6,441	(6,085)	356	11.60%	-4.47%	0.19%	61,970	130,020	191,990
11	Citrus Springs Util	Citrus	W & S	265,360	153,318	418,678	215,870	9,718	225,588	81.35%	6.34%	53.88%	481,230	163,036	644,266
12	Crystal River Highl.	Citrus	W	7,085		7,085	16,407	0	16,407	231.57%		231.57%	23,492		23,492
13	Daetwyler Shores	Orange	W	21,647		21,647	14,721	0	14,721	68.00%		68.00%	36,368		36,368
14	Deltona Utilities	Volusia	W & S	3,409,568	828,729	4,238,297	879,328	1,226,134	2,105,462	25.79%	147.95%	49.68%	4,288,896	2,054,863	6,343,759
15	Dol Ray Manor	Seminole	W	15,754		15,754	9,535	0	9,535	60.52%		60.52%	25,289		25,289
16	Druid Hills	Seminole	W	61,921		61,921	19,824	0	19,824	32.01%		32.01%	81,745		81,745
17	East Lk Harris Est	Lake	W	19,733		19,733	8,321	0	8,321	42.17%		42.17%	28,054		28,054
18	Fern Park	Seminole	W	27,241		27,241	11,986	0	11,986	44.00%		44.00%	39,227		39,227
19	Fern Terrace	Lake	W	25,310		25,310	29	0	29	0.11%		0.11%	25,339		25,339
20	Fisherman's Haven	Martin	W & S	19,661	33,028	52,689	3,569	13,082	16,651	18.15%	39.61%	31.60%	23,230	46,110	69,340
21	Florida Cent. Comm. Pk.	Seminole	S		69,480	69,480	0	33,542	33,542		48.28%	48.28%		103,022	103,022
22	Fountains	Osceola	W	4,376		4,376	3,452	0	3,452	78.88%		78.88%	7,828		7,828
23	Fox Run	Martin	W & S	21,047	16,940	37,987	29,594	29,527	59,121	140.61%	174.30%	155.63%	50,641	46,467	97,108
24	Friendly Center	Lake	W	3,522		3,522	3,786	0	3,786	107.50%		107.50%	7,308		7,308
25	Golden Terrace	Citrus	W	23,135		23,135	2,431	0	2,431	10.51%		10.51%	25,566		25,566
26	Gospel Island Est	Citrus	W	1,417		1,417	2,125	0	2,125	149.96%		149.96%	3,542		3,542
27	Grand Terrace	Lake	W	12,157		12,157	10,304	0	10,304	84.76%		84.76%	22,461		22,461
28	Harmony Homes	Seminole	W	12,183		12,183	9,473	0	9,473	77.76%		77.76%	21,656		21,656
29	Hermits Cove	Putnam	W	27,340		27,340	23,193	0	23,193	84.83%		84.83%	50,533		50,533
30	Hobby Hills	Lake	W	15,333		15,333	6,802	0	6,802	44.36%		44.36%	22,135		22,135

(Continued...)

0023

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER AND SEWER SYSTEMS (FPSC)			PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
						REVENUE INCREASE			PERCENT INCREASE					
Line No.	System	County	Water / Sewer	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Holiday Haven	Lake	W & S	22,584	14,672	37,256	4,711	18,638	23,349	20.86%	127.03%	62.67%	27,295	33,310	60,605
2	Holiday Heights	Orange	W	12,746		12,746	5,298	0	5,298	41.57%		41.57%	18,044		18,044
3	Imperial Mobile Terr	Lake	W	17,546		17,546	26,174	0	26,174	149.17%		149.17%	43,720		43,720
4	Intercession City	Osceola	W	48,407		48,407	39,760	0	39,760	82.14%		82.14%	88,167		88,167
5	Interlachen Lk Est	Putnam	W	28,111		28,111	13,257	0	13,257	47.16%		47.16%	41,368		41,368
6	Jungle Den	Volusia	W & S	20,111	15,659	35,770	159	14,497	14,656	0.79%	92.58%	40.97%	20,270	30,156	50,426
7	Keystone Heights	Clay	W	211,293		211,293	55,502	0	55,502	26.27%		26.27%	266,795		266,795
8	Kingswood	Brevard	W	12,832		12,832	3,085	0	3,085	24.04%		24.04%	15,917		15,917
9	Lake Ajay Estates	Osceola	W	11,800		11,800	10,333	0	10,333	87.57%		87.57%	22,133		22,133
10	Lake Brantley	Seminole	W	11,346		11,346	7,934	0	7,934	69.93%		69.93%	19,280		19,280
11	Lake Conway Park	Orange	W	12,889		12,889	11,090	0	11,090	86.04%		86.04%	23,979		23,979
12	Lake Harriet Estates	Seminole	W	47,962		47,962	6,539	0	6,539	13.63%		13.63%	54,501		54,501
13	Lakeview Villas	Clay	W	768		768	2,483	0	2,483	323.31%		323.31%	3,251		3,251
14	Leilani Heights	Martin	W & S	82,252	174,370	256,622	(654)	(7,336)	(7,990)	-0.80%	-4.21%	-3.11%	81,598	167,034	248,632
15	Leisure Lakes	Highlands	W & S	29,226	30,638	59,864	21,446	9,033	30,479	73.38%	29.48%	50.91%	50,672	39,671	90,343
16	Marco Shores Util	Collier	W & S	119,375	118,798	238,173	61,334	3,900	65,234	51.38%	3.28%	27.39%	180,709	122,698	303,407
17	Marion Oaks Util	Marion	W & S	534,705	442,802	977,507	222,107	87,683	309,790	41.54%	19.80%	31.69%	756,812	530,485	1,287,297
18	Meredith Manor	Seminole	W & S	121,658	14,161	135,819	21,504	(14)	21,490	17.68%	-0.10%	15.82%	143,162	14,147	157,309
19	Morningview	Lake	W & S	8,457	16,072	24,529	5,055	6,460	12,515	71.60%	40.19%	51.02%	14,512	22,532	37,044
20	Oak Forest	Citrus	W	25,380		25,380	8,354	0	8,354	32.92%		32.92%	33,734		33,734
21	Oakwood	Brevard	W	37,148		37,148	6,646	0	6,646	17.89%		17.89%	43,794		43,794
22	Palisades Country Clb	Lake	W	11,584		11,584	8,458	0	8,458	73.01%		73.01%	20,042		20,042
23	Palm Port	Putnam	W & S	16,604	23,015	39,619	4,590	8,049	12,639	27.64%	34.97%	31.90%	21,194	31,064	52,258
24	Palm Terrace	Pasco	W & S	194,246	98,424	292,670	168,413	209,624	378,037	86.70%	212.98%	129.17%	362,659	308,048	670,707
25	Palms Mobile Home Pk	Lake	W	7,411		7,411	4,973	0	4,973	67.10%		67.10%	12,384		12,384
26	Park Manor	Putnam	W & S	5,816	7,990	13,806	4,951	4,210	9,161	85.13%	52.69%	66.36%	10,767	12,200	22,967
27	Picciola Island	Lake	W	27,044		27,044	(115)	0	(115)	-0.43%		-0.43%	26,929		26,929
28	Pine Ridge Estates	Osceola	W	42,568		42,568	821	0	821	1.93%		1.93%	43,389		43,389
29	Pine Ridge Utilities	Citrus	W	155,319		155,319	32,813	0	32,813	21.13%		21.13%	188,132		188,132
30	Piney Woods	Lake	W	36,585		36,585	3,884	0	3,884	10.62%		10.62%	40,469		40,469

(Continued...)

0024

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

Company: All Filed FPSC Systems

FPSC

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	WATER AND SEWER SYSTEMS (FPSC)			PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
							REVENUE INCREASE			PERCENT INCREASE					
Line No.	System	County	Water / Sewer	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Point O' Woods	Citrus	W & S	40,013	20,799	60,812	39,776	23,119	62,895	99.41%	111.15%	103.43%	79,789	43,918	123,707
2	Pomona Park	Putnam	W	30,064		30,064	2,113	0	2,113	7.03%		7.03%	32,177		32,177
3	Postmaster Village	Clay	W	12,292		12,292	43,182	0	43,182	351.30%		351.30%	55,474		55,474
4	Quail Ridge	Lake	W	3,028		3,028	6,869	0	6,869	226.85%		226.85%	9,897		9,897
5	River Grove	Putnam	W	21,257		21,257	12,477	0	12,477	58.70%		58.70%	33,734		33,734
6	River Park	Putnam	W	47,678		47,678	17,467	0	17,467	36.64%		36.64%	65,145		65,145
7	Rolling Green	Citrus	W	24,089		24,089	(57)	0	(57)	-0.24%		-0.24%	24,032		24,032
8	Rosemont	Citrus	W	7,625		7,625	10,098	0	10,098	132.43%		132.43%	17,723		17,723
9	Salt Springs	Marion	W & S	19,069	93,658	112,727	26,912	(18,252)	8,660	141.13%	-19.49%	7.68%	45,981	75,406	121,387
10	Samira Villas	Marion	W	2,040		2,040	4,967	0	4,967	243.48%		243.48%	7,007		7,007
11	Saratoga Harbour	Putnam	W	6,741		6,741	5,511	0	5,511	81.75%		81.75%	12,252		12,252
12	Silver Lake Estates	Lake	W	187,687		187,687	(584)	0	(584)	-0.31%		-0.31%	187,103		187,103
13	Silver Lake Oaks	Putnam	W & S	4,366	5,863	10,229	4,160	3,359	7,519	95.28%	57.29%	73.51%	8,526	9,222	17,748
14	Skycrest	Lake	W	15,979		15,979	5,644	0	5,644	35.32%		35.32%	21,623		21,623
15	South Forty	Marion	S		51,992	51,992	0	91,428	91,428		175.85%	175.85%		143,420	143,420
16	Spring Hill Util	Hernando	W & S	2,872,204	1,449,936	4,322,140	840,282	(333)	839,949	29.26%	-0.02%	19.43%	3,712,486	1,449,603	5,162,089
17	St. John's Highlands	Putnam	W	9,772		9,772	8,969	0	8,969	91.78%		91.78%	18,741		18,741
18	Stone Mountain	Lake	W	2,313		2,313	2,243	0	2,243	96.97%		96.97%	4,556		4,556
19	Sugar Mill	Volusia	W & S	155,496	156,749	312,245	28,425	45,659	74,084	18.28%	29.13%	23.73%	183,921	202,408	386,329
20	Sugar Mill Woods	Citrus	W & S	397,289	428,005	825,294	250,334	11,167	261,501	63.01%	2.61%	31.69%	647,623	439,172	1,086,795
21	Sunny Hills Util	Washington	W & S	78,215	72,529	150,744	83,570	5,376	88,946	106.85%	7.41%	59.00%	161,785	77,905	239,690
22	Sunshine Parkway	Lake	W & S	17,849	27,144	44,993	19,502	15,528	35,030	109.26%	57.21%	77.86%	37,351	42,672	80,023
23	Tropical Park	Osceola	W	99,357		99,357	15,744	0	15,744	15.85%		15.85%	115,101		115,101
24	University Shores	Orange	W & S	644,516	876,279	1,520,795	114,462	338,467	452,929	17.76%	38.63%	29.78%	758,978	1,214,746	1,973,724
25	Venetian Village	Lake	W & S	21,564	33,643	55,207	7,466	6,352	13,818	34.62%	18.88%	25.03%	29,030	39,995	69,025
26	Welaka	Putnam	W	13,916		13,916	3,318	0	3,318	23.84%		23.84%	17,234		17,234
27	Western Shores	Lake	W	43,227		43,227	12,906	0	12,906	29.86%		29.86%	56,133		56,133
28	Westmont	Orange	W	34,131		34,131	32	0	32	0.09%		0.09%	34,163		34,163
29	Windsong	Osceola	W	25,142		25,142	10,670	0	10,670	42.44%		42.44%	35,812		35,812
30	Woodmere	Duval	W & S	206,187	368,677	574,864	56,545	323,276	379,821	27.42%	87.69%	66.07%	262,732	691,953	954,685
31	Wootens	Putnam	W	2,196		2,196	1,506	0	1,506	68.58%		68.58%	3,702		3,702
32	Zephyr Shores	Pasco	W & S	50,434	35,460	85,894	36,486	60,285	96,771	72.34%	170.01%	112.66%	86,920	95,745	182,665
33	**TOTAL - WATER & SEWER**			**12,611,473**	**7,270,877**	**19,882,350**	**3,988,916**	**2,993,824**	**6,982,740**	**31.63%**	**41.18%**	**35.12%**	**16,600,389**	**10,264,701**	**26,865,090**

0025

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Total Filed FPSC Water Rate Base

1991 (Interim / Final)

SUMMARY OF TOTAL FILED FPSC WATER RATE BASE - 1991 (INTERIM / FINAL)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)			
	AVERAGE 1991 RATE BASE (INTERIM)			**AVERAGE 1991 RATE BASE (FINAL)**			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1 Utility Plant in Service	83,394,618	(367,310)	83,027,308	83,394,618	(367,310)	83,027,308	A-5 (W)
2 Utility Land & Land Rights	2,706,517	(1,241,591)	1,464,926	2,706,517	(1,241,591)	1,464,926	A-5 (W)
3 Non-Used & Useful	(12,258,001)	0	(12,258,001)	(12,258,001)	0	(12,258,001)	A-7 (W)
4 Construction Work in Progress	0	0	0	0	0	0	-
5 *Accumulated Depreciation*	(17,150,348)	21,932	(17,128,416)	(17,150,348)	21,932	(17,128,416)	A-9 (W)
6 CIAC	(30,191,254)	1,065,198	(29,126,057)	(30,191,254)	1,065,198	(29,126,057)	A-12 (W)
7 Accumulated Amortization of CIAC	4,420,888	(91,982)	4,328,906	4,420,888	(91,982)	4,328,906	A-14 (W)
8 Acquisition Adjustments	(62,220)	0	(62,220)	(62,220)	0	(62,220)	A-20 (W)
9 Accum. Amort. of Acq. Adjust.	22,558	0	22,558	22,558	0	22,558	A-20 (W)
10 Advances for Construction	(478,807)	0	(478,807)	(478,807)	0	(478,807)	A-16 (W)
11 Deferred Tax	3,290,688	0	3,290,688	3,290,688	0	3,290,688	C-7 (W)
12 Working Capital Allowance	1,012,613	(37,841)	974,772	1,012,613	145,384	1,157,997	A-17 (W)
13 **TOTAL WATER RATE BASE**	**34,707,252**	**(651,595)**	**34,055,658**	**34,707,252**	**(468,370)**	**34,238,883**	
14 ***TOTAL WATER & SEWER RATE BASE***	**50,955,160**	**5,931,021**	**56,886,181**	**50,955,160**	**6,183,100**	**57,138,260**	

0027

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Adjusted Water Rate Base Components

by System

1991 (Final)

SUMMARY OF AVERAGE ADJUSTED WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE ADJUSTED UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Water Rate Base**
1	Amelia Island	Nassau	3,588,177	76,390	(55,265)	0	(1,058,893)	(1,901,238)	286,862	(79,861)	25,930	0	63,918	22,580	**968,601**
2	Apache Shores	Citrus	127,550	1,988	(32,723)	0	(33,082)	(35,838)	10,673	0	0	0	429	3,011	**42,007**
3	Apple Valley	Seminole	782,253	5,063	0	0	(258,189)	(313,599)	94,841	0	0	0	(1,969)	12,555	**320,955**
4	Bay Lake Estates	Osceola	80,080	439	0	0	(26,290)	(11,182)	5,851	0	0	0	(850)	1,867	**49,915**
5	Beacon Hills	Duval	3,110,596	55,329	(71,048)	0	(490,472)	(2,092,524)	263,328	0	0	0	94,726	43,645	**913,580**
6	Beecher's Point	Putnam	119,052	15,205	(25,329)	0	(10,908)	(30,553)	9,318	0	0	0	10,865	1,319	**88,969**
7	Burnt Store	Charl / Lee	3,041,252	33,578	(1,532,957)	0	(707,736)	(136,580)	16,476	0	0	0	8,959	14,410	**737,402**
8	Carlton Village	Lake	69,599	1,128	(6,238)	0	(19,044)	(29,312)	5,269	0	0	0	14,046	1,952	**37,399**
9	Chuluota	Seminole	841,399	3,549	0	0	(168,624)	(179,549)	59,770	23,325	(7,612)	(29,250)	(67,366)	12,068	**487,709**
10	Citrus Park	Marion	200,899	3,674	(130)	0	(60,687)	(122,111)	37,002	0	0	0	(1,054)	5,979	**63,572**
11	Citrus Springs Util	Citrus	4,225,003	31,160	(2,440,615)	0	(436,779)	(286,090)	23,240	0	0	(137,360)	111,482	28,517	**1,118,560**
12	Crystal River Highl.	Citrus	138,870	19,321	0	0	(28,021)	(125,046)	25,822	0	0	0	(1,734)	2,140	**31,353**
13	Daetwyler Shores	Orange	106,939	3,326	(10,778)	0	(38,291)	(39,738)	22,715	20,363	(6,618)	0	(930)	2,884	**59,872**
14	Deltona Utilities	Volusia	16,558,537	336,410	(65,976)	0	(3,555,966)	(7,073,454)	879,437	0	0	0	837,860	312,462	**8,229,311**
15	*Dol Ray Manor*	*Seminole*	80,773	327	0	0	(33,219)	(11,326)	7,317	12,875	(4,200)	0	(724)	1,749	**53,571**
16	Druid Hills	Seminole	302,569	1,393	(1,839)	0	(90,919)	(44,409)	27,042	26,000	(8,483)	0	(2,703)	4,843	**213,494**
17	East Lk Harris Est	Lake	54,674	1,500	(232)	0	(20,011)	(3,629)	1,126	0	0	0	1,243	2,240	**36,911**
18	Fern Park	Seminole	118,038	1,805	0	0	(41,806)	(17,889)	7,466	0	0	0	230	3,073	**70,918**
19	Fern Terrace	Lake	53,099	1,426	(482)	0	(21,124)	(9,578)	2,497	0	0	0	686	1,806	**28,330**
20	Fisherman's Haven	Martin	58,986	977	(3,152)	0	(23,173)	(35,499)	15,492	0	0	0	(507)	2,381	**15,504**
21	Fountains	Osceola	128,558	47	(2,838)	0	(2,734)	(45,078)	546	0	0	0	201,435	931	**280,867**
22	Fox Run	Martin	307,982	3,503	0	0	(42,331)	(110,770)	23,178	0	0	0	(694)	4,267	**185,135**
23	Friendly Center	Lake	13,976	239	0	0	(4,731)	(2,368)	861	0	0	0	(145)	648	**8,480**
24	Golden Terrace	Citrus	61,243	580	(455)	0	(27,922)	(7,175)	1,453	0	0	0	(262)	2,167	**29,628**
25	Gospel Island Est	Citrus	22,870	1,063	(2,660)	0	(7,471)	(20,552)	7,338	0	0	0	249	1,235	**2,073**
26	Grand Terrace	Lake	95,081	5,858	0	0	(7,181)	(57,481)	2,555	0	0	0	50,364	995	**90,192**
27	Harmony Homes	Seminole	65,740	1,100	(200)	0	(22,896)	(900)	536	0	0	0	(563)	1,642	**44,459**
28	Hermits Cove	Putnam	196,833	1,586	(3,271)	0	(36,289)	(7,580)	2,028	0	0	0	(1,524)	2,559	**154,342**
29	Hobby Hills	Lake	61,909	1,106	(11,943)	0	(19,586)	(2,622)	892	0	0	0	(595)	1,936	**31,096**
30	Holiday Haven	Lake	57,264	739	(293)	0	(19,903)	(32,689)	11,871	0	0	0	1,041	2,926	**20,956**

(Continued...)

0029

SUMMARY OF AVERAGE ADJUSTED WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE ADJUSTED UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Water Rate Base**
1	Holiday Heights	Orange	61,185	4,186	0	0	(23,756)	(15,600)	7,824	0	0	0	(680)	1,282	**34,441**
2	Imperial Mobile Terr	Lake	118,211	8,575	0	0	(42,679)	(50,764)	24,456	0	0	0	(907)	3,611	**60,502**
3	Intercession City	Osceola	226,357	1,465	(13,958)	0	(44,470)	(13,539)	1,776	0	0	0	(435)	6,758	**163,955**
4	Interlachen Lk Est	Putnam	103,422	2,842	(4,200)	0	(34,011)	(37,682)	15,444	0	0	0	(290)	3,545	**49,071**
5	Jungle Den	Volusia	29,845	755	0	0	(10,997)	(13,727)	4,733	0	0	0	489	2,886	**13,984**
6	Keystone Heights	Clay	1,158,414	5,664	(145,889)	0	(291,662)	(124,341)	59,279	0	0	0	(7,233)	15,751	**669,982**
7	Kingswood	Brevard	13,490	1,407	0	0	(7,083)	(140)	4	0	0	0	(13)	1,760	**9,424**
8	Lake Ajay Estates	Osceola	232,132	2,987	(17,660)	0	(44,967)	(80,427)	23,411	0	0	0	3,354	1,468	**120,298**
9	Lake Brantley	Seminole	58,490	3,023	0	0	(21,768)	(15,360)	6,408	0	0	0	217	1,588	**32,598**
10	Lake Conway Park	Orange	54,369	2,220	(223)	0	(19,498)	(26,959)	15,360	8,037	(2,612)	0	(429)	2,078	**32,343**
11	Lake Harriet Estates	Seminole	166,394	4,507	0	0	(59,661)	(60,090)	23,862	0	0	0	(127)	4,760	**79,646**
12	Lakeview Villas	Clay	20,267	81	(2,560)	0	(4,707)	0	0	0	0	0	(223)	649	**13,507**
13	Leilani Heights	Martin	280,631	5,024	(3,568)	0	(85,587)	(113,908)	39,818	0	0	0	(1,291)	6,668	**127,788**
14	Leisure Lakes	Highlands	203,400	1,836	(11,458)	0	(59,778)	(99,000)	33,452	0	0	0	(1,382)	4,218	**71,287**
15	Marco Shores Util	Collier	1,344,581	57,800	(251,129)	0	(488,495)	(246,499)	32,796	0	0	0	(11,070)	10,471	**448,455**
16	Marion Oaks Util	Marion	6,190,430	171,087	(2,762,024)	0	(659,535)	(786,930)	78,392	0	0	0	167,673	32,230	**2,431,322**
17	Meredith Manor	Seminole	577,049	7,417	0	0	(209,678)	(78,251)	16,956	0	0	0	(1,579)	9,626	**321,540**
18	Morningview	Lake	38,576	574	0	0	(11,176)	(3,555)	1,124	0	0	0	202	1,083	**26,828**
19	Oak Forest	Citrus	126,782	3,705	(7,704)	0	(67,224)	(43,978)	16,523	0	0	0	575	3,020	**31,699**
20	Oakwood	Brevard	59,018	2,797	0	0	(39,762)	(1,840)	174	0	0	0	434	4,652	**25,473**
21	Palisades Country Clb	Lake	149,618	21	(8,278)	0	(3,075)	(540)	14	0	0	0	546	549	**138,854**
22	Palm Port	Putnam	79,416	6,500	(1,657)	0	(25,811)	(13,955)	2,592	(30,746)	9,379	0	2,344	1,627	**29,691**
23	Palm Terrace	Pasco	399,321	32,021	(1,158)	0	(142,144)	(158,123)	46,974	0	0	0	747	38,096	**215,735**
24	Palms Mobile Home Pk	Lake	33,434	831	(4,469)	0	(13,567)	(2,962)	953	0	0	0	(358)	1,062	**14,923**
25	Park Manor	Putnam	26,231	1,941	(2,186)	0	(7,832)	(366)	155	0	0	0	(289)	1,040	**18,693**
26	Picciola Island	Lake	99,259	2,722	(903)	0	(39,137)	(35,687)	17,389	9,400	(2,491)	0	1,869	1,828	**54,249**
27	Pine Ridge Estates	Osceola	237,252	3,358	0	0	(35,905)	(126,249)	15,965	0	0	0	(2,568)	2,823	**94,675**
28	Pine Ridge Utilities	Citrus	2,371,223	58,058	(1,163,978)	0	(171,398)	(332,179)	17,885	0	0	(297,491)	171,729	8,730	**662,578**
29	Piney Woods	Lake	143,645	2,755	(3,318)	0	(49,718)	(16,513)	4,729	0	0	0	1,629	2,673	**85,884**
30	Point O' Woods	Citrus	243,336	4,415	(5,048)	0	(72,231)	(117,548)	29,035	0	0	0	85,713	5,388	**173,060**

(Continued...)

0030

SUMMARY OF AVERAGE ADJUSTED WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE ADJUSTED UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	Total Water Rate Base
1	Pomona Park	Putnam	99,356	5,892	(22,535)	0	(29,644)	(17,124)	4,017	0	0	0	2,630	2,549	45,142
2	Postmaster Village	Clay	171,097	15,460	(11,011)	0	(32,799)	(41,019)	13,007	0	0	0	1,841	4,033	120,611
3	Quail Ridge	Lake	56,239	58	(993)	0	(1,424)	(75)	2	0	0	0	(1,058)	359	53,109
4	River Grove	Putnam	137,239	2,595	(7,479)	0	(49,762)	(32,002)	18,043	0	0	0	(656)	2,208	70,185
5	River Park	Putnam	187,542	15,714	(21,565)	0	(65,187)	(16,921)	4,011	0	0	0	115	4,904	108,615
6	Rolling Green	Citrus	18,283	413	(602)	0	(3,546)	(7,763)	446	0	0	0	4,054	2,037	13,322
7	Rosemont	Citrus	200,654	7,858	(6,292)	0	(29,346)	(18,020)	10,476	0	0	0	179	1,710	167,220
8	Salt Springs	Marion	443,568	621	(5,907)	0	(45,749)	(32,652)	10,015	0	0	0	(5,206)	3,203	367,894
9	Samira Villas	Marion	11,324	11	(112)	0	(942)	(510)	63	0	0	0	(175)	624	10,283
10	Saratoga Harbour	Putnam	147,610	915	(59,659)	0	(16,426)	(2,473)	419	0	0	0	(1,238)	1,233	70,381
11	Silver Lake Estates	Lake	488,739	5,083	(602)	0	(113,983)	(312,548)	51,714	0	0	0	36,336	14,423	169,163
12	Silver Lake Oaks	Putnam	43,498	1,207	(4,545)	0	(5,229)	(4,815)	1,025	0	0	0	(542)	1,218	31,818
13	Skycrest	Lake	70,249	1,035	0	0	(18,695)	(9,285)	2,074	0	0	0	(637)	1,436	46,177
14	Spring Hill Util	Hernando	15,908,341	154,116	(773,357)	0	(3,348,065)	(6,784,973)	845,785	0	0	(14,706)	581,213	275,995	6,844,348
15	St. John's Highlands	Putnam	51,025	438	(3,246)	0	(15,487)	(8,329)	2,770	0	0	0	(454)	1,467	28,184
16	Stone Mountain	Lake	18,836	34	(6,157)	0	(4,773)	(1,750)	414	0	0	0	(223)	617	6,998
17	Sugar Mill	Volusia	1,370,237	19,631	(171,509)	0	(399,649)	(760,282)	147,868	0	0	0	102,982	13,438	322,716
18	Sugar Mill Woods	Citrus	6,065,744	9,486	(1,775,115)	0	(912,381)	(2,050,550)	201,752	0	0	0	199,333	28,257	1,766,526
19	Sunny Hills Util	Washington	1,446,790	46,196	(639,344)	0	(446,457)	(111,871)	19,526	0	0	0	(8,143)	10,296	316,993
20	Sunshine Parkway	Lake	191,803	19,688	0	0	(79,681)	(33,803)	13,603	0	0	0	11,343	1,508	124,461
21	Tropical Park	Osceola	261,683	3,355	0	0	(56,506)	(31,164)	4,590	0	0	0	910	9,277	192,144
22	University Shores	Orange	3,963,816	71,902	0	0	(583,734)	(2,525,271)	357,860	(43,018)	11,180	0	632,524	54,308	1,939,567
23	Venetian Village	Lake	80,666	2,470	(5,116)	0	(22,836)	(38,630)	11,990	17,500	(3,821)	0	90	2,348	44,661
24	Welaka	Putnam	42,980	3,158	(6,422)	0	(15,175)	(6,446)	1,366	0	0	0	176	1,494	21,132
25	Western Shores	Lake	237,424	3,712	(346)	0	(54,683)	(76,985)	8,129	(26,095)	11,906	0	22,664	3,826	129,553
26	Westmont	Orange	51,444	668	0	0	(21,671)	(23,423)	4,715	0	0	0	1,249	3,195	16,178
27	Windsong	Osceola	153,013	13,599	(1,120)	0	(21,836)	(80,758)	10,742	0	0	0	(1,856)	2,485	74,269
28	Woodmere	Duval	1,393,093	44,945	(52,379)	0	(583,490)	(624,776)	178,232	0	0	0	(12,427)	20,557	363,754
29	Wootens	Putnam	9,042	94	(1,156)	0	(2,051)	(2,779)	316	0	0	0	2,051	687	6,206
30	Zephyr Shores	Pasco	190,397	4,190	(1,636)	0	(45,621)	(66,003)	13,650	0	0	0	(947)	7,600	101,630
31	**TOTAL - WATER**		83,027,308	1,464,926	(12,258,001)	0	(17,128,416)	(29,126,057)	4,328,906	(62,220)	22,558	(478,807)	3,290,688	1,157,997	34,238,883
32	**TOTAL - WATER & SEWER**		146,949,503	4,982,669	(23,243,837)	229,485	(32,228,485)	(53,539,291)	8,758,651	(578,070)	183,766	(833,165)	4,631,350	1,825,685	57,138,260

0031

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Per Book Water Rate Base Components

by System

1991 (Final)

SUMMARY OF AVERAGE PER BOOK WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE PER BOOK UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	Total Water Rate Base
1	Amelia Island	Nassau	3,644,727	76,390	(55,265)	0	(1,078,632)	(1,901,238)	286,862	(79,861)	25,930	0	63,918	20,259	1,003,090
2	Apache Shores	Citrus	128,063	1,988	(32,723)	0	(32,787)	(35,838)	10,673	0	0	0	429	2,676	42,480
3	Apple Valley	Seminole	782,942	5,063	0	0	(257,370)	(313,599)	94,841	0	0	0	(1,969)	10,777	320,684
4	Bay Lake Estates	Osceola	94,376	439	0	0	(27,525)	(11,182)	5,851	0	0	0	(850)	1,725	62,834
5	Beacon Hills	Duval	3,115,548	55,329	(71,048)	0	(489,708)	(2,092,524)	263,328	0	0	0	94,726	38,534	914,185
6	Beecher's Point	Putnam	121,158	15,205	(25,329)	0	(11,071)	(30,553)	9,318	0	0	0	10,865	1,233	90,827
7	Burnt Store	Charl / Lee	3,070,703	33,578	(1,532,957)	0	(710,595)	(136,580)	16,476	0	0	0	8,959	13,818	763,401
8	Carlton Village	Lake	69,821	1,128	(6,238)	0	(18,977)	(29,312)	5,269	0	0	0	14,046	1,742	37,478
9	Chuluota	Seminole	843,422	3,549	0	0	(168,507)	(179,549)	59,770	23,325	(7,612)	(29,250)	(67,366)	10,743	488,525
10	Citrus Park	Marion	203,491	3,674	(130)	0	(61,320)	(122,111)	37,002	0	0	0	(1,054)	5,273	64,824
11	Citrus Springs Util	Citrus	4,225,003	351,760	(2,440,615)	0	(434,700)	(286,090)	23,240	0	0	(137,360)	111,482	23,119	1,435,840
12	Crystal River Highl.	Citrus	142,728	19,321	0	0	(28,738)	(125,046)	25,822	0	0	0	(1,734)	1,984	34,339
13	Daetwyler Shores	Orange	107,147	3,326	(10,778)	0	(38,184)	(39,738)	22,715	20,363	(6,618)	0	(930)	2,627	59,931
14	Deltona Utilities	Volusia	16,558,537	442,066	(65,976)	0	(3,528,382)	(7,073,454)	879,437	0	0	0	837,860	271,527	8,321,616
15	Del Ray Manor	Seminole	80,862	327	0	0	(33,187)	(11,326)	7,317	12,875	(4,200)	0	(724)	1,622	53,564
16	Druid Hills	Seminole	302,807	1,393	(1,839)	0	(90,706)	(44,409)	27,042	26,000	(8,483)	0	(2,703)	4,332	213,434
17	East Lk Harris Est	Lake	54,978	1,500	(232)	0	(19,901)	(3,629)	1,126	0	0	0	1,243	1,909	36,995
18	Fern Park	Seminole	118,218	1,805	0	0	(41,649)	(17,889)	7,466	0	0	0	230	2,706	70,888
19	Fern Terrace	Lake	53,440	1,426	(482)	0	(21,063)	(9,578)	2,497	0	0	0	686	1,570	28,496
20	Fisherman's Haven	Martin	62,575	977	(3,152)	0	(23,548)	(35,499)	15,492	0	0	0	(507)	2,122	18,459
21	Fountains	Osceola	128,483	47	(2,838)	0	(2,722)	(45,078)	546	0	0	0	201,435	904	280,778
22	Fox Run	Martin	312,445	3,503	0	0	(42,927)	(110,770)	23,178	0	0	0	(694)	4,074	188,809
23	Friendly Center	Lake	13,967	239	0	0	(4,720)	(2,368)	861	0	0	0	(145)	603	8,437
24	Golden Terrace	Citrus	61,439	580	(455)	0	(27,618)	(7,175)	1,453	0	0	0	(262)	1,948	29,910
25	Gospel Island Est	Citrus	25,026	1,063	(2,660)	0	(8,049)	(20,552)	7,338	0	0	0	249	1,186	3,602
26	Grand Terrace	Lake	98,577	5,858	0	0	(7,244)	(57,481)	2,555	0	0	0	50,364	869	93,498
27	Harmony Homes	Seminole	65,763	1,100	(200)	0	(22,842)	(900)	536	0	0	0	(563)	1,500	44,395
28	Hermits Cove	Putnam	199,742	1,586	(3,271)	0	(37,735)	(7,580)	2,028	0	0	0	(1,524)	2,212	155,459
29	Hobby Hills	Lake	62,150	1,106	(11,943)	0	(19,535)	(2,622)	892	0	0	0	(595)	1,727	31,180
30	Holiday Haven	Lake	59,253	739	(293)	0	(20,008)	(32,689)	11,871	0	0	0	1,041	2,695	22,609

(Continued...)

SUMMARY OF AVERAGE PER BOOK WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE PER BOOK UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Water Rate Base**
1	Holiday Heights	Orange	73,100	4,186	0	0	(24,755)	(15,600)	7,824	0	0	0	(680)	1,172	**46,247**
2	Imperial Mobile Terr	Lake	121,177	8,575	0	0	(42,703)	(50,764)	24,456	0	0	0	(907)	3,129	**62,962**
3	Intercession City	Osceola	228,526	1,465	(13,958)	0	(44,791)	(13,539)	1,776	0	0	0	(435)	6,200	**165,245**
4	Interlachen Lk Est	Putnam	109,922	2,842	(4,200)	0	(34,666)	(37,682)	15,444	0	0	0	(290)	3,110	**54,481**
5	Jungle Den	Volusia	31,173	755	0	0	(11,060)	(13,727)	4,733	0	0	0	489	2,661	**15,024**
6	Keystone Heights	Clay	1,167,706	5,664	(145,889)	0	(292,782)	(124,341)	59,279	0	0	0	(7,233)	13,816	**676,221**
7	Kingswood	Brevard	13,781	1,407	0	0	(7,057)	(140)	4	0	0	0	(13)	1,636	**9,618**
8	Lake Ajay Estates	Osceola	244,079	2,987	(17,660)	0	(45,715)	(80,427)	23,411	0	0	0	3,354	1,383	**131,412**
9	Lake Brantley	Seminole	58,516	3,023	0	0	(21,713)	(15,360)	6,408	0	0	0	217	1,449	**32,539**
10	Lake Conway Park	Orange	54,563	2,220	(223)	0	(19,446)	(26,959)	15,360	8,037	(2,612)	0	(429)	1,905	**32,416**
11	Lake Harriet Estates	Seminole	167,597	4,507	0	0	(60,066)	(60,090)	23,862	0	0	0	(127)	4,202	**79,885**
12	Lakeview Villas	Clay	21,446	81	(2,560)	0	(4,830)	0	0	0	0	0	(223)	619	**14,533**
13	Leilani Heights	Martin	282,651	5,024	(3,568)	0	(85,749)	(113,908)	39,618	0	0	0	(1,291)	5,903	**128,681**
14	Leisure Lakes	Highlands	205,096	1,836	(11,458)	0	(59,621)	(99,000)	33,452	0	0	0	(1,382)	3,700	**72,622**
15	Marco Shores Util	Collier	1,344,342	84,250	(251,129)	0	(518,004)	(246,499)	32,796	0	0	0	(11,070)	9,827	**444,513**
16	Marion Oaks Util	Marion	6,190,430	659,287	(2,762,024)	0	(666,056)	(786,930)	78,392	0	0	0	167,673	27,799	**2,908,570**
17	Meredith Manor	Seminole	577,735	7,417	0	0	(209,087)	(78,251)	16,956	0	0	0	(1,579)	8,298	**321,490**
18	Morningview	Lake	38,684	574	0	0	(11,171)	(3,555)	1,124	0	0	0	202	1,000	**26,857**
19	Oak Forest	Citrus	126,994	3,705	(7,704)	0	(66,888)	(43,978)	16,523	0	0	0	575	2,738	**31,965**
20	Oakwood	Brevard	60,205	2,797	0	0	(39,745)	(1,840)	174	0	0	0	434	4,280	**26,304**
21	Palisades Country Clb	Lake	149,618	21	(8,278)	0	(3,070)	(540)	14	0	0	0	546	531	**138,840**
22	Palm Port	Putnam	80,038	6,500	(1,657)	0	(25,809)	(13,955)	2,592	(30,746)	9,379	0	2,344	1,443	**30,129**
23	Palm Terrace	Pasco	407,964	32,021	(1,158)	0	(141,163)	(158,123)	46,974	0	0	0	747	34,155	**221,418**
24	Palms Mobile Home Pk	Lake	33,612	831	(4,469)	0	(13,545)	(2,962)	953	0	0	0	(358)	945	**15,006**
25	Park Manor	Putnam	26,763	1,941	(2,186)	0	(8,085)	(366)	155	0	0	0	(289)	970	**18,903**
26	Picciola Island	Lake	99,480	2,722	(903)	0	(39,038)	(35,687)	17,389	9,400	(2,491)	0	1,869	1,578	**54,319**
27	Pine Ridge Estates	Osceola	240,701	3,358	0	0	(36,556)	(126,249)	15,965	0	0	0	(2,568)	2,484	**97,134**
28	Pine Ridge Utilities	Citrus	2,371,223	58,058	(1,163,978)	0	(170,893)	(332,179)	17,885	0	0	(297,491)	171,729	7,838	**662,191**
29	Piney Woods	Lake	144,381	2,755	(3,318)	0	(49,686)	(16,513)	4,729	0	0	0	1,629	2,344	**86,321**
30	Point O' Woods	Citrus	256,050	4,415	(5,048)	0	(73,340)	(117,548)	29,035	0	0	0	85,713	4,736	**184,014**

(Continued..)

0034

SUMMARY OF AVERAGE PER BOOK WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE PER BOOK UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Water Rate Base**
1	Pomona Park	Putnam	104,985	5,892	(22,535)	0	(31,145)	(17,124)	4,017	0	0	0	2,630	2,231	**48,952**
2	Postmaster Village	Clay	168,931	15,460	(11,011)	0	(32,690)	(41,019)	13,007	0	0	0	1,841	3,716	**118,235**
3	Quail Ridge	Lake	56,239	58	(993)	0	(1,410)	(75)	2	0	0	0	(1,058)	336	**53,099**
4	River Grove	Putnam	137,812	2,595	(7,479)	0	(49,742)	(32,002)	18,043	0	0	0	(656)	1,985	**70,556**
5	River Park	Putnam	218,686	15,714	(21,565)	0	(67,457)	(16,921)	4,011	0	0	0	115	4,229	**136,814**
6	Rolling Green	Citrus	16,625	413	(602)	0	(3,490)	(7,763)	446	0	0	0	4,054	1,873	**11,555**
7	Rosemont	Citrus	202,178	7,858	(6,292)	0	(29,472)	(18,020)	10,476	0	0	0	179	1,595	**168,504**
8	Salt Springs	Marion	445,286	621	(5,907)	0	(46,244)	(32,652)	10,015	0	0	0	(5,206)	2,958	**368,871**
9	Samira Villas	Marion	14,212	11	(112)	0	(1,311)	(510)	63	0	0	0	(175)	609	**12,786**
10	Saratoga Harbour	Putnam	149,930	915	(59,659)	0	(18,069)	(2,473)	419	0	0	0	(1,238)	1,145	**70,969**
11	Silver Lake Estates	Lake	497,462	5,083	(602)	0	(113,644)	(312,548)	51,714	0	0	0	36,336	12,631	**176,432**
12	Silver Lake Oaks	Putnam	47,610	1,207	(4,545)	0	(5,344)	(4,815)	1,025	0	0	0	(542)	1,151	**35,746**
13	Skycrest	Lake	70,430	1,035	0	0	(18,613)	(9,285)	2,074	0	0	0	(637)	1,216	**46,220**
14	Spring Hill Util	Hernando	15,908,341	275,181	(773,357)	0	(3,319,526)	(6,784,973)	845,785	0	0	(14,706)	581,213	233,093	**6,951,049**
15	St. John's Highlands	Putnam	55,736	438	(3,246)	0	(16,306)	(8,329)	2,770	0	0	0	(454)	1,307	**31,917**
16	Stone Mountain	Lake	18,930	34	(6,157)	0	(4,804)	(1,750)	414	0	0	0	(223)	598	**7,041**
17	Sugar Mill	Volusia	1,374,006	19,631	(171,509)	0	(399,680)	(760,282)	147,868	0	0	0	102,982	12,169	**325,184**
18	Sugar Mill Woods	Citrus	6,102,106	9,486	(1,775,115)	0	(913,258)	(3,115,748)	293,734	0	0	0	199,333	24,703	**825,243**
19	Sunny Hills Util	Washington	1,397,142	225,816	(639,344)	0	(446,012)	(111,871)	19,526	0	0	0	(8,143)	9,370	**446,484**
20	Sunshine Parkway	Lake	200,800	19,688	0	0	(81,483)	(33,803)	13,603	0	0	0	11,343	1,467	**131,615**
21	Tropical Park	Osceola	265,422	3,355	0	0	(56,801)	(31,164)	4,590	0	0	0	910	8,171	**194,483**
22	University Shores	Orange	3,969,010	71,902	0	0	(581,333)	(2,525,271)	357,860	(43,018)	11,180	0	632,524	46,680	**1,941,534**
23	Venetian Village	Lake	81,238	2,470	(5,116)	0	(22,852)	(38,630)	11,990	17,500	(3,821)	0	90	2,093	**44,963**
24	Welaka	Putnam	45,397	3,158	(6,422)	0	(16,626)	(6,446)	1,366	0	0	0	176	1,309	**21,912**
25	Western Shores	Lake	238,230	3,712	(346)	0	(54,553)	(76,985)	8,129	(26,095)	11,906	0	22,664	3,305	**129,968**
26	Westmont	Orange	116,410	668	0	0	(26,954)	(23,423)	4,715	0	0	0	1,249	2,958	**75,622**
27	Windsong	Osceola	155,403	13,599	(1,120)	0	(22,612)	(80,758)	10,742	0	0	0	(1,856)	2,239	**75,636**
28	Woodmere	Duval	1,396,904	44,945	(52,379)	0	(583,392)	(624,776)	178,232	0	0	0	(12,427)	18,359	**365,465**
29	Wootens	Putnam	11,015	94	(1,156)	0	(2,858)	(2,779)	316	0	0	0	2,051	643	**7,326**
30	Zephyr Shores	Pasco	193,204	4,190	(1,636)	0	(45,623)	(66,003)	13,650	0	0	0	(947)	6,607	**103,443**
31	**TOTAL - WATER**		**83,394,618**	**2,706,517**	**(12,258,001)**	**0**	**(17,150,348)**	**(30,191,254)**	**4,420,888**	**(62,220)**	**22,558**	**(478,807)**	**3,290,688**	**1,012,613**	**34,707,252**
32	**TOTAL - WATER & SEWER**		**147,510,226**	**6,660,761**	**(23,243,837)**	**0**	**(32,263,869)**	**(62,564,797)**	**9,828,377**	**(578,070)**	**183,766**	**(833,165)**	**4,631,350**	**1,624,418**	**50,955,160**

0035

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Water Utility Adjustments to Water Rate Base Components

by System

1991 (Final)

SUMMARY OF AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Water Rate Base**
1	Amelia Island	Nassau	(56,550)	0	0	0	19,739	0	0	0	0	0	0	2,321	**(34,490)**
2	Apache Shores	Citrus	(513)	0	0	0	(295)	0	0	0	0	0	0	335	**(473)**
3	Apple Valley	Seminole	(689)	0	0	0	(818)	0	0	0	0	0	0	1,779	**272**
4	Bay Lake Estates	Osceola	(14,297)	0	0	0	1,235	0	0	0	0	0	0	142	**(12,920)**
5	Beacon Hills	Duval	(4,953)	0	0	0	(763)	0	0	0	0	0	0	5,111	**(605)**
6	Beecher's Point	Putnam	(2,107)	0	0	0	163	0	0	0	0	0	0	86	**(1,858)**
7	Burnt Store	Charl / Lee	(29,451)	0	0	0	2,859	0	0	0	0	0	0	592	**(25,999)**
8	Carlton Village	Lake	(223)	0	0	0	(67)	0	0	0	0	0	0	210	**(80)**
9	Chuluota	Seminole	(2,024)	0	0	0	(117)	0	0	0	0	0	0	1,325	**(816)**
10	Citrus Park	Marion	(2,592)	0	0	0	634	0	0	0	0	0	0	706	**(1,252)**
11	Citrus Springs Util	Citrus	0	(320,600)	0	0	(2,080)	0	0	0	0	0	0	3,399	**(319,281)**
12	Crystal River Highl.	Citrus	(3,858)	0	0	0	717	0	0	0	0	0	0	156	**(2,986)**
13	Daetwyler Shores	Orange	(209)	0	0	0	(107)	0	0	0	0	0	0	257	**(58)**
14	Deltona Utilities	Volusia	0	(105,656)	0	0	(27,584)	0	0	0	0	0	0	40,934	**(92,305)**
15	Del Ray Manor	Seminole	(89)	0	0	0	(32)	0	0	0	0	0	0	128	**7**
16	Druid Hills	Seminole	(238)	0	0	0	(213)	0	0	0	0	0	0	511	**60**
17	East Lk Harris Est	Lake	(305)	0	0	0	(110)	0	0	0	0	0	0	331	**(83)**
18	Fern Park	Seminole	(180)	0	0	0	(157)	0	0	0	0	0	0	367	**30**
19	Fern Terrace	Lake	(342)	0	0	0	(61)	0	0	0	0	0	0	236	**(167)**
20	Fisherman's Haven	Martin	(3,589)	0	0	0	374	0	0	0	0	0	0	259	**(2,956)**
21	Fountains	Osceola	75	0	0	0	(12)	0	0	0	0	0	0	27	**90**
22	Fox Run	Martin	(4,463)	0	0	0	596	0	0	0	0	0	0	193	**(3,674)**
23	Friendly Center	Lake	9	0	0	0	(10)	0	0	0	0	0	0	45	**44**
24	Golden Terrace	Citrus	(196)	0	0	0	(304)	0	0	0	0	0	0	219	**(282)**
25	Gospel Island Est	Citrus	(2,156)	0	0	0	578	0	0	0	0	0	0	49	**(1,529)**
26	Grand Terrace	Lake	(3,496)	0	0	0	64	0	0	0	0	0	0	126	**(3,306)**
27	Harmony Homes	Seminole	(23)	0	0	0	(54)	0	0	0	0	0	0	142	**65**
28	Hermits Cove	Putnam	(2,909)	0	0	0	1,446	0	0	0	0	0	0	346	**(1,117)**
29	Hobby Hills	Lake	(241)	0	0	0	(52)	0	0	0	0	0	0	208	**(84)**
30	Holiday Haven	Lake	(1,988)	0	0	0	105	0	0	0	0	0	0	230	**(1,653)**

(Continued...)

SUMMARY OF AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Water Rate Base**
1	Holiday Heights	Orange	(11,915)	0	0	0	999	0	0	0	0	0	0	110	**(10,806)**
2	Imperial Mobile Terr	Lake	(2,966)	0	0	0	24	0	0	0	0	0	0	481	**(2,460)**
3	Intercession City	Osceola	(2,169)	0	0	0	321	0	0	0	0	0	0	558	**(1,290)**
4	Interlachen Lk Est	Putnam	(6,500)	0	0	0	656	0	0	0	0	0	0	435	**(5,410)**
5	Jungle Den	Volusia	(1,328)	0	0	0	63	0	0	0	0	0	0	225	**(1,040)**
6	Keystone Heights	Clay	(9,292)	0	0	0	1,120	0	0	0	0	0	0	1,934	**(6,238)**
7	Kingswood	Brevard	(291)	0	0	0	(26)	0	0	0	0	0	0	123	**(194)**
8	Lake Ajay Estates	Osceola	(11,948)	0	0	0	748	0	0	0	0	0	0	85	**(11,115)**
9	Lake Brantley	Seminole	(25)	0	0	0	(55)	0	0	0	0	0	0	139	**59**
10	Lake Conway Park	Orange	(194)	0	0	0	(52)	0	0	0	0	0	0	173	**(73)**
11	Lake Harriet Estates	Seminole	(1,203)	0	0	0	405	0	0	0	0	0	0	558	**(240)**
12	Lakeview Villas	Clay	(1,179)	0	0	0	123	0	0	0	0	0	0	30	**(1,026)**
13	Leilani Heights	Martin	(2,019)	0	0	0	162	0	0	0	0	0	0	764	**(1,093)**
14	Leisure Lakes	Highlands	(1,696)	0	0	0	(157)	0	0	0	0	0	0	518	**(1,335)**
15	Marco Shores Util	Collier	239	(26,450)	0	0	29,509	0	0	0	0	0	0	644	**3,941**
16	Marion Oaks Util	Marion	0	(488,200)	0	0	6,521	0	0	0	0	0	0	4,430	**(477,248)**
17	Meredith Manor	Seminole	(686)	0	0	0	(591)	0	0	0	0	0	0	1,328	**50**
18	Morningview	Lake	(108)	0	0	0	(4)	0	0	0	0	0	0	83	**(29)**
19	Oak Forest	Citrus	(212)	0	0	0	(336)	0	0	0	0	0	0	281	**(266)**
20	Oakwood	Brevard	(1,187)	0	0	0	(17)	0	0	0	0	0	0	373	**(832)**
21	Palisades Country Clb	Lake	0	0	0	0	(5)	0	0	0	0	0	0	19	**14**
22	Palm Port	Putnam	(622)	0	0	0	(1)	0	0	0	0	0	0	185	**(436)**
23	Palm Terrace	Pasco	(8,643)	0	0	0	(981)	0	0	0	0	0	0	3,941	**(5,683)**
24	Palms Mobile Home Pk	Lake	(178)	0	0	0	(22)	0	0	0	0	0	0	117	**(83)**
25	Park Manor	Putnam	(532)	0	0	0	252	0	0	0	0	0	0	69	**(210)**
26	Picciola Island	Lake	(221)	0	0	0	(99)	0	0	0	0	0	0	250	**(70)**
27	Pine Ridge Estates	Osceola	(3,449)	0	0	0	651	0	0	0	0	0	0	339	**(2,459)**
28	Pine Ridge Utilities	Citrus	0	0	0	0	(504)	0	0	0	0	0	0	892	**388**
29	Piney Woods	Lake	(735)	0	0	0	(32)	0	0	0	0	0	0	330	**(437)**
30	Point O' Woods	Citrus	(12,714)	0	0	0	1,108	0	0	0	0	0	0	652	**(10,953)**

(Continued...)

SUMMARY OF AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	Total Water Rate Base
1	Pomona Park	Putnam	(5,629)	0	0	0	1,501	0	0	0	0	0	0	318	(3,810)
2	Postmaster Village	Clay	2,167	0	0	0	(109)	0	0	0	0	0	0	318	2,376
3	Quail Ridge	Lake	0	0	0	0	(14)	0	0	0	0	0	0	23	10
4	River Grove	Putnam	(573)	0	0	0	(21)	0	0	0	0	0	0	223	(370)
5	River Park	Putnam	(31,144)	0	0	0	2,270	0	0	0	0	0	0	675	(28,198)
6	Rolling Green	Citrus	1,658	0	0	0	(56)	0	0	0	0	0	0	164	1,767
7	Rosemont	Citrus	(1,525)	0	0	0	126	0	0	0	0	0	0	115	(1,284)
8	Salt Springs	Marion	(1,718)	0	0	0	495	0	0	0	0	0	0	246	(978)
9	Samira Villas	Marion	(2,888)	0	0	0	370	0	0	0	0	0	0	15	(2,503)
10	Saratoga Harbour	Putnam	(2,320)	0	0	0	1,644	0	0	0	0	0	0	88	(588)
11	Silver Lake Estates	Lake	(8,723)	0	0	0	(339)	0	0	0	0	0	0	1,792	(7,269)
12	Silver Lake Oaks	Putnam	(4,112)	0	0	0	116	0	0	0	0	0	0	67	(3,929)
13	Skycrest	Lake	(182)	0	0	0	(81)	0	0	0	0	0	0	220	(44)
14	Spring Hill Util	Hernando	(0)	(121,065)	0	0	(28,538)	0	0	0	0	0	0	42,902	(106,702)
15	St. John's Highlands	Putnam	(4,711)	0	0	0	818	0	0	0	0	0	0	160	(3,733)
16	Stone Mountain	Lake	(94)	0	0	0	32	0	0	0	0	0	0	19	(43)
17	Sugar Mill	Volusia	(3,768)	0	0	0	31	0	0	0	0	0	0	1,269	(2,468)
18	Sugar Mill Woods	Citrus	(36,362)	0	0	0	877	1,065,198	(91,982)	0	0	0	0	3,554	941,284
19	Sunny Hills Util	Washington	49,648	(179,620)	0	0	(445)	0	0	0	0	0	0	926	(129,490)
20	Sunshine Parkway	Lake	(8,998)	0	0	0	1,802	0	0	0	0	0	0	41	(7,154)
21	Tropical Park	Osceola	(3,739)	0	0	0	295	0	0	0	0	0	0	1,105	(2,339)
22	University Shores	Orange	(5,195)	0	0	0	(2,401)	0	0	0	0	0	0	5,628	(1,967)
23	Venetian Village	Lake	(572)	0	0	0	16	0	0	0	0	0	0	255	(302)
24	Welaka	Putnam	(2,416)	0	0	0	1,452	0	0	0	0	0	0	185	(780)
25	Western Shores	Lake	(806)	0	0	0	(130)	0	0	0	0	0	0	521	(415)
26	Westmont	Orange	(64,966)	0	0	0	5,284	0	0	0	0	0	0	237	(59,445)
27	Windsong	Osceola	(2,389)	0	0	0	776	0	0	0	0	0	0	246	(1,368)
28	Woodmere	Duval	(3,811)	0	0	0	(98)	0	0	0	0	0	0	2,198	(1,711)
29	Wootens	Putnam	(1,972)	0	0	0	807	0	0	0	0	0	0	44	(1,121)
30	Zephyr Shores	Pasco	(2,807)	0	0	0	2	0	0	0	0	0	0	992	(1,813)
31	**TOTAL - WATER**		(357,310)	(1,241,591)	0	0	21,932	1,065,198	(91,982)	0	0	0	0	145,384	(468,370)
32	**TOTAL - WATER & SEWER**		(560,723)	(1,678,092)	0	229,485	35,383	9,025,506	(1,069,726)	0	0	0	0	201,266	6,183,100

0039

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Detailed Average Utility Adjustments to Water Rate Base Components

by System

1991 (Final)

SUMMARY OF DETAILED AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Explanation: Provide a summary schedule that shows the detailed adjustments to rate base components for all the FPSC systems filed in this docket for the test year.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WATER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS (DETAILED)**													
		PLANT IN SERVICE			LAND & LAND RIGHTS			CWIP	ACCUMULATED DEPRECIATION			CIAC	ACC. AM. CIAC	WORK'G CAPITAL	
Line No.	System	County	To Zero Out Organizational Costs Balance	To Add or Transfer Plant Held for Future Use	Subtotal	To Adjust for Deltona Land Appraisal	To Adjust out Land Held For Future Use	Subtotal	Use CWIP Line to Zero out Negative Rate Base	To Zero out Org Costs *Accum. Dep.* Balance	To Adjust for Shortened *Software* Life	Subtotal	To Adjust for Non-used & *Useful* CIAC (PGI Systems)	To Adjust for NU&U CIAC *Accum. Amort.* (PGI Systems)	To Adjust for Work'g Captial Due to O&M Adjustments	**TOTAL ADJUSTMENTS**
1	Amelia Island	Nassau	(56,550)		(56,550)			0	0	21,198	(1,459)	19,739			2,321	**(34,490)**
2	Apache Shores	Citrus	(513)		(513)			0	0	(92)	(203)	(295)			335	**(473)**
3	Apple Valley	Seminole	(689)		(689)			0	0	338	(1,156)	(818)			1,779	**272**
4	Bay Lake Estates	Osceola	(14,297)		(14,297)			0	0	1,317	(82)	1,235			142	**(12,920)**
5	Beacon Hills	Duval	(4,953)		(4,953)			0	0	2,518	(3,281)	(763)			5,111	**(605)**
6	Beecher's Point	Putnam	(2,107)		(2,107)			0	0	212	(49)	163			86	**(1,858)**
7	Burnt Store	Charl / Lee	(29,451)		(29,451)			0	0	3,094	(235)	2,859			592	**(25,999)**
8	Carlton Village	Lake	(223)		(223)			0	0	63	(130)	(67)			210	**(80)**
9	Chuluota	Seminole	(2,024)		(2,024)			0	0	695	(812)	(117)			1,325	**(816)**
10	Citrus Park	Marion	(2,592)		(2,592)			0	0	1,079	(445)	634			706	**(1,252)**
11	Citrus Springs Util	Citrus	0		0	(320,600)		(320,600)	0	0	(2,080)	(2,080)			3,399	**(319,281)**
12	Crystal River Highl.	Citrus	(3,858)		(3,858)			0	0	801	(84)	717			156	**(2,986)**
13	Daetwyler Shores	Orange	(209)		(209)			0	0	56	(163)	(107)			257	**(58)**
14	Deltona Utilities	Volusia	0		0	(105,656)		(105,656)	0	0	(27,584)	(27,584)			40,934	**(92,305)**
15	Del Ray Manor	Seminole	(89)		(89)			0	0	42	(74)	(32)			128	**7**
16	Druid Hills	Seminole	(238)		(238)			0	0	105	(318)	(213)			511	**60**
17	East Lk Harris Est	Lake	(305)		(305)			0	0	106	(216)	(110)			331	**(83)**
18	Fern Park	Seminole	(180)		(180)			0	0	75	(232)	(157)			367	**30**
19	Fern Terrace	Lake	(342)		(342)			0	0	94	(155)	(61)			236	**(167)**
20	Fisherman's Haven	Martin	(3,589)		(3,589)			0	0	547	(173)	374			259	**(2,956)**
21	Fountains	*Osceola*	75		75			0	0	(2)	(10)	(12)			27	**90**
22	Fox Run	Martin	(4,463)		(4,463)			0	0	712	(116)	596			193	**(3,674)**
23	Friendly Center	Lake	9		9			0	0	15	(25)	(10)			45	**44**
24	Golden Terrace	Citrus	(196)		(196)			0	0	(172)	(132)	(304)			219	**(282)**
25	Gospel Island Est	Citrus	(2,156)		(2,156)			0	0	588	(10)	578			49	**(1,529)**
26	Grand Terrace	Lake	(3,496)		(3,496)			0	0	147	(83)	64			126	**(3,306)**
27	*Harmony Homes*	*Seminole*	(23)		(23)			0	0	27	(81)	(54)			142	**65**
28	Hermits Cove	Putnam	(2,909)		(2,909)			0	0	1,670	(224)	1,446			346	**(1,117)**
29	Hobby Hills	Lake	(241)		(241)			0	0	77	(129)	(52)			208	**(84)**
30	Holiday Haven	Lake	(1,988)		(1,988)			0	0	247	(143)	105			230	**(1,653)**

(Continued...)

0041

SUMMARY OF DETAILED AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

Explanation: Provide a summary schedule that shows the detailed adjustments to rate base components for all the FPSC systems filed in this docket for the test year.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WATER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS (DETAILED)**													
		PLANT IN SERVICE			LAND & LAND RIGHTS			CWIP	ACCUMULATED DEPRECIATION			CIAC	ACC. AM. CIAC	WORK'G CAPITAL	
Line No.	System	County	To Zero Out Organizational Costs Balance	To Add or Transfer Plant Held for Future Use	Subtotal	To Adjust for Deltona Land Appraisal	To Adjust out Land Held For Future Use	Subtotal	Use CWIP Line to Zero out Negative Rate Base	To Zero out Org Costs Accum. Dep. Balance	To Adjust for Shortened Software Life	Subtotal	To Adjust for Non-used & Useful CIAC (PGI Systems)	To Adjust for NU&U CIAC Accum. Amort. (PGI Systems)	To Adjust for Work'g Captial Due to O&M Adjustments	**TOTAL ADJUSTMENTS**
1	Holiday Heights	Orange	(11,915)		(11,915)			0	0	1,065	(67)	999			110	**(10,806)**
2	Imperial Mobile Terr	Lake	(2,966)		(2,966)			0	0	333	(309)	24			481	**(2,460)**
3	Intercession City	Osceola	(2,169)		(2,169)			0	0	644	(323)	321			558	**(1,290)**
4	Interlachen Lk Est	Putnam	(6,500)		(6,500)			0	0	928	(272)	656			435	**(5,410)**
5	Jungle Den	Volusia	(1,328)		(1,328)			0	0	209	(146)	63			225	**(1,040)**
6	Keystone Heights	Clay	(9,292)		(9,292)			0	0	2,359	(1,240)	1,120			1,934	**(6,238)**
7	Kingswood	Brevard	(291)		(291)			0	0	54	(79)	(26)			123	**(194)**
8	Lake Ajay Estates	Osceola	(11,948)		(11,948)			0	0	792	(44)	748			85	**(11,115)**
9	Lake Brantley	Seminole	(25)		(25)			0	0	28	(83)	(55)			139	**59**
10	Lake Conway Park	Orange	(194)		(194)			0	0	55	(107)	(52)			173	**(73)**
11	Lake Harriet Estates	Seminole	(1,203)		(1,203)			0	0	764	(359)	405			558	**(240)**
12	Lakeview Villas	Clay	(1,179)		(1,179)			0	0	139	(16)	123			30	**(1,026)**
13	Leilani Heights	Martin	(2,019)		(2,019)			0	0	655	(493)	162			764	**(1,093)**
14	Leisure Lakes	Highlands	(1,696)		(1,696)			0	0	151	(308)	(157)			518	**(1,335)**
15	Marco Shores Util	Collier	239		239	(26,450)		(26,450)	0	29,857	(348)	29,509			644	**3,941**
16	Marion Oaks Util	Marion	0		0	(488,200)		(488,200)	0	9,311	(2,790)	6,521			4,430	**(477,248)**
17	Meredith Manor	Seminole	(686)		(686)			0	0	265	(856)	(591)			1,328	**50**
18	Morningview	Lake	(108)		(108)			0	0	40	(44)	(4)			83	**(29)**
19	Oak Forest	Citrus	(212)		(212)			0	0	(162)	(174)	(336)			281	**(266)**
20	Oakwood	Brevard	(1,187)		(1,187)			0	0	229	(246)	(17)			373	**(832)**
21	Palisades Country Clb	Lake	0		0			0	0	0	(5)	(5)			19	**14**
22	Palm Port	Putnam	(622)		(622)			0	0	113	(115)	(1)			185	**(438)**
23	Palm Terrace	Pasco	(8,643)		(8,643)			0	0	1,655	(2,636)	(981)			3,941	**(5,683)**
24	Palms Mobile Home Pk	Lake	(178)		(178)			0	0	55	(77)	(22)			117	**(83)**
25	Park Manor	Putnam	(532)		(532)			0	0	290	(38)	252			69	**(210)**
26	Picciola Island	Lake	(221)		(221)			0	0	66	(165)	(99)			250	**(70)**
27	Pine Ridge Estates	Osceola	(3,449)		(3,449)			0	0	868	(217)	651			339	**(2,459)**
28	Pine Ridge Utilities	Citrus	0		0			0	0	0	(504)	(504)			892	**388**
29	Piney Woods	Lake	(735)		(735)			0	0	181	(213)	(32)			330	**(437)**
30	Point O' Woods	Citrus	(12,714)		(12,714)			0	0	1,519	(411)	1,108			652	**(10,953)**

(Continued.)

0042

SUMMARY OF DETAILED AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

Explanation: Provide a summary schedule that shows the detailed adjustments to rate base components for all the FPSC systems filed in this docket for the test year.

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WATER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS (DETAILED)**													
		PLANT IN SERVICE			LAND & LAND RIGHTS			CWIP	ACCUMULATED DEPRECIATION			CIAC	ACC. AM. CIAC	WORK'G CAPITAL	
Line No.	System	County	To Zero Out Organizational Costs Balance	To Add or Transfer Plant Held for Future Use	Subtotal	To Adjust for Deltona Land Appraisal	To Adjust out Land Held For Future Use	Subtotal	Use CWIP Line to Zero out Negative Rate Base	To Zero out Org Costs Accum. Dep. Balance	To Adjust for Shortened Software Life	Subtotal	To Adjust for Non-used & Useful CIAC (PGI Systems)	To Adjust for NU&U CIAC Accum. Amort. (PGI Systems)	To Adjust for Work'g Capital Due to O&M Adjustments	TOTAL ADJUSTMENTS
1	Pomona Park	Putnam	(5,629)		(5,629)			0	0	1,704	(203)	1,501			318	(3,810)
2	Postmaster Village	Clay	2,167		2,167			0	0	83	(192)	(109)			318	2,376
3	Quail Ridge	Lake	0		0			0	0	0	(14)	(14)			23	10
4	River Grove	Putnam	(573)		(573)			0	0	114	(135)	(21)			223	(370)
5	River Park	Putnam	(5,517)	(25,627)	(31,144)			0	0	2,706	(436)	2,270			675	(28,198)
6	Rolling Green	Citrus	1,658		1,658			0	0	40	(96)	(56)			164	1,767
7	Rosemont	Citrus	(1,525)		(1,525)			0	0	185	(59)	126			115	(1,284)
8	Salt Springs	Marion	(1,718)		(1,718)			0	0	636	(141)	495			246	(978)
9	Samira Villas	Marion	(2,888)		(2,888)			0	0	372	(3)	370			15	(2,503)
10	Saratoga Harbour	Putnam	(2,320)		(2,320)			0	0	1,694	(50)	1,644			88	(588)
11	Silver Lake Estates	Lake	(8,723)		(8,723)			0	0	840	(1,179)	(339)			1,792	(7,269)
12	Silver Lake Oaks	Putnam	(4,112)		(4,112)			0	0	149	(33)	116			67	(3,929)
13	Skycrest	Lake	(182)		(182)			0	0	64	(145)	(81)			220	(44)
14	Spring Hill Util	Hernando	(0)		(0)	(121,065)		(121,065)	0	0	(28,538)	(28,538)			42,902	(106,702)
15	St. John's Highlands	Putnam	(4,711)		(4,711)			0	0	918	(100)	818			160	(3,733)
16	Stone Mountain	Lake	(94)		(94)			0	0	39	(8)	32			19	(43)
17	Sugar Mill	Volusia	(14,008)	10,240	(3,768)			0	0	789	(758)	31			1,269	(2,468)
18	Sugar Mill Woods	Citrus	(36,362)		(36,362)			0	0	3,154	(2,278)	877	1,065,198	(91,982)	3,554	941,284
19	Sunny Hills Util	Washington	22,670	26,978	49,648	(179,620)		(179,620)	0	80	(525)	(445)			926	(129,490)
20	Sunshine Parkway	Lake	(8,998)		(8,998)			0	0	1,811	(9)	1,802			41	(7,154)
21	Tropical Park	Osceola	(3,739)		(3,739)			0	0	992	(697)	295			1,105	(2,339)
22	University Shores	Orange	(5,195)		(5,195)			0	0	1,161	(3,561)	(2,401)			5,628	(1,967)
23	Venetian Village	Lake	(572)		(572)			0	0	181	(165)	16			255	(302)
24	Welaka	Putnam	(2,416)		(2,416)			0	0	1,568	(116)	1,452			185	(780)
25	Western Shores	Lake	(806)		(806)			0	0	220	(351)	(130)			521	(415)
26	Westmont	Orange	(64,966)		(64,966)			0	0	5,438	(154)	5,284			237	(59,445)
27	Windsong	Osceola	(2,389)		(2,389)			0	0	913	(137)	776			246	(1,368)
28	Woodmere	Duval	(3,811)		(3,811)			0	0	1,259	(1,357)	(98)			2,198	(1,711)
29	Wootens	Putnam	(1,972)		(1,972)			0	0	828	(21)	807			44	(1,121)
30	Zephyr Shores	Pasco	(2,807)		(2,807)			0	0	650	(648)	2			992	(1,813)
31	**TOTAL - WATER**		**(378,900)**	**11,590**	**(367,310)**	**(1,241,591)**	**0**	**(1,241,591)**	**0**	**116,612**	**(94,680)**	**21,932**	**1,065,198**	**(91,982)**	**145,384**	**(468,370)**
32	**TOTAL - WATER & SEWER**		**(593,715)**	**32,993**	**(560,723)**	**(1,678,092)**	**0**	**(1,678,092)**	**229,485**	**162,809**	**(127,425)**	**35,383**	**9,025,506**	**(1,069,726)**	**201,266**	**6,183,100**

0043

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Water Plant In Service

(Annual Balances Subsequent to Last Established Rate Base)

1991 (Final)

SUMMARY OF WATER PLANT IN SERVICE

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
WATER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO PLANT IN SERVICE SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**														
Line No. System	Order No.	Date of Last Established Rate Base	P.I.S. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Gen. Plant. Reallo. Adjust. 1990	Adjusted Balance 1990	1991	Plant Balance 12/31/91	Total Additions
1 Amelia Island	19393	12/15/86	3,208,672	0	0	0	0	0	0	344,466	62,078	21,133	39,155	49,399	3,724,903	(42,230)	3,682,673	474,001
2 Apache Shores	10902	12/31/79	49,387	8,917	3,670	2,041	4,109	22,008	13,332	7,584	15,200	5,350	(147)	(13,117)	129,342	1,240	130,582	81,195
3 Apple Valley	23511	04/30/89	768,758	0	0	0	0	0	0	0	0	18,519	22,692	(66,719)	743,250	90,676	833,925	65,167
4 Bay Lake Estates	19192	06/18/87	55,557	0	0	0	0	0	0	21,066	7,660	1,635	2,114	3,792	91,824	(6,506)	85,318	29,761
5 Beacon Hills	22871	05/31/89	2,664,953	0	0	0	0	0	0	0	0	89,856	317,726	25,494	3,098,029	145,696	3,243,725	578,772
6 Beecher's Point	20469	07/22/88	30,992	0	0	0	0	0	0	0	12,207	13,830	75,584	3,205	135,819	1,089	136,908	105,916
7 Burnt Store	21632	12/20/88	3,068,317	0	0	0	0	0	0	0	35,916	44,850	7,192	(35,081)	3,121,194	(33,825)	3,087,369	19,052
8 Carlton Village	17168	12/31/84	30,617	0	0	0	0	3,588	4,524	9,313	12,101	4,141	1,953	(1,649)	64,588	12,695	77,284	46,667
9 Chuluota	23511	04/30/89	681,193	0	0	0	0	0	0	0	0	21,737	33,973	(22,447)	714,455	265,301	979,756	298,563
10 Citrus Park	21322	12/31/88	203,307	0	0	0	0	0	0	0	0	6,787	(211)	(1,965)	207,918	(1,506)	206,412	3,105
11 Citrus Springs Util	8904	12/31/77	1,465,229	144,000	17,761	7,134	55,801	140,157	67,938	182,486	81,683	600,320	1,679,639	(3,348)	4,455,872	(78,817)	4,377,055	2,911,826
12 Crystal River Highl.	18900	09/04/86	116,766	0	0	0	0	0	7,943	12,991	14,148	2,991	8,936	1,084	164,859	(5,621)	159,238	42,472
13 Daetwyler Shores	10859	06/30/79	52,440	13,853	4,103	1,291	3,451	2,350	12,504	2,166	7,200	8,402	760	(7,871)	102,448	16,049	118,497	66,057
14 Deltona Utilities	13366	12/31/82	7,289,856	0	0	581,766	420,140	601,649	1,075,124	2,129,508	1,014,476	2,491,167	413,294	780,174	16,797,154	406,899	17,204,053	9,914,197
15 Del Ray Manor	23511	04/30/89	84,567	0	0	0	0	0	0	0	0	1,203	(206)	(6,379)	79,185	4,044	83,229	(1,338)
16 Druid Hills	23511	04/30/89	273,556	0	0	0	0	0	0	0	0	4,844	23,618	(18,713)	283,305	41,995	325,300	51,744
17 East Lk Harris Est	17168	12/31/84	29,893	0	0	0	0	4,819	12,019	4,478	8,037	3,551	639	(7,856)	55,581	1,864	57,445	27,552
18 Fern Park	23511	04/30/89	128,216	0	0	0	0	0	0	0	0	5,021	(756)	(13,610)	118,871	2,527	121,398	(6,818)
19 Fern Terrace	17168	12/31/84	40,057	0	0	0	0	2,887	7,552	2,113	5,336	2,628	1,338	(9,103)	52,808	4,070	56,878	16,821
20 Fisherman's Haven	21758	12/31/87	44,102	0	0	0	0	0	0	0	12,845	4,018	562	4,199	65,726	(4,348)	61,378	17,276
21 Fountains	0		0	0	0	0	0	0	0	0	0	0	0	806	806	255,448	256,254	256,254
22 Fox Run	19860	06/30/87	138,542	0	0	0	0	0	0	20,849	20,334	5,935	126,483	5,112	317,255	(2,615)	314,640	178,098
23 Friendly Center	17168	12/31/84	6,969	0	0	0	0	1,393	4,931	610	1,233	685	(100)	(1,491)	14,230	80	14,310	7,341
24 Golden Terrace	9630	12/31/79	29,606	5,163	2,697	992	3,654	2,287	7,224	4,096	4,249	3,003	1,378	(4,871)	61,794	450	62,244	32,638
25 Gospel Island Est	23024	09/02/87	20,289	0	0	0	0	0	0	1,073	3,436	327	665	579	26,369	(1,144)	25,225	4,936
26 Grand Terrace	24230	05/15/89	81,257	0	0	0	0	0	0	0	0	5,441	4,297	4,792	95,788	17,295	113,083	31,826
27 Harmony Homes	23511	04/30/89	61,245	0	0	0	0	0	0	0	0	1,374	7,912	(3,983)	66,548	783	67,331	6,086
28 Hermits Cove	16340	04/30/85	50,664	0	0	0	0	6,663	30,179	8,286	10,207	34,815	11,536	(10,862)	141,488	118,850	260,338	209,674
29 Hobby Hills	17168	12/31/84	29,012	0	0	0	0	2,919	22,826	4,262	8,846	2,472	(538)	(6,696)	63,104	326	63,430	34,418
30 Holiday Haven	20869	11/27/87	42,885	0	0	0	0	0	0	1,790	7,219	2,393	(541)	6,946	60,692	(1,401)	59,291	16,406

(Continued...)

0045

SUMMARY OF WATER PLANT IN SERVICE

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	WATER SYSTEMS (FPSC)				ANNUAL ADDITIONS TO PLANT IN SERVICE SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)														
Line No.	System	Order No.	Date of Last Established Rate Base	P.I.S. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Gen. Plant. Reallo. Adjust. 1990	Adjusted Balance 1990	1991	Plant Balance 12/31/91	Total Additions
1	Holiday Heights	19275	05/25/87	45,084	0	0	0	0	0	0	25,862	2,419	1,339	(301)	2,447	76,850	(10,103)	66,747	21,663
2	Imperial Mobile Terr	21636	07/01/88	76,841	0	0	0	0	0	0	0	16,305	5,372	3,780	18,451	120,748	18,006	138,754	61,913
3	Intercession City	10902	12/31/79	74,430	3,591	15,927	16,418	5,013	33,731	19,054	11,348	11,336	5,822	27,453	(10,258)	223,098	12,428	235,526	161,096
4	Interlachen Lk Est	16340	04/30/85	55,406	0	0	0	0	20,545	14,199	12,048	10,338	4,798	171	(12,843)	104,663	10,566	115,228	59,822
5	Jungle Den	20869	11/27/87	17,940	0	0	0	0	0	0	1,480	6,591	2,294	(3,563)	7,355	32,097	(340)	31,757	13,817
6	Keystone Heights	16402	05/30/85	240,186	0	0	0	0	107,340	56,387	59,007	356,065	323,998	36,793	(31,947)	1,147,830	50,743	1,198,573	958,387
7	Kingswood	19505	06/30/87	5,377	0	0	0	0	0	0	1,793	3,207	1,428	(320)	3,441	14,926	524	15,450	10,073
8	Lake Ajay Estates	21200	02/29/88	127,161	0	0	0	0	0	0	0	48,487	25,311	37,712	2,957	241,628	831	242,459	115,298
9	Lake Brantley	23511	04/30/89	62,154	0	0	0	0	0	0	0	0	1,475	(330)	(5,700)	57,599	8,031	65,630	3,476
10	Lake Conway Park	10859	06/30/79	25,891	728	1,510	1,576	10,440	1,417	7,995	3,064	4,754	3,432	(915)	(7,698)	54,327	4,914	59,241	33,350
11	Lake Harriet Estates	23511	04/30/89	176,097	0	0	0	0	0	0	0	0	5,827	4,727	(15,670)	170,980	2,520	173,501	(2,596)
12	Lakeview Villas	22915	10/11/85	2,238	0	0	0	0	4,533	7,231	5,497	1,569	561	1,088	(576)	22,140	(1,226)	20,914	18,676
13	Leilani Heights	16482	09/30/85	202,291	0	0	0	0	0	27,134	15,009	29,248	9,881	26,439	(27,280)	282,722	8,798	291,519	89,228
14	Leisure Lakes	22916	01/01/89	167,516	0	0	0	0	0	0	0	0	8,244	10,410	18,984	205,154	3,288	208,442	40,926
15	Marco Shores Util	0	12/31/82	1,102,606	0	0	75	2,845	0	6,662	15,090	0	821,630	(496,160)	639	1,453,387	(49,351)	1,404,035	301,429
16	Marion Oaks Util	16778	10/31/85	2,678,131	0	0	0	0	1,039	58,559	52,248	375,255	1,081,900	2,273,307	77,960	6,598,399	14,437	6,612,835	3,934,704
17	Meredith Manor	23511	04/30/89	576,876	0	0	0	0	0	0	0	0	13,067	25,941	(40,078)	575,806	19,181	594,987	18,111
18	Morningview	17168	12/31/84	20,408	0	0	0	0	5,556	3,523	1,768	1,720	1,270	8,258	(3,671)	38,832	894	39,726	19,318
19	Oak Forest	12850	12/31/82	93,943	0	0	2,679	4,788	5,936	7,014	5,793	7,602	5,497	1,445	(4,601)	130,096	1,205	131,301	37,358
20	Oakwood	19505	06/30/87	32,870	0	0	0	0	0	0	5,085	11,850	5,697	(1,161)	8,343	62,684	637	63,321	30,451
21	Palisades Country Clb	24792	07/10/91	0	0	0	0	0	0	0	0	0	0	0	403	403	298,471	298,874	298,874
22	Palm Port	16340	04/30/85	66,698	0	0	0	0	3,676	5,965	3,104	4,599	4,236	350	(3,177)	85,451	1,714	87,165	20,467
23	Palm Terrace	20140	06/10/87	173,186	0	0	0	0	0	0	27,112	48,618	26,693	(4,075)	155,778	427,312	24,795	452,107	278,921
24	Palms Mobile Home P	17168	12/31/84	26,552	0	0	0	0	2,023	3,931	1,191	4,560	1,275	(283)	(4,881)	34,367	161	34,529	7,977
25	Park Manor	16340	04/30/85	18,985	0	0	0	0	2,384	2,034	2,395	1,455	657	2,150	(1,193)	28,867	(399)	28,468	9,483
26	Picciola Island	17168	12/31/84	67,776	0	0	0	0	3,721	9,307	5,838	5,902	3,735	(485)	(6,373)	89,421	25,575	114,996	47,220
27	Pine Ridge Estates	17031	11/12/85	183,078	0	0	0	0	9,871	6,784	7,641	10,465	5,561	(538)	9,100	231,962	24,195	256,157	73,079
28	Pine Ridge Utilities	0	12/31/70	0	218,907	46,069	23,272	7,381	100,236	38,190	73,935	22,193	89,624	1,260,567	40,283	2,237,229	384,105	2,621,334	2,621,334
29	Piney Woods	17168	12/31/84	97,994	0	0	0	0	3,435	24,645	18,381	8,675	3,980	5,727	(16,398)	146,439	1,114	147,552	49,558
30	Point O' Woods	22150	07/20/88	185,872	0	0	0	0	0	0	0	30,092	10,404	2,213	24,839	253,420	14,089	267,509	81,637

(Continued...)

SUMMARY OF WATER PLANT IN SERVICE

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
WATER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO PLANT IN SERVICE SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**														
Line No.	System	Order No.	Date of Last Established Rate Base	P.I.S. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Gen. Plant. Reallo. Adjust. 1990	Adjusted Balance 1990	1991	Plant Balance 12/31/91	Total Additions
1	Pomona Park	16340	04/30/85	73,699	0	0	0	0	10,098	14,439	6,431	8,767	4,271	2,695	(10,419)	109,982	(3,557)	106,424	32,725
2	Postmaster Village	17359	05/29/86	57,625	0	0	0	0	0	0	47,722	35,305	4,475	7,873	16,167	169,167	35,693	204,860	147,235
3	Quail Ridge	23852	12/10/90	0	0	0	0	0	0	0	0	0	0	0	1,108	1,108	110,378	111,486	111,486
4	River Grove	16340	04/30/85	119,490	0	0	0	0	1,740	9,193	3,042	9,397	3,661	788	(6,765)	140,545	(662)	139,884	20,394
5	River Park	16340	04/30/85	111,100	0	0	0	0	10,716	53,667	9,992	26,045	7,777	863	(17,844)	202,317	12,135	214,452	103,352
6	Rolling Green	20088	07/10/87	0	0	0	0	0	0	0	0	8,053	2,351	3,421	4,865	18,690	444	19,134	19,134
7	Rosemont	21829	07/20/88	77,886	0	0	0	0	0	0	0	5,698	1,920	0	2,562	88,066	243,941	332,007	254,121
8	Salt Springs	21322	12/31/88	126,586	0	0	0	0	0	0	0	0	3,743	322,837	(7,259)	445,907	(1)	445,906	319,320
9	Samira Villas	21322	12/31/88	8,739	0	0	0	0	0	0	0	0	7,322	(269)	128	15,920	(3,396)	12,524	3,785
10	Saratoga Harbour	16340	04/30/85	27,854	0	0	0	0	9,453	3,424	4,157	7,854	11,996	88,677	(1,264)	152,152	(2,735)	149,416	121,562
11	Silver Lake Estates	20647	02/29/88	286,533	0	0	0	0	0	0	0	104,138	25,228	10,640	71,754	498,293	8,505	506,798	220,265
12	Silver Lake Oaks	23397	10/16/89	12,795	0	0	0	0	0	0	0	0	5,138	7,494	2,619	28,046	41,540	69,586	56,791
13	Skycrest	17168	12/31/84	21,718	0	0	0	0	2,877	16,447	19,556	7,617	3,215	2,488	(2,841)	71,077	845	71,922	50,204
14	Spring Hill Util	13625	12/31/82	6,977,161	0	0	597,152	550,334	425,968	1,412,113	1,165,673	573,632	1,126,322	1,167,040	1,825,905	15,821,301	724,442	16,545,742	9,568,581
15	St. John's Highlands	16340	04/30/85	26,171	0	0	0	0	11,374	11,269	5,452	3,890	1,858	767	(4,208)	56,573	(4,595)	51,978	25,807
16	Stone Mountain	17168	12/31/84	7,417	0	0	0	0	8,415	2,790	366	275	210	(30)	(410)	19,033	(140)	18,894	11,477
17	Sugar Mill	19841	08/06/87	1,249,388	0	0	0	0	0	0	27,771	43,250	30,511	22,472	2,917	1,376,309	57,562	1,433,871	184,483
18	Sugar Mill Woods	21836	12/05/88	3,468,970	0	0	0	0	0	0	0	41,152	2,020,601	53,923	75,208	5,659,854	903,478	6,563,331	3,094,361
19	Sunny Hills Util	0	12/31/70	0	254,238	1,703	21,966	21,590	146,696	19,866	33,310	3,137	285,097	828	(55,569)	1,629,241	(115,560)	1,513,680	1,513,680
20	Sunshine Parkway	17180	04/30/86	213,740	0	0	0	0	0	15,164	4,594	3,561	391	5,231	(16,599)	226,082	(11,188)	214,894	1,154
21	Tropical Park	10902	12/31/79	87,205	6,232	6,630	11,708	14,507	18,263	34,068	30,723	36,662	12,094	26,927	(30,156)	265,772	3,845	269,617	182,412
22	University Shores	10858	06/30/79	531,735	50,755	80,745	470,243	(316,315)	1,173,738	424,224	385,780	(112,620)	573,600	601,168	(51,066)	3,891,680	298,464	4,190,144	3,658,409
23	Venetian Village	17168	12/31/84	41,104	0	0	0	0	3,387	5,959	4,697	6,766	3,453	(492)	(1,676)	63,198	41,019	104,217	63,113
24	Welaka	16340	04/30/85	33,133	0	0	0	0	6,671	5,072	2,365	4,580	2,094	(182)	(3,579)	50,154	(3,412)	46,742	13,609
25	Western Shores	17168	12/31/84	93,641	0	0	0	0	3,746	11,014	5,009	75,984	9,988	31,169	964	231,515	20,855	252,370	158,729
26	Westmont	19857	06/30/87	29,886	0	0	0	0	0	0	68,561	7,405	4,638	(25)	6,295	116,760	(62,591)	54,168	24,282
27	Windsong	17031	11/12/85	116,967	0	0	0	0	540	17,945	3,932	5,529	2,218	21,317	3,326	171,773	(2,144)	169,629	52,662
28	Woodmere	22871	05/31/89	1,498,777	0	0	0	0	0	0	0	0	21,237	(3,964)	(85,121)	1,430,928	21,841	1,452,769	(46,008)
29	Wootens	16340	04/30/85	7,342	0	0	0	0	696	1,067	417	1,404	1,420	883	(682)	12,547	(2,998)	9,549	2,207
30	Zephyr Shores	18243	09/30/86	85,473	0	0	0	0	0	20,146	22,514	34,546	13,973	(2,306)	21,913	196,260	2,269	198,528	113,055
31	**TOTAL - WATER**			42,742,626	706,384	180,815	1,738,313	787,738	2,930,541	3,642,577	4,963,890	3,309,743	10,074,238	8,391,578	2,568,732	83,364,291	4,393,437	87,757,728	45,015,102
32	**TOTAL - WATER & SEWER**			82,660,552	799,667	362,911	2,568,631	1,102,246	3,354,835	7,138,777	6,415,647	4,179,993	17,570,767	18,923,846	2,685,428	149,665,229	7,926,133	157,591,362	74,930,810

0047

SUMMARY OF WATER PLANT IN SERVICE

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	WATER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO PLANT IN SERVICE SUBSEQUENT TO THE LAST RATE ORDER (1971 - 1980)**										
Line No.	System	Order No.	Date of Last Established Rate Base	P.I.S. Balance at Last Established Rate Base	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	Total Additions Through 1980
1	Apache Shores	10902	12/31/79	49,387								0	0	11,009	11,009
2	Citrus Springs Utilities	8904	12/31/77	1,465,229								4,262	6,871	5,939	17,072
3	Daetwyler Shores	10859	06/30/79	52,440								0	0	1,799	1,799
4	Golden Terrace	9630	12/31/79	29,606								0	0	2,316	2,316
5	Intercession City	10902	12/31/79	74,430								0	0	9,233	9,233
6	Lake Conway Park	10859	06/30/79	25,891								0	0	2,133	2,133
7	Pine Ridge Utilities	0	12/31/70	0	123	94,211	30,694	24,306	90,354	61,247	(6,826)	1,203	700	560	296,572
8	Sunny Hills	0	12/31/70	0	183,253	41,403	244,654	182,617	227,575	5,090	0	8,135	1,687	1,965	896,379
9	Tropical Park	10902	12/31/79	87,205								0	0	10,909	10,909
10	University Shores	10858	06/30/79	531,735								0	4,535	75,159	79,694
11	**TOTAL - WATER**			2,315,923	183,376	135,614	275,348	206,923	317,929	66,337	(6,826)	13,600	13,793	121,022	1,327,116
12	**TOTAL - WATER & SEWER**			4,046,871	319,667	198,577	454,724	290,186	317,929	71,030	(5,459)	14,738	15,381	225,156	1,901,929

0048

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Water Accumulated Depreciation

(Annual Balances Subsequent to Last Established Rate Base)

1991 (Final)

SUMMARY OF WATER ACCUMULATED DEPRECIATION

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-8 (W) Summary
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: A-8 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
WATER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO ACCUMULATED DEPRECIATION SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**														
Line No. System	Order No.	Date of Last Established Rate Base	Accum. Depre. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Gen. Plant. Reallo. Adjust. 1990	Adjusted Balance 1990	1991	Plant Balance 12/31/91	Total Additions
1 Amelia Island	19393	12/15/86	649,788	0	0	0	0	0	3,270	81,302	87,847	88,886	95,190	23,258	1,029,541	79,901	1,109,442	459,654
2 Apache Shores	10902	12/31/79	6,682	1,765	2,015	2,187	2,421	2,276	2,958	2,956	3,646	3,187	4,413	(6,153)	29,779	6,512	36,292	29,610
3 Apple Valley	23511	04/30/89	221,657	0	0	0	0	0	0	0	0	21,694	31,613	(33,301)	241,663	33,390	275,053	53,396
4 Bay Lake Estates	19192	06/18/87	15,015	0	0	0	0	0	0	1,001	2,575	2,724	3,125	1,547	25,988	1,923	27,910	12,895
5 Beacon Hills	22871	05/31/89	254,472	0	0	0	0	0	0	0	0	45,411	94,022	42,429	436,335	110,792	547,127	292,655
6 Beecher's Point	20469	07/22/88	4,351	0	0	0	0	0	0	0	275	1,055	2,477	1,027	9,185	3,659	12,843	8,492
7 Burnt Store	21632	12/20/88	497,381	0	0	0	0	0	0	0	451	88,225	87,904	(6,394)	667,567	83,432	750,999	253,618
8 Carlton Village	17168	12/31/84	6,890	0	0	0	0	1,449	934	1,889	2,400	2,861	3,027	(2,083)	17,367	3,417	20,784	13,894
9 Chuluota	23511	04/30/89	107,024	0	0	0	0	0	0	0	0	19,769	30,994	(6,534)	151,342	35,259	186,601	79,488
10 Citrus Park	21322	12/31/88	40,425	0	0	0	0	0	0	0	0	5,469	8,541	2,419	56,854	8,744	65,598	25,173
11 Citrus Springs Util	8904	12/31/77	69,209	12,922	13,651	14,061	14,555	14,717	14,411	10,992	24,561	97,358	87,548	(34,323)	375,301	122,955	498,257	429,048
12 Crystal River Highl.	18900	09/04/86	11,396	0	0	0	0	0	106	2,747	3,305	3,271	3,926	1,413	26,163	4,517	30,681	19,285
13 Daetwyler Shores	10859	06/30/79	16,039	1,388	1,625	1,757	1,943	2,170	2,469	2,584	2,990	3,193	3,407	(5,148)	35,991	4,655	40,646	24,607
14 Deltona Utilities	13366	12/31/82	936,149	0	0	95,958	141,456	155,554	170,892	101,750	272,303	674,722	466,868	187,054	3,202,706	706,519	3,909,225	2,973,076
15 Del Ray Manor	23511	04/30/89	28,864	0	0	0	0	0	0	0	0	2,158	3,122	(2,491)	31,653	3,174	34,827	5,963
16 Druid Hills	23511	04/30/89	73,101	0	0	0	0	0	0	0	0	7,355	11,559	(7,405)	84,610	12,722	97,333	24,232
17 East Lk Harris Est	17168	12/31/84	6,729	0	0	0	0	1,490	1,881	2,240	2,572	3,031	3,134	(2,678)	18,400	3,328	21,728	14,999
18 Fern Park	23511	04/30/89	35,963	0	0	0	0	0	0	0	0	3,876	5,534	(6,302)	39,072	5,544	44,616	8,653
19 Fern Terrace	17168	12/31/84	9,013	0	0	0	0	1,884	2,127	2,339	2,545	2,865	2,830	(3,876)	19,727	2,888	22,615	13,602
20 Fisherman's Haven	21758	12/31/87	13,647	0	0	0	0	0	0	0	1,880	2,410	2,786	1,370	22,093	2,708	24,801	11,154
21 Fountains	0	0	0	0	0	0	0	0	0	0	0	0	0	264	264	4,939	5,203	5,203
22 Fox Run	19860	06/30/87	17,494	0	0	0	0	0	0	1,470	4,212	4,378	6,695	2,264	36,512	12,349	48,861	31,367
23 Friendly Center	17168	12/31/84	1,569	0	0	0	0	340	483	613	661	726	719	(724)	4,387	703	5,090	3,521
24 Golden Terrace	9630	12/31/79	10,800	940	1,081	1,176	1,318	1,242	1,678	1,720	2,096	1,883	3,024	(1,658)	26,103	3,465	29,569	18,769
25 Gospel Island Est	23024	09/02/87	4,665	0	0	0	0	0	0	26	894	982	846	214	7,628	274	7,902	3,237
26 Grand Terrace	24230	05/15/89	0	0	0	0	0	0	0	0	0	1,341	2,589	1,785	5,715	3,078	8,793	8,793
27 Harmony Homes	23511	04/30/89	18,277	0	0	0	0	0	0	0	0	1,783	2,725	(1,318)	21,467	2,884	24,351	6,074
28 Hermits Cove	16340	04/30/85	13,100	0	0	0	0	1,024	2,542	3,509	4,306	5,287	5,869	(1,964)	33,673	6,903	40,576	27,476
29 Hobby Hills	17168	12/31/84	6,528	0	0	0	0	1,391	1,877	2,373	2,703	3,097	3,017	(2,876)	18,109	3,030	21,140	14,612
30 Holiday Haven	20869	11/27/87	11,314	0	0	0	0	0	0	91	1,203	1,318	1,426	3,437	18,789	2,477	21,265	9,951

(Continued...)

0050

SUMMARY OF WATER ACCUMULATED DEPRECIATION

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-8 (W) Summary
Page 2 of 4
Preparer: Chuck Lewis
Recap Schedules: A-8 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
WATER SYSTEMS (FPSC)				ANNUAL ADDITIONS TO ACCUMULATED DEPRECIATION SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)														
Line No.	System	Order No.	Date of Last Established Rate Base	Accum. Depre. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Gen. Plant. Reallo. Adjust. 1990	Adjusted Balance 1990	1991	Plant Balance 12/31/91	Total Additions
1	Holiday Heights	19275	05/25/87	**15,882**	0	0	0	0	0	0	697	1,705	1,657	1,792	1,739	23,471	1,636	**25,107**	**9,225**
2	Imperial Mobile Terr	21636	07/01/88	**26,731**	0	0	0	0	0	0	0	973	2,218	2,548	7,599	40,070	5,552	**45,622**	**18,891**
3	Intercession City	10902	12/31/79	**5,297**	2,031	2,304	2,754	3,172	3,827	4,642	4,812	3,749	6,024	6,571	(7,160)	39,827	9,931	**49,757**	**44,460**
4	Interlachen Lk Est	16340	04/30/85	**12,666**	0	0	0	0	1,273	2,993	3,550	4,424	5,035	4,957	(2,761)	32,137	4,675	**36,812**	**24,146**
5	Jungle Den	20869	11/27/87	**4,682**	0	0	0	0	0	0	38	565	479	743	3,731	10,238	1,727	**11,965**	**7,283**
6	Keystone Heights	16402	05/30/85	**155,614**	0	0	0	0	4,873	11,383	12,279	21,780	31,949	40,942	(6,984)	271,836	42,011	**313,847**	**158,233**
7	Kingswood	19505	06/30/87	**4,319**	0	0	0	0	0	0	(28)	157	237	563	1,386	6,634	952	**7,586**	**3,267**
8	Lake Ajay Estates	21200	02/29/88	**27,981**	0	0	0	0	0	0	0	3,102	4,645	5,603	935	42,266	6,194	**48,460**	**20,479**
9	Lake Brantley	23511	04/30/89	**19,076**	0	0	0	0	0	0	0	0	1,836	2,612	(3,077)	20,447	2,670	**23,117**	**4,041**
10	Lake Conway Park	10859	06/30/79	**7,773**	829	879	962	1,175	1,409	1,610	1,657	2,085	2,235	2,178	(5,379)	18,289	2,473	**20,762**	**12,989**
11	Lake Harriet Estates	23511	04/30/89	**50,796**	0	0	0	0	0	0	0	0	5,091	7,537	(6,997)	56,427	7,232	**63,660**	**12,864**
12	Lakeview Villas	22915	10/11/85	**996**	0	0	0	0	34	369	578	749	793	847	73	4,438	677	**5,116**	**4,120**
13	Leilani Heights	16482	09/30/85	**38,042**	0	0	0	0	1,940	8,326	8,657	10,477	10,146	11,291	(9,197)	79,682	12,465	**92,147**	**54,105**
14	Leisure Lakes	22916	01/01/89	**35,945**	0	0	0	0	0	0	0	0	5,939	7,225	6,288	55,398	8,912	**64,309**	**28,364**
15	Marco Shores Util	0	12/31/82	**6,174**	0	0	68,391	54,796	51,340	50,323	51,033	53,504	75,415	74,484	7,353	492,813	21,221	**514,034**	**507,860**
16	Marion Oaks Util	16778	10/31/85	**229,196**	0	0	0	0	6,604	45,666	46,713	15,449	94,119	134,290	6,998	579,035	170,310	**749,345**	**520,149**
17	Meredith Manor	23511	04/30/89	**178,073**	0	0	0	0	0	0	0	0	15,514	23,249	(19,417)	197,419	24,784	**222,203**	**44,130**
18	Morningview	17168	12/31/84	**4,592**	0	0	0	0	1,006	1,173	1,286	1,383	1,486	1,585	(2,174)	10,337	1,717	**12,054**	**7,462**
19	Oak Forest	12850	12/31/82	**45,321**	0	0	1,845	1,919	1,781	2,144	2,063	2,359	1,945	3,724	1,042	64,142	6,001	**70,143**	**24,822**
20	Oakwood	19505	06/30/87	**31,161**	0	0	0	0	0	0	(131)	561	846	1,909	3,834	38,180	3,394	**41,574**	**10,413**
21	Palisades Country Clb	24792	07/10/91	**0**	0	0	0	0	0	0	0	0	0	0	132	132	5,886	**6,018**	**6,018**
22	Palm Port	16340	04/30/85	**9,243**	0	0	0	0	1,018	2,090	2,735	3,068	3,357	3,499	(980)	24,030	3,674	**27,704**	**18,461**
23	Palm Terrace	20140	06/10/87	**47,518**	0	0	0	0	0	0	339	5,067	5,974	8,096	61,079	128,072	29,797	**157,869**	**110,351**
24	Palms Mobile Home P	17168	12/31/84	**5,975**	0	0	0	0	1,240	1,388	1,537	1,683	1,880	1,776	(2,709)	12,770	1,650	**14,420**	**8,445**
25	Park Manor	16340	04/30/85	**3,223**	0	0	0	0	297	594	744	887	971	1,041	(214)	7,543	870	**8,412**	**5,189**
26	Picciola Island	17168	12/31/84	**18,041**	0	0	0	0	3,188	3,449	3,758	4,042	4,399	4,307	(4,518)	36,666	5,008	**41,674**	**23,633**
27	Pine Ridge Estates	17031	11/12/85	**0**	0	0	0	0	779	4,890	4,967	5,453	5,688	6,586	3,698	32,061	8,557	**40,618**	**40,618**
28	Pine Ridge Utilities	0	12/31/70	**0**	4,070	4,121	5,689	5,586	5,999	6,562	7,193	9,661	10,609	39,257	11,381	140,425	61,946	**202,371**	**202,371**
29	Piney Woods	17168	12/31/84	**22,062**	0	0	0	0	4,474	5,010	5,492	6,281	6,638	6,356	(9,660)	46,652	6,313	**52,965**	**30,903**
30	Point O' Woods	22150	07/20/88	**57,532**	0	0	0	0	0	0	0	418	(7,268)	7,234	9,701	67,617	10,749	**78,365**	**20,833**

(Continued...)

SUMMARY OF WATER ACCUMULATED DEPRECIATION

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-8 (W) Summary
Page 3 of 4
Preparer: Chuck Lewis
Recap Schedules: A-8 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	WATER SYSTEMS (FPSC)				ANNUAL ADDITIONS TO ACCUMULATED DEPRECIATION SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)														
Line No.	System	Order No.	Date of Last Established Rate Base	Accum. Depre. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Gen. Plant. Reallo. Adjust. 1990	Adjusted Balance 1990	1991	Plant Balance 12/31/91	Total Additions
1	Pomona Park	16340	04/30/85	12,019	0	0	0	0	1,358	2,717	3,173	3,825	4,333	4,331	(2,681)	29,075	2,842	31,917	19,898
2	Postmaster Village	17359	05/29/86	12,473	0	0	0	0	0	627	1,072	2,033	2,590	3,990	6,567	29,352	6,976	36,329	23,856
3	Quail Ridge	23852	12/10/90	0	0	0	0	0	0	0	0	0	0	0	362	362	2,123	2,485	2,485
4	River Grove	16340	04/30/85	22,342	0	0	0	0	1,864	3,658	4,716	5,227	5,671	5,669	(2,183)	46,964	5,711	52,675	30,333
5	River Park	16340	04/30/85	27,880	0	0	0	0	1,876	4,508	6,067	7,561	7,158	8,800	(884)	62,966	7,147	70,113	42,233
6	Rolling Green	20088	07/10/87	0	0	0	0	0	0	0	0	76	(253)	663	2,406	2,892	1,347	4,239	4,239
7	Rosemont	21829	07/20/88	18,784	0	0	0	0	0	0	0	113	2,638	2,681	1,360	25,576	7,726	33,302	14,518
8	Salt Springs	21322	12/31/88	21,315	0	0	0	0	0	0	0	0	3,710	11,601	458	37,084	17,967	55,051	33,736
9	Samira Villas	21322	12/31/88	170	0	0	0	0	0	0	0	0	353	520	63	1,106	43	1,149	979
10	Saratoga Harbour	16340	04/30/85	4,274	0	0	0	0	472	1,066	1,420	1,704	2,064	4,146	(79)	15,067	4,412	19,479	15,205
11	Silver Lake Estates	20647	02/29/88	41,315	0	0	0	0	0	0	0	8,534	12,502	15,774	25,597	103,722	21,363	125,084	83,769
12	Silver Lake Oaks	23397	10/16/89	2,877	0	0	0	0	0	0	0	0	75	765	747	4,464	1,677	6,142	3,265
13	Skycrest	17168	12/31/84	4,889	0	0	0	0	1,055	1,371	2,075	2,715	3,068	3,200	(1,390)	16,983	3,487	20,470	15,581
14	Spring Hill Util	13625	12/31/82	602,620	0	0	126,069	144,198	155,983	150,526	168,896	283,134	478,345	494,565	401,139	3,005,475	685,181	3,690,656	3,068,035
15	St. John's Highlands	16340	04/30/85	4,985	0	0	0	0	553	1,394	1,850	2,183	2,412	2,425	(647)	15,155	1,582	16,738	11,753
16	Stone Mountain	17168	12/31/84	522	0	0	0	0	454	660	705	718	739	739	(109)	4,427	730	5,158	4,636
17	Sugar Mill	19841	08/06/87	237,959	0	0	0	0	0	0	29,434	36,676	38,265	38,681	(7,353)	373,662	52,763	426,425	188,466
18	Sugar Mill Woods	21836	12/05/88	523,129	0	0	0	0	0	0	0	488	105,326	149,357	45,475	823,774	180,367	1,004,142	481,013
19	Sunny Hills Util	0	12/31/70	0	23,928	26,492	27,002	27,206	27,925	16,218	32,777	28,885	61,742	43,403	(29,745)	423,504	45,986	469,490	469,490
20	Sunshine Parkway	17180	04/30/86	59,732	0	0	0	0	0	3,360	5,286	5,389	5,437	5,301	(6,402)	78,103	4,967	83,070	23,338
21	Tropical Park	10902	12/31/79	6,193	3,328	3,609	4,053	4,755	5,687	6,872	7,208	8,690	8,247	10,650	(22,174)	50,183	13,639	63,822	57,629
22	University Shores	10858	06/30/79	67,797	14,448	16,447	22,045	24,363	34,819	52,751	59,748	69,084	74,887	95,088	(34,266)	514,773	139,082	653,855	586,058
23	Venetian Village	17168	12/31/84	7,803	0	0	0	0	1,661	1,860	2,086	2,352	2,704	2,875	(472)	20,869	4,115	24,984	17,181
24	Welaka	16340	04/30/85	6,412	0	0	0	0	585	1,281	1,542	1,873	2,141	2,179	(434)	15,578	760	16,338	9,926
25	Western Shores	17168	12/31/84	17,778	0	0	0	0	3,666	4,000	4,338	5,505	7,014	7,955	(254)	50,002	9,582	59,584	41,806
26	Westmont	19857	06/30/87	13,428	0	0	0	0	0	0	738	2,696	2,906	3,557	2,438	25,764	(2,749)	23,015	9,587
27	Windsong	17031	11/12/85	0	0	0	0	0	436	2,866	3,060	3,428	3,552	4,300	1,916	19,558	5,469	25,027	25,027
28	Woodmere	22871	05/31/89	526,092	0	0	0	0	0	0	0	0	23,824	53,429	(46,003)	557,342	53,555	610,897	84,805
29	Wootens	16340	04/30/85	665	0	0	0	0	124	253	306	373	449	493	(28)	2,635	(340)	2,295	1,630
30	Zephyr Shores	18243	09/30/86	10,741	0	0	0	0	0	239	2,861	3,559	4,151	4,563	14,378	40,492	10,907	51,400	40,659
31	**TOTAL - WATER**			6,405,647	65,649	72,224	373,949	428,863	513,137	614,467	718,929	1,069,828	2,266,222	2,373,431	536,795	15,669,949	3,033,545	18,703,494	12,297,758
32	**TOTAL - WATER & SEWER**			13,683,812	133,581	143,869	692,161	798,041	905,559	1,059,801	1,405,078	1,838,710	3,818,245	4,226,945	419,824	29,581,603	5,456,573	35,038,176	21,354,275

0052

SUMMARY OF WATER ACCUMULATED DEPRECIATION

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-8 (W) Summary
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)				ANNUAL ADDITIONS TO ACCUMULATED DEPRECIATION SUBSEQUENT TO THE LAST RATE ORDER (1971 - 1980)										
Line No.	System	Order No.	Date of Last Established Rate Base	Accum. Depre. Balance at Last Established Rate Base	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	Total Additions Through 1980
1	Apache Shores	10902	12/31/79	6,682								0	0	1,426	1,426
2	Citrus Springs Utilities	8904	12/31/77	69,209								11,630	11,897	12,113	35,640
3	Daetwyler Shores	10859	06/30/79	16,039								0	482	1,092	1,574
4	Golden Terrace	9630	12/31/79	10,800								0	0	804	804
5	Intercession City	10902	12/31/79	5,297								0	0	1,804	1,804
6	Lake Conway Park	10859	06/30/79	7,773								0	235	641	876
7	Pine Ridge Utilities	0	12/31/70	0	0	911	2,192	3,015	3,856	4,020	4,519	3,680	4,059	4,045	30,297
8	Sunny Hills	0	12/31/70	0	587	3,357	8,294	12,928	17,281	18,222	18,627	20,087	19,075	19,213	137,671
9	Tropical Park	10902	12/31/79	6,193								0	0	3,065	3,065
10	University Shores	10858	06/30/79	67,797								0	5,370	12,192	17,562
11	**TOTAL - WATER**			189,790	587	4,268	10,486	15,943	21,137	22,242	23,146	35,397	41,118	56,395	230,719
12	**TOTAL - WATER & SEWER**			451,349	1,479	9,962	20,069	28,187	35,172	36,189	37,257	76,583	92,089	119,900	456,887

0053

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Water Contributions In Aids Of Construction

(Annual Balances Subsequent to Last Established Rate Base)

1991 (Final)

SUMMARY OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-11 (W) Summary
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
WATER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO CIAC SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**													
Line No.	System	Order No.	Date of Last Established Rate Base	CIAC Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Balance 1990	1991	CIAC Balance 12/31/91	Total Additions
1	Amelia Island	19393	12/15/86	1,456,744	0	0	0	0	0	0	52,522	72,818	226,760	69,576	1,878,420	45,636	1,924,056	467,312
2	Apache Shores	10902	12/31/79	26,983	2,450	600	275	750	1,125	500	0	925	75	75	35,563	550	36,113	9,130
3	Apple Valley	23511	04/30/89	297,992	0	0	0	0	0	0	0	0	3,633	10,524	312,149	2,900	315,049	17,057
4	Bay Lake Estates	19192	06/18/87	9,982	0	0	0	0	0	0	0	300	600	300	11,182	0	11,182	1,200
5	Beacon Hills	22871	05/31/89	1,630,313	0	0	0	0	0	0	0	0	52,765	381,206	2,064,284	56,480	2,120,764	490,451
6	Beecher's Point	20469	07/22/88	22,772	0	0	0	0	0	0	0	600	2,400	2,026	27,798	5,511	33,308	10,536
7	Burnt Store	21632	12/20/88	69,665	0	0	0	0	0	0	0	929	22,430	38,672	131,696	9,768	141,464	71,799
8	Carlton Village	17168	12/31/84	11,094	0	0	0	0	825	575	1,775	3,320	4,855	3,598	26,042	6,540	32,582	21,488
9	Chuluota	23511	04/30/89	151,109	0	0	0	0	0	0	0	0	3,025	38,403	192,537	(25,975)	166,562	15,453
10	Citrus Park	21322	12/31/88	120,748	0	0	0	0	0	0	0	0	1,025	225	121,998	225	122,223	1,475
11	Citrus Springs Util	8904	12/31/77	9,835	2,815	1,930	2,460	3,460	10,710	4,250	7,856	69,852	59,333	77,379	259,860	52,461	312,321	302,486
12	Crystal River Highl.	18900	09/04/86	116,766	0	0	0	0	0	0	225	440	110	7,477	125,018	55	125,073	8,307
13	Daetwyler Shores	10859	06/30/79	39,345	0	0	0	0	0	0	0	0	393	0	39,738	0	39,738	393
14	Deltona Utilities	13366	12/31/82	494,273	0	0	144,231	500,256	815,878	1,193,619	1,177,786	1,037,340	909,300	588,662	6,861,345	424,218	7,285,563	6,791,290
15	Dol Ray Manor	23511	04/30/89	11,326	0	0	0	0	0	0	0	0	0	0	11,326	0	11,326	0
16	Druid Hills	23511	04/30/89	44,146	0	0	0	0	0	0	0	0	0	225	44,371	75	44,446	300
17	East Lk Harris Est	17168	12/31/84	3,291	0	0	0	0	0	0	0	0	0	0	3,291	675	3,966	675
18	Fern Park	23511	04/30/89	17,402	0	0	0	0	0	0	0	0	225	0	17,627	523	18,150	748
19	Fern Terrace	17168	12/31/84	6,813	0	0	0	0	225	0	275	0	275	1,740	9,328	500	9,828	3,015
20	Fisherman's Haven	21758	12/31/87	35,372	0	0	0	0	0	0	0	0	127	0	35,499	0	35,499	127
21	Fountains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90,155	90,155	90,155
22	Fox Run	19860	06/30/87	98,497	0	0	0	0	0	0	2,350	2,250	900	6,098	110,095	1,350	111,445	12,948
23	Friendly Center	17168	12/31/84	1,868	0	0	0	0	0	0	0	0	275	225	2,368	0	2,368	500
24	Golden Terrace	9630	12/31/79	800	0	450	225	1,575	75	4,050	0	0	0	0	7,175	0	7,175	6,375
25	Gospel Island Est	23024	09/02/87	20,289	0	0	0	0	0	0	0	0	0	150	20,439	225	20,664	375
26	Grand Terrace	24230	05/15/89	41,800	0	0	0	0	0	0	0	0	0	4,275	46,075	22,812	68,887	27,087
27	Harmony Homes	23511	04/30/89	900	0	0	0	0	0	0	0	0	0	0	900	0	900	0
28	Hermits Cove	16340	04/30/85	5,532	0	0	0	0	685	250	0	700	0	300	7,467	225	7,692	2,160
29	Hobby Hills	17168	12/31/84	2,622	0	0	0	0	0	0	0	0	0	0	2,622	0	2,622	0
30	Holiday Haven	20869	11/27/87	32,164	0	0	0	0	0	0	0	50	150	0	32,364	650	33,014	850

(Continued...)

0055

SUMMARY OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-11 (W) Summary
Page 2 of 4
Preparer: Chuck Lewis
Recap Schedules: A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
WATER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO CIAC SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**													
Line No. System	Order No.	Date of Last Established Rate Base	CIAC Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Balance 1990	1991	CIAC Balance 12/31/91	Total Additions
1 Holiday Heights	19275	05/25/87	15,600	0	0	0	0	0	0	0	0	0	0	15,600	0	15,600	0
2 Imperial Mobile Terr	21636	07/01/88	50,314	0	0	0	0	0	0	0	0	225	225	50,764	0	50,764	450
3 Intercession City	10902	12/31/79	1,500	1,050	500	0	225	2,430	2,231	325	2,400	900	600	13,201	675	13,876	12,376
4 Interlachen Lk Est	16340	04/30/85	27,419	0	0	0	0	0	4,050	2,275	1,800	1,350	675	37,569	225	37,794	10,375
5 Jungle Den	20869	11/27/87	13,289	0	0	0	0	0	0	0	0	225	75	13,589	275	13,864	575
6 Keystone Heights	16402	05/30/85	79,944	0	0	0	0	4,625	2,703	9,852	4,966	9,465	11,873	123,428	1,825	125,253	45,309
7 Kingswood	19505	06/30/87	0	0	0	0	0	0	0	0	0	0	140	140	0	140	140
8 Lake Ajay Estates	21200	02/29/88	75,339	0	0	0	0	0	0	0	775	1,125	1,800	79,039	2,775	81,814	6,475
9 Lake Brantley	23511	04/30/89	15,135	0	0	0	0	0	0	0	0	0	0	15,135	450	15,585	450
10 Lake Conway Park	10859	06/30/79	26,559	0	0	225	0	0	0	0	0	0	0	26,959	0	26,959	400
11 Lake Harriet Estates	23511	04/30/89	57,969	0	0	0	0	0	0	0	0	828	960	59,757	665	60,422	2,453
12 Lakeview Villas	22915	10/11/85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Leilani Heights	16482	09/30/85	108,270	0	0	0	0	1,125	450	2,550	875	225	300	113,795	225	114,020	5,750
14 Leisure Lakes	22916	01/01/89	93,595	0	0	0	0	0	0	0	0	3,220	2,070	98,885	230	99,115	5,520
15 Marco Shores Util	0	12/31/82	162,015	0	0	400	1,397	0	0	0	0	24,535	56,891	245,238	2,520	247,758	85,743
16 Marion Oaks Util	16778	10/31/85	144,809	0	0	0	0	3,180	42,531	100,128	93,495	211,856	148,002	744,001	85,855	829,856	685,047
17 Meredith Manor	23511	04/30/89	73,876	0	0	0	0	0	0	0	0	300	3,512	77,688	1,125	78,813	4,937
18 Morningview	17168	12/31/84	3,180	0	0	0	0	0	225	0	0	0	0	3,405	300	3,705	525
19 Oak Forest	12850	12/31/82	35,765	0	0	0	300	450	1,350	900	1,575	2,275	1,125	43,740	475	44,215	8,450
20 Oakwood	19505	06/30/87	580	0	0	0	0	0	0	280	420	140	280	1,700	280	1,980	1,400
21 Palisades Country Clb	24792	07/10/91	0	0	0	0	0	0	0	0	0	0	0	0	1,080	1,080	1,080
22 Palm Port	16340	04/30/85	7,492	0	0	0	0	725	1,450	1,450	900	900	450	13,367	1,175	14,542	7,050
23 Palm Terrace	20140	06/10/87	157,983	0	0	0	0	0	0	0	70	0	70	158,123	0	158,123	140
24 Palms Mobile Home P	17168	12/31/84	2,737	0	0	0	0	0	0	225	0	0	0	2,962	0	2,962	225
25 Park Manor	16340	04/30/85	366	0	0	0	0	0	0	0	0	0	0	366	0	366	0
26 Picciola Island	17168	12/31/84	26,929	0	0	0	0	1,750	1,350	1,900	1,625	775	725	35,054	1,265	36,319	9,390
27 Pine Ridge Estates	17031	11/12/85	88,249	0	0	0	0	0	7,875	12,825	7,650	6,400	3,250	126,249	0	126,249	38,000
28 Pine Ridge Utilities	0	12/31/70	0	900	850	510	1,485	1,320	2,490	3,760	76,427	108,003	92,343	291,668	81,023	372,691	372,691
29 Piney Woods	17168	12/31/84	12,740	0	0	0	0	225	725	275	550	985	450	15,950	1,125	17,075	4,335
30 Point O' Woods	22150	07/20/88	85,000	0	0	0	0	0	0	0	675	8,325	4,050	98,050	38,995	137,045	52,045

(Continued...)

0056

SUMMARY OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-11 (W) Summary
Page 3 of 4
Preparer: Chuck Lewis
Recap Schedules: A-11 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
WATER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO CIAC SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**													
Line No.	System	Order No.	Date of Last Established Rate Base	CIAC Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Balance 1990	1991	CIAC Balance 12/31/91	Total Additions
1	Pomona Park	16340	04/30/85	10,300	0	0	0	0	0	1,425	325	1,190	2,896	300	16,436	1,375	17,811	7,511
2	Postmaster Village	17359	05/29/86	25,931	0	0	0	0	0	7,725	1,875	800	2,450	1,425	40,206	1,625	41,831	15,900
3	Quail Ridge	23852	12/10/90	0	0	0	0	0	0	0	0	0	0	0	0	150	150	150
4	River Grove	16340	04/30/85	31,927	0	0	0	0	0	0	0	0	0	0	31,927	150	32,077	150
5	River Park	16340	04/30/85	11,096	0	0	0	0	300	1,175	450	700	300	2,450	16,471	900	17,371	6,275
6	Rolling Green	20088	07/10/87	0	0	0	0	0	0	0	1,125	1,800	1,800	2,025	6,750	2,025	8,775	8,775
7	Rosemont	21829	07/20/88	17,420	0	0	0	0	0	0	0	0	0	0	17,420	1,200	18,620	1,200
8	Salt Springs	21322	12/31/88	32,158	0	0	0	0	0	0	0	0	419	75	32,652	0	32,652	494
9	Samira Villas	21322	12/31/88	510	0	0	0	0	0	0	0	0	0	0	510	0	510	0
10	Saratoga Harbour	16340	04/30/85	848	0	0	0	0	0	75	450	275	250	450	2,348	250	2,598	1,750
11	Silver Lake Estates	20647	02/29/88	229,784	0	0	0	0	0	0	0	16,083	29,143	28,770	303,780	17,535	321,315	91,531
12	Silver Lake Oaks	23397	10/16/89	4,815	0	0	0	0	0	0	0	0	0	0	4,815	0	4,815	0
13	Skycrest	17168	12/31/84	2,335	0	0	0	0	0	6,075	0	375	500	0	9,285	0	9,285	6,950
14	Spring Hill Util	13625	12/31/82	514,118	0	0	206,151	446,923	477,548	788,559	1,210,215	991,857	1,007,670	988,201	6,631,242	307,460	6,938,702	6,424,584
15	St. John's Highlands	16340	04/30/85	5,074	0	0	0	0	0	900	675	450	675	555	8,329	0	8,329	3,255
16	Stone Mountain	17168	12/31/84	1,525	0	0	0	0	0	0	0	225	0	0	1,750	0	1,750	225
17	Sugar Mill	19841	08/06/87	578,286	0	0	0	0	0	0	24,153	4,712	42,818	83,970	733,939	52,686	786,625	208,339
18	Sugar Mill Woods	21836	12/05/88	1,020,951	0	0	0	0	0	0	0	7,901	1,985,229	50,830	3,064,911	(963,522)	2,101,389	1,080,438
19	Sunny Hills Util	0	12/31/70	0	60,218	150	1,875	2,225	4,450	4,350	2,100	3,264	13,822	9,942	111,496	750	112,246	112,246
20	Sunshine Parkway	17180	04/30/86	30,426	0	0	0	0	0	0	0	0	0	225	30,651	6,304	36,955	6,529
21	Tropical Park	10902	12/31/79	3,460	2,575	1,275	6,989	5,860	4,150	675	2,550	0	2,125	525	30,534	1,260	31,794	28,334
22	University Shores	10858	06/30/79	220,400	7,350	54,506	51,810	389,903	925,248	267,558	18,453	103,522	239,553	41,199	2,375,655	299,232	2,674,887	2,454,487
23	Venetian Village	17168	12/31/84	30,092	0	0	0	0	1,350	225	1,525	2,575	900	1,950	38,517	225	38,742	8,650
24	Welaka	16340	04/30/85	4,183	0	0	0	0	0	450	325	450	225	700	6,333	225	6,558	2,375
25	Western Shores	17168	12/31/84	11,000	0	0	0	0	1,150	950	1,175	14,344	6,710	36,233	71,562	10,846	82,408	71,408
26	Westmont	19857	06/30/87	20,505	0	0	0	0	0	0	830	280	560	900	23,075	695	23,770	3,265
27	Windsong	17031	11/12/85	43,483	0	0	0	0	2,250	27,600	5,850	1,575	0	0	80,758	0	80,758	37,275
28	Woodmere	22871	05/31/89	623,413	0	0	0	0	0	0	0	0	225	550	624,188	1,175	625,363	1,950
29	Wootens	16340	04/30/85	516	0	0	0	0	0	0	0	675	1,113	0	2,304	950	3,254	2,738
30	Zephyr Shores	18243	09/30/86	60,153	0	0	0	0	0	0	5,850	0	0	0	66,003	0	66,003	5,850
31	**TOTAL - WATER**			9,681,806	77,358	60,261	415,151	1,354,359	2,261,799	2,378,416	2,657,460	2,536,880	5,010,096	2,812,176	29,327,845	661,618	29,989,462	20,307,656
32	**TOTAL - WATER & SEWER**			29,491,579	87,858	168,599	550,906	1,902,624	3,045,055	3,990,818	3,094,073	3,189,271	9,683,237	5,894,521	61,275,511	(6,446,938)	54,828,573	25,336,994

0057

SUMMARY OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-11 (W) Summary
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	WATER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO CIAC SUBSEQUENT TO THE LAST RATE ORDER (1971 - 1980)**										
Line No.	System	Order No.	Date of Last Established Rate Base	CIAC Balance at Last Established Rate Base	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	**Total Additions Through 1980**
1	Apache Shores	10902	12/31/79	26,983								0	0	1,805	1,805
2	Citrus Springs Utilities	8904	12/31/77	9,835								2,445	3,755	3,680	9,880
3	Daetwyler Shores	10859	06/30/79	39,345								0	0	0	0
4	Golden Terrace	9630	12/31/79	800								0	0	0	0
5	Intercession City	10902	12/31/79	1,500								0	0	1,040	1,040
6	Lake Conway Park	10859	06/30/79	26,559								0	175	0	175
7	Pine Ridge Utilities	0	12/31/70	0	0	0	420	215	555	(35)	500	665	575	685	3,580
8	Sunny Hills	0	12/31/70	0	0	100	250	1,300	500	150	1,050	1,850	1,450	2,450	9,100
9	Tropical Park	10902	12/31/79	3,460								0	0	350	350
10	University Shores	10858	06/30/79	220,400								0	175	55,978	56,153
11	**TOTAL - WATER**			328,882	0	100	670	1,515	1,055	115	1,550	4,960	6,130	65,988	82,083
12	**TOTAL - WATER & SEWER**			939,005	0	100	670	1,515	1,055	115	1,550	4,960	6,455	160,550	176,970

0058

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Water Accumulated Amortization of CIAC

(Annual Balances Subsequent to Last Established Rate Base)

1991 (Final)

SUMMARY OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-13 (W) Summary
Page 1 of 4
Preparer: Chuck Lewis
Recap Schedules: A-13 (W)

0900

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
WATER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO ACCUMULATED AMORTIZATION OF CIAC SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**													
Line No. System	Order No.	Date of Last Established Rate Base	Accum. CIAC Amort. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Balance 1990	1991	Balance 12/31/91	Total Additions
1 *Amelia Island*	19393	12/15/86	93,927	0	0	0	0	0	1,517	37,075	38,642	42,387	48,218	261,766	50,191	311,957	218,030
2 Apache Shores	10902	12/31/79	2,960	601	631	640	650	668	685	690	699	709	711	10,202	942	11,144	8,184
3 Apple Valley	23511	04/30/89	73,171	0	0	0	0	0	0	0	0	6,315	10,154	89,640	10,402	100,043	26,872
4 Bay Lake Estates	19192	06/18/87	3,747	0	0	0	0	0	0	248	503	525	550	5,573	558	6,131	2,384
5 Beacon Hills	22871	05/31/89	163,031	0	0	0	0	0	0	0	0	24,160	49,151	236,342	53,974	290,315	127,284
6 Beecher's Point	20469	07/22/88	7,007	0	0	0	0	0	0	0	311	768	755	8,841	955	9,796	2,789
7 Burnt Store	21632	12/20/88	4,648	0	0	0	0	0	0	0	23	3,743	4,971	13,385	6,180	19,565	14,917
8 Carlton Village	17168	12/31/84	1,445	0	0	0	0	397	421	461	550	691	785	4,750	1,038	5,788	4,343
9 Chuluota	23511	04/30/89	46,541	0	0	0	0	0	0	0	0	3,599	6,476	56,616	6,308	62,924	16,383
10 Citrus Park	21322	12/31/88	29,157	0	0	0	0	0	0	0	0	3,104	3,156	35,417	3,168	38,585	9,428
11 Citrus Springs Util	8904	12/31/77	0	1,094	447	467	628	781	1,241	1,337	2,236	4,414	6,418	19,063	8,355	27,418	27,418
12 Crystal River Highl.	18900	09/04/86	11,396	0	0	0	0	0	973	2,922	2,931	2,937	3,032	24,191	3,263	27,454	16,058
13 Daetwyler Shores	10859	06/30/79	13,123	787	787	787	787	787	787	787	787	791	795	22,185	1,062	23,247	10,124
14 Deltona Utilities	13366	12/31/82	31,033	0	0	11,404	24,766	45,880	77,156	111,969	141,957	172,685	155,904	772,754	213,366	986,120	955,087
15 Del Ray Manor	23511	04/30/89	6,501	0	0	0	0	0	0	0	0	255	372	7,128	377	7,505	1,004
16 Druid Hills	23511	04/30/89	23,640	0	0	0	0	0	0	0	0	1,060	1,559	26,259	1,566	27,825	4,185
17 East Lk Harris Est	17168	12/31/84	429	0	0	0	0	114	114	114	114	114	79	1,078	96	1,173	744
18 Fern Park	23511	04/30/89	6,157	0	0	0	0	0	0	0	0	408	596	7,161	611	7,771	1,614
19 Fern Terrace	17168	12/31/84	889	0	0	0	0	239	243	248	253	258	229	2,358	277	2,636	1,746
20 Fisherman's Haven	21758	12/31/87	11,954	0	0	0	0	0	0	0	0	796	799	1,292	14,841	1,302	16,144
21 Fountains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,092	1,092	1,092
22 Fox Run	19860	06/30/87	13,491	0	0	0	0	0	0	997	2,039	2,599	2,676	21,802	2,751	24,553	11,062
23 Friendly Center	17168	12/31/84	429	0	0	0	0	64	64	64	69	73	64	827	69	896	467
24 Golden Terrace	9630	12/31/79	292	20	26	34	57	77	129	179	179	179	174	1,366	174	1,539	1,247
25 Gospel Island Est	23024	09/02/87	4,665	0	0	0	0	0	0	127	507	507	1,018	6,824	1,028	7,852	3,187
26 Grand Terrace	24230	05/15/89	0	0	0	0	0	0	0	0	0	653	1,135	1,788	1,535	3,323	3,323
27 *Harmony Homes*	23511	04/30/89	464	0	0	0	0	0	0	0	0	22	33	519	32	552	88
28 Hermits Cove	16340	04/30/85	806	0	0	0	0	78	162	216	227	239	196	1,924	208	2,132	1,326
29 Hobby Hills	17168	12/31/84	342	0	0	0	0	90	90	90	90	90	67	859	67	926	584
30 Holiday Haven	20869	11/27/87	8,937	0	0	0	0	0	0	67	805	807	809	11,425	892	12,317	3,380

(Continued...)

SUMMARY OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-13 (W) Summary
Page 2 of 4
Preparer: Chuck Lewis
Recap Schedules: A-13 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
WATER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO ACCUMULATED AMORTIZATION OF CIAC SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**													
Line No.	System	Order No.	Date of Last Established Rate Base	Accum. CIAC Amort. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Balance 1990	1991	Balance 12/31/91	Total Additions
1	Holiday Heights	19275	05/25/87	6,278	0	0	0	0	0	0	195	390	390	390	7,643	362	8,005	1,727
2	Imperial Mobile Terr	21636	07/01/88	20,697	0	0	0	0	0	0	0	633	1,261	1,266	23,857	1,197	25,055	4,358
3	Intercession City	10902	12/31/79	61	61	77	82	84	111	157	183	210	243	258	1,567	418	1,985	1,924
4	Interlachen Lk Est	16340	04/30/85	9,436	0	0	0	0	366	752	1,087	1,155	1,207	953	14,956	976	15,932	6,496
5	Jungle Den	20869	11/27/87	3,499	0	0	0	0	0	0	28	332	335	339	4,533	400	4,933	1,434
6	Keystone Heights	16402	05/30/85	43,608	0	0	0	0	913	1,727	1,907	2,252	2,686	3,876	56,969	4,617	61,586	17,978
7	Kingswood	19505	06/30/87	0	0	0	0	0	0	0	0	0	0	1	1	7	8	8
8	Lake Ajay Estates	21200	02/29/88	16,951	0	0	0	0	0	0	0	1,586	1,917	1,953	22,407	2,006	24,414	7,463
9	Lake Brantley	23511	04/30/89	5,195	0	0	0	0	0	0	0	0	365	566	6,126	565	6,691	1,496
10	Lake Conway Park	10859	06/30/79	8,858	535	535	537	539	539	539	539	539	539	539	15,039	642	15,681	6,823
11	Lake Harriet Estates	23511	04/30/89	19,611	0	0	0	0	0	0	0	0	1,304	1,952	22,867	1,991	24,858	5,247
12	Lakeview Villas	22915	10/11/85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Leilani Heights	16482	09/30/85	21,244	0	0	0	0	816	3,289	3,334	3,385	3,401	2,864	38,333	2,971	41,304	20,060
14	Leisure Lakes	22916	01/01/89	26,994	0	0	0	0	0	0	0	0	2,975	2,299	32,268	2,368	34,636	7,642
15	Marco Shores Util	0	12/31/82	900	0	0	10,822	10,912	3,241	3,301	3,276	3,277	(12,019)	5,670	29,380	6,832	36,212	35,312
16	Marion Oaks Util	16778	10/31/85	9,560	0	0	0	0	716	4,346	7,066	10,329	14,942	19,746	66,705	23,367	90,072	80,512
17	Meredith Manor	23511	04/30/89	11,503	0	0	0	0	0	0	0	0	1,666	2,471	15,640	2,633	18,272	6,769
18	Morningview	17168	12/31/84	413	0	0	0	0	110	114	118	118	118	86	1,077	94	1,171	758
19	Oak Forest	12850	12/31/82	9,511	0	0	715	718	726	744	766	791	830	864	15,665	1,717	17,382	7,871
20	Oakwood	19505	06/30/87	49	0	0	0	0	0	0	11	27	34	11	132	85	216	167
21	Palisades Country Clb	24792	07/10/91	0	0	0	0	0	0	0	0	0	0	0	0	27	27	27
22	Palm Port	16340	04/30/85	535	0	0	0	0	105	229	346	386	416	371	2,388	412	2,800	2,265
23	Palm Terrace	20140	06/10/87	32,315	0	0	0	0	0	0	1,717	3,436	3,437	3,952	44,857	4,233	49,090	16,775
24	Palms Mobile Home P	17168	12/31/84	357	0	0	0	0	94	94	98	102	102	70	917	70	988	631
25	Park Manor	16340	04/30/85	91	0	0	0	0	5	9	12	12	12	9	150	9	158	67
26	Picciola Island	17168	12/31/84	10,570	0	0	0	0	959	1,013	1,069	1,130	1,171	968	16,880	1,018	17,898	7,328
27	Pine Ridge Estates	17031	11/12/85	0	0	0	0	0	368	2,305	2,563	2,819	2,995	3,116	14,166	3,596	17,761	17,761
28	Pine Ridge Utilities	0	12/31/70	0	264	88	112	140	198	265	388	1,417	3,217	6,955	13,044	9,682	22,726	22,726
29	Piney Woods	17168	12/31/84	1,660	0	0	0	0	444	460	477	491	518	440	4,490	479	4,969	3,309
30	Point O' Woods	22150	07/20/88	21,568	0	0	0	0	0	0	0	1,071	2,246	2,401	27,286	3,499	30,785	9,217

(Continued...)

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SUMMARY OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-13 (W) Summary
Page 3 of 4
Preparer: Chuck Lewis
Recap Schedules: A-13 (W)

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	WATER SYSTEMS (FPSC)				ANNUAL ADDITIONS TO ACCUMULATED AMORTIZATION OF CIAC SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)													
Line No.	System	Order No.	Date of Last Established Rate Base	Accum. CIAC Amort. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Balance 1990	1991	Balance 12/31/91	Total Additions
1	Pomona Park	16340	04/30/85	1,598	0	0	0	0	137	281	396	422	490	448	3,772	490	4,262	2,664
2	Postmaster Village	17359	05/29/86	8,047	0	0	0	0	0	434	850	884	939	987	12,141	1,731	13,873	5,826
3	Quail Ridge	23852	12/10/90	0	0	0	0	0	0	0	0	0	0	0	0	4	4	4
4	River Grove	16340	04/30/85	12,486	0	0	0	0	426	816	1,064	1,064	1,064	747	17,667	751	18,419	5,933
5	River Park	16340	04/30/85	1,543	0	0	0	0	150	306	427	446	462	426	3,760	502	4,262	2,719
6	Rolling Green	20088	07/10/87	0	0	0	0	0	0	0	14	51	96	115	276	340	616	616
7	Rosemont	21829	07/20/88	9,197	0	0	0	0	0	0	0	218	436	408	10,259	435	10,694	1,497
8	Salt Springs	21322	12/31/88	7,765	0	0	0	0	0	0	0	0	866	922	9,553	924	10,478	2,713
9	Samira Villas	21322	12/31/88	15	0	0	0	0	0	0	0	0	10	26	51	26	76	61
10	Saratoga Harbour	16340	04/30/85	128	0	0	0	0	11	23	38	50	59	68	377	85	462	334
11	Silver Lake Estates	20647	02/29/88	21,660	0	0	0	0	0	0	0	6,659	8,751	8,926	45,996	11,437	57,432	35,772
12	Silver Lake Oaks	23397	10/16/89	842	0	0	0	0	0	0	0	0	15	112	969	112	1,081	239
13	Skycrest	17168	12/31/84	304	0	0	0	0	81	186	291	297	312	402	1,873	402	2,275	1,971
14	Spring Hill Util	13625	12/31/82	24,992	0	0	10,692	26,487	38,395	62,599	99,210	131,563	158,768	189,094	741,800	207,970	949,770	924,778
15	St. John's Highlands	16340	04/30/85	1,540	0	0	0	0	68	141	210	229	248	220	2,656	228	2,884	1,344
16	Stone Mountain	17168	12/31/84	67	0	0	0	0	53	53	53	57	61	47	391	47	438	371
17	Sugar Mill	19841	08/06/87	78,582	0	0	0	0	0	0	6,150	15,119	15,713	18,793	134,357	27,022	161,378	82,796
18	Sugar Mill Woods	21836	12/05/88	138,363	0	0	0	0	0	0	0	2,226	58,345	75,987	274,921	(54,357)	220,564	82,201
19	Sunny Hills Util	0	12/31/70	0	184	1,376	1,379	1,509	1,659	1,972	2,027	2,077	2,653	2,805	18,026	3,000	21,026	21,026
20	Sunshine Parkway	17180	04/30/86	9,620	0	0	0	0	0	507	761	761	761	763	13,173	859	14,033	4,413
21	Tropical Park	10902	12/31/79	48	102	140	223	352	452	500	532	558	579	605	4,164	854	5,018	4,970
22	University Shores	10858	06/30/79	33,930	5,605	6,223	7,286	11,703	24,855	36,783	39,643	40,863	44,294	47,101	305,463	104,793	410,256	376,326
23	Venetian Village	17168	12/31/84	4,644	0	0	0	0	1,061	1,088	1,119	1,189	1,249	1,076	11,426	1,128	12,554	7,910
24	Welaka	16340	04/30/85	406	0	0	0	0	56	113	160	173	184	175	1,267	198	1,466	1,060
25	Western Shores	17168	12/31/84	1,698	0	0	0	0	400	436	473	740	1,103	1,923	6,773	2,713	9,486	7,788
26	Westmont	19857	06/30/87	2,298	0	0	0	0	0	0	267	537	547	566	4,215	998	5,213	2,915
27	Windsong	17031	11/12/85	0	0	0	0	0	191	1,488	1,906	1,999	2,019	2,019	9,622	2,241	11,862	11,862
28	Woodmere	22871	05/31/89	149,087	0	0	0	0	0	0	0	0	7,274	14,566	170,927	14,609	185,536	36,449
29	Wootens	16340	04/30/85	84	0	0	0	0	7	13	17	28	58	64	271	88	359	275
30	Zephyr Shores	18243	09/30/86	5,899	0	0	0	0	0	376	1,577	1,650	1,650	1,650	12,802	1,696	14,498	8,599
31	TOTAL - WATER			1,356,488	9,253	10,330	45,180	79,332	126,888	211,041	339,956	439,466	620,205	736,801	3,985,174	779,437	4,764,611	3,408,123
32	TOTAL - WATER & SEWER			4,145,113	23,510	25,724	94,607	108,441	219,893	313,333	533,423	706,106	1,239,060	1,595,385	9,034,123	196,392	9,230,514	5,085,401

SUMMARY OF WATER ACCUMULATED AMORTIZATION OF CIAC

Annual Additions Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-13 (W) Summary
Page 4 of 4
Preparer: Chuck Lewis
Recap Schedules: A-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO ACCUMULATED AMORTIZATION OF CIAC SUBSEQUENT TO THE LAST RATE ORDER (1971 - 1980)**										
Line No.	System	Order No.	Date of Last Established Rate Base	Accum. CIAC Amort. Balance at Last Established Rate Base	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	**Total Additions Through 1980**
1	Apache Shores	10902	12/31/79	2,960								0	0	558	558
2	Citrus Springs Utilities	8904	12/31/77	0								0	0	0	0
3	Daetwyler Shores	10858	06/30/79	13,123								0	393	787	1,180
4	Golden Terrace	9630	12/31/79	292								0	0	20	20
5	Intercession City	10902	12/31/79	61								0	0	40	40
6	Lake Conway Park	10859	06/30/79	8,858								0	266	535	801
7	Pine Ridge Utilities	0	12/31/70	0	0	0	0	0	0	0	0	0	0	0	0
8	Sunny Hills	0	12/31/70	0	0	0	0	0	0	49	48	46	106	136	385
9	Tropical Park	10902	12/31/79	48								0	0	73	73
10	University Shores	10858	06/30/79	33,930								0	2,206	4,971	7,177
11	**TOTAL - WATER**			59,272	0	0	0	0	0	49	48	46	2,971	7,120	10,234
12	**TOTAL - WATER & SEWER**			160,527	0	0	0	0	0	49	48	46	8,820	20,265	29,228

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Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Adjusted Water Rate Base Components

by System

1991 (Interim)

SUMMARY OF AVERAGE ADJUSTED WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE ADJUSTED UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Water Rate Base**
1	Amelia Island	Nassau	3,588,177	76,390	(55,265)	0	(1,058,893)	(1,901,238)	286,862	(79,861)	25,930	0	63,918	19,611	**965,831**
2	Apache Shores	Citrus	127,550	1,988	(32,723)	0	(33,082)	(35,838)	10,673	0	0	0	429	2,580	**41,576**
3	Apple Valley	Seminole	782,253	5,063	0	0	(258,189)	(313,599)	94,841	0	0	0	(1,969)	10,344	**318,744**
4	Bay Lake Estates	Osceola	80,080	439	0	0	(26,290)	(11,182)	5,851	0	0	0	(850)	1,673	**49,721**
5	Beacon Hills	Duval	3,110,596	55,329	(71,048)	0	(490,472)	(2,092,524)	263,328	0	0	0	94,726	37,259	**907,194**
6	Beecher's Point	Putnam	119,052	15,205	(25,329)	0	(10,908)	(30,553)	9,318	0	0	0	10,865	1,197	**88,848**
7	Burnt Store	Charl / Lee	3,041,252	33,578	(1,532,957)	0	(707,736)	(136,580)	16,476	0	0	0	8,959	13,625	**736,617**
8	Carlton Village	Lake	69,599	1,128	(6,238)	0	(19,044)	(29,312)	5,269	0	0	0	14,046	1,685	**37,132**
9	Chuluota	Seminole	841,399	3,549	0	0	(168,624)	(179,549)	59,770	23,325	(7,612)	(29,250)	(67,366)	10,392	**486,034**
10	Citrus Park	Marion	200,899	3,674	(130)	0	(60,687)	(122,111)	37,002	0	0	0	(1,054)	5,086	**62,680**
11	Citrus Springs Util	Citrus	4,225,003	31,160	(2,440,615)	0	(436,779)	(286,090)	23,240	0	0	(137,360)	111,482	22,349	**1,112,391**
12	Crystal River Highl.	Citrus	138,870	19,321	0	0	(28,021)	(125,046)	25,822	0	0	0	(1,734)	1,930	**31,143**
13	Daetwyler Shores	Orange	106,939	3,326	(10,778)	0	(38,291)	(39,738)	22,715	20,363	(6,618)	0	(930)	2,552	**59,540**
14	Deltona Utilities	Volusia	16,558,537	336,410	(65,976)	0	(3,555,966)	(7,073,454)	879,437	0	0	0	837,860	260,706	**8,177,555**
15	Del Ray Manor	Seminole	80,773	327	0	0	(33,219)	(11,326)	7,317	12,875	(4,200)	0	(724)	1,580	**53,402**
16	Druid Hills	Seminole	302,569	1,393	(1,839)	0	(90,919)	(44,409)	27,042	26,000	(8,483)	0	(2,703)	4,200	**212,851**
17	East Lk Harris Est	Lake	54,674	1,500	(232)	0	(20,011)	(3,629)	1,126	0	0	0	1,243	1,826	**36,498**
18	Fern Park	Seminole	118,038	1,805	0	0	(41,806)	(17,889)	7,466	0	0	0	230	2,612	**70,457**
19	Fern Terrace	Lake	53,099	1,426	(482)	0	(21,124)	(9,578)	2,497	0	0	0	686	1,507	**28,030**
20	Fisherman's Haven	Martin	58,986	977	(3,152)	0	(23,173)	(35,499)	15,492	0	0	0	(507)	2,032	**15,155**
21	Fountains	Osceola	128,558	47	(2,838)	0	(2,734)	(45,078)	546	0	0	0	201,435	879	**280,816**
22	Fox Run	Martin	307,982	3,503	0	0	(42,331)	(110,770)	23,178	0	0	0	(694)	3,931	**184,799**
23	Friendly Center	Lake	13,976	239	0	0	(4,731)	(2,368)	861	0	0	0	(145)	585	**8,418**
24	Golden Terrace	Citrus	61,243	580	(455)	0	(27,922)	(7,175)	1,453	0	0	0	(262)	1,880	**29,341**
25	Gospel Island Est	Citrus	22,870	1,063	(2,660)	0	(7,471)	(20,552)	7,338	0	0	0	249	1,171	**2,008**
26	Grand Terrace	Lake	95,081	5,858	0	0	(7,181)	(57,481)	2,555	0	0	0	50,364	829	**90,026**
27	Harmony Homes	Seminole	65,740	1,100	(200)	0	(22,896)	(900)	536	0	0	0	(563)	1,459	**44,276**
28	Hermits Cove	Putnam	196,833	1,586	(3,271)	0	(36,289)	(7,580)	2,028	0	0	0	(1,524)	2,117	**153,901**
29	Hobby Hills	Lake	61,909	1,106	(11,943)	0	(19,586)	(2,622)	892	0	0	0	(595)	1,666	**30,826**
30	Holiday Haven	Lake	57,264	739	(293)	0	(19,903)	(32,689)	11,871	0	0	0	1,041	2,634	**20,565**

(Continued...)

0065

SUMMARY OF AVERAGE ADJUSTED WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE ADJUSTED UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Water Rate Base**
1	Holiday Heights	Orange	61,185	4,186	0	0	(23,756)	(15,600)	7,824	0	0	0	(680)	1,130	**34,289**
2	Imperial Mobile Terr	Lake	118,211	8,575	0	0	(42,679)	(50,764)	24,456	0	0	0	(907)	3,006	**59,897**
3	Intercession City	Osceola	226,357	1,465	(13,958)	0	(44,470)	(13,539)	1,776	0	0	0	(435)	5,998	**163,194**
4	Interlachen Lk Est	Putnam	103,422	2,842	(4,200)	0	(34,011)	(37,682)	15,444	0	0	0	(290)	2,996	**48,522**
5	Jungle Den	Volusia	29,845	755	0	0	(10,997)	(13,727)	4,733	0	0	0	489	2,608	**13,706**
6	Keystone Heights	Clay	1,158,414	5,664	(145,889)	0	(291,662)	(124,341)	59,279	0	0	0	(7,233)	13,276	**667,508**
7	Kingswood	Brevard	13,490	1,407	0	0	(7,083)	(140)	4	0	0	0	(13)	1,603	**9,268**
8	Lake Ajay Estates	Osceola	232,132	2,987	(17,660)	0	(44,967)	(80,427)	23,411	0	0	0	3,354	1,347	**120,176**
9	Lake Brantley	Seminole	58,490	3,023	0	0	(21,768)	(15,360)	6,408	0	0	0	217	1,403	**32,413**
10	Lake Conway Park	Orange	54,369	2,220	(223)	0	(19,498)	(26,959)	15,360	8,037	(2,612)	0	(429)	1,848	**32,113**
11	Lake Harriet Estates	Seminole	166,394	4,507	0	0	(59,661)	(60,090)	23,862	0	0	0	(127)	4,063	**78,949**
12	Lakeview Villas	Clay	20,267	81	(2,560)	0	(4,707)	0	0	0	0	0	(223)	598	**13,455**
13	Leilani Heights	Martin	280,631	5,024	(3,568)	0	(85,587)	(113,908)	39,818	0	0	0	(1,291)	5,675	**126,795**
14	Leisure Lakes	Highlands	203,400	1,836	(11,458)	0	(59,778)	(99,000)	33,452	0	0	0	(1,382)	3,593	**70,662**
15	Marco Shores Util	Collier	1,344,581	57,800	(251,129)	0	(488,495)	(246,499)	32,796	0	0	0	(11,070)	9,591	**447,574**
16	Marion Oaks Util	Marion	6,190,430	171,087	(2,762,024)	0	(659,535)	(786,930)	78,392	0	0	0	167,673	26,704	**2,425,797**
17	Meredith Manor	Seminole	577,049	7,417	0	0	(209,678)	(78,251)	16,956	0	0	0	(1,579)	7,970	**319,885**
18	Morningview	Lake	38,576	574	0	0	(11,176)	(3,555)	1,124	0	0	0	202	975	**26,720**
19	Oak Forest	Citrus	126,782	3,705	(7,704)	0	(67,224)	(43,978)	16,523	0	0	0	575	2,651	**31,330**
20	Oakwood	Brevard	59,018	2,797	0	0	(39,762)	(1,840)	174	0	0	0	434	4,193	**25,013**
21	Palisades Country Clb	Lake	149,618	21	(8,278)	0	(3,075)	(540)	14	0	0	0	546	521	**138,825**
22	Palm Port	Putnam	79,416	6,500	(1,657)	0	(25,811)	(13,955)	2,592	(30,746)	9,379	0	2,344	1,388	**29,452**
23	Palm Terrace	Pasco	399,321	32,021	(1,158)	0	(142,144)	(158,123)	46,974	0	0	0	747	33,213	**210,852**
24	Palms Mobile Home Pk	Lake	33,434	831	(4,469)	0	(13,567)	(2,962)	953	0	0	0	(358)	904	**14,766**
25	Park Manor	Putnam	26,231	1,941	(2,186)	0	(7,832)	(366)	155	0	0	0	(289)	941	**18,594**
26	Picciola Island	Lake	99,259	2,722	(903)	0	(39,137)	(35,687)	17,389	9,400	(2,491)	0	1,869	1,511	**53,932**
27	Pine Ridge Estates	Osceola	237,252	3,358	0	0	(35,905)	(126,249)	15,965	0	0	0	(2,568)	2,394	**94,247**
28	Pine Ridge Utilities	Citrus	2,371,223	58,058	(1,163,978)	0	(171,398)	(332,179)	17,885	0	0	(297,491)	171,729	7,632	**661,481**
29	Piney Woods	Lake	143,645	2,755	(3,318)	0	(49,718)	(16,513)	4,729	0	0	0	1,629	2,255	**85,466**
30	Point O' Woods	Citrus	243,336	4,415	(5,048)	0	(72,231)	(117,548)	29,035	0	0	0	85,713	4,551	**172,223**

(Continued...)

9900

SUMMARY OF AVERAGE ADJUSTED WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE ADJUSTED UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	Total Water Rate Base
1	Pomona Park	Putnam	99,356	5,892	(22,535)	0	(29,644)	(17,124)	4,017	0	0	0	2,630	2,148	**44,741**
2	Postmaster Village	Clay	171,097	15,460	(11,011)	0	(32,799)	(41,019)	13,007	0	0	0	1,841	3,587	**120,165**
3	Quail Ridge	Lake	56,239	58	(993)	0	(1,424)	(75)	2	0	0	0	(1,058)	324	**53,073**
4	River Grove	Putnam	137,239	2,595	(7,479)	0	(49,762)	(32,002)	18,043	0	0	0	(656)	1,919	**69,897**
5	River Park	Putnam	187,542	15,714	(21,565)	0	(65,187)	(16,921)	4,011	0	0	0	115	*4,050*	***107,761***
6	Rolling Green	Citrus	18,283	413	(602)	0	(3,546)	(7,763)	446	0	0	0	4,054	1,827	**13,113**
7	Rosemont	Citrus	200,654	7,858	(6,292)	0	(29,346)	(18,020)	10,476	0	0	0	179	1,553	**167,063**
8	Salt Springs	Marion	443,568	621	(5,907)	0	(45,749)	(32,652)	10,015	0	0	0	(5,206)	2,872	**367,562**
9	Samira Villas	Marion	11,324	11	(112)	0	(942)	(510)	63	0	0	0	(175)	596	***10,256***
10	Saratoga Harbour	Putnam	147,610	915	(59,659)	0	(16,426)	(2,473)	419	0	0	0	(1,238)	1,114	**70,262**
11	Silver Lake Estates	Lake	488,739	5,083	(602)	0	(113,983)	(312,548)	51,714	0	0	0	36,336	12,166	**166,905**
12	Silver Lake Oaks	Putnam	43,498	1,207	(4,545)	0	(5,229)	(4,815)	1,025	0	0	0	(542)	1,123	**31,722**
13	Skycrest	Lake	70,249	1,035	0	0	(18,695)	(9,285)	2,074	0	0	0	(637)	1,162	**45,903**
14	Spring Hill Util	Hernando	15,908,341	154,116	(773,357)	0	(3,348,065)	(6,784,973)	845,785	0	0	(14,706)	581,213	222,659	**6,791,012**
15	St. John's Highlands	Putnam	51,025	438	(3,246)	0	(15,487)	(8,329)	2,770	0	0	0	(454)	1,260	**27,976**
16	Stone Mountain	Lake	18,836	34	(6,157)	0	(4,773)	(1,750)	414	0	0	0	(223)	583	**6,964**
17	Sugar Mill	Volusia	1,370,237	19,631	(171,509)	0	(399,649)	(760,282)	147,868	0	0	0	102,982	11,799	**321,076**
18	Sugar Mill Woods	Citrus	6,065,744	9,486	(1,775,115)	0	(912,381)	(2,050,550)	201,752	0	0	0	199,333	23,763	**1,762,032**
19	Sunny Hills Util	Washington	1,446,790	46,196	(639,344)	0	(446,457)	(111,871)	19,526	0	0	0	(8,143)	9,126	**315,823**
20	Sunshine Parkway	Lake	191,803	19,688	0	0	(79,681)	(33,803)	13,603	0	0	0	11,343	1,445	**124,397**
21	Tropical Park	Osceola	261,683	3,355	0	0	(56,506)	(31,164)	4,590	0	0	0	910	7,868	**190,735**
22	University Shores	Orange	3,963,816	71,902	0	0	(583,734)	(2,525,271)	357,860	(43,018)	11,180	0	632,524	47,116	**1,932,374**
23	Venetian Village	Lake	80,666	2,470	(5,116)	0	(22,836)	(38,630)	11,990	17,500	(3,821)	0	90	2,007	**44,320**
24	Welaka	Putnam	42,980	3,158	(6,422)	0	(15,175)	(6,446)	1,366	0	0	0	176	1,257	**20,896**
25	Western Shores	Lake	237,424	3,712	(346)	0	(54,683)	(76,985)	8,129	(26,095)	11,906	0	22,664	3,144	**128,871**
26	Westmont	Orange	51,444	668	0	0	(21,671)	(23,423)	4,715	0	0	0	1,249	2,901	***15,684***
27	Windsong	Osceola	153,013	13,599	(1,120)	0	(21,836)	(80,758)	10,742	0	0	0	(1,856)	2,178	**73,962**
28	Woodmere	Duval	1,393,093	44,945	(52,379)	0	(583,490)	(624,776)	178,232	0	0	0	(12,427)	17,797	**360,994**
29	Wootens	Putnam	9,042	94	(1,156)	0	(2,051)	(2,779)	316	0	0	0	2,051	627	**6,146**
30	Zephyr Shores	Pasco	190,397	4,190	(1,636)	0	(45,621)	(66,003)	13,650	0	0	0	(947)	6,366	***100,396***
31	**TOTAL - WATER**		**83,027,308**	**1,464,926**	**(12,258,001)**	**0**	**(17,128,416)**	**(29,126,057)**	**4,328,906**	**(62,220)**	**22,558**	**(478,807)**	**3,290,688**	**974,772**	**34,055,658**
32	**TOTAL - WATER & SEWER**		**146,949,503**	**4,982,669**	**(23,243,837)**	**233,959**	**(32,228,485)**	**(53,539,291)**	***6,756,651***	***(578,070)***	***183,766***	***(833,165)***	***4,631,350***	***1,569,131***	***58,886,181***

0067

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Per Book Water Rate Base Components

by System

1991 (Interim)

SUMMARY OF AVERAGE PER BOOK WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

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

FPSC

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

6900

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE PER BOOK UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Water Rate Base**
1	Amelia Island	Nassau	3,644,727	76,390	(55,265)	0	(1,078,632)	(1,901,238)	286,862	(79,861)	25,930	0	63,918	20,259	**1,003,090**
2	Apache Shores	Citrus	128,063	1,988	(32,723)	0	(32,787)	(35,838)	10,673	0	0	0	429	2,676	**42,480**
3	Apple Valley	Seminole	782,942	5,063	0	0	(257,370)	(313,599)	94,841	0	0	0	(1,969)	10,777	**320,684**
4	Bay Lake Estates	Osceola	94,376	439	0	0	(27,525)	(11,182)	5,851	0	0	0	(850)	1,725	**62,834**
5	Beacon Hills	Duval	3,115,548	55,329	(71,048)	0	(489,708)	(2,092,524)	263,328	0	0	0	94,726	38,534	**914,185**
6	Beecher's Point	Putnam	121,158	15,205	(25,329)	0	(11,071)	(30,553)	9,318	0	0	0	10,865	1,233	**90,827**
7	Burnt Store	Charl / Lee	3,070,703	33,578	(1,532,957)	0	(710,595)	(136,580)	16,476	0	0	0	8,959	13,818	**763,401**
8	Carlton Village	Lake	69,821	1,128	(6,238)	0	(18,977)	(29,312)	5,269	0	0	0	14,046	1,742	**37,478**
9	Chuluota	Seminole	843,422	3,549	0	0	(168,507)	(179,549)	59,770	23,325	(7,612)	(29,250)	(67,366)	10,743	**488,525**
10	Citrus Park	Marion	203,491	3,674	(130)	0	(61,320)	(122,111)	37,002	0	0	0	(1,054)	5,273	**64,824**
11	Citrus Springs Util	Citrus	4,225,003	351,760	(2,440,615)	0	(434,700)	(286,090)	23,240	0	0	(137,360)	111,482	23,119	**1,435,840**
12	Crystal River Highl.	Citrus	142,728	19,321	0	0	(28,738)	(125,046)	25,822	0	0	0	(1,734)	1,984	**34,339**
13	Daetwyler Shores	Orange	107,147	3,326	(10,778)	0	(38,184)	(39,738)	22,715	20,363	(6,618)	0	(930)	2,627	**59,931**
14	Deltona Utilities	Volusia	16,558,537	442,066	(65,976)	0	(3,528,382)	(7,073,454)	879,437	0	0	0	837,860	271,527	**8,321,616**
15	Del Ray Manor	Seminole	80,862	327	0	0	(33,187)	(11,326)	7,317	12,875	(4,200)	0	(724)	1,622	**53,564**
16	Druid Hills	Seminole	302,807	1,393	(1,839)	0	(90,706)	(44,409)	27,042	26,000	(8,483)	0	(2,703)	4,332	**213,434**
17	East Lk Harris Est	Lake	54,978	1,500	(232)	0	(19,901)	(3,629)	1,126	0	0	0	1,243	1,909	**36,995**
18	Fern Park	Seminole	118,218	1,805	0	0	(41,649)	(17,889)	7,466	0	0	0	230	2,706	**70,888**
19	Fern Terrace	Lake	53,440	1,426	(482)	0	(21,063)	(9,578)	2,497	0	0	0	686	1,570	**28,496**
20	Fisherman's Haven	Martin	62,575	977	(3,152)	0	(23,548)	(35,499)	15,492	0	0	0	(507)	2,122	**18,459**
21	Fountains	Osceola	128,483	47	(2,838)	0	(2,722)	(45,078)	546	0	0	0	201,435	904	**280,776**
22	Fox Run	Martin	312,445	3,503	0	0	(42,927)	(110,770)	23,178	0	0	0	(694)	4,074	**188,809**
23	Friendly Center	Lake	13,967	239	0	0	(4,720)	(2,368)	861	0	0	0	(145)	603	**8,437**
24	Golden Terrace	Citrus	61,439	580	(455)	0	(27,618)	(7,175)	1,453	0	0	0	(262)	1,948	**29,910**
25	Gospel Island Est	Citrus	25,026	1,063	(2,660)	0	(8,049)	(20,552)	7,338	0	0	0	249	1,186	**3,602**
26	Grand Terrace	Lake	98,577	5,858	0	0	(7,244)	(57,481)	2,555	0	0	0	50,364	869	**93,498**
27	Harmony Homes	Seminole	65,763	1,100	(200)	0	(22,842)	(900)	536	0	0	0	(563)	1,500	**44,395**
28	Hermits Cove	Putnam	199,742	1,586	(3,271)	0	(37,735)	(7,580)	2,028	0	0	0	(1,524)	2,212	**155,459**
29	Hobby Hills	Lake	62,150	1,106	(11,943)	0	(19,535)	(2,622)	892	0	0	0	(595)	1,727	**31,180**
30	Holiday Haven	Lake	59,253	739	(293)	0	(20,008)	(32,689)	11,871	0	0	0	1,041	2,695	**22,609**

(Continued...)

SUMMARY OF AVERAGE PER BOOK WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE PER BOOK UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	Total Water Rate Base
1	Holiday Heights	Orange	73,100	4,186	0	0	(24,755)	(15,600)	7,824	0	0	0	(680)	1,172	**45,247**
2	Imperial Mobile Terr	Lake	121,177	8,575	0	0	(42,703)	(50,764)	24,456	0	0	0	(907)	3,129	**62,962**
3	Intercession City	Osceola	228,526	1,465	(13,958)	0	(44,791)	(13,539)	1,776	0	0	0	(435)	6,200	**165,245**
4	Interlachen Lk Est	Putnam	109,922	2,842	(4,200)	0	(34,666)	(37,682)	15,444	0	0	0	(290)	3,110	**54,481**
5	Jungle Den	Volusia	31,173	755	0	0	(11,060)	(13,727)	4,733	0	0	0	489	2,661	**15,024**
6	Keystone Heights	Clay	1,167,706	5,664	(145,889)	0	(292,782)	(124,341)	59,279	0	0	0	(7,233)	13,816	**676,221**
7	Kingswood	Brevard	13,781	1,407	0	0	(7,057)	(140)	4	0	0	0	(13)	1,636	**9,618**
8	Lake Ajay Estates	Osceola	244,079	2,987	(17,660)	0	(45,715)	(80,427)	23,411	0	0	0	3,354	1,383	**131,412**
9	Lake Brantley	Seminole	58,516	3,023	0	0	(21,713)	(15,360)	6,408	0	0	0	217	1,449	**32,539**
10	Lake Conway Park	Orange	54,563	2,220	(223)	0	(19,446)	(26,959)	15,360	8,037	(2,612)	0	(429)	1,905	**32,416**
11	Lake Harriet Estates	Seminole	167,597	4,507	0	0	(60,066)	(60,090)	23,862	0	0	0	(127)	4,202	**79,885**
12	Lakeview Villas	Clay	21,446	81	(2,560)	0	(4,830)	0	0	0	0	0	(223)	619	**14,533**
13	Leilani Heights	Martin	282,651	5,024	(3,568)	0	(85,749)	(113,908)	39,818	0	0	0	(1,291)	5,903	**128,881**
14	Leisure Lakes	Highlands	205,096	1,836	(11,458)	0	(59,621)	(99,000)	33,452	0	0	0	(1,382)	3,700	**72,622**
15	Marco Shores Util	Collier	1,344,342	84,250	(251,129)	0	(518,004)	(246,499)	32,796	0	0	0	(11,070)	9,827	**444,513**
16	Marion Oaks Util	Marion	6,190,430	659,287	(2,762,024)	0	(666,056)	(786,930)	78,392	0	0	0	167,673	27,799	**2,908,570**
17	Meredith Manor	Seminole	577,735	7,417	0	0	(209,087)	(78,251)	16,956	0	0	0	(1,579)	8,298	**321,490**
18	Morningview	Lake	38,684	574	0	0	(11,171)	(3,555)	1,124	0	0	0	202	1,000	**26,857**
19	Oak Forest	Citrus	126,994	3,705	(7,704)	0	(66,888)	(43,978)	16,523	0	0	0	575	2,738	**31,965**
20	Oakwood	Brevard	60,205	2,797	0	0	(39,745)	(1,840)	174	0	0	0	434	4,280	**26,304**
21	Palisades Country Clb	Lake	149,618	21	(8,278)	0	(3,070)	(540)	14	0	0	0	546	531	**138,840**
22	Palm Port	Putnam	80,038	6,500	(1,657)	0	(25,809)	(13,955)	2,592	(30,746)	9,379	0	2,344	1,443	**30,129**
23	Palm Terrace	Pasco	407,964	32,021	(1,158)	0	(141,163)	(158,123)	46,974	0	0	0	747	34,155	**221,418**
24	Palms Mobile Home Pk	Lake	33,612	831	(4,469)	0	(13,545)	(2,962)	953	0	0	0	(358)	945	**15,006**
25	Park Manor	Putnam	26,763	1,941	(2,186)	0	(8,085)	(366)	155	0	0	0	(289)	970	**18,903**
26	Picciola Island	Lake	99,480	2,722	(903)	0	(39,038)	(35,687)	17,389	9,400	(2,491)	0	1,869	1,578	**54,319**
27	Pine Ridge Estates	Osceola	240,701	3,358	0	0	(36,556)	(126,249)	15,965	0	0	0	(2,568)	2,484	**97,134**
28	Pine Ridge Utilities	Citrus	2,371,223	58,058	(1,163,978)	0	(170,893)	(332,179)	17,885	0	0	(297,491)	171,729	7,838	**662,191**
29	Piney Woods	Lake	144,381	2,755	(3,318)	0	(49,686)	(16,513)	4,729	0	0	0	1,629	2,344	**86,321**
30	Point O' Woods	Citrus	256,050	4,415	(5,048)	0	(73,340)	(117,548)	29,035	0	0	0	85,713	4,736	**184,014**

(Continued...)

0070

SUMMARY OF AVERAGE PER BOOK WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE PER BOOK UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	Total Water Rate Base
1	Pomona Park	Putnam	104,985	5,892	(22,535)	0	(31,145)	(17,124)	4,017	0	0	0	2,630	2,231	48,952
2	Postmaster Village	Clay	168,931	15,460	(11,011)	0	(32,690)	(41,019)	13,007	0	0	0	1,841	3,716	118,235
3	Quail Ridge	Lake	56,239	58	(993)	0	(1,410)	(75)	2	0	0	0	(1,058)	336	53,099
4	River Grove	Putnam	137,812	2,595	(7,479)	0	(49,742)	(32,002)	18,043	0	0	0	(656)	1,985	70,556
5	River Park	Putnam	218,686	15,714	(21,565)	0	(67,457)	(16,921)	4,011	0	0	0	115	4,229	136,814
6	Rolling Green	Citrus	16,625	413	(602)	0	(3,490)	(7,763)	446	0	0	0	4,054	1,873	11,555
7	Rosemont	Citrus	202,178	7,858	(6,292)	0	(29,472)	(18,020)	10,476	0	0	0	179	1,595	168,504
8	Salt Springs	Marion	445,286	621	(5,907)	0	(46,244)	(32,652)	10,015	0	0	0	(5,206)	2,958	368,871
9	Samira Villas	Marion	14,212	11	(112)	0	(1,311)	(510)	63	0	0	0	(175)	609	12,786
10	Saratoga Harbour	Putnam	149,930	915	(59,659)	0	(18,069)	(2,473)	419	0	0	0	(1,238)	1,145	70,969
11	Silver Lake Estates	Lake	497,462	5,083	(602)	0	(113,644)	(312,548)	51,714	0	0	0	36,336	12,631	176,432
12	Silver Lake Oaks	Putnam	47,610	1,207	(4,545)	0	(5,344)	(4,815)	1,025	0	0	0	(542)	1,151	35,746
13	Skycrest	Lake	70,430	1,035	0	0	(18,613)	(9,285)	2,074	0	0	0	(637)	1,216	46,220
14	Spring Hill Util	Hernando	15,908,341	275,181	(773,357)	0	(3,319,526)	(6,784,973)	845,785	0	0	(14,706)	581,213	233,093	6,951,049
15	St. John's Highlands	Putnam	55,736	438	(3,246)	0	(16,306)	(8,329)	2,770	0	0	0	(454)	1,307	31,917
16	Stone Mountain	Lake	18,930	34	(6,157)	0	(4,804)	(1,750)	414	0	0	0	(223)	598	7,041
17	Sugar Mill	Volusia	1,374,006	19,631	(171,509)	0	(399,680)	(760,282)	147,868	0	0	0	102,982	12,169	325,184
18	Sugar Mill Woods	Citrus	6,102,106	9,486	(1,775,115)	0	(913,258)	(3,115,748)	293,734	0	0	0	199,333	24,703	825,243
19	Sunny Hills Util	Washington	1,397,142	225,816	(639,344)	0	(446,012)	(111,871)	19,526	0	0	0	(8,143)	9,370	446,484
20	Sunshine Parkway	Lake	200,800	19,688	0	0	(81,483)	(33,803)	13,603	0	0	0	11,343	1,467	131,615
21	Tropical Park	Osceola	265,422	3,355	0	0	(56,801)	(31,164)	4,590	0	0	0	910	8,171	194,483
22	University Shores	Orange	3,969,010	71,902	0	0	(581,333)	(2,525,271)	357,860	(43,018)	11,180	0	632,524	48,680	1,941,534
23	Venetian Village	Lake	81,238	2,470	(5,116)	0	(22,852)	(38,630)	11,990	17,500	(3,821)	0	90	2,093	44,963
24	Welaka	Putnam	45,397	3,158	(6,422)	0	(16,626)	(6,446)	1,366	0	0	0	176	1,309	21,912
25	Western Shores	Lake	238,230	3,712	(346)	0	(54,553)	(76,985)	8,129	(26,095)	11,906	0	22,664	3,305	129,968
26	Westmont	Orange	116,410	668	0	0	(26,954)	(23,423)	4,715	0	0	0	1,249	2,958	75,622
27	Windsong	Osceola	155,403	13,599	(1,120)	0	(22,612)	(80,758)	10,742	0	0	0	(1,856)	2,239	75,636
28	Woodmere	Duval	1,396,904	44,945	(52,379)	0	(583,392)	(624,776)	178,232	0	0	0	(12,427)	18,359	365,465
29	Wootens	Putnam	11,015	94	(1,156)	0	(2,858)	(2,779)	316	0	0	0	2,051	643	7,326
30	Zephyr Shores	Pasco	193,204	4,190	(1,636)	0	(45,623)	(66,003)	13,650	0	0	0	(947)	6,607	103,443
31	**TOTAL - WATER**		83,394,618	2,706,517	(12,258,001)	0	(17,150,348)	(30,191,254)	4,420,888	(62,220)	22,558	(478,807)	3,290,688	1,012,613	34,707,252
32	**TOTAL - WATER & SEWER**		147,510,226	6,660,761	(23,243,837)	0	(32,263,869)	(62,564,797)	9,828,377	(578,070)	183,766	(833,165)	4,631,350	1,624,418	50,955,160

0071

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Utility Adjustments to Water Rate Base Components

by System

1991 (Interim)

SUMMARY OF AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)			**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS**											
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	Total Water Rate Base
1	Amelia Island	Nassau	(56,550)	0	0	0	19,739	0	0	0	0	0	0	(648)	(37,459)
2	Apache Shores	Citrus	(513)	0	0	0	(295)	0	0	0	0	0	0	(96)	(904)
3	Apple Valley	Seminole	(689)	0	0	0	(818)	0	0	0	0	0	0	(433)	(1,940)
4	Bay Lake Estates	Osceola	(14,297)	0	0	0	1,235	0	0	0	0	0	0	(52)	(13,114)
5	Beacon Hills	Duval	(4,953)	0	0	0	(763)	0	0	0	0	0	0	(1,275)	(6,991)
6	Beecher's Point	Putnam	(2,107)	0	0	0	163	0	0	0	0	0	0	(36)	(1,979)
7	Burnt Store	Charl / Lee	(29,451)	0	0	0	2,859	0	0	0	0	0	0	(193)	(26,784)
8	Carlton Village	Lake	(223)	0	0	0	(67)	0	0	0	0	0	0	(56)	(346)
9	Chuluota	Seminole	(2,024)	0	0	0	(117)	0	0	0	0	0	0	(350)	(2,491)
10	Citrus Park	Marion	(2,592)	0	0	0	634	0	0	0	0	0	0	(187)	(2,145)
11	Citrus Springs Util	Citrus	0	(320,600)	0	0	(2,080)	0	0	0	0	0	0	(769)	(323,449)
12	Crystal River Highl.	Citrus	(3,858)	0	0	0	717	0	0	0	0	0	0	(54)	(3,196)
13	Daetwyler Shores	Orange	(209)	0	0	0	(107)	0	0	0	0	0	0	(75)	(390)
14	Deltona Utilities	Volusia	0	(105,656)	0	0	(27,584)	0	0	0	0	0	0	(10,821)	(144,061)
15	Del Ray Manor	Seminole	(89)	0	0	0	(32)	0	0	0	0	0	0	(41)	(162)
16	Druid Hills	Seminole	(238)	0	0	0	(213)	0	0	0	0	0	0	(132)	(583)
17	East Lk Harris Est	Lake	(305)	0	0	0	(110)	0	0	0	0	0	0	(83)	(497)
18	Fern Park	Seminole	(180)	0	0	0	(157)	0	0	0	0	0	0	(94)	(431)
19	Fern Terrace	Lake	(342)	0	0	0	(61)	0	0	0	0	0	0	(63)	(466)
20	Fisherman's Haven	Martin	(3,589)	0	0	0	374	0	0	0	0	0	0	(90)	(3,305)
21	Fountains	Osceola	75	0	0	0	(12)	0	0	0	0	0	0	(25)	38
22	Fox Run	Martin	(4,463)	0	0	0	596	0	0	0	0	0	0	(143)	(4,010)
23	Friendly Center	Lake	9	0	0	0	(10)	0	0	0	0	0	0	(17)	(19)
24	Golden Terrace	Citrus	(196)	0	0	0	(304)	0	0	0	0	0	0	(69)	(569)
25	Gospel Island Est	Citrus	(2,156)	0	0	0	578	0	0	0	0	0	0	(15)	(1,594)
26	Grand Terrace	Lake	(3,496)	0	0	0	64	0	0	0	0	0	0	(40)	(3,472)
27	Harmony Homes	Seminole	(23)	0	0	0	(54)	0	0	0	0	0	0	(41)	(118)
28	Hermits Cove	Putnam	(2,909)	0	0	0	1,446	0	0	0	0	0	0	(95)	(1,559)
29	Hobby Hills	Lake	(241)	0	0	0	(52)	0	0	0	0	0	0	(62)	(354)
30	Holiday Haven	Lake	(1,988)	0	0	0	105	0	0	0	0	0	0	(61)	(1,944)

(Continued...)

0073

SUMMARY OF AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Water Rate Base**
1	Holiday Heights	Orange	(11,915)	0	0	0	999	0	0	0	0	0	0	(42)	**(10,958)**
2	Imperial Mobile Terr	Lake	(2,966)	0	0	0	24	0	0	0	0	0	0	(123)	**(3,065)**
3	Intercession City	Osceola	(2,169)	0	0	0	321	0	0	0	0	0	0	(203)	**(2,050)**
4	Interlachen Lk Est	Putnam	(6,500)	0	0	0	656	0	0	0	0	0	0	(114)	**(5,959)**
5	Jungle Den	Volusia	(1,328)	0	0	0	63	0	0	0	0	0	0	(53)	**(1,318)**
6	Keystone Heights	Clay	(9,292)	0	0	0	1,120	0	0	0	0	0	0	(541)	**(8,713)**
7	Kingswood	Brevard	(291)	0	0	0	(26)	0	0	0	0	0	0	(33)	**(350)**
8	Lake Ajay Estates	Osceola	(11,948)	0	0	0	748	0	0	0	0	0	0	(36)	**(11,236)**
9	Lake Brantley	Seminole	(25)	0	0	0	(55)	0	0	0	0	0	0	(46)	**(126)**
10	Lake Conway Park	Orange	(194)	0	0	0	(52)	0	0	0	0	0	0	(57)	**(303)**
11	Lake Harriet Estates	Seminole	(1,203)	0	0	0	405	0	0	0	0	0	0	(139)	**(937)**
12	Lakeview Villas	Clay	(1,179)	0	0	0	123	0	0	0	0	0	0	(21)	**(1,077)**
13	Leilani Heights	Martin	(2,019)	0	0	0	162	0	0	0	0	0	0	(228)	**(2,085)**
14	Leisure Lakes	Highlands	(1,696)	0	0	0	(157)	0	0	0	0	0	0	(107)	**(1,960)**
15	Marco Shores Util	Collier	239	(26,450)	0	0	29,509	0	0	0	0	0	0	(236)	**3,061**
16	Marion Oaks Util	Marion	0	(488,200)	0	0	6,521	0	0	0	0	0	0	(1,095)	**(482,774)**
17	Meredith Manor	Seminole	(686)	0	0	0	(591)	0	0	0	0	0	0	(328)	**(1,605)**
18	Morningview	Lake	(108)	0	0	0	(4)	0	0	0	0	0	0	(25)	**(137)**
19	Oak Forest	Citrus	(212)	0	0	0	(336)	0	0	0	0	0	0	(88)	**(635)**
20	Oakwood	Brevard	(1,187)	0	0	0	(17)	0	0	0	0	0	0	(87)	**(1,291)**
21	Palisades Country Clb	Lake	0	0	0	0	(5)	0	0	0	0	0	0	(10)	**(15)**
22	Palm Port	Putnam	(622)	0	0	0	(1)	0	0	0	0	0	0	(54)	**(677)**
23	Palm Terrace	Pasco	(8,643)	0	0	0	(981)	0	0	0	0	0	0	(941)	**(10,565)**
24	Palms Mobile Home Pk	Lake	(178)	0	0	0	(22)	0	0	0	0	0	0	(40)	**(240)**
25	Park Manor	Putnam	(532)	0	0	0	252	0	0	0	0	0	0	(30)	**(309)**
26	Picciola Island	Lake	(221)	0	0	0	(99)	0	0	0	0	0	0	(67)	**(387)**
27	Pine Ridge Estates	Osceola	(3,449)	0	0	0	651	0	0	0	0	0	0	(90)	**(2,888)**
28	Pine Ridge Utilities	Citrus	0	0	0	0	(504)	0	0	0	0	0	0	(206)	**(710)**
29	Piney Woods	Lake	(735)	0	0	0	(32)	0	0	0	0	0	0	(88)	**(855)**
30	Point O' Woods	Citrus	(12,714)	0	0	0	1,108	0	0	0	0	0	0	(185)	**(11,791)**

(Continued...)

0074

SUMMARY OF AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
WATER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Water Rate Base**
1	Pomona Park	Putnam	(5,629)	0	0	0	1,501	0	0	0	0	0	0	(83)	**(4,211)**
2	Postmaster Village	Clay	2,167	0	0	0	(109)	0	0	0	0	0	0	(128)	**1,930**
3	Quail Ridge	Lake	0	0	0	0	(14)	0	0	0	0	0	0	(12)	**(26)**
4	River Grove	Putnam	(573)	0	0	0	(21)	0	0	0	0	0	0	(65)	**(659)**
5	River Park	Putnam	(31,144)	0	0	0	2,270	0	0	0	0	0	0	(179)	**(29,052)**
6	Rolling Green	Citrus	1,658	0	0	0	(56)	0	0	0	0	0	0	(46)	**1,557**
7	Rosemont	Citrus	(1,525)	0	0	0	126	0	0	0	0	0	0	(42)	**(1,441)**
8	Salt Springs	Marion	(1,718)	0	0	0	495	0	0	0	0	0	0	(86)	**(1,309)**
9	Samira Villas	Marion	(2,888)	0	0	0	370	0	0	0	0	0	0	(13)	**(2,531)**
10	Saratoga Harbour	Putnam	(2,320)	0	0	0	1,644	0	0	0	0	0	0	(31)	**(707)**
11	Silver Lake Estates	Lake	(8,723)	0	0	0	(339)	0	0	0	0	0	0	(465)	**(9,527)**
12	Silver Lake Oaks	Putnam	(4,112)	0	0	0	116	0	0	0	0	0	0	(28)	**(4,024)**
13	Skycrest	Lake	(182)	0	0	0	(81)	0	0	0	0	0	0	(54)	**(318)**
14	Spring Hill Util	Hernando	(0)	(121,065)	0	0	(28,538)	0	0	0	0	0	0	(10,434)	**(160,038)**
15	St. John's Highlands	Putnam	(4,711)	0	0	0	818	0	0	0	0	0	0	(47)	**(3,940)**
16	Stone Mountain	Lake	(94)	0	0	0	32	0	0	0	0	0	0	(15)	**(77)**
17	Sugar Mill	Volusia	(3,768)	0	0	0	31	0	0	0	0	0	0	(370)	**(4,108)**
18	Sugar Mill Woods	Citrus	(36,362)	0	0	0	877	1,065,198	(91,982)	0	0	0	0	(940)	**936,790**
19	Sunny Hills Util	Washington	49,648	(179,620)	0	0	(445)	0	0	0	0	0	0	(244)	**(130,661)**
20	Sunshine Parkway	Lake	(8,998)	0	0	0	1,802	0	0	0	0	0	0	(22)	**(7,218)**
21	Tropical Park	Osceola	(3,739)	0	0	0	295	0	0	0	0	0	0	(304)	**(3,748)**
22	University Shores	Orange	(5,195)	0	0	0	(2,401)	0	0	0	0	0	0	(1,565)	**(9,160)**
23	Venetian Village	Lake	(572)	0	0	0	16	0	0	0	0	0	0	(87)	**(643)**
24	Welaka	Putnam	(2,416)	0	0	0	1,452	0	0	0	0	0	0	(52)	**(1,016)**
25	Western Shores	Lake	(806)	0	0	0	(130)	0	0	0	0	0	0	(161)	**(1,097)**
26	Westmont	Orange	(64,966)	0	0	0	5,284	0	0	0	0	0	0	(56)	**(59,738)**
27	Windsong	Osceola	(2,389)	0	0	0	776	0	0	0	0	0	0	(60)	**(1,674)**
28	Woodmere	Duval	(3,811)	0	0	0	(98)	0	0	0	0	0	0	(562)	**(4,471)**
29	Wootens	Putnam	(1,972)	0	0	0	807	0	0	0	0	0	0	(15)	**(1,180)**
30	Zephyr Shores	Pasco	(2,807)	0	0	0	2	0	0	0	0	0	0	(241)	**(3,046)**
31	**TOTAL - WATER**		**(357,310)**	**(1,241,591)**	**0**	**0**	**21,932**	**1,065,198**	**(91,982)**	**0**	**0**	**0**	**0**	**(37,841)**	**(651,595)**
32	**TOTAL - WATER & SEWER**		**(560,723)**	**(1,678,092)**	**0**	**233,959**	**35,383**	**9,025,506**	**(1,069,726)**	**0**	**0**	**0**	**0**	**(55,287)**	**5,931,021**

0075

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Detailed Average Utility Adjustments to Water Rate Base Components

by System

1991 (Interim)

SUMMARY OF DETAILED AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

Explanation: Provide a summary schedule that shows the detailed adjustments to rate base components for all the FPSC systems filed in this docket for the test year.

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WATER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS (DETAILED)**													
		PLANT IN SERVICE			LAND & LAND RIGHTS			CWIP	ACCUMULATED DEPRECIATION			CIAC	ACC. AM. CIAC	WORK'G CAPITAL	
Line No.	System	County	To Zero Out Organizational Costs Balance	To Add or Transfer Plant Held for Future Use	Subtotal	To Adjust for Deltona Land Appraisal	To Adjust out Land Held For Future Use	Subtotal	Use CWIP Line to Zero out Negative Rate Base	To Zero out Org Costs Accum. Dep. Balance	To Adjust for Shortened Software Life	Subtotal	To Adjust for Non-used & Useful CIAC (PGI Systems)	To Adjust for NU&U CIAC Accum. Amort. (PGI Systems)	To Adjust for Work'g Captial Due to O&M Adjustments	**TOTAL ADJUSTMENTS**
1	Amelia Island	Nassau	(56,550)	0	(56,550)	0	0	0	0	21,198	(1,459)	19,739	0	0	(648)	**(37,459)**
2	Apache Shores	Citrus	(513)	0	(513)	0	0	0	0	(92)	(203)	(295)	0	0	(96)	**(904)**
3	Apple Valley	Seminole	(689)	0	(689)	0	0	0	0	338	(1,156)	(818)	0	0	(433)	**(1,940)**
4	Bay Lake Estates	Osceola	(14,297)	0	(14,297)	0	0	0	0	1,317	(82)	1,235	0	0	(52)	**(13,114)**
5	Beacon Hills	Duval	(4,953)	0	(4,953)	0	0	0	0	2,518	(3,281)	(763)	0	0	(1,275)	**(6,991)**
6	Beecher's Point	Putnam	(2,107)	0	(2,107)	0	0	0	0	212	(49)	163	0	0	(36)	**(1,979)**
7	Burnt Store	Charl / Lee	(29,451)	0	(29,451)	0	0	0	0	3,094	(235)	2,859	0	0	(193)	**(26,784)**
8	Carlton Village	Lake	(223)	0	(223)	0	0	0	0	63	(130)	(67)	0	0	(56)	**(346)**
9	Chuluota	Seminole	(2,024)	0	(2,024)	0	0	0	0	695	(812)	(117)	0	0	(350)	**(2,491)**
10	Citrus Park	Marion	(2,592)	0	(2,592)	0	0	0	0	1,079	(445)	634	0	0	(187)	**(2,145)**
11	Citrus Springs Util	Citrus	0	0	0	(320,600)	0	(320,600)	0	0	(2,080)	(2,080)	0	0	(769)	**(323,449)**
12	Crystal River Highl.	Citrus	(3,858)	0	(3,858)	0	0	0	0	801	(84)	717	0	0	(54)	**(3,196)**
13	Daetwyler Shores	Orange	(209)	0	(209)	0	0	0	0	56	(163)	(107)	0	0	(75)	**(390)**
14	Deltona Utilities	Volusia	0	0	0	(105,656)	0	(105,656)	0	0	(27,584)	(27,584)	0	0	(10,821)	**(144,061)**
15	Del Ray Manor	Seminole	(89)	0	(89)	0	0	0	0	42	(74)	(32)	0	0	(41)	**(162)**
16	Druid Hills	Seminole	(238)	0	(238)	0	0	0	0	105	(318)	(213)	0	0	(132)	**(583)**
17	East Lk Harris Est	Lake	(305)	0	(305)	0	0	0	0	106	(216)	(110)	0	0	(83)	**(497)**
18	Fern Park	Seminole	(180)	0	(180)	0	0	0	0	75	(232)	(157)	0	0	(94)	**(431)**
19	Fern Terrace	Lake	(342)	0	(342)	0	0	0	0	94	(155)	(61)	0	0	(63)	**(466)**
20	Fisherman's Haven	Martin	(3,589)	0	(3,589)	0	0	0	0	547	(173)	374	0	0	(90)	**(3,305)**
21	Fountains	Osceola	75	0	75	0	0	0	0	(2)	(10)	(12)	0	0	(25)	**38**
22	Fox Run	Martin	(4,463)	0	(4,463)	0	0	0	0	712	(116)	596	0	0	(143)	**(4,010)**
23	Friendly Center	Lake	9	0	9	0	0	0	0	15	(25)	(10)	0	0	(17)	**(19)**
24	Golden Terrace	Citrus	(196)	0	(196)	0	0	0	0	(172)	(132)	(304)	0	0	(69)	**(569)**
25	Gospel Island Est	Citrus	(2,156)	0	(2,156)	0	0	0	0	588	(10)	578	0	0	(15)	**(1,594)**
26	Grand Terrace	Lake	(3,496)	0	(3,496)	0	0	0	0	147	(83)	64	0	0	(40)	**(3,472)**
27	Harmony Homes	Seminole	(23)	0	(23)	0	0	0	0	27	(81)	(54)	0	0	(41)	**(118)**
28	Hermits Cove	Putnam	(2,909)	0	(2,909)	0	0	0	0	1,670	(224)	1,446	0	0	(95)	**(1,559)**
29	Hobby Hills	Lake	(241)	0	(241)	0	0	0	0	77	(129)	(52)	0	0	(62)	**(354)**
30	Holiday Haven	Lake	(1,988)	0	(1,988)	0	0	0	0	247	(143)	105	0	0	(61)	**(1,944)**

(Continued...)

0077

SUMMARY OF DETAILED AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

Explanation: Provide a summary schedule that shows the detailed adjustments to rate base components for all the FPSC systems filed in this docket for the test year.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WATER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS (DETAILED)**													
		PLANT IN SERVICE			LAND & LAND RIGHTS			CWIP	ACCUMULATED DEPRECIATION			CIAC	ACC. AM. CIAC	WORK'G CAPITAL	
Line No.	System	County	To Zero Out Organizational Costs Balance	To Add or Transfer Plant Held for Future Use	Subtotal	To Adjust for Deltona Land Appraisal	To Adjust out Land Held For Future Use	Subtotal	Use CWIP Line to Zero out Negative Rate Base	To Zero out Org Costs Accum. Dep. Balance	To Adjust for Shortened Software Life	Subtotal	To Adjust for Non-used & Useful CIAC (PGI Systems)	To Adjust for NU&U CIAC Accum. Amort. (PGI Systems)	To Adjust for Work'g Captial Due to O&M Adjustments	**TOTAL ADJUSTMENTS**
1	Holiday Heights	Orange	(11,915)	0	(11,915)	0	0	0	0	1,065	(67)	999	0	0	(42)	**(10,958)**
2	Imperial Mobile Terr	Lake	(2,966)	0	(2,966)	0	0	0	0	333	(309)	24	0	0	(123)	**(3,065)**
3	Intercession City	Osceola	(2,169)	0	(2,169)	0	0	0	0	644	(323)	321	0	0	(203)	**(2,050)**
4	Interlachen Lk Est	Putnam	(6,500)	0	(6,500)	0	0	0	0	928	(272)	656	0	0	(114)	**(5,959)**
5	Jungle Den	Volusia	(1,328)	0	(1,328)	0	0	0	0	209	(146)	63	0	0	(53)	**(1,318)**
6	Keystone Heights	Clay	(9,292)	0	(9,292)	0	0	0	0	2,359	(1,240)	1,120	0	0	(541)	**(8,713)**
7	Kingswood	Brevard	(291)	0	(291)	0	0	0	0	54	(79)	(26)	0	0	(33)	**(350)**
8	Lake Ajay Estates	Osceola	(11,948)	0	(11,948)	0	0	0	0	792	(44)	748	0	0	(36)	**(11,236)**
9	Lake Brantley	Seminole	(25)	0	(25)	0	0	0	0	28	(83)	(55)	0	0	(46)	**(126)**
10	Lake Conway Park	Orange	(194)	0	(194)	0	0	0	0	55	(107)	(52)	0	0	(57)	**(303)**
11	Lake Harriet Estates	Seminole	(1,203)	0	(1,203)	0	0	0	0	764	(359)	405	0	0	(139)	**(937)**
12	Lakeview Villas	Clay	(1,179)	0	(1,179)	0	0	0	0	139	(16)	123	0	0	(21)	**(1,077)**
13	Leilani Heights	Martin	(2,019)	0	(2,019)	0	0	0	0	655	(493)	162	0	0	(228)	**(2,085)**
14	Leisure Lakes	Highlands	(1,696)	0	(1,696)	0	0	0	0	151	(308)	(157)	0	0	(107)	**(1,960)**
15	Marco Shores Util	Collier	239	0	239	(26,450)	0	(26,450)	0	29,857	(348)	29,509	0	0	(236)	**3,061**
16	Marion Oaks Util	Marion	0	0	0	(488,200)	0	(488,200)	0	9,311	(2,790)	6,521	0	0	(1,095)	**(482,774)**
17	Meredith Manor	Seminole	(686)	0	(686)	0	0	0	0	265	(856)	(591)	0	0	(328)	**(1,605)**
18	Morningview	Lake	(108)	0	(108)	0	0	0	0	40	(44)	(4)	0	0	(25)	**(137)**
19	Oak Forest	Citrus	(212)	0	(212)	0	0	0	0	(162)	(174)	(336)	0	0	(88)	**(635)**
20	Oakwood	Brevard	(1,187)	0	(1,187)	0	0	0	0	229	(246)	(17)	0	0	(87)	**(1,291)**
21	Palisades Country Clb	Lake	0	0	0	0	0	0	0	0	(5)	(5)	0	0	(10)	**(15)**
22	Palm Port	Putnam	(622)	0	(622)	0	0	0	0	113	(115)	(1)	0	0	(54)	**(677)**
23	Palm Terrace	Pasco	(8,643)	0	(8,643)	0	0	0	0	1,655	(2,636)	(981)	0	0	(941)	**(10,565)**
24	Palms Mobile Home Pk	Lake	(178)	0	(178)	0	0	0	0	55	(77)	(22)	0	0	(40)	**(240)**
25	Park Manor	Putnam	(532)	0	(532)	0	0	0	0	290	(38)	252	0	0	(30)	**(309)**
26	Picciola Island	Lake	(221)	0	(221)	0	0	0	0	66	(165)	(99)	0	0	(67)	**(387)**
27	Pine Ridge Estates	Osceola	(3,449)	0	(3,449)	0	0	0	0	868	(217)	651	0	0	(90)	**(2,888)**
28	Pine Ridge Utilities	Citrus	0	0	0	0	0	0	0	0	(504)	(504)	0	0	(206)	**(710)**
29	Piney Woods	Lake	(735)	0	(735)	0	0	0	0	181	(213)	(32)	0	0	(88)	**(855)**
30	Point O' Woods	Citrus	(12,714)	0	(12,714)	0	0	0	0	1,519	(411)	1,108	0	0	(185)	**(11,791)**

(Continued..)

0078

SUMMARY OF DETAILED AVERAGE UTILITY ADJUSTMENTS TO WATER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

Explanation: Provide a summary schedule that shows the detailed adjustments to rate base components for all the FPSC systems filed in this docket for the test year.

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WATER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS (DETAILED)**													
		PLANT IN SERVICE			LAND & LAND RIGHTS			CWIP	ACCUMULATED DEPRECIATION			CIAC	ACC. AM. CIAC	WORK'G CAPITAL	
Line No.	System	County	To Zero Out Organizational Costs Balance	To Add or Transfer Plant Held for Future Use	Subtotal	To Adjust for Deltona Land Appraisal	To Adjust out Land Held For Future Use	Subtotal	Use CWIP Line to Zero out Negative Rate Base	To Zero out Org Costs Accum. Dep. Balance	To Adjust for Shortened Software Life	Subtotal	To Adjust for Non-used & Useful CIAC (PGI Systems)	To Adjust for NU&U CIAC Accum. Amort. (PGI Systems)	To Adjust for Work'g Captial Due to O&M Adjustments	**TOTAL ADJUSTMENTS**
1	Pomona Park	Putnam	(5,629)	0	(5,629)	0	0	0	0	1,704	(203)	1,501	0	0	(83)	**(4,211)**
2	Postmaster Village	Clay	2,167	0	2,167	0	0	0	0	83	(192)	(109)	0	0	(128)	**1,930**
3	Quail Ridge	Lake	0	0	0	0	0	0	0	0	(14)	(14)	0	0	(12)	**(26)**
4	River Grove	Putnam	(573)	0	(573)	0	0	0	0	114	(135)	(21)	0	0	(65)	**(659)**
5	River Park	Putnam	(5,517)	(25,627)	(31,144)	0	0	0	0	2,706	(436)	2,270	0	0	(179)	**(29,052)**
6	Rolling Green	Citrus	1,658	0	1,658	0	0	0	0	40	(96)	(56)	0	0	(46)	**1,557**
7	Rosemont	Citrus	(1,525)	0	(1,525)	0	0	0	0	185	(59)	126	0	0	(42)	**(1,441)**
8	Salt Springs	Marion	(1,718)	0	(1,718)	0	0	0	0	636	(141)	495	0	0	(86)	**(1,309)**
9	Samira Villas	Marion	(2,888)	0	(2,888)	0	0	0	0	372	(3)	370	0	0	(13)	**(2,531)**
10	Saratoga Harbour	Putnam	(2,320)	0	(2,320)	0	0	0	0	1,694	(50)	1,644	0	0	(31)	**(707)**
11	Silver Lake Estates	Lake	(8,723)	0	(8,723)	0	0	0	0	840	(1,179)	(339)	0	0	(465)	**(9,527)**
12	Silver Lake Oaks	Putnam	(4,112)	0	(4,112)	0	0	0	0	149	(33)	116	0	0	(28)	**(4,024)**
13	Skycrest	Lake	(182)	0	(182)	0	0	0	0	64	(145)	(81)	0	0	(54)	**(318)**
14	Spring Hill Util	Hernando	(0)	0	(0)	(121,065)	0	(121,065)	0	0	(28,538)	(28,538)	0	0	(10,434)	**(160,038)**
15	St. John's Highlands	Putnam	(4,711)	0	(4,711)	0	0	0	0	918	(100)	818	0	0	(47)	**(3,940)**
16	Stone Mountain	Lake	(94)	0	(94)	0	0	0	0	39	(8)	32	0	0	(15)	**(77)**
17	Sugar Mill	Volusia	(14,008)	10,240	(3,768)	0	0	0	0	789	(758)	31	0	0	(370)	**(4,108)**
18	Sugar Mill Woods	Citrus	(36,362)	0	(36,362)	0	0	0	0	3,154	(2,278)	877	1,065,198	(91,982)	(940)	**936,790**
19	Sunny Hills Util	Washington	22,670	26,978	49,648	(179,620)	0	(179,620)	0	80	(525)	(445)	0	0	(244)	**(130,661)**
20	Sunshine Parkway	Lake	(8,998)	0	(8,998)	0	0	0	0	1,811	(9)	1,802	0	0	(22)	**(7,218)**
21	Tropical Park	Osceola	(3,739)	0	(3,739)	0	0	0	0	992	(697)	295	0	0	(304)	**(3,748)**
22	University Shores	Orange	(5,195)	0	(5,195)	0	0	0	0	1,161	(3,561)	(2,401)	0	0	(1,565)	**(9,160)**
23	Venetian Village	Lake	(572)	0	(572)	0	0	0	0	181	(165)	16	0	0	(87)	**(643)**
24	Welaka	Putnam	(2,416)	0	(2,416)	0	0	0	0	1,568	(116)	1,452	0	0	(52)	**(1,016)**
25	Western Shores	Lake	(806)	0	(806)	0	0	0	0	220	(351)	(130)	0	0	(161)	**(1,097)**
26	Westmont	Orange	(64,966)	0	(64,966)	0	0	0	0	5,438	(154)	5,284	0	0	(56)	**(59,738)**
27	Windsong	Osceola	(2,389)	0	(2,389)	0	0	0	0	913	(137)	776	0	0	(60)	**(1,674)**
28	Woodmere	Duval	(3,811)	0	(3,811)	0	0	0	0	1,259	(1,357)	(98)	0	0	(562)	**(4,471)**
29	Wootens	Putnam	(1,972)	0	(1,972)	0	0	0	0	828	(21)	807	0	0	(15)	**(1,180)**
30	Zephyr Shores	Pasco	(2,807)	0	(2,807)	0	0	0	0	650	(648)	2	0	0	(241)	**(3,046)**
31	**TOTAL - WATER**		**(378,900)**	**11,590**	**(367,310)**	**(1,241,591)**	**0**	**(1,241,591)**	**0**	**116,612**	**(94,680)**	**21,932**	**1,065,198**	**(91,982)**	**(37,841)**	**(651,595)**
32	**TOTAL - WATER & SEWER**		**(593,715)**	**32,993**	**(560,723)**	**(1,678,092)**	**0**	**(1,678,092)**	**233,959**	**162,809**	**(127,425)**	**35,383**	**9,025,506**	**(1,069,726)**	**(55,287)**	**5,931,021**

0079

Water Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Present and Proposed AFUDC Rates

by System

1991 (Final)

SUMMARY OF PRESENT AND PROPOSED AFUDC RATES

Company: SSU - All Filed FPSC Systems

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules: D-1 (W), (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FILED-FPSC SYSTEMS				AFUDC RATES			FILED-FPSC SYSTEMS			AFUDC RATES			
					Proposed						Proposed		
Line No.	Name	Water/ Sewer	County	Order No	Present Annual	Annual	Monthly	Name	Water/ Sewer	County	Order No	Present Annual	Annual	Monthly
1	Amelia Island	W & S	Nassau	21795	10.24%	11.36%	0.900682%	Marion Oaks Utilities	W & S	Marion	19623	13.04%	11.36%	0.900682
2	Apache Shores	W & S	Citrus	21795	10.37%	11.36%	0.900682%	Meredith Manor	W & S	Seminole	21795	10.68%	11.36%	0.900682
3	Apple Valley	W & S	Seminole	21795	10.68%	11.36%	0.900682%	Morningview	W & S	Lake	21795	10.68%	11.36%	0.900682
4	Bay Lake Estates	W	Osceola	21795	10.37%	11.36%	0.900682%	Oak Forrest	W	Citrus	21795	11.03%	11.36%	0.900682
5	Beacon Hills	W & S	Duval	20916	9.85%	11.36%	0.900682%	Oakwood	W	Brevard	21795	11.14%	11.36%	0.900682
6	Beecher's Point	W & S	Putnam	21795	10.49%	11.36%	0.900682%	Palisades Country Club	W	Lake	N.A.	N.A.	11.36%	0.900682
7	Burnt Store	W & S	Charl / Lee	24158	9.14%	11.36%	0.900682%	Palm Port	W & S	Putnam	21795	10.90%	11.36%	0.900682
8	Carlton Village	W	Lake	21795	10.68%	11.36%	0.900682%	Palm Terrace	W & S	Pasco	21795	10.70%	11.36%	0.900682
9	Chuluota	W & S	Seminole	21795	10.68%	11.36%	0.900682%	Palms Mobile Home Pk	W	Lake	21795	10.68%	11.36%	0.900682
10	Citrus Park	W	Marion	20916	10.09%	11.36%	0.900682%	Park Manor	W & S	Putnam	21795	10.90%	11.36%	0.900682
11	Citrus Park	S	Marion	20916	9.78%	11.36%	0.900682%	Picciola Island	W	Lake	21795	10.68%	11.36%	0.900682
12	Citrus Springs Utilities	W & S	Citrus	19623	11.83%	11.36%	0.900682%	Pine Ridge Estates	W	Osceola	21795	10.70%	11.36%	0.900682
13	Crystal River Highlands	W	Citrus	21795	10.70%	11.36%	0.900682%	Pine Ridge Utilities	W	Citrus	19623	11.20%	11.36%	0.900682
14	Daetwyler Shores	W	Orange	21795	10.37%	11.36%	0.900682%	Piney Woods	W	Lake	21795	10.37%	11.36%	0.900682
15	Deltona Utilities	W & S	Volusia	23851	14.92%	11.36%	0.900682%	Point O' Woods	W & S	Citrus	24158	9.79%	11.36%	0.900682
16	Dol Ray Manor	W	Seminole	21795	10.68%	11.36%	0.900682%	Pomona Park	W	Putnam	21795	10.90%	11.36%	0.900682
17	Druid Hills	W	Seminole	21795	10.68%	11.36%	0.900682%	Postmaster Village	W	Clay	21795	10.70%	11.36%	0.900682
18	East Lake Harris Est	W	Lake	21795	10.68%	11.36%	0.900682%	Quail Ridge	W	Lake	N.A.	N.A.	11.36%	0.900682
19	Fern Park	W	Seminole	21795	10.68%	11.36%	0.900682%	River Grove	W	Putnam	21795	10.90%	11.36%	0.900682
20	Fern Terrace	W	Lake	21795	10.68%	11.36%	0.900682%	River Park	W	Putnam	21795	10.47%	11.36%	0.900682
21	Fisherman's Haven	W & S	Martin	21795	10.70%	11.36%	0.900682%	Rolling Green	W	Citrus	21795	10.37%	11.36%	0.900682
22	Florida Cent Comm Pk	S	Seminole	N.A.	N.A.	11.36%	0.900682%	Rosemont	W	Citrus	N.A.	N.A.	11.36%	0.900682
23	Fountains	W	Osceola	N.A.	N.A.	11.36%	0.900682%	Salt Springs	W & S	Marion	20916	10.09%	11.36%	0.900682
24	Fox Run	W & S	Martin	21795	10.70%	11.36%	0.900682%	Samira Villas	W	Marion	N.A.	N.A.	11.36%	0.900682
25	Friendly Center	W	Lake	21795	10.68%	11.36%	0.900682%	Saratoga Harbour	W	Putnam	21795	10.49%	11.36%	0.900682
26	Golden Terrace	W	Citrus	21795	10.37%	11.36%	0.900682%	Silver Lake Est	W	Lake	20916	9.59%	11.36%	0.900682
27	Gospel Island Estates	W	Citrus	N.A.	N.A.	11.36%	0.900682%	Silver Lake Oaks	W & S	Putnam	N.A.	N.A.	11.36%	0.900682
28	Grand Terrace	W	Lake	N.A.	N.A.	11.36%	0.900682%	Skycrest	W	Lake	21795	10.68%	11.36%	0.900682
29	Harmony Homes	W	Seminole	21795	10.68%	11.36%	0.900682%	South Forty	S	Marion	20916	10.04%	11.36%	0.900682
30	Hermits Cove	W	Putnam	21795	10.49%	11.36%	0.900682%	Spring Hill Utilities	W & S	Hernando	23851	14.92%	11.36%	0.900682
31	Hobby Hills	W	Lake	21795	10.68%	11.36%	0.900682%	St. Johns Highlands	W	Putnam	21795	10.70%	11.36%	0.900682
32	Holiday Haven	W & S	Lake	21795	10.70%	11.36%	0.900682%	Stone Mountain	W	Lake	21795	10.68%	11.36%	0.900682
33	Holiday Heights	W	Orange	21795	10.22%	11.36%	0.900682%	Sugar Mill	W & S	Volusia	21795	10.70%	11.36%	0.900682
34	Imperial Mobile Terrac	W	Lake	21795	10.70%	11.36%	0.900682%	Sugar Mill Woods	W & S	Citrus	24158	9.79%	11.36%	0.900682
35	Intercession City	W	Osceola	21795	10.37%	11.36%	0.900682%	Sunny Hills Utilities	W & S	Washington	19623	11.83%	11.36%	0.900682
36	Interlachen Lake Est	W	Putnam	N.A.	N.A.	11.36%	0.900682%	Sunshine Parkway	W & S	Lake	21795	10.37%	11.36%	0.900682
37	Jungle Den	W & S	Volusia	21795	10.70%	11.36%	0.900682%	Tropical Park	W	Osceola	21795	10.37%	11.36%	0.900682
38	Keystone Heights	W	Clay	20916	10.29%	11.36%	0.900682%	University Shores	W & S	Orange	20916	10.00%	11.36%	0.900682
39	Kingswood	W	Brevard	21795	11.14%	11.36%	0.900682%	Venetian Village	W & S	Lake	21795	10.68%	11.36%	0.900682
40	Lake Ajay Estates	W	Osceola	N.A.	N.A.	11.36%	0.900682%	Welaka	W	Putnam	21795	10.49%	11.36%	0.900682
41	Lake Brantley	W	Seminole	21795	10.68%	11.36%	0.900682%	Western Shores	W	Lake	21795	10.68%	11.36%	0.900682
42	Lake Conway Park	W	Orange	21795	10.37%	11.36%	0.900682%	Westmont	W	Orange	21795	11.14%	11.36%	0.900682
43	Lake Harriet Estates	W	Seminole	21795	10.68%	11.36%	0.900682%	Windsong	W	Osceola	21795	10.37%	11.36%	0.900682
44	Lakeview Villas	W	Clay	N.A.	N.A.	11.36%	0.900682%	Woodmere	W	Duval	20916	8.24%	11.36%	0.900682
45	Leilani Heights	W & S	Martin	21795	10.68%	11.36%	0.900682%	Woodmere	S	Duval	20916	9.40%	11.36%	0.900682
46	Leisure Lakes	W & S	Highlands	N.A.	N.A.	11.36%	0.900682%	Wootens	W	Putnam	21795	10.49%	11.36%	0.900682
47	Marco Shores Utilities	W & S	Collier	23851	14.54%	11.36%	0.900682%	Zephyr Shores	W & S	Pasco	21795	10.70%	11.36%	0.900682

SUMMARY OF PRESENT AND PROPOSED AFUDC RATES

Calculation of Proposed Annual and Monthly AFUDC Rates

Company: SSU - All Filed FPSC Systems

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

Schedule: A-15 (W), (S)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AFUDC RATE					
1	Class of Capital		Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)
5	Common Equity (3)		$58,917,168	42.71%	12.83%	5.48%
7	Preferred Stock		3,394,250	2.46%	0.00%	0.00%
9	Long Term Debt (1)		71,733,133	52.00%	11.16%	5.80%
11	Customer Deposits 8% (4)		1,450,097	1.05%	7.67%	0.08%
13	Tax Credits - Zero Cost		0	0.00%	0.00%	0.00%
15	Tax Credits - Weighted Cost		2,460,818	1.78%	0.00%	0.00%
17	Deferred Income Taxes		0	0.00%	0.00%	0.00%
19	Other (explain)		0	0.00%	0.00%	0.00%
21		TOTAL	$137,955,466	100.00%		11.36%
27	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
31	Class of Capital		Per Book Balance	Non-Utility Adjustments	Non-Juris. Adjustments	Other Adjustments	Capital Structure Used for AFUDC Calculation
35	Common Equity		$62,238,194	($3,321,026)	$0	$0	$58,917,168
37	Preferred Stock		3,394,250	0	0	0	3,394,250
39	Long Term Debt		71,733,133	0	0	0	71,733,133
41	Customer Deposits 8%		1,450,097	0	0	0	1,450,097
43	Tax Credits - Zero Cost		0	0	0	0	0
45	Tax Credits - Weighted Cost		2,460,818	0	0	0	2,460,818
47	Deferred Income Taxes		0	0	0	0	0
49	Other (explain)		0	0	0	0	0
51		TOTAL	$141,276,492	($3,321,026)	$0	$0	$137,955,466
57	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
60	**Proposed Monthly AFUDC Rate =**		0.900682%			
62	M=(1+A/100)exponent of (1/12 -1)x100					
63	A= Annual AFUDC rate					

Footnotes:
(1) Equals Average Long Term Debt
(2) FPSC approved methodology
(3) Requested FPSC Equity cost
(4) 12 month average Customer Deposits

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Total Filed FPSC Water Present and Required Net Operating Income

1991 (Interim / Final)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

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

0084

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Present & Required Net Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: B-1 (W) Summary

Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
WATER SYSTEMS (FPSC)			PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
			REVENUES						REVENUES				REVENUES					
Line No.	System	County	RATE BASE	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return	Sales	%	Operating Expenses	Net Oper Income	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return
1	Amelia Island	Nassau	968,601	526,015	6,490	532,505	361,856	170,649	17.62%	(98,353)	-18.70%	(39,771)	(58,582)	427,662	6,490	434,152	322,085	112,067	11.57%
2	Apache Shores	Citrus	42,007	34,223	380	34,603	31,842	2,761	6.57%	3,523	10.30%	1,425	2,099	37,746	380	38,126	33,266	4,860	11.57%
3	Apple Valley	Seminole	320,955	184,436	4,995	189,431	145,951	43,480	13.55%	(10,653)	-5.78%	(4,308)	(6,345)	173,783	4,995	178,778	141,643	37,135	11.57%
4	Bay Lake Estates	Osceola	49,915	8,305	40	8,345	13,638	(5,293)	-10.60%	18,582	223.75%	7,514	11,068	26,887	40	26,927	21,152	5,775	11.57%
5	Beacon Hills	Duval	913,580	434,845	13,600	448,445	430,343	18,102	1.98%	147,070	33.82%	59,470	87,600	581,915	13,600	595,515	489,814	105,701	11.57%
6	Beecher's Point	Putnam	88,969	14,033	90	14,123	11,792	2,331	2.62%	13,368	95.26%	5,405	7,962	27,401	90	27,491	17,197	10,294	11.57%
7	Burnt Store	Charl / Lee	737,402	237,365	1,160	238,525	184,760	53,765	7.29%	52,973	22.32%	21,420	31,552	290,338	1,160	291,498	206,181	85,317	11.57%
8	Carlton Village	Lake	37,399	19,931	1,175	21,106	19,076	2,030	5.43%	3,856	19.35%	1,559	2,297	23,787	1,175	24,962	20,635	4,327	11.57%
9	Chuluota	Seminole	487,709	93,492	3,895	97,387	110,601	(13,214)	-2.71%	116,921	125.06%	47,279	69,642	210,413	3,895	214,308	157,881	56,428	11.57%
10	Citrus Park	Marion	63,572	55,529	4,005	59,534	58,038	1,496	2.35%	9,836	17.71%	3,978	5,859	65,365	4,005	69,370	62,015	7,355	11.57%
11	Citrus Springs Util	Citrus	1,116,560	265,360	4,131	269,491	283,527	(14,036)	-1.26%	240,453	90.61%	97,231	143,222	505,813	4,131	509,944	380,758	129,186	11.57%
12	Crystal River Highl.	Citrus	31,353	7,085	200	7,285	14,146	(6,861)	-21.88%	17,610	248.55%	7,121	10,489	24,695	200	24,895	21,267	3,628	11.57%
13	Daetwyler Shores	Orange	59,872	21,647	325	21,972	24,871	(2,899)	-4.84%	16,498	76.21%	6,671	9,827	38,145	325	38,470	31,542	6,927	11.57%
14	Deltona Utilities	Volusia	6,229,311	3,409,568	113,450	3,523,018	3,222,552	300,466	3.65%	1,094,071	32.09%	442,406	651,665	4,503,639	113,450	4,617,089	3,664,957	952,131	11.57%
15	Del Ray Manor	Seminole	53,571	15,754	90	15,844	16,082	(238)	-0.44%	10,805	68.59%	4,369	6,436	26,559	90	26,649	20,451	6,198	11.57%
16	Druid Hills	Seminole	213,494	61,921	740	62,661	52,193	10,468	4.9[illegible]%	23,896	38.59%	9,663	14,233	85,817	740	86,557	61,856	24,701	11.57%
17	East Lk Harris Est	Lake	36,911	19,733	325	20,058	21,599	(1,541)	-4.17%	9,757	49.45%	3,945	5,812	29,490	325	29,815	25,545	4,271	11.57%
18	Fern Park	Seminole	70,918	27,241	1,015	28,256	28,351	(95)	-0.13%	13,935	51.16%	5,635	8,300	41,176	1,015	42,191	33,986	8,205	11.57%
19	Fern Terrace	Lake	28,330	25,310	690	26,000	21,094	4,906	17.32%	(2,733)	-10.80%	(1,105)	(1,628)	22,577	690	23,267	19,989	3,278	11.57%
20	Fisherman's Haven	Martin	15,504	19,661	505	20,166	21,168	(1,002)	-6.46%	4,694	23.88%	1,898	2,796	24,355	505	24,860	23,066	1,794	11.57%
21	Fountains	Osceola	280,867	4,376	225	4,601	3,320	1,281	0.46%	52,406	1197.59%	21,191	31,215	56,782	225	57,007	24,511	32,496	11.57%
22	Fox Run	Martin	185,135	21,047	830	21,877	33,883	(12,006)	-6.49%	56,119	266.64%	22,693	33,426	77,166	830	77,996	56,576	21,420	11.57%
23	Friendly Center	Lake	8,480	3,522	25	3,547	5,038	(1,491)	-17.58%	4,150	117.84%	1,678	2,472	7,672	25	7,697	6,716	981	11.57%
24	Golden Terrace	Citrus	29,628	23,135	240	23,375	22,174	1,201	4.05%	3,738	16.16%	1,512	2,227	26,873	240	27,113	23,685	3,428	11.57%
25	Gospel Island Est	Citrus	2,073	1,417	30	1,447	7,010	(5,563)	-268.37%	9,743	687.59%	3,940	5,803	11,160	30	11,190	10,950	240	11.57%
26	Grand Terrace	Lake	90,192	12,157	665	12,822	9,199	3,623	4.02%	11,437	94.07%	4,625	6,812	23,594	665	24,259	13,823	10,435	11.57%
27	Harmony Homes	Seminole	44,459	12,183	1,110	13,293	14,479	(1,186)	-2.67%	10,627	87.23%	4,297	6,330	22,810	1,110	23,920	18,776	5,144	11.57%
28	Hermits Cove	Putnam	154,342	27,340	665	28,005	26,520	1,485	0.96%	27,487	100.54%	11,115	16,372	54,827	665	55,492	37,634	17,857	11.57%
29	Hobby Hills	Lake	31,096	15,333	1,160	16,493	17,623	(1,130)	-3.63%	7,937	51.76%	3,209	4,728	23,270	1,160	24,430	20,832	3,598	11.57%
30	Holiday Haven	Lake	20,956	22,584	435	23,019	24,955	(1,936)	-9.24%	7,321	32.42%	2,960	4,361	29,905	435	30,340	27,916	2,425	11.57%

(Continued...)

9800

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
WATER SYSTEMS (FPSC)			PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
			REVENUES						REVENUES				REVENUES					
Line No.	System	County	RATE BASE	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return	Sales	%	Operating Expenses	Net Oper Income	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return
1	Holiday Heights	Orange	34,441	12,746	300	13,046	12,726	320	0.93%	6,153	48.27%	2,488	3,665	18,899	300	19,199	15,214	3,985	11.57%
2	Imperial Mobile Terr	Lake	60,502	17,546	45	17,591	27,585	(9,994)	-16.52%	28,532	162.61%	11,537	16,994	46,078	45	46,123	39,123	7,000	11.57%
3	Intercession City	Osceola	163,955	48,407	2,845	51,252	58,636	(7,384)	-4.50%	44,244	91.40%	17,891	26,353	92,651	2,845	95,496	76,526	18,970	11.57%
4	Interlachen Lk Est	Putnam	49,071	28,111	630	28,741	32,210	(3,469)	-7.07%	15,356	54.63%	6,210	9,147	43,467	630	44,097	38,420	5,678	11.57%
5	Jungle Den	Volusia	13,984	20,111	415	20,526	23,411	(2,885)	-20.63%	7,560	37.59%	3,057	4,503	27,671	415	28,086	26,468	1,618	11.57%
6	Keystone Heights	Clay	669,982	211,293	3,465	214,758	178,410	36,348	5.43%	69,118	32.71%	27,949	41,169	280,411	3,465	283,876	206,359	77,517	11.57%
7	Kingswood	Brevard	9,424	12,832	760	13,592	14,826	(1,234)	-13.10%	3,903	30.41%	1,578	2,324	16,735	760	17,495	16,404	1,090	11.57%
8	Lake Ajay Estates	Osceola	120,298	11,800	290	12,090	13,473	(1,383)	-1.15%	25,689	217.70%	10,388	15,301	37,489	290	37,779	23,860	13,918	11.57%
9	Lake Brantley	Seminole	32,598	11,346	570	11,916	13,421	(1,505)	-4.62%	8,858	78.07%	3,582	5,276	20,204	570	20,774	17,003	3,772	11.57%
10	Lake Conway Park	Orange	32,343	12,889	240	13,129	16,754	(3,625)	-11.21%	12,369	95.96%	5,001	7,367	25,258	240	25,498	21,756	3,742	11.57%
11	Lake Harriet Estates	Seminole	79,646	47,962	1,310	49,272	45,673	3,599	4.52%	9,429	19.66%	3,813	5,616	57,391	1,310	58,701	49,486	9,215	11.57%
12	Lakeview Villas	Clay	13,507	768	60	828	4,357	(3,529)	-26.13%	8,548	1113.04%	3,457	5,092	9,316	60	9,376	7,813	1,563	11.57%
13	Leilani Heights	Martin	127,788	82,252	4,205	86,457	73,616	12,841	10.05%	3,264	3.97%	1,320	1,944	85,516	4,205	89,721	74,936	14,785	11.57%
14	Leisure Lakes	Highlands	71,287	29,226	45	29,271	35,334	(6,063)	-8.50%	24,026	82.21%	9,715	14,311	53,252	45	53,297	45,049	8,248	11.57%
15	Marco Shores Util	Collier	448,455	119,375	1,705	121,080	110,977	10,103	2.25%	70,149	58.76%	28,366	41,783	189,524	1,705	191,229	139,343	51,886	11.57%
16	Marion Oaks Util	Marion	2,431,322	534,705	9,215	543,920	418,085	125,835	5.18%	261,015	48.81%	105,546	155,469	795,720	9,215	804,935	523,631	281,304	11.57%
17	Meredith Manor	Seminole	321,540	121,658	3,600	125,258	105,009	20,249	6.30%	28,463	23.40%	11,510	16,954	150,121	3,600	153,721	116,519	37,202	11.57%
18	Morningview	Lake	26,828	8,457	95	8,552	9,481	(929)	-3.46%	6,770	80.06%	2,738	4,033	15,227	95	15,322	12,218	3,104	11.57%
19	Oak Forest	Citrus	31,699	25,380	215	25,595	27,919	(2,324)	-7.33%	10,060	39.64%	4,068	5,992	35,440	215	35,655	31,987	3,668	11.57%
20	Oakwood	Brevard	25,473	37,148	1,475	38,623	40,926	(2,303)	-9.04%	8,814	23.73%	3,564	5,250	45,962	1,475	47,437	44,490	2,947	11.57%
21	Palisades Country Clb	Lake	138,854	11,584	15	11,599	7,595	4,004	2.88%	20,249	174.80%	8,188	12,061	31,833	15	31,848	15,783	16,065	11.57%
22	Palm Port	Putnam	29,691	16,604	480	17,084	17,033	51	0.17%	5,682	34.22%	2,298	3,384	22,286	480	22,766	19,331	3,435	11.57%
23	Palm Terrace	Pasco	215,735	194,246	3,365	197,611	283,559	(85,948)	-39.84%	186,203	95.86%	75,294	110,909	380,449	3,365	383,814	358,853	24,961	11.57%
24	Palms Mobile Home P	Lake	14,923	7,411	125	7,536	9,150	(1,614)	-10.81%	5,608	75.67%	2,268	3,340	13,019	125	13,144	11,417	1,727	11.57%
25	Park Manor	Putnam	18,693	5,816	220	6,036	8,263	(2,227)	-11.91%	7,369	126.71%	2,980	4,389	13,185	220	13,405	11,243	2,163	11.57%
26	Picciola Island	Lake	54,249	27,044	515	27,559	22,022	5,537	10.21%	1,242	4.59%	502	740	28,286	515	28,801	22,524	6,277	11.57%
27	Pine Ridge Estates	Osceola	94,675	42,568	770	43,338	34,137	9,201	9.72%	2,943	6.91%	1,190	1,753	45,511	770	46,281	35,328	10,954	11.57%
28	Pine Ridge Utilities	Citrus	662,578	155,319	2,388	157,707	106,349	51,358	7.75%	42,480	27.35%	17,177	25,302	197,799	2,388	200,187	123,526	76,660	11.57%
29	Piney Woods	Lake	85,884	36,585	745	37,330	30,918	6,412	7.47%	5,917	16.17%	2,393	3,525	42,502	745	43,247	33,311	9,937	11.57%
30	Point O' Woods	Citrus	173,060	40,013	1,047	41,060	47,085	(6,025)	-3.48%	43,732	109.29%	17,684	26,048	83,745	1,047	84,792	64,769	20,023	11.57%

(Continued...)

0087

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

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: B-1 (W) Summary

Preparer: Chuck Lewis
Supporting Schedules: B-1 (W)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
WATER SYSTEMS (FPSC)			PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
			REVENUES						REVENUES				REVENUES					
Line No.	System	County	RATE BASE	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return	Sales	%	Operating Expenses	Net Oper Income	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return
1	Pomona Park	Putnam	45,142	30,064	825	30,889	27,907	2,982	6.60%	3,763	12.52%	1,522	2,241	33,827	825	34,652	29,429	5,223	11.57%
2	Postmaster Village	Clay	120,611	12,292	425	12,717	26,178	(13,461)	-11.16%	46,028	374.45%	18,612	27,416	58,320	425	58,745	44,790	13,955	11.57%
3	Quail Ridge	Lake	53,109	3,028	30	3,058	2,914	144	0.27%	10,074	332.69%	4,074	6,000	13,102	30	13,132	6,987	6,145	11.57%
4	River Grove	Putnam	70,185	21,257	666	21,923	22,245	(322)	-0.46%	14,174	66.68%	5,731	8,442	35,431	666	36,097	27,976	8,120	11.57%
5	River Park	Putnam	108,615	47,678	1,265	48,943	48,705	238	0.22%	20,698	43.41%	8,370	12,329	68,376	1,265	69,641	57,075	12,567	11.57%
6	Rolling Green	Citrus	13,322	24,089	350	24,439	21,092	3,347	25.13%	(3,032)	-12.59%	(1,226)	(1,806)	21,057	350	21,407	19,865	1,541	11.57%
7	Rosemont	Citrus	167,220	7,625	635	8,260	13,175	(4,915)	-2.94%	40,734	534.22%	16,471	24,262	48,359	635	48,994	29,647	19,347	11.57%
8	Salt Springs	Marion	367,894	19,069	399	19,468	26,960	(7,492)	-2.04%	84,041	440.72%	33,983	50,058	103,110	399	103,509	60,944	42,565	11.57%
9	Samira Villas	Marion	10,283	2,040	0	2,040	4,020	(1,980)	-19.26%	5,322	260.90%	2,152	3,170	7,362	0	7,362	6,173	1,190	11.57%
10	Saratoga Harbour	Putnam	70,381	6,741	85	6,826	9,678	(2,852)	-4.05%	18,460	273.85%	7,465	10,995	25,201	85	25,286	17,143	8,143	11.57%
11	Silver Lake Estates	Lake	169,163	187,687	2,330	190,017	153,735	36,282	21.45%	(28,054)	-14.95%	(11,344)	(16,710)	159,633	2,330	161,963	142,391	19,572	11.57%
12	Silver Lake Oaks	Putnam	31,818	4,366	550	4,916	8,841	(3,925)	-12.33%	12,769	292.47%	5,163	7,606	17,135	550	17,685	14,004	3,681	11.57%
13	Skycrest	Lake	46,177	15,979	590	16,569	15,219	1,350	2.92%	6,703	41.95%	2,711	3,993	22,682	590	23,272	17,930	5,343	11.57%
14	Spring Hill Util	Hernando	6,844,348	2,872,204	71,885	2,944,089	2,760,889	183,200	2.68%	1,021,923	35.58%	413,231	608,691	3,894,127	71,885	3,966,012	3,174,121	791,891	11.57%
15	St. John's Highlands	Putnam	28,184	9,772	260	10,032	12,668	(2,636)	-9.35%	9,900	101.31%	4,003	5,897	19,672	260	19,932	16,671	3,261	11.57%
16	Stone Mountain	Lake	6,998	2,313	30	2,343	4,279	(1,936)	-27.66%	4,609	199.26%	1,864	2,745	6,922	30	6,952	6,142	810	11.57%
17	Sugar Mill	Volusia	322,716	155,496	1,315	156,811	141,903	14,908	4.62%	37,657	24.22%	15,227	22,430	193,153	1,315	194,468	157,130	37,338	11.57%
18	Sugar Mill Woods	Citrus	1,766,526	397,289	1,190	398,479	364,140	34,339	1.94%	285,491	71.86%	115,443	170,048	682,780	1,190	683,970	479,582	204,387	11.57%
19	Sunny Hills Util	Washington	316,993	78,215	710	78,925	96,779	(17,854)	-5.63%	91,549	117.05%	37,020	54,530	169,764	710	170,474	133,798	36,676	11.57%
20	Sunshine Parkway	Lake	124,461	17,849	164	18,013	16,296	1,717	1.38%	21,293	119.30%	8,610	12,683	39,142	164	39,306	24,906	14,400	11.57%
21	Tropical Park	Osceola	192,144	99,357	4,530	103,887	94,353	9,534	4.96%	21,317	21.45%	8,620	12,697	120,674	4,530	125,204	102,973	22,231	11.57%
22	University Shores	Orange	1,939,567	644,516	21,595	666,111	533,688	132,423	6.83%	154,432	23.96%	62,447	91,985	798,948	21,595	820,543	596,135	224,408	11.57%
23	Venetian Village	Lake	44,661	21,564	360	21,924	22,062	(138)	-0.31%	8,907	41.31%	3,602	5,305	30,471	360	30,831	25,664	5,167	11.57%
24	Welaka	Putnam	21,132	13,916	450	14,366	14,396	(30)	-0.14%	4,156	29.86%	1,681	2,475	18,072	450	18,522	16,077	2,445	11.57%
25	Western Shores	Lake	129,553	43,227	1,415	44,642	39,014	5,628	4.34%	15,717	36.36%	6,355	9,362	58,944	1,415	60,359	45,370	14,989	11.57%
26	Westmont	Orange	16,178	34,131	905	35,036	31,001	4,035	24.94%	(3,632)	-10.64%	(1,469)	(2,163)	30,499	905	31,404	29,532	1,872	11.57%
27	Windsong	Osceola	74,269	25,142	835	25,977	24,869	1,108	1.49%	12,566	49.98%	5,081	7,485	37,708	835	38,543	29,950	8,593	11.57%
28	Woodmere	Duval	363,754	206,187	3,515	209,702	209,973	(271)	-0.07%	71,113	34.49%	28,756	42,357	277,300	3,515	280,815	238,729	42,086	11.57%
29	Wootens	Putnam	6,206	2,196	55	2,251	5,092	(2,841)	-45.77%	5,974	272.06%	2,416	3,559	8,170	55	8,225	7,507	718	11.57%
30	Zephyr Shores	Pasco	101,630	50,434	1,745	52,179	64,775	(12,596)	-12.39%	40,889	81.07%	16,534	24,355	91,323	1,745	93,068	81,309	11,759	11.57%
31	TOTAL - WATER		34,238,883	12,611,473	322,950	12,934,423	11,883,466	1,050,957	3.07%	4,886,364	38.75%	1,975,882	2,910,482	17,497,837	322,950	17,820,787	13,859,348	3,961,439	11.57%
32	TOTAL - WATER & SEWER		57,136,260	19,882,350	323,020	20,205,370	18,755,555	1,449,815	2.54%	8,664,862	43.58%	3,503,780	5,161,082	28,547,212	323,020	28,870,232	22,259,335	6,610,897	11.57%

0088

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Required Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

0090

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 REQUIRED OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	427,662	6,490	434,152	180,641	45,826	(1,952)	78,769	18,801	322,085	112,067	968,601	11.57%
2	Apache Shores	Citrus	37,746	380	38,126	24,088	3,381	0	4,730	1,067	33,266	4,860	42,007	11.57%
3	Apple Valley	Seminole	173,783	4,995	178,778	100,444	21,013	0	12,675	7,512	141,643	37,135	320,955	11.57%
4	Bay Lake Estates	Osceola	26,887	40	26,927	14,935	2,518	0	2,311	1,389	21,152	5,775	49,915	11.57%
5	Beacon Hills	Duval	581,915	13,600	595,515	349,159	48,818	0	73,544	18,293	489,814	105,701	913,580	11.57%
6	Beecher's Point	Putnam	27,401	90	27,491	10,549	2,030	0	2,117	2,502	17,197	10,294	88,969	11.57%
7	Burnt Store	Charl / Lee	290,338	1,160	291,498	115,281	32,734	0	37,366	20,800	206,181	85,317	737,402	11.57%
8	Carlton Village	Lake	23,787	1,175	24,962	15,614	1,981	0	2,062	978	20,635	4,327	37,399	11.57%
9	Chuluota	Seminole	210,413	3,895	214,308	96,540	28,021	809	19,106	13,405	157,881	56,428	487,709	11.57%
10	Citrus Park	Marion	65,365	4,005	69,370	47,829	5,760	0	6,999	1,427	62,015	7,355	63,572	11.57%
11	Citrus Springs Util	Citrus	505,813	4,131	509,944	212,139	48,441	0	85,568	34,609	380,758	129,186	1,116,560	11.57%
12	Crystal River Highl.	Citrus	24,695	200	24,895	17,122	1,887	0	1,883	375	21,267	3,628	31,353	11.57%
13	Daetwyler Shores	Orange	38,145	325	38,470	23,074	2,763	444	3,595	1,666	31,542	6,927	59,872	11.57%
14	Deltona Utilities	Volusia	4,503,639	113,450	4,617,089	2,499,694	434,251	0	502,193	228,820	3,664,957	952,131	8,229,311	11.57%
15	Dol Ray Manor	Seminole	26,559	90	26,649	13,995	2,690	447	1,754	1,565	20,451	6,198	53,571	11.57%
16	Druid Hills	Seminole	85,817	740	86,557	38,745	10,572	898	5,408	6,233	61,856	24,701	213,494	11.57%
17	East Lk Harris Est	Lake	29,490	325	29,815	17,919	2,897	0	3,651	1,077	25,545	4,271	36,911	11.57%
18	Fern Park	Seminole	41,176	1,015	42,191	24,585	4,545	0	2,847	2,010	33,986	8,205	70,918	11.57%
19	Fern Terrace	Lake	22,577	690	23,267	14,446	2,372	0	2,421	749	19,989	3,278	28,330	11.57%
20	Fisherman's Haven	Martin	24,355	505	24,860	19,045	1,511	0	2,240	271	23,066	1,794	15,504	11.57%
21	Fountains	Osceola	56,782	225	57,007	7,447	3,717	0	4,320	9,027	24,511	32,496	280,867	11.57%
22	Fox Run	Martin	77,166	830	77,996	34,137	10,078	0	7,332	5,029	56,576	21,420	185,135	11.57%
23	Friendly Center	Lake	7,672	25	7,697	5,184	598	0	704	230	6,716	981	8,480	11.57%
24	Golden Terrace	Citrus	26,873	240	27,113	17,337	2,839	0	2,637	871	23,685	3,428	29,628	11.57%
25	Gospel Island Est	Citrus	11,160	30	11,190	9,881	(272)	0	1,368	(27)	10,950	240	2,073	11.57%
26	Grand Terrace	Lake	23,594	665	24,259	7,956	1,524	0	1,652	2,690	13,823	10,435	90,192	11.57%
27	Harmony Homes	Seminole	22,810	1,110	23,920	13,137	2,701	0	1,635	1,304	18,776	5,144	44,459	11.57%
28	Hermits Cove	Putnam	54,827	665	55,492	20,469	7,764	0	4,877	4,525	37,634	17,857	154,342	11.57%
29	Hobby Hills	Lake	23,270	1,160	24,430	15,485	2,094	0	2,449	803	20,832	3,598	31,096	11.57%
30	Holiday Haven	Lake	29,905	435	30,340	23,406	1,543	0	2,462	505	27,916	2,425	20,956	11.57%

(Continued...)

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 REQUIRED OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Holiday Heights	Orange	18,899	300	19,199	10,258	2,206	0	1,831	919	15,214	3,985	34,441	11.57%
2	Imperial Mobile Terr	Lake	46,078	45	46,123	28,885	4,070	0	4,542	1,625	39,123	7,000	60,502	11.57%
3	Intercession City	Osceola	92,651	2,845	95,496	54,067	9,127	0	8,495	4,838	76,526	18,970	163,955	11.57%
4	Interlachen Lk Est	Putnam	43,467	630	44,097	28,363	3,917	0	4,855	1,285	38,420	5,678	49,071	11.57%
5	Jungle Den	Volusia	27,671	415	28,086	23,089	1,243	0	1,769	367	26,468	1,618	13,984	11.57%
6	Keystone Heights	Clay	280,411	3,465	283,876	126,005	33,128	0	28,636	18,590	206,359	77,517	669,982	11.57%
7	Kingswood	Brevard	16,735	760	17,495	14,077	840	0	1,203	285	16,404	1,090	9,424	11.57%
8	Lake Ajay Estates	Osceola	37,469	290	37,779	11,747	4,454	0	4,550	3,109	23,860	13,918	120,298	11.57%
9	Lake Brantley	Seminole	20,204	570	20,774	12,705	1,966	0	1,527	804	17,003	3,772	32,598	11.57%
10	Lake Conway Park	Orange	25,258	240	25,498	16,627	1,663	200	2,348	917	21,756	3,742	32,343	11.57%
11	Lake Harriet Estates	Seminole	57,391	1,310	58,701	38,082	5,287	0	4,113	2,005	49,486	9,215	79,646	11.57%
12	Lakeview Villas	Clay	9,316	60	9,376	5,195	703	0	1,534	381	7,813	1,563	13,507	11.57%
13	Leilani Heights	Martin	85,516	4,205	89,721	53,340	8,919	0	9,124	3,553	74,936	14,785	127,788	11.57%
14	Leisure Lakes	Highlands	53,252	45	53,297	33,742	5,735	0	3,932	1,640	45,049	8,248	71,287	11.57%
15	Marco Shores Util	Collier	189,524	1,705	191,229	83,769	25,704	0	20,518	9,352	139,343	51,886	448,455	11.57%
16	Marion Oaks Util	Marion	795,720	9,215	804,935	257,837	83,095	0	109,801	72,897	523,631	281,304	2,431,322	11.57%
17	Meredith Manor	Seminole	150,121	3,600	153,721	77,004	20,704	0	9,534	9,277	116,519	37,202	321,540	11.57%
18	Morningview	Lake	15,227	95	15,322	8,663	1,574	0	1,242	740	12,218	3,104	26,828	11.57%
19	Oak Forest	Citrus	35,440	215	35,655	24,156	3,258	0	3,735	837	31,987	3,668	31,699	11.57%
20	Oakwood	Brevard	45,962	1,475	47,437	37,218	3,046	0	3,532	694	44,490	2,947	25,473	11.57%
21	Palisades Country Clb	Lake	31,833	15	31,848	4,396	5,625	0	1,618	4,144	15,783	16,065	138,854	11.57%
22	Palm Port	Putnam	22,286	480	22,766	13,020	3,047	(598)	2,996	865	19,331	3,435	29,691	11.57%
23	Palm Terrace	Pasco	380,449	3,365	383,814	304,766	21,915	0	25,684	6,488	358,853	24,961	215,735	11.57%
24	Palms Mobile Home Pk	Lake	13,019	125	13,144	8,492	1,268	0	1,305	352	11,417	1,727	14,923	11.57%
25	Park Manor	Putnam	13,185	220	13,405	8,318	956	0	1,442	527	11,243	2,163	18,693	11.57%
26	Picciola Island	Lake	28,286	515	28,801	14,625	3,650	185	2,615	1,449	22,524	6,277	54,249	11.57%
27	Pine Ridge Estates	Osceola	45,511	770	46,281	22,583	5,395	0	5,093	2,256	35,328	10,954	94,675	11.57%
28	Pine Ridge Utilities	Citrus	197,799	2,388	200,187	69,840	17,469	0	17,449	18,768	123,526	76,660	662,578	11.57%
29	Piney Woods	Lake	42,502	745	43,247	21,387	5,467	0	3,902	2,555	33,311	9,937	85,884	11.57%
30	Point O' Woods	Citrus	83,745	1,047	84,792	43,108	7,760	0	8,915	4,987	64,769	20,023	173,060	11.57%

(Continued...)

0091

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 REQUIRED OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	33,827	825	34,652	20,389	2,930	0	4,810	1,300	29,429	5,223	45,142	11.57%
2	Postmaster Village	Clay	58,320	425	58,745	32,267	4,617	0	4,465	3,441	44,790	13,955	120,611	11.57%
3	Quail Ridge	Lake	13,102	30	13,132	2,876	2,068	0	709	1,335	6,987	6,145	53,109	11.57%
4	River Grove	Putnam	35,431	666	36,097	17,663	4,339	0	3,958	2,016	27,976	8,120	70,185	11.57%
5	River Park	Putnam	68,376	1,265	69,641	39,234	7,582	0	7,388	2,871	57,075	12,567	108,615	11.57%
6	Rolling Green	Citrus	21,057	350	21,407	16,292	826	0	2,518	229	19,865	1,541	13,322	11.57%
7	Rosemont	Citrus	48,359	635	48,994	13,680	7,193	0	3,900	4,873	29,647	19,347	167,220	11.57%
8	Salt Springs	Marion	103,110	399	103,509	25,628	17,225	0	7,245	10,846	60,944	42,565	367,894	11.57%
9	Samira Villas	Marion	7,362	0	7,362	4,988	381	0	510	293	6,173	1,190	10,283	11.57%
10	Saratoga Harbour	Putnam	25,201	85	25,286	9,866	3,395	0	2,112	1,770	17,143	8,143	70,381	11.57%
11	Silver Lake Estates	Lake	159,633	2,330	161,963	115,382	8,379	0	14,498	4,132	142,391	19,572	169,163	11.57%
12	Silver Lake Oaks	Putnam	17,135	550	17,685	9,744	1,526	0	1,840	895	14,004	3,681	31,818	11.57%
13	Skycrest	Lake	22,682	590	23,272	11,487	2,859	0	2,279	1,305	17,930	5,343	46,177	11.57%
14	Spring Hill Util	Hernando	3,894,127	71,885	3,966,012	2,207,959	395,411	0	387,456	183,296	3,174,121	791,891	6,844,348	11.57%
15	St. John's Highlands	Putnam	19,672	260	19,932	11,737	1,959	0	2,208	767	16,671	3,261	28,184	11.57%
16	Stone Mountain	Lake	6,922	30	6,952	4,938	409	0	637	159	6,142	810	6,998	11.57%
17	Sugar Mill	Volusia	193,153	1,315	194,468	107,504	14,689	0	29,864	5,073	157,130	37,338	322,716	11.57%
18	Sugar Mill Woods	Citrus	682,780	1,190	683,970	226,053	93,752	0	110,356	49,422	479,582	204,387	1,766,526	11.57%
19	Sunny Hills Util	Washington	169,764	710	170,474	82,370	22,647	0	21,734	7,047	133,798	36,676	316,993	11.57%
20	Sunshine Parkway	Lake	39,142	164	39,306	12,063	5,901	0	3,663	3,280	24,906	14,400	124,461	11.57%
21	Tropical Park	Osceola	120,674	4,530	125,204	74,213	12,382	0	10,733	5,644	102,973	22,231	192,144	11.57%
22	University Shores	Orange	798,948	21,595	820,543	434,467	28,327	(860)	84,005	50,197	596,135	224,408	1,939,567	11.57%
23	Venetian Village	Lake	30,471	360	30,831	18,785	2,574	327	2,711	1,267	25,664	5,167	44,661	11.57%
24	Welaka	Putnam	18,072	450	18,522	11,950	1,584	0	1,985	558	16,077	2,445	21,132	11.57%
25	Western Shores	Lake	58,944	1,415	60,359	30,611	6,362	(520)	5,239	3,678	45,370	14,989	129,553	11.57%
26	Westmont	Orange	30,499	905	31,404	25,560	1,383	0	2,218	372	29,532	1,872	16,178	11.57%
27	Windsong	Osceola	37,708	835	38,543	19,877	3,807	0	4,423	1,844	29,950	8,593	74,269	11.57%
28	Woodmere	Duval	277,300	3,515	280,815	164,455	34,413	0	33,342	6,518	238,729	42,086	363,754	11.57%
29	Wootens	Putnam	8,170	55	8,225	5,496	325	0	1,515	172	7,507	718	6,206	11.57%
30	Zephyr Shores	Pasco	91,323	1,745	93,068	60,796	8,513	0	9,125	2,876	81,309	11,759	101,630	11.57%
31	**TOTAL - WATER**		**17,497,837**	**322,950**	**17,820,787**	**9,263,975**	**1,727,546**	**(621)**	**1,945,963**	**922,485**	**13,859,348**	**3,961,439**	**34,238,883**	**11.57%**
32	**TOTAL - WATER & SEWER**		**28,547,212**	**323,020**	**28,870,232**	**14,605,476**	**2,963,262**	**(12,447)**	**3,222,980**	**1,480,064**	**22,259,335**	**6,610,897**	**57,138,260**	**11.57%**

0092

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Utility Adjusted Present Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTED PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	526,015	6,490	532,505	180,641	45,826	(1,952)	83,195	54,145	361,856	170,649	968,601	17.62%
2	Apache Shores	Citrus	34,223	380	34,603	24,088	3,381	0	4,571	(199)	31,842	2,761	42,007	6.57%
3	Apple Valley	Seminole	184,436	4,995	189,431	100,444	21,013	0	13,154	11,340	145,951	43,480	320,955	13.55%
4	Bay Lake Estates	Osceola	8,305	40	8,345	14,935	2,518	0	1,475	(5,289)	13,638	(5,293)	49,915	-10.60%
5	Beacon Hills	Duval	434,845	13,600	448,445	349,159	48,818	0	66,926	(34,559)	430,343	18,102	913,580	1.98%
6	Beecher's Point	Putnam	14,033	90	14,123	10,549	2,030	0	1,515	(2,302)	11,792	2,331	86,969	2.62%
7	Burnt Store	Charl / Lee	237,365	1,160	238,525	115,281	32,734	0	34,983	1,763	184,760	53,765	737,402	7.29%
8	Carlton Village	Lake	19,931	1,175	21,106	15,614	1,981	0	1,888	(408)	19,076	2,030	37,399	5.43%
9	Chuluota	Seminole	93,492	3,895	97,387	96,540	26,021	809	13,844	(28,613)	110,601	(13,214)	487,709	-2.71%
10	Citrus Park	Marion	55,529	4,005	59,534	47,829	5,760	0	6,556	(2,108)	58,038	1,496	63,572	2.35%
11	Citrus Springs Util	Citrus	265,360	4,131	269,491	212,139	48,441	0	74,748	(51,802)	283,527	(14,036)	1,116,560	-1.26%
12	Crystal River Highl.	Citrus	7,085	200	7,285	17,122	1,887	0	1,091	(5,953)	14,146	(6,861)	31,353	-21.88%
13	Daetwyler Shores	Orange	21,647	325	21,972	23,074	2,763	444	2,853	(4,262)	24,871	(2,899)	59,872	-4.84%
14	Deltona Utilities	Volusia	3,409,568	113,450	3,523,018	2,499,694	434,251	0	452,960	(164,353)	3,222,552	300,466	8,229,311	3.65%
15	Dol Ray Manor	Seminole	15,754	90	15,844	13,995	2,690	447	1,268	(2,318)	16,082	(238)	53,571	-0.44%
16	Druid Hills	Seminole	61,921	740	62,661	38,745	10,572	898	4,332	(2,355)	52,193	10,468	213,494	4.90%
17	East Lk Harris Est	Lake	19,733	325	20,058	17,919	2,897	0	3,212	(2,429)	21,599	(1,541)	36,911	-4.17%
18	Fern Park	Seminole	27,241	1,015	28,256	24,585	4,545	0	2,219	(2,998)	28,351	(95)	70,918	-0.13%
19	Fern Terrace	Lake	25,310	690	26,000	14,446	2,372	0	2,544	1,732	21,094	4,906	28,330	17.32%
20	Fisherman's Haven	Martin	19,661	505	20,166	19,045	1,511	0	2,029	(1,416)	21,168	(1,002)	15,504	-6.46%
21	Fountains	Osceola	4,376	225	4,601	7,447	3,717	0	1,962	(9,806)	3,320	1,281	280,867	0.46%
22	Fox Run	Martin	21,047	830	21,877	34,137	10,078	0	4,807	(15,138)	33,883	(12,006)	185,135	-6.49%
23	Friendly Center	Lake	3,522	25	3,547	5,184	598	0	517	(1,261)	5,038	(1,491)	8,480	-17.58%
24	Golden Terrace	Citrus	23,135	240	23,375	17,337	2,839	0	2,469	(472)	22,174	1,201	29,628	4.05%
25	Gospel Island Est	Citrus	1,417	30	1,447	9,881	(272)	0	929	(3,528)	7,010	(5,563)	2,073	-268.37%
26	Grand Terrace	Lake	12,157	665	12,822	7,956	1,524	0	1,138	(1,420)	9,199	3,623	90,192	4.02%
27	Harmony Homes	Seminole	12,183	1,110	13,293	13,137	2,701	0	1,156	(2,516)	14,479	(1,186)	44,459	-2.67%
28	Hermits Cove	Putnam	27,340	665	28,005	20,469	7,764	0	3,640	(5,353)	26,520	1,485	154,342	0.96%
29	Hobby Hills	Lake	15,333	1,160	16,493	15,485	2,094	0	2,092	(2,049)	17,623	(1,130)	31,096	-3.63%
30	Holiday Haven	Lake	22,584	435	23,019	23,406	1,543	0	2,133	(2,126)	24,955	(1,936)	20,956	-9.24%

(Continued...)

0094

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTED PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	*Holiday Heights*	*Orange*	12,746	300	13,046	10,258	2,206	0	1,554	(1,292)	12,726	320	34,441	0.93%
2	Imperial Mobile Terr	Lake	17,546	45	17,591	28,885	4,070	0	3,258	(8,628)	27,585	(9,994)	60,502	-16.52%
3	Intercession City	Osceola	48,407	2,845	51,252	54,067	9,127	0	6,504	(11,062)	58,636	(7,384)	163,955	-4.50%
4	Interlachen Lk Est	Putnam	28,111	630	28,741	28,363	3,917	0	4,164	(4,234)	32,210	(3,469)	49,071	-7.07%
5	Jungle Den	Volusia	20,111	415	20,526	23,089	1,243	0	1,429	(2,350)	23,411	(2,885)	13,984	-20.63%
6	Keystone Heights	Clay	211,293	3,465	214,758	126,005	33,128	0	25,525	(6,248)	178,410	36,348	669,982	5.43%
7	Kingswood	Brevard	12,832	760	13,592	14,077	840	0	1,028	(1,118)	14,826	(1,234)	9,424	-13.10%
8	Lake Ajay Estates	Osceola	11,600	290	12,090	11,747	4,454	0	3,394	(6,122)	13,473	(1,383)	120,298	-1.15%
9	Lake Brantley	Seminole	11,346	570	11,916	12,705	1,966	0	1,129	(2,380)	13,421	(1,505)	32,598	-4.62%
10	Lake Conway Park	Orange	12,889	240	13,129	16,627	1,663	200	1,791	(3,528)	16,754	(3,625)	32,343	-11.21%
11	Lake Harriet Estates	Seminole	47,962	1,310	49,272	38,082	5,287	0	3,689	(1,384)	45,673	3,599	79,646	4.52%
12	Lakeview Villas	Clay	768	60	828	5,195	703	0	1,150	(2,691)	4,357	(3,529)	13,507	-26.13%
13	Leilani Heights	Martin	82,252	4,205	86,457	53,340	8,919	0	6,977	2,380	73,616	12,841	127,788	10.05%
14	Leisure Lakes	Highlands	29,226	45	29,271	33,742	5,735	0	2,851	(6,994)	35,334	(6,063)	71,287	-8.50%
15	Marco Shores Util	Collier	119,375	1,705	121,080	83,769	25,704	0	17,362	(15,857)	110,977	10,103	448,455	2.25%
16	Marion Oaks Util	Marion	534,705	9,215	543,920	257,837	83,095	0	98,056	(20,903)	418,085	125,835	2,431,322	5.18%
17	Meredith Manor	Seminole	121,658	3,600	125,258	77,004	20,704	0	8,253	(952)	105,009	20,249	321,540	6.30%
18	Morningview	Lake	8,457	95	8,552	8,663	1,574	0	937	(1,693)	9,481	(929)	26,828	-3.46%
19	Oak Forest	Citrus	25,380	215	25,595	24,156	3,258	0	3,283	(2,778)	27,919	(2,324)	31,699	-7.33%
20	Oakwood	Brevard	37,148	1,475	38,623	37,218	3,046	0	3,136	(2,474)	40,926	(2,303)	25,473	-9.04%
21	Palisades Country Clb	Lake	11,584	15	11,599	4,396	5,625	0	706	(3,133)	7,595	4,004	138,854	2.88%
22	Palm Port	Putnam	16,604	480	17,084	13,020	3,047	(598)	2,741	(1,176)	17,033	51	29,691	0.17%
23	Palm Terrace	Pasco	194,246	3,365	197,611	304,766	21,915	0	17,305	(60,427)	283,559	(85,948)	215,735	-39.84%
24	Palms Mobile Home Pk	Lake	7,411	125	7,536	8,492	1,268	0	1,053	(1,664)	9,150	(1,614)	14,923	-10.81%
25	Park Manor	Putnam	5,816	220	6,036	8,318	956	0	1,110	(2,121)	8,263	(2,227)	18,693	-11.91%
26	Picciola Island	Lake	27,044	515	27,559	14,625	3,650	185	2,559	1,003	22,022	5,537	54,249	10.21%
27	Pine Ridge Estates	Osceola	42,568	770	43,338	22,583	5,395	0	4,961	1,199	34,137	9,201	94,675	9.72%
28	Pine Ridge Utilities	Citrus	155,319	2,388	157,707	69,840	17,469	0	15,537	3,502	106,349	51,358	662,578	7.75%
29	Piney Woods	Lake	36,585	745	37,330	21,387	5,467	0	3,635	428	30,918	6,412	85,884	7.47%
30	Point O' Woods	Citrus	40,013	1,047	41,060	43,108	7,760	0	6,947	(10,729)	47,085	(6,025)	173,060	-3.48%

(Continued...)

0095

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTED PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	30,064	825	30,889	20,389	2,930	0	4,641	(52)	27,907	2,982	45,142	6.60%
2	Postmaster Village	Clay	12,292	425	12,717	32,267	4,617	0	2,394	(13,100)	26,178	(13,461)	120,611	-11.16%
3	Quail Ridge	Lake	3,028	30	3,058	2,876	2,068	0	256	(2,286)	2,914	144	53,109	0.27%
4	River Grove	Putnam	21,257	666	21,923	17,663	4,339	0	3,321	(3,078)	22,245	(322)	70,185	-0.46%
5	River Park	Putnam	47,678	1,265	48,943	39,234	7,582	0	6,457	(4,567)	48,705	238	108,615	0.22%
6	Rolling Green	Citrus	24,089	350	24,439	16,292	826	0	2,654	1,319	21,092	3,347	13,322	25.13%
7	Rosemont	Citrus	7,625	635	8,260	13,680	7,193	0	2,067	(9,765)	13,175	(4,915)	167,220	-2.94%
8	Salt Springs	Marion	19,069	399	19,468	25,628	17,225	0	3,463	(19,355)	26,960	(7,492)	367,894	-2.04%
9	Samira Villas	Marion	2,040	0	2,040	4,988	381	0	270	(1,620)	4,020	(1,980)	10,283	-19.26%
10	Saratoga Harbour	Putnam	6,741	85	6,826	9,866	3,395	0	1,281	(4,864)	9,678	(2,852)	70,381	-4.05%
11	Silver Lake Estates	Lake	187,687	2,330	190,017	115,382	8,379	0	15,761	14,213	153,735	36,282	169,163	21.45%
12	Silver Lake Oaks	Putnam	4,366	550	4,916	9,744	1,526	0	1,265	(3,694)	8,841	(3,925)	31,818	-12.33%
13	Skycrest	Lake	15,979	590	16,569	11,467	2,859	0	1,977	(1,104)	15,219	1,350	46,177	2.92%
14	Spring Hill Util	Hernando	2,872,204	71,885	2,944,089	2,207,959	395,411	0	341,469	(183,949)	2,760,889	183,200	6,844,348	2.68%
15	St. John's Highlands	Putnam	9,772	260	10,032	11,737	1,959	0	1,763	(2,790)	12,668	(2,636)	28,184	-9.35%
16	Stone Mountain	Lake	2,313	30	2,343	4,938	409	0	429	(1,497)	4,279	(1,936)	6,998	-27.66%
17	Sugar Mill	Volusia	155,496	1,315	156,811	107,504	14,689	0	28,170	(8,460)	141,903	14,908	322,716	4.62%
18	Sugar Mill Woods	Citrus	397,289	1,190	398,479	226,053	93,752	0	97,509	(53,174)	364,140	34,339	1,766,526	1.94%
19	Sunny Hills Util	Washington	78,215	710	78,925	82,370	22,647	0	17,615	(25,853)	96,779	(17,854)	316,993	-5.63%
20	Sunshine Parkway	Lake	17,849	164	18,013	12,063	5,901	0	2,704	(4,372)	16,296	1,717	124,461	1.38%
21	Tropical Park	Osceola	99,357	4,530	103,887	74,213	12,382	0	9,774	(2,016)	94,353	9,534	192,144	4.96%
22	University Shores	Orange	644,516	21,595	666,111	434,467	28,327	(860)	77,056	(5,301)	533,688	132,423	1,939,567	6.83%
23	Venetian Village	Lake	21,564	360	21,924	18,785	2,574	327	2,310	(1,934)	22,062	(138)	44,661	-0.31%
24	Welaka	Putnam	13,916	450	14,366	11,950	1,584	0	1,798	(935)	14,396	(30)	21,132	-0.14%
25	Western Shores	Lake	43,227	1,415	44,642	30,611	6,362	(520)	4,532	(1,970)	39,014	5,628	129,553	4.34%
26	Westmont	Orange	34,131	905	35,036	25,560	1,383	0	2,381	1,677	31,001	4,035	16,178	24.94%
27	Windsong	Osceola	25,142	835	25,977	19,877	3,807	0	3,658	(2,672)	24,869	1,108	74,269	1.49%
28	Woodmere	Duval	206,187	3,515	209,702	164,455	34,413	0	30,142	(19,037)	209,973	(271)	363,754	-0.07%
29	Wootens	Putnam	2,196	55	2,251	5,496	325	0	1,246	(1,975)	5,092	(2,841)	6,206	-45.77%
30	Zephyr Shores	Pasco	50,434	1,745	52,179	60,796	8,513	0	7,285	(11,818)	64,775	(12,596)	101,630	-12.39%
31	**TOTAL - WATER**		12,611,473	322,950	12,934,423	9,263,975	1,727,546	(621)	1,726,076	(833,510)	11,883,466	1,050,957	34,238,883	3.07%
32	**TOTAL - WATER & SEWER**		19,882,350	323,020	20,205,370	14,605,476	2,963,262	(12,447)	2,833,061	(1,633,797)	18,755,555	1,449,815	57,138,260	2.54%

9600

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Per Book Present Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

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

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

FPSC

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

0098

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 PER BOOK PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	527,332	4,330	531,662	162,073	45,826	(1,952)	77,697	62,132	345,775	185,887	1,003,090	18.53%
2	Apache Shores	Citrus	27,527	270	27,797	21,408	3,381	0	3,299	(1,283)	26,805	992	42,480	2.34%
3	Apple Valley	Seminole	182,985	4,726	187,711	86,213	21,013	0	9,866	17,283	134,396	53,315	320,684	16.63%
4	Bay Lake Estates	Osceola	8,352	25	8,377	13,801	2,518	0	1,019	(4,962)	12,377	(4,001)	62,834	-6.37%
5	Beacon Hills	Duval	415,453	13,045	428,498	308,268	48,818	0	56,888	(22,914)	391,060	37,438	914,185	4.10%
6	Beecher's Point	Putnam	13,822	60	13,882	9,864	2,030	0	1,179	(2,049)	11,023	2,858	90,627	-3.15%
7	Burnt Store	Charl / Lee	158,526	790	159,316	110,542	32,734	0	28,502	(24,388)	147,389	11,928	763,401	1.56%
8	Carlton Village	Lake	19,698	775	20,473	13,934	1,981	0	1,357	185	17,456	3,017	37,478	8.05%
9	Chuluota	Seminole	90,752	3,739	94,491	85,942	28,021	809	10,565	(24,498)	100,839	(6,347)	488,525	-1.30%
10	Citrus Park	Marion	51,035	3,955	54,990	42,184	5,760	0	4,745	(1,039)	51,650	3,340	64,824	5.15%
11	Citrus Springs Util	Citrus	263,847	4,131	267,978	184,949	48,441	0	67,020	(46,200)	254,210	13,768	1,435,840	0.96%
12	Crystal River Highl.	Citrus	4,941	135	5,076	15,876	1,887	0	351	(6,102)	12,011	(6,935)	34,339	-20.20%
13	Daetwyler Shores	Orange	20,554	215	20,769	21,020	2,763	444	2,135	(3,673)	22,689	(1,920)	59,931	-3.20%
14	Deltona Utilities	Volusia	3,407,076	79,636	3,486,711	2,172,219	434,251	0	366,241	(24,168)	2,948,543	538,168	8,321,616	6.47%
15	Del Ray Manor	Seminole	18,593	70	18,663	12,974	2,690	447	955	(755)	16,311	2,352	53,564	4.39%
16	Druid Hills	Seminole	60,765	685	61,450	34,655	10,572	898	3,271	(871)	48,526	12,924	213,434	6.06%
17	East Lk Harris Est	Lake	19,554	205	19,759	15,273	2,897	0	2,636	(1,331)	19,475	284	36,995	0.77%
18	Fern Park	Seminole	26,135	960	27,095	21,651	4,545	0	1,415	(2,027)	25,583	1,512	70,888	2.13%
19	Fern Terrace	Lake	25,177	485	25,662	12,558	2,372	0	2,065	2,492	19,487	6,175	28,496	21.67%
20	Fisherman's Haven	Martin	13,223	495	13,718	16,973	1,511	0	1,079	(2,770)	16,793	(3,075)	18,459	-16.66%
21	Fountains	Osceola	0	0	0	7,234	3,717	0	1,437	(11,258)	1,130	(1,130)	280,778	-0.40%
22	Fox Run	Martin	14,103	530	14,633	32,590	10,078	0	3,009	(16,687)	28,991	(14,359)	188,809	-7.61%
23	Friendly Center	Lake	3,522	15	3,537	4,820	598	0	349	(1,064)	4,703	(1,166)	8,437	-13.82%
24	Golden Terrace	Citrus	15,384	160	15,544	15,588	2,839	0	1,455	(2,385)	17,497	(1,953)	29,910	-6.53%
25	Gospel Island Est	Citrus	1,080	20	1,100	9,488	(272)	0	540	(3,398)	6,359	(5,258)	3,602	-145.99%
26	Grand Terrace	Lake	13,589	435	14,024	6,950	1,524	0	896	(569)	8,800	5,224	93,498	5.59%
27	Harmony Homes	Seminole	12,216	1,075	13,291	12,004	2,701	0	740	(1,932)	13,514	(223)	44,395	-0.50%
28	Hermits Cove	Putnam	26,922	435	27,357	17,697	7,764	0	2,874	(4,290)	24,045	3,312	155,459	2.13%
29	Hobby Hills	Lake	14,983	735	15,718	13,820	2,094	0	1,511	(1,497)	15,928	(209)	31,180	-0.67%
30	Holiday Haven	Lake	21,404	270	21,674	21,564	1,543	0	1,505	(1,739)	22,872	(1,198)	22,609	-5.30%

(Continued...)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

6600

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

(Continued...)

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 PER BOOK PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	29,612	525	30,137	17,849	2,930	0	3,924	807	25,510	4,627	48,952	9.45%
2	Postmaster Village	Clay	12,181	285	12,466	29,725	4,617	0	1,087	(11,694)	23,735	(11,268)	118,235	-9.53%
3	Quail Ridge	Lake	858	20	878	2,688	2,068	0	31	(2,950)	1,836	(958)	53,099	-1.80%
4	River Grove	Putnam	20,823	441	21,264	15,877	4,339	0	2,701	(2,429)	20,489	776	70,556	1.10%
5	River Park	Putnam	45,580	830	46,410	33,832	7,582	0	4,949	(3,536)	42,827	3,584	136,814	2.62%
6	Rolling Green	Citrus	18,626	230	18,856	14,981	826	0	1,908	31	17,745	1,111	11,555	9.61%
7	Rosemont	Citrus	5,668	604	6,272	12,760	7,193	0	1,440	(9,959)	11,434	(5,162)	168,504	-3.06%
8	Salt Springs	Marion	18,912	389	19,302	23,664	17,225	0	2,653	(18,395)	25,147	(5,845)	368,871	-1.58%
9	Samira Villas	Marion	1,897	0	1,897	4,869	381	0	79	(1,611)	3,718	(1,822)	12,786	-14.25%
10	Saratoga Harbour	Putnam	6,599	55	6,654	9,162	3,395	0	956	(4,554)	8,959	(2,305)	70,969	-3.25%
11	Silver Lake Estates	Lake	188,477	1,386	189,863	101,045	8,379	0	12,372	20,667	142,463	47,401	176,432	26.87%
12	Silver Lake Oaks	Putnam	4,230	340	4,570	9,207	1,526	0	882	(3,564)	8,050	(3,481)	35,746	-9.74%
13	Skycrest	Lake	15,420	370	15,790	9,730	2,859	0	1,566	(582)	13,572	2,218	46,220	4.80%
14	Spring Hill Util	Hernando	2,944,247	25,820	2,970,067	1,864,744	395,411	0	270,852	(20,777)	2,510,229	459,838	6,951,049	6.62%
15	St. John's Highlands	Putnam	9,652	165	9,817	10,456	1,959	0	1,335	(2,310)	11,440	(1,623)	31,917	-5.08%
16	Stone Mountain	Lake	2,295	15	2,310	4,785	409	0	237	(1,381)	4,050	(1,740)	7,041	-24.71%
17	Sugar Mill	Volusia	155,768	849	156,617	97,348	14,689	0	24,514	(3,389)	133,161	23,456	325,184	7.21%
18	Sugar Mill Woods	Citrus	286,086	705	286,791	197,623	80,122	0	84,859	(54,071)	308,533	(21,743)	825,243	-2.63%
19	Sunny Hills Util	Washington	49,321	431	49,752	74,960	22,647	0	12,834	(35,070)	75,371	(25,620)	446,484	-5.74%
20	Sunshine Parkway	Lake	17,227	124	17,350	11,737	5,901	0	2,257	(4,486)	15,408	1,942	131,615	1.48%
21	Tropical Park	Osceola	97,775	2,855	100,630	65,370	12,382	0	7,162	1,017	85,932	14,698	194,483	7.56%
22	University Shores	Orange	642,337	14,420	656,757	389,442	28,327	(860)	63,397	13,219	493,524	163,233	1,941,534	8.41%
23	Venetian Village	Lake	20,810	250	21,060	16,747	2,574	327	1,634	(1,244)	20,037	1,023	44,963	2.28%
24	Welaka	Putnam	13,397	280	13,677	10,472	1,584	0	1,348	(486)	12,918	759	21,912	3.47%
25	Western Shores	Lake	43,108	920	44,028	26,441	6,362	(520)	3,418	(222)	35,478	8,549	129,968	6.58%
26	Westmont	Orange	33,416	875	34,291	23,662	1,383	0	1,900	995	27,939	6,352	75,622	8.40%
27	Windsong	Osceola	24,230	530	24,760	17,909	3,807	0	3,067	(2,122)	22,661	2,099	75,636	2.78%
28	Woodmere	Duval	208,682	3,525	212,207	146,872	34,413	0	25,654	(9,827)	197,113	15,094	365,465	4.13%
29	Wootens	Putnam	2,174	35	2,209	5,140	325	0	1,052	(1,809)	4,709	(2,500)	7,326	-34.12%
30	Zephyr Shores	Pasco	48,419	1,150	49,569	52,859	8,513	0	5,361	(9,129)	57,603	(8,034)	103,443	-7.77%
31	**TOTAL - WATER**		12,105,392	213,929	12,319,321	8,100,901	1,713,917	(621)	1,397,849	(508,890)	10,703,156	1,616,165	34,707,252	4.66%
32	**TOTAL - WATER & SEWER**		18,772,490	216,299	18,988,789	12,995,346	2,869,275	(12,44[illegible]	2,317,845	(1,121,513)	17,048,507	1,940,282	50,955,160	3.81%

0100

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Utility Adjustments to Present Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME**									
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	NET OPERATING INCOME
1	Amelia Island	Nassau	(1,317)	2,160	843	18,568	0	0	5,498	(7,986)	16,080	(15,237)
2	Apache Shores	Citrus	6,696	110	6,806	2,680	0	0	1,273	1,084	5,037	1,769
3	Apple Valley	Seminole	1,451	269	1,720	14,230	0	0	3,268	(5,943)	11,555	(9,835)
4	Bay Lake Estates	Osceola	(47)	15	(32)	1,133	0	0	455	(328)	1,261	(1,293)
5	Beacon Hills	Duval	19,392	555	19,947	40,891	0	0	10,038	(11,645)	39,284	(19,337)
6	Beecher's Point	Putnam	211	30	241	685	0	0	336	(253)	768	(527)
7	Burnt Store	Charl / Lee	78,839	370	79,209	4,739	0	0	6,481	26,152	37,371	41,837
8	Carlton Village	Lake	233	400	633	1,681	0	0	531	(592)	1,619	(987)
9	Chuluota	Seminole	2,740	156	2,896	10,598	0	0	3,279	(4,115)	9,763	(6,867)
10	Citrus Park	Marion	4,494	50	4,544	5,645	0	0	1,811	(1,069)	6,388	(1,844)
11	Citrus Springs Util	Citrus	1,513	(0)	1,513	27,191	0	0	7,728	(5,602)	29,317	(27,803)
12	Crystal River Highl.	Citrus	2,144	65	2,209	1,246	0	0	740	149	2,135	74
13	Daetwyler Shores	Orange	1,093	110	1,203	2,054	0	0	718	(589)	2,183	(979)
14	Deltona Utilities	Volusia	2,492	33,814	36,307	327,475	0	0	86,719	(140,184)	274,009	(237,702)
15	Del Ray Manor	Seminole	(2,839)	20	(2,819)	1,021	0	0	313	(1,563)	(229)	(2,590)
16	Druid Hills	Seminole	1,156	55	1,211	4,090	0	0	1,061	(1,484)	3,667	(2,456)
17	East Lk Harris Est	Lake	179	120	299	2,646	0	0	576	(1,098)	2,124	(1,825)
18	Fern Park	Seminole	1,106	55	1,161	2,934	0	0	805	(971)	2,768	(1,607)
19	Fern Terrace	Lake	133	205	338	1,888	0	0	479	(760)	1,607	(1,269)
20	Fisherman's Haven	Martin	6,438	10	6,448	2,072	0	0	950	1,354	4,375	2,073
21	Fountains	Osceola	4,376	225	4,601	213	0	0	525	1,452	2,190	2,411
22	Fox Run	Martin	6,945	300	7,245	1,546	0	0	1,797	1,548	4,892	2,353
23	Friendly Center	Lake	(0)	10	10	364	0	0	169	(198)	335	(325)
24	Golden Terrace	Citrus	7,751	80	7,831	1,750	0	0	1,014	1,913	4,676	3,154
25	Gospel Island Est	Citrus	337	10	347	393	0	0	389	(131)	652	(305)
26	Grand Terrace	Lake	(1,432)	230	(1,202)	1,007	0	0	242	(850)	399	(1,601)
27	Harmony Homes	Seminole	(33)	35	2	1,133	0	0	416	(583)	965	(963)
28	Hermits Cove	Putnam	418	230	648	2,771	0	0	766	(1,063)	2,474	(1,827)
29	Hobby Hills	Lake	350	425	775	1,666	0	0	581	(552)	1,695	(920)
30	Holiday Haven	Lake	1,180	165	1,345	1,842	0	0	628	(387)	2,083	(738)

(Continued...)

0102

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME**									
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	NET OPERATING INCOME
1	Holiday Heights	Orange	338	80	418	882	0	0	464	(113)	1,232	(814)
2	Imperial Mobile Terr	Lake	1,039	15	1,054	3,851	0	0	951	(1,357)	3,446	(2,392)
3	Intercession City	Osceola	312	990	1,302	4,463	0	0	2,245	(2,006)	4,702	(3,400)
4	Interlachen Lk Est	Putnam	334	235	569	3,480	0	0	1,021	(1,362)	3,139	(2,570)
5	Jungle Den	Volusia	1,059	145	1,204	1,803	0	0	447	(371)	1,879	(675)
6	Keystone Heights	Clay	(2,651)	1,215	(1,436)	15,474	0	0	4,549	(7,939)	12,084	(13,520)
7	Kingswood	Brevard	147	300	447	985	0	0	313	(316)	982	(535)
8	Lake Ajay Estates	Osceola	50	100	150	683	0	0	407	(111)	979	(829)
9	Lake Brantley	Seminole	177	(15)	162	1,114	0	0	473	(538)	1,050	(888)
10	Lake Conway Park	Orange	181	65	246	1,385	0	0	547	(633)	1,299	(1,053)
11	Lake Harriet Estates	Seminole	685	75	760	4,467	0	0	1,106	(1,806)	3,767	(3,007)
12	Lakeview Villas	Clay	34	20	54	239	0	0	230	(134)	335	(281)
13	Leilani Heights	Martin	28,195	1,564	29,759	6,116	0	0	3,173	7,727	17,016	12,743
14	Leisure Lakes	Highlands	590	15	605	4,145	0	0	712	(1,571)	3,286	(2,681)
15	Marco Shores Util	Collier	16,433	5	16,438	5,152	0	0	3,526	2,834	11,512	4,926
16	Marion Oaks Util	Marion	189,764	(5)	189,759	35,443	0	0	18,563	61,500	115,506	74,253
17	Meredith Manor	Seminole	2,527	130	2,657	10,622	0	0	2,555	(3,960)	9,217	(6,560)
18	Morningview	Lake	(5)	35	30	663	0	0	278	(342)	599	(569)
19	Oak Forest	Citrus	7,390	65	7,455	2,250	0	0	1,163	1,527	4,939	2,515
20	Oakwood	Brevard	1,278	450	1,728	2,981	0	0	707	(720)	2,969	(1,241)
21	Palisades Country Clb	Lake	11,488	5	11,493	150	0	0	709	4,001	4,860	6,632
22	Palm Port	Putnam	(82)	170	88	1,479	0	0	531	(713)	1,296	(1,208)
23	Palm Terrace	Pasco	3,367	1,198	4,565	31,529	0	0	6,195	(12,354)	25,370	(20,806)
24	Palms Mobile Home Pk	Lake	142	45	187	935	0	0	282	(385)	831	(644)
25	Park Manor	Putnam	28	75	103	554	0	0	334	(291)	597	(494)
26	Picciola Island	Lake	387	179	566	1,998	0	0	474	(716)	1,756	(1,190)
27	Pine Ridge Estates	Osceola	738	280	1,018	2,710	0	0	754	(867)	2,598	(1,579)
28	Pine Ridge Utilities	Citrus	(2,239)	0	(2,239)	7,136	0	0	2,668	(4,540)	5,264	(7,502)
29	Piney Woods	Lake	(520)	255	(265)	2,639	0	0	680	(1,339)	1,980	(2,245)
30	Point O' Woods	Citrus	11,005	365	11,370	5,218	0	0	2,165	1,739	9,122	2,247

(Continued...)

0103

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME**									
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	NET OPERATING INCOME
1	Pomona Park	Putnam	452	300	752	2,540	0	0	717	(859)	2,397	(1,645)
2	Postmaster Village	Clay	111	140	251	2,542	0	0	1,307	(1,406)	2,443	(2,193)
3	Quail Ridge	Lake	2,170	10	2,180	188	0	0	225	665	1,078	1,102
4	River Grove	Putnam	434	225	659	1,786	0	0	620	(649)	1,756	(1,098)
5	River Park	Putnam	2,098	435	2,533	5,402	0	0	1,508	(1,032)	5,878	(3,345)
6	Rolling Green	Citrus	5,463	120	5,583	1,312	0	0	747	1,288	3,346	2,237
7	Rosemont	Citrus	1,957	31	1,988	920	0	0	627	194	1,741	247
8	*Salt Springs*	*Marion*	*157*	*10*	*166*	*1,964*	*0*	*0*	*810*	*(960)*	*1,814*	*(1,648)*
9	Samira Villas	Marion	143	0	143	119	0	0	192	(8)	302	(159)
10	Saratoga Harbour	Putnam	142	30	172	704	0	0	325	(310)	720	(548)
11	Silver Lake Estates	Lake	(790)	944	154	14,337	0	0	3,389	(6,454)	11,272	(11,119)
12	Silver Lake Oaks	Putnam	136	210	346	538	0	0	383	(130)	790	(444)
13	Skycrest	Lake	559	220	779	1,757	0	0	411	(522)	1,647	(868)
14	Spring Hill Util	Hernando	(72,043)	46,065	(25,978)	343,215	0	0	70,617	(163,172)	250,660	(276,639)
15	St. John's Highlands	Putnam	120	95	*215*	*1,281*	*0*	*0*	*428*	*(481)*	*1,228*	*(1,013)*
16	Stone Mountain	Lake	18	15	33	153	0	0	193	(117)	229	(196)
17	Sugar Mill	Volusia	(272)	466	194	10,156	0	0	3,656	(5,071)	8,742	(8,547)
18	Sugar Mill Woods	Citrus	111,203	485	111,688	28,430	13,629	0	12,650	897	55,606	56,082
19	Sunny Hills Util	Washington	28,894	280	29,173	7,410	0	0	4,781	9,217	21,407	7,766
20	Sunshine Parkway	Lake	622	40	663	326	0	0	447	114	888	(225)
21	Tropical Park	Osceola	1,582	1,675	3,257	8,842	0	0	2,612	(3,034)	8,421	(5,164)
22	University Shores	Orange	2,179	7,175	9,354	45,025	0	0	*13,659*	*(18,520)*	*40,164*	*(30,810)*
23	Venetian Village	Lake	754	110	864	2,039	0	0	676	(690)	2,025	(1,161)
24	Welaka	Putnam	519	170	689	1,478	0	0	450	(449)	1,478	(790)
25	Western Shores	Lake	119	495	614	4,170	0	0	1,114	(1,748)	3,536	(2,922)
26	Westmont	Orange	715	30	745	1,898	0	0	482	682	3,062	(2,317)
27	Windsong	Osceola	912	305	1,217	1,968	0	0	791	(550)	2,208	(991)
28	Woodmere	Duval	(2,495)	(10)	(2,505)	17,583	0	0	4,487	(9,211)	12,860	(15,365)
29	Wootens	Putnam	22	20	42	355	0	0	194	(166)	383	(341)
30	Zephyr Shores	Pasco	2,015	595	2,610	7,937	0	0	1,924	(2,689)	7,172	(4,562)
31	**TOTAL - WATER**		**506,081**	**109,021**	**615,102**	**1,163,074**	**13,629**	**0**	**328,227**	**(324,620)**	**1,180,311**	**(565,208)**
32	**TOTAL - WATER & SEWER**		**1,109,860**	**106,721**	**1,216,581**	**1,610,130**	**93,987**	**0**	**515,216**	**(512,284)**	**1,707,049**	**(490,468)**

0104

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Detailed Utility Adjustments to Present Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)**														
		REVENUES	O&M EXPENSE								DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	
Line No.	System	County	Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments	TOTAL ADJUSTMENTS
1	Amelia Island	Nassau	843	(5,188)	5,073	1,080	1,930	(151)	5,352	10,472	18,568	0	38	5,460	5,498	(7,986)	(15,237)
2	Apache Shores	Citrus	6,806	(768)	706	150	269	(21)	887	1,457	2,680	0	306	966	1,273	1,084	1,769
3	Apple Valley	Seminole	1,720	(3,465)	4,021	856	1,530	(120)	3,108	8,300	14,230	0	77	3,190	3,268	(5,943)	(9,835)
4	Bay Lake Estates	Osceola	(32)	(419)	285	61	108	(8)	518	588	1,133	0	(1)	457	455	(328)	(1,293)
5	Beacon Hills	Duval	19,947	(10,197)	11,409	2,429	4,340	(339)	9,698	23,551	40,891	0	898	9,141	10,038	(11,645)	(19,337)
6	Beecher's Point	Putnam	241	(285)	171	36	65	(5)	350	353	685	0	11	325	336	(253)	(527)
7	Burnt Store	Charl / Lee	79,209	(1,542)	816	174	310	(24)	3,322	1,684	4,739	0	3,564	2,916	6,481	26,152	41,837
8	Carlton Village	Lake	633	(451)	452	96	172	(13)	493	932	1,681	0	28	503	531	(592)	(987)
9	Chuluota	Seminole	2,896	(2,802)	2,824	601	1,074	(84)	3,156	5,829	10,598	0	130	3,149	3,279	(4,115)	(6,867)
10	Citrus Park	Marion	4,544	(1,496)	1,548	330	589	(46)	1,526	3,195	5,645	0	204	1,607	1,811	(1,069)	(1,844)
11	Citrus Springs Util	Citrus	1,513	(6,156)	7,230	1,539	2,750	(215)	7,116	14,926	27,191	0	68	7,660	7,728	(5,602)	(27,803)
12	Crystal River Highl.	Citrus	2,209	(434)	294	63	112	(9)	615	606	1,246	0	99	640	740	149	74
13	Daetwyler Shores	Orange	1,203	(602)	566	120	215	(17)	604	1,168	2,054	0	54	664	718	(589)	(979)
14	Deltona Utilities	Volusia	36,307	(86,568)	95,907	20,418	36,483	(13,710)	76,967	197,978	327,475	0	1,634	85,085	86,719	(140,184)	(237,702)
15	Doi Ray Manor	Seminole	(2,819)	(331)	259	55	98	(8)	413	534	1,021	0	(127)	439	313	(1,583)	(2,590)
16	Druid Hills	Seminole	1,211	(1,055)	1,105	235	420	(33)	1,137	2,281	4,090	0	55	1,007	1,061	(1,484)	(2,456)
17	East Lk Harris Est	Lake	299	(663)	750	160	285	(22)	590	1,548	2,646	0	13	563	576	(1,098)	(1,825)
18	Fern Park	Seminole	1,161	(754)	807	172	307	(24)	761	1,665	2,934	0	52	753	805	(971)	(1,807)
19	Fern Terrace	Lake	338	(505)	539	115	205	(16)	437	1,113	1,888	0	15	464	479	(760)	(1,269)
20	Fisherman's Haven	Martin	6,448	(720)	601	128	229	(18)	612	1,240	2,072	0	290	660	950	1,354	2,073
21	Fountains	Osceola	4,601	(203)	35	7	13	(1)	288	72	213	0	207	318	525	1,452	2,411
22	Fox Run	Martin	7,244	(1,146)	403	86	153	(12)	1,228	833	1,546	0	326	1,471	1,797	1,548	2,353
23	Friendly Center	Lake	10	(137)	88	19	33	(3)	182	181	364	0	0	168	169	(198)	(325)
24	Golden Terrace	Citrus	7,831	(550)	460	98	175	(14)	630	950	1,750	0	352	661	1,014	1,913	3,154
25	Gospel Island Est	Citrus	347	(124)	35	7	13	(1)	389	72	393	0	16	374	389	(131)	(305)
26	Grand Terrace	Lake	(1,202)	(316)	289	62	110	(9)	273	597	1,007	0	(54)	296	242	(850)	(1,601)
27	Harmony Homes	Seminole	2	(331)	281	60	107	(8)	446	579	1,133	0	0	416	416	(583)	(963)
28	Hermits Cove	Putnam	648	(760)	780	166	297	(23)	700	1,611	2,771	0	29	737	766	(1,063)	(1,827)
29	Hobby Hills	Lake	775	(494)	447	95	170	(13)	537	923	1,666	0	35	546	581	(552)	(920)
30	Holiday Haven	Lake	1,345	(488)	495	105	188	(15)	532	1,023	1,842	0	61	568	628	(387)	(738)

(Continued...)

0106

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)**														
		REVENUES	O&M EXPENSE								DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	
Line No.	System	County	Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments	**TOTAL ADJUSTMENTS**
1	Holiday Heights	Orange	418	(334)	232	49	88	(7)	373	480	882	0	19	445	464	(113)	**(814)**
2	Imperial Mobile Terr	Lake	1,054	(987)	1,074	229	409	(32)	941	2,218	3,851	0	47	904	951	(1,357)	**(2,392)**
3	Intercession City	Osceola	1,302	(1,622)	1,122	239	427	(33)	2,013	2,317	4,463	0	59	2,186	2,245	(2,006)	**(3,400)**
4	Interlachen Lk Est	Putnam	569	(913)	947	202	360	(28)	957	1,955	3,480	0	26	995	1,021	(1,362)	**(2,570)**
5	Jungle Den	Volusia	1,204	(421)	509	108	193	(15)	379	1,050	1,803	0	54	393	447	(371)	**(675)**
6	Keystone Heights	Clay	(1,436)	(4,325)	4,310	918	1,640	(128)	4,162	8,897	15,474	0	(65)	4,614	4,549	(7,939)	**(13,520)**
7	Kingswood	Brevard	447	(265)	276	59	105	(8)	248	570	985	0	20	293	313	(316)	**(535)**
8	Lake Ajay Estates	Osceola	150	(290)	153	33	58	(5)	416	317	683	0	7	400	407	(111)	**(829)**
9	Lake Brantley	Seminole	162	(368)	289	62	110	(9)	432	597	1,114	0	7	466	473	(538)	**(888)**
10	Lake Conway Park	Orange	246	(457)	373	79	142	(11)	490	769	1,385	0	11	536	547	(633)	**(1,053)**
11	Lake Harriet Estates	Seminole	760	(1,108)	1,250	266	475	(37)	1,042	2,580	4,467	0	34	1,072	1,106	(1,806)	**(3,007)**
12	Lakeview Villas	Clay	54	(172)	57	12	22	(2)	204	118	239	0	2	227	230	(134)	**(281)**
13	Leilani Heights	Martin	29,759	(1,827)	1,714	365	652	(51)	1,723	3,539	6,116	0	1,339	1,834	3,173	7,727	**12,743**
14	Leisure Lakes	Highlands	605	(855)	1,070	228	407	(32)	1,119	2,209	4,145	0	27	684	712	(1,571)	**(2,681)**
15	Marco Shores Util	Collier	16,438	(1,890)	1,210	258	460	(36)	2,652	2,498	5,152	0	740	2,786	3,526	2,834	**4,926**
16	Marion Oaks Util	Marion	189,759	(8,761)	9,699	2,065	3,690	(289)	9,018	20,021	35,443	0	8,539	10,024	18,563	61,500	**74,253**
17	Meredith Manor	Seminole	2,657	(2,622)	2,977	634	1,133	(89)	2,443	6,146	10,622	0	120	2,435	2,555	(3,960)	**(6,560)**
18	Morningview	Lake	30	(202)	153	33	58	(5)	309	317	663	0	1	277	278	(342)	**(569)**
19	Oak Forest	Citrus	7,455	(701)	605	129	230	(18)	755	1,249	2,250	0	335	828	1,163	1,527	**2,515**
20	Oakwood	Brevard	1,728	(692)	855	182	325	(25)	572	1,765	2,981	0	78	629	707	(720)	**(1,241)**
21	Palisades Country Clb	Lake	11,493	(81)	18	4	7	(1)	167	36	150	0	517	192	709	4,001	**6,632**
22	Palm Port	Putnam	88	(434)	399	85	152	(12)	465	824	1,479	0	4	527	531	(713)	**(1,208)**
23	Palm Terrace	Pasco	4,565	(7,529)	9,164	1,951	3,486	(273)	5,812	18,917	31,529	0	205	5,990	6,195	(12,354)	**(20,806)**
24	Palms Mobile Home P	Lake	187	(324)	267	57	102	(8)	288	552	935	0	8	274	282	(385)	**(644)**
25	Park Manor	Putnam	103	(239)	132	28	50	(4)	316	272	554	0	5	329	334	(291)	**(494)**
26	Picciola Island	Lake	566	(539)	574	122	219	(17)	453	1,186	1,998	0	25	449	474	(716)	**(1,190)**
27	Pine Ridge Estates	Osceola	1,018	(718)	754	161	287	(22)	693	1,557	2,710	0	46	708	754	(867)	**(1,579)**
28	Pine Ridge Utilities	Citrus	(2,239)	(1,645)	1,754	373	667	(52)	2,418	3,620	7,136	0	(101)	2,768	2,668	(4,540)	**(7,502)**
29	Piney Woods	Lake	(265)	(704)	741	158	282	(22)	655	1,530	2,639	0	(12)	692	680	(1,339)	**(2,245)**
30	Point O' Woods	Citrus	11,370	(1,483)	1,429	304	544	(43)	1,515	2,951	5,218	0	512	1,653	2,165	1,739	**2,247**

(Continued...)

0107

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

WATER SYSTEMS (FPSC) — **1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)**

			REVENUES	O&M EXPENSE								DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	
Line No.	System	County	Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments	TOTAL ADJUSTMENTS
1	Pomona Park	Putnam	752	(663)	706	150	269	(21)	642	1,457	2,540	0	34	683	717	(859)	(1,645)
2	Postmaster Village	Clay	251	(1,026)	666	142	254	(20)	1,151	1,376	2,542	0	11	1,296	1,307	(1,406)	(2,193)
3	Quail Ridge	Lake	2,180	(94)	48	10	18	(1)	106	100	188	0	98	127	225	665	1,102
4	River Grove	Putnam	659	(524)	469	100	178	(14)	608	968	1,786	0	30	590	620	(649)	(1,098)
5	River Park	Putnam	2,533	(1,430)	1,517	323	577	(45)	1,328	3,132	5,402	0	114	1,394	1,508	(1,032)	(3,345)
6	Rolling Green	Citrus	5,583	(364)	333	71	127	(10)	467	688	1,312	0	251	495	747	1,288	2,237
7	Rosemont	Citrus	1,988	(337)	206	44	78	(6)	510	425	920	0	89	538	627	194	247
8	Salt Springs	Marion	166	(690)	491	105	187	(15)	872	1,014	1,964	0	7	802	810	(960)	(1,648)
9	Samira Villas	Marion	143	(103)	9	2	3	(0)	190	18	119	0	6	185	192	(8)	(159)
10	Saratoga Harbour	Putnam	172	(250)	175	37	67	(5)	318	362	704	0	8	318	325	(310)	(548)
11	Silver Lake Estates	Lake	154	(3,721)	4,100	873	1,560	(122)	3,185	8,463	14,337	0	7	3,382	3,389	(6,454)	(11,119)
12	Silver Lake Oaks	Putnam	346	(224)	114	24	43	(3)	348	235	538	0	16	367	383	(130)	(444)
13	Skycrest	Lake	779	(436)	504	107	192	(15)	364	1,041	1,757	0	35	376	411	(522)	(868)
14	Spring Hill Util	Hernando	(25,978)	(83,473)	99,226	21,124	37,746	(2,952)	66,714	204,830	343,215	0	(1,169)	71,786	70,617	(163,172)	(276,639)
15	St. John's Highlands	Putnam	215	(378)	346	74	132	(10)	402	715	1,281	0	10	418	428	(481)	(1,013)
16	Stone Mountain	Lake	33	(117)	26	6	10	(1)	175	54	153	0	1	191	193	(117)	(196)
17	Sugar Mill	Volusia	194	(2,960)	2,635	561	1,002	(78)	3,555	5,440	10,156	0	9	3,647	3,656	(5,071)	(8,547)
18	Sugar Mill Woods	Citrus	111,688	(7,523)	7,919	1,686	3,012	(236)	7,225	16,347	28,430	13,629	5,026	7,624	12,650	897	56,082
19	Sunny Hills Util	Washington	29,173	(1,955)	1,824	388	694	(54)	2,747	3,765	7,410	0	1,313	3,468	4,781	9,217	7,766
20	Sunshine Parkway	Lake	663	(180)	31	7	12	(1)	395	63	326	0	30	417	447	114	(225)
21	Tropical Park	Osceola	3,257	(2,430)	2,425	516	922	(72)	2,476	5,005	8,842	0	147	2,465	2,612	(3,034)	(5,164)
22	University Shores	Orange	9,354	(12,517)	12,382	2,636	4,710	(368)	12,620	25,561	45,025	0	421	13,238	13,659	(18,520)	(30,810)
23	Venetian Village	Lake	864	(693)	574	122	219	(17)	648	1,186	2,039	0	39	638	676	(690)	(1,161)
24	Welaka	Putnam	689	(412)	403	86	153	(12)	427	833	1,478	0	31	419	450	(449)	(790)
25	Western Shores	Lake	614	(1,289)	1,219	260	464	(36)	1,037	2,516	4,170	0	28	1,086	1,114	(1,748)	(2,922)
26	Westmont	Orange	745	(451)	535	114	203	(16)	409	1,104	1,898	0	34	448	482	682	(2,317)
27	Windsong	Osceola	1,217	(481)	478	102	182	(14)	715	987	1,968	0	55	736	791	(550)	(991)
28	Woodmere	Duval	(2,505)	(4,497)	4,718	1,004	1,795	(140)	4,964	9,739	17,583	0	(113)	4,600	4,487	(9,211)	(15,365)
29	Wootens	Putnam	42	(121)	75	16	28	(2)	206	154	355	0	2	192	194	(166)	(341)
30	Zephyr Shores	Pasco	2,610	(1,928)	2,254	480	857	(67)	1,689	4,652	7,937	0	117	1,806	1,924	(2,689)	(4,562)
31	**TOTAL - WATER**		615,102	(302,725)	329,196	70,082	125,226	(20,650)	282,394	679,550	1,163,074	13,629	27,680	300,648	328,227	(324,620)	(565,208)
32	**TOTAL - WATER & SEWER**		1,216,581	(442,296)	443,050	94,321	168,536	(19,496)	451,441	914,574	1,610,130	93,987	54,746	460,470	515,216	(512,284)	(490,468)

0108

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Present and Required Net Operating Income

by System

1991 (Interim)

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
WATER SYSTEMS (FPSC)			**PRESENT INCOME**						**REQUIRED INCREASE**				**REQUIRED INCOME**					
			REVENUES						REVENUES				REVENUES					
Line No.	System	County	**RATE BASE**	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return	Sales	%	Operating Expenses	Net Oper Income	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return
1	Amelia Island	Nassau	965,631	526,015	4,330	530,345	346,194	184,151	19.07%	(123,219)	-23.42%	(49,826)	(73,393)	402,796	4,330	407,126	296,368	110,758	11.47%
2	Apache Shores	Citrus	41,576	34,223	270	34,493	29,654	4,839	11.64%	601	1.76%	243	358	34,824	270	35,094	29,897	5,197	12.50%
3	Apple Valley	Seminole	318,744	184,436	4,726	189,162	134,850	54,313	17.04%	(29,002)	-15.72%	(11,727)	(17,275)	155,434	4,726	160,160	123,122	37,038	11.62%
4	Bay Lake Estates	Osceola	49,721	*6,305*	25	*8,330*	*12,668*	*(4,338)*	-8.72%	16,682	200.87%	6,746	9,936	24,987	25	25,012	19,414	5,599	11.26%
5	Beacon Hills	Duval	907,194	434,845	13,045	447,890	398,385	49,505	5.46%	93,869	21.59%	37,957	55,911	528,714	13,045	541,759	436,343	105,416	11.62%
6	Beecher's Point	Putnam	88,848	14,033	60	14,093	11,176	2,917	3.28%	11,899	84.80%	4,812	7,088	25,932	60	25,992	15,988	10,004	11.26%
7	Burnt Store	Charl / Lee	736,617	237,365	790	238,155	180,704	57,451	7.80%	38,717	16.31%	15,656	23,061	276,082	790	276,872	196,360	80,512	10.93%
8	Carlton Village	Lake	37,132	19,931	775	20,706	17,584	3,122	8.41%	2,270	11.39%	918	1,352	22,201	775	22,976	18,501	4,474	12.05%
9	Chuluota	Seminole	486,034	93,492	3,739	97,231	102,215	(4,984)	-1.03%	103,185	110.37%	41,725	61,461	196,677	3,739	200,416	143,939	56,477	11.62%
10	Citrus Park	Marion	62,680	55,529	3,955	59,484	53,582	5,902	9.42%	2,951	5.31%	1,193	1,758	58,480	3,955	62,435	54,775	7,659	12.22%
11	Citrus Springs Util	Citrus	1,112,391	265,360	4,131	269,491	262,820	6,672	0.60%	190,311	71.72%	76,955	113,355	455,671	4,131	459,802	339,775	120,027	10.79%
12	Crystal River Highl.	Citrus	31,143	7,085	135	7,220	13,075	(5,855)	-18.80%	16,131	227.68%	6,523	9,608	23,216	135	23,351	19,598	3,753	12.05%
13	Daetwyler Shores	Orange	59,540	21,647	215	21,862	23,176	(1,314)	-2.21%	*14,271*	*65.93%*	*5,771*	*8,500*	*35,918*	215	36,133	28,947	7,187	12.07%
14	Deltona Utilities	Volusia	8,177,555	3,409,568	79,636	3,489,204	2,951,197	538,007	6.58%	812,895	23.84%	328,708	484,188	4,222,463	79,636	4,302,099	3,279,905	1,022,194	12.50%
15	Del Ray Manor	Seminole	53,402	15,754	70	15,824	15,234	590	1.11%	9,427	59.84%	3,812	5,615	25,181	70	25,251	19,046	6,205	11.62%
16	Druid Hills	Seminole	212,851	61,921	685	62,606	48,975	13,631	6.40%	18,639	30.10%	7,537	11,102	80,560	685	81,245	56,512	24,733	11.62%
17	East Lk Harris Est	Lake	36,498	19,733	205	19,938	19,493	445	1.22%	6,637	33.63%	2,684	3,953	26,370	205	26,575	22,177	4,398	12.05%
18	Fern Park	Seminole	70,457	27,241	960	28,201	26,038	2,163	3.07%	10,113	37.12%	4,089	6,024	37,354	960	38,314	30,127	8,187	11.62%
19	Fern Terrace	Lake	28,030	25,310	485	25,795	19,521	6,274	22.38%	(4,862)	-19.21%	(1,966)	(2,896)	20,448	485	20,933	17,555	3,378	12.05%
20	Fisherman's Haven	Martin	15,155	19,661	495	20,156	19,431	725	4.79%	1,848	9.40%	747	1,101	21,509	495	22,004	20,178	1,826	12.05%
21	*Fountains*	Osceola	280,816	4,376	0	4,376	2,967	1,409	0.50%	50,720	1159.05%	20,509	30,211	55,096	0	55,096	23,476	31,620	11.26%
22	Fox Run	Martin	184,799	21,047	530	21,577	32,085	(10,508)	-5.69%	55,028	261.45%	22,252	32,777	76,075	530	*76,605*	*54,397*	*22,269*	12.05%
23	Friendly Center	Lake	6,418	3,522	15	3,537	4,723	(1,186)	-14.09%	3,694	104.89%	1,494	2,200	7,216	15	7,231	6,217	1,014	12.05%
24	Golden Terrace	Citrus	29,341	23,135	160	23,295	20,712	2,583	8.80%	1,598	6.91%	646	952	24,733	160	24,893	21,358	3,536	12.05%
25	Gospel Island Est	Citrus	2,008	1,417	20	1,437	6,686	(5,249)	-261.32%	9,218	650.54%	3,728	5,491	10,635	20	10,655	10,413	242	12.05%
26	Grand Terrace	Lake	90,026	12,157	435	12,592	8,280	4,312	4.79%	9,780	80.45%	3,955	5,825	21,937	435	22,372	12,235	10,137	11.26%
27	Harmony Homes	Seminole	44,276	12,183	1,075	13,258	13,555	(297)	-0.67%	9,137	75.00%	3,695	5,442	21,320	1,075	22,395	17,250	5,145	11.62%
28	Hermits Cove	Putnam	153,901	27,340	435	27,775	24,230	3,545	2.30%	25,183	92.11%	10,183	15,000	52,523	435	52,958	34,413	18,545	12.05%
29	Hobby Hills	Lake	30,826	15,333	735	16,068	16,102	(34)	-0.11%	6,294	41.05%	2,545	3,749	21,627	735	22,362	18,648	3,715	12.05%
30	Holiday Haven	Lake	*20,665*	22,584	270	22,854	23,439	(585)	-2.83%	4,888	21.65%	1,977	2,912	27,472	270	27,742	25,416	2,327	11.26%

(Continued...)

0110

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
WATER SYSTEMS (FPSC)			**PRESENT INCOME**						**REQUIRED INCREASE**				**REQUIRED INCOME**					
			REVENUES						REVENUES				REVENUES					
Line No.	System	County	RATE BASE	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return	Sales	%	Operating Expenses	Net Oper Income	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return
1	Holiday Heights	Orange	34,289	12,746	220	12,966	11,937	1,029	3.00%	4,754	37.30%	1,923	2,832	17,500	220	17,720	13,859	3,861	11.26%
2	Imperial Mobile Terr	Lake	59,897	17,546	30	17,576	24,575	(6,999)	-11.68%	23,073	131.50%	9,330	13,743	40,619	30	40,649	33,905	6,744	11.26%
3	Intercession City	Osceola	163,194	48,407	1,855	50,262	54,440	(4,178)	-2.56%	41,262	85.24%	16,685	24,577	89,669	1,855	91,524	71,125	20,399	12.50%
4	Interlachen Lk Est	Putnam	48,522	28,111	395	28,506	29,383	(877)	-1.81%	11,289	40.16%	4,565	6,724	39,400	395	39,795	33,948	5,847	12.05%
5	Jungle Den	Volusia	13,706	20,111	270	20,381	21,969	(1,588)	-11.58%	5,257	26.14%	2,126	3,131	25,368	270	25,638	24,094	1,543	11.26%
6	Keystone Heights	Clay	667,508	211,293	2,250	213,543	165,604	47,939	7.18%	59,376	28.10%	24,009	35,366	270,669	2,250	272,919	189,614	83,305	12.48%
7	Kingswood	Brevard	9,268	12,832	460	13,292	13,923	(631)	-6.81%	2,812	21.91%	1,137	1,675	15,644	460	16,104	15,060	1,044	11.26%
8	Lake Ajay Estates	Osceola	120,176	11,800	190	11,990	12,826	(836)	-0.70%	24,122	204.42%	9,754	14,368	35,922	190	36,112	22,580	13,532	11.26%
9	Lake Brantley	Seminole	32,413	11,346	585	11,931	12,507	(576)	-1.78%	7,290	64.26%	2,948	4,342	18,636	585	19,221	15,455	3,766	11.62%
10	Lake Conway Park	Orange	32,113	12,889	175	13,064	15,583	(2,519)	-7.84%	10,736	83.30%	4,341	6,395	23,625	175	23,800	19,924	3,876	12.07%
11	Lake Harriet Estates	Seminole	78,949	47,962	1,235	49,197	42,180	7,017	8.89%	3,621	7.55%	1,464	2,157	51,583	1,235	52,818	43,644	9,174	11.62%
12	Lakeview Villas	Clay	13,455	768	40	808	4,093	(3,285)	-24.42%	8,059	1049.39%	3,259	4,800	8,827	40	8,867	7,352	1,515	11.26%
13	Leilani Heights	Martin	126,795	82,252	2,641	84,893	68,025	16,868	13.30%	(2,667)	-3.24%	(1,079)	(1,589)	79,585	2,641	82,225	66,947	15,279	12.05%
14	Leisure Lakes	Highlands	70,662	29,226	30	29,256	32,222	(2,966)	-4.20%	18,338	62.75%	7,415	10,923	47,564	30	47,594	39,637	7,957	11.26%
15	Marco Shores Util	Collier	447,574	119,375	1,700	121,075	106,602	14,473	3.23%	63,092	52.85%	25,512	37,580	182,467	1,700	184,167	132,115	52,053	11.63%
16	Marion Oaks Util	Marion	2,425,797	534,705	9,220	543,925	390,638	153,287	6.32%	206,928	38.70%	83,675	123,253	741,633	9,220	750,853	474,312	276,541	11.40%
17	Meredith Manor	Seminole	319,885	121,658	3,470	125,128	96,731	28,397	8.88%	14,729	12.11%	5,956	8,773	136,387	3,470	139,857	102,687	37,171	11.62%
18	Morningview	Lake	26,720	8,457	60	8,517	8,928	(411)	-1.54%	6,096	72.09%	2,465	3,631	14,553	60	14,613	11,394	3,220	12.05%
19	Oak Forest	Citrus	31,330	25,380	150	25,530	26,060	(530)	-1.69%	7,228	28.48%	2,923	4,305	32,608	150	32,758	28,983	3,775	12.05%
20	Oakwood	Brevard	25,013	37,148	1,025	38,173	38,455	(282)	-1.13%	5,202	14.00%	2,104	3,099	42,350	1,025	43,375	40,559	2,817	11.26%
21	Palisades Country Clb	Lake	138,625	11,584	10	11,594	7,449	4,145	2.99%	19,285	166.48%	7,798	11,487	30,869	10	30,879	15,247	15,632	11.26%
22	Palm Port	Putnam	29,452	16,604	310	16,914	15,774	1,140	3.87%	4,044	24.36%	1,635	2,409	20,648	310	20,958	17,409	3,549	12.05%
23	Palm Terrace	Pasco	210,852	194,246	2,167	196,413	258,801	(62,388)	-29.59%	144,602	74.44%	58,472	86,130	338,848	2,167	341,015	317,273	23,742	11.26%
24	Palms Mobile Home P	Lake	14,766	7,411	80	7,491	8,349	(858)	-5.81%	4,428	59.75%	1,791	2,638	11,839	80	11,919	10,140	1,779	12.05%
25	Park Manor	Putnam	18,594	5,816	145	5,961	7,738	(1,777)	-9.56%	6,746	115.99%	2,728	4,018	12,562	145	12,707	10,466	2,241	12.05%
26	Picciola Island	Lake	53,932	27,044	336	27,380	20,372	7,008	13.00%	(856)	-3.16%	(346)	(510)	26,188	336	26,524	20,026	6,499	12.05%
27	Pine Ridge Estates	Osceola	94,247	42,568	490	43,058	31,890	11,168	11.85%	(933)	-2.19%	(377)	(556)	41,635	490	42,125	31,513	10,612	11.26%
28	Pine Ridge Utilities	Citrus	661,481	155,319	2,388	157,707	100,896	56,811	8.59%	24,450	15.74%	9,887	14,563	179,769	2,388	182,156	110,783	71,374	10.79%
29	Piney Woods	Lake	85,466	36,585	490	37,075	28,734	8,341	9.76%	3,287	8.98%	1,329	1,958	39,872	490	40,362	30,063	10,299	12.05%
30	Point O' Woods	Citrus	172,223	40,013	682	40,695	42,770	(2,075)	-1.20%	38,326	95.78%	15,498	22,828	78,339	682	79,021	58,268	20,753	12.05%

(Continued...)

0111

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
WATER SYSTEMS (FPSC)			**PRESENT INCOME**						**REQUIRED INCREASE**				**REQUIRED INCOME**					
			REVENUES						REVENUES				REVENUES					
Line No.	System	County	RATE BASE	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return	Sales	%	Operating Expenses	Net Oper Income	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return
1	Pomona Park	Putnam	44,741	30,064	525	30,589	25,792	4,797	10.72%	998	3.32%	403	594	31,062	525	31,587	26,195	5,391	12.05%
2	Postmaster Village	Clay	120,165	12,292	285	12,577	23,903	(11,326)	-9.43%	41,731	339.50%	16,875	24,857	54,023	285	54,308	40,778	13,531	11.26%
3	Quail Ridge	Lake	53,073	3,028	20	3,048	2,735	313	0.59%	9,507	313.97%	3,844	5,663	12,535	20	12,555	6,579	5,976	11.26%
4	River Grove	Putnam	69,897	21,257	441	21,698	20,716	982	1.40%	12,492	58.77%	5,051	7,441	33,749	441	34,190	25,767	8,423	12.05%
5	River Park	Putnam	107,761	47,678	830	48,508	44,279	4,229	3.92%	14,701	30.83%	5,945	8,756	62,379	830	63,209	50,224	12,985	12.05%
6	Rolling Green	Citrus	13,113	24,089	230	24,319	20,000	4,319	32.94%	(4,598)	-19.09%	(1,859)	(2,739)	19,491	230	19,721	18,141	1,580	12.05%
7	Rosemont	Citrus	167,063	7,625	604	8,229	12,381	(4,152)	-2.49%	40,769	534.67%	16,486	24,283	48,394	604	48,998	28,867	20,131	12.05%
8	Sall Springs	Marion	367,562	19,069	389	19,458	25,308	(5,850)	-1.59%	85,231	446.96%	34,464	50,766	104,300	389	104,689	59,773	44,916	12.22%
9	Samira Villas	Marion	10,256	2,040	0	2,040	3,882	(1,842)	-17.97%	5,168	253.33%	2,090	3,078	7,208	0	7,208	5,972	1,236	12.05%
10	Saratoga Harbour	Putnam	70,262	6,741	55	6,796	9,073	(2,277)	-3.24%	18,037	267.58%	7,294	10,744	24,778	55	24,833	16,367	8,467	12.05%
11	Silver Lake Estates	Lake	166,905	187,687	1,386	189,073	142,124	46,949	28.13%	(46,065)	-24.54%	(18,627)	(27,438)	141,622	1,386	143,008	123,497	19,511	11.69%
12	Silver Lake Oaks	Putnam	31,722	4,366	340	4,706	8,279	(3,573)	-11.26%	11,996	274.75%	4,851	7,145	16,362	340	16,702	13,130	3,572	11.26%
13	Skycrest	Lake	45,903	15,979	370	16,349	13,764	2,585	5.63%	4,947	30.96%	2,000	2,947	20,926	370	21,296	15,765	5,531	12.05%
14	Spring Hill Util	Hernando	6,791,012	2,872,204	25,820	2,898,024	2,476,521	421,503	6.21%	717,511	24.98%	290,137	427,374	3,589,715	25,820	3,615,535	2,766,658	848,876	12.50%
15	St. John's Highlands	Putnam	27,976	9,772	165	9,937	11,598	(1,661)	-5.94%	8,448	86.45%	3,416	5,032	18,220	165	18,385	15,014	3,371	12.05%
16	Stone Mountain	Lake	6,964	2,313	15	2,328	4,104	(1,776)	-25.51%	4,391	189.65%	1,776	2,616	6,704	15	6,719	5,880	839	12.05%
17	Sugar Mill	Volusia	321,076	155,496	849	156,345	133,562	22,783	7.10%	22,447	14.44%	9,077	13,370	177,943	849	178,792	142,639	36,153	11.26%
18	Sugar Mill Woods	Citrus	1,762,032	397,289	705	397,994	341,609	56,385	3.20%	261,806	65.90%	105,866	155,940	659,095	705	659,800	447,475	212,325	12.05%
19	Sunny Hills Util	Washington	315,823	78,215	431	78,646	90,846	(12,200)	-3.86%	80,611	103.06%	32,596	48,015	158,826	431	159,257	123,442	35,814	11.34%
20	Sunshine Parkway	Lake	124,397	17,849	124	17,973	15,965	2,008	1.61%	20,145	112.86%	8,146	11,999	37,994	124	38,118	24,111	14,007	11.26%
21	Tropical Park	Osceola	190,735	99,357	2,855	102,212	86,648	15,564	8.16%	13,897	13.99%	5,619	8,277	113,254	2,855	116,109	92,267	23,842	12.50%
22	University Shores	Orange	1,932,374	644,516	14,420	658,936	494,934	164,002	8.49%	116,238	18.03%	47,003	69,235	760,754	14,420	775,174	541,937	233,238	12.07%
23	Venetian Village	Lake	44,320	21,564	250	21,814	20,319	1,495	3.37%	6,457	29.94%	2,611	3,846	28,021	250	28,271	22,930	5,341	12.05%
24	Welaka	Putnam	20,896	13,916	280	14,196	13,151	1,045	5.00%	2,473	17.77%	1,000	1,473	16,389	280	16,669	14,151	2,518	12.05%
25	Western Shores	Lake	128,871	43,227	920	44,147	35,416	8,731	6.78%	11,412	26.40%	4,615	6,797	54,639	920	55,559	40,030	15,529	12.05%
26	Westmont	Orange	15,864	34,131	875	35,006	29,529	5,477	34.48%	(6,192)	-18.14%	(2,504)	(3,688)	27,939	875	28,814	27,025	1,789	11.26%
27	Windsong	Osceola	73,962	25,142	530	25,672	23,220	2,452	3.32%	9,865	39.24%	3,989	5,876	35,007	530	35,537	27,209	8,328	11.26%
28	Woodmere	Duval	360,994	206,187	3,525	209,712	196,266	13,446	3.72%	47,851	23.21%	19,349	28,501	254,038	3,525	257,563	215,615	41,948	11.62%
29	Wootens	Putnam	6,146	2,196	35	2,231	4,788	(2,557)	-41.60%	5,536	252.08%	2,238	3,297	7,732	35	7,767	7,026	741	12.05%
30	Zephyr Shores	Pasco	100,396	50,434	1,150	51,584	58,398	(6,814)	-6.79%	30,420	60.32%	12,301	18,119	80,854	1,150	82,004	70,699	11,305	11.26%
31	**TOTAL - WATER**		34,055,658	12,611,473	213,929	12,825,402	10,927,315	1,898,087	5.57%	3,681,112	29.19%	1,488,518	2,192,593	16,292,585	213,929	16,506,514	12,415,934	4,090,580	12.01%
32	**TOTAL - WATER & SEWER**		56,886,180	19,882,350	216,299	20,098,649	17,435,997	2,662,652	4.68%	6,985,378	35.13%	2,824,653	4,160,725	26,867,728	216,299	27,084,027	20,260,650	6,823,377	11.99%

0112

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Required Operating Income

by System

1991 (Interim)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		1991 REQUIRED OPERATING INCOME											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	402,796	4,330	407,126	156,885	45,826	(1,952)	77,553	18,056	296,368	110,758	965,631	11.47%
2	Apache Shores	Citrus	34,824	270	35,094	20,640	3,381	0	4,594	1,283	29,897	5,197	41,576	12.50%
3	Apple Valley	Seminole	155,434	4,726	160,160	82,749	21,013	0	11,837	7,524	123,122	37,038	318,744	11.62%
4	Bay Lake Estates	Osceola	24,987	25	25,012	13,383	2,518	0	2,225	1,288	19,414	5,599	49,721	11.26%
5	Beacon Hills	Duval	528,714	13,045	541,759	298,071	48,818	0	71,125	18,329	436,343	105,416	907,194	11.62%
6	Beecher's Point	Putnam	25,932	60	25,992	9,578	2,030	0	2,049	2,331	15,988	10,004	88,848	11.26%
7	Burnt Store	Charl / Lee	276,082	790	276,872	109,000	32,734	0	36,708	17,918	196,360	80,512	736,617	10.93%
8	Carlton Village	Lake	22,201	775	22,976	13,483	1,981	0	1,972	1,066	18,501	4,474	37,132	12.05%
9	Chuluota	Seminole	196,677	3,739	200,416	83,140	28,021	809	18,481	13,489	143,939	56,477	486,034	11.62%
10	Citrus Park	Marion	58,480	3,955	62,435	40,688	5,760	0	6,687	1,640	54,775	7,659	62,680	12.22%
11	Citrus Springs Util	Citrus	455,671	4,131	459,802	178,793	48,441	0	83,312	29,229	339,775	120,027	1,112,391	10.79%
12	Crystal River Highl.	Citrus	23,216	135	23,351	15,442	1,887	0	1,814	456	19,598	3,753	31,143	12.05%
13	Daetwyler Shores	Orange	35,918	215	36,133	20,418	2,763	444	3,490	1,832	28,947	7,187	59,540	12.07%
14	Deltona Utilities	Volusia	4,222,463	79,636	4,302,099	2,085,651	434,251	0	488,018	271,984	3,279,905	1,022,194	8,177,555	12.50%
15	Del Ray Manor	Seminole	25,181	70	25,251	12,643	2,690	447	1,691	1,575	19,046	6,205	53,402	11.62%
16	Druid Hills	Seminole	80,560	685	81,245	33,599	10,572	898	5,169	6,273	56,512	24,733	212,851	11.62%
17	East Lk Harris Est	Lake	26,370	205	26,575	14,609	2,897	0	3,505	1,165	22,177	4,398	36,498	12.05%
18	Fern Park	Seminole	37,354	960	38,314	20,897	4,545	0	2,672	2,013	30,127	8,187	70,457	11.62%
19	Fern Terrace	Lake	20,448	485	20,933	12,052	2,372	0	2,316	814	17,555	3,378	28,030	12.05%
20	Fisherman's Haven	Martin	21,509	495	22,004	16,253	1,511	0	2,112	302	20,178	1,826	15,155	12.05%
21	Fountains	Osceola	55,096	0	55,096	7,031	3,717	0	4,234	8,494	23,476	31,620	280,816	11.26%
22	Fox Run	Martin	76,075	530	76,605	31,445	10,078	0	7,270	5,544	54,337	22,268	184,799	12.05%
23	Friendly Center	Lake	7,216	15	7,231	4,684	598	0	683	252	6,217	1,014	8,418	12.05%
24	Golden Terrace	Citrus	24,733	160	24,893	15,037	2,839	0	2,537	944	21,358	3,536	29,341	12.05%
25	Gospel Island Est	Citrus	10,635	20	10,655	9,365	(272)	0	1,344	(23)	10,413	242	2,008	12.05%
26	Grand Terrace	Lake	21,937	435	22,372	6,633	1,524	0	1,567	2,510	12,235	10,137	90,026	11.26%
27	Harmony Homes	Seminole	21,320	1,075	22,395	11,673	2,701	0	1,566	1,310	17,250	5,145	44,276	11.62%
28	Hermits Cove	Putnam	52,523	435	52,958	16,937	7,764	0	4,763	4,949	34,413	18,545	153,901	12.05%
29	Hobby Hills	Lake	21,627	735	22,362	13,325	2,094	0	2,356	872	18,648	3,715	30,826	12.05%
30	Holiday Haven	Lake	27,472	270	27,742	21,076	1,543	0	2,345	451	25,416	2,327	20,665	11.26%

(Continued...)

0114

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 REQUIRED OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Holiday Heights	Orange	17,500	220	17,720	9,042	2,206	0	1,764	847	13,859	3,861	34,289	11.26%
2	Imperial Mobile Terr	Lake	40,619	30	40,649	24,047	4,070	0	4,296	1,492	33,905	6,744	59,897	11.26%
3	Intercession City	Osceola	89,669	1,855	91,524	47,982	9,127	0	8,316	5,700	71,125	20,399	163,194	12.50%
4	Interlachen Lk Est	Putnam	39,400	395	39,795	23,970	3,917	0	4,662	1,400	33,948	5,847	48,522	12.05%
5	Jungle Den	Volusia	25,368	270	25,638	20,865	1,243	0	1,659	328	24,094	1,543	13,706	11.26%
6	Keystone Heights	Clay	270,669	2,250	272,919	106,207	33,128	0	28,143	22,136	189,614	83,305	667,508	12.48%
7	Kingswood	Brevard	15,644	460	16,104	12,826	840	0	1,141	254	15,060	1,044	9,268	11.26%
8	Lake Ajay Estates	Osceola	35,922	190	36,112	10,773	4,454	0	4,475	2,877	22,580	13,532	120,176	11.26%
9	Lake Brantley	Seminole	18,636	585	19,221	11,224	1,966	0	1,457	807	15,455	3,766	32,413	11.62%
10	Lake Conway Park	Orange	23,625	175	23,800	14,785	1,663	200	2,271	1,004	19,924	3,876	32,113	12.07%
11	Lake Harriet Estates	Seminole	51,583	1,235	52,818	32,506	5,287	0	3,848	2,002	43,644	9,174	78,949	11.62%
12	Lakeview Villas	Clay	8,827	40	8,867	4,784	703	0	1,512	353	7,352	1,515	13,455	11.26%
13	Leilani Heights	Martin	79,585	2,641	82,225	45,398	8,919	0	8,787	3,843	66,947	15,279	126,795	12.05%
14	Leisure Lakes	Highlands	47,564	30	47,594	28,741	5,735	0	3,675	1,486	39,637	7,957	70,662	11.26%
15	Marco Shores Util	Collier	182,467	1,700	184,167	76,727	25,704	0	20,201	9,483	132,115	52,053	447,574	11.63%
16	Marion Oaks Util	Marion	741,633	9,220	750,853	213,633	83,095	0	107,368	70,217	474,312	276,541	2,425,797	11.40%
17	Meredith Manor	Seminole	136,387	3,470	139,857	63,761	20,704	0	8,910	9,312	102,687	37,171	319,885	11.62%
18	Morningview	Lake	14,553	60	14,613	7,797	1,574	0	1,210	812	11,394	3,220	26,720	12.05%
19	Oak Forest	Citrus	32,608	150	32,758	21,206	3,258	0	3,605	913	28,983	3,775	31,330	12.05%
20	Oakwood	Brevard	42,350	1,025	43,375	33,544	3,046	0	3,350	619	40,559	2,817	25,013	11.26%
21	Palisades Country Clb	Lake	30,869	10	30,879	4,165	5,625	0	1,574	3,883	15,247	15,632	138,825	11.26%
22	Palm Port	Putnam	20,648	310	20,958	11,107	3,047	(598)	2,915	938	17,409	3,549	29,452	12.05%
23	Palm Terrace	Pasco	338,848	2,167	341,015	265,708	21,915	0	23,758	5,891	317,273	23,742	210,852	11.26%
24	Palms Mobile Home Pk	Lake	11,839	80	11,919	7,234	1,268	0	1,250	388	10,140	1,779	14,766	12.05%
25	Park Manor	Putnam	12,562	145	12,707	7,524	956	0	1,411	575	10,466	2,241	18,594	12.05%
26	Picciola Island	Lake	26,188	336	26,524	12,088	3,650	185	2,513	1,589	20,026	6,499	53,932	12.05%
27	Pine Ridge Estates	Osceola	41,635	490	42,125	19,154	5,395	0	4,906	2,058	31,513	10,612	94,247	11.26%
28	Pine Ridge Utilities	Citrus	179,769	2,388	182,156	61,059	17,469	0	16,637	15,617	110,783	71,374	661,481	10.79%
29	Piney Woods	Lake	39,872	490	40,362	18,044	5,467	0	3,772	2,781	30,063	10,299	85,466	12.05%
30	Point O' Woods	Citrus	78,339	682	79,021	36,407	7,760	0	8,655	5,446	58,268	20,753	172,223	12.05%

(Continued..)

0115

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 REQUIRED OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	31,062	525	31,587	17,186	2,930	0	4,672	1,407	26,195	5,391	44,741	12.05%
2	Postmaster Village	Clay	54,023	285	54,308	28,699	4,617	0	4,266	3,197	40,778	13,531	120,165	11.26%
3	Quail Ridge	Lake	12,535	20	12,555	2,594	2,068	0	683	1,234	6,579	5,976	53,073	11.26%
4	River Grove	Putnam	33,749	441	34,190	15,354	4,339	0	3,873	2,202	25,767	8,423	69,897	12.05%
5	River Park	Putnam	62,379	830	63,209	32,402	7,582	0	7,099	3,141	50,224	12,985	107,761	12.05%
6	Rolling Green	Citrus	19,491	230	19,721	14,616	826	0	2,442	256	18,141	1,580	13,113	12.05%
7	Rosemont	Citrus	48,394	604	48,998	12,423	7,193	0	3,901	5,351	28,867	20,131	167,063	12.05%
8	Salt Springs	Marion	104,300	389	104,689	22,974	17,225	0	7,298	12,276	59,773	44,916	367,562	12.22%
9	Samira Villas	Marion	7,208	0	7,208	4,766	381	0	503	322	5,972	1,236	10,256	12.05%
10	Saratoga Harbour	Putnam	24,778	55	24,833	8,912	3,395	0	2,092	1,969	16,367	8,467	70,262	12.05%
11	Silver Lake Estates	Lake	141,622	1,386	143,008	97,324	8,379	0	13,645	4,148	123,497	19,511	166,905	11.69%
12	Silver Lake Oaks	Putnam	16,362	340	16,702	8,983	1,526	0	1,795	826	13,130	3,572	31,722	11.26%
13	Skycrest	Lake	20,926	370	21,296	9,294	2,859	0	2,190	1,422	15,765	5,531	45,903	12.05%
14	Spring Hill Util	Hernando	3,589,715	25,820	3,615,535	1,791,271	395,411	0	371,684	218,293	2,766,658	848,876	6,791,012	12.50%
15	St. John's Highlands	Putnam	18,220	165	18,385	10,078	1,959	0	2,139	839	15,014	3,371	27,976	12.05%
16	Stone Mountain	Lake	6,704	15	6,719	4,667	409	0	626	177	5,880	839	6,964	12.05%
17	Sugar Mill	Volusia	177,943	849	178,792	94,389	14,689	0	29,159	4,403	142,639	36,153	321,076	11.26%
18	Sugar Mill Woods	Citrus	659,095	705	659,800	190,100	93,752	0	109,268	54,355	447,475	212,325	1,762,032	12.05%
19	Sunny Hills Util	Washington	158,826	431	159,257	73,006	22,647	0	21,229	6,560	123,442	35,814	315,823	11.34%
20	Sunshine Parkway	Lake	37,994	124	38,118	11,557	5,901	0	3,609	3,044	24,111	14,007	124,397	11.26%
21	Tropical Park	Osceola	113,254	2,855	116,109	62,941	12,382	0	10,324	6,620	92,267	23,842	190,735	12.50%
22	University Shores	Orange	760,754	14,420	775,174	376,925	28,327	(860)	81,964	55,581	541,937	233,238	1,932,374	12.07%
23	Venetian Village	Lake	28,021	250	28,271	16,054	2,574	327	2,596	1,380	22,930	5,341	44,320	12.05%
24	Welaka	Putnam	16,389	280	16,669	10,059	1,584	0	1,902	606	14,151	2,518	20,896	12.05%
25	Western Shores	Lake	54,639	920	55,559	25,151	6,362	(520)	5,023	4,014	40,030	15,529	128,871	12.05%
26	Westmont	Orange	27,939	875	28,814	23,210	1,383	0	2,101	331	27,025	1,789	15,884	11.26%
27	Windsong	Osceola	35,007	530	35,537	17,427	3,807	0	4,268	1,686	27,209	8,328	73,962	11.26%
28	Woodmere	Duval	254,038	3,525	257,563	142,375	34,413	0	32,295	6,531	215,615	41,948	360,994	11.62%
29	Wootens	Putnam	7,732	35	7,767	5,020	325	0	1,494	187	7,026	741	6,146	12.05%
30	Zephyr Shores	Pasco	80,854	1,150	82,004	50,931	8,513	0	8,627	2,629	70,699	11,305	100,396	11.26%
31	**TOTAL - WATER**		16,292,585	213,929	16,506,514	7,798,176	1,727,546	(621)	1,886,820	1,003,912	12,415,834	4,090,680	34,055,658	12.01%
32	**TOTAL - WATER & SEWER**		26,867,728	216,299	27,084,027	12,553,050	2,963,262	(12,447)	3,142,601	1,614,184	20,260,650	6,823,377	56,886,180	11.99%

0116

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Utility Adjusted Present Operating Income

by System

1991 (Interim)

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

Company: *All Filed FPSC Systems*

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTED PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	526,015	4,330	530,345	156,885	45,826	(1,952)	83,098	62,337	346,194	184,151	965,631	19.07%
2	Apache Shores	Citrus	34,223	270	34,493	20,640	3,381	0	4,566	1,067	29,654	4,839	41,576	11.64%
3	Apple Valley	Seminole	184,436	4,726	189,162	82,749	21,013	0	13,142	17,946	134,850	54,313	318,744	17.04%
4	Bay Lake Estates	Osceola	8,305	25	8,330	13,383	2,518	0	1,474	(4,707)	12,668	(4,338)	49,721	-8.72%
5	Beacon Hills	Duval	434,845	13,045	447,890	298,071	48,818	0	66,901	(15,404)	398,385	49,505	907,194	5.46%
6	Beecher's Point	Putnam	14,033	60	14,093	9,578	2,030	0	1,514	(1,946)	11,176	2,917	88,848	3.28%
7	Burnt Store	Charl / Lee	237,365	790	238,155	109,000	32,734	0	34,966	4,005	180,704	57,451	736,617	7.80%
8	Carlton Village	Lake	19,931	775	20,706	13,483	1,981	0	1,870	250	17,584	3,122	37,132	8.41%
9	*Chuluota*	*Seminole*	93,492	3,739	97,231	83,140	28,021	809	13,837	(23,593)	102,215	(4,984)	486,034	-1.03%
10	Citrus Park	Marion	55,529	3,955	59,484	40,688	5,760	0	6,554	580	53,582	5,902	62,680	9.42%
11	Citrus Springs Util	Citrus	265,360	4,131	269,491	178,793	48,441	0	74,748	(39,162)	262,820	6,672	1,112,391	0.60%
12	Crystal River Highl.	Citrus	7,085	135	7,220	15,442	1,887	0	1,088	(5,341)	13,075	(5,855)	31,143	-18.80%
13	Daetwyler Shores	Orange	21,647	215	21,862	20,418	2,763	444	2,848	(3,297)	23,176	(1,314)	59,540	-2.21%
14	Deltona Utilities	Volusia	3,409,568	79,636	3,489,204	2,085,651	434,251	0	451,438	(20,143)	2,951,197	538,007	8,177,555	6.58%
15	Dol Ray Manor	Seminole	15,754	70	15,824	12,643	2,690	447	1,267	(1,813)	15,234	590	53,402	1.11%
16	Druid Hills	Seminole	61,921	685	62,606	33,599	10,572	898	4,330	(425)	48,975	13,631	212,851	6.40%
17	East Lk Harris Est	Lake	19,733	205	19,938	14,609	2,897	0	3,207	(1,220)	19,493	445	36,498	1.22%
18	Fern Park	Seminole	27,241	960	28,201	20,897	4,545	0	2,217	(1,621)	26,038	2,163	70,457	3.07%
19	Fern Terrace	Lake	25,310	485	25,795	12,052	2,372	0	2,535	2,562	19,521	6,274	28,030	22.38%
20	Fisherman's Haven	Martin	19,661	495	20,156	16,253	1,511	0	2,029	(362)	19,431	725	15,155	4.79%
21	Fountains	Osceola	4,376	0	4,376	7,031	3,717	0	1,952	(9,733)	2,967	1,409	280,816	0.50%
22	Fox Run	Martin	21,047	530	21,577	31,445	10,078	0	4,793	(14,231)	32,085	(10,508)	184,799	-5.69%
23	*Friendly Center*	*Lake*	3,522	15	3,537	4,684	598	0	517	(1,076)	4,723	(1,186)	8,418	-14.09%
24	Golden Terrace	Citrus	23,135	160	23,295	15,037	2,839	0	2,465	369	20,712	2,583	29,341	8.80%
25	Gospel Island Est	Citrus	1,417	20	1,437	9,365	(272)	0	929	(3,336)	6,686	(5,249)	2,008	-261.32%
26	Grand Terrace	Lake	12,157	435	12,592	6,633	1,524	0	1,127	(1,005)	8,280	4,312	90,026	4.79%
27	Harmony Homes	Seminole	12,183	1,075	13,258	11,673	2,701	0	1,155	(1,974)	13,555	(297)	44,276	-0.67%
28	Hermits Cove	Putnam	27,340	435	27,775	16,937	7,764	0	3,630	(4,101)	24,230	3,545	153,901	2.30%
29	Hobby Hills	Lake	15,333	735	16,068	13,325	2,094	0	2,073	(1,390)	16,102	(34)	30,826	-0.11%
30	Holiday Haven	Lake	22,584	270	22,854	21,076	1,543	0	2,125	(1,305)	23,439	(585)	20,665	-2.83%

(Continued...)

0118

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTED PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Holiday Heights	Orange	12,746	220	12,966	9,042	2,206	0	1,550	(861)	11,937	1,029	34,289	3.00%
2	Imperial Mobile Terr	Lake	17,546	30	17,576	24,047	4,070	0	3,258	(6,800)	24,575	(6,999)	59,897	-11.68%
3	Intercession City	Osceola	48,407	1,855	50,262	47,982	9,127	0	6,459	(9,128)	54,440	(4,178)	163,194	-2.56%
4	Interlachen Lk Est	Putnam	28,111	395	28,506	23,970	3,917	0	4,154	(2,657)	29,383	(877)	48,522	-1.81%
5	Jungle Den	Volusia	20,111	270	20,381	20,865	1,243	0	1,422	(1,561)	21,969	(1,588)	13,706	-11.58%
6	Keystone Heights	Clay	211,293	2,250	213,543	106,207	33,128	0	25,471	799	165,604	47,939	667,508	7.18%
7	Kingswood	Brevard	12,832	460	13,292	12,826	840	0	1,014	(757)	13,923	(631)	9,268	-6.81%
8	Lake Ajay Estates	Osceola	11,800	190	11,990	10,773	4,454	0	3,390	(5,791)	12,826	(836)	120,176	-0.70%
9	Lake Brantley	Seminole	11,346	585	11,931	11,224	1,966	0	1,129	(1,813)	12,507	(576)	32,413	-1.78%
10	Lake Conway Park	Orange	12,889	175	13,064	14,785	1,663	200	1,788	(2,854)	15,583	(2,519)	32,113	-7.84%
11	Lake Harriet Estates	Seminole	47,962	1,235	49,197	32,506	5,287	0	3,685	701	42,180	7,017	78,949	8.89%
12	Lakeview Villas	Clay	768	40	808	4,784	703	0	1,149	(2,543)	4,093	(3,285)	13,455	-24.42%
13	Leilani Heights	Martin	82,252	2,641	84,893	45,398	8,919	0	8,907	4,802	68,025	16,868	126,795	13.30%
14	Leisure Lakes	Highlands	29,226	30	29,256	28,741	5,735	0	2,850	(5,104)	32,222	(2,966)	70,662	-4.20%
15	Marco Shores Util	Collier	119,375	1,700	121,075	76,727	25,704	0	17,361	(13,190)	106,602	14,473	447,574	3.23%
16	Marion Oaks Util	Marion	534,705	9,220	543,925	213,633	83,095	0	98,056	(4,146)	390,638	153,287	2,425,797	6.32%
17	Meredith Manor	Seminole	121,658	3,470	125,128	63,761	20,704	0	8,247	4,019	96,731	28,397	319,885	8.88%
18	Morningview	Lake	8,457	60	8,517	7,797	1,574	0	935	(1,379)	8,928	(411)	26,720	-1.54%
19	Oak Forest	Citrus	25,380	150	25,530	21,206	3,258	0	3,280	(1,684)	26,060	(530)	31,330	-1.69%
20	Oakwood	Brevard	37,148	1,025	38,173	33,544	3,046	0	3,115	(1,251)	38,455	(282)	25,013	-1.13%
21	Palisades Country Clb	Lake	11,584	10	11,594	4,165	5,625	0	706	(3,047)	7,449	4,145	138,825	2.99%
22	Palm Port	Putnam	16,604	310	16,914	11,107	3,047	(598)	2,733	(515)	15,774	1,140	29,452	3.87%
23	Palm Terrace	Pasco	194,246	2,167	196,413	265,708	21,915	0	17,251	(46,074)	258,801	(62,388)	210,852	-29.59%
24	Palms Mobile Home Pk	Lake	7,411	80	7,491	7,234	1,268	0	1,051	(1,204)	8,349	(858)	14,766	-5.81%
25	Park Manor	Putnam	5,816	145	5,961	7,524	956	0	1,107	(1,849)	7,738	(1,777)	18,594	-9.56%
26	Picciola Island	Lake	27,044	336	27,380	12,088	3,650	185	2,551	1,897	20,372	7,008	53,932	13.00%
27	Pine Ridge Estates	Osceola	42,568	490	43,058	19,154	5,395	0	4,948	2,393	31,890	11,168	94,247	11.85%
28	Pine Ridge Utilities	Citrus	155,319	2,388	157,707	61,059	17,469	0	15,537	6,831	100,896	56,811	661,481	8.59%
29	Piney Woods	Lake	36,585	490	37,075	18,044	5,467	0	3,624	1,599	28,734	8,341	85,466	9.76%
30	Point O' Woods	Citrus	40,013	682	40,695	36,407	7,760	0	6,930	(8,327)	42,770	(2,075)	172,223	-1.20%

(Continued...)

0119

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTED PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	30,064	525	30,589	17,186	2,930	0	4,627	1,049	25,792	4,797	44,741	10.72%
2	Postmaster Village	Clay	12,292	285	12,577	28,699	4,617	0	2,388	(11,800)	23,903	(11,326)	120,165	-9.43%
3	Quail Ridge	Lake	3,028	20	3,048	2,594	2,068	0	256	(2,163)	2,735	313	53,073	0.59%
4	River Grove	Putnam	21,257	441	21,698	15,354	4,339	0	3,310	(2,287)	20,716	982	69,897	1.40%
5	River Park	Putnam	47,678	830	48,508	32,402	7,582	0	6,437	(2,142)	44,279	4,229	107,761	3.92%
6	Rolling Green	Citrus	24,089	230	24,319	14,616	826	0	2,649	1,909	20,000	4,319	13,113	32.94%
7	Rosemont	Citrus	7,625	604	8,229	12,423	7,193	0	2,066	(9,300)	12,381	(4,152)	167,063	-2.49%
8	Salt Springs	Marion	19,069	389	19,458	22,974	17,225	0	3,463	(18,353)	25,308	(5,850)	367,562	-1.59%
9	Samira Villas	Marion	2,040	0	2,040	4,766	381	0	270	(1,535)	3,882	(1,842)	10,256	-17.97%
10	Saratoga Harbour	Putnam	6,741	55	6,796	8,912	3,395	0	1,280	(4,513)	9,073	(2,277)	70,262	-3.24%
11	Silver Lake Estates	Lake	187,687	1,386	189,073	97,324	8,379	0	15,718	20,703	142,124	46,949	166,905	28.13%
12	Silver Lake Oaks	Putnam	4,366	340	4,706	6,983	1,526	0	1,256	(3,485)	8,279	(3,573)	31,722	-11.26%
13	Skycrest	Lake	15,979	370	16,349	9,294	2,859	0	1,967	(355)	13,764	2,585	45,903	5.63%
14	Spring Hill Util	Hernando	2,872,204	25,820	2,898,024	1,781,271	395,411	0	339,396	(39,557)	2,476,521	421,503	6,791,012	6.21%
15	St. John's Highlands	Putnam	9,772	165	9,937	10,078	1,959	0	1,758	(2,197)	11,598	(1,661)	27,976	-5.94%
16	Stone Mountain	Lake	2,313	15	2,328	4,667	409	0	429	(1,401)	4,104	(1,776)	6,964	-25.51%
17	Sugar Mill	Volusia	155,496	849	156,345	94,389	14,689	0	28,149	(3,664)	133,562	22,783	321,076	7.10%
18	Sugar Mill Woods	Citrus	397,289	705	397,994	190,100	93,752	0	97,487	(39,729)	341,609	56,385	1,762,032	3.20%
19	Sunny Hills Util	Washington	78,215	431	78,646	73,006	22,647	0	17,602	(22,406)	90,846	(12,200)	315,823	-3.86%
20	Sunshine Parkway	Lake	17,849	124	17,973	11,557	5,901	0	2,703	(4,195)	15,965	2,008	124,397	1.61%
21	Tropical Park	Osceola	99,357	2,855	102,212	62,941	12,382	0	9,699	1,626	86,648	15,564	190,735	8.16%
22	University Shores	Orange	644,516	14,420	658,936	376,925	28,327	(860)	76,733	13,809	494,934	164,002	1,932,374	8.49%
23	Venetian Village	Lake	21,564	250	21,814	16,054	2,574	327	2,305	(940)	20,319	1,495	44,320	3.37%
24	Welaka	Putnam	13,916	280	14,196	10,059	1,584	0	1,791	(283)	13,151	1,045	20,896	5.00%
25	Western Shores	Lake	43,227	920	44,147	25,151	6,362	(520)	4,509	(87)	35,416	8,731	128,871	6.78%
26	Westmont	Orange	34,131	875	35,006	23,210	1,383	0	2,380	2,556	29,529	5,477	15,884	34.48%
27	Windsong	Osceola	25,142	530	25,672	17,427	3,807	0	3,844	(1,859)	23,220	2,452	73,962	3.32%
28	Woodmere	Duval	206,187	3,525	209,712	142,375	34,413	0	30,142	(10,665)	196,266	13,446	360,994	3.72%
29	Wootens	Putnam	2,196	35	2,231	5,020	325	0	1,245	(1,802)	4,788	(2,557)	6,146	-41.60%
30	Zephyr Shores	Pasco	50,434	1,150	51,584	50,931	8,513	0	7,258	(8,303)	58,398	(6,814)	100,396	-6.79%
31	**TOTAL - WATER**		12,611,473	213,929	12,825,402	7,798,176	1,727,546	(621)	1,721,170	(318,956)	10,927,315	1,898,087	34,055,658	5.57%
32	**TOTAL - WATER & SEWER**		19,882,350	216,299	20,098,649	12,553,050	2,963,262	(12,447)	2,828,259	(896,127)	17,435,997	2,662,652	56,886,180	4.68%

0120

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Per Book Present Operating Income

by System

1991 (Interim)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 PER BOOK PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	527,332	4,330	531,662	162,073	45,826	(1,952)	77,697	62,132	345,775	185,887	1,003,090	18.53%
2	Apache Shores	Citrus	27,527	270	27,797	21,408	3,381	0	3,299	(1,283)	26,805	992	42,480	2.34%
3	Apple Valley	Seminole	182,985	4,726	187,711	86,213	21,013	0	9,886	17,283	134,396	53,315	320,684	16.63%
4	Bay Lake Estates	Osceola	8,352	25	8,377	13,801	2,518	0	1,019	(4,962)	12,377	(4,001)	62,834	-6.37%
5	Beacon Hills	Duval	415,453	13,045	428,498	308,268	46,818	0	56,868	(22,914)	391,060	37,438	914,185	4.10%
6	Beecher's Point	Putnam	13,822	60	13,882	9,864	2,030	0	1,179	(2,049)	11,023	2,858	90,827	3.15%
7	Burnt Store	Charl / Lee	158,526	790	159,316	110,542	32,734	0	28,502	(24,388)	147,389	11,928	763,401	1.56%
8	Carlton Village	Lake	19,698	775	20,473	13,934	1,981	0	1,357	185	17,456	3,017	37,478	8.05%
9	Chuluota	Seminole	90,752	3,739	94,491	85,942	28,021	809	10,565	(24,498)	100,839	(6,347)	488,525	-1.30%
10	Citrus Park	Marion	51,035	3,955	54,990	42,184	5,760	0	4,745	(1,039)	51,650	3,340	64,824	5.15%
11	Citrus Springs Util	Citrus	263,847	4,131	267,978	184,949	48,441	0	67,020	(46,200)	254,210	13,768	1,435,840	0.96%
12	Crystal River Highl.	Citrus	4,941	135	5,076	15,876	1,887	0	351	(6,102)	12,011	(6,935)	34,339	-20.20%
13	Daetwyler Shores	Orange	20,554	215	20,769	21,020	2,763	444	2,135	(3,673)	22,689	(1,920)	59,931	-3.20%
14	Deltona Utilities	Volusia	3,407,076	79,636	3,486,711	2,172,219	434,251	0	366,241	(24,168)	2,948,543	538,168	8,321,616	6.47%
15	Del Ray Manor	Seminole	18,593	70	18,663	12,974	2,690	447	955	(755)	16,311	2,352	53,564	4.39%
16	Druid Hills	Seminole	60,765	685	61,450	34,655	10,572	898	3,271	(871)	48,526	12,924	213,434	6.06%
17	East Lk Harris Est	Lake	19,554	205	19,759	15,273	2,897	0	2,636	(1,331)	19,475	284	36,995	0.77%
18	Fern Park	Seminole	26,135	960	27,095	21,651	4,545	0	1,415	(2,027)	25,583	1,512	70,888	2.13%
19	Fern Terrace	Lake	25,177	485	25,662	12,558	2,372	0	2,065	2,492	19,487	6,175	28,496	21.67%
20	Fisherman's Haven	Martin	13,223	495	13,718	16,973	1,511	0	1,079	(2,770)	16,793	(3,075)	18,459	-16.66%
21	Fountains	Osceola	0	0	0	7,234	3,717	0	1,437	(11,258)	1,130	(1,130)	280,778	-0.40%
22	Fox Run	Martin	14,103	530	14,633	32,590	10,078	0	3,009	(16,687)	28,991	(14,359)	188,809	-7.61%
23	Friendly Center	Lake	3,522	15	3,537	4,820	598	0	349	(1,064)	4,703	(1,166)	8,437	-13.82%
24	Golden Terrace	Citrus	15,384	160	15,544	15,588	2,839	0	1,455	(2,385)	17,497	(1,953)	29,910	-6.53%
25	Gospel Island Est	Citrus	1,080	20	1,100	9,488	(272)	0	540	(3,398)	6,359	(5,258)	3,602	-145.99%
26	Grand Terrace	Lake	13,589	435	14,024	6,950	1,524	0	896	(569)	8,800	5,224	93,498	5.59%
27	Harmony Homes	Seminole	12,216	1,075	13,291	12,004	2,701	0	740	(1,932)	13,514	(223)	44,395	-0.50%
28	Hermits Cove	Putnam	26,922	435	27,357	17,697	7,764	0	2,874	(4,290)	24,045	3,312	155,459	2.13%
29	Hobby Hills	Lake	14,983	735	15,718	13,820	2,094	0	1,511	(1,497)	15,928	(209)	31,180	-0.67%
30	Holiday Haven	Lake	21,404	270	21,674	21,564	1,543	0	1,505	(1,739)	22,872	(1,198)	22,609	-5.30%

(Continued...)

0122

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		**1991 PER BOOK PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Holiday Heights	Orange	12,408	220	12,628	9,376	2,206	0	1,090	(1,179)	11,494	1,134	45,247	2.51%
2	Imperial Mobile Terr	Lake	16,507	30	16,537	25,034	4,070	0	2,307	(7,272)	24,140	(7,603)	62,962	-12.08%
3	Intercession City	Osceola	48,095	1,855	49,950	49,604	9,127	0	4,259	(9,056)	53,933	(3,984)	165,245	-2.41%
4	Interlachen Lk Est	Putnam	27,777	395	28,172	24,883	3,917	0	3,144	(2,872)	29,071	(899)	54,481	-1.65%
5	Jungle Den	Volusia	19,052	270	19,322	21,286	1,243	0	981	(1,979)	21,532	(2,210)	15,024	-14.71%
6	Keystone Heights	Clay	213,944	2,250	216,194	110,532	33,128	0	20,977	1,690	166,327	49,868	676,221	7.37%
7	Kingswood	Brevard	12,685	460	13,145	13,092	840	0	715	(802)	13,844	(699)	9,618	-7.27%
8	Lake Ajay Estates	Osceola	11,750	190	11,940	11,064	4,454	0	2,988	(6,012)	12,494	(554)	131,412	-0.42%
9	Lake Brantley	Seminole	11,169	585	11,754	11,591	1,966	0	655	(1,842)	12,371	(617)	32,539	-1.90%
10	Lake Conway Park	Orange	12,708	175	12,883	15,242	1,663	200	1,244	(2,895)	15,455	(2,572)	32,416	-7.93%
11	Lake Harriet Estates	Seminole	47,277	1,235	48,512	33,614	5,287	0	2,583	422	41,906	6,606	79,885	8.27%
12	Lakeview Villas	Clay	734	40	774	4,956	703	0	920	(2,557)	4,022	(3,247)	14,533	-22.35%
13	Leilani Heights	Martin	54,057	2,641	56,698	47,224	8,919	0	5,804	(5,346)	56,601	98	128,881	0.08%
14	Leisure Lakes	Highlands	28,636	30	28,666	29,597	5,735	0	2,139	(5,423)	32,047	(3,382)	72,622	-4.66%
15	Marco Shores Util	Collier	102,942	1,700	104,642	78,616	25,704	0	13,836	(18,691)	99,465	5,177	444,513	1.16%
16	Marion Oaks Util	Marion	344,941	9,220	354,161	222,394	83,095	0	79,492	(82,402)	302,579	51,582	2,908,570	1.77%
17	Meredith Manor	Seminole	119,131	3,470	122,601	66,383	20,704	0	5,698	3,008	95,792	26,809	321,490	8.34%
18	Morningview	Lake	8,462	60	8,522	7,999	1,574	0	659	(1,351)	8,881	(359)	26,857	-1.34%
19	Oak Forest	Citrus	17,990	150	18,140	21,907	3,258	0	2,120	(4,305)	22,980	(4,840)	31,965	-15.14%
20	Oakwood	Brevard	35,870	1,025	36,895	34,236	3,046	0	2,429	(1,754)	37,957	(1,062)	26,304	-4.04%
21	Palisades Country Clb	Lake	96	10	106	4,245	5,625	0	(3)	(7,134)	2,734	(2,628)	138,840	-1.89%
22	Palm Port	Putnam	16,686	310	16,996	11,541	3,047	(598)	2,210	(463)	15,737	1,259	30,129	4.18%
23	Palm Terrace	Pasco	190,879	2,167	193,046	273,236	21,915	0	11,110	(48,073)	258,189	(65,143)	221,418	-29.42%
24	Palms Mobile Home Pk	Lake	7,269	80	7,349	7,558	1,268	0	771	(1,278)	8,319	(970)	15,006	-6.46%
25	Park Manor	Putnam	5,788	145	5,933	7,764	956	0	777	(1,831)	7,666	(1,733)	18,903	-9.17%
26	Picciola Island	Lake	26,657	336	26,993	12,627	3,650	185	2,085	1,719	20,266	6,727	54,319	12.38%
27	Pine Ridge Estates	Osceola	41,830	490	42,320	19,872	5,395	0	4,207	2,065	31,540	10,780	97,134	11.10%
28	Pine Ridge Utilities	Citrus	157,558	2,388	159,946	62,704	17,469	0	12,670	8,042	101,085	58,860	662,191	8.89%
29	Piney Woods	Lake	37,105	490	37,595	18,748	5,467	0	2,955	1,768	28,938	8,658	86,321	10.03%
30	Point O' Woods	Citrus	29,008	682	29,690	37,889	7,760	0	4,782	(12,469)	37,963	(8,273)	184,014	-4.50%

(Continued...)

0123

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WATER SYSTEMS (FPSC)		***1991 PER BOOK PRESENT OPERATING INCOME***											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Pomona Park	Putnam	29,612	525	30,137	17,849	2,930	0	3,924	807	25,510	4,627	48,952	9.45%
2	Postmaster Village	Clay	12,181	285	12,466	29,725	4,617	0	1,087	(11,694)	23,735	(11,268)	118,235	-9.53%
3	Quail Ridge	Lake	858	20	878	2,688	2,068	0	31	(2,950)	1,836	(958)	53,099	-1.80%
4	River Grove	Putnam	20,823	441	21,264	15,877	4,339	0	2,701	(2,429)	20,489	776	70,556	1.10%
5	River Park	Putnam	45,580	830	46,410	33,832	7,582	0	4,949	(3,536)	42,827	3,584	136,814	2.62%
6	Rolling Green	Citrus	18,626	230	18,856	14,981	826	0	1,908	31	17,745	1,111	11,555	9.61%
7	Rosemont	Citrus	5,668	604	6,272	12,760	7,193	0	1,440	(9,959)	11,434	(5,162)	168,504	-3.06%
8	Salt Springs	Marion	18,912	389	19,302	23,664	17,225	0	2,653	(18,395)	25,147	(5,845)	368,871	-1.58%
9	Samira Villas	Marion	1,897	0	1,897	4,869	381	0	79	(1,611)	3,718	(1,822)	12,786	-14.25%
10	Saratoga Harbour	Putnam	6,599	55	6,654	9,162	3,395	0	956	(4,554)	8,959	(2,305)	70,969	-3.25%
11	Silver Lake Estates	Lake	188,477	1,386	189,863	101,045	8,379	0	12,372	20,667	142,463	47,401	176,432	26.87%
12	Silver Lake Oaks	Putnam	4,230	340	4,570	9,207	1,526	0	882	(3,564)	8,050	(3,481)	35,746	-9.74%
13	Skycrest	Lake	15,420	370	15,790	9,730	2,859	0	1,566	(582)	13,572	2,218	46,220	4.80%
14	Spring Hill Util	Hernando	2,944,247	25,820	2,970,067	1,864,744	395,411	0	270,852	(20,777)	2,510,229	459,838	6,951,049	6.62%
15	St. John's Highlands	Putnam	9,652	165	9,817	10,456	1,959	0	1,335	(2,310)	11,440	(1,623)	31,917	-5.08%
16	Stone Mountain	Lake	2,295	15	2,310	4,785	409	0	237	(1,381)	4,050	(1,740)	7,041	-24.71%
17	Sugar Mill	Volusia	155,768	849	156,617	97,348	14,689	0	24,514	(3,389)	133,161	23,456	325,184	7.21%
18	Sugar Mill Woods	Citrus	286,086	705	286,791	197,623	80,122	0	84,959	(54,071)	308,633	(21,743)	825,243	-2.63%
19	Sunny Hills Util	Washington	49,321	431	49,752	74,960	22,647	0	12,834	(35,070)	75,371	(25,620)	446,484	-5.74%
20	Sunshine Parkway	Lake	17,227	124	17,350	11,737	5,901	0	2,257	(4,486)	15,408	1,942	131,615	1.48%
21	Tropical Park	Osceola	97,775	2,855	100,630	65,370	12,382	0	7,162	1,017	85,932	14,698	194,483	7.56%
22	University Shores	Orange	642,337	14,420	656,757	389,442	28,327	(860)	63,397	13,219	493,524	163,233	1,941,534	8.41%
23	Venetian Village	Lake	20,810	250	21,060	16,747	2,574	327	1,634	(1,244)	20,037	1,023	44,963	2.28%
24	Welaka	Putnam	13,397	280	13,677	10,472	1,584	0	1,348	(486)	12,918	759	21,912	3.47%
25	Western Shores	Lake	43,108	920	44,028	26,441	6,362	(520)	3,418	(222)	35,478	8,549	129,968	6.58%
26	Westmont	Orange	33,416	875	34,291	23,662	1,383	0	1,900	995	27,939	6,352	75,622	8.40%
27	Windsong	Osceola	24,230	530	24,760	17,909	3,807	0	3,067	(2,122)	22,661	2,099	75,636	2.78%
28	Woodmere	Duval	208,682	3,525	212,207	146,872	34,413	0	25,654	(9,827)	197,113	15,094	365,465	4.13%
29	Wootens	Putnam	2,174	35	2,209	5,140	325	0	1,052	(1,809)	4,709	(2,500)	7,326	-34.12%
30	Zephyr Shores	Pasco	48,419	1,150	49,569	52,859	8,513	0	5,361	(9,129)	57,603	(8,034)	103,443	-7.77%
31	**TOTAL - WATER**		12,105,392	213,929	12,319,321	8,100,901	1,713,917	(621)	1,397,849	(508,890)	10,703,156	1,616,165	34,707,252	4.66%
32	**TOTAL - WATER & SEWER**		18,772,490	216,299	18,988,789	12,995,346	2,869,275	(12,447)	2,317,845	(1,121,513)	17,048,507	1,940,282	50,955,160	3.81%

0124

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Utility Adjustments to Present Operating Income

by System

1991 (Interim)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME**									
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	NET OPERATING INCOME
1	Amelia Island	Nassau	(1,317)	0	(1,317)	(5,188)	0	0	5,401	205	419	(1,735)
2	Apache Shores	Citrus	6,696	0	6,696	(768)	0	0	1,268	2,350	2,849	3,847
3	Apple Valley	Seminole	1,451	0	1,451	(3,465)	0	0	3,256	663	453	998
4	Bay Lake Estates	Osceola	(47)	0	(47)	(419)	0	0	455	255	291	(337)
5	Beacon Hills	Duval	19,392	0	19,392	(10,197)	0	0	10,013	7,510	7,326	12,066
6	Beecher's Point	Putnam	211	0	211	(285)	0	0	335	104	153	58
7	Burnt Store	Charl / Lee	78,839	0	78,839	(1,542)	0	0	6,464	28,393	33,315	45,523
8	Carlton Village	Lake	233	0	233	(451)	0	0	513	65	127	106
9	Chuluota	Seminole	2,740	0	2,740	(2,802)	0	0	3,272	906	1,376	1,364
10	Citrus Park	Marion	4,494	0	4,494	(1,496)	0	0	1,809	1,619	1,932	2,561
11	Citrus Springs Util	Citrus	1,513	0	1,513	(6,156)	0	0	7,728	7,037	8,610	(7,096)
12	Crystal River Highl.	Citrus	2,144	0	2,144	(434)	0	0	737	762	1,064	1,080
13	Daetwyler Shores	Orange	1,093	0	1,093	(602)	0	0	713	376	487	606
14	Deltona Utilities	Volusia	2,492	0	2,492	(86,568)	0	0	85,197	4,025	2,654	(162)
15	Del Ray Manor	Seminole	(2,839)	0	(2,839)	(331)	0	0	312	(1,058)	(1,077)	(1,762)
16	Druid Hills	Seminole	1,156	0	1,156	(1,055)	0	0	1,059	446	449	708
17	East Lk Harris Est	Lake	179	0	179	(663)	0	0	571	111	19	161
18	Fern Park	Seminole	1,106	0	1,106	(754)	0	0	802	407	455	651
19	Fern Terrace	Lake	133	0	133	(505)	0	0	470	70	34	98
20	Fisherman's Haven	Martin	6,438	0	6,438	(720)	0	0	949	2,408	2,638	3,800
21	Fountains	Osceola	4,376	0	4,376	(203)	0	0	515	1,525	1,837	2,539
22	Fox Run	Martin	6,945	0	6,945	(1,146)	0	0	1,784	2,455	3,094	3,851
23	Friendly Center	Lake	(0)	0	(0)	(137)	0	0	168	(12)	20	(20)
24	Golden Terrace	Citrus	7,751	0	7,751	(550)	0	0	1,010	2,755	3,214	4,536
25	Gospel Island Est	Citrus	337	0	337	(124)	0	0	389	61	327	10
26	Grand Terrace	Lake	(1,432)	0	(1,432)	(316)	0	0	232	(435)	(520)	(912)
27	Harmony Homes	Seminole	(33)	0	(33)	(331)	0	0	414	(42)	42	(75)
28	Hermits Cove	Putnam	418	0	418	(760)	0	0	756	189	184	233
29	Hobby Hills	Lake	350	0	350	(494)	0	0	562	106	174	175
30	Holiday Haven	Lake	1,180	0	1,180	(488)	0	0	621	434	566	613

(Continued...)

0126

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WATER SYSTEMS (FPSC)		1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME									
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	NET OPERATING INCOME
1	Holiday Heights	Orange	338	0	338	(334)	0	0	460	318	443	(105)
2	Imperial Mobile Terr	Lake	1,039	0	1,039	(987)	0	0	951	471	435	604
3	Intercession City	Osceola	312	0	312	(1,622)	0	0	2,200	(72)	506	(194)
4	Interlachen Lk Est	Putnam	334	0	334	(913)	0	0	1,010	215	312	21
5	Jungle Den	Volusia	1,059	0	1,059	(421)	0	0	441	417	437	622
6	Keystone Heights	Clay	(2,651)	0	(2,651)	(4,325)	0	0	4,494	(892)	(722)	(1,929)
7	Kingswood	Brevard	147	0	147	(265)	0	0	299	45	79	68
8	Lake Ajay Estates	Osceola	50	0	50	(290)	0	0	402	220	333	(282)
9	Lake Brantley	Seminole	177	0	177	(368)	0	0	474	29	136	41
10	Lake Conway Park	Orange	181	0	181	(457)	0	0	544	41	128	53
11	Lake Harriet Estates	Seminole	685	0	685	(1,108)	0	0	1,103	279	274	411
12	Lakeview Villas	Clay	34	0	34	(172)	0	0	229	14	72	(38)
13	Leilani Heights	Martin	28,195	0	28,195	(1,827)	0	0	3,103	10,148	11,425	16,770
14	Leisure Lakes	Highlands	590	0	590	(855)	0	0	711	319	175	415
15	Marco Shores Util	Collier	16,433	0	16,433	(1,890)	0	0	3,526	5,501	7,137	9,296
16	Marion Oaks Util	Marion	189,764	0	189,764	(8,761)	0	0	18,564	78,256	88,059	101,705
17	Meredith Manor	Seminole	2,527	0	2,527	(2,622)	0	0	2,549	1,011	938	1,589
18	Morningview	Lake	(5)	0	(5)	(202)	0	0	277	(28)	47	(52)
19	Oak Forest	Citrus	7,390	0	7,390	(701)	0	0	1,160	2,621	3,080	4,309
20	Oakwood	Brevard	1,278	0	1,278	(692)	0	0	687	503	498	780
21	Palisades Country Clb	Lake	11,488	0	11,488	(81)	0	0	709	4,087	4,715	6,773
22	Palm Port	Putnam	(82)	0	(82)	(434)	0	0	523	(52)	37	(119)
23	Palm Terrace	Pasco	3,367	0	3,367	(7,529)	0	0	6,141	1,999	612	2,755
24	Palms Mobile Home Pk	Lake	142	0	142	(324)	0	0	280	75	31	112
25	Park Manor	Putnam	28	0	28	(239)	0	0	330	(18)	73	(45)
26	Picciola Island	Lake	387	0	387	(539)	0	0	466	178	106	281
27	Pine Ridge Estates	Osceola	738	0	738	(718)	0	0	741	327	350	388
28	Pine Ridge Utilities	Citrus	(2,239)	0	(2,239)	(1,645)	0	0	2,668	(1,212)	(189)	(2,050)
29	Piney Woods	Lake	(520)	0	(520)	(704)	0	0	669	(168)	(204)	(317)
30	Point O' Woods	Citrus	11,005	0	11,005	(1,483)	0	0	2,148	4,142	4,808	6,197

(Continued..)

0127

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME**									
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						
Line No.	System	County	Water Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	NET OPERATING INCOME
1	Pomona Park	Putnam	452	0	452	(663)	0	0	703	242	282	170
2	Postmaster Village	Clay	111	0	111	(1,026)	0	0	1,301	(106)	168	(58)
3	Quail Ridge	Lake	2,170	0	2,170	(94)	0	0	225	768	899	1,271
4	River Grove	Putnam	434	0	434	(524)	0	0	610	142	227	206
5	River Park	Putnam	2,098	0	2,098	(1,430)	0	0	1,488	1,394	1,453	645
6	Rolling Green	Citrus	5,463	0	5,463	(364)	0	0	741	1,878	2,255	3,208
7	Rosemont	Citrus	1,957	0	1,957	(337)	0	0	626	659	947	1,010
8	Salt Springs	Marion	157	0	157	(690)	0	0	809	42	162	(5)
9	Samira Villas	Marion	143	0	143	(103)	0	0	192	76	164	(21)
10	Saratoga Harbour	Putnam	142	0	142	(250)	0	0	324	41	114	28
11	Silver Lake Estates	Lake	(790)	0	(790)	(3,721)	0	0	3,346	35	(339)	(452)
12	Silver Lake Oaks	Putnam	136	0	136	(224)	0	0	373	79	229	(92)
13	Skycrest	Lake	559	0	559	(436)	0	0	401	227	192	367
14	Spring Hill Util	Hernando	(72,043)	0	(72,043)	(83,473)	0	0	68,544	(18,779)	(33,708)	(38,335)
15	St. John's Highlands	Putnam	120	0	120	(378)	0	0	424	112	158	(38)
16	Stone Mountain	Lake	18	0	18	(117)	0	0	192	(20)	55	(37)
17	Sugar Mill	Volusia	(272)	0	(272)	(2,960)	0	0	3,635	(275)	401	(673)
18	Sugar Mill Woods	Citrus	111,203	0	111,203	(7,523)	13,629	0	12,628	14,342	33,076	78,127
19	Sunny Hills Util	Washington	28,894	0	28,894	(1,955)	0	0	4,768	12,661	15,474	13,419
20	Sunshine Parkway	Lake	622	0	622	(180)	0	0	445	291	556	66
21	Tropical Park	Osceola	1,582	0	1,582	(2,430)	0	0	2,536	608	715	867
22	University Shores	Orange	2,179	0	2,179	(12,517)	0	0	13,336	590	1,409	770
23	Venetian Village	Lake	754	0	754	(693)	0	0	671	304	282	471
24	Wetaka	Putnam	519	0	519	(412)	0	0	442	203	233	285
25	Western Shores	Lake	119	0	119	(1,289)	0	0	1,092	135	(63)	182
26	Westmont	Orange	715	0	715	(451)	0	0	480	1,561	1,590	(875)
27	Windsong	Osceola	912	0	912	(481)	0	0	777	263	559	353
28	Woodmere	Duval	(2,495)	0	(2,495)	(4,497)	0	0	4,486	(838)	(847)	(1,648)
29	Wootens	Putnam	22	0	22	(121)	0	0	193	6	79	(57)
30	Zephyr Shores	Pasco	2,015	0	2,015	(1,928)	0	0	1,897	826	795	1,220
31	**TOTAL - WATER**		**506,081**	**0**	**506,081**	**(302,725)**	**13,629**	**0**	**323,321**	**189,934**	**224,160**	**281,921**
32	**TOTAL - WATER & SEWER**		**1,109,860**	**0**	**1,109,860**	**(442,296)**	**93,987**	**0**	**510,414**	**225,386**	**387,490**	**722,369**

0128

Water Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Water Detailed Utility Adjustments to Present Operating Income

by System

1991 (Interim)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)**														
		REVENUES	O&M EXPENSE								DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	
Line No.	System	County	Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	*Calculate* Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments	TOTAL ADJUSTMENTS
1	Amelia Island	Nassau	(1,317)	(5,188)							(5,188)	0	(59)	5,460	5,401	205	(1,736)
2	Apache Shores	Citrus	6,696	(768)							(768)	0	301	966	1,268	2,350	3,847
3	Apple Valley	Seminole	1,451	(3,465)							(3,465)	0	65	3,190	3,256	663	998
4	Bay Lake Estates	Osceola	(47)	(419)							(419)	0	(2)	457	455	255	(337)
5	Beacon Hills	Duval	19,392	(10,197)							(10,197)	0	873	9,141	10,013	7,510	12,066
6	Beecher's Point	Putnam	211	(285)							(285)	0	10	325	335	104	58
7	Burnt Store	Charl / Lee	78,839	(1,542)							(1,542)	0	3,548	2,916	6,464	28,393	45,623
8	Carlton Village	Lake	233	(451)							(451)	0	10	503	513	85	106
9	Chuluota	Seminole	2,740	(2,802)							(2,802)	0	123	3,149	3,272	906	1,364
10	Citrus Park	Marion	4,494	(1,496)							(1,496)	0	202	1,607	1,809	1,619	2,581
11	Citrus Springs Util	Citrus	1,513	(6,156)							(6,156)	0	68	7,660	7,728	7,037	(7,096)
12	Crystal River Highl.	Citrus	2,144	(434)							(434)	0	96	640	737	762	1,060
13	Daetwyler Shores	Orange	1,093	(602)							(602)	0	49	664	713	376	606
14	Deltona Utilities	Volusia	2,492	(86,568)							(86,568)	0	112	85,085	85,197	4,025	(162)
15	Del Ray Manor	Seminole	(2,839)	(331)							(331)	0	(128)	439	312	(1,058)	(1,762)
16	Druid Hills	Seminole	1,156	(1,055)							(1,055)	0	52	1,007	1,059	446	708
17	East Lk Harris Est	Lake	179	(663)							(663)	0	8	563	571	111	181
18	Fern Park	Seminole	1,106	(754)							(754)	0	50	753	802	407	851
19	Fern Terrace	Lake	133	(505)							(505)	0	6	464	470	70	98
20	Fisherman's Haven	Martin	6,438	(720)							(720)	0	290	660	949	2,408	3,800
21	Fountains	Osceola	4,376	(203)							(203)	0	197	318	515	1,525	2,539
22	Fox Run	Martin	6,944	(1,146)							(1,146)	0	313	1,471	1,784	2,455	3,851
23	Friendly Center	Lake	(0)	(137)							(137)	0	(0)	168	168	(12)	(20)
24	Golden Terrace	Citrus	7,751	(550)							(550)	0	349	661	1,010	2,755	4,636
25	Gospel Island Est	Citrus	337	(124)							(124)	0	15	374	389	61	10
26	Grand Terrace	Lake	(1,432)	(316)							(316)	0	(64)	298	232	(435)	(912)
27	Harmony Homes	Seminole	(33)	(331)							(331)	0	(1)	416	414	(42)	(75)
28	Hermits Cove	Putnam	418	(760)							(760)	0	19	737	756	189	233
29	Hobby Hills	Lake	350	(494)							(494)	0	16	546	562	106	175
30	Holiday Haven	Lake	1,180	(488)							(488)	0	53	568	621	434	613

(Continued...)

0130

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)**														
		REVENUES	O&M EXPENSE								DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	
Line No.	System	County	Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments	**TOTAL ADJUSTMENTS**
1	Holiday Heights	Orange	338	(334)							(334)	0	15	445	460	318	**(105)**
2	Imperial Mobile Terr	Lake	1,039	(987)							(987)	0	47	904	951	471	**604**
3	Intercession City	Osceola	312	(1,622)							(1,622)	0	14	2,186	2,200	(72)	**(194)**
4	Interlachen Lk Est	Putnam	334	(913)							(913)	0	15	995	1,010	215	**21**
5	Jungle Den	Volusia	1,059	(421)							(421)	0	48	393	441	417	**622**
6	Keystone Heights	Clay	(2,651)	(4,325)							(4,325)	0	(119)	4,614	4,494	(892)	**(1,929)**
7	Kingswood	Brevard	147	(265)							(265)	0	7	293	299	45	**68**
8	Lake Ajay Estates	Osceola	50	(290)							(290)	0	2	400	402	220	**(282)**
9	Lake Brantley	Seminole	177	(368)							(368)	0	8	466	474	29	**41**
10	Lake Conway Park	Orange	181	(457)							(457)	0	8	536	544	41	**53**
11	Lake Harriet Estates	Seminole	685	(1,108)							(1,108)	0	31	1,072	1,103	279	**411**
12	Lakeview Villas	Clay	34	(172)							(172)	0	2	227	229	14	**(38)**
13	Leilani Heights	Martin	28,195	(1,827)							(1,827)	0	1,269	1,834	3,103	10,148	**16,770**
14	Leisure Lakes	Highlands	590	(855)							(855)	0	27	684	711	319	**415**
15	Marco Shores Util	Collier	16,433	(1,890)							(1,890)	0	739	2,786	3,526	5,501	**9,296**
16	Marion Oaks Util	Marion	189,764	(8,761)							(8,761)	0	8,539	10,024	18,564	78,256	**101,705**
17	Meredith Manor	Seminole	2,527	(2,622)							(2,622)	0	114	2,435	2,549	1,011	**1,589**
18	Morningview	Lake	(5)	(202)							(202)	0	(0)	277	277	(28)	**(82)**
19	Oak Forest	Citrus	7,390	(701)							(701)	0	333	828	1,160	2,621	**4,309**
20	Oakwood	Brevard	1,278	(692)							(692)	0	57	629	687	503	**780**
21	Palisades Country Clb	Lake	11,488	(81)							(81)	0	517	192	709	4,087	**6,773**
22	Palm Port	Putnam	(82)	(434)							(434)	0	(4)	527	523	(52)	**(119)**
23	Palm Terrace	Pasco	3,367	(7,529)							(7,529)	0	151	5,990	6,141	1,999	**2,755**
24	Palms Mobile Home P	Lake	142	(324)							(324)	0	6	274	280	75	**112**
25	Park Manor	Putnam	28	(239)							(239)	0	1	329	330	(18)	**(45)**
26	Picciola Island	Lake	387	(539)							(539)	0	17	449	466	178	**281**
27	Pine Ridge Estates	Osceola	738	(718)							(718)	0	33	708	741	327	**388**
28	Pine Ridge Utilities	Citrus	(2,239)	(1,645)							(1,645)	0	(101)	2,768	2,668	(1,212)	**(2,050)**
29	Piney Woods	Lake	(520)	(704)							(704)	0	(23)	692	669	(168)	**(317)**
30	Point O' Woods	Citrus	11,005	(1,483)							(1,483)	0	495	1,653	2,148	4,142	**6,197**

(Continued...)

0131

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
WATER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)**														
		REVENUES	O&M EXPENSE								DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	
Line No.	System	County	Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments	TOTAL ADJUSTMENTS
1	Pomona Park	Putnam	452	(663)							(663)	0	20	683	703	242	170
2	Postmaster Village	Clay	111	(1,026)							(1,026)	0	5	1,296	1,301	(106)	(58)
3	Quail Ridge	Lake	2,170	(94)							(94)	0	98	127	225	768	1,271
4	River Grove	Putnam	434	(524)							(524)	0	20	590	610	142	206
5	River Park	Putnam	2,098	(1,430)							(1,430)	0	94	1,394	1,488	1,394	645
6	Rolling Green	Citrus	5,463	(364)							(364)	0	246	495	741	1,878	3,208
7	Rosemont	Citrus	1,957	(337)							(337)	0	88	538	626	659	1,010
8	Salt Springs	Marion	157	(690)							(690)	0	7	802	809	42	(5)
9	Samira Villas	Marion	143	(103)							(103)	0	6	185	192	76	(21)
10	Saratoga Harbour	Putnam	142	(250)							(250)	0	6	318	324	41	28
11	Silver Lake Estates	Lake	(790)	(3,721)							(3,721)	0	(36)	3,382	3,346	35	(452)
12	Silver Lake Oaks	Putnam	136	(224)							(224)	0	6	367	373	79	(92)
13	Skycrest	Lake	559	(436)							(436)	0	25	376	401	227	367
14	Spring Hill Util	Hernando	(72,043)	(83,473)							(83,473)	0	(3,242)	71,786	68,544	(18,779)	(36,335)
15	St. John's Highlands	Putnam	120	(378)							(378)	0	5	418	424	112	(38)
16	Stone Mountain	Lake	18	(117)							(117)	0	1	191	192	(20)	(37)
17	Sugar Mill	Volusia	(272)	(2,960)							(2,960)	0	(12)	3,647	3,635	(275)	(673)
18	Sugar Mill Woods	Citrus	111,203	(7,523)							(7,523)	13,629	5,004	7,624	12,628	14,342	76,127
19	Sunny Hills Util	Washington	28,894	(1,955)							(1,955)	0	1,300	3,468	4,768	12,661	13,419
20	Sunshine Parkway	Lake	622	(180)							(180)	0	28	417	445	291	86
21	Tropical Park	Osceola	1,582	(2,430)							(2,430)	0	71	2,465	2,536	608	867
22	University Shores	Orange	2,179	(12,517)							(12,517)	0	98	13,238	13,336	590	770
23	Venetian Village	Lake	754	(693)							(693)	0	34	638	671	304	471
24	Welaka	Putnam	519	(412)							(412)	0	23	419	442	203	285
25	Western Shores	Lake	119	(1,289)							(1,289)	0	5	1,086	1,092	135	182
26	Westmont	Orange	715	(451)							(451)	0	32	448	480	1,561	(875)
27	Windsong	Osceola	912	(481)							(481)	0	41	736	777	263	353
28	Woodmere	Duval	(2,495)	(4,497)							(4,497)	0	(112)	4,600	4,488	(838)	(1,648)
29	Wootens	Putnam	22	(121)							(121)	0	1	192	193	6	(57)
30	Zephyr Shores	Pasco	2,015	(1,928)							(1,928)	0	91	1,806	1,897	826	1,220
31	**TOTAL - WATER**		**506,081**	**(302,725)**	**0**	**0**	**0**	**0**	**0**	**0**	**(302,725)**	**13,629**	**22,774**	**300,548**	**323,321**	**189,935**	**281,921**
32	**TOTAL - WATER & SEWER**		**1,109,860**	**(442,296)**	**0**	**0**	**0**	**0**	**0**	**0**	**(442,296)**	**93,987**	**49,944**	**460,470**	**510,414**	**225,387**	**722,369**

0132

Income Tax Summary
(Water & Sewer)

Historical Test Year Ended 12/31/91

Summary of

Total Income Tax Provision Reconciliation

1991 (Final)

SUMMARY OF TOTAL INCOME TAX PROVISION RECONCILIATION

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

FPSC

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

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

Line No.	(1) Description	(2) Ref.	(3) Total Per Books	(4) Utility Adjustments	(5) Utility Adjusted	(6) Water	(7) Wastewater
1	Current Tax Expense	C-2	$1,043,851	($2,548,707)	($1,504,856)		
2	Deferred Income Tax Expense	C-5	($321,440)	$48,057	($273,383)		
3	ITC Realized This Year (Per C-2)	C-8	$126,949	($126,949)	$0		
4	*ITC Amortization (All Companies)* (3% ITC and IRC 46(f)(2))	C-8	($84,417)	$0	($84,417)		
5	Parent Debt Adjustment	C-1/A	($424,664)	$0	($424,664)		
6	**Total Income Tax Expense**		**$340,279**	**($2,627,599)**	**($2,287,320)**		

Income Tax Summary
(Water & Sewer)

Historical Test Year Ended 12/31/91

Summary of

Accumulated Deferred Income Taxes

1991 (Final)

SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES

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

FPSC

Schedule: C-7 Summary
Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: C-7 Pg 2 & 3
Recap Schedules: A-18, A-19, D-2

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

Line No.	(1) Year	(2)	(3) Account No. 281	(4)	(5)	(6) Account No. 190	(7)	(8)	(9) Net Deferred Income Taxes	(10)
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	12/31/89	($544,974)	($3,745,546)	($4,290,520)	$1,370,925	$8,245,890	$9,616,815	$825,951	$4,500,344	$5,326,295
2	12/31/90	(739,521)	(4,980,448)	(5,719,969)	1,652,021	9,843,972	11,495,993	912,500	4,863,524	5,776,024
3	12/31/91	(996,624)	(5,949,978)	(6,946,602)	1,911,766	11,378,365	13,290,131	915,142	5,428,387	6,343,529

Line No.	Reconciliation	Account No. 281			Account No. 190 CIAC			Account No. 190 Other		
		*	**							
6	Bal 12/31/90	(739,521)	(4,980,448)	(5,719,969)	1,095,494	6,709,087	7,804,581	556,527	3,134,885	3,691,412
7	Correction Entry	(25,265)	148,627	123,362	35,776	316,542	352,318	(31,734)	(197,881)	(229,615)
8	Adj. 12/31/90 Balance	(764,786)	(4,831,821)	(5,596,607)	1,131,270	7,025,629	8,156,899	524,793	2,937,004	3,461,797
9	1991 Provision	(231,838)	(1,118,157)	(1,349,995)	82,368	462,089	544,457	173,335	953,643	1,126,978
10	Balance 12/31/91	(996,624)	(5,949,978)	(6,946,602)	1,213,638	7,487,718	8,701,356	698,128	3,890,647	4,588,775
11	1991 Adjusted Avg Balance	(880,705)	(5,390,900)	(6,271,605)	1,172,454	7,256,674	8,429,128	611,461	3,413,826	4,025,286

Reference:
* *C-7, Page 2 of 3*
** *C-7, Page 3 of 3*

Cost of Capital Summary (Water & Sewer)

Historical Test Year Ended 12/31/91

Summary of

Requested Cost of Capital

1991 (Final)

SUMMARY OF REQUESTED COST OF CAPITAL - 1991 (FINAL)

Beginning and End of Year Average

Company: SSU & DUI

FPSC

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

Explanation: Provide a schedule which calculates the requested cost cost of capital on a beginning and end of year average basis. If a year-end is used submit an additional schedule reflecting year-end calculations.

Schedule: D-1 Summary
Page 1 of 1
Preparer: Richard Ausman

(1)		(2)	(3)	(4)	(5)	(6)
			COST OF CAPITAL			
Line No.	Class of Capital	Total Company Capital	Ratio	Cost Rate	Weighted Cost	Supporting Schedules
1	Long-Term Debt	71,733,133	52.00%	11.16%	5.80%	D-5
2	Customer Deposits	1,450,097	1.05%	7.67%	0.08%	D-7
3	Deferred ITC	2,460,816	1.78%	11.61%	0.21%	D-5 (a)
4	Preferred Stock	3,394,250	2.46%	0.00%	0.00%	D-3
5	Total Equity	62,238,194	45.12%	12.83%	5.79%	D-5 (a)
6	Adjustment for Gas	(3,321,026)	-2.41%	12.83%	-0.31%	D-5 (a)
7						
8	**TOTAL**	**137,955,466**	**100.00%**		**11.57%**	

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Typical Water and Wastewater Bill Comparison At Average Use (Without Rates)

1991 (Proposed Final Rates)

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

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

AT AVERAGE USE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
1518	AMELIA ISLAND	W/S	NASSAU	1920	$18.30	$33.38	$51.68	$15.69	$42.62	$58.31	$19.38	$43.47	$62.85
990	APACHE SHORES	W/S	CITRUS	272	$17.80	$13.48	$31.28	$19.62	$24.87	$44.49	$16.51	$16.43	$32.94
332	APPLE VALLEY	W/S	SEMINOLE	1039	$16.56	$52.78	$69.34	$15.40	$34.27	$49.67	$16.34	$43.35	$59.69
784	BAY LAKE ESTATES	W	OSCEOLA	65	$10.23		$10.23	$34.69		$34.69	$35.39		$35.39
886	BEACON HILLS	W/S	DUVAL	4949	$13.80	$30.53	$44.33	$18.39	$33.22	$51.61	$18.70	$33.83	$52.53
472	BEECHER'S POINT	W/S	PUTNAM	51	$14.85	$14.48	$29.33	$17.45	$48.95	$66.40	$17.79	$23.38	$41.17
2202	BURNT STORE	W/S	CHARLOTTE	213	$30.58	$36.15	$66.73	$37.63	$44.68	$82.31	$36.45	$45.55	$82.00
555	CARLTON VILLAGE	W	LAKE	103	$16.13		$16.13	$19.22		$19.22	$19.61		$19.61
335	CHULUOTA	W/S	SEMINOLE	766	$11.73	$29.09	$40.82	$26.32	$177.12	$203.44	$26.84	$47.47	$74.31
1117	CITRUS PARK	W/S	MARION	596	$13.10	$47.46	$60.56	$15.39	$66.78	$82.17	$15.66	$44.28	$59.94
9001	*CITRUS SPRINGS UTILITIES*	W/S	CITRUS	2274	$12.53	$19.55	$32.08	$23.76	$21.81	$45.57	$24.20	$22.24	$46.44
984	CRYSTAL RIVER HIGHLANDS	W	CITRUS	67	$8.88		$8.88	$30.93		$30.93	$31.52		$31.52
105	DAETWYLER SHORES	W	ORANGE	129	$13.68		$13.68	$23.83		$23.83	$24.31		$24.31
18001	DELTONA UTILITIES	W/S	VOLUSIA	25689	$12.39	$13.30	$25.69	$16.13	$39.12	$55.25	$16.39	$39.85	$56.24
336	DOL RAY MANOR	W	SEMINOLE	59	$21.06		$21.06	$33.97		$33.97	$34.57		$34.57
334	DRUID HILLS	W	SEMINOLE	252	$18.66		$18.66	$24.75		$24.75	$25.22		$25.22
557	EAST LAKE HARRIS ESTATES	W	LAKE	170	$9.67		$9.67	$14.46		$14.46	$14.74		$14.74
324	FERN PARK	W	SEMINOLE	184	$12.17		$12.17	$18.34		$18.34	$18.72		$18.72
552	FERN TERRACE	W	LAKE	123	$17.03		$17.03	$15.12		$15.12	$17.01		$17.01
673	FISHERMAN'S HAVEN	W/S	MARTIN	278	$12.03	$20.78	$32.81	$14.91	$29.82	$44.73	$15.22	$30.40	$45.62
772	FOUNTAINS	W	OSCEOLA	15	$24.31		$24.31	$315.43		$315.43	$46.58		$46.58
679	FOX RUN	W/S	MARTIN	182	$18.97	$15.70	$34.67	$69.81	$51.73	$121.54	$49.01	$52.70	$101.71
556	FRIENDLY CENTER	W	LAKE	20	$14.55		$14.55	$31.71		$31.71	$32.32		$32.32
992	GOLDEN TERRACE	W	CITRUS	105	$16.76		$16.76	$19.89		$19.89	$20.26		$20.26
986	GOSPEL ISLAND ESTATES	W	*CITRUS*	8	$14.46		$14.46	$113.87		$113.87	$38.69		$38.69
575	GRAND TERRACE	W	LAKE	66	$15.32		$15.32	$29.30		$29.30	$29.88		$29.88

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

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

AT AVERAGE USE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
326	HARMONY HOMES	W	SEMINOLE	64	$15.95		$15.95	$29.81		$29.81	$30.40		$30.40
438	HERMITS COVE	W	PUTNAM	178	$12.80		$12.80	$25.68		$25.68	$25.34		$25.34
558	HOBBY HILLS	W	LAKE	102	$12.53		$12.53	$18.99		$18.99	$19.36		$19.36
573	HOLIDAY HAVEN	W/S	LAKE	203	$15.55	$12.14	$27.69	$21.27	$33.55	$54.82	$20.79	$30.15	$50.94
121	HOLIDAY HEIGHTS	W	ORANGE	53	$20.20		$20.20	$29.98		$29.98	$30.58		$30.58
570	IMPERIAL MOBILE TERRACE	W	LAKE	245	$5.95		$5.95	$15.62		$15.62	$15.88		$15.88
780	INTERCESSION CITY	W	OSCEOLA	256	$15.71		$15.71	$29.94		$29.94	$30.50		$30.50
470	INTERLACHEN LAKE ESTATES	W	PUTNAM	216	$10.84		$10.84	$16.77		$16.77	$17.10		$17.10
1802	JUNGLE DEN	W/S	VOLUSIA	230	$14.14	$11.38	$25.52	$20.11	$84.77	$104.88	$14.73	$24.04	$38.77
1094	KEYSTONE HEIGHTS	W	CLAY	981	$16.23		$16.23	$21.17		$21.17	$21.54		$21.54
1701	KINGSWOOD	W	BREVARD	63	$17.04		$17.04	$22.23		$22.23	$22.63		$22.63
773	LAKE AJAY ESTATES	W	OSCEOLA	35	$27.18		$27.18	$81.84		$81.84	$51.72		$51.72
325	LAKE BRANTLEY	W	SEMINOLE	66	$14.26		$14.26	$25.38		$25.38	$25.90		$25.90
104	LAKE CONWAY PARK	W	ORANGE	85	$12.61		$12.61	$24.68		$24.68	$25.14		$25.14
323	LAKE HARRIET ESTATES	W	SEMINOLE	285	$14.00		$14.00	$16.72		$16.72	$17.04		$17.04
1054	LAKEVIEW VILLAS	W	CLAY	13	$4.86		$4.86	$58.96		$58.96	$22.04		$22.04
675	LEILANI HEIGHTS	W/S	MARTIN	777	$17.56	$46.45	$64.01	$18.27	$44.17	$62.44	$18.65	$45.05	$63.70
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	HIGHLAND	470	$9.93	$11.36	$21.29	$18.04	$15.64	$33.68	$18.38	$15.94	$34.32
11001	MARION OAKS UTILITIES	W/S	MARION	3393	$18.46	$28.29	$46.75	$27.58	$41.44	$69.02	$28.11	$36.04	$64.15
330	MEREDITH MANOR	W/S	SEMINOLE	689	$13.99	$54.32	$68.31	$16.88	$43.47	$60.35	$17.22	$49.58	$66.80
562	MORNINGVIEW	W/S	LAKE	69	$18.37	$48.27	$66.64	$31.59	$74.81	$106.40	$32.22	$61.08	$93.30
993	OAK FOREST	W	CITRUS	138	$15.12		$15.12	$21.02		$21.02	$21.45		$21.45
1702	OAKWOOD	W	BREVARD	195	$15.90		$15.90	$19.69		$19.69	$20.06		$20.06
579	PALISADES COUNTRY CLUB	W	LAKE	26	$20.68		$20.68	$77.00		$77.00	$51.91		$51.91
440	PALM PORT	W/S	PUTNAM	181	$15.26	$22.21	$37.47	$20.47	$30.76	$51.23	$20.85	$31.35	$52.20
14291	PALM TERRACE (C. L. SMITH)	W/S	PASCO	404	$4.74	$8.46	$13.20	$23.46	$26.40	$49.86	$23.92	$26.88	$50.80

Company: All FPSC Systems
Docket No.: 920199-WS
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED FINAL RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

AT AVERAGE USE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM NO	SYSTEM	TYPE	COUNTY	AVG # OF CUST	PRESENT Water	PRESENT Wastewater	PRESENT Total	REQUIRED Water	REQUIRED Wastewater	REQUIRED Total	PROPOSED Water	PROPOSED Wastewater	PROPOSED Total
1429	PALM TERRACE (ELL-NAR)	W/S	PASCO	1791	$15.39	$8.46	$23.85	$23.46	$26.40	$49.86	$23.92	$26.88	$50.80
559	PALMS MOBILE HOME PARK	W	LAKE	61	$10.15		$10.15	$17.82		$17.82	$18.15		$18.15
444	PARK MANOR	W/S	PUTNAM	51	$14.85	$21.85	$36.70	$33.91	$49.53	$83.44	$29.63	$35.05	$64.68
564	PICCIOLA ISLAND	W	LAKE	131	$17.10		$17.10	$17.79		$17.79	$18.13		$18.13
782	PINE RIDGE ESTATES	W	OSCEOLA	172	$20.47		$20.47	$21.71		$21.71	$22.12		$22.12
9002	PINE RIDGE UTILITIES	W	CITRUS	391	$30.99		$30.99	$28.29		$28.29	$28.86		$28.86
553	PINEY WOODS	W	LAKE	168	$18.13		$18.13	$21.10		$21.10	$21.49		$21.49
987	POINT O' WOODS	W/S	CITRUS	398	$10.09	$15.26	$25.35	$21.10	$61.88	$82.98	$21.50	$33.63	$55.13
443	POMONA PARK	W	PUTNAM	160	$15.14		$15.14	$16.80		$16.80	$17.12		$17.12
1095	POSTMASTER VILLAGE	W	CLAY	152	$5.00		$5.00	$32.05		$32.05	$32.69		$32.69
578	QUAIL RIDGE	W	LAKE	21	$15.54		$15.54	$52.42		$52.42	$42.36		$42.36
442	RIVER GROVE	W	PUTNAM	107	$16.56		$16.56	$27.60		$27.60	$28.11		$28.11
439	RIVER PARK	W	PUTNAM	345	$11.51		$11.51	$16.50		$16.50	$16.82		$16.82
985	ROLLING GREEN	W	CITRUS	76	$26.41		$26.41	$23.07		$23.07	$26.31		$26.31
988	ROSEMONT	W	CITRUS	31	$20.39		$20.39	$129.30		$129.30	$50.70		$50.70
1115	SALT SPRINGS	W/S	MARION	196	$9.03	$32.69	$41.72	$46.33	$25.51	$71.84	$22.11	$26.01	$48.12
448	SARATOGA HARBOUR	W	PUTNAM	40	$13.95		$13.95	$51.86		$51.86	$27.02		$27.02
574	SILVER LAKE ESTATES	W	LAKE	935	$15.68		$15.68	$12.49		$12.49	$14.72		$14.72
473	SILVER LAKE OAKS	W/S	PUTNAM	51	$13.99	$21.40	$35.39	$54.92	$59.03	$113.95	$29.26	$34.70	$63.96
551	SKYCREST	W	LAKE	115	$11.61		$11.61	$16.50		$16.50	$16.84		$16.84
27001	SPRING HILL UTILITIES	W/S	HERNANDO	26695	$10.23	$20.20	$30.43	$13.42	$18.23	$31.65	$13.65	$20.83	$34.48
471	ST. JOHN'S HIGHLANDS	W	PUTNAM	79	$10.26		$10.26	$20.68		$20.68	$21.06		$21.06
565	STONE MOUNTAIN	W	LAKE	6	$31.26		$31.26	$93.57		$93.57	$65.96		$65.96
1801	SUGAR MILL	W/S	VOLUSIA	1159	$20.21	$21.45	$41.66	$25.18	$29.10	$54.28	$25.66	$29.65	$55.31
989	SUGAR MILL WOODS	W/S	CITRUS	3486	$14.41	$21.32	$35.73	$20.08	$15.87	$35.95	$20.38	$16.19	$36.57
28001	SUNNY HILLS UTILITIES	W/S	WASHINGTON	564	$16.19	$34.47	$50.66	$26.83	$52.63	$79.46	$27.36	$40.63	$67.99

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

AT AVERAGE USE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
781	TROPICAL PARK	W	OSCEOLA	551	$14.77		$14.77	$17.76		$17.76	$18.11		$18.11
106	UNIVERSITY SHORES	W/S	ORANGE	5276	$15.75	$26.28	$42.03	$19.84	$38.91	$58.75	$20.19	$39.62	$59.81
567	VENETIAN VILLAGE	W/S	LAKE	213	$13.74	$34.37	$48.11	$19.44	$43.61	$63.05	$19.79	$44.08	$63.87
447	WELAKA	W	PUTNAM	92	$12.65		$12.65	$16.44		$16.44	$16.76		$16.76
566	WESTERN SHORES	W	LAKE	278	$12.92		$12.92	$17.62		$17.62	$17.95		$17.95
122	WESTMONT	W	ORANGE	122	$23.28		$23.28	$20.78		$20.78	$23.30		$23.30
783	WINDSONG	W	OSCEOLA	109	$19.12		$19.12	$28.54		$28.54	$29.07		$29.07
888	WOODMERE	W/S	DUVAL	2053	$11.79	$26.29	$38.08	$15.82	$46.70	$62.52	$16.08	$47.57	$63.65
446	WOOTENS	W	PUTNAM	17	$10.67		$10.67	$39.66		$39.66	$19.24		$19.24
1427	ZEPHYR SHORES	W/S	PASCO	1002	$5.90	$5.69	$11.59	$13.61	$16.93	$30.54	$13.87	$17.26	$31.13

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Typical Water and Wastewater Bill Comparison At 10,000 Gallons Use (Without Rates)

1991 (Proposed Final Rates)

Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [X] Wastewater[X]
Interim [ ] Final[X]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED FINAL RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

AT 10,000 GALLONS USAGE

FPSC
Schedule E2A Summary

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Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
1518	AMELIA ISLAND	W/S	NASSAU	1920	$18.96	$34.09	$53.05	$16.17	$43.49	$59.66	$19.98	$44.36	$64.34
990	APACHE SHORES	W/S	CITRUS	272	$70.40	$54.65	$125.05	$61.77	$98.41	$160.18	$51.97	$64.99	$116.96
332	APPLE VALLEY	W/S	SEMINOLE	1039	$15.39	$44.44	$59.83	$14.62	$34.27	$48.89	$15.51	$43.35	$58.86
784	BAY LAKE ESTATES	W	OSCEOLA	65	$10.90		$10.90	$37.15		$37.15	$37.90		$37.90
886	BEACON HILLS	W/S	DUVAL	4949	$11.53	$23.98	$35.51	$16.02	$33.22	$49.24	$16.29	$33.83	$50.12
472	BEECHER'S POINT	W/S	PUTNAM	51	$21.55	$28.75	$50.30	$31.07	$136.04	$167.11	$31.68	$64.96	$96.64
2202	BURNT STORE	W/S	CHARLOTTE	213	$51.08	$57.44	$108.52	$53.65	$61.62	$115.27	$51.96	$62.84	$114.80
555	CARLTON VILLAGE	W	LAKE	103	$20.68		$20.68	$23.53		$23.53	$24.01		$24.01
335	CHULUOTA	W/S	SEMINOLE	766	$15.39	$44.44	$59.83	$33.35	$242.54	$275.89	$34.02	$65.00	$99.02
1117	CITRUS PARK	W/S	MARION	596	$17.43	$69.55	$86.98	$20.90	$98.02	$118.92	$21.25	$64.99	$86.24
9001	CITRUS SPRINGS UTILITIES	W/S	CITRUS	2274	$16.62	$29.70	$46.32	$30.39	$35.46	$65.85	$30.95	$36.18	$67.13
984	CRYSTAL RIVER HIGHLANDS	W	CITRUS	67	$12.57		$12.57	$42.53		$42.53	$43.33		$43.33
105	DAETWYLER SHORES	W	ORANGE	129	$14.49		$14.49	$24.91		$24.91	$25.42		$25.42
18001	DELTONA UTILITIES	W/S	VOLUSIA	25689	$12.68	$13.30	$25.98	$16.37	$53.34	$69.71	$16.63	$54.33	$70.96
336	DOL RAY MANOR	W	SEMINOLE	59	$15.39		$15.39	$27.22		$27.22	$27.71		$27.71
334	DRUID HILLS	W	SEMINOLE	252	$15.39		$15.39	$21.31		$21.31	$21.72		$21.72
557	EAST LAKE HARRIS ESTATES	W	LAKE	170	$20.68		$20.68	$32.83		$32.83	$33.48		$33.48
324	FERN PARK	W	SEMINOLE	184	$15.39		$15.39	$22.63		$22.63	$23.11		$23.11
552	FERN TERRACE	W	LAKE	123	$20.68		$20.68	$17.46		$17.46	$19.65		$19.65
673	FISHERMAN'S HAVEN	W/S	MARTIN	278	$16.64	$31.85	$48.49	$20.54	$44.20	$64.74	$20.98	$45.07	$66.05
772	FOUNTAINS	W	OSCEOLA	15	$28.97		$28.97	$351.87		$351.87	$51.96		$51.96
679	FOX RUN	W/S	MARTIN	182	$20.90	$15.70	$36.60	$74.00	$54.89	$128.89	$51.95	$55.92	$107.87
556	FRIENDLY CENTER	W	LAKE	20	$20.68		$20.68	$42.23		$42.23	$43.05		$43.05
992	GOLDEN TERRACE	W	CITRUS	105	$39.01		$39.01	$38.39		$38.39	$39.09		$39.09
986	GOSPEL ISLAND ESTATES	W	CITRUS	8	$19.98		$19.98	$152.94		$152.94	$51.96		$51.96
575	GRAND TERRACE	W	LAKE	66	$20.42		$20.42	$40.07		$40.07	$40.86		$40.86

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UNDER PRESENT, REQUIRED AND PROPOSED FINAL RATES
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AT 10,000 GALLONS USAGE

FPSC
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
326	HARMONY HOMES	W	SEMINOLE	64	$15.39		$15.39	$29.02		$29.02	$29.60		$29.60
438	HERMITS COVE	W	PUTNAM	178	$30.89		$30.89	$52.71		$52.71	$52.01		$52.01
558	HOBBY HILLS	W	LAKE	102	$20.68		$20.68	$29.73		$29.73	$30.32		$30.32
573	HOLIDAY HAVEN	W/S	LAKE	203	$34.74	$12.14	$46.88	$53.21	$72.34	$125.55	$52.02	$65.01	$117.03
121	HOLIDAY HEIGHTS	W	ORANGE	53	$20.79		$20.79	$30.61		$30.61	$31.23		$31.23
570	IMPERIAL MOBILE TERRACE	W	LAKE	245	$8.48		$8.48	$21.60		$21.60	$21.96		$21.96
780	INTERCESSION CITY	W	OSCEOLA	256	$28.97		$28.97	$47.92		$47.92	$48.83		$48.83
470	INTERLACHEN LAKE ESTATES	W	PUTNAM	216	$19.69		$19.69	$29.39		$29.39	$29.97		$29.97
1802	JUNGLE DEN	W/S	VOLUSIA	230	$34.28	$11.38	$45.66	$71.00	$229.14	$300.14	$52.04	$64.98	$117.02
1094	KEYSTONE HEIGHTS	W	CLAY	981	$18.10		$18.10	$22.98		$22.98	$23.38		$23.38
1701	KINGSWOOD	W	BREVARD	63	$30.97		$30.97	$40.91		$40.91	$41.64		$41.64
773	LAKE AJAY ESTATES	W	OSCEOLA	35	$27.37		$27.37	$82.18		$82.18	$51.94		$51.94
325	LAKE BRANTLEY	W	SEMINOLE	66	$15.39		$15.39	$26.95		$26.95	$27.50		$27.50
104	LAKE CONWAY PARK	W	ORANGE	85	$14.49		$14.49	$27.55		$27.55	$28.07		$28.07
323	LAKE HARRIET ESTATES	W	SEMINOLE	285	$15.39		$15.39	$18.13		$18.13	$18.48		$18.48
1054	LAKEVIEW VILLAS	W	CLAY	13	$11.23		$11.23	$139.05		$139.05	$51.96		$51.96
675	LEILANI HEIGHTS	W/S	MARTIN	777	$17.57	$46.45	$64.02	$18.27	$44.17	$62.44	$18.65	$45.05	$63.70
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	HIGHLAND	470	$16.86	$20.05	$36.91	$38.11	$34.67	$72.78	$38.80	$35.32	$74.12
11001	MARION OAKS UTILITIES	W/S	MARION	3393	$31.96	$57.63	$89.59	$41.41	$74.74	$116.15	$42.22	$65.00	$107.22
330	MEREDITH MANOR	W/S	SEMINOLE	689	$15.39	$44.44	$59.83	$18.21	$43.47	$61.68	$18.58	$49.58	$68.16
562	MORNINGVIEW	W/S	LAKE	69	$20.68	$51.90	$72.58	$34.62	$79.65	$114.27	$35.31	$65.04	$100.35
993	OAK FOREST	W	CITRUS	138	$17.67		$17.67	$24.02		$24.02	$24.52		$24.52
1702	OAKWOOD	W	BREVARD	195	$30.97		$30.97	$39.25		$39.25	$39.97		$39.97
579	PALISADES COUNTRY CLUB	W	LAKE	26	$20.68		$20.68	$77.00		$77.00	$51.91		$51.91
440	PALM PORT	W/S	PUTNAM	181	$30.89	$46.35	$77.24	$34.37	$56.31	$90.68	$35.00	$57.39	$92.39
14291	PALM TERRACE (C. L. SMITH)	W/S	PASCO	404	$4.74	$13.10	$17.84	$44.56	$46.60	$91.16	$45.44	$47.45	$92.89

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

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

AT 10,000 GALLONS USAGE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM NO	SYSTEM	TYPE	COUNTY	AVG # OF CUST	PRESENT Water	PRESENT Wastewater	PRESENT Total	REQUIRED Water	REQUIRED Wastewater	REQUIRED Total	PROPOSED Water	PROPOSED Wastewater	PROPOSED Total
1429	PALM TERRACE (ELL-NAR)	W/S	PASCO	1791	$33.95	$10.02	$43.97	$44.56	$46.60	$91.16	$45.44	$47.45	$92.89
559	PALMS MOBILE HOME PARK	W	LAKE	61	$20.68		$20.68	$37.24		$37.24	$37.93		$37.93
444	PARK MANOR	W/S	PUTNAM	51	$30.89	$46.35	$77.24	$59.52	$91.88	$151.40	$52.01	$65.03	$117.04
564	PICCIOLA ISLAND	W	LAKE	131	$20.68		$20.68	$20.33		$20.33	$20.72		$20.72
782	PINE RIDGE ESTATES	W	OSCEOLA	172	$28.97		$28.97	$27.40		$27.40	$27.92		$27.92
9002	PINE RIDGE UTILITIES	W	CITRUS	391	$26.96		$26.96	$23.75		$23.75	$24.23		$24.23
553	PINEY WOODS	W	LAKE	168	$20.68		$20.68	$23.10		$23.10	$23.52		$23.52
987	POINT O' WOODS	W/S	CITRUS	398	$17.28	$15.26	$32.54	$33.28	$119.56	$152.84	$33.90	$64.97	$98.87
443	POMONA PARK	W	PUTNAM	160	$30.89		$30.89	$29.87		$29.87	$30.44		$30.44
1095	POSTMASTER VILLAGE	W	CLAY	152	$5.00		$5.00	$35.76		$35.76	$36.48		$36.48
578	QUAIL RIDGE	W	LAKE	21	$20.68		$20.68	$64.36		$64.36	$52.01		$52.01
442	RIVER GROVE	W	PUTNAM	107	$30.89		$30.89	$43.12		$43.12	$43.92		$43.92
439	RIVER PARK	W	PUTNAM	345	$30.89		$30.89	$39.79		$39.79	$40.57		$40.57
985	ROLLING GREEN	W	CITRUS	76	$21.58		$21.58	$19.92		$19.92	$22.72		$22.72
988	ROSEMONT	W	CITRUS	31	$21.19		$21.19	$132.69		$132.69	$52.03		$52.03
1115	SALT SPRINGS	W/S	MARION	196	$17.43	$69.55	$86.98	$108.86	$63.75	$172.61	$51.95	$64.99	$116.94
448	SARATOGA HARBOUR	W	PUTNAM	40	$30.89		$30.89	$99.80		$99.80	$51.99		$51.99
574	SILVER LAKE ESTATES	W	LAKE	935	$8.92		$8.92	$8.46		$8.46	$9.98		$9.98
473	SILVER LAKE OAKS	W/S	PUTNAM	51	$28.68	$44.35	$73.03	$97.61	$110.60	$208.21	$52.01	$65.02	$117.03
551	SKYCREST	W	LAKE	115	$20.68		$20.68	$27.96		$27.96	$28.54		$28.54
27001	SPRING HILL UTILITIES	W/S	HERNANDO	26695	$10.15	$34.24	$44.39	$13.35	$26.86	$40.21	$13.58	$30.68	$44.26
471	ST. JOHN'S HIGHLANDS	W	PUTNAM	79	$19.69		$19.69	$39.06		$39.06	$39.78		$39.78
565	STONE MOUNTAIN	W	LAKE	6	$20.68		$20.68	$73.90		$73.90	$52.09		$52.09
1801	SUGAR MILL	W/S	VOLUSIA	1159	$47.89	$41.91	$89.80	$49.01	$57.23	$106.24	$49.97	$58.32	$108.29
989	SUGAR MILL WOODS	W/S	CITRUS	3486	$10.37	$21.32	$31.69	$15.93	$15.87	$31.80	$16.18	$16.19	$32.37
28001	SUNNY HILLS UTILITIES	W/S	WASHINGTON	564	$24.04	$34.47	$58.51	$37.53	$84.21	$121.74	$38.28	$65.01	$103.29

Company: All FPSC Systems
Docket No.: 920199-WS
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED FINAL RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

AT 10,000 GALLONS USAGE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
781	TROPICAL PARK	W	OSCEOLA	551	$26.02		$26.02	$27.72		$27.72	$28.29		$28.29
106	UNIVERSITY SHORES	W/S	ORANGE	5276	$18.52	$30.86	$49.38	$22.46	$43.30	$65.76	$22.85	$44.09	$66.94
567	VENETIAN VILLAGE	W/S	LAKE	213	$20.68	$51.90	$72.58	$27.13	$64.31	$91.44	$27.63	$65.00	$92.63
447	WELAKA	W	PUTNAM	92	$30.89		$30.89	$34.97		$34.97	$35.65		$35.65
566	WESTERN SHORES	W	LAKE	278	$20.68		$20.68	$26.27		$26.27	$26.76		$26.76
122	WESTMONT	W	ORANGE	122	$27.35		$27.35	$24.98		$24.98	$28.02		$28.02
783	WINDSONG	W	OSCEOLA	109	$28.97		$28.97	$37.72		$37.72	$38.42		$38.42
888	WOODMERE	W/S	DUVAL	2053	$11.53	$23.98	$35.51	$15.54	$46.70	$62.24	$15.80	$47.57	$63.37
446	WOOTENS	W	PUTNAM	17	$30.89		$30.89	$107.20		$107.20	$52.01		$52.01
1427	ZEPHYR SHORES	W/S	PASCO	1002	$11.12	$5.69	$16.81	$27.49	$33.61	$61.10	$28.01	$34.27	$62.28

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Typical Water and Wastewater Bill Comparison
Combined Water and Sewer
(With Rates)

1991 (Proposed Final Rates)

Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [X] Wastewater[X]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED FINAL RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

COMBINED WATER AND WASTEWATER

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
1518	AMELIA ISLAND	W/S	1920	$27.85	$2.52	$51.68	$53.05	$33.66	$2.60	$58.31	$59.66	$36.24	$2.81	$62.85	$64.34	9,318	9,540
990	APACHE SHORES	W/S	272	$14.85	$11.02	$31.28	$125.05	$25.28	$13.49	$44.49	$160.18	$18.76	$9.82	$32.94	$116.96	1,637	1,297
332	APPLE VALLEY	W/S	1039	$14.03	$4.58	$69.34	$59.83	$16.19	$3.27	$49.67	$48.89	$18.86	$4.00	$59.69	$58.86	11,167	12,330
784	BAY LAKE ESTATES	W	65	$9.62	$0.00 1/	$10.23	$10.90	$18.25	$1.89	$34.69	$37.15	$18.60	$1.93	$35.39	$37.90	8,701	
886	BEACON HILLS	W/S	4949	$12.51	$2.30	$44.33	$35.51	$20.24	$2.90	$51.61	$49.24	$20.62	$2.95	$52.53	$50.12	13,488	13,967
472	BEECHER'S POINT	W/S	51	$13.20	$3.71	$29.33	$50.30	$1.31	$16.58	$66.40	$167.11	$1.04	$9.56	$41.17	$96.64	5,505	3,573
2202	BURNT STORE	W/S	213	$25.12	$8.34	$66.73	$108.52	$49.47	$6.58	$82.31	$115.27	$49.30	$6.55	$82.00	$114.80	4,914	5,060
555	CARLTON VILLAGE	W	103	$5.88	$1.48	$16.13	$20.68	$9.53	$1.40	$19.22	$23.53	$9.71	$1.43	$19.61	$24.01	6,923	
335	CHULUOTA	W/S	766	$14.03	$4.58	$40.82	$59.83	$104.09	$17.18	$203.44	$275.89	$38.52	$6.05	$74.31	$99.02	6,339	5,713
1117	CITRUS PARK	W/S	596	$31.58	$5.54	$60.56	$86.98	$42.02	$7.69	$82.17	$118.92	$30.64	$5.56	$59.94	$86.24	5,797	5,103
9001	CITRUS SPRINGS UTILITIES	W/S	2274	$18.32	$2.80	$32.08	$46.32	$25.35	$4.05	$45.57	$65.85	$25.83	$4.13	$46.44	$67.13	6,031	4,264
984	CRYSTAL RIVER HIGHLANDS	W	67	$4.07	$0.85	$8.88	$12.57	$15.83	$2.67	$30.93	$42.53	$16.13	$2.72	$31.52	$43.33	5,657	
105	DAETWYLER SHORES	W	129	$4.09	$1.04	$13.68	$14.49	$11.01	$1.39	$23.83	$24.91	$11.22	$1.42	$24.31	$25.42	9,221	
18001	DELTONA UTILITIES	W/S	25689	$16.48	$0.95	$25.69	$25.98	$29.11	$4.06	$55.25	$69.71	$29.66	$4.13	$56.24	$70.96	9,697	5,651
336	DOL RAY MANOR	W	59	$5.39	$1.00	$21.06	$15.39	$15.32	$1.19	$33.97	$27.22	$15.61	$1.21	$34.57	$27.71	15,669	
334	DRUID HILLS	W	252	$5.39	$1.00	$18.66	$15.39	$10.81	$1.05	$24.75	$21.31	$11.02	$1.07	$25.22	$21.72	13,273	
557	EAST LAKE HARRIS ESTATES	W	170	$5.88	$1.48	$9.67	$20.68	$8.13	$2.47	$14.46	$32.83	$8.28	$2.52	$14.74	$33.48	2,563	
324	FERN PARK	W	184	$5.39	$1.00	$12.17	$15.39	$9.33	$1.33	$18.34	$22.63	$9.51	$1.36	$18.72	$23.11	6,775	
552	FERN TERRACE	W	123	$5.88	$1.48	$17.03	$20.68	$7.96	$0.95	$15.12	$17.46	$8.95	$1.07	$17.01	$19.65	7,534	
673	FISHERMAN'S HAVEN	W/S	278	$14.59	$3.39	$32.81	$48.49	$21.54	$4.32	$44.73	$64.74	$21.95	$4.41	$45.62	$66.05	5,733	5,206
772	FOUNTAINS	W	15	$5.67	$2.33	$24.31	$28.97	$169.67	$18.22	$315.43	$351.87	$25.06	$2.69	$46.58	$51.96	8,000	

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

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

COMBINED WATER AND WASTEWATER

FPSC
Schedule E2A Summary

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Supporting Schedules: E1A, E2A

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				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
679	FOX RUN	W/S	182	$22.02	$0.00 1/	$34.67	$36.60	$61.69	$6.72	$121.54	$128.89	$50.57	$5.73	$101.71	$107.87	8,810	9,012
556	FRIENDLY CENTER	W	20	$5.88	$1.48	$14.55	$20.68	$16.83	$2.54	$31.71	$42.23	$17.15	$2.59	$32.32	$43.05	5,858	
992	GOLDEN TERRACE	W	105	$11.97	$0.00 1/	$16.76	$39.01	$10.29	$2.81	$19.89	$38.39	$10.49	$2.86	$20.26	$39.09	3,416	
986	GOSPEL ISLAND ESTATES	W	8	$6.68	$1.33	$14.46	$19.98	$58.74	$9.42	$113.87	$152.94	$19.96	$3.20	$38.69	$51.96	5,852	
575	GRAND TERRACE	W	66	$8.62	$1.18	$15.32	$20.42	$15.17	$2.49	$29.30	$40.07	$15.46	$2.54	$29.88	$40.86	5,676	
326	HARMONY HOMES	W	64	$5.39	$1.00	$15.95	$15.39	$14.92	$1.41	$29.81	$29.02	$15.20	$1.44	$30.40	$29.60	10,557	
438	HERMITS COVE	W	178	$5.59	$2.53	$12.80	$30.89	$14.91	$3.78	$25.68	$52.71	$14.71	$3.73	$25.34	$52.01	2,850	
558	HOBBY HILLS	W	102	$5.88	$1.48	$12.53	$20.68	$10.23	$1.95	$18.99	$29.73	$10.42	$1.99	$19.36	$30.32	4,491	
573	HOLIDAY HAVEN	W/S	203	$24.80	$0.00 2/	$27.69	$46.88	$25.25	$10.03	$54.82	$125.55	$23.33	$9.37	$50.94	$117.03	2,902	2,985
121	HOLIDAY HEIGHTS	W	53	$7.89	$1.29	$20.20	$20.79	$16.81	$1.38	$29.98	$30.61	$17.13	$1.41	$30.58	$31.23	9,542	
570	IMPERIAL MOBILE TERRACE	W	245	$2.98	$0.55	$5.95	$8.48	$8.60	$1.30	$15.62	$21.60	$8.76	$1.32	$15.88	$21.96	5,397	
780	INTERCESSION CITY	W	256	$5.67	$2.33	$15.71	$28.97	$16.32	$3.16	$29.94	$47.92	$16.63	$3.22	$30.50	$48.83	4,309	
470	INTERLACHEN LAKE ESTATES	W	216	$5.59	$1.41	$10.84	$19.69	$9.29	$2.01	$16.77	$29.39	$9.47	$2.05	$17.10	$29.97	3,721	
1802	JUNGLE DEN	W/S	230	$23.78	$0.00 2/	$25.52	$45.66	$49.84	$25.03	$104.88	$300.14	$16.92	$10.01	$38.77	$117.02	2,146	2,217
1094	KEYSTONE HEIGHTS	W	981	$5.50	$1.26	$16.23	$18.10	$10.78	$1.22	$21.17	$22.98	$10.98	$1.24	$21.54	$23.38	8,514	
1701	KINGSWOOD	W	63	$5.47	$2.55	$17.04	$30.97	$6.71	$3.42	$22.23	$40.91	$6.84	$3.48	$22.63	$41.64	4,538	
773	LAKE AJAY ESTATES	W	35	$5.37	$2.20	$27.18	$27.37	$43.08	$3.91	$81.84	$82.18	$27.24	$2.47	$51.72	$51.94	9,912	
325	LAKE BRANTLEY	W	66	$5.39	$1.00	$14.26	$15.39	$13.15	$1.38	$25.38	$26.95	$13.40	$1.41	$25.90	$27.50	8,865	
104	LAKE CONWAY PARK	W	85	$4.09	$1.04	$12.61	$14.49	$11.65	$1.59	$24.68	$27.55	$11.87	$1.62	$25.14	$28.07	8,194	
323	LAKE HARRIET ESTATES	W	285	$5.39	$1.00	$14.00	$15.39	$7.93	$1.02	$16.72	$18.13	$8.08	$1.04	$17.04	$18.48	8,614	
1054	LAKEVIEW VILLAS	W	13	$2.93	$0.83	$4.86	$11.23	$34.65	$10.44	$58.96	$139.05	$12.96	$3.90	$22.04	$51.96	2,329	

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				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
675	LEILANI HEIGHTS	W/S	777	$20.02	$4.40	$64.01	$64.02	$29.64	$3.28	$62.44	$62.44	$30.20	$3.35	$63.70	$63.70	9,995	10,075
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	470	$15.01	$2.19	$21.29	$36.91	$17.98	$5.48	$33.68	$72.78	$18.32	$5.58	$34.32	$74.12	2,859	2,874
11001	MARION OAKS UTILITIES	W/S	3393	$19.29	$7.03	$46.75	$89.59	$39.05	$7.71	$69.02	$116.15	$36.42	$7.08	$64.15	$107.22	4,445	3,621
330	MEREDITH MANOR	W/S	689	$14.03	$4.58	$68.31	$59.83	$18.68	$4.30	$60.35	$61.68	$20.26	$4.79	$66.80	$68.16	8,597	12,760
562	MORNINGVIEW	W/S	69	$18.98	$5.36	$66.64	$72.58	$43.07	$7.12	$106.40	$114.27	$38.25	$6.21	$93.30	$100.35	8,437	9,065
993	OAK FOREST	W	138	$6.37	$1.13	$15.12	$17.67	$10.72	$1.33	$21.02	$24.02	$10.92	$1.36	$21.45	$24.52	7,741	
1702	OAKWOOD	W	195	$5.47	$2.55	$15.90	$30.97	$6.15	$3.31	$19.69	$39.25	$6.27	$3.37	$20.06	$39.97	4,091	
579	PALISADES COUNTRY CLUB	W	26	$5.88	$1.48	$20.68	$20.68	$56.80	$2.02	$77.00	$77.00	$38.31	$1.36	$51.91	$51.91	10,000	
440	PALM PORT	W/S	181	$12.54	$6.47	$37.47	$77.24	$26.48	$6.42	$51.23	$90.68	$26.99	$6.54	$52.20	$92.39	3,823	3,872
14291	PALM TERRACE (C. L. SMITH)	W/S	404	$10.14	$0.77 1/	$13.20	$17.84	$22.76	$6.84	$49.86	$91.16	$23.19	$6.97	$50.80	$92.89	3,954	3,969
1429	PALM TERRACE (ELL-NAR)	W/S	1791	$8.65	$3.84	$23.85	$43.97	$22.76	$6.84	$49.86	$91.16	$23.19	$6.97	$50.80	$92.89	3,954	3,969
559	PALMS MOBILE HOME PARK	W	61	$5.88	$1.48	$10.15	$20.68	$9.94	$2.73	$17.82	$37.24	$10.13	$2.78	$18.15	$37.93	2,886	
444	PARK MANOR	W/S	51	$12.54	$6.47	$36.70	$77.24	$42.90	$10.85	$83.44	$151.40	$33.54	$8.35	$64.68	$117.04	3,660	3,781
564	PICCIOLA ISLAND	W	131	$5.88	$1.48	$17.10	$20.68	$9.83	$1.05	$17.79	$20.33	$10.02	$1.07	$18.13	$20.72	7,582	
782	PINE RIDGE ESTATES	W	172	$5.67	$2.33	$20.47	$28.97	$11.80	$1.56	$21.71	$27.40	$12.02	$1.59	$22.12	$27.92	6,351	
9002	PINE RIDGE UTILITIES	W	391	$20.61	$0.00 1/	$30.99	$26.96	$9.45	$1.43	$28.29	$23.75	$9.63	$1.46	$28.86	$24.23	13,172	
553	PINEY WOODS	W	168	$5.88	$1.48	$18.13	$20.68	$11.50	$1.16	$21.10	$23.10	$11.72	$1.18	$21.49	$23.52	8,276	
987	POINT O' WOODS	W/S	398	$19.84	$1.27	$25.35	$32.54	$44.84	$10.80	$82.98	$152.84	$29.97	$6.89	$55.13	$98.87	4,336	3,332
443	POMONA PARK	W	160	$5.59	$2.53	$15.14	$30.89	$8.87	$2.10	$16.80	$29.87	$9.04	$2.14	$17.12	$30.44	3,774	
1095	POSTMASTER VILLAGE	W	152	$5.00	$0.00 1/	$5.00	$5.00	$16.86	$1.89	$32.05	$35.76	$17.18	$1.93	$32.69	$36.48	8,035	
578	QUAIL RIDGE	W	21	$5.88	$1.48	$15.54	$20.68	$29.96	$3.44	$52.42	$64.36	$24.21	$2.78	$42.36	$52.01	6,530	

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

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

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

COMBINED WATER AND WASTEWATER

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
442	RIVER GROVE	W	107	$5.59	$2.53	$16.56	$30.89	$15.72	$2.74	$27.60	$43.12	$16.02	$2.79	$28.11	$43.92	4,334	
439	RIVER PARK	W	345	$5.59	$2.53	$11.51	$30.89	$9.39	$3.04	$16.50	$39.79	$9.57	$3.10	$16.82	$40.57	2,338	
985	ROLLING GREEN	W	76	$7.18	$1.44	$26.41	$21.58	$10.52	$0.94	$23.07	$19.92	$12.02	$1.07	$26.31	$22.72	13,356	
988	ROSEMONT	W	31	$7.09	$1.41	$20.39	$21.19	$73.29	$5.94	$129.30	$132.69	$28.73	$2.33	$50.70	$52.03	9,430	
1115	SALT SPRINGS	W/S	196	$31.58	$5.54	$41.72	$86.98	$49.11	$12.35	$71.84	$172.61	$32.64	$8.43	$48.12	$116.94	1,848	1,828
448	SARATOGA HARBOUR	W	40	$5.59	$2.53	$13.95	$30.89	$28.20	$7.16	$51.86	$99.80	$14.69	$3.73	$27.02	$51.99	3,305	
574	SILVER LAKE ESTATES	W	935	$3.22	$0.57	$15.68	$8.92	$5.06	$0.34	$12.49	$8.46	$5.98	$0.40	$14.72	$9.98	21,852	
473	SILVER LAKE OAKS	W/S	51	$11.83	$6.12	$35.39	$73.03	$55.21	$15.30	$113.95	$208.21	$30.83	$8.62	$63.96	$117.03	3,749	3,912
551	SKYCREST	W	115	$5.88	$1.48	$11.61	$20.68	$9.26	$1.87	$16.50	$27.96	$9.44	$1.91	$16.84	$28.54	3,874	
27001	SPRING HILL UTILITIES	W/S	26695	$9.49	$3.49	$30.43	$44.39	$16.91	$2.33	$31.65	$40.21	$18.46	$2.58	$34.48	$44.26	10,113	4,894
471	ST. JOHN'S HIGHLANDS	W	79	$5.59	$1.41	$10.26	$19.69	$11.56	$2.75	$20.68	$39.06	$11.78	$2.80	$21.06	$39.78	3,315	
565	STONE MOUNTAIN	W	6	$5.88	$1.48	$31.26	$20.68	$46.40	$2.75	$93.57	$73.90	$32.69	$1.94	$65.96	$52.09	17,151	
1801	SUGAR MILL	W/S	1159	$18.40	$7.14	$41.66	$89.80	$29.14	$7.71	$54.28	$106.24	$29.69	$7.86	$55.31	$108.29	3,248	3,270
989	SUGAR MILL WOODS	W/S	3486	$10.73	$2.98	$35.73	$31.69	$14.20	$1.76	$35.95	$31.80	$14.47	$1.79	$36.57	$32.37	15,252	15,442
28001	SUNNY HILLS UTILITIES	W/S	564	$43.29	$0.00 1/	$50.66	$58.51	$41.84	$7.99	$79.46	$121.74	$35.59	$6.77	$67.99	$103.29	5,580	4,331
781	TROPICAL PARK	W	551	$5.12	$2.09	$14.77	$26.02	$9.22	$1.85	$17.76	$27.72	$9.39	$1.89	$18.11	$28.29	4,615	
106	UNIVERSITY SHORES	W/S	5276	$12.78	$3.66	$42.03	$49.38	$30.86	$3.49	$58.75	$65.76	$31.44	$3.55	$59.81	$66.94	7,868	8,058
567	VENETIAN VILLAGE	W/S	213	$18.98	$5.36	$48.11	$72.58	$29.24	$6.22	$63.05	$91.44	$29.63	$6.30	$63.87	$92.63	5,308	5,481
447	WELAKA	W	92	$5.59	$2.53	$12.65	$30.89	$9.27	$2.57	$16.44	$34.97	$9.45	$2.62	$16.76	$35.65	2,791	
566	WESTERN SHORES	W	278	$5.88	$1.48	$12.92	$20.68	$9.77	$1.65	$17.62	$26.27	$9.96	$1.68	$17.95	$26.76	4,755	
122	WESTMONT	W	122	$9.15	$1.82	$23.28	$27.35	$6.18	$1.88	$20.78	$24.98	$6.92	$2.11	$23.30	$28.02	7,765	

1/ Reflects only 1st block rates
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Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [X] Wastewater [X]
Interim [ ] Final [X]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED FINAL RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

COMBINED WATER AND WASTEWATER

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
783	WINDSONG	W	109	$5.67	$2.33	$19.12	$28.97	$16.02	$2.17	$28.54	$37.72	$16.32	$2.21	$29.07	$38.42	5,771	
888	WOODMERE	W/S	2053	$12.51	$2.30	$38.08	$35.51	$28.24	$3.40	$62.52	$62.24	$28.77	$3.46	$63.65	$63.37	10,399	11,399
446	WOOTENS	W	17	$5.59	$2.53	$10.67	$30.89	$22.70	$8.45	$39.66	$107.20	$11.01	$4.10	$19.24	$52.01	2,007	
1427	ZEPHYR SHORES	W/S	1002	$11.59	$0.00 1/	$11.59	$16.81	$14.90	$4.62	$30.54	$61.10	$15.18	$4.71	$31.13	$62.28	3,361	3,408

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Typical Water and Wastewater Bill Comparison
Water
(With Rates)

1991 (Proposed Final Rates)

Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [X] Wastewater [ ]
Interim [ ] Final [X]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED FINAL RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

WATER

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
1518	AMELIA ISLAND	W/S	1006	$9.26	$0.97	$18.30	$18.96	$9.07	$0.71	$15.69	$16.17	$11.18	$0.88	$19.38	$19.98	9,318	9,540
990	APACHE SHORES	W/S	160	$7.50	$6.29	$17.80	$70.40	$11.37	$5.04	$19.62	$61.77	$9.57	$4.24	$16.51	$51.97	1,637	1,297
332	APPLE VALLEY	W/S	894	$5.39	$1.00	$16.56	$15.39	$7.92	$0.67	$15.40	$14.62	$8.41	$0.71	$16.34	$15.51	11,167	12,330
784	BAY LAKE ESTATES	W	65	$9.62	$0.00 1/	$10.23	$10.90	$18.25	$1.89	$34.69	$37.15	$18.60	$1.93	$35.39	$37.90	8,701	
886	BEACON HILLS	W/S	2529	$5.03	$0.65	$13.80	$11.53	$9.22	$0.68	$18.39	$16.02	$9.39	$0.69	$18.70	$16.29	13,488	13,967
472	BEECHER'S POINT	W/S	36	$6.65	$1.49	$14.85	$21.55	$0.77	$3.03	$17.45	$31.07	$0.78	$3.09	$17.79	$31.68	5,505	3,573
2202	BURNT STORE	W/S	110	$10.78	$4.03	$30.58	$51.08	$22.15	$3.15	$37.63	$53.65	$21.46	$3.05	$36.45	$51.96	4,914	5,060
555	CARLTON VILLAGE	W	103	$5.88	$1.48	$16.13	$20.68	$9.53	$1.40	$19.22	$23.53	$9.71	$1.43	$19.61	$24.01	6,923	
335	CHULUOTA	W/S	634	$5.39	$1.00	$11.73	$15.39	$14.15	$1.92	$26.32	$33.35	$14.42	$1.96	$26.84	$34.02	6,339	5,713
1117	CITRUS PARK	W/S	337	$7.13	$1.03	$13.10	$17.43	$7.80	$1.31	$15.39	$20.90	$7.95	$1.33	$15.66	$21.25	5,797	5,103
9001	CITRUS SPRINGS UTILITIES	W/S	1605	$6.32	$1.03	$12.53	$16.62	$13.69	$1.67	$23.76	$30.39	$13.95	$1.70	$24.20	$30.95	6,031	4,264
984	CRYSTAL RIVER HIGHLANDS	W	67	$4.07	$0.85	$8.88	$12.57	$15.83	$2.67	$30.93	$42.53	$16.13	$2.72	$31.52	$43.33	5,657	
105	DAETWYLER SHORES	W	129	$4.09	$1.04	$13.68	$14.49	$11.01	$1.39	$23.83	$24.91	$11.22	$1.42	$24.31	$25.42	9,221	
18001	DELTONA UTILITIES	W/S	21416	$3.18	$0.95	$12.39	$12.68	$8.47	$0.79	$16.13	$16.37	$8.63	$0.80	$16.39	$16.63	9,697	5,651
336	DOL RAY MANOR	W	59	$5.39	$1.00	$21.06	$15.39	$15.32	$1.19	$33.97	$27.22	$15.61	$1.21	$34.57	$27.71	15,669	
334	DRUID HILLS	W	252	$5.39	$1.00	$18.66	$15.39	$10.81	$1.05	$24.75	$21.31	$11.02	$1.07	$25.22	$21.72	13,273	
557	EAST LAKE HARRIS ESTATES	W	170	$5.88	$1.48	$9.67	$20.68	$8.13	$2.47	$14.46	$32.83	$8.28	$2.52	$14.74	$33.48	2,563	
324	FERN PARK	W	184	$5.39	$1.00	$12.17	$15.39	$9.33	$1.33	$18.34	$22.63	$9.51	$1.36	$18.72	$23.11	6,775	
552	FERN TERRACE	W	123	$5.88	$1.48	$17.03	$20.68	$7.96	$0.95	$15.12	$17.46	$8.95	$1.07	$17.01	$19.65	7,534	
673	FISHERMAN'S HAVEN	W/S	135	$5.84	$1.08	$12.03	$16.64	$7.34	$1.32	$14.91	$20.54	$7.48	$1.35	$15.22	$20.98	5,733	5,206
772	FOUNTAINS	W	15	$5.67	$2.33	$24.31	$28.97	$169.67	$18.22	$315.43	$351.87	$25.06	$2.69	$46.58	$51.96	8,000	

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

W A T E R

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
679	FOX RUN	W/S	92	$6.32	$0.00 1/	$18.97	$20.90	$38.80	$3.52	$69.81	$74.00	$27.25	$2.47	$49.01	$51.95	8,810	9,012
556	FRIENDLY CENTER	W	20	$5.88	$1.48	$14.55	$20.68	$16.83	$2.54	$31.71	$42.23	$17.15	$2.59	$32.32	$43.05	5,858	
992	GOLDEN TERRACE	W	105	$11.97	$0.00 1/	$16.76	$39.01	$10.29	$2.81	$19.89	$38.39	$10.49	$2.86	$20.26	$39.09	3,416	
986	GOSPEL ISLAND ESTATES	W	8	$6.68	$1.33	$14.46	$19.98	$58.74	$9.42	$113.87	$152.94	$19.96	$3.20	$38.69	$51.96	5,852	
575	GRAND TERRACE	W	66	$8.62	$1.18	$15.32	$20.42	$15.17	$2.49	$29.30	$40.07	$15.46	$2.54	$29.88	$40.86	5,676	
326	HARMONY HOMES	W	64	$5.39	$1.00	$15.95	$15.39	$14.92	$1.41	$29.81	$29.02	$15.20	$1.44	$30.40	$29.60	10,557	
438	HERMITS COVE	W	178	$5.59	$2.53	$12.80	$30.89	$14.91	$3.78	$25.68	$52.71	$14.71	$3.73	$25.34	$52.01	2,850	
558	HOBBY HILLS	W	102	$5.88	$1.48	$12.53	$20.68	$10.23	$1.95	$18.99	$29.73	$10.42	$1.99	$19.36	$30.32	4,491	
573	HOLIDAY HAVEN	W/S	110	$12.66	$0.00 2/	$15.55	$34.74	$8.21	$4.50	$21.27	$53.21	$8.02	$4.40	$20.79	$52.02	2,902	2,985
121	HOLIDAY HEIGHTS	W	53	$7.89	$1.29	$20.20	$20.79	$16.81	$1.38	$29.98	$30.61	$17.13	$1.41	$30.58	$31.23	9,542	
570	IMPERIAL MOBILE TERRACE	W	245	$2.98	$0.55	$5.95	$8.48	$8.60	$1.30	$15.62	$21.60	$8.76	$1.32	$15.88	$21.96	5,397	
780	INTERCESSION CITY	W	256	$5.67	$2.33	$15.71	$28.97	$16.32	$3.16	$29.94	$47.92	$16.63	$3.22	$30.50	$48.83	4,309	
470	INTERLACHEN LAKE ESTATES	W	216	$5.59	$1.41	$10.84	$19.69	$9.29	$2.01	$16.77	$29.39	$9.47	$2.05	$17.10	$29.97	3,721	
1802	JUNGLE DEN	W/S	115	$12.40	$0.00 2/	$14.14	$34.28	$6.20	$6.48	$20.11	$71.00	$4.54	$4.75	$14.73	$52.04	2,146	2,217
1094	KEYSTONE HEIGHTS	W	981	$5.50	$1.26	$16.23	$18.10	$10.78	$1.22	$21.17	$22.98	$10.98	$1.24	$21.54	$23.38	8,514	
1701	KINGSWOOD	W	63	$5.47	$2.55	$17.04	$30.97	$6.71	$3.42	$22.23	$40.91	$6.84	$3.48	$22.63	$41.64	4,538	
773	LAKE AJAY ESTATES	W	35	$5.37	$2.20	$27.18	$27.37	$43.08	$3.91	$81.84	$82.18	$27.24	$2.47	$51.72	$51.94	9,912	
325	LAKE BRANTLEY	W	66	$5.39	$1.00	$14.26	$15.39	$13.15	$1.38	$25.38	$26.95	$13.40	$1.41	$25.90	$27.50	8,865	
104	LAKE CONWAY PARK	W	85	$4.09	$1.04	$12.61	$14.49	$11.65	$1.59	$24.68	$27.55	$11.87	$1.62	$25.14	$28.07	8,194	
323	LAKE HARRIET ESTATES	W	285	$5.39	$1.00	$14.00	$15.39	$7.93	$1.02	$16.72	$18.13	$8.08	$1.04	$17.04	$18.48	8,614	
1054	LAKEVIEW VILLAS	W	13	$2.93	$0.83	$4.86	$11.23	$34.65	$10.44	$58.96	$139.05	$12.96	$3.90	$22.04	$51.96	2,329	

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

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

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

W A T E R

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
675	LEILANI HEIGHTS	W/S	391	$6.77	$1.08	$17.56	$17.57	$9.57	$0.87	$18.27	$18.27	$9.75	$0.89	$18.65	$18.65	9,995	10,075
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	242	$7.16	$0.97	$9.93	$16.86	$10.01	$2.81	$18.04	$38.11	$10.20	$2.86	$18.38	$38.80	2,859	2,874
11001	MARION OAKS UTILITIES	W/S	2132	$7.66	$2.43	$18.46	$31.96	$16.51	$2.49	$27.58	$41.41	$16.82	$2.54	$28.11	$42.22	4,445	3,621
330	MEREDITH MANOR	W/S	662	$5.39	$1.00	$13.99	$15.39	$8.71	$0.95	$16.88	$18.21	$8.88	$0.97	$17.22	$18.58	8,597	12,760
562	MORNINGVIEW	W/S	34	$5.88	$1.48	$18.37	$20.68	$15.22	$1.94	$31.59	$34.62	$15.51	$1.98	$32.22	$35.31	8,437	9,065
993	OAK FOREST	W	138	$6.37	$1.13	$15.12	$17.67	$10.72	$1.33	$21.02	$24.02	$10.92	$1.36	$21.45	$24.52	7,741	
1702	OAKWOOD	W	195	$5.47	$2.55	$15.90	$30.97	$6.15	$3.31	$19.69	$39.25	$6.27	$3.37	$20.06	$39.97	4,091	
579	PALISADES COUNTRY CLUB	W	26	$5.88	$1.48	$20.68	$20.68	$56.80	$2.02	$77.00	$77.00	$38.31	$1.36	$51.91	$51.91	10,000	
440	PALM PORT	W/S	91	$5.59	$2.53	$15.26	$30.89	$11.87	$2.25	$20.47	$34.37	$12.10	$2.29	$20.85	$35.00	3,823	3,872
14291	PALM TERRACE (C. L. SMITH)	W/S	280	$4.74	$0.00 1/	$4.74	$4.74	$9.66	$3.49	$23.46	$44.56	$9.84	$3.56	$23.92	$45.44	3,954	3,969
1429	PALM TERRACE (ELL-NAR)	W/S	899	$3.25	$3.07	$15.39	$33.95	$9.66	$3.49	$23.46	$44.56	$9.84	$3.56	$23.92	$45.44	3,954	3,969
559	PALMS MOBILE HOME PARK	W	61	$5.88	$1.48	$10.15	$20.68	$9.94	$2.73	$17.82	$37.24	$10.13	$2.78	$18.15	$37.93	2,886	
444	PARK MANOR	W/S	26	$5.59	$2.53	$14.85	$30.89	$19.12	$4.04	$33.91	$59.52	$16.71	$3.53	$29.63	$52.01	3,660	3,781
564	PICCIOLA ISLAND	W	131	$5.88	$1.48	$17.10	$20.68	$9.83	$1.05	$17.79	$20.33	$10.02	$1.07	$18.13	$20.72	7,582	
782	PINE RIDGE ESTATES	W	172	$5.67	$2.33	$20.47	$28.97	$11.80	$1.56	$21.71	$27.40	$12.02	$1.59	$22.12	$27.92	6,351	
9002	PINE RIDGE UTILITIES	W	391	$20.61	$0.00 1/	$30.99	$26.96	$9.45	$1.43	$28.29	$23.75	$9.63	$1.46	$28.86	$24.23	13,172	
553	PINEY WOODS	W	168	$5.88	$1.48	$18.13	$20.68	$11.50	$1.16	$21.10	$23.10	$11.72	$1.18	$21.49	$23.52	8,276	
987	POINT O' WOODS	W/S	299	$4.58	$1.27	$10.09	$17.28	$11.78	$2.15	$21.10	$33.28	$12.00	$2.19	$21.50	$33.90	4,336	3,332
443	POMONA PARK	W	160	$5.59	$2.53	$15.14	$30.89	$8.87	$2.10	$16.80	$29.87	$9.04	$2.14	$17.12	$30.44	3,774	
1095	POSTMASTER VILLAGE	W	152	$5.00	$0.00 1/	$5.00	$5.00	$16.86	$1.89	$32.05	$35.76	$17.18	$1.93	$32.69	$36.48	8,035	
578	QUAIL RIDGE	W	21	$5.88	$1.48	$15.54	$20.68	$29.96	$3.44	$52.42	$64.36	$24.21	$2.78	$42.36	$52.01	6,530	

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Docket No.: 920199-WS
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED FINAL RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

W A T E R

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
442	RIVER GROVE	W	107	$5.59	$2.53	$16.56	$30.89	$15.72	$2.74	$27.60	$43.12	$16.02	$2.79	$28.11	$43.92	4,334	
439	RIVER PARK	W	345	$5.59	$2.53	$11.51	$30.89	$9.39	$3.04	$16.50	$39.79	$9.57	$3.10	$16.82	$40.57	2,338	
985	ROLLING GREEN	W	76	$7.18	$1.44	$26.41	$21.58	$10.52	$0.94	$23.07	$19.92	$12.02	$1.07	$26.31	$22.72	13,356	
988	ROSEMONT	W	31	$7.09	$1.41	$20.39	$21.19	$73.29	$5.94	$129.30	$132.69	$28.73	$2.33	$50.70	$52.03	9,430	
1115	SALT SPRINGS	W/S	99	$7.13	$1.03	$9.03	$17.43	$32.16	$7.67	$46.33	$108.86	$15.35	$3.66	$22.11	$51.95	1,848	1,828
448	SARATOGA HARBOUR	W	40	$5.59	$2.53	$13.95	$30.89	$28.20	$7.16	$51.86	$99.80	$14.69	$3.73	$27.02	$51.99	3,305	
574	SILVER LAKE ESTATES	W	935	$3.22	$0.57	$15.68	$8.92	$5.06	$0.34	$12.49	$8.46	$5.98	$0.40	$14.72	$9.98	21,852	
473	SILVER LAKE OAKS	W/S	26	$5.18	$2.35	$13.99	$28.68	$29.31	$6.83	$54.92	$97.61	$15.61	$3.64	$29.26	$52.01	3,749	3,912
551	SKYCREST	W	115	$5.88	$1.48	$11.61	$20.68	$9.26	$1.87	$16.50	$27.96	$9.44	$1.91	$16.84	$28.54	3,874	
27001	SPRING HILL UTILITIES	W/S	22087	$2.75	$0.74	$10.23	$10.15	$6.95	$0.64	$13.42	$13.35	$7.08	$0.65	$13.65	$13.58	10,113	4,894
471	ST. JOHN'S HIGHLANDS	W	79	$5.59	$1.41	$10.26	$19.69	$11.56	$2.75	$20.68	$39.06	$11.78	$2.80	$21.06	$39.78	3,315	
565	STONE MOUNTAIN	W	6	$5.88	$1.48	$31.26	$20.68	$46.40	$2.75	$93.57	$73.90	$32.69	$1.94	$65.96	$52.09	17,151	
1801	SUGAR MILL	W/S	584	$6.89	$4.10	$20.21	$47.89	$13.71	$3.53	$25.18	$49.01	$13.97	$3.60	$25.66	$49.97	3,248	3,270
989	SUGAR MILL WOODS	W/S	1769	$2.67	$0.77	$14.41	$10.37	$8.03	$0.79	$20.08	$15.93	$8.18	$0.80	$20.38	$16.18	15,252	15,442
28001	SUNNY HILLS UTILITIES	W/S	393	$8.82	$0.00 1/	$16.19	$24.04	$13.33	$2.42	$26.83	$37.53	$13.58	$2.47	$27.36	$38.28	5,580	4,331
781	TROPICAL PARK	W	551	$5.12	$2.09	$14.77	$26.02	$9.22	$1.85	$17.76	$27.72	$9.39	$1.89	$18.11	$28.29	4,615	
106	UNIVERSITY SHORES	W/S	2752	$5.52	$1.30	$15.75	$18.52	$10.16	$1.23	$19.84	$22.46	$10.35	$1.25	$20.19	$22.85	7,868	8,058
567	VENETIAN VILLAGE	W/S	131	$5.88	$1.48	$13.74	$20.68	$10.73	$1.64	$19.44	$27.13	$10.93	$1.67	$19.79	$27.63	5,308	5,481
447	WELAKA	W	92	$5.59	$2.53	$12.65	$30.89	$9.27	$2.57	$16.44	$34.97	$9.45	$2.62	$16.76	$35.65	2,791	
566	WESTERN SHORES	W	278	$5.88	$1.48	$12.92	$20.68	$9.77	$1.65	$17.62	$26.27	$9.96	$1.68	$17.95	$26.76	4,755	
122	WESTMONT	W	122	$9.15	$1.82	$23.28	$27.35	$6.18	$1.88	$20.78	$24.98	$6.92	$2.11	$23.30	$28.02	7,765	

1/ Reflects only 1st block rates

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

W A T E R

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
783	WINDSONG	W	109	$5.67	$2.33	$19.12	$28.97	$16.02	$2.17	$28.54	$37.72	$16.32	$2.21	$29.07	$38.42	5,771	
888	WOODMERE	W/S	1043	$5.03	$0.65	$11.79	$11.53	$8.54	$0.70	$15.82	$15.54	$8.70	$0.71	$16.08	$15.80	10,399	11,399
446	WOOTENS	W	17	$5.59	$2.53	$10.67	$30.89	$22.70	$8.45	$39.66	$107.20	$11.01	$4.10	$19.24	$52.01	2,007	
1427	ZEPHYR SHORES	W/S	507	$5.90	$0.00 1/	$5.90	$11.12	$6.59	$2.09	$13.61	$27.49	$6.71	$2.13	$13.87	$28.01	3,361	3,408

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Typical Water and Wastewater Bill Comparison
Sewer
(Without Rates)

1991 (Proposed Final Rates)

Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [ ] Wastewater[X]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED FINAL RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

WASTEWATER

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
1518	AMELIA ISLAND	W/S	914	$18.59	$1.55	$33.38	$34.09	$24.59	$1.89	$42.62	$43.49	$25.06	$1.93	$43.47	$44.36	9,318	9,540
990	APACHE SHORES	W/S	112	$7.35	$4.73	$13.48	$54.65	$13.91	$8.45	$24.87	$98.41	$9.19	$5.58	$16.43	$64.99	1,637	1,297
332	APPLE VALLEY	W/S	145	$8.64	$3.58	$52.78	$44.44	$8.27	$2.60	$34.27	$34.27	$10.45	$3.29	$43.35	$43.35	11,167	12,330
886	BEACON HILLS	W/S	2420	$7.48	$1.65	$30.53	$23.98	$11.02	$2.22	$33.22	$33.22	$11.23	$2.26	$33.83	$33.83	13,488	13,967
472	BEECHER'S POINT	W/S	15	$6.55	$2.22	$14.48	$28.75	$0.54	$13.55	$48.95	$136.04	$0.26	$6.47	$23.38	$64.96	5,505	3,573
2202	BURNT STORE	W/S	103	$14.34	$4.31	$36.15	$57.44	$27.32	$3.43	$44.68	$61.62	$27.84	$3.50	$45.55	$62.84	4,914	5,060
335	CHULUOTA	W/S	132	$8.64	$3.58	$29.09	$44.44	$89.94	$15.26	$177.12	$242.54	$24.10	$4.09	$47.47	$65.00	6,339	5,713
1117	CITRUS PARK	W/S	259	$24.45	$4.51	$47.46	$69.55	$34.22	$6.38	$66.78	$98.02	$22.69	$4.23	$44.28	$64.99	5,797	5,103
9001	CITRUS SPRINGS UTILITIES	W/S	669	$12.00	$1.77	$19.55	$29.70	$11.66	$2.38	$21.81	$35.46	$11.88	$2.43	$22.24	$36.18	6,031	4,264
18001	DELTONA UTILITIES	W/S	4273	$13.30	$0.00	$13.30	$13.30	$20.64	$3.27	$39.12	$53.34	$21.03	$3.33	$39.85	$54.33	9,697	5,651
673	FISHERMAN'S HAVEN	W/S	143	$8.75	$2.31	$20.78	$31.85	$14.20	$3.00	$29.82	$44.20	$14.47	$3.06	$30.40	$45.07	5,733	5,206
679	FOX RUN	W/S	90	$15.70		$15.70	$15.70	$22.89	$3.20	$51.73	$54.89	$23.32	$3.26	$52.70	$55.92	8,810	9,012
573	HOLIDAY HAVEN	W/S	93	$12.14		$12.14	$12.14	$17.04	$5.53	$33.55	$72.34	$15.31	$4.97	$30.15	$65.01	2,902	2,985
1802	JUNGLE DEN	W/S	115	$11.38	$0.00 2/	$11.38	$11.38	$43.64	$18.55	$84.77	$229.14	$12.38	$5.26	$24.04	$64.98	2,146	2,217
675	LEILANI HEIGHTS	W/S	386	$13.25	$3.32	$46.45	$46.45	$20.07	$2.41	$44.17	$44.17	$20.45	$2.46	$45.05	$45.05	9,995	10,075
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	228	$7.85	$1.22	$11.36	$20.05	$7.97	$2.67	$15.64	$34.67	$8.12	$2.72	$15.94	$35.32	2,859	2,874
11001	MARION OAKS UTILITIES	W/S	1261	$11.63	$4.60	$28.29	$57.63	$22.54	$5.22	$41.44	$74.74	$19.60	$4.54	$36.04	$65.00	4,445	3,621
330	MEREDITH MANOR	W/S	27	$8.64	$3.58	$54.32	$44.44	$9.97	$3.35	$43.47	$43.47	$11.38	$3.82	$49.58	$49.58	8,597	12,760
562	MORNINGVIEW	W/S	35	$13.10	$3.88	$48.27	$51.90	$27.85	$5.18	$74.81	$79.65	$22.74	$4.23	$61.08	$65.04	8,437	9,065
440	PALM PORT	W/S	90	$6.95	$3.94	$22.21	$46.35	$14.61	$4.17	$30.76	$56.31	$14.89	$4.25	$31.35	$57.39	3,823	3,872
14291	PALM TERRACE (C. L. SMITH)	W/S	124	$5.40	$0.77 1/	$8.46	$13.10	$13.10	$3.35	$26.40	$46.60	$13.35	$3.41	$26.88	$47.45	3,954	3,969

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

W A S T E W A T E R

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
1429	PALM TERRACE (ELL-NAR)	W/S	892	$5.40	$0.77	$8.46	$10.02	$13.10	$3.35	$26.40	$46.60	$13.35	$3.41	$26.88	$47.45	3,954	3,969
444	PARK MANOR	W/S	25	$6.95	$3.94	$21.85	$46.35	$23.78	$6.81	$49.53	$91.88	$16.83	$4.82	$35.05	$65.03	3,660	3,781
987	POINT O' WOODS	W/S	99	$15.26		$15.26	$15.26	$33.06	$8.65	$61.88	$119.56	$17.97	$4.70	$33.63	$64.97	4,336	3,332
1115	SALT SPRINGS	W/S	97	$24.45	$4.51	$32.69	$69.55	$16.95	$4.68	$25.51	$63.75	$17.29	$4.77	$26.01	$64.99	1,848	1,828
473	SILVER LAKE OAKS	W/S	25	$6.65	$3.77	$21.40	$44.35	$25.90	$8.47	$59.03	$110.60	$15.22	$4.98	$34.70	$65.02	3,749	3,912
27001	SPRING HILL UTILITIES	W/S	4608	$6.74	$2.75	$20.20	$34.24	$9.96	$1.69	$18.23	$26.86	$11.38	$1.93	$20.83	$30.68	10,113	4,894
1801	SUGAR MILL	W/S	575	$11.51	$3.04	$21.45	$41.91	$15.43	$4.18	$29.10	$57.23	$15.72	$4.26	$29.65	$58.32	3,248	3,270
989	SUGAR MILL WOODS	W/S	1717	$8.06	$2.21	$21.32	$21.32	$6.17	$0.97	$15.87	$15.87	$6.29	$0.99	$16.19	$16.19	15,252	15,442
28001	SUNNY HILLS UTILITIES	W/S	171	$34.47		$34.47	$34.47	$28.51	$5.57	$52.63	$84.21	$22.01	$4.30	$40.63	$65.01	5,580	4,331
106	UNIVERSITY SHORES	W/S	2524	$7.26	$2.36	$26.28	$30.86	$20.70	$2.26	$38.91	$43.30	$21.09	$2.30	$39.62	$44.09	7,868	8,058
567	VENETIAN VILLAGE	W/S	82	$13.10	$3.88	$34.37	$51.90	$18.51	$4.58	$43.61	$64.31	$18.70	$4.63	$44.08	$65.00	5,308	5,481
888	WOODMERE	W/S	1010	$7.48	$1.65	$26.29	$23.98	$19.70	$2.70	$46.70	$46.70	$20.07	$2.75	$47.57	$47.57	10,399	11,399
1427	ZEPHYR SHORES	W/S	495	$5.69		$5.69	$5.69	$8.31	$2.53	$16.93	$33.61	$8.47	$2.58	$17.26	$34.27	3,361	3,408

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Typical Water and Wastewater Bill Comparison At Average Use (Without Rates)

1991 (Proposed Interim Rates)

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

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

AT AVERAGE USE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
1518	AMELIA ISLAND	W/S	NASSAU	1920	$18.30	$33.38	$51.68	$15.69	$42.62	$58.31	$19.38	$40.58	$59.96
990	APACHE SHORES	W/S	CITRUS	272	$17.80	$13.48	$31.28	$19.62	$24.87	$44.49	$16.51	$15.34	$31.85
332	APPLE VALLEY	W/S	SEMINOLE	1039	$16.56	$52.78	$69.34	$15.40	$34.27	$49.67	$16.34	$43.35	$59.69
784	BAY LAKE ESTATES	W	OSCEOLA	65	$10.23		$10.23	$34.69		$34.69	$33.03		$33.03
886	BEACON HILLS	W/S	DUVAL	4949	$13.80	$30.53	$44.33	$18.39	$33.22	$51.61	$17.40	$31.59	$48.99
472	BEECHER'S POINT	W/S	PUTNAM	51	$14.85	$14.48	$29.33	$17.45	$48.95	$66.40	$16.64	$21.82	$38.46
2202	BURNT STORE	W/S	CHARLOTTE	213	$30.58	$36.15	$66.73	$37.63	$44.68	$82.31	$34.04	$42.55	$76.59
555	CARLTON VILLAGE	W	LAKE	103	$16.13		$16.13	$19.22		$19.22	$18.35		$18.35
335	CHULUOTA	W/S	SEMINOLE	766	$11.73	$29.09	$40.82	$26.32	$177.12	$203.44	$25.07	$44.33	$69.40
1117	CITRUS PARK	W/S	MARION	596	$13.10	$47.46	$60.56	$15.39	$66.78	$82.17	$14.62	$44.28	$58.90
9001	CITRUS SPRINGS UTILITIES	W/S	CITRUS	2274	$12.53	$19.55	$32.08	$23.76	$21.81	$45.57	$22.62	$20.78	$43.40
984	CRYSTAL RIVER HIGHLANDS	W	CITRUS	67	$8.88		$8.88	$30.93		$30.93	$29.44		$29.44
105	DAETWYLER SHORES	W	ORANGE	129	$13.68		$13.68	$23.83		$23.83	$22.74		$22.74
18001	DELTONA UTILITIES	W/S	VOLUSIA	25689	$12.39	$13.30	$25.69	$16.13	$39.12	$55.25	$15.33	$37.21	$52.54
336	DOL RAY MANOR	W	SEMINOLE	59	$21.06		$21.06	$33.97		$33.97	$32.29		$32.29
334	DRUID HILLS	W	SEMINOLE	252	$18.66		$18.66	$24.75		$24.75	$23.56		$23.56
557	EAST LAKE HARRIS ESTATES	W	LAKE	170	$9.67		$9.67	$14.46		$14.46	$13.75		$13.75
324	FERN PARK	W	SEMINOLE	184	$12.17		$12.17	$18.34		$18.34	$17.48		$17.48
552	FERN TERRACE	W	LAKE	123	$17.03		$17.03	$15.12		$15.12	$17.01		$17.01
673	FISHERMAN'S HAVEN	W/S	MARTIN	278	$12.03	$20.78	$32.81	$14.91	$29.82	$44.73	$14.21	$28.40	$42.61
772	FOUNTAINS	W	OSCEOLA	15	$24.31		$24.31	$315.43		$315.43	$43.49		$43.49
679	FOX RUN	W/S	MARTIN	182	$18.97	$15.70	$34.67	$69.81	$51.73	$121.54	$45.80	$49.18	$94.98
556	FRIENDLY CENTER	W	LAKE	20	$14.55		$14.55	$31.71		$31.71	$30.20		$30.20
992	GOLDEN TERRACE	W	CITRUS	105	$16.76		$16.76	$19.89		$19.89	$18.92		$18.92
986	GOSPEL ISLAND ESTATES	W	CITRUS	8	$14.46		$14.46	$113.87		$113.87	$36.14		$36.14
575	GRAND TERRACE	W	LAKE	66	$15.32		$15.32	$29.30		$29.30	$27.89		$27.89

Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [X] Wastewater [X]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

AT AVERAGE USE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
326	HARMONY HOMES	W	SEMINOLE	64	$15.95		$15.95	$29.81		$29.81	$28.35		$28.35
438	HERMITS COVE	W	PUTNAM	178	$12.80		$12.80	$25.68		$25.68	$23.66		$23.66
558	HOBBY HILLS	W	LAKE	102	$12.53		$12.53	$18.99		$18.99	$18.08		$18.08
573	HOLIDAY HAVEN	W/S	LAKE	203	$15.55	$12.14	$27.69	$21.27	$33.55	$54.82	$19.42	$28.15	$47.57
121	HOLIDAY HEIGHTS	W	ORANGE	53	$20.20		$20.20	$29.98		$29.98	$28.60		$28.60
570	IMPERIAL MOBILE TERRACE	W	LAKE	245	$5.95		$5.95	$15.62		$15.62	$14.82		$14.82
780	INTERCESSION CITY	W	OSCEOLA	256	$15.71		$15.71	$29.94		$29.94	$28.50		$28.50
470	INTERLACHEN LAKE ESTATES	W	PUTNAM	216	$10.84		$10.84	$16.77		$16.77	$15.95		$15.95
1802	JUNGLE DEN	W/S	VOLUSIA	230	$14.14	$11.38	$25.52	$20.11	$84.77	$104.88	$14.73	$22.45	$37.18
1094	KEYSTONE HEIGHTS	W	CLAY	981	$16.23		$16.23	$21.17		$21.17	$20.14		$20.14
1701	KINGSWOOD	W	BREVARD	63	$17.04		$17.04	$22.23		$22.23	$21.14		$21.14
773	LAKE AJAY ESTATES	W	OSCEOLA	35	$27.18		$27.18	$81.84		$81.84	$48.34		$48.34
325	LAKE BRANTLEY	W	SEMINOLE	66	$14.26		$14.26	$25.38		$25.38	$24.22		$24.22
104	LAKE CONWAY PARK	W	ORANGE	85	$12.61		$12.61	$24.68		$24.68	$23.46		$23.46
323	LAKE HARRIET ESTATES	W	SEMINOLE	285	$14.00		$14.00	$16.72		$16.72	$15.91		$15.91
1054	LAKEVIEW VILLAS	W	CLAY	13	$4.86		$4.86	$58.96		$58.96	$20.58		$20.58
675	LEILANI HEIGHTS	W/S	MARTIN	777	$17.56	$46.45	$64.01	$18.27	$44.17	$62.44	$17.41	$42.10	$59.51
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	HIGHLAND	470	$9.93	$11.36	$21.29	$18.04	$15.64	$33.68	$17.16	$14.88	$32.04
11001	MARION OAKS UTILITIES	W/S	MARION	3393	$18.46	$28.29	$46.75	$27.58	$41.44	$69.02	$26.24	$33.66	$59.90
330	MEREDITH MANOR	W/S	SEMINOLE	689	$13.99	$54.32	$68.31	$16.88	$43.47	$60.35	$16.11	$49.58	$65.69
562	MORNINGVIEW	W/S	LAKE	69	$18.37	$48.27	$66.64	$31.59	$74.81	$106.40	$30.10	$57.05	$87.15
993	OAK FOREST	W	CITRUS	138	$15.12		$15.12	$21.02		$21.02	$20.03		$20.03
1702	OAKWOOD	W	BREVARD	195	$15.90		$15.90	$19.69		$19.69	$18.75		$18.75
579	PALISADES COUNTRY CLUB	W	LAKE	26	$20.68		$20.68	$77.00		$77.00	$48.48		$48.48
440	PALM PORT	W/S	PUTNAM	181	$15.26	$22.21	$37.47	$20.47	$30.76	$51.23	$19.48	$29.28	$48.76
14291	PALM TERRACE (C. L. SMITH)	W/S	PASCO	404	$4.74	$8.46	$13.20	$23.46	$26.40	$49.86	$22.36	$25.09	$47.45

Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [X] Wastewater [X]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

AT AVERAGE USE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
1429	PALM TERRACE (ELL-NAR)	W/S	PASCO	1791	$15.39	$8.46	$23.85	$23.46	$26.40	$49.86	$22.36	$25.09	$47.45
559	PALMS MOBILE HOME PARK	W	LAKE	61	$10.15		$10.15	$17.82		$17.82	$16.96		$16.96
444	PARK MANOR	W/S	PUTNAM	51	$14.85	$21.85	$36.70	$33.91	$49.53	$83.44	$27.69	$32.73	$60.42
564	PICCIOLA ISLAND	W	LAKE	131	$17.10		$17.10	$17.79		$17.79	$16.94		$16.94
782	PINE RIDGE ESTATES	W	OSCEOLA	172	$20.47		$20.47	$21.71		$21.71	$20.69		$20.69
9002	PINE RIDGE UTILITIES	W	CITRUS	391	$30.99		$30.99	$28.29		$28.29	$26.90		$26.90
553	PINEY WOODS	W	LAKE	168	$18.13		$18.13	$21.10		$21.10	$20.05		$20.05
987	POINT O' WOODS	W/S	CITRUS	398	$10.09	$15.26	$25.35	$21.10	$61.88	$82.98	$20.10	$31.41	$51.51
443	POMONA PARK	W	PUTNAM	160	$15.14		$15.14	$16.80		$16.80	$15.99		$15.99
1095	POSTMASTER VILLAGE	W	CLAY	152	$5.00		$5.00	$32.05		$32.05	$30.51		$30.51
578	QUAIL RIDGE	W	LAKE	21	$15.54		$15.54	$52.42		$52.42	$39.59		$39.59
442	RIVER GROVE	W	PUTNAM	107	$16.56		$16.56	$27.60		$27.60	$26.27		$26.27
439	RIVER PARK	W	PUTNAM	345	$11.51		$11.51	$16.50		$16.50	$15.72		$15.72
985	ROLLING GREEN	W	CITRUS	76	$26.41		$26.41	$23.07		$23.07	$26.31		$26.31
988	ROSEMONT	W	CITRUS	31	$20.39		$20.39	$129.30		$129.30	$47.39		$47.39
1115	SALT SPRINGS	W/S	MARION	196	$9.03	$32.69	$41.72	$46.33	$25.51	$71.84	$20.66	$26.01	$46.67
448	SARATOGA HARBOUR	W	PUTNAM	40	$13.95		$13.95	$51.86		$51.86	$25.22		$25.22
574	SILVER LAKE ESTATES	W	LAKE	935	$15.68		$15.68	$12.49		$12.49	$14.72		$14.72
473	SILVER LAKE OAKS	W/S	PUTNAM	51	$13.99	$21.40	$35.39	$54.92	$59.03	$113.95	$27.33	$32.41	$59.74
551	SKYCREST	W	LAKE	115	$11.61		$11.61	$16.50		$16.50	$15.72		$15.72
27001	SPRING HILL UTILITIES	W/S	HERNANDO	26695	$10.23	$20.20	$30.43	$13.42	$18.23	$31.65	$12.78	$20.83	$33.61
471	ST. JOHN'S HIGHLANDS	W	PUTNAM	79	$10.26		$10.26	$20.68		$20.68	$19.69		$19.69
565	STONE MOUNTAIN	W	LAKE	6	$31.26		$31.26	$93.57		$93.57	$61.57		$61.57
1801	SUGAR MILL	W/S	VOLUSIA	1159	$20.21	$21.45	$41.66	$25.18	$29.10	$54.28	$23.96	$27.69	$51.65
989	SUGAR MILL WOODS	W/S	CITRUS	3486	$14.41	$21.32	$35.73	$20.08	$15.87	$35.95	$19.08	$15.07	$34.15
28001	SUNNY HILLS UTILITIES	W/S	WASHINGTON	564	$16.19	$34.47	$50.66	$26.83	$52.63	$79.46	$25.57	$37.97	$63.54

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

AT AVERAGE USE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
781	TROPICAL PARK	W	OSCEOLA	551	$14.77		$14.77	$17.76		$17.76	$16.94		$16.94
106	UNIVERSITY SHORES	W/S	ORANGE	5276	$15.75	$26.28	$42.03	$19.84	$38.91	$58.75	$18.88	$37.02	$55.90
567	VENETIAN VILLAGE	W/S	LAKE	213	$13.74	$34.37	$48.11	$19.44	$43.61	$63.05	$18.49	$41.15	$59.64
447	WELAKA	W	PUTNAM	92	$12.65		$12.65	$16.44		$16.44	$15.67		$15.67
566	WESTERN SHORES	W	LAKE	278	$12.92		$12.92	$17.62		$17.62	$16.77		$16.77
122	WESTMONT	W	ORANGE	122	$23.28		$23.28	$20.78		$20.78	$23.30		$23.30
783	WINDSONG	W	OSCEOLA	109	$19.12		$19.12	$28.54		$28.54	$27.13		$27.13
888	WOODMERE	W/S	DUVAL	2053	$11.79	$26.29	$38.08	$15.82	$46.70	$62.52	$14.99	$44.45	$59.44
446	WOOTENS	W	PUTNAM	17	$10.67		$10.67	$39.66		$39.66	$17.97		$17.97
1427	ZEPHYR SHORES	W/S	PASCO	1002	$5.90	$5.69	$11.59	$13.61	$16.93	$30.54	$12.96	$16.12	$29.08

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Typical Water and Wastewater Bill Comparison At 10,000 Gallons Use (Without Rates)

1991 (Proposed Interim Rates)

Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [X] Wastewater [X]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

AT 10,000 GALLONS USAGE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
1518	AMELIA ISLAND	W/S	NASSAU	1920	$18.96	$34.09	$53.05	$16.17	$43.49	$59.66	$19.98	$41.41	$61.39
990	APACHE SHORES	W/S	CITRUS	272	$70.40	$54.65	$125.05	$61.77	$98.41	$160.18	$51.97	$60.68	$112.65
332	APPLE VALLEY	W/S	SEMINOLE	1039	$15.39	$44.44	$59.83	$14.62	$34.27	$48.89	$15.51	$43.35	$58.86
784	BAY LAKE ESTATES	W	OSCEOLA	65	$10.90		$10.90	$37.15		$37.15	$35.37		$35.37
886	BEACON HILLS	W/S	DUVAL	4949	$11.53	$23.98	$35.51	$16.02	$33.22	$49.24	$15.17	$31.59	$46.76
472	BEECHER'S POINT	W/S	PUTNAM	51	$21.55	$28.75	$50.30	$31.07	$136.04	$167.11	$29.63	$60.64	$90.27
2202	BURNT STORE	W/S	CHARLOTTE	213	$51.08	$57.44	$108.52	$53.65	$61.62	$115.27	$48.54	$58.70	$107.24
555	CARLTON VILLAGE	W	LAKE	103	$20.68		$20.68	$23.53		$23.53	$22.47		$22.47
335	CHULUOTA	W/S	SEMINOLE	766	$15.39	$44.44	$59.83	$33.35	$242.54	$275.89	$31.77	$60.71	$92.48
1117	CITRUS PARK	W/S	MARION	596	$17.43	$69.55	$86.98	$20.90	$98.02	$118.92	$19.83	$64.99	$84.82
9001	CITRUS SPRINGS UTILITIES	W/S	CITRUS	2274	$16.62	$29.70	$46.32	$30.39	$35.46	$65.85	$28.93	$33.80	$62.73
984	CRYSTAL RIVER HIGHLANDS	W	CITRUS	67	$12.57		$12.57	$42.53		$42.53	$40.47		$40.47
105	DAETWYLER SHORES	W	ORANGE	129	$14.49		$14.49	$24.91		$24.91	$23.78		$23.78
18001	DELTONA UTILITIES	W/S	VOLUSIA	25689	$12.68	$13.30	$25.98	$16.37	$53.34	$69.71	$15.56	$50.74	$66.30
336	DOL RAY MANOR	W	SEMINOLE	59	$15.39		$15.39	$27.22		$27.22	$25.88		$25.88
334	DRUID HILLS	W	SEMINOLE	252	$15.39		$15.39	$21.31		$21.31	$20.29		$20.29
557	EAST LAKE HARRIS ESTATES	W	LAKE	170	$20.68		$20.68	$32.83		$32.83	$31.23		$31.23
324	FERN PARK	W	SEMINOLE	184	$15.39		$15.39	$22.63		$22.63	$21.58		$21.58
552	FERN TERRACE	W	LAKE	123	$20.68		$20.68	$17.46		$17.46	$19.65		$19.65
673	FISHERMAN'S HAVEN	W/S	MARTIN	278	$16.64	$31.85	$48.49	$20.54	$44.20	$64.74	$19.59	$42.11	$61.70
772	FOUNTAINS	W	OSCEOLA	15	$28.97		$28.97	$351.87		$351.87	$48.51		$48.51
679	FOX RUN	W/S	MARTIN	182	$20.90	$15.70	$36.60	$74.00	$54.89	$128.89	$48.55	$52.18	$100.73
556	FRIENDLY CENTER	W	LAKE	20	$20.68		$20.68	$42.23		$42.23	$40.22		$40.22
992	GOLDEN TERRACE	W	CITRUS	105	$39.01		$39.01	$38.39		$38.39	$36.50		$36.50
986	GOSPEL ISLAND ESTATES	W	CITRUS	8	$19.98		$19.98	$152.94		$152.94	$48.54		$48.54
575	GRAND TERRACE	W	LAKE	66	$20.42		$20.42	$40.07		$40.07	$38.14		$38.14

0170

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

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

AT 10,000 GALLONS USAGE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
326	HARMONY HOMES	W	SEMINOLE	64	$15.39		$15.39	$29.02		$29.02	$27.60		$27.60
438	HERMITS COVE	W	PUTNAM	178	$30.89		$30.89	$52.71		$52.71	$48.54		$48.54
558	HOBBY HILLS	W	LAKE	102	$20.68		$20.68	$29.73		$29.73	$28.33		$28.33
573	HOLIDAY HAVEN	W/S	LAKE	203	$34.74	$12.14	$46.88	$53.21	$72.34	$125.55	$48.59	$60.70	$109.29
121	HOLIDAY HEIGHTS	W	ORANGE	53	$20.79		$20.79	$30.61		$30.61	$29.20		$29.20
570	IMPERIAL MOBILE TERRACE	W	LAKE	245	$8.48		$8.48	$21.60		$21.60	$20.48		$20.48
780	INTERCESSION CITY	W	OSCEOLA	256	$28.97		$28.97	$47.92		$47.92	$45.63		$45.63
470	INTERLACHEN LAKE ESTATES	W	PUTNAM	216	$19.69		$19.69	$29.39		$29.39	$27.94		$27.94
1802	JUNGLE DEN	W/S	VOLUSIA	230	$34.28	$11.38	$45.66	$71.00	$229.14	$300.14	$52.04	$60.66	$112.70
1094	KEYSTONE HEIGHTS	W	CLAY	981	$18.10		$18.10	$22.98		$22.98	$21.86		$21.86
1701	KINGSWOOD	W	BREVARD	63	$30.97		$30.97	$40.91		$40.91	$38.89		$38.89
773	LAKE AJAY ESTATES	W	OSCEOLA	35	$27.37		$27.37	$82.18		$82.18	$48.54		$48.54
325	LAKE BRANTLEY	W	SEMINOLE	66	$15.39		$15.39	$26.95		$26.95	$25.72		$25.72
104	LAKE CONWAY PARK	W	ORANGE	85	$14.49		$14.49	$27.55		$27.55	$26.19		$26.19
323	LAKE HARRIET ESTATES	W	SEMINOLE	285	$15.39		$15.39	$18.13		$18.13	$17.25		$17.25
1054	LAKEVIEW VILLAS	W	CLAY	13	$11.23		$11.23	$139.05		$139.05	$48.50		$48.50
675	LEILANI HEIGHTS	W/S	MARTIN	777	$17.57	$46.45	$64.02	$18.27	$44.17	$62.44	$17.41	$42.10	$59.51
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	HIGHLAND	470	$16.86	$20.05	$36.91	$38.11	$34.67	$72.78	$36.23	$32.98	$69.21
11001	*MARION OAKS UTILITIES*	W/S	*MARION*	3393	$31.96	$57.63	$89.59	$41.41	$74.74	$116.15	$39.41	$60.71	$100.12
330	MEREDITH MANOR	W/S	SEMINOLE	689	$15.39	$44.44	$59.83	$18.21	$43.47	$61.68	$17.39	$49.58	$66.97
562	MORNINGVIEW	W/S	LAKE	69	$20.68	$51.90	$72.58	$34.62	$79.65	$114.27	$32.99	$60.74	$93.73
993	OAK FOREST	W	CITRUS	138	$17.67		$17.67	$24.02		$24.02	$22.90		$22.90
1702	OAKWOOD	W	BREVARD	195	$30.97		$30.97	$39.25		$39.25	$37.36		$37.36
579	PALISADES COUNTRY CLUB	W	LAKE	26	$20.68		$20.68	$77.00		$77.00	$48.48		$48.48
440	PALM PORT	W/S	PUTNAM	181	$30.89	$46.35	$77.24	$34.37	$56.31	$90.68	$32.70	$53.61	$86.31
14291	PALM TERRACE (C. L. SMITH)	W/S	PASCO	404	$4.74	$13.10	$17.84	$44.56	$46.60	$91.16	$42.49	$44.27	$86.76

Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [X] Wastewater [X]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

AT 10,000 GALLONS USAGE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
1429	PALM TERRACE (ELL-NAR)	W/S	PASCO	1791	$33.95	$10.02	$43.97	$44.56	$46.60	$91.16	$42.49	$44.27	$86.76
559	PALMS MOBILE HOME PARK	W	LAKE	61	$20.68		$20.68	$37.24		$37.24	$35.46		$35.46
444	PARK MANOR	W/S	PUTNAM	51	$30.89	$46.35	$77.24	$59.52	$91.88	$151.40	$48.61	$60.72	$109.33
564	PICCIOLA ISLAND	W	LAKE	131	$20.68		$20.68	$20.33		$20.33	$19.36		$19.36
782	PINE RIDGE ESTATES	W	OSCEOLA	172	$28.97		$28.97	$27.40		$27.40	$26.13		$26.13
9002	PINE RIDGE UTILITIES	W	CITRUS	391	$26.96		$26.96	$23.75		$23.75	$22.59		$22.59
553	PINEY WOODS	W	LAKE	168	$20.68		$20.68	$23.10		$23.10	$21.95		$21.95
987	POINT O' WOODS	W/S	CITRUS	398	$17.28	$15.26	$32.54	$33.28	$119.56	$152.84	$31.71	$60.68	$92.39
443	POMONA PARK	W	PUTNAM	160	$30.89		$30.89	$29.87		$29.87	$28.44		$28.44
1095	POSTMASTER VILLAGE	W	CLAY	152	$5.00		$5.00	$35.76		$35.76	$34.05		$34.05
578	QUAIL RIDGE	W	LAKE	21	$20.68		$20.68	$64.36		$64.36	$48.61		$48.61
442	RIVER GROVE	W	PUTNAM	107	$30.89		$30.89	$43.12		$43.12	$41.06		$41.06
439	RIVER PARK	W	PUTNAM	345	$30.89		$30.89	$39.79		$39.79	$37.94		$37.94
985	ROLLING GREEN	W	CITRUS	76	$21.58		$21.58	$19.92		$19.92	$22.72		$22.72
988	ROSEMONT	W	CITRUS	31	$21.19		$21.19	$132.69		$132.69	$48.63		$48.63
1115	SALT SPRINGS	W/S	MARION	196	$17.43	$69.55	$86.98	$108.86	$63.75	$172.61	$48.54	$64.99	$113.53
448	SARATOGA HARBOUR	W	PUTNAM	40	$30.89		$30.89	$99.80		$99.80	$48.52		$48.52
574	SILVER LAKE ESTATES	W	LAKE	935	$8.92		$8.92	$8.46		$8.46	$9.98		$9.98
473	SILVER LAKE OAKS	W/S	PUTNAM	51	$28.68	$44.35	$73.03	$97.61	$110.60	$208.21	$48.58	$60.72	$109.30
551	SKYCREST	W	LAKE	115	$20.68		$20.68	$27.96		$27.96	$26.62		$26.62
27001	SPRING HILL UTILITIES	W/S	HERNANDO	26695	$10.15	$34.24	$44.39	$13.35	$26.86	$40.21	$12.71	$30.68	$43.39
471	ST. JOHN'S HIGHLANDS	W	PUTNAM	79	$19.69		$19.69	$39.06		$39.06	$37.20		$37.20
565	STONE MOUNTAIN	W	LAKE	6	$20.68		$20.68	$73.90		$73.90	$48.63		$48.63
1801	SUGAR MILL	W/S	VOLUSIA	1159	$47.89	$41.91	$89.80	$49.01	$57.23	$106.24	$46.65	$54.48	$101.13
989	SUGAR MILL WOODS	W/S	CITRUS	3486	$10.37	$21.32	$31.69	$15.93	$15.87	$31.80	$15.14	$15.07	$30.21
28001	SUNNY HILLS UTILITIES	W/S	WASHINGTON	564	$24.04	$34.47	$58.51	$37.53	$84.21	$121.74	$35.78	$60.76	$96.54

Company: All FPSC Systems
Docket No.: 920199-WS
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

AT 10,000 GALLONS USAGE

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SYSTEM				AVG #	PRESENT			REQUIRED			PROPOSED		
NO	SYSTEM	TYPE	COUNTY	OF CUST	Water	Wastewater	Total	Water	Wastewater	Total	Water	Wastewater	Total
781	TROPICAL PARK	W	OSCEOLA	551	$26.02		$26.02	$27.72		$27.72	$26.47		$26.47
106	UNIVERSITY SHORES	W/S	ORANGE	5276	$18.52	$30.86	$49.38	$22.46	$43.30	$65.76	$21.37	$41.20	$62.57
567	VENETIAN VILLAGE	W/S	LAKE	213	$20.68	$51.90	$72.58	$27.13	$64.31	$91.44	$25.81	$60.67	$86.48
447	WELAKA	W	PUTNAM	92	$30.89		$30.89	$34.97		$34.97	$33.33		$33.33
566	WESTERN SHORES	W	LAKE	278	$20.68		$20.68	$26.27		$26.27	$25.00		$25.00
122	WESTMONT	W	ORANGE	122	$27.35		$27.35	$24.98		$24.98	$28.02		$28.02
783	WINDSONG	W	OSCEOLA	109	$28.97		$28.97	$37.72		$37.72	$35.84		$35.84
888	WOODMERE	W/S	DUVAL	2053	$11.53	$23.98	$35.51	$15.54	$46.70	$62.24	$14.73	$44.45	$59.18
446	WOOTENS	W	PUTNAM	17	$30.89		$30.89	$107.20		$107.20	$48.58		$48.58
1427	ZEPHYR SHORES	W/S	PASCO	1002	$11.12	$5.69	$16.81	$27.49	$33.61	$61.10	$26.17	$32.01	$58.18

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Typical Water and Wastewater Bill Comparison
Combined Water and Sewer
(With Rates)

1991 (Proposed Interim Rates)

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

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

COMBINED WATER AND WASTEWATER

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
1518	AMELIA ISLAND	W/S	1920	$27.85	$2.52	$51.68	$53.05	$33.66	$2.60	$58.31	$59.66	$34.59	$2.68	$59.96	$61.39	9,318	9,540
990	APACHE SHORES	W/S	272	$14.85	$11.02	$31.28	$125.05	$25.28	$13.49	$44.49	$160.18	$18.15	$9.45	$31.85	$112.65	1,637	1,297
332	APPLE VALLEY	W/S	1039	$14.03	$4.58	$69.34	$59.83	$16.19	$3.27	$49.67	$48.89	$18.86	$4.00	$59.69	$58.86	11,167	12,330
784	BAY LAKE ESTATES	W	65	$9.62	$0.00 1/	$10.23	$10.90	$18.25	$1.89	$34.69	$37.15	$17.37	$1.80	$33.03	$35.37	8,701	
886	BEACON HILLS	W/S	4949	$12.51	$2.30	$44.33	$35.51	$20.24	$2.90	$51.61	$49.24	$19.26	$2.75	$48.99	$46.76	13,488	13,967
472	BEECHER'S POINT	W/S	51	$13.20	$3.71	$29.33	$50.30	$1.31	$16.58	$66.40	$167.11	$0.97	$8.93	$38.46	$90.27	5,505	3,573
2202	BURNT STORE	W/S	213	$25.12	$8.34	$66.73	$108.52	$49.47	$6.58	$82.31	$115.27	$46.04	$6.12	$76.59	$107.24	4,914	5,060
555	CARLTON VILLAGE	W	103	$5.88	$1.48	$16.13	$20.68	$9.53	$1.40	$19.22	$23.53	$9.07	$1.34	$18.35	$22.47	6,923	
335	CHULUOTA	W/S	766	$14.03	$4.58	$40.82	$59.83	$104.09	$17.18	$203.44	$275.89	$35.98	$5.65	$69.40	$92.48	6,339	5,713
1117	CITRUS PARK	W/S	596	$31.58	$5.54	$60.56	$86.98	$42.02	$7.69	$82.17	$118.92	$30.12	$5.47	$58.90	$84.82	5,797	5,103
9001	CITRUS SPRINGS UTILITIES	W/S	2274	$18.32	$2.80	$32.08	$46.32	$25.35	$4.05	$45.57	$65.85	$24.13	$3.86	$43.40	$62.73	6,031	4,264
984	CRYSTAL RIVER HIGHLANDS	W	67	$4.07	$0.85	$8.88	$12.57	$15.83	$2.67	$30.93	$42.53	$15.07	$2.54	$29.44	$40.47	5,657	
105	DAETWYLER SHORES	W	129	$4.09	$1.04	$13.68	$14.49	$11.01	$1.39	$23.83	$24.91	$10.48	$1.33	$22.74	$23.78	9,221	
18001	DELTONA UTILITIES	W/S	25689	$16.48	$0.95	$25.69	$25.98	$29.11	$4.06	$55.25	$69.71	$27.70	$3.86	$52.54	$66.30	9,697	5,651
336	DOL RAY MANOR	W	59	$5.39	$1.00	$21.06	$15.39	$15.32	$1.19	$33.97	$27.22	$14.58	$1.13	$32.29	$25.88	15,669	
334	DRUID HILLS	W	252	$5.39	$1.00	$18.66	$15.39	$10.81	$1.05	$24.75	$21.31	$10.29	$1.00	$23.56	$20.29	13,273	
557	EAST LAKE HARRIS ESTATES	W	170	$5.88	$1.48	$9.67	$20.68	$8.13	$2.47	$14.46	$32.83	$7.73	$2.35	$13.75	$31.23	2,563	
324	FERN PARK	W	184	$5.39	$1.00	$12.17	$15.39	$9.33	$1.33	$18.34	$22.63	$8.88	$1.27	$17.48	$21.58	6,775	
552	FERN TERRACE	W	123	$5.88	$1.48	$17.03	$20.68	$7.96	$0.95	$15.12	$17.46	$8.95	$1.07	$17.01	$19.65	7,534	
673	FISHERMAN'S HAVEN	W/S	278	$14.59	$3.39	$32.81	$48.49	$21.54	$4.32	$44.73	$64.74	$20.50	$4.12	$42.61	$61.70	5,733	5,206
772	FOUNTAINS	W	15	$5.67	$2.33	$24.31	$28.97	$169.67	$18.22	$315.43	$351.87	$23.41	$2.51	$43.49	$48.51	8,000	

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

Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [X] Wastewater [X]
Interim [X] Final [ ]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

COMBINED WATER AND WASTEWATER

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
679	FOX RUN	W/S	182	$22.02	$0.00 1/	$34.67	$36.60	$61.69	$6.72	$121.54	$128.89	$47.23	$5.35	$94.98	$100.73	8,810	9,012
556	FRIENDLY CENTER	W	20	$5.88	$1.48	$14.55	$20.68	$16.83	$2.54	$31.71	$42.23	$16.02	$2.42	$30.20	$40.22	5,858	
992	GOLDEN TERRACE	W	105	$11.97	$0.00 1/	$16.76	$39.01	$10.29	$2.81	$19.89	$38.39	$9.80	$2.67	$18.92	$36.50	3,416	
986	GOSPEL ISLAND ESTATES	W	8	$6.68	$1.33	$14.46	$19.98	$58.74	$9.42	$113.87	$152.94	$18.64	$2.99	$36.14	$48.54	5,852	
575	GRAND TERRACE	W	66	$8.62	$1.18	$15.32	$20.42	$15.17	$2.49	$29.30	$40.07	$14.44	$2.37	$27.89	$38.14	5,676	
326	HARMONY HOMES	W	64	$5.39	$1.00	$15.95	$15.39	$14.92	$1.41	$29.81	$29.02	$14.20	$1.34	$28.35	$27.60	10,557	
438	HERMITS COVE	W	178	$5.59	$2.53	$12.80	$30.89	$14.91	$3.78	$25.68	$52.71	$13.74	$3.48	$23.66	$48.54	2,850	
558	HOBBY HILLS	W	102	$5.88	$1.48	$12.53	$20.68	$10.23	$1.95	$18.99	$29.73	$9.73	$1.86	$18.08	$28.33	4,491	
573	HOLIDAY HAVEN	W/S	203	$24.80	$0.00 2/	$27.69	$46.88	$25.25	$10.03	$54.82	$125.55	$21.79	$8.75	$47.57	$109.29	2,902	2,985
121	HOLIDAY HEIGHTS	W	53	$7.89	$1.29	$20.20	$20.79	$16.81	$1.38	$29.98	$30.61	$16.00	$1.32	$28.60	$29.20	9,542	
570	IMPERIAL MOBILE TERRACE	W	245	$2.98	$0.55	$5.95	$8.48	$8.60	$1.30	$15.62	$21.60	$8.18	$1.23	$14.82	$20.48	5,397	
780	INTERCESSION CITY	W	256	$5.67	$2.33	$15.71	$28.97	$16.32	$3.16	$29.94	$47.92	$15.53	$3.01	$28.50	$45.63	4,309	
470	INTERLACHEN LAKE ESTATES	W	216	$5.59	$1.41	$10.84	$19.69	$9.29	$2.01	$16.77	$29.39	$8.84	$1.91	$15.95	$27.94	3,721	
1802	JUNGLE DEN	W/S	230	$23.78	$0.00 2/	$25.52	$45.66	$49.84	$25.03	$104.88	$300.14	$16.10	$9.66	$37.18	$112.70	2,146	2,217
1094	KEYSTONE HEIGHTS	W	981	$5.50	$1.26	$16.23	$18.10	$10.78	$1.22	$21.17	$22.98	$10.26	$1.16	$20.14	$21.86	8,514	
1701	KINGSWOOD	W	63	$5.47	$2.55	$17.04	$30.97	$6.71	$3.42	$22.23	$40.91	$6.39	$3.25	$21.14	$38.89	4,538	
773	LAKE AJAY ESTATES	W	35	$5.37	$2.20	$27.18	$27.37	$43.08	$3.91	$81.84	$82.18	$25.44	$2.31	$48.34	$48.54	9,912	
325	LAKE BRANTLEY	W	66	$5.39	$1.00	$14.26	$15.39	$13.15	$1.38	$25.38	$26.95	$12.52	$1.32	$24.22	$25.72	8,865	
104	LAKE CONWAY PARK	W	85	$4.09	$1.04	$12.61	$14.49	$11.65	$1.59	$24.68	$27.55	$11.09	$1.51	$23.46	$26.19	8,194	
323	LAKE HARRIET ESTATES	W	285	$5.39	$1.00	$14.00	$15.39	$7.93	$1.02	$16.72	$18.13	$7.55	$0.97	$15.91	$17.25	8,614	
1054	LAKEVIEW VILLAS	W	13	$2.93	$0.83	$4.86	$11.23	$34.65	$10.44	$58.96	$139.05	$12.10	$3.64	$20.58	$48.50	2,329	

1/ Reflects only 1st block rates
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Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [X] Wastewater [X]
Interim [X] Final [ ]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

COMBINED WATER AND WASTEWATER

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
675	LEILANI HEIGHTS	W/S	777	$20.02	$4.40	$64.01	$64.02	$29.64	$3.28	$62.44	$62.44	$28.21	$3.13	$59.51	$59.51	9,995	10,075
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	470	$15.01	$2.19	$21.29	$36.91	$17.98	$5.48	$33.68	$72.78	$17.11	$5.21	$32.04	$69.21	2,859	2,874
11001	MARION OAKS UTILITIES	W/S	3393	$19.29	$7.03	$46.75	$89.59	$39.05	$7.71	$69.02	$116.15	$34.02	$6.61	$59.90	$100.12	4,445	3,621
330	MEREDITH MANOR	W/S	689	$14.03	$4.58	$68.31	$59.83	$18.68	$4.30	$60.35	$61.68	$19.67	$4.73	$65.69	$66.97	8,597	12,760
562	MORNINGVIEW	W/S	69	$18.98	$5.36	$66.64	$72.58	$43.07	$7.12	$106.40	$114.27	$35.73	$5.80	$87.15	$93.73	8,437	9,065
993	OAK FOREST	W	138	$6.37	$1.13	$15.12	$17.67	$10.72	$1.33	$21.02	$24.02	$10.20	$1.27	$20.03	$22.90	7,741	
1702	OAKWOOD	W	195	$5.47	$2.55	$15.90	$30.97	$6.15	$3.31	$19.69	$39.25	$5.86	$3.15	$18.75	$37.36	4,091	
579	PALISADES COUNTRY CLUB	W	26	$5.88	$1.48	$20.68	$20.68	$56.80	$2.02	$77.00	$77.00	$35.78	$1.27	$48.48	$48.48	10,000	
440	PALM PORT	W/S	181	$12.54	$6.47	$37.47	$77.24	$26.48	$6.42	$51.23	$90.68	$25.21	$6.11	$48.76	$86.31	3,823	3,872
14291	PALM TERRACE (C. L. SMITH)	W/S	404	$10.14	$0.77 1/	$13.20	$17.84	$22.76	$6.84	$49.86	$91.16	$21.66	$6.51	$47.45	$86.76	3,954	3,969
1429	PALM TERRACE (ELL-NAR)	W/S	1791	$8.65	$3.84	$23.85	$43.97	$22.76	$6.84	$49.86	$91.16	$21.66	$6.51	$47.45	$86.76	3,954	3,969
559	PALMS MOBILE HOME PARK	W	61	$5.88	$1.48	$10.15	$20.68	$9.94	$2.73	$17.82	$37.24	$9.46	$2.60	$16.96	$35.46	2,886	
444	PARK MANOR	W/S	51	$12.54	$6.47	$36.70	$77.24	$42.90	$10.85	$83.44	$151.40	$31.33	$7.80	$60.42	$109.33	3,660	3,781
564	PICCIOLA ISLAND	W	131	$5.88	$1.48	$17.10	$20.68	$9.83	$1.05	$17.79	$20.33	$9.36	$1.00	$16.94	$19.36	7,582	
782	PINE RIDGE ESTATES	W	172	$5.67	$2.33	$20.47	$28.97	$11.80	$1.56	$21.71	$27.40	$11.23	$1.49	$20.69	$26.13	6,351	
9002	PINE RIDGE UTILITIES	W	391	$20.61	$0.00 1/	$30.99	$26.96	$9.45	$1.43	$28.29	$23.75	$8.99	$1.36	$26.90	$22.59	13,172	
553	PINEY WOODS	W	168	$5.88	$1.48	$18.13	$20.68	$11.50	$1.16	$21.10	$23.10	$10.95	$1.10	$20.05	$21.95	8,276	
987	POINT O' WOODS	W/S	398	$19.84	$1.27	$25.35	$32.54	$44.84	$10.80	$82.98	$152.84	$27.99	$6.44	$51.51	$92.39	4,336	3,332
443	POMONA PARK	W	160	$5.59	$2.53	$15.14	$30.89	$8.87	$2.10	$16.80	$29.87	$8.44	$2.00	$15.99	$28.44	3,774	
1095	POSTMASTER VILLAGE	W	152	$5.00	$0.00 1/	$5.00	$5.00	$16.86	$1.89	$32.05	$35.76	$16.05	$1.80	$30.51	$34.05	8,035	
578	QUAIL RIDGE	W	21	$5.88	$1.48	$15.54	$20.68	$29.96	$3.44	$52.42	$64.36	$22.61	$2.60	$39.59	$48.61	6,530	

1/ Reflects only 1st block rates
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Company: All FPSC Systems
Docket No.: 920199-WS
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

COMBINED WATER AND WASTEWATER

FPSC
Schedule E2A Summary

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Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
442	RIVER GROVE	W	107	$5.59	$2.53	$16.56	$30.89	$15.72	$2.74	$27.60	$43.12	$14.96	$2.61	$26.27	$41.06	4,334	
439	RIVER PARK	W	345	$5.59	$2.53	$11.51	$30.89	$9.39	$3.04	$16.50	$39.79	$8.94	$2.90	$15.72	$37.94	2,338	
985	ROLLING GREEN	W	76	$7.18	$1.44	$26.41	$21.58	$10.52	$0.94	$23.07	$19.92	$12.02	$1.07	$26.31	$22.72	13,356	
988	ROSEMONT	W	31	$7.09	$1.41	$20.39	$21.19	$73.29	$5.94	$129.30	$132.69	$26.83	$2.18	$47.39	$48.63	9,430	
1115	SALT SPRINGS	W/S	196	$31.58	$5.54	$41.72	$86.98	$49.11	$12.35	$71.84	$172.61	$31.63	$8.19	$46.67	$113.53	1,848	1,828
448	SARATOGA HARBOUR	W	40	$5.59	$2.53	$13.95	$30.89	$28.20	$7.16	$51.86	$99.80	$13.72	$3.48	$25.22	$48.52	3,305	
574	SILVER LAKE ESTATES	W	935	$3.22	$0.57	$15.68	$8.92	$5.06	$0.34	$12.49	$8.46	$5.98	$0.40	$14.72	$9.98	21,852	
473	SILVER LAKE OAKS	W/S	51	$11.83	$6.12	$35.39	$73.03	$55.21	$15.30	$113.95	$208.21	$28.80	$8.05	$59.74	$109.30	3,749	3,912
551	SKYCREST	W	115	$5.88	$1.48	$11.61	$20.68	$9.26	$1.87	$16.50	$27.96	$8.82	$1.78	$15.72	$26.62	3,874	
27001	SPRING HILL UTILITIES	W/S	26695	$9.49	$3.49	$30.43	$44.39	$16.91	$2.33	$31.65	$40.21	$17.99	$2.54	$33.61	$43.39	10,113	4,894
471	ST. JOHN'S HIGHLANDS	W	79	$5.59	$1.41	$10.26	$19.69	$11.56	$2.75	$20.68	$39.06	$11.00	$2.62	$19.69	$37.20	3,315	
565	STONE MOUNTAIN	W	6	$5.88	$1.48	$31.26	$20.68	$46.40	$2.75	$93.57	$73.90	$30.53	$1.81	$61.57	$48.63	17,151	
1801	SUGAR MILL	W/S	1159	$18.40	$7.14	$41.66	$89.80	$29.14	$7.71	$54.28	$106.24	$27.73	$7.34	$51.65	$101.13	3,248	3,270
989	SUGAR MILL WOODS	W/S	3486	$10.73	$2.98	$35.73	$31.69	$14.20	$1.76	$35.95	$31.80	$13.51	$1.67	$34.15	$30.21	15,252	15,442
28001	SUNNY HILLS UTILITIES	W/S	564	$43.29	$0.00 1/	$50.66	$58.51	$41.84	$7.99	$79.46	$121.74	$33.24	$6.33	$63.54	$96.54	5,580	4,331
781	TROPICAL PARK	W	551	$5.12	$2.09	$14.77	$26.02	$9.22	$1.85	$17.76	$27.72	$8.77	$1.77	$16.94	$26.47	4,615	
106	UNIVERSITY SHORES	W/S	5276	$12.78	$3.66	$42.03	$49.38	$30.86	$3.49	$58.75	$65.76	$29.37	$3.32	$55.90	$62.57	7,868	8,058
567	VENETIAN VILLAGE	W/S	213	$18.98	$5.36	$48.11	$72.58	$29.24	$6.27	$63.05	$91.44	$27.68	$5.88	$59.64	$86.48	5,308	5,481
447	WELAKA	W	92	$5.59	$2.53	$12.65	$30.89	$9.27	$2.57	$16.44	$34.97	$8.83	$2.45	$15.67	$33.33	2,791	
566	WESTERN SHORES	W	278	$5.88	$1.48	$12.92	$20.68	$9.77	$1.65	$17.62	$26.27	$9.30	$1.57	$16.77	$25.00	4,755	
122	WESTMONT	W	122	$9.15	$1.82	$23.28	$27.35	$6.18	$1.88	$20.78	$24.98	$6.92	$2.11	$23.30	$28.02	7,765	

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

COMBINED WATER AND WASTEWATER

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				*REQUIRED*				*PROPOSED*				*AVERAGE*	*USAGE*
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
783	WINDSONG	W	109	$5.67	$2.33	$19.12	$28.97	$16.02	$2.17	$28.54	$37.72	$15.24	$2.06	$27.13	$35.84	5,771	
888	WOODMERE	W/S	2053	$12.51	$2.30	$38.08	$35.51	$28.24	$3.40	$62.52	$62.24	$26.88	$3.23	$59.44	$59.18	10,399	11,399
446	WOOTENS	W	17	$5.59	$2.53	$10.67	$30.89	$22.70	$8.45	$39.66	$107.20	$10.28	$3.83	$17.97	$48.58	2,007	
1427	ZEPHYR SHORES	W/S	1002	$11.59	$0.00 1/	$11.59	$16.81	$14.90	$4.62	$30.54	$61.10	$14.18	$4.40	$29.08	$58.18	3,361	3,408

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Typical Water and Wastewater Bill Comparison
Water
(With Rates)

1991 (Proposed Interim Rates)

Company: All FPSC Systems
Docket No.: 920199-WS
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Water [X] Wastewater [ ]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

WATER

FPSC
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
1518	AMELIA ISLAND	W/S	1006	$9.26	$0.97	$18.30	$18.96	$9.07	$0.71	$15.69	$16.17	$11.18	$0.88	$19.38	$19.98	9,318	9,540
990	APACHE SHORES	W/S	160	$7.50	$6.29	$17.80	$70.40	$11.37	$5.04	$19.62	$61.77	$9.57	$4.24	$16.51	$51.97	1,637	1,297
332	APPLE VALLEY	W/S	894	$5.39	$1.00	$16.56	$15.39	$7.92	$0.67	$15.40	$14.62	$8.41	$0.71	$16.34	$15.51	11,167	12,330
784	BAY LAKE ESTATES	W	65	$9.62	$0.00 1/	$10.23	$10.90	$18.25	$1.89	$34.69	$37.15	$17.37	$1.80	$33.03	$35.37	8,701	
886	BEACON HILLS	W/S	2529	$5.03	$0.65	$13.80	$11.53	$9.22	$0.68	$18.39	$16.02	$8.77	$0.64	$17.40	$15.17	13,488	13,967
472	BEECHER'S POINT	W/S	36	$6.65	$1.49	$14.85	$21.55	$0.77	$3.03	$17.45	$31.07	$0.73	$2.89	$16.64	$29.63	5,505	3,573
2202	BURNT STORE	W/S	110	$10.78	$4.03	$30.58	$51.08	$22.15	$3.15	$37.63	$53.65	$20.04	$2.85	$34.04	$48.54	4,914	5,060
555	CARLTON VILLAGE	W	103	$5.88	$1.48	$16.13	$20.68	$9.53	$1.40	$19.22	$23.53	$9.07	$1.34	$18.35	$22.47	6,923	
335	CHULUOTA	W/S	634	$5.39	$1.00	$11.73	$15.39	$14.15	$1.92	$26.32	$33.35	$13.47	$1.83	$25.07	$31.77	6,339	5,713
1117	CITRUS PARK	W/S	337	$7.13	$1.03	$13.10	$17.43	$7.80	$1.31	$15.39	$20.90	$7.43	$1.24	$14.62	$19.83	5,797	5,103
9001	CITRUS SPRINGS UTILITIES	W/S	1605	$6.32	$1.03	$12.53	$16.62	$13.69	$1.67	$23.76	$30.39	$13.03	$1.59	$22.62	$28.93	6,031	4,264
984	CRYSTAL RIVER HIGHLANDS	W	67	$4.07	$0.85	$8.88	$12.57	$15.83	$2.67	$30.93	$42.53	$15.07	$2.54	$29.44	$40.47	5,657	
105	DAETWYLER SHORES	W	129	$4.09	$1.04	$13.68	$14.49	$11.01	$1.39	$23.83	$24.91	$10.48	$1.33	$22.74	$23.78	9,221	
18001	DELTONA UTILITIES	W/S	21416	$3.18	$0.95	$12.39	$12.68	$8.47	$0.79	$16.13	$16.37	$8.06	$0.75	$15.33	$15.56	9,697	5,651
336	DOL RAY MANOR	W	59	$5.39	$1.00	$21.06	$15.39	$15.32	$1.19	$33.97	$27.22	$14.58	$1.13	$32.29	$25.88	15,669	
334	DRUID HILLS	W	252	$5.39	$1.00	$18.66	$15.39	$10.81	$1.05	$24.75	$21.31	$10.29	$1.00	$23.56	$20.29	13,273	
557	EAST LAKE HARRIS ESTATES	W	170	$5.88	$1.48	$9.67	$20.68	$8.13	$2.47	$14.46	$32.83	$7.73	$2.35	$13.75	$31.23	2,563	
324	FERN PARK	W	184	$5.39	$1.00	$12.17	$15.39	$9.33	$1.33	$18.34	$22.63	$8.88	$1.27	$17.48	$21.58	6,775	
552	FERN TERRACE	W	123	$5.88	$1.48	$17.03	$20.68	$7.96	$0.95	$15.12	$17.46	$8.95	$1.07	$17.01	$19.65	7,534	
673	FISHERMAN'S HAVEN	W/S	135	$5.84	$1.08	$12.03	$16.64	$7.34	$1.32	$14.91	$20.54	$6.99	$1.26	$14.21	$19.59	5,733	5,206
772	FOUNTAINS	W	15	$5.67	$2.33	$24.31	$28.97	$169.67	$18.22	$315.43	$351.87	$23.41	$2.51	$43.49	$48.51	8,000	

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

Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [X] Wastewater [ ]
Interim [X] Final [ ]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

W A T E R

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
679	FOX RUN	W/S	92	$6.32	$0.00 1/	$18.97	$20.90	$38.80	$3.52	$69.81	$74.00	$25.45	$2.31	$45.80	$48.55	8,810	9,012
556	FRIENDLY CENTER	W	20	$5.88	$1.48	$14.55	$20.68	$16.83	$2.54	$31.71	$42.23	$16.02	$2.42	$30.20	$40.22	5,858	
992	GOLDEN TERRACE	W	105	$11.97	$0.00 1/	$16.76	$39.01	$10.29	$2.81	$19.89	$38.39	$9.80	$2.67	$18.92	$36.50	3,416	
986	GOSPEL ISLAND ESTATES	W	8	$6.68	$1.33	$14.46	$19.98	$58.74	$9.42	$113.87	$152.94	$18.64	$2.99	$36.14	$48.54	5,852	
575	GRAND TERRACE	W	66	$8.62	$1.18	$15.32	$20.42	$15.17	$2.49	$29.30	$40.07	$14.44	$2.37	$27.89	$38.14	5,676	
326	HARMONY HOMES	W	64	$5.39	$1.00	$15.95	$15.39	$14.92	$1.41	$29.81	$29.02	$14.20	$1.34	$28.35	$27.60	10,557	
438	HERMITS COVE	W	178	$5.59	$2.53	$12.80	$30.89	$14.91	$3.78	$25.68	$52.71	$13.74	$3.48	$23.66	$48.54	2,850	
558	HOBBY HILLS	W	102	$5.88	$1.48	$12.53	$20.68	$10.23	$1.95	$18.99	$29.73	$9.73	$1.86	$18.08	$28.33	4,491	
573	HOLIDAY HAVEN	W/S	110	$12.66	$0.00 2/	$15.55	$34.74	$8.21	$4.50	$21.27	$53.21	$7.49	$4.11	$19.42	$48.59	2,902	2,985
121	HOLIDAY HEIGHTS	W	53	$7.89	$1.29	$20.20	$20.79	$16.81	$1.38	$29.98	$30.61	$16.00	$1.32	$28.60	$29.20	9,542	
570	IMPERIAL MOBILE TERRACE	W	245	$2.98	$0.55	$5.95	$8.48	$8.60	$1.30	$15.62	$21.60	$8.18	$1.23	$14.82	$20.48	5,397	
780	INTERCESSION CITY	W	256	$5.67	$2.33	$15.71	$28.97	$16.32	$3.16	$29.94	$47.92	$15.53	$3.01	$28.50	$45.63	4,309	
470	INTERLACHEN LAKE ESTATES	W	216	$5.59	$1.41	$10.84	$19.69	$9.29	$2.01	$16.77	$29.39	$8.84	$1.91	$15.95	$27.94	3,721	
1802	JUNGLE DEN	W/S	115	$12.40	$0.00 2/	$14.14	$34.28	$6.20	$6.48	$20.11	$71.00	$4.54	$4.75	$14.73	$52.04	2,146	2,217
1094	KEYSTONE HEIGHTS	W	981	$5.50	$1.26	$16.23	$18.10	$10.78	$1.22	$21.17	$22.98	$10.26	$1.16	$20.14	$21.86	8,514	
1701	KINGSWOOD	W	63	$5.47	$2.55	$17.04	$30.97	$6.71	$3.42	$22.23	$40.91	$6.39	$3.25	$21.14	$38.89	4,538	
773	LAKE AJAY ESTATES	W	35	$5.37	$2.20	$27.18	$27.37	$43.08	$3.91	$81.84	$82.18	$25.44	$2.31	$48.34	$48.54	9,912	
325	LAKE BRANTLEY	W	66	$5.39	$1.00	$14.26	$15.39	$13.15	$1.38	$25.38	$26.95	$12.52	$1.32	$24.22	$25.72	8,865	
104	LAKE CONWAY PARK	W	85	$4.09	$1.04	$12.61	$14.49	$11.65	$1.59	$24.68	$27.55	$11.09	$1.51	$23.46	$26.19	8,194	
323	LAKE HARRIET ESTATES	W	285	$5.39	$1.00	$14.00	$15.39	$7.93	$1.02	$16.72	$18.13	$7.55	$0.97	$15.91	$17.25	8,614	
1054	LAKEVIEW VILLAS	W	13	$2.93	$0.83	$4.86	$11.23	$34.65	$10.44	$58.96	$139.05	$12.10	$3.64	$20.58	$48.50	2,329	

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Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

WATER

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
675	LEILANI HEIGHTS	W/S	391	$6.77	$1.08	$17.56	$17.57	$9.57	$0.87	$18.27	$18.27	$9.11	$0.83	$17.41	$17.41	9,995	10,075
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	242	$7.16	$0.97	$9.93	$16.86	$10.01	$2.81	$18.04	$38.11	$9.53	$2.67	$17.16	$36.23	2,859	2,874
11001	MARION OAKS UTILITIES	W/S	2132	$7.66	$2.43	$18.46	$31.96	$16.51	$2.49	$27.58	$41.41	$15.71	$2.37	$26.24	$39.41	4,445	3,621
330	MEREDITH MANOR	W/S	662	$5.39	$1.00	$13.99	$15.39	$8.71	$0.95	$16.88	$18.21	$8.29	$0.91	$16.11	$17.39	8,597	12,760
562	MORNINGVIEW	W/S	34	$5.88	$1.48	$18.37	$20.68	$15.22	$1.94	$31.59	$34.62	$14.49	$1.85	$30.10	$32.99	8,437	9,065
993	OAK FOREST	W	138	$6.37	$1.13	$15.12	$17.67	$10.72	$1.33	$21.02	$24.02	$10.20	$1.27	$20.03	$22.90	7,741	
1702	OAKWOOD	W	195	$5.47	$2.55	$15.90	$30.97	$6.15	$3.31	$19.69	$39.25	$5.86	$3.15	$18.75	$37.36	4,091	
579	PALISADES COUNTRY CLUB	W	26	$5.88	$1.48	$20.68	$20.68	$56.80	$2.02	$77.00	$77.00	$35.78	$1.27	$48.48	$48.48	10,000	
440	PALM PORT	W/S	91	$5.59	$2.53	$15.26	$30.89	$11.87	$2.25	$20.47	$34.37	$11.30	$2.14	$19.48	$32.70	3,823	3,872
14291	PALM TERRACE (C. L. SMITH)	W/S	280	$4.74	$0.00 1/	$4.74	$4.74	$9.66	$3.49	$23.46	$44.56	$9.19	$3.33	$22.36	$42.49	3,954	3,969
1429	PALM TERRACE (ELL-NAR)	W/S	899	$3.25	$3.07	$15.39	$33.95	$9.66	$3.49	$23.46	$44.56	$9.19	$3.33	$22.36	$42.49	3,954	3,969
559	PALMS MOBILE HOME PARK	W	61	$5.88	$1.48	$10.15	$20.68	$9.94	$2.73	$17.82	$37.24	$9.46	$2.60	$16.96	$35.46	2,886	
444	PARK MANOR	W/S	26	$5.59	$2.53	$14.85	$30.89	$19.12	$4.04	$33.91	$59.52	$15.61	$3.30	$27.69	$48.61	3,660	3,781
564	PICCIOLA ISLAND	W	131	$5.88	$1.48	$17.10	$20.68	$9.83	$1.05	$17.79	$20.33	$9.36	$1.00	$16.94	$19.36	7,582	
782	PINE RIDGE ESTATES	W	172	$5.67	$2.33	$20.47	$28.97	$11.80	$1.56	$21.71	$27.40	$11.23	$1.49	$20.69	$26.13	6,351	
9002	PINE RIDGE UTILITIES	W	391	$20.61	$0.00 1/	$30.99	$26.96	$9.45	$1.43	$28.29	$23.75	$8.99	$1.36	$26.90	$22.59	13,172	
553	PINEY WOODS	W	168	$5.88	$1.48	$18.13	$20.68	$11.50	$1.16	$21.10	$23.10	$10.95	$1.10	$20.05	$21.95	8,276	
987	POINT O' WOODS	W/S	299	$4.58	$1.27	$10.09	$17.28	$11.78	$2.15	$21.10	$33.28	$11.21	$2.05	$20.10	$31.71	4,336	3,332
443	POMONA PARK	W	160	$5.59	$2.53	$15.14	$30.89	$8.87	$2.10	$16.80	$29.87	$8.44	$2.00	$15.99	$28.44	3,774	
1095	POSTMASTER VILLAGE	W	152	$5.00	$0.00 1/	$5.00	$5.00	$16.86	$1.80	$32.05	$35.76	$16.05	$1.80	$30.51	$34.05	8,035	
578	QUAIL RIDGE	W	21	$5.88	$1.48	$15.54	$20.68	$29.96	$3.44	$52.42	$64.36	$22.61	$2.60	$39.59	$48.61	6,530	

1/ Reflects only 1st block rates
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Company: All FPSC Systems
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Water [X] Wastewater [ ]
Interim [X] Final [ ]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

WATER

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
442	RIVER GROVE	W	107	$5.59	$2.53	$16.56	$30.89	$15.72	$2.74	$27.60	$43.12	$14.96	$2.61	$26.27	$41.06	4,334	
439	RIVER PARK	W	345	$5.59	$2.53	$11.51	$30.89	$9.39	$3.04	$16.50	$39.79	$8.94	$2.90	$15.72	$37.94	2,338	
985	ROLLING GREEN	W	76	$7.18	$1.44	$26.41	$21.58	$10.52	$0.94	$23.07	$19.92	$12.02	$1.07	$26.31	$22.72	13,356	
988	ROSEMONT	W	31	$7.09	$1.41	$20.39	$21.19	$73.29	$5.94	$129.30	$132.69	$26.83	$2.18	$47.39	$48.63	9,430	
1115	SALT SPRINGS	W/S	99	$7.13	$1.03	$9.03	$17.43	$32.16	$7.67	$46.33	$108.86	$14.34	$3.42	$20.66	$48.54	1,848	1,828
448	SARATOGA HARBOUR	W	40	$5.59	$2.53	$13.95	$30.89	$28.20	$7.16	$51.86	$99.80	$13.72	$3.48	$25.22	$48.52	3,305	
574	SILVER LAKE ESTATES	W	935	$3.22	$0.57	$15.68	$8.92	$5.06	$0.34	$12.49	$8.46	$5.98	$0.40	$14.72	$9.98	21,852	
473	SILVER LAKE OAKS	W/S	26	$5.18	$2.35	$13.99	$28.68	$29.31	$6.83	$54.92	$97.61	$14.58	$3.40	$27.33	$48.58	3,749	3,912
551	SKYCREST	W	115	$5.88	$1.48	$11.61	$20.68	$9.26	$1.87	$16.50	$27.96	$8.82	$1.78	$15.72	$26.62	3,874	
27001	SPRING HILL UTILITIES	W/S	22087	$2.75	$0.74	$10.23	$10.15	$6.95	$0.64	$13.42	$13.35	$6.61	$0.61	$12.78	$12.71	10,113	4,894
471	ST. JOHN'S HIGHLANDS	W	79	$5.59	$1.41	$10.26	$19.69	$11.56	$2.75	$20.68	$39.06	$11.00	$2.62	$19.69	$37.20	3,315	
565	STONE MOUNTAIN	W	6	$5.88	$1.48	$31.26	$20.68	$46.40	$2.75	$93.57	$73.90	$30.53	$1.81	$61.57	$48.63	17,151	
1801	SUGAR MILL	W/S	584	$6.89	$4.10	$20.21	$47.89	$13.71	$3.53	$25.18	$49.01	$13.05	$3.36	$23.96	$46.65	3,248	3,270
989	SUGAR MILL WOODS	W/S	1769	$2.67	$0.77	$14.41	$10.37	$8.03	$0.79	$20.08	$15.93	$7.64	$0.75	$19.08	$15.14	15,252	15,442
28001	SUNNY HILLS UTILITIES	W/S	393	$8.82	$0.00 1/	$16.19	$24.04	$13.33	$2.42	$26.83	$37.53	$12.68	$2.31	$25.57	$35.78	5,580	4,331
781	TROPICAL PARK	W	551	$5.12	$2.09	$14.77	$26.02	$9.22	$1.85	$17.76	$27.72	$8.77	$1.77	$16.94	$26.47	4,615	
106	UNIVERSITY SHORES	W/S	2752	$5.52	$1.30	$15.75	$18.52	$10.16	$1.23	$19.84	$22.46	$9.67	$1.17	$18.88	$21.37	7,868	8,058
567	VENETIAN VILLAGE	W/S	131	$5.88	$1.48	$13.74	$20.68	$10.73	$1.64	$19.44	$27.13	$10.21	$1.56	$18.49	$25.81	5,308	5,481
447	WELAKA	W	92	$5.59	$2.53	$12.65	$30.89	$9.27	$2.57	$16.44	$34.97	$8.83	$2.45	$15.67	$33.33	2,791	
566	WESTERN SHORES	W	278	$5.88	$1.48	$12.92	$20.68	$9.77	$1.65	$17.62	$26.27	$9.30	$1.57	$16.77	$25.00	4,755	
122	WESTMONT	W	122	$9.15	$1.82	$23.28	$27.35	$6.18	$1.88	$20.78	$24.98	$6.92	$2.11	$23.30	$28.02	7,765	

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

W A T E R

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
Supporting Schedules: E1A, E2A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
783	WINDSONG	W	109	$5.67	$2.33	$19.12	$28.97	$16.02	$2.17	$28.54	$37.72	$15.24	$2.06	$27.13	$35.84	5,771	
888	WOODMERE	W/S	1043	$5.03	$0.65	$11.79	$11.53	$8.54	$0.70	$15.82	$15.54	$8.13	$0.66	$14.99	$14.73	10,399	11,399
446	WOOTENS	W	17	$5.59	$2.53	$10.67	$30.89	$22.70	$8.45	$39.66	$107.20	$10.28	$3.83	$17.97	$48.58	2,007	
1427	ZEPHYR SHORES	W/S	507	$5.90	$0.00 1/	$5.90	$11.12	$6.59	$2.09	$13.61	$27.49	$6.27	$1.99	$12.96	$26.17	3,361	3,408

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Typical Water and Wastewater Bill Comparison
Sewer
(With Rates)

1991 (Proposed Interim Rates)

Company: All FPSC Systems
Docket No.: 920199-WS
Test Year Ended: 12/31/91
Water [ ] Wastewater [X]
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TYPICAL RESIDENTIAL WATER AND WASTEWATER BILL COMPARISON
UNDER PRESENT, REQUIRED AND PROPOSED INTERIM RATES
CAP $52(W) $65(S) AT 10,000 GALLONS WITH UNIFORM INCREASE

W A S T E W A T E R

FPSC
Schedule E2A Summary

Preparer: Helena Loucks
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
1518	AMELIA ISLAND	W/S	914	$18.59	$1.55	$33.38	$34.09	$24.59	$1.89	$42.62	$43.49	$23.41	$1.80	$40.58	$41.41	9,318	9,540
990	APACHE SHORES	W/S	112	$7.35	$4.73	$13.48	$54.65	$13.91	$8.45	$24.87	$98.41	$8.58	$5.21	$15.34	$60.68	1,637	1,297
332	APPLE VALLEY	W/S	145	$8.64	$3.58	$52.78	$44.44	$8.27	$2.60	$34.27	$34.27	$10.45	$3.29	$43.35	$43.35	11,167	12,330
886	BEACON HILLS	W/S	2420	$7.48	$1.65	$30.53	$23.98	$11.02	$2.22	$33.22	$33.22	$10.49	$2.11	$31.59	$31.59	13,488	13,967
472	BEECHER'S POINT	W/S	15	$6.55	$2.22	$14.48	$28.75	$0.54	$13.55	$48.95	$136.04	$0.24	$6.04	$21.82	$60.64	5,505	3,573
2202	BURNT STORE	W/S	103	$14.34	$4.31	$36.15	$57.44	$27.32	$3.43	$44.68	$61.62	$26.00	$3.27	$42.55	$58.70	4,914	5,060
335	CHULUOTA	W/S	132	$8.64	$3.58	$29.09	$44.44	$89.94	$15.26	$177.12	$242.54	$22.51	$3.82	$44.33	$60.71	6,339	5,713
1117	CITRUS PARK	W/S	259	$24.45	$4.51	$47.46	$69.55	$34.22	$6.38	$66.78	$98.02	$22.69	$4.23	$44.28	$64.99	5,797	5,103
9001	CITRUS SPRINGS UTILITIES	W/S	669	$12.00	$1.77	$19.55	$29.70	$11.66	$2.38	$21.81	$35.46	$11.10	$2.27	$20.78	$33.80	6,031	4,264
18001	DELTONA UTILITIES	W/S	4273	$13.30	$0.00	$13.30	$13.30	$20.64	$3.27	$39.12	$53.34	$19.64	$3.11	$37.21	$50.74	9,697	5,651
673	FISHERMAN'S HAVEN	W/S	143	$8.75	$2.31	$20.78	$31.85	$14.20	$3.00	$29.82	$44.20	$13.51	$2.86	$28.40	$42.11	5,733	5,206
679	FOX RUN	W/S	90	$15.70		$15.70	$15.70	$22.89	$3.20	$51.73	$54.89	$21.78	$3.04	$49.18	$52.18	8,810	9,012
573	HOLIDAY HAVEN	W/S	93	$12.14		$12.14	$12.14	$17.04	$5.53	$33.55	$72.34	$14.30	$4.64	$28.15	$60.70	2,902	2,985
1802	JUNGLE DEN	W/S	115	$11.38	$0.00 2/	$11.38	$11.38	$43.64	$18.55	$84.77	$229.14	$11.56	$4.91	$22.45	$60.66	2,146	2,217
675	LEILANI HEIGHTS	W/S	386	$13.25	$3.32	$46.45	$46.45	$20.07	$2.41	$44.17	$44.17	$19.10	$2.30	$42.10	$42.10	9,995	10,075
2401	LEISURE LAKES(COVERED BRIDGE)	W/S	228	$7.85	$1.22	$11.36	$20.05	$7.97	$2.67	$15.64	$34.67	$7.58	$2.54	$14.88	$32.98	2,859	2,874
11001	MARION OAKS UTILITIES	W/S	1261	$11.63	$4.60	$28.29	$57.63	$22.54	$5.22	$41.44	$74.74	$18.31	$4.24	$33.66	$60.71	4,445	3,621
330	MEREDITH MANOR	W/S	27	$8.64	$3.58	$54.32	$44.44	$9.97	$3.35	$43.47	$43.47	$11.38	$3.82	$49.58	$49.58	8,597	12,760
562	MORNINGVIEW	W/S	35	$13.10	$3.88	$48.27	$51.90	$27.85	$5.18	$74.81	$79.65	$21.24	$3.95	$57.05	$60.74	8,437	9,065
440	PALM PORT	W/S	90	$6.95	$3.94	$22.21	$46.35	$14.61	$4.17	$30.76	$56.31	$13.91	$3.97	$29.28	$53.61	3,823	3,872
14291	PALM TERRACE (C. L. SMITH)	W/S	124	$5.40	$0.77 1/	$8.46	$13.10	$13.10	$3.35	$26.40	$46.60	$12.47	$3.18	$25.09	$44.27	3,954	3,969

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

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

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

W A S T E W A T E R

FPSC
Schedule E2A Summary

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
				PRESENT				REQUIRED				PROPOSED				AVERAGE	USAGE
SYSTEM NO	SYSTEM	TYPE	AVG # OF CUST	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	BFC	GAL	AVG USE	10,000	WATER	WASTE-WATER
1429	PALM TERRACE (ELL-NAR)	W/S	892	$5.40	$0.77	$8.46	$10.02	$13.10	$3.35	$26.40	$46.60	$12.47	$3.18	$25.09	$44.27	3,954	3,969
444	PARK MANOR	W/S	25	$6.95	$3.94	$21.85	$46.35	$23.78	$6.81	$49.53	$91.88	$15.72	$4.50	$32.73	$60.72	3,660	3,781
987	POINT O' WOODS	W/S	99	$15.26		$15.26	$15.26	$33.06	$8.65	$61.88	$119.56	$16.78	$4.39	$31.41	$60.68	4,336	3,332
1115	SALT SPRINGS	W/S	97	$24.45	$4.51	$32.69	$69.55	$16.95	$4.68	$25.51	$63.75	$17.29	$4.77	$26.01	$64.99	1,848	1,828
473	SILVER LAKE OAKS	W/S	25	$6.65	$3.77	$21.40	$44.35	$25.90	$8.47	$59.03	$110.60	$14.22	$4.65	$32.41	$60.72	3,749	3,912
27001	SPRING HILL UTILITIES	W/S	4608	$6.74	$2.75	$20.20	$34.24	$9.96	$1.69	$18.23	$26.86	$11.38	$1.93	$20.83	$30.68	10,113	4,894
1801	SUGAR MILL	W/S	575	$11.51	$3.04	$21.45	$41.91	$15.43	$4.18	$29.10	$57.23	$14.68	$3.98	$27.69	$54.48	3,248	3,270
989	SUGAR MILL WOODS	W/S	1717	$8.06	$2.21	$21.32	$21.32	$6.17	$0.97	$15.87	$15.87	$5.87	$0.92	$15.07	$15.07	15,252	15,442
28001	SUNNY HILLS UTILITIES	W/S	171	$34.47		$34.47	$34.47	$28.51	$5.57	$52.63	$84.21	$20.56	$4.02	$37.97	$60.76	5,580	4,331
106	UNIVERSITY SHORES	W/S	2524	$7.26	$2.36	$26.28	$30.86	$20.70	$2.26	$38.91	$43.30	$19.70	$2.15	$37.02	$41.20	7,868	8,058
567	VENETIAN VILLAGE	W/S	82	$13.10	$3.88	$34.37	$51.90	$18.51	$4.58	$43.61	$64.31	$17.47	$4.32	$41.15	$60.67	5,308	5,481
888	WOODMERE	W/S	1010	$7.48	$1.65	$26.29	$23.98	$19.70	$2.70	$46.70	$46.70	$18.75	$2.57	$44.45	$44.45	10,399	11,399
1427	ZEPHYR SHORES	W/S	495	$5.69		$5.69	$5.69	$8.31	$2.53	$16.93	$33.61	$7.91	$2.41	$16.12	$32.01	3,361	3,408

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Proposed Water Rates by Meter Size

1991 (Proposed Final Rates)

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED FINAL RATES

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

FPSC

Schedule: E1-S1
Page 1 of 5
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	Base Facility Charge by Meter Size										Gallonage Charge/ 1000 gal	
Line No. System	5/8"x3/4" Meter	Full 3/4" Meter	1" Meter	1 1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	0-999,999 Gallons	Cap Gallons
	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC		
1 AMELIA ISLAND	11.18	16.77	27.95	55.90	89.44	178.88	279.50	559.00	894.40	1285.70	0.88	
2 APACHE SHORES	9.57	14.36	23.93	47.85	76.56	153.12	239.25	478.50	765.60	1100.55	4.24	
3 APPLE VALLEY	8.41	12.62	21.03	42.05	67.28	134.56	210.25	420.50	672.80	967.15	0.71	
4 BAY LAKE ESTATES	18.60	27.90	46.50	93.00	148.80	297.60	465.00	930.00	1488.00	2139.00	1.93	
5 BEACON HILLS	9.39	14.09	23.48	46.95	75.12	150.24	234.75	469.50	751.20	1079.85	0.69	
6 BEECHER'S POINT	0.78	1.17	1.95	3.90	6.24	12.48	19.50	39.00	62.40	89.70	3.09	
7 BURNT STORE	21.46	32.19	53.65	107.30	171.68	343.36	536.50	1073.00	1716.80	2467.90	3.05	
8 CARLTON VILLAGE	9.71	14.57	24.28	48.55	77.68	155.36	242.75	485.50	776.80	1116.65	1.43	
9 CHULUOTA	14.42	21.63	36.05	72.10	115.36	230.72	360.50	721.00	1153.60	1658.30	1.96	
10 CITRUS PARK	7.95	11.93	19.88	39.75	63.60	127.20	198.75	397.50	636.00	914.25	1.33	
11 CITRUS SPRINGS UTILITIES	13.95	20.93	34.88	69.75	111.60	223.20	348.75	697.50	1116.00	1604.25	1.70	
12 CRYSTAL RIVER HIGHLANDS	16.13	24.20	40.33	80.65	129.04	258.08	403.25	806.50	1290.40	1854.95	2.72	
13 DAETWYLER SHORES	11.22	16.83	28.05	56.10	89.76	179.52	280.50	561.00	897.60	1290.30	1.42	
14 DELTONA UTILITIES	8.63	12.95	21.58	43.15	69.04	138.08	215.75	431.50	690.40	992.45	0.80	
15 DOL RAY MANOR	15.61	23.42	39.03	78.05	124.88	249.76	390.25	780.50	1248.80	1795.15	1.21	
16 DRUID HILLS	11.02	16.53	27.55	55.10	88.16	176.32	275.50	551.00	881.60	1267.30	1.07	
17 EAST LAKE HARRIS ESTATES	8.28	12.42	20.70	41.40	66.24	132.48	207.00	414.00	662.40	952.20	2.52	
18 FERN PARK	9.51	14.27	23.78	47.55	76.08	152.16	237.75	475.50	760.80	1093.65	1.36	
19 FERN TERRACE	8.95	13.43	22.38	44.75	71.60	143.20	223.75	447.50	716.00	1029.25	1.07	

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED FINAL RATES

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

FPSC

Schedule: E1-S1
Page 2 of 5
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		Base Facility Charge by Meter Size										Gallonage Charge/ 1000 gal	
Line No.	System	5/8"x3/4" Meter	Full 3/4" Meter	1" Meter	1 1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	0-999,999 Gallons	Cap Gallons
		BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC		
1	FISHERMAN'S HAVEN	7.48	11.22	18.70	37.40	59.84	119.68	187.00	374.00	598.40	860.20	1.35	
2	FOUNTAINS	25.06	37.59	62.65	125.30	200.48	400.96	626.50	1253.00	2004.80	2881.90	2.69	
3	FOX RUN	27.25	40.88	68.13	136.25	218.00	436.00	681.25	1362.50	2180.00	3133.75	2.47	
4	FRIENDLY CENTER	17.15	25.73	42.88	85.75	137.20	274.40	428.75	857.50	1372.00	1972.25	2.59	
5	GOLDEN TERRACE	10.49	15.74	26.23	52.45	83.92	167.84	262.25	524.50	839.20	1206.35	2.86	
6	GOSPEL ISLAND ESTATES	19.96	29.94	49.90	99.80	159.68	319.36	499.00	998.00	1596.80	2295.40	3.20	
7	GRAND TERRACE	15.46	23.19	38.65	77.30	123.68	247.36	386.50	773.00	1236.80	1777.90	2.54	
8	HARMONY HOMES	15.20	22.80	38.00	76.00	121.60	243.20	380.00	760.00	1216.00	1748.00	1.44	
9	HERMITS COVE	14.71	22.07	36.78	73.55	117.68	235.36	367.75	735.50	1176.80	1691.65	3.73	
10	HOBBY HILLS	10.42	15.63	26.05	52.10	83.36	166.72	260.50	521.00	833.60	1198.30	1.99	
11	HOLIDAY HAVEN	8.02	12.03	20.05	40.10	64.16	128.32	200.50	401.00	641.60	922.30	4.40	
12	HOLIDAY HEIGHTS	17.13	25.70	42.83	85.65	137.04	274.08	428.25	856.50	1370.40	1969.95	1.41	
13	IMPERIAL MOBILE TERRACE	8.76	13.14	21.90	43.80	70.08	140.16	219.00	438.00	700.80	1007.40	1.32	
14	INTERCESSION CITY	16.63	24.95	41.58	83.15	133.04	266.08	415.75	831.50	1330.40	1912.45	3.22	
15	INTERLACHEN LAKE ESTATES	9.47	14.21	23.68	47.35	75.76	151.52	236.75	473.50	757.60	1089.05	2.05	
16	JUNGLE DEN	4.54	6.81	11.35	22.70	36.32	72.64	113.50	227.00	363.20	522.10	4.75	
17	KEYSTONE HEIGHTS	10.98	16.47	27.45	54.90	87.84	175.68	274.50	549.00	878.40	1262.70	1.24	
18	KINGSWOOD	6.84	10.26	17.10	34.20	54.72	109.44	171.00	342.00	547.20	786.60	3.48	
19	LAKE AJAY ESTATES	27.24	40.86	68.10	136.20	217.92	435.84	681.00	1362.00	2179.20	3132.60	2.47	

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED FINAL RATES

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

FPSC

Schedule: E1-S1
Page 3 of 5
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

Line No.	(1) System	(2) 5/8"x3/4" Meter BFC	(3) Full 3/4" Meter BFC	(4) 1" Meter BFC	(5) 1 1/2" Meter BFC	(6) 2" Meter BFC	(7) 3" Meter BFC	(8) 4" Meter BFC	(9) 6" Meter BFC	(10) 8" Meter BFC	(11) 10" Meter BFC	(12) Gallonage Charge/ 1000 gal 0-999,999 Gallons	Cap Gallons
		Base Facility Charge by Meter Size											
1	LAKE BRANTLEY	13.40	20.10	33.50	67.00	107.20	214.40	335.00	670.00	1072.00	1541.00	1.41	
2	LAKE CONWAY PARK	11.87	17.81	29.68	59.35	94.96	189.92	296.75	593.50	949.60	1365.05	1.62	
3	LAKE HARRIET ESTATES	8.08	12.12	20.20	40.40	64.64	129.28	202.00	404.00	646.40	929.20	1.04	
4	LAKEVIEW VILLAS	12.96	19.44	32.40	64.80	103.68	207.36	324.00	648.00	1036.80	1490.40	3.90	
5	LEILANI HEIGHTS	9.75	14.63	24.38	48.75	78.00	156.00	243.75	487.50	780.00	1121.25	0.89	
6	LEISURE LAKES(COVERED BRIDGE)	10.20	15.30	25.50	51.00	81.60	163.20	255.00	510.00	816.00	1173.00	2.86	
7	MARION OAKS UTILITIES	16.82	25.23	42.05	84.10	134.56	269.12	420.50	841.00	1345.60	1934.30	2.54	
8	MEREDITH MANOR	8.88	13.32	22.20	44.40	71.04	142.08	222.00	444.00	710.40	1021.20	0.97	
9	MORNINGVIEW	15.51	23.27	38.78	77.55	124.08	248.16	387.75	775.50	1240.80	1783.65	1.98	
10	OAK FOREST	10.92	16.38	27.30	54.60	87.36	174.72	273.00	546.00	873.60	1255.80	1.36	
11	OAKWOOD	6.27	9.41	15.68	31.35	50.16	100.32	156.75	313.50	501.60	721.05	3.37	
12	PALISADES COUNTRY CLUB	38.31	57.47	95.78	191.55	306.48	612.96	957.75	1915.50	3064.80	4405.65	1.36	
13	PALM PORT	12.10	18.15	30.25	60.50	96.80	193.60	302.50	605.00	968.00	1391.50	2.29	
14	PALM TER (C.L. SMITH, ELL-NAR)	9.84	14.76	24.60	49.20	78.72	157.44	246.00	492.00	787.20	1131.60	3.56	
15	PALMS MOBILE HOME PARK	10.13	15.20	25.33	50.65	81.04	162.08	253.25	506.50	810.40	1164.95	2.78	
16	PARK MANOR	16.71	25.07	41.78	83.55	133.68	267.36	417.75	835.50	1336.80	1921.65	3.53	
17	PICCIOLA ISLAND	10.02	15.03	25.05	50.10	80.16	160.32	250.50	501.00	801.60	1152.30	1.07	
18	PINE RIDGE ESTATES	12.02	18.03	30.05	60.10	96.16	192.32	300.50	601.00	961.60	1382.30	1.59	
19	PINE RIDGE UTILITIES	9.63	14.45	24.08	48.15	77.04	154.08	240.75	481.50	770.40	1107.45	1.46	

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED FINAL RATES

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

FPSC

Schedule: E1-S1
Page 4 of 5
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		Base Facility Charge by Meter Size										Gallonage Charge/ 1000 gal	
Line No.	System	5/8"x3/4" Meter	Full 3/4" Meter	1" Meter	1 1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	0-999,999 Gallons	Cap Gallons
		BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC		
1	PINEY WOODS	11.72	17.58	29.30	58.60	93.76	187.52	293.00	586.00	937.60	1347.80	1.18	
2	POINT O' WOODS	12.00	18.00	30.00	60.00	96.00	192.00	300.00	600.00	960.00	1380.00	2.19	
3	POMONA PARK	9.04	13.56	22.60	45.20	72.32	144.64	226.00	452.00	723.20	1039.60	2.14	
4	POSTMASTER VILLAGE	17.18	25.77	42.95	85.90	137.44	274.88	429.50	859.00	1374.40	1975.70	1.93	
5	QUAIL RIDGE	24.21	36.32	60.53	121.05	193.68	387.36	605.25	1210.50	1936.80	2784.15	2.78	
6	RIVER GROVE	16.02	24.03	40.05	80.10	128.16	256.32	400.50	801.00	1281.60	1842.30	2.79	
7	RIVER PARK	9.57	14.36	23.93	47.85	76.56	153.12	239.25	478.50	765.60	1100.55	3.10	
8	ROLLING GREEN	12.02	18.03	30.05	60.10	96.16	192.32	300.50	601.00	961.60	1382.30	1.07	
9	ROSEMONT	28.73	43.10	71.83	143.65	229.84	459.68	718.25	1436.50	2298.40	3303.95	2.33	
10	SALT SPRINGS	15.35	23.03	38.38	76.75	122.80	245.60	383.75	767.50	1228.00	1765.25	3.66	
11	SAMIRA VILLAS	24.55	36.83	61.38	122.75	196.40	392.80	613.75	1227.50	1964.00	2823.25	3.19	
12	SARATOGA HARBOUR	14.69	22.04	36.73	73.45	117.52	235.04	367.25	734.50	1175.20	1689.35	3.73	
13	SILVER LAKE ESTATES	5.98	8.97	14.95	29.90	47.84	95.68	149.50	299.00	478.40	687.70	0.40	
14	SILVER LAKE OAKS	15.61	23.42	39.03	78.05	124.88	249.76	390.25	780.50	1248.80	1795.15	3.64	
15	SKYCREST	9.44	14.16	23.60	47.20	75.52	151.04	236.00	472.00	755.20	1085.60	1.91	
16	SPRING HILL UTILITIES	7.08	10.62	17.70	35.40	56.64	113.28	177.00	354.00	566.40	814.20	0.65	
17	ST. JOHN'S HIGHLANDS	11.78	17.67	29.45	58.90	94.24	188.48	294.50	589.00	942.40	1354.70	2.80	
18	STONE MOUNTAIN	32.69	49.04	81.73	163.45	261.52	523.04	817.25	1634.50	2615.20	3759.35	1.94	
19	SUGAR MILL	13.97	20.96	34.93	69.85	111.76	223.52	349.25	698.50	1117.60	1606.55	3.60	

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED FINAL RATES

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

FPSC

Schedule: E1-S1
Page 5 of 5
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		Base Facility Charge by Meter Size										Gallonage Charge/ 1000 gal	
Line No.	System	5/8"x3/4" Meter	Full 3/4" Meter	1" Meter	1 1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	0-999,999 Gallons	Cap Gallons
		BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC		
1	SUGAR MILL WOODS	8.18	12.27	20.45	40.90	65.44	130.88	204.50	409.00	654.40	940.70	0.80	
2	SUNNY HILLS UTILITIES	13.58	20.37	33.95	67.90	108.64	217.28	339.50	679.00	1086.40	1561.70	2.47	
3	SUNSHINE PARKWAY	48.07	72.11	120.18	240.35	384.56	769.12	1201.75	2403.50	3845.60	5528.05	1.36	
4	TROPICAL PARK	9.39	14.09	23.48	46.95	75.12	150.24	234.75	469.50	751.20	1079.85	1.89	
5	UNIVERSITY SHORES	10.35	15.53	25.88	51.75	82.80	165.60	258.75	517.50	828.00	1190.25	1.25	
6	VENETIAN VILLAGE	10.93	16.40	27.33	54.65	87.44	174.88	273.25	546.50	874.40	1256.95	1.67	
7	WELAKA	9.45	14.18	23.63	47.25	75.60	151.20	236.25	472.50	756.00	1086.75	2.62	
8	WESTERN SHORES	9.96	14.94	24.90	49.80	79.68	159.36	249.00	498.00	796.80	1145.40	1.68	
9	WESTMONT	6.92	10.38	17.30	34.60	55.36	110.72	173.00	346.00	553.60	795.80	2.11	
10	WINDSONG	16.32	24.48	40.80	81.60	130.56	261.12	408.00	816.00	1305.60	1876.80	2.21	
11	WOODMERE	8.70	13.05	21.75	43.50	69.60	139.20	217.50	435.00	696.00	1000.50	0.71	
12	WOOTENS	11.01	16.52	27.53	55.05	88.08	176.16	275.25	550.50	880.80	1266.15	4.10	
13	ZEPHYR SHORES	6.71	10.07	16.78	33.55	53.68	107.36	167.75	335.50	536.80	771.65	2.13	

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Proposed Sewer Rates by Meter Size

1991 (Proposed Final Rates)

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED FINAL RATES

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

FPSC

Schedule: E1-S1
Page 1 of 2
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		Base Facility Charge by Meter Size										Gallonage Charge/ 1000 gal	
Line No.	System	5/8"x3/4" Meter	Full 3/4" Meter	1" Meter	1 1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	0-999,999 Gallons	Cap Gallons
		BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC		
1	AMELIA ISLAND	25.06	37.59	62.65	125.30	200.48	400.96	626.50	1253.00	2004.80	2881.90	1.93	10,000
2	APACHE SHORES	9.19	13.79	22.98	45.95	73.52	147.04	229.75	459.50	735.20	1056.85	5.58	10,000
3	APPLE VALLEY	10.45	15.68	26.13	52.25	83.60	167.20	261.25	522.50	836.00	1201.75	3.29	10,000
4	BEACON HILLS	11.23	16.85	28.08	56.15	89.84	179.68	280.75	561.50	898.40	1291.45	2.26	10,000
5	BEECHER'S POINT	0.26	0.39	0.65	1.30	2.08	4.16	6.50	13.00	20.80	29.90	6.47	10,000
6	BURNT STORE	27.84	41.76	69.60	139.20	222.72	445.44	696.00	1392.00	2227.20	3201.60	3.50	10,000
7	CHULUOTA	24.10	36.15	60.25	120.50	192.80	385.60	602.50	1205.00	1928.00	2771.50	4.09	10,000
8	CITRUS PARK	22.69	34.04	56.73	113.45	181.52	363.04	567.25	1134.50	1815.20	2609.35	4.23	10,000
9	CITRUS SPRINGS UTILITIES	11.88	17.82	29.70	59.40	95.04	190.08	297.00	594.00	950.40	1366.20	2.43	10,000
10	DELTONA UTILITIES	21.03	31.55	52.58	105.15	168.24	336.48	525.75	1051.50	1682.40	2418.45	3.33	10,000
11	FISHERMAN'S HAVEN	14.47	21.71	36.18	72.35	115.76	231.52	361.75	723.50	1157.60	1664.05	3.06	10,000
12	FL. CENTRAL COMMERCE PARK	44.48	66.72	111.20	222.40	355.84	711.68	1112.00	2224.00	3558.40	5115.20	3.42	10,000
13	FOX RUN	23.32	34.98	58.30	116.60	186.56	373.12	583.00	1166.00	1865.60	2681.80	3.26	10,000
14	HOLIDAY HAVEN	15.31	22.97	38.28	76.55	122.48	244.96	382.75	765.50	1224.80	1760.65	4.97	10,000
15	JUNGLE DEN	12.38	18.57	30.95	61.90	99.04	198.08	309.50	619.00	990.40	1423.70	5.26	10,000
16	LEILANI HEIGHTS	20.45	30.68	51.13	102.25	163.60	327.20	511.25	1022.50	1636.00	2351.75	2.46	10,000
17	LEISURE LAKES(COVERED BRIDGE)	8.12	12.18	20.30	40.60	64.96	129.92	203.00	406.00	649.60	933.80	2.72	10,000
18	MARION OAKS UTILITIES	19.60	29.40	49.00	98.00	156.80	313.60	490.00	980.00	1568.00	2254.00	4.54	10,000
19	MEREDITH MANOR	11.38	17.07	28.45	56.90	91.04	182.08	284.50	569.00	910.40	1308.70	3.82	10,000

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED FINAL RATES

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

FPSC

Schedule: E1-S1
Page 2 of 2
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		Base Facility Charge by Meter Size										Gallonage Charge/ 1000 gal	
Line No.	System	5/8"x3/4" Meter	Full 3/4" Meter	1" Meter	1 1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	0-999,999 Gallons	Cap Gallons
		BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC		
1	MORNINGVIEW	22.74	34.11	56.85	113.70	181.92	363.84	568.50	1137.00	1819.20	2615.10	4.23	10,000
2	PALM PORT	14.89	22.34	37.23	74.45	119.12	238.24	372.25	744.50	1191.20	1712.35	4.25	10,000
3	PALM TER (C.L. SMITH, ELL-NAR)	13.35	20.03	33.38	66.75	106.80	213.60	333.75	667.50	1068.00	1535.25	3.41	10,000
4	PARK MANOR	16.83	25.25	42.08	84.15	134.64	269.28	420.75	841.50	1346.40	1935.45	4.82	10,000
5	POINT O' WOODS	17.97	26.96	44.93	89.85	143.76	287.52	449.25	898.50	1437.60	2066.55	4.70	10,000
6	SALT SPRINGS	17.29	25.94	43.23	86.45	138.32	276.64	432.25	864.50	1383.20	1988.35	4.77	10,000
7	SILVER LAKE OAKS	15.22	22.83	38.05	76.10	121.76	243.52	380.50	761.00	1217.60	1750.30	4.98	10,000
8	SOUTH FORTY	153.28	229.92	383.20	766.40	1226.24	2452.48	3832.00	7664.00	12262.40	17627.20	9.83	10,000
9	SPRING HILL UTILITIES	11.38	17.07	28.45	56.90	91.04	182.08	284.50	569.00	910.40	1308.70	1.93	10,000
10	SUGAR MILL	15.72	23.58	39.30	78.60	125.76	251.52	393.00	786.00	1257.60	1807.80	4.26	10,000
11	SUGAR MILL WOODS	6.29	9.44	15.73	31.45	50.32	100.64	157.25	314.50	503.20	723.35	0.99	10,000
12	SUNNY HILLS UTILITIES	22.01	33.02	55.03	110.05	176.08	352.16	550.25	1100.50	1760.80	2531.15	4.30	10,000
13	SUNSHINE PARKWAY	39.17	58.76	97.93	195.85	313.36	626.72	979.25	1958.50	3133.60	4504.55	2.04	10,000
14	UNIVERSITY SHORES	21.09	31.64	52.73	105.45	168.72	337.44	527.25	1054.50	1687.20	2425.35	2.30	10,000
15	VENETIAN VILLAGE	18.70	28.05	46.75	93.50	149.60	299.20	467.50	935.00	1496.00	2150.50	4.63	10,000
16	WOODMERE	20.07	30.11	50.18	100.35	160.56	321.12	501.75	1003.50	1605.60	2308.05	2.75	10,000
17	ZEPHYR SHORES	8.47	12.71	21.18	42.35	67.76	135.52	211.75	423.50	677.60	974.05	2.58	10,000

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Proposed Water Rates by Meter Size

1991 (Proposed Interim Rates)

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED INTERIM RATES

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

FPSC

Schedule: E1-S1
Page 1 of 5
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		Base Facility Charge by Meter Size										Gallonage Charge/ 1000 gal	
Line No.	System	5/8"x3/4" Meter	Full 3/4" Meter	1" Meter	1 1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	0-999,999 Gallons	Cap Gallons
		BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC		
1	AMELIA ISLAND	11.18	16.77	27.95	55.90	89.44	178.88	279.50	559.00	894.40	1285.70	0.88	
2	APACHE SHORES	9.57	14.36	23.93	47.85	76.56	153.12	239.25	478.50	765.60	1100.55	4.24	
3	APPLE VALLEY	8.41	12.62	21.03	42.05	67.28	134.56	210.25	420.50	672.80	967.15	0.71	
4	BAY LAKE ESTATES	17.37	26.06	43.43	86.85	138.96	277.92	434.25	868.50	1389.60	1997.55	1.80	
5	BEACON HILLS	8.77	13.16	21.93	43.85	70.16	140.32	219.25	438.50	701.60	1008.55	0.64	
6	BEECHER'S POINT	0.73	1.10	1.83	3.65	5.84	11.68	18.25	36.50	58.40	83.95	2.89	
7	BURNT STORE	20.04	30.06	50.10	100.20	160.32	320.64	501.00	1002.00	1603.20	2304.60	2.85	
8	CARLTON VILLAGE	9.07	13.61	22.68	45.35	72.56	145.12	226.75	453.50	725.60	1043.05	1.34	
9	CHULUOTA	13.47	20.21	33.68	67.35	107.76	215.52	336.75	673.50	1077.60	1549.05	1.83	
10	CITRUS PARK	7.43	11.15	18.58	37.15	59.44	118.88	185.75	371.50	594.40	854.45	1.24	
11	CITRUS SPRINGS UTILITIES	13.03	19.55	32.58	65.15	104.24	208.48	325.75	651.50	1042.40	1498.45	1.59	
12	CRYSTAL RIVER HIGHLANDS	15.07	22.61	37.68	75.35	120.56	241.12	376.75	753.50	1205.60	1733.05	2.54	
13	DAETWYLER SHORES	10.48	15.72	26.20	52.40	83.84	167.68	262.00	524.00	838.40	1205.20	1.33	
14	DELTONA UTILITIES	8.06	12.09	20.15	40.30	64.48	128.96	201.50	403.00	644.80	926.90	0.75	
15	DOL RAY MANOR	14.58	21.87	36.45	72.90	116.64	233.28	364.50	729.00	1166.40	1676.70	1.13	
16	DRUID HILLS	10.29	15.44	25.73	51.45	82.32	164.64	257.25	514.50	823.20	1183.35	1.00	
17	EAST LAKE HARRIS ESTATES	7.73	11.60	19.33	38.65	61.84	123.68	193.25	386.50	618.40	888.95	2.35	
18	FERN PARK	8.88	13.32	22.20	44.40	71.04	142.08	222.00	444.00	710.40	1021.20	1.27	
19	FERN TERRACE	8.95	13.43	22.38	44.75	71.60	143.20	223.75	447.50	716.00	1029.25	1.07	

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED INTERIM RATES

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

FPSC

Schedule: E1-S1
Page 2 of 5
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		Base Facility Charge by Meter Size										Gallonage Charge/ 1000 gal	
Line No.	System	5/8"x3/4" Meter	Full 3/4" Meter	1" Meter	1 1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	0-999,999 Gallons	Cap Gallons
		BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC		
1	FISHERMAN'S HAVEN	6.99	10.49	17.48	34.95	55.92	111.84	174.75	349.50	559.20	803.85	1.26	
2	FOUNTAINS	23.41	35.12	58.53	117.05	187.28	374.56	585.25	1170.50	1872.80	2692.15	2.51	
3	FOX RUN	25.45	38.18	63.63	127.25	203.60	407.20	636.25	1272.50	2036.00	2926.75	2.31	
4	FRIENDLY CENTER	16.02	24.03	40.05	80.10	128.16	256.32	400.50	801.00	1281.60	1842.30	2.42	
5	GOLDEN TERRACE	9.80	14.70	24.50	49.00	78.40	156.80	245.00	490.00	784.00	1127.00	2.67	
6	GOSPEL ISLAND ESTATES	18.64	27.96	46.60	93.20	149.12	298.24	466.00	932.00	1491.20	2143.60	2.99	
7	GRAND TERRACE	14.44	21.66	36.10	72.20	115.52	231.04	361.00	722.00	1155.20	1660.60	2.37	
8	HARMONY HOMES	14.20	21.30	35.50	71.00	113.60	227.20	355.00	710.00	1136.00	1633.00	1.34	
9	HERMITS COVE	13.74	20.61	34.35	68.70	109.92	219.84	343.50	687.00	1099.20	1580.10	3.48	
10	HOBBY HILLS	9.73	14.60	24.33	48.65	77.84	155.68	243.25	486.50	778.40	1118.95	1.86	
11	HOLIDAY HAVEN	7.49	11.24	18.73	37.45	59.92	119.84	187.25	374.50	599.20	861.35	4.11	
12	HOLIDAY HEIGHTS	16.00	24.00	40.00	80.00	128.00	256.00	400.00	800.00	1280.00	1840.00	1.32	
13	IMPERIAL MOBILE TERRACE	8.18	12.27	20.45	40.90	65.44	130.88	204.50	409.00	654.40	940.70	1.23	
14	INTERCESSION CITY	15.53	23.30	38.83	77.65	124.24	248.48	388.25	776.50	1242.40	1785.95	3.01	
15	INTERLACHEN LAKE ESTATES	8.84	13.26	22.10	44.20	70.72	141.44	221.00	442.00	707.20	1016.60	1.91	
16	JUNGLE DEN	4.54	6.81	11.35	22.70	36.32	72.64	113.50	227.00	363.20	522.10	4.75	
17	KEYSTONE HEIGHTS	10.26	15.39	25.65	51.30	82.08	164.16	256.50	513.00	820.80	1179.90	1.16	
18	KINGSWOOD	6.39	9.59	15.98	31.95	51.12	102.24	159.75	319.50	511.20	734.85	3.25	
19	LAKE AJAY ESTATES	25.44	38.16	63.60	127.20	203.52	407.04	636.00	1272.00	2035.20	2925.60	2.31	

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED INTERIM RATES

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

FPSC

Schedule: E1-S1
Page 3 of 5
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

Line No.	(1) System	(2) 5/8"x3/4" Meter BFC	(3) Full 3/4" Meter BFC	(4) 1" Meter BFC	(5) 1 1/2" Meter BFC	(6) 2" Meter BFC	(7) 3" Meter BFC	(8) 4" Meter BFC	(9) 6" Meter BFC	(10) 8" Meter BFC	(11) 10" Meter BFC	(12) Gallonage Charge/ 1000 gal 0-999,999 Gallons	Cap Gallons
		Base Facility Charge by Meter Size											
1	LAKE BRANTLEY	12.52	18.78	31.30	62.60	100.16	200.32	313.00	626.00	1001.60	1439.80	1.32	
2	LAKE CONWAY PARK	11.09	16.64	27.73	55.45	88.72	177.44	277.25	554.50	887.20	1275.35	1.51	
3	LAKE HARRIET ESTATES	7.55	11.33	18.88	37.75	60.40	120.80	188.75	377.50	604.00	868.25	0.97	
4	LAKEVIEW VILLAS	12.10	18.15	30.25	60.50	96.80	193.60	302.50	605.00	968.00	1391.50	3.64	
5	LEILANI HEIGHTS	9.11	13.67	22.78	45.55	72.88	145.76	227.75	455.50	728.80	1047.65	0.83	
6	LEISURE LAKES(COVERED BRIDGE)	9.53	14.30	23.83	47.65	76.24	152.48	238.25	476.50	762.40	1095.95	2.67	
7	MARION OAKS UTILITIES	15.71	23.57	39.28	78.55	125.68	251.36	392.75	785.50	1256.80	1806.65	2.37	
8	MEREDITH MANOR	8.29	12.44	20.73	41.45	66.32	132.64	207.25	414.50	663.20	953.35	0.91	
9	MORNINGVIEW	14.49	21.74	36.23	72.45	115.92	231.84	362.25	724.50	1159.20	1666.35	1.85	
10	OAK FOREST	10.20	15.30	25.50	51.00	81.60	163.20	255.00	510.00	816.00	1173.00	1.27	
11	OAKWOOD	5.86	8.79	14.65	29.30	46.88	93.76	146.50	293.00	468.80	673.90	3.15	
12	PALISADES COUNTRY CLUB	35.78	53.67	89.45	178.90	286.24	572.48	894.50	1789.00	2862.40	4114.70	1.27	
13	PALM PORT	11.30	16.95	28.25	56.50	90.40	180.80	282.50	565.00	904.00	1299.50	2.14	
14	PALM TER (C.L. SMITH, ELL-WAR)	9.19	13.79	22.98	45.95	73.52	147.04	229.75	459.50	735.20	1056.85	3.33	
15	PALMS MOBILE HOME PARK	9.46	14.19	23.65	47.30	75.68	151.36	236.50	473.00	756.80	1087.90	2.60	
16	PARK MANOR	15.61	23.42	39.03	78.05	124.88	249.76	390.25	780.50	1248.80	1795.15	3.30	
17	PICCIOLA ISLAND	9.36	14.04	23.40	46.80	74.88	149.76	234.00	468.00	748.80	1076.40	1.00	
18	PINE RIDGE ESTATES	11.23	16.85	28.08	56.15	89.84	179.68	280.75	561.50	898.40	1291.45	1.49	
19	PINE RIDGE UTILITIES	8.99	13.49	22.48	44.95	71.92	143.84	224.75	449.50	719.20	1033.85	1.36	

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED INTERIM RATES

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

FPSC

Schedule: E1-S1
Page 4 of 5
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		Base Facility Charge by Meter Size										Gallonage Charge/ 1000 gal	
Line No.	System	5/8"x3/4" Meter	Full 3/4" Meter	1" Meter	1 1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	0-999,999 Gallons	Cap Gallons
		BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC		
1	PINEY WOODS	10.95	16.43	27.38	54.75	87.60	175.20	273.75	547.50	876.00	1259.25	1.10	
2	POINT O' WOODS	11.21	16.82	28.03	56.05	89.68	179.36	280.25	560.50	896.80	1289.15	2.05	
3	POMONA PARK	8.44	12.66	21.10	42.20	67.52	135.04	211.00	422.00	675.20	970.60	2.00	
4	POSTMASTER VILLAGE	16.05	24.08	40.13	80.25	128.40	256.80	401.25	802.50	1284.00	1845.75	1.80	
5	QUAIL RIDGE	22.61	33.92	56.53	113.05	180.88	361.76	565.25	1130.50	1808.80	2600.15	2.60	
6	RIVER GROVE	14.96	22.44	37.40	74.80	119.68	239.36	374.00	748.00	1196.80	1720.40	2.61	
7	RIVER PARK	8.94	13.41	22.35	44.70	71.52	143.04	223.50	447.00	715.20	1028.10	2.90	
8	ROLLING GREEN	12.02	18.03	30.05	60.10	96.16	192.32	300.50	601.00	961.60	1382.30	1.07	
9	ROSEMONT	26.83	40.25	67.08	134.15	214.64	429.28	670.75	1341.50	2146.40	3085.45	2.18	
10	SALT SPRINGS	14.34	21.51	35.85	71.70	114.72	229.44	358.50	717.00	1147.20	1649.10	3.42	
11	SAMIRA VILLAS	22.93	34.40	57.33	114.65	183.44	366.88	573.25	1146.50	1834.40	2636.95	2.98	
12	SARATOGA HARBOUR	13.72	20.58	34.30	68.60	109.76	219.52	343.00	686.00	1097.60	1577.80	3.48	
13	SILVER LAKE ESTATES	5.98	8.97	14.95	29.90	47.84	95.68	149.50	299.00	478.40	687.70	0.40	
14	SILVER LAKE OAKS	14.58	21.87	36.45	72.90	116.64	233.28	364.50	729.00	1166.40	1676.70	3.40	
15	SKYCREST	8.82	13.23	22.05	44.10	70.56	141.12	220.50	441.00	705.60	1014.30	1.78	
16	SPRING HILL UTILITIES	6.61	9.92	16.53	33.05	52.88	105.76	165.25	330.50	528.80	760.15	0.61	
17	ST. JOHN'S HIGHLANDS	11.00	16.50	27.50	55.00	88.00	176.00	275.00	550.00	880.00	1265.00	2.62	
18	STONE MOUNTAIN	30.53	45.80	76.33	152.65	244.24	488.48	763.25	1526.50	2442.40	3510.95	1.81	
19	SUGAR MILL	13.05	19.58	32.63	65.25	104.40	208.80	326.25	652.50	1044.00	1500.75	3.36	

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED INTERIM RATES

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

FPSC

Schedule: E1-S1
Page 5 of 5
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

Line No.	(1) System	(2) 5/8"x3/4" Meter BFC	(3) Full 3/4" Meter BFC	(4) 1" Meter BFC	(5) 1 1/2" Meter BFC	(6) 2" Meter BFC	(7) 3" Meter BFC	(8) 4" Meter BFC	(9) 6" Meter BFC	(10) 8" Meter BFC	(11) 10" Meter BFC	(12) Gallonage Charge/ 1000 gal 0-999,999 Gallons	(12) Gallonage Charge/ 1000 gal Cap Gallons
		Base Facility Charge by Meter Size											
1	SUGAR MILL WOODS	7.64	11.46	19.10	38.20	61.12	122.24	191.00	382.00	611.20	878.60	0.75	
2	SUNNY HILLS UTILITIES	12.68	19.02	31.70	63.40	101.44	202.88	317.00	634.00	1014.40	1458.20	2.31	
3	SUNSHINE PARKWAY	44.90	67.35	112.25	224.50	359.20	718.40	1122.50	2245.00	3592.00	5163.50	1.27	
4	TROPICAL PARK	8.77	13.16	21.93	43.85	70.16	140.32	219.25	438.50	701.60	1008.55	1.77	
5	UNIVERSITY SHORES	9.67	14.51	24.18	48.35	77.36	154.72	241.75	483.50	773.60	1112.05	1.17	
6	VENETIAN VILLAGE	10.21	15.32	25.53	51.05	81.68	163.36	255.25	510.50	816.80	1174.15	1.56	
7	WELAKA	8.83	13.25	22.08	44.15	70.64	141.28	220.75	441.50	706.40	1015.45	2.45	
8	WESTERN SHORES	9.30	13.95	23.25	46.50	74.40	148.80	232.50	465.00	744.00	1069.50	1.57	
9	WESTMONT	6.92	10.38	17.30	34.60	55.36	110.72	173.00	346.00	553.60	795.80	2.11	
10	WINDSONG	15.24	22.86	38.10	76.20	121.92	243.84	381.00	762.00	1219.20	1752.60	2.06	
11	WOODMERE	8.13	12.20	20.33	40.65	65.04	130.08	203.25	406.50	650.40	934.95	0.66	
12	WOOTENS	10.28	15.42	25.70	51.40	82.24	164.48	257.00	514.00	822.40	1182.20	3.83	
13	ZEPHYR SHORES	6.27	9.41	15.68	31.35	50.16	100.32	156.75	313.50	501.60	721.05	1.99	

Water Rates and Rate Design Summary

Historical Test Year Ended 12/31/91

Proposed Sewer Rates by Meter Size

1991 (Proposed Interim Rates)

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED INTERIM RATES

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

FPSC

Schedule: E1-S1
Page 1 of 2
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		Base Facility Charge by Meter Size										Gallonage Charge/ 1000 gal	
Line No.	System	5/8"x3/4" Meter	Full 3/4" Meter	1" Meter	1 1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	0-999,999 Gallons	Cap Gallons
		BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC		
1	AMELIA ISLAND	23.41	35.12	58.53	117.05	187.28	374.56	585.25	1170.50	1872.80	2692.15	1.80	10,000
2	APACHE SHORES	8.58	12.87	21.45	42.90	68.64	137.28	214.50	429.00	686.40	986.70	5.21	10,000
3	APPLE VALLEY	10.45	15.68	26.13	52.25	83.60	167.20	261.25	522.50	836.00	1201.75	3.29	10,000
4	BEACON HILLS	10.49	15.74	26.23	52.45	83.92	167.84	262.25	524.50	839.20	1206.35	2.11	10,000
5	BEECHER'S POINT	0.24	0.36	0.60	1.20	1.92	3.84	6.00	12.00	19.20	27.60	6.04	10,000
6	BURNT STORE	26.00	39.00	65.00	130.00	208.00	416.00	650.00	1300.00	2080.00	2990.00	3.27	10,000
7	CHULUOTA	22.51	33.77	56.28	112.55	180.08	360.16	562.75	1125.50	1800.80	2588.65	3.82	10,000
8	CITRUS PARK	22.69	34.04	56.73	113.45	181.52	363.04	567.25	1134.50	1815.20	2609.35	4.23	10,000
9	CITRUS SPRINGS UTILITIES	11.10	16.65	27.75	55.50	88.80	177.60	277.50	555.00	888.00	1276.50	2.27	10,000
10	DELTONA UTILITIES	19.64	29.46	49.10	98.20	157.12	314.24	491.00	982.00	1571.20	2258.60	3.11	10,000
11	FISHERMAN'S HAVEN	13.51	20.27	33.78	67.55	108.08	216.16	337.75	675.50	1080.80	1553.65	2.86	10,000
12	FL. CENTRAL COMMERCE PARK	41.54	62.31	103.85	207.70	332.32	664.64	1038.50	2077.00	3323.20	4777.10	3.19	10,000
13	FOX RUN	21.78	32.67	54.45	108.90	174.24	348.48	544.50	1089.00	1742.40	2504.70	3.04	10,000
14	HOLIDAY HAVEN	14.30	21.45	35.75	71.50	114.40	228.80	357.50	715.00	1144.00	1644.50	4.64	10,000
15	JUNGLE DEN	11.56	17.34	28.90	57.80	92.48	184.96	289.00	578.00	924.80	1329.40	4.91	10,000
16	LEILANI HEIGHTS	19.10	28.65	47.75	95.50	152.80	305.60	477.50	955.00	1528.00	2196.50	2.30	10,000
17	LEISURE LAKES(COVERED BRIDGE)	7.58	11.37	18.95	37.90	60.64	121.28	189.50	379.00	606.40	871.70	2.54	10,000
18	MARION OAKS UTILITIES	18.31	27.47	45.78	91.55	146.48	292.96	457.75	915.50	1464.80	2105.65	4.24	10,000
19	MEREDITH MANOR	11.38	17.07	28.45	56.90	91.04	182.08	284.50	569.00	910.40	1308.70	3.82	10,000

SUMMARY - 1991 RESIDENTIAL & GENERAL SERVICE RATES BY METER SIZE UNDER PROPOSED INTERIM RATES

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

FPSC

Schedule: E1-S1
Page 2 of 2
Preparer: Helena Loucks
Supporting Schedules: E1A

Explanation: Provide a schedule of present rates.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		Base Facility Charge by Meter Size										Gallonage Charge/ 1000 gal	
Line No.	System	5/8"x3/4" Meter	Full 3/4" Meter	1" Meter	1 1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	0-999,999 Gallons	Cap Gallons
		BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC	BFC		
1	MORNINGVIEW	21.24	31.86	53.10	106.20	169.92	339.84	531.00	1062.00	1699.20	2442.60	3.95	10,000
2	PALM PORT	13.91	20.87	34.78	69.55	111.28	222.56	347.75	695.50	1112.80	1599.65	3.97	10,000
3	PALM TER (C.L. SMITH, ELL-NAR)	12.47	18.71	31.18	62.35	99.76	199.52	311.75	623.50	997.60	1434.05	3.18	10,000
4	PARK MANOR	15.72	23.58	39.30	78.60	125.76	251.52	393.00	786.00	1257.60	1807.80	4.50	10,000
5	POINT O' WOODS	16.78	25.17	41.95	83.90	134.24	268.48	419.50	839.00	1342.40	1929.70	4.39	10,000
6	SALT SPRINGS	17.29	25.94	43.23	86.45	138.32	276.64	432.25	864.50	1383.20	1988.35	4.77	10,000
7	SILVER LAKE OAKS	14.22	21.33	35.55	71.10	113.76	227.52	355.50	711.00	1137.60	1635.30	4.65	10,000
8	SOUTH FORTY	143.16	214.74	357.90	715.80	1145.28	2290.56	3579.00	7158.00	11452.80	16463.40	9.18	10,000
9	SPRING HILL UTILITIES	11.38	17.07	28.45	56.90	91.04	182.08	284.50	569.00	910.40	1308.70	1.93	10,000
10	SUGAR MILL	14.68	22.02	36.70	73.40	117.44	234.88	367.00	734.00	1174.40	1688.20	3.98	10,000
11	SUGAR MILL WOODS	5.87	8.81	14.68	29.35	46.96	93.92	146.75	293.50	469.60	675.05	0.92	10,000
12	SUNNY HILLS UTILITIES	20.56	30.84	51.40	102.80	164.48	328.96	514.00	1028.00	1644.80	2364.40	4.02	10,000
13	SUNSHINE PARKWAY	36.58	54.87	91.45	182.90	292.64	585.28	914.50	1829.00	2926.40	4206.70	1.91	10,000
14	UNIVERSITY SHORES	19.70	29.55	49.25	98.50	157.60	315.20	492.50	985.00	1576.00	2265.50	2.15	10,000
15	VENETIAN VILLAGE	17.47	26.21	43.68	87.35	139.76	279.52	436.75	873.50	1397.60	2009.05	4.32	10,000
16	WOODMERE	18.75	28.13	46.88	93.75	150.00	300.00	468.75	937.50	1500.00	2156.25	2.57	10,000
17	ZEPHYR SHORES	7.91	11.87	19.78	39.55	63.28	126.56	197.75	395.50	632.80	909.65	2.41	10,000

Water Engineering Information Summary

Historical Test Year Ended 12/31/91

Summary of

Unaccounted For Water

by System

1991 (Final)

SUMMARY OF UNACCOUNTED FOR WATER BY SYSTEM - 1991

COMPANY: SSU/All Filed FPSC Systems

FPSC

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

Gallons of Water Pumped, Purchased, Sold and Unaccounted For in Thousands of Gallons

Schedule F-1 Summary
Page 1 of 2
Preparer: C. Sweat
Supporting Schedules: F-1

LINE NO.	(2) PLANT NAME	(3) GALLONS PUMPED	(4) GALLONS PURCHASED	(5) GALLONS SOLD	(6) OTHER USE GALLONS	(7) UNACCOUNTED FOR WATER (3)+(4)-(5)-(6)	(8) UNACCOUNTED FOR WATER %	(9) ADJUSTED UNACCOUNTED FOR WATER %
1	AMELIA ISLAND	299,371		264,055	4,843	30,473	10.2%	10.2%
2	APACHE SHORES	4,686		3,157	1,123	406	8.7%	8.7%
3	APPLE VALLEY	159,958		121,642	22,691	15,625	9.8%	9.8%
4	BAY LAKE ESTATES	7,349		6,742	72	535	7.3%	7.3%
6	BEACON HILLS	473,558	475	438,718	10,309	25,006	5.3%	6.1%
5	BEECHERS POINT	6,902		4,283	196	2,423	35.1%	35.1%
7	BURNT STORE	50,470		44,168	3,185	3,117	6.2%	6.2%
8	CARLTON VILLAGE	13,272		8,557	3,681	1,034	7.8%	7.8%
9	CHULUOTA	63,666		58,818	1,754	3,093	4.9%	4.9%
10	CITRUS PARK	36,483		24,629	8,775	3,079	8.4%	8.4%
11	CITRUS SPRINGS	162,613		123,414	23,073	16,126	9.9%	9.9%
12	CRYSTAL RIVER	10,353		4,514	4,904	935	9.0%	8.1%
13	DAETWYTER SHORES	11,399	4,166	14,311	49	1,205	7.7%	3.9%
14	DELTONA LAKES	3,037,432		2,655,958	37,316	344,158	11.3%	11.3%
15	DOL RAY	13,446		8,919	58	4,469	33.2%	2.3%
16	DRUID HILLS	48,712		40,110	4,877	3,725	7.6%	7.6%
17	EAST LAKE HARRIS EST	5,954		5,274	191	489	8.2%	8.2%
18	FERN PARK	18,359	466	14,974	2,095	1,756	9.3%	9.3%
19	FERN TERRACE	14,637		11,150	2,247	1,240	8.5%	8.5%
20	FISHERMAN'S HAVEN	12,569		9,303	1,973	1,293	10.3%	10.3%
21	FOUNTAINS	752		0	0	752	100.0%	10.0%
22	FOX RUN	13,503		9,726	3,067	710	5.3%	5.3%
23	FRIENDLY CENTER	1,688		1,418	108	162	9.6%	9.6%
24	GOLDEN TERRACE	5,704		4,294	177	1,233	21.6%	7.8%
25	GOSPEL ISLAND ESTATE	615		573	100	(58)	-9.4%	-9.4%
26	GRAND TERRACE	4,801		4,523	101	177	3.7%	3.7%
27	HARMONY HOMES	10,647	238	8,067	1,176	1,642	15.1%	15.1%
28	HERMITS COVE	6,336		6,086	51	199	3.1%	3.1%
29	HOBBY HILLS	7,230		5,497	460	1,274	17.6%	17.6%
30	HOLIDAY HAVEN		4,279	4,061	24	194	4.5%	4.5%
31	HOLIDAY HEIGHTS	7,646		6,020	879	747	9.8%	9.8%
32	IMPERIAL TERRACE	22,773		15,882	5,176	1,715	7.5%	7.5%
33	INTERCESSION CITY	31,151		13,244	12,476	5,431	17.4%	17.4%
34	INTERLACHEN LAKE EST	16,280		9,652	2,830	3,798	23.3%	23.3%
35	JUNGLE DEN		3,147	2,966	12	169	5.4%	5.4%
36	KEYSTONE HEIGHTS/ CL	127,180		106,545	833	19,802	15.6%	15.6%
37	KINGSWOOD		4,548	3,415		1,133	24.9%	24.9%
38	LAKE AJAY	4,392		4,162	64	166	3.8%	3.8%
39	LAKE BRANTLEY	8,270		8,055	473	(258)	-3.1%	9.0%
40	LAKE CONWAY	6,915	2,697	8,376	144	1,092	11.4%	11.4%
41	LAKE HARRIET	36,176	3,677	29,442	3,462	6,949	17.4%	17.4%
42	LAKEVIEW VILLAS	432		367	23	42	9.7%	9.7%
43	LEILANI HEIGHTS	55,102		46,857	4,038	4,207	7.6%	7.6%
44	LEISURE LAKES	6,719		8,528	121	(1,930)	-28.7%	0.8%
45	MARCO SHORES	39,775		37,588	50	2,137	5.4%	5.4%
46	MARION OAKS	160,086		131,409	16,164	12,513	7.8%	7.8%
47	MEREDITH MANOR	92,134	238	72,434	9,963	9,975	10.8%	10.8%
48	MORNINGVIEW	4,304		3,917	429	(42)	-1.0%	7.8%
49	OAK FOREST	14,885		12,804	715	1,366	9.2%	9.2%
50	OAKWOOD		13,296	9,556	2,106	1,634	12.3%	12.3%
51	PALISADES	2,250		57	1,579	614	27.3%	27.3%
52	PALM MOBILE HOME	2,580		2,107	275	198	7.7%	7.7%
53	PALM PORT	2,820		4,160	34	(1,374)	-48.7%	0.9%
54	PALM TERRACE	25,844	55,386	70,957	5,488	4,785	5.9%	5.9%
55	PARK MANOR	1,611		1,455	34	122	7.6%	7.6%
56	PICCIOLA ISLAND	14,184		11,888	780	1,516	10.7%	10.7%
57	PINE RIDGE	74,969		63,152	5,548	6,269	8.4%	8.4%
58	PINE RIDGE ESTATES	10,025		13,097	54	(3,126)	-31.2%	8.0%
59	PINEY WOODS	18,344		17,072	253	1,019	5.6%	5.6%
60	POINT O'WOODS	21,593		17,152	2,503	1,938	9.0%	9.0%
61	POMONA PARK	12,477		16,613	39	(4,175)	-33.5%	-33.5%
62	POSTMASTER VILLAGE	17,842		14,658	1,373	1,811	10.2%	10.2%
63	QUAIL RIDGE	6,172		492	15	5,665	91.8%	10.0%
64	RIVER GROVE	9,670		5,565	40	4,065	42.0%	42.0%
65	RIVER PARK	11,275		9,921	539	815	7.2%	7.2%
66	ROLLING GREEN	13,374		12,181	44	1,149	8.6%	8.6%
67	ROSEMONT	3,600		3,528	15	57	1.6%	1.6%
68	SALT SPRINGS	17,175		5,653	4,691	6,831	39.8%	8.3%
69	SAMIRA VILLAS	1,192		1,151	23	18	1.5%	1.5%

SUMMARY OF UNACCOUNTED FOR WATER BY SYSTEM - 1991

COMPANY: ALL FILED FPSC SYSTEMS

FPSC

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

Gallons of Water Pumped, Purchased, Sold and Unaccounted For in Thousands of Gallons

Schedule F-1 Summary
Page 2 of 2
Preparer: C. Sweat
Supporting Schedules: F-1

LINE NO.	(2) PLANT NAME	(3) GALLONS PUMPED	(4) GALLONS PURCHASED	(5) GALLONS SOLD	(6) OTHER USE GALLONS	(7) UNACCOUNTED FOR WATER (3)+(4)-(5)-(6)	(8) UNACCOUNTED FOR WATER %	(9) ADJUSTED UFW %
1	SARATOGA/WELAKA	7,120		4,643	1,417	1,060	14.9%	14.9%
2	SILVER LK/WESTERN SH	316,577		270,375	9,776	36,426	11.5%	11.5%
3	SILVER LAKE OAKS	2,250		1,170	836	244	10.8%	10.8%
4	SKYCREST	7,101		5,329	1,094	678	9.6%	9.6%
5	SPRING HILL	3,164,134		2,800,666	42,741	320,727	10.1%	10.1%
6	ST. JOHN'S HIGHLANDS	4,973		3,156	723	1,094	22.0%	22.0%
7	STONE MOUNTAIN	3,089		1,270	192	1,627	52.7%	52.7%
8	SUGAR MILL COUNTRY C	36,073		25,113	7,625	3,335	9.2%	9.2%
9	SUGAR MILL WOODS	429,310		336,803	57,931	34,576	8.1%	8.1%
10	SUNNY HILLS	66,428		30,076	34,963	1,389	2.1%	4.5%
11	SUNSHINE PARKWAY	16,334		13,023	1,571	1,740	10.7%	10.7%
12	TROPICAL PARK	35,106		31,110	875	3,121	8.9%	8.9%
13	UNIVERSITY SHORES	310,317	63,947	337,741	14,989	21,534	5.8%	5.8%
14	VENETIAN VILLAGE	9,096		8,333	137	626	6.9%	6.9%
15	WESTMONT		12,169	11,382		787	6.5%	6.5%
16	WINDSONG	7,667		7,560	5	102	1.3%	1.3%
17	WOODMERE	179,703		175,047	2,575	2,081	1.2%	1.2%
18	WOOTEN	813		412	30	371	45.6%	45.6%
19	ZEPHYR SHORES	19,974	4,457	21,715	1,305	1,411	5.8%	5.8%
88	TOTALS	**10,019,747**	**173,186**	**8,793,944**	**400,745**	**998,244**	**9.9%**	**9.5%**

* Fountains - does not have an approved rate so we have not been able to bill the customers. The 10% in the adjusted column is an assumption that if the customers were metered and being billed, we would have no more thatn 10 % UFW.

** Quail Ridge - The 10 % in the adjusted column is based on our assumption that if all the customers were metered and had been billed, we would have had a maximum of 10%

Water Engineering Information Summary

Historical Test Year Ended 12/31/91

Summary of

Water Non-Used and Useful Percentages

by System

1991 (Final)

SUMMARY OF WATER NON-USED AND USEFUL PERCENTAGES - 1991

FPSC

Company: All Filed FPSC Systems

Schedule: A-7 (W) Summary
Page 1 of 8
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W)

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

Explanation: Provide a summary schedule of the Non-Used & Useful for all of the FPSC systems filed in this docket for the test year.

No.	WATER PLANT IN SERVICE ACCOUNTS Description	(1) 1518 Amelia Island	(2) 990 Apache Shores	(3) 332 Apple Valley	(4) 784 Bay Lake Estates	(5) 986 Beacon Hills	(6) 472 Beecher's Point	(7) 2202 Burnt Store	(8) 555 Carlton Village	(9) 335 Chuluota	(10) 1117 Citrus Park	(11) 9001 Citrus Springs Util
INTANGIBLE PLANT												
301.1	Organization	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
302.1	Franchises	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.1	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SOURCE OF SUPPLY AND PUMPING												
303.2	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.2	Structures & Improvements	27%	40%	0%	0%	31%	0%	5%	0%	0%	0%	0%
305.2	Collect. & Impound.	0%	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%
306.2	Lake, River & Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
307.2	Wells & Springs	27%	40%	0%	0%	31%	0%	5%	0%	0%	0%	0%
308.2	Infiltration Galler	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
309.2	Supply Mains	27%	40%	0%	0%	31%	0%	5%	0%	0%	0%	0%
310.2	Power Generation Eq.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
311.2	Pumping Equipment	8%	40%	0%	0%	31%	0%	5%	0%	0%	0%	0%
339.2	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
WATER TREATMENT PLANT												
303.3	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.3	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
320.3	Water Treatment Eq.	0%	70%	0%	0%	0%	21%	0%	0%	0%	0%	0%
339.3	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TRANSMISSION & DISTRIBUTION												
303.4	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.4	Structures & Improvements	0%	0%	0%	0%	0%	41%	0%	0%	0%	0%	0%
330.4	Distr. Reservlors	0%	19%	0%	0%	0%	81%	50%	46%	0%	44%	0%
331.4	Transm. & Distribution	0%	45%	0%	0%	0%	0%	86%	69%	0%	0%	79%
333.4	Services	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
334.4	Meters & Meter Insallation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
335.4	Hydrants	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.4	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
GENERAL PLANT												
303.5	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.5	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.5	Office Furniture & Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.51	Computer Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
341.5	Transportation Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
342.5	Stores Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
343.5	Tools, Shp & Garage	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
344.5	Laboratory Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
345.5	Power Operated Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
346.5	Communication Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
347.5	Miscellaneous Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
348.5	Other Tangible Plant	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

0193

SUMMARY OF WATER NON-USED AND USEFUL PERCENTAGES - 1991

FPSC

Company: All Filed FPSC Systems

Schedule: A-7 (W) Summary
Page 2 of 8
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W)

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

Explanation: Provide a summary schedule of the Non-Used & Useful for all of the FPSC systems filed in this docket for the test year.

No.	WATER PLANT IN SERVICE ACCOUNTS Description	(1) 984 Crystal River	(2) 105 Daetwyler Shores	(3) 18001 Deltona Utilities	(4) 336 Del Ray Manor	(5) 334 Druid Hills	(6) 557 East Lake Harris Est.	(7) 324 Fern Park	(8) 552 Fern Terrace	(9) 673 Fisherman's Haven	(10) 772 Fountains	(11) 679 Fox Run
INTANGIBLE PLANT												
301.1	Organization	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
302.1	Franchises	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.1	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SOURCE OF SUPPLY AND PUMPING												
303.2	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.2	Structures & Improvements	0%	69%	4%	0%	0%	0%	0%	0%	0%	0%	0%
305.2	Collect. & Impound.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
306.2	Lake, River & Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
307.2	Wells & Springs	0%	69%	4%	0%	0%	0%	0%	0%	0%	0%	0%
308.2	Infiltration Galler	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
309.2	Supply Mains	0%	0%	4%	0%	0%	0%	0%	0%	0%	0%	0%
310.2	Power Generation Eq.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
311.2	Pumping Equipment	0%	69%	4%	0%	0%	0%	0%	0%	0%	8%	0%
339.2	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
WATER TREATMENT PLANT												
303.3	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.3	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
320.3	Water Treatment Eq.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.3	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TRANSMISSION & DISTRIBUTION												
303.4	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.4	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
330.4	Distr. Reservlors	0%	0%	0%	0%	3%	30%	0%	50%	85%	10%	0%
331.4	Transm. & Distribution	0%	0%	0%	0%	0%	0%	0%	0%	0%	60%	0%
333.4	Services	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
334.4	Meters & Meter Insallation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
335.4	Hydrants	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.4	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
GENERAL PLANT												
303.5	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.5	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.5	Office Furniture & Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.51	Computer Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
341.5	Transportation Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
342.5	Stores Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
343.5	Tools, Shp & Garage	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
344.5	Laboratory Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
345.5	Power Operated Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
346.5	Communication Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
347.5	Miscellaneous Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
348.5	Other Tangible Plant	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

0194

SUMMARY OF WATER NON-USED AND USEFUL PERCENTAGES - 1991

FPSC

Company: All Filed FPSC Systems

Schedule: A-7 (W) Summary
Page 3 of 8
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W)

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

Explanation: Provide a summary schedule of the Non-Used & Useful for all of the FPSC systems filed in this docket for the test year.

No.	WATER PLANT IN SERVICE ACCOUNTS Description	(1) 556 Friendly Center	(2) 992 Golden Terrace	(3) 986 Gospel Isld Estates	(4) 575 Grand Terrace	(5) 326 Harmony Homes	(6) 438 Hermits Cove	(7) 558 Hobby Hills	(8) 573 Holiday Haven	(9) 121 Holiday Heights	(10) 570 Imperial Mobile Terr	(11) 780 Intercession City
INTANGIBLE PLANT												
301.1	Organization	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
302.1	Franchises	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.1	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SOURCE OF SUPPLY AND PUMPING												
303.2	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.2	Structures & Improvements	0%	0%	0%	0%	0%	0%	74%	0%	0%	0%	0%
305.2	Collect. & Impound.	0%	0%	0%	0%	0%	0%	74%	0%	0%	0%	0%
306.2	Lake, River & Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
307.2	Wells & Springs	0%	0%	0%	0%	0%	0%	74%	0%	0%	0%	0%
308.2	Infiltration Galler	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
309.2	Supply Mains	0%	0%	0%	0%	0%	0%	74%	0%	0%	0%	0%
310.2	Power Generation Eq.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
311.2	Pumping Equipment	0%	0%	0%	0%	0%	0%	74%	0%	0%	0%	0%
339.2	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
WATER TREATMENT PLANT												
303.3	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.3	Structures & Improvements	0%	36%	0%	0%	0%	0%	0%	0%	0%	0%	0%
320.3	Water Treatment Eq.	0%	0%	0%	0%	10%	24%	0%	0%	0%	0%	0%
339.3	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TRANSMISSION & DISTRIBUTION												
303.4	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.4	*Structures & Improvements*	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
330.4	Distr. Reservlors	0%	0%	0%	0%	0%	2%	12%	0%	0%	0%	25%
331.4	Transm. & Distribution	0%	0%	65%	0%	0%	0%	0%	30%	0%	0%	56%
333.4	Services	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
334.4	Meters & Meter Insallation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
335.4	Hydrants	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.4	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
GENERAL PLANT												
303.5	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.5	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.5	Office Furniture & Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.51	Computer Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
341.5	Transportation Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
342.5	Stores Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
343.5	*Tools, Shp & Garage*	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
344.5	Laboratory Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
345.5	Power Operated Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
346.5	Communication Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
347.5	Miscellaneous Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
348.5	Other Tangible Plant	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

0195

SUMMARY OF WATER NON-USED AND USEFUL PERCENTAGES - 1991

FPSC

Company: All Filed FPSC Systems

Schedule: A-7 (W) Summary
Page 4 of 8
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W)

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

Explanation: Provide a summary schedule of the Non-Used & Useful for all of the FPSC systems filed in this docket for the test year.

No.	WATER PLANT IN SERVICE ACCOUNTS Description	(1) 470 Interlachen Lake Est	(2) 1802 Jungle Den	(3) 1094 Keystone Heights	(4) 1701 Kingswood	(5) 773 Lake Ajay Estates	(6) 325 Lake Brantley	(7) 104 Lake Conway Pk	(8) 323 Lake Harriet Est	(9) 1054 Lakeview Villas	(10) 675 Leilani Heights	(11) 2401 Leisure Lakes
INTANGIBLE PLANT												
301.1	Organization	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
302.1	Franchises	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.1	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SOURCE OF SUPPLY AND PUMPING												
303.2	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.2	Structures & Improvements	35%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
305.2	Collect. & Impound.	35%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
306.2	Lake, River & Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
307.2	Wells & Springs	35%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
308.2	Infiltration Galler	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
309.2	Supply Mains	35%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
310.2	Power Generation Eq.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
311.2	Pumping Equipment	35%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.2	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
WATER TREATMENT PLANT												
303.3	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.3	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
320.3	Water Treatment Eq.	0%	0%	0%	0%	0%	0%	0%	0%	0%	41%	0%
339.3	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TRANSMISSION & DISTRIBUTION												
303.4	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.4	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
330.4	Distr. Reservoirs	55%	0%	3%	0%	0%	0%	3%	0%	70%	0%	0%
331.4	Transm. & Distribution	39%	0%	32%	0%	49%	0%	0%	0%	0%	0%	25%
333.4	Services	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
334.4	Meters & Meter Insallation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
335.4	Hydrants	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.4	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
GENERAL PLANT												
303.5	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.5	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.5	Office Furniture & Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.51	Computer Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
341.5	Transportation Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
342.5	Stores Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
343.5	Tools, Ship & Garage	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
344.5	Laboratory Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
345.5	Power Operated Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
346.5	Communication Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
347.5	Miscellaneous Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
348.5	Other Tangible Plant	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

0196

SUMMARY OF WATER NON-USED AND USEFUL PERCENTAGES - 1991

FPSC

Company: All Filed FPSC Systems

Schedule: A-7 (W) Summary
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Preparer: Chuck Lewis
Supporting Schedules: A-5 (W)

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

Explanation: Provide a summary schedule of the Non-Used & Useful for all of the FPSC systems filed in this docket for the test year.

No.	WATER PLANT IN SERVICE ACCOUNTS Description	(1) 26002 Marco Shores Util	(2) 11001 Marion Oaks Util	(3) 330 Meredith Manor	(4) 562 Morningview	(5) 993 Oak Forest	(6) 1702 Oakwood	(7) 579 Palisades Country Clb	(8) 440 Palm Port	(9) 1429 Palm Terrace	(10) 559 Palms Mobile Home Park	(11) 444 Park Manor
INTANGIBLE PLANT												
301.1	Organization	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
302.1	Franchises	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.1	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SOURCE OF SUPPLY AND PUMPING												
303.2	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.2	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	53%	42%
305.2	Collect. & Impound.	0%	0%	0%	0%	0%	0%	0%	0%	0%	53%	42%
306.2	Lake, River & Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
307.2	Wells & Springs	0%	0%	0%	0%	0%	0%	0%	0%	0%	53%	42%
308.2	Infiltration Galler	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
309.2	Supply Mains	0%	0%	0%	0%	0%	0%	0%	0%	0%	53%	42%
310.2	Power Generation Eq.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
311.2	Pumping Equipment	18%	0%	0%	0%	0%	0%	0%	0%	0%	53%	42%
339.2	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
WATER TREATMENT PLANT												
303.3	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.3	Structures & Improvements	52%	0%	0%	0%	0%	0%	0%	30%	0%	0%	0%
320.3	Water Treatment Eq.	52%	0%	0%	0%	0%	0%	0%	12%	0%	0%	0%
339.3	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TRANSMISSION & DISTRIBUTION												
303.4	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.4	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
330.4	Distr. Reservlors	41%	0%	0%	0%	57%	0%	20%	70%	20%	0%	0%
331.4	Transm. & Distribution	0%	65%	0%	0%	50%	0%	71%	33%	0%	0%	0%
333.4	Services	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
334.4	Meters & Meter Insallation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
335.4	Hydrants	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.4	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
GENERAL PLANT												
303.5	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.5	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.5	Office Furniture & Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.51	Computer Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
341.5	Transportation Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
342.5	Stores Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
343.5	Tools, Shp & Garage	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
344.5	Laboratory Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
345.5	Power Operated Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
346.5	Communication Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
347.5	Miscellaneous Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
348.5	Other Tangible Plant	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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SUMMARY OF WATER NON-USED AND USEFUL PERCENTAGES - 1991

FPSC

Company: All Filed FPSC Systems

Schedule: A-7 (W) Summary
Page 6 of 8
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W)

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

Explanation: Provide a summary schedule of the Non-Used & Useful for all of the FPSC systems filed in this docket for the test year.

No.	WATER PLANT IN SERVICE ACCOUNTS Description	(1) 564 Picciola Island	(2) 782 Pine Ridge Estates	(3) 9002 Pine Ridge Utilities	(4) 553 Piney Woods	(5) 987 Point O'woods	(6) 443 Pomona Park	(7) 1095 Postmaster Village	(8) 578 Quail Ridge	(9) 442 River Grove	(10) 439 River Park	(11) 985 Rolling Green
INTANGIBLE PLANT												
301.1	Organization	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
302.1	Franchises	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.1	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SOURCE OF SUPPLY AND PUMPING												
303.2	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.2	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	48%	0%
305.2	Collect. & Impound.	0%	0%	0%	0%	0%	0%	0%	0%	0%	48%	0%
306.2	Lake, River & Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
307.2	Wells & Springs	0%	0%	0%	0%	0%	0%	0%	0%	0%	48%	0%
308.2	Infiltration Galler	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
309.2	Supply Mains	0%	0%	0%	0%	0%	0%	0%	0%	0%	18%	0%
310.2	Power Generation Eq.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
311.2	Pumping Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	18%	0%
339.2	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
WATER TREATMENT PLANT												
303.3	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.3	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
320.3	Water Treatment Eq.	47%	0%	0%	0%	0%	0%	0%	0%	39%	0%	87%
339.3	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TRANSMISSION & DISTRIBUTION												
303.4	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.4	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
330.4	Distr. Reservoirs	0%	0%	8%	0%	0%	82%	59%	0%	20%	17%	0%
331.4	Transm. & Distribution	0%	0%	78%	23%	13%	68%	0%	78%	0%	55%	0%
333.4	Services	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
334.4	Meters & Meter Insallation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
335.4	Hydrants	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.4	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
GENERAL PLANT												
303.5	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.5	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.5	Office Furniture & Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.51	Computer Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
341.5	Transportation Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
342.5	Stores Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
343.5	Tools, Shp & Garage	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
344.5	Laboratory Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
345.5	Power Operated Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
346.5	Communication Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
347.5	Miscellaneous Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
348.5	Other Tangible Plant	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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SUMMARY OF WATER NON-USED AND USEFUL PERCENTAGES - 1991

FPSC

Company: All Filed FPSC Systems

Schedule: A-7 (W) Summary
Page 7 of 8
Preparer: Chuck Lewis
Supporting Schedules: A-5 (W)

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

Explanation: Provide a summary schedule of the Non-Used & Useful for all of the FPSC systems filed in this docket for the test year.

No.	WATER PLANT IN SERVICE ACCOUNTS Description	(1) 988 Rosemont	(2) 1115 Salt Springs	(3) 1118 Samira Villas	(4) 448 Saratoga Harbour	(5) 574 Silver Lake Est	(6) 473 Silver Lake Oaks	(7) 551 Skycrest	(8) 27001 Spring Hill Util	(9) 471 St. Johns Highlands	(10) 565 Stone Mountain	(11) 1601 Sugar Mill
INTANGIBLE PLANT												
301.1	Organization	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
302.1	Franchises	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.1	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SOURCE OF SUPPLY AND PUMPING												
303.2	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.2	Structures & Improvements	0%	0%	0%	47%	0%	0%	0%	7%	0%	62%	5%
305.2	Collect. & Impound.	0%	0%	0%	47%	0%	0%	0%	0%	0%	62%	0%
306.2	Lake, River & Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
307.2	Wells & Springs	0%	0%	0%	47%	0%	0%	0%	7%	0%	62%	5%
308.2	Infiltration Galler	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
309.2	Supply Mains	0%	0%	0%	0%	0%	0%	0%	7%	0%	0%	5%
310.2	Power Generation Eq.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
311.2	Pumping Equipment	0%	0%	0%	47%	0%	0%	0%	7%	0%	62%	5%
339.2	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
WATER TREATMENT PLANT												
303.3	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.3	Structures & Improvements	65%	0%	15%	0%	0%	0%	0%	0%	0%	0%	0%
320.3	Water Treatment Eq.	0%	0%	0%	46%	12%	0%	0%	0%	0%	0%	48%
339.3	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TRANSMISSION & DISTRIBUTION												
303.4	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.4	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
330.4	Distr. Reservlors	0%	47%	0%	76%	0%	40%	0%	8%	51%	0%	25%
331.4	Transm. & Distribution	22%	0%	0%	46%	0%	49%	0%	15%	33%	75%	0%
333.4	Services	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
334.4	Meters & Meter Insallation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
335.4	Hydrants	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.4	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
GENERAL PLANT												
303.5	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.5	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.5	Office Furniture & Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.51	Computer Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
341.5	Transportation Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
342.5	Stores Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
343.5	Tools, Shp & Garage	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
344.5	Laboratory Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
345.5	Power Operated Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
346.5	Communication Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
347.5	Miscellaneous Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
348.5	Other Tangible Plant	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

0199

SUMMARY OF WATER NON-USED AND USEFUL PERCENTAGES - 1991

FPSC

Company: All Filed FPSC Systems

Schedule: A-7 (W) Summary
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Preparer: Chuck Lewis
Supporting Schedules: A-5 (W)

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

Explanation: Provide a summary schedule of the Non-Used & Useful for all of the FPSC systems filed in this docket for the test year.

No.	WATER PLANT IN SERVICE ACCOUNTS Description	(1) 989 Sugar Mill Woods	(2) 28001 Sunny Hills Util	(3) 560 Sunshine Parkway	(4) 781 Tropical Park	(5) 106 University Shores	(6) 567 Venetian Village	(7) 447 Welaka	(8) 566 Western Shores	(9) 122 Westmont	(10) 783 Windsong	(11) 888 Woodmere	(12) 446 Wootens	(13) 1427 Zephyr Shores
INTANGIBLE PLANT														
301.1	Organization	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
302.1	Franchises	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.1	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SOURCE OF SUPPLY AND PUMPING														
303.2	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.2	Structures & Improvements	0%	29%	0%	0%	0%	39%	47%	0%	0%	0%	38%	10%	0%
305.2	Collect. & Impound.	0%	0%	0%	0%	0%	39%	47%	0%	0%	0%	0%	0%	0%
306.2	Lake, River & Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
307.2	Wells & Springs	0%	29%	0%	0%	0%	39%	47%	0%	0%	0%	38%	10%	0%
308.2	Infiltration Galler	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
309.2	Supply Mains	0%	29%	0%	0%	0%	39%	0%	0%	0%	0%	38%	0%	0%
310.2	Power Generation Eq.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
311.2	Pumping Equipment	0%	29%	0%	0%	0%	39%	47%	0%	0%	0%	38%	10%	0%
339.2	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
WATER TREATMENT PLANT														
303.3	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.3	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
320.3	Water Treatment Eq.	0%	0%	0%	0%	0%	0%	46%	12%	0%	3%	0%	0%	0%
339.3	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TRANSMISSION & DISTRIBUTION														
303.4	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.4	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
330.4	Distr. Reservioirs	33%	7%	0%	0%	0%	34%	76%	0%	0%	0%	8%	25%	83%
331.4	Transm. & Distribution	50%	89%	0%	0%	0%	0%	46%	0%	0%	0%	0%	70%	0%
333.4	Services	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
334.4	Meters & Meter Installation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
335.4	Hydrants	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339.4	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
GENERAL PLANT														
303.5	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
304.5	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.5	Office Furniture & Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
340.51	Computer Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
341.5	Transportation Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
342.5	Stores Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
343.5	Tools, Ship & Garage	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
344.5	Laboratory Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
345.5	Power Operated Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
346.5	Communication Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
347.5	Miscellaneous Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
348.5	Other Tangible Plant	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

0200

Water AFPI Charges Summary

Historical Test Year Ended 12/31/91

Summary of

Allowance For Funds Prudently Invested For Water Systems

by System

1991 (Final)

SUMMARY OF ALLOWANCE FOR FUNDS PRUDENTLY INVESTED FOR WATER SYSTEMS

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/90
Interim [] Final [X]
Historic [] Projected [X]

Schedule: G (W)
Page 1 of 1
Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	WATER SYSTEMS (FPSC)		**ANNUAL CHARGES PER ERC BY YEAR**				
Line No.	Name	County	1992	1993	1994	1995	1996
1	Amelia Island	Nassau	18.80	39.40	62.02	86.88	114.25
2	Beacon Hills	Duval	19.48	40.72	63.91	89.29	117.10
3	Beecher's Point	Putnam	84.71	177.60	279.62	391.84	515.42
4	Burnt Store	Charl / Lee	171.73	360.96	569.72	800.26	1,055.10
5	Carlton Village	Lake	6.23	13.08	20.63	28.95	38.13
6	Citrus Springs Utilities	Citrus	65.51	137.54	216.85	304.26	400.73
7	Deltona Lakes Utilities	Volusia	16.72	34.97	54.91	76.75	100.71
8	Fountains	Osceola	2.89	6.16	9.85	14.01	18.69
9	Gospel Island Estates	Citrus	41.75	87.68	138.26	194.06	255.65
10	Holiday Haven	Lake	0.76	1.59	2.51	3.53	4.64
11	Interlachen Lake Estates	Putnam	7.22	15.11	23.74	33.20	43.58
12	Keystone Heights	Clay	58.90	123.69	195.06	273.77	360.66
13	Lake Ajay Estates	Osceola	74.78	157.05	247.67	347.61	457.95
14	Marco Shores Utilities	Collier	71.53	149.58	234.91	328.37	430.88
15	Marion Oaks	Marion	107.33	225.39	355.44	498.85	657.18
16	Palisades Country Club	Lake	2.79	5.87	9.25	12.98	17.10
17	Palm Port	Putnam	17.31	36.27	57.10	80.00	105.20
18	Pine Ridge Utilities	Citrus	57.21	120.00	189.01	264.97	348.69
19	Point O'Woods	Citrus	25.77	54.13	85.36	119.80	157.82
20	Quail Ridge	Lake	2.03	4.26	6.72	9.44	12.43
21	Saratoga Harbour	Putnam	103.80	217.15	341.15	477.02	626.15
22	Spring Hill Utilities	Hernando	50.87	106.77	168.28	236.05	310.79
23	Sugar Mill	Volusia	75.91	158.66	249.05	347.96	456.38
24	Sugar Mill Woods	Citrus	81.27	170.67	269.15	377.75	497.64
25	Sunny Hills	Washington	72.19	151.72	239.46	336.33	443.41
26	Venetian Village	Lake	0.94	1.96	3.07	4.29	5.63
27	Woodmere	Duval	15.56	32.55	51.14	71.52	93.89

Note: Monthly charge is determined by dividing annual charge by 12 times the number of months elapsed in that year.

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Total Filed FPSC Sewer Rate Base

1991 (Interim / Final)

SUMMARY OF TOTAL FILED FPSC SEWER RATE BASE - 1991 (INTERIM / FINAL)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)			
		AVERAGE 1991 RATE BASE (INTERIM)			**AVERAGE 1991 RATE BASE (FINAL)**		
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	64,115,607	(193,413)	63,922,195	64,115,607	(193,413)	63,922,195	A-6 (S)
2	Utility Land & Land Rights	3,954,244	(436,501)	3,517,743	3,954,244	(436,501)	3,517,743	A-6 (S)
3	Non-Used & Useful	(10,985,836)	0	(10,985,836)	(10,985,836)	0	(10,985,836)	A-7 (S)
4	Construction Work in Progress	0	233,959	233,959	0	229,485	229,485	-
5	Accumulated Depreciation	(15,113,521)	13,451	(15,100,070)	(15,113,521)	13,451	(15,100,070)	A-10 (S)
6	CIAC	(32,373,543)	7,960,309	(24,413,234)	(32,373,543)	7,960,309	(24,413,234)	A-12 (S)
7	Accumulated Amortization of CIAC	5,407,489	(977,744)	4,429,745	5,407,489	(977,744)	4,429,745	A-14 (S)
8	Acquisition Adjustments	(515,850)	0	(515,850)	(515,850)	0	(515,850)	A-20 (S)
9	Accum. Amort. of Acq. Adjust.	161,208	0	161,208	161,208	0	161,208	A-20 (S)
10	Advances for Construction	(354,358)	0	(354,358)	(354,358)	0	(354,358)	A-16 (S)
11	Deferred Tax	1,340,662	0	1,340,662	1,340,662	0	1,340,662	C-7 (S)
12	Working Capital Allowance	611,806	(17,446)	594,359	611,806	55,882	667,688	A-17 (S)
13	**TOTAL SEWER RATE BASE**	**16,247,907**	**6,582,615**	**22,830,523**	**16,247,907**	**6,651,470**	**22,899,377**	
14	**TOTAL WATER & SEWER RATE BASE**	**50,955,160**	**5,931,021**	**56,886,181**	**50,955,160**	**6,183,100**	**57,138,260**	

0204

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Adjusted Sewer Rate Base Components

by System

1991 (Final)

SUMMARY OF AVERAGE ADJUSTED SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)		1991 AVERAGE ADJUSTED UTILITY BALANCE FOR RATE BASE COMPONENTS												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	Total Sewer Rate Base
1	Amelia Island	Nassau	5,723,994	80,622	(23,690)	0	(1,583,423)	(2,483,544)	469,088	(374,942)	122,127	0	32,704	31,103	1,994,038
2	Apache Shores	Citrus	125,637	2,668	(27,648)	0	(33,295)	(26,925)	12,150	0	0	0	(72)	2,354	54,869
3	Apple Valley	Seminole	156,669	2,159	0	0	(51,078)	(72,143)	28,963	0	0	0	(1,780)	4,851	67,840
4	Beacon Hills	Duval	4,490,364	27,884	(416,751)	0	(736,274)	(3,373,355)	467,610	0	0	0	312,058	74,013	845,548
5	Beecher's Point	Putnam	56,655	186	(15,987)	0	(14,386)	(16,351)	6,461	0	0	0	(813)	1,951	17,916
6	Burnt Store	Charl / Lee	4,769,538	33,389	(3,112,310)	0	(1,173,752)	(524,672)	427,171	0	0	0	(3,665)	9,299	424,998
7	Chuluota	Seminole	1,261,965	268,113	(274,773)	0	(124,122)	(91,233)	39,699	0	0	0	(20,613)	6,542	1,065,579
8	Citrus Park	Marion	499,650	345,927	0	0	(139,810)	(105,800)	46,743	0	0	0	(10,758)	7,859	643,811
9	Citrus Springs Util	Citrus	1,083,111	26,046	(391,425)	0	(531,702)	(12,838)	799	0	0	0	(4,586)	12,413	181,818
10	Deltona Utilities	Volusia	8,519,155	350,327	(231,249)	0	(2,085,271)	(552,174)	144,197	0	0	0	(138,134)	100,088	6,106,939
11	Fisherman's Haven	Martin	126,013	2,294	(9,159)	0	(44,063)	(45,740)	20,318	0	0	0	(1,497)	4,083	52,249
12	Fla. Cent. Comm. Pk	Seminole	1,227,024	130,126	(460,792)	0	(59,428)	(514,141)	26,125	0	0	(354,358)	(3,742)	11,242	2,056
13	Fox Run	Martin	302,773	3,802	(49,141)	0	(56,107)	(192,071)	43,480	0	0	0	1,063	3,886	57,883
14	Holiday Haven	Lake	119,094	3,920	(12,710)	0	(46,300)	(68,300)	28,169	0	0	0	(1,345)	3,670	26,198
15	Jungle Den	Volusia	362,313	120,036	(32,284)	0	(46,637)	(136,800)	15,068	0	0	0	(5,810)	7,120	283,008
16	Leilani Heights	Martin	585,339	10,622	0	0	(203,216)	(139,150)	52,528	0	0	0	(4,185)	11,366	313,304
17	Leisure Lakes	Highlands	280,086	3,407	(13,968)	0	(111,995)	(196,646)	79,590	0	0	0	(2,600)	3,617	41,491
18	Marco Shores Util	Collier	789,709	204,585	(85,752)	0	(236,050)	(386,208)	47,928	0	0	0	(689)	6,222	339,744
19	Marion Oaks Util	Marion	2,918,193	142,417	(296,931)	0	(690,660)	(253,875)	33,795	0	0	0	(21,709)	28,906	1,860,136
20	Meredith Manor	Seminole	35,347	227	0	0	(7,566)	(27,351)	5,372	0	0	0	(373)	1,166	6,821
21	Morningview	Lake	82,571	1,445	(1,224)	0	(33,835)	(5,180)	2,567	0	0	0	(966)	1,889	47,268
22	Palm Port	Putnam	117,823	10,714	(5,803)	0	(39,258)	(16,713)	2,818	(65,065)	19,843	0	4,604	2,720	31,683
23	Palm Terrace	Pasco	635,099	80,688	(46,241)	0	(181,512)	(341,299)	114,360	0	0	0	(3,401)	29,066	286,760
24	Park Manor	Putnam	39,229	1,232	(2,824)	0	(15,158)	(724)	330	(13,453)	2,286	0	(422)	1,709	12,206
25	Point O' Woods	Citrus	333,621	2,670	(73,019)	0	(60,229)	(67,703)	4,634	0	0	0	162,944	3,124	306,043
26	Salt Springs	Marion	275,046	2,250	(35,649)	0	(121,296)	(116,110)	51,186	0	0	0	(3,210)	6,538	58,755
27	Silver Lake Oaks	Putnam	57,873	6,733	(16,188)	0	(19,745)	(18,375)	4,316	0	0	0	(784)	1,549	15,380
28	South Forty	Marion	742,866	28,506	(125,961)	0	(154,225)	(1,025)	379	0	0	0	(5,547)	4,403	489,395
29	Spring Hill Util	Hernando	7,143,306	624,598	(545,981)	0	(2,376,047)	(3,348,360)	341,442	0	0	0	51,021	93,288	1,983,268
30	Sugar Mill	Volusia	1,321,071	29,631	(68,159)	0	(303,356)	(915,361)	186,484	0	0	0	167,115	12,889	430,315

(Continued..)

0206

SUMMARY OF AVERAGE ADJUSTED SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE ADJUSTED UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Sewer Rate Base**
1	Sugar Mill Woods	Citrus	9,571,377	70,710	(3,845,653)	229,485	(1,755,892)	(5,052,460)	682,338	0	0	0	67,976	32,118	**(0)**
2	Sunny Hills Util	Washington	648,705	5,402	(186,298)	0	(268,908)	(590)	23	0	0	0	(7,684)	7,223	**197,873**
3	Sunshine Parkway	Lake	229,657	73,996	(46,923)	0	(100,211)	(47,235)	18,702	0	0	0	16,996	1,934	**146,915**
4	Upiversity Shores	Orange	6,466,268	788,448	(517,386)	0	(981,051)	(4,024,575)	611,311	(79,890)	20,774	0	798,288	73,412	**3,155,600**
5	Venetian Village	Lake	180,163	17,885	(3,924)	0	(77,330)	(142,763)	61,929	17,500	(3,821)	0	108	3,429	**53,175**
6	Woodmere	Duval	2,428,271	8,598	0	0	(581,790)	(975,451)	329,514	0	0	0	(28,655)	51,436	**1,231,923**
7	Zephyr Shores	Pasco	216,620	5,481	(10,034)	0	(55,090)	(119,994)	22,155	0	0	0	(1,373)	9,209	**86,972**
8															
9	**TOTAL - SEWER**		**63,922,195**	**3,517,743**	**(10,985,836)**	**229,485**	**(15,100,070)**	**(24,413,234)**	**4,429,745**	**(515,850)**	**161,208**	**(354,358)**	**1,340,662**	**667,688**	**22,899,377**
10															
11	**TOTAL - WATER & SEWER**		**146,949,503**	**4,982,669**	**(23,243,837)**	**229,485**	**(32,228,485)**	**(53,539,291)**	**8,758,651**	**(578,070)**	**183,766**	**(833,165)**	**4,631,350**	**1,825,685**	**57,138,260**

0207

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Per Book Sewer Rate Base Components

by System

1991 (Final)

SUMMARY OF AVERAGE PER BOOK SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE PER BOOK UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Sewer Rate Base**
1	Amelia Island	Nassau	5,793,699	80,622	(23,690)	0	(1,607,144)	(2,483,544)	469,088	(374,942)	122,127	0	32,704	28,962	**2,037,881**
2	Apache Shores	Citrus	125,928	2,668	(27,648)	0	(32,964)	(26,925)	12,150	0	0	0	(72)	2,130	**55,268**
3	Apple Valley	Seminole	156,885	2,159	0	0	(50,903)	(72,143)	28,963	0	0	0	(1,780)	4,535	**67,716**
4	Beacon Hills	Duval	4,495,850	27,884	(416,751)	0	(735,514)	(3,373,355)	467,610	0	0	0	312,058	68,107	**845,888**
5	Beecher's Point	Putnam	57,875	186	(15,987)	0	(14,502)	(16,351)	6,461	0	0	0	(613)	1,892	**18,961**
6	Burnt Store	Charl / Lee	4,796,893	33,389	(3,112,310)	0	(1,175,699)	(3,699,903)	751,227	0	0	0	(3,665)	8,917	**(2,401,151)**
7	Chuluota	Seminole	1,262,470	268,113	(274,773)	0	(124,026)	(91,233)	39,699	0	0	0	(20,613)	6,196	**1,065,834**
8	Citrus Park	Marion	*502,219*	*345,927*	*0*	*0*	*(140,670)*	*(105,800)*	46,743	0	0	0	(10,758)	7,272	**644,932**
9	Citrus Springs Util	Citrus	1,056,344	26,046	(391,425)	0	(530,847)	(12,838)	799	0	0	0	(4,586)	11,064	**154,557**
10	Deltona Utilities	Volusia	8,519,155	357,302	(231,249)	0	(2,079,636)	(552,174)	144,197	0	0	0	(138,134)	90,355	**6,109,816**
11	Fisherman's Haven	Martin	129,639	2,294	(9,159)	0	(44,436)	(45,740)	20,318	0	0	0	(1,497)	3,771	**55,188**
12	Fla. Cent. Comm. Pk	Seminole	1,232,984	130,126	(460,792)	0	(59,855)	(514,141)	26,125	0	0	(354,358)	(3,742)	11,010	**7,358**
13	Fox Run	Martin	306,681	3,802	(49,141)	0	(56,414)	(192,071)	43,480	0	0	0	1,063	3,896	**61,094**
14	Holiday Haven	Lake	122,296	3,920	(12,710)	0	(46,595)	(68,300)	28,169	0	0	0	(1,345)	3,447	**28,882**
15	Jungle Den	Volusia	363,987	120,036	*(32,264)*	*0*	*(46,717)*	*(136,800)*	*15,068*	*0*	*0*	*0*	(5,810)	6,767	**284,248**
16	Leilani Heights	Martin	586,628	10,622	0	0	(203,033)	(139,150)	52,528	0	0	0	(4,185)	10,527	**313,938**
17	Leisure Lakes	Highlands	281,488	3,407	(13,968)	0	(111,815)	(196,646)	79,590	0	0	0	(2,600)	3,147	**42,603**
18	Marco Shores Util	Collier	789,709	620,112	(85,752)	0	(235,804)	(386,208)	47,928	0	0	0	(689)	5,770	**755,065**
19	Marion Oaks Util	Marion	2,918,193	146,158	(296,931)	0	(689,051)	(253,875)	33,795	0	0	0	(21,709)	26,239	**1,862,819**
20	Meredith Manor	Seminole	35,340	227	0	0	(7,538)	(27,351)	5,372	0	0	0	(373)	1,110	**6,786**
21	Morningview	Lake	82,736	1,445	(1,224)	0	(33,828)	(5,180)	2,567	0	0	0	(966)	1,798	**47,348**
22	Palm Port	Putnam	118,014	10,714	(5,803)	0	*(39,174)*	*(16,713)*	*2,818*	*(65,065)*	*19,843*	*0*	*4,604*	2,523	**31,761**
23	Palm Terrace	Pasco	643,030	80,688	(46,241)	0	(180,320)	(341,299)	114,360	0	0	0	(3,401)	25,248	**292,064**
24	Park Manor	Putnam	38,922	1,232	(2,824)	0	(15,128)	(724)	330	(13,453)	2,286	0	(422)	1,627	**11,847**
25	Point O' Woods	Citrus	337,264	2,670	(73,019)	0	(60,475)	(67,703)	4,634	0	0	0	162,944	2,880	**309,196**
26	Salt Springs	Marion	276,415	2,250	(35,649)	0	(122,511)	(116,110)	51,186	0	0	0	(3,210)	6,223	**58,593**
27	Silver Lake Oaks	Putnam	60,829	6,733	(16,188)	0	(19,845)	(18,375)	4,316	0	0	0	(784)	1,484	**18,171**
28	South Forty	Marion	744,363	28,506	(125,961)	0	(154,946)	(1,025)	379	0	0	0	(5,547)	4,305	**490,074**
29	Spring Hill Util	Hernando	7,143,306	624,598	(545,981)	0	(2,369,935)	(3,348,360)	341,442	0	0	0	51,021	83,685	**1,979,777**
30	Sugar Mill	Volusia	1,337,986	29,631	(68,159)	0	(303,458)	(915,361)	186,484	0	0	0	167,115	11,702	**445,940**

(Continued...)

0209

SUMMARY OF AVERAGE PER BOOK SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	SEWER SYSTEMS (FPSC)		**1991 AVERAGE PER BOOK UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Sewer Rate Base**
1	Sugar Mill Woods	Citrus	9,602,209	70,710	(3,845,653)	0	(1,756,597)	(9,837,538)	1,336,027	0	0	0	67,976	28,634	**(4,334,231)**
2	Sunny Hills Util	Washington	648,705	15,660	(186,298)	0	(269,174)	(590)	23	0	0	0	(7,684)	6,851	**207,494**
3	Sunshine Parkway	Lake	238,205	73,996	(46,923)	0	(101,890)	(47,235)	18,702	0	0	0	16,996	1,899	**153,749**
4	University Shores	Orange	6,474,146	788,448	(517,386)	0	(978,962)	(4,024,575)	611,311	(79,890)	20,774	0	798,288	67,762	**3,159,917**
5	Venetian Village	Lake	180,783	17,885	(3,924)	0	(77,340)	(142,763)	61,929	17,500	(3,821)	0	108	3,246	**53,601**
6	Woodmere	Duval	2,432,428	8,598	0	0	(581,512)	(975,451)	329,514	0	0	0	(28,655)	48,841	**1,233,763**
7	Zephyr Shores	Pasco	222,004	5,481	(10,034)	0	(55,262)	(119,994)	22,155	0	0	0	(1,373)	8,184	**71,160**
8															
9	**TOTAL - SEWER**		**64,115,607**	**3,954,244**	**(10,985,836)**	**0**	**(15,113,521)**	**(32,373,543)**	**5,407,489**	**(515,850)**	**161,208**	**(354,358)**	**1,340,662**	**611,806**	**16,247,907**
10															
11	**TOTAL - WATER & SEWER**		**147,510,226**	**6,660,761**	**(23,243,837)**	**0**	**(32,263,869)**	**(62,564,797)**	**9,828,377**	**(578,070)**	**183,766**	**(833,165)**	**4,631,350**	**1,624,418**	**50,955,160**

0210

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Sewer Utility Adjustments to Sewer Rate Base Components

by System

1991 (Final)

SUMMARY OF AVERAGE UTILITY ADJUSTMENTS TO SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Sewer Rate Base**
1	Amelia Island	Nassau	(69,705)	0	0	0	23,721	0	0	0	0	0	0	2,141	**(43,844)**
2	Apache Shores	Citrus	(292)	0	0	0	(331)	0	0	0	0	0	0	224	**(398)**
3	Apple Valley	Seminole	(217)	0	0	0	(176)	0	0	0	0	0	0	316	**(76)**
4	Beacon Hills	Duval	(5,486)	0	0	0	(761)	0	0	0	0	0	0	5,906	**(340)**
5	Beecher's Point	Putnam	(1,220)	0	0	0	116	0	0	0	0	0	0	59	**(1,045)**
6	Burnt Store	Charl / Lee	(27,355)	0	0	0	1,947	3,175,231	(324,056)	0	0	0	0	382	**2,826,149**
7	Chuluota	Seminole	(506)	0	0	0	(95)	0	0	0	0	0	0	346	**(255)**
8	Citrus Park	Marion	(2,569)	0	0	0	860	0	0	0	0	0	0	587	**(1,121)**
9	Citrus Springs Util	Citrus	26,768	0	0	0	(855)	0	0	0	0	0	0	1,349	**27,261**
10	Deltona Utilities	Volusia	0	(6,975)	0	0	(5,635)	0	0	0	0	0	0	9,733	**(2,877)**
11	Fisherman's Haven	Martin	(3,626)	0	0	0	373	0	0	0	0	0	0	313	**(2,940)**
12	Fla. Cent. Comm. Pk	Seminole	(5,960)	0	0	0	427	0	0	0	0	0	0	231	**(5,302)**
13	Fox Run	Martin	(3,908)	0	0	0	308	0	0	0	0	0	0	189	**(3,411)**
14	Holiday Haven	Lake	(3,202)	0	0	0	295	0	0	0	0	0	0	223	**(2,685)**
15	Jungle Den	Volusia	(1,674)	0	0	0	80	0	0	0	0	0	0	354	**(1,240)**
16	Leilani Heights	Martin	(1,290)	0	0	0	(183)	0	0	0	0	0	0	839	**(634)**
17	Leisure Lakes	Highlands	(1,403)	0	0	0	(180)	0	0	0	0	0	0	470	**(1,112)**
18	Marco Shores Util	Collier	0	(415,528)	0	0	(246)	0	0	0	0	0	0	452	**(415,321)**
19	Marion Oaks Util	Marion	0	(3,741)	0	0	(1,609)	0	0	0	0	0	0	2,667	**(2,683)**
20	Meredith Manor	Seminole	7	0	0	0	(28)	0	0	0	0	0	0	56	**34**
21	Morningview	Lake	(165)	0	0	0	(6)	0	0	0	0	0	0	90	**(81)**
22	Palm Port	Putnam	(191)	0	0	0	(84)	0	0	0	0	0	0	198	**(78)**
23	Palm Terrace	Pasco	(7,931)	0	0	0	(1,192)	0	0	0	0	0	0	3,819	**(5,304)**
24	Park Manor	Putnam	307	0	0	0	(30)	0	0	0	0	0	0	82	**359**
25	Point O' Woods	Citrus	(3,643)	0	0	0	246	0	0	0	0	0	0	244	**(3,153)**
26	Salt Springs	Marion	(1,369)	0	0	0	1,215	0	0	0	0	0	0	316	**162**
27	Silver Lake Oaks	Putnam	(2,956)	0	0	0	99	0	0	0	0	0	0	65	**(2,791)**
28	South Forty	Marion	(1,497)	0	0	0	721	0	0	0	0	0	0	98	**(678)**
29	Spring Hill Util	Hernando	0	0	0	0	(6,111)	0	0	0	0	0	0	9,603	**3,492**
30	Sugar Mill	Volusia	(16,915)	0	0	0	103	0	0	0	0	0	0	1,187	**(15,625)**

(Continued...)

0212

SUMMARY OF AVERAGE UTILITY ADJUSTMENTS TO SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Sewer Rate Base**
1	Sugar Mill Woods	Citrus	(30,832)	0	0	229,485	705	4,785,078	(653,689)	0	0	0	0	3,484	**4,334,231**
2	Sunny Hills Util	Washington	0	(10,258)	0	0	265	0	0	0	0	0	0	372	**(9,620)**
3	Sunshine Parkway	Lake	(8,548)	0	0	0	1,679	0	0	0	0	0	0	34	**(6,834)**
4	University Shores	Orange	(7,878)	0	0	0	(2,089)	0	0	0	0	0	0	5,651	**(4,317)**
5	Venetian Village	Lake	(620)	0	0	0	10	0	0	0	0	0	0	183	**(427)**
6	Woodmere	Duval	(4,157)	0	0	0	(278)	0	0	0	0	0	0	2,595	**(1,840)**
7	Zephyr Shores	Pasco	(5,384)	0	0	0	172	0	0	0	0	0	0	1,024	**(4,187)**
8															
9	**TOTAL - SEWER**		**(193,413)**	**(436,501)**	**0**	**229,485**	**13,451**	**7,960,309**	**(977,744)**	**0**	**0**	**0**	**0**	**55,862**	**6,651,470**
10															
11	**TOTAL - WATER & SEWER**		**(560,723)**	**(1,678,092)**	**0**	**229,485**	**35,383**	**9,025,506**	**(1,069,726)**	**0**	**0**	**0**	**0**	**201,266**	**6,183,100**

0213

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Detailed Average Utility Adjustments to Sewer Rate Base Components

by System

1991 (Final)

SUMMARY OF DETAILED AVERAGE UTILITY ADJUSTMENTS TO SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

Explanation: Provide a summary schedule that shows the detailed adjustments to rate base components for all the FPSC systems filed in this docket for the test year.

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS (DETAILED)**													
		PLANT IN SERVICE			LAND & LAND RIGHTS			CWIP	ACCUMULATED DEPRECIATION			CIAC	ACC. AM. CIAC	WORK'G CAPITAL	
Line No.	System	County	To Zero Out Organizational Costs Balance	To Add or Transfer Plant Held for Future Use	Subtotal	To Adjust for Deltona Land Appraisal	To Adjust out Land Held For Future Use	Subtotal	Use CWIP Line to Zero out Negative Rate Base	To Zero out Org Costs Accum. Dep. Balance	To Adjust for Shortened Software Life	Subtotal	To Adjust for Non-used & Useful CIAC (PGI Systems)	To Adjust for NU&U CIAC Accum. Amort. (PGI Systems)	To Adjust for Work'g Captial Due to O&M Adjustments	**TOTAL ADJUSTMENTS**
1	Amelia Island	Nassau	(69,705)		(69,705)			0	0	24,988	(1,267)	23,721			2,141	**(43,844)**
2	Apache Shores	Citrus	(292)		(292)			0	0	(190)	(141)	(331)			224	**(398)**
3	Apple Valley	Seminole	(217)		(217)			0	0	34	(210)	(176)			316	**(76)**
4	Beacon Hills	Duval	(5,486)		(5,486)			0	0	2,354	(3,115)	(761)			5,906	**(340)**
5	Beecher's Point	Putnam	(1,220)		(1,220)			0	0	136	(20)	116			59	**(1,045)**
6	Burnt Store	Charl / Lee	(21,662)	(5,693)	(27,355)			0	0	2,136	(189)	1,947	3,175,231	(324,056)	382	**2,826,149**
7	Chuluota	Seminole	(506)		(506)			0	0	71	(166)	(95)			346	**(255)**
8	Citrus Park	Marion	(2,569)		(2,569)			0	0	1,187	(327)	860			587	**(1,121)**
9	Citrus Springs Util	Citrus	0	26,768	26,768			0	0	0	(855)	(855)			1,349	**27,261**
10	Deltona Utilities	Volusia	0		0	(6,975)		(6,975)	0	0	(5,635)	(5,635)			9,733	**(2,877)**
11	Fisherman's Haven	Martin	(3,626)		(3,626)			0	0	557	(184)	373			313	**(2,940)**
12	Fla. Cent. Comm. Pk	Seminole	(5,960)		(5,960)			0	0	457	(30)	427			231	**(5,302)**
13	Fox Run	Martin	(3,908)		(3,908)			0	0	421	(113)	308			189	**(3,411)**
14	Holiday Haven	Lake	(3,202)		(3,202)			0	0	416	(121)	295			223	**(2,685)**
15	Jungle Den	Volusia	(1,674)		(1,674)			0	0	225	(145)	80			354	**(1,240)**
16	Leilani Heights	Martin	(1,290)		(1,290)			0	0	305	(488)	(183)			839	**(634)**
17	Leisure Lakes	Highlands	(1,403)		(1,403)			0	0	109	(289)	(180)			470	**(1,112)**
18	Marco Shores Util	Collier	0		0	(415,528)		(415,528)	0	52	(298)	(246)			452	**(415,321)**
19	Marion Oaks Util	Marion	0		0	(3,741)		(3,741)	0	0	(1,609)	(1,609)			2,667	**(2,683)**
20	Meredith Manor	Seminole	7		7			0	0	6	(34)	(28)			56	**34**
21	Morningview	Lake	(165)		(165)			0	0	38	(44)	(6)			90	**(81)**
22	Palm Port	Putnam	(191)		(191)			0	0	29	(113)	(84)			198	**(78)**
23	Palm Terrace	Pasco	(7,931)		(7,931)			0	0	1,220	(2,412)	(1,192)			3,819	**(5,304)**
24	Park Manor	Putnam	307		307			0	0	5	(35)	(30)			82	**359**
25	Point O' Woods	Citrus	(3,643)		(3,643)			0	0	390	(144)	246			244	**(3,153)**
26	Salt Springs	Marion	(1,697)	328	(1,369)			0	0	1,354	(139)	1,215			316	**162**
27	Silver Lake Oaks	Putnam	(2,956)		(2,956)			0	0	131	(32)	99			65	**(2,791)**
28	South Forty	Marion	(1,497)		(1,497)			0	0	747	(26)	721			98	**(678)**
29	Spring Hill Util	Hernando	0		0			0	0	0	(6,111)	(6,111)			9,603	**3,492**
30	Sugar Mill	Volusia	(16,915)		(16,915)			0	0	843	(740)	103			1,187	**(15,625)**

(Continued...)

0215

SUMMARY OF DETAILED AVERAGE UTILITY ADJUSTMENTS TO SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

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

Explanation: Provide a summary schedule that shows the detailed adjustments to rate base components for all the FPSC systems filed in this docket for the test year.

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS (DETAILED)**													
		PLANT IN SERVICE			LAND & LAND RIGHTS			CWIP	ACCUMULATED DEPRECIATION			CIAC	ACC. AM. CIAC	WORK'G CAPITAL	
Line No.	System	County	To Zero Out Organizational Costs Balance	To Add or Transfer Plant Held for Future Use	Subtotal	To Adjust for Deltona Land Appraisal	To Adjust out Land Held For Future Use	Subtotal	Use CWIP Line to Zero out Negative Rate Base	To Zero out Org Costs Accum. Dep. Balance	To Adjust for Shortened Software Life	Subtotal	To Adjust for Non-used & Useful CIAC (PGI Systems)	To Adjust for NU&U CIAC Accum. Amort. (PGI Systems)	To Adjust for Work'g Captial Due to O&M Adjustments	**TOTAL ADJUSTMENTS**
1	Sugar Mill Woods	Citrus	(30,832)		(30,832)			0	229,485	2,904	(2,199)	705	4,785,078	(653,689)	3,484	**4,334,231**
2	Sunny Hills Util	Washington	0		0	(10,258)		(10,258)	0	486	(221)	265			372	**(9,620)**
3	Sunshine Parkway	Lake	(8,548)		(8,548)			0	0	1,687	(8)	1,679			34	**(6,834)**
4	University Shores	Orange	(7,878)		(7,878)			0	0	1,148	(3,237)	(2,089)			5,651	**(4,317)**
5	Venetian Village	Lake	(620)		(620)			0	0	113	(103)	10			183	**(427)**
6	Woodmere	Duval	(4,157)		(4,157)			0	0	1,034	(1,312)	(278)			2,595	**(1,840)**
7	Zephyr Shores	Pasco	(5,384)		(5,384)			0	0	804	(632)	172			1,024	**(4,187)**
8																
9	**TOTAL - SEWER**		**(214,815)**	**21,403**	**(193,413)**	**(436,501)**	**0**	**(436,501)**	**229,485**	**46,197**	**(32,746)**	**13,451**	**7,960,309**	**(977,744)**	**55,882**	**6,661,470**
10																
11	**TOTAL - WATER & SEWER**		**(593,715)**	**32,993**	**(560,723)**	**(1,678,092)**	**0**	**(1,678,092)**	**229,485**	**162,809**	**(127,425)**	**35,383**	**9,025,506**	**(1,069,726)**	**201,266**	**6,183,100**

0216

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Plant In Service

(Annual Balances Subsequent to Last Established Rate Base)

1991 (Final)

SUMMARY OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-4 (S) Summary
Page 1 of 3
Preparer: Chuck Lewis
Recap Schedules: A-4 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SEWER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO PLANT IN SERVICE SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**														
Line No.	System	Order No.	Date of Last Established Rate Base	P.I.S. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Gen. Plant. Reallo. Adjust. 1990	Adjusted Balance 1990	1991	Plant Balance 12/31/91	Total Additions
1	Amelia Island	19393	12/15/86	**4,278,457**	0	0	0	0	0	0	468,589	123,320	22,896	17,373	25,106	4,935,741	1,824,535	**6,760,277**	**2,481,820**
2	Apache Shores	10902	12/31/79	**52,230**	1,986	4,637	2,730	8,854	4,657	9,769	2,749	9,379	3,749	578	(8,166)	94,891	67,416	**162,307**	**110,077**
3	Apple Valley	23511	04/30/89	**183,094**	0	0	0	0	0	0	0	0	3,530	0	(27,839)	158,785	708	**159,494**	**(23,600)**
4	Beacon Hills	22871	05/31/89	**3,652,208**	0	0	0	0	0	0	0	0	165,649	528,179	29,264	4,375,301	296,867	**4,672,168**	**1,019,960**
5	Beecher's Point	20469	07/22/88	**33,068**	0	0	0	0	0	0	0	13,039	1,101	10,744	1,137	59,089	(2,056)	**57,034**	**23,966**
6	Burnt Store	21632	12/20/88	**4,816,397**	0	0	0	0	0	0	0	20,466	28,387	16,925	(36,905)	4,845,270	(41,361)	**4,803,909**	**(12,488)**
7	Chuluota	23511	04/30/89	**265,851**	0	0	0	0	0	0	0	0	2,824	1,240,448	(13,014)	1,496,109	69,068	**1,565,177**	**1,299,326**
8	Citrus Park	21322	12/31/88	**841,699**	0	0	0	0	0	0	0	0	17,343	3,711	(13,113)	849,640	(2,989)	**846,652**	**4,953**
9	Citrus Springs Util	8904	12/31/77	**721,542**	46,996	0	619	1,523	3,911	20,675	10,029	13,615	216,695	23,103	(62,650)	999,014	220,288	**1,219,302**	**497,760**
10	Deltona Utilities	13366	12/31/82	**2,867,103**	0	0	168,329	93,796	10,490	130,014	387,306	195,072	205,745	4,442,184	(49,504)	8,450,535	851,844	**9,302,379**	**6,435,276**
11	Fisherman's Haven	21758	12/31/87	**87,222**	0	0	0	0	0	0	0	33,167	7,187	2,838	4,463	134,877	(5,889)	**128,988**	**41,766**
12	Fla. Cent. Comm. Pk	23511	04/30/89	**6,425**	0	0	0	0	0	0	0	0	197	1,362,497	2,374	1,371,493	(9,828)	**1,361,665**	**1,355,240**
13	Fox Run	19860	06/30/87	**197,338**	0	0	0	0	0	0	8,148	25,740	6,632	68,437	4,725	311,021	(1,076)	**309,944**	**112,606**
14	Holiday Haven	20869	11/27/87	**103,800**	0	0	0	0	0	0	1,700	14,799	1,043	0	5,219	126,561	(670)	**125,891**	**22,091**
15	Jungle Den	20869	11/27/87	**70,000**	0	0	0	0	0	0	1,410	31,194	299,491	78,549	(4,589)	476,055	15,938	**491,992**	**421,992**
16	Leilani Heights	16482	09/30/85	**388,986**	0	0	0	0	0	31,444	106,305	65,985	15,975	14,215	(28,866)	594,044	6,232	**600,276**	**211,290**
17	Leisure Lakes	22916	01/01/89	**257,489**	0	0	0	0	0	0	0	0	7,734	1,390	15,673	282,286	5,219	**287,504**	**30,015**
18	Marco Shores Util	0	12/31/82	**594,124**	0	0	4,839	2,102	84	875	36,070	402	1,097,630	72,235	15,189	1,823,550	(827,458)	**996,092**	**401,968**
19	Marion Oaks Util	16778	10/31/85	**1,864,695**	0	0	0	0	(1,401)	25,232	97,981	69,756	423,574	594,610	(17,838)	3,056,610	15,483	**3,072,092**	**1,207,397**
20	Meredith Manor	23511	04/30/89	**36,181**	0	0	0	0	0	0	0	0	604	0	(1,214)	35,571	114	**35,685**	**(496)**
21	Morningview	17168	12/31/84	**51,190**	0	0	0	0	7,221	16,607	1,542	4,396	967	5,608	(3,364)	84,167	27	**84,194**	**33,004**
22	Palm Port	16340	04/30/85	**87,570**	0	0	0	0	7,559	8,834	14,549	10,624	2,267	3,403	(6,916)	127,891	1,673	**129,564**	**41,994**
23	Palm Terrace	20140	06/10/87	**406,299**	0	0	0	0	0	0	28,854	91,745	44,491	5,886	143,183	720,458	5,967	**726,425**	**320,126**
24	Park Manor	16340	04/30/85	**32,170**	0	0	0	0	2,303	2,841	1,514	2,897	731	840	(2,867)	40,429	170	**40,599**	**8,429**
25	Point O' Woods	22150	07/20/88	**284,848**	0	0	0	0	0	0	0	7,462	6,487	1,369	8,187	308,353	63,163	**371,516**	**86,668**
26	Salt Springs	21322	12/31/88	**281,776**	0	0	0	0	0	0	0	0	5,803	(6,674)	(5,613)	275,293	7,400	**282,693**	**917**
27	Silver Lake Oaks	23397	10/16/89	**61,676**	0	0	0	0	0	0	0	0	3,827	2,240	2,519	70,262	(5,399)	**64,863**	**3,187**
28	South Forty	21322	12/31/88	**225,726**	0	0	0	0	0	0	0	0	270,844	276,102	(1,218)	771,453	2,832	**774,285**	**548,559**
29	Spring Hill Util	13625	12/31/82	**6,127,946**	0	0	3,798	32,682	19,076	81,084	158,782	45,625	371,489	747,623	248,532	7,836,637	(137,465)	**7,699,172**	**1,571,226**
30	Sugar Mill	19841	08/06/87	**1,191,260**	0	0	0	0	0	0	23,515	41,630	43,352	218	33,458	1,333,433	68,367	**1,401,800**	**210,540**

(Continued...)

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SUMMARY OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-4 (S) Summary
Page 2 of 3
Preparer: Chuck Lewis
Recap Schedules: A-4 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SEWER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO PLANT IN SERVICE SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**														
Line No.	System	Order No.	Date of Last Established Rate Base	P.I.S. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Gen. Plant. Reallo. Adjust. 1990	Adjusted Balance 1990	1991	Plant Balance 12/31/91	Total Additions
1	Sugar Mill Woods	21836	12/05/88	6,481,672	0	0	0	0	0	0	0	32,053	3,008,250	65,874	76,839	9,664,688	16,463	9,681,151	3,199,479
2	Sunny Hills Util	0	12/31/70	0	16,748	587	0	34,204	776	1,027	10,009	289	35,036	162,449	(56,926)	673,673	(18,616)	655,056	655,056
3	Sunshine Parkway	17180	04/30/86	272,266	0	0	0	0	0	19,435	5,579	16,094	953	1,791	(111)	316,007	(7,614)	308,393	36,127
4	University Shores	10858	06/30/79	957,176	27,553	176,872	650,003	141,347	351,584	3,134,508	69,387	(46,648)	813,352	491,847	(31,080)	6,836,545	852,098	7,688,643	6,731,467
5	Venetian Village	17168	12/31/84	147,362	0	0	0	0	18,034	8,538	9,740	12,051	2,427	3,756	(3,772)	198,136	1,063	199,199	51,837
6	Woodmere	22871	05/31/89	1,848,606	0	0	0	0	0	0	0	0	343,847	291,921	(142,664)	2,341,709	198,634	2,540,343	691,737
7	Zephyr Shores	18243	09/30/86	142,474	0	0	0	0	0	5,317	7,999	36,098	14,420	0	19,054	225,362	1,550	226,912	84,438
8	**TOTAL - SEWER**			39,917,926	93,283	182,096	830,318	314,508	424,294	3,496,200	1,451,757	870,250	7,496,529	10,532,267	116,696	66,300,938	3,532,696	69,833,634	29,915,708
9	**TOTAL - WATER & SEWER**			82,660,552	799,667	362,911	2,568,631	1,102,246	3,354,835	7,138,777	6,415,647	4,179,993	17,570,767	18,923,846	2,685,428	149,665,229	7,926,133	157,591,362	74,930,810

0219

SUMMARY OF SEWER PLANT IN SERVICE

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-4 (S) Summary
Page 3 of 3
Preparer: Chuck Lewis
Recap Schedules: A-4 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO PLANT IN SERVICE SUBSEQUENT TO THE LAST RATE ORDER (1971 - 1980)**										
Line No.	System	Order No.	Date of Last Established Rate Base	P.I.S. Balance at Last Established Rate Base	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	**Total Additions Through 1980**
1	Apache Shores	10902	12/31/79	**52,230**								0	0	1,739	**1,739**
2	Citrus Springs Utilities	8904	12/31/77	**721,542**								0	744	2,211	**2,955**
3	Sunny Hills Utilities	0	12/31/70	**0**	136,291	62,963	179,376	83,263	0	4,693	1,367	1,138	383	0	**469,474**
4	University Shores	10858	06/30/79	**957,176**								0	461	100,184	**100,645**
5															
6	**TOTAL - SEWER**			**1,730,948**	**136,291**	**62,963**	**179,376**	**83,263**	**0**	**4,693**	**1,367**	**1,138**	**1,588**	**104,134**	**574,813**
7	**TOTAL - WATER & SEWER**			**4,046,871**	**319,667**	**198,577**	**454,724**	**290,186**	**317,929**	**71,030**	**(5,459)**	**14,738**	**15,381**	**225,156**	**1,901,929**

0220

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Accumulated Depreciation

(Annual Balances Subsequent to Last Established Rate Base)

1991 (Final)

SUMMARY OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-8 (S) Summary
Page 1 of 3
Preparer: Chuck Lewis
Recap Schedules: A-8 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SEWER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO ACCUMULATED DEPRECIATION SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**														
Line No. System	Order No.	Date of Last Established Rate Base	Accum. Depre. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Gen. Plant. Reallo. Adjust. 1990	Adjusted Balance 1990	1991	Plant Balance 12/31/91	Total Additions
1 Amelia Island	19393	12/15/86	959,995	0	0	0	0	0	4,383	109,225	118,394	116,761	169,768	18,233	1,496,759	198,317	1,695,075	735,080
2 Apache Shores	10902	12/31/79	12,327	1,120	1,236	1,386	1,629	1,668	2,183	2,076	2,617	2,475	2,954	(2,359)	30,366	5,668	36,034	23,707
3 Apple Valley	23511	04/30/89	47,701	0	0	0	0	0	0	0	0	5,584	7,379	(12,940)	47,724	6,743	54,467	6,766
4 Beacon Hills	22871	05/31/89	411,552	0	0	0	0	0	0	0	0	53,900	143,557	46,529	655,538	163,828	819,365	407,813
5 Beecher's Point	20469	07/22/88	9,393	0	0	0	0	0	0	0	503	1,087	1,944	496	13,423	2,063	15,486	6,093
6 Burnt Store	21632	12/20/88	871,246	0	0	0	0	0	0	0	256	125,306	124,977	(7,790)	1,113,996	121,649	1,235,645	364,399
7 Chuluota	23511	04/30/89	61,537	0	0	0	0	0	0	0	0	7,339	32,760	(5,204)	96,432	55,451	151,883	90,346
8 Citrus Park	21322	12/31/88	88,394	0	0	0	0	0	0	0	0	16,716	24,454	(1,102)	128,462	23,882	152,345	63,951
9 Citrus Springs Util	8904	12/31/77	120,839	29,056	29,708	29,683	29,425	29,366	28,111	21,724	30,753	104,673	519	(27,468)	507,768	47,868	555,636	434,797
10 Deltona Utilities	13366	12/31/82	1,022,802	0	0	48,177	88,904	94,746	70,179	107,507	113,403	192,154	267,509	(107,234)	1,898,147	374,248	2,272,395	1,249,593
11 Fisherman's Haven	21758	12/31/87	23,253	0	0	0	0	0	0	0	4,315	5,294	6,181	2,265	41,308	6,068	47,376	24,123
12 Fla. Cent. Comm. Pk	23511	04/30/89	136	0	0	0	0	0	0	0	0	94	29,606	685	30,520	58,272	88,792	88,656
13 Fox Run	19860	06/30/87	28,443	0	0	0	0	0	0	1,963	4,344	5,662	7,080	2,455	49,947	12,740	62,687	34,244
14 Holiday Haven	20869	11/27/87	32,550	0	0	0	0	0	0	210	2,738	2,927	3,006	2,900	44,331	4,354	48,685	16,135
15 Jungle Den	20869	11/27/87	21,594	0	0	0	0	0	0	142	2,140	4,756	8,055	3,330	40,016	13,467	53,483	31,889
16 Leilani Heights	16482	09/30/85	78,918	0	0	0	0	4,177	17,333	19,771	25,287	26,192	27,637	(9,875)	189,440	27,858	217,298	138,380
17 Leisure Lakes	22916	01/01/89	81,744	0	0	0	0	0	0	0	0	9,785	9,201	6,062	106,792	10,515	117,307	35,563
18 *Marco Shores Util*	0	12/31/82	3,359	0	0	34,127	33,037	18,186	16,998	45,787	22,304	11,578	27,793	6,436	219,605	32,941	252,546	249,187
19 Marion Oaks Util	16778	10/31/85	288,688	0	0	0	0	8,353	50,470	57,950	61,650	121,706	94,974	(46,443)	637,348	106,625	743,973	455,285
20 Meredith Manor	23511	04/30/89	4,693	0	0	0	0	0	0	0	0	955	1,428	(239)	6,837	1,466	8,302	3,609
21 Morningview	17168	12/31/84	5,338	0	0	0	0	3,681	4,297	4,751	4,902	4,931	5,417	(2,360)	30,956	5,794	36,751	31,413
22 Palm Port	16340	04/30/85	15,683	0	0	0	0	1,376	2,730	3,935	4,649	5,160	5,051	(1,873)	36,712	5,122	41,834	26,151
23 Palm Terrace	20140	06/10/87	79,987	0	0	0	0	0	0	361	10,262	11,846	14,226	47,587	164,269	35,707	199,976	119,989
24 Park Manor	16340	04/30/85	6,913	0	0	0	0	476	1,039	1,297	1,623	1,794	1,756	(619)	14,279	1,763	16,042	9,129
25 Point O' Woods	22150	07/20/88	36,241	0	0	0	0	0	0	0	105	5,718	8,031	3,177	53,272	14,305	67,577	31,336
26 Salt Springs	21322	12/31/88	89,299	0	0	0	0	0	0	0	0	16,887	12,845	(2,948)	116,083	11,780	127,863	38,564
27 Silver Lake Oaks	23397	10/16/89	14,605	0	0	0	0	0	0	0	0	522	2,652	718	18,497	2,628	21,124	6,519
28 South Forty	21322	12/31/88	88,294	0	0	0	0	0	0	0	0	16,697	30,579	(78)	135,492	38,213	173,706	85,412
29 Spring Hill Util	13625	12/31/82	789,929	0	0	157,569	161,971	162,902	144,162	157,568	186,559	255,225	221,586	(2,435)	2,235,035	282,023	2,517,058	1,727,129
30 Sugar Mill	19841	08/06/87	147,289	0	0	0	0	0	0	21,257	28,804	32,664	34,934	12,803	277,751	52,053	329,803	182,514

(Continued...)

0222

SUMMARY OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-8 (S) Summary
Page 2 of 3
Preparer: Chuck Lewis
Recap Schedules: A-8 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SEWER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO ACCUMULATED DEPRECIATION SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**														
Line No.	System	Order No.	Date of Last Established Rate Base	Accum. Depre. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Gen. Plant. Reallo. Adjust. 1990	Adjusted Balance 1990	1991	Plant Balance 12/31/91	Total Additions
1	Sugar Mill Woods	21836	12/05/88	1,139,832	0	0	0	0	0	0	0	402	192,760	247,804	41,085	1,621,882	270,924	1,892,806	752,974
2	Sunny Hills Util	0	12/31/70	0	14,386	14,771	14,789	15,026	15,841	16,292	13,370	16,736	31,492	23,766	(32,692)	256,949	24,405	281,354	281,354
3	Sunshine Parkway	17180	04/30/86	70,350	0	0	0	0	0	3,467	5,509	5,781	5,993	6,028	153	97,281	7,546	104,827	34,477
4	University Shores	10858	06/30/79	128,393	23,370	25,930	32,481	39,186	46,021	77,405	101,341	108,975	119,825	138,954	(22,164)	850,280	262,689	1,112,969	984,576
5	Venetian Village	17168	12/31/84	33,975	0	0	0	0	5,629	6,232	6,670	7,131	7,475	7,893	(1,797)	73,208	8,358	81,566	47,591
6	Woodmere	22871	05/31/89	446,106	0	0	0	0	0	0	0	0	23,246	94,952	(38,355)	525,949	112,716	638,665	192,559
7	Zephyr Shores	18243	09/30/86	16,767	0	0	0	0	0	53	3,735	4,249	4,844	5,260	14,093	49,001	12,981	61,982	45,215
8	**TOTAL - SEWER**			7,278,165	67,932	71,645	318,212	369,178	392,422	445,334	686,149	768,882	1,552,023	1,852,515	(116,971)	13,911,654	2,423,028	16,334,682	9,056,517
9	**TOTAL - WATER & SEWER**			13,683,812	133,581	143,869	692,161	798,041	905,559	1,059,801	1,405,078	1,838,710	3,818,245	4,225,945	419,824	29,581,603	5,456,573	35,038,176	21,354,275

0223

SUMMARY OF SEWER ACCUMULATED DEPRECIATION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-8 (S) Summary
Page 3 of 3
Preparer: Chuck Lewis
Recap Schedules: A-8 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)				***ANNUAL ADDITIONS TO ACCUMULATED DEPRECIATION SUBSEQUENT TO THE LAST RATE ORDER (1971 - 1980)***										
Line No. System	Order No.	Date of Last Established Rate Base	Accum. Depre. Balance at Last Established Rate Base	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	**Total Additions Through 1980**
1 Apache Shores	10902	12/31/79	**12,327**								***0***	***0***	1,054	**1,054**
2 Citrus Springs Utilities	8904	12/31/77	**120,839**								27,102	27,121	27,156	**81,379**
3 Sunny Hills Utilities	0	12/31/70	**0**	892	5,694	9,583	12,244	14,035	13,947	14,111	14,084	14,270	14,311	**113,171**
4 University Shores	10858	06/30/79	**128,393**								0	9,580	20,984	**30,564**
5														
6 **TOTAL - SEWER**			**261,559**	**892**	**5,694**	**9,583**	**12,244**	**14,035**	**13,947**	**14,111**	**41,186**	**50,971**	**63,505**	**226,168**
7 **TOTAL - WATER & SEWER**			**451,349**	**1,479**	**9,962**	**20,069**	**28,187**	**35,172**	**36,189**	**37,257**	**76,583**	**92,089**	**119,900**	**456,887**

0224

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Contributions In Aids Of Construction

(Annual Balances Subsequent to Last Established Rate Base)

1991 (Final)

SUMMARY OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-11 (S) Summary
Page 1 of 3
Preparer: Chuck Lewis
Recap Schedules: A-8 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SEWER SYSTEMS (FPSC)				ANNUAL ADDITIONS TO CIAC SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)													
Line No.	System	Order No.	Date of Last Established Rate Base	CIAC Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Balance 1990	1991	CIAC Balance 12/31/91	Total Additions
1	Amelia Island	19393	12/15/86	1,978,474	0	0	0	0	0	0	46,930	112,041	70,271	253,891	2,461,607	43,874	2,505,482	527,008
2	Apache Shores	10902	12/31/79	25,000	0	350	0	350	0	700	0	350	0	0	26,750	350	27,100	2,100
3	Apple Valley	23511	04/30/89	76,803	0	0	0	0	0	0	0	0	0	320	79,123	(13,960)	65,163	(13,640)
4	Beacon Hills	22871	05/31/89	2,475,458	0	0	0	0	0	0	0	0	139,856	677,516	3,292,830	161,050	3,453,880	978,422
5	Beecher's Point	20469	07/22/88	14,911	0	0	0	0	0	0	0	480	480	480	16,351	0	16,351	1,440
6	Burnt Store	21632	12/20/88	3,671,325	0	0	0	0	0	0	0	263	13,158	13,097	3,697,843	(3,171,111)	526,732	(3,144,593)
7	Chuluota	23511	04/30/89	89,883	0	0	0	0	0	0	0	0	1,000	350	91,233	0	91,233	1,350
8	Citrus Park	21322	12/31/88	105,800	0	0	0	0	0	0	0	0	0	0	105,800	0	105,800	0
9	Citrus Springs Util	8904	12/31/77	500	0	0	0	0	0	0	0	2,648	3,000	5,373	11,521	2,635	14,156	13,656
10	Deltona Utilities	13366	12/31/82	146,423	0	0	45,114	27,663	96,372	125,297	121,585	9,556	28,170	(39,325)	560,855	(17,361)	543,493	397,070
11	Fisherman's Haven	21758	12/31/87	45,740	0	0	0	0	0	0	0	0	0	0	45,740	0	45,740	0
12	Fla. Cent. Comm. Pk	23511	04/30/89	0	0	0	0	0	0	0	0	0	499,545	11,519	511,064	6,154	517,218	517,218
13	Fox Run	19860	06/30/87	177,323	0	0	0	0	0	0	3,100	3,500	1,400	5,698	191,021	2,100	193,121	15,798
14	Holiday Haven	20869	11/27/87	68,300	0	0	0	0	0	0	0	0	0	0	68,300	0	68,300	0
15	Jungle Den	20869	11/27/87	27,000	0	0	0	0	0	0	0	0	54,900	54,900	136,800	0	136,800	109,800
16	Leilani Heights	16482	09/30/85	115,600	0	0	0	0	17,600	350	3,500	1,400	350	350	139,150	0	139,150	23,550
17	Leisure Lakes	22916	01/01/89	192,931	0	0	0	0	0	0	0	0	2,240	1,440	196,611	70	196,681	3,750
18	Marco Shores Util	0	12/31/82	216,035	0	0	0	0	0	0	0	0	26,775	143,398	386,208	0	386,208	170,173
19	Marion Oaks Util	16778	10/31/85	34,775	0	0	0	0	2,040	38,520	95,333	27,720	50,021	4,936	253,345	1,060	254,405	219,630
20	Meredith Manor	23511	04/30/89	27,251	0	0	0	0	0	0	0	0	100	0	27,351	0	27,351	100
21	Morningview	17168	12/31/84	4,830	0	0	0	0	0	350	0	0	0	0	5,180	0	5,180	350
22	Palm Port	16340	04/30/85	6,800	0	0	0	0	1,050	2,100	2,150	1,400	1,400	700	15,600	2,225	17,825	11,025
23	Palm Terrace	20140	06/10/87	341,299	0	0	0	0	0	0	0	0	0	0	341,299	0	341,299	0
24	Park Manor	16340	04/30/85	724	0	0	0	0	0	0	0	0	0	0	724	0	724	0
25	Point O' Woods	22150	07/20/88	11,475	0	0	0	0	0	0	0	1,050	12,250	5,950	30,725	73,955	104,680	93,205
26	Salt Springs	21322	12/31/88	116,109	0	0	0	0	0	0	0	0	0	0	116,109	0	116,109	0
27	Silver Lake Oaks	23397	10/16/89	18,375	0	0	0	0	0	0	0	0	0	0	18,375	0	18,375	0
28	South Forty	21322	12/31/88	0	0	0	0	0	0	0	0	0	850	0	850	350	1,200	1,200
29	Spring Hill Util	13625	12/31/82	365,206	0	0	12,116	34,180	52,695	126,239	191,158	285,725	415,766	1,836,490	3,319,575	57,569	3,377,145	3,011,939
30	Sugar Mill	19841	08/06/87	758,587	0	0	0	0	0	0	30,808	2,133	61,433	21,838	874,799	81,124	955,923	197,336

(Continued...)

0226

SUMMARY OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-11 (S) Summary
Page 2 of 3
Preparer: Chuck Lewis
Recap Schedules: A-8 (S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	SEWER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO CIAC SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**													
Line No.	System	Order No.	Date of Last Established Rate Base	CIAC Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Balance 1990	1991	CIAC Balance 12/31/91	Total Additions
1	Sugar Mill Woods	21836	12/05/88	6,844,306	0	0	0	0	0	0	0	4,707	2,954,412	10,900	9,814,325	(4,738,651)	5,075,674	(1,768,632)
2	Sunny Hills Util	0	12/31/70	0	0	0	0	0	0	0	0	0	0	590	590	0	590	590
3	Sunshine Parkway	17180	04/30/86	42,574	0	0	0	0	0	0	0	0	0	0	42,574	9,322	51,896	9,322
4	University Shores	10858	06/30/79	584,623	10,500	107,988	78,525	486,072	613,149	1,318,496	(67,401)	196,618	335,064	70,886	3,829,407	390,338	4,219,744	3,635,121
5	Venetian Village	17168	12/31/84	137,338	0	0	0	0	350	350	350	2,800	350	1,050	142,588	350	142,938	5,600
6	Woodmere	22871	05/31/89	975,101	0	0	0	0	0	0	0	0	350	0	975,451	0	975,451	350
7	Zephyr Shores	18243	09/30/86	110,894	0	0	0	0	0	0	9,100	0	0	0	119,994	0	119,994	9,100
8	**TOTAL - SEWER**			19,809,773	10,500	108,338	135,755	548,265	783,256	1,612,402	436,613	652,391	4,673,141	3,082,346	31,947,667	(7,108,556)	24,839,111	5,029,338
9	**TOTAL - WATER & SEWER**			29,491,579	67,858	168,599	550,906	1,902,624	3,045,055	3,990,818	3,094,073	3,189,271	9,683,237	5,894,521	61,275,511	(6,446,938)	54,828,573	25,336,994

0227

SUMMARY OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-11 (S) Summary
Page 3 of 3
Preparer: Chuck Lewis
Recap Schedules: A-11 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO CIAC SUBSEQUENT TO THE LAST RATE ORDER (1971 - 1980)**										
Line No. System	Order No.	Date of Last Established Rate Base	CIAC Balance at Last Established Rate Base	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	**Total Additions Through 1980**
1 Apache Shores	10902	12/31/79	**25,000**								**0**	**0**	**0**	**0**
2 Citrus Springs Utilities	8904	12/31/77	**500**								**0**	**0**	**0**	**0**
3 Sunny Hills Utilities	0	12/31/70	**0**	0	0	0	0	0	0	0	**0**	**0**	**0**	**0**
4 University Shores	10858	06/30/79	**584,623**								***0***	**325**	**94,562**	**94,887**
5														
6 **TOTAL - SEWER**			**610,123**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**325**	**94,562**	**94,887**
7 **TOTAL - WATER & SEWER**			***939,005***	***0***	***100***	***570***	**1,515**	**1,055**	**115**	**1,550**	**4,960**	**6,455**	**160,550**	**176,970**

0228

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Accumulated Amortization of CIAC

(Annual Balances Subsequent to Last Established Rate Base)

1991 (Final)

SUMMARY OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-13 (S) Summary
Page 1 of 3
Preparer: Chuck Lewis
Recap Schedules: A-13 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SEWER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO ACCUMULATED AMORTIZATION OF CIAC SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**													
Line No.	System	Order No.	Date of Last Established Rate Base	Accum. CIAC Amort. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Balance 1990	1991	Balance 12/31/91	Total Additions
1	Amelia Island	19393	12/15/86	196,194	0	0	0	0	0	2,061	50,048	52,036	54,315	74,834	429,488	79,199	508,688	312,494
2	Apache Shores	10902	12/31/79	6,070	500	504	507	511	514	521	528	532	535	535	11,757	787	12,544	6,474
3	Apple Valley	23511	04/30/89	23,351	0	0	0	0	0	0	0	0	1,744	2,641	27,746	2,434	30,179	6,818
4	Beacon Hills	22871	05/31/89	278,529	0	0	0	0	0	0	0	0	42,423	93,880	414,832	105,553	520,385	241,856
5	*Beecher's Point*	20469	07/22/88	5,040	0	0	0	0	0	0	0	166	391	571	6,168	588	6,756	1,716
6	Burnt Store	21632	12/20/88	566,821	0	0	0	0	0	0	0	7	82,737	100,317	749,882	(643,118)	106,764	(460,057)
7	Chuluota	23511	04/30/89	32,972	0	0	0	0	0	0	0	0	895	3,872	37,739	3,921	41,660	8,688
8	Citrus Park	21322	12/31/88	38,989	0	0	0	0	0	0	0	0	2,343	3,604	44,936	3,613	48,549	9,560
9	Citrus Springs Util	8904	12/31/77	0	62	10	12	10	10	10	12	39	143	281	589	418	1,007	1,007
10	Deltona Utilities	13366	12/31/82	14,429	0	0	6,332	8,211	10,973	12,138	17,886	21,193	21,720	20,531	134,413	19,569	153,982	139,553
11	Fisherman's Haven	21758	12/31/87	16,006	0	0	0	0	0	0	0	1,045	1,045	1,477	19,573	1,490	21,063	5,057
12	Fla. Cent. Comm. Pk	23511	04/30/89	0	0	0	0	0	0	0	0	0	448	16,959	17,407	17,436	34,843	34,843
13	Fox Run	19860	06/30/87	25,504	0	0	0	0	0	0	1,789	3,643	4,633	4,704	40,273	6,413	46,686	21,182
14	Holiday Haven	20869	11/27/87	20,474	0	0	0	0	0	0	1,708	1,708	1,708	1,708	27,306	1,727	29,033	8,559
15	Jungle Den	20869	11/27/87	8,170	0	0	0	0	0	0	56	675	1,361	2,734	12,996	4,145	17,141	8,971
16	Leilani Heights	16482	09/30/85	21,868	0	0	0	0	1,244	5,335	5,412	5,510	5,545	5,065	49,979	5,098	55,077	33,209
17	Leisure Lakes	22916	01/01/89	64,669	0	0	0	0	0	0	0	0	7,464	5,006	77,139	4,902	82,041	17,372
18	Marco Shores Util	0	12/31/82	1,200	0	0	14,401	(12,599)	31,320	4,321	4,320	4,321	(16,075)	9,572	40,781	14,294	55,075	53,875
19	Marion Oaks Util	16778	10/31/85	935	0	0	0	0	307	1,488	3,426	6,580	7,292	9,139	29,167	9,257	38,424	37,489
20	Meredith Manor	23511	04/30/89	3,301	0	0	0	0	0	0	0	0	634	958	4,893	958	5,851	2,550
21	Morningview	17168	12/31/84	540	0	0	0	0	312	323	335	335	335	258	2,438	258	2,696	2,156
22	Palm Port	16340	04/30/85	387	0	0	0	0	98	223	356	413	458	570	2,505	0	2,505	2,118
23	Palm Terrace	20140	06/10/87	79,987	0	0	0	0	0	0	4,229	8,457	8,457	8,532	109,662	9,395	119,057	39,070
24	Park Manor	16340	04/30/85	189	0	0	0	0	10	18	23	23	23	28	314	29	343	154
25	Point O' Woods	22150	07/20/88	2,097	0	0	0	0	0	0	0	156	466	694	3,413	2,442	5,855	3,758
26	Salt Springs	21322	12/31/88	42,917	0	0	0	0	0	0	0	0	2,443	3,880	49,240	3,895	53,134	10,217
27	Silver Lake Oaks	23397	10/16/89	3,306	0	0	0	0	0	0	0	0	109	601	4,016	601	4,617	1,311
28	South Forty	21322	12/31/88	0	0	0	0	0	0	0	0	0	332	29	361	36	397	397
29	Spring Hill Util	13625	12/31/82	24,722	0	0	11,430	10,585	10,530	16,082	21,790	51,079	42,006	93,882	282,106	118,674	400,779	376,057
30	Sugar Mill	19841	08/06/87	99,494	0	0	0	0	0	0	8,062	19,761	20,554	21,892	169,763	33,443	203,206	103,712

(Continued...)

0230

SUMMARY OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-13 (S) Summary
Page 2 of 3
Preparer: Chuck Lewis
Recap Schedules: A-13 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SEWER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO ACCUMULATED AMORTIZATION OF CIAC SUBSEQUENT TO THE LAST RATE ORDER (1981 - 1991)**													
Line No.	System	Order No.	Date of Last Established Rate Base	Accum. CIAC Amort. Balance at Last Established Rate Base	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	Balance 1990	1991	Balance 12/31/91	Total Additions
1	Sugar Mill Woods	21836	12/05/88	804,431	0	0	0	0	0	0	0	14,318	230,685	245,222	1,294,656	(570,947)	723,709	(80,722)
2	Sunny Hills Util	0	12/31/70	0	0	0	0	0	0	0	0	0	0	12	12	22	34	34
3	Sunshine Parkway	17180	04/30/86	12,826	0	0	0	0	0	1,064	1,064	1,064	1,064	1,064	18,146	1,111	19,258	6,432
4	University Shores	10858	06/30/79	95,185	13,695	14,880	16,745	22,391	33,383	52,700	65,211	66,503	71,820	75,879	546,886	128,848	675,734	580,549
5	Venetian Village	17168	12/31/84	32,786	0	0	0	0	4,304	4,315	4,326	4,376	4,424	4,921	59,452	4,954	64,406	31,620
6	Woodmere	22871	05/31/89	257,989	0	0	0	0	0	0	0	0	11,378	39,731	309,098	40,832	349,930	91,941
7	Zephyr Shores	18243	09/30/86	7,237	0	0	0	0	0	693	2,886	3,000	3,000	3,000	19,816	4,678	24,493	17,256
8	**TOTAL - SEWER**			2,788,625	14,257	15,394	49,427	29,109	93,005	102,292	193,467	266,940	618,855	858,584	5,048,949	(583,046)	4,465,904	1,677,279
9	**TOTAL - WATER & SEWER**			4,145,113	23,510	25,724	94,607	108,441	219,893	313,333	533,423	706,406	1,239,060	1,595,385	9,034,123	196,392	9,230,514	5,085,401

0231

SUMMARY OF SEWER ACCUMULATED AMORTIZATION OF CIAC

Annual Balances Subsequent to Last Established Rate Base - 1991

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: A-13 (S) Summary
Page 3 of 3
Preparer: Chuck Lewis
Recap Schedules: A-13 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)				**ANNUAL ADDITIONS TO ACCUMULATED AMORTIZATION OF CIAC SUBSEQUENT TO THE LAST RATE ORDER (1971 - 1980)**										
Line No.	System	Order No.	Date of Last Established Rate Base	Accum. CIAC Amort. Balance at Last Established Rate Base	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	**Total Additions Through 1980**
1	Apache Shores	10902	12/31/79	6,070								0	0	500	500
2	Citrus Springs Utilities	8904	12/31/77	0								0	0	0	0
3	Sunny Hills Utilities	0	12/31/70	0	0	0	0	0	0	0	0	0	0	0	0
4	University Shores	10858	06/30/79	95,185								0	5,849	12,645	18,494
5															
6	**TOTAL - SEWER**			101,255	0	0	0	0	0	0	0	0	5,849	13,145	18,994
7	***TOTAL - WATER & SEWER***			***160,527***	0	0	0	0	0	49	48	46	8,820	20,265	29,228

0232

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Adjusted Sewer Rate Base Components

by System

1991 (Interim)

SUMMARY OF AVERAGE ADJUSTED SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE ADJUSTED UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	Total Sewer Rate Base
1	Amelia Island	Nassau	5,723,994	80,622	(23,690)	0	(1,583,423)	(2,483,544)	469,088	(374,942)	122,127	0	32,704	28,264	1,991,199
2	Apache Shores	Citrus	125,637	2,668	(27,648)	0	(33,295)	(26,925)	12,150	0	0	0	(72)	2,046	54,562
3	Apple Valley	Seminole	156,669	2,159	0	0	(51,078)	(72,143)	28,963	0	0	0	(1,780)	4,461	67,250
4	Beacon Hills	Duval	4,490,364	27,884	(416,751)	0	(736,274)	(3,373,355)	467,610	0	0	0	312,058	66,814	838,349
5	Beecher's Point	Putnam	56,655	186	(15,987)	0	(14,386)	(16,351)	6,461	0	0	0	(613)	1,853	17,818
6	Burnt Store	Charl / Lee	4,769,538	33,389	(3,112,310)	0	(1,173,752)	(524,672)	427,171	0	0	0	(3,665)	8,733	424,432
7	Chuluota	Seminole	1,261,965	268,113	(274,773)	0	(124,122)	(91,233)	39,699	0	0	0	(20,613)	6,081	1,065,116
8	Citrus Park	Marion	499,650	345,927	0	0	(139,810)	(105,800)	46,743	0	0	0	(10,758)	7,080	643,032
9	Citrus Springs Util	Citrus	1,083,111	26,046	(391,425)	0	(531,702)	(12,838)	799	0	0	0	(4,586)	10,673	180,078
10	Deltona Utilities	Volusia	8,519,155	350,327	(231,249)	0	(2,085,271)	(552,174)	144,197	0	0	0	(138,134)	87,116	6,093,967
11	Fisherman's Haven	Martin	126,013	2,294	(9,159)	0	(44,063)	(45,740)	20,318	0	0	0	(1,497)	3,654	51,820
12	Fla. Cent. Comm. Pk	Seminole	1,227,024	130,126	(460,792)	0	(59,428)	(514,141)	26,125	0	0	(354,358)	(3,742)	10,756	1,570
13	Fox Run	Martin	302,773	3,802	(49,141)	0	(56,107)	(192,071)	43,480	0	0	0	1,063	3,578	57,375
14	Holiday Haven	Lake	119,094	3,920	(12,710)	0	(46,300)	(68,300)	28,169	0	0	0	(1,345)	3,345	25,872
15	Jungle Den	Volusia	362,313	120,036	(32,284)	0	(46,637)	(136,800)	15,068	0	0	0	(5,810)	6,637	282,524
16	Leilani Heights	Martin	585,339	10,622	0	0	(203,216)	(139,150)	52,526	0	0	0	(4,185)	10,224	312,163
17	Leisure Lakes	Highlands	280,086	3,407	(13,968)	0	(111,995)	(196,646)	79,590	0	0	0	(2,600)	3,051	40,925
18	Marco Shores Util	Collier	789,709	204,585	(85,752)	0	(236,050)	(386,208)	47,928	0	0	0	(689)	5,552	339,074
19	Marion Oaks Util	Marion	2,918,193	142,417	(296,931)	0	(690,660)	(253,875)	33,795	0	0	0	(21,709)	25,450	1,856,680
20	Meredith Manor	Seminole	35,347	227	0	0	(7,566)	(27,351)	5,372	0	0	0	(373)	1,095	6,750
21	Morningview	Lake	82,571	1,445	(1,224)	0	(33,835)	(5,180)	2,567	0	0	0	(966)	1,757	47,136
22	Palm Port	Putnam	117,823	10,714	(5,803)	0	(39,258)	(16,713)	2,818	(65,065)	19,843	0	4,604	2,457	31,420
23	Palm Terrace	Pasco	635,099	80,688	(46,241)	0	(181,512)	(341,299)	114,360	0	0	0	(3,401)	24,298	281,991
24	Park Manor	Putnam	39,229	1,232	(2,824)	0	(15,158)	(724)	330	(13,453)	2,286	0	(422)	1,597	12,093
25	Point O' Woods	Citrus	333,621	2,670	(73,019)	0	(60,229)	(67,703)	4,634	0	0	0	162,944	2,794	305,713
26	Salt Springs	Marion	275,046	2,250	(35,649)	0	(121,296)	(116,110)	51,186	0	0	0	(3,210)	6,093	58,309
27	Silver Lake Oaks	Putnam	57,873	6,733	(16,188)	0	(19,745)	(18,375)	4,316	0	0	0	(784)	1,448	15,279
28	South Forty	Marion	742,866	28,506	(125,961)	0	(154,225)	(1,025)	379	0	0	0	(5,547)	4,228	489,220
29	Spring Hill Util	Hernando	7,143,306	624,598	(545,981)	0	(2,376,047)	(3,348,360)	341,442	0	0	0	51,021	80,774	1,970,755
30	Sugar Mill	Volusia	1,321,071	29,631	(68,159)	0	(303,356)	(915,361)	186,484	0	0	0	167,115	11,340	428,766

(Continued..)

0234

SUMMARY OF AVERAGE ADJUSTED SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE ADJUSTED UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Sewer Rate Base**
1	Sugar Mill Woods	Citrus	9,571,377	70,710	(3,845,653)	233,959	(1,755,892)	(5,052,460)	682,338	0	0	0	67,976	27,644	**0**
2	Sunny Hills Util	Washington	648,705	5,402	(186,298)	0	(268,908)	(590)	23	0	0	0	(7,684)	6,600	**197,251**
3	Sunshine Parkway	Lake	229,657	73,996	(46,923)	0	(100,211)	(47,235)	18,702	0	0	0	16,996	1,862	**146,843**
4	University Shores	Orange	6,466,268	788,448	(517,386)	0	(981,051)	(4,024,575)	611,311	(79,890)	20,774	0	798,288	65,994	**3,148,182**
5	Venetian Village	Lake	180,163	17,885	(3,924)	0	(77,330)	(142,763)	61,929	17,500	(3,821)	0	108	3,175	**52,921**
6	Woodmere	Duval	2,428,271	8,598	0	0	(581,790)	(975,451)	329,514	0	0	0	(28,655)	47,933	**1,228,420**
7	Zephyr Shores	Pasco	216,620	5,481	(10,034)	0	(55,090)	(119,994)	22,155	0	0	0	(1,373)	7,900	**65,664**
8															
9	**TOTAL - SEWER**		**63,922,195**	**3,517,743**	**(10,985,836)**	**233,959**	**(15,100,070)**	**(24,413,234)**	**4,429,745**	**(515,850)**	**161,208**	**(354,358)**	**1,340,662**	**594,359**	**22,830,523**
10															
11	**TOTAL - WATER & SEWER**		**146,849,503**	**4,962,669**	**(23,243,837)**	**233,959**	**(32,228,485)**	**(53,539,291)**	**8,758,651**	**(578,070)**	**183,766**	**(833,165)**	**4,631,350**	**1,569,131**	**56,886,181**

0235

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Per Book Sewer Rate Base Components

by System

1991 (Interim)

SUMMARY OF AVERAGE PER BOOK SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE PER BOOK UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	*Accumulated* Amortization of CIAC	Acquisitions Adjustments	Accumulated *Amort. of* Acquisitions Adjustments	*Advances* for Construction	Deferred Taxes	Working Capital Allowance	**Total Sewer Rate Base**
1	Amelia Island	Nassau	5,793,699	80,622	(23,690)	0	(1,607,144)	(2,483,544)	469,088	(374,942)	122,127	0	32,704	28,962	**2,037,881**
2	Apache Shores	Citrus	125,928	2,668	(27,648)	0	(32,964)	(26,925)	12,150	0	0	0	(72)	2,130	**55,268**
3	Apple Valley	Seminole	156,885	2,159	0	0	(50,903)	(72,143)	28,963	0	0	0	(1,780)	4,535	**67,716**
4	Beacon Hills	Duval	4,495,850	27,884	(416,751)	0	(735,514)	(3,373,355)	467,610	0	0	0	312,058	68,107	**845,888**
5	Beecher's Point	Putnam	57,875	186	(15,987)	0	(14,502)	(16,351)	6,461	0	0	0	(613)	1,892	**18,961**
6	Burnt Store	Charl / Lee	4,796,893	33,389	(3,112,310)	0	(1,175,699)	(3,699,903)	751,227	0	0	0	(3,665)	8,917	**(2,401,151)**
7	Chuluota	Seminole	1,262,470	268,113	(274,773)	0	(124,026)	(91,233)	39,699	0	0	0	(20,613)	6,196	**1,065,834**
8	Citrus Park	Marion	502,219	345,927	0	0	(140,670)	(105,800)	46,743	0	0	0	(10,758)	7,272	**644,932**
9	Citrus Springs Util	Citrus	1,056,344	26,046	(391,425)	0	(530,847)	(12,838)	799	0	0	0	(4,586)	11,064	**154,557**
10	Deltona Utilities	Volusia	8,519,155	357,302	(231,249)	0	(2,079,636)	(552,174)	144,197	0	0	0	(138,134)	90,355	**6,109,816**
11	Fisherman's Haven	Martin	129,639	2,294	(9,159)	0	(44,436)	(45,740)	20,318	0	0	0	(1,497)	3,771	**55,188**
12	Fla. Cent. Comm. Pk	Seminole	1,232,984	130,126	(460,792)	0	(59,855)	(514,141)	26,125	0	0	(354,358)	(3,742)	11,010	**7,358**
13	Fox Run	Martin	306,681	3,802	(49,141)	0	(56,414)	(192,071)	43,480	0	0	0	1,063	3,696	**61,094**
14	Holiday Haven	Lake	122,296	3,920	(12,710)	0	(46,595)	(68,300)	28,169	0	0	0	(1,345)	3,447	**28,882**
15	Jungle Den	Volusia	363,987	120,036	(32,284)	0	(46,717)	(136,800)	15,068	0	0	0	(5,810)	6,767	**284,248**
16	Leilani Heights	Martin	586,628	10,622	0	0	(203,033)	(139,150)	52,528	0	0	0	(4,185)	10,527	**313,938**
17	Leisure Lakes	Highlands	281,488	3,407	(13,968)	0	(111,815)	(196,646)	79,590	0	0	0	(2,600)	3,147	**42,603**
18	Marco Shores Util	Collier	789,709	620,112	(85,752)	0	(235,804)	(386,208)	47,928	0	0	0	(689)	5,770	**755,065**
19	Marion Oaks Util	Marion	2,918,193	146,158	(296,931)	0	(689,051)	(253,875)	33,795	0	0	0	(21,709)	26,239	**1,862,819**
20	Meredith Manor	Seminole	35,340	227	0	0	(7,538)	(27,351)	5,372	0	0	0	(373)	1,110	**6,786**
21	Morningview	Lake	82,736	1,445	(1,224)	0	(33,828)	(5,180)	2,567	0	0	0	(966)	1,798	**47,348**
22	Palm Port	Putnam	118,014	10,714	(5,803)	0	(39,174)	(16,713)	2,818	(65,065)	19,843	0	4,604	2,523	**31,761**
23	Palm Terrace	Pasco	643,030	80,688	(46,241)	0	(180,320)	(341,299)	114,360	0	0	0	(3,401)	25,248	**292,064**
24	Park Manor	Putnam	38,922	1,232	(2,824)	0	(15,128)	(724)	330	(13,453)	2,286	0	(422)	1,627	**11,847**
25	Point O' Woods	Citrus	337,264	2,670	(73,019)	0	(60,475)	(67,703)	4,634	0	0	0	162,944	2,880	**309,196**
26	Salt Springs	Marion	276,415	2,250	(35,649)	0	(122,511)	(116,110)	51,186	0	0	0	(3,210)	6,223	**58,593**
27	Silver Lake Oaks	Putnam	60,829	6,733	(16,188)	0	(19,845)	(18,375)	4,316	0	0	0	(784)	1,484	**18,171**
28	South Forty	Marion	744,363	28,506	(125,961)	0	(154,946)	(1,025)	379	0	0	0	(5,547)	4,305	**490,074**
29	Spring Hill Util	Hernando	7,143,306	624,598	(545,981)	0	(2,369,935)	(3,348,360)	341,442	0	0	0	51,021	83,685	**1,979,777**
30	Sugar Mill	Volusia	1,337,986	29,631	(68,159)	0	(303,458)	(915,361)	186,484	0	0	0	167,115	11,702	**445,940**

(Continued...)

0237

SUMMARY OF AVERAGE PER BOOK SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE PER BOOK UTILITY BALANCE FOR RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Sewer Rate Base**
1	Sugar Mill Woods	Citrus	9,602,209	70,710	(3,845,653)	0	(1,756,597)	(9,837,538)	1,336,027	0	0	0	67,976	28,634	**(4,334,231)**
2	Sunny Hills Util	Washington	648,705	15,660	(186,298)	0	(269,174)	(590)	23	0	0	0	(7,684)	6,851	**207,494**
3	Sunshine Parkway	Lake	238,205	73,996	(46,923)	0	(101,890)	(47,235)	18,702	0	0	0	16,996	1,899	**153,749**
4	University Shores	Orange	6,474,146	788,448	(517,386)	0	(978,962)	(4,024,575)	611,311	(79,890)	20,774	0	798,288	67,762	**3,159,917**
5	Venetian Village	Lake	180,783	17,885	(3,924)	0	(77,340)	(142,763)	61,929	17,500	(3,821)	0	108	3,246	**53,601**
6	Woodmere	Duval	2,432,428	8,598	0	0	(581,512)	(975,451)	329,514	0	0	0	(28,655)	48,841	**1,233,763**
7	Zephyr Shores	Pasco	222,004	5,481	(10,034)	0	(55,262)	(119,994)	22,155	0	0	0	(1,373)	8,184	**71,160**
8															
9	**TOTAL - SEWER**		**64,115,607**	**3,954,244**	**(10,985,836)**	**0**	**(15,113,521)**	**(32,373,543)**	**5,407,489**	**(515,850)**	**161,208**	**(354,358)**	**1,340,662**	**611,606**	**16,247,907**
10															
11	**TOTAL - WATER & SEWER**		**147,510,226**	**6,660,761**	**(23,243,837)**	**0**	**(32,263,869)**	**(62,564,797)**	**9,828,377**	**(578,070)**	**183,766**	**(833,165)**	**4,631,350**	**1,624,418**	**50,956,160**

0238

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Average Utility Adjustments to Sewer Rate Base Components

by System

1991 (Interim)

SUMMARY OF AVERAGE UTILITY ADJUSTMENTS TO SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS**												
Line No.	System	County	*Utility* Plant in Service	*Utility* Land & Land Rights	*Non-Used* & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Sewer Rate Base**
1	Amelia Island	Nassau	(69,705)	0	0	0	23,721	0	0	0	0	0	0	(698)	**(46,683)**
2	Apache Shores	Citrus	(292)	0	0	0	(331)	0	0	0	0	0	0	(84)	**(706)**
3	*Apple Valley*	*Seminole*	(217)	0	0	0	(176)	0	0	0	0	0	0	(74)	**(468)**
4	Beacon Hills	Duval	(5,486)	0	0	0	(761)	0	0	0	0	0	0	(1,293)	**(7,539)**
5	Beecher's Point	Putnam	(1,220)	0	0	0	116	0	0	0	0	0	0	(40)	**(1,144)**
6	Burnt Store	Charl / Lee	(27,355)	0	0	0	1,947	3,175,231	(324,056)	0	0	0	0	(184)	**2,825,583**
7	Chuluota	Seminole	(506)	0	0	0	(95)	0	0	0	0	0	0	(115)	**(716)**
8	Citrus Park	Marion	(2,569)	0	0	0	860	0	0	0	0	0	0	(191)	**(1,900)**
9	Citrus Springs Util	Citrus	26,768	0	0	0	(855)	0	0	0	0	0	0	(391)	**25,521**
10	*Deltona Utilities*	*Volusia*	0	(6,975)	0	0	(5,635)	0	0	0	0	0	0	(3,240)	**(15,849)**
11	Fisherman's Haven	Martin	(3,626)	0	0	0	373	0	0	0	0	0	0	(116)	**(3,369)**
12	Fla. Cent. Comm. Pk	Seminole	(5,960)	0	0	0	427	0	0	0	0	0	0	(255)	**(5,788)**
13	Fox Run	Martin	(3,908)	0	0	0	308	0	0	0	0	0	0	(118)	**(3,718)**
14	Holiday Haven	Lake	(3,202)	0	0	0	295	0	0	0	0	0	0	(103)	**(3,010)**
15	Jungle Den	Volusia	(1,674)	0	0	0	80	0	0	0	0	0	0	(129)	**(1,723)**
16	Leilani Heights	Martin	(1,290)	0	0	0	(183)	0	0	0	0	0	0	(303)	**(1,775)**
17	Leisure Lakes	Highlands	(1,403)	0	0	0	(180)	0	0	0	0	0	0	(96)	**(1,679)**
18	Marco Shores Util	Collier	0	(415,528)	0	0	(246)	0	0	0	0	0	0	(217)	**(415,990)**
19	Marion Oaks Util	Marion	0	(3,741)	0	0	(1,609)	0	0	0	0	0	0	(789)	**(6,139)**
20	Meredith Manor	Seminole	7	0	0	0	(28)	0	0	0	0	0	0	(15)	**(36)**
21	Morningview	Lake	(165)	0	0	0	(6)	0	0	0	0	0	0	(41)	**(212)**
22	Palm Port	Putnam	(191)	0	0	0	(84)	0	0	0	0	0	0	(66)	**(341)**
23	Palm Terrace	Pasco	(7,931)	0	0	0	(1,192)	0	0	0	0	0	0	(950)	**(10,073)**
24	Park Manor	Putnam	307	0	0	0	(30)	0	0	0	0	0	0	(31)	**246**
25	Point O' Woods	Citrus	(3,643)	0	0	0	246	0	0	0	0	0	0	(86)	**(3,482)**
26	Salt Springs	Marion	(1,369)	0	0	0	1,215	0	0	0	0	0	0	(130)	**(284)**
27	Silver Lake Oaks	Putnam	(2,956)	0	0	0	99	0	0	0	0	0	0	(36)	**(2,892)**
28	*South Forty*	*Marion*	(1,497)	0	0	0	721	0	0	0	0	0	0	(77)	**(853)**
29	Spring Hill Util	Hernando	0	0	0	0	(6,111)	0	0	0	0	0	0	(2,911)	**(9,022)**
30	Sugar Mill	Volusia	(16,915)	0	0	0	103	0	0	0	0	0	0	(362)	**(17,174)**

(Continued..)

0240

SUMMARY OF AVERAGE UTILITY ADJUSTMENTS TO SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS**												
Line No.	System	County	Utility Plant in Service	Utility Land & Land Rights	Non-Used & Useful	Construction Work In Progress	Accumulated Depreciation	CIAC	Accumulated Amortization of CIAC	Acquisitions Adjustments	Accumulated Amort. of Acquisitions Adjustments	Advances for Construction	Deferred Taxes	Working Capital Allowance	**Total Sewer Rate Base**
1	Sugar Mill Woods	Citrus	(30,832)	0	0	233,959	705	4,785,078	(653,689)	0	0	0	0	(990)	**4,334,232**
2	Sunny Hills Util	Washington	0	(10,258)	0	0	265	0	0	0	0	0	0	(251)	**(10,243)**
3	Sunshine Parkway	Lake	(8,548)	0	0	0	1,679	0	0	0	0	0	0	(38)	**(6,906)**
4	University Shores	Orange	(7,878)	0	0	0	(2,089)	0	0	0	0	0	0	(1,767)	**(11,735)**
5	Venetian Village	Lake	(620)	0	0	0	10	0	0	0	0	0	0	(70)	**(680)**
6	Woodmere	Duval	(4,157)	0	0	0	(278)	0	0	0	0	0	0	(908)	**(5,343)**
7	Zephyr Shores	Pasco	(5,384)	0	0	0	172	0	0	0	0	0	0	(284)	**(5,496)**
8															
9	**TOTAL - SEWER**		**(193,413)**	**(436,501)**	**0**	**233,959**	**13,451**	**7,960,309**	**(977,744)**	**0**	**0**	**0**	**0**	**(17,446)**	**6,582,615**
10															
11	**TOTAL - WATER & SEWER**		**(560,723)**	**(1,676,092)**	**0**	**233,959**	**35,383**	**9,025,506**	**(1,069,726)**	**0**	**0**	**0**	**0**	**(55,287)**	**5,931,021**

0241

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Detailed Average Utility Adjustments to Sewer Rate Base Components

by System

1991 (Interim)

SUMMARY OF DETAILED AVERAGE UTILITY ADJUSTMENTS TO SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

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

Explanation: Provide a summary schedule that shows the detailed adjustments to rate base components for all the FPSC systems filed in this docket for the test year.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS (DETAILED)**													
		PLANT IN SERVICE			LAND & LAND RIGHTS			CWIP	ACCUMULATED DEPRECIATION			CIAC	ACC. AM. CIAC	WORK'G CAPITAL	
Line No.	System	County	To Zero Out *Organizational* Costs Balance	To Add or *Transfer* Plant Held for Future Use	Subtotal	To Adjust for *Deltona* Land Appraisal	To Adjust out Land Held For Future Use	Subtotal	Use CWIP Line to Zero out Negative Rate Base	To Zero out Org Costs Accum. Dep. Balance	To Adjust for Shortened Software Life	Subtotal	To Adjust for Non-used & Useful CIAC (PGI Systems)	To Adjust for NU&U CIAC Accum. Amort. (PGI Systems)	To Adjust for Work'g Captial Due to O&M Adjustments	**TOTAL ADJUSTMENTS**
1	Amelia Island	Nassau	(69,705)	0	(69,705)	0	0	0	0	24,988	(1,267)	23,721	0	0	(698)	**(46,653)**
2	Apache Shores	Citrus	(292)	0	(292)	0	0	0	0	(190)	(141)	(331)	0	0	(84)	**(706)**
3	Apple Valley	Seminole	(217)	0	(217)	0	0	0	0	34	(210)	(176)	0	0	(74)	**(466)**
4	Beacon Hills	Duval	(5,486)	0	(5,486)	0	0	0	0	2,354	(3,115)	(761)	0	0	(1,293)	**(7,539)**
5	Beecher's Point	Putnam	(1,220)	0	(1,220)	0	0	0	0	136	(20)	116	0	0	(40)	**(1,144)**
6	Burnt Store	*Charl / Lee*	(21,662)	(5,693)	(27,355)	0	0	0	0	2,136	(189)	1,947	3,175,231	(324,056)	(184)	**2,825,583**
7	Chuluota	Seminole	(506)	0	(506)	0	0	0	0	71	(166)	(95)	0	0	(115)	**(716)**
8	Citrus Park	Marion	(2,569)	0	(2,569)	0	0	0	0	1,187	(327)	860	0	0	(191)	**(1,900)**
9	Citrus Springs Util	Citrus	0	26,768	26,768	0	0	0	0	0	(855)	(855)	0	0	(391)	**25,521**
10	Deltona Utilities	Volusia	0	0	0	(6,975)	0	(6,975)	0	0	(5,635)	(5,635)	0	0	(3,240)	**(15,849)**
11	Fisherman's Haven	Martin	(3,626)	0	(3,626)	0	0	0	0	557	(184)	373	0	0	(116)	**(3,369)**
12	Fla. Cent. Comm. Pk	Seminole	(5,960)	0	(5,960)	0	0	0	0	457	(30)	427	0	0	(255)	**(5,788)**
13	Fox Run	Martin	(3,908)	0	(3,908)	0	0	0	0	421	(113)	308	0	0	(118)	**(3,718)**
14	Holiday Haven	Lake	(3,202)	0	(3,202)	0	0	0	0	416	(121)	295	0	0	(103)	**(3,010)**
15	Jungle Den	Volusia	(1,674)	0	(1,674)	0	0	0	0	225	(145)	80	0	0	(129)	**(1,723)**
16	Leilani Heights	Martin	(1,290)	0	(1,290)	0	0	0	0	305	(488)	(183)	0	0	(303)	**(1,775)**
17	Leisure Lakes	Highlands	(1,403)	0	(1,403)	0	0	0	0	109	(289)	(180)	0	0	(96)	**(1,679)**
18	Marco Shores Util	Collier	0	0	0	(415,528)	0	(415,528)	0	52	(298)	(246)	0	0	(217)	**(415,990)**
19	Marion Oaks Util	Marion	0	0	0	(3,741)	0	(3,741)	0	0	(1,609)	(1,609)	0	0	(789)	**(6,139)**
20	Meredith Manor	Seminole	7	0	7	0	0	0	0	6	(34)	(28)	0	0	(15)	**(36)**
21	Morningview	Lake	(165)	0	(165)	0	0	0	0	38	(44)	(6)	0	0	(41)	**(212)**
22	Palm Port	Putnam	(191)	0	(191)	0	0	0	0	29	(113)	(84)	0	0	(66)	**(341)**
23	Palm Terrace	Pasco	(7,931)	0	(7,931)	0	0	0	0	1,220	(2,412)	(1,192)	0	0	(950)	**(10,073)**
24	Park Manor	Putnam	307	0	307	0	0	0	0	5	(35)	(30)	0	0	(31)	**246**
25	Point O' Woods	Citrus	(3,643)	0	(3,643)	0	0	0	0	390	(144)	246	0	0	(86)	**(3,482)**
26	Salt Springs	Marion	(1,697)	328	(1,369)	0	0	0	0	1,354	(139)	1,215	0	0	(130)	**(284)**
27	Silver Lake Oaks	Putnam	(2,956)	0	(2,956)	0	0	0	0	131	(32)	99	0	0	(36)	**(2,892)**
28	South Forty	Marion	(1,497)	0	(1,497)	0	0	0	0	747	(26)	721	0	0	(77)	**(853)**
29	Spring Hill Util	Hernando	0	0	0	0	0	0	0	0	(6,111)	(6,111)	0	0	(2,911)	**(9,022)**
30	Sugar Mill	Volusia	(16,915)	0	(16,915)	0	0	0	0	843	(740)	103	0	0	(362)	**(17,174)**

(Continued...)

0243

SUMMARY OF DETAILED AVERAGE UTILITY ADJUSTMENTS TO SEWER RATE BASE COMPONENTS BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

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

Explanation: Provide a summary schedule that shows the detailed adjustments to rate base components for all the FPSC systems filed in this docket for the test year.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SEWER SYSTEMS (FPSC)		**1991 AVERAGE UTILITY ADJUSTMENTS TO RATE BASE COMPONENTS (DETAILED)**													
		PLANT IN SERVICE			LAND & LAND RIGHTS			CWIP	ACCUMULATED DEPRECIATION			CIAC	ACC. AM. CIAC	WORK'G CAPITAL	
Line No.	System	County	To Zero Out Organizational Costs Balance	To Add or Transfer Plant Held for Future Use	Subtotal	To Adjust for Deltona Land Appraisal	To Adjust out Land Held For Future Use	Subtotal	Use CWIP Line to Zero out Negative Rate Base	To Zero out Org Costs Accum. Dep. Balance	To Adjust for Shortened Software Life	Subtotal	To Adjust for Non-used & Useful CIAC (PGI Systems)	To Adjust for NU&U CIAC Accum. Amort. (PGI Systems)	To Adjust for Work'g Captial Due to O&M Adjustments	**TOTAL ADJUSTMENTS**
1	Sugar Mill Woods	Citrus	(30,832)	0	(30,832)	0	0	0	233,959	2,904	(2,199)	705	4,785,078	(653,689)	(990)	**4,334,232**
2	Sunny Hills Util	Washington	0	0	0	(10,258)	0	(10,258)	0	486	(221)	265	0	0	(251)	**(10,243)**
3	Sunshine Parkway	Lake	(8,548)	0	(8,548)	0	0	0	0	1,687	(8)	1,679	0	0	(38)	**(6,906)**
4	University Shores	Orange	(7,878)	0	(7,878)	0	0	0	0	1,148	(3,237)	(2,089)	0	0	(1,767)	**(11,735)**
5	Venetian Village	Lake	(620)	0	(620)	0	0	0	0	113	(103)	10	0	0	(70)	**(680)**
6	Woodmere	Duval	(4,157)	0	(4,157)	0	0	0	0	1,034	(1,312)	(278)	0	0	(908)	**(5,343)**
7	Zephyr Shores	Pasco	(5,384)	0	(5,384)	0	0	0	0	804	(632)	172	0	0	(284)	**(5,496)**
8																
9	**TOTAL - SEWER**		**(214,815)**	**21,403**	**(193,413)**	**(436,501)**	**0**	**(436,501)**	**233,959**	**46,197**	**(32,746)**	**13,451**	**7,960,309**	**(977,744)**	**(17,446)**	**6,582,615**
10																
11	**TOTAL - WATER & SEWER**		**(593,715)**	**32,993**	**(560,723)**	**(1,678,092)**	**0**	**(1,678,092)**	**233,959**	**162,809**	**(127,425)**	**35,383**	**9,025,506**	**(1,069,726)**	**(55,287)**	**5,931,021**

0244

Sewer Rate Base Summary

Historical Test Year Ended 12/31/91

Summary of

Present and Proposed AFUDC Rates

by System

1991 (Final)

SUMMARY OF PRESENT AND PROPOSED AFUDC RATES

Company: SSU - All Filed FPSC Systems

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC

Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Chuck Lewis
Supporting Schedules: D-1 (W), (S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FILED-FPSC SYSTEMS				AFUDC RATES			FILED-FPSC SYSTEMS			AFUDC RATES			
						Proposed							Proposed	
Line No.	Name	Water/ Sewer	County	Order No	Present Annual	Annual	Monthly	Name	Water/ Sewer	County	Order No	Present Annual	Annual	Monthly
1	Amelia Island	W & S	Nassau	21795	10.24%	11.36%	0.900682%	Marion Oaks Utilities	W & S	Marion	19623	13.04%	11.36%	0.900682
2	Apache Shores	W & S	Citrus	21795	10.37%	11.36%	0.900682%	Meredith Manor	W & S	Seminole	21795	10.68%	11.36%	0.900682
3	Apple Valley	W & S	Seminole	21795	10.68%	11.36%	0.900682%	Morningview	W & S	Lake	21795	10.68%	11.36%	0.900682
4	Bay Lake Estates	W	Osceola	21795	10.37%	11.36%	0.900682%	Oak Forrest	W	Citrus	21795	11.03%	11.36%	0.900682
5	Beacon Hills	W & S	Duval	20916	9.85%	11.36%	0.900682%	Oakwood	W	Brevard	21795	11.14%	11.36%	0.900682
6	Beecher's Point	W & S	Putnam	21795	10.49%	11.36%	0.900682%	Palisades Country Club	W	Lake	N.A.	N.A.	11.36%	0.900682
7	Burnt Store	W & S	Charl / Lee	24158	9.14%	11.36%	0.900682%	Palm Port	W & S	Putnam	21795	10.90%	11.36%	0.900682
8	Carlton Village	W	Lake	21795	10.68%	11.36%	0.900682%	Palm Terrace	W & S	Pasco	21795	10.70%	11.36%	0.900682
9	Chuluota	W & S	Seminole	21795	10.68%	11.36%	0.900682%	Palms Mobile Home Pk	W	Lake	21795	10.68%	11.36%	0.900682
10	Citrus Park	W	Marion	20916	10.09%	11.36%	0.900682%	Park Manor	W & S	Putnam	21795	10.90%	11.36%	0.900682
11	Citrus Park	S	Marion	20916	9.78%	11.36%	0.900682%	Picciola Island	W	Lake	21795	10.68%	11.36%	0.900682
12	Citrus Springs Utilities	W & S	Citrus	19623	11.83%	11.36%	0.900682%	Pine Ridge Estates	W	Osceola	21795	10.70%	11.36%	0.900682
13	Crystal River Highlands	W	Citrus	21795	10.70%	11.36%	0.900682%	Pine Ridge Utilities	W	Citrus	19623	11.20%	11.36%	0.900682
14	Daetwyler Shores	W	Orange	21795	10.37%	11.36%	0.900682%	Piney Woods	W	Lake	21795	10.37%	11.36%	0.900682
15	Deltona Utilities	W & S	Volusia	23851	14.92%	11.36%	0.900682%	Point O' Woods	W & S	Citrus	24158	9.79%	11.36%	0.900682
16	Del Ray Manor	W	Seminole	21795	10.68%	11.36%	0.900682%	Pomona Park	W	Putnam	21795	10.90%	11.36%	0.900682
17	Druid Hills	W	Seminole	21795	10.68%	11.36%	0.900682%	Postmaster Village	W	Clay	21795	10.70%	11.36%	0.900682
18	East Lake Harris Est	W	Lake	21795	10.68%	11.36%	0.900682%	Quail Ridge	W	Lake	N.A.	N.A.	11.36%	0.900682
19	Fern Park	W	Seminole	21795	10.68%	11.36%	0.900682%	River Grove	W	Putnam	21795	10.90%	11.36%	0.900682
20	Fern Terrace	W	Lake	21795	10.68%	11.36%	0.900682%	River Park	W	Putnam	21795	10.47%	11.36%	0.900682
21	Fisherman's Haven	W & S	Martin	21795	10.70%	11.36%	0.900682%	Rolling Green	W	Citrus	21795	10.37%	11.36%	0.900682
22	Florida Cent Comm Pk	S	Seminole	N.A.	N.A.	11.36%	0.900682%	Rosemont	W	Citrus	N.A.	N.A.	11.36%	0.900682
23	Fountains	W	Osceola	N.A.	N.A.	11.36%	0.900682%	Salt Springs	W & S	Marion	20916	10.09%	11.36%	0.900682
24	Fox Run	W & S	Martin	21795	10.70%	11.36%	0.900682%	Samira Villas	W	Marion	N.A.	N.A.	11.36%	0.900682
25	Friendly Center	W	Lake	21795	10.68%	11.36%	0.900682%	Saratoga Harbour	W	Putnam	21795	10.49%	11.36%	0.900682
26	Golden Terrace	W	Citrus	21795	10.37%	11.36%	0.900682%	Silver Lake Est	W	Lake	20916	9.59%	11.36%	0.900682
27	Gospel Island Estates	W	Citrus	N.A.	N.A.	11.36%	0.900682%	Silver Lake Oaks	W & S	Putnam	N.A.	N.A.	11.36%	0.900682
28	Grand Terrace	W	Lake	N.A.	N.A.	11.36%	0.900682%	Skycrest	W	Lake	21795	10.68%	11.36%	0.900682
29	Harmony Homes	W	Seminole	21795	10.68%	11.36%	0.900682%	South Forty	S	Marion	20916	10.04%	11.36%	0.900682
30	Hermits Cove	W	Putnam	21795	10.49%	11.36%	0.900682%	Spring Hill Utilities	W & S	Hernando	23851	14.92%	11.36%	0.900682
31	Hobby Hills	W	Lake	21795	10.68%	11.36%	0.900682%	St. Johns Highlands	W	Putnam	21795	10.70%	11.36%	0.900682
32	Holiday Haven	W & S	Lake	21795	10.70%	11.36%	0.900682%	Stone Mountain	W	Lake	21795	10.68%	11.36%	0.900682
33	Holiday Heights	W	Orange	21795	10.22%	11.36%	0.900682%	Sugar Mill	W & S	Volusia	21795	10.70%	11.36%	0.900682
34	Imperial Mobile Terrac	W	Lake	21795	10.70%	11.36%	0.900682%	Sugar Mill Woods	W & S	Citrus	24158	9.79%	11.36%	0.900682
35	Intercession City	W	Osceola	21795	10.37%	11.36%	0.900682%	Sunny Hills Utilities	W & S	Washington	19623	11.83%	11.36%	0.900682
36	Interlachen Lake Est	W	Putnam	N.A.	N.A.	11.36%	0.900682%	Sunshine Parkway	W & S	Lake	21795	10.37%	11.36%	0.900682
37	Jungle Den	W & S	Volusia	21795	10.70%	11.36%	0.900682%	Tropical Park	W	Osceola	21795	10.37%	11.36%	0.900682
38	Keystone Heights	W	Clay	20916	10.29%	11.36%	0.900682%	University Shores	W & S	Orange	20916	10.00%	11.36%	0.900682
39	Kingswood	W	Brevard	21795	11.14%	11.36%	0.900682%	Venetian Village	W & S	Lake	21795	10.68%	11.36%	0.900682
40	Lake Ajay Estates	W	Osceola	N.A.	N.A.	11.36%	0.900682%	Welaka	W	Putnam	21795	10.49%	11.36%	0.900682
41	Lake Brantley	W	Seminole	21795	10.68%	11.36%	0.900682%	Western Shores	W	Lake	21795	10.68%	11.36%	0.900682
42	Lake Conway Park	W	Orange	21795	10.37%	11.36%	0.900682%	Westmont	W	Orange	21795	11.14%	11.36%	0.900682
43	Lake Harriet Estates	W	Seminole	21795	10.68%	11.36%	0.900682%	Windsong	W	Osceola	21795	10.37%	11.36%	0.900682
44	Lakeview Villas	W	Clay	N.A.	N.A.	11.36%	0.900682%	Woodmere	W	Duval	20916	8.24%	11.36%	0.900682
45	Leilani Heights	W & S	Martin	21795	10.68%	11.36%	0.900682%	Woodmere	S	Duval	20916	9.40%	11.36%	0.900682
46	Leisure Lakes	W & S	Highlands	N.A.	N.A.	11.36%	0.900682%	Wootens	W	Putnam	21795	10.49%	11.36%	0.900682
47	Marco Shores Utilities	W & S	Collier	23851	14.54%	11.36%	0.900682%	Zephyr Shores	W & S	Pasco	21795	10.70%	11.36%	0.900682

SUMMARY OF PRESENT AND PROPOSED AFUDC RATES

Calculation of Proposed Annual and Monthly AFUDC Rates

Company: SSU - All Filed FPSC Systems

FPSC

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

Schedule: A-15 (W), (S)
Page 2 of 2
Preparer: Chuck Lewis
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AFUDC RATE					
	Class of Capital		Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)
5	Common Equity (3)		$58,917,168	42.71%	12.83%	5.48%
7	Preferred Stock		3,394,250	2.46%	0.00%	0.00%
9	Long Term Debt (1)		71,733,133	52.00%	11.16%	5.80%
11	Customer Deposits 8% (4)		1,450,097	1.05%	7.67%	0.08%
13	Tax Credits - Zero Cost		0	0.00%	0.00%	0.00%
15	Tax Credits - Weighted Cost		2,460,818	1.78%	0.00%	0.00%
17	Deferred Income Taxes		0	0.00%	0.00%	0.00%
19	Other (explain)		0	0.00%	0.00%	0.00%
21		TOTAL	$137,955,466	100.00%		11.36%
27	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
	Class of Capital		Per Book Balance	Non-Utility Adjustments	Non-Juris. Adjustments	Other Adjustments	Capital Structure Used for AFUDC Calculation
35	Common Equity		$62,238,194	($3,321,026)	$0	$0	$58,917,168
37	Preferred Stock		3,394,250	0	0	0	3,394,250
39	Long Term Debt		71,733,133	0	0	0	71,733,133
41	Customer Deposits 8%		1,450,097	0	0	0	1,450,097
43	Tax Credits - Zero Cost		0	0	0	0	0
45	Tax Credits - Weighted Cost		2,460,818	0	0	0	2,460,818
47	Deferred Income Taxes		0	0	0	0	0
49	Other (explain)		0	0	0	0	0
51		TOTAL	$141,276,492	($3,321,026)	$0	$0	$137,955,466
57	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**						
60	**Proposed Monthly AFUDC Rate =**		0.900682%				
62	M=(1+A/100)exponent of (1/12 -1)x100						
63	A= Annual AFUDC rate						

Footnotes:
(1) Equals Average Long Term Debt
(2) FPSC approved methodology
(3) Requested FPSC Equity cost
(4) 12 month average Customer Deposits

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Total Filed FPSC Sewer Present and Required Net Operating Income

1991 (Interim / Final)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	1991 PRESENT AND REQUIRED INCOME (INTERIM)						**1991 PRESENT AND REQUIRED INCOME (FINAL)**						
	PRESENT			REQUIRED			PRESENT			REQUIRED			
Line No. Description	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Per Books	Utility Test Year Adjustments	Utility Adjusted Test Year	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES:**													
2 Sewer Sales	6,667,099	603,779	7,270,877	3,304,266	**10,575,143**	**45.45%**	6,667,099	603,779	7,270,877	3,778,498	**11,049,375**	**51.97%**	B-4, B-3 (S)
3 Other Revenues	2,370	0	2,370	0	**2,370**		2,370	(2,300)	70	0	**70**		B-4 (S)
4 **TOTAL OPERATING REVENUES**	6,669,468	603,779	7,273,247	3,304,266	**10,577,513**		6,669,468	601,479	7,270,947	3,778,498	**11,049,445**		B-4, B-3 (S)
5 **OPERATING EXPENSES:**													
6 Operation & Maintenance	4,894,445	(139,571)	4,754,874	0	**4,754,874**		4,894,445	447,056	5,341,501	0	**5,341,501**		B-6 (S)
7 Depreciation, net of CIAC Amort.	1,155,358	80,357	1,235,716	0	**1,235,716**		1,155,358	80,357	1,235,716	0	**1,235,716**		B-14 (S)
8 Amortization	(11,826)	0	(11,826)	0	**(11,826)**		(11,826)	0	(11,826)	0	**(11,826)**		B-18 (S)
9 Taxes Other Than Income	919,996	187,092	1,107,089	148,692	**1,255,781**		919,996	186,989	1,106,985	170,032	**1,277,018**		B-15, B-3 (S)
10 Provision For Income Taxes	(612,623)	35,452	(577,171)	1,187,443	**610,272**		(612,623)	(187,664)	(800,287)	1,357,866	**557,579**		B-17, B-3 (S)
11 **TOTAL OPERATING EXPENSES**	6,345,351	163,331	6,508,682	1,336,135	**7,844,816**		6,345,351	526,738	6,872,089	1,527,898	**8,399,987**		
12 **TOTAL SEWER NET INCOME:**	324,117	440,448	764,565	1,968,132	**2,732,697**		324,117	74,741	398,858	2,250,600	**2,649,458**		
13 **TOTAL SEWER RATE BASE**	16,247,907		22,830,522		**22,830,522**		16,247,907		22,899,377		**22,899,377**		A-2 (S)
14 **TOTAL SEWER ROR**	1.99%		3.35%		**11.97%**		1.99%		1.74%		**11.57%**		D-1 (S)
15 **TOTAL WATER & SEWER NET INCOME:**	1,940,282	722,369	2,662,652	4,160,725	**6,823,377**		1,940,282	(490,468)	1,449,815	5,161,082	**6,610,897**		
16 **TOTAL WATER & SEWER RATE BASE**	50,955,160		56,886,180		**56,886,180**		50,955,160		57,138,260		**57,138,260**		
17 **TOTAL WATER & SEWER ROR**	3.81%		4.68%		**11.99%**		3.81%		2.54%		**11.57%**		

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Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Present & Required Net Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

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

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

FPSC

Schedule: B-2 (S) Summary

Preparer: Chuck Lewis
Supporting Schedules: B-2 (S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SEWER SYSTEMS (FPSC)			**PRESENT INCOME**						**REQUIRED INCREASE**				**REQUIRED INCOME**					
				REVENUES						REVENUES				REVENUES				
Line No.	System	County	RATE BASE	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return	Sales	%	Operating Expenses	Net Oper Income	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return
1	Amelia Island	Nassau	1,994,038	597,655	0	597,655	467,410	130,245	6.53%	168,669	28.22%	68,204	100,465	766,324	0	766,324	535,614	230,710	11.57%
2	Apache Shores	Citrus	54,869	18,079	0	18,079	20,826	(2,747)	-5.01%	15,270	84.46%	6,175	9,095	33,349	0	33,349	27,001	6,348	11.57%
3	Apple Valley	Seminole	67,640	70,177	0	70,177	53,592	16,585	24.52%	(14,705)	-20.95%	(5,946)	(8,759)	55,472	0	55,472	47,646	7,826	11.57%
4	Beacon Hills	Duval	845,548	557,167	0	557,167	626,103	(68,936)	-8.15%	279,981	50.25%	113,215	166,766	837,148	0	837,148	739,318	97,830	11.57%
5	Beecher's Point	Putnam	17,916	6,150	0	6,150	12,818	(6,668)	-37.22%	14,675	238.62%	5,934	8,741	20,825	0	20,825	18,752	2,073	11.57%
6	Burnt Store	Charl / Lee	424,998	166,026	0	166,026	139,584	26,442	6.22%	38,161	22.98%	15,431	22,730	204,187	0	204,187	155,015	49,172	11.57%
7	Chuluota	Seminole	1,065,579	40,688	0	40,688	46,403	(5,715)	-0.54%	216,580	532.29%	87,578	129,002	257,268	0	257,268	133,980	123,288	11.57%
8	Citrus Park	Marion	643,811	136,105	0	136,105	97,325	38,780	6.02%	59,951	44.05%	24,242	35,709	196,056	0	196,056	121,567	74,489	11.57%
9	Citrus Springs Util	Citrus	181,818	153,318	0	153,318	142,981	10,337	5.69%	17,963	11.72%	7,264	10,699	171,281	0	171,281	150,244	21,036	11.57%
10	Deltona Utilities	Volusia	6,106,939	828,729	0	828,729	914,722	(85,993)	-1.41%	1,330,626	160.56%	538,061	792,566	2,159,355	0	2,159,355	1,452,783	706,573	11.57%
11	Fisherman's Haven	Martin	52,249	33,028	0	33,028	36,160	(3,132)	-5.99%	15,407	46.65%	6,230	9,177	48,435	0	48,435	42,390	6,045	11.57%
12	Fla. Cent. Comm. Pk	Seminole	2,056	69,480	40	69,520	92,310	(22,790)	-1108.45%	38,661	55.64%	15,633	23,028	108,141	40	108,181	107,943	238	11.57%
13	Fox Run	Martin	57,683	16,940	0	16,940	29,262	(12,322)	-21.36%	31,893	188.27%	12,896	18,996	48,833	0	48,833	42,159	6,674	11.57%
14	Holiday Haven	Lake	26,198	14,672	0	14,672	26,546	(11,874)	-45.32%	25,024	170.55%	10,119	14,905	39,696	0	39,696	36,665	3,031	11.57%
15	Jungle Den	Volusia	283,008	15,659	0	15,659	41,414	(25,755)	-9.10%	98,213	627.20%	39,714	58,499	113,872	0	113,872	81,128	32,744	11.57%
16	Leilani Heights	Martin	313,304	174,370	0	174,370	138,674	35,696	11.39%	929	0.53%	375	553	175,299	0	175,299	139,049	36,249	11.57%
17	Leisure Lakes	Highlands	41,491	30,638	0	30,638	32,438	(1,800)	-4.34%	11,082	36.17%	4,481	6,601	41,720	0	41,720	36,919	4,801	11.57%
18	Marco Shores Util	Collier	339,744	118,798	0	118,798	85,550	33,248	9.79%	10,175	8.56%	4,114	6,060	128,973	0	128,973	89,664	39,308	11.57%
19	Marion Oaks Util	Marion	1,860,136	442,802	0	442,802	352,982	89,820	4.83%	210,529	47.54%	85,131	125,398	653,331	0	653,331	438,113	215,218	11.57%
20	Meredith Manor	Seminole	6,821	14,161	0	14,161	12,319	1,842	27.01%	(1,768)	-12.49%	(715)	(1,053)	12,393	0	12,393	11,604	789	11.57%
21	Morningview	Lake	47,268	16,072	0	16,072	18,637	(2,565)	-5.43%	13,488	83.92%	5,454	8,034	29,560	0	29,560	24,091	5,469	11.57%
22	Palm Port	Putnam	31,683	23,015	0	23,015	25,083	(2,068)	-6.53%	9,626	41.82%	3,892	5,734	32,641	0	32,641	28,975	3,666	11.57%
23	Palm Terrace	Pasco	286,760	98,424	0	98,424	199,687	(101,263)	-35.31%	225,710	229.32%	91,270	134,441	324,134	0	324,134	290,956	33,178	11.57%
24	Park Manor	Putnam	12,206	7,990	0	7,990	12,812	(4,822)	-39.50%	10,466	130.99%	4,232	6,234	18,456	0	18,456	17,044	1,412	11.57%
25	Point O' Woods	Citrus	306,043	20,799	0	20,799	24,537	(3,738)	-1.22%	65,723	315.99%	26,576	39,147	86,522	0	86,522	51,113	35,409	11.57%
26	Salt Springs	Marion	58,755	93,658	0	93,658	75,143	18,515	31.51%	(19,672)	-21.00%	(7,955)	(11,717)	73,986	0	73,986	67,188	6,798	11.57%
27	Silver Lake Oaks	Putnam	15,380	5,863	0	5,863	10,594	(4,731)	-30.76%	10,930	186.42%	4,420	6,510	16,793	0	16,793	15,013	1,779	11.57%
28	South Forty	Marion	489,395	51,992	30	52,022	54,213	(2,191)	-0.45%	98,742	189.92%	39,928	58,814	150,734	30	150,764	94,141	56,623	11.57%
29	Spring Hill Util	Hernando	1,983,268	1,449,936	0	1,449,936	1,112,745	337,191	17.00%	(180,861)	-12.47%	(73,134)	(107,727)	1,269,075	0	1,269,075	1,039,611	229,464	11.57%
30	Sugar Mill	Volusia	430,315	156,749	0	156,749	140,194	16,555	3.85%	55,793	35.59%	22,561	33,232	212,542	0	212,542	162,755	49,787	11.57%

(Continued...)

0251

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SEWER SYSTEMS (FPSC)			**PRESENT INCOME**						**REQUIRED INCREASE**				**REQUIRED INCOME**					
				REVENUES						REVENUES				REVENUES				
Line No.	System	County	**RATE BASE**	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return	Sales	%	Operating Expenses	Net Oper Income	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return
1	Sugar Mill Woods	Citrus	0	428,005	0	428,005	448,650	(20,645)	0.00%	34,661	8.10%	14,016	20,645	462,666	0	462,666	462,666	0	0.00%
2	Sunny Hills Util	Washington	197,873	72,529	0	72,529	70,765	1,764	0.89%	35,475	48.91%	14,345	21,130	108,004	0	108,004	85,111	22,894	11.57%
3	Sunshine Parkway	Lake	146,915	27,144	0	27,144	20,672	6,472	4.41%	17,672	65.11%	7,146	10,526	44,816	0	44,816	27,818	16,998	11.57%
4	University Shores	Orange	3,155,600	876,279	0	876,279	750,421	125,858	3.99%	401,665	45.84%	162,420	239,245	1,277,944	0	1,277,944	912,841	365,103	11.57%
5	Venetian Village,	Lake	53,175	33,643	0	33,643	32,686	957	1.80%	8,723	25.93%	3,527	5,195	42,366	0	42,366	36,213	6,152	11.57%
6	Woodmere	Duval	1,231,923	368,677	0	368,677	439,315	(70,638)	-5.73%	357,891	97.07%	144,719	213,172	726,568	0	726,568	584,035	142,534	11.57%
7	Zephyr Shores	Pasco	66,972	35,460	0	35,460	66,518	(31,058)	-46.37%	65,152	183.73%	26,345	38,807	100,612	0	100,612	92,863	7,749	11.57%
8																			
9	TOTAL - SEWER		**22,899,377**	**7,270,877**	**70**	**7,270,947**	**6,872,089**	**398,858**	**1.74%**	**3,778,498**	**51.97%**	**1,527,898**	**2,250,600**	**11,049,375**	**70**	**11,049,445**	**8,399,987**	**2,649,458**	**11.57%**
10																			
11	TOTAL - WATER & SEWER		57,138,260	19,882,350	323,020	20,205,370	18,755,555	1,449,815	2.54%	8,664,862	43.58%	3,503,780	5,161,082	28,547,212	323,020	28,870,232	22,259,335	6,610,897	11.57%

0252

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Required Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		**1991 REQUIRED OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	766,324	0	766,324	248,826	140,009	(9,307)	111,389	44,696	535,614	230,710	1,994,038	11.57%
2	Apache Shores	Citrus	33,349	0	33,349	18,834	3,123	0	3,516	1,527	27,001	6,348	54,869	11.57%
3	Apple Valley	Seminole	55,472	0	55,472	38,807	3,924	0	3,310	1,605	47,646	7,826	67,640	11.57%
4	Beacon Hills	Duval	837,148	0	837,148	592,105	36,845	0	101,154	9,214	739,318	97,830	845,548	11.57%
5	Beecher's Point	Putnam	20,825	0	20,825	15,612	778	0	1,972	391	18,752	2,073	17,916	11.57%
6	Burnt Store	Charl / Lee	204,187	0	204,187	74,395	20,510	0	50,118	9,992	155,015	49,172	424,998	11.57%
7	Chuluota	Seminole	257,268	0	257,268	52,338	37,951	0	14,167	29,524	133,980	123,288	1,065,579	11.57%
8	Citrus Park	Marion	196,056	0	196,056	62,873	20,804	0	19,547	18,343	121,567	74,489	643,811	11.57%
9	Citrus Springs Util	Citrus	171,281	0	171,281	99,303	22,736	0	26,426	1,779	150,244	21,036	181,818	11.57%
10	Deltona Utilities	Volusia	2,159,355	0	2,159,355	800,704	331,654	0	146,546	173,878	1,452,783	706,573	6,106,939	11.57%
11	Fisherman's Haven	Martin	48,435	0	48,435	32,667	4,122	0	4,417	1,184	42,390	6,045	52,249	11.57%
12	Fla. Cent. Comm. Pk	Seminole	108,141	40	108,181	89,932	8,978	0	15,383	(6,350)	107,943	238	2,056	11.57%
13	Fox Run	Martin	48,833	0	48,833	31,084	3,947	0	6,511	616	42,159	6,674	57,683	11.57%
14	Holiday Haven	Lake	39,696	0	39,696	29,360	1,857	0	5,083	364	36,665	3,031	26,198	11.57%
15	Jungle Den	Volusia	113,872	0	113,872	56,963	7,649	0	8,846	7,670	81,128	32,744	283,008	11.57%
16	Leilani Heights	Martin	175,299	0	175,299	90,926	22,089	0	16,887	9,147	139,049	36,249	313,304	11.57%
17	Leisure Lakes	Highlands	41,720	0	41,720	28,939	4,268	0	3,486	227	36,919	4,801	41,491	11.57%
18	Marco Shores Util	Collier	128,973	0	128,973	49,772	12,913	0	15,549	11,431	89,664	39,308	339,744	11.57%
19	Marion Oaks Util	Marion	653,331	0	653,331	231,247	80,701	0	71,488	54,677	438,113	215,218	1,860,136	11.57%
20	Meredith Manor	Seminole	12,393	0	12,393	9,325	446	0	1,748	85	11,604	789	6,821	11.57%
21	Morningview	Lake	29,560	0	29,560	15,111	5,378	0	2,328	1,273	24,091	5,469	47,268	11.57%
22	Palm Port	Putnam	32,641	0	32,641	21,763	3,753	(1,206)	3,770	895	28,975	3,666	31,683	11.57%
23	Palm Terrace	Pasco	324,134	0	324,134	232,529	20,621	0	30,242	7,563	290,956	33,178	286,760	11.57%
24	Park Manor	Putnam	18,456	0	18,456	13,675	1,331	(215)	1,999	254	17,044	1,412	12,206	11.57%
25	Point O' Woods	Citrus	86,522	0	86,522	24,993	7,006	0	9,976	9,138	51,113	35,409	306,043	11.57%
26	Salt Springs	Marion	73,986	0	73,986	52,307	5,321	0	8,749	811	67,188	6,798	58,755	11.57%
27	Silver Lake Oaks	Putnam	16,793	0	16,793	12,396	593	0	1,789	235	15,013	1,779	15,380	11.57%
28	South Forty	Marion	150,734	30	150,764	35,224	30,470	0	13,726	14,721	94,141	56,623	489,395	11.57%
29	Spring Hill Util	Hernando	1,269,075	0	1,269,075	746,303	113,943	0	141,897	37,368	1,039,611	229,464	1,983,268	11.57%
30	Sugar Mill	Volusia	212,542	0	212,542	103,109	13,537	0	37,301	8,807	162,755	49,787	430,315	11.57%

(Continued...)

0254

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		**1991 REQUIRED OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	462,666	0	462,666	256,941	64,416	0	155,765	(14,456)	462,666	0	0	ERR
2	Sunny Hills Util	Washington	108,004	0	108,004	57,781	13,021	0	10,388	3,921	85,111	22,894	197,673	11.57%
3	Sunshine Parkway	Lake	44,816	0	44,816	15,470	4,373	0	4,334	3,641	27,818	16,998	146,915	11.57%
4	University Shores	Orange	1,277,944	0	1,277,944	587,298	106,187	(1,431)	142,584	78,202	912,841	365,103	3,155,600	11.57%
5	Venetian Village	Lake	42,366	0	42,366	27,429	2,934	334	3,665	1,851	36,213	6,152	53,175	11.57%
6	Woodmere	Duval	726,568	0	726,568	411,489	70,295	0	70,420	31,831	584,035	142,534	1,231,923	11.57%
7	Zephyr Shores	Pasco	100,612	0	100,612	73,670	7,232	0	10,440	1,522	92,863	7,749	66,972	11.57%
8														
9	**TOTAL - SEWER**		**11,049,375**	**70**	**11,049,445**	**5,341,501**	**1,235,716**	**(11,826)**	**1,277,018**	**557,579**	**8,399,987**	**2,649,458**	**22,899,377**	**11.57%**
10														
11	**TOTAL - WATER & SEWER**		**28,547,212**	**323,020**	**28,870,232**	**14,605,476**	**2,963,262**	**(12,447)**	**3,222,980**	**1,480,064**	**22,259,335**	**6,610,897**	**57,138,260**	**11.57%**

0255

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Utility Adjusted Present Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		1991 UTILITY ADJUSTED PRESENT OPERATING INCOME											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	597,655	0	597,655	248,826	140,009	(9,307)	103,799	(15,918)	467,410	130,245	1,994,038	6.53%
2	Apache Shores	Citrus	18,079	0	18,079	18,834	3,123	0	2,829	(3,960)	20,826	(2,747)	54,869	-5.01%
3	Apple Valley	Seminole	70,177	0	70,177	38,807	3,924	0	3,971	6,890	53,592	16,585	67,640	24.52%
4	Beacon Hills	Duval	557,167	0	557,167	592,105	36,845	0	88,555	(91,402)	626,103	(68,936)	845,548	-8.15%
5	Beecher's Point	Putnam	6,150	0	6,150	15,612	778	0	1,311	(4,883)	12,818	(6,668)	17,916	-37.22%
6	Burnt Store	Charl / Lee	166,026	0	166,026	74,395	20,510	0	48,401	(3,722)	139,584	26,442	424,998	6.22%
7	Chuluota	Seminole	40,688	0	40,688	52,338	37,951	0	4,421	(48,308)	46,403	(5,715)	1,065,579	-0.54%
8	Citrus Park	Marion	136,105	0	136,105	62,873	20,804	0	16,849	(3,201)	97,325	38,780	643,811	6.02%
9	Citrus Springs Util	Citrus	153,318	0	153,318	99,303	22,736	0	25,618	(4,676)	142,981	10,337	181,818	5.69%
10	Deltona Utilities	Volusia	828,729	0	828,729	800,704	331,654	0	86,667	(304,304)	914,722	(85,993)	6,106,939	-1.41%
11	Fisherman's Haven	Martin	33,028	0	33,028	32,667	4,122	0	3,723	(4,352)	36,160	(3,132)	52,249	-5.99%
12	Fla. Cent. Comm. Pk	Seminole	69,480	40	69,520	89,932	8,978	0	13,643	(20,244)	92,310	(22,790)	2,056	-1108.45%
13	Fox Run	Martin	16,940	0	16,940	31,084	3,947	0	5,076	(10,845)	29,262	(12,322)	57,683	-21.36%
14	Holiday Haven	Lake	14,672	0	14,672	29,360	1,857	0	3,957	(8,629)	26,546	(11,874)	26,198	-45.32%
15	Jungle Den	Volusia	15,659	0	15,659	56,963	7,649	0	4,427	(27,625)	41,414	(25,755)	283,008	-9.10%
16	Leilani Heights	Martin	174,370	0	174,370	90,926	22,089	0	16,845	8,813	138,674	35,696	313,304	11.39%
17	Leisure Lakes	Highlands	30,638	0	30,638	28,939	4,268	0	2,988	(3,756)	32,438	(1,800)	41,491	-4.34%
18	Marco Shores Util	Collier	118,798	0	118,798	49,772	12,913	0	15,091	7,774	85,550	33,248	339,744	9.79%
19	Marion Oaks Util	Marion	442,802	0	442,802	231,247	80,701	0	62,014	(20,980)	352,982	89,820	1,860,136	4.83%
20	Meredith Manor	Seminole	14,161	0	14,161	9,325	446	0	1,827	720	12,319	1,842	6,821	27.01%
21	Morningview	Lake	16,072	0	16,072	15,111	5,378	0	1,722	(3,574)	18,637	(2,565)	47,268	-5.43%
22	Palm Port	Putnam	23,015	0	23,015	21,763	3,753	(1,206)	3,337	(2,564)	25,083	(2,068)	31,683	-6.53%
23	Palm Terrace	Pasco	98,424	0	98,424	232,529	20,621	0	20,085	(73,549)	199,687	(101,263)	286,760	-35.31%
24	Park Manor	Putnam	7,990	0	7,990	13,675	1,331	(215)	1,528	(3,507)	12,812	(4,822)	12,206	-39.50%
25	Point O' Woods	Citrus	20,799	0	20,799	24,993	7,006	0	7,018	(14,481)	24,537	(3,738)	306,043	-1.22%
26	Salt Springs	Marion	93,658	0	93,658	52,307	5,321	0	9,635	7,880	75,143	18,515	58,755	31.51%
27	Silver Lake Oaks	Putnam	5,863	0	5,863	12,396	593	0	1,297	(3,693)	10,594	(4,731)	15,380	-30.76%
28	South Forty	Marion	51,992	30	52,022	35,224	30,470	0	9,283	(20,763)	54,213	(2,191)	489,395	-0.45%
29	Spring Hill Util	Hernando	1,449,936	0	1,449,936	746,303	113,943	0	150,136	102,363	1,112,745	337,191	1,983,268	17.00%
30	Sugar Mill	Volusia	156,749	0	156,749	103,109	13,537	0	34,790	(11,243)	140,194	16,555	430,315	3.85%

(Continued...)

0257

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		1991 UTILITY ADJUSTED PRESENT OPERATING INCOME											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	428,005	0	428,005	256,941	64,416	0	154,206	(26,912)	448,650	(20,645)	0	ERR
2	Sunny Hills Util	Washington	72,529	0	72,529	57,781	13,021	0	8,791	(8,828)	70,765	1,764	197,873	0.89%
3	Sunshine Parkway	Lake	27,144	0	27,144	15,470	4,373	0	3,539	(2,710)	20,672	6,472	146,915	4.41%
4	University Shores	Orange	876,279	0	876,279	587,298	106,187	(1,431)	124,509	(66,143)	750,421	125,858	3,155,600	3.99%
5	Venetian Village	Lake	33,643	0	33,643	27,429	2,934	334	3,273	(1,283)	32,686	957	53,175	1.80%
6	Woodmere	Duval	368,677	0	368,677	411,489	70,295	0	54,315	(96,784)	439,315	(70,638)	1,231,923	-5.73%
7	Zephyr Shores	Pasco	35,460	0	35,460	73,670	7,232	0	7,508	(21,891)	66,518	(31,058)	66,972	-46.37%
8														
9	TOTAL - SEWER		7,270,877	70	7,270,947	5,341,501	1,235,716	(11,826)	1,106,985	(800,267)	6,872,089	398,858	22,899,377	1.74%
10														
11	TOTAL - WATER & SEWER		19,882,350	323,020	20,205,370	14,605,476	2,963,262	(12,447)	2,833,061	(1,633,797)	18,755,555	1,449,815	57,138,260	2.54%

0258

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Per Book Present Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

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

FPSC

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		**1991 PER BOOK PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	602,885	0	602,885	231,700	140,009	(9,307)	96,826	(5,838)	453,390	149,495	2,037,881	7.34%
2	Apache Shores	Citrus	14,730	0	14,730	17,038	3,123	0	1,871	(4,193)	17,839	(3,109)	55,268	-5.63%
3	Apple Valley	Seminole	71,030	0	71,030	36,279	3,924	0	3,518	8,331	52,052	18,978	67,716	28.03%
4	Beacon Hills	Duval	549,658	0	549,658	544,854	36,845	0	77,198	(72,181)	586,716	(37,059)	845,888	-4.38%
5	Beecher's Point	Putnam	6,042	0	6,042	15,140	776	0	733	(4,551)	12,100	(6,058)	18,961	-31.95%
6	Burnt Store	Charl / Lee	61,503	0	61,503	71,338	8,902	0	41,426	26,771	148,437	(86,933)	(2,401,151)	3.62%
7	Chuluota	Seminole	39,973	0	39,973	49,567	37,951	0	3,073	(47,032)	43,559	(3,586)	1,065,834	-0.34%
8	Citrus Park	Marion	57,593	0	57,593	58,174	20,804	0	11,396	(28,949)	61,425	(3,831)	644,932	-0.59%
9	Citrus Springs Util	Citrus	154,108	0	154,108	88,512	22,736	0	22,650	1,394	135,292	18,817	154,557	12.17%
10	Deltona Utilities	Volusia	814,324	0	814,324	722,842	331,654	0	57,364	(269,461)	842,399	(28,075)	6,109,816	-0.46%
11	Fisherman's Haven	Martin	20,246	0	20,246	30,164	4,122	0	2,063	(7,660)	28,689	(8,443)	55,188	-15.30%
12	Fla. Cent. Comm. Pk	Seminole	66,011	40	66,051	88,084	8,978	0	9,263	(19,321)	87,004	(20,953)	7,358	-284.76%
13	Fox Run	Martin	10,348	0	10,348	29,570	3,947	0	3,628	(12,285)	24,860	(14,512)	61,094	-23.75%
14	Holiday Haven	Lake	14,638	0	14,638	27,580	1,857	0	2,700	(7,557)	24,580	(9,941)	28,882	-34.42%
15	Jungle Den	Volusia	15,454	0	15,454	54,133	7,649	0	3,001	(26,128)	38,656	(23,202)	284,248	-8.16%
16	Leilani Heights	Martin	105,366	0	105,366	84,215	22,089	0	11,068	(12,467)	104,905	461	313,938	0.15%
17	Leisure Lakes	Highlands	30,414	0	30,414	25,180	4,268	0	2,420	(2,236)	29,631	783	42,603	1.84%
18	Marco Shores Util	Collier	86,792	2,300	89,091	46,157	12,913	0	11,941	(9,923)	61,088	28,004	755,065	3.71%
19	Marion Oaks Util	Marion	340,943	0	340,943	209,912	80,701	0	51,250	(47,289)	294,575	46,369	1,862,819	2.49%
20	Meredith Manor	Seminole	14,139	0	14,139	8,878	446	0	1,693	931	11,949	2,190	6,786	32.27%
21	Morningview	Lake	15,915	0	15,915	14,388	5,378	0	1,247	(3,184)	17,829	(1,914)	47,348	-4.04%
22	Palm Port	Putnam	23,852	0	23,852	20,181	3,753	(1,206)	2,738	(1,430)	24,037	(184)	31,761	-0.58%
23	Palm Terrace	Pasco	97,844	0	97,844	201,981	20,621	0	12,929	(59,695)	175,836	(77,992)	292,064	-26.70%
24	Park Manor	Putnam	8,169	0	8,169	13,020	1,331	(215)	1,110	(3,028)	12,217	(4,048)	11,847	-34.17%
25	Point O' Woods	Citrus	20,804	0	20,804	23,040	7,006	0	6,098	(13,466)	22,678	(1,874)	309,196	-0.61%
26	Salt Springs	Marion	42,252	0	42,252	49,782	5,321	0	5,686	(9,024)	51,765	(9,513)	58,593	-16.24%
27	Silver Lake Oaks	Putnam	5,926	0	5,926	11,872	593	0	857	(3,367)	9,955	(4,029)	18,171	-22.17%
28	South Forty	Marion	8,971	30	9,001	34,438	30,470	0	6,218	(35,518)	35,608	(26,607)	490,074	-5.43%
29	Spring Hill Util	Hernando	1,414,406	0	1,414,406	669,481	113,943	0	125,714	127,168	1,036,305	378,101	1,979,777	19.10%
30	Sugar Mill	Volusia	160,011	0	160,011	93,613	13,537	0	31,737	(5,634)	133,253	26,758	445,940	6.00%

(Continued...)

0260

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		**1991 PER BOOK PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	428,955	0	428,955	229,070	(4,334)	0	145,961	107,502	478,200	(49,245)	(4,334,231)	1.14%
2	Sunny Hills Util	Washington	46,672	0	46,672	54,807	13,021	0	5,069	(16,248)	56,650	(9,977)	207,494	-4.81%
3	Sunshine Parkway	Lake	26,491	0	26,491	15,194	4,373	0	3,028	(2,809)	19,787	6,705	153,749	4.36%
4	University Shores	Orange	859,603	0	859,603	542,094	106,187	(1,431)	105,414	(48,316)	703,948	155,655	3,159,917	4.93%
5	Venetian Village	Lake	33,158	0	33,158	25,964	2,934	334	2,542	(649)	31,125	2,033	53,601	3.79%
6	Woodmere	Duval	362,637	0	362,637	390,729	70,295	0	43,660	(87,275)	417,409	(54,772)	1,233,763	-4.44%
7	Zephyr Shores	Pasco	35,233	0	35,233	65,474	7,232	0	4,903	(18,004)	59,605	(24,372)	71,160	-34.25%
8														
9	**TOTAL - SEWER**		**6,667,099**	**2,370**	**6,669,468**	**4,894,445**	**1,155,358**	**(11,826)**	**919,996**	**(612,623)**	**6,345,351**	**324,117**	**16,247,907**	**1.99%**
10														
11	**TOTAL - WATER & SEWER**		**18,772,490**	**216,299**	**18,988,789**	**12,995,346**	**2,869,275**	**(12,447)**	**2,317,845**	**(1,121,513)**	**17,048,507**	**1,940,282**	**50,955,160**	**3.81%**

0261

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Utility Adjustments to Present Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SEWER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME**									
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	NET OPERATING INCOME
1	Amelia Island	Nassau	(5,230)	0	(5,230)	17,126	0	0	6,973	(10,080)	14,020	(19,250)
2	Apache Shores	Citrus	3,349	0	3,349	1,795	0	0	959	232	2,987	362
3	Apple Valley	Seminole	(853)	0	(853)	2,528	0	0	454	(1,441)	1,540	(2,393)
4	Beacon Hills	Duval	7,509	0	7,509	47,251	0	0	11,357	(19,221)	39,387	(31,878)
5	*Beecher's Point*	*Putnam*	*108*	0	108	472	0	0	578	(331)	718	(610)
6	Burnt Store	Charl / Lee	104,523	0	104,523	3,056	11,608	0	6,975	(30,493)	(8,853)	113,376
7	Chuluota	Seminole	715	0	715	2,771	0	0	1,348	(1,276)	2,844	(2,129)
8	Citrus Park	Marion	78,512	0	78,512	4,699	0	0	5,453	25,748	35,900	42,612
9	Citrus Springs Util	Citrus	(790)	0	(790)	10,791	0	0	2,967	(6,070)	7,689	(8,479)
10	Deltona Utilities	Volusia	14,405	0	14,405	77,862	0	0	29,303	(34,843)	72,323	(57,917)
11	Fisherman's Haven	Martin	12,782	0	12,782	2,503	0	0	1,661	3,307	7,471	5,311
12	Fla. Cent. Comm. Pk	Seminole	3,469	0	3,469	1,848	0	0	4,380	(923)	5,306	(1,837)
13	Fox Run	Martin	6,592	0	6,592	1,514	0	0	1,448	1,440	4,402	2,189
14	Holiday Haven	Lake	34	0	34	1,780	0	0	1,258	(1,072)	1,966	(1,933)
15	Jungle Den	Volusia	205	0	205	2,829	0	0	1,426	(1,497)	2,758	(2,553)
16	Leilani Heights	Martin	69,004	0	69,004	6,711	0	0	5,777	21,281	33,769	35,235
17	Leisure Lakes	Highlands	224	0	224	3,759	0	0	568	(1,520)	2,807	(2,583)
18	Marco Shores Util	Collier	32,006	(2,300)	29,707	3,615	0	0	3,150	17,698	24,462	5,244
19	Marion Oaks Util	Marion	101,859	0	101,859	21,335	0	0	10,763	26,309	58,408	43,451
20	Meredith Manor	Seminole	22	0	22	447	0	0	134	(211)	370	(348)
21	*Morningview*	*Lake*	157	0	157	723	0	0	474	(390)	808	(650)
22	Palm Port	Putnam	(837)	0	(837)	1,581	0	0	599	(1,134)	1,046	(1,883)
23	Palm Terrace	Pasco	580	0	580	30,548	0	0	7,156	(13,854)	23,851	(23,270)
24	Park Manor	Putnam	(179)	0	(179)	655	0	0	418	(479)	594	(773)
25	Point O' Woods	Citrus	(5)	0	(5)	1,953	0	0	920	(1,014)	1,859	(1,864)
26	Salt Springs	Marion	51,406	0	51,406	2,525	0	0	3,948	16,905	23,378	28,028
27	Silver Lake Oaks	Putnam	(63)	0	(63)	524	0	0	440	(326)	639	(702)
28	South Forty	Marion	43,021	0	43,021	785	0	0	3,065	14,755	18,605	24,416
29	Spring Hill Util	Hernando	35,530	0	35,530	76,822	0	0	24,422	(24,805)	76,440	(40,910)
30	Sugar Mill	Volusia	(3,262)	0	(3,262)	9,497	0	0	3,053	(5,609)	6,941	(10,203)

(Continued...)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SEWER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME**									
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	NET OPERATING INCOME
1	Sugar Mill Woods	Citrus	(950)	0	(950)	27,871	68,749	0	8,245	(134,414)	(29,549)	28,600
2	Sunny Hills Util	Washington	25,857	0	25,857	2,974	0	0	3,722	7,420	14,116	11,741
3	Sunshine Parkway	Lake	653	0	653	276	0	0	511	99	885	(233)
4	University Shores	Orange	16,676	0	16,676	45,204	0	0	19,096	(17,827)	46,473	(29,797)
5	Venetian Village	Lake	485	0	485	1,465	0	0	730	(634)	1,561	(1,076)
6	Woodmere	Duval	6,040	0	6,040	20,760	0	0	10,654	(9,508)	21,906	(15,866)
7	Zephyr Shores	Pasco	227	0	227	8,196	0	0	2,605	(3,887)	6,913	(6,686)
8												
9	**TOTAL - SEWER**		**603,779**	**(2,300)**	**601,479**	**447,056**	**80,357**	**0**	**186,989**	**(187,664)**	**526,738**	**74,741**
10												
11	**TOTAL - WATER & SEWER**		**1,109,860**	**106,721**	**1,216,581**	**1,610,130**	**93,987**	**0**	**515,216**	**(512,284)**	**1,707,049**	**(490,468)**

0264

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Detailed Utility Adjustments to Present Operating Income

by System

1991 (Final)

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
SEWER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)**														
		REVENUES	O&M EXPENSE								DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	
Line No.	System	County	Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments	**TOTAL ADJUSTMENTS**
1	Amelia Island	Nassau	(5,230)	(5,586)	4,407	938	1,676	(131)	6,726	9,097	17,126	0	(235)	7,209	6,973	(10,080)	**(19,250)**
2	Apache Shores	Citrus	3,349	(668)	491	105	187	(15)	682	1,014	1,795	0	151	808	959	232	**362**
3	Apple Valley	Seminole	(853)	(593)	728	155	277	(22)	480	1,503	2,528	0	(38)	492	454	(1,441)	**(2,393)**
4	Beacon Hills	Duval	7,509	(10,340)	10,830	2,306	4,120	(322)	18,301	22,357	47,251	0	338	11,019	11,357	(19,221)	**(31,878)**
5	Beecher's Point	Putnam	108	(318)	70	15	27	(2)	535	145	472	0	5	573	578	(331)	**(610)**
6	Burnt Store	Charl / Lee	104,523	(1,474)	658	140	250	(20)	2,144	1,358	3,056	11,608	4,704	2,272	6,975	(30,493)	**113,376**
7	Chuluota	Seminole	715	(917)	579	123	220	(17)	1,589	1,195	2,771	0	32	1,316	1,348	(1,276)	**(2,129)**
8	Citrus Park	Marion	78,512	(1,531)	1,136	242	432	(34)	2,110	2,344	4,699	0	3,533	1,920	5,453	25,748	**42,612**
9	Citrus Springs Util	Citrus	(790)	(3,129)	2,973	633	1,131	(88)	3,136	6,137	10,791	0	(36)	3,003	2,967	(6,070)	**(8,479)**
10	Deltona Utilities	Volusia	14,405	(25,917)	19,591	4,171	7,452	3,958	28,166	40,441	77,862	0	648	28,655	29,303	(34,843)	**(57,917)**
11	Fisherman's Haven	Martin	12,782	(928)	640	136	244	(19)	1,109	1,321	2,503	0	575	1,085	1,661	3,307	**5,311**
12	Fla. Cent. Comm. Pk	Seminole	3,469	(2,040)	105	22	40	(3)	3,506	217	1,848	0	156	4,224	4,380	(923)	**(1,837)**
13	Fox Run	Martin	6,592	(944)	395	84	150	(12)	1,026	815	1,514	0	297	1,152	1,448	1,440	**2,189**
14	Holiday Haven	Lake	34	(823)	421	90	160	(13)	1,076	869	1,780	0	2	1,256	1,258	(1,072)	**(1,933)**
15	Jungle Den	Volusia	205	(1,035)	504	107	192	(15)	2,035	1,041	2,829	0	9	1,417	1,426	(1,497)	**(2,553)**
16	Leilani Heights	Martin	69,004	(2,421)	1,697	361	645	(50)	2,976	3,503	6,711	0	3,105	2,672	5,777	21,281	**35,235**
17	Leisure Lakes	Highlands	224	(770)	1,004	214	382	(30)	886	2,073	3,759	0	10	558	568	(1,520)	**(2,583)**
18	Marco Shores Util	Collier	29,707	(1,739)	1,035	220	394	(31)	1,600	2,136	3,615	0	1,337	1,813	3,150	17,698	**5,244**
19	Marion Oaks Util	Marion	101,859	(6,314)	5,595	1,191	2,128	(166)	7,351	11,549	21,335	0	4,584	6,180	10,763	26,309	**43,451**
20	Meredith Manor	Seminole	22	(117)	118	25	45	(4)	135	244	447	0	1	133	134	(211)	**(348)**
21	Morningview	Lake	157	(330)	153	33	58	(5)	497	317	723	0	7	467	474	(390)	**(650)**
22	Palm Port	Putnam	(837)	(525)	395	84	150	(12)	675	815	1,581	0	(38)	636	599	(1,134)	**(1,883)**
23	Palm Terrace	Pasco	580	(7,598)	8,388	1,786	3,191	(250)	7,716	17,315	30,548	0	26	7,130	7,156	(13,854)	**(23,270)**
24	Park Manor	Putnam	(179)	(246)	123	26	47	(4)	456	253	655	0	(8)	426	418	(479)	**(773)**
25	Point O' Woods	Citrus	(5)	(686)	500	106	190	(15)	826	1,032	1,953	0	(0)	920	920	(1,014)	**(1,864)**
26	Salt Springs	Marion	51,406	(1,040)	482	103	183	(14)	1,815	996	2,525	0	2,313	1,635	3,948	16,905	**28,028**
27	Silver Lake Oaks	Putnam	(63)	(286)	110	23	42	(3)	412	226	524	0	(3)	443	440	(326)	**(702)**
28	South Forty	Marion	43,021	(614)	92	20	35	(3)	1,065	190	785	0	1,936	1,129	3,065	14,755	**24,416**
29	Spring Hill Util	Hernando	35,530	(23,285)	21,248	4,524	8,083	(632)	23,023	43,862	76,822	0	1,599	22,823	24,422	(24,805)	**(40,910)**
30	Sugar Mill	Volusia	(3,262)	(2,895)	2,574	548	979	(77)	3,054	5,313	9,497	0	(147)	3,199	3,053	(5,609)	**(10,203)**

(Continued...)

0266

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

Company: **All Filed FPSC Systems**

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
SEWER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)**														
		REVENUES	O&M EXPENSE								DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	
Line No.	System	County	Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments	**TOTAL ADJUSTMENTS**
1	Sugar Mill Woods	Citrus	(950)	(7,916)	7,647	1,628	2,909	(227)	8,046	15,785	27,871	68,749	(43)	8,287	8,245	(134,414)	**28,600**
2	Sunny Hills Util	Washingto	25,857	(2,006)	767	163	292	(23)	2,196	1,584	2,974	0	1,164	2,558	3,722	7,420	**11,741**
3	Sunshine Parkway	Lake	653	(302)	26	6	10	(1)	482	54	276	0	29	482	511	99	**(233)**
4	University Shores	Orange	16,676	(14,139)	11,256	2,396	4,282	(335)	18,510	23,235	45,204	0	750	18,345	19,096	(17,827)	**(29,797)**
5	Venetian Village	Lake	485	(561)	360	77	137	(11)	721	742	1,465	0	22	709	730	(634)	**(1,076)**
6	Woodmere	Duval	6,040	(7,265)	4,560	971	1,735	(136)	11,482	9,413	20,760	0	272	10,382	10,654	(9,508)	**(15,866)**
7	Zephyr Shores	Pasco	227	(2,273)	2,197	468	836	(65)	2,499	4,535	8,196	0	10	2,595	2,605	(3,887)	**(6,686)**
8																	
9	**TOTAL - SEWER**		**601,479**	**(139,571)**	**113,854**	**24,238**	**43,310**	**1,154**	**169,046**	**235,025**	**447,056**	**80,357**	**27,067**	**159,922**	**186,989**	**(187,664)**	**74,741**
10																	
11	**TOTAL - WATER & SEWER**		**1,216,581**	**(442,296)**	**443,050**	**94,321**	**168,536**	**(19,496)**	**451,441**	**914,574**	**1,610,130**	**93,987**	**54,746**	**460,470**	**515,216**	**(512,284)**	**(490,468)**

0267

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Present and Required Net Operating Income

by System

1991 (Interim)

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SEWER SYSTEMS (FPSC)			**PRESENT INCOME**						**REQUIRED INCREASE**				**REQUIRED INCOME**					
			REVENUES						REVENUES				REVENUES					
Line No.	System	County	RATE BASE	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return	Sales	%	Operating Expenses	Net Oper Income	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return
1	Amelia Island	Nassau	1,991,199	597,655	0	597,655	453,306	144,349	7.25%	141,096	23.61%	57,054	84,041	738,751	0	738,751	510,360	228,390	11.47%
2	Apache Shores	Citrus	54,562	18,079	0	18,079	19,296	(1,217)	-2.23%	13,494	74.64%	5,456	8,037	31,573	0	31,573	24,753	6,820	12.50%
3	Apple Valley	Seminole	67,250	70,177	0	70,177	51,655	18,522	27.54%	(17,977)	-25.62%	(7,269)	(10,708)	52,200	0	52,200	44,385	7,814	11.62%
4	Beacon Hills	Duval	838,349	557,167	0	557,167	590,341	(33,174)	-3.96%	219,245	39.35%	88,655	130,590	776,412	0	776,412	678,996	97,416	11.62%
5	Beecher's Point	Putnam	17,818	6,150	0	6,150	12,328	(6,178)	-34.67%	13,740	223.41%	5,556	8,184	19,890	0	19,890	17,884	2,006	11.26%
6	Burnt Store	Charl / Lee	424,432	166,026	0	166,026	136,771	29,255	6.89%	28,768	17.33%	11,633	17,135	194,794	0	194,794	148,403	46,390	10.93%
7	Chuluota	Seminole	1,065,118	40,688	0	40,688	44,112	(3,424)	-0.32%	213,539	524.82%	86,348	127,191	254,227	0	254,227	130,460	123,767	11.62%
8	Citrus Park	Marion	643,032	136,105	0	136,105	93,456	42,649	6.63%	60,321	44.32%	24,392	35,929	196,426	0	196,426	117,848	78,579	12.22%
9	Citrus Springs Util	Citrus	180,078	153,318	0	153,318	134,337	18,981	10.54%	754	0.49%	305	449	154,072	0	154,072	134,641	19,430	10.79%
10	Deltona Utilities	Volusia	6,093,967	828,729	0	828,729	850,278	(21,549)	-0.35%	1,315,062	158.68%	531,767	783,295	2,143,791	0	2,143,791	1,382,045	761,746	12.50%
11	Fisherman's Haven	Martin	51,820	33,028	0	33,028	34,029	(1,001)	-1.93%	12,165	36.83%	4,919	7,246	45,193	0	45,193	38,949	6,244	12.05%
12	Fla. Cent. Comm. Pk	Seminole	1,570	69,480	40	69,520	89,896	(20,376)	-1297.80%	34,515	49.68%	13,957	20,558	103,995	40	104,035	103,852	182	11.62%
13	Fox Run	Martin	57,376	16,940	0	16,940	27,736	(10,796)	-18.82%	29,733	175.52%	12,023	17,710	46,673	0	46,673	39,760	6,914	12.05%
14	Holiday Haven	Lake	25,872	14,672	0	14,672	24,929	(10,257)	-39.65%	22,112	150.71%	8,941	13,170	36,784	0	36,784	33,870	2,913	11.26%
15	Jungle Den	Volusia	282,524	15,659	0	15,659	39,014	(23,355)	-8.27%	92,620	591.48%	37,452	55,167	108,279	0	108,279	76,466	31,812	11.26%
16	Leilani Heights	Martin	312,163	174,370	0	174,370	133,003	41,367	13.25%	(6,298)	-3.61%	(2,547)	(3,751)	168,072	0	168,072	130,456	37,616	12.05%
17	Leisure Lakes	Highlands	40,925	30,638	0	30,638	29,626	1,012	2.47%	6,037	19.70%	2,441	3,596	36,675	0	36,675	32,067	4,608	11.26%
18	Marco Shores Util	Collier	339,074	118,798	2,300	121,098	83,194	37,904	11.18%	2,570	2.16%	1,039	1,531	121,368	2,300	123,668	84,233	39,434	11.63%
19	Marion Oaks Util	Marion	1,856,680	442,802	0	442,802	335,813	106,989	5.76%	175,734	39.69%	71,061	104,673	618,536	0	618,536	406,874	211,661	11.40%
20	Meredith Manor	Seminole	6,750	14,161	0	14,161	11,968	2,193	32.49%	(2,365)	-16.70%	(956)	(1,409)	11,796	0	11,796	11,012	784	11.62%
21	Morningview	Lake	47,136	16,072	0	16,072	17,983	(1,911)	-4.05%	12,744	79.29%	5,153	7,591	28,816	0	28,816	23,136	5,680	12.05%
22	Palm Port	Putnam	31,420	23,015	0	23,015	23,775	(760)	-2.42%	7,632	33.16%	3,086	4,546	30,647	0	30,647	26,861	3,786	12.05%
23	Palm Terrace	Pasco	281,991	98,424	0	98,424	175,999	(77,575)	-27.51%	183,547	186.49%	74,220	109,327	281,971	0	281,971	250,219	31,752	11.26%
24	Park Manor	Putnam	12,093	7,990	0	7,990	12,252	(4,262)	-35.24%	9,602	120.17%	3,883	5,719	17,592	0	17,592	16,135	1,457	12.05%
25	Point O' Woods	Citrus	305,713	20,799	0	20,799	22,898	(2,099)	-0.69%	65,371	314.30%	26,434	38,937	86,170	0	86,170	49,332	36,838	12.05%
26	Salt Springs	Marion	58,309	93,658	0	93,658	72,929	20,729	35.55%	(22,839)	-24.39%	(9,235)	(13,604)	70,819	0	70,819	63,694	7,125	12.22%
27	Silver Lake Oaks	Putnam	15,279	5,863	0	5,863	10,091	(4,228)	-27.67%	9,986	170.33%	4,038	5,948	15,849	0	15,849	14,129	1,720	11.26%
28	South Forty	Marion	489,220	51,992	30	52,022	53,344	(1,322)	-0.27%	102,588	197.31%	41,483	61,105	154,580	30	154,610	94,827	59,783	12.22%
29	Spring Hill Util	Hernando	1,970,755	1,449,936	0	1,449,936	1,050,581	399,355	20.26%	(256,887)	-17.72%	(103,877)	(153,011)	1,193,049	0	1,193,049	946,704	246,344	12.50%
30	Sugar Mill	Volusia	428,766	156,749	0	156,749	132,499	24,250	5.66%	40,342	25.74%	16,313	24,029	197,091	0	197,091	148,812	48,279	11.26%

(Continued...)

0269

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SEWER SYSTEMS (FPSC)			PRESENT INCOME						REQUIRED INCREASE				REQUIRED INCOME					
			REVENUES						REVENUES				REVENUES					
Line No.	System	County	RATE BASE	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return	Sales	%	Operating Expenses	Net Oper Income	Sales	Other	Total	Operating Expenses	Net Oper Income	Rate of Return
1	Sugar Mill Woods	Citrus	0	428,005	0	428,005	426,330	1,675	0.00%	(2,813)	-0.66%	(1,137)	(1,675)	425,192	0	425,192	425,192	0	0.00%
2	Sunny Hills Util	Washington	197,251	72,529	0	72,529	67,673	4,856	2.46%	29,401	40.54%	11,889	17,512	101,930	0	101,930	79,562	22,368	11.34%
3	Sunshine Parkway	Lake	146,843	27,144	0	27,144	20,314	6,830	4.65%	16,292	60.02%	6,588	9,704	43,436	0	43,436	26,902	16,535	11.26%
4	University Shores	Orange	3,148,182	876,279	0	876,279	713,570	162,709	5.17%	364,783	41.63%	147,506	217,277	1,241,062	0	1,241,062	861,076	379,986	12.07%
5	Venetian Village	Lake	52,921	33,643	0	33,643	31,428	2,215	4.19%	6,988	20.77%	2,826	4,162	40,631	0	40,631	34,254	6,377	12.05%
6	Woodmere	Duval	1,228,420	368,677	0	368,677	421,912	(53,235)	-4.33%	329,024	89.24%	133,046	195,978	697,701	0	697,701	554,959	142,742	11.62%
7	Zephyr Shores	Pasco	65,664	35,460	0	35,460	60,018	(24,558)	-37.40%	53,643	151.28%	21,691	31,951	89,103	0	89,103	81,709	7,394	11.26%
8																			
9	TOTAL - SEWER		22,830,522	7,270,877	2,370	7,273,247	6,508,682	764,565	3.35%	3,304,266	45.45%	1,336,135	1,968,132	10,575,143	2,370	10,577,513	7,844,816	2,732,697	11.97%
10																			
11	TOTAL - WATER & SEWER		56,886,180	19,862,350	216,299	20,098,649	17,435,997	2,662,652	4.68%	6,985,378	35.13%	2,824,653	4,160,725	26,867,728	216,299	27,084,027	20,260,650	6,823,377	11.99%

0270

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Required Operating Income

by System

1991 (Interim)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		1991 REQUIRED OPERATING INCOME											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	738,751	0	738,751	226,114	140,009	(9,307)	110,149	43,396	510,360	228,390	1,991,199	11.47%
2	Apache Shores	Citrus	31,573	0	31,573	16,370	3,123	0	3,437	1,823	24,753	6,820	54,562	12.50%
3	Apple Valley	Seminole	52,200	0	52,200	35,687	3,924	0	3,162	1,612	44,385	7,814	67,250	11.62%
4	Beacon Hills	Duval	776,412	0	776,412	534,513	36,845	0	98,421	9,216	678,996	97,416	838,349	11.62%
5	Beecher's Point	Putnam	19,890	0	19,890	14,822	778	0	1,930	354	17,884	2,006	17,818	11.26%
6	Burnt Store	Charl / Lee	194,794	0	194,794	69,865	20,510	0	49,696	8,333	148,403	46,390	424,432	10.93%
7	Chuluota	Seminole	254,227	0	254,227	48,649	37,951	0	14,030	29,829	130,460	123,767	1,065,118	11.62%
8	Citrus Park	Marion	196,426	0	196,426	56,643	20,804	0	19,563	20,838	117,848	78,579	643,032	12.22%
9	Citrus Springs Util	Citrus	154,072	0	154,072	85,383	22,736	0	25,652	871	134,641	19,430	180,078	10.79%
10	Deltona Utilities	Volusia	2,143,791	0	2,143,791	696,925	331,654	0	145,845	207,620	1,382,045	761,746	6,093,967	12.50%
11	Fisherman's Haven	Martin	45,193	0	45,193	29,236	4,122	0	4,271	1,320	38,949	6,244	51,820	12.05%
12	Fla. Cent. Comm. Pk	Seminole	103,995	40	104,035	86,044	8,978	0	15,196	(6,367)	103,852	182	1,570	11.62%
13	Fox Run	Martin	46,673	0	46,673	28,627	3,947	0	6,414	772	39,760	6,914	57,376	12.05%
14	Holiday Haven	Lake	36,784	0	36,784	26,757	1,857	0	4,952	304	33,870	2,913	25,872	11.26%
15	Jungle Den	Volusia	108,279	0	108,279	53,098	7,649	0	8,595	7,125	76,466	31,812	282,524	11.26%
16	Leilani Heights	Martin	168,072	0	168,072	81,794	22,089	0	16,562	10,011	130,456	37,616	312,163	12.05%
17	Leisure Lakes	Highlands	36,675	0	36,675	24,410	4,268	0	3,259	130	32,067	4,608	40,925	11.26%
18	Marco Shores Util	Collier	121,368	2,300	123,668	44,418	12,913	0	15,310	11,593	84,233	39,434	339,074	11.63%
19	Marion Oaks Util	Marion	618,536	0	618,536	203,599	80,701	0	69,922	52,653	406,874	211,661	1,856,680	11.40%
20	Meredith Manor	Seminole	11,796	0	11,796	8,761	446	0	1,721	85	11,012	784	6,750	11.62%
21	Morningview	Lake	28,816	0	28,816	14,058	5,378	0	2,295	1,405	23,136	5,680	47,136	12.05%
22	Palm Port	Putnam	30,647	0	30,647	19,656	3,753	(1,206)	3,680	977	26,861	3,786	31,420	12.05%
23	Palm Terrace	Pasco	281,971	0	281,971	194,383	20,621	0	28,345	6,870	250,219	31,752	281,991	11.26%
24	Park Manor	Putnam	17,592	0	17,592	12,774	1,331	(215)	1,960	285	16,135	1,457	12,093	12.05%
25	Point O' Woods	Citrus	86,170	0	86,170	22,354	7,006	0	9,960	10,012	49,332	36,838	305,713	12.05%
26	Salt Springs	Marion	70,819	0	70,819	48,742	5,321	0	8,607	1,024	63,694	7,125	58,309	12.22%
27	Silver Lake Oaks	Putnam	15,849	0	15,849	11,586	593	0	1,747	203	14,129	1,720	15,279	11.26%
28	South Forty	Marion	154,580	30	154,610	33,824	30,470	0	13,899	16,634	94,827	59,783	489,220	12.22%
29	Spring Hill Util	Hernando	1,193,049	0	1,193,049	646,195	113,943	0	138,576	47,990	946,704	246,344	1,970,755	12.50%
30	Sugar Mill	Volusia	197,091	0	197,091	90,718	13,537	0	36,605	7,951	148,812	48,279	428,766	11.26%

(Continued...)

0272

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		**1991 REQUIRED OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	425,192	0	425,192	221,154	64,416	0	154,079	(14,456)	425,192	(0)	0	ERR
2	Sunny Hills Util	Washington	101,930	0	101,930	52,801	13,021	0	10,114	3,626	79,562	22,368	197,251	11.34%
3	Sunshine Parkway	Lake	43,436	0	43,436	14,892	4,373	0	4,272	3,364	26,902	16,535	146,843	11.26%
4	University Shores	Orange	1,241,062	0	1,241,062	527,955	106,187	(1,431)	140,924	87,441	861,076	379,986	3,148,182	12.07%
5	Venetian Village	Lake	40,631	0	40,631	25,403	2,934	334	3,587	1,996	34,254	6,377	52,921	12.05%
6	Woodmere	Duval	697,701	0	697,701	383,464	70,295	0	69,121	32,079	554,959	142,742	1,228,420	11.62%
7	Zephyr Shores	Pasco	89,103	0	89,103	63,201	7,232	0	9,922	1,354	81,709	7,394	65,664	11.26%
8														
9	**TOTAL - SEWER**		**10,575,143**	**2,370**	**10,577,513**	**4,754,874**	**1,235,716**	**(11,826)**	**1,255,781**	**610,272**	**7,844,816**	**2,732,697**	**22,830,522**	**11.97%**
10														
11	**TOTAL - WATER & SEWER**		**26,867,728**	**216,299**	**27,084,027**	**12,553,050**	**2,963,262**	**(12,447)**	**3,142,601**	**1,614,184**	**20,260,650**	**6,823,377**	**56,886,180**	**11.99%**

0273

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Utility Adjusted Present Operating Income

by System

1991 (Interim)

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTED PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	597,655	0	597,655	226,114	140,009	(9,307)	103,799	(7,309)	453,306	144,349	1,991,199	7.25%
2	Apache Shores	Citrus	18,079	0	18,079	16,370	3,123	0	2,829	(3,026)	19,296	(1,217)	54,562	-2.23%
3	Apple Valley	Seminole	70,177	0	70,177	35,687	3,924	0	3,971	8,072	51,655	18,522	67,250	27.54%
4	Beacon Hills	Duval	557,167	0	557,167	534,513	36,845	0	88,555	(69,573)	590,341	(33,174)	838,349	-3.96%
5	Beecher's Point	Putnam	6,150	0	6,150	14,822	778	0	1,311	(4,583)	12,328	(6,178)	17,818	-34.67%
6	Burnt Store	Charl / Lee	166,026	0	166,026	69,865	20,510	0	48,401	(2,005)	136,771	29,255	424,432	6.89%
7	Chuluota	Seminole	40,688	0	40,688	48,649	37,951	0	4,421	(46,910)	44,112	(3,424)	1,065,118	-0.32%
8	Citrus Park	Marion	136,105	0	136,105	56,643	20,804	0	16,849	(840)	93,456	42,649	643,032	6.63%
9	Citrus Springs Util	Citrus	153,318	0	153,318	85,383	22,736	0	25,618	600	134,337	18,981	180,078	10.54%
10	Deltona Utilities	Volusia	828,729	0	828,729	696,925	331,654	0	86,667	(264,969)	850,278	(21,549)	6,093,967	-0.35%
11	Fisherman's Haven	Martin	33,028	0	33,028	29,236	4,122	0	3,723	(3,052)	34,029	(1,001)	51,820	-1.93%
12	Fla. Cent. Comm. Pk	Seminole	69,480	40	69,520	86,044	8,978	0	13,643	(18,770)	89,896	(20,376)	1,570	-1297.80%
13	Fox Run	Martin	16,940	0	16,940	28,627	3,947	0	5,076	(9,914)	27,736	(10,796)	57,376	-18.82%
14	Holiday Haven	Lake	14,672	0	14,672	26,757	1,857	0	3,957	(7,642)	24,929	(10,257)	25,872	-39.65%
15	Jungle Den	Volusia	15,659	0	15,659	53,098	7,649	0	4,427	(26,160)	39,014	(23,355)	282,524	-8.27%
16	Leilani Heights	Martin	174,370	0	174,370	81,794	22,089	0	16,845	12,275	133,003	41,367	312,163	13.25%
17	Leisure Lakes	Highlands	30,638	0	30,638	24,410	4,268	0	2,988	(2,039)	29,626	1,012	40,925	2.47%
18	Marco Shores Util	Collier	118,798	2,300	121,098	44,418	12,913	0	15,194	10,669	83,194	37,904	339,074	11.18%
19	Marion Oaks Util	Marion	442,802	0	442,802	203,599	80,701	0	62,014	(10,500)	335,813	106,989	1,856,680	5.76%
20	Meredith Manor	Seminole	14,161	0	14,161	8,761	446	0	1,827	934	11,968	2,193	6,750	32.49%
21	Morningview	Lake	16,072	0	16,072	14,058	5,378	0	1,722	(3,175)	17,983	(1,911)	47,136	-4.05%
22	Palm Port	Putnam	23,015	0	23,015	19,656	3,753	(1,206)	3,337	(1,766)	23,775	(760)	31,420	-2.42%
23	Palm Terrace	Pasco	98,424	0	98,424	194,383	20,621	0	20,085	(59,091)	175,999	(77,575)	281,991	-27.51%
24	Park Manor	Putnam	7,990	0	7,990	12,774	1,331	(215)	1,528	(3,165)	12,252	(4,262)	12,093	-35.24%
25	Point O' Woods	Citrus	20,799	0	20,799	22,354	7,006	0	7,018	(13,480)	22,898	(2,099)	305,713	-0.69%
26	Salt Springs	Marion	93,658	0	93,658	48,742	5,321	0	9,635	9,232	72,929	20,729	58,309	35.55%
27	Silver Lake Oaks	Putnam	5,863	0	5,863	11,586	593	0	1,297	(3,386)	10,091	(4,228)	15,279	-27.67%
28	South Forty	Marion	51,992	30	52,022	33,824	30,470	0	9,283	(20,233)	53,344	(1,322)	489,220	-0.27%
29	Spring Hill Util	Hernando	1,449,936	0	1,449,936	646,195	113,943	0	150,136	140,307	1,050,581	399,355	1,970,755	20.26%
30	Sugar Mill	Volusia	156,749	0	156,749	90,718	13,537	0	34,790	(6,546)	132,499	24,250	428,766	5.66%

(Continued...)

0275

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

Company: All Filed FPSC Systems

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

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

FPSC

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTED PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	428,005	0	428,005	221,154	64,416	0	154,206	(13,446)	426,330	1,675	0	ERR
2	Sunny Hills Util	Washington	72,529	0	72,529	52,801	13,021	0	8,791	(6,940)	67,673	4,856	197,251	2.46%
3	Sunshine Parkway	Lake	27,144	0	27,144	14,892	4,373	0	3,539	(2,491)	20,314	6,830	146,843	4.65%
4	University Shores	Orange	876,279	0	876,279	527,955	106,187	(1,431)	124,509	(43,650)	713,570	162,709	3,148,182	5.17%
5	Venetian Village	Lake	33,643	0	33,643	25,403	2,934	334	3,273	(516)	31,428	2,215	52,921	4.19%
6	Woodmere	Duval	368,677	0	368,677	383,464	70,295	0	54,315	(86,161)	421,912	(53,235)	1,228,420	-4.33%
7	Zephyr Shores	Pasco	35,460	0	35,460	63,201	7,232	0	7,508	(17,923)	60,018	(24,558)	65,664	-37.40%
8														
9	**TOTAL - SEWER**		**7,270,877**	**2,370**	**7,273,247**	**4,754,874**	**1,235,716**	**(11,826)**	**1,107,089**	**(577,171)**	**6,508,682**	**764,565**	**22,830,522**	**3.35%**
10														
11	**TOTAL - WATER & SEWER**		**19,882,350**	**216,299**	**20,098,649**	**12,553,050**	**2,963,262**	**(12,447)**	**2,828,259**	**(896,127)**	**17,435,997**	**2,662,652**	**56,886,180**	**4.68%**

0276

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Per Book Present Operating Income

by System

1991 (Interim)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		**1991 PER BOOK PRESENT OPERATING INCOME**											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Amelia Island	Nassau	602,885	0	602,885	231,700	140,009	(9,307)	96,826	(5,838)	453,390	149,495	2,037,881	7.34%
2	Apache Shores	Citrus	14,730	0	14,730	17,038	3,123	0	1,871	(4,193)	17,839	(3,109)	55,268	-5.63%
3	Apple Valley	Seminole	71,030	0	71,030	36,279	3,924	0	3,518	8,331	52,052	18,978	67,716	28.03%
4	Beacon Hills	Duval	549,658	0	549,658	544,854	36,845	0	77,198	(72,181)	586,716	(37,059)	845,888	-4.38%
5	Beecher's Point	Putnam	6,042	0	6,042	15,140	778	0	733	(4,551)	12,100	(6,058)	18,961	-31.95%
6	Burnt Store	Charl / Lee	61,503	0	61,503	71,338	8,902	0	41,426	26,771	148,437	(86,933)	(2,401,151)	3.62%
7	Chuluota	Seminole	39,973	0	39,973	49,567	37,951	0	3,073	(47,032)	43,559	(3,586)	1,065,834	-0.34%
8	Citrus Park	Marion	57,593	0	57,593	58,174	20,804	0	11,396	(28,949)	61,425	(3,831)	644,932	-0.59%
9	Citrus Springs Util	Citrus	154,108	0	154,108	88,512	22,736	0	22,650	1,394	135,292	18,817	154,557	12.17%
10	Deltona Utilities	Volusia	814,324	0	814,324	722,842	331,654	0	57,364	(269,461)	842,399	(28,075)	6,109,816	-0.46%
11	Fisherman's Haven	Martin	20,246	0	20,246	30,164	4,122	0	2,063	(7,660)	28,689	(8,443)	55,188	-15.30%
12	Fla. Cent. Comm. Pk	Seminole	66,011	40	66,051	88,084	8,978	0	9,263	(19,321)	87,004	(20,953)	7,358	-284.76%
13	Fox Run	Martin	10,348	0	10,348	29,570	3,947	0	3,628	(12,285)	24,860	(14,512)	61,094	-23.75%
14	Holiday Haven	Lake	14,638	0	14,638	27,580	1,857	0	2,700	(7,557)	24,580	(9,941)	28,882	-34.42%
15	Jungle Den	Volusia	15,454	0	15,454	54,133	7,649	0	3,001	(26,128)	38,656	(23,202)	284,248	-8.16%
16	Leilani Heights	Martin	105,366	0	105,366	84,215	22,089	0	11,068	(12,467)	104,905	461	313,938	0.15%
17	Leisure Lakes	Highlands	30,414	0	30,414	25,180	4,268	0	2,420	(2,236)	29,631	783	42,603	1.84%
18	Marco Shores Util	Collier	86,792	2,300	89,091	46,157	12,913	0	11,941	(9,923)	61,088	28,004	755,065	3.71%
19	Marion Oaks Util	Marion	340,943	0	340,943	209,912	80,701	0	51,250	(47,289)	294,575	46,369	1,862,819	2.49%
20	Meredith Manor	Seminole	14,139	0	14,139	8,878	446	0	1,693	931	11,949	2,190	6,786	32.27%
21	Morningview	Lake	15,915	0	15,915	14,388	5,378	0	1,247	(3,184)	17,829	(1,914)	47,348	-4.04%
22	Palm Port	Putnam	23,852	0	23,852	20,181	3,753	(1,206)	2,738	(1,430)	24,037	(184)	31,761	-0.58%
23	Palm Terrace	Pasco	97,844	0	97,844	201,981	20,621	0	12,929	(59,695)	175,836	(77,992)	292,064	-26.70%
24	Park Manor	Putnam	8,169	0	8,169	13,020	1,331	(215)	1,110	(3,028)	12,217	(4,048)	11,847	-34.17%
25	Point O' Woods	Citrus	20,804	0	20,804	23,040	7,006	0	6,098	(13,466)	22,678	(1,874)	309,196	-0.61%
26	Salt Springs	Marion	42,252	0	42,252	49,782	5,321	0	5,686	(9,024)	51,765	(9,513)	58,593	-16.24%
27	Silver Lake Oaks	Putnam	5,926	0	5,926	11,872	593	0	857	(3,367)	9,955	(4,029)	18,171	-22.17%
28	South Forty	Marion	8,971	30	9,001	34,438	30,470	0	6,218	(35,518)	35,608	(26,607)	490,074	-5.43%
29	Spring Hill Util	Hernando	1,414,406	0	1,414,406	669,481	113,943	0	125,714	127,168	1,036,305	378,101	1,979,777	19.10%
30	Sugar Mill	Volusia	160,011	0	160,011	93,613	13,537	0	31,737	(5,634)	133,253	26,758	445,940	6.00%

(Continued...)

0278

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SEWER SYSTEMS (FPSC)		1991 PER BOOK PRESENT OPERATING INCOME											
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						NET OPERATING INCOME		
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	Net Operating Income	Rate Base	Rate of Return
1	Sugar Mill Woods	Citrus	428,955	0	428,955	229,070	(4,334)	0	145,961	107,502	478,200	(49,245)	(4,334,231)	1.14%
2	Sunny Hills Util	Washington	46,672	0	46,672	54,807	13,021	0	5,069	(16,248)	56,650	(9,977)	207,494	-4.81%
3	Sunshine Parkway	Lake	26,491	0	26,491	15,194	4,373	0	3,028	(2,809)	19,787	6,705	153,749	4.36%
4	University Shores	Orange	859,603	0	859,603	542,094	106,187	(1,431)	105,414	(48,316)	703,948	155,655	3,159,917	4.93%
5	Venetian Village	Lake	33,158	0	33,158	25,964	2,934	334	2,542	(649)	31,125	2,033	53,601	3.79%
6	Woodmere	Duval	362,637	0	362,637	390,729	70,295	0	43,660	(87,275)	417,409	(54,772)	1,233,763	-4.44%
7	Zephyr Shores	Pasco	35,233	0	35,233	65,474	7,232	0	4,903	(18,004)	59,605	(24,372)	71,160	-34.25%
8														
9	**TOTAL - SEWER**		**6,667,099**	**2,370**	**6,669,468**	**4,894,445**	**1,155,358**	**(11,826)**	**919,996**	**(612,623)**	**6,345,351**	**324,117**	**16,247,907**	**1.99%**
10														
11	**TOTAL - WATER & SEWER**		**18,772,490**	**216,299**	**18,988,789**	**12,995,346**	**2,869,275**	**(12,447)**	**2,317,845**	**(1,121,513)**	**17,048,507**	**1,940,282**	**50,955,160**	**3.81%**

0279

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Utility Adjustments to Present Operating Income

by System

1991 (Interim)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SEWER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME**									
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	NET OPERATING INCOME
1	Amelia Island	Nassau	(5,230)	0	(5,230)	(5,586)	0	0	6,973	(1,471)	(84)	(5,146)
2	Apache Shores	Citrus	3,349	0	3,349	(668)	0	0	959	1,166	1,457	1,892
3	Apple Valley	Seminole	(853)	0	(853)	(593)	0	0	454	(258)	(397)	(455)
4	Beacon Hills	Duval	7,509	0	7,509	(10,340)	0	0	11,357	2,608	3,624	3,885
5	Beecher's Point	Putnam	108	0	108	(318)	0	0	578	(32)	228	(120)
6	Burnt Store	Charl / Lee	104,523	0	104,523	(1,474)	11,608	0	6,975	(28,776)	(11,666)	116,189
7	Chuluota	Seminole	715	0	715	(917)	0	0	1,348	122	553	162
8	Citrus Park	Marion	78,512	0	78,512	(1,531)	0	0	5,453	28,110	32,031	46,481
9	Citrus Springs Util	Citrus	(790)	0	(790)	(3,129)	0	0	2,967	(794)	(955)	165
10	Deltona Utilities	Volusia	14,405	0	14,405	(25,917)	0	0	29,303	4,492	7,879	6,526
11	Fisherman's Haven	Martin	12,782	0	12,782	(928)	0	0	1,661	4,608	5,340	7,442
12	Fla. Cent. Comm. Pk	Seminole	3,469	0	3,469	(2,040)	0	0	4,380	551	2,891	578
13	Fox Run	Martin	6,592	0	6,592	(944)	0	0	1,448	2,372	2,876	3,715
14	Holiday Haven	Lake	34	0	34	(823)	0	0	1,258	(85)	349	(316)
15	Jungle Den	Volusia	205	0	205	(1,035)	0	0	1,426	(32)	358	(153)
16	Leilani Heights	Martin	69,004	0	69,004	(2,421)	0	0	5,777	24,742	28,098	40,906
17	Leisure Lakes	Highlands	224	0	224	(770)	0	0	568	197	(5)	229
18	Marco Shores Util	Collier	32,006	0	32,006	(1,739)	0	0	3,253	20,592	22,107	9,900
19	Marion Oaks Util	Marion	101,859	0	101,859	(6,314)	0	0	10,763	36,789	41,239	60,620
20	Meredith Manor	Seminole	22	0	22	(117)	0	0	134	3	20	3
21	Morningview	Lake	157	0	157	(330)	0	0	474	10	154	4
22	Palm Port	Putnam	(837)	0	(837)	(525)	0	0	599	(335)	(262)	(575)
23	Palm Terrace	Pasco	580	0	580	(7,598)	0	0	7,156	604	163	417
24	Park Manor	Putnam	(179)	0	(179)	(246)	0	0	418	(138)	35	(214)
25	Point O' Woods	Citrus	(5)	0	(5)	(686)	0	0	920	(14)	220	(225)
26	Salt Springs	Marion	51,406	0	51,406	(1,040)	0	0	3,948	18,256	21,164	30,242
27	Silver Lake Oaks	Putnam	(63)	0	(63)	(286)	0	0	440	(19)	136	(199)
28	South Forty	Marion	43,021	0	43,021	(614)	0	0	3,065	15,285	17,736	25,285
29	Spring Hill Util	Hernando	35,530	0	35,530	(23,285)	0	0	24,422	13,139	14,276	21,254
30	Sugar Mill	Volusia	(3,262)	0	(3,262)	(2,895)	0	0	3,053	(912)	(754)	(2,508)

(Continued...)

0281

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SEWER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME**									
		OPERATING REVENUES			TOTAL OPERATING EXPENSES						
Line No.	System	County	Sewer Sales	Other Revenues	Total Revenues	O&M Expense	Depreciation Expense	Amortization Expense	Taxes Other Than Income	Income Taxes	Total Expenses	NET OPERATING INCOME
1	Sugar Mill Woods	Citrus	(950)	0	(950)	(7,916)	68,749	0	8,245	(120,948)	(51,870)	50,920
2	Sunny Hills Util	Washington	25,857	0	25,857	(2,006)	0	0	3,722	9,308	11,024	14,833
3	Sunshine Parkway	Lake	653	0	653	(302)	0	0	511	318	527	126
4	University Shores	Orange	16,676	0	16,676	(14,139)	0	0	19,096	4,666	9,623	7,054
5	Venetian Village	Lake	485	0	485	(561)	0	0	730	134	303	182
6	Woodmere	Duval	6,040	0	6,040	(7,265)	0	0	10,654	1,114	4,503	1,537
7	Zephyr Shores	Pasco	227	0	227	(2,273)	0	0	2,605	80	412	(186)
8												
9	**TOTAL - SEWER**		**603,779**	**0**	**603,779**	**(139,571)**	**80,357**	**0**	**187,092**	**35,452**	**163,331**	**440,448**
10												
11	**TOTAL - WATER & SEWER**		**1,109,860**	**0**	**1,109,860**	**(442,296)**	**93,987**	**0**	**510,414**	**225,386**	**387,490**	**722,369**

0282

Sewer Income Statement Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Detailed Utility Adjustments to Present Operating Income

by System

1991 (Interim)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	SEWER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)**														
			REVENUES	O&M EXPENSE								DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	
Line No.	System	County	Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments	TOTAL ADJUSTMENTS
1	Amelia Island	Nassau	(5,230)	(5,586)							(5,586)	0	(235)	7,209	6,973	(1,471)	(5,146)
2	Apache Shores	Citrus	3,349	(668)							(668)	0	151	808	959	1,166	1,892
3	Apple Valley	Seminole	(853)	(593)							(593)	0	(38)	492	454	(258)	(455)
4	Beacon Hills	Duval	7,509	(10,340)							(10,340)	0	338	11,019	11,357	2,608	3,885
5	Beecher's Point	Putnam	108	(318)							(318)	0	5	573	578	(32)	(120)
6	Burnt Store	Charl / Lee	104,523	(1,474)							(1,474)	11,608	4,704	2,272	6,975	(28,776)	116,189
7	Chuluota	Seminole	715	(917)							(917)	0	32	1,316	1,348	122	162
8	Citrus Park	Marion	78,512	(1,531)							(1,531)	0	3,533	1,920	5,453	28,110	46,481
9	Citrus Springs Util	Citrus	(790)	(3,129)							(3,129)	0	(36)	3,003	2,967	(794)	165
10	Deltona Utilities	Volusia	14,405	(25,917)							(25,917)	0	648	28,655	29,303	4,492	6,526
11	Fisherman's Haven	Martin	12,782	(928)							(928)	0	575	1,085	1,661	4,608	7,442
12	Fla. Cent. Comm. Pk	Seminole	3,469	(2,040)							(2,040)	0	156	4,224	4,380	551	576
13	Fox Run	Martin	6,592	(944)							(944)	0	297	1,152	1,448	2,372	3,715
14	Holiday Haven	Lake	34	(823)							(823)	0	2	1,256	1,258	(85)	(316)
15	Jungle Den	Volusia	205	(1,035)							(1,035)	0	9	1,417	1,426	(32)	(153)
16	Leilani Heights	Martin	69,004	(2,421)							(2,421)	0	3,105	2,672	5,777	24,742	40,906
17	Leisure Lakes	Highlands	224	(770)							(770)	0	10	558	568	197	229
18	Marco Shores Util	Collier	32,006	(1,739)							(1,739)	0	1,440	1,813	3,253	20,592	9,900
19	Marion Oaks Util	Marion	101,859	(6,314)							(6,314)	0	4,584	6,180	10,763	36,789	60,620
20	Meredith Manor	Seminole	22	(117)							(117)	0	1	133	134	3	3
21	Morningview	Lake	157	(330)							(330)	0	7	467	474	10	4
22	Palm Port	Putnam	(837)	(525)							(525)	0	(38)	636	599	(335)	(575)
23	Palm Terrace	Pasco	580	(7,598)							(7,598)	0	26	7,130	7,156	604	417
24	Park Manor	Putnam	(179)	(246)							(246)	0	(8)	426	418	(138)	(214)
25	Point O' Woods	Citrus	(5)	(686)							(686)	0	(0)	920	920	(14)	(225)
26	Salt Springs	Marion	51,406	(1,040)							(1,040)	0	2,313	1,635	3,948	18,256	30,242
27	Silver Lake Oaks	Putnam	(63)	(286)							(286)	0	(3)	443	440	(19)	(199)
28	South Forty	Marion	43,021	(614)							(614)	0	1,936	1,129	3,065	15,285	25,285
29	Spring Hill Util	Hernando	35,530	(23,285)							(23,285)	0	1,599	22,823	24,422	13,139	21,254
30	Sugar Mill	Volusia	(3,262)	(2,895)							(2,895)	0	(147)	3,199	3,053	(912)	(2,508)

(Continued...)

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

Company: All Filed FPSC Systems

FPSC

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
SEWER SYSTEMS (FPSC)		**1991 UTILITY ADJUSTMENTS TO PRESENT OPERATING INCOME (DETAILED)**														
		REVENUES	O&M EXPENSE								DEP. EXP.	TAXES OTHER THAN INCOME			INCOME TAXES	
Line No.	System	County	Adjust for Diff. Bet. Booked & Annualized	Reclassify Pen. & Ben. Consistent with NARUC	Add Allocat'n of Current Rate Case Exp. Amort.	Add Allocat'n of 3 Months of A&G allocated to Lehigh	Add Allocat'n of Estimated Annual Lehigh Expenses	Add Allocat'n of Labor Adj. Due to Sale of Del. Gas	Calculate Proforma Attrition Adjustments	Add Allocat'n of Post Retirement Benefits	Subtotal	Adjust for Non-Used & Useful CIAC Amort. Exp.	Calculate RAF Due to Diff. Bet. Booked & Annual. Rev.	Remove Payroll Taxes from Pen. & Ben.	Subtotal	Calculate Income Tax Impacts Due to Adjustments	**TOTAL ADJUSTMENTS**
1	Sugar Mill Woods	Citrus	(950)	(7,916)							(7,916)	68,749	(43)	8,287	8,245	(120,948)	**50,920**
2	Sunny Hills Util	Washingto	25,857	(2,006)							(2,006)	0	1,164	2,558	3,722	9,308	**14,833**
3	Sunshine Parkway	Lake	653	(302)							(302)	0	29	482	511	318	**126**
4	University Shores	Orange	16,676	(14,139)							(14,139)	0	750	18,345	19,096	4,666	**7,054**
5	Venetian Village	Lake	485	(561)							(561)	0	22	709	730	134	**182**
6	Woodmere	Duval	6,040	(7,265)							(7,265)	0	272	10,382	10,654	1,114	**1,537**
7	Zephyr Shores	Pasco	227	(2,273)							(2,273)	0	10	2,595	2,605	80	**(186)**
8																	
9	**TOTAL - SEWER**		**603,779**	**(139,571)**	**0**	**0**	**0**	**0**	**0**	**0**	**(139,571)**	**80,357**	**27,170**	**159,922**	**187,092**	**35,452**	**440,448**
10																	
11	**TOTAL - WATER & SEWER**		**1,109,860**	**(442,296)**	**0**	**0**	**0**	**0**	**0**	**0**	**(442,296)**	**93,987**	**49,944**	**460,470**	**510,414**	**225,387**	**722,389**

0285

Income Tax Summary
(Water & Sewer)

Historical Test Year Ended 12/31/91

Summary of

Total Income Tax Provision Reconciliation

1991 (Final)

SUMMARY OF TOTAL INCOME TAX PROVISION RECONCILIATION

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

FPSC

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

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

Line No.	(1) Description	(2) Ref.	(3) Total Per Books	(4) Utility Adjustments	(5) Utility Adjusted	(6) Water	(7) Wastewater
1	Current Tax Expense	C-2	$1,043,851	($2,548,707)	($1,504,856)		
2	Deferred Income Tax Expense	C-5	($321,440)	$48,057	($273,383)		
3	ITC Realized This Year (Per C-2)	C-8	$126,949	($126,949)	$0		
4	*ITC Amortization (All Companies)* (3% ITC and IRC 46(f)(2))	C-8	($84,417)	$0	($84,417)		
5	Parent Debt Adjustment	C-1/A	($424,664)	$0	($424,664)		
6	**Total Income Tax Expense**		**$340,279**	**($2,627,599)**	**($2,287,320)**		

Income Tax Summary
(Water & Sewer)

Historical Test Year Ended 12/31/91

Summary of

Accumulated Deferred Income Taxes

1991 (Final)

SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES

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

FPSC

Schedule: C-7 Summary
Page 1 of 1
Preparer: Bruce Gangnon
Supporting Schedules: C-7 Pg 2 & 3
Recap Schedules: A-18, A-19, D-2

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual balances should be shown.

Line No.	(1) Year	(2)	(3) Account No. 281	(4)	(5)	(6) Account No. 190	(7)	(8)	(9) Net Deferred Income Taxes	(10)
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	12/31/89	($544,974)	($3,745,546)	($4,290,520)	$1,370,925	$8,245,890	$9,616,815	$825,951	$4,500,344	$5,326,295
2	12/31/90	(739,521)	(4,980,448)	(5,719,969)	1,652,021	9,843,972	11,495,993	912,500	4,863,524	5,776,024
3	12/31/91	(996,624)	(5,949,978)	(6,946,602)	1,911,766	11,378,365	13,290,131	915,142	5,428,387	6,343,529
4	**Reconciliation**									
5			Account No. 281			Account No. 190 CIAC			Account No. 190 Other	
		*	**							
6	Bal 12/31/90	(739,521)	(4,980,448)	(5,719,969)	1,095,494	6,709,087	7,804,581	556,527	3,134,885	3,691,412
7	Correction Entry	(25,265)	148,627	123,362	35,776	316,542	352,318	(31,734)	(197,881)	(229,615)
8	Adj. 12/31/90 Balance	(764,786)	(4,831,821)	(5,596,607)	1,131,270	7,025,629	8,156,899	524,793	2,937,004	3,461,797
9	1991 Provision	(231,838)	(1,118,157)	(1,349,995)	82,368	462,089	544,457	173,335	953,643	1,126,978
10	Balance 12/31/91	(996,624)	(5,949,978)	(6,946,602)	1,213,638	7,487,718	8,701,356	698,128	3,890,647	4,588,775
11	1991 Adjusted Avg Balance	(880,705)	(5,390,900)	(6,271,605)	1,172,454	7,256,674	8,429,128	611,461	3,413,826	4,025,286

Reference:
* *C-7, Page 2 of 3*
** *C-7, Page 3 of 3*

09-May-92

Cost of Capital Summary (Water & Sewer)

Historical Test Year Ended 12/31/91

Summary of

Requested Cost of Capital

1991 (Final)

SUMMARY OF REQUESTED COST OF CAPITAL - 1991 (FINAL)

Beginning and End of Year Average

Company: SSU & DUI

FPSC

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

Explanation: Provide a schedule which calculates the requested cost cost of capital on a beginning and end of year average basis. If a year-end is used submit an additional schedule reflecting year-end calculations.

Schedule: D-1 Summary
Page 1 of 1
Preparer: Richard Ausman

(1)	(2)	(3)	(4)	(5)	(6)
		COST OF CAPITAL			
Line No.	Class of Capital	Total Company Capital	Ratio	Cost Rate	Weighted Cost	Supporting Schedules
1	Long-Term Debt	71,733,133	52.00%	11.16%	5.80%	D-5
2	Customer Deposits	1,450,097	1.05%	7.67%	0.08%	D-7
3	Deferred ITC	2,460,818	1.78%	11.61%	0.21%	D-5 (a)
4	Preferred Stock	3,394,250	2.46%	0.00%	0.00%	D-3
5	Total Equity	62,238,194	45.12%	12.83%	5.79%	D-5 (a)
6	Adjustment for Gas	(3,321,026)	-2.41%	12.83%	-0.31%	D-5 (a)
7						
8	**TOTAL**	**137,955,466**	**100.00%**		**11.57%**	

Sewer Engineering Information Summary

Historical Test Year Ended 12/31/91

Summary of

Sewer Non-Used and Useful Percentages

by System

1991 (Final)

SUMMARY OF SEWER NON-USED AND USEFUL PERCENTAGES - 1991

FPSC

Company: All Filed FPSC Systems

Schedule: A-7 (S) Summary
Page 1 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S)

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

Explanation: Provide a summary schedule of the Non-Used & Useful *for all of the FPSC systems filed in this docket for the test year.*

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	SEWER PLANT IN SERVICE ACCOUNTS	*1518* Amelia Island	*990* Apache Shores	*332* Apple Valley	*886* Beacon Hills	*472* Beecher's Point	*2202* Burnt Store	*335* Chuluota	*1117* Citrus Park	*9001* Citrus Springs Util	*18001* Deltona Utilities	*673* Fisherman's Haven
No.	Description											
INTANGIBLE PLANT												
351.1	*Organization*	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
352.1	Franchises	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
389.1	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
COLLECTION PLANT												
353.2	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.2	Structures & Improvements	0%	41%	0%	0%	0%	90%	17%	0%	0%	0%	0%
360.2	Collection Sewers - F	0%	41%	0%	0%	27%	90%	17%	0%	74%	0%	0%
361.2	Collection Sewers - G	0%	41%	0%	0%	27%	90%	17%	0%	74%	0%	0%
362.2	Special Collecting	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
363.2	Services to Customers	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
364.2	Flow Measuring Devices	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
365.2	Flow Measuring Installation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
389.2	Other Plant & Misc. Equipment	0%	0%	0%	0%	0%	0%	17%	0%	74%	0%	0%
SYSTEM PUMPING PLANT												
353.3	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.3	Structures & Improvements	0%	41%	0%	0%	27%	0%	17%	0%	74%	0%	0%
370.3	Receiving Wells	0%	41%	0%	0%	0%	0%	17%	0%	74%	0%	0%
371.3	Pumping Equipment	0%	41%	0%	0%	27%	90%	17%	0%	74%	0%	0%
389.3	Other Plant & Misc. Equipment	0%	0%	0%	0%	0%	90%	17%	0%	74%	0%	0%
TREATMENT AND DISPOSAL PLANT												
353.4	Land & Land Rights	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.4	Structures & Improvements	2%	30%	0%	36%	60%	0%	29%	0%	48%	5%	20%
360.4	*Treatment & Disposal*	2%	30%	0%	36%	60%	51%	29%	0%	48%	5%	20%
381.4	Plant Sewers	0%	0%	0%	36%	0%	0%	29%	0%	48%	5%	20%
382.4	Outfall Sewer Lines	2%	30%	0%	36%	0%	51%	29%	0%	0%	5%	20%
389.4	*Other Plant & Misc. Equipment*	2%	30%	0%	36%	60%	51%	0%	0%	0%	5%	20%
GENERAL PLANT												
353.5	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.5	*Structures & Improvements*	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
390.5	Office Furniture & Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
390.51	Computer Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
391.5	Transportation Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
392.5	Stores Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
393.5	Tools, Shop, & Garage	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
394.5	Laboratory Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
395.5	Power Operated Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
396.5	Communication Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
397.5	Miscellaneous Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
398.5	Other Tangible Plant	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

0293

SUMMARY OF SEWER NON-USED AND USEFUL PERCENTAGES - 1991

Company: All Filed FPSC Systems

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

Explanation: Provide a summary schedule of the Non-Used & Useful for all of the FPSC systems filed in this docket for the test year.

FPSC

Schedule: A-7 (S) Summary
Page 2 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	SEWER PLANT IN SERVICE ACCOUNTS	340 Fl. Central Commerce Pk	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores Utll	11001 Marion Oaks Utll	330 Meredith Manor	562 Morningview	440 Palm Port
No.	Description											
INTANGIBLE PLANT												
351.1	Organization	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
352.1	Franchises	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
389.1	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
COLLECTION PLANT												
353.2	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.2	Structures & Improvements	0%	0%	39%	0%	0%	0%	0%	0%	0%	0%	0%
360.2	Collection Sewers - F	57%	0%	39%	0%	0%	0%	0%	15%	0%	0%	33%
361.2	Collection Sewers - G	57%	0%	39%	0%	0%	0%	0%	15%	0%	0%	33%
362.2	Special Collecting	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
363.2	Services to Customers	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
364.2	Flow Measuring Devices	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
365.2	Flow Measuring Installation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
389.2	Other Plant & Misc. Equipment	0%	0%	0%	0%	0%	0%	0%	15%	0%	0%	0%
SYSTEM PUMPING PLANT												
353.3	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.3	Structures & Improvements	57%	0%	39%	0%	0%	0%	0%	0%	0%	0%	33%
370.3	Receiving Wells	0%	0%	39%	0%	0%	0%	0%	15%	0%	0%	33%
371.3	Pumping Equipment	57%	0%	39%	0%	0%	0%	0%	15%	0%	0%	33%
389.3	Other Plant & Misc. Equipment	0%	0%	39%	0%	0%	0%	0%	0%	0%	0%	33%
TREATMENT AND DISPOSAL PLANT												
353.4	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.4	Structures & Improvements	56%	37%	53%	35%	0%	0%	32%	19%	0%	23%	55%
380.4	Treatment & Disposal	56%	37%	53%	35%	0%	34%	32%	19%	0%	23%	55%
381.4	Plant Sewers	56%	0%	0%	0%	0%	0%	32%	19%	0%	23%	0%
382.4	Outfall Sewer Lines	0%	37%	53%	35%	0%	34%	32%	0%	0%	23%	55%
389.4	Other Plant & Misc. Equipment	0%	37%	53%	35%	0%	0%	0%	0%	0%	23%	55%
GENERAL PLANT												
353.5	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.5	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
390.5	Office Furniture & Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
390.51	Computer Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
391.5	Transportation Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
392.5	Stores Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
393.5	Tools, Shop, & Garage	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
394.5	Laboratory Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
395.5	Power Operated Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
396.5	Communication Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
397.5	Miscellaneous Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
398.5	Other Tangible Plant	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

0294

SUMMARY OF SEWER NON-USED AND USEFUL PERCENTAGES - 1991

FPSC

Company: All Filed FPSC Systems

Schedule: A-7 (S) Summary
Page 3 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S)

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

Explanation: Provide a summary schedule of the Non-Used & Useful for all of the FPSC systems filed in this docket for the test year.

	SEWER PLANT IN SERVICE ACCOUNTS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No.	Description	*1429* Palm Terrace	*444* Park Manor	*987* Point O'woods	*1115* Salt Springs	*473* Silver Lake Oaks	*1113* South Forty	*27001* Spring Hill Util	*1801* Sugar Mill	*989* Sugar Mill Woods	*28001* Sunny Hills Util	*560* Sunshine Parkway
INTANGIBLE PLANT												
351.1	Organization	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
352.1	Franchises	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
389.1	Other Plant & Misc.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
COLLECTION PLANT												
353.2	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.2	Structures & Improvements	15%	0%	0%	0%	0%	6%	0%	0%	51%	0%	0%
360.2	Collection Sewers - F	15%	0%	0%	0%	0%	6%	0%	0%	51%	0%	0%
361.2	Collection Sewers - G	15%	0%	0%	0%	49%	6%	0%	0%	51%	63%	0%
362.2	Special Collecting	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
363.2	Services to Customers	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
364.2	Flow Measuring Devices	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
365.2	Flow Measuring Installation	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
389.2	Other Plant & Misc. Equipment	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SYSTEM PUMPING PLANT												
353.3	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.3	Structures & Improvements	15%	0%	0%	0%	0%	6%	0%	0%	51%	0%	0%
370.3	Receiving Wells	15%	0%	0%	0%	0%	6%	0%	0%	51%	0%	0%
371.3	Pumping Equipment	15%	0%	0%	0%	49%	6%	0%	0%	51%	63%	0%
389.3	Other Plant & Misc. Equipment	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TREATMENT AND DISPOSAL PLANT												
353.4	Land & Land Rights	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.4	Structures & Improvements	37%	72%	66%	47%	87%	26%	49%	22%	41%	49%	49%
380.4	Treatment & Disposal	37%	72%	66%	47%	87%	26%	49%	22%	41%	49%	49%
381.4	Plant Sewers	0%	72%	66%	0%	87%	0%	49%	22%	41%	49%	0%
382.4	Outfall Sewer Lines	4%	72%	66%	0%	87%	26%	49%	22%	41%	0%	49%
389.4	Other Plant & Misc. Equipment	0%	72%	66%	0%	87%	26%	49%	22%	41%	49%	49%
GENERAL PLANT												
353.5	Land & Land Rights	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
354.5	Structures & Improvements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
390.5	Office Furniture & Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
390.51	Computer Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
391.5	Transportation Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
392.5	Stores Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
393.5	Tools, Shop, & Garage	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
394.5	Laboratory Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
395.5	Power Operated Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
396.5	Communication Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
397.5	Miscellaneous Equipment	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
398.5	Other Tangible Plant	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SUMMARY OF SEWER NON-USED AND USEFUL PERCENTAGES - 1991

FPSC

Company: All Filed FPSC Systems

Schedule: A-7 (S) Summary
Page 4 of 4
Preparer: Chuck Lewis
Supporting Schedules: A-6 (S)

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

Explanation: Provide a summary schedule of the Non-Used & Useful for all of the FPSC systems filed in this docket for the test year.

No.	SEWER PLANT IN SERVICE ACCOUNTS Description	(1) 106 University Shores	(2) 567 Venetian Village	(3) 868 Woodmere	(4) 1427 Zephyr Shores
INTANGIBLE PLANT					
351.1	Organization	0%	0%	0%	0%
352.1	Franchises	0%	0%	0%	0%
389.1	Other Plant & Misc.	0%	0%	0%	0%
COLLECTION PLANT					
353.2	Land & Land Rights	0%	0%	0%	0%
354.2	Structures & Improvements	27%	0%	0%	0%
360.2	Collection Sewers - F	27%	0%	0%	0%
361.2	Collection Sewers - G	27%	0%	0%	0%
362.2	Special Collecting	0%	0%	0%	0%
363.2	Services to Customers	0%	0%	0%	0%
364.2	Flow Measuring Devices	0%	0%	0%	0%
365.2	Flow Measuring Installation	0%	0%	0%	0%
389.2	Other Plant & Misc. Equipment	0%	0%	0%	0%
SYSTEM PUMPING PLANT					
353.3	Land & Land Rights	0%	0%	0%	0%
354.3	Structures & Improvements	27%	0%	0%	0%
370.3	Receiving Wells	27%	0%	0%	0%
371.3	Pumping Equipment	27%	0%	0%	0%
389.3	Other Plant & Misc. Equipment	27%	0%	0%	0%
TREATMENT AND DISPOSAL PLANT					
353.4	Land & Land Rights	0%	0%	0%	0%
354.4	Structures & Improvements	6%	14%	0%	10%
380.4	Treatment & Disposal	6%	14%	0%	10%
381.4	Plant Sewers	0%	14%	0%	0%
382.4	Outfall Sewer Lines	6%	14%	0%	0%
389.4	Other Plant & Misc. Equipment	6%	14%	0%	0%
GENERAL PLANT					
353.5	Land & Land Rights	0%	0%	0%	0%
354.5	Structures & Improvements	0%	0%	0%	0%
390.5	Office Furniture & Equipment	0%	0%	0%	0%
390.51	Computer Equipment	0%	0%	0%	0%
391.5	Transportation Equipment	0%	0%	0%	0%
392.5	Stores Equipment	0%	0%	0%	0%
393.5	Tools, Shop, & Garage	0%	0%	0%	0%
394.5	Laboratory Equipment	0%	0%	0%	0%
395.5	Power Operated Equipment	0%	0%	0%	0%
396.5	Communication Equipment	0%	0%	0%	0%
397.5	Miscellaneous Equipment	0%	0%	0%	0%
398.5	Other Tangible Plant	0%	0%	0%	0%

0296

Sewer AFPI Charges Summary

Historical Test Year Ended 12/31/91

Summary of

Allowance For Funds Prudently Invested For Sewer Systems

by System

1991 (Final)

SUMMARY OF ALLOWANCE FOR FUNDS PRUDENTLY INVESTED FOR SEWER SYSTEMS

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
Test Year Ended: 12/31/90
Interim [] Final [X]
Historic [] Projected [X]

Schedule: G (S)
Page 1 of 1
Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	SEWER SYSTEMS (FPSC)		**ANNUAL CHARGES PER ERC BY YEAR**				
Line No.	Name	County	1992	1993	1994	1995	1996
1	Amelia Island	Nassau	40.15	83.76	131.24	183.03	239.64
2	Beacon Hills	Duval	59.21	123.97	194.92	272.78	358.34
3	Burnt Store	Charl / Lee	271.71	543.03	813.93	1,084.34	1,354.22
4	Citrus Springs	Citrus	102.63	212.42	330.23	456.96	593.66
5	Florida Central Commerce Pk	Seminole	563.11	1,172.22	1,832.64	2,550.31	3,331.85
6	Fox Run	Martin	189.82	396.51	622.02	868.53	1,138.46
7	Jungle Den	Volusia	123.83	258.84	406.33	567.74	744.68
8	Leisure Lakes	Highlands	26.88	56.03	87.71	122.21	159.87
9	Marco Shores	Collier	181.85	380.48	597.85	836.11	1,097.70
10	Marion Oaks	Marion	298.89	627.79	990.17	1,389.91	1,831.33
11	Palm Port	Putnam	40.84	85.94	135.80	190.96	252.04
12	Park Manor	Putnam	20.01	41.86	65.76	91.96	120.71
13	Point O Woods	Citrus	55.28	115.24	180.40	251.38	328.85
14	Salt Springs	Marion	87.94	183.31	286.97	399.68	523.11
15	Spring Hill	Hernando	32.58	68.14	107.02	149.61	196.33
16	Sugar Mill	Volusia	95.95	200.08	313.35	436.80	571.63
17	Sugar Mill Woods	Citrus	199.06	416.14	653.32	912.92	1,197.54
18	Sunny Hills	Washington	255.28	531.87	832.23	1,159.12	1,515.61
19	University Shores	Orange	256.65	526.99	812.60	1,115.24	1,436.89
20	Venetian Village	Lake	99.74	208.00	325.75	454.11	594.29
21	Zephyr Shores	Pasco	37.34	77.91	122.09	170.28	222.96

Note: Monthly charge is determined by dividing annual charge by 12 times the number of months elapsed in that year.

SOUTHERN STATES UTILITIES, INC.
DELTONA UTILITIES, INC.

ORIGINAL
FILE COPY

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 920199-WS

APPLICATION FOR A GENERAL RATE INCREASE

FILED

DEC 12 1996

JON S. WHEELER
Clerk District Court of Appeal
First District

VOLUME I
BOOK 2 OF 4

SUMMARY
OF
WATER AND WASTEWATER MINIMUM FILING REQUIREMENTS

Containing

ALLOCATION SCHEDULES

FOR THE TEST YEAR ENDED
DECEMBER 31, 1991

DOCUMENT NUMBER-DATE
04722 MAY 11 1992
FPSC-RECORDS/REPORTING

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

DOCKET 920199-WS
VOLUME I
BOOK 2 OF 4

ALLOCATION SCHEDULES

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	Gross Plant Allocation Factor (W,S,G)	261
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D.	**ALLOCATED ASSETS AND EXPENSES**	
	Total Company General Plant (1991/1990)	297
	Total Company General Plant Accumulated Depreciation (1990)	306
	Total Company Booked O & M Expenses Adjusted (Direct, Customer Accounts and A & G Expense) (1991)	311
	Other Assets and Expenses Allocated	328

Allocation Schedules
- A-Schedules (Rate Base) -

Historical Test Year Ended 12/31/91

Summary of
Allocated Assets and Expenses to Filed FPSC Systems

Docket No. 920199-WS

SUMMARY OF ALLOCATED ASSETS AND EXPENSES TO FILED FPSC SYSTEMS - Docket No. 920199-WS

DESCRIPTION	ALLOCATION BASIS	RECAP MFR SCHEDULES (VOLUME II & III)	TOTAL COMPANY	ALLOCATED AMOUNTS			
				TOTAL FILED FPSC SYSTEMS			
				Total Filed	Water	Sewer	OTHER SYSTEMS
ALLOCATION METHODS:							
(A) Average Number of Customers (1991) - Total Company			158,594	101,044	75,078	25,966	57,550
Customer Allocation Factor (CU-TTL)			100.0000%	63.7126%	47.3399%	16.3727%	36.2874%
(B) Average Number of Customers (1991) - Total Filed FPSC			101,044	101,044	75,078	25,966	0
Customer Allocation Factor (CU-FPSC)			100.0000%	100.0000%	74.3023%	25.6977%	0.0000%
(C) Average Gross Plant (1991)			$176,543,443	$110,157,720	$58,268,730	$51,888,989	$66,385,723
Gross Plant Allocation Factor (GR)			100.0000%	62.3969%	33.0053%	29.3916%	37.6031%
(D) CIAC Activity (1991)			3,734,521	2,596,672	1,729,770	866,902	1,137,848
CIAC Allocation Factor (CI)			100.0000%	69.5316%	46.3184%	23.2132%	30.4684%
A-SCHEDULES (RATE BASE):							
(A) Deferred Taxes (1991)	CU-TTL, GR, CI	A-1 (W), A-2 (S)	$6,452,892	$4,631,350	$3,290,688	$1,340,662	$1,821,542
Parent Debt Adjustment (1991)	GR	B-16 (W), B-17 (S)	424,664	264,977	140,162	124,816	159,687
ITC (1991)	GR	B-16 (W), B-17 (S)	84,417	52,674	27,862	24,812	31,743
(B) General Plant (1991)	CU-TTL	A-5 (W), A-6 (S)	17,250,534	10,990,759	8,166,385	2,824,374	6,259,775
General Plant (1990)	CU-TTL	A-5 (W), A-6 (S)	15,978,229	10,180,141	7,564,077	2,616,064	5,798,088
(C) General Plant Accumulated Depreciation (1990)	CU-TTL	A-9 (W), A-10 (S)	5,225,175	3,329,094	2,473,593	855,501	1,896,082
(D) Adjustment to Gen. Plt. Acc. Dep. (Computer Software) (1991)	CU-TTL	A-9 (W), A-10 (S)	400,000	254,850	189,360	65,491	145,150
B-SCHEDULES (INCOME STATEMENT):							
(A) Customer Accounts Expense (1991)	CU-TTL	B-5 (W), B-6 (S)	1,739,138	1,108,050	823,306	284,744	631,089
(B) A&G Expense (1991)	CU-TTL	B-5 (W), B-6 (S)	7,321,659	4,664,817	3,466,066	1,198,751	2,656,842
(C) Adjustments to Customer Accounts Expense (1991)	CU-TTL	B-5 (W), B-6 (S)	177,282	112,951	83,925	29,026	64,331
(D) Adjustments to A&G Expense (1991)	CU-TTL, CU-FPSC	B-5 (W), B-6 (S)	2,093,118	1,494,351	1,110,337	384,014	598,767

0002

Allocation Schedules
- A-Schedules (Rate Base) -

Historical Test Year Ended 12/31/91

Allocation of Deferred Taxes, Parent Debt Adjustments, and ITC
(Water, Sewer, Gas)

SUMMARY OF DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC ALLOCATION (WATER, SEWER, GAS)
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC		TOTAL COMPANY			WATER			SEWER			GAS
ALLOCATION FACTOR	ALLOCATION BASIS	Total Company	Filed-FPSC Regulated	Other Systems	Total Water	Filed-FPSC Regulated	Other Systems	Total Sewer	Filed-FPSC Regulated	Other Systems	Gas Systems
AVERAGE GROSS PLANT (ADJUSTED 1991):											
Average Gross Plant		$176,543,443	$110,157,720	$66,385,723	$94,458,966	$58,268,730	$36,190,236	$78,124,222	$51,888,989	$26,235,233	$3,960,255
Gross Plant Allocation Factors (GR)		100.0000%	62.3969%	37.6031%	53.5047%	33.0053%	20.4993%	44.2521%	29.3916%	14.8605%	2.2432%
CIAC ACTIVITY (ADJUSTED 1991):											
CIAC Activity		(3,734,521)	(2,596,672)	(1,137,848)	(2,640,877)	(1,729,770)	(911,107)	(1,093,644)	(866,902)	(226,741)	0
CIAC Activity Allocation Factors (CI)		100.0000%	69.5316%	30.4684%	70.7153%	46.3184%	24.3969%	29.2847%	23.2132%	6.0715%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991):											
Average No. of Customers - Total Company		158,594	101,044	57,550	103,473	75,078	28,395	47,214	25,966	21,248	7,907
Customer Allocation Factors (CU-TTL)		100.0000%	63.7126%	36.2874%	65.2442%	47.3399%	17.9043%	29.7701%	16.3727%	13.3975%	4.9857%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):											
Account 281	GR	(6,271,605)	(3,913,290)	(2,358,315)	(3,355,601)	(2,069,963)	(1,285,637)	(2,775,318)	(1,843,327)	(931,992)	(140,686)
Account 190 CIAC	CI	8,429,128	5,860,908	2,568,220	5,960,682	3,904,236	2,056,446	2,468,446	1,956,672	511,774	0
Account 190 Other	GR	4,025,286	2,511,656	1,513,630	2,153,716	1,328,559	825,157	1,781,275	1,183,097	598,177	90,296
Account 190 - Post Retirement Benefits	CU-TTL	270,083	172,077	98,006	176,213	127,857	48,356	80,404	44,220	36,184	13,466
NET DEFERRED TAXES		6,452,892	4,631,350	1,821,542	4,935,010	3,290,688	1,644,322	1,554,806	1,340,662	214,144	(36,924)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):											
Parent Debt Adjustment	GR	424,664	264,977	159,687	227,215	140,162	87,053	187,923	124,816	63,107	9,526
ITC	GR	$84,417	$52,674	$31,743	$45,167	$27,862	$17,305	$37,356	$24,812	$12,545	$1,894

0004

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC

ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	(1) W-FPSC 1518 Amelia Island	(2) W-FPSC 990 Apache Shores	(3) W-FPSC 332 Apple Valley	(4) W-FPSC 784 Bay Lake Estates	(5) W-FPSC 886 Beacon Hills
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$94,458,966	$58,268,730	$3,226,761	$85,408	$791,922	$75,516	$2,922,311
Gross Plant Allocation Factors (GR)		100.0000%	53.5047%	33.0053%	1.8277%	0.0484%	0.4486%	0.0428%	1.6553%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	(2,640,877)	(1,729,770)	(45,636)	(550)	(2,900)	0	(56,479)
CIAC Activity Allocation Factors (CI)		100.0000%	70.7153%	46.3184%	1.2220%	0.0147%	0.0777%	0.0000%	1.5123%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	103,473	75,078	1,157	161	917	65	2,602
Customer Allocation Factors (CU-TTL)		100.0000%	65.2442%	47.3399%	0.7295%	0.1015%	0.5782%	0.0410%	1.6407%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(3,355,601)	(2,069,963)	(114,629)	(3,034)	(28,133)	(2,683)	(103,813)
Account 190 CIAC	CI	8,429,128	5,960,682	3,904,236	103,005	1,241	6,546	0	127,478
Account 190 Other	GR	4,025,286	2,153,716	1,328,559	73,572	1,947	18,056	1,722	66,630
Account 190 - Post Retirement Benefits	CU-TTL	270,083	176,213	127,857	1,970	274	1,562	111	4,431
NET DEFERRED TAXES		6,452,892	4,935,010	3,290,688	63,918	429	(1,969)	(850)	94,726
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	227,215	140,162	7,762	205	1,905	182	7,029
ITC	GR	84,417	45,167	27,862	1,543	41	379	36	1,397

0005

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(6) W-FPSC	(7) W-FPSC	(8) W-FPSC	(9) W-FPSC	(10) W-FPSC	(11) W-FPSC	(12) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	984 Crystal River
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$128,783	$1,053,531	$70,030	$772,939	$170,005	$921,677	$154,965
Gross Plant Allocation Factors (GR)		100.0000%	0.0729%	0.5968%	0.0397%	0.4378%	0.0963%	0.5221%	0.0878%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	(5,511)	(9,768)	(6,540)	25,975	(225)	(53,344)	(55)
CIAC Activity Allocation Factors (CI)		100.0000%	0.1476%	0.2616%	0.1751%	-0.6955%	0.0060%	1.4284%	0.0015%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	39	186	103	644	353	1,649	67
Customer Allocation Factors (CU-TTL)		100.0000%	0.0246%	0.1173%	0.0649%	0.4061%	0.2226%	1.0398%	0.0422%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(4,575)	(37,426)	(2,488)	(27,458)	(6,039)	(32,742)	(5,505)
Account 190 CIAC	CI	8,429,128	12,438	22,047	14,761	(58,628)	508	120,401	124
Account 190 Other	GR	4,025,286	2,936	24,021	1,597	17,623	3,876	21,015	3,533
Account 190 - Post Retirement Benefits	CU-TTL	270,083	66	317	175	1,097	601	2,808	114
NET DEFERRED TAXES		6,452,892	10,865	8,959	14,046	(67,366)	(1,054)	111,482	(1,734)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	310	2,534	168	1,859	409	2,217	373
ITC	GR	84,417	62	504	33	370	81	441	74

9006

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(13) W-FPSC	(14) W-FPSC	(15) W-FPSC	(16) W-FPSC	(17) W-FPSC	(18) W-FPSC	(19) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	105 Daetwyler Shores	18001 Deltona Utilities	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$90,373	$12,471,922	$64,816	$259,454	$44,927	$99,320	$51,249
Gross Plant Allocation Factors (GR)		100.0000%	0.0512%	7.0645%	0.0367%	0.1470%	0.0254%	0.0563%	0.0290%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	0	(425,018)	0	(75)	(675)	(523)	(500)
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	11.3808%	0.0000%	0.0020%	0.0181%	0.0140%	0.0134%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	129	21,873	59	252	171	184	123
Customer Allocation Factors (CU-TTL)		100.0000%	0.0813%	13.7919%	0.0372%	0.1589%	0.1078%	0.1160%	0.0776%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(3,210)	(443,058)	(2,303)	(9,217)	(1,596)	(3,528)	(1,821)
Account 190 CIAC	CI	8,429,128	0	959,302	0	169	1,524	1,180	1,129
Account 190 Other	GR	4,025,286	2,061	284,367	1,478	5,916	1,024	2,265	1,169
Account 190 - Post Retirement Benefits	CU-TTL	270,083	220	37,249	100	429	291	313	209
NET DEFERRED TAXES		6,452,892	(930)	837,860	(724)	(2,703)	1,243	230	686
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	217	30,000	156	624	108	239	123
ITC	GR	84,417	43	5,964	31	124	21	47	25

0007

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(20) W-FPSC	(21) W-FPSC	(22) W-FPSC	(23) W-FPSC	(24) W-FPSC	(25) W-FPSC	(26) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	992 Golden Terrace	986 Gospel Isld Estates	575 Grand Terrace
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$58,215	$162,377	$306,312	$14,102	$34,667	$21,389	$97,217
Gross Plant Allocation Factors (GR)		100.0000%	0.0330%	0.0920%	0.1735%	0.0080%	0.0196%	0.0121%	0.0551%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	0	(90,155)	(1,350)	0	0	(225)	(22,812)
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	2.4141%	0.0361%	0.0000%	0.0000%	0.0060%	0.6108%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	137	8	92	20	105	8	66
Customer Allocation Factors (CU-TTL)		100.0000%	0.0864%	0.0050%	0.0580%	0.0126%	0.0662%	0.0050%	0.0416%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(2,068)	(5,768)	(10,882)	(501)	(1,232)	(760)	(3,454)
Account 190 CIAC	CI	8,429,128	0	203,487	3,047	0	0	508	51,489
Account 190 Other	GR	4,025,286	1,327	3,702	6,984	322	790	488	2,217
Account 190 - Post Retirement Benefits	CU-TTL	270,083	233	14	157	34	179	14	112
NET DEFERRED TAXES		6,452,892	(507)	201,435	(694)	(145)	(262)	249	50,364
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	140	391	737	34	83	51	234
ITC	GR	84,417	28	78	146	7	17	10	46

8000

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(27) W-FPSC	(28) W-FPSC	(29) W-FPSC	(30) W-FPSC	(31) W-FPSC	(32) W-FPSC	(33) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	326 Harmony Homes	438 Hermits Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$52,798	$183,481	$60,410	$48,627	$60,548	$104,085	$188,193
Gross Plant Allocation Factors (GR)		100.0000%	0.0299%	0.1039%	0.0342%	0.0275%	0.0343%	0.0590%	0.1066%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	0	(225)	0	(650)	0	0	(675)
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	0.0060%	0.0000%	0.0174%	0.0000%	0.0000%	0.0181%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	64	178	102	113	53	245	256
Customer Allocation Factors (CU-TTL)		100.0000%	0.0404%	0.1122%	0.0643%	0.0713%	0.0334%	0.1545%	0.1614%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(1,876)	(6,518)	(2,146)	(1,727)	(2,151)	(3,698)	(6,685)
Account 190 CIAC	CI	8,429,128	0	508	0	1,467	0	0	1,524
Account 190 Other	GR	4,025,286	1,204	4,183	1,377	1,109	1,381	2,373	4,291
Account 190 - Post Retirement Benefits	CU-TTL	270,083	109	303	174	192	90	417	436
NET DEFERRED TAXES		6,452,892	(563)	(1,524)	(595)	1,041	(680)	(907)	(435)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	127	441	145	117	146	250	453
ITC	GR	84,417	25	88	29	23	29	50	90

6000

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(34) W-FPSC	(35) W-FPSC	(36) W-FPSC	(37) W-FPSC	(38) W-FPSC	(39) W-FPSC	(40) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Village	325 Lake Brantley	104 Lake Conway
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$91,581	$25,909	$1,023,768	$9,426	$233,357	$71,621	$45,122
Gross Plant Allocation Factors (GR)		100.0000%	0.0519%	0.0147%	0.5799%	0.0053%	0.1322%	0.0406%	0.0256%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	(225)	(275)	(1,825)	0	(2,775)	(450)	0
CIAC Activity Allocation Factors (CI)		100.0000%	0.0060%	0.0074%	0.0489%	0.0000%	0.0743%	0.0120%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	216	116	983	63	35	66	85
Customer Allocation Factors (CU-TTL)		100.0000%	0.1362%	0.0731%	0.6198%	0.0397%	0.0221%	0.0416%	0.0536%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(3,253)	(920)	(36,369)	(335)	(8,290)	(2,544)	(1,603)
Account 190 CIAC	CI	8,429,128	508	621	4,119	0	6,263	1,016	0
Account 190 Other	GR	4,025,286	2,088	591	23,342	215	5,321	1,633	1,029
Account 190 - Post Retirement Benefits	CU-TTL	270,083	368	198	1,674	107	60	112	145
NET DEFERRED TAXES		6,452,892	(290)	489	(7,233)	(13)	3,354	217	(429)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	220	62	2,463	23	561	172	109
ITC	GR	84,417	44	12	490	5	112	34	22

0010

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(41) W-FPSC	(42) W-FPSC	(43) W-FPSC	(44) W-FPSC	(45) W-FPSC	(46) W-FPSC	(47) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	323 Lake Harriet	1054 Lakeview Villas	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores Utilities	11001 Marion Oaks	330 Meredith Manor
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$166,105	$19,295	$193,671	$182,065	$1,353,961	$2,539,861	$414,547
Gross Plant Allocation Factors (GR)		100.0000%	0.0941%	0.0109%	0.1097%	0.1031%	0.7669%	1.4387%	0.2348%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	(665)	0	(225)	(230)	(2,520)	(86,936)	(1,125)
CIAC Activity Allocation Factors (CI)		100.0000%	0.0178%	0.0000%	0.0060%	0.0062%	0.0675%	2.3279%	0.0301%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	285	13	391	244	276	2,212	679
Customer Allocation Factors (CU-TTL)		100.0000%	0.1797%	0.0082%	0.2465%	0.1539%	0.1740%	1.3948%	0.4281%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(5,901)	(685)	(6,880)	(6,468)	(48,099)	(90,227)	(14,727)
Account 190 CIAC	CI	8,429,128	1,501	0	508	519	5,688	196,223	2,539
Account 190 Other	GR	4,025,286	3,787	440	4,416	4,151	30,871	57,910	9,452
Account 190 - Post Retirement Benefits	CU-TTL	270,083	485	22	666	416	470	3,767	1,156
NET DEFERRED TAXES		6,452,892	(127)	(223)	(1,291)	(1,382)	(11,070)	167,673	(1,579)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	400	46	466	438	3,257	6,109	997
ITC	GR	84,417	79	9	93	87	647	1,214	198

0011

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(48) W-FPSC	(49) W-FPSC	(50) W-FPSC	(51) W-FPSC	(52) W-FPSC	(53) W-FPSC	(54) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$42,048	$57,578	$41,691	$149,220	$36,367	$221,034	$36,293
Gross Plant Allocation Factors (GR)		100.0000%	0.0238%	0.0326%	0.0236%	0.0845%	0.0206%	0.1252%	0.0206%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	(300)	(475)	(280)	(1,080)	(1,175)	0	0
CIAC Activity Allocation Factors (CI)		100.0000%	0.0080%	0.0127%	0.0075%	0.0289%	0.0315%	0.0000%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	35	138	195	4	91	2,090	61
Customer Allocation Factors (CU-TTL)		100.0000%	0.0221%	0.0870%	0.1230%	0.0025%	0.0574%	1.3178%	0.0385%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(1,494)	(2,045)	(1,481)	(5,301)	(1,292)	(7,852)	(1,289)
Account 190 CIAC	CI	8,429,128	677	1,072	632	2,438	2,652	0	0
Account 190 Other	GR	4,025,286	959	1,313	951	3,402	829	5,040	827
Account 190 - Post Retirement Benefits	CU-TTL	270,083	60	235	332	7	155	3,559	104
NET DEFERRED TAXES		6,452,892	202	575	434	546	2,344	747	(358)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	101	138	100	359	87	532	87
ITC	GR	84,417	20	28	20	71	17	106	17

0012

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(55) W-FPSC	(56) W-FPSC	(57) W-FPSC	(58) W-FPSC	(59) W-FPSC	(60) W-FPSC	(61) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	444 Park Manor	564 Picciola Island	782 Pine Ridge Estates	9002 Pine Ridge Utilities	553 Piney Woods	987 Point O'woods	443 Pomona Park
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$26,752	$95,044	$224,829	$929,606	$94,136	$224,524	$58,736
Gross Plant Allocation Factors (GR)		100.0000%	0.0152%	0.0538%	0.1274%	0.5266%	0.0533%	0.1272%	0.0333%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	0	(1,265)	0	(81,023)	(1,125)	(38,995)	(1,375)
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	0.0339%	0.0000%	2.1696%	0.0301%	1.0442%	0.0368%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	30	131	172	400	169	326	161
Customer Allocation Factors (CU-TTL)		100.0000%	0.0189%	0.0826%	0.1085%	0.2522%	0.1066%	0.2056%	0.1015%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(950)	(3,376)	(7,987)	(33,024)	(3,344)	(7,976)	(2,087)
Account 190 CIAC	CI	8,429,128	0	2,855	0	182,876	2,539	88,015	3,103
Account 190 Other	GR	4,025,286	610	2,167	5,126	21,196	2,146	5,119	1,339
Account 190 - Post Retirement Benefits	CU-TTL	270,083	51	223	293	681	288	555	274
NET DEFERRED TAXES		6,452,892	(289)	1,869	(2,568)	171,729	1,629	85,713	2,630
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	64	229	541	2,236	226	540	141
ITC	GR	84,417	13	45	108	445	45	107	28

0013

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(62) W-FPSC	(63) W-FPSC	(64) W-FPSC	(65) W-FPSC	(66) W-FPSC	(67) W-FPSC	(68) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1095 Postmaster Village	578 Quail Ridge	442 River Grove	439 River Park	985 Rolling Green	988 Rosemont	1115 Salt Springs
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$163,945	$111,237	$92,471	$196,883	$50,808	$205,071	$424,119
Gross Plant Allocation Factors (GR)		100.0000%	0.0929%	0.0630%	0.0524%	0.1115%	0.0288%	0.1162%	0.2402%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	(1,625)	(150)	(150)	(900)	(2,025)	(1,200)	0
CIAC Activity Allocation Factors (CI)		100.0000%	0.0435%	0.0040%	0.0040%	0.0241%	0.0542%	0.0321%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	152	11	107	346	76	47	112
Customer Allocation Factors (CU-TTL)		100.0000%	0.0958%	0.0069%	0.0675%	0.2182%	0.0479%	0.0296%	0.0706%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(5,824)	(3,952)	(3,285)	(6,994)	(1,805)	(7,285)	(15,067)
Account 190 CIAC	CI	8,429,128	3,668	339	339	2,031	4,571	2,709	0
Account 190 Other	GR	4,025,286	3,738	2,536	2,108	4,489	1,158	4,676	9,670
Account 190 - Post Retirement Benefits	CU-TTL	270,083	259	19	182	589	129	80	191
NET DEFERRED TAXES		6,452,892	1,841	(1,058)	(656)	115	4,054	179	(5,206)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	394	268	222	474	122	493	1,020
ITC	GR	84,417	78	53	44	94	24	98	203

0014

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(69) W-FPSC	(70) W-FPSC	(71) W-FPSC	(72) W-FPSC	(73) W-FPSC	(74) W-FPSC	(75) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1118 Samira Villas	448 Saratoga Harbour	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	27001 Spring Hill Util.	471 St. John's Highlands
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$14,012	$147,035	$380,048	$46,093	$65,437	$11,890,136	$46,237
Gross Plant Allocation Factors (GR)		100.0000%	0.0079%	0.0833%	0.2153%	0.0261%	0.0371%	6.7350%	0.0262%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	0	(250)	(17,535)	0	0	(307,460)	0
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	0.0067%	0.4695%	0.0000%	0.0000%	8.2329%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	2	40	935	26	115	22,630	79
Customer Allocation Factors (CU-TTL)		100.0000%	0.0013%	0.0252%	0.5896%	0.0164%	0.0725%	14.2692%	0.0498%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(498)	(5,223)	(13,501)	(1,637)	(2,325)	(422,390)	(1,643)
Account 190 CIAC	CI	8,429,128	0	564	39,579	0	0	693,963	0
Account 190 Other	GR	4,025,286	319	3,352	8,665	1,051	1,492	271,102	1,054
Account 190 - Post Retirement Benefits	CU-TTL	270,083	3	68	1,592	44	196	38,539	135
NET DEFERRED TAXES		6,452,892	(175)	(1,238)	36,336	(542)	(637)	581,213	(454)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	34	354	914	111	157	28,601	111
ITC	GR	84,417	7	70	182	22	31	5,685	22

0015

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(76) W-FPSC	(77) W-FPSC	(78) W-FPSC	(79) W-FPSC	(80) W-FPSC	(81) W-FPSC	(82) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	565 Stone Mountain	1801 Sugar Mill	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	781 Tropical Park	106 University Shores
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$18,334	$1,332,729	$2,611,758	$862,623	$227,698	$225,997	$3,747,118
Gross Plant Allocation Factors (GR)		100.0000%	0.0104%	0.7549%	1.4794%	0.4886%	0.1290%	0.1280%	2.1225%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	0	(52,686)	(101,675)	(941)	(6,304)	(1,260)	(299,232)
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	1.4108%	2.7226%	0.0252%	0.1688%	0.0337%	8.0126%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	6	601	1,806	416	7	553	2,824
Customer Allocation Factors (CU-TTL)		100.0000%	0.0038%	0.3790%	1.1388%	0.2623%	0.0044%	0.3487%	1.7807%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(651)	(47,344)	(92,781)	(30,644)	(8,089)	(8,028)	(133,114)
Account 190 CIAC	CI	8,429,128	0	118,916	229,489	2,125	14,229	2,844	675,393
Account 190 Other	GR	4,025,286	418	30,387	59,549	19,668	5,192	5,153	85,436
Account 190 - Post Retirement Benefits	CU-TTL	270,083	10	1,023	3,076	708	12	942	4,809
NET DEFERRED TAXES		6,452,892	(223)	102,982	199,333	(8,143)	11,343	910	632,524
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	44	3,206	6,282	2,075	548	544	9,013
ITC	GR	84,417	9	637	1,249	412	109	108	1,792

0016

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(83) W-FPSC	(84) W-FPSC	(85) W-FPSC	(86) W-FPSC	(87) W-FPSC	(88) W-FPSC	(89) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	567 Venetian Village	447 Welaka	566 Western Shores	122 Westmont	783 Windsong	888 Woodmere	446 Wootens
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$50,338	$38,386	$179,939	$41,424	$160,458	$1,329,128	$9,577
Gross Plant Allocation Factors (GR)		100.0000%	0.0285%	0.0217%	0.1019%	0.0235%	0.0909%	0.7529%	0.0054%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	(225)	(225)	(10,846)	(695)	0	(1,175)	(950)
CIAC Activity Allocation Factors (CI)		100.0000%	0.0060%	0.0060%	0.2904%	0.0186%	0.0000%	0.0315%	0.0254%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	131	92	278	122	109	1,076	17
Customer Allocation Factors (CU-TTL)		100.0000%	0.0826%	0.0580%	0.1753%	0.0769%	0.0687%	0.6785%	0.0107%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(1,788)	(1,364)	(6,392)	(1,472)	(5,700)	(47,216)	(340)
Account 190 CIAC	CI	8,429,128	508	508	24,480	1,569	0	2,652	2,144
Account 190 Other	GR	4,025,286	1,148	875	4,103	944	3,659	30,305	218
Account 190 - Post Retirement Benefits	CU-TTL	270,083	223	157	473	208	186	1,832	29
NET DEFERRED TAXES		6,452,892	90	176	22,664	1,249	(1,856)	(12,427)	2,051
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	121	92	433	100	386	3,197	23
ITC	GR	84,417	24	18	86	20	77	636	5

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ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(90) W-FPSC		(91) W-FPSC	(92) W-FPSC	(93) W-FPSC		(94) W-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1427 Zephyr Shores	SUBTOTAL WATER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island Util.	576 Wedgewood	SUBTOTAL WATER FILED-FPSC REGULATED	2201 Deep Creek
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$143,216	$58,268,730	$0	$16,646,943	$0	$74,915,674	$1,752,585
Gross Plant Allocation Factors (GR)		100.0000%	0.0811%	33.0053%	0.0000%	9.4294%	0.0000%	42.4347%	0.9927%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	0	(1,729,770)	0	(201,419)	0	(1,931,189)	(24,366)
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	46.3184%	0.0000%	5.3934%	0.0000%	51.7118%	0.6525%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	514	75,078	7,795	5,460	0	88,333	2,670
Customer Allocation Factors (CU-TTL)		100.0000%	0.3241%	47.3399%	4.9151%	3.4428%	0.0000%	55.6977%	1.6835%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(5,088)	(2,069,963)	0	(591,373)	0	(2,661,337)	(62,260)
Account 190 CIAC	CI	8,429,128	0	3,904,236	0	454,620	0	4,358,856	54,996
Account 190 Other	GR	4,025,286	3,265	1,328,559	0	379,559	0	1,708,118	39,960
Account 190 - Post Retirement Benefits	CU-TTL	270,083	875	127,857	13,275	9,298	0	150,430	4,547
NET DEFERRED TAXES		6,452,892	(947)	3,290,688	13,275	252,104	0	3,556,068	37,243
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	344	140,162	0	40,043	0	180,205	4,216
ITC	GR	84,417	68	27,862	0	7,960	0	35,822	838

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ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(95) W-COUNTY	(96) W-COUNTY	(97) W-COUNTY	(98) W-COUNTY	(99) W-COUNTY	(100) W-COUNTY	(101) W-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill	2301 Palm Valley	19001 Seaboard	23001 St. Augustine
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$67,547	$200,929	$570,607	$44,228	$390,228	$1,972,064	$0
Gross Plant Allocation Factors (GR)		100.0000%	0.0383%	0.1138%	0.3232%	0.0251%	0.2210%	1.1170%	0.0000%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	(1,275)	0	(1,410)	(250)	(1,809)	52,747	0
CIAC Activity Allocation Factors (CI)		100.0000%	0.0341%	0.0000%	0.0378%	0.0067%	0.0484%	-1.4124%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	161	320	782	168	203	2,563	0
Customer Allocation Factors (CU-TTL)		100.0000%	0.1015%	0.2018%	0.4931%	0.1059%	0.1280%	1.6161%	0.0000%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(2,400)	(7,138)	(20,270)	(1,571)	(13,863)	(70,056)	0
Account 190 CIAC	CI	8,429,128	2,878	0	3,182	564	4,083	(119,055)	0
Account 190 Other	GR	4,025,286	1,540	4,581	13,010	1,008	8,897	44,964	0
Account 190 - Post Retirement Benefits	CU-TTL	270,083	274	545	1,332	286	346	4,365	0
NET DEFERRED TAXES		6,452,892	2,293	(2,012)	(2,746)	288	(536)	(139,782)	0
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	162	483	1,373	106	939	4,744	0
ITC	GR	84,417	32	96	273	21	187	943	0

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ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(102) W-COUNTY	(103) W-COUNTY	(104) W-COUNTY		(105) W-MGMT	(106) W-MGMT	(107) W-MGMT
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	212 Sugar Creek	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL WATER COUNTY REGULATED	1119 Bahia Oaks	18002 Enterprise	677 St. Lucie Falls
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$65,103	$122,664	$13,422,851	$18,608,805	$0	$227,032	$0
Gross Plant Allocation Factors (GR)		100.0000%	0.0369%	0.0695%	7.6031%	10.5406%	0.0000%	0.1286%	0.0000%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	(225)	0	(725,812)	(702,400)	0	(5,938)	0
CIAC Activity Allocation Factors (CI)		100.0000%	0.0060%	0.0000%	19.4352%	18.8083%	0.0000%	0.1590%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	62	349	7,068	14,346	0	188	0
Customer Allocation Factors (CU-TTL)		100.0000%	0.0391%	0.2201%	4.4567%	9.0458%	0.0000%	0.1185%	0.0000%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(2,313)	(4,358)	(476,839)	(661,067)	0	(8,065)	0
Account 190 CIAC	CI	8,429,128	508	0	1,638,220	1,585,376	0	13,403	0
Account 190 Other	GR	4,025,286	1,484	2,797	306,048	424,291	0	5,176	0
Account 190 - Post Retirement Benefits	CU-TTL	270,083	106	594	12,037	24,431	0	320	0
NET DEFERRED TAXES		6,452,892	(215)	(966)	1,479,465	1,373,031	0	10,834	0
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	157	295	32,288	44,762	0	546	0
ITC	GR	84,417	31	59	6,418	8,898	0	109	0

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ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(108) W-MGMT		(109) W-MISC.	(110) W-MISC.	(111) W-MISC.	(112) W-MISC.	
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1703 Woodside	SUBTOTAL WATER MANAGEMENT SYSTEM	1298 Geneva Lake Est.	1279 Keystone Club Est.	2302 Remington Forest	2501 Shadowbrook	SUBTOTAL WATER NON-REG'D SYSTEM
AVERAGE GROSS PLANT (ADJUSTED 1991) - WATER:									
Average Gross Plant		$176,543,443	$0	$227,032	$78,246	$241,248	$156,681	$231,261	$707,456
Gross Plant Allocation Factors (GR)		100.0000%	0.0000%	0.1286%	0.0443%	0.1367%	0.0887%	0.1310%	0.4007%
CIAC ACTIVITY (ADJUSTED 1991) - WATER:									
CIAC Activity		(3,734,521)	0	(5,938)	(450)	(225)	(675)	0	(1,350)
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	0.1590%	0.0120%	0.0060%	0.0181%	0.0000%	0.0361%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Average No. of Customers - Total Company		158,594	0	188	82	138	24	362	606
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	0.1185%	0.0517%	0.0870%	0.0151%	0.2283%	0.3821%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	0	(8,065)	(2,780)	(8,570)	(5,566)	(8,216)	(25,132)
Account 190 CIAC	CI	8,429,128	0	13,403	1,016	508	1,524	0	3,047
Account 190 Other	GR	4,025,286	0	5,176	1,784	5,501	3,572	5,273	16,130
Account 190 - Post Retirement Benefits	CU-TTL	270,083	0	320	140	235	41	616	1,032
NET DEFERRED TAXES		6,452,892	0	10,834	160	(2,327)	(429)	(2,326)	(4,923)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	0	546	188	580	377	556	1,702
ITC	GR	84,417	0	109	37	115	75	111	338

0021

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC					(1) S-FPSC	(2) S-FPSC	(3) S-FPSC	(4) S-FPSC	(5) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE GROSS PLANT (ADJUSTED 1991) - SEWER:									
Average Gross Plant		$176,543,443	$78,124,222	$51,888,989	$5,347,039	$82,773	$162,092	$4,373,825	$50,349
Gross Plant Allocation Factors (GR)		100.0000%	44.2521%	29.3916%	3.0287%	0.0469%	0.0918%	2.4775%	0.0285%
CIAC ACTIVITY (ADJUSTED 1991) - SEWER:									
CIAC Activity		(3,734,521)	(1,093,644)	(866,902)	(43,874)	(350)	0	(161,050)	0
CIAC Activity Allocation Factors (CI)		100.0000%	29.2847%	23.2132%	1.1748%	0.0094%	0.0000%	4.3125%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Average No. of Customers - Total Company		158,594	47,214	25,966	1,005	112	166	2,470	16
Customer Allocation Factors (CU-TTL)		100.0000%	29.7701%	16.3727%	0.6337%	0.0706%	0.1047%	1.5574%	0.0101%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(2,775,318)	(1,843,327)	(189,951)	(2,940)	(5,758)	(155,378)	(1,789)
Account 190 CIAC	CI	8,429,128	2,468,446	1,956,672	99,028	790	0	363,503	0
Account 190 Other	GR	4,025,286	1,781,275	1,183,097	121,915	1,887	3,696	99,726	1,148
Account 190 - Post Retirement Benefits	CU-TTL	270,083	80,404	44,220	1,712	191	283	4,206	27
NET DEFERRED TAXES		6,452,892	1,554,806	1,340,662	32,704	(72)	(1,780)	312,058	(613)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	187,923	124,816	12,862	199	390	10,521	121
ITC	GR	84,417	37,356	24,812	2,557	40	78	2,091	24

0022

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(6) S-FPSC	(7) S-FPSC	(8) S-FPSC	(9) S-FPSC	(10) S-FPSC	(11) S-FPSC	(12) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	18001 Deltona Utilities	673 Fisherman's Haven	340 Fl. Central Commerce Pk
AVERAGE GROSS PLANT (ADJUSTED 1991) - SEWER:									
Average Gross Plant		$176,543,443	$1,038,988	$1,637,679	$880,177	$984,180	$8,374,585	$137,222	$1,388,963
Gross Plant Allocation Factors (GR)		100.0000%	0.5885%	0.9276%	0.4986%	0.5575%	4.7436%	0.0777%	0.7868%
CIAC ACTIVITY (ADJUSTED 1991) - SEWER:									
CIAC Activity		(3,734,521)	(4,120)	0	0	(3,005)	17,361	0	(6,154)
CIAC Activity Allocation Factors (CI)		100.0000%	0.1103%	0.0000%	0.0000%	0.0805%	-0.4649%	0.0000%	0.1648%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Average No. of Customers - Total Company		158,594	150	132	259	678	4,468	146	24
Customer Allocation Factors (CU-TTL)		100.0000%	0.0946%	0.0832%	0.1633%	0.4275%	2.8173%	0.0921%	0.0151%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(36,909)	(58,178)	(31,268)	(34,962)	(297,502)	(4,875)	(49,342)
Account 190 CIAC	CI	8,429,128	9,299	0	0	6,782	(39,186)	0	13,890
Account 190 Other	GR	4,025,286	23,689	37,340	20,069	22,440	190,945	3,129	31,669
Account 190 - Post Retirement Benefits	CU-TTL	270,083	255	225	441	1,155	7,609	249	41
NET DEFERRED TAXES		6,452,892	(3,665)	(20,613)	(10,758)	(4,586)	(138,134)	(1,497)	(3,742)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	2,499	3,939	2,117	2,367	20,145	330	3,341
ITC	GR	84,417	497	783	421	471	4,004	66	664

0023

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(13) S-FPSC	(14) S-FPSC	(15) S-FPSC	(16) S-FPSC	(17) S-FPSC	(18) S-FPSC	(19) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores	11001 Marion Oaks
AVERAGE GROSS PLANT (ADJUSTED 1991) - SEWER:									
Average Gross Plant		$176,543,443	$301,053	$118,546	$471,997	$380,666	$263,376	$85,749	$2,179,878
Gross Plant Allocation Factors (GR)		100.0000%	0.1705%	0.0671%	0.2674%	0.2156%	0.1492%	0.0486%	1.2348%
CIAC ACTIVITY (ADJUSTED 1991) - SEWER:									
CIAC Activity		(3,734,521)	(2,100)	0	0	0	(160)	0	(1,708)
CIAC Activity Allocation Factors (CI)		100.0000%	0.0562%	0.0000%	0.0000%	0.0000%	0.0043%	0.0000%	0.0457%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Average No. of Customers - Total Company		158,594	90	96	115	387	229	236	1,276
Customer Allocation Factors (CU-TTL)		100.0000%	0.0567%	0.0605%	0.0725%	0.2440%	0.1444%	0.1488%	0.8046%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(10,695)	(4,211)	(16,767)	(13,523)	(9,356)	(3,046)	(77,439)
Account 190 CIAC	CI	8,429,128	4,740	0	0	0	361	0	3,854
Account 190 Other	GR	4,025,286	6,864	2,703	10,762	8,679	6,005	1,955	49,702
Account 190 - Post Retirement Benefits	CU-TTL	270,083	153	163	196	659	390	402	2,173
NET DEFERRED TAXES		6,452,892	1,063	(1,345)	(5,810)	(4,185)	(2,600)	(689)	(21,709)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	724	285	1,135	916	634	206	5,244
ITC	GR	84,417	144	57	226	182	126	41	1,042

0024

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(20) S-FPSC	(21) S-FPSC	(22) S-FPSC	(23) S-FPSC	(24) S-FPSC	(25) S-FPSC	(26) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'woods	1115 Salt Springs
AVERAGE GROSS PLANT (ADJUSTED 1991) - SEWER:									
Average Gross Plant		$176,543,443	$32,965	$80,586	$44,920	$523,312	$36,902	$327,924	$267,004
Gross Plant Allocation Factors (GR)		100.0000%	0.0187%	0.0456%	0.0254%	0.2964%	0.0209%	0.1857%	0.1512%
CIAC ACTIVITY (ADJUSTED 1991) - SEWER:									
CIAC Activity		(3,734,521)	0	0	(2,225)	0	0	(73,955)	0
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	0.0000%	0.0596%	0.0000%	0.0000%	1.9803%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Average No. of Customers - Total Company		158,594	27	35	90	1,913	28	114	110
Customer Allocation Factors (CU-TTL)		100.0000%	0.0170%	0.0221%	0.0567%	1.2062%	0.0177%	0.0719%	0.0694%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(1,171)	(2,863)	(1,596)	(18,590)	(1,311)	(11,649)	(9,485)
Account 190 CIAC	CI	8,429,128	0	0	5,022	0	0	166,923	0
Account 190 Other	GR	4,025,286	752	1,837	1,024	11,932	841	7,477	6,088
Account 190 - Post Retirement Benefits	CU-TTL	270,083	46	60	153	3,258	48	194	187
NET DEFERRED TAXES		6,452,892	(373)	(966)	4,604	(3,401)	(422)	162,944	(3,210)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	79	194	108	1,259	89	789	642
ITC	GR	84,417	16	39	21	250	18	157	128

0025

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(27) S-FPSC	(28) S-FPSC	(29) S-FPSC	(30) S-FPSC	(31) S-FPSC	(32) S-FPSC	(33) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	27001 Spring Hill Util.	1801 Sugar Mill	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway
AVERAGE GROSS PLANT (ADJUSTED 1991) - SEWER:									
Average Gross Plant		$176,543,443	$64,943	$500,866	$6,850,950	$1,335,177	$3,126,785	$641,850	$318,698
Gross Plant Allocation Factors (GR)		100.0000%	0.0368%	0.2837%	3.8806%	0.7563%	1.7711%	0.3636%	0.1805%
CIAC ACTIVITY (ADJUSTED 1991) - SEWER:									
CIAC Activity		(3,734,521)	0	(350)	(57,569)	(81,124)	(46,428)	(82)	(9,322)
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	0.0094%	1.5415%	2.1723%	1.2432%	0.0022%	0.2496%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Average No. of Customers - Total Company		158,594	25	21	4,846	587	1,744	175	6
Customer Allocation Factors (CU-TTL)		100.0000%	0.0158%	0.0132%	3.0556%	0.3701%	1.0997%	0.1103%	0.0038%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(2,307)	(17,793)	(243,376)	(47,431)	(111,077)	(22,801)	(11,322)
Account 190 CIAC	CI	8,429,128	0	790	129,939	183,104	104,791	185	21,041
Account 190 Other	GR	4,025,286	1,481	11,420	156,205	30,443	71,292	14,635	7,266
Account 190 - Post Retirement Benefits	CU-TTL	270,083	43	36	8,253	1,000	2,970	298	10
NET DEFERRED TAXES		6,452,892	(784)	(5,547)	51,021	167,115	67,976	(7,684)	16,996
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	156	1,205	16,480	3,212	7,521	1,544	767
ITC	GR	84,417	31	239	3,276	638	1,495	307	152

0026

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(34) S-FPSC	(35) S-FPSC	(36) S-FPSC	(37) S-FPSC		(38) S-FPSC	(39) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	106 University Shores	567 Venetian Village	888 Woodmere	1427 Zephyr Hills	SUBTOTAL SEWER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island
AVERAGE GROSS PLANT (ADJUSTED 1991) - SEWER:									
Average Gross Plant		$176,543,443	$6,846,104	$64,605	$2,391,263	$174,999	$51,888,989	$0	$11,385,161
Gross Plant Allocation Factors (GR)		100.0000%	3.8779%	0.0366%	1.3545%	0.0991%	29.3916%	0.0000%	6.4489%
CIAC ACTIVITY (ADJUSTED 1991) - SEWER:									
CIAC Activity		(3,734,521)	(390,338)	(350)	0	0	(866,902)	0	88,900
CIAC Activity Allocation Factors (CI)		100.0000%	10.4522%	0.0094%	0.0000%	0.0000%	23.2132%	0.0000%	-2.3805%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Average No. of Customers - Total Company		158,594	2,567	82	1,040	501	25,966	6,094	1,942
Customer Allocation Factors (CU-TTL)		100.0000%	1.6186%	0.0517%	0.6558%	0.3159%	16.3727%	3.8422%	1.2245%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(243,204)	(2,295)	(84,948)	(6,217)	(1,843,327)	0	(404,451)
Account 190 CIAC	CI	8,429,128	881,026	790	0	0	1,956,672	0	(200,655)
Account 190 Other	GR	4,025,286	156,095	1,473	54,522	3,990	1,183,097	0	259,588
Account 190 - Post Retirement Benefits	CU-TTL	270,083	4,372	140	1,771	853	44,220	10,377	3,307
NET DEFERRED TAXES		6,452,892	798,288	108	(28,655)	(1,373)	1,340,662	10,377	(342,211)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	16,468	155	5,752	421	124,816	0	27,386
ITC	GR	84,417	3,274	31	1,143	84	24,812	0	5,444

0027

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC				(40) S-COUNTY	(41) S-COUNTY	(42) S-COUNTY	(43) S-COUNTY	(44) S-COUNTY	(45) S-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	SUBTOTAL SEWER FILED-FPSC REGULATED	2201 Deep Creek	210 Lake Gibson	439 River Park	19001 Seaboard	23001 St. Augustine	2101 Tropical Isle
AVERAGE GROSS PLANT (ADJUSTED 1991) - SEWER:									
Average Gross Plant		$176,543,443	$63,274,150	$3,443,315	$333,985	$0	$2,202,124	$0	$463,593
Gross Plant Allocation Factors (GR)		100.0000%	35.8406%	1.9504%	0.1892%	0.0000%	1.2474%	0.0000%	0.2626%
CIAC ACTIVITY (ADJUSTED 1991) - SEWER:									
CIAC Activity		(3,734,521)	(778,002)	175	(375)	0	0	0	0
CIAC Activity Allocation Factors (CI)		100.0000%	20.8327%	-0.0047%	0.0100%	0.0000%	0.0000%	0.0000%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Average No. of Customers - Total Company		158,594	34,002	2,657	266	0	2,491	0	147
Customer Allocation Factors (CU-TTL)		100.0000%	21.4394%	1.6754%	0.1677%	0.0000%	1.5707%	0.0000%	0.0927%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(2,247,778)	(122,322)	(11,865)	0	(78,229)	0	(16,469)
Account 190 CIAC	CI	8,429,128	1,756,017	(395)	846	0	0	0	0
Account 190 Other	GR	4,025,286	1,442,685	78,509	7,615	0	50,210	0	10,570
Account 190 - Post Retirement Benefits	CU-TTL	270,083	57,904	4,525	453	0	4,242	0	250
NET DEFERRED TAXES		6,452,892	1,008,828	(39,682)	(2,950)	0	(23,777)	0	(5,648)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	152,202	8,283	803	0	5,297	0	1,115
ITC	GR	84,417	30,256	1,646	160	0	1,053	0	222

0028

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(46) S-COUNTY	(47) S-COUNTY		(48) S-MGMT	(49) S-MGMT	(50) S-MGMT	(51) S-MGMT
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL SEWER COUNTY REGULATED	125 Country Run	18002 Enterprise	126 M & M Utilities	677 St. Lucie Falls
AVERAGE GROSS PLANT (ADJUSTED 1991) - SEWER:									
Average Gross Plant		$176,543,443	$203,710	$7,671,151	$14,317,877	$0	$89,320	$0	$0
Gross Plant Allocation Factors (GR)		100.0000%	0.1154%	4.3452%	8.1101%	0.0000%	0.0506%	0.0000%	0.0000%
CIAC ACTIVITY (ADJUSTED 1991) - SEWER:									
CIAC Activity		(3,734,521)	0	(315,441)	(315,641)	0	0	0	0
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	8.4466%	8.4520%	0.0000%	0.0000%	0.0000%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Average No. of Customers - Total Company		158,594	343	6,837	12,741	0	117	0	0
Customer Allocation Factors (CU-TTL)		100.0000%	0.2163%	4.3110%	8.0337%	0.0000%	0.0738%	0.0000%	0.0000%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(7,237)	(272,513)	(508,634)	0	(3,173)	0	0
Account 190 CIAC	CI	8,429,128	0	711,978	712,429	0	0	0	0
Account 190 Other	GR	4,025,286	4,645	174,906	326,455	0	2,037	0	0
Account 190 - Post Retirement Benefits	CU-TTL	270,083	584	11,643	21,698	0	199	0	0
NET DEFERRED TAXES		6,452,892	(2,008)	626,014	551,948	0	(937)	0	0
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	490	18,452	34,441	0	215	0	0
ITC	GR	84,417	97	3,668	6,848	0	43	0	0

0029

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(52) S-MGMT		(53) S-MISC.	
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM	2501 Shadowbrook	SUBTOTAL SEWER NON-REG'D SYSTEM
AVERAGE GROSS PLANT (ADJUSTED 1991) - SEWER:						
Average Gross Plant		$176,543,443	$0	$89,320	$442,875	$442,875
Gross Plant Allocation Factors (GR)		100.0000%	0.0000%	0.0506%	0.2509%	0.2509%
CIAC ACTIVITY (ADJUSTED 1991) - SEWER:						
CIAC Activity		(3,734,521)	0	0	0	0
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:						
Average No. of Customers - Total Company		158,594	0	117	354	354
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	0.0738%	0.2232%	0.2232%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):						
Account 281	GR	(6,271,605)	0	(3,173)	(15,733)	(15,733)
Account 190 CIAC	CI	8,429,128	0	0	0	0
Account 190 Other	GR	4,025,286	0	2,037	10,098	10,098
Account 190 - Post Retirement Benefits	CU-TTL	270,083	0	199	603	603
NET DEFERRED TAXES		6,452,892	0	(937)	(5,032)	(5,032)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):						
Parent Debt Adjustment	GR	424,664	0	215	1,065	1,065
ITC	GR	84,417	0	43	212	212

0030

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - GAS
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC					(1) GAS	(2) GAS	(3) GAS	(4) GAS	(5) GAS
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL GAS	SUBTOTAL GAS FILED-FPSC REGULATED	9001 Citrus Springs Util.	18001 Deltona Utilities	26001 Marco Island Util.	11001 Marion Oaks Util.	9002 Pine Ridge Util.
AVERAGE GROSS PLANT (ADJUSTED 1991) - GAS:									
Average Gross Plant		$176,543,443	$3,960,255	---------	$450,008	$0	$1,142,947	$663,792	$27,180
Gross Plant Allocation Factors (GR)		100.0000%	2.2432%	---------	0.2549%	0.0000%	0.6474%	0.3760%	0.0154%
CIAC ACTIVITY (ADJUSTED 1991) - GAS:									
CIAC Activity		(3,734,521)	0	---------	0	0	0	0	0
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	---------	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - GAS:									
Average No. of Customers - Total Company		158,594	7,907	---------	576	0	794	989	34
Customer Allocation Factors (CU-TTL)		100.0000%	4.9857%	---------	0.3632%	0.0000%	0.5007%	0.6236%	0.0214%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):									
Account 281	GR	(6,271,605)	(140,686)	---------	(15,986)	0	(40,603)	(23,581)	(966)
Account 190 CIAC	CI	8,429,128	0	---------	0	0	0	0	0
Account 190 Other	GR	4,025,286	90,296	---------	10,260	0	26,060	15,135	620
Account 190 - Post Retirement Benefits	CU-TTL	270,083	13,466	---------	981	0	1,352	1,684	58
NET DEFERRED TAXES		6,452,892	(36,924)	---------	(4,745)	0	(13,191)	(6,762)	(288)
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):									
Parent Debt Adjustment	GR	424,664	9,526	---------	1,082	0	2,749	1,597	65
ITC	GR	84,417	1,894	---------	215	0	547	317	13

0031

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - GAS
- Operating Systems - 1991 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC			(6) GAS	(7) GAS	(8) GAS
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	27001 Spring Hill Util.	28001 Sunny Hills Util.	2901 Lehigh
AVERAGE GROSS PLANT (ADJUSTED 1991) - GAS:					
Average Gross Plant		$176,543,443	$1,401,214	$275,113	$0
Gross Plant Allocation Factors (GR)		100.0000%	0.7937%	0.1558%	0.0000%
CIAC ACTIVITY (ADJUSTED 1991) - GAS:					
CIAC Activity		(3,734,521)	0	0	0
CIAC Activity Allocation Factors (CI)		100.0000%	0.0000%	0.0000%	0.0000%
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - GAS:					
Average No. of Customers - Total Company		158,594	3,291	180	2,043
Customer Allocation Factors (CU-TTL)		100.0000%	2.0751%	0.1135%	1.2882%
A. DEFERRED TAXES (1991 AVERAGE BALANCE):					
Account 281	GR	(6,271,605)	(49,777)	(9,773)	0
Account 190 CIAC	CI	8,429,128	0	0	0
Account 190 Other	GR	4,025,286	31,948	6,273	0
Account 190 - Post Retirement Benefits	CU-TTL	270,083	5,605	307	3,479
NET DEFERRED TAXES		6,452,892	(12,224)	(3,194)	3,479
B. PARENT DEBT ADJUSTMENT, ITC (1991 AVERAGE BALANCE):					
Parent Debt Adjustment	GR	424,664	3,371	662	0
ITC	GR	84,417	670	132	0

0032

Allocation Schedules
- A-Schedules (Rate Base) -

Historical Test Year Ended 12/31/91

Allocation of General Plant
(Water, Sewer, Gas)

SUMMARY OF GENERAL PLANT ALLOCATION (WATER, SEWER, GAS)
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION			TOTAL COMPANY GENERAL PLANT			WATER			SEWER			GAS
ALLOCATION FACTOR		ALLOCATION BASIS	Total Company	Filed-FPSC Regulated	Other Systems	Total Water	Filed-FPSC Regulated	Other Systems	Total Sewer	Filed-FPSC Regulated	Other Systems	Gas Systems
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91):												
Average No. of Customers - Total Company			158,594	101,044	57,550	103,473	75,078	28,395	47,214	25,966	21,248	7,907
Customer Allocation Factors (CU-TTL)			100.0000%	63.7126%	36.2874%	65.2442%	47.3399%	17.9043%	29.7701%	16.3727%	13.3975%	4.9857%
GENERAL PLANT BALANCE @ 12/31/90:												
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$539,740	$307,408	$552,715	$401,039	$151,676	$252,197	$138,701	$113,496	$42,236
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	2,603,328	1,482,722	2,665,909	1,934,332	731,577	1,216,423	668,996	547,427	203,718
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	1,341,336	763,957	1,373,581	996,643	376,937	626,748	344,693	282,056	104,964
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	1,768,266	1,007,114	1,810,773	1,313,862	496,911	826,234	454,404	371,830	138,372
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	1,729,178	984,852	1,770,746	1,284,819	485,927	807,970	444,359	363,611	135,313
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	13,057	7,436	13,371	9,701	3,669	6,101	3,355	2,746	1,022
343.50 /393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	686,869	391,206	703,381	510,359	193,021	320,944	176,510	144,435	53,750
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	145,613	82,934	149,113	108,194	40,920	68,039	37,419	30,619	11,395
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	927,055	528,003	949,341	688,823	260,518	433,173	238,232	194,941	72,545
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	269,286	153,372	275,759	200,086	75,674	125,826	69,200	56,625	21,072
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	84,082	47,889	86,104	62,475	23,629	39,288	21,607	17,681	6,580
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	72,331	41,196	74,069	53,743	20,326	33,797	18,587	15,210	5,660
		TOTAL	$15,978,229	$10,180,141	$5,798,088	$10,424,861	$7,564,077	$2,860,784	$4,756,740	$2,616,064	$2,140,677	$796,627
GENERAL PLANT BALANCE @ 12/31/91:												
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$521,742	$297,157	$534,284	$387,666	$146,618	$243,787	$134,076	$109,712	$40,828
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	2,667,678	1,519,373	2,731,807	1,982,146	749,661	1,246,491	685,532	560,959	208,754
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	1,363,098	776,351	1,395,865	1,012,813	383,052	636,917	350,285	286,632	106,667
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	2,409,987	1,372,605	2,467,921	1,790,675	677,245	1,126,083	619,312	506,771	188,589
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	1,862,588	1,060,835	1,907,363	1,383,945	523,417	870,307	478,643	391,664	145,753
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	16,297	9,282	16,689	12,109	4,580	7,615	4,188	3,427	1,275
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	674,132	383,951	690,338	500,896	189,442	314,993	173,237	141,756	52,753
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	155,820	88,747	159,566	115,778	43,788	72,808	40,042	32,766	12,193
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	847,253	482,552	867,621	629,529	238,092	395,885	217,725	178,160	66,300
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	290,528	165,470	297,512	215,869	81,643	135,751	74,659	61,092	22,735
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	105,654	60,175	108,194	78,504	29,691	49,368	27,151	22,217	8,268
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	75,982	43,275	77,808	56,456	21,352	35,503	19,526	15,977	5,946
		TOTAL	$17,250,534	$10,990,759	$6,259,775	$11,254,966	$8,166,385	$3,088,581	$5,135,507	$2,824,374	$2,311,133	$860,060
1991 AVERAGE GENERAL PLANT:			$16,614,381	$10,585,450	$6,028,931	$10,839,914	$7,865,231	$2,974,683	$4,946,124	$2,720,219	$2,225,905	$828,344

0034

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION						(1) W-FPSC	(2) W-FPSC	(3) W-FPSC	(4) W-FPSC	(5) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company			158,594	103,473	75,078	1,157	161	917	65	2,602
Customer Allocation Factors (CU-TTL)			100.0000%	65.2442%	47.3399%	0.7295%	0.1015%	0.5782%	0.0410%	1.6407%
GENERAL PLANT BALANCE @ 12/31/90:										
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$552,715	$401,039	$6,180	$860	$4,898	$347	$13,899
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	2,665,909	1,934,332	29,809	4,148	23,626	1,675	67,039
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	1,373,581	996,643	15,359	2,137	12,173	863	34,541
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	1,810,773	1,313,862	20,247	2,817	16,047	1,137	45,535
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	1,770,746	1,284,819	19,800	2,755	15,693	1,112	44,528
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	13,371	9,701	150	21	118	8	336
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	703,381	510,359	7,865	1,094	6,234	442	17,688
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	149,113	108,194	1,667	232	1,321	94	3,750
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	949,341	688,823	10,615	1,477	8,413	596	23,873
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	275,759	200,086	3,083	429	2,444	173	6,934
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	86,104	62,475	963	134	763	54	2,165
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	74,069	53,743	828	115	656	47	1,863
		TOTAL	$15,978,229	$10,424,861	$7,564,077	$116,567	$16,221	$92,387	$6,549	$262,150
GENERAL PLANT BALANCE @ 12/31/91:										
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$534,284	$387,666	$5,974	$831	$4,735	$336	$13,435
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	2,731,807	1,982,146	30,546	4,251	24,210	1,716	68,696
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	1,395,865	1,012,813	15,608	2,172	12,370	877	35,101
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	2,467,921	1,790,675	27,595	3,840	21,871	1,550	62,060
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	1,907,363	1,383,945	21,327	2,968	16,903	1,198	47,964
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	16,689	12,109	187	26	148	10	420
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	690,338	500,896	7,719	1,074	6,118	434	17,360
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	159,566	115,778	1,784	248	1,414	100	4,013
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	867,621	629,529	9,701	1,350	7,689	545	21,818
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	297,512	215,869	3,327	463	2,637	187	7,481
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	108,194	78,504	1,210	168	959	68	2,721
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	77,808	56,456	870	121	690	49	1,957
		TOTAL	$17,250,534	$11,254,966	$8,166,385	$125,849	$17,512	$99,744	$7,070	$283,025
1991 AVERAGE GENERAL PLANT:			$16,614,381	$10,839,914	$7,865,231	$121,208	$16,866	$96,066	$6,809	$272,588

0035

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(6) W-FPSC	(7) W-FPSC	(8) W-FPSC	(9) W-FPSC	(10) W-FPSC	(11) W-FPSC	(12) W-FPSC	(13) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	984 Crystal River	105 Daetwyler Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	39	186	103	644	353	1,649	67	129
Customer Allocation Factors (CU-TTL)			100.0000%	0.0246%	0.1173%	0.0649%	0.4061%	0.2226%	1.0398%	0.0422%	0.0813%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$208	$994	$550	$3,440	$1,886	$8,808	$358	$689
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	1,005	4,792	2,654	16,592	9,095	42,485	1,726	3,324
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	518	2,469	1,367	8,549	4,686	21,890	889	1,712
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	682	3,255	1,802	11,270	6,177	28,857	1,172	2,257
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	667	3,183	1,763	11,021	6,041	28,220	1,147	2,208
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	5	24	13	83	46	213	9	17
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	265	1,264	700	4,378	2,400	11,209	455	877
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	56	268	148	928	509	2,376	97	186
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	358	1,707	945	5,909	3,239	15,129	615	1,184
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	104	496	274	1,716	941	4,395	179	344
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	32	155	86	536	294	1,372	56	107
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	28	133	74	461	253	1,180	48	92
		TOTAL	$15,978,229	$3,929	$18,739	$10,377	$64,883	$35,565	$166,136	$6,750	$12,997
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$201	$960	$532	$3,325	$1,823	$8,515	$346	$666
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	1,030	4,911	2,719	17,002	9,320	43,536	1,769	3,406
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	526	2,509	1,389	8,688	4,762	22,245	904	1,740
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	930	4,436	2,457	15,360	8,419	39,330	1,598	3,077
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	719	3,429	1,899	11,871	6,507	30,397	1,235	2,378
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	6	30	17	104	57	266	11	21
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	260	1,241	687	4,297	2,355	11,002	447	861
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	60	287	159	993	544	2,543	103	199
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	327	1,560	864	5,400	2,960	13,827	562	1,082
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	112	535	296	1,852	1,015	4,741	193	371
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	41	194	108	673	369	1,724	70	135
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	29	140	77	484	265	1,240	50	97
		TOTAL	$17,250,534	$4,242	$20,232	$11,204	$70,049	$38,397	$179,365	$7,288	$14,032
1991 AVERAGE GENERAL PLANT:			$16,614,381	$4,086	$19,486	$10,790	$67,466	$36,981	$172,751	$7,019	$13,514

0036

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(14) W-FPSC	(15) W-FPSC	(16) W-FPSC	(17) W-FPSC	(18) W-FPSC	(19) W-FPSC	(20) W-FPSC	(21) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	18001 Deltona Utilities	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fisherman's Haven	772 Fountains
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			**158,594**	**21,873**	**59**	**252**	**171**	**184**	**123**	**137**	**8**
Customer Allocation Factors (CU-TTL)			**100.0000%**	**13.7919%**	**0.0372%**	**0.1589%**	**0.1078%**	**0.1160%**	**0.0776%**	**0.0864%**	**0.0050%**
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	**$847,148**	$116,838	$315	$1,346	$913	$983	$657	$732	$43
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	**4,086,050**	563,542	1,520	6,493	4,406	4,741	3,169	3,530	206
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	**2,105,293**	290,359	783	3,345	2,270	2,443	1,633	1,819	106
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	**2,775,380**	382,777	1,032	4,410	2,992	3,220	2,152	2,397	140
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	**2,714,030**	374,315	1,010	4,313	2,926	3,149	2,105	2,344	137
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	**20,493**	2,826	8	33	22	24	16	18	1
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	**1,078,075**	148,687	401	1,713	1,162	1,251	836	931	54
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	**228,546**	31,521	85	363	246	265	177	197	12
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	**1,455,059**	200,680	541	2,312	1,569	1,688	1,128	1,257	73
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	**422,658**	58,292	157	672	456	490	328	365	21
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	**131,971**	18,201	49	210	142	153	102	114	7
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	**113,526**	15,657	42	180	122	132	88	98	6
		TOTAL	**$15,978,229**	**$2,203,696**	**$5,944**	**$25,389**	**$17,228**	**$18,538**	**$12,392**	**$13,803**	**$806**
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	**$818,899**	$112,941	$305	$1,301	$883	$950	$635	$707	$41
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	**4,187,051**	577,472	1,558	6,653	4,515	4,858	3,247	3,617	211
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	**2,139,448**	295,070	796	3,400	2,307	2,482	1,659	1,848	108
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	**3,782,592**	521,690	1,407	6,010	4,078	4,389	2,934	3,268	191
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	**2,923,423**	403,195	1,088	4,645	3,152	3,392	2,267	2,525	147
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	**25,579**	3,528	10	41	28	30	20	22	1
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	**1,058,083**	145,929	394	1,681	1,141	1,228	821	914	53
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	**244,567**	33,730	91	389	264	284	190	211	12
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	**1,329,806**	183,405	495	2,113	1,434	1,543	1,031	1,149	67
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	**455,998**	62,891	170	725	492	529	354	394	23
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	**165,830**	22,871	62	263	179	192	129	143	8
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	**119,257**	16,448	44	189	129	138	92	103	6
		TOTAL	**$17,250,534**	**$2,379,170**	**$6,418**	**$27,411**	**$18,600**	**$20,014**	**$13,379**	**$14,902**	**$870**
1991 AVERAGE GENERAL PLANT:			**$16,614,381**	**$2,291,433**	**$6,181**	**$26,400**	**$17,914**	**$19,276**	**$12,886**	**$14,352**	**$838**

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(22) W-FPSC	(23) W-FPSC	(24) W-FPSC	(25) W-FPSC	(26) W-FPSC	(27) W-FPSC	(28) W-FPSC	(29) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	679 Fox Run	556 Friendly Center	992 Golden Terrace	986 Gospel Isld Estates	575 Grand Terrace	326 Harmony Homes	438 Hermits Cove	558 Hobby Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	92	20	105	8	66	64	178	102
Customer Allocation Factors (CU-TTL)			100.0000%	0.0580%	0.0126%	0.0662%	0.0050%	0.0416%	0.0404%	0.1122%	0.0643%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$491	$107	$561	$43	$353	$342	$951	$545
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	2,370	515	2,705	206	1,700	1,649	4,586	2,628
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	1,221	265	1,394	106	876	850	2,363	1,354
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	1,610	350	1,837	140	1,155	1,120	3,115	1,785
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	1,574	342	1,797	137	1,129	1,095	3,046	1,746
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	12	3	14	1	9	8	23	13
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	625	136	714	54	449	435	1,210	693
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	133	29	151	12	95	92	257	147
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	844	183	963	73	606	587	1,633	936
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	245	53	280	21	176	171	474	272
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	77	17	87	7	55	53	148	85
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	66	14	75	6	47	46	127	73
		TOTAL	$15,978,229	$9,269	$2,015	$10,579	$806	$6,649	$6,448	$17,933	$10,276
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$475	$103	$542	$41	$341	$330	$919	$527
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	2,429	528	2,772	211	1,742	1,690	4,699	2,693
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	1,241	270	1,416	108	890	863	2,401	1,376
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	2,194	477	2,504	191	1,574	1,526	4,245	2,433
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	1,696	369	1,936	147	1,217	1,180	3,281	1,880
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	15	3	17	1	11	10	29	16
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	614	133	701	53	440	427	1,188	681
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	142	31	162	12	102	99	274	157
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	771	168	880	67	553	537	1,493	855
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	265	58	302	23	190	184	512	293
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	96	21	110	8	69	67	186	107
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	69	15	79	6	50	48	134	77
		TOTAL	$17,250,534	$10,007	$2,175	$11,421	$870	$7,179	$6,961	$19,361	$11,095
1991 AVERAGE GENERAL PLANT:			$16,614,381	$9,638	$2,095	$11,000	$838	$6,914	$6,705	$18,647	$10,686

0038

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(30) W-FPSC	(31) W-FPSC	(32) W-FPSC	(33) W-FPSC	(34) W-FPSC	(35) W-FPSC	(36) W-FPSC	(37) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	113	53	245	256	216	116	983	63
Customer Allocation Factors (CU-TTL)			100.0000%	0.0713%	0.0334%	0.1545%	0.1614%	0.1362%	0.0731%	0.6198%	0.0397%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$604	$283	$1,309	$1,367	$1,154	$620	$5,251	$337
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	2,911	1,366	6,312	6,596	5,565	2,989	25,326	1,623
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	1,500	704	3,252	3,398	2,867	1,540	13,049	836
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	1,977	927	4,287	4,480	3,780	2,030	17,202	1,102
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	1,934	907	4,193	4,381	3,696	1,985	16,822	1,078
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	15	7	32	33	28	15	127	8
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	768	360	1,665	1,740	1,468	789	6,682	428
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	163	76	353	369	311	167	1,417	91
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	1,037	486	2,248	2,349	1,982	1,064	9,019	578
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	301	141	653	682	576	309	2,620	168
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	94	44	204	213	180	97	818	52
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	81	38	175	183	155	83	704	45
		TOTAL	$15,978,229	$11,385	$5,340	$24,684	$25,792	$21,762	$11,687	$99,037	$6,347
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$583	$274	$1,265	$1,322	$1,115	$599	$5,076	$325
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	2,983	1,399	6,468	6,759	5,703	3,063	25,952	1,663
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	1,524	715	3,305	3,453	2,914	1,565	13,261	850
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	2,695	1,264	5,843	6,106	5,152	2,767	23,445	1,503
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	2,083	977	4,516	4,719	3,982	2,138	18,120	1,161
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	18	9	40	41	35	19	159	10
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	754	354	1,635	1,708	1,441	774	6,558	420
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	174	82	378	395	333	179	1,516	97
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	948	444	2,054	2,147	1,811	973	8,242	528
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	325	152	704	736	621	334	2,826	181
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	118	55	256	268	226	121	1,028	66
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	85	40	184	193	162	87	739	47
		TOTAL	$17,250,534	$12,291	$5,765	$26,649	$27,846	$23,495	$12,618	$106,923	$6,853
1991 AVERAGE GENERAL PLANT:			$16,614,381	$11,838	$5,552	$25,666	$26,819	$22,628	$12,152	$102,980	$6,600

0039

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(38) W-FPSC	(39) W-FPSC	(40) W-FPSC	(41) W-FPSC	(42) W-FPSC	(43) W-FPSC	(44) W-FPSC	(45) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	773 Lake Ajay Village	325 Lake Brantley	104 Lake Conway	323 Lake Harriet	1054 Lakeview Villas	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shore Utilities
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	35	66	85	285	13	391	244	276
Customer Allocation Factors (CU-TTL)			100.0000%	0.0221%	0.0416%	0.0536%	0.1797%	0.0082%	0.2465%	0.1539%	0.1740%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$187	$353	$454	$1,522	$69	$2,089	$1,303	$1,474
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	902	1,700	2,190	7,343	335	10,074	6,286	7,111
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	465	876	1,128	3,783	173	5,190	3,239	3,664
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	612	1,155	1,487	4,987	227	6,842	4,270	4,830
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	599	1,129	1,455	4,877	222	6,691	4,176	4,723
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	5	9	11	37	2	51	32	36
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	238	449	578	1,937	88	2,658	1,659	1,876
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,545	50	95	122	411	19	563	352	398
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	321	606	780	2,615	119	3,587	2,239	2,532
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	93	176	227	760	35	1,042	650	736
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	29	55	71	237	11	325	203	230
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	25	47	61	204	9	280	175	198
		TOTAL	$15,978,229	$3,526	$6,649	$8,564	$28,714	$1,310	$39,393	$24,583	$27,807
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$181	$341	$439	$1,472	$67	$2,019	$1,260	$1,425
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	924	1,742	2,244	7,524	343	10,323	6,442	7,287
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	472	890	1,147	3,845	175	5,275	3,292	3,723
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	835	1,574	2,027	6,797	310	9,326	5,820	6,583
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	645	1,217	1,567	5,254	240	7,207	4,498	5,088
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	6	11	14	46	2	63	39	45
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	234	440	567	1,901	87	2,609	1,628	1,841
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	54	102	131	439	20	603	376	426
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	293	553	713	2,390	109	3,279	2,046	2,314
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	101	190	244	819	37	1,124	702	794
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	37	69	89	298	14	409	255	289
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	26	50	64	214	10	294	183	208
		TOTAL	$17,250,534	$3,807	$7,179	$9,246	$31,000	$1,414	$42,530	$26,540	$30,021
1991 AVERAGE GENERAL PLANT:			$16,614,381	$3,667	$6,914	$8,905	$29,857	$1,362	$40,961	$25,562	$28,914

0040

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(46) W-FPSC	(47) W-FPSC	(48) W-FPSC	(49) W-FPSC	(50) W-FPSC	(51) W-FPSC	(52) W-FPSC	(53) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	s 11001 Marion Oaks	330 Meredith Manor	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	2,212	679	35	138	195	4	91	2,090
Customer Allocation Factors (CU-TTL)			100.0000%	1.3948%	0.4281%	0.0221%	0.0870%	0.1230%	0.0025%	0.0574%	1.3178%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$11,816	$3,627	$187	$737	$1,042	$21	$486	$11,164
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	56,991	17,494	902	3,555	5,024	103	2,345	53,847
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	29,364	9,014	465	1,832	2,589	53	1,208	27,744
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	38,710	11,882	612	2,415	3,412	70	1,592	36,575
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	37,854	11,620	599	2,362	3,337	68	1,557	35,766
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	286	88	5	18	25	1	12	270
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	15,037	4,616	238	938	1,326	27	619	14,207
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	3,188	978	50	199	281	6	131	3,012
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	20,295	6,230	321	1,266	1,789	37	835	19,175
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	5,895	1,810	93	368	520	11	243	5,570
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	1,841	565	29	115	162	3	76	1,739
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	1,583	486	25	99	140	3	65	1,496
		TOTAL	$15,978,229	$222,858	$68,409	$3,526	$13,903	$19,646	$403	$9,168	$210,567
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$11,422	$3,506	$181	$713	$1,007	$21	$470	$10,792
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	58,399	17,926	924	3,643	5,148	106	2,403	55,178
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	29,840	9,160	472	1,862	2,631	54	1,228	28,194
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	52,758	16,195	835	3,291	4,651	95	2,170	49,848
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	40,775	12,516	645	2,544	3,595	74	1,677	38,526
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	357	110	6	22	31	1	15	337
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	14,758	4,530	234	921	1,301	27	607	13,944
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	3,411	1,047	54	213	301	6	140	3,223
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	18,548	5,693	293	1,157	1,635	34	763	17,525
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	6,360	1,952	101	397	561	12	262	6,009
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	2,313	710	37	144	204	4	95	2,185
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	1,663	511	26	104	147	3	68	1,572
		TOTAL	$17,250,534	$240,604	$73,856	$3,807	$15,011	$21,211	$435	$9,898	$227,334
1991 AVERAGE GENERAL PLANT:			$16,614,381	$231,731	$71,133	$3,667	$14,457	$20,428	$419	$9,533	$218,950

0041

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(54) W-FPSC	(55) W-FPSC	(56) W-FPSC	(57) W-FPSC	(58) W-FPSC	(59) W-FPSC	(60) W-FPSC	(61) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	559 Palms Mobile Home Park	444 Park Manor	564 Picciola Island	782 Pine Ridge Estates	9002 Pine Ridge Utilities	553 Piney Woods	987 Point O'woods	443 Pomona Park
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	61	30	131	172	480	169	326	161
Customer Allocation Factors (CU-TTL)			100.0000%	0.0385%	0.0189%	0.0826%	0.1085%	0.2522%	0.1066%	0.2056%	0.1015%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$847,148	$326	$160	$700	$919	$2,137	$903	$1,741	$860
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	1,572	773	3,375	4,431	10,306	4,354	8,399	4,148
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	810	398	1,739	2,283	5,310	2,243	4,328	2,137
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	1,067	525	2,292	3,010	7,000	2,957	5,705	2,817
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	1,044	513	2,242	2,943	6,845	2,892	5,579	2,755
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	20,493	8	4	17	22	52	22	42	21
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	415	204	891	1,169	2,719	1,149	2,216	1,094
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	228,546	88	43	189	248	576	244	470	232
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	560	275	1,202	1,578	3,670	1,551	2,991	1,477
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	163	80	349	458	1,066	450	869	429
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	131,971	51	25	109	143	333	141	271	134
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	113,526	44	21	94	123	286	121	233	115
		TOTAL	$15,978,229	$6,146	$3,022	$13,198	$17,329	$40,300	$17,027	$32,844	$16,221
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$818,899	$315	$155	$676	$888	$2,065	$873	$1,683	$831
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	1,610	792	3,459	4,541	10,560	4,462	8,607	4,251
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	823	405	1,767	2,320	5,396	2,280	4,398	2,172
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	1,455	716	3,124	4,102	9,540	4,031	7,775	3,840
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	1,124	553	2,415	3,171	7,373	3,115	6,009	2,968
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	25,579	10	5	21	28	65	27	53	26
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	407	200	874	1,148	2,669	1,128	2,175	1,074
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	244,567	94	46	202	265	617	261	503	248
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	511	252	1,098	1,442	3,354	1,417	2,734	1,350
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	175	86	377	495	1,150	486	937	463
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	165,830	64	31	137	180	418	177	341	168
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	119,257	46	23	99	129	301	127	245	121
		TOTAL	$17,250,534	$6,635	$3,263	$14,249	$18,709	$43,509	$18,382	$35,460	$17,512
1991 AVERAGE GENERAL PLANT:			$16,614,381	$6,390	$3,143	$13,724	$18,019	$41,904	$17,705	$34,152	$16,866

0042

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(62) W-FPSC	(63) W-FPSC	(64) W-FPSC	(65) W-FPSC	(66) W-FPSC	(67) W-FPSC	(68) W-FPSC	(69) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	1095 Postmaster Village	578 Quail Ridge	442 River Grove	439 River Park	985 Rolling Green	988 Rosemont	1115 Salt Springs	1118 Samira Villas
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	152	11	107	346	76	47	112	2
Customer Allocation Factors (CU-TTL)			100.0000%	0.0958%	0.0069%	0.0675%	0.2182%	0.0479%	0.0296%	0.0706%	0.0013%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$812	$59	$572	$1,848	$406	$251	$598	$11
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	3,916	283	2,757	8,914	1,958	1,211	2,886	52
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	2,018	146	1,420	4,593	1,009	624	1,487	27
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	2,660	192	1,872	6,055	1,330	822	1,960	35
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	2,601	188	1,831	5,921	1,301	804	1,917	34
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	20	1	14	45	10	6	14	0
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	1,033	75	727	2,352	517	319	761	14
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	219	16	154	499	110	68	161	3
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	1,395	101	982	3,174	697	431	1,028	18
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	405	29	285	922	203	125	298	5
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	126	9	89	288	63	39	93	2
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	109	8	77	248	54	34	80	1
		TOTAL	$15,978,229	$15,314	$1,108	$10,780	$34,859	$7,657	$4,735	$11,284	$201
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$785	$57	$552	$1,787	$392	$243	$578	$10
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	4,013	290	2,825	9,135	2,006	1,241	2,957	53
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	2,051	148	1,443	4,668	1,025	634	1,511	27
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	3,625	262	2,552	8,252	1,813	1,121	2,671	48
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	2,802	203	1,972	6,378	1,401	866	2,065	37
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	25	2	17	56	12	8	18	0
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	1,014	73	714	2,308	507	314	747	13
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	234	17	165	534	117	72	173	3
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	1,275	92	897	2,901	637	394	939	17
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	437	32	308	995	219	135	322	6
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	159	12	112	362	79	49	117	2
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	114	8	80	260	57	35	84	2
		TOTAL	$17,250,534	$16,533	$1,196	$11,639	$37,635	$8,267	$5,112	$12,182	$218
1991 AVERAGE GENERAL PLANT:			$16,614,381	$15,924	$1,152	$11,209	$36,247	$7,962	$4,924	$11,733	$210

0043

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(70) W-FPSC	(71) W-FPSC	(72) W-FPSC	(73) W-FPSC	(74) W-FPSC	(75) W-FPSC	(76) W-FPSC	(77) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	448 Saratoga Harbour	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	27001 Spring Hill Util.	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	40	935	26	115	22,630	79	6	601
Customer Allocation Factors (CU-TTL)			100.0000%	0.0252%	0.5896%	0.0164%	0.0725%	14.2692%	0.0498%	0.0038%	0.3790%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$847,148	$214	$4,994	$139	$614	$120,881	$422	$32	$3,210
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	1,031	24,090	670	2,963	583,046	2,035	155	15,484
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	531	12,412	345	1,527	300,408	1,049	80	7,978
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	700	16,362	455	2,012	396,024	1,382	105	10,517
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	685	16,001	445	1,968	387,270	1,352	103	10,285
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	20,493	5	121	3	15	2,924	10	1	78
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	272	6,356	177	782	153,892	537	41	4,085
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	228,546	58	1,347	37	166	32,612	114	9	866
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	367	8,578	239	1,055	207,625	725	55	5,514
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	107	2,492	69	306	60,310	211	16	1,602
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	131,971	33	778	22	96	18,831	66	5	500
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	113,526	29	669	19	82	16,199	57	4	430
		TOTAL	$15,978,229	$4,030	$94,201	$2,619	$11,586	$2,279,963	$7,959	$604	$60,550
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$818,899	$207	$4,828	$134	$594	$116,850	$408	$31	$3,103
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	1,056	24,685	686	3,036	597,458	2,086	158	15,867
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	540	12,613	351	1,551	305,282	1,066	81	8,108
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	954	22,301	620	2,743	539,745	1,884	143	14,334
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	737	17,235	479	2,120	417,149	1,456	111	11,078
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	25,579	6	151	4	19	3,650	13	1	97
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	267	6,238	173	767	150,980	527	40	4,010
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	244,567	62	1,442	40	177	34,898	122	9	927
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	335	7,840	218	964	189,752	662	50	5,039
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	115	2,688	75	331	65,067	227	17	1,728
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	165,830	42	978	27	120	23,663	83	6	628
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	119,257	30	703	20	86	17,017	59	5	452
		TOTAL	$17,250,534	$4,351	$101,702	$2,828	$12,509	$2,461,511	$8,593	$653	$85,372
1991 AVERAGE GENERAL PLANT:			$16,614,381	$4,190	$97,951	$2,724	$12,047	$2,370,737	$8,276	$629	$82,961

0044

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(78) W-FPSC	(79) W-FPSC	(80) W-FPSC	(81) W-FPSC	(82) W-FPSC	(83) W-FPSC	(84) W-FPSC	(85) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Welaka	566 Western Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	1,806	416	7	553	2,824	131	92	278
Customer Allocation Factors (CU-TTL)			100.0000%	1.1388%	0.2623%	0.0044%	0.3487%	1.7807%	0.0826%	0.0580%	0.1753%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$9,647	$2,222	$37	$2,954	$15,085	$700	$491	$1,485
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	46,530	10,718	180	14,248	72,758	3,375	2,370	7,162
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	23,974	5,522	93	7,341	37,488	1,739	1,221	3,690
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	31,605	7,280	122	9,677	49,420	2,292	1,610	4,865
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	30,906	7,119	120	9,464	48,327	2,242	1,574	4,757
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	233	54	1	71	365	17	12	36
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	12,277	2,828	48	3,759	19,197	891	625	1,890
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	2,603	599	10	797	4,070	189	133	401
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	16,570	3,817	64	5,074	25,910	1,202	844	2,551
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	4,813	1,109	19	1,474	7,526	349	245	741
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	1,503	346	6	460	2,350	109	77	231
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	1,293	298	5	396	2,022	94	66	199
		TOTAL	$15,978,229	$181,954	$41,912	$705	$55,715	$284,517	$13,198	$9,269	$28,008
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$9,325	$2,148	$36	$2,855	$14,582	$676	$475	$1,435
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	47,680	10,983	185	14,600	74,557	3,459	2,429	7,340
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	24,363	5,612	94	7,460	38,096	1,767	1,241	3,750
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	43,075	9,922	167	13,190	67,355	3,124	2,194	6,631
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	33,291	7,668	129	10,194	52,056	2,415	1,696	5,124
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	291	67	1	89	455	21	15	45
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	12,049	2,775	47	3,689	18,841	874	614	1,855
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	2,785	642	11	853	4,355	202	142	429
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	15,143	3,488	59	4,637	23,679	1,098	771	2,331
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	5,193	1,196	20	1,590	8,120	377	265	799
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	1,888	435	7	578	2,953	137	96	291
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	1,358	313	5	416	2,124	99	69	209
		TOTAL	$17,250,534	$196,442	$45,249	$761	$60,151	$307,172	$14,249	$10,007	$30,239
1991 AVERAGE GENERAL PLANT:			$16,614,381	$189,198	$43,580	$733	$57,933	$295,844	$13,724	$9,638	$29,124

0045

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(86) W-FPSC	(87) W-FPSC	(88) W-FPSC	(89) W-FPSC	(90) W-FPSC		(91) W-FPSC	(92) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	122 Westmont	783 Windsong	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL WATER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	122	109	1,076	17	514	75,078	7,795	5,460
Customer Allocation Factors (CU-TTL)			100.0000%	0.0769%	0.0687%	0.6785%	0.0107%	0.3241%	47.3399%	4.9151%	3.4428%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$652	$582	$5,748	$91	$2,746	$401,039	$41,638	$29,165
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	3,143	2,808	27,722	438	13,243	1,934,332	200,833	140,673
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	1,620	1,447	14,284	226	6,823	996,643	103,477	72,480
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	2,135	1,907	18,830	297	8,995	1,313,862	136,412	95,550
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	2,088	1,865	18,414	291	8,796	1,284,819	133,397	93,438
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	16	14	139	2	66	9,701	1,007	706
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	829	741	7,314	116	3,494	510,359	52,988	37,116
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	176	157	1,551	24	741	108,194	11,233	7,868
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	1,119	1,000	9,872	156	4,716	688,823	71,517	50,094
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	325	290	2,868	45	1,370	200,086	20,774	14,551
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	102	91	895	14	428	62,475	6,487	4,543
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	87	78	770	12	368	53,743	5,580	3,908
		TOTAL	$15,978,229	$12,291	$10,982	$108,407	$1,713	$51,785	$7,564,077	$785,343	$550,093
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$630	$563	$5,556	$88	$2,654	$387,666	$40,250	$28,193
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	3,221	2,878	28,408	449	13,570	1,982,146	205,797	144,150
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	1,646	1,470	14,515	229	6,934	1,012,813	105,156	73,656
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	2,910	2,600	25,664	405	12,259	1,790,675	185,918	130,226
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	2,249	2,009	19,834	313	9,475	1,383,945	143,689	100,647
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	20	18	174	3	83	12,109	1,257	881
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	814	727	7,179	113	3,429	500,896	52,006	36,427
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	188	168	1,659	26	793	115,778	12,021	8,420
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	1,023	914	9,022	143	4,310	629,529	65,361	45,782
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	351	313	3,094	49	1,478	215,869	22,413	15,699
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	128	114	1,125	18	537	78,504	8,151	5,709
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	92	82	809	13	387	56,456	5,862	4,106
		TOTAL	$17,250,534	$13,270	$11,856	$117,039	$1,849	$55,909	$8,166,385	$847,878	$593,895
1991 AVERAGE GENERAL PLANT:			$16,614,381	$12,781	$11,419	$112,723	$1,781	$53,847	$7,865,231	$816,610	$571,994

0046

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(93) W-FPSC		(94) W-COUNTY	(95) W-COUNTY	(96) W-COUNTY	(97) W-COUNTY	(98) W-COUNTY	(99) W-COUNTY
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	576 Wedgewood	SUBTOTAL WATER FILED-FPSC REGULATED	2201 Deep Creek	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill	2301 Palm Valley
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	0	88,333	2,670	161	320	782	168	203
Customer Allocation Factors (CU-TTL)			100.0000%	0.0000%	55.6977%	1.6835%	0.1015%	0.2018%	0.4931%	0.1059%	0.1280%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$0	$471,842	$14,262	$860	$1,709	$4,177	$897	$1,084
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	0	2,275,838	68,791	4,148	8,245	20,148	4,328	5,230
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	0	1,172,600	35,444	2,137	4,248	10,381	2,230	2,695
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	0	1,545,824	46,725	2,817	5,600	13,685	2,940	3,552
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	0	1,511,653	45,692	2,755	5,476	13,382	2,875	3,474
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	0	11,414	345	21	41	101	22	26
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	0	600,463	18,150	1,094	2,175	5,316	1,142	1,380
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	0	127,295	3,848	232	461	1,127	242	293
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	0	810,435	24,497	1,477	2,936	7,175	1,541	1,862
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	0	235,411	7,116	429	853	2,084	448	541
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	0	73,505	2,222	134	266	651	140	169
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	0	63,232	1,911	115	229	560	120	145
		TOTAL	$15,978,229	$0	$8,899,513	$269,001	$16,221	$32,240	$78,786	$16,926	$20,452
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$0	$456,108	$13,787	$831	$1,652	$4,038	$867	$1,048
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	0	2,332,093	70,491	4,251	8,448	20,646	4,435	5,359
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	0	1,191,624	36,019	2,172	4,317	10,549	2,266	2,738
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	0	2,106,819	63,682	3,840	7,632	18,651	4,007	4,842
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	0	1,628,281	49,217	2,968	5,899	14,415	3,097	3,742
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	0	14,247	431	26	52	126	27	33
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	0	589,329	17,813	1,074	2,135	5,217	1,121	1,354
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	0	136,219	4,117	248	493	1,206	259	313
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	0	740,672	22,388	1,350	2,683	6,557	1,409	1,702
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	0	253,980	7,677	463	920	2,248	483	584
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	0	92,363	2,792	168	335	818	176	212
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	0	66,423	2,008	121	241	588	126	153
		TOTAL	$17,250,534	$0	$9,608,158	$290,421	$17,512	$34,807	$85,060	$18,274	$22,081
1991 AVERAGE GENERAL PLANT:			$16,614,381	$0	$9,253,835	$279,711	$16,866	$33,523	$81,923	$17,600	$21,266

0047

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(100) W-COUNTY	(101) W-COUNTY	(102) W-COUNTY	(103) W-COUNTY	(104) W-COUNTY		(105) W-MGMT	(106) W-MGMT
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	19001 Seaboard	23001 St. Augustine	212 Sugar Creek	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL WATER COUNTY REGULATED	1119 Bahia Oaks	18002 Enterprise
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	2,563	0	62	349	7,068	14,346	0	188
Customer Allocation Factors (CU-TTL)			100.0000%	1.6161%	0.0000%	0.0391%	0.2201%	4.4567%	9.0458%	0.0000%	0.1185%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$13,691	$0	$331	$1,864	$37,755	$76,631	$0	$1,004
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	66,034	0	1,597	8,992	182,102	369,615	0	4,844
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	34,023	0	823	4,633	93,826	190,440	0	2,496
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	44,852	0	1,085	6,107	123,690	251,054	0	3,290
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	43,861	0	1,061	5,972	120,956	245,505	0	3,217
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	331	0	8	45	913	1,854	0	24
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	17,423	0	421	2,372	48,046	97,520	0	1,278
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	3,693	0	89	503	10,186	20,674	0	271
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	23,515	0	569	3,202	64,847	131,621	0	1,725
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	6,830	0	165	930	18,836	38,233	0	501
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	2,133	0	52	290	5,882	11,938	0	156
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	1,835	0	44	250	5,060	10,269	0	135
		TOTAL	$15,978,229	$258,221	$0	$6,246	$35,162	$712,098	$1,445,353	$0	$18,941
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$13,234	$0	$320	$1,802	$36,496	$74,076	$0	$971
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	67,666	0	1,637	9,214	186,603	378,751	0	4,963
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	34,575	0	836	4,708	95,348	193,530	0	2,536
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	61,130	0	1,479	8,324	168,578	342,165	0	4,484
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	47,245	0	1,143	6,433	130,288	264,446	0	3,465
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	413	0	10	56	1,140	2,314	0	30
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	17,099	0	414	2,328	47,155	95,712	0	1,254
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	3,952	0	96	538	10,900	22,123	0	290
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	21,491	0	520	2,926	59,265	120,291	0	1,576
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	7,369	0	178	1,003	20,322	41,248	0	541
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	2,680	0	65	365	7,390	15,001	0	197
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	1,927	0	47	262	5,315	10,788	0	141
		TOTAL	$17,250,534	$278,783	$0	$6,744	$37,961	$768,801	$1,560,443	$0	$20,449
1991 AVERAGE GENERAL PLANT:			$16,614,381	$268,502	$0	$6,495	$36,562	$740,449	$1,502,898	$0	$19,695

0048

ALLOCATION OF GENERAL PLANT - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(107) W-MGMT	(108) W-MGMT		(109) W-MISC.	(110) W-MISC.	(111) W-MISC.	(112) W-MISC.	
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	677 St. Lucie Falls	1703 Woodside	SUBTOTAL WATER MANAGEMENT SYSTEM	1298 Geneva Lake Est.	1279 Keystone Club Est.	2302 Remington Forest	2501 Shadowbrook	SUBTOTAL WATER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	0	0	188	82	138	24	362	606
Customer Allocation Factors (CU-TTL)			100.0000%	0.0000%	0.0000%	0.1185%	0.0517%	0.0870%	0.0151%	0.2283%	0.3821%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$0	$0	$1,004	$438	$737	$128	$1,934	$3,237
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	0	0	4,844	2,113	3,555	618	9,327	15,613
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	0	0	2,496	1,089	1,832	319	4,805	8,045
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	0	0	3,290	1,435	2,415	420	6,335	10,605
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	0	0	3,217	1,403	2,362	411	6,195	10,371
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	0	0	24	11	18	3	47	78
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	0	0	1,278	557	938	163	2,461	4,119
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	0	0	271	118	199	35	522	873
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	0	0	1,725	752	1,266	220	3,321	5,560
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	0	0	501	219	368	64	965	1,615
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	0	0	156	68	115	20	301	504
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	0	0	135	59	99	17	259	434
		TOTAL	$15,978,229	$0	$0	$18,941	$8,261	$13,903	$2,418	$36,471	$61,054
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$0	$0	$971	$423	$713	$124	$1,869	$3,129
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	0	0	4,963	2,165	3,643	634	9,557	15,999
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	0	0	2,536	1,106	1,862	324	4,883	8,175
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	0	0	4,484	1,956	3,291	572	8,634	14,454
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	0	0	3,465	1,512	2,544	442	6,673	11,171
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	0	0	30	13	22	4	58	98
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	0	0	1,254	547	921	160	2,415	4,043
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	0	0	290	126	213	37	558	935
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	0	0	1,576	688	1,157	201	3,035	5,081
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	0	0	541	236	397	69	1,041	1,742
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	0	0	197	86	144	25	379	634
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	0	0	141	62	104	18	272	456
		TOTAL	$17,250,534	$0	$0	$20,449	$8,919	$15,011	$2,611	$39,375	$65,916
1991 AVERAGE GENERAL PLANT:			$16,614,381	$0	$0	$19,695	$8,590	$14,457	$2,514	$37,923	$63,485

0049

ALLOCATION OF GENERAL PLANT - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION						(1) S-FPSC	(2) S-FPSC	(3) S-FPSC	(4) S-FPSC	(5) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	TOTAL SEWER	SUBTOTAL SEWER *FILED-FPSC* REGULATED	1518 *Amelia* Island	990 *Apache* Shores	332 *Apple* Valley	886 *Beacon* Hills	472 *Beecher's* Point
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:										
Average No. of Customers		CU-TTL	158,594	47,214	25,966	1,005	112	166	2,470	16
Customer Allocation Factors			100.0000%	29.7701%	16.3727%	0.6337%	0.0706%	0.1047%	1.5574%	0.0101%
GENERAL PLANT BALANCE @ 12/31/90:										
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$252,197	$138,701	$5,368	$598	$887	$13,194	$85
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	1,216,423	668,996	25,893	2,886	4,277	63,638	412
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	626,748	344,693	13,341	1,487	2,204	32,789	212
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	826,234	454,404	17,587	1,960	2,905	43,225	280
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	807,970	444,359	17,199	1,917	2,841	42,269	274
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	6,101	3,355	130	14	21	319	2
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	320,944	176,510	6,832	761	1,128	16,790	109
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	68,039	37,419	1,448	161	239	3,559	23
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	433,173	238,232	9,221	1,028	1,523	22,662	147
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	125,826	69,200	2,678	298	442	6,583	43
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	39,288	21,607	836	93	138	2,055	13
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	33,797	18,587	719	80	119	1,768	11
		TOTAL	$15,978,229	$4,756,740	$2,616,064	$101,253	$11,284	$16,724	$248,851	$1,612
GENERAL PLANT BALANCE @ 12/31/91:										
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$243,787	$134,076	$5,189	$578	$857	$12,754	$83
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	1,246,491	685,532	26,533	2,957	4,383	65,211	422
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	636,917	350,285	13,558	1,511	2,239	33,321	216
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	1,126,083	619,312	23,970	2,671	3,959	58,912	382
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	870,307	478,643	18,526	2,065	3,060	45,531	295
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	7,615	4,188	162	18	27	398	3
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	314,993	173,237	6,705	747	1,107	16,479	107
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	72,808	40,042	1,550	173	256	3,809	25
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	395,885	217,725	8,427	939	1,392	20,711	134
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	135,751	74,659	2,890	322	477	7,102	46
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	49,368	27,151	1,051	117	174	2,583	17
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	35,503	19,526	756	84	125	1,857	12
		TOTAL	$17,250,534	$5,135,507	$2,824,374	$109,316	$12,182	$18,056	$268,667	$1,740
1991 AVERAGE GENERAL PLANT:			$16,614,381	$4,946,124	$2,720,219	$105,285	$11,733	$17,390	$258,759	$1,676

0050

ALLOCATION OF GENERAL PLANT - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(6) S-FPSC	(7) S-FPSC	(8) S-FPSC	(9) S-FPSC	(10) S-FPSC	(11) S-FPSC	(12) S-FPSC	(13) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	18001 Deltona Utilities	673 Fisherman's Haven	340 Fl. Central Commerce Pk	679 Fox Run
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers		CU-TTL	158,594	150	132	259	678	4,468	146	24	90
Customer Allocation Factors			100.0000%	0.0946%	0.0832%	0.1633%	0.4275%	2.8173%	0.0921%	0.0151%	0.0567%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$847,148	$801	$705	$1,383	$3,622	$23,866	$780	$128	$481
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	3,865	3,401	6,673	17,468	115,115	3,762	618	2,319
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	1,991	1,752	3,438	9,000	59,312	1,938	319	1,195
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	2,625	2,310	4,532	11,865	78,190	2,555	420	1,575
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	2,567	2,259	4,432	11,603	76,461	2,499	411	1,540
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	20,493	19	17	33	88	577	19	3	12
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	1,020	897	1,761	4,609	30,372	992	163	612
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	228,546	216	190	373	977	6,439	210	35	130
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	1,376	1,211	2,376	6,220	40,993	1,340	220	826
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	400	352	690	1,807	11,907	389	64	240
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	131,971	125	110	216	564	3,718	121	20	75
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	113,526	107	94	185	485	3,198	105	17	64
		TOTAL	$15,978,229	$15,112	$13,299	$26,094	$68,308	$450,149	$14,709	$2,418	$9,067
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$818,899	$775	$682	$1,337	$3,501	$23,071	$754	$124	$465
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	3,960	3,485	6,838	17,900	117,960	3,855	634	2,376
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	2,024	1,781	3,494	9,146	60,274	1,970	324	1,214
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	3,578	3,148	6,177	16,171	106,566	3,482	572	2,147
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	2,765	2,433	4,774	12,498	82,361	2,691	442	1,659
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	25,579	24	21	42	109	721	24	4	15
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	1,001	881	1,728	4,523	29,809	974	160	600
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	244,567	231	204	399	1,046	6,890	225	37	139
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	1,258	1,107	2,172	5,685	37,464	1,224	201	755
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	431	380	745	1,949	12,847	420	69	259
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	165,830	157	138	271	709	4,672	153	25	94
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	119,257	113	99	195	510	3,360	110	18	68
		TOTAL	$17,250,534	$16,316	$14,358	$28,172	$73,747	$485,993	$15,881	$2,611	$9,789
1991 AVERAGE GENERAL PLANT:			$16,614,381	$15,714	$13,828	$27,133	$71,028	$468,071	$15,295	$2,514	$9,428

0051

ALLOCATION OF GENERAL PLANT - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(14) S-FPSC	(15) S-FPSC	(16) S-FPSC	(17) S-FPSC	(18) S-FPSC	(19) S-FPSC	(20) S-FPSC	(21) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	573 Holiday Haven	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores	11001 Marion Oaks	330 Meredith Manor	562 Morningview
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers		CU-TTL	158,594	98	115	387	229	236	1,276	27	35
Customer Allocation Factors			100.0000%	0.0605%	0.0725%	0.2440%	0.1444%	0.1488%	0.8046%	0.0170%	0.0221%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$847,148	$513	$614	$2,067	$1,223	$1,261	$6,816	$144	$187
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	2,473	2,963	9,971	5,900	6,080	32,875	696	902
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	1,274	1,527	5,137	3,040	3,133	16,939	358	465
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	1,680	2,012	6,772	4,007	4,130	22,330	472	612
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	1,643	1,968	6,623	3,919	4,039	21,836	462	599
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	20,493	12	15	50	30	30	165	3	5
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	653	782	2,631	1,557	1,604	8,674	184	238
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	228,546	138	166	558	330	340	1,839	39	50
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	881	1,055	3,551	2,101	2,165	11,707	248	321
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	256	306	1,031	610	629	3,401	72	93
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	131,971	80	96	322	191	196	1,062	22	29
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	113,526	69	82	277	164	169	913	19	25
		TOTAL	$15,978,229	$9,672	$11,586	$38,990	$23,072	$23,777	$128,556	$2,720	$3,526
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$818,899	$496	$594	$1,998	$1,182	$1,219	$6,589	$139	$181
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	2,535	3,036	10,217	6,046	6,231	33,688	713	924
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	1,295	1,551	5,221	3,089	3,184	17,213	364	472
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	2,290	2,743	9,230	5,462	5,629	30,434	644	835
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	1,770	2,120	7,134	4,221	4,350	23,521	498	645
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	25,579	15	19	62	37	38	206	4	6
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	640	767	2,582	1,528	1,575	8,513	180	234
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	244,567	148	177	597	353	364	1,968	42	54
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	805	964	3,245	1,920	1,979	10,699	226	293
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	276	331	1,113	658	679	3,669	78	101
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	165,830	100	120	405	239	247	1,334	28	37
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	119,257	72	86	291	172	177	960	20	26
		TOTAL	$17,250,534	$10,442	$12,509	$42,095	$24,909	$25,670	$138,793	$2,937	$3,807
1991 AVERAGE GENERAL PLANT:			$16,614,381	$10,057	$12,047	$40,542	$23,990	$24,724	$133,675	$2,829	$3,667

0052

ALLOCATION OF GENERAL PLANT - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(22) S-FPSC	(23) S-FPSC	(24) S-FPSC	(25) S-FPSC	(26) S-FPSC	(27) S-FPSC	(28) S-FPSC	(29) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'woods	1115 Salt Springs	473 Silver Lake Oaks	1113 South Forty	27001 Spring Hill Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers		CU-TTL	158,594	90	1,913	28	114	110	25	21	4,846
Customer Allocation Factors			100.0000%	0.0567%	1.2062%	0.0177%	0.0719%	0.0694%	0.0158%	0.0132%	3.0556%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$481	$10,219	$150	$609	$588	$134	$112	$25,886
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	2,319	49,287	721	2,937	2,834	644	541	124,854
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	1,195	25,395	372	1,513	1,460	332	279	64,330
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	1,575	33,477	490	1,995	1,925	437	367	84,805
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	1,540	32,737	479	1,951	1,882	428	359	82,930
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	12	247	4	15	14	3	3	626
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	612	13,004	190	775	748	170	143	32,942
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	130	2,757	40	164	159	36	30	6,983
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	826	17,551	257	1,046	1,009	229	193	44,461
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	240	5,098	75	304	293	67	56	12,915
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	75	1,592	23	95	92	21	17	4,033
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	64	1,369	20	82	79	18	15	3,469
		TOTAL	$15,978,229	$9,067	$192,734	$2,821	$11,485	$11,082	$2,519	$2,116	$488,232
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$465	$9,878	$145	$589	$568	$129	$108	$25,022
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	2,376	50,505	739	3,010	2,904	660	554	127,940
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	1,214	25,807	378	1,538	1,484	337	283	65,373
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	2,147	45,627	668	2,719	2,624	596	501	115,581
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	1,659	35,263	516	2,101	2,028	461	387	89,328
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	15	309	5	18	18	4	3	782
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	600	12,763	187	761	734	167	140	32,331
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	139	2,950	43	176	170	39	32	7,473
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	755	16,040	235	956	922	210	176	40,634
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	259	5,500	81	328	316	72	60	13,934
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	94	2,000	29	119	115	26	22	5,067
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	68	1,439	21	86	83	19	16	3,644
		TOTAL	$17,250,534	$9,789	$208,081	$3,046	$12,400	$11,965	$2,719	$2,284	$527,109
1991 AVERAGE GENERAL PLANT:			$16,614,381	$9,428	$200,407	$2,933	$11,943	$11,524	$2,619	$2,200	$507,671

0053

ALLOCATION OF GENERAL PLANT - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(30) S-FPSC	(31) S-FPSC	(32) S-FPSC	(33) S-FPSC	(34) S-FPSC	(35) S-FPSC	(36) S-FPSC	(37) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	1801 Sugar Mill	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	106 University Shores	567 Venetian Village	888 Woodmere	1427 Zephyr Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers		CU-TTL	158,594	587	1,744	175	6	2,567	82	1,040	501
Customer Allocation Factors			100.0000%	0.3701%	1.0997%	0.1103%	0.0038%	1.6186%	0.0517%	0.6558%	0.3159%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$3,136	$9,316	$935	$32	$13,712	$438	$5,555	$2,676
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	15,124	44,933	4,509	155	66,137	2,113	26,795	12,908
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	7,792	23,151	2,323	80	34,076	1,089	13,806	6,651
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	10,272	30,520	3,062	105	44,922	1,435	18,200	8,767
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	10,045	29,845	2,995	103	43,929	1,403	17,798	8,574
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	76	225	23	1	332	11	134	65
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	3,990	11,855	1,190	41	17,450	557	7,070	3,406
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	846	2,513	252	9	3,699	118	1,499	722
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	5,386	16,001	1,606	55	23,552	752	9,542	4,597
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	1,564	4,648	466	16	6,841	219	2,772	1,335
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	488	1,451	146	5	2,136	68	865	417
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	420	1,248	125	4	1,838	59	744	359
		TOTAL	$15,978,229	$59,140	$175,707	$17,631	$604	$258,624	$8,261	$104,780	$50,476
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$3,031	$9,005	$904	$31	$13,255	$423	$5,370	$2,587
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	15,497	46,044	4,620	158	67,772	2,165	27,457	13,227
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	7,919	23,527	2,361	81	34,629	1,106	14,030	6,759
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	14,000	41,596	4,174	143	61,225	1,956	24,805	11,949
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	10,820	32,148	3,226	111	47,319	1,512	19,171	9,235
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	95	281	28	1	414	13	168	81
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	3,916	11,635	1,168	40	17,126	547	6,939	3,343
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	905	2,689	270	9	3,959	126	1,604	773
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	4,922	14,623	1,467	50	21,524	688	8,720	4,201
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	1,688	5,014	503	17	7,381	236	2,990	1,441
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	614	1,824	183	6	2,684	86	1,087	524
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	441	1,311	132	5	1,930	62	782	377
		TOTAL	$17,250,534	$63,849	$189,698	$19,035	$653	$279,218	$8,919	$113,123	$54,495
1991 AVERAGE GENERAL PLANT:			$16,614,381	$61,495	$182,703	$18,333	$629	$268,921	$8,590	$108,951	$52,485

0054

ALLOCATION OF GENERAL PLANT - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION					(38) S-FPSC	(39) S-FPSC		(40) S-COUNTY	(41) S-COUNTY	(42) S-COUNTY	(43) S-COUNTY
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	SUBTOTAL SEWER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island	SUBTOTAL SEWER FILED-FPSC REGULATED	2201 Deep Creek	210 Lake Gibson	439 River Park	19001 Seaboard
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers		CU-TTL	158,594	25,966	6,094	1,942	34,002	2,657	266	0	2,491
Customer Allocation Factors			100.0000%	16.3727%	3.8422%	1.2245%	21.4394%	1.6754%	0.1677%	0.0000%	1.5707%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$138,701	$32,549	$10,373	$181,623	$14,193	$1,421	$0	$13,306
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	668,996	156,995	50,034	876,025	68,456	6,853	0	64,179
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	344,693	80,890	25,780	451,362	35,271	3,531	0	33,067
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	454,404	106,636	33,985	595,025	46,497	4,655	0	43,592
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	444,359	104,279	33,234	581,872	45,470	4,552	0	42,629
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	3,355	787	251	4,394	343	34	0	322
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	176,510	41,422	13,201	231,133	18,062	1,808	0	16,933
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	37,419	8,781	2,799	48,999	3,829	383	0	3,590
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	238,232	55,906	17,817	311,956	24,377	2,440	0	22,854
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	69,200	16,239	5,176	90,615	7,081	709	0	6,639
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	21,607	5,071	1,616	28,294	2,211	221	0	2,073
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	18,587	4,362	1,390	24,339	1,902	190	0	1,783
		TOTAL	$15,978,229	$2,616,064	$613,918	$195,656	$3,425,637	$267,692	$26,799	$0	$250,967
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$134,076	$31,464	$10,028	$175,567	$13,719	$1,373	$0	$12,862
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	685,532	160,875	51,271	897,679	70,148	7,023	0	65,765
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	350,285	82,202	26,198	458,685	35,843	3,588	0	33,604
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	619,312	145,335	46,318	810,965	63,372	6,344	0	59,413
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	478,643	112,324	35,798	626,764	48,978	4,903	0	45,918
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	4,188	983	313	5,484	429	43	0	402
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	173,237	40,654	12,956	226,847	17,727	1,775	0	16,619
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	40,042	9,397	2,995	52,434	4,097	410	0	3,841
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	217,725	51,094	16,284	285,102	22,279	2,230	0	20,887
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	74,659	17,520	5,584	97,763	7,640	765	0	7,162
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	27,151	6,372	2,031	35,553	2,778	278	0	2,605
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	19,526	4,582	1,460	25,568	1,998	200	0	1,873
		TOTAL	$17,250,534	$2,824,374	$662,802	$211,235	$3,698,412	$289,007	$28,933	$0	$270,951
1991 AVERAGE GENERAL PLANT:			$16,614,381	$2,720,219	$638,360	$203,445	$3,562,024	$278,349	$27,866	$0	$260,959

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ALLOCATION OF GENERAL PLANT - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(44) S-COUNTY	(45) S-COUNTY	(46) S-COUNTY	(47) S-COUNTY		(48) S-MGMT	(49) S-MGMT	(50) S-MGMT
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	23001 St. Augustine	2101 Tropical Isle	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL SEWER COUNTY REGULATED	125 Country Run	18002 Enterprise	126 M & M Utilities
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers		CU-TTL	158,594	0	147	343	6,837	12,741	0	117	0
Customer Allocation Factors			100.0000%	0.0000%	0.0927%	0.2163%	4.3110%	8.0337%	0.0000%	0.0738%	0.0000%
GENERAL PLANT BALANCE @ 12/31/90:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$847,148	$0	$785	$1,832	$36,521	$68,058	$0	$625	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	0	3,787	8,837	176,151	328,263	0	3,014	0
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	0	1,951	4,553	90,760	169,134	0	1,553	0
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	0	2,572	6,002	119,647	222,967	0	2,047	0
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	0	2,516	5,870	117,002	218,038	0	2,002	0
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	20,493	0	19	44	883	1,646	0	15	0
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	0	999	2,332	46,476	86,610	0	795	0
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	228,546	0	212	494	9,853	18,361	0	169	0
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	0	1,349	3,147	62,728	116,896	0	1,073	0
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	0	392	914	18,221	33,955	0	312	0
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	131,971	0	122	285	5,689	10,602	0	97	0
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	113,526	0	105	246	4,894	9,120	0	84	0
		TOTAL	$15,978,229	$0	$14,810	$34,557	$688,825	$1,283,650	$0	$11,788	$0
GENERAL PLANT BALANCE @ 12/31/91:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$818,899	$0	$759	$1,771	$35,303	$65,788	$0	$604	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	0	3,881	9,056	180,505	336,377	0	3,089	0
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	0	1,983	4,627	92,232	171,878	0	1,578	0
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	0	3,506	8,181	163,068	303,884	0	2,791	0
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	0	2,710	6,323	126,029	234,860	0	2,157	0
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	25,579	0	24	55	1,103	2,055	0	19	0
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	0	981	2,288	45,614	85,004	0	781	0
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	244,567	0	227	529	10,543	19,648	0	180	0
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	0	1,233	2,876	57,328	106,833	0	981	0
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	0	423	986	19,658	36,634	0	336	0
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	165,830	0	154	359	7,149	13,322	0	122	0
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	119,257	0	111	258	5,141	9,581	0	88	0
		TOTAL	$17,250,534	$0	$15,989	$37,309	$743,674	$1,385,864	$0	$12,726	$0
1991 AVERAGE GENERAL PLANT:			$16,614,381	$0	$15,400	$35,933	$716,250	$1,334,757	$0	$12,257	$0

0056

ALLOCATION OF GENERAL PLANT - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(51) S-MGMT	(52) S-MGMT		(53) S-MISC.	
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	677 St. Lucie Falls	1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM	2501 Shadowbrook	SUBTOTAL SEWER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:								
Average No. of Customers		CU-TTL	158,594	0	0	117	354	354
Customer Allocation Factors			100.0000%	0.0000%	0.0000%	0.0738%	0.2232%	0.2232%
GENERAL PLANT BALANCE @ 12/31/90:								
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$847,148	$0	$0	$625	$1,891	$1,891
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	0	0	3,014	9,121	9,121
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	0	0	1,553	4,699	4,699
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	0	0	2,047	6,195	6,195
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	0	0	2,002	6,058	6,058
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	20,493	0	0	15	46	46
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	0	0	795	2,406	2,406
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	228,546	0	0	169	510	510
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	0	0	1,073	3,248	3,248
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	0	0	312	943	943
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	131,971	0	0	97	295	295
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	113,526	0	0	84	253	253
		TOTAL	$15,978,229	$0	$0	$11,788	$35,665	$35,665
GENERAL PLANT BALANCE @ 12/31/91:								
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$818,899	$0	$0	$604	$1,828	$1,828
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	0	0	3,089	9,346	9,346
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	0	0	1,578	4,776	4,776
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	0	0	2,791	8,443	8,443
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	0	0	2,157	6,525	6,525
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	25,579	0	0	19	57	57
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	0	0	781	2,362	2,362
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	244,567	0	0	180	546	546
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	0	0	981	2,968	2,968
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	0	0	336	1,018	1,018
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	165,830	0	0	122	370	370
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	119,257	0	0	88	266	266
		TOTAL	$17,250,534	$0	$0	$12,726	$38,505	$38,505
1991 AVERAGE GENERAL PLANT:			$16,614,381	$0	$0	$12,257	$37,085	$37,085

0057

ALLOCATION OF GENERAL PLANT - GAS
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION						(1) GAS	(2) GAS	(3) GAS	(4) GAS	(5) GAS
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	TOTAL GAS	SUBTOTAL GAS FILED-FPSC REGULATED	9001 Citrus Springs Util.	18001 Deltona Utilities	26001 Marco Island Util.	11001 Marion Oaks Util.	9002 Pine Ridge Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - GAS:										
Average No. of Customers		CU-TTL	158,594	7,907	--------	576	0	794	989	34
Customer Allocation Factors			100.0000%	4.9857%	--------	0.3632%	0.0000%	0.5007%	0.6236%	0.0214%
GENERAL PLANT BALANCE @ 12/31/90:										
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$847,148	$42,236	--------	$3,077	$0	$4,241	$5,283	$182
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	203,718	--------	14,840	0	20,457	25,481	876
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	104,964	--------	7,646	0	10,540	13,129	451
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	138,372	--------	10,080	0	13,895	17,307	595
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	135,313	--------	9,857	0	13,588	16,925	582
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	20,493	1,022	--------	74	0	103	128	4
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	53,750	--------	3,915	0	5,397	6,723	231
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	228,546	11,395	--------	830	0	1,144	1,425	49
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	72,545	--------	5,285	0	7,285	9,074	312
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	21,072	--------	1,535	0	2,116	2,636	91
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	131,971	6,580	--------	479	0	661	823	28
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	113,526	5,660	--------	412	0	568	708	24
		TOTAL	$15,978,229	$796,627	--------	$58,032	$0	$79,995	$99,641	$3,425
GENERAL PLANT BALANCE @ 12/31/91:										
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$818,899	$40,828	--------	$2,974	$0	$4,100	$5,107	$176
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	208,754	--------	15,207	0	20,963	26,111	898
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	106,667	--------	7,770	0	10,711	13,342	459
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	188,589	--------	13,738	0	18,938	23,589	811
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	145,753	--------	10,618	0	14,636	18,231	627
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	25,579	1,275	--------	93	0	128	160	5
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	52,753	--------	3,843	0	5,297	6,598	227
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	244,567	12,193	--------	888	0	1,224	1,525	52
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	66,300	--------	4,830	0	6,658	8,293	285
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	22,735	--------	1,656	0	2,283	2,844	98
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	165,830	8,268	--------	602	0	830	1,034	36
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	119,257	5,946	--------	433	0	597	744	26
		TOTAL	$17,250,534	$860,060	--------	$62,653	$0	$86,365	$107,576	$3,698
1991 AVERAGE GENERAL PLANT:			16,614,381	828,344	--------	60,342	0	83,180	103,608	3,562

0058

ALLOCATION OF GENERAL PLANT - GAS
- Operating Systems - 12 Month Balance Ended 12/31/90 and 12/31/91

GENERAL PLANT ALLOCATION				(6) GAS	(7) GAS	(8) GAS
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	27001 Spring Hill Util.	28001 Sunny Hills Util.	2901 Lehigh
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - GAS:						
Average No. of Customers		CU-TTL	158,594	3,291	180	2,043
Customer Allocation Factors			100.0000%	2.0751%	0.1135%	1.2882%
GENERAL PLANT BALANCE @ 12/31/90:						
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$847,148	$17,579	$961	$10,913
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,086,050	84,790	4,638	52,636
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,105,293	43,687	2,389	27,120
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	2,775,380	57,592	3,150	35,752
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,714,030	56,319	3,080	34,962
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	20,493	425	23	264
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,078,075	22,371	1,224	13,888
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	228,546	4,743	259	2,944
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,455,059	30,194	1,651	18,744
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	422,658	8,771	480	5,445
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	131,971	2,739	150	1,700
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	113,526	2,356	129	1,462
		TOTAL	$15,978,229	$331,567	$18,135	$205,831
GENERAL PLANT BALANCE @ 12/31/91:						
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$818,899	$16,993	$929	$10,549
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	4,187,051	86,886	4,752	53,938
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	2,139,448	44,396	2,428	27,560
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	3,782,592	78,493	4,293	48,727
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	2,923,423	60,664	3,318	37,660
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	25,579	531	29	330
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	1,058,083	21,956	1,201	13,630
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	244,567	5,075	278	3,151
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,329,806	27,595	1,509	17,131
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	455,998	9,462	518	5,874
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	165,830	3,441	188	2,136
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	119,257	2,475	135	1,536
		TOTAL	$17,250,534	$357,969	$19,579	$222,221
1991 AVERAGE GENERAL PLANT:			16,614,381	344,768	18,857	214,026

0059

Allocation Schedules
- A-Schedules (Rate Base) -

Historical Test Year Ended 12/31/91

Allocation of General Plant Accumulated Depreciation
(Water, Sewer, Gas)

SUMMARY OF GENERAL PLANT ACCUMULATED DEPRECIATION ALLOCATION (WATER, SEWER, GAS)
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ALLOCATION			TOTAL COMPANY GENERAL PLANT			WATER			SEWER			GAS
ALLOCATION FACTOR		ALLOCATION BASIS	Total Company	Filed-FPSC Regulated	Other Systems	Total Water	Filed-FPSC Regulated	Other Systems	Total Sewer	Filed-FPSC Regulated	Other Systems	Gas Systems
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91):												
Average No. of Customers - Total Company			158,594	101,044	57,550	103,473	75,078	28,395	47,214	25,966	21,248	7,907
Customer Allocation Factors (CU-TTL)			100.0000%	63.7126%	36.2874%	65.2442%	47.3399%	17.9043%	29.7701%	16.3727%	13.3975%	4.9857%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:												
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	344,148	196,009	352,421	255,710	96,711	160,806	88,438	72,367	26,931
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	432,772	246,485	443,175	321,559	121,616	202,215	111,212	91,003	33,866
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	221,991	126,435	227,328	164,945	62,383	103,727	57,047	46,680	17,371
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	1,093,850	623,001	1,120,145	812,755	307,390	511,109	281,094	230,014	85,597
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	6,331	4,033	2,297	4,130	2,997	1,133	1,885	1,037	848	316
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	310,512	176,852	317,976	230,717	87,259	145,089	79,794	65,294	24,298
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	102,175	65,099	37,077	66,663	48,370	18,294	30,418	16,729	13,689	5,094
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	708,764	403,676	725,802	526,628	199,174	331,175	182,136	149,039	55,463
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	103,635	59,025	106,126	77,003	29,123	48,424	26,632	21,792	8,110
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	23,259	14,819	8,440	15,175	11,011	4,164	6,924	3,808	3,116	1,160
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	46,257	29,472	16,786	30,180	21,898	8,282	13,771	7,574	6,197	2,306
		TOTAL	$5,225,175	$3,329,094	$1,896,082	$3,409,122	$2,473,593	$935,529	$1,555,542	$855,501	$700,041	$260,512

0061

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION						(1) W-FPSC	(2) W-FPSC	(3) W-FPSC	(4) W-FPSC	(5) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company			158,594	103,473	75,078	1,157	161	917	65	2,602
Customer Allocation Factors (CU-TTL)			100.0000%	65.2442%	47.3399%	0.7295%	0.1015%	0.5782%	0.0410%	1.6407%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:										
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	352,421	255,710	3,941	548	3,123	221	8,862
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	443,175	321,559	4,955	690	3,928	278	11,144
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	227,328	164,945	2,542	354	2,015	143	5,717
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	1,120,145	812,755	12,525	1,743	9,927	704	28,168
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	6,331	4,130	2,997	46	6	37	3	104
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	317,976	230,717	3,556	495	2,818	200	7,996
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	102,175	66,663	48,370	745	104	591	42	1,676
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	725,802	526,628	8,116	1,129	6,432	456	18,251
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	106,126	77,003	1,187	165	941	67	2,669
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	23,259	15,175	11,011	170	24	134	10	382
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	46,257	30,180	21,898	337	47	267	19	759
		TOTAL	$5,225,175	$3,409,122	$2,473,593	$38,120	$5,304	$30,212	$2,142	$85,728

0062

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(6) W-FPSC	(7) W-FPSC	(8) W-FPSC	(9) W-FPSC	(10) W-FPSC	(11) W-FPSC	(12) W-FPSC	(13) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	984 Crystal River	105 Daetwyler Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	39	186	103	644	353	1,649	67	129
Customer Allocation Factors (CU-TTL)			100.0000%	0.0246%	0.1173%	0.0649%	0.4061%	0.2226%	1.0398%	0.0422%	0.0813%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	133	634	351	2,193	1,202	5,616	228	439
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	167	797	441	2,758	1,512	7,063	287	553
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	86	409	226	1,415	776	3,623	147	283
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	422	2,014	1,115	6,972	3,821	17,851	725	1,396
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	2	7	4	26	14	66	3	5
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	120	572	317	1,979	1,085	5,067	206	396
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	25	120	66	415	227	1,062	43	83
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	274	1,305	722	4,517	2,476	11,567	470	905
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	40	191	106	661	362	1,691	69	132
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	6	27	15	94	52	242	10	19
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	11	54	30	188	103	481	20	38
		TOTAL	$5,225,175	$1,285	$6,128	$3,394	$21,218	$11,630	$54,330	$2,207	$4,250

0063

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(14) W-FPSC	(15) W-FPSC	(16) W-FPSC	(17) W-FPSC	(18) W-FPSC	(19) W-FPSC	(20) W-FPSC	(21) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	18001 Deltona Utilities	336 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fisherman's Haven	772 Fountains
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	21,873	59	252	171	184	123	137	8
Customer Allocation Factors (CU-TTL)			100.0000%	13.7919%	0.0372%	0.1589%	0.1078%	0.1160%	0.0776%	0.0864%	0.0050%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	74,498	201	858	582	627	419	467	27
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	93,682	253	1,079	732	788	527	587	34
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	48,054	130	554	376	404	270	301	18
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	236,786	639	2,728	1,851	1,992	1,332	1,483	87
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	873	2	10	7	7	5	5	0
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	67,216	181	774	525	565	378	421	25
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	14,092	38	162	110	119	79	88	5
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	153,426	414	1,768	1,199	1,291	863	961	56
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	22,434	61	258	175	189	126	141	8
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	3,208	9	37	25	27	18	20	1
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	6,380	17	74	50	54	36	40	2
		TOTAL	$5,225,175	$720,649	$1,944	$8,303	$5,634	$6,062	$4,052	$4,514	$264

0064

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(22) W-FPSC	(23) W-FPSC	(24) W-FPSC	(25) W-FPSC	(26) W-FPSC	(27) W-FPSC	(28) W-FPSC	(29) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	679 Fox Run	556 Friendly Center	992 Golden Terrace	986 Gospel Isld Estates	575 Grand Terrace	326 Harmony Homes	438 Hermits Cove	558 Hobby Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	92	20	105	8	66	64	178	102
Customer Allocation Factors (CU-TTL)			100.0000%	0.0580%	0.0126%	0.0662%	0.0050%	0.0416%	0.0404%	0.1122%	0.0643%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	313	68	358	27	225	218	606	347
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	394	86	450	34	283	274	762	437
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	202	44	231	18	145	141	391	224
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	996	217	1,137	87	714	693	1,927	1,104
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	6,331	4	1	4	0	3	3	7	4
343.50 / 393.50 / 300.343	*Tools, Shop & Garage*	CU-TTL	487,363	283	61	323	25	203	197	547	313
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	102,175	59	13	68	5	43	41	115	66
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	645	140	737	56	463	449	1,249	715
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	94	21	108	8	68	66	183	105
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	23,259	13	3	15	1	10	9	26	15
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	46,257	27	6	31	2	19	19	52	30
		TOTAL	$5,225,175	$3,031	$659	$3,459	$264	$2,175	$2,109	$5,865	$3,361

0065

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(30) W-FPSC	(31) W-FPSC	(32) W-FPSC	(33) W-FPSC	(34) W-FPSC	(35) W-FPSC	(36) W-FPSC	(37) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	113	53	245	256	216	116	983	63
Customer Allocation Factors (CU-TTL)			100.0000%	0.0713%	0.0334%	0.1545%	0.1614%	0.1362%	0.0731%	0.6198%	0.0397%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	385	181	834	872	736	395	3,348	215
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	484	227	1,049	1,096	925	497	4,210	270
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	248	116	538	562	475	255	2,160	138
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	1,223	574	2,652	2,771	2,338	1,256	10,641	682
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	6,331	5	2	10	10	9	5	39	3
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	347	163	753	787	664	356	3,021	194
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	102,175	73	34	158	165	139	75	633	41
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	793	372	1,719	1,796	1,515	814	6,895	442
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	116	54	251	263	222	119	1,008	65
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	23,259	17	8	36	38	32	17	144	9
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	46,257	33	15	71	75	63	34	287	18
		TOTAL	$5,225,175	$3,723	$1,746	$8,072	$8,434	$7,117	$3,822	$32,387	$2,076

0096

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(38) W-FPSC	(39) W-FPSC	(40) W-FPSC	(41) W-FPSC	(42) W-FPSC	(43) W-FPSC	(44) W-FPSC	(45) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	773 Lake Ajay Village	325 Lake Brantley	104 Lake Conway	323 Lake Harriet	1054 Lakeview Villas	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shore Utilities
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	35	66	85	285	13	391	244	276
Customer Allocation Factors (CU-TTL)			100.0000%	0.0221%	0.0416%	0.0536%	0.1797%	0.0082%	0.2465%	0.1539%	0.1740%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	119	225	290	971	44	1,332	831	940
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	150	283	364	1,221	56	1,675	1,045	1,182
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	77	145	187	626	29	859	536	606
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	379	714	920	3,085	141	4,233	2,641	2,988
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	6,331	1	3	3	11	1	16	10	11
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	108	203	261	876	40	1,202	750	848
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	102,175	23	43	55	184	8	252	157	178
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	246	463	596	1,999	91	2,743	1,712	1,936
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	36	68	87	292	13	401	250	283
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	23,259	5	10	12	42	2	57	36	40
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	46,257	10	19	25	83	4	114	71	81
		TOTAL	$5,225,175	$1,153	$2,175	$2,800	$9,390	$428	$12,882	$8,039	$9,093

0067

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(46) W-FPSC	(47) W-FPSC	(48) W-FPSC	(49) W-FPSC	(50) W-FPSC	(51) W-FPSC	(52) W-FPSC	(53) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	s 11001 Marion Oaks	330 Meredith Manor	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	2,212	679	35	138	195	4	91	2,090
Customer Allocation Factors (CU-TTL)			100.0000%	1.3948%	0.4281%	0.0221%	0.0870%	0.1230%	0.0025%	0.0574%	1.3178%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	7,534	2,313	119	470	664	14	310	7,118
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	9,474	2,908	150	591	835	17	390	8,951
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	4,860	1,492	77	303	428	9	200	4,592
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	23,946	7,351	379	1,494	2,111	43	985	22,625
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	88	27	1	6	8	0	4	83
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	6,798	2,087	108	424	599	12	280	6,423
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	1,425	437	23	89	126	3	59	1,347
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	15,516	4,763	246	968	1,368	28	638	14,660
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	2,269	696	36	142	200	4	93	2,144
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	324	100	5	20	29	1	13	307
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	645	198	10	40	57	1	27	610
		TOTAL	$5,225,175	$72,879	$22,371	$1,153	$4,547	$6,425	$132	$2,998	$68,859

0068

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(54) W-FPSC	(55) W-FPSC	(56) W-FPSC	(57) W-FPSC	(58) W-FPSC	(59) W-FPSC	(60) W-FPSC	(61) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	559 Palms Mobile Home Park	444 Park Manor	564 Picciola Island	782 Pine Ridge Estates	9002 Pine Ridge Utilities	553 Piney Woods	987 Point O'woods	443 Pomona Park
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	61	30	131	172	400	169	326	161
Customer Allocation Factors (CU-TTL)			100.0000%	0.0385%	0.0189%	0.0826%	0.1085%	0.2522%	0.1066%	0.2056%	0.1015%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	208	102	446	586	1,362	576	1,110	548
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	261	128	561	737	1,713	724	1,396	690
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	134	66	288	378	879	371	716	354
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	660	325	1,418	1,862	4,330	1,830	3,529	1,743
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	2	1	5	7	16	7	13	6
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	187	92	403	529	1,229	519	1,002	495
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	39	19	84	111	258	109	210	104
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	428	210	919	1,206	2,806	1,185	2,287	1,129
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	63	31	134	176	410	173	334	165
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	9	4	19	25	59	25	48	24
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	18	9	38	50	117	49	95	47
		TOTAL	$5,225,175	$2,010	$988	$4,316	$5,667	$13,179	$5,568	$10,741	$5,304

6900

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(62) W-FPSC	(63) W-FPSC	(64) W-FPSC	(65) W-FPSC	(66) W-FPSC	(67) W-FPSC	(68) W-FPSC	(69) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	1095 Postmaster Village	578 Quail Ridge	442 River Grove	439 River Park	985 Rolling Green	988 Rosemont	1115 Salt Springs	1118 Samira Villas
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	152	11	107	346	76	47	112	2
Customer Allocation Factors (CU-TTL)			100.0000%	0.0958%	0.0069%	0.0675%	0.2182%	0.0479%	0.0296%	0.0706%	0.0013%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	518	37	364	1,178	259	160	381	7
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	651	47	458	1,482	326	201	480	9
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	334	24	235	760	167	103	246	4
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	1,645	119	1,158	3,746	823	509	1,212	22
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	6,331	6	0	4	14	3	2	4	0
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	467	34	329	1,063	234	144	344	6
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	102,175	98	7	69	223	49	30	72	1
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	1,066	77	751	2,427	533	330	786	14
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	156	11	110	355	78	48	115	2
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	23,259	22	2	16	51	11	7	16	0
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	46,257	44	3	31	101	22	14	33	1
		TOTAL	$5,225,175	$5,008	$362	$3,525	$11,400	$2,504	$1,549	$3,690	$66

0070

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(70) W-FPSC	(71) W-FPSC	(72) W-FPSC	(73) W-FPSC	(74) W-FPSC	(75) W-FPSC	(76) W-FPSC	(77) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	448 Saratoga Harbour	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	27001 Spring Hill Util.	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	40	935	26	115	22,630	79	6	601
Customer Allocation Factors (CU-TTL)			100.0000%	0.0252%	0.5896%	0.0164%	0.0725%	14.2692%	0.0498%	0.0038%	0.3790%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	136	3,185	89	392	77,076	269	20	2,047
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	171	4,005	111	493	96,924	338	26	2,574
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	88	2,054	57	253	49,718	174	13	1,320
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	433	10,122	281	1,245	244,981	855	65	6,506
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	2	37	1	5	903	3	0	24
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	123	2,873	80	353	69,543	243	18	1,847
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	26	602	17	74	14,580	51	4	387
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	281	6,558	182	807	158,736	554	42	4,216
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	41	959	27	118	23,210	81	6	616
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	6	137	4	17	3,319	12	1	88
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	12	273	8	34	6,601	23	2	175
		TOTAL	$5,225,175	$1,318	$30,805	$857	$3,789	$745,590	$2,603	$198	$19,801

0071

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(78) W-FPSC	(79) W-FPSC	(80) W-FPSC	(81) W-FPSC	(82) W-FPSC	(83) W-FPSC	(84) W-FPSC	(85) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Welaka	566 Western Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	1,806	416	7	553	2,824	131	92	278
Customer Allocation Factors (CU-TTL)			100.0000%	1.1388%	0.2623%	0.0044%	0.3487%	1.7807%	0.0826%	0.0580%	0.1753%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	6,151	1,417	24	1,883	9,618	446	313	947
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	7,735	1,782	30	2,368	12,095	561	394	1,191
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	3,968	914	15	1,215	6,204	288	202	611
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	19,551	4,503	76	5,986	30,571	1,418	996	3,009
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	72	17	0	22	113	5	4	11
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	5,550	1,278	22	1,699	8,678	403	283	854
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	1,164	268	5	356	1,819	84	59	179
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	12,668	2,918	49	3,879	19,809	919	645	1,950
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	1,852	427	7	567	2,896	134	94	285
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	265	61	1	81	414	19	13	41
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	527	121	2	161	824	38	27	81
		TOTAL	$5,225,175	$59,502	$13,706	$231	$18,220	$93,042	$4,316	$3,031	$9,159

0072

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(86) W-FPSC	(87) W-FPSC	(88) W-FPSC	(89) W-FPSC	(90) W-FPSC		(91) W-FPSC	(92) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	122 Westmont	783 Windsong	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL WATER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	122	109	1,076	17	514	75,078	7,795	5,460
Customer Allocation Factors (CU-TTL)			100.0000%	0.0769%	0.0687%	0.6785%	0.0107%	0.3241%	47.3399%	4.9151%	3.4428%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	416	371	3,665	58	1,751	255,710	26,549	18,596
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	523	467	4,609	73	2,201	321,559	33,386	23,385
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	268	239	2,364	37	1,129	164,945	17,125	11,995
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	1,321	1,180	11,648	184	5,564	812,755	84,385	59,107
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	5	4	43	1	21	2,997	311	218
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	375	335	3,307	52	1,580	230,717	23,954	16,779
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	79	70	693	11	331	48,370	5,022	3,518
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	856	765	7,547	119	3,605	526,628	54,677	38,299
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	125	112	1,104	17	527	77,003	7,995	5,600
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	18	16	158	2	75	11,011	1,143	801
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	36	32	314	5	150	21,898	2,274	1,593
		TOTAL	$5,225,175	$4,020	$3,591	$35,451	$560	$16,935	$2,473,593	$256,822	$179,890

0073

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(93) W-FPSC		(94) W-COUNTY	(95) W-COUNTY	(96) W-COUNTY	(97) W-COUNTY	(98) W-COUNTY	(99) W-COUNTY
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	576 Wedgewood	SUBTOTAL WATER FILED-FPSC REGULATED	2201 Deep Creek	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill	2301 Palm Valley
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	0	88,333	2,670	161	320	782	168	203
Customer Allocation Factors (CU-TTL)			100.0000%	0.0000%	55.6977%	1.6835%	0.1015%	0.2018%	0.4931%	0.1059%	0.1280%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	0	300,856	9,094	548	1,090	2,663	572	691
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	0	378,330	11,436	690	1,371	3,349	720	869
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	0	194,066	5,866	354	703	1,718	369	446
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	0	956,247	28,904	1,743	3,464	8,466	1,819	2,198
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	0	3,526	107	6	13	31	7	8
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	0	271,450	8,205	495	983	2,403	516	624
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	0	56,909	1,720	104	206	504	108	131
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	0	619,603	18,728	1,129	2,245	5,485	1,178	1,424
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	0	90,598	2,738	165	328	802	172	208
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	0	12,955	392	24	47	115	25	30
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	0	25,764	779	47	93	228	49	59
		TOTAL	$5,225,175	$0	$2,910,305	$87,968	$5,304	$10,543	$25,765	$5,535	$6,668

0074

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(100) W-COUNTY	(101) W-COUNTY	(102) W-COUNTY	(103) W-COUNTY	(104) W-COUNTY		(105) W-MGMT	(106) W-MGMT
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	19001 Seaboard	23001 St. Augustine	212 Sugar Creek	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL WATER COUNTY REGULATED	1119 Bahia Oaks	18002 Enterprise
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	2,563	0	62	349	7,068	14,346	0	188
Customer Allocation Factors (CU-TTL)			100.0000%	1.6161%	0.0000%	0.0391%	0.2201%	4.4567%	9.0458%	0.0000%	0.1185%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	8,729	0	211	1,189	24,073	48,861	0	640
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	10,977	0	266	1,495	30,272	61,444	0	805
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	5,631	0	136	767	15,528	31,518	0	413
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	27,746	0	671	3,778	76,515	155,302	0	2,035
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	102	0	2	14	282	573	0	8
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	7,876	0	191	1,072	21,720	44,086	0	578
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	1,651	0	40	225	4,554	9,243	0	121
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	17,978	0	435	2,448	49,578	100,629	0	1,319
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	2,629	0	64	358	7,249	14,714	0	193
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	376	0	9	51	1,037	2,104	0	28
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	748	0	18	102	2,062	4,184	0	55
		TOTAL	$5,225,175	$84,443	$0	$2,043	$11,498	$232,869	$472,657	$0	$6,194

0075

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(107) W-MGMT	(108) W-MGMT		(109) W-MISC.	(110) W-MISC.	(111) W-MISC.	(112) W-MISC.	
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	677 St. Lucie Falls	1703 Woodside	SUBTOTAL WATER MANAGEMENT SYSTEM	1298 Geneva Lake Est.	1279 Keystone Club Est.	2302 Remington Forest	2501 Shadowbrook	SUBTOTAL WATER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company			158,594	0	0	188	82	138	24	362	606
Customer Allocation Factors (CU-TTL)			100.0000%	0.0000%	0.0000%	0.1185%	0.0517%	0.0870%	0.0151%	0.2283%	0.3821%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	0	0	640	279	470	82	1,233	2,064
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	0	0	805	351	591	103	1,550	2,595
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	0	0	413	180	303	53	795	1,331
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	0	0	2,035	888	1,494	260	3,919	6,560
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	0	0	8	3	6	1	14	24
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	0	0	578	252	424	74	1,112	1,862
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	0	0	121	53	89	15	233	390
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	0	0	1,319	575	968	168	2,539	4,251
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	0	0	193	84	142	25	371	622
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	0	0	28	12	20	4	53	89
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	0	0	55	24	40	7	106	177
		TOTAL	$5,225,175	$0	$0	$6,194	$2,702	$4,547	$791	$11,927	$19,966

0076

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION						(1) S-FPSC	(2) S-FPSC	(3) S-FPSC	(4) S-FPSC	(5) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:										
Average No. of Customers - Total Company			158,594	47,214	25,966	1,005	112	186	2,470	16
Customer Allocation Factors (CU-TTL)			100.0000%	29.7701%	16.3727%	0.6337%	0.0706%	0.1047%	1.5574%	0.0101%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:										
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	160,806	88,438	3,423	381	565	8,413	54
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	202,215	111,212	4,304	480	711	10,579	69
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	103,727	57,047	2,208	246	365	5,427	35
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	511,109	281,094	10,880	1,212	1,797	26,739	173
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	6,331	1,885	1,037	40	4	7	99	1
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	145,089	79,794	3,088	344	510	7,590	49
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	102,175	30,418	16,729	647	72	107	1,591	10
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	331,175	182,136	7,049	786	1,164	17,326	112
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	48,424	26,632	1,031	115	170	2,533	16
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	23,259	6,924	3,808	147	16	24	362	2
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	46,257	13,771	7,574	293	33	48	720	5
		TOTAL	$5,225,175	$1,555,542	$855,501	$33,112	$3,690	$5,469	$81,379	$527

0077

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(6) S-FPSC	(7) S-FPSC	(8) S-FPSC	(9) S-FPSC	(10) S-FPSC	(11) S-FPSC	(12) S-FPSC	(13) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	18001 Deltona Utilities	673 Fisherman's Haven	340 Fl. Central Commerce Pk	679 Fox Run
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers - Total Company			158,594	150	132	259	678	4,468	146	24	90
Customer Allocation Factors (CU-TTL)			100.0000%	0.0946%	0.0832%	0.1633%	0.4275%	2.8173%	0.0921%	0.0151%	0.0567%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	511	450	882	2,309	15,218	497	82	307
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	642	565	1,109	2,904	19,136	625	103	385
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	330	290	569	1,490	9,816	321	53	198
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	1,624	1,429	2,804	7,340	48,368	1,581	260	974
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	6	5	10	27	178	6	1	4
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	461	406	796	2,084	13,730	449	74	277
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	97	85	167	437	2,879	94	15	58
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	1,052	926	1,817	4,756	31,340	1,024	168	631
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	154	135	266	695	4,583	150	25	92
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	22	19	38	99	655	21	4	13
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	44	39	76	198	1,303	43	7	26
		TOTAL	$5,225,175	$4,942	$4,349	$8,533	$22,338	$147,207	$4,810	$791	$2,965

0078

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(14) S-FPSC	(15) S-FPSC	(16) S-FPSC	(17) S-FPSC	(18) S-FPSC	(19) S-FPSC	(20) S-FPSC	(21) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	573 Holiday Haven	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores	11001 Marion Oaks	330 Meredith Manor	562 Morningview
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers - Total Company			158,594	96	115	387	229	236	1,276	27	35
Customer Allocation Factors (CU-TTL)			100.0000%	0.0605%	0.0725%	0.2440%	0.1444%	0.1488%	0.8046%	0.0170%	0.0221%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	327	392	1,318	780	804	4,346	92	119
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	411	493	1,658	981	1,011	5,465	116	150
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	211	253	850	503	518	2,803	59	77
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	1,039	1,245	4,189	2,479	2,555	13,813	292	379
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	4	5	15	9	9	51	1	1
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	295	353	1,189	704	725	3,921	83	108
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	62	74	249	148	152	822	17	23
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	673	807	2,715	1,606	1,655	8,950	189	246
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	98	118	397	235	242	1,309	28	36
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	14	17	57	34	35	187	4	5
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	28	34	113	67	69	372	8	10
		TOTAL	$5,225,175	$3,163	$3,789	$12,750	$7,545	$7,775	$42,040	$890	$1,153

0079

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(22) S-FPSC	(23) S-FPSC	(24) S-FPSC	(25) S-FPSC	(26) S-FPSC	(27) S-FPSC	(28) S-FPSC	(29) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'woods	1115 Salt Springs	473 Silver Lake Oaks	1113 South Forty	27001 Spring Hill Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers - Total Company			**158,594**	**90**	**1,913**	**28**	**114**	**110**	**25**	**21**	**4,846**
Customer Allocation Factors (CU-TTL)			**100.0000%**	**0.0567%**	**1.2062%**	**0.0177%**	**0.0719%**	**0.0694%**	**0.0158%**	**0.0132%**	**3.0556%**
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	**$0**	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	**540,158**	307	6,516	95	388	375	85	72	16,505
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	**679,256**	385	8,193	120	488	471	107	90	20,755
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	**348,426**	198	4,203	62	250	242	55	46	10,647
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	**1,716,851**	974	20,709	303	1,234	1,191	271	227	52,460
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	**6,331**	4	76	1	5	4	1	1	193
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	**487,363**	277	5,879	86	350	338	77	65	14,892
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	**102,175**	58	1,232	18	73	71	16	14	3,122
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	**1,112,439**	631	13,419	196	800	772	175	147	33,992
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	**162,660**	92	1,962	29	117	113	26	22	4,970
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	**23,259**	13	281	4	17	16	4	3	711
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	**46,257**	26	558	8	33	32	7	6	1,413
		TOTAL	**$5,225,175**	**$2,965**	**$63,028**	**$923**	**$3,756**	**$3,624**	**$824**	**$692**	**$159,661**

0080

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(30) S-FPSC	(31) S-FPSC	(32) S-FPSC	(33) S-FPSC	(34) S-FPSC	(35) S-FPSC	(36) S-FPSC	(37) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	1801 Sugar Mill	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	106 University Shores	567 Venetian Village	888 Woodmere	1427 Zephyr Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers - Total Company			**158,594**	**587**	**1,744**	**175**	**6**	**2,567**	**82**	**1,040**	**501**
Customer Allocation Factors (CU-TTL)			**100.0000%**	**0.3701%**	**1.0997%**	**0.1103%**	**0.0038%**	**1.6186%**	**0.0517%**	**0.6558%**	**0.3159%**
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	**$0**	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	**540,158**	1,999	5,940	596	20	8,743	279	3,542	1,706
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	**679,256**	2,514	7,470	750	26	10,994	351	4,454	2,146
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	**348,426**	1,290	3,832	384	13	5,640	180	2,285	1,101
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	**1,716,851**	6,355	18,880	1,894	65	27,789	888	11,259	5,424
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	**6,331**	23	70	7	0	102	3	42	20
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	**487,363**	1,804	5,359	538	18	7,888	252	3,196	1,540
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	**102,175**	378	1,124	113	4	1,654	53	670	323
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	**1,112,439**	4,117	12,233	1,228	42	18,006	575	7,295	3,514
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	**162,660**	602	1,789	179	6	2,633	84	1,067	514
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	**23,259**	86	256	26	1	376	12	153	73
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	**46,257**	171	509	51	2	749	24	303	146
		TOTAL	**$5,225,175**	**$19,340**	**$57,460**	**$5,766**	**$198**	**$84,575**	**$2,702**	**$34,265**	**$16,506**

0081

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION					(38) S-FPSC	(39) S-FPSC		(40) S-COUNTY	(41) S-COUNTY	(42) S-COUNTY	(43) S-COUNTY
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	SUBTOTAL SEWER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island	SUBTOTAL SEWER FILED-FPSC REGULATED	2201 Deep Creek	210 Lake Gibson	439 River Park	19001 Seaboard
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers - Total Company			158,594	25,966	6,094	1,942	34,002	2,657	266	0	2,491
Customer Allocation Factors (CU-TTL)			100.0000%	16.3727%	3.8422%	1.2245%	21.4394%	1.6754%	0.1677%	0.0000%	1.5707%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	88,438	20,754	6,614	115,807	9,050	906	0	8,484
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	111,212	26,098	8,318	145,628	11,380	1,139	0	10,669
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	57,047	13,387	4,267	74,701	5,837	584	0	5,473
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	281,094	65,965	21,023	368,083	28,763	2,880	0	26,966
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	1,037	243	78	1,357	106	11	0	99
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	79,794	18,726	5,968	104,488	8,165	817	0	7,655
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	16,729	3,926	1,251	21,906	1,712	171	0	1,605
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	182,136	42,742	13,622	238,500	18,637	1,866	0	17,473
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	26,632	6,250	1,992	34,873	2,725	273	0	2,555
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	3,808	894	285	4,987	390	39	0	365
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	7,574	1,777	566	9,917	775	78	0	727
		TOTAL	$5,225,175	$855,501	$200,762	$63,983	$1,120,246	$87,540	$8,764	$0	$82,071

0082

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(44) S-COUNTY	(45) S-COUNTY	(46) S-COUNTY	(47) S-COUNTY		(48) S-MGMT	(49) S-MGMT	(50) S-MGMT
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	23001 St. Augustine	2101 Tropical Isle	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL SEWER COUNTY REGULATED	125 Country Run	18002 Enterprise	126 M & M Utilities
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:											
Average No. of Customers - Total Company			158,594	0	147	343	6,837	12,741	0	117	0
Customer Allocation Factors (CU-TTL)			100.0000%	0.0000%	0.0927%	0.2163%	4.3110%	8.0337%	0.0000%	0.0738%	0.0000%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:											
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	0	501	1,168	23,286	43,395	0	398	0
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	0	630	1,469	29,283	54,570	0	501	0
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	0	323	754	15,021	27,992	0	257	0
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	0	1,591	3,713	74,014	137,927	0	1,267	0
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	0	6	14	273	509	0	5	0
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	0	452	1,054	21,010	39,154	0	360	0
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	0	95	221	4,405	8,209	0	75	0
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	0	1,031	2,406	47,957	89,371	0	821	0
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	0	151	352	7,012	13,068	0	120	0
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	0	22	50	1,003	1,869	0	17	0
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	0	43	100	1,994	3,716	0	34	0
		TOTAL	$5,225,175	$0	$4,843	$11,301	$225,258	$419,777	$0	$3,855	$0

0083

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(51) S-MGMT	(52) S-MGMT		(53) S-MISC.	
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	677 St. Lucie Falls	1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM	2501 Shadowbrook	SUBTOTAL SEWER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:								
Average No. of Customers - Total Company			158,594	0	0	117	354	354
Customer Allocation Factors (CU-TTL)			100.0000%	0.0000%	0.0000%	0.0738%	0.2232%	0.2232%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:								
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	0	0	398	1,206	1,206
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	0	0	501	1,516	1,516
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	0	0	257	778	778
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	0	0	1,267	3,832	3,832
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	0	0	5	14	14
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	0	0	360	1,088	1,088
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	0	0	75	228	228
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	0	0	821	2,483	2,483
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	0	0	120	363	363
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	0	0	17	52	52
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	0	0	34	103	103
		TOTAL	$5,225,175	$0	$0	$3,855	$11,663	$11,663

0084

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - GAS
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION						(1) GAS	(2) GAS	(3) GAS	(4) GAS	(5) GAS
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	TOTAL GAS	SUBTOTAL GAS FILED-FPSC REGULATED	9001 Citrus Springs Util.	18001 Deltona Utilities	26001 Marco Island Util.	11001 Marion Oaks Util.	9002 Pine Ridge Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - GAS:										
Average No. of Customers - Total Company			158,594	7,907	--------	576	0	794	989	34
Customer Allocation Factors (CU-TTL)			100.0000%	4.9857%	--------	0.3632%	0.0000%	0.5007%	0.6236%	0.0214%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:										
303.50 / 353.50 / ---------	Land & Land Rights	CU-TTL	$0	$0	--------	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	26,931	--------	1,962	0	2,704	3,368	116
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	33,866	--------	2,467	0	3,401	4,236	146
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	17,371	--------	1,265	0	1,744	2,173	75
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	85,597	--------	6,235	0	8,595	10,706	368
342.50 / 392.50 / ---------	Stores Equipment	CU-TTL	6,331	316	--------	23	0	32	39	1
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	24,298	--------	1,770	0	2,440	3,039	104
344.50 / 394.50 / ---------	Laboratory Equipment	CU-TTL	102,175	5,094	--------	371	0	512	637	22
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	55,463	--------	4,040	0	5,569	6,937	238
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	8,110	--------	591	0	814	1,014	35
347.50 / 397.50 / ---------	Miscellaneous Equipment	CU-TTL	23,259	1,160	--------	84	0	116	145	5
348.50 / 398.50 / ---------	Other Tangible Plant	CU-TTL	46,257	2,306	--------	168	0	232	288	10
		TOTAL	$5,225,175	$260,512	--------	$18,977	$0	$26,160	$32,585	$1,120

0085

ALLOCATION OF GENERAL PLANT ACCUM. DEPRE. - GAS
- Operating Systems - 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCUM. DEPRE. ALLOCATION				(6) GAS	(7) GAS	(8) GAS
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	27001 Spring Hill Util.	28001 Sunny Hills Util.	2901 Lehigh
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - GAS:						
Average No. of Customers - Total Company			158,594	3,291	180	2,043
Customer Allocation Factors (CU-TTL)			100.0000%	2.0751%	0.1135%	1.2882%
GENERAL PLANT ACCUM. DEPRE. BALANCE @ 12/31/90:						
303.50 / 353.50 / ----------	Land & Land Rights	CU-TTL	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements	CU-TTL	540,158	11,209	613	6,958
340.50 / 390.50 / 300.340	Office Furniture & Equipment	CU-TTL	679,256	14,095	771	8,750
340.51 / 390.51 / 300.510	Computer Equipment	CU-TTL	348,426	7,230	395	4,488
341.50 / 391.50 / 300.341	Transportation Equipment	CU-TTL	1,716,851	35,627	1,949	22,116
342.50 / 392.50 / ----------	Stores Equipment	CU-TTL	6,331	131	7	82
343.50 / 393.50 / 300.343	Tools, Shop & Garage	CU-TTL	487,363	10,113	553	6,278
344.50 / 394.50 / ----------	Laboratory Equipment	CU-TTL	102,175	2,120	116	1,316
345.50 / 395.50 / 300.345	Power Operated Equipment	CU-TTL	1,112,439	23,084	1,263	14,330
346.50 / 396.50 / 300.346	Communication Equipment	CU-TTL	162,660	3,375	185	2,095
347.50 / 397.50 / ----------	Miscellaneous Equipment	CU-TTL	23,259	483	26	300
348.50 / 398.50 / ----------	Other Tangible Plant	CU-TTL	46,257	960	53	596
		TOTAL	$5,225,175	$108,428	$5,930	$67,311

0086

- Allocation Schedules -
A-Schedules (Rate Base)

Historical Test Year Ended 12/31/91

Allocation of Adjustment to Software Accumulated Depreciation
(Water, Sewer, Gas)

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION (WATER, SEWER, GAS) - Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION		TOTAL COMPANY			WATER			SEWER			GAS
ALLOCATION FACTOR	ALLOCATION BASIS	Total Company	Filed-FPSC Regulated	Other Systems	Total Water	Filed-FPSC Regulated	Other Systems	Total Sewer	Filed-FPSC Regulated	Other Systems	Gas Systems
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company		158,594	101,044	57,550	103,473	75,078	28,395	47,214	25,966	21,248	7,907
Customer Allocation Factors (CU-TTL)		*100.0000%*	*63.7126%*	*36.2874%*	65.2442%	47.3399%	17.9043%	29.7701%	16.3727%	13.3975%	4.9857%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:											
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$254,850	$145,150	$260,977	$189,360	$71,617	$119,081	$65,491	$53,590	$19,943

0088

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION					(1) W-FPSC	(2) W-FPSC	(3) W-FPSC	(4) W-FPSC	(5) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:									
Average No. of Customers - Total Company		158,594	103,473	75,078	1,157	161	917	65	2,602
Customer Allocation Factors (CU-TTL)		100.0000%	65.2442%	47.3399%	0.7295%	0.1015%	0.5782%	0.0410%	1.6407%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:									
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$260,977	$189,360	$2,918	$406	$2,313	$164	$6,563

6800

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(6) W-FPSC	(7) W-FPSC	(8) W-FPSC	(9) W-FPSC	(10) W-FPSC	(11) W-FPSC	(12) W-FPSC	(13) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	984 Crystal River	105 Daetwyler Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	39	186	103	644	353	1,649	67	129
Customer Allocation Factors (CU-TTL)		100.0000%	0.0246%	0.1173%	0.0649%	0.4061%	0.2226%	1.0398%	0.0422%	0.0813%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$98	$469	$260	$1,624	$890	$4,159	$169	$325

0090

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(14) W-FPSC	(15) W-FPSC	(16) W-FPSC	(17) W-FPSC	(18) W-FPSC	(19) W-FPSC	(20) W-FPSC	(21) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	18001 Deltona Utilities	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fisherman's Haven	772 Fountains
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	21,873	59	252	171	184	123	137	8
Customer Allocation Factors (CU-TTL)		100.0000%	13.7919%	0.0372%	0.1589%	0.1078%	0.1160%	0.0776%	0.0864%	0.0050%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$55,167	$149	$636	$431	$464	$310	$346	$20

0091

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(22) W-FPSC	(23) W-FPSC	(24) W-FPSC	(25) W-FPSC	(26) W-FPSC	(27) W-FPSC	(28) W-FPSC	(29) W-FPSC
ALLOCATION FACTOR	**ALLOCATION BASIS**	**TOTAL COMPANY**	**679 Fox Run**	**556 Friendly Center**	**992 Golden Terrace**	**986 Gospel Isld Estates**	**575 Grand Terrace**	**326 Harmony Homes**	**438 Hermits Cove**	**558 Hobby Hills**
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		**158,594**	**92**	**20**	**105**	**8**	**66**	**64**	**178**	**102**
Customer Allocation Factors (CU-TTL)		**100.0000%**	**0.0580%**	**0.0126%**	**0.0662%**	**0.0050%**	**0.0416%**	**0.0404%**	**0.1122%**	**0.0643%**
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	**$400,000**	$232	$50	$265	$20	$166	$161	$449	$257

0092

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(30) W-FPSC	(31) W-FPSC	(32) W-FPSC	(33) W-FPSC	(34) W-FPSC	(35) W-FPSC	(36) W-FPSC	(37) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	113	53	245	256	216	116	983	63
Customer Allocation Factors (CU-TTL)		100.0000%	0.0713%	0.0334%	0.1545%	0.1614%	0.1362%	0.0731%	0.6198%	0.0397%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$285	$134	$618	$646	$545	$293	$2,479	$159

0093

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(38) W-FPSC	(39) W-FPSC	(40) W-FPSC	(41) W-FPSC	(42) W-FPSC	(43) W-FPSC	(44) W-FPSC	(45) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	773 *Lake Ajay* Village	325 *Lake* Brantley	104 *Lake* Conway	323 *Lake* Harriet	1054 *Lakeview* Villas	675 *Leilani* Heights	2401 *Leisure* Lakes	26002 Marco Shore Utilities
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	35	66	85	285	13	391	244	276
Customer Allocation Factors (CU-TTL)		100.0000%	0.0221%	0.0416%	0.0536%	0.1797%	0.0082%	0.2465%	0.1539%	0.1740%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$88	$166	$214	$719	$33	$986	$615	$696

0094

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER - Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION				(46) W-FPSC	(47) W-FPSC	(48) W-FPSC	(49) W-FPSC	(50) W-FPSC	(51) W-FPSC	(52) W-FPSC	(53) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	s	11001 Marion Oaks	330 Meredith Manor	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:											
Average No. of Customers - Total Company		158,594		2,212	679	35	138	195	4	91	2,090
Customer Allocation Factors (CU-TTL)		100.0000%		1.3948%	0.4281%	0.0221%	0.0870%	0.1230%	0.0025%	0.0574%	1.3178%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:											
Adjustment to Software Acc. Dep.	CU-TTL	$400,000		$5,579	$1,713	$88	$348	$492	$10	$230	$5,271

0095

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(54) W-FPSC	(55) W-FPSC	(56) W-FPSC	(57) W-FPSC	(58) W-FPSC	(59) W-FPSC	(60) W-FPSC	(61) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	559 Palms Mobile Home Park	444 Park Manor	564 Picciola Island	782 Pine Ridge Estates	9002 Pine Ridge Utilities	553 Piney Woods	987 Point O'woods	443 Pomona Park
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	61	30	131	172	400	169	326	161
Customer Allocation Factors (CU-TTL)		100.0000%	0.0385%	0.0189%	0.0826%	0.1085%	0.2522%	0.1066%	0.2056%	0.1015%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$154	$76	$330	$434	$1,009	$426	$822	$406

9600

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- *Operating Systems* - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(62) W-FPSC	(63) W-FPSC	(64) W-FPSC	(65) W-FPSC	(66) W-FPSC	(67) W-FPSC	(68) W-FPSC	(69) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1095 Postmaster Village	578 Quail Ridge	442 River Grove	439 River Park	985 Rolling Green	988 Rosemont	1115 Salt Springs	1118 Samira Villas
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	152	11	107	346	76	47	112	2
Customer Allocation Factors (CU-TTL)		100.0000%	0.0958%	0.0069%	0.0675%	0.2182%	0.0479%	0.0296%	0.0706%	0.0013%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$383	$28	$270	$873	$192	$119	$282	$5

0097

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(70) W-FPSC	(71) W-FPSC	(72) W-FPSC	(73) W-FPSC	(74) W-FPSC	(75) W-FPSC	(76) W-FPSC	(77) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	448 Saratoga Harbour	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	27001 Spring Hill Util.	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	40	935	26	115	22,630	79	6	601
Customer Allocation Factors (CU-TTL)		100.0000%	0.0252%	0.5896%	0.0164%	0.0725%	14.2692%	0.0498%	0.0038%	0.3790%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$101	$2,358	$66	$290	$57,077	$199	$15	$1,516

8600

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(78) W-FPSC	(79) W-FPSC	(80) W-FPSC	(81) W-FPSC	(82) W-FPSC	(83) W-FPSC	(84) W-FPSC	(85) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Welaka	566 Western Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	1,806	416	7	553	2,824	131	92	278
Customer Allocation Factors (CU-TTL)		100.0000%	1.1388%	0.2623%	0.0044%	0.3487%	1.7807%	0.0826%	0.0580%	0.1753%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$4,555	$1,049	$18	$1,395	$7,123	$330	$232	$701

6600

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(86) W-FPSC	(87) W-FPSC	(88) W-FPSC	(89) W-FPSC	(90) W-FPSC		(91) W-FPSC	(92) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	122 Westmont	783 Windsong	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL WATER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	122	109	1,076	17	514	75,078	7,795	5,460
Customer Allocation Factors (CU-TTL)		100.0000%	0.0769%	0.0687%	0.6785%	0.0107%	0.3241%	47.3399%	4.9151%	3.4428%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$308	$275	$2,714	$43	$1,296	$189,360	$19,660	$13,771

0100

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER - Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(93) W-FPSC		(94) W-COUNTY	(95) W-COUNTY	(96) W-COUNTY	(97) W-COUNTY	(98) W-COUNTY	(99) W-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	576 Wedgewood	SUBTOTAL WATER FILED-FPSC REGULATED	2201 Deep Creek	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill	2301 Palm Valley
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	0	88,333	2,670	161	320	782	168	203
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	55.6977%	1.6835%	0.1015%	0.2018%	0.4931%	0.1059%	0.1280%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$0	$222,791	$6,734	$406	$807	$1,972	$424	$512

0101

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(100) W-COUNTY	(101) W-COUNTY	(102) W-COUNTY	(103) W-COUNTY	(104) W-COUNTY		(105) W-MGMT	(106) W-MGMT
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	19001 Seaboard	23001 St. Augustine	212 Sugar Creek	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL WATER COUNTY REGULATED	1119 Bahia Oaks	18002 Enterprise
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	2,563	0	62	349	7,068	14,346	0	188
Customer Allocation Factors (CU-TTL)		100.0000%	1.6161%	0.0000%	0.0391%	0.2201%	4.4567%	9.0458%	0.0000%	0.1185%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$6,464	$0	$156	$880	$17,827	$36,183	$0	$474

0102

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(107) W-MGMT	(108) W-MGMT		(109) W-MISC.	(110) W-MISC.	(111) W-MISC.	(112) W-MISC.	
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	677 St. Lucie Falls	1703 Woodside	SUBTOTAL WATER MANAGEMENT SYSTEM	1298 Geneva Lake Est.	1279 Keystone Club Est.	2302 Remington Forest	2501 Shadowbrook	SUBTOTAL WATER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - WATER:										
Average No. of Customers - Total Company		158,594	0	0	188	82	138	24	362	606
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	0.0000%	0.1185%	0.0517%	0.0870%	0.0151%	0.2283%	0.3821%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$0	$0	$474	$207	$348	$61	$913	$1,528

0103

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION					(1) S-FPSC	(2) S-FPSC	(3) S-FPSC	(4) S-FPSC	(5) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:									
Average No. of Customers - Total Company		158,594	47,214	25,966	1,005	112	166	2,470	16
Customer Allocation Factors (CU-TTL)		100.0000%	29.7701%	16.3727%	0.6337%	0.0706%	0.1047%	1.5574%	0.0101%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:									
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$119,081	$65,491	$2,535	$282	$419	$6,230	$40

0104

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(6) S-FPSC	(7) S-FPSC	(8) S-FPSC	(9) S-FPSC	(10) S-FPSC	(11) S-FPSC	(12) S-FPSC	(13) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	18001 Deltona Utilities	673 Fisherman's Haven	340 Fl. Central Commerce Pk	679 Fox Run
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:										
Average No. of Customers - Total Company		158,594	150	132	259	678	4,468	146	24	90
Customer Allocation Factors (CU-TTL)		100.0000%	0.0946%	0.0832%	0.1633%	0.4275%	2.8173%	0.0921%	0.0151%	0.0567%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$378	$333	$653	$1,710	$11,269	$368	$61	$227

0105

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(14) S-FPSC	(15) S-FPSC	(16) S-FPSC	(17) S-FPSC	(18) S-FPSC	(19) S-FPSC	(20) S-FPSC	(21) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	573 Holiday Haven	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores	11001 Marion Oaks	330 Meredith Manor	562 Morningview
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:										
Average No. of Customers - Total Company		158,594	96	115	387	229	236	1,276	27	35
Customer Allocation Factors (CU-TTL)		100.0000%	0.0605%	0.0725%	0.2440%	0.1444%	0.1488%	0.8046%	0.0170%	0.0221%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$242	$290	$976	$578	$595	$3,218	$68	$88

0106

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(22) S-FPSC	(23) S-FPSC	(24) S-FPSC	(25) S-FPSC	(26) S-FPSC	(27) S-FPSC	(28) S-FPSC	(29) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'woods	1115 Salt Springs	473 Silver Lake Oaks	1113 South Forty	27001 Spring Hill Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:										
Average No. of Customers - Total Company		158,594	90	1,913	28	114	110	25	21	4,846
Customer Allocation Factors (CU-TTL)		100.0000%	0.0567%	1.2062%	0.0177%	0.0719%	0.0694%	0.0158%	0.0132%	3.0556%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$227	$4,825	$71	$288	$277	$63	$53	$12,222

0107

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(30) S-FPSC	(31) S-FPSC	(32) S-FPSC	(33) S-FPSC	(34) S-FPSC	(35) S-FPSC	(36) S-FPSC	(37) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1801 Sugar Mill	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	106 University Shores	567 Venetian Village	888 Woodmere	1427 Zephyr Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:										
Average No. of Customers - Total Company		158,594	587	1,744	175	6	2,567	82	1,040	501
Customer Allocation Factors (CU-TTL)		100.0000%	0.3701%	1.0997%	0.1103%	0.0038%	1.6186%	0.0517%	0.6558%	0.3159%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$1,481	$4,399	$441	$15	$6,474	$207	$2,623	$1,264

0108

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION				(38) S-FPSC	(39) S-FPSC		(40) S-COUNTY	(41) S-COUNTY	(42) S-COUNTY	(43) S-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	SUBTOTAL SEWER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island	SUBTOTAL SEWER FILED-FPSC REGULATED	2201 Deep Creek	210 Lake Gibson	439 River Park	19001 Seaboard
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:										
Average No. of Customers - Total Company		158,594	25,966	6,094	1,942	34,002	2,657	266	0	2,491
Customer Allocation Factors (CU-TTL)		100.0000%	16.3727%	3.8422%	1.2245%	21.4394%	1.6754%	0.1677%	0.0000%	1.5707%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$65,491	$15,369	$4,898	$85,758	$6,701	$671	$0	$6,283

0109

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(44) S-COUNTY	(45) S-COUNTY	(46) S-COUNTY	(47) S-COUNTY		(48) S-MGMT	(49) S-MGMT	(50) S-MGMT
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	23001 St. Augustine	2101 Tropical Isle	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL SEWER COUNTY REGULATED	125 Country Run	18002 Enterprise	126 M & M Utilities
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:										
Average No. of Customers - Total Company		158,594	0	147	343	6,837	12,741	0	117	0
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	0.0927%	0.2163%	4.3110%	8.0337%	0.0000%	0.0738%	0.0000%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:										
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$0	$371	$865	$17,244	$32,135	$0	$295	$0

0110

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(51) S-MGMT	(52) S-MGMT		(53) S-MISC.	
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	677 St. Lucie Falls	1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM	2501 Shadowbrook	SUBTOTAL SEWER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - SEWER:							
Average No. of Customers - Total Company		158,594	0	0	117	354	354
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	0.0000%	0.0738%	0.2232%	0.2232%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:							
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$0	$0	$295	$893	$893

0111

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - GAS
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION					(1) GAS	(2) GAS	(3) GAS	(4) GAS	(5) GAS
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL GAS	SUBTOTAL GAS FILED-FPSC REGULATED	9001 Citrus Springs Util.	18001 Deltona Utilities	26001 Marco Island Util.	11001 Marion Oaks Util.	9002 Pine Ridge Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - GAS:									
Average No. of Customers - Total Company		158,594	7,907	--------	576	0	794	989	34
Customer Allocation Factors (CU-TTL)		100.0000%	4.9857%	--------	0.3632%	0.0000%	0.5007%	0.6236%	0.0214%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:									
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$19,943	--------	$1,453	$0	$2,003	$2,494	$86

0112

ALLOCATION OF ADJUSTMENT TO SOFTWARE ACCUM. DEPRE. - GAS
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENT TO SOFTWARE ACCUMULATED DEPRECIATION			(6) GAS	(7) GAS	(8) GAS
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	27001 Spring Hill Util.	28001 Sunny Hills Util.	2901 Lehigh
AVERAGE NO. OF CUSTOMERS (ADJUSTED @ 12/31/91) - GAS:					
Average No. of Customers - Total Company		158,594	3,291	180	2,043
Customer Allocation Factors (CU-TTL)		100.0000%	2.0751%	0.1135%	1.2882%
ADJUSTMENT TO SOFTWARE ACC. DEP. @ 12/31/91:					
Adjustment to Software Acc. Dep.	CU-TTL	$400,000	$8,300	$454	$5,153

0113

Allocation Schedules
- B-Schedules (Income Statement) -

Historical Test Year Ended 12/31/91

Allocation of Customer Accounts Expenses
(Water, Sewer, Gas)

SUMMARY OF CUSTOMER ACCOUNTS EXPENSE ALLOCATION (WATER, SEWER, GAS)
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION			TOTAL COMPANY CUSTOMER EXPENSES			WATER			SEWER			GAS
ALLOCATION FACTOR		ALLOCATION BASIS	Total Company	FPSC Regulated	Other Systems	Total Water	FPSC Regulated	Other Systems	Total Sewer	FPSC Regulated	Other Systems	Gas Systems
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991):												
Total No. of Customers - Total Company			158,594	101,044	57,550	103,473	75,078	28,395	47,214	25,966	21,248	7,907
Customer Allocation Factors (CU-TTL)			100.0000%	63.7126%	36.2874%	65.2442%	47.3399%	17.9043%	29.7701%	16.3727%	13.3975%	4.9857%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:												
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$710,888	$404,886	$727,977	$528,206	$199,771	$332,167	$182,682	$149,485	$55,629
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	203,727	116,032	208,624	151,374	57,250	95,193	52,353	42,840	15,942
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	6,831	3,890	6,995	5,075	1,920	3,192	1,755	1,436	535
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	31	17	31	23	9	14	8	6	2
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	1,100	626	1,126	817	309	514	283	231	86
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	184,153	104,884	188,579	136,830	51,750	86,047	47,323	38,724	14,411
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	1,321	752	1,353	981	371	617	339	278	103
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91)			$1,739,138	$1,108,050	$631,089	$1,134,686	$823,306	$311,380	$517,744	$284,744	$233,000	$86,708

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION						(1) W-FPSC	(2) W-FPSC	(3) W-FPSC	(4) W-FPSC	(5) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			158,594	103,473	75,078	1,157	161	917	65	2,602
Customer Allocation Factors (CU-TTL)			100.0000%	65.2442%	47.3399%	0.7295%	0.1015%	0.5782%	0.0410%	1.6407%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$727,977	$528,206	$8,140	$1,133	$6,451	$457	$18,306
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	208,624	151,374	2,333	325	1,849	131	5,246
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / -----.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	6,995	5,075	78	11	62	4	176
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	31	23	0	0	0	0	1
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	1,126	817	13	2	10	1	28
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	188,579	136,830	2,109	293	1,671	118	4,742
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	1,353	981	15	2	12	1	34
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$1,134,686	$823,306	$12,688	$1,766	$10,056	$713	$28,534

0116

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(6) W-FPSC	(7) W-FPSC	(8) W-FPSC	(9) W-FPSC	(10) W-FPSC	(11) W-FPSC	(12) W-FPSC	(13) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	984 Crystal River	105 Daetwyler Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	39	186	103	644	353	1,649	67	129
Customer Allocation Factors (CU-TTL)			100.0000%	0.0246%	0.1173%	0.0649%	0.4061%	0.2226%	1.0398%	0.0422%	0.0813%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$274	$1,309	$725	$4,531	$2,484	$11,601	$471	$908
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	79	375	208	1,298	712	3,325	135	260
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / -----.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	3	13	7	44	24	111	5	9
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	0	0	0	0	1	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	0	2	1	7	4	18	1	1
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	71	339	188	1,174	643	3,005	122	235
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	1	2	1	8	5	22	1	2
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$428	$2,040	$1,129	$7,062	$3,871	$18,083	$735	$1,415

0117

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION			(14) W-FPSC	(15) W-FPSC	(16) W-FPSC	(17) W-FPSC	(18) W-FPSC	(19) W-FPSC	(20) W-FPSC	(21) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	18001 Deltona Utilities	336 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fisherman's Haven	772 Fountains
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company		158,594	21,873	59	252	171	184	123	137	8
Customer Allocation Factors (CU-TTL)		100.0000%	13.7919%	0.0372%	0.1589%	0.1078%	0.1160%	0.0776%	0.0864%	0.0050%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$1,115,774	$153,886	$415	$1,773	$1,203	$1,295	$865	$964	$56
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	319,759	44,101	119	508	345	371	248	276	16
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ----- 7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ----- 7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	10,721	1,479	4	17	12	12	8	9	1
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	48	7	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	1,726	238	1	3	2	2	1	1	0
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	289,037	39,864	108	459	312	335	224	250	15
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	2,073	286	1	3	2	2	2	2	0
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER		$1,739,138	$239,860	$647	$2,763	$1,875	$2,018	$1,349	$1,502	$88

0118

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(22) W-FPSC	(23) W-FPSC	(24) W-FPSC	(25) W-FPSC	(26) W-FPSC	(27) W-FPSC	(28) W-FPSC	(29) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	679 Fox Run	556 Friendly Center	992 Golden Terrace	986 Gospel Isld Estates	575 Grand Terrace	326 Harmony Homes	438 Hermits Cove	558 Hobby Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	92	20	105	8	66	64	178	102
Customer Allocation Factors (CU-TTL)			100.0000%	0.0580%	0.0126%	0.0662%	0.0050%	0.0416%	0.0404%	0.1122%	0.0643%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$647	$141	$739	$56	$464	$450	$1,252	$718
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	185	40	212	16	133	129	359	206
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / -----.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	6	1	7	1	4	4	12	7
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	1	0	1	0	1	1	2	1
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	168	36	191	15	120	117	324	186
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	1	0	1	0	1	1	2	1
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$1,009	$219	$1,151	$88	$724	$702	$1,952	$1,119

0119

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(30) W-FPSC	(31) W-FPSC	(32) W-FPSC	(33) W-FPSC	(34) W-FPSC	(35) W-FPSC	(36) W-FPSC	(37) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	113	53	245	256	216	116	983	63
Customer Allocation Factors (CU-TTL)			100.0000%	0.0713%	0.0334%	0.1545%	0.1614%	0.1362%	0.0731%	0.6198%	0.0397%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$795	$373	$1,724	$1,801	$1,520	$816	$6,916	$443
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	228	107	494	516	436	234	1,982	127
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / -----.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	8	4	17	17	15	8	66	4
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	1	1	3	3	2	1	11	1
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	206	97	447	467	394	211	1,792	115
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	1	1	3	3	3	2	13	1
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$1,239	$581	$2,687	$2,807	$2,369	$1,272	$10,780	$691

0120

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(38) W-FPSC	(39) W-FPSC	(40) W-FPSC	(41) W-FPSC	(42) W-FPSC	(43) W-FPSC	(44) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	773 Lake Ajay Village	325 Lake Brantley	104 Lake Conway	323 Lake Harriet	1054 Lakeview Villas	675 Leilani Heights	2401 Leisure Lakes
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			158,594	35	66	85	285	13	391	244
Customer Allocation Factors (CU-TTL)			100.0000%	0.0221%	0.0416%	0.0536%	0.1797%	0.0082%	0.2465%	0.1539%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$246	$464	$598	$2,005	$91	$2,751	$1,717
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	71	133	171	575	26	788	492
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / -----.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	2	4	6	19	1	26	16
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	0	1	1	3	0	4	3
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	64	120	155	519	24	713	445
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	0	1	1	4	0	5	3
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$384	$724	$932	$3,125	$143	$4,288	$2,676

0121

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(45) W-FPSC	(46) W-FPSC	(47) W-FPSC	(48) W-FPSC	(49) W-FPSC	(50) W-FPSC	(51) W-FPSC	(52) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	26002 Marco Shores Utilities	11001 Marion Oaks	330 Meredith Manor	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	276	2,212	679	35	138	195	4	91
Customer Allocation Factors (CU-TTL)			100.0000%	0.1740%	1.3948%	0.4281%	0.0221%	0.0870%	0.1230%	0.0025%	0.0574%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$1,942	$15,562	$4,777	$246	$971	$1,372	$28	$640
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	556	4,460	1,369	71	278	393	8	183
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	19	150	46	2	9	13	0	6
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	1	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	3	24	7	0	2	2	0	1
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	503	4,031	1,237	64	252	355	7	166
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	4	29	9	0	2	3	0	1
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$3,027	$24,257	$7,446	$384	$1,513	$2,138	$44	$998

0122

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(53) W-FPSC	(54) W-FPSC	(55) W-FPSC	(56) W-FPSC	(57) W-FPSC	(58) W-FPSC	(59) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS		TOTAL COMPANY	1429 Palm Terrace	559 Palms Mobile Home Park	444 Park Manor	564 Picciola Island	782 Pine Ridge Estates	9002 Pine Ridge Utilities	553 Piney Woods
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			158,594	2,090	61	30	131	172	400	169
Customer Allocation Factors (CU-TTL)			100.0000%	1.3178%	0.0385%	0.0189%	0.0826%	0.1085%	0.2522%	0.1066%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$14,704	$429	$211	$922	$1,210	$2,814	$1,189
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	4,214	123	60	264	347	806	341
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / -----.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	141	4	2	9	12	27	11
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	1	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	23	1	0	1	2	4	2
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	3,809	111	55	239	313	729	308
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	27	1	0	2	2	5	2
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$22,919	$669	$329	$1,437	$1,886	$4,386	$1,853

0123

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION			(60) W-FPSC	(61) W-FPSC	(62) W-FPSC	(63) W-FPSC	(64) W-FPSC	(65) W-FPSC	(66) W-FPSC	(67) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	987 Point O'woods	443 Pomona Park	1095 Postmaster Village	578 Quail Ridge	442 River Grove	439 River Park	985 Rolling Green	988 Rosemont
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company		158,594	326	161	152	11	107	346	76	47
Customer Allocation Factors (CU-TTL)		100.0000%	0.2056%	0.1015%	0.0958%	0.0069%	0.0675%	0.2182%	0.0479%	0.0296%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$1,115,774	$2,294	$1,133	$1,069	$77	$753	$2,434	$535	$331
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	319,759	657	325	306	22	216	698	153	95
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / -----.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	10,721	22	11	10	1	7	23	5	3
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	48	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	1,726	4	2	2	0	1	4	1	1
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	289,037	594	293	277	20	195	631	139	86
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	2,073	4	2	2	0	1	5	1	1
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER		$1,739,138	$3,575	$1,766	$1,667	$121	$1,173	$3,794	$833	$515

0124

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(68) W-FPSC	(69) W-FPSC	(70) W-FPSC	(71) W-FPSC	(72) W-FPSC	(73) W-FPSC	(74) W-FPSC	(75) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	1115 Salt Springs	1118 Samira Villas	448 Saratoga Harbour	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	27001 Spring Hill Util.	471 St. John's Highlands
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	112	2	40	935	26	115	22,630	79
Customer Allocation Factors (CU-TTL)			100.0000%	0.0706%	0.0013%	0.0252%	0.5896%	0.0164%	0.0725%	14.2692%	0.0498%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	*Salaries & Wages - Employees*	CU-TTL	$1,115,774	$788	$14	$281	$6,578	$183	$809	$159,212	$556
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	226	4	81	1,885	52	232	45,627	159
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ------.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	8	0	3	63	2	8	1,530	5
631 / 731 / 931.7	*Contractual Services - Engr.*	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	0	0	0	0	0	7	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	1	0	0	10	0	1	246	1
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	*Insurance - General Liability*	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	204	4	73	1,704	47	210	41,243	144
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	1	0	1	12	0	2	296	1
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$1,228	$22	$439	$10,253	$285	$1,261	$248,161	$866

0125

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION			(76) W-FPSC	(77) W-FPSC	(78) W-FPSC	(79) W-FPSC	(80) W-FPSC	(81) W-FPSC	(82) W-FPSC	(83) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	565 Stone Mountain	1801 Sugar Mill	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company		158,594	6	601	1,806	416	7	553	2,824	131
Customer Allocation Factors (CU-TTL)		100.0000%	0.0038%	0.3790%	1.1388%	0.2623%	0.0044%	0.3487%	1.7807%	0.0826%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$1,115,774	$42	$4,228	$12,706	$2,927	$49	$3,891	$19,868	$922
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	319,759	12	1,212	3,641	839	14	1,115	5,694	264
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / -----.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	10,721	0	41	122	28	0	37	191	9
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	48	0	0	1	0	0	0	1	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	1,726	0	7	20	5	0	6	31	1
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	289,037	11	1,095	3,291	758	13	1,008	5,147	239
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	2,073	0	8	24	5	0	7	37	2
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER		$1,739,138	$66	$6,591	$19,805	$4,562	$77	$6,064	$30,968	$1,437

0126

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(84) W-FPSC	(85) W-FPSC	(86) W-FPSC	(87) W-FPSC	(88) W-FPSC	(89) W-FPSC	(90) W-FPSC	
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	447 Welaka	566 Western Shores	122 Westmont	783 Windsong	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL WATER FILED-FPSC REGULATED
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	92	278	122	109	1,076	17	514	75,078
Customer Allocation Factors (CU-TTL)			100.0000%	0.0580%	0.1753%	0.0769%	0.0687%	0.6785%	0.0107%	0.3241%	47.3399%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$647	$1,956	$858	$767	$7,570	$120	$3,616	$528,206
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	185	561	246	220	2,169	34	1,036	151,374
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	6	19	8	7	73	1	35	5,075
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	0	0	0	0	0	0	23
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	1	3	1	1	12	0	6	817
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	168	507	222	199	1,961	31	937	136,830
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	1	4	2	1	14	0	7	981
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$1,009	$3,049	$1,338	$1,195	$11,799	$186	$5,637	$823,306

0127

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(91) W-FPSC	(92) W-FPSC	(93) W-FPSC		(94) W-COUNTY	(95) W-COUNTY	(96) W-COUNTY
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	2901 Lehigh	26001 Marco Island Util.	576 Wedgewood	SUBTOTAL WATER FILED-FPSC REGULATED	2201 Deep Creek	215 Gibsonia Estates	1902 Hershel Heights
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			158,594	7,795	5,460	0	88,333	2,670	161	320
Customer Allocation Factors (CU-TTL)			100.0000%	4.9151%	3.4428%	0.0000%	55.6977%	1.6835%	0.1015%	0.2018%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$54,841	$38,413	$0	$621,461	$18,785	$1,133	$2,251
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	15,716	11,009	0	178,099	5,383	325	645
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ----- 7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----- 7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	527	369	0	5,971	180	11	22
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	2	2	0	27	1	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	85	59	0	962	29	2	3
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	14,206	9,951	0	160,987	4,866	293	583
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	102	71	0	1,155	35	2	4
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$85,480	$59,874	$0	$968,661	$29,279	$1,766	$3,509

0128

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(97) W-COUNTY	(98) W-COUNTY	(99) W-COUNTY	(100) W-COUNTY	(101) W-COUNTY	(102) W-COUNTY	(103) W-COUNTY	(104) W-COUNTY
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	210 Lake Gibson	214 Orange Hill	2301 Palm Valley	19001 Seaboard	23001 St. Augustine	212 Sugar Creek	1901 Valrico Hills	4 V.G.U. (Company)
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	782	168	203	2,563	0	62	349	7,068
Customer Allocation Factors (CU-TTL)			100.0000%	0.4931%	0.1059%	0.1280%	1.6161%	0.0000%	0.0391%	0.2201%	4.4567%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$5,502	$1,182	$1,428	$18,032	$0	$436	$2,455	$49,726
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	1,577	339	409	5,168	0	125	704	14,251
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	53	11	14	173	0	4	24	478
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	0	0	1	0	0	0	2
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	9	2	2	28	0	1	4	77
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	1,425	306	370	4,671	0	113	636	12,881
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	10	2	3	34	0	1	5	92
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$8,575	$1,842	$2,226	$28,106	$0	$680	$3,827	$77,508

0129

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION					(105) W-MGMT	(106) W-MGMT	(107) W-MGMT	(108) W-MGMT		(109) W-MISC.	(110) W-MISC.
ALLOCATION FACTOR	ALLOCATION BASIS		TOTAL COMPANY	SUBTOTAL WATER COUNTY REGULATED	1119 Bahia Oaks	18002 Enterprise	677 St. Lucie Falls	1703 Woodside	SUBTOTAL WATER MANAGEMEN SYSTEM	1298 Geneva Lake Est.	1279 Keystone Club Est.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	14,346	0	188	0	0	188	82	138
Customer Allocation Factors (CU-TTL)			100.0000%	9.0458%	0.0000%	0.1185%	0.0000%	0.0000%	0.1185%	0.0517%	0.0870%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$100,930	$0	$1,323	$0	$0	$1,323	$577	$971
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	28,925	0	379	0	0	379	165	278
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	970	0	13	0	0	13	6	9
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	4	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	156	0	2	0	0	2	1	2
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	26,146	0	343	0	0	343	149	252
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	188	0	2	0	0	2	1	2
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$157,318	$0	$2,062	$0	$0	$2,062	$899	$1,513

0130

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(111) W-MISC.	(112) W-MISC.	
ALLOCATION FACTOR	ALLOCATION BASIS		TOTAL COMPANY	2302 Remington Forest	2501 Shadowbrook	SUBTOTAL WATER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:						
Total No. of Customers - Total Company			158,594	24	362	606
Customer Allocation Factors (CU-TTL)			100.0000%	0.0151%	0.2283%	0.3821%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:						
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$169	$2,547	$4,263
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	48	730	1,222
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	2	24	41
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	0	4	7
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	44	660	1,104
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	0	5	8
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - WATER			$1,739,138	$263	$3,970	$6,645

0131

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION					(1) S-FPSC	(2) S-FPSC	(3) S-FPSC	(4) S-FPSC	(5) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers - Total Company		158,594	47,214	25,966	1,005	112	166	2,470	16
Customer Allocation Factors (CU-TTL)		100.0000%	29.7701%	16.3727%	0.6337%	0.0706%	0.1047%	1.5574%	0.0101%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$1,115,774	$332,167	$182,682	$7,071	$788	$1,168	$17,378	$113
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	319,759	95,193	52,353	2,026	226	335	4,980	32
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ------.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	10,721	3,192	1,755	68	8	11	167	1
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	48	14	8	0	0	0	1	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	1,726	514	283	11	1	2	27	0
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	289,037	86,047	47,323	1,832	204	303	4,502	29
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	2,073	617	339	13	1	2	32	0
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - SEWER		$1,739,138	$517,744	$284,744	$11,021	$1,228	$1,820	$27,086	$175

0132

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(6) S-FPSC	(7) S-FPSC	(8) S-FPSC	(9) S-FPSC	(10) S-FPSC	(11) S-FPSC	(12) S-FPSC	(13) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	18001 Deltona Utilities	673 Fisherman's Haven	340 Fl. Central Commerce Pk	679 Fox Run
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:											
Total No. of Customers - Total Company			158,594	150	132	259	678	4,468	146	24	90
Customer Allocation Factors (CU-TTL)			100.0000%	0.0946%	0.0832%	0.1633%	0.4275%	2.8173%	0.0921%	0.0151%	0.0567%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$1,055	$929	$1,822	$4,770	$31,434	$1,027	$169	$633
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	302	266	522	1,367	9,008	294	48	181
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	10	9	18	46	302	10	2	6
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	0	0	0	1	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	2	1	3	7	49	2	0	1
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	273	241	472	1,236	8,143	266	44	164
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	2	2	3	9	58	2	0	1
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$1,739,138	$1,645	$1,448	$2,840	$7,435	$48,996	$1,601	$263	$987

0133

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(14) S-FPSC	(15) S-FPSC	(16) S-FPSC	(17) S-FPSC	(18) S-FPSC	(19) S-FPSC	(20) S-FPSC	(21) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	573 Holiday Haven	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores	11001 Marion Oaks	330 Meredith Manor	562 Morningview
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:											
Total No. of Customers - Total Company			158,594	96	115	387	229	236	1,276	27	35
Customer Allocation Factors (CU-TTL)			100.0000%	0.0605%	0.0725%	0.2440%	0.1444%	0.1488%	0.8046%	0.0170%	0.0221%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$675	$809	$2,723	$1,611	$1,660	$8,977	$190	$246
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	194	232	780	462	476	2,573	54	71
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
----- / 711 / -----.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	6	8	26	15	16	86	2	2
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	1	1	4	2	3	14	0	0
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	175	210	705	417	430	2,326	49	64
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	1	2	5	3	3	17	0	0
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$1,739,138	$1,053	$1,261	$4,244	$2,511	$2,588	$13,993	$296	$384

0134

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(22) S-FPSC	(23) S-FPSC	(24) S-FPSC	(25) S-FPSC	(26) S-FPSC	(27) S-FPSC	(28) S-FPSC	(29) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'woods	1115 Salt Springs	473 Silver Lake Oaks	1113 South Forty	27001 Spring Hill Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:											
Total No. of Customers - Total Company			158,594	90	1,913	28	114	110	25	21	4,846
Customer Allocation Factors (CU-TTL)			100.0000%	0.0567%	1.2062%	0.0177%	0.0719%	0.0694%	0.0158%	0.0132%	3.0556%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$633	$13,459	$197	$802	$774	$176	$148	$34,094
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	181	3,857	56	230	222	50	42	9,771
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
--- / 711 / -----.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	6	129	2	8	7	2	1	328
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	1	0	0	0	0	0	1
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	1	21	0	1	1	0	0	53
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	164	3,486	51	208	200	46	38	8,832
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	1	25	0	1	1	0	0	63
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$1,739,138	$987	$20,978	$307	$1,250	$1,206	$274	$230	$53,141

0135

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(30) S-FPSC	(31) S-FPSC	(32) S-FPSC	(33) S-FPSC	(34) S-FPSC	(35) S-FPSC	(36) S-FPSC	(37) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	1801 Sugar Mill	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	106 University Shores	567 Venetian Village	888 Woodmere	1427 Zephyr Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:											
Total No. of Customers - Total Company			158,594	587	1,744	175	6	2,567	82	1,040	501
Customer Allocation Factors (CU-TTL)			100.0000%	0.3701%	1.0997%	0.1103%	0.0038%	1.6186%	0.0517%	0.6558%	0.3159%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$4,130	$12,270	$1,231	$42	$18,060	$577	$7,317	$3,525
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	1,184	3,516	353	12	5,176	165	2,097	1,010
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / -----.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ----- 7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	40	118	12	0	174	6	70	34
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	1	0	0	1	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	6	19	2	0	28	1	11	5
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	1,070	3,178	319	11	4,678	149	1,895	913
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	8	23	2	0	34	1	14	7
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$1,739,138	$6,437	$19,125	$1,919	$66	$28,150	$899	$11,405	$5,494

0136

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION					(38) S-FPSC	(39) S-FPSC		(40) S-COUNTY	(41) S-COUNTY	(42) S-COUNTY
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	SUBTOTAL SEWER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island	SUBTOTAL SEWER FILED-FPSC REGULATED	2201 Deep Creek	210 Lake Gibson	439 River Park
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:										
Total No. of Customers - Total Company			158,594	25,966	6,094	1,942	34,002	2,657	266	0
Customer Allocation Factors (CU-TTL)			100.0000%	16.3727%	3.8422%	1.2245%	21.4394%	1.6754%	0.1677%	0.0000%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$182,682	$42,870	$13,663	$239,215	$18,693	$1,871	$0
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	52,353	12,286	3,915	68,554	5,357	536	0
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	1,755	412	131	2,299	180	18	0
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	8	2	1	10	1	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	283	66	21	370	29	3	0
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	47,323	11,105	3,539	61,968	4,842	485	0
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	339	80	25	445	35	3	0
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$1,739,138	$284,744	$66,821	$21,296	$372,861	$29,137	$2,917	$0

0137

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(43) S-COUNTY	(44) S-COUNTY	(45) S-COUNTY	(46) S-COUNTY	(47) S-COUNTY		(48) S-MGMT	(49) S-MGMT
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	19001 Seaboard	23001 St. Augustine	2101 Tropical Isle	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL SEWER COUNTY REGULATED	125 Country Run	18002 Enterprise
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:											
Total No. of Customers - Total Company			158,594	2,491	0	147	343	6,837	12,741	0	117
Customer Allocation Factors (CU-TTL)			100.0000%	1.5707%	0.0000%	0.0927%	0.2163%	4.3110%	8.0337%	0.0000%	0.0738%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$17,525	$0	$1,034	$2,413	$48,101	$89,638	$0	$823
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	5,022	0	296	692	13,785	25,689	0	236
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ------.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	168	0	10	23	462	861	0	8
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	1	0	0	0	2	4	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	27	0	2	4	74	139	0	1
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	4,540	0	268	625	12,460	23,220	0	213
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	33	0	2	4	89	167	0	2
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$1,739,138	$27,316	$0	$1,612	$3,761	$74,975	$139,718	$0	$1,283

0138

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(50) S-MGMT	(51) S-MGMT	(52) S-MGMT		(53) S-MISC.	
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	126 M & M Utilities	677 St. Lucie Falls	1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM	2501 Shadowbrook	SUBTOTAL SEWER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers - Total Company			158,594	0	0	0	117	354	354
Customer Allocation Factors (CU-TTL)			100.0000%	0.0000%	0.0000%	0.0000%	0.0738%	0.2232%	0.2232%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$0	$0	$0	$823	$2,491	$2,491
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	0	0	0	236	714	714
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	0	0	0	8	24	24
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	0	0	0	1	4	4
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	0	0	0	213	645	645
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	0	0	0	2	5	5
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$1,739,138	$0	$0	$0	$1,283	$3,882	$3,882

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ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - GAS
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION					(1) GAS	(2) GAS	(3) GAS	(4) GAS	(5) GAS
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL GAS	SUBTOTAL GAS FILED-FPSC REGULATED	9001 Citrus Springs Util.	18001 Deltona Utilities	26001 Marco Island Util.	11001 Marion Oaks Util.	9002 Pine Ridge Util.
AVERAGE GROSS PLANT (ADJUSTED 1991) - GAS:									
Total No. of Customers - Total Company		158,594	7,907	---	576	0	794	989	34
Customer Allocation Factors (CU-TTL)		100.0000%	4.9857%	---	0.3632%	0.0000%	0.5007%	0.6236%	0.0214%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$1,115,774	$55,629	---	$4,052	$0	$5,586	$6,958	$239
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	---	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	319,759	15,942	---	1,161	0	1,601	1,994	69
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	---	0	0	0	0	0
---- / 711 / ------ 7 Sludge Removal	CU-TTL	0	0	---	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	0	0	---	0	0	0	0	0
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	---	0	0	0	0	0
618 / 718 / ----- 7 Chemicals	CU-TTL	0	0	---	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	10,721	535	---	39	0	54	67	2
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	---	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	---	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	---	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	---	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	48	2	---	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	---	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	---	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	1,726	86	---	6	0	9	11	0
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	---	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	---	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	0	0	---	0	0	0	0	0
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	---	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	---	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort	CU-TTL	0	0	---	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	---	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	289,037	14,411	---	1,050	0	1,447	1,802	62
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	2,073	103	---	8	0	10	13	0
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - GAS		$1,739,138	$86,708	---	$6,316	$0	$8,707	$10,845	$373

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ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - GAS
- Operating Systems - 12 Month Balance Ended 12/31/91

CUSTOMER ACCOUNTS EXPENSE ALLOCATION				(6) GAS	(7) GAS	(8) GAS
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	27001 Spring Hill Util.	28001 Sunny Hills Util.	2901 Lehigh
AVERAGE GROSS PLANT (ADJUSTED 1991) - GAS:						
Total No. of Customers - Total Company			158,594	3,291	180	2,043
Customer Allocation Factors (CU-TTL)			100.0000%	2.0751%	0.1135%	1.2882%
CUSTOMER ACCOUNTS EXPENSES (.7) - ALLOCATED @ 12/31/91:						
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$1,115,774	$23,154	$1,266	$14,373
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	319,759	6,635	363	4,119
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0
---- / 711 / ------.7	Sludge Removal	CU-TTL	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	0	0	0	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0
618 / 718 / -----.7	Chemicals	CU-TTL	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	10,721	222	12	138
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	48	1	0	1
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	1,726	36	2	22
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	0	0	0	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	289,037	5,998	328	3,723
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	2,073	43	2	27
CUSTOMER ACCOUNTS EXPENSES (ALLOCATED @ 12/31/91) - GAS			**$1,739,138**	**$36,089**	**$1,974**	**$22,404**

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- Allocation Schedules -
B-Schedules (Income Statement)

Historical Test Year Ended 12/31/91

Allocation of A&G Expense
(Water, Sewer, Gas)

SUMMARY OF A&G EXPENSE ALLOCATION (WATER, SEWER, GAS)
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION			TOTAL COMPANY A&G EXPENSES			WATER			SEWER			GAS
ALLOCATION FACTOR		ALLOCATION BASIS	Total Company	FPSC Regulated	Other Systems	Total Water	FPSC Regulated	Other Systems	Total Sewer	FPSC Regulated	Other Systems	Gas Systems
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991):												
Total No. of Customers - Total Company			158,594	101,044	57,550	103,473	75,078	28,395	47,214	25,966	21,248	7,907
Customer Allocation Factors (CU-TTL)			100.0000%	63.7126%	36.2874%	65.2442%	47.3399%	17.9043%	29.7701%	16.3727%	13.3975%	4.9857%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:												
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$2,125,168	$1,210,387	$2,176,255	$1,579,048	$597,206	$992,999	$546,120	$446,880	$166,301
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	769,601	438,325	788,102	571,831	216,270	359,601	197,770	161,831	60,224
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0	0
--- / 711 / ----.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	36,541	20,812	37,420	27,151	10,269	17,074	9,390	7,684	2,859
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0	0
618 / 718 / -----.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	175,836	100,147	180,062	130,650	49,413	82,160	45,186	36,975	13,760
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	348	198	356	258	98	162	89	73	27
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	170,882	97,326	174,990	126,969	48,021	79,846	43,913	35,933	13,372
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	69,483	39,574	71,153	51,628	19,526	32,466	17,856	14,611	5,437
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	82,949	47,243	84,943	61,633	23,310	38,758	21,316	17,442	6,491
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	33,125	18,867	33,922	24,613	9,309	15,478	8,512	6,966	2,592
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	1,257	716	1,287	934	353	587	323	264	98
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	885	504	907	658	249	414	228	186	69
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	100,774	57,396	103,197	74,878	28,319	47,088	25,897	21,191	7,886
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	117,285	66,799	120,104	87,145	32,959	54,802	30,140	24,663	9,178
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	2,220	1,264	2,273	1,649	624	1,037	570	467	174
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	68,677	39,115	70,328	51,029	19,299	32,090	17,649	14,441	5,374
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	7,241	4,124	7,415	5,380	2,035	3,383	1,861	1,523	567
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	902,545	514,044	924,242	670,612	253,630	421,720	231,934	189,787	70,627
A&G EXPENSES (ALLOCATED @ 12/31/91)			$7,321,659	$4,664,817	$2,656,842	$4,776,955	$3,466,066	$1,310,889	$2,179,668	$1,198,751	$980,916	$365,036

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION						(1) W-FPSC	(2) W-FPSC	(3) W-FPSC	(4) W-FPSC	(5) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Total No. of Customers - Total Company		158,594	103,473	75,078	1,157	161	917	65	2,602
Customer Allocation Factors (CU-TTL)		100.0000%	65.2442%	47.3399%	0.7295%	0.1015%	0.5782%	0.0410%	1.6407%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	$3,335,554	$2,176,255	$1,579,048	$24,334	$3,386	$19,286	$1,367	$54,726
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,207,927	788,102	571,831	8,812	1,226	6,984	495	19,818
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ----- .8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	57,353	37,420	27,151	418	58	332	24	941
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----- .8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	275,983	180,062	130,650	2,013	280	1,596	113	4,528
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	546	356	258	4	1	3	0	9
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	268,208	174,990	126,969	1,957	272	1,551	110	4,400
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	109,057	71,153	51,628	796	111	631	45	1,789
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	130,192	84,943	61,633	950	132	753	53	2,136
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	51,992	33,922	24,613	379	53	301	21	853
642 / 742 / 942.8 Rental of Equipment	CU-TTL	1,972	1,287	934	14	2	11	1	32
650 / 750 / 950.8 Transportation Expense	CU-TTL	1,390	907	658	10	1	8	1	23
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	158,170	103,197	74,878	1,154	161	915	65	2,595
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	184,084	120,104	87,145	1,343	187	1,064	75	3,020
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	3,484	2,273	1,649	25	4	20	1	57
659 / 759 / 959.8 Insurance - Other	CU-TTL	107,792	70,328	51,029	786	109	623	44	1,769
660 / 760 / 960.8 Advertising Expense	CU-TTL	11,365	7,415	5,380	83	12	66	5	186
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	1,416,589	924,242	670,612	10,335	1,438	8,191	581	23,242
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER		$7,321,659	$4,776,955	$3,466,066	$53,414	$7,433	$42,334	$3,001	$120,124

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ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(6) W-FPSC	(7) W-FPSC	(8) W-FPSC	(9) W-FPSC	(10) W-FPSC	(11) W-FPSC	(12) W-FPSC	(13) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS		TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	984 Crystal River	105 Daetwyler Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	39	186	103	644	353	1,649	67	129
Customer Allocation Factors (CU-TTL)			100.0000%	0.0246%	0.1173%	0.0649%	0.4061%	0.2226%	1.0398%	0.0422%	0.0813%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$820	$3,912	$2,166	$13,545	$7,424	$34,682	$1,409	$2,713
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	297	1,417	784	4,905	2,689	12,560	510	983
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
----- / 711 / ------.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	14	67	37	233	128	596	24	47
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	68	324	179	1,121	614	2,870	117	224
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	0	1	0	2	1	6	0	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	66	315	174	1,089	597	2,789	113	218
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	27	128	71	443	243	1,134	46	89
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	32	153	85	529	290	1,354	55	106
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	13	61	34	211	116	541	22	42
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	0	2	1	8	4	21	1	2
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	0	2	1	6	3	14	1	1
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	39	186	103	642	352	1,645	67	129
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	45	216	120	748	410	1,914	78	150
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	1	4	2	14	8	36	1	3
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	27	126	70	438	240	1,121	46	88
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	3	13	7	46	25	118	5	9
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	348	1,661	920	5,752	3,153	14,729	598	1,152
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$1,800	$8,587	$4,755	$29,731	$16,297	$76,128	$3,093	$5,955

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(14) W-FPSC	(15) W-FPSC	(16) W-FPSC	(17) W-FPSC	(18) W-FPSC	(19) W-FPSC	(20) W-FPSC	(21) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS		TOTAL COMPANY	18001 Deltona Utilities	336 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fisherman's Haven	772 Fountains
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	21,873	59	252	171	184	123	137	8
Customer Allocation Factors (CU-TTL)			100.0000%	13.7919%	0.0372%	0.1589%	0.1078%	0.1160%	0.0776%	0.0864%	0.0050%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$460,035	$1,241	$5,300	$3,596	$3,870	$2,587	$2,881	$168
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	166,596	449	1,919	1,302	1,401	937	1,043	61
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ----- 8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	7,910	21	91	62	67	44	50	3
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ----- 8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	38,063	103	439	298	320	214	238	14
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	75	0	1	1	1	0	0	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	36,991	100	426	289	311	208	232	14
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	15,041	41	173	118	127	85	94	6
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	17,956	48	207	140	151	101	112	7
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	7,171	19	83	56	60	40	45	3
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	272	1	3	2	2	2	2	0
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	192	1	2	1	2	1	1	0
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	21,815	59	251	171	184	123	137	8
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	25,389	68	293	198	214	143	159	9
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	481	1	6	4	4	3	3	0
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	14,867	40	171	116	125	84	93	5
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	1,567	4	18	12	13	9	10	1
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	195,374	527	2,251	1,527	1,644	1,099	1,224	71
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$1,009,793	$2,724	$11,634	$7,894	$8,495	$5,678	$6,325	$369

0146

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(22) W-FPSC	(23) W-FPSC	(24) W-FPSC	(25) W-FPSC	(26) W-FPSC	(27) W-FPSC	(28) W-FPSC	(29) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS		TOTAL COMPANY	679 Fox Run	556 Friendly Center	992 Golden Terrace	986 Gospel Isld Estates	575 Grand Terrace	326 Harmony Homes	438 Hermits Cove	558 Hobby Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	92	20	105	8	66	64	178	102
Customer Allocation Factors (CU-TTL)			100.0000%	0.0580%	0.0126%	0.0662%	0.0050%	0.0416%	0.0404%	0.1122%	0.0643%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$1,935	$421	$2,208	$168	$1,388	$1,346	$3,744	$2,145
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	701	152	800	61	503	487	1,356	777
610 / 710 / 910.8	*Purchased Water / Sewer / Gas*	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------ 8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	33	7	38	3	24	23	64	37
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ----- 8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	160	35	183	14	115	111	310	177
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	0	0	0	0	0	0	1	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	156	34	178	14	112	108	301	172
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	63	14	72	6	45	44	122	70
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	76	16	86	7	54	53	146	84
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	30	7	34	3	22	21	58	33
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	1	0	1	0	1	1	2	1
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	1	0	1	0	1	1	2	1
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	92	20	105	8	66	64	178	102
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	107	23	122	9	77	74	207	118
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	2	0	2	0	1	1	4	2
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	63	14	71	5	45	43	121	69
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	7	1	8	1	5	5	13	7
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	822	179	938	71	590	572	1,590	911
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$4,247	$923	$4,847	$369	$3,047	$2,955	$8,218	$4,709

0147

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(30) W-FPSC	(31) W-FPSC	(32) W-FPSC	(33) W-FPSC	(34) W-FPSC	(35) W-FPSC	(36) W-FPSC	(37) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS		TOTAL COMPANY	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	113	53	245	256	216	116	983	63
Customer Allocation Factors (CU-TTL)			100.0000%	0.0713%	0.0334%	0.1545%	0.1614%	0.1362%	0.0731%	0.6198%	0.0397%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$2,377	$1,115	$5,153	$5,384	$4,543	$2,440	$20,675	$1,325
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	861	404	1,866	1,950	1,645	884	7,487	480
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	41	19	89	93	78	42	355	23
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	197	92	426	445	376	202	1,711	110
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	0	0	1	1	1	0	3	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	191	90	414	433	365	196	1,662	107
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	78	36	168	176	149	80	676	43
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	93	44	201	210	177	95	807	52
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	37	17	80	84	71	38	322	21
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	1	1	3	3	3	1	12	1
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	1	0	2	2	2	1	9	1
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	113	53	244	255	215	116	980	63
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	131	62	284	297	251	135	1,141	73
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	2	1	5	6	5	3	22	1
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	77	36	167	174	147	79	668	43
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	8	4	18	18	15	8	70	5
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	1,009	473	2,188	2,287	1,929	1,036	8,780	563
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$5,217	$2,447	$11,311	$11,819	$9,972	$5,355	$45,381	$2,908

0148

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(38) W-FPSC	(39) W-FPSC	(40) W-FPSC	(41) W-FPSC	(42) W-FPSC	(43) W-FPSC	(44) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	773 Lake Ajay Village	325 Lake Brantley	104 Lake Conway	323 Lake Harriet	1054 Lakeview Villas	675 Leilani Heights	2401 Leisure Lakes
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			158,594	35	66	85	285	13	391	244
Customer Allocation Factors (CU-TTL)			100.0000%	0.0221%	0.0416%	0.0536%	0.1797%	0.0082%	0.2465%	0.1539%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$736	$1,388	$1,788	$5,994	$273	$8,224	$5,132
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	267	503	647	2,171	99	2,978	1,858
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ----- .8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	13	24	31	103	5	141	88
616 / 716 / 916.8	Fuel for Power Purchased / Merchand	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----- .8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	61	115	148	496	23	680	425
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	0	0	0	1	0	1	1
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	59	112	144	482	22	661	413
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	24	45	58	196	9	269	168
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	29	54	70	234	11	321	200
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	11	22	28	93	4	128	80
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	0	1	1	4	0	5	3
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	0	1	1	2	0	3	2
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	35	66	85	284	13	390	243
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	41	77	99	331	15	454	283
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	1	1	2	6	0	9	5
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	24	45	58	194	9	266	166
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	3	5	6	20	1	28	17
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	313	590	759	2,546	116	3,492	2,179
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$1,616	$3,047	$3,924	$13,157	$600	$18,051	$11,265

0149

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(45) W-FPSC	(46) W-FPSC	(47) W-FPSC	(48) W-FPSC	(49) W-FPSC	(50) W-FPSC	(51) W-FPSC	(52) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	26002 Marco Shores Utilities	11001 Marion Oaks	330 Meredith Manor	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	276	2,212	679	35	138	195	4	91
Customer Allocation Factors (CU-TTL)			100.0000%	0.1740%	1.3948%	0.4281%	0.0221%	0.0870%	0.1230%	0.0025%	0.0574%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$5,805	$46,523	$14,281	$736	$2,902	$4,101	$84	$1,914
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	2,102	16,848	5,172	267	1,051	1,485	30	693
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ----.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	100	800	246	13	50	71	1	33
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ----.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	480	3,849	1,182	61	240	339	7	158
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	1	8	2	0	0	1	0	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	467	3,741	1,148	59	233	330	7	154
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	190	1,521	467	24	95	134	3	63
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	227	1,816	557	29	113	160	3	75
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	90	725	223	11	45	64	1	30
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	3	28	8	0	2	2	0	1
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	2	19	6	0	1	2	0	1
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	275	2,206	677	35	138	194	4	91
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	320	2,568	788	41	160	226	5	106
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	6	49	15	1	3	4	0	2
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	188	1,503	462	24	94	133	3	62
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	20	159	49	3	10	14	0	7
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	2,465	19,758	6,065	313	1,233	1,742	36	813
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$12,742	$102,120	$31,347	$1,616	$6,371	$9,002	$185	$4,201

0150

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(53) W-FPSC	(54) W-FPSC	(55) W-FPSC	(56) W-FPSC	(57) W-FPSC	(58) W-FPSC	(59) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS		TOTAL COMPANY	1429 Palm Terrace	559 Palms Mobile Home Park	444 Park Manor	564 Picciola Island	782 Pine Ridge Estates	9002 Pine Ridge Utilities	553 Piney Woods
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			158,594	2,090	61	30	131	172	400	169
Customer Allocation Factors (CU-TTL)			100.0000%	1.3178%	0.0385%	0.0189%	0.0826%	0.1085%	0.2522%	0.1066%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$43,957	$1,283	$631	$2,755	$3,618	$8,413	$3,554
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	15,918	465	228	998	1,310	3,047	1,287
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ------.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	756	22	11	47	62	145	61
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	3,637	106	52	228	299	696	294
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	7	0	0	0	1	1	1
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	3,535	103	51	222	291	676	286
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	1,437	42	21	90	118	275	116
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	1,716	50	25	108	141	328	139
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	685	20	10	43	56	131	55
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	26	1	0	2	2	5	2
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	18	1	0	1	2	4	1
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	2,084	61	30	131	172	399	169
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	2,426	71	35	152	200	464	196
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	46	1	1	3	4	9	4
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	1,421	41	20	89	117	272	115
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	150	4	2	9	12	29	12
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	18,668	545	268	1,170	1,536	3,573	1,510
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$96,487	$2,816	$1,385	$6,048	$7,941	$18,466	$7,802

0151

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(60) W-FPSC	(61) W-FPSC	(62) W-FPSC	(63) W-FPSC	(64) W-FPSC	(65) W-FPSC	(66) W-FPSC	(67) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS		TOTAL COMPANY	987 Point O'woods	443 Pomona Park	1095 Postmaster Village	578 Quail Ridge	442 River Grove	439 River Park	985 Rolling Green	988 Rosemont
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	326	161	152	11	107	346	76	47
Customer Allocation Factors (CU-TTL)			100.0000%	0.2056%	0.1015%	0.0958%	0.0069%	0.0675%	0.2182%	0.0479%	0.0296%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$6,856	$3,386	$3,197	$231	$2,250	$7,277	$1,598	$989
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	2,483	1,226	1,158	84	815	2,635	579	358
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ---- 8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	118	58	55	4	39	125	27	17
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ----- 8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	567	280	265	19	186	602	132	82
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	1	1	1	0	0	1	0	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	551	272	257	19	181	585	129	79
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	224	111	105	8	74	238	52	32
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	268	132	125	9	88	284	62	39
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	107	53	50	4	35	113	25	15
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	4	2	2	0	1	4	1	1
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	3	1	1	0	1	3	1	0
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	325	161	152	11	107	345	76	47
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	378	187	176	13	124	402	88	55
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	7	4	3	0	2	8	2	1
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	222	109	103	7	73	235	52	32
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	23	12	11	1	8	25	5	3
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	2,912	1,438	1,358	98	956	3,091	679	420
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$15,050	$7,433	$7,017	$508	$4,940	$15,974	$3,509	$2,170

0152

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(68) W-FPSC	(69) W-FPSC	(70) W-FPSC	(71) W-FPSC	(72) W-FPSC	(73) W-FPSC	(74) W-FPSC	(75) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	1115 Salt Springs	1118 Samira Villas	448 Saratoga Harbour	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	27001 Spring Hill Util.	471 St. John's Highlands
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	112	2	40	935	26	115	22,630	79
Customer Allocation Factors (CU-TTL)			100.0000%	0.0706%	0.0013%	0.0252%	0.5896%	0.0164%	0.0725%	14.2692%	0.0498%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$2,356	$42	$841	$19,665	$547	$2,419	$475,956	$1,662
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	853	15	305	7,121	198	876	172,361	602
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------ 8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	41	1	14	338	9	42	8,184	29
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ----- 8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	195	3	70	1,627	45	200	39,380	137
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	0	0	0	3	0	0	78	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	189	3	68	1,581	44	194	38,271	134
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	77	1	28	643	18	79	15,562	54
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	92	2	33	768	21	94	18,577	65
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	37	1	13	307	9	38	7,419	26
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	1	0	0	12	0	1	281	1
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	1	0	0	8	0	1	198	1
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	112	2	40	933	26	115	22,570	79
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	130	2	46	1,085	30	133	26,267	92
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	2	0	1	21	1	3	497	2
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	76	1	27	635	18	78	15,381	54
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	8	0	3	67	2	8	1,622	6
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	1,000	18	357	8,352	232	1,027	202,136	706
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$5,171	$92	$1,847	$43,165	$1,200	$5,309	$1,044,741	$3,647

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(76) W-FPSC	(77) W-FPSC	(78) W-FPSC	(79) W-FPSC	(80) W-FPSC	(81) W-FPSC	(82) W-FPSC	(83) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	565 Stone Mountain	1801 Sugar Mill	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	6	601	1,806	416	7	553	2,824	131
Customer Allocation Factors (CU-TTL)			100.0000%	0.0038%	0.3790%	1.1388%	0.2623%	0.0044%	0.3487%	1.7807%	0.0826%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$126	$12,640	$37,984	$8,749	$147	$11,631	$59,395	$2,755
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	46	4,578	13,755	3,168	53	4,212	21,509	998
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	2	217	653	150	3	200	1,021	47
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	10	1,046	3,143	724	12	962	4,914	228
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	0	2	6	1	0	2	10	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	10	1,016	3,054	704	12	935	4,776	222
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	4	413	1,242	286	5	380	1,942	90
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	5	493	1,483	342	6	454	2,318	108
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	2	197	592	136	2	181	926	43
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	0	7	22	5	0	7	35	2
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	0	5	16	4	0	5	25	1
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	6	599	1,801	415	7	552	2,816	131
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	7	698	2,096	483	8	642	3,278	152
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	0	13	40	9	0	12	62	3
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	4	408	1,227	283	5	376	1,919	89
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	0	43	129	30	1	40	202	9
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	54	5,368	16,132	3,716	63	4,940	25,225	1,170
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$277	$27,746	$83,376	$19,205	$323	$25,530	$130,373	$6,048

01154

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(84) W-FPSC	(85) W-FPSC	(86) W-FPSC	(87) W-FPSC	(88) W-FPSC	(89) W-FPSC	(90) W-FPSC	
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	447 Welaka	566 Western Shores	122 Westmont	783 Windsong	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL WATER FILED-FPSC REGULATED
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:											
Total No. of Customers - Total Company			158,594	92	278	122	109	1,076	17	514	75,078
Customer Allocation Factors (CU-TTL)			100.0000%	0.0580%	0.1753%	0.0769%	0.0687%	0.6785%	0.0107%	0.3241%	47.3399%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$1,935	$5,847	$2,566	$2,292	$22,631	$358	$10,810	$1,579,048
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	701	2,117	929	830	8,195	129	3,915	571,831
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / -----.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	33	101	44	39	389	6	186	27,151
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	160	484	212	190	1,872	30	894	130,650
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	0	1	0	0	4	0	2	258
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	156	470	206	184	1,820	29	869	126,969
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	63	191	84	75	740	12	353	51,628
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	76	228	100	89	883	14	422	61,633
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	30	91	40	36	353	6	169	24,613
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	1	3	2	1	13	0	6	934
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	1	2	1	1	9	0	5	658
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	92	277	122	109	1,073	17	513	74,878
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	107	323	142	127	1,249	20	597	87,145
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	2	6	3	2	24	0	11	1,649
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	63	189	83	74	731	12	349	51,029
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	7	20	9	8	77	1	37	5,380
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	822	2,483	1,090	974	9,611	152	4,591	670,612
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$4,247	$12,834	$5,632	$5,032	$49,675	$785	$23,729	$3,466,066

0155

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(91) W-FPSC	(92) W-FPSC	(93) W-FPSC		(94) W-COUNTY	(95) W-COUNTY	(96) W-COUNTY
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	2901 Lehigh	26001 Marco Island Util.	576 Wedgewood	SUBTOTAL WATER FILED-FPSC REGULATED	2201 Deep Creek	215 Gibsonia Estates	1902 Hershel Heights
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			**158,594**	**7,795**	**5,460**	**0**	**88,333**	**2,670**	**161**	**320**
Customer Allocation Factors (CU-TTL)			**100.0000%**	**4.9151%**	**3.4428%**	**0.0000%**	**55.6977%**	**1.6835%**	**0.1015%**	**0.2018%**
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	**$3,335,554**	$163,945	$114,835	**$0**	**$1,857,829**	$56,156	$3,386	$6,730
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	**0**	0	0	**0**	**0**	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	**1,207,927**	59,371	41,586	**0**	**672,788**	20,336	1,226	2,437
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	**0**	0	0	**0**	**0**	0	0	0
---- / 711 / ------ 8	Sludge Removal	CU-TTL	**0**	0	0	**0**	**0**	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	**57,353**	2,819	1,975	**0**	**31,944**	966	58	116
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	**0**	0	0	**0**	**0**	0	0	0
618 / 718 / ----- 8	Chemicals	CU-TTL	**0**	0	0	**0**	**0**	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	**275,983**	13,565	9,501	**0**	**153,716**	4,646	280	557
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	**546**	27	19	**0**	**304**	9	1	1
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	**268,208**	13,183	9,234	**0**	**149,386**	4,515	272	541
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	**109,057**	5,360	3,755	**0**	**60,742**	1,836	111	220
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	**0**	0	0	**0**	**0**	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	**130,192**	6,399	4,482	**0**	**72,514**	2,192	132	263
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	**51,992**	2,555	1,790	**0**	**28,958**	875	53	105
642 / 742 / 942.8	Rental of Equipment	CU-TTL	**1,972**	97	68	**0**	**1,099**	33	2	4
650 / 750 / 950.8	Transportation Expense	CU-TTL	**1,390**	68	48	**0**	**774**	23	1	3
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	**158,170**	7,774	5,445	**0**	**88,097**	2,663	161	319
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	**184,084**	9,048	6,338	**0**	**102,531**	3,099	187	371
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	**3,484**	171	120	**0**	**1,940**	59	4	7
659 / 759 / 959.8	Insurance - Other	CU-TTL	**107,792**	5,298	3,711	**0**	**60,038**	1,815	109	217
660 / 760 / 960.8	Advertising Expense	CU-TTL	**11,365**	559	391	**0**	**6,330**	191	12	23
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	**0**	0	0	**0**	**0**	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	**0**	0	0	**0**	**0**	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	**0**	0	0	**0**	**0**	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	**1,416,589**	69,627	48,770	**0**	**789,008**	23,849	1,438	2,858
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			**$7,321,659**	**$359,866**	**$252,067**	**$0**	**$4,077,999**	**$123,264**	**$7,433**	**$14,773**

0156

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION			(97) W-COUNTY	(98) W-COUNTY	(99) W-COUNTY	(100) W-COUNTY	(101) W-COUNTY	(102) W-COUNTY	(103) W-COUNTY	(104) W-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	210 Lake Gibson	214 Orange Hill	2301 Palm Valley	19001 Seaboard	23001 St. Augustine	212 Sugar Creek	1901 Valrico Hills	4 V.G.U. (Company)
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company		158,594	782	168	203	2,563	0	62	349	7,068
Customer Allocation Factors (CU-TTL)		100.0000%	0.4931%	0.1059%	0.1280%	1.6161%	0.0000%	0.0391%	0.2201%	4.4567%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	$3,335,554	$16,447	$3,533	$4,270	$53,905	$0	$1,304	$7,340	$148,655
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,207,927	5,956	1,280	1,546	19,521	0	472	2,658	53,833
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------ 8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	57,353	283	61	73	927	0	22	126	2,556
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ----- 8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	275,983	1,361	292	353	4,460	0	108	607	12,300
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	546	3	1	1	9	0	0	1	24
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	268,208	1,322	284	343	4,334	0	105	590	11,953
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	109,057	538	116	140	1,762	0	43	240	4,860
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	130,192	642	138	167	2,104	0	51	287	5,802
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	51,992	256	55	67	840	0	20	114	2,317
642 / 742 / 942.8 Rental of Equipment	CU-TTL	1,972	10	2	3	32	0	1	4	88
650 / 750 / 950.8 Transportation Expense	CU-TTL	1,390	7	1	2	22	0	1	3	62
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	158,170	780	168	202	2,556	0	62	348	7,049
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	184,084	908	195	236	2,975	0	72	405	8,204
658 / 758 / 958.8 Insurance - Workman's Comp	CU-TTL	3,484	17	4	4	56	0	1	8	155
659 / 759 / 959.8 Insurance - Other	CU-TTL	107,792	532	114	138	1,742	0	42	237	4,804
660 / 760 / 960.8 Advertising Expense	CU-TTL	11,365	56	12	15	184	0	4	25	507
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	1,416,589	6,985	1,501	1,813	22,893	0	554	3,117	63,133
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER		$7,321,659	$36,102	$7,756	$9,372	$118,324	$0	$2,862	$16,112	$326,303

0157

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION					(105) W-MGMT	(106) W-MGMT	(107) W-MGMT	(108) W-MGMT		(109) W-MISC.	(110) W-MISC.
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	SUBTOTAL WATER COUNTY REGULATED	1119 Bahia Oaks	18002 Enterprise	677 St. Lucie Falls	1703 Woodside	SUBTOTAL WATER MANAGEMEN SYSTEM	1298 Geneva Lake Est.	1279 Keystone Club Est.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company		158,594	14,346	0	188	0	0	188	82	138
Customer Allocation Factors (CU-TTL)		100.0000%	9.0458%	0.0000%	0.1185%	0.0000%	0.0000%	0.1185%	0.0517%	0.0870%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	$3,335,554	$301,727	$0	$3,954	$0	$0	$3,954	$1,725	$2,902
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,207,927	109,266	0	1,432	0	0	1,432	625	1,051
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
--- / 711 / ----- 8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	57,353	5,188	0	68	0	0	68	30	50
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ----- 8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	275,983	24,965	0	327	0	0	327	143	240
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	546	49	0	1	0	0	1	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	268,208	24,261	0	318	0	0	318	139	233
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	109,057	9,865	0	129	0	0	129	56	95
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	130,192	11,777	0	154	0	0	154	67	113
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	51,992	4,703	0	62	0	0	62	27	45
642 / 742 / 942.8 Rental of Equipment	CU-TTL	1,972	178	0	2	0	0	2	1	2
650 / 750 / 950.8 Transportation Expense	CU-TTL	1,390	126	0	2	0	0	2	1	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	158,170	14,308	0	187	0	0	187	82	138
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	184,084	16,652	0	218	0	0	218	95	160
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	3,484	315	0	4	0	0	4	2	3
659 / 759 / 959.8 Insurance - Other	CU-TTL	107,792	9,751	0	128	0	0	128	56	94
660 / 760 / 960.8 Advertising Expense	CU-TTL	11,365	1,028	0	13	0	0	13	6	10
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	1,416,589	128,141	0	1,679	0	0	1,679	732	1,233
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER		$7,321,659	$662,300	$0	$8,679	$0	$0	$8,679	$3,786	$6,371

0158

ALLOCATION OF A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(111) W-MISC.	(112) W-MISC.	
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	2302 Remington Forest	2501 Shadowbrook	SUBTOTAL WATER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:						
Total No. of Customers - Total Company			158,594	24	362	606
Customer Allocation Factors (CU-TTL)			100.0000%	0.0151%	0.2283%	0.3821%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:						
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$505	$7,614	$12,745
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	183	2,757	4,616
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0
---- / 711 / ----- .8	Sludge Removal	CU-TTL	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	9	131	219
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0
618 / 718 / ----- .8	Chemicals	CU-TTL	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	42	630	1,055
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	0	1	2
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	41	612	1,025
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	17	249	417
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	20	297	497
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	8	119	199
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	0	5	8
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	0	3	5
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	24	361	604
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	28	420	703
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	1	8	13
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	16	246	412
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	2	26	43
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	214	3,233	5,413
A&G EXPENSES (ALLOCATED @ 12/31/91) - WATER			$7,321,659	$1,108	$16,712	$27,977

0159

ALLOCATION OF A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION						(1) S-FPSC	(2) S-FPSC	(3) S-FPSC	(4) S-FPSC	(5) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers - Total Company		158,594	47,214	25,966	1,005	112	166	2,470	16
Customer Allocation Factors (CU-TTL)		100.0000%	29.7701%	16.3727%	0.6337%	0.0706%	0.1047%	1.5574%	0.0101%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	$3,335,554	$992,999	$546,120	$21,137	$2,356	$3,491	$51,949	$337
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,207,927	359,601	197,770	7,655	853	1,264	18,813	122
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ----- 8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	57,353	17,074	9,390	363	41	60	893	6
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----- 8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	275,983	82,160	45,186	1,749	195	289	4,298	28
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	546	162	89	3	0	1	8	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	268,208	79,846	43,913	1,700	189	281	4,177	27
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	109,057	32,466	17,856	691	77	114	1,699	11
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	130,192	38,758	21,316	825	92	136	2,028	13
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	51,992	15,478	8,512	329	37	54	810	5
642 / 742 / 942.8 Rental of Equipment	CU-TTL	1,972	587	323	12	1	2	31	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	1,390	414	228	9	1	1	22	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	158,170	47,088	25,897	1,002	112	166	2,463	16
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	184,084	54,802	30,140	1,167	130	193	2,867	19
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	3,484	1,037	570	22	2	4	54	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	107,792	32,090	17,649	683	76	113	1,679	11
660 / 760 / 960.8 Advertising Expense	CU-TTL	11,365	3,383	1,861	72	8	12	177	1
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	1,416,589	421,720	231,934	8,977	1,000	1,483	22,063	143
A&G EXPENSES (ALLOCATED @ 12/31/91) - SEWER		$7,321,659	$2,179,668	$1,198,751	$46,397	$5,171	$7,664	$114,031	$739

0160

ALLOCATION OF A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(6) S-FPSC	(7) S-FPSC	(8) S-FPSC	(9) S-FPSC	(10) S-FPSC	(11) S-FPSC	(12) S-FPSC	(13) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	18001 Deltona Utilities	673 Fisherman's Haven	340 Fl. Central Commerce Pk	679 Fox Run
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:											
Total No. of Customers - Total Company			158,594	150	132	259	678	4,468	146	24	90
Customer Allocation Factors (CU-TTL)			100.0000%	0.0946%	0.0832%	0.1633%	0.4275%	2.8173%	0.0921%	0.0151%	0.0567%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 /-701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$3,155	$2,776	$5,447	$14,260	$93,971	$3,071	$505	$1,893
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	1,142	1,005	1,973	5,164	34,031	1,112	183	685
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	54	48	94	245	1,616	53	9	33
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ------.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	261	230	451	1,180	7,775	254	42	157
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	1	0	1	2	15	1	0	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	254	223	438	1,147	7,556	247	41	152
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	103	91	178	466	3,072	100	17	62
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	123	108	213	557	3,668	120	20	74
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	49	43	85	222	1,465	48	8	30
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	2	2	3	8	56	2	0	1
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	1	1	2	6	39	1	0	1
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	150	132	258	676	4,456	146	24	90
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	174	153	301	787	5,186	169	28	104
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	3	3	6	15	98	3	1	2
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	102	90	176	461	3,037	99	16	61
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	11	9	19	49	320	10	2	6
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	1,340	1,179	2,313	6,056	39,909	1,304	214	804
A&G EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$7,321,659	$6,925	$6,094	$11,957	$31,301	$206,271	$6,740	$1,108	$4,155

0161

ALLOCATION OF A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(14) S-FPSC	(15) S-FPSC	(16) S-FPSC	(17) S-FPSC	(18) S-FPSC	(19) S-FPSC	(20) S-FPSC	(21) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	573 Holiday Haven	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores	11001 Marion Oaks	330 Meredith Manor	562 Morningview
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:											
Total No. of Customers - Total Company			158,594	96	115	387	229	236	1,276	27	35
Customer Allocation Factors (CU-TTL)			100.0000%	0.0605%	0.0725%	0.2440%	0.1444%	0.1488%	0.8046%	0.0170%	0.0221%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$2,019	$2,419	$8,139	$4,816	$4,964	$26,837	$568	$736
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	731	876	2,948	1,744	1,797	9,719	206	267
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	35	42	140	83	85	461	10	13
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ------.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	167	200	673	399	411	2,220	47	61
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	0	0	1	1	1	4	0	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	162	194	654	387	399	2,158	46	59
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	66	79	266	157	162	877	19	24
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	79	94	318	188	194	1,047	22	29
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	31	38	127	75	77	418	9	11
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	1	1	5	3	3	16	0	0
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	1	1	3	2	2	11	0	0
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	96	115	386	228	235	1,273	27	35
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	111	133	449	266	274	1,481	31	41
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	2	3	9	5	5	28	1	1
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	65	78	263	156	160	867	18	24
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	7	8	28	16	17	91	2	3
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	857	1,027	3,457	2,045	2,108	11,397	241	313
A&G EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$7,321,659	$4,432	$5,309	$17,866	$10,572	$10,895	$58,908	$1,246	$1,616

0162

ALLOCATION OF A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(22) S-FPSC	(23) S-FPSC	(24) S-FPSC	(25) S-FPSC	(26) S-FPSC	(27) S-FPSC	(28) S-FPSC	(29) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'woods	1115 Salt Springs	473 Silver Lake Oaks	1113 South Forty	27001 Spring Hill Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:											
Total No. of Customers - Total Company			158,594	90	1,913	28	114	110	25	21	4,846
Customer Allocation Factors (CU-TTL)			100.0000%	0.0567%	1.2062%	0.0177%	0.0719%	0.0694%	0.0158%	0.0132%	3.0556%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$1,893	$40,234	$589	$2,398	$2,314	$526	$442	$101,922
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	685	14,570	213	868	838	190	160	36,910
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ----- 8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	33	692	10	41	40	9	8	1,752
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ----- 8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	157	3,329	49	198	191	44	37	8,433
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	0	7	0	0	0	0	0	17
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	152	3,235	47	193	186	42	36	8,195
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	62	1,315	19	78	76	17	14	3,332
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	74	1,570	23	94	90	21	17	3,978
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	30	627	9	37	36	8	7	1,589
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	1	24	0	1	1	0	0	60
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	1	17	0	1	1	0	0	42
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	90	1,908	28	114	110	25	21	4,833
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	104	2,220	33	132	128	29	24	5,625
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	2	42	1	3	2	1	0	106
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	61	1,300	19	77	75	17	14	3,294
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	6	137	2	8	8	2	2	347
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	804	17,087	250	1,018	983	223	188	43,285
A&G EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$7,321,659	$4,155	$88,316	$1,293	$5,263	$5,078	$1,154	$969	$223,721

0163

ALLOCATION OF A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(30) S-FPSC	(31) S-FPSC	(32) S-FPSC	(33) S-FPSC	(34) S-FPSC	(35) S-FPSC	(36) S-FPSC	(37) S-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	1801 Sugar Mill	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	106 University Shores	567 Venetian Village	888 Woodmere	1427 Zephyr Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:											
Total No. of Customers - Total Company			158,594	587	1,744	175	6	2,567	82	1,040	501
Customer Allocation Factors (CU-TTL)			100.0000%	0.3701%	1.0997%	0.1103%	0.0038%	1.6186%	0.0517%	0.6558%	0.3159%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:											
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$12,346	$36,680	$3,681	$126	$53,989	$1,725	$21,873	$10,537
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	4,471	13,283	1,333	46	19,552	625	7,921	3,816
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------ 8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	212	631	63	2	928	30	376	181
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / ----- 8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	1,021	3,035	305	10	4,467	143	1,810	872
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	2	6	1	0	9	0	4	2
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	993	2,949	296	10	4,341	139	1,759	847
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	404	1,199	120	4	1,765	56	715	345
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	482	1,432	144	5	2,107	67	854	411
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	192	572	57	2	842	27	341	164
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	7	22	2	0	32	1	13	6
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	5	15	2	0	22	1	9	4
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	585	1,739	175	6	2,560	82	1,037	500
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	681	2,024	203	7	2,980	95	1,207	582
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	13	38	4	0	56	2	23	11
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	399	1,185	119	4	1,745	56	707	341
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	42	125	13	0	184	6	75	36
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	5,243	15,578	1,563	54	22,929	732	9,289	4,475
A&G EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$7,321,659	$27,100	$80,514	$8,079	$277	$118,509	$3,786	$48,013	$23,129

0164

ALLOCATION OF A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION					(38) S-FPSC	(39) S-FPSC		(40) S-COUNTY	(41) S-COUNTY	(42) S-COUNTY
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	SUBTOTAL SEWER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island	SUBTOTAL SEWER FILED-FPSC REGULATED	2201 Deep Creek	210 Lake Gibson	439 River Park
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:										
Total No. of Customers - Total Company			158,594	25,966	6,094	1,942	34,002	2,657	266	0
Customer Allocation Factors (CU-TTL)			100.0000%	16.3727%	3.8422%	1.2245%	21.4394%	1.6754%	0.1677%	0.0000%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$546,120	$128,159	$40,844	$715,123	$55,882	$5,595	$0
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	197,770	46,411	14,791	258,972	20,237	2,026	0
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ------.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	9,390	2,204	702	12,296	961	96	0
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ------.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	45,186	10,604	3,379	59,169	4,624	463	0
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	89	21	7	117	9	1	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	43,913	10,305	3,284	57,502	4,493	450	0
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	17,856	4,190	1,335	23,381	1,827	183	0
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	21,316	5,002	1,594	27,912	2,181	218	0
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	8,512	1,998	637	11,147	871	87	0
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	323	76	24	423	33	3	0
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	228	53	17	298	23	2	0
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	25,897	6,077	1,937	33,911	2,650	265	0
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	30,140	7,073	2,254	39,467	3,084	309	0
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	570	134	43	747	58	6	0
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	17,649	4,142	1,320	23,110	1,806	181	0
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	1,861	437	139	2,437	190	19	0
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	231,934	54,428	17,346	303,708	23,733	2,376	0
A&G EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$7,321,659	$1,198,751	$281,314	$89,655	$1,569,720	$122,664	$12,280	$0

0165

ALLOCATION OF A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION			(43) S-COUNTY	(44) S-COUNTY	(45) S-COUNTY	(46) S-COUNTY	(47) S-COUNTY		(48) S-MGMT	(49) S-MGMT
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	19001 Seaboard	23001 St. Augustine	2101 Tropical Isle	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL SEWER COUNTY REGULATED	125 Country Run	18002 Enterprise
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:										
Total No. of Customers - Total Company		158,594	2,491	0	147	343	6,837	12,741	0	117
Customer Allocation Factors (CU-TTL)		100.0000%	1.5707%	0.0000%	0.0927%	0.2163%	4.3110%	8.0337%	0.0000%	0.0738%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	$3,335,554	$52,391	$0	$3,092	$7,214	$143,796	$267,970	$0	$2,461
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,207,927	18,973	0	1,120	2,612	52,074	97,042	0	891
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0
---- / 711 / ------.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	57,353	901	0	53	124	2,473	4,608	0	42
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0
618 / 718 / -----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	275,983	4,335	0	256	597	11,898	22,172	0	204
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	546	9	0	1	1	24	44	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	268,208	4,213	0	249	580	11,562	21,547	0	198
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	109,057	1,713	0	101	236	4,701	8,761	0	80
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	130,192	2,045	0	121	282	5,613	10,459	0	96
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	51,992	817	0	48	112	2,241	4,177	0	38
642 / 742 / 942.8 Rental of Equipment	CU-TTL	1,972	31	0	2	4	85	158	0	1
650 / 750 / 950.8 Transportation Expense	CU-TTL	1,390	22	0	1	3	60	112	0	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	158,170	2,484	0	147	342	6,819	12,707	0	117
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	184,084	2,891	0	171	398	7,936	14,789	0	136
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	3,484	55	0	3	8	150	280	0	3
659 / 759 / 959.8 Insurance - Other	CU-TTL	107,792	1,693	0	100	233	4,647	8,660	0	80
660 / 760 / 960.8 Advertising Expense	CU-TTL	11,365	179	0	11	25	490	913	0	8
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	1,416,589	22,250	0	1,313	3,064	61,069	113,805	0	1,045
A&G EXPENSES (ALLOCATED @ 12/31/91) - SEWER		$7,321,659	$115,000	$0	$6,786	$15,835	$315,638	$588,204	$0	$5,401

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ALLOCATION OF A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(50) S-MGMT	(51) S-MGMT	(52) S-MGMT		(53) S-MISC.	
ALLOCATION FACTOR	ALLOCATION BASIS		TOTAL COMPANY	126 M & M Utilities	677 St. Lucie Falls	1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM	2501 Shadowbrook	SUBTOTAL SEWER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers - Total Company			158,594	0	0	0	117	354	354
Customer Allocation Factors (CU-TTL)			100.0000%	0.0000%	0.0000%	0.0000%	0.0738%	0.2232%	0.2232%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$0	$0	$0	$2,461	$7,445	$7,445
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	0	0	0	891	2,696	2,696
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
---- / 711 / ------.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	0	0	0	42	128	128
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ------.8	Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	0	0	0	204	616	616
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	0	0	0	0	1	1
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	0	0	0	198	599	599
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	0	0	0	80	243	243
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	0	0	0	96	291	291
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	0	0	0	38	116	116
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	0	0	0	1	4	4
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	0	0	0	1	3	3
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	0	0	0	117	353	353
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	0	0	0	136	411	411
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	0	0	0	3	8	8
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	0	0	0	80	241	241
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	0	0	0	8	25	25
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	0	0	0	1,045	3,162	3,162
A&G EXPENSES (ALLOCATED @ 12/31/91) - SEWER			$7,321,659	$0	$0	$0	$5,401	$16,343	$16,343

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ALLOCATION OF A&G EXPENSES - GAS
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION						(1) GAS	(2) GAS	(3) GAS	(4) GAS	(5) GAS
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	TOTAL GAS	SUBTOTAL GAS FILED-FPSC REGULATED	9001 Citrus Springs Util.	18001 Deltona Utilities	26001 Marco Island Util.	11001 Marion Oaks Util.	9002 Pine Ridge Util.
AVERAGE GROSS PLANT (ADJUSTED 1991) - GAS:										
Total No. of Customers - Total Company			158,594	7,907	--------	576	0	794	989	34
Customer Allocation Factors (CU-TTL)			100.0000%	4.9857%	--------	0.3632%	0.0000%	0.5007%	0.6236%	0.0214%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$166,301	--------	$12,114	$0	$16,699	$20,801	$715
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	--------	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	60,224	--------	4,387	0	6,047	7,533	259
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	--------	0	0	0	0	0
---- / 711 / ------.8	Sludge Removal	CU-TTL	0	0	--------	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	2,859	--------	208	0	287	358	12
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	--------	0	0	0	0	0
618 / 718 / -----.8	Chemicals	CU-TTL	0	0	--------	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	.3,760	--------	1,002	0	1,382	1,721	59
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	27	--------	2	0	3	3	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	13,372	--------	974	0	1,343	1,673	57
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	5,437	--------	396	0	546	680	23
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	--------	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	6,491	--------	473	0	652	812	28
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	2,592	--------	189	0	260	324	11
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	98	--------	7	0	10	12	0
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	69	--------	5	0	7	9	0
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	7,886	--------	574	0	792	986	34
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	9,178	--------	669	0	922	1,148	39
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	174	--------	13	0	17	22	1
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	5,374	--------	391	0	540	672	23
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	567	--------	41	0	57	71	2
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	--------	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	--------	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	--------	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	70,627	--------	5,145	0	7,092	8,834	304
A&G EXPENSES (ALLOCATED @ 12/31/91) - GAS			$7,321,659	$365,036	--------	$26,592	$0	$36,656	$45,658	$1,570

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ALLOCATION OF A&G EXPENSES - GAS
- Operating Systems - 12 Month Balance Ended 12/31/91

A&G EXPENSE ALLOCATION				(6) GAS	(7) GAS	(8) GAS
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	27001 Spring Hill Util.	28001 Sunny Hills Util.	2901 Lehigh
AVERAGE GROSS PLANT (ADJUSTED 1991) - GAS:						
Total No. of Customers - Total Company			158,594	3,291	180	2,043
Customer Allocation Factors (CU-TTL)			100.0000%	2.0751%	0.1135%	1.2882%
A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:						
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	$3,335,554	$69,217	$3,786	$42,969
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,207,927	25,066	1,371	15,560
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0
---- / 711 / ---- .8	Sludge Removal	CU-TTL	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	57,353	1,190	65	739
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0
618 / 718 / ---- .8	Chemicals	CU-TTL	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	275,983	5,727	313	3,555
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	546	11	1	7
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	268,208	5,566	304	3,455
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	109,057	2,263	124	1,405
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	130,192	2,702	148	1,677
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	51,992	1,079	59	670
642 / 742 / 942.8	Rental of Equipment	CU-TTL	1,972	41	2	25
650 / 750 / 950.8	Transportation Expense	CU-TTL	1,390	29	2	18
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	158,170	3,282	180	2,038
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	184,084	3,820	209	2,371
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	3,484	72	4	45
659 / 759 / 959.8	Insurance - Other	CU-TTL	107,792	2,237	122	1,389
660 / 760 / 960.8	Advertising Expense	CU-TTL	11,365	236	13	146
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	1,416,589	29,396	1,608	18,248
A&G EXPENSES (ALLOCATED @ 12/31/91) - GAS			$7,321,659	$151,933	$8,310	$94,318

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Allocation Schedules
- B-Schedules (Income Statement) -

Historical Test Year Ended 12/31/91

Allocation of Adjustments to Customer Accounts Expense
(Water, Sewer, Gas)

SUMMARY OF ADJUSTMENTS TO CUSTOMER ACCOUNTS EXPENSES ALLOCATION (WATER, SEWER, GAS)
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			TOTAL COMPANY			WATER			SEWER			GAS
ALLOCATION FACTOR		ALLOCATION BASIS	Total Company	Filed-FPSC Regulated	Other Systems	Total Water	Filed-FPS Regulated	Other Systems	Total Sewer	Filed-FPS Regulated	Other Systems	Gas Systems
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:												
Total No. of Customers - Total Company			158,594	101,044	57,550	103,473	75,078	28,395	47,214	25,966	21,248	7,907
Customer Allocation Factors (CU-TTL)			100.0000%	63.7126%	36.2874%	65.2442%	47.3399%	17.9043%	29.7701%	16.3727%	13.3975%	4.9857%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:												
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$123,281	$78,545	$44,736	$80,434	$58,361	$22,073	$36,701	$20,184	$16,517	$6,146
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	9,574	6,100	3,474	6,246	4,532	1,714	2,850	1,568	1,283	477
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0	0
--- / 711 / ---.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	4,851	3,091	1,760	3,165	2,296	869	1,444	794	650	242
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0	0
618 / 718 / ---.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	17,400	11,086	6,314	11,352	8,237	3,115	5,180	2,849	2,331	868
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	6,838	4,357	2,481	4,461	3,237	1,224	2,036	1,120	916	341
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	974	621	353	635	461	174	290	159	130	49
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	18,782	11,966	6,816	12,254	8,891	3,363	5,591	3,075	2,516	936
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	6,407	4,082	2,325	4,180	3,033	1,147	1,907	1,049	858	319
	TOTAL		186,107	119,848	68,259	122,729	89,050	33,679	56,000	30,798	25,202	9,378
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:												
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	(10,825)	(6,897)	(3,928)	(7,063)	(5,125)	(1,938)	(3,223)	(1,772)	(1,450)	(540)
	GRAND TOTAL ADJUSTMENTS		$177,282	$112,951	$64,331	$115,666	$83,925	$31,741	$52,777	$29,026	$23,751	$8,839

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION					(1) W-FPSC	(2) W-FPSC	(3) W-FPSC	(4) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	764 Bay Lake Estates
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
Total No. of Customers - Total Company		158,594	103,473	75,078	1,157	161	917	65
Customer Allocation Factors (CU-TTL)		100.0000%	65.2442%	47.3399%	0.7295%	0.1015%	0.5782%	0.0410%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$80,434	$58,361	$899	$125	$713	$51
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	6,246	4,532	70	10	55	4
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / ——.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	3,165	2,296	35	5	28	2
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ——.7 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	11,352	8,237	127	18	101	7
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	4,461	3,237	50	7	40	3
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	635	461	7	1	6	0
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	12,254	8,891	137	19	109	8
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	4,180	3,033	47	7	37	3
TOTAL - WATER		188,107	122,729	89,050	1,372	191	1,068	77
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(7,063)	(5,125)	(79)	(11)	(63)	(4)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$115,666	$83,925	$1,293	$180	$1,025	$73

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION				(5) W-FPSC	(6) W-FPSC	(7) W-FPSC	(8) W-FPSC	(9) W-FPSC	(10) W-FPSC	(11) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	886 Beacon Hills	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			158,594	2,602	39	186	103	644	353	1,649
Customer Allocation Factors (CU-TTL)			100.0000%	1.6407%	0.0246%	0.1173%	0.0649%	0.4061%	0.2226%	1.0398%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$123,281	$2,023	$30	$145	$80	$501	$274	$1,282
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	9,574	157	2	11	6	39	21	100
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / —.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	4,851	80	1	6	3	20	11	50
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / —.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	17,400	285	4	20	11	71	39	181
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	6,838	112	2	8	4	28	15	71
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	974	16	0	1	1	4	2	10
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	18,782	308	5	22	12	76	42	195
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	6,407	105	2	8	4	26	14	67
	TOTAL - WATER		188,107	3,086	46	221	122	764	419	1,956
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	(10,825)	(178)	(3)	(13)	(7)	(44)	(24)	(113)
	GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$2,909	$44	$208	$115	$720	$395	$1,843

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(12) W-FPSC	(13) W-FPSC	(14) W-FPSC	(15) W-FPSC	(16) W-FPSC	(17) W-FPSC	(18) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	984 Crystal River	105 Dastwyler Shores	18001 Deltona Utilities	336 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Total No. of Customers - Total Company		158,594	67	129	21,673	59	252	171	184
Customer Allocaton Factors (CU-TTL)		100.0000%	0.0422%	0.0813%	13.7919%	0.0372%	0.1589%	0.1078%	0.1160%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$52	$100	$17,003	$46	$196	$133	$143
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	4	8	1,320	4	15	10	11
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / —.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	2	4	669	2	8	5	6
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / —.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	7	14	2,400	6	28	19	20
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	3	6	943	3	11	7	8
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	0	1	134	0	2	1	1
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	8	15	2,590	7	30	20	22
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	3	5	884	2	10	7	7
TOTAL - WATER		188,107	79	153	25,943	70	299	203	218
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(5)	(9)	(1,493)	(4)	(17)	(12)	(13)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$75	$144	$24,450	$66	$282	$191	$206

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION				(19) W-FPSC	(20) W-FPSC	(21) W-FPSC	(22) W-FPSC	(23) W-FPSC	(24) W-FPSC	(25) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	552 Fern Terrace	673 Fisherman's Haven	772 Fountains	879 Fox Run	556 Friendly Center	992 Golden Terrace	996 Gospel Isld Estates
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			159,594	123	137	8	92	20	105	8
Customer Allocation Factors (CU-TTL)			100.0000%	0.0770%	0.0864%	0.0050%	0.0580%	0.0126%	0.0662%	0.0050%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$123,281	$96	$106	$6	$72	$16	$82	$6
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	9,574	7	8	0	6	1	6	0
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / ——.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	4,851	4	4	0	3	1	3	0
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ——.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	17,400	13	15	1	10	2	12	1
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	6,836	5	6	0	4	1	5	0
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	974	1	1	0	1	0	1	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	18,782	15	16	1	11	2	12	1
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	6,407	5	6	0	4	1	4	0
	TOTAL - WATER		188,107	146	162	9	109	24	125	9
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	(10,825)	(8)	(9)	(1)	(6)	(1)	(7)	(1)
	GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$137	$153	$8	$103	$22	$117	$8

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION				(26) W-FPSC	(27) W-FPSC	(28) W-FPSC	(29) W-FPSC	(30) W-FPSC	(31) W-FPSC	(32) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	575 Grand Terrace	326 Harmony Homes	438 Hermits Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			158,594	66	64	178	102	113	53	245
Customer Allocation Factors (CU-TTL)			100.0000%	0.0416%	0.0404%	0.1122%	0.0643%	0.0713%	0.0334%	0.1545%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$123,281	$51	$50	$138	$79	$88	$41	$190
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	9,574	4	4	11	6	7	3	15
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / —.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	4,851	2	2	5	3	3	2	7
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / —.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	17,400	7	7	20	11	12	6	27
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	6,838	3	3	8	4	5	2	11
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	974	0	0	1	1	1	0	2
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	18,782	8	8	21	12	13	6	29
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	6,407	3	3	7	4	5	2	10
	TOTAL - WATER		188,107	78	76	211	121	134	63	291
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	(10,825)	(5)	(4)	(12)	(7)	(8)	(4)	(17)
	GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$74	$72	$199	$114	$126	$59	$274

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(33) W-FPSC	(34) W-FPSC	(35) W-FPSC	(36) W-FPSC	(37) W-FPSC	(38) W-FPSC	(39) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	780 Intercession City	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Village	325 Lake Brantley
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Total No. of Customers - Total Company		158,594	256	216	116	983	63	35	66
Customer Allocation Factors (CU-TTL)		100.0000%	0.1614%	0.1362%	0.0731%	0.6199%	0.0397%	0.0221%	0.0416%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$199	$168	$90	$764	$49	$27	$51
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	15	13	7	59	4	2	4
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / ——.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	8	7	4	30	2	1	2
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ——.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	28	24	13	108	7	4	7
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,836	11	9	5	42	3	2	3
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	2	1	1	6	0	0	0
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	16,782	30	26	14	116	7	4	8
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	10	9	5	40	3	1	3
TOTAL - WATER		188,107	304	256	138	1,166	75	42	78
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(17)	(15)	(8)	(67)	(4)	(2)	(5)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$286	$241	$130	$1,099	$70	$39	$74

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION				(40) W-FPSC	(41) W-FPSC	(42) W-FPSC	(43) W-FPSC	(44) W-FPSC	(45) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	104 Lake Conway	323 Lake Harriet	1054 Lakeview Villas	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shore Utilities
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Total No. of Customers - Total Company			158,594	85	285	13	391	244	276
Customer Allocation Factors (CU-TTL)			100.0000%	0.0536%	0.1797%	0.0082%	0.2465%	0.1539%	0.1740%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$123,281	$66	$222	$10	$304	$190	$215
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	9,574	5	17	1	24	15	17
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / —.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	4,851	3	9	0	12	7	8
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / —.7	Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	17,400	9	31	1	43	27	30
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	6,836	4	12	1	17	11	12
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	974	1	2	0	2	1	2
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertsing Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	18,782	10	34	2	46	29	33
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	6,407	3	12	1	16	10	11
	TOTAL - WATER		188,107	101	338	15	464	289	327
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	(10,825)	(6)	(19)	(1)	(27)	(17)	(19)
	GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$95	$319	$15	$437	$273	$309

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(46) W-FPSC	(47) W-FPSC	(48) W-FPSC	(49) W-FPSC	(50) W-FPSC	(51) W-FPSC	(52) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	11001 Marion Oaks	330 Meredith Manor	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Total No. of Customers - Total Company		159,594	2,212	679	35	139	195	4	91
Customer Allocation Factors (CU-TTL)		100.0000%	1.3049%	0.4281%	0.0221%	0.0870%	0.1230%	0.0025%	0.0574%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$1,719	$528	$27	$107	$152	$3	$71
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	134	41	2	8	12	0	5
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / —.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	68	21	1	4	6	0	3
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / —.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	243	74	4	15	21	0	10
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	95	29	2	6	8	0	4
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	14	4	0	1	1	0	1
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,762	262	80	4	16	23	0	11
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	89	27	1	6	8	0	4
TOTAL - WATER		188,107	2,624	805	42	164	231	5	108
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,925)	(151)	(46)	(2)	(9)	(13)	(0)	(6)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$2,473	$759	$39	$154	$218	$4	$102

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(53) W-FPSC	(54) W-FPSC	(55) W-FPSC	(56) W-FPSC	(57) W-FPSC	(58) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1429 Palm Terrace	559 Palms Mobile Home Park	444 Park Manor	564 Picciola Island	782 Pine Ridge Estates	9002 Pine Ridge Utilities
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
Total No. of Customers - Total Company		158,594	2,090	61	30	131	172	400
Customer Allocation Factors (CU-TTL)		100.0000%	1.3178%	0.0385%	0.0189%	0.0826%	0.1085%	0.2522%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$1,625	$47	$23	$102	$134	$311
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	126	4	2	8	10	24
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / ——.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	64	2	1	4	5	12
616 / 716 / 918.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ——.7 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	229	7	3	14	19	44
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	90	3	1	6	7	17
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	13	0	0	1	1	2
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	16,782	248	7	4	16	20	47
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	5,407	84	2	1	5	7	16
TOTAL - WATER		188,107	2,479	72	36	155	204	474
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(143)	(4)	(2)	(9)	(12)	(27)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$2,336	$68	$34	$146	$192	$447

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(59) W-FPSC	(60) W-FPSC	(61) W-FPSC	(62) W-FPSC	(63) W-FPSC	(64) W-FPSC	(65) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	553 Piney Woods	987 Point O'woods	443 Pomona Park	1095 Postmaster Village	578 Quail Ridge	442 River Grove	439 River Park
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Total No. of Customers - Total Company		159,594	169	326	161	152	11	107	346
Customer Allocation Factors (CU-TTL)		100.0000%	0.1056%	0.2056%	0.1015%	0.0958%	0.0069%	0.0675%	0.2182%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$131	$253	$125	$118	$9	$83	$269
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	10	20	10	9	1	6	21
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / ——.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	5	10	5	5	0	3	11
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ——.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	19	36	18	17	1	12	38
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	7	14	7	7	0	5	15
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	1	2	1	1	0	1	2
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	20	39	19	18	1	13	41
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	7	13	7	6	0	4	14
TOTAL - WATER		188,107	200	387	191	180	13	127	410
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(12)	(22)	(11)	(10)	(1)	(7)	(24)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$189	$364	$180	$170	$12	$120	$387

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION				(66) W-FPSC	(67) W-FPSC	(68) W-FPSC	(69) W-FPSC	(70) W-FPSC	(71) W-FPSC	(72) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	985 Rolling Green	988 Rosemont	1115 Salt Springs	1118 Samira Villas	448 Saratoga Harbour	574 Silver Lakes Est.	473 Silver Lake Oaks
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			158,594	76	47	112	2	40	935	26
Customer Allocation Factors (CU-TTL)			100.0000%	0.0479%	0.0296%	0.0706%	0.0013%	0.0252%	0.5896%	0.0164%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$123,281	$59	$37	$87	$2	$31	$727	$20
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	9,574	5	3	7	0	2	56	2
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / ——.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	4,851	2	1	3	0	1	29	1
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ——.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	17,400	8	5	12	0	4	103	3
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	6,836	3	2	5	0	2	40	1
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	974	0	0	1	0	0	6	0
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	18,782	9	6	13	0	5	111	3
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	6,407	3	2	5	0	2	38	1
	TOTAL - WATER		188,107	90	56	133	2	47	1,109	31
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	(10,825)	(5)	(3)	(8)	(0)	(3)	(64)	(2)
	GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$85	$53	$125	$2	$45	$1,045	$29

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(73) W-FPSC	(74) W-FPSC	(75) W-FPSC	(76) W-FPSC	(77) W-FPSC	(78) W-FPSC	(79) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	551 Skycrest	27001 Spring Hill Util.	471 St. John's Highlands	565 Stone Mountain	1601 Sugar Mill	969 Sugar Mill Woods	28001 Sunny Hills Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Total No. of Customers - Total Company		158,594	115	22,630	79	6	601	1,806	416
Customer Allocation Factors (CU-TTL)		100.0000%	0.0725%	14.2692%	0.0498%	0.0038%	0.3790%	1.1388%	0.2623%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$89	$17,591	$61	$5	$467	$1,404	$323
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	7	1,366	5	0	36	109	25
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / —.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	4	692	2	0	18	55	13
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / —.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	13	2,483	9	1	66	198	46
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	5	976	3	0	26	78	18
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	1	139	0	0	4	11	3
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	14	2,680	9	1	71	214	49
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	5	914	3	0	24	73	17
TOTAL - WATER		188,107	136	26,841	94	7	713	2,142	493
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(8)	(1,545)	(5)	(0)	(41)	(123)	(28)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$129	$25,297	$88	$7	$672	$2,019	$465

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION				(80) W-FPSC	(81) W-FPSC	(82) W-FPSC	(83) W-FPSC	(84) W-FPSC	(85) W-FPSC	(86) W-FPSC
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Welaka	566 Western Shores	122 Westmont
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:										
Total No. of Customers - Total Company			158,594	7	553	2,824	131	92	278	122
Customer Allocation Factors (CU-TTL)			100.0000%	0.0044%	0.3487%	1.7807%	0.0826%	0.0580%	0.1753%	0.0769%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$123,281	$5	$430	$2,195	$102	$72	$216	$95
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	9,574	0	33	170	8	6	17	7
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / —.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	4,851	0	17	86	4	3	9	4
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / —.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	17,400	1	61	310	14	10	31	13
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	6,838	0	24	122	6	4	12	5
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	974	0	3	17	1	1	2	1
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	18,782	1	65	334	16	11	33	14
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	6,407	0	22	114	5	4	11	5
	TOTAL - WATER		186,107	8	656	3,350	155	109	330	145
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	(10,825)	(0)	(38)	(193)	(9)	(6)	(19)	(8)
	GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$8	$618	$3,157	$146	$103	$311	$136

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(87) W-FPSC	(88) W-FPSC	(89) W-FPSC	(90) W-FPSC		(91) W-FPSC	(92) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	783 Windsong	886 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL WATER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Total No. of Customers - Total Company		158,594	109	1,076	17	514	75,078	7,795	5,460
Customer Allocation Factors (CU-TTL)		100.0000%	0.0687%	0.6785%	0.0107%	0.3241%	47.3399%	4.9151%	3.4428%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$85	$836	$13	$400	$58,361	$6,059	$4,244
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	7	65	1	31	4,532	471	330
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ---.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	3	33	1	16	2,296	238	167
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ---.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	12	118	2	56	8,237	855	599
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	5	46	1	22	3,237	336	235
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	1	7	0	3	461	48	34
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	13	127	2	61	8,891	923	647
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	4	43	1	21	3,033	315	221
TOTAL - WATER		188,107	129	1,276	20	610	89,050	9,246	6,476
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(7)	(73)	(1)	(35)	(5,125)	(532)	(373)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$122	$1,203	$19	$575	$83,925	$8,714	$6,103

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(93) W-FPSC		(94) W-COUNTY	(95) W-COUNTY	(96) W-COUNTY	(97) W-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	576 Wedgewood	SUBTOTAL WATER FILED-FPSC REGULATED	2201 Deep Creek	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
Total No. of Customers - Total Company		158,594	0	88,333	2,670	161	320	782
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	55.6977%	1.6835%	0.1015%	0.2018%	0.4931%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$0	$68,665	$2,075	$125	$249	$608
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	0	5,333	161	10	19	47
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / —.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	0	2,702	82	5	10	24
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / —.7 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	0	9,691	293	18	35	86
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,836	0	3,809	115	7	14	34
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	0	542	16	1	2	5
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	0	10,461	316	19	38	93
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	0	3,569	108	7	13	32
TOTAL - WATER		188,107	0	104,771	3,167	191	380	928
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	0	(6,029)	(182)	(11)	(22)	(53)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$0	$98,742	$2,985	$180	$358	$874

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(98) W-COUNTY	(99) W-COUNTY	(100) W-COUNTY	(101) W-COUNTY	(102) W-COUNTY	(103) W-COUNTY	(104) W-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	214 Orange Hill	2301 Palm Valley	19001 Seaboard	23001 St. Augustine	212 Sugar Creek	1901 Valrico Hills	4 V.G.U. (Company)
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Total No. of Customers - Total Company		158,594	168	203	2,563	0	62	349	7,068
Customer Allocation Factors (CU-TTL)		100.0000%	0.1059%	0.1280%	1.6161%	0.0000%	0.0391%	0.2201%	4.4567%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$131	$158	$1,992	$0	$48	$271	$5,494
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	10	12	155	0	4	21	427
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ----.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	5	6	78	0	2	11	216
616 / 716 / 916.7 Fuel for Power Purchased / Marchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	18	22	281	0	7	38	775
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,836	7	9	111	0	3	15	305
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	1	1	16	0	0	2	43
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	20	24	304	0	7	41	837
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	7	8	104	0	3	14	286
TOTAL - WATER		188,107	199	241	3,040	0	74	414	8,383
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(11)	(14)	(175)	0	(4)	(24)	(482)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$188	$227	$2,865	$0	$69	$390	$7,901

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION				(105) W-MGMT	(106) W-MGMT	(107) W-MGMT	(108) W-MGMT		(109) W-MISC.
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	SUBTOTAL WATER COUNTY REGULATED	1119 Bahia Oaks	18002 Enterprise	677 St. Lucie Falls	1703 Woodside	SUBTOTAL WATER MANAGEME SYSTEM	1298 Geneva Lak Est.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Total No. of Customers - Total Company		156,594	14,346	0	189	0	0	189	82
Customer Allocation Factors (CU-TTL)		100.0000%	9.0458%	0.0000%	0.1185%	0.0000%	0.0000%	0.1185%	0.0517%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$11,152	$0	$146	$0	$0	$146	$64
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	866	0	11	0	0	11	5
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / —.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	439	0	6	0	0	6	3
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	1,574	0	21	0	0	21	9
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	619	0	8	0	0	8	4
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	88	0	1	0	0	1	1
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	1,699	0	22	0	0	22	10
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	580	0	8	0	0	8	3
TOTAL - WATER		188,107	17,016	0	223	0	0	223	97
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(979)	0	(13)	0	0	(13)	(6)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$16,037	$0	$210	$0	$0	$210	$92

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION				(110) W-MISC.	(111) W-MISC.	(112) W-MISC.	
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	1279 Keystone Club Est.	2302 Remington Forest	2501 Shadowbroo	SUBTOTAL WATER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:							
Total No. of Customers - Total Company			158,594	138	24	362	606
Customer Allocation Factors (CU-TTL)			100.0000%	0.0870%	0.0151%	0.2283%	0.3821%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:							
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$123,281	$107	$19	$281	$471
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	9,574	8	1	22	37
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0
— / 711 / —.7	Sludge Removal	CU-TTL	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	4,851	4	1	11	19
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0
618 / 718 / —.7	Chemicals	CU-TTL	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	17,400	15	3	40	66
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	6,838	6	1	16	26
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	974	1	0	2	4
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	18,782	16	3	43	72
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	6,407	6	1	15	24
	TOTAL - WATER		188,107	164	28	429	719
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:							
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	(10,825)	(9)	(2)	(25)	(41)
	GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$154	$27	$405	$677

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION					(1) S-FPSC	(2) S-FPSC	(3) S-FPSC	(4) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:								
Total No. of Customers - Total Company		158,594	47,214	25,966	1,005	112	166	2,470
Customer Allocation Factors (CU-TTL)		100.0000%	29.7701%	16.3727%	0.6337%	0.0706%	0.1047%	1.5574%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$36,701	$20,184	$781	$87	$129	$1,920
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	2,850	1,568	61	7	10	149
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
---- / 711 / -----.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	1,444	794	31	3	5	76
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / -----.7 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	5,180	2,849	110	12	18	271
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	2,036	1,120	43	5	7	106
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	290	159	6	1	1	15
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	5,591	3,075	119	13	20	293
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	1,907	1,049	41	5	7	100
TOTAL - SEWER		188,107	56,000	30,796	1,192	133	197	2,930
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(3,223)	(1,772)	(69)	(8)	(11)	(169)
GRAND TOTAL ADJUSTMENTS - SEWER		$177,282	$52,777	$29,026	$1,123	$125	$186	$2,761

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(5) S-FPSC	(6) S-FPSC	(7) S-FPSC	(8) S-FPSC	(9) S-FPSC	(10) S-FPSC	(11) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	18001 Deltona Utilities	673 Fisherman's Haven
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers - Total Company		158,594	16	150	132	259	678	4,468	146
Customer Allocation Factors (CU-TTL)		100.0000%	0.0101%	0.0946%	0.0832%	0.1633%	0.4275%	2.8173%	0.0921%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$12	$117	$103	$201	$527	$3,473	$113
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	1	9	8	16	41	270	9
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / —.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	0	5	4	8	21	137	4
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / —.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	2	16	14	28	74	490	16
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	1	6	6	11	29	193	6
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	0	1	1	2	4	27	1
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	16,782	2	18	16	31	80	529	17
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	1	6	5	10	27	181	6
TOTAL - SEWER		188,107	19	178	157	307	804	5,299	173
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(1)	(10)	(9)	(18)	(46)	(305)	(10)
GRAND TOTAL ADJUSTMENTS - SEWER		$177,282	$18	$168	$148	$290	$758	$4,995	$163

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(12) S-FPSC	(13) S-FPSC	(14) S-FPSC	(15) S-FPSC	(16) S-FPSC	(17) S-FPSC	(18) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	340 Ft. Central Commerce P	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers - Total Company		158,594	24	90	96	115	387	229	236
Customer Allocation Factors (CU-TTL)		100.0000%	0.0151%	0.0567%	0.0605%	0.0725%	0.2440%	0.1444%	0.1488%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,261	$19	$70	$75	$89	$301	$178	$183
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	1	5	6	7	23	14	14
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / —.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	1	3	3	4	12	7	7
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / —.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	3	10	11	13	42	25	26
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	1	4	4	5	17	10	10
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	0	1	1	1	2	1	1
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	3	11	11	14	46	27	28
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	1	4	4	5	16	9	10
TOTAL - SEWER		186,107	28	107	114	136	459	272	280
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(2)	(6)	(7)	(8)	(26)	(16)	(16)
GRAND TOTAL ADJUSTMENTS - SEWER		$177,282	$27	$101	$107	$129	$433	$256	$264

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(19) S-FPSC	(20) S-FPSC	(21) S-FPSC	(22) S-FPSC	(23) S-FPSC	(24) S-FPSC	(25) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	11001 Marion Oaks	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'woods
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers - Total Company		158,594	1,276	27	35	90	1,913	28	114
Customer Allocation Factors (CU-TTL)		100.0000%	0.8046%	0.0170%	0.0221%	0.0567%	1.2062%	0.0177%	0.0719%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$992	$21	$27	$70	$1,487	$22	$89
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	77	2	2	5	115	2	7
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / —.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	39	1	1	3	59	1	3
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / —.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	140	3	4	10	210	3	13
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,839	55	1	2	4	82	1	5
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	8	0	0	1	12	0	1
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	151	3	4	11	227	3	14
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	52	1	1	4	77	1	5
TOTAL - SEWER		188,107	1,513	32	42	107	2,269	33	135
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(87)	(2)	(2)	(6)	(131)	(2)	(8)
GRAND TOTAL ADJUSTMENTS - SEWER		$177,282	$1,426	$30	$39	$101	$2,138	$31	$127

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(26) S-FPSC	(27) S-FPSC	(28) S-FPSC	(29) S-FPSC	(30) S-FPSC	(31) S-FPSC	(32) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1115 Salt Springs	473 Silver Lake Oaks	1113 South Forty	27001 Spring Hill Util.	1801 Sugar Mill	999 Sugar Mill Woods	28001 Sunny Hills Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers - Total Company		158,594	110	25	21	4,846	587	1,744	175
Customer Allocaton Factors (CU-TTL)		100.0000%	0.0694%	0.0158%	0.0132%	3.0556%	0.3701%	1.0997%	0.1103%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$86	$19	$16	$3,767	$456	$1,356	$136
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	7	2	1	293	35	105	11
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / -----.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	3	1	1	148	18	53	5
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	12	3	2	532	64	191	19
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	5	1	1	209	25	76	8
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	1	0	0	30	4	11	1
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	13	3	2	574	70	207	21
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	4	1	1	196	24	70	7
TOTAL - SEWER		188,107	130	30	25	5,748	696	2,069	208
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(8)	(2)	(1)	(331)	(40)	(119)	(12)
GRAND TOTAL ADJUSTMENTS - SEWER		$177,282	$123	$28	$23	$5,417	$656	$1,950	$196

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION				(33) S-FPSC	(34) S-FPSC	(35) S-FPSC	(36) S-FPSC	(37) S-FPSC		(38) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY		560 Sunshine Parkway	106 University Shores	567 Venetian Village	868 Woodmere	1427 Zephyr Hills	SUBTOTAL SEWER FILED-FPSC REGULATED	2901 Lehigh
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:										
Total No. of Customers - Total Company		158,594		6	2,567	82	1,040	501	25,966	6,094
Customer Allocation Factors (CU-TTL)		100.0000%		0.0038%	1.6186%	0.0517%	0.6558%	0.3159%	16.3727%	3.8422%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$123,281	$5	$1,995	$64	$808	$389	$20,184	$4,737
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	9,574	0	155	5	63	30	1,568	368
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / —— .7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	4,851	0	79	3	32	15	794	186
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / —— .7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	17,400	1	282	9	114	55	2,849	669
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	6,838	0	111	4	45	22	1,120	263
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	974	0	16	1	6	3	159	37
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	18,782	1	304	10	123	59	3,075	722
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	6,407	0	104	3	42	20	1,049	246
	TOTAL - SEWER		188,107	7	3,045	97	1,234	594	30,798	7,227
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	(10,825)	(0)	(175)	(6)	(71)	(34)	(1,772)	(416)
	GRAND TOTAL ADJUSTMENTS - SEWER		$177,282	$7	$2,869	$92	$1,163	$560	$29,026	$6,812

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(39) S-FPSC		(40) S-COUNTY	(41) S-COUNTY	(42) S-COUNTY	(43) S-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	26001 Marco Island	SUBTOTAL SEWER FILED-FPSC REGULATED	2201 Deep Creek	210 Lake Gibson	439 River Park	19001 Seaboard
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:								
Total No. of Customers - Total Company		158,594	1,942	34,002	2,657	266	0	2,491
Customer Allocation Factors (CU-TTL)		100.0000%	1.2245%	21.4394%	1.6754%	0.1677%	0.0000%	1.5707%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$1,510	$26,431	$2,065	$207	$0	$1,936
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	117	2,053	160	16	0	150
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / —.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	59	1,040	81	8	0	76
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / —.7 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	213	3,730	292	29	0	273
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	84	1,466	115	11	0	107
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	12	209	16	2	0	15
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	230	4,027	315	32	0	295
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	78	1,374	107	11	0	101
TOTAL - SEWER		188,107	2,303	40,329	3,151	316	0	2,955
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(133)	(2,321)	(181)	(18)	0	(170)
GRAND TOTAL ADJUSTMENTS - SEWER		$177,282	$2,171	$38,008	$2,970	$297	$0	$2,785

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION				(44) S-COUNTY	(45) S-COUNTY	(46) S-COUNTY	(47) S-COUNTY		(48) S-MGMT	(49) S-MGMT
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	23001 St. Augustine	2101 Tropical Isle	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL SEWER COUNTY REGULATED	125 Country Run	16002 Enterprise
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:										
Total No. of Customers - Total Company			158,594	0	147	343	6,837	12,741	0	117
Customer Allocation Factors (CU-TTL)			100.0000%	0.0000%	0.0927%	0.2163%	4.3110%	8.0337%	0.0000%	0.0738%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$123,281	$0	$114	$267	$5,315	$9,904	$0	$91
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	9,574	0	9	21	413	769	0	7
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / ——.7	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	4,851	0	4	10	209	390	0	4
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ——.7	Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	17,400	0	16	38	750	1,398	0	13
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	6,838	0	6	15	295	549	0	5
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	974	0	1	2	42	78	0	1
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	18,782	0	17	41	810	1,509	0	14
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	6,407	0	6	14	276	515	0	5
	TOTAL - SEWER		186,107	0	174	407	8,109	15,112	0	139
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:										
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	(10,825)	0	(10)	(23)	(467)	(870)	0	(8)
	GRAND TOTAL ADJUSTMENTS - SEWER		$177,282	$0	$164	$383	$7,643	$14,242	$0	$131

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION			(50) S-MGMT	(51) S-MGMT	(52) S-MGMT		(53) S-MISC.	
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	126 M & M Utilities	677 St. Lucie Falls	1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM	2501 Shadowbrod	SUBTOTAL SEWER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:								
Total No. of Customers - Total Company		158,594	0	0	0	117	354	354
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	0.0000%	0.0000%	0.0738%	0.2232%	0.2232%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$0	$0	$0	$91	$275	$275
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	0	0	0	7	21	21
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
--- / 711 / ----.7 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	0	0	0	4	11	11
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.7 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	0	0	0	13	39	39
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	0	0	0	5	15	15
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	0	0	0	1	2	2
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	0	0	0	14	42	42
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	0	0	0	5	14	14
TOTAL - SEWER		188,107	0	0	0	139	420	420
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	0	0	0	(8)	(24)	(24)
GRAND TOTAL ADJUSTMENTS - SEWER		$177,282	$0	$0	$0	$131	$396	$396

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - GAS
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION					(1) GAS	(2) GAS	(3) GAS	(4) GAS
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL GAS	SUBTOTAL GAS FILED-FPSC REGULATED	9001 Citrus Springs Util.	18001 Deltona Utilities	26001 Marco Island Util.	11001 Marion Oaks Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - GAS:								
Total No. of Customers - Total Company		159,594	7,907	———	576	0	794	989
Customer Allocation Factors (CU-TTL)		100.0000%	4.9557%	———	0.3632%	0.0000%	0.5007%	0.6236%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$6,146	———	$448	$0	$617	$769
603 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	———	0	0	0	0
604 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	477	———	35	0	48	60
610 / 710 / 910.7 Purchased Water / Sewer / Gas	CU-TTL	0	0	———	0	0	0	0
— / 711 / ——.7 Sludge Removal	CU-TTL	0	0	———	0	0	0	0
615 / 715 / 915.7 Purchased Power	CU-TTL	4,851	242	———	18	0	24	30
616 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	———	0	0	0	0
618 / 718 / ——.7 Chemicals	CU-TTL	0	0	———	0	0	0	0
620 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	868	———	63	0	87	109
631 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	———	0	0	0	0
632 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	———	0	0	0	0
633 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	———	0	0	0	0
634 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	———	0	0	0	0
635 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	———	0	0	0	0
641 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	———	0	0	0	0
642 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	———	0	0	0	0
650 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	341	———	25	0	34	43
656 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	———	0	0	0	0
657 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	———	0	0	0	0
658 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	49	———	4	0	5	6
659 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	———	0	0	0	0
660 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	———	0	0	0	0
666 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	———	0	0	0	0
667 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	———	0	0	0	0
670 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	936	———	68	0	94	117
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	319	———	23	0	32	40
TOTAL - GAS		188,107	9,378	———	683	0	942	1,173
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	(10,825)	(540)	———	(39)	0	(54)	(68)
GRAND TOTAL ADJUSTMENTS - GAS		$177,282	$8,839	$0	$644	$0	$868	$1,106

ALLOCATION OF ADJUSTMENTS TO CUST ACCT EXP - GAS
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO CUST ACCT EXPENSE ALLOCATION				(5) GAS	(6) GAS	(7) GAS	(8) GAS
ALLOCATION FACTOR		ALLOCATION BASIS	TOTAL COMPANY	9002 Pine Ridge Util.	27001 Spring Hill Util.	28001 Sunny Hills Util.	2901 Lehigh
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - GAS:							
Total No. of Customers - Total Company			158,594	34	3,291	180	2,043
Customer Allocation Factors (CU-TTL)			100.0000%	0.0214%	2.0751%	0.1135%	1.2882%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:							
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	$123,281	$26	$2,558	$140	$1,588
603 / 703 / 903.7	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0
604 / 704 / 904.7	Employee Pensions & Benefits	CU-TTL	9,574	2	199	11	123
610 / 710 / 910.7	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0
— / 711 / ——.7	Sludge Removal	CU-TTL	0	0	0	0	0
615 / 715 / 915.7	Purchased Power	CU-TTL	4,851	1	101	6	62
616 / 716 / 916.7	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0
618 / 718 / ——.7	Chemicals	CU-TTL	0	0	0	0	0
620 / 720 / 920.7	Materials and Supplies	CU-TTL	17,400	4	361	20	224
631 / 731 / 931.7	Contractual Services - Engr.	CU-TTL	0	0	0	0	0
632 / 732 / 932.7	Contractual Services - Acct.	CU-TTL	0	0	0	0	0
633 / 733 / 933.7	Contractual Services - Legal	CU-TTL	0	0	0	0	0
634 / 734 / 934.7	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0
635 / 735 / 935.7	Contractual Services - Other	CU-TTL	0	0	0	0	0
641 / 741 / 941.7	Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0
642 / 742 / 942.7	Rental of Equipment	CU-TTL	0	0	0	0	0
650 / 750 / 950.7	Transportation Expense	CU-TTL	6,838	1	142	8	88
656 / 756 / 956.7	Insurance - Vehicle	CU-TTL	0	0	0	0	0
657 / 757 / 957.7	Insurance - General Liability	CU-TTL	0	0	0	0	0
658 / 758 / 958.7	Insurance - Workman's Comp.	CU-TTL	974	0	20	1	13
659 / 759 / 959.7	Insurance - Other	CU-TTL	0	0	0	0	0
660 / 760 / 960.7	Advertising Expense	CU-TTL	0	0	0	0	0
666 / 766 / 966.7	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0
667 / 767 / 967.7	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0
670 / 770 / 970.7	Bad Debt Expense	CU-TTL	18,782	4	390	21	242
675 / 775 / 975.7	Miscellaneous Expenses	CU-TTL	6,407	1	133	7	83
	TOTAL - GAS		188,107	40	3,903	213	2,423
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:							
601 / 701 / 901.7	Salaries & Wages - Employees	CU-TTL	(10,825)	(2)	(225)	(12)	(139)
	GRAND TOTAL ADJUSTMENTS - GAS		$177,282	$38	$3,679	$201	$2,284

Allocation Schedules
- B-Schedules (Income Statement) -

Historical Test Year Ended 12/31/91

Allocation of Adjustments to A&G Expenses
(Water, Sewer, Gas)

SUMMARY OF ADJUSTMENTS TO A&G EXPENSES ALLOCATION (WATER, SEWER, GAS)
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			TOTAL COMPANY			WATER			SEWER			GAS
ALLOCATION FACTOR		ALLOCATION BASIS	Total Company	Filed-FPSC Regulated	Other Systems	Total Water	Filed-FPSC Regulated	Other Systems	Total Sewer	Filed-FPS Regulated	Other Systems	Gas Systems
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991):												
No. of Customers - Total Company			158,594	101,044	57,550	103,473	75,078	28,395	47,214	25,966	21,248	7,907
Customer Allocation Factors (CU-TTL)			100.0000%	63.7128%	36.2874%	65.2442%	47.3399%	17.9043%	29.7701%	16.3727%	13.3975%	4.9857%
No. of Customers - Total Filed-FPSC			101,044	101,044	0	75,078	75,078	0	25,966	25,966	0	——
Customer Allocation Factors (CU-FPSC)			100.0000%	100.0000%	0.0000%	74.3023%	74.3023%	0.0000%	25.6977%	25.6977%	0.0000%	——
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:												
666 / 766 / ——.8	Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	$443,050	$0	$329,196	$329,196	$0	$113,854	$113,854	$0	——
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:												
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	81,087	51,663	29,424	52,905	38,387	14,518	24,140	13,276	10,864	4,043
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	21,483	13,687	7,796	14,016	10,170	3,846	6,396	3,517	2,878	1,071
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0	0
—— / 711 / ——.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	783	499	284	511	371	140	233	128	105	39
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0	0
618 / 718 / ——.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	3,672	2,340	1,332	2,396	1,738	657	1,093	601	492	183
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	1,499	955	544	978	710	268	446	245	201	75
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	2,603	1,658	945	1,698	1,232	466	775	426	349	130
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	4,035	2,571	1,464	2,633	1,910	722	1,201	861	541	201
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	22	14	8	14	10	4	7	4	3	1
642 / 742 / 942.8	Rental of Equipment	CU-TTL	66	42	24	43	31	12	20	11	9	3
650 / 750 / 950.8	Transportation Expense	CU-TTL	833	531	302	543	394	149	248	136	112	42
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	4,182	2,664	1,518	2,729	1,980	749	1,245	685	560	209
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	3,835	2,443	1,392	2,502	1,815	687	1,142	628	514	191
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0	0	0
659 / 759 / 959.8	Insurance - Other	CU-TTL	548	349	199	358	259	98	163	90	73	27
660 / 760 / 960.8	Advertising Expense	CU-TTL	415	264	151	271	196	74	124	68	56	21
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	22,978	14,640	8,338	14,992	10,878	4,114	6,841	3,762	3,078	1,146
	TOTAL		148,041	94,321	53,720	96,588	70,082	26,506	44,072	24,238	19,834	7,381
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:												
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	6,000	3,823	2,177	3,915	2,840	1,074	1,786	982	804	299
603 / 703 / 903.8	Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0	0	0
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	7,213	4,596	2,617	4,706	3,415	1,291	2,147	1,181	966	360
610 / 710 / 910.8	Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0	0	0
—— / 711 / ——.8	Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0	0	0
615 / 715 / 915.8	Purchased Power	CU-TTL	0	0	0	0	0	0	0	0	0	0
616 / 716 / 916.8	Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0	0	0
618 / 718 / ——.8	Chemicals	CU-TTL	0	0	0	0	0	0	0	0	0	0
620 / 720 / 920.8	Materials and Supplies	CU-TTL	1,893	1,206	687	1,235	896	339	564	310	254	94
631 / 731 / 931.8	Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0	0	0
632 / 732 / 932.8	Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0	0	0
633 / 733 / 933.8	Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0	0	0
634 / 734 / 934.8	Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0	0	0
635 / 735 / 935.8	Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0	0	0
641 / 741 / 941.8	Rental of Building/Real Prop.	CU-TTL	23,030	14,673	8,357	15,026	10,902	4,123	6,856	3,771	3,085	1,148
642 / 742 / 942.8	Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0	0	0
650 / 750 / 950.8	Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0	0	0
656 / 756 / 956.8	Insurance - Vehicle	CU-TTL	16,150	10,290	5,860	10,537	7,645	2,892	4,808	2,644	2,164	805
657 / 757 / 957.8	Insurance - General Liability	CU-TTL	9,378	5,975	3,403	6,119	4,440	1,679	2,792	1,535	1,256	468
658 / 758 / 958.8	Insurance - Workman's Comp.	CU-TTL	258	164	94	168	122	46	77	42	35	13
659 / 759 / 959.8	Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0	0	0
660 / 760 / 960.8	Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0	0	0
666 / 766 / 966.8	Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0	0	0
667 / 767 / 967.8	Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0	0	0
670 / 770 / 970.8	Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0	0	0
675 / 775 / 975.8	Miscellaneous Expenses	CU-TTL	12,497	7,962	4,535	8,154	5,916	2,237	3,720	2,046	1,674	623
	TOTAL		76,419	48,689	27,730	49,859	36,177	13,682	22,750	12,512	10,238	3,810
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:												
601 / 701 / 901.8	Salaries & Wages - Employees	CU-TTL	(9,861)	(6,283)	(3,578)	(6,434)	(4,668)	(1,766)	(2,936)	(1,615)	(1,321)	(492)
(E) POST RETIREMENT BENERITS - ALLOCATED @ 12/31/91:												
604 / 704 / 904.8	Employee Pensions & Benefits	CU-TTL	1,435,469	914,574	520,895	936,560	679,550	257,010	427,341	235,025	192,316	71,568
	GRAND TOTAL ADJUSTMENTS		$2,093,116	$1,494,351	$598,767	$1,405,769	$1,110,337	$295,433	$605,081	$384,014	$221,067	$82,267

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION					(1) W-FPSC	(2) W-FPSC	(3) W-FPSC	(4) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
No. of Customers - Total Company		158,594	103,473	75,078	1,157	161	917	65
Customer Allocation Factors (CU-TTL)		100.0000%	65.2442%	47.3399%	0.7295%	0.1015%	0.5782%	0.0410%
No. of Customers - Total Filed-FPSC		101,044	75,078	75,078	1,157	161	917	65
Customer Allocation Factors (CU-FPSC)		100.0000%	74.3023%	74.3023%	1.1450%	0.1593%	0.9075%	0.0643%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / ——.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	$329,196	$329,196	5,073	706	4,021	285
(B) RECAPTURE 9 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	52,905	38,387	592	82	469	33
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	14,016	10,170	157	22	124	9
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / ——.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	511	371	6	1	5	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ——.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	2,396	1,738	27	4	21	2
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	978	710	11	2	9	1
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	1,698	1,232	19	3	15	1
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	2,633	1,910	29	4	23	2
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	14	10	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	65	43	31	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	543	394	6	1	5	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,162	2,729	1,980	31	4	24	2
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	2,502	1,815	28	4	22	2
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	358	259	4	1	3	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	271	196	3	0	2	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	14,992	10,878	168	23	133	9
TOTAL - WATER		148,041	96,588	70,082	1,080	150	856	61
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	3,915	2,840	44	6	35	2
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	4,706	3,415	53	7	42	3
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / ——.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ——.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	1,235	896	14	2	11	1
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	15,026	10,902	168	23	133	9
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	10,537	7,645	118	16	93	7
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	6,119	4,440	68	10	54	4
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	168	122	2	0	1	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	8,154	5,916	91	13	72	5
TOTAL - WATER		76,419	49,859	36,177	558	78	442	31
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(6,434)	(4,668)	(72)	(10)	(57)	(4)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	936,560	679,550	10,472	1,457	8,300	588
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$1,405,769	$1,110,337	$17,111	$2,381	$13,562	$961

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(5) W-FPSC	(6) W-FPSC	(7) W-FPSC	(8) W-FPSC	(9) W-FPSC	(10) W-FPSC	(11) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	666 Beacon Hills	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		158,594	2,602	39	186	103	644	353	1,649
Customer Allocation Factors (CU-TTL)		100.0000%	1.6407%	0.0246%	0.1173%	0.0649%	0.4061%	0.2226%	1.0398%
No. of Customers - Total Filed-FPSC		101,044	2,602	39	186	103	644	353	1,649
Customer Allocation Factors (CU-FPSC)		100.0000%	2.5751%	0.0386%	0.1841%	0.1019%	0.6373%	0.3494%	1.6320%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	11,409	171	816	452	2,824	1,548	7,230
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	91,097	1,330	20	95	53	329	180	843
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	352	5	25	14	87	48	223
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	13	0	1	1	3	2	8
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	60	1	4	2	15	8	38
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	25	0	2	1	6	3	16
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	43	1	3	2	11	6	27
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	66	1	5	3	16	9	42
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	1	0	0	0	0	0	1
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	14	0	1	1	3	2	9
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	69	1	5	3	17	9	43
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	63	1	4	2	16	9	40
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	9	0	1	0	2	1	6
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	7	0	0	0	2	1	4
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	377	6	27	15	93	51	239
TOTAL - WATER		148,041	2,429	36	174	96	601	330	1,539
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	98	1	7	4	24	13	62
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	118	2	8	5	29	16	75
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	31	0	2	1	8	4	20
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	378	6	27	15	94	51	239
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	265	4	19	10	66	36	168
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	154	2	11	6	38	21	98
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	4	0	0	0	1	1	3
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	205	3	15	8	51	28	130
TOTAL - WATER		76,419	1,254	19	90	50	310	170	795
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(162)	(2)	(12)	(6)	(40)	(22)	(103)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	23,551	353	1,684	932	5,829	3,195	14,926
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$38,481	$577	$2,751	$1,523	$9,524	$5,221	$24,387

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(12) W-FPSC	(13) W-FPSC	(14) W-FPSC	(15) W-FPSC	(16) W-FPSC	(17) W-FPSC	(18) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	964 Crystal River	105 Destwyler Shores	18001 Deltona Utilities	336 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		156,594	67	129	21,873	59	252	171	184
Customer Allocation Factors (CU-TTL)		100.0000%	0.0422%	0.0813%	13.7919%	0.0372%	0.1589%	0.1078%	0.1160%
No. of Customers - Total Filed-FPSC		101,044	67	129	21,873	59	252	171	184
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0663%	0.1277%	21.6470%	0.0584%	0.2494%	0.1692%	0.1821%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / -----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	294	566	95,907	259	1,105	750	807
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	34	66	11,183	30	129	87	94
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	9	17	2,963	8	34	23	25
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / -----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	1	108	0	1	1	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	2	3	506	1	6	4	4
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	1	1	207	1	2	2	2
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	1	2	359	1	4	3	3
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	2	3	557	2	6	4	5
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	3	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	9	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	1	115	0	1	1	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	2	3	577	2	7	5	5
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	2	3	529	1	6	4	4
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	0	76	0	1	1	1
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	0	57	0	1	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	10	19	3,169	9	37	25	27
TOTAL - WATER		148,041	63	120	20,418	55	235	160	172
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	3	5	828	2	10	6	7
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	3	6	995	3	11	8	8
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / -----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	1	2	261	1	3	2	2
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	10	19	3,176	9	37	25	27
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	7	13	2,227	6	26	17	19
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,376	4	8	1,293	3	15	10	11
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	0	36	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	5	10	1,724	5	20	13	14
TOTAL - WATER		76,419	32	62	10,540	28	121	82	89
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,961)	(4)	(8)	(1,360)	(4)	(16)	(11)	(11)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	606	1,168	197,978	534	2,281	1,548	1,665
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$991	$1,906	$323,482	$873	$3,727	$2,529	$2,721

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(19) W-FPSC	(20) W-FPSC	(21) W-FPSC	(22) W-FPSC	(23) W-FPSC	(24) W-FPSC	(25) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	552 Fern Terrace	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	992 Golden Terrace	996 Gospel Isld Estates
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		158,594	123	137	8	92	20	105	8
Customer Allocation Factors (CU-TTL)		100.0000%	0.0776%	0.0864%	0.0050%	0.0580%	0.0126%	0.0662%	0.0050%
No. of Customers - Total Filed-FPSC		101,044	123	137	8	92	20	105	8
Customer Allocation Factors (CU-FPSC)		100.0000%	0.1217%	0.1356%	0.0079%	0.0910%	0.0198%	0.1039%	0.0079%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ——.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	539	601	35	403	88	460	35
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,097	63	70	4	47	10	54	4
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	17	19	1	12	3	14	1
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / ——.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	1	1	0	0	0	1	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ——.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	3	3	0	2	0	2	0
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	1	1	0	1	0	1	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	2	2	0	2	0	2	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	3	3	0	2	1	3	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	1	1	0	0	0	1	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	3	4	0	2	1	3	0
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	3	3	0	2	0	3	0
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,976	18	20	1	13	3	15	1
TOTAL - WATER		148,041	115	128	7	86	19	98	7
(C) ESTIMATED LEHIGH A&G EXPENSES (,6) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	5	5	0	3	1	4	0
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	6	6	0	4	1	5	0
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
— / 711 / ——.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ——.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	1	2	0	1	0	1	0
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	18	20	1	13	3	15	1
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	13	14	1	9	2	11	1
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	7	8	0	5	1	6	0
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	10	11	1	7	2	8	1
TOTAL - WATER		76,419	59	66	4	44	10	51	4
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	($9,861)	(8)	(9)	(0)	(6)	(1)	(7)	(0)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	1,113	1,240	72	833	181	950	72
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$1,819	$2,026	$118	$1,361	$296	$1,553	$118

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(26) W-FPSC	(27) W-FPSC	(28) W-FPSC	(29) W-FPSC	(30) W-FPSC	(31) W-FPSC	(32) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	575 Grand Terrace	326 Harmony Homes	436 Hermits Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		158,594	66	64	178	102	113	53	245
Customer Allocation Factors (CU-TTL)		100.0000%	0.0416%	0.0404%	0.1122%	0.0643%	0.0713%	0.0334%	0.1545%
No. of Customers - Total Filed-FPSC		101,044	66	64	176	102	113	53	245
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0653%	0.0633%	0.1762%	0.1009%	0.1118%	0.0525%	0.2425%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / -----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	289	281	780	447	495	232	1,074
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,097	34	33	91	52	58	27	125
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	9	9	24	14	15	7	33
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / -----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	0	1	1	1	0	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	2	1	4	2	3	1	6
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	1	1	2	1	1	1	2
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	1	1	3	2	2	1	4
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	2	2	5	3	3	1	6
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	0	1	1	1	0	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	2	2	5	3	3	1	6
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	2	2	4	2	3	1	6
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	0	1	0	0	0	1
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	0	0	0	0	0	1
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	10	9	26	15	16	8	35
TOTAL - WATER		148,041	62	60	166	95	105	49	229
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	2	2	7	4	4	2	9
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	3	3	8	5	5	2	11
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / -----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / -----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	1	1	2	1	1	1	3
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	10	9	26	15	16	8	36
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	7	7	18	10	12	5	25
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	4	4	11	6	7	3	14
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	5	5	14	8	9	4	19
TOTAL - WATER		76,419	32	31	86	49	54	26	118
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(4)	(4)	(11)	(6)	(7)	(3)	(15)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	597	579	1,611	923	1,023	460	2,218
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,119	$975	$947	$2,632	$1,508	$1,671	$784	$3,623

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(33) W-FPSC	(34) W-FPSC	(35) W-FPSC	(36) W-FPSC	(37) W-FPSC	(38) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	780 Intercession City	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Village
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
No. of Customers - Total Company		158,594	256	216	116	983	63	35
Customer Allocation Factors (CU-TTL)		100.0000%	0.1614%	0.1362%	0.0731%	0.6198%	0.0397%	0.0221%
No. of Customers - Total Filed-FPSC		101,044	256	216	116	983	63	35
Customer Allocation Factors (CU-FPSC)		100.0000%	0.2534%	0.2138%	0.1148%	0.9729%	0.0623%	0.0346%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	1,122	947	509	4,310	276	153
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	61,087	131	110	59	503	32	18
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	35	29	16	133	9	5
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
---- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	1	1	1	5	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	6	5	3	23	1	1
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	2	2	1	9	1	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	4	4	2	16	1	1
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	7	5	3	25	2	1
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	1	1	1	5	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	7	6	3	26	2	1
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	6	5	3	24	2	1
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	1	1	0	3	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	1	1	0	3	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,976	37	31	17	142	9	5
TOTAL - WATER		148,041	239	202	108	918	59	33
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	10	8	4	37	2	1
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	12	10	5	45	3	2
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
---- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	3	3	1	12	1	0
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	37	31	17	143	9	5
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	26	22	12	100	6	4
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	15	13	7	58	4	2
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	0	0	2	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	20	17	9	77	5	3
TOTAL - WATER		76,419	123	104	56	474	30	17
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	($9,861)	(16)	(13)	(7)	(61)	(4)	(2)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	2,317	1,955	1,050	8,897	570	317
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$3,786	$3,194	$1,716	$14,538	$932	$516

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(39) W-FPSC	(40) W-FPSC	(41) W-FPSC	(42) W-FPSC	(43) W-FPSC	(44) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	325 Lake Brantley	104 Lake Conway	323 Lake Harriet	1054 Lakeview Villas	675 Leilani Heights	2401 Leisure Lakes
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
No. of Customers - Total Company		156,594	66	65	265	13	391	244
Customer Allocation Factors (CU-TTL)		100.0000%	0.0416%	0.0536%	0.1797%	0.0082%	0.2465%	0.1539%
No. of Customers - Total Filed-FPSC		101,044	66	65	265	13	391	244
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0653%	0.0841%	0.2621%	0.0129%	0.3870%	0.2415%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / —.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	289	373	1,250	57	1,714	1,070
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	34	43	146	7	200	125
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	9	12	39	2	53	33
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / —.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	0	1	0	2	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / —.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	2	2	7	0	9	6
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	1	1	3	0	4	2
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	1	1	5	0	6	4
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	2	2	7	0	10	6
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	0	1	0	2	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,162	2	2	8	0	10	6
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	2	2	7	0	9	6
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	0	1	0	1	1
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	0	1	0	1	1
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	10	12	41	2	57	35
TOTAL - WATER		148,041	62	79	266	12	365	228
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	2	3	11	0	15	9
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	3	4	13	1	18	11
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / —.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / —.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	1	1	3	0	5	3
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	10	12	41	2	57	35
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	7	9	29	1	40	25
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	4	5	17	1	23	14
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	0	0	0	1	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	5	7	22	1	31	19
TOTAL - WATER		76,419	32	41	137	6	188	118
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(4)	(5)	(18)	(1)	(24)	(15)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	597	769	2,580	118	3,539	2,209
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,116	$976	$1,257	$4,215	$192	$5,783	$3,609

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(45) W-FPSC	(46) W-FPSC	(47) W-FPSC	(48) W-FPSC	(49) W-FPSC	(50) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	26002 Marco Shore Utilities	11001 Marion Oaks	330 Meredith Manor	562 Morningview	993 Oak Forest	1702 Oakwood
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
No. of Customers - Total Company		158,594	276	2,212	679	35	138	195
Customer Allocation Factors (CU-TTL)		100.0000%	0.1740%	1.3948%	0.4281%	0.0221%	0.0870%	0.1230%
No. of Customers - Total Filed-FPSC		101,044	276	2,212	679	35	138	195
Customer Allocation Factors (CU-FPSC)		100.0000%	0.2731%	2.1891%	0.6720%	0.0346%	0.1366%	0.1930%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / -----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	1,210	9,699	2,977	153	605	855
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,067	141	1,131	347	18	71	100
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	37	300	92	5	19	26
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
--- / 711 / -----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	1	11	3	0	1	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / -----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	6	51	16	1	3	5
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	3	21	6	0	1	2
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	5	36	11	1	2	3
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	7	56	17	1	4	5
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	86	0	1	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	1	12	4	0	1	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	7	58	18	1	4	5
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	7	53	16	1	3	5
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	1	8	2	0	0	1
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	1	6	2	0	0	1
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	40	320	98	5	20	28
TOTAL - WATER		148,041	258	2,065	634	33	129	182
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	10	84	26	1	5	7
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	13	101	31	2	6	9
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
--- / 711 / -----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / -----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	3	26	8	0	2	2
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	40	321	99	5	20	28
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	28	225	69	4	14	20
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	16	131	40	2	8	12
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	4	1	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	22	174	54	3	11	15
TOTAL - WATER		76,419	133	1,066	327	17	66	94
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(17)	(138)	(42)	(2)	(9)	(12)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	2,498	20,021	6,146	317	1,249	1,765
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$4,082	$32,714	$10,042	$518	$2,041	$2,884

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(51) W-FPSC	(52) W-FPSC	(53) W-FPSC	(54) W-FPSC	(55) W-FPSC	(56) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park	444 Park Manor	564 Picciola Island
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
No. of Customers - Total Company		158,594	4	91	2,090	61	30	131
Customer Allocation Factors (CU-TTL)		100.0000%	0.0025%	0.0574%	1.3178%	0.0385%	0.0189%	0.0826%
No. of Customers - Total Filed-FPSC		101,044	4	91	2,090	61	30	131
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0040%	0.0901%	2.0684%	0.0604%	0.0297%	0.1296%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	18	399	9,164	267	132	574
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	91,087	2	47	1,069	31	15	67
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	1	12	283	8	4	18
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
---- / 711 / ------.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	0	10	0	0	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ------.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	0	2	48	1	1	3
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	0	1	20	1	0	1
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	0	1	34	1	0	2
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	0	2	53	2	1	3
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	1	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	0	11	0	0	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	0	2	55	2	1	3
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,635	0	2	51	1	1	3
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	0	7	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	0	5	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	1	13	303	9	4	19
TOTAL - WATER		148,041	4	85	1,951	57	28	122
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	0	3	79	2	1	5
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	0	4	95	3	1	6
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
---- / 711 / ------.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ------.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	0	1	25	1	0	2
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	1	13	303	9	4	19
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	0	9	213	6	3	13
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	0	5	124	4	2	8
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	0	0	3	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	0	7	165	5	2	10
TOTAL - WATER		76,419	2	44	1,007	29	14	63
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(0)	(6)	(130)	(4)	(2)	(8)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	36	824	18,917	552	272	1,186
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,116	$59	$1,346	$30,909	$902	$444	$1,937

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(57) W-FPSC	(58) W-FPSC	(59) W-FPSC	(60) W-FPSC	(61) W-FPSC	(62) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	782 Pine Ridge Estates	9002 Pine Ridge Utilities	553 Piney Woods	987 Point O'woods	443 Pomona Park	1095 Postmaster Village
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
No. of Customers - Total Company		158,584	172	400	169	326	161	152
Customer Allocation Factors (CU-TTL)		100.0000%	0.1085%	0.2522%	0.1066%	0.2056%	0.1015%	0.0958%
No. of Customers - Total Filed-FPSC		101,044	172	400	169	326	161	152
Customer Allocation Factors (CU-FPSC)		100.0000%	0.1702%	0.3959%	0.1673%	0.3226%	0.1593%	0.1504%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	754	1,754	741	1,429	706	666
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	88	205	86	167	82	78
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	23	54	23	44	22	21
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
---- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	1	2	1	2	1	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	4	9	4	8	4	4
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	2	4	2	3	2	1
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	3	7	3	5	3	2
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	4	10	4	8	4	4
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	85	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	1	2	1	2	1	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	5	11	4	9	4	4
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	4	10	4	8	4	4
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	1	1	1	1	1	1
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	1	0	1	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	25	58	24	47	23	22
TOTAL - WATER		148,041	161	373	158	304	150	142
(C) ESTIMATED LEHIGH A&G EXPENSES (,8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	7	15	6	12	6	6
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	8	18	8	15	7	7
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
---- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	2	5	2	4	2	2
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	25	58	25	47	23	22
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	18	41	17	33	16	15
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	10	24	10	19	10	9
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	1	0	1	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	14	32	13	26	13	12
TOTAL - WATER		76,419	83	193	81	157	78	73
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(11)	(25)	(11)	(20)	(10)	(9)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	1,557	3,620	1,530	2,951	1,457	1,376
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$2,544	$5,916	$2,499	$4,821	$2,381	$2,248

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(63) W-FPSC	(64) W-FPSC	(65) W-FPSC	(66) W-FPSC	(67) W-FPSC	(68) W-FPSC	(69) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	985 Rolling Green	988 Rosemont	1115 Salt Springs	1118 Samira Villas
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		158,594	11	107	346	76	47	112	2
Customer Allocation Factors (CU-TTL)		100.0000%	0.0069%	0.0675%	0.2182%	0.0479%	0.0296%	0.0706%	0.0013%
No. of Customers - Total Filed-FPSC		101,044	11	107	346	76	47	112	2
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0109%	0.1059%	0.3424%	0.0752%	0.0465%	0.1108%	0.0020%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	48	469	1,517	333	206	491	9
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	6	55	177	39	24	57	1
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	1	14	47	10	6	15	0
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	1	2	0	0	1	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,572	0	2	8	2	1	3	0
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	0	1	3	1	0	1	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	0	2	6	1	1	2	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	0	3	9	2	1	3	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	1	2	0	0	1	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	0	3	9	2	1	3	0
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	0	3	8	2	1	3	0
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	0	1	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	0	1	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	2	16	50	11	7	16	0
TOTAL - WATER		148,041	10	100	323	71	44	105	2
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	0	4	13	3	2	4	0
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	1	5	16	3	2	5	0
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	0	1	4	1	1	1	0
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	2	16	50	11	7	16	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	1	11	35	8	5	11	0
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	1	6	20	4	3	7	0
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	0	1	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	1	8	27	6	4	9	0
TOTAL - WATER		76,419	5	52	167	37	23	54	1
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	($9,861)	(1)	(7)	(22)	(5)	(3)	(7)	(0)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	100	968	3,132	688	425	1,014	18
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$163	$1,582	$5,117	$1,124	$695	$1,656	$30

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(70) W-FPSC	(71) W-FPSC	(72) W-FPSC	(73) W-FPSC	(74) W-FPSC	(75) W-FPSC	(76) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	448 Saratoga Harbour	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	27001 Spring Hill Util.	471 St. John's Highlands	565 Stone Mountain
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		156,594	40	935	26	115	22,630	79	6
Customer Allocation Factors (CU-TTL)		100.0000%	0.0252%	0.5969%	0.0164%	0.0725%	14.2592%	0.0498%	0.0038%
No. of Customers - Total Filed-FPSC		101,044	40	935	26	115	22,630	79	6
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0396%	0.9253%	0.0257%	0.1139%	22.3962%	0.0782%	0.0059%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	175	4,100	114	504	99,226	346	26
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	61,087	20	478	13	59	11,570	40	3
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	5	127	4	16	3,065	11	1
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ------.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	5	0	1	112	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	1	22	1	3	524	2	0
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	0	9	0	1	214	1	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	1	15	0	2	371	1	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	1	24	1	3	576	2	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	3	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	9	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	5	0	1	119	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	1	25	1	3	597	2	0
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	1	23	1	3	547	2	0
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	3	0	0	78	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	2	0	0	59	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	6	135	4	17	3,279	11	1
TOTAL - WATER		148,041	37	873	24	107	21,124	74	6
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	2	35	1	4	856	3	0
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	2	43	1	5	1,029	4	0
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ------.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	0	11	0	1	270	1	0
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	6	136	4	17	3,286	11	1
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	4	95	3	12	2,304	8	1
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	2	55	2	7	1,338	5	0
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	0	2	0	0	37	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	3	74	2	9	1,783	6	0
TOTAL - WATER		76,419	19	451	13	55	10,904	38	3
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(2)	(58)	(2)	(7)	(1,497)	(5)	(0)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	362	8,463	235	1,041	204,830	715	54
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$592	$13,828	$365	$1,701	$334,678	$1,168	$89

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(77) W-FPSC	(78) W-FPSC	(79) W-FPSC	(80) W-FPSC	(81) W-FPSC	(82) W-FPSC	(83) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1801 Sugar Mill	988 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		158,504	601	1,806	416	7	553	2,824	131
Customer Allocation Factors (CU-TTL)		100.0000%	0.3790%	1.1388%	0.2623%	0.0044%	0.3487%	1.7807%	0.0826%
No. of Customers - Total Filed-FPSC		101,044	601	1,806	416	7	553	2,824	131
Customer Allocation Factors (CU-FPSC)		100.0000%	0.5948%	1.7873%	0.4117%	0.0069%	0.5473%	2.7948%	0.1296%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	2,635	7,919	1,824	31	2,425	12,382	574
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	307	923	213	4	283	1,444	67
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	81	245	56	1	75	383	18
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	3	9	2	0	3	14	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	14	42	10	0	13	65	3
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	8	17	4	0	5	27	1
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	10	30	7	0	9	46	2
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	15	46	11	0	14	72	3
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	1	0	0	0	1	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	3	9	2	0	3	15	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	16	48	11	0	15	74	3
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	15	44	10	0	13	68	3
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	2	6	1	0	2	10	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	2	5	1	0	1	7	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,976	87	262	60	1	80	409	19
TOTAL - WATER		148,041	561	1,686	388	7	516	2,636	122
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	23	68	16	0	21	107	5
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	27	82	19	0	25	128	6
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	7	22	5	0	7	34	2
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	87	262	60	1	80	410	19
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	61	184	42	1	56	288	13
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	36	107	25	0	33	167	8
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	1	3	1	0	1	5	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	47	142	33	1	44	223	10
TOTAL - WATER		76,419	290	870	200	3	266	1,361	63
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,661)	(37)	(112)	(26)	(0)	(34)	(176)	(8)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	5,440	16,347	3,765	63	5,005	25,561	1,186
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$8,886	$26,709	$6,152	$104	$8,178	$41,764	$1,937

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(84) W-FPSC	(85) W-FPSC	(86) W-FPSC	(87) W-FPSC	(88) W-FPSC	(89) W-FPSC	(90) W-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	447 Welaka	566 Western Shores	122 Westmont	783 Windsong	868 Woodmere	446 Wootens	1427 Zephyr Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		158,594	92	278	122	109	1,076	17	514
Customer Allocation Factors (CU-TTL)		100.0000%	0.0580%	0.1753%	0.0769%	0.0687%	0.6785%	0.0107%	0.3241%
No. of Customers - Total Filed-FPSC		101,044	92	278	122	109	1,076	17	514
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0910%	0.2751%	0.1207%	0.1079%	1.0649%	0.0168%	0.5087%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	403	1,219	535	478	4,718	75	2,254
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,097	47	142	62	56	550	9	263
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,463	12	38	17	15	146	2	70
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	1	1	1	5	0	3
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	2	6	3	3	25	0	12
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	1	3	1	1	10	0	5
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	2	5	2	2	18	0	8
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	2	7	3	3	27	0	13
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	1	1	1	6	0	3
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	2	7	3	3	28	0	14
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	2	7	3	3	26	0	12
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	1	0	0	4	0	2
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	1	0	0	3	0	1
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	13	40	18	16	156	2	74
TOTAL - WATER		148,041	86	260	114	102	1,004	16	480
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	3	11	5	4	41	1	19
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	4	13	6	5	49	1	23
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	1	3	1	1	13	0	6
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	13	40	18	16	156	2	75
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	9	28	12	11	110	2	52
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	5	16	7	6	64	1	30
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	0	0	0	2	0	1
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	7	22	10	9	85	1	41
TOTAL - WATER		76,419	44	134	59	53	518	8	248
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	($9,861)	(6)	(17)	(8)	(7)	(67)	(1)	(32)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	833	2,516	1,104	987	9,739	154	4,652
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$1,361	$4,111	$1,804	$1,612	$15,913	$251	$7,602

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION				(91) W-FPSC	(92) W-FPSC	(93) W-FPSC		(94) W-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	SUBTOTAL WATER FILED-FPSC REGULATED	2901 Lehigh	25001 Marco Island Util.	576 Wedgewood	SUBTOTAL WATER FILED-FPSC REGULATED	2201 Deep Creek
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
No. of Customers - Total Company		158,594	75,078	7,795	5,460	0	88,333	2,670
Customer Allocation Factors (CU-TTL)		100.0000%	47.3399%	4.9151%	3.4428%	0.0000%	55.6977%	1.6835%
No. of Customers - Total Filed-FPSC		101,044	75,078					
Customer Allocation Factors (CU-FPSC)		100.0000%	74.3023%					
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / -----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	329,196					
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,067	38,387	3,985	2,792	0	45,164	1,365
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	10,170	1,056	740	0	11,966	362
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
--- / 711 / -----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	371	38	27	0	436	13
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / -----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	1,738	180	126	0	2,045	62
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	710	74	52	0	835	25
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	1,232	128	90	0	1,450	44
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	1,910	198	139	0	2,247	68
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	10	1	1	0	12	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	31	3	2	0	37	1
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	394	41	29	0	464	14
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	1,980	206	144	0	2,329	70
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	1,815	188	132	0	2,136	65
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	259	27	19	0	305	9
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	196	20	14	0	231	7
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,976	10,878	1,129	791	0	12,798	387
TOTAL - WATER		148,041	70,082	7,276	5,097	0	82,455	2,492
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	2,840	295	207	0	3,342	101
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	3,415	355	248	0	4,017	121
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
--- / 711 / -----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / -----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	896	93	65	0	1,054	32
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	10,902	1,132	793	0	12,827	388
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	7,645	794	556	0	8,995	272
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	4,440	461	323	0	5,223	158
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	122	13	9	0	144	4
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	5,916	614	430	0	6,961	210
TOTAL - WATER		76,419	36,177	3,756	2,631	0	42,564	1,287
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
801 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(4,668)	(485)	(339)	0	(5,492)	(166)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	679,550	70,554	49,420	0	799,524	24,167
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$1,110,337	$81,102	$56,808	$0	$918,051	$27,780

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(95) W-COUNTY	(96) W-COUNTY	(97) W-COUNTY	(98) W-COUNTY	(99) W-COUNTY	(100) W-COUNTY	(101) W-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill	2301 Palm Valley	19001 Seaboard	23001 St. Augustine
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		158,594	161	320	782	168	203	2,563	0
Customer Allocation Factors (CU-TTL)		100.0000%	0.1015%	0.2018%	0.4931%	0.1059%	0.1280%	1.6161%	0.0000%
No. of Customers - Total Filed-FPSC		101,044							
Customer Allocation Factors (CU-FPSC)		100.0000%							
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050							
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	82	164	400	86	104	1,310	0
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	22	43	106	23	27	347	0
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	1	2	4	1	1	13	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	4	7	18	4	5	59	0
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	2	3	7	2	2	24	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	3	5	13	3	3	42	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	4	8	20	4	5	65	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	0	1	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	1	2	4	1	1	13	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	4	8	21	4	5	68	0
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,635	4	8	19	4	5	62	0
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	1	1	3	1	1	9	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	1	2	0	1	7	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	23	46	113	24	29	371	0
TOTAL - WATER		148,041	150	299	730	157	189	2,392	0
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	6	12	30	6	8	97	0
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	7	15	36	8	9	117	0
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	2	4	9	2	2	31	0
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	23	46	114	24	29	372	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	16	33	80	17	21	261	0
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,376	10	19	46	10	12	152	0
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	1	1	0	0	4	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	13	25	62	13	16	202	0
TOTAL - WATER		76,419	78	154	377	81	98	1,235	0
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(10)	(20)	(49)	(10)	(13)	(159)	0
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	1,457	2,896	7,078	1,521	1,837	23,198	0
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$1,675	$3,329	$8,136	$1,748	$2,112	$26,666	$0

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(102) W-COUNTY	(103) W-COUNTY	(104) W-COUNTY		(105) W-MGMT	(106) W-MGMT
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	212 Sugar Creek	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL WATER COUNTY REGULATED	1119 Bahia Oaks	19002 Enterprise
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
No. of Customers - Total Company		156,594	62	349	7,066	14,346	0	186
Customer Allocation Factors (CU-TTL)		100.0000%	0.0391%	0.2201%	4.4567%	9.0458%	0.0000%	0.1185%
No. of Customers - Total Filed-FPSC		101,044						
Customer Allocation Factors (CU-FPSC)		100.0000%						
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / -----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050						
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,097	32	178	3,614	7,335	0	96
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	8	47	957	1,943	0	25
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / -----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	2	35	71	0	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / -----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	1	8	164	332	0	4
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	1	3	67	136	0	2
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	1	6	116	235	0	3
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	2	9	180	365	0	5
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	1	2	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	3	6	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	2	37	75	0	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	2	9	186	378	0	5
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	1	8	171	347	0	5
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	1	24	50	0	1
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	1	18	38	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	9	51	1,024	2,079	0	27
TOTAL - WATER		146,041	58	326	6,598	13,391	0	175
(C) ESTIMATED LEHIGH A&G EXPENSES (.6) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	2	13	267	543	0	7
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	3	16	321	652	0	9
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / -----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / -----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	1	4	84	171	0	2
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	9	51	1,026	2,083	0	27
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	6	36	720	1,461	0	19
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	4	21	418	848	0	11
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	0	1	11	23	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	5	28	557	1,130	0	15
TOTAL - WATER		76,419	30	168	3,406	6,913	0	91
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(4)	(22)	(439)	(892)	0	(12)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	561	3,159	63,974	129,849	0	1,702
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$845	$3,631	$73,536	$149,261	$0	$1,956

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(107) W-MGMT	(108) W-MGMT		(109) W-MISC.	(110) W-MISC.	(111) W-MISC.	(112) W-MISC.
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	677 St. Lucie Falls	1703 Woodside	SUBTOTAL WATER MANAGEME SYSTEM	1298 Geneva Lake Est.	1279 Keystone Club Est.	2302 Remington Forest	2501 Shadowbroo
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		158,594	0	0	186	82	136	24	362
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	0.0000%	0.1165%	0.0517%	0.0870%	0.0151%	0.2283%
No. of Customers - Total Filed-FPSC		101,044							
Customer Allocation Factors (CU-FPSC)		100.0000%							
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050							
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	0	0	96	42	71	12	185
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	0	0	25	11	19	3	49
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	0	1	0	1	0	2
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	0	0	4	2	3	1	8
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	0	0	2	1	1	0	3
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	0	0	3	1	2	0	6
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	0	0	5	2	4	1	9
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	0	1	0	1	0	2
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	0	0	5	2	4	1	10
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	0	0	5	2	3	1	9
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	0	1	0	0	0	1
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	0	0	0	0	0	1
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	0	0	27	12	20	3	52
TOTAL - WATER		148,041	0	0	175	77	129	22	338
(C) ESTIMATED LEHIGH A&G EXPENSES (,8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	0	0	7	3	5	1	14
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	0	0	9	4	6	1	16
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
---- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	0	0	2	1	2	0	4
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	0	0	27	12	20	3	53
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	0	0	19	8	14	2	37
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	0	0	11	5	8	1	21
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	0	0	0	0	0	1
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	0	0	15	6	11	2	29
TOTAL - WATER		76,419	0	0	91	40	66	12	174
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	0	0	(12)	(5)	(9)	(1)	(23)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	0	0	1,702	742	1,249	217	3,277
GRAND TOTAL ADJUSTMENTS - WATER		$2,083,118	$0	$0	$1,956	$853	$1,436	$250	$3,766

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - WATER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION

ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	SUBTOTAL WATER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:			
No. of Customers - Total Company		158,594	606
Customer Allocation Factors (CU-TTL)		100.0000%	0.3821%
No. of Customers - Total Filed-FPSC		101,044	
Customer Allocation Factors (CU-FPSC)		100.0000%	
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:			
666 / 766 / —.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:			
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	310
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	82
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0
— / 711 / —.8 Sludge Removal	CU-TTL	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	3
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0
618 / 718 / —.8 Chemicals	CU-TTL	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	14
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	6
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	10
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	15
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	3
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	16
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	15
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	2
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	2
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	88
TOTAL - WATER		148,041	566
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:			
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	23
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	28
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0
— / 711 / —.8 Sludge Removal	CU-TTL	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0
618 / 718 / —.8 Chemicals	CU-TTL	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	7
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	88
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	62
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	36
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	259	1
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	49
TOTAL - WATER		76,419	292
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:			
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(38)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:			
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	5,485
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$6,305

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION					(1) S-FPSC	(2) S-FPSC	(3) S-FPSC	(4) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:								
Total No. of Customers		158,594	47,214	25,966	1,005	112	166	2,470
Customer Allocation Factors (CU)		100.0000%	29.7701%	16.3727%	0.6337%	0.0706%	0.1047%	1.5574%
No. of Customers - Total Filed-FPSC		101,844	25,966	25,966	1,005	112	166	2,470
Customer Allocation Factors (CU-FPSC)		100.0000%	25.6977%	25.6977%	0.9948%	0.1109%	0.1643%	2.4445%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / ——.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	$113,854	$113,854	$4,407	$491	$729	$10,830
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	24,140	13,275	514	57	85	1,263
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	6,396	3,517	136	15	22	335
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / ——.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	233	128	5	1	1	12
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ——.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	1,093	601	23	3	4	57
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	446	245	9	1	2	23
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	775	426	16	2	3	41
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	1,201	661	26	3	4	63
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	7	4	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	20	11	0	0	0	1
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	248	136	5	1	1	13
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	1,245	685	27	3	4	65
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	1,142	628	24	3	4	60
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	163	90	3	0	1	9
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	124	68	3	0	0	6
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	6,841	3,762	146	16	24	358
TOTAL - SEWER		148,041	44,072	24,238	938	105	155	2,306
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	1,786	982	38	4	6	93
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	2,147	1,181	46	5	8	112
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / ——.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ——.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	564	310	12	1	2	29
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	6,856	3,771	146	16	24	359
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	4,808	2,644	102	11	17	252
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	2,792	1,535	59	7	10	146
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	77	42	2	0	0	4
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	3,720	2,046	79	9	13	195
TOTAL - SEWER		76,419	22,750	12,512	484	54	80	1,190
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(2,936)	(1,615)	(62)	(7)	(10)	(154)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	427,341	235,025	9,097	1,014	1,503	22,357
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,118	$605,061	$334,014	$14,863	$1,656	$2,455	$36,529

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(5) S-FPSC	(6) S-FPSC	(7) S-FPSC	(8) S-FPSC	(9) S-FPSC	(10) S-FPSC	(11) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	18001 Deltona Utilities	673 Fisherman's Haven
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers		156,594	16	150	132	259	678	4,468	146
Customer Allocation Factors (CU)		100.0000%	0.0101%	0.0949%	0.0832%	0.1633%	0.4275%	2.8173%	0.0921%
No. of Customers - Total Filed-FPSC		101,044	16	150	132	259	678	4,468	146
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0158%	0.1485%	0.1306%	0.2563%	0.6710%	4.4218%	0.1445%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ---.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	$70	$658	$579	$1,136	$2,973	$19,591	$640
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	8	77	67	132	347	2,284	75
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,463	2	20	18	35	92	605	20
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ---.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	1	1	1	3	22	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ---.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	0	3	3	6	16	103	3
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	0	1	1	2	6	42	1
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	0	2	2	4	11	73	2
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	0	4	3	7	17	114	4
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	1	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	0	2	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	1	1	1	4	23	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	0	4	3	7	18	118	4
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	0	4	3	6	16	108	4
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	1	0	1	2	15	1
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	0	0	1	2	12	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	2	22	19	38	98	647	21
TOTAL - SEWER		148,041	15	140	123	242	633	4,171	136
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	1	6	5	10	26	169	6
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	1	7	6	12	31	203	7
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ---.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ---.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	0	2	2	3	8	53	2
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	2	22	19	38	98	649	21
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	2	15	13	26	69	455	15
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	1	9	8	15	40	264	9
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	0	0	0	1	7	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	1	12	10	20	53	352	12
TOTAL - SEWER		76,419	8	72	64	125	327	2,153	70
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	($8,861)	(1)	(9)	(8)	(16)	(42)	(278)	(9)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	145	1,356	1,195	2,344	6,137	40,441	1,321
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,118	$237	$2,218	$1,952	$3,830	$10,027	$66,078	$2,159

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(12) S-FPSC	(13) S-FPSC	(14) S-FPSC	(15) S-FPSC	(16) S-FPSC	(17) S-FPSC	(18) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	340 Ft. Central Commerce P	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers		156,594	24	90	96	115	387	229	236
Customer Allocation Factors (CU)		100.0000%	0.0151%	0.0567%	0.0605%	0.0725%	0.2440%	0.1444%	0.1488%
No. of Customers - Total Filed-FPSC		101,044	24	90	96	115	387	229	236
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0238%	0.0891%	0.0950%	0.1138%	0.3830%	0.2266%	0.2336%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	$105	$395	$421	$504	$1,697	$1,004	$1,035
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	12	46	49	59	198	117	121
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	3	12	13	16	52	31	32
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	0	0	1	2	1	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	1	2	2	3	9	5	5
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	0	1	1	1	4	2	2
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	0	1	2	2	6	4	4
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	1	2	2	3	10	6	6
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	0	1	1	2	1	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	1	2	3	3	10	6	6
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	1	2	2	3	9	6	6
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	0	0	0	1	1	1
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	0	0	0	1	1	1
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	3	13	14	17	56	33	34
TOTAL - SEWER		148,041	22	84	90	107	361	214	220
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	1	3	4	4	15	9	9
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	1	4	4	5	18	10	11
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	0	1	1	1	5	3	3
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	3	13	14	17	56	33	34
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	2	9	10	12	39	23	24
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	1	5	6	7	23	14	14
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	259	0	0	0	0	1	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	2	7	8	9	30	18	19
TOTAL - SEWER		76,419	12	43	46	55	186	110	114
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	($8,861)	(1)	(5)	(6)	(7)	(24)	(14)	(15)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	217	815	869	1,041	3,503	2,073	2,136
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,118	$355	$1,331	$1,420	$1,701	$5,723	$3,387	$3,490

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(19) S-FPSC	(20) S-FPSC	(21) S-FPSC	(22) S-FPSC	(23) S-FPSC	(24) S-FPSC	(25) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	11001 Marion Oaks	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'woods
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers		158,594	1,276	27	35	90	1,913	28	114
Customer Allocation Factors (CU)		100.0000%	0.8046%	0.0170%	0.0221%	0.0567%	1.2062%	0.0177%	0.0719%
No. of Customers - Total Filed-FPSC		101,044	1,276	27	35	90	1,913	28	114
Customer Allocation Factors (CU-FPSC)		100.0000%	1.2629%	0.0267%	0.0346%	0.0891%	1.8932%	0.0277%	0.1128%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ---.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	$5,595	$118	$153	$395	$8,388	$123	$500
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	652	14	18	46	978	14	58
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	173	4	5	12	259	4	15
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ---.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	6	0	0	0	9	0	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ---.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	30	1	1	2	44	1	3
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	12	0	0	1	18	0	1
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	21	0	1	1	31	0	2
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	32	1	1	2	49	1	3
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	85	1	0	0	0	1	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	7	0	0	0	10	0	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	34	1	1	2	50	1	3
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	31	1	1	2	46	1	3
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	4	0	0	0	7	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	3	0	0	0	5	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	185	4	5	13	277	4	17
TOTAL - SEWER		148,041	1,191	25	33	84	1,786	26	106
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	48	1	1	3	72	1	4
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	58	1	2	4	87	1	5
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ---.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ---.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	15	0	0	1	23	0	1
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	185	4	5	13	278	4	17
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	130	3	4	9	195	3	12
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	75	2	2	5	113	2	7
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	2	0	0	0	3	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	101	2	3	7	151	2	9
TOTAL - SEWER		76,419	615	13	17	43	922	13	55
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(79)	(2)	(2)	(5)	(119)	(2)	(7)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	11,549	244	317	815	17,315	253	1,032
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,118	$16,871	$399	$518	$1,331	$28,292	$414	$1,686

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(26) S-FPSC	(27) S-FPSC	(28) S-FPSC	(29) S-FPSC	(30) S-FPSC	(31) S-FPSC	(32) S-FPSC
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	1115 Salt Springs	473 Silver Lake Oaks	1113 South Forty	27001 Spring Hill Util.	1601 Sugar Mill	999 Sugar Mill Woods	28001 Sunny Hills Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers		158,594	110	25	21	4,846	587	1,744	175
Customer Allocation Factors (CU)		100.0000%	0.0694%	0.0158%	0.0132%	3.0556%	0.3701%	1.0997%	0.1103%
No. of Customers - Total Filed-FPSC		101,044	110	25	21	4,846	587	1,744	175
Customer Allocation Factors (CU-FPSC)		100.0000%	0.1089%	0.0247%	0.0208%	4.7959%	0.5809%	1.7260%	0.1732%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:									
666 / 766 / ---.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	$482	$110	$92	$21,248	$2,574	$7,647	$767
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	56	13	11	2,478	300	892	89
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	15	3	3	656	80	236	24
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ---.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	1	0	0	24	3	9	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ---.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	3	1	0	112	14	40	4
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	1	0	0	46	6	16	2
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	2	0	0	80	10	29	3
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	3	1	1	123	15	44	4
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	1	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	2	0	1	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	1	0	0	25	3	9	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	3	1	1	128	15	46	5
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	3	1	1	117	14	42	4
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	0	0	17	2	6	1
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	0	0	13	2	5	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	16	4	3	702	85	253	25
TOTAL - SEWER		148,041	103	23	20	4,524	548	1,628	163
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	4	1	1	183	22	66	7
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	5	1	1	220	27	79	8
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0	0
--- / 711 / ---.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
618 / 718 / ---.8 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	1	0	0	58	7	21	2
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	16	4	3	704	85	253	25
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	11	3	2	493	60	178	18
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	7	1	1	287	35	100	10
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	0	0	0	8	1	3	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	9	2	2	382	46	137	14
TOTAL - SEWER		76,419	53	12	10	2,335	283	840	84
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(7)	(2)	(1)	(301)	(36)	(108)	(11)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:									
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	996	226	190	43,862	5,313	15,785	1,564
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,118	$1,527	$370	$311	$71,668	$8,691	$25,792	$2,568

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(33) S-FPSC	(34) S-FPSC	(35) S-FPSC	(36) S-FPSC	(37) S-FPSC	
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	560 Sunshine Parkway	106 University Shores	567 Venetian Village	886 Woodmere	1427 Zephyr Hills	SUBTOTAL SEWER FILED-FPSC REGULATED
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:								
Total No. of Customers		156,594	6	2,567	82	1,040	501	25,966
Customer Allocation Factors (CU)		100.0000%	0.0038%	1.6396%	0.0517%	0.6643%	0.3199%	16.3727%
No. of Customers - Total Filed-FPSC		101,044	6	2,567	82	1,040	501	25,966
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0059%	2.5405%	0.0812%	1.0293%	0.4959%	25.6977%
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	$26	$11,256	$360	$4,560	$2,197	$113,854
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	61,097	3	1,312	42	532	256	13,276
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,493	1	348	11	141	68	3,517
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	13	0	5	2	128
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	0	59	2	24	12	601
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	0	24	1	10	5	245
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	0	42	1	17	8	426
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	0	65	2	26	13	661
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	4
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	1	0	0	0	11
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	13	0	5	3	136
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	0	68	2	27	13	685
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	0	62	2	25	12	628
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	9	0	4	2	90
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	7	0	3	1	68
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	1	372	12	151	73	3,762
TOTAL - SEWER		148,041	6	2,306	77	971	468	24,238
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	0	97	3	39	19	982
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	0	117	4	47	23	1,181
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	0	31	1	12	6	310
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	1	373	12	151	73	3,771
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	1	261	8	106	51	2,644
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	0	152	5	61	30	1,535
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	4	0	2	1	42
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	0	202	6	82	39	2,046
TOTAL - SEWER		76,419	3	1,237	40	501	241	12,512
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(0)	(160)	(5)	(65)	(31)	(1,615)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	54	23,235	742	9,413	4,535	235,025
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,118	$89	$37,964	$1,213	$15,381	$7,409	$384,014

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(38) S-FPSC	(39) S-FPSC		(40) S-COUNTY	(41) S-COUNTY	(42) S-COUNTY
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	2001 Lehigh	26001 Marco Island	SUBTOTAL SEWER FILED-FPSC REGULATED	2201 Deep Creek	210 Lake Gibson	439 River Park
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:								
Total No. of Customers		158,594	6,094	1,942	34,002	2,857	266	0
Customer Allocation Factors (CU)		100.0000%	3.8422%	1.2245%	21.4364%	1.8754%	0.1677%	0.0000%
No. of Customers - Total Filed-FPSC		161,044						
Customer Allocation Factors (CU-FPSC)		100.0000%						
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050						
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,097	3,116	993	17,385	1,358	136	0
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,463	825	263	4,606	360	36	0
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	30	10	168	13	1	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	141	45	787	62	6	0
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	58	18	321	25	3	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	100	32	558	44	4	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	155	49	865	68	7	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	1	0	5	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	3	1	14	1	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	32	10	179	14	1	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	161	51	897	70	7	0
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	147	47	822	64	6	0
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	21	7	117	9	1	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	16	5	89	7	1	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	883	281	4,926	385	39	0
TOTAL - SEWER		148,041	5,699	1,813	31,739	2,480	248	0
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	231	73	1,286	101	10	0
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	277	88	1,546	121	12	0
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
— / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	73	23	406	32	3	0
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	885	282	4,937	386	39	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	621	198	3,462	271	27	0
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	360	115	2,011	157	16	0
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	10	3	55	4	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	480	153	2,679	209	21	0
TOTAL - SEWER		76,419	2,936	936	16,384	1,280	128	0
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(379)	(121)	(2,114)	(165)	(17)	0
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	55,154	17,578	307,756	24,049	2,408	0
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,118	$83,399	$20,205	$353,765	$27,644	$2,768	$0

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(43) S-COUNTY	(44) S-COUNTY	(45) S-COUNTY	(46) S-COUNTY	(47) S-COUNTY	
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	19001 Seaboard	23001 St. Augustine	2101 Tropical Isle	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL SEWER COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:								
Total No. of Customers		156,594	2,491	0	147	343	6,837	12,741
Customer Allocation Factors (CU)		100.0000%	1.5707%	0.0000%	0.0927%	0.2163%	4.3110%	8.0337%
No. of Customers - Total Filed-FPSC		101,044						
Customer Allocation Factors (CU-FPSC)		100.0000%						
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050						
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,097	1,274	0	75	175	3,496	6,514
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	337	0	20	46	926	1,726
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	12	0	1	2	34	63
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	58	0	3	8	158	295
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	24	0	1	3	65	120
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	41	0	2	6	112	209
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	63	0	4	9	174	324
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	1	2
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	1	0	0	0	3	5
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	13	0	1	2	36	67
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	66	0	4	9	180	336
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	60	0	4	8	165	308
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	9	0	1	1	24	44
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	7	0	0	1	18	33
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	361	0	21	50	991	1,846
TOTAL - SEWER		148,041	2,325	0	137	320	6,382	11,893
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	94	0	6	13	259	482
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	113	0	7	16	311	579
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	30	0	2	4	82	152
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	362	0	21	50	993	1,850
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	254	0	15	35	696	1,297
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	147	0	9	20	404	753
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	4	0	0	1	11	21
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	196	0	12	27	539	1,004
TOTAL - SEWER		76,419	1,200	0	71	165	3,294	6,139
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(155)	0	(9)	(21)	(425)	(792)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	22,547	0	1,331	3,105	61,883	115,322
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,116	$25,917	$0	$1,529	$3,569	$71,135	$132,562

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(48) S-MGMT	(49) S-MGMT	(50) S-MGMT	(51) S-MGMT	(52) S-MGMT	
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	125 Country Run	18002 Enterprise	126 M & M Utilities	677 St. Lucie Falls	1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:								
Total No. of Customers		158,594	0	117	0	0	0	117
Customer Allocation Factors (CU)		100.0000%	0.0000%	0.0738%	0.0000%	0.0000%	0.0000%	0.0738%
No. of Customers - Total Filed-FPSC		101,044						
Customer Allocation Factors (CU-FPSC)		100.0000%						
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050						
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	0	60	0	0	0	60
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	0	16	0	0	0	16
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	1	0	0	0	1
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	0	3	0	0	0	3
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	0	1	0	0	0	1
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	0	2	0	0	0	2
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	0	3	0	0	0	3
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	1	0	0	0	1
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	0	3	0	0	0	3
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	0	3	0	0	0	3
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	0	17	0	0	0	17
TOTAL - SEWER		148,041	0	109	0	0	0	109
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	0	4	0	0	0	4
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	0	5	0	0	0	5
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	0	1	0	0	0	1
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	0	17	0	0	0	17
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	0	12	0	0	0	12
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	0	7	0	0	0	7
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	258	0	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	0	9	0	0	0	9
TOTAL - SEWER		76,419	0	56	0	0	0	56
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	0	(7)	0	0	0	(7)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	0	1,059	0	0	0	1,059
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,118	$0	$1,217	$0	$0	$0	$1,217

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - SEWER
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(53) S-MISC.	
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	2501 Shadowbroo	SUBTOTAL SEWER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:				
Total No. of Customers		158,594	354	354
Customer Allocation Factors (CU)		100.0000%	0.2232%	0.2232%
No. of Customers - Total Filed-FPSC		101,044		
Customer Allocation Factors (CU-FPSC)		100.0000%		
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:				
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050		
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:				
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	181	181
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	48	48
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	2	2
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	8	8
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	3	3
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	6	6
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	9	9
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	86	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	893	2	2
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	9	9
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	9	9
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	1	1
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	1	1
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	51	51
TOTAL - SEWER		148,041	330	330
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:				
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	13	13
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	16	16
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	4	4
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	51	51
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	36	36
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	21	21
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	1	1
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	28	28
TOTAL - SEWER		76,419	171	171
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:				
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(22)	(22)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:				
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	3,204	3,204
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,118	$3,683	$3,683

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - GAS
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION					(1) GAS	(2) GAS	(3) GAS	(4) GAS
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	TOTAL GAS	SUBTOTAL GAS FILED-FPSC REGULATED	9001 Citrus Springs Util.	18001 Deltona Utilities	26001 Marco Island Util.	11001 Marion Oaks Util.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - GAS:								
No. of Customers - Total Company		158,594	7,907	——	576	0	794	999
Customer Allocation Factors (CU-TTL)		100.0000%	4.9857%	——	0.3632%	0.0000%	0.5007%	0.6296%
No. of Customers - Total Filed-FPSC		——	——	——	——	——	——	——
Customer Allocation Factors (CU-FPSC)		——	——	——	——	——	——	——
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:								
666 / 766 / ----.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	——	——	——	——	——	——
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	4,043	——	295	0	406	506
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	——	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	1,071	——	78	0	108	134
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	——	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	——	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	39	——	3	0	4	5
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	——	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	——	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	183	——	13	0	18	23
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	——	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	75	——	5	0	8	9
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,603	130	——	9	0	13	16
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	——	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	201	——	15	0	20	25
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	1	——	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	3	——	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	42	——	3	0	4	5
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	209	——	15	0	21	26
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	191	——	14	0	19	24
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	——	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	27	——	2	0	3	3
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	21	——	2	0	2	3
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	——	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	——	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	——	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	1,146	——	83	0	115	143
TOTAL - GAS		146,041	7,381	——	538	0	741	923
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	299	——	22	0	30	37
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	——	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	360	——	26	0	36	45
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	——	0	0	0	0
--- / 711 / ----.8 Sludge Removal	CU-TTL	0	0	——	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	——	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	——	0	0	0	0
618 / 718 / ----.8 Chemicals	CU-TTL	0	0	——	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	94	——	7	0	9	12
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	——	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	——	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	——	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	——	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	——	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	1,148	——	84	0	115	144
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	——	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	——	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	805	——	59	0	81	101
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	468	——	34	0	47	58
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	13	——	1	0	1	2
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	——	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	——	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	——	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	——	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	——	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	623	——	45	0	63	78
TOTAL - GAS		76,419	3,810	——	278	0	383	477
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:								
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(492)	——	(36)	0	(49)	(61)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	71,566	——	5,214	0	7,187	8,952
GRAND TOTAL ADJUSTMENTS - GAS		$2,093,118	$82,267	——	$5,993	$0	$8,261	$10,290

ALLOCATION OF ADJUSTMENTS TO A&G EXPENSES - GAS
- Operating Systems - 12 Month Balance Ended 12/31/91

ADJUSTMENTS TO A&G EXPENSE ALLOCATION			(5) GAS	(6) GAS	(7) GAS	(8) GAS
ALLOCATION FACTOR	ALLOCATION BASIS	TOTAL COMPANY	9002 Pine Ridge Util.	27001 Spring Hill Util.	28001 Sunny Hills Util.	2901 Lehigh
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - GAS:						
No. of Customers - Total Company		158,594	34	3,291	180	2,043
Customer Allocation Factors (CU-TTL)		100.0000%	0.0214%	2.0751%	0.1135%	1.2882%
No. of Customers - Total Fled-FPSC		———	———	———	———	———
Customer Allocation Factors (CU-FPSC)		———	———	———	———	———
(A) CURRENT RATE CASE EXPENSE AMORTIZATION - ALLOCATED @ 12/31/91:						
666 / 766 / ——.8 Reg. Comm. Exp. - Rate Case Amort.	CU-FPSC	$443,050	———	———	———	———
(B) RECAPTURE 3 MONTHS OF SSU A&G ALLOCATED TO LEHIGH - ALLOCATED @ 12/31/91:						
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,067	17	1,683	92	1,045
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	21,483	5	446	24	277
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0
— / 711 / ——.8 Sludge Removal	CU-TTL	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	783	0	16	1	10
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0
618 / 718 / ——.8 Chemicals	CU-TTL	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	3,672	1	76	4	47
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	1,499	0	31	2	19
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	2,803	1	54	3	34
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	4,035	1	84	5	52
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0
642 / 742 / 942.8 Rental of Equipment	CU-TTL	66	0	1	0	1
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	0	17	1	11
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	4,182	1	87	5	54
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	3,835	1	80	4	49
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0
659 / 759 / 959.8 Insurance - Other	CU-TTL	548	0	11	1	7
660 / 760 / 960.8 Advertising Expense	CU-TTL	415	0	9	0	5
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	22,978	5	477	26	296
TOTAL - GAS		146,041	32	3,072	168	1,907
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - ALLOCATED @ 12/31/91:						
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	1	125	7	77
603 / 703 / 903.8 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	7,213	2	150	8	93
610 / 710 / 910.8 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0
— / 711 / ——.8 Sludge Removal	CU-TTL	0	0	0	0	0
615 / 715 / 915.8 Purchased Power	CU-TTL	0	0	0	0	0
616 / 716 / 916.8 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0
618 / 718 / ——.8 Chemicals	CU-TTL	0	0	0	0	0
620 / 720 / 920.8 Materials and Supplies	CU-TTL	1,893	0	39	2	24
631 / 731 / 931.8 Contractual Services - Engr.	CU-TTL	0	0	0	0	0
632 / 732 / 932.8 Contractual Services - Acct.	CU-TTL	0	0	0	0	0
633 / 733 / 933.8 Contractual Services - Legal	CU-TTL	0	0	0	0	0
634 / 734 / 934.8 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0
635 / 735 / 935.8 Contractual Services - Other	CU-TTL	0	0	0	0	0
641 / 741 / 941.8 Rental of Building/Real Prop.	CU-TTL	23,030	5	478	26	297
642 / 742 / 942.8 Rental of Equipment	CU-TTL	0	0	0	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	0	0	0	0	0
656 / 756 / 956.8 Insurance - Vehicle	CU-TTL	16,150	3	335	18	208
657 / 757 / 957.8 Insurance - General Liability	CU-TTL	9,378	2	195	11	121
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	0	5	0	3
659 / 759 / 959.8 Insurance - Other	CU-TTL	0	0	0	0	0
660 / 760 / 960.8 Advertising Expense	CU-TTL	0	0	0	0	0
666 / 766 / 966.8 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0
667 / 767 / 967.8 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0
670 / 770 / 970.8 Bad Debt Expense	CU-TTL	0	0	0	0	0
675 / 775 / 975.8 Miscellaneous Expenses	CU-TTL	12,497	3	259	14	161
TOTAL - GAS		76,419	16	1,586	87	984
(D) ADJUSTMENT TO A&G EXPENSES DUE TO GAS SALE - ALLOCATED @ 12/31/91:						
601 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,851)	(2)	(205)	(11)	(127)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:						
604 / 704 / 904.8 Employee Pensions & Benefits	CU-TTL	1,435,469	308	29,788	1,629	18,492
GRAND TOTAL ADJUSTMENTS - GAS		$2,093,118	$354	$34,241	$1,873	$21,256

Allocation Schedules
- Allocation Factors -

Historical Test Year Ended 12/31/91

Customer Allocation Factor
(Water, Sewer, Gas)

SUMMARY OF CUSTOMER ALLOCATION FACTOR (WATER, SEWER, GAS)
- Operating Systems - Average of 12 Months Ended 12/31/91

AVERAGE NO. OF CUSTOMERS	TOTAL COMPANY CUSTOMERS			WATER			SEWER			GAS
Description	Total Company	Filed-FPSC Regulated	Other Systems	Total Water	Filed-FPSC Regulated	Other Systems	Total Sewer	Filed-FPSC Regulated	Other Systems	Gas Systems
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :										
Water Sales Customers	152,025	101,021	51,004	98,793	75,055	23,738	44,196	25,966	18,230	9,036
TOTAL NO. OF CUSTOMERS (AVERAGE 1991)	152,025	101,021	51,004	98,793	75,055	23,738	44,196	25,966	18,230	9,036
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991)	100.0000%	66.4503%	33.5497%	64.9847%	49.3702%	15.6145%	29.0715%	17.0801%	11.9914%	5.9438%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:										
1. Sale of St. Augustine	(4,591)	0	(4,591)	(2,399)	0	(2,399)	(2,192)	0	(2,192)	0
2. Acqusition and inclusion of Lehigh Utilities	15,932	0	15,932	7,795	0	7,795	6,094	0	6,094	2,043
3. Discontinuation of management system agreements	(1,030)	0	(1,030)	(616)	0	(616)	(414)	0	(414)	0
4. Transfer of M&M Utilities receivership	(257)	0	(257)	0	0	0	(257)	0	(257)	0
5. Return of Wedgewood to original owner	(123)	0	(123)	(123)	0	(123)	0	0	0	0
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23	23	0	23	23	0	0	0	0	0
7. Sales of Deltona Gas	(3,172)	0	(3,172)	0	0	0	0	0	0	(3,172)
8. Return of River Park sewer system to homeowners	(213)	0	(213)	0	0	0	(213)	0	(213)	0
TOTAL ADJUSTMENTS	6,569	23	6,546	4,680	23	4,657	3,018	0	3,018	(1,129)
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991)	158,594	101,044	57,550	103,473	75,078	28,395	47,214	25,966	21,248	7,907
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991)	100.0000%	63.7126%	36.2874%	65.2442%	47.3399%	17.9043%	29.7701%	16.3727%	13.3975%	4.9857%

0235

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks. Gas - Bud Atkisson.

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur in the year when final rates become effective.

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS Description	TOTAL COMPANY (W,S,G)	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	(1) W-FPSC 1518 Amelia Island	(2) W-FPSC 990 Apache Shores	(3) W-FPSC 332 Apple Valley	(4) W-FPSC 784 Bay Lake Estates	(5) W-FPSC 886 Beacon Hills	(6) W-FPSC 472 Beecher's Point
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	98,793	75,055	1,157	161	917	65	2,602	39
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	98,793	75,055	1,157	161	917	65	2,602	39
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	64.9847%	49.3702%	0.7611%	0.1059%	0.6032%	0.0428%	1.7116%	0.0257%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)	(2,399)	0						
2. Acquisition and inclusion of Lehigh Utilities	15,932	7,795	0						
3. Discontinuation of management system agreements	(1,030)	(616)	0						
4. Transfer of M&M Utilities receivership	(257)	0	0						
5. Return of Wedgewood to original owner	(123)	(123)	0						
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23	23	23						
7. Sales of Deltona Gas	(3,172)	0	0						
8. Return of River Park sewer system to homeowners	(213)	0	0						
TOTAL ADJUSTMENTS - WATER	6,569	4,680	23	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	103,473	75,078	1,157	161	917	65	2,602	39
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	65.2442%	47.3399%	0.7295%	0.1015%	0.5782%	0.0410%	1.6407%	0.0246%

0236

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur in the year when final rates become effective.

CUSTOMER ALLOCATION FACTOR - WATER

- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(7) W-FPSC	(8) W-FPSC	(9) W-FPSC	(10) W-FPSC	(11) W-FPSC	(12) W-FPSC	(13) W-FPSC	(14) W-FPSC
Description	TOTAL COMPANY (W,S,G)	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	984 Crystal River	105 Daetwyler Shores	18001 Deltona Utilities
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	186	103	644	353	1,649	67	129	21,873
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	186	103	644	353	1,649	67	129	21,873
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.1223%	0.0678%	0.4236%	0.2322%	1.0847%	0.0441%	0.0849%	14.3878%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acquisition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23								
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - WATER	6,569	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	186	103	644	353	1,649	67	129	21,873
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.1173%	0.0649%	0.4061%	0.2226%	1.0398%	0.0422%	0.0813%	13.7919%

0237

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(15) W-FPSC	(16) W-FPSC	(17) W-FPSC	(18) W-FPSC	(19) W-FPSC	(20) W-FPSC	(21) W-FPSC	(22) W-FPSC
Description	TOTAL COMPANY (W,S,G)	336 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fisherman's Haven	772 Fountains	679 Fox Run
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	59	252	171	184	123	137		92
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	59	252	171	184	123	137	0	92
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.0388%	0.1658%	0.1125%	0.1210%	0.0809%	0.0901%	0.0000%	0.0605%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acqusition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23							8	
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - WATER	6,569	0	0	0	0	0	0	8	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	59	252	171	184	123	137	8	92
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.0372%	0.1589%	0.1078%	0.1160%	0.0776%	0.0864%	0.0050%	0.0580%

0238

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(23) W-FPSC	(24) W-FPSC	(25) W-FPSC	(26) W-FPSC	(27) W-FPSC	(28) W-FPSC	(29) W-FPSC	(30) W-FPSC
Description	TOTAL COMPANY (W,S,G)	556 Friendly Center	992 Golden Terrace	986 Gospel Isld Estates	575 Grand Terrace	326 Harmony Homes	438 Hermits Cove	558 Hobby Hills	573 Holiday Haven
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	20	105	8	66	64	178	102	113
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	20	105	8	66	64	178	102	113
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.0132%	0.0691%	0.0053%	0.0434%	0.0421%	0.1171%	0.0671%	0.0743%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acqusition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23								
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - WATER	6,569	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	20	105	8	66	64	178	102	113
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.0126%	0.0662%	0.0050%	0.0416%	0.0404%	0.1122%	0.0643%	0.0713%

0239

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(31) W-FPSC	(32) W-FPSC	(33) W-FPSC	(34) W-FPSC	(35) W-FPSC	(36) W-FPSC	(37) W-FPSC	(38) W-FPSC
Description	TOTAL COMPANY (W,S,G)	121 Holiday Heights	570 Imperial Terrace	780 Intercession City	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Village
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	53	245	256	216	116	983	63	35
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	53	245	256	216	116	983	63	35
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.0349%	0.1612%	0.1684%	0.1421%	0.0763%	0.6466%	0.0414%	0.0230%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acqusition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23								
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - WATER	6,569	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	53	245	256	216	116	983	63	35
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.0334%	0.1545%	0.1614%	0.1362%	0.0731%	0.6198%	0.0397%	0.0221%

0240

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(39) W-FPSC	(40) W-FPSC	(41) W-FPSC	(42) W-FPSC	(43) W-FPSC	(44) W-FPSC	(45) W-FPSC	(46) W-FPSC
Description	TOTAL COMPANY (W,S,G)	325 Lake Brantley	104 Lake Conway	323 Lake Harriet	1054 Lakeview Villas	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores Utilities	11001 Marion Oaks
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	66	85	285	13	391	244	276	2,212
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	66	85	285	13	391	244	276	2,212
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.0434%	0.0559%	0.1875%	0.0086%	0.2572%	0.1605%	0.1815%	1.4550%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acqusition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23								
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - WATER	6,569	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	66	85	285	13	391	244	276	2,212
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.0416%	0.0536%	0.1797%	0.0082%	0.2465%	0.1539%	0.1740%	1.3948%

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

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CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(47) W-FPSC	(48) W-FPSC	(49) W-FPSC	(50) W-FPSC	(51) W-FPSC	(52) W-FPSC	(53) W-FPSC	(54) W-FPSC
Description	TOTAL COMPANY (W,S,G)	330 Meredith Manor	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	679	35	138	195		91	2,090	61
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	679	35	138	195	0	91	2,090	61
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.4466%	0.0230%	0.0908%	0.1283%	0.0000%	0.0599%	1.3748%	0.0401%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acquisition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23					4			
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - WATER	6,569	0	0	0	0	4	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	679	35	138	195	4	91	2,090	61
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.4281%	0.0221%	0.0870%	0.1230%	0.0025%	0.0574%	1.3178%	0.0385%

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

0242

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(55) W-FPSC	(56) W-FPSC	(57) W-FPSC	(58) W-FPSC	(59) W-FPSC	(60) W-FPSC	(61) W-FPSC	(62) W-FPSC
Description	TOTAL COMPANY (W,S,G)	444 Park Manor	564 Picciola Island	782 Pine Ridge Estates	9002 Pine Ridge Utilities	553 Piney Woods	987 Point O'woods	443 Pomona Park	1095 Postmaster Village
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	30	131	172	400	169	326	161	152
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	30	131	172	400	169	326	161	152
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.0197%	0.0862%	0.1131%	0.2631%	0.1112%	0.2144%	0.1059%	0.1000%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acquisition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23								
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - WATER	6,569	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	30	131	172	400	169	326	161	152
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.0189%	0.0826%	0.1085%	0.2522%	0.1066%	0.2056%	0.1015%	0.0958%

0243

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(63) W-FPSC	(64) W-FPSC	(65) W-FPSC	(66) W-FPSC	(67) W-FPSC	(68) W-FPSC	(69) W-FPSC	(70) W-FPSC
Description	TOTAL COMPANY (W,S,G)	578 Quail Ridge	442 River Grove	439 River Park	985 Rolling Green	988 Rosemont	1115 Salt Springs	1118 Samira Villas	448 Saratoga Harbour
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025		107	346	76	47	112	2	40
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	0	107	346	76	47	112	2	40
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.0000%	0.0704%	0.2276%	0.0500%	0.0309%	0.0737%	0.0013%	0.0263%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acqusition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23	11							
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - WATER	6,569	11	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	11	107	346	76	47	112	2	40
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.0069%	0.0675%	0.2182%	0.0479%	0.0296%	0.0706%	0.0013%	0.0252%

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

0244

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(71) W-FPSC	(72) W-FPSC	(73) W-FPSC	(74) W-FPSC	(75) W-FPSC	(76) W-FPSC	(77) W-FPSC	(78) W-FPSC
Description	TOTAL COMPANY (W,S,G)	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	27001 Spring Hill Util.	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	989 Sugar Mill Woods
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	935	26	115	22,630	79	6	601	1,806
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	935	26	115	22,630	79	6	601	1,806
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.6150%	0.0171%	0.0756%	14.8857%	0.0520%	0.0039%	0.3953%	1.1880%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acqusition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23								
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - WATER	6,569	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	935	26	115	22,630	79	6	601	1,806
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.5896%	0.0164%	0.0725%	14.2692%	0.0498%	0.0038%	0.3790%	1.1388%

0245

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(79) W-FPSC	(80) W-FPSC	(81) W-FPSC	(82) W-FPSC	(83) W-FPSC	(84) W-FPSC	(85) W-FPSC	(86) W-FPSC
Description	TOTAL COMPANY (W,S,G)	28001 Sunny Hills Util.	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Welaka	566 Western Shores	122 Westmont
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	416	7	553	2,824	131	92	278	122
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	416	7	553	2,824	131	92	278	122
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.2736%	0.0046%	0.3638%	1.8576%	0.0862%	0.0605%	0.1829%	0.0802%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acquisition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23								
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - WATER	6,569	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	416	7	553	2,824	131	92	278	122
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.2623%	0.0044%	0.3487%	1.7807%	0.0826%	0.0580%	0.1753%	0.0769%

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

0246

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(87) W-FPSC	(88) W-FPSC	(89) W-FPSC	(90) W-FPSC		(91) W-FPSC	(92) W-FPSC	(93) W-FPSC
Description	TOTAL COMPANY (W,S,G)	783 Windsong	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL WATER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island Util.	576 Wedgewood
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	109	1,076	17	514	75,055		5,460	123
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	109	1,076	17	514	75,055	0	5,460	123
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.0717%	0.7078%	0.0112%	0.3381%	49.3702%	0.0000%	3.5915%	0.0809%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)					0			
2. Acqusition and inclusion of Lehigh Utilities	15,932					0	7,795		
3. Discontinuation of management system agreements	(1,030)					0			
4. Transfer of M&M Utilities receivership	(257)					0			
5. Return of Wedgewood to original owner	(123)					0			(123)
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23					23			
7. Sales of Deltona Gas	(3,172)					0			
8. Return of River Park sewer system to homeowners	(213)					0			
TOTAL ADJUSTMENTS - WATER	6,569	0	0	0	0	23	7,795	0	(123)
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	109	1,076	17	514	75,078	7,795	5,460	0
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.0687%	0.6785%	0.0107%	0.3241%	47.3399%	4.9151%	3.4428%	0.0000%

0247

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS Description	TOTAL COMPANY (W,S,G)	SUBTOTAL WATER FPSC REGULATED	(94) W-COUNTY 2201 Deep Creek	(95) W-COUNTY 215 Gibsonia Estates	(96) W-COUNTY 1902 Hershel Heights	(97) W-COUNTY 210 Lake Gibson	(98) W-COUNTY 214 Orange Hill	(99) W-COUNTY 2301 Palm Valley	(100) W-COUNTY 19001 Seaboard
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	80,638	2,670	161	320	782	168	203	2,563
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	80,638	2,670	161	320	782	168	203	2,563
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	53.0426%	1.7563%	0.1059%	0.2105%	0.5144%	0.1105%	0.1335%	1.6859%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)	0							
2. Acquisition and inclusion of Lehigh Utilities	15,932	7,795							
3. Discontinuation of management system agreements	(1,030)	0							
4. Transfer of M&M Utilities receivership	(257)	0							
5. Return of Wedgewood to original owner	(123)	(123)							
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23	23							
7. Sales of Deltona Gas	(3,172)	0							
8. Return of River Park sewer system to homeowners	(213)	0							
TOTAL ADJUSTMENTS - WATER	6,569	7,695	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	159,594	88,333	2,670	161	320	782	168	203	2,563
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	55.6977%	1.6835%	0.1015%	0.2018%	0.4931%	0.1059%	0.1280%	1.6161%

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

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CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(101) W-COUNTY	(102) W-COUNTY	(103) W-COUNTY	(104) W-COUNTY		(105) W-MGMT	(106) W-MGMT	(107) W-MGMT
Description	TOTAL COMPANY (W,S,G)	23001 St. Augustine	212 Sugar Creek	1901 Valrico Hills	4 V.G.U. (Company)	SUBTOTAL WATER COUNTY REGULATED	1119 Bahia Oaks	18002 Enterprise	677 St. Lucie Falls
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Water Sales Customers	152,025	2,399	62	349	7,068	16,745	295	188	218
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	2,399	62	349	7,068	16,745	295	188	218
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	1.5780%	0.0408%	0.2296%	4.6492%	11.0146%	0.1940%	0.1237%	0.1434%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)	(2,399)				(2,399)			
2. Acqusition and inclusion of Lehigh Utilities	15,932					0			
3. Discontinuation of management system agreements	(1,030)					0	(295)		(218)
4. *Transfer of M&M Utilities receivership*	(257)					0			
5. Return of Wedgewood to original owner	(123)					0			
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23					0			
7. Sales of Deltona Gas	(3,172)					0			
8. Return of River Park sewer system to homeowners	(213)					0			
TOTAL ADJUSTMENTS - WATER	6,569	(2,399)	0	0	0	(2,399)	(295)	0	(218)
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	0	62	349	7,068	14,346	0	188	0
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.0000%	0.0391%	0.2201%	4.4567%	9.0458%	0.0000%	0.1185%	0.0000%

0249

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS		(108) W-MGMT		(109) W-MISC.	(110) W-MISC.	(111) W-MISC.	(112) W-MISC.	
Description	TOTAL COMPANY (W,S,G)	1703 Woodside	SUBTOTAL WATER MANAGEMENT SYSTEM	1298 Geneva Lake Est.	1279 Keystone Club Est.	2302 Remington Forest	2501 Shadowbrook	SUBTOTAL WATER NON-REG'D SYSTEM
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :								
Water Sales Customers	152,025	103	804	82	138	24	362	606
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - WATER	152,025	103	804	82	138	24	362	606
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - WATER	100.0000%	0.0678%	0.5289%	0.0539%	0.0908%	0.0158%	0.2381%	0.3986%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of St. Augustine	(4,591)		0					0
2. Acqusition and inclusion of Lehigh Utilities	15,932		0					0
3. Discontinuation of management system agreements	(1,030)	(103)	(616)					0
4. Transfer of M&M Utilities receivership	(257)		0					0
5. Return of Wedgewood to original owner	(123)		0					0
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23		0					0
7. Sales of Deltona Gas	(3,172)		0					0
8. Return of River Park sewer system to homeowners	(213)		0					0
TOTAL ADJUSTMENTS - WATER	6,569	(103)	(616)	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - WATER	158,594	0	188	82	138	24	362	606
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATER	100.0000%	0.0000%	0.1185%	0.0517%	0.0870%	0.0151%	0.2283%	0.3821%

0250

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - SEWER
- Operating Systems - Average of 12 Months Ended 12/31/91

SEWER NO. OF CUSTOMERS Description	TOTAL COMPANY (W,S,G)	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	(1) S-FPSC 1518 Amelia Island	(2) S-FPSC 990 Apache Shores	(3) S-FPSC 332 Apple Valley	(4) S-FPSC 886 Beacon Hills	(5) S-FPSC 472 Beecher's Point	(6) S-FPSC 2202 Burnt Store
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Sewer Sales Customers	152,025	44,196	25,966	1,005	112	166	2,470	16	150
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - SEWER	152,025	44,196	25,966	1,005	112	166	2,470	16	150
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - SEWER	100.0000%	29.0715%	17.0801%	0.6611%	0.0737%	0.1092%	1.6247%	0.0105%	0.0987%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)	(2,192)	0						
2. Acqusition and inclusion of Lehigh Utilities	15,932	6,094	0						
3. Discontinuation of management system agreements	(1,030)	(414)	0						
4. Transfer of M&M Utilities receivership	(257)	(257)	0						
5. Return of Wedgewood to original owner	(123)	0	0						
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23	0	0						
7. Sales of Deltona Gas	(3,172)	0	0						
8. Return of River Park sewer system to homeowners	(213)	(213)	0						
TOTAL ADJUSTMENTS - SEWER	6,569	3,018	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - SEWER	158,594	47,214	25,966	1,005	112	166	2,470	16	150
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWER	100.0000%	29.7701%	16.3727%	0.6337%	0.0706%	0.1047%	1.5574%	0.0101%	0.0946%

0251

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur in the year when final rates become effective.

CUSTOMER ALLOCATION FACTOR - SEWER
- Operating Systems - Average of 12 Months Ended 12/31/91

SEWER NO. OF CUSTOMERS		(7) S-FPSC	(8) S-FPSC	(9) S-FPSC	(10) S-FPSC	(11) S-FPSC	(12) S-FPSC	(13) S-FPSC	(14) S-FPSC
Description	TOTAL COMPANY (W,S,G)	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.	16001 Deltona Utilities	673 Fisherman's Haven	340 Fl. Central Commerce Pk	679 Fox Run	573 Holiday Haven
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Sewer Sales Customers	152,025	132	259	678	4,468	146	24	90	96
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - SEWER	152,025	132	259	678	4,468	146	24	90	96
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - SEWER	100.0000%	0.0868%	0.1704%	0.4460%	2.9390%	0.0960%	0.0158%	0.0592%	0.0631%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acquisition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23								
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - SEWER	6,569	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - SEWER	158,594	132	259	678	4,468	146	24	90	96
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWER	100.0000%	0.0832%	0.1633%	0.4275%	2.8173%	0.0921%	0.0151%	0.0567%	0.0605%

0252

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - SEWER
- Operating Systems - Average of 12 Months Ended 12/31/91

SEWER NO. OF CUSTOMERS		(15) S-FPSC	(16) S-FPSC	(17) S-FPSC	(18) S-FPSC	(19) S-FPSC	(20) S-FPSC	(21) S-FPSC	(22) S-FPSC
Description	TOTAL COMPANY (W,S,G)	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores	11001 Marion Oaks	330 Meredith Manor	562 Morningview	440 Palm Port
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Sewer Sales Customers	152,025	115	387	229	236	1,276	27	35	90
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - SEWER	152,025	115	387	229	236	1,276	27	35	90
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - SEWER	100.0000%	0.0756%	0.2546%	0.1506%	0.1552%	0.8393%	0.0178%	0.0230%	0.0592%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acquisition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23								
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - SEWER	6,569	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - SEWER	158,594	115	387	229	236	1,276	27	35	90
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWER	100.0000%	0.0725%	0.2440%	0.1444%	0.1488%	0.8046%	0.0170%	0.0221%	0.0567%

0253

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - SEWER
- Operating Systems - Average of 12 Months Ended 12/31/91

SEWER NO. OF CUSTOMERS		(23) S-FPSC	(24) S-FPSC	(25) S-FPSC	(26) S-FPSC	(27) S-FPSC	(28) S-FPSC	(29) S-FPSC	(30) S-FPSC
Description	TOTAL COMPANY (W,S,G)	1429 Palm Terrace	444 Park Manor	987 Point O'woods	1115 Salt Springs	473 Silver Lake Oaks	1113 South Forty	27001 Spring Hill Util.	1801 Sugar Mill
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Sewer Sales Customers	152,025	1,913	28	114	110	25	21	4,846	587
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - SEWER	152,025	1,913	28	114	110	25	21	4,846	587
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - SEWER	100.0000%	1.2583%	0.0184%	0.0750%	0.0724%	0.0164%	0.0138%	3.1876%	0.3861%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								
2. Acqusition and inclusion of Lehigh Utilities	15,932								
3. Discontinuation of management system agreements	(1,030)								
4. Transfer of M&M Utilities receivership	(257)								
5. Return of Wedgewood to original owner	(123)								
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23								
7. Sales of Deltona Gas	(3,172)								
8. Return of River Park sewer system to homeowners	(213)								
TOTAL ADJUSTMENTS - SEWER	6,569	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - SEWER	158,594	1,913	28	114	110	25	21	4,846	587
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWER	100.0000%	1.2062%	0.0177%	0.0719%	0.0694%	0.0158%	0.0132%	3.0556%	0.3701%

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

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CUSTOMER ALLOCATION FACTOR - SEWER
- Operating Systems - Average of 12 Months Ended 12/31/91

SEWER NO. OF CUSTOMERS		(31) S-FPSC	(32) S-FPSC	(33) S-FPSC	(34) S-FPSC	(35) S-FPSC	(36) S-FPSC	(37) S-FPSC	
Description	TOTAL COMPANY (W,S,G)	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	106 University Shores	567 Venetian Village	888 Woodmere	1427 Zephyr Hills	SUBTOTAL SEWER FILED-FPSC REGULATED
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Sewer Sales Customers	152,025	1,744	175	6	2,567	82	1,040	501	25,966
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - SEWER	152,025	1,744	175	6	2,567	82	1,040	501	25,966
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - SEWER	100.0000%	1.1472%	0.1151%	0.0039%	1.6885%	0.0539%	0.6841%	0.3296%	17.0801%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)								0
2. Acqusition and inclusion of Lehigh Utilities	15,932								0
3. Discontinuation of management system agreements	(1,030)								0
4. Transfer of M&M Utilities receivership	(257)								0
5. Return of Wedgewood to original owner	(123)								0
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23								0
7. Sales of Deltona Gas	(3,172)								0
8. Return of River Park sewer system to homeowners	(213)								0
TOTAL ADJUSTMENTS - SEWER	6,569	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - SEWER	158,594	1,744	175	6	2,567	82	1,040	501	25,966
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWER	100.0000%	1.0997%	0.1103%	0.0038%	1.6186%	0.0517%	0.6558%	0.3159%	16.3727%

0255

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - SEWER
- Operating Systems - Average of 12 Months Ended 12/31/91

SEWER NO. OF CUSTOMERS		(38) S-FPSC	(39) S-FPSC		(40) S-COUNTY	(41) S-COUNTY	(42) S-COUNTY	(43) S-COUNTY	(44) S-COUNTY
Description	TOTAL COMPANY (W,S,G)	2901 Lehigh	26001 Marco Island	SUBTOTAL SEWER FPSC REGULATED	2201 Deep Creek	210 Lake Gibson	439 River Park	19001 Seaboard	23001 St. Augustine
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Sewer Sales Customers	152,025		1,942	27,908	2,657	266	213	2,491	2,192
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - SEWER	152,025	0	1,942	27,908	2,657	266	213	2,491	2,192
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - SEWER	100.0000%	0.0000%	1.2774%	18.3575%	1.7477%	0.1750%	0.1401%	1.6385%	1.4419%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)			0					(2,192)
2. Acqusition and inclusion of Lehigh Utilities	15,932	6,094		6,094					
3. Discontinuation of management system agreements	(1,030)			0					
4. Transfer of M&M Utilities receivership	(257)			0					
5. Return of Wedgewood to original owner	(123)			0					
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23			0					
7. Sales of Deltona Gas	(3,172)			0					
8. Return of River Park sewer system to homeowners	(213)			0			(213)		
TOTAL ADJUSTMENTS - SEWER	6,569	6,094	0	6,094	0	0	(213)	0	(2,192)
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - SEWER	158,594	6,094	1,942	34,002	2,657	266	0	2,491	0
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWER	100.0000%	3.8422%	1.2245%	21.4394%	1.6754%	0.1677%	0.0000%	1.5707%	0.0000%

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

0256

CUSTOMER ALLOCATION FACTOR - SEWER
- Operating Systems - Average of 12 Months Ended 12/31/91

SEWER NO. OF CUSTOMERS		(45) S-COUNTY	(46) S-COUNTY	(47) S-COUNTY		(48) S-MGMT	(49) S-MGMT	(50) S-MGMT	(51) S-MGMT
Description	TOTAL COMPANY (W,S,G)	2101 Tropical Isle	1901 Vairico Hills	4 V.G.U. (Company)	SUBTOTAL SEWER COUNTY REGULATED	125 Country Run	18002 Enterprise	126 M & M Utilities	677 St. Lucie Falls
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Sewer Sales Customers	152,025	147	343	6,837	15,146	103	117	257	215
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - SEWER	152,025	147	343	6,837	15,146	103	117	257	215
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - SEWER	100.0000%	0.0967%	0.2256%	4.4973%	9.9628%	0.0678%	0.0770%	0.1691%	0.1414%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of St. Augustine	(4,591)				(2,192)				
2. Acqusition and inclusion of Lehigh Utilities	15,932				0				
3. Discontinuation of management system agreements	(1,030)				0	(103)			(215)
4. Transfer of M&M Utilities receivership	(257)				0			(257)	
5. Return of Wedgewood to original owner	(123)				0				
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23				0				
7. Sales of Deltona Gas	(3,172)				0				
8. *Return of River Park sewer system to homeowners*	(213)				(213)				
TOTAL ADJUSTMENTS - SEWER	6,569	0	0	0	(2,405)	(103)	0	(257)	(215)
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - SEWER	158,594	147	343	6,837	12,741	0	117	0	0
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWER	100.0000%	0.0927%	0.2163%	4.3110%	8.0337%	0.0000%	0.0738%	0.0000%	0.0000%

Sources:
(1) *SSU, DUI, and UFU:* Water and Sewer - Helena Loucks, Gas - *Bud Atkisson*

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

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CUSTOMER ALLOCATION FACTOR - SEWER
- Operating Systems - Average of 12 Months Ended 12/31/91

SEWER NO. OF CUSTOMERS		(52) S-MGMT		(53) S-MISC.	
Description	TOTAL COMPANY (W,S,G)	1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM	2501 Shadowbrook	SUBTOTAL SEWER NON-REG'D SYSTEM
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :					
Sewer Sales Customers	152,025	96	788	354	354
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - SEWER	152,025	96	788	354	354
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - SEWER	100.0000%	0.0631%	0.5183%	0.2329%	0.2329%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:					
1. Sale of St. Augustine	(4,591)		0		0
2. Acqusition and inclusion of Lehigh Utilities	15,932		0		0
3. Discontinuation of management system agreements	(1,030)	(96)	(414)		0
4. Transfer of M&M Utilities receivership	(257)		(257)		0
5. Return of Wedgewood to original owner	(123)		0		0
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23		0		0
7. Sales of Deltona Gas	(3,172)		0		0
8. Return of River Park sewer system to homeowners	(213)		0		0
TOTAL ADJUSTMENTS - SEWER	6,569	(96)	(671)	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - SEWER	158,594	0	117	354	354
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWER	100.0000%	0.0000%	0.0738%	0.2232%	0.2232%

0258

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:
(1) Adjustments were made to reflect known events in 1991 or proforma adjustments expected to occur i

CUSTOMER ALLOCATION FACTOR - GAS
- Operating Systems - Average of 12 Months Ended 12/31/91

GAS NO. OF CUSTOMERS Description	TOTAL COMPANY (W,S,G)	TOTAL GAS	SUBTOTAL GAS FILED-FPSC REGULATED	(1) GAS 9001 Citrus Springs Util.	(2) GAS 18001 Deltona Utilities	(3) GAS 26001 Marco Island Util.	(4) GAS 11001 Marion Oaks Util.	(5) GAS 9002 Pine Ridge Util.	(6) GAS 27001 Spring Hill Util.
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Gas Sales Customers	152,025	9,036	—	576	3,172	794	989	34	3,291
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - GAS	152,025	9,036	—	576	3,172	794	989	34	3,291
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - GAS	100.0000%	5.9438%	—	0.3789%	2.0865%	0.5223%	0.6506%	0.0224%	2.1648%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. *Sale of St. Augustine*	(4,591)	0	—						
2. Acqusition and inclusion of Lehigh Utilities	15,932	2,043	—						
3. Discontinuation of management system agreements	(1,030)	0	—						
4. Transfer of M&M Utilities receivership	(257)	0	—						
5. Return of Wedgewood to original owner	(123)	0	—						
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23	0	—						
7. Sales of Deltona Gas	(3,172)	(3,172)	—		(3,172)				
8. Return of River Park sewer system to homeowners	(213)	0	—						
TOTAL ADJUSTMENTS - GAS	6,569	(1,129)	—	0	(3,172)	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - GAS	158,594	7,907	—	576	0	794	989	34	3,291
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - GAS	100.0000%	4.9857%	—	0.3632%	0.0000%	0.5007%	0.6236%	0.0214%	2.0751%

0259

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:

CUSTOMER ALLOCATION FACTOR - GAS
- Operating Systems - Average of 12 Months Ended 12/31/91

GAS NO. OF CUSTOMERS		(7) GAS	(8) GAS
Description	TOTAL COMPANY (W,S,G)	28001 Sunny Hills Util.	2901 Lehigh
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :			
Gas Sales Customers	152,025	180	
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - GAS	152,025	180	0
CUSTOMER ALLOCATION FACTOR (AVERAGE 1991) - GAS	100.0000%	0.1184%	0.0000%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:			
1. Sale of St. Augustine	(4,591)		
2. Acqusition and inclusion of Lehigh Utilities	15,932		2,043
3. Discontinuation of management system agreements	(1,030)		
4. Transfer of M&M Utilities receivership	(257)		
5. Return of Wedgewood to original owner	(123)		
6. Estimation of 1991 number of customers in Fountains, Palisades & Quail Ridge	23		
7. Sales of Deltona Gas	(3,172)		
8. Return of River Park sewer system to homeowners	(213)		
TOTAL ADJUSTMENTS - GAS	6,569	0	2,043
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1991) - GAS	158,594	180	2,043
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - GAS	100.0000%	0.1135%	1.2882%

0260

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:

Allocation Schedules
- Allocation Factors -

Historical Test Year Ended 12/31/91

Gross Plant Allocation Factor
(Water, Sewer, Gas)

SUMMARY OF GROSS PLANT ALLOCATION FACTOR (WATER, SEWER, GAS)
- Excluding General Plant -
- Operating Systems - Average 1991

GROSS PLANT ACCOUNTS	TOTAL COMPANY GROSS PLANT			WATER			SEWER			GAS
Description	Total Company	Filed-FPSC Regulated	Other Systems	Total Water	Filed-FPSC Regulated	Other Systems	Total Sewer	Filed-FPSC Regulated	Other Systems	Gas Systems
GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:										
Intangible Plant	$1,779,189	$1,469,543	$309,646	$1,016,041	$831,455	$184,585	$763,148	$638,088	$125,060	$0
Source of Supply & Pumping / Collection Plant	61,512,253	36,211,707	25,300,546	25,691,355	13,393,511	12,297,844	35,528,729	22,818,195	12,710,534	292,169
Water Treatment Plant / System Pumping Plant	21,956,468	10,816,276	11,140,192	13,713,828	4,806,196	8,907,632	8,242,639	6,010,079	2,232,560	—
Trans. & Dist. / Treat. & Disp.	95,814,190	61,549,312	34,264,878	55,707,127	39,126,685	16,580,442	35,608,827	22,422,627	13,186,200	4,498,236
TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991)	$181,062,099	$110,046,837	$71,015,263	$96,128,350	$58,157,847	$37,970,503	$80,143,344	$51,888,989	$28,254,355	$4,790,405
GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991)	100.0000%	60.7785%	39.2215%	53.0914%	32.1204%	20.9710%	44.2629%	28.6581%	15.6048%	2.6457%
ADJUSTMENTS TO PER BOOK TOTAL GROSS PLANT:										
1. Sale of St. Augustine	($3,736,863)	$0	($3,736,863)	($1,727,744)	$0	($1,727,744)	($2,009,119)	$0	($2,009,119)	$0
2. Acqusition and inclusion of Lehigh Utilities *	0	0	0	0	0	0	0	0	0	0
3. Discontinuation of management system agreements	(2,927)	0	(2,927)	(1,276)	0	(1,276)	(1,651)	0	(1,651)	0
4. Transfer of M&M Utilities receivership	(691)	0	(691)	0	0	0	(691)	0	(691)	0
5. Return of Wedgewood to original owner	(51,248)	0	(51,248)	(51,248)	0	(51,248)	0	0	0	0
6. Inclusion of Quail Ridge plant placed in service but not booked	110,883	110,883	0	110,883	110,883	0	0	0	0	0
7. Sales of Deltona Gas	(830,150)	0	(830,150)	0	0	0	0	0	0	(830,150)
8. Return of River Park sewer system to homeowners	(7,662)	0	(7,662)	0	0	0	(7,662)	0	(7,662)	0
(* For allocation of deferred taxes, ITC, and parent debt adjustments, *Lehigh is excluded since it has its only capital structure*)										
TOTAL ADJUSTMENTS	($4,518,656)	$110,883	($4,629,539)	($1,669,384)	$110,883	($1,780,268)	($2,019,122)	$0	($2,019,122)	($830,150)
TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991)	$176,543,443	$110,157,720	$66,385,723	$94,458,966	$58,268,730	$36,190,236	$78,124,222	$51,888,989	$26,235,233	$3,960,255
GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991)	100.0000%	62.3969%	37.6031%	53.5047%	33.0053%	20.4993%	44.2521%	29.3916%	14.8605%	2.2432%

0262

GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	Description	TOTAL COMPANY (W,S,G)	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	(1) W-FPSC 1518 Amelia Island	(2) W-FPSC 990 Apache Shores	(3) W-FPSC 332 Apple Valley	(4) W-FPSC 784 Bay Lake Estates	(5) W-FPSC 886 Beacon Hills	(6) W-FPSC 472 Beecher's Point	(7) W-FPSC 2202 Burnt Store	(8) W-FPSC 555 Carlton Village	(9) W-FPSC 335 Chuluota	(10) W-FPSC 1117 Citrus Park	(11) W-FPSC 9001 Citrus Springs Util.
GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:															
	INTANGIBLE PLANT														
301.1	Organization	—	430,983	316,897	72,408	337	1,855	1,806	4,953	2,107	29,451	195	2,294	2,591	0
302.1	Franchises	—	317,753	275,591	2,589	532	9,630	1,946	42,342	96	728	1,700	1,318	228	3,896
339.1	Other Plant & Misc.	—	267,305	239,167	711	5,912	62,950	43	1,591	2	0	7,081	6,792	284	0
	SOURCE OF SUPPLY AND PUMPING														
303.2	Land & Land Rights	—	1,513,201	749,789	233	337	416	96	4,578	15,000	0	17	153	1,809	2,875
304.2	Structures & Improvements	—	1,736,423	1,207,708	880	603	3,064	2,673	30,226	114	17,973	1,084	10,521	254	45,927
305.2	Collect. & Impound.	—	1,440,344	605,506	77	153	465	5	68,620	0	0	4	5,008	31	0
306.2	Lake, River & Other	—	0	0	0	0	0	0	0	0	0	0	0	0	0
307.2	Wells & Springs	—	4,455,169	2,074,677	84,693	199	21,035	28,354	206,935	(0)	26,943	63	25,112	6,050	32,057
308.2	Infiltration Galler	—	289,567	0	0	0	0	0	0	0	0	0	0	0	0
309.2	Supply Mains	—	5,680,305	1,985,348	5,265	44	1,826	11	399	(1)	33,715	13	131	79	1,862
310.2	Power Generation Eq.	—	1,025,522	979,543	88	18	(655)	1,975	34,638	1,765	2,038	6	2,974	877	28,817
311.2	Pumping Equipment	—	8,945,377	5,295,668	20,845	10,652	76,256	10,134	170,002	1,780	151,061	26,555	113,000	3,778	65,427
339.2	Other Plant & Misc.	—	503,445	495,274	(102)	14,776	34,447	662	(92,912)	0	128	2,809	37,016	(44)	0
	WATER TREATMENT PLANT														
303.3	Land & Land Rights	—	251,059	187,181	12	2	641	1	35,427	0	0	1	8	5	224
304.3	Structures & Improvements	—	3,480,275	1,256,356	3,376	1,683	22,924	1,419	308,182	3,025	16,457	2,666	16,167	884	0
320.3	Water Treatment Eq.	—	9,952,049	3,332,213	8,766	32,725	114,574	667	46,181	5,578	359,869	1,926	229,283	44,509	12,607
339.3	Other Plant & Misc.	—	30,446	30,446	0	0	0	0	0	0	0	0	0	0	0
	TRANSMISSION & DISTRIBUTION														
303.4	Land & Land Rights	—	57,840	57,808	15	553	14	1	1,857	0	0	1	9	6	0
304.4	Structures & Improvements	—	216,549	54,777	5	1	4	0	31	39,462	0	29	671	284	0
330.4	Distr. Reservoirs	—	5,894,875	3,632,421	71,118	238	2,292	4,004	34,787	11,148	131,570	83	36,260	364	15,140
331.4	Transm. & Distribution	—	32,363,969	22,065,907	2,528,099	8,990	324,744	19,132	1,477,288	39,059	244,543	11,254	218,345	88,599	339,572
333.4	Services	—	10,253,922	8,296,596	171,727	3,999	42,188	389	228,852	1,501	14,018	9,225	28,484	896	292,370
334.4	Meters & Meter Installation	—	5,003,636	3,528,753	115,985	3,292	62,816	2,167	165,194	8,147	25,237	5,193	34,292	17,853	69,181
335.4	Hydrants	—	1,853,548	1,429,151	131,878	100	5,426	29	135,436	0	0	36	6,338	196	11,732
339.4	Other Plant & Misc.	—	62,787	61,271	8,095	262	5,031	2	19,905	0	0	87	784	475	0
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - WATER	181,082,099	96,129,350	58,157,847	3,226,761	85,408	791,922	75,516	2,922,311	128,783	1,053,531	70,030	772,939	170,005	921,677
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - WAT	100.0000%	53.0914%	32.1204%	1.7821%	0.0472%	0.4374%	0.0417%	1.6140%	0.0711%	0.5819%	0.0387%	0.4269%	0.0939%	0.5090%
	ADJUSTMENTS TO PER BOOK TOTAL GROSS PLANT:														
	1. Sale of St. Augustine	(3,736,863)	(1,727,744)	0											
	2. Acquisition and inclusion of Lehigh Utilities *	0	0	0											
	3. Discontinuation of management system agreements	(2,927)	(1,276)	0											
	4. Transfer of M&M Utilities receivership	(691)	0	0											
	5. Return of Wedgewood to original owner	(51,248)	(51,248)	0											
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883	110,883	110,883											
	7. Sales of Deltona Gas	(830,150)	0	0											
	8. Return of River Park sewer system to homeowners	(7,662)	0	0											
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure) **TOTAL ADJUSTMENTS - WATER**	(4,518,656)	(1,669,384)	110,883	0	0	0	0	0	-0	0	0	0	0	0
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	176,543,443	94,459,966	58,268,730	3,226,761	85,408	791,922	75,516	2,922,311	128,783	1,053,531	70,030	772,939	170,005	921,677
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATE	100.0000%	53.5047%	33.0053%	1.8277%	0.0484%	0.4486%	0.0428%	1.6553%	0.0729%	0.5968%	0.0397%	0.4378%	0.0963%	0.5221%

0263

GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	WATER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(12) W-FPSC 964 Crystal River	(13) W-FPSC 105 Daetwyler Shores	(14) W-FPSC 19001 Deltona Utilities	(15) W-FPSC 336 Del Ray Manor	(16) W-FPSC 334 Druid Hills	(17) W-FPSC 557 East Lake Harris Est.	(18) W-FPSC 324 Fern Park	(19) W-FPSC 552 Fern Terrace	(20) W-FPSC 673 Fisherman's Haven	(21) W-FPSC 772 Fountains	(22) W-FPSC 679 Fox Run	(23) W-FPSC 556 Friendly Center	(24) W-FPSC 992 Golden Terrace
GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:															
INTANGIBLE PLANT															
301.1	Organization	—	3,858	208	0	125	444	373	402	295	3,569	0	4,483	119	196
302.1	Franchises	—	3,054	265	26,182	308	360	410	421	334	3,275	75	129	198	610
339.1	Other Plant & Misc.	—	75	6,305	0	1,752	3,531	1,262	5,333	5,308	147	0	57	1,298	2,729
SOURCE OF SUPPLY AND PUMPING															
303.2	Land & Land Rights	—	18,967	27	190,677	15	62	43	115	32	252	0	3,018	5	27
304.2	Structures & Improvements	—	4,803	5,372	285,488	958	4,090	2,211	7,714	403	779	0	12,174	166	816
305.2	Collect. & Impound.	—	8	1,608	0	14,495	14,813	99	15,983	109	16	0	6	129	368
306.2	Lake, River & Other	—	0	0	0	0	0	0	0	0	0	0	0	0	0
307.2	Wells & Springs	—	27,627	91	331,387	56	521	159	186	116	4,523	23,634	67	20	114
308.2	Infiltration Galler	—	0	0	0	0	0	0	0	0	0	0	0	0	0
309.2	Supply Mains	—	17	12	540,411	13	57	38	32	24	18	0	14	5	26
310.2	Power Generation Eq.	—	9	10	268,657	6	25,974	16	20	12	18	0	7	2	10
311.2	Pumping Equipment	—	9,550	15,759	1,164,240	12,439	42,576	1,790	14,141	20,029	4,290	22,085	95,988	3,053	6,493
339.2	Other Plant & Misc.	—	(11)	23,609	0	20,655	41,203	(19)	21,852	6,586	(20)	0	(9)	4,998	12,988
WATER TREATMENT PLANT															
303.3	Land & Land Rights	—	1	1	0	1	3	502	1,019	702	2	5	1	0	1
304.3	Structures & Improvements	—	4,422	1,508	37,062	3,593	16,236	4,406	4,938	463	2,193	36,289	10,541	25	1,409
320.3	Water Treatment Eq.	—	25,100	2,679	221,025	1,849	7,320	3,686	9,136	3,700	2,305	580	92,554	2,008	3,453
339.3	Other Plant & Misc.	—	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION & DISTRIBUTION															
303.4	Land & Land Rights	—	1	2	0	1	4	3	3	2	3	0	1	0	2
304.4	Structures & Improvements	—	0	851	0	0	1	1	1	1	1	0	0	0	1
330.4	Distr. Reservoirs	—	93	5,454	1,097,600	58	56,620	165	719	123	5,183	33,424	224	20	108
331.4	Transm. & Distribution	—	45,932	11,563	3,913,102	3,766	19,526	17,385	7,501	4,496	13,838	901	69,483	443	3,703
333.4	Services	—	1,563	622	3,495,866	876	7,451	1,591	3,359	1,635	4,093	2,673	10,389	773	605
334.4	Meters & Meter Installation	—	9,821	5,669	669,033	3,730	16,581	10,461	6,075	5,412	13,606	37,461	7,156	800	798
335.4	Hydrants	—	50	96	211,391	31	1,677	90	109	68	100	5,250	43	11	58
339.4	Other Plant & Misc.	—	23	8,661	0	89	401	256	260	1,401	7	0	3	30	155
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - WATER	181,062,099	154,965	90,373	12,471,922	64,816	259,454	44,927	99,320	51,249	58,215	182,377	306,312	14,102	34,667
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - WAT	100.0000%	0.0856%	0.0499%	6.8882%	0.0358%	0.1433%	0.0248%	0.0549%	0.0283%	0.0322%	0.0897%	0.1692%	0.0078%	0.0191%
ADJUSTMENTS TO PER BOOK TOTAL GROSS PLANT:															
	1. Sale of St. Augustine	(3,736,883)													
	2. Acqusition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(2,827)													
	4. Transfer of M&M Utilities receivership	(891)													
	5. Return of Wedgewood to original owner	(51,248)													
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,983													
	7. Sales of Deltona Gas	(830,150)													
	8. Return of River Park sewer system to homeowners	(7,662)													
(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)															
	TOTAL ADJUSTMENTS - WATER	(4,518,656)	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	176,543,443	154,965	90,373	12,471,922	64,816	259,454	44,927	99,320	51,249	58,215	182,377	306,312	14,102	34,667
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATE	100.0000%	0.0878%	0.0512%	7.0645%	0.0367%	0.1470%	0.0254%	0.0563%	0.0290%	0.0330%	0.0920%	0.1735%	0.0080%	0.0196%

0264

GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	WATER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(25) W-FPSC 986 Gospel Isld Estates	(26) W-FPSC 575 Grand Terrace	(27) W-FPSC 326 Harmony Homes	(28) W-FPSC 439 Hermits Cove	(29) W-FPSC 558 Hobby Hills	(30) W-FPSC 573 Holiday Haven	(31) W-FPSC 121 Holiday Heights	(32) W-FPSC 570 Imperial Terrace	(33) W-FPSC 760 Interoceanic City	(34) W-FPSC 470 Interlachen Lake Est	(35) W-FPSC 1602 Jungle Den	(36) W-FPSC 1094 Keystone Heights	(37) W-FPSC 1701 Kingswood Manor
	GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:														
	INTANGIBLE PLANT														
301.1	Organization	----	1,573	3,496	176	2,078	264	2,075	938	2,966	812	863	1,328	10,077	291
302.1	Franchises	----	121	245	414	526	347	223	2,420	127	496	286	113	2,773	540
339.1	Other Plant & Misc.	----	3	0	2,584	135	2,611	82	39	173	29,322	156	84	705	46
	SOURCE OF SUPPLY AND PUMPING														
303.2	Land & Land Rights	----	1	4,500	80	646	28	28	3,906	7,029	61	1,701	28	1,936	18
304.2	Structures & Improvements	----	3	0	2,991	4,698	1,477	66	1,372	3,057	4,004	4,199	56	20,017	691
305.2	Collect. & Impound.	----	0	0	7,689	2,391	822	9	4	19	23,682	14,318	9	26,977	5
306.2	Lake, River & Other	----	0	0	0	0	0	0	0	0	0	0	0	0	0
307.2	Wells & Springs	----	3,506	1,365	66	573	5,906	105	4,300	2,283	17,688	189	105	8,149	1,629
308.2	Infiltration Galler	----	0	0	0	0	0	0	0	0	0	0	0	0	0
309.2	Supply Mains	----	2	0	15	44	27	7,777	11	2,135	108	43	1,591	471	14
310.2	Power Generation Eq.	----	1	0	7	14,416	10	11	5	11,086	25,010	7,885	11	7,007	6
311.2	Pumping Equipment	----	3,040	32	17,592	31,674	11,171	382	819	1,598	14,546	4,577	3,357	115,683	479
339.2	Other Plant & Misc.	----	(0)	0	4,992	(20)	12,488	(12)	(6)	(26)	(27)	2,157	(12)	(104)	(7)
	WATER TREATMENT PLANT														
303.3	Land & Land Rights	----	0	94	501	2	1	116	1	259	203	3	116	49	1
304.3	Structures & Improvements	----	33	30,170	1,814	8,432	703	159	335	1,958	8,712	2,687	159	19,773	81
320.3	Water Treatment Eq.	----	5,663	1,518	8,418	11,027	2,829	334	24,276	4,461	7,583	4,869	335	64,590	156
339.3	Other Plant & Misc.	----	0	0	0	0	0	0	0	0	0	0	0	0	0
	TRANSMISSION & DISTRIBUTION														
303.4	Land & Land Rights	----	0	0	1	3	2	2	1	1	4	3	2	15	1,059
304.4	Structures & Improvements	----	1,163	0	0	9	1	1	0	0	1	1	1	5	164
330.4	Distr. Reservoirs	----	5	0	69	39,760	11,768	108	3,741	6,991	(1,741)	199	109	28,583	363
331.4	Transm. & Distribution	----	5,041	47,394	1,373	45,005	1,433	25,246	10,805	51,130	18,285	24,083	11,663	563,513	2,237
333.4	Services	----	399	1,579	283	5,163	252	3,506	2,324	217	5,878	6,235	1,107	33,894	359
334.4	Meters & Meter Installation	----	833	5,475	3,389	16,549	7,438	8,348	4,425	8,570	33,100	16,887	5,686	77,399	1,259
335.4	Hydrants	----	3	1,350	249	117	58	59	829	44	127	169	59	40,890	32
339.4	Other Plant & Misc.	----	0	0	95	254	974	4	2	7	339	271	4	1,338	2
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - WATER	**181,062,099**	**21,389**	**97,217**	**52,798**	**183,481**	**60,410**	**48,627**	**80,548**	**104,085**	**188,193**	**91,581**	**25,909**	**1,023,768**	**9,426**
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - WAT	**100.0000%**	**0.0118%**	**0.0537%**	**0.0292%**	**0.1013%**	**0.0334%**	**0.0269%**	**0.0334%**	**0.0575%**	**0.1039%**	**0.0506%**	**0.0143%**	**0.5654%**	**0.0052%**
	ADJUSTMENTS TO PER BOOK TOTAL GROSS PLANT:														
	1. Sale of St. Augustine	(3,736,863)													
	2. Acquisition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(2,927)													
	4. Transfer of M&M Utilities receivership	(591)													
	5. Return of Wedgewood to original owner	(51,248)													
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883													
	7. Sales of Deltona Gas	(830,150)													
	8. Return of River Park sewer system to homeowners	(7,562)													
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - WATER	**(4,518,656)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	**176,543,443**	**21,389**	**97,217**	**52,798**	**183,481**	**60,410**	**48,627**	**80,548**	**104,085**	**188,193**	**91,581**	**25,909**	**1,023,768**	**9,426**
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATE	**100.0000%**	**0.0121%**	**0.0551%**	**0.0299%**	**0.1039%**	**0.0342%**	**0.0275%**	**0.0343%**	**0.0590%**	**0.1066%**	**0.0519%**	**0.0147%**	**0.5799%**	**0.0053%**

0265

GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	WATER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(38) W-FPSC 773 Lake Ajay Village	(39) W-FPSC 325 Lake Brantley	(40) W-FPSC 104 Lake Conway	(41) W-FPSC 323 Lake Harriet	(42) W-FPSC 1054 Lakeview Villas	(43) W-FPSC 675 Lelland Heights	(44) W-FPSC 2401 Leisure Lakes	(45) W-FPSC 26002 Marco Shores Utilities	(46) W-FPSC 11001 Marion Oaks	(47) W-FPSC 330 Meredith Manor	(48) W-FPSC 562 Morningview	(49) W-FPSC 993 Oak Forest	(50) W-FPSC 1702 Oakwood
	GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:														
	INTANGIBLE PLANT														
301.1	Organization	---	1,902	177	194	1,476	1,429	911	1,562	0	0	1,175	150	212	1,187
302.1	Franchises	---	100	414	286	(149)	137	1,288	149	19	4,657	1,177	444	863	504
339.1	Other Plant & Misc.	---	10	4,680	2,314	9,585	12	4,839	0	0	0	8,753	2,831	4,913	173
	SOURCE OF SUPPLY AND PUMPING														
303.2	Land & Land Rights	---	3	80	26	141	4	98	550	(26,450)	171,991	168	10	30	58
304.2	Structures & Improvements	---	1,061	2,004	5,556	2,614	2,456	13,571	14,329	0	48,088	11,616	1,305	551	766
305.2	Collect. & Impound.	---	108	3	9,199	6,708	285	17,683	7,050	0	0	8,656	1	172	19
306.2	Lake, River & Other	---	0	0	0	0	0	0	0	0	0	0	0	0	0
307.2	Wells & Springs	---	36,121	66	106	282	266	1,065	28,076	0	30,484	14,262	36	121	720
308.2	Infiltration Galler	---	0	0	0	0	0	0	0	0	0	0	0	0	0
309.2	Supply Mains	---	1	14	37	140	5	89	0	74,540	89,238	152	7	26	52
310.2	Power Generation Eq.	---	1	7	10	30	2	27,028	17,066	3,713	40,168	25,576	4	1,200	22
311.2	Pumping Equipment	---	10,553	12,249	5,802	8,511	3,139	22,716	7,795	114,514	190,446	18,878	8,495	23,041	4,642
339.2	Other Plant & Misc.	---	(1)	26,817	9,313	41,522	(2)	53,769	0	0	0	2,183	(5)	11,418	(26)
	WATER TREATMENT PLANT														
303.3	Land & Land Rights	---	2,800	1,801	1	2,373	0	116	4	109,250	0	3,848	1,140	2	3
304.3	Structures & Improvements	---	31,638	2,182	524	2,584	1,168	3,027	134	154,023	0	32,237	8,125	611	263
320.3	Water Treatment Eq.	---	2,394	6,166	1,803	15,643	1,176	9,679	8,169	522,158	29,777	45,478	8,313	5,045	558
339.3	Other Plant & Misc.	---	0	0	0	0	0	0	0	0	0	0	0	0	0
	TRANSMISSION & DISTRIBUTION														
303.4	Land & Land Rights	---	0	1	2	5	0	6	0	0	2,113	10	1	152	1,713
304.4	Structures & Improvements	---	0	0	1	618	0	2	2,387	0	3,087	3	0	1	641
330.4	Distr. Reservoirs	---	22,381	2,060	99	3,935	3,974	852	0	184,658	289,188	1,069	38	114	3,712
331.4	Transm. & Distribution	---	113,638	9,624	7,161	47,629	2,126	7,648	52,900	212,989	988,296	144,169	5,983	2,270	15,226
333.4	Services	---	908	1,685	270	5,816	1,328	4,973	15,996	1,264	288,467	17,795	739	2,597	5,830
334.4	Meters & Meter Insallation	---	7,732	1,457	2,235	11,525	1,759	23,741	14,521	3,282	75,567	62,449	6,353	4,023	5,496
335.4	Hydrants	---	6	38	57	4,595	9	218	11,378	0	288,295	13,723	21	62	121
339.4	Other Plant & Misc.	---	0	95	129	522	22	552	0	0	0	1,170	57	156	9
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - WATER	181,062,099	233,357	71,621	45,122	166,105	19,295	193,671	182,065	1,353,961	2,539,861	414,547	42,048	57,578	41,691
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - WAT	100.0000%	0.1289%	0.0396%	0.0249%	0.0917%	0.0107%	0.1070%	0.1006%	0.7478%	1.4028%	0.2290%	0.0232%	0.0318%	0.0230%
	ADJUSTMENTS TO PER BOOK TOTAL GROSS PLANT:														
	1. Sale of St. Augustine	(3,736,863)													
	2. Acquisition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(2,927)													
	4. Transfer of M&M Utilities receivership	(691)													
	5. Return of Wedgewood to original owner	(51,248)													
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883													
	7. Sales of Deltona Gas	(830,150)													
	8. Return of River Park sewer system to homeowners	(7,562)													
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - WATER	(4,516,656)	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	176,543,443	233,357	71,621	45,122	166,105	19,295	193,671	182,065	1,353,961	2,539,861	414,547	42,048	57,578	41,691
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATE	100.0000%	0.1322%	0.0406%	0.0256%	0.0941%	0.0109%	0.1097%	0.1031%	0.7669%	1.4387%	0.2348%	0.0238%	0.0326%	0.0236%

0226

GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	WATER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(51) W-FPSC 579 Palisades Country Club	(52) W-FPSC 440 Palm Port	(53) W-FPSC 1429 Palm Terrace	(54) W-FPSC 559 Palms Mobile Home Park	(55) W-FPSC 444 Park Manor	(56) W-FPSC 564 Piccola Island	(57) W-FPSC 782 Pine Ridge Estates	(58) W-FPSC 9002 Pine Ridge Utilities	(59) W-FPSC 553 Piney Woods	(60) W-FPSC 987 Point O'woods	(61) W-FPSC 443 Pomona Park	(62) W-FPSC 1095 Postmaster Village	(63) W-FPSC 578 Quail Ridge
	GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:														
	INTANGIBLE PLANT														
301.1	Organization	—	0	162	8,643	188	459	235	3,449	0	456	12,714	281	3,078	0
302.1	Franchises	—	467	619	3,017	258	58	317	1,286	386	682	490	347	127	0
339.1	Other Plant & Misc.	—	0	690	724	52	21	1,270	104	0	5,246	197	1,233	6,101	0
	SOURCE OF SUPPLY AND PUMPING														
303.2	Land & Land Rights	—	0	20	20,828	16	2,783	31	33	20,957	43	2,581	41	14,658	0
304.2	Structures & Improvements	—	0	2,160	5,140	1,168	366	4,622	95	9,451	6,197	3,980	1,997	4,871	0
305.2	Collect. & Impound.	—	0	1,453	83	4,355	638	1,195	11	0	3,724	22	257	689	0
306.2	Lake, River & Other	—	0	0	0	0	0	0	0	0	0	0	0	0	0
307.2	Wells & Springs	—	38,560	170	8,689	60	4,168	757	23,527	8,842	157	38	820	14,033	0
308.2	Infiltration Galler	—	0	0	0	0	0	0	0	0	0	0	0	0	0
309.2	Supply Mains	—	0	17	214	15	6	373	22	1,210	32	6,339	37	28	0
310.2	Power Generation Eq.	—	0	8	92	6	3	10,988	14,143	0	136	7	16	913	0
311.2	Pumping Equipment	—	55,394	10,704	14,322	760	4,940	6,914	7,651	46,405	10,880	45,209	8,034	21,923	0
339.2	Other Plant & Misc.	—	0	27	(101)	8,893	(3)	30,651	(15)	0	26,528	(31)	416	(14)	0
	WATER TREATMENT PLANT														
303.3	Land & Land Rights	—	0	1	200	1	0	2	1,211	0	666	119	2	2	0
304.3	Structures & Improvements	—	0	4,693	1,228	596	352	821	3,354	0	4,383	2,174	2,354	3,174	0
320.3	Water Treatment Eq.	—	15,659	6,742	5,268	3,732	2,259	3,979	49,466	4,751	6,347	2,612	1,853	8,039	0
339.3	Othr Plant & Misc.	—	0	0	0	0	0	0	0	0	0	0	0	0	0
	TRANSMISSION & DISTRIBUTION														
303.4	Land & Land Rights	—	0	1	15	301	0	2	2	0	3	2	3	2	0
304.4	Structures & Improvements	—	0	0	5	0	0	1	1	0	1	0	1	38	0
330.4	Distr. Reservoirs	—	37,693	77	5,928	61	27	120	127	7,789	14,680	5,954	485	20,632	0
331.4	Transm. & Distribution	—	1,200	1,269	109,282	547	7,318	17,745	94,682	467,257	5,437	61,657	32,713	46,872	0
333.4	Services	—	0	3,786	1,911	106	1,983	9,240	13,357	109,693	2,676	4,077	4,249	2,134	0
334.4	Meters & Meter Installation	—	246	3,419	35,005	15,056	1,323	5,568	12,218	23,769	5,523	74,673	3,279	16,170	354
335.4	Hydrants	—	0	41	505	33	14	64	68	231,095	90	1,701	91	561	0
339.4	Other Plant & Misc.	—	0	307	37	89	36	152	39	0	230	8	226	115	0
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - WATER	181,062,099	149,220	36,367	221,034	36,293	26,752	95,044	224,829	929,606	94,136	224,524	58,736	163,945	354
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - WAT	100.0000%	0.0824%	0.0201%	0.1221%	0.0200%	0.0148%	0.0525%	0.1242%	0.5134%	0.0520%	0.1240%	0.0324%	0.0905%	0.0002%
	ADJUSTMENTS TO PER BOOK TOTAL GROSS PLANT:														
	1. Sale of St. Augustine	(3,736,883)													
	2. Acquisition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(2,827)													
	4. Transfer of M&M Utilities receivership	(691)													
	5. Return of Wedgewood to original owner	(51,249)													
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883													110,883
	7. Sales of Deltona Gas	(830,150)													
	8. Return of River Park sewer system to homeowners	(7,662)													
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure) **TOTAL ADJUSTMENTS - WATER**	(4,518,656)	0	0	0	0	0	0	0	0	0	0	0	0	110,883
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	176,543,443	149,220	36,367	221,034	36,293	26,752	95,044	224,829	929,606	94,136	224,524	58,736	163,945	111,237
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATE	100.0000%	0.0845%	0.0206%	0.1252%	0.0206%	0.0152%	0.0539%	0.1274%	0.5266%	0.0533%	0.1272%	0.0333%	0.0929%	0.0630%

0267

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GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	WATER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(64) W-FPSC 442 River Grove	(65) W-FPSC 439 River Park	(66) W-FPSC 985 Rolling Green	(67) W-FPSC 999 Rosemont	(68) W-FPSC 1115 Salt Springs	(69) W-FPSC 1118 Samira Villas	(70) W-FPSC 449 Saratoga Harbour	(71) W-FPSC 574 Silver Lakes Est.	(72) W-FPSC 473 Silver Lake Oaks	(73) W-FPSC 551 Skycrest	(74) W-FPSC 27001 Spring Hill Utl.	(75) W-FPSC 471 St. John's Highlands	(76) W-FPSC 565 Stone Mountain
	GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:														
	INTANGIBLE PLANT														
301.1	Organization	----	199	4,738	2,089	1,524	1,717	2,897	2,198	8,723	4,172	251	0	914	94
302.1	Franchises	----	686	638	1,775	127	2,731	288	271	1,543	349	468	5,361	362	965
339.1	Other Plant & Misc.	----	215	257	38	39	88	2	29	440	0	3,147	0	58	2,078
	SOURCE OF SUPPLY AND PUMPING														
303.2	Land & Land Rights	----	29	13,887	12	7,601	29	0	715	149	0	25	156,315	19	2
304.2	Structures & Improvements	----	4,751	8,838	1,252	162	352	15	1,996	15,744	0	1,274	233,105	2,021	271
305.2	Collect. & Impound.	----	23,445	5,185	4	4	9	0	17,351	47	0	4	0	10,681	3,311
306.2	Lake, River & Other	----	0	0	0	0	0	0	0	0	0	0	0	0	0
307.2	Wells & Springs	----	162	2,201	16,599	19,448	97,423	2,967	597	12,049	1,770	3,068	262,153	3,324	28
308.2	Infiltration Galler	----	0	0	0	0	0	0	0	0	0	0	0	0	0
309.2	Supply Mains	----	23	81	8	(20)	26	(1)	8	73	0	17	437,874	17	1
310.2	Power Generation Eq.	----	11	6,117	5	39,921	68,347	0	4	50	0	10	168,071	7	1
311.2	Pumping Equipment	----	15,734	23,807	6,783	33,808	107,163	2,753	62,003	32,128	4,931	22,140	1,035,301	7,916	7,042
339.2	Other Plant & Misc.	----	22,344	(39)	(5)	(6)	(13)	(0)	(4)	(60)	0	7,989	0	(9)	(1)
	WATER TREATMENT PLANT														
303.3	Land & Land Rights	----	1	4	1	11	1	0	0	15	1,070	701	0	4	0
304.3	Structures & Improvements	----	4,309	6,068	627	22,501	440	768	4,678	620	0	4,934	753	3,343	66
320.3	Water Treatment Eq.	----	13,587	10,544	1,236	10,696	31,404	1	15,959	14,285	7,704	4,654	99,108	1,968	692
339.3	Other Plant & Misc.	----	0	0	0	0	0	0	0	0	0	0	0	0	0
	TRANSMISSION & DISTRIBUTION														
309.4	Land & Land Rights	----	2	5	1	0	2	0	1	8	0	2	0	1	0
304.4	Structures & Improvements	----	84	15	0	1,487	1	0	40	3	0	0	632	0	0
330.4	Distr. Reservoirs	----	692	11,369	1,046	21,722	3,484	1	16,488	516	15,790	98	721,593	1,585	6
331.4	Transm. & Distribution	----	2,040	61,926	10,649	33,882	80,965	3,475	18,576	211,227	2,995	9,287	4,947,966	7,151	1,938
333.4	Services	----	696	10,507	473	4,549	1,905	1	1,758	1,084	4,097	1,851	2,948,358	2,465	337
334.4	Meters & Meter Insallation	----	3,245	30,049	6,191	7,601	27,825	853	4,298	79,825	3,216	3,197	754,960	4,263	1,491
335.4	Hydrants	----	60	182	2,024	10	60	0	20	1,557	0	2,393	118,585	40	3
339.4	Other Plant & Misc.	----	156	502	2	2	161	0	49	22	0	128	0	105	10
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - WATER	**181,062,099**	**92,471**	**196,883**	**50,808**	**205,071**	**424,119**	**14,012**	**147,035**	**380,048**	**46,093**	**85,437**	**11,890,136**	**46,237**	**18,334**
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - WAT	**100.0000%**	**0.0511%**	**0.1087%**	**0.0281%**	**0.1133%**	**0.2342%**	**0.0077%**	**0.0812%**	**0.2099%**	**0.0255%**	**0.0361%**	**6.5669%**	**0.0255%**	**0.0101%**
	ADJUSTMENTS TO PER BOOK TOTAL GROSS PLANT:														
	1. Sale of St. Augustine	(3,736,863)													
	2. Acquisition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(2,927)													
	4. Transfer of M&M Utilities receivership	(691)													
	5. Return of Wedgewood to original owner	(51,249)													
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883													
	7. Sales of Deltona Gas	(630,150)													
	8. Return of River Park sewer system to homeowners	(7,662)													
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - WATER	**(4,518,656)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	**176,543,443**	**92,471**	**196,883**	**50,808**	**205,071**	**424,119**	**14,012**	**147,035**	**380,048**	**46,093**	**85,437**	**11,890,136**	**46,237**	**18,334**
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATE	**100.0000%**	**0.0524%**	**0.1115%**	**0.0288%**	**0.1162%**	**0.2402%**	**0.0079%**	**0.0833%**	**0.2153%**	**0.0261%**	**0.0371%**	**6.7350%**	**0.0262%**	**0.0104%**

0268

GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	WATER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(77) W-FPSC 1801 Sugar Mill	(78) W-FPSC 999 Sugar Mill Woods	(79) W-FPSC 28001 Sunny Hills Util.	(80) W-FPSC 560 Sunshine Parkway	(81) W-FPSC 781 Tropical Park	(82) W-FPSC 106 University Shores	(83) W-FPSC 567 Venetian Village	(84) W-FPSC 447 Welaka	(85) W-FPSC 566 Western Shores	(86) W-FPSC 122 Westmont	(87) W-FPSC 783 Windsong	(88) W-FPSC 888 Woodmere	(89) W-FPSC 446 Wootens
	GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:														
	INTANGIBLE PLANT														
301.1	Organization	—	16,435	36,362	0	8,997	1,576	5,195	572	2,203	806	1,739	5,789	3,812	1,850
302.1	Franchises	—	5,902	144	4,860	1,026	1,248	113,470	422	180	749	520	726	2,587	133
339.1	Other Plant & Misc.	—	387	0	0	5	5,999	14,543	1,827	69	3,699	84	72	2,657	15
	SOURCE OF SUPPLY AND PUMPING														
303.2	Land & Land Rights	—	15,620	0	25,831	2	137	7,007	27	2,673	48	28	13,024	39,264	5
304.2	Structures & Improvements	—	43,184	41,518	22,101	1,120	2,191	177,997	3,034	829	4,494	1,072	501	14,339	209
305.2	Collect. & Impound.	—	42	0	0	29,865	137	197,163	785	693	55	9	34,758	21,722	166
306.2	Lake, River & Other	—	0	0	0	0	0	0	0	0	0	0	0	0	0
307.2	Wells & Springs	—	59,578	195,159	54,948	12,283	639	126,953	102	690	12,901	454	21,013	76,029	104
308.2	Infiltration Galler	—	0	0	0	0	0	0	0	0	0	0	0	0	0
309.2	Supply Mains	—	46,576	679,308	6,347	1	123	441	24	22	28	26	9,083	36,286	4
310.2	Power Generation Eq.	—	49	30,754	0	13,975	28,044	6,664	19,746	9	18	11	785	1,299	2
311.2	Pumping Equipment	—	152,983	264,100	128,583	56,369	28,993	215,090	6,627	4,113	12,546	2,093	17,399	69,150	745
339.2	Other Plant & Misc.	—	(57)	0	0	(1)	74,939	20,178	(11)	(10)	10,850	(12)	(10)	(104)	(2)
	WATER TREATMENT PLANT														
303.3	Land & Land Rights	—	846	0	0	19,649	7	28	1	1	3	1	1	13	0
304.3	Structures & Improvements	—	2,048	183,168	29,479	24,939	2,797	59,878	1,612	613	2,560	129	271	68,073	147
320.3	Water Treatment Eq.	—	381,508	158,903	89,084	6,081	7,484	88,852	3,778	999	4,583	430	832	237,291	1,253
339.3	Other Plant & Misc.	—	0	30,446	0	0	0	0	0	0	0	0	0	0	0
	TRANSMISSION & DISTRIBUTION														
303.4	Land & Land Rights	—	8	0	0	0	8	50,034	2	1	3	2	1	16	0
304.4	Structures & Improvements	—	3	0	0	0	3	3,024	1	0	1	1	0	5	0
330.4	Distr. Reservoirs	—	129,986	51,872	69,630	319	9,525	280,154	106	90	180	295	92	91,196	19
331.4	Transm. & Distribution	—	334,003	724,211	349,716	48,203	33,713	1,755,589	1,799	14,815	95,155	23,104	45,242	550,388	1,883
333.4	Services	—	67,787	8,576	58,244	187	7,319	254,319	5,578	3,480	10,486	3,654	1,026	8,989	1,078
334.4	Meters & Meter Installation	—	32,289	188,315	23,999	3,698	22,012	224,108	4,098	6,736	18,821	7,723	9,748	97,639	1,935
335.4	Hydrants	—	43,532	920	0	971	315	143,831	57	73	1,694	59	50	5,427	10
339.4	Other Plant & Misc.	—	20	0	0	8	788	2,602	149	107	241	4	55	2,849	20
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - WATER	181,062,099	1,332,729	2,611,758	862,623	227,998	225,997	3,747,118	50,336	38,396	179,939	41,424	160,458	1,329,128	9,577
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - WAT	100.0000%	0.7361%	1.4425%	0.4764%	0.1259%	0.1248%	2.0695%	0.0278%	0.0212%	0.0994%	0.0229%	0.0886%	0.7341%	0.0053%
	ADJUSTMENTS TO PER BOOK TOTAL GROSS PLANT:														
	1. Sale of St. Augustine	(3,736,863)													
	2. Acquisition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(2,927)													
	4. Transfer of M&M Utilities receivership	(691)													
	5. Return of Wedgewood to original owner	(51,248)													
	6. Inclusion of Quail Ridge plant placed in service but not booked	118,883													
	7. Sales of Deltona Gas	(830,150)													
	8. Return of River Park sewer system to homeowners	(7,662)													
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - WATER	(4,518,656)	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	176,543,443	1,332,729	2,611,758	862,623	227,998	225,997	3,747,118	50,336	38,396	179,939	41,424	160,458	1,329,128	9,577
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATE	100.0000%	0.7549%	1.4794%	0.4886%	0.1290%	0.1280%	2.1225%	0.0285%	0.0217%	0.1019%	0.0235%	0.0909%	0.7529%	0.0054%

0269

GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	WATER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(90) W-FPSC 1427 Zephyr Shores	SUBTOTAL WATER FILED-FPSC REGULATED	(91) W-FPSC 2901 Lehigh	(92) W-FPSC 26001 Marco Island Util.	(93) W-FPSC 576 Wedgewood	SUBTOTAL WATER FPSC REGULATED	(94) W-COUNTY 2201 Deep Creek	(95) W-COUNTY 215 Gibsonia Estates	(96) W-COUNTY 1902 Hershel Heights	(97) W-COUNTY 210 Lake Gibson	(98) W-COUNTY 214 Orange Hill	(99) W-COUNTY 2301 Palm Valley	(100) W-COUNTY 19001 Seaboard
	GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:														
	INTANGIBLE PLANT														
301.1	Organization	----	2,807	316,697	0	0	9,927	326,624	24,277	1,575	24,329	3,085	290	2,454	0
302.1	Franchises	----	868	275,591	0	3,691	168	279,450	0	4	2,316	1,426	661	7,378	6,545
339.1	Other Plant & Misc.	----	366	239,167	0	0	0	239,167	0	6	25,251	788	130	0	0
	SOURCE OF SUPPLY AND PUMPING														
303.2	Land & Land Rights	----	128	749,789	0	584,865	0	1,334,653	0	1,413	31,861	13,323	2,528	8,470	0
304.2	Structures & Improvements	----	652	1,207,708	0	334,643	10,261	1,552,612	0	39	0	33,108	1,910	2,933	81,697
305.2	Collect. & Impound.	----	40	605,506	0	186,257	0	791,762	0	12	28	11,737	3,270	33,130	0
306.2	Lake, River & Other	----	0	0	0	0	0	0	0	0	0	0	0	0	0
307.2	Wells & Springs	----	14,805	2,074,677	0	2,706	5,339	2,082,721	0	7,464	2,769	36,868	151	2,823	3,622
308.2	Infiltration Galler	----	0	0	0	263,951	0	263,951	0	0	0	0	0	0	0
309.2	Supply Mains	----	131	1,985,348	0	2,755,002	0	4,740,350	6,225	21	27,340	38,373	38	0	312,618
310.2	Power Generation Eq.	----	3,740	979,543	0	0	0	979,543	0	3	27,285	277	6,837	0	0
311.2	Pumping Equipment	----	24,577	5,295,668	0	2,220,012	9,500	7,525,179	1,368	10,925	6,800	131,453	9,609	7,153	218,958
339.2	Other Plant & Misc.	----	(54)	495,274	0	0	0	495,274	0	(15)	0	8,272	(20)	0	0
	WATER TREATMENT PLANT														
303.3	Land & Land Rights	----	1,354	187,181	0	0	0	187,181	0	1	4	1,931	4,968	5	6,251
304.3	Structures & Improvements	----	984	1,256,356	0	943,557	0	2,199,913	0	4,669	0	10,955	2,728	2,645	30,690
320.3	Water Treatment Eq.	----	6,290	3,332,213	0	2,692,549	1,384	6,026,147	0	3,507	1,295	47,677	2,429	12,680	43,805
339.3	Other Plant & Misc.	----	0	30,446	0	0	0	30,446	0	0	0	0	0	0	0
	TRANSMISSION & DISTRIBUTION														
303.4	Land & Land Rights	----	8	57,808	0	0	0	57,808	0	1	5	15	3	0	0
304.4	Structures & Improvements	----	3	54,777	0	0	3,750	58,527	0	1,375	2	4,532	268	0	473
330.4	Distr. Reservoirs	----	2,364	3,632,421	0	1,626,149	35	5,258,605	0	6,172	0	57,326	168	1,626	361,060
331.4	Transm. & Distribution	----	23,901	22,065,907	0	2,935,045	10,250	25,011,202	1,570,081	7,461	38,212	86,947	3,145	228,364	747,002
333.4	Services	----	1,014	8,296,596	0	1,397,298	0	9,693,893	8,973	266	401	27,070	1,008	41,785	117,534
334.4	Meters & Meter Installation	----	58,757	3,528,753	0	532,443	633	4,061,829	139,581	22,635	12,848	46,784	3,761	38,498	38,127
335.4	Hydrants	----	357	1,429,151	0	168,778	0	1,597,929	2,079	13	169	7,845	91	2,486	3,682
339.4	Other Plant & Misc.	----	123	61,271	0	0	0	61,271	0	1	13	1,014	246	0	0
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - WATER	181,062,099	143,216	58,157,847	0	16,646,943	51,248	74,856,036	1,752,585	67,547	200,929	570,607	44,226	390,228	1,972,064
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - WAT	100.0000%	0.0791%	32.1204%	0.0000%	9.1941%	0.0283%	41.3427%	0.9679%	0.0373%	0.1110%	0.3151%	0.0244%	0.2155%	1.0892%
	ADJUSTMENTS TO PER BOOK TOTAL GROSS PLANT:														
	1. Sale of St. Augustine	(3,736,863)		0	0			0							
	2. Acquisition and inclusion of Lehigh Utilities *	0		0	0			0							
	3. Discontinuation of management system agreements	(2,927)		0	0			0							
	4. Transfer of M&M Utilities receivership	(691)		0	0			0							
	5. Return of Wedgewood to original owner	(51,248)		0	0		(51,248)	(51,248)							
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883		110,883	0			110,883							
	7. Sales of Deltona Gas	(830,150)		0	0			0							
	8. Return of River Park sewer system to homeowners	(7,662)		0	0			0							
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure) TOTAL ADJUSTMENTS - WATER	(4,518,656)	0	110,883	0	0	(51,248)	59,635	0	0	0	0	0	0	0
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	176,543,443	143,216	58,268,730	0	16,646,943	0	74,915,674	1,752,585	67,547	200,929	570,607	44,226	390,228	1,972,064
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATE	100.0000%	0.0811%	33.0053%	0.0000%	9.4294%	0.0000%	42.4347%	0.9927%	0.0383%	0.1138%	0.3232%	0.0251%	0.2210%	1.1170%

0270

GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	WATER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(101) W-COUNTY 23001 St. Augustine	(102) W-COUNTY 212 Sugar Creek	(103) W-COUNTY 1901 Valrico Hills	(104) W-COUNTY 4 V.G.U. (Company)	SUBTOTAL WATER COUNTY REGULATED	(105) W-MGMT 1119 Bahia Oaks	(106) W-MGMT 18002 Enterprise	(107) W-MGMT 677 St. Lucie Falls	(108) W-MGMT 1703 Woodside	SUBTOTAL WATER MANAGEMENT SYSTEM	(109) W-MISC. 1298 Geneva Lake Est.	(110) W-MISC. 1279 Keystone Club Est.	(111) W-MISC. 2302 Remington Forest
	GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:														
	INTANGIBLE PLANT														
301.1	Organization	----	0	865	4,688	29,384	90,947	454	0	0	673	1,127	2,455	3,513	1,280
302.1	Franchises	----	7,499	658	5,490	902	32,879	0	0	0	0	0	95	1,533	3,795
339.1	Other Plant & Misc.	----	0	43	247	1,517	27,991	0	0	0	0	0	53	104	0
	SOURCE OF SUPPLY AND PUMPING														
303.2	Land & Land Rights	----	31,853	6,014	4,195	173,939	271,595	0	5,900	0	0	5,900	1,017	35	0
304.2	Structures & Improvements	----	20,989	975	11,980	20,946	174,577	0	0	0	0	0	2,389	8,865	0
305.2	Collect. & Impound.	----	3,401	12,049	27	584,911	649,565	0	0	0	0	0	6	11	0
306.2	Lake, River & Other	----	0	0	0	0	0	0	0	0	0	0	0	0	0
307.2	Wells & Springs	----	77,760	6,086	14,552	2,165,088	2,316,793	0	0	0	0	0	9,064	42,215	4,378
308.2	Infiltration Galler	----	25,616	0	0	0	25,616	0	0	0	0	0	0	0	0
309.2	Supply Mains	----	202,723	8,078	75	279,416	874,908	0	65,000	0	0	65,000	14	32	0
310.2	Power Generation Eq.	----	0	5	32	4,052	36,491	0	0	0	0	0	1,189	6,300	0
311.2	Pumping Equipment	----	106,069	7,544	37,247	845,268	1,392,396	0	0	0	0	0	6,105	31,492	202
339.2	Other Plant & Misc.	----	0	(6)	(38)	0	8,194	0	0	0	0	0	(7)	(15)	0
	WATER TREATMENT PLANT														
303.3	Land & Land Rights	----	0	3,001	15	10,338	26,515	0	0	0	0	0	1	12,362	25,000
304.3	Structures & Improvements	----	37,043	1,222	11,789	1,166,211	1,267,951	0	0	0	0	0	5,223	7,188	0
320.3	Water Treatment Eq.	----	430,098	5,044	6,004	3,287,312	3,839,850	0	0	0	0	0	6,053	17,848	62,153
339.3	Other Plant & Misc.	----	0	0	0	0	0	0	0	0	0	0	0	0	0
	TRANSMISSION & DISTRIBUTION														
303.4	Land & Land Rights	----	0	1	5	0	29	0	0	0	0	0	1	2	0
304.4	Structures & Improvements	----	0	358	2	149,483	156,493	0	0	0	0	0	1,528	1	0
330.4	Distr. Reservoirs	----	187,784	54	3,520	15,051	632,761	0	0	0	0	0	3,182	326	0
331.4	Transm. & Distribution	----	401,796	5,049	8,394	3,794,166	6,890,617	0	143,192	0	0	143,192	24,870	91,988	42,300
333.4	Services	----	100,351	2,416	6,455	208,647	514,905	25	7,863	0	0	7,888	2,378	9,266	9,075
334.4	Meters & Meter Insallation	----	36,810	5,538	7,799	521,403	673,781	124	4,744	0	0	4,867	12,542	8,026	0
335.4	Hydrants	----	57,953	34	173	164,818	230,342	0	333	0	0	333	36	74	8,500
339.4	Other Plant & Misc.	----	0	75	13	0	1,360	0	0	0	0	0	71	84	0
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - WATER	181,062,099	1,727,744	65,103	122,664	13,422,851	20,336,549	603	227,032	0	673	228,307	76,246	241,248	156,681
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - WAT	100.0000%	0.9542%	0.0360%	0.0677%	7.4134%	11.2318%	0.0003%	0.1254%	0.0000%	0.0004%	0.1261%	0.0432%	0.1332%	0.0865%
	ADJUSTMENTS TO PER BOOK TOTAL GROSS PLANT:														
	1. Sale of St. Augustine	(3,736,863)	(1,727,744)				(1,727,744)					0			
	2. Acquisition and inclusion of Lehigh Utilities *	0					0					0			
	3. Discontinuation of management system agreements	(2,927)					0	(603)		0	(673)	(1,276)			
	4. Transfer of M&M Utilities receivership	(691)					0					0			
	5. Return of Wedgewood to original owner	(51,248)					0					0			
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883					0					0			
	7. Sales of Deltona Gas	(830,150)					0					0			
	8. Return of River Park sewer system to homeowners	(7,662)					0					0			
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - WATER	(4,518,656)	(1,727,744)	0	0	0	(1,727,744)	(603)	0	0	(673)	(1,276)	0	0	0
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	176,543,443	0	65,103	122,664	13,422,851	18,608,805	0	227,032	0	0	227,032	76,246	241,248	156,681
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATE	100.0000%	0.0000%	0.0369%	0.0695%	7.6031%	10.5409%	0.0000%	0.1286%	0.0000%	0.0000%	0.1286%	0.0432%	0.1367%	0.0887%

0271

GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	WATER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(112) W-MISC. 2501 Shadowbrook	SUBTOTAL WATER NON-REG'D SYSTEM
GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:				
INTANGIBLE PLANT				
301.1	Organization	---	5,037	12,285
302.1	Franchises	---	0	5,423
339.1	Other Plant & Misc.	---	0	157
SOURCE OF SUPPLY AND PUMPING				
303.2	Land & Land Rights	---	0	1,052
304.2	Structures & Improvements	---	0	11,234
305.2	Collect. & Impound.	---	0	17
306.2	Lake, River & Other	---	0	0
307.2	Wells & Springs	---	0	55,655
308.2	Infiltration Galler	---	0	0
309.2	Supply Mains	---	0	47
310.2	Power Generation Eq.	---	0	7,489
311.2	Pumping Equipment	---	3	37,802
339.2	Other Plant & Misc.	---	0	(23)
WATER TREATMENT PLANT				
303.3	Land & Land Rights	---	0	37,363
304.3	Structures & Improvements	---	0	12,411
320.3	Water Treatment Eq.	---	0	86,052
339.3	Other Plant & Misc.	---	0	0
TRANSMISSION & DISTRIBUTION				
303.4	Land & Land Rights	---	0	3
304.4	Structures & Improvements	---	0	1,529
330.4	Distr. Reservlors	---	0	3,508
331.4	Transm. & Distribution	---	159,800	318,958
333.4	Services	---	16,516	37,235
334.4	Meters & Meter Installation	---	42,591	63,159
335.4	Hydrants	---	7,334	15,944
339.4	Other Plant & Misc.	---	0	155
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - WATER	181,062,099	231,281	707,456
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - WAT	100.0000%	0.1277%	0.3907%
ADJUSTMENTS TO PER BOOK TOTAL GROSS PLANT:				
	1. Sale of St. Augustine	(3,736,863)		0
	2. Acqusition and inclusion of Lehigh Utilities *	0		0
	3. Discontinuation of management system agreements	(2,927)		0
	4. Transfer of M&M Utilities receivership	(691)		0
	5. Return of Wedgewood to original owner	(51,248)		0
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883		0
	7. Sales of Deltona Gas	(830,150)		0
	8. Return of River Park sewer system to homeowners	(7,662)		0
(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)				
	TOTAL ADJUSTMENTS - WATER	(4,518,656)	0	0
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	176,543,443	231,281	707,456
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATE	100.0000%	0.1310%	0.4007%

0272

GROSS PLANT ALLOCATION FACTOR - SEWER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	Description	TOTAL COMPANY (W,S,G)	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	(1) S-FPSC 1516 Amelia Island	(2) S-FPSC 990 Apache Shores	(3) S-FPSC 332 Apple Valley	(4) S-FPSC 986 Beacon Hills	(5) S-FPSC 472 Beecher's Point	(6) S-FPSC 2202 Burnt Store	(7) S-FPSC 335 Chuluota	(8) S-FPSC 1117 Citrus Park	(9) S-FPSC 9001 Citrus Springs Util.	(10) S-FPSC 18001 Deltona Utilities	(11) S-FPSC 673 Fisherman's Haven
GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:															
INTANGIBLE PLANT															
351.1	Organization	---	290,704	221,368	74,970	295	407	5,486	1,220	21,662	623	2,569	0	0	3,625
352.1	Franchises	---	171,396	153,753	2,854	1,847	877	10,347	85	2,632	2,624	204	3,729	10,784	3,434
389.1	Other Plant & Misc.	---	301,048	262,966	207	1,270	4,826	522	0	0	3,794	73	0	0	52
COLLECTION PLANT															
353.2	Land & Land Rights	---	1,146,453	1,067,693	70,481	23	32	402	100	0	27	6,913	22,160	49,515	989
354.2	Structures & Improvements	---	199,359	182,593	57,031	131	248	15,147	(1)	79,119	6,724	(171)	0	0	1,638
360.2	Collection Sewers - F	---	10,117,838	8,395,873	1,924,502	1,130	79,027	1,451,351	13,241	65,321	176,738	120,515	40,333	199,190	1,365
361.2	Collection Sewers - G	---	20,892,533	10,917,240	465,100	783	3,267	818,741	3,783	448,490	120,189	1,857	289,242	1,667,516	29,334
362.2	Special Collecting	---	0	0	0	0	0	0	0	0	0	0	0	0	0
363.2	Services to Customers	---	3,012,245	2,043,451	272,101	514	1,494	302,295	1,093	27	15,039	773	57,280	258,526	7,630
364.2	Flow Measuring Devices	---	275,655	130,122	13,869	8	11	(2,365)	0	6,079	6,624	437	0	30,043	290
365.2	Flow Measuring Installation	---	2,136	888	12	365	2	30	0	0	2	4	0	0	3
389.2	Other Plant & Misc. Equipment	---	80,510	80,335	167	24	32	38,065	0	0	1,026	59	0	0	41
SYSTEM PUMPING PLANT															
353.3	Land & Land Rights	---	0	0	0	0	0	0	0	0	0	0	0	0	0
354.3	Structures & Improvements	---	812,895	759,784	8,705	9,022	1,809	53,423	3,769	146	55,259	23,990	282	0	333
370.3	Receiving Wells	---	1,909,895	1,576,110	881,253	185	258	3,138	0	0	213	460	33,989	53,046	6,877
371.3	Pumping Equipment	---	5,403,271	3,561,801	114,730	9,148	3,446	170,916	6,142	18,991	50,437	5,471	152,186	494,351	10,366
389.3	Other Plant & Misc. Equipment	---	116,578	112,384	43,525	48	66	841	0	7,278	2,747	119	1,746	0	84
TREATMENT AND DISPOSAL PLANT															
353.4	Land & Land Rights	---	1,496,500	1,146,232	2,356	343	2,010	14,508	2	0	286,835	381,144	325	202,218	538
354.4	Structures & Improvements	---	9,885,613	4,675,557	97,529	9,157	516	1,255,089	15,376	61	29,451	45,314	84,993	489,457	6,722
380.4	Treatment & Disposal	---	17,526,654	11,123,939	787,568	27,183	28,950	217,197	5,502	384,935	568,612	289,134	294,848	2,308,419	62,988
381.4	Plant Sewers	---	1,536,753	978,930	0	0	0	0	0	0	36,518	0	3,068	477,758	0
382.4	Outfall Sewer Lines	---	5,107,807	3,628,985	529,810	5,958	492	16,014	4	3,200	210,843	1,116	0	1,827,803	842
389.4	Other Plant & Misc. Equipment	---	1,053,500	874,294	271	15,339	34,322	2,678	0	1,048	60,556	199	0	305,958	69
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - SEWER	181,062,099	80,143,244	51,866,989	5,347,039	82,773	162,092	4,373,825	50,349	1,038,988	1,537,679	880,177	984,180	8,374,585	137,222
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - SEW	100.0000%	44.2529%	28.6591%	2.9532%	0.0457%	0.0895%	2.4156%	0.0278%	0.5738%	0.9045%	0.4861%	0.5436%	4.6253%	0.0758%
ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:															
	1. Sale of St. Augustine	(3,736,863)	(2,009,119)	0											
	2. Acqusition and inclusion of Lehigh Utilities *	0	0	0											
	3. Discontinuation of management system agreements	(2,927)	(1,651)	0											
	4. Transfer of M&M Utilities receivership	(691)	(691)	0											
	5. Return of Wedgewood to original owner	(51,248)	0	0											
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,863	0	0											
	7. Sales of Deltona Gas	(830,150)	0	0											
	8. Return of River Park sewer system to homeowners	(7,662)	(7,662)	0											
(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)															
	TOTAL ADJUSTMENTS - SEWER	(4,518,656)	(2,019,122)	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - SEWER	176,543,443	78,124,222	51,866,989	5,347,039	82,773	162,092	4,373,825	50,349	1,038,988	1,537,679	880,177	984,180	8,374,585	137,222
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWE	100.0000%	44.2521%	29.3916%	3.0287%	0.0469%	0.0918%	2.4775%	0.0285%	0.5886%	0.9276%	0.4986%	0.5575%	4.7436%	0.0777%

GROSS PLANT ALLOCATION FACTOR - SEWER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	SEWER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(12) S-FPSC 340 Ft. Central Commerce Pk	(13) S-FPSC 679 Fox Run	(14) S-FPSC 573 Holiday Haven	(15) S-FPSC 1802 Jungle Den	(16) S-FPSC 675 Leilani Heights	(17) S-FPSC 2401 Leisure Lakes	(18) S-FPSC 26002 Marco Shores	(19) S-FPSC 11001 Marion Oaks	(20) S-FPSC 330 Meredith Manor	(21) S-FPSC 562 Morningview	(22) S-FPSC 440 Palm Port	(23) S-FPSC 1429 Palm Terrace	(24) S-FPSC 444 Park Manor
GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:															
INTANGIBLE PLANT															
351.1	Organization	—	6,253	3,908	3,223	1,674	1,109	1,403	0	0	115	165	190	7,831	413
352.1	Franchises	—	527	115	204	106	4,772	149	18	2,895	249	160	66	2,451	1
389.1	Other Plant & Misc.	—	0	19	24	27	3,848	0	0	0	8	4,498	569	198	7
COLLECTION PLANT															
353.2	Land & Land Rights	—	0	3,115	3,019	1,021	2,685	2,200	0	11,491	7	8	16	3,164	5
354.2	Structures & Improvements	—	0	(51)	1,437	929	1,921	0	0	0	(17)	(27)	(51)	5,129	1,212
360.2	Collection Sewers - F	—	290,550	139,505	2,275	68,468	6,705	25,575	216,035	177,877	23,235	3,830	726	6,638	13,344
361.2	Collection Sewers - G	—	9,140	(63,005)	67,273	135,424	4,626	134,576	23,266	837,878	497	425	11,356	232,423	1,841
362.2	Special Collecting	—	0	0	0	0	0	0	0	0	0	0	0	0	0
363.2	Services to Customers	—	0	17,226	255	283	9,701	6,581	5,415	214,586	285	105	3,212	2,099	103
364.2	Flow Measuring Devices	—	5,628	3,550	7	3,987	1,802	4,950	13,475	1,662	2	3,692	845	54	2
365.2	Flow Measuring Installation	—	0	1	1	2	45	0	0	0	0	1	1	11	0
389.2	Other Plant & Misc. Equipment	—	0	15	19	21	76	2,530	0	0	8	8	15	159	5
SYSTEM PUMPING PLANT															
353.3	Land & Land Rights	—	0	0	0	0	0	0	0	0	0	0	0	0	0
354.3	Structures & Improvements	—	92,591	399	1,686	2,740	17,917	0	0	0	4,618	5,214	2,776	1,620	293
370.3	Receiving Wells	—	0	35,114	2,655	5,170	609	57,735	39,000	77,304	43	61	124	65,092	43
371.3	Pumping Equipment	—	50,037	6,089	7,378	23,823	38,864	0	38,178	268,015	3,272	40,934	9,774	12,496	8,275
389.3	Other Plant & Misc. Equipment	—	0	31	39	43	156	0	0	0	11	3,246	62	324	11
TREATMENT AND DISPOSAL PLANT															
353.4	Land & Land Rights	—	130,000	214	396	118,411	1,116	4	(680,300)	0	79	1,253	225	87,476	79
354.4	Structures & Improvements	—	123	11,368	1,120	25,890	34,069	2,471	238,246	244,156	412	606	10,413	32,956	8,510
380.4	Treatment & Disposal	—	744,813	81,904	27,137	33,983	109,815	5,231	120,986	343,241	17	16,226	4,252	62,633	2,634
381.4	Plant Sewers	—	59,301	0	0	0	0	19,039	68,706	774	0	0	0	0	0
382.4	Outfall Sewer Lines	—	0	61,512	365	39,720	1,519	934	2,726	0	100	154	295	20,178	104
389.4	Other Plant & Misc. Equipment	—	0	25	31	10,277	139,310	0	0	0	24	28	54	282	18
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - SEWER	**181,062,099**	**1,388,963**	**301,053**	**118,546**	**471,997**	**380,666**	**263,376**	**85,749**	**2,179,878**	**32,965**	**80,586**	**44,920**	**523,312**	**36,902**
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - SEW	**100.0000%**	**0.7671%**	**0.1663%**	**0.0655%**	**0.2607%**	**0.2102%**	**0.1455%**	**0.0474%**	**1.2039%**	**0.0182%**	**0.0445%**	**0.0248%**	**0.2890%**	**0.0204%**
ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:															
	1. Sale of St. Augustine	(3,736,883)													
	2. Acquisition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(2,927)													
	4. Transfer of M&M Utilities receivership	(691)													
	5. Return of Wedgewood to original owner	(51,248)													
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,983													
	7. Sales of Deltona Gas	(830,150)													
	8. Return of River Park sewer system to homeowners	(7,662)													
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - SEWER	**(4,518,656)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - SEWER	**176,543,443**	**1,388,963**	**301,053**	**118,546**	**471,997**	**380,666**	**263,376**	**85,749**	**2,179,878**	**32,965**	**80,586**	**44,920**	**523,312**	**36,902**
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWE	**100.0000%**	**0.7868%**	**0.1705%**	**0.0671%**	**0.2674%**	**0.2156%**	**0.1492%**	**0.0486%**	**1.2348%**	**0.0187%**	**0.0456%**	**0.0254%**	**0.2964%**	**0.0209%**

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GROSS PLANT ALLOCATION FACTOR - SEWER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	SEWER GROSS PLANT ACCOUNTS	TOTAL COMPANY (W,S,G)	(25) S-FPSC 987 Point O'woods	(26) S-FPSC 1115 Salt Springs	(27) S-FPSC 473 Silver Lake Oaks	(28) S-FPSC 1113 South Forty	(29) S-FPSC 27001 Spring Hill Util.	(30) S-FPSC 1901 Sugar Mill	(31) S-FPSC 989 Sugar Mill Woods	(32) S-FPSC 28001 Sunny Hills Util.	(33) S-FPSC 560 Sunshine Parkway	(34) S-FPSC 106 University Shores	(35) S-FPSC 567 Venetian Village	(36) S-FPSC 888 Woodmere	(37) S-FPSC 1427 Zephyr Hills
	GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:														
	INTANGIBLE PLANT														
351.1	Organization	----	3,643	1,697	2,956	1,497	0	16,915	30,832	0	8,547	7,878	620	4,157	5,384
352.1	Franchises	----	111	3,233	311	905	4,499	2,383	135	3,878	1,050	64,210	327	1,257	327
389.1	Other Plant & Misc.	----	15	29	0	5	0	123	0	0	2	9,178	3,458	230,096	120
	COLLECTION PLANT														
353.2	Land & Land Rights	----	1,836	1,335	6,602	28,330	599,145	98	0	14,740	48,054	191,883	14	203	101
354.2	Structures & Improvements	----	(49)	(77)	0	181	1,999	(331)	0	0	(4)	10,022	78	741	(314)
360.2	Collection Sewers - F	----	127,186	105,385	8,425	130,843	224,564	74,897	409,212	0	178	1,548,582	599	688,928	29,601
361.2	Collection Sewers - G	----	14,933	8,193	15,465	407	2,426,443	598,636	1,534,207	275,969	78,905	693,983	8,588	16,143	3,349
362.2	Special Collecting	----	0	0	0	0	0	0	0	0	0	0	0	0	0
363.2	Services to Customers	----	29,830	989	8,810	224	431,476	81,939	2,478	53,006	18	241,837	1,195	13,923	1,304
364.2	Flow Measuring Devices	----	1	8	0	9,173	5,000	34	4,283	3,934	1,210	2,925	3,812	5,052	36
365.2	Flow Measuring Installation	----	1	2	0	0	0	7	0	0	0	60	1	329	7
389.2	Other Plant & Misc. Equipment	----	12	23	0	4	0	99	3,026	0	1	416	15	34,370	96
	SYSTEM PUMPING PLANT														
353.3	Land & Land Rights	----	0	0	0	0	0	0	0	0	0	0	0	0	0
354.3	Structures & Improvements	----	12,888	86,199	0	23,537	0	963	17,196	0	1,124	279,085	9,552	40,390	2,255
370.3	Receiving Wells	----	26	184	0	37	221,291	10,876	0	0	11	78,780	115	1,610	811
371.3	Pumping Equipment	----	494	3,125	0	13,834	1,020,021	141,249	28,592	63,756	1,743	285,634	17,587	437,249	5,200
389.3	Other Plant & Misc. Equipment	----	25	47	0	9	0	202	0	0	3	48,409	2,878	437	196
	TREATMENT AND DISPOSAL PLANT														
353.4	Land & Land Rights	----	235	337	0	66	0	26,450	0	0	21	578,208	206	2,932	2,748
354.4	Structures & Improvements	----	3,147	(81,240)	0	2,168	859,336	38,950	41,207	53,846	657	1,025,782	4,122	57,021	26,555
380.4	Treatment & Disposal	----	133,337	137,012	21,264	281,150	609,978	339,633	1,055,617	122,719	56,163	1,450,014	13,296	280,322	95,197
381.4	Plant Sewers	----	0	0	0	0	293,035	0	0	20,732	0	0	0	0	0
382.4	Outfall Sewer Lines	----	232	440	980	8,480	90,990	1,894	0	0	56,435	260,880	283	483,547	1,837
389.4	Other Plant & Misc. Equipment	----	20	83	130	16	63,172	162	0	29,299	66,576	48,560	57	92,555	189
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - SEWER	**181,982,099**	**327,924**	**267,004**	**84,943**	**500,866**	**6,850,950**	**1,335,177**	**3,126,785**	**841,850**	**318,888**	**6,846,104**	**64,605**	**2,391,263**	**174,999**
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - SEW	**100.0000%**	**0.1811%**	**0.1475%**	**0.0359%**	**0.2766%**	**3.7836%**	**0.7374%**	**1.7266%**	**0.3545%**	**0.1760%**	**3.7811%**	**0.0357%**	**1.3207%**	**0.0967%**
	ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:														
	1. Sale of St. Augustine	(3,736,883)													
	2. Acquisition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(2,927)													
	4. Transfer of M&M Utilities receivership	(691)													
	5. Return of Wedgewood to original owner	(51,248)													
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883													
	7. Sales of Deltona Gas	(830,150)													
	8. Return of River Park sewer system to homeowners	(7,662)													
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - SEWER	**(4,518,656)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - SEWER	**176,543,443**	**327,924**	**267,004**	**84,943**	**500,866**	**6,850,950**	**1,335,177**	**3,126,785**	**841,850**	**318,888**	**6,846,104**	**64,605**	**2,391,263**	**174,999**
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWE	**100.0000%**	**0.1857%**	**0.1512%**	**0.0368%**	**0.2837%**	**3.8806%**	**0.7563%**	**1.7711%**	**0.3636%**	**0.1805%**	**3.8779%**	**0.0366%**	**1.3545%**	**0.0991%**

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GROSS PLANT ALLOCATION FACTOR - SEWER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	SEWER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	SUBTOTAL SEWER *FILED-FPSC* REGULATED	(38) S-FPSC 2901 Lehigh	(39) S-FPSC 26001 Marco Island	SUBTOTAL SEWER FPSC REGULATED	(40) S-COUNTY 2201 Deep Creek	(41) S-COUNTY 210 Lake Gibson	(42) S-COUNTY 439 River Park	(43) S-COUNTY 19001 Seaboard	(44) S-COUNTY 23001 St. Augustine	(45) S-COUNTY 2101 Tropical Isle	(46) S-COUNTY 1901 Valrico Hills	(47) S-COUNTY 4 V.G.U. (Company)	SUBTOTAL SEWER COUNTY REGULATED
	GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:														
	INTANGIBLE PLANT														
351.1	Organization	----	221,368	0	0	221,368	23,594	2,143	631	0	0	2,426	4,550	29,247	82,590
352.1	*Franchises*	----	153,753	0	4,916	158,669	0	1,578	(10)	3,985	2,296	231	3,748	901	12,727
389.1	Other Plant & Misc.	----	262,966	0	0	262,966	0	72	54	0	0	10	81	1,165	1,381
	COLLECTION PLANT														
353.2	*Land & Land Rights*	----	1,067,693	0	13,750	1,081,443	0	5,054	18	0	48,232	4	11,032	0	64,340
354.2	Structures & Improvements	----	182,593	0	0	182,593	0	10,687	(175)	0	0	(33)	(12)	6,299	16,766
360.2	Collection Sewers - F	----	8,395,873	0	302,854	8,698,727	2,369	94,324	1,329	77,417	43,810	128,119	2,295	897,809	1,247,472
361.2	*Collection Sewers - G*	----	10,917,240	0	2,113,179	13,030,419	3,404,620	31,057	437	696,143	892,564	39,040	1,911	2,498,159	7,563,931
362.2	Special Collecting	----	0	0	0	0	0	0	0	0	0	0	0	0	0
363.2	Services to Customers	----	2,043,451	0	217,100	2,260,551	317	24,210	409	131,883	137,463	19,019	869	374,126	688,296
364.2	Flow Measuring Devices	----	136,122	0	98,458	228,580	0	18	1	41,194	2,543	0	3,318	0	47,074
365.2	Flow Measuring Installation	----	888	0	0	888	0	1,240	3	0	0	1	5	0	1,248
389.2	Other Plant & Misc. Equipment	----	80,335	0	0	80,335	0	58	43	0	0	8	66	0	174
	SYSTEM PUMPING PLANT														
353.3	Land & Land Rights	----	0	0	0	0	0	0	0	0	0	0	0	0	0
354.3	Structures & Improvements	----	759,784	0	0	759,784	3,467	7,283	24	0	0	5	679	40,954	52,412
370.3	*Receiving Wells*	----	1,576,110	0	132,277	1,708,388	0	419	83	7,698	62,215	16	521	55,000	125,951
371.3	Pumping Equipment	----	3,561,801	0	818,140	4,379,941	3,956	48,120	2,429	106,425	224,883	1,339	17,859	588,519	991,530
389.3	Other Plant & Misc. Equipment	----	112,384	0	0	112,384	2,471	454	88	0	1,031	16	134	0	4,194
	TREATMENT AND DISPOSAL PLANT														
353.4	Land & Land Rights	----	1,140,232	0	0	1,140,232	0	5,772	90	268,680	0	230	954	80,542	356,267
354.4	Structures & Improvements	----	4,675,557	0	1,791,022	6,466,579	0	19,369	423	325,223	267,321	120,860	65,138	1,619,243	2,417,577
380.4	*Treatment & Disposal*	----	11,123,939	0	3,849,613	14,973,552	2,520	55,622	894	538,791	206,436	152,135	74,835	1,476,181	2,507,415
381.4	Plant Sewers	----	978,930	0	493,839	1,472,769	0	0	0	1,039	48,014	0	13,925	3,007	65,985
382.4	Outfall Sewer Lines	----	3,628,695	0	1,413,152	5,042,837	0	19,055	823	3,646	40,042	153	1,250	0	64,969
389.4	*Other Plant & Misc. Equipment*	----	874,284	0	136,861	1,011,145	0	9,451	69	0	32,269	13	554	0	42,356
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - SEWER	181,062,099	51,888,969	0	11,385,161	63,274,150	3,443,315	333,985	7,662	2,202,124	2,009,119	483,593	203,710	7,671,151	16,334,658
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - SEW	100.0000%	28.6581%	0.0000%	6.2880%	34.9461%	1.9017%	0.1845%	0.0042%	1.2162%	1.1098%	0.2560%	0.1125%	4.2368%	9.0216%
	ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:														
	1. Sale of St. Augustine	(3,736,863)	0			0					(2,009,119)				(2,009,119)
	2. Acquisition and inclusion of *Lehigh Utilities* '	0	0			0									0
	3. Discontinuation of management system agreements	(2,927)	0			0									0
	4. Transfer of M&M Utilities receivership	(691)	0			0									0
	5. Return of Wedgewood to original owner	(51,248)	0			0									0
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,983	0			0									0
	7. Sales of Deltona Gas	(830,150)	0			0									0
	8. Return of River Park sewer system to homeowners	(7,662)	0			0			(7,662)						(7,662)
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - SEWER	(4,518,556)	0	0	0	0	0	0	(7,662)	0	(2,009,119)	0	0	0	(2,016,780)
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - SEWER	176,543,443	51,888,969	0	11,385,161	63,274,150	3,443,315	333,985	0	2,202,124	0	483,593	203,710	7,671,151	14,317,877
	GROSS PLANT ALLOCATION FACTOR *(ADJUSTED AVERAGE 1991)* - SEWE	100.0000%	29.3916%	0.0000%	6.4489%	35.8406%	1.9504%	0.1892%	0.0000%	1.2474%	0.0000%	0.2626%	0.1154%	4.3452%	8.1101%

0276

GROSS PLANT ALLOCATION FACTOR - SEWER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	SEWER GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(48) S-MGMT 125 Country Run	(49) S-MGMT 16002 Enterprise	(50) S-MGMT 126 M & M Utilities	(51) S-MGMT 677 St. Lucie Falls	(52) S-MGMT 1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM	(53) S-MISC. 2501 Shadowbrook	SUBTOTAL SEWER NON-REG'D SYSTEM
GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:										
INTANGIBLE PLANT										
351.1	Organization	—	1,185	0	209	0	466	1,860	4,886	4,886
352.1	Franchises	—	0	0	0	0	0	0	0	0
389.1	Other Plant & Misc.	—	0	0	0	0	0	0	36,700	36,700
COLLECTION PLANT										
353.2	Land & Land Rights	—	0	2,670	0	0	0	2,670	0	0
354.2	Structures & Improvements	—	0	0	0	0	0	0	0	0
360.2	Collection Sewers - F	—	0	0	0	0	0	0	171,639	171,639
361.2	Collection Sewers - G	—	0	0	0	0	0	0	98,183	98,183
362.2	Special Collecting	—	0	0	0	0	0	0	0	0
363.2	Services to Customers	—	0	1,219	0	0	0	1,219	62,179	62,179
364.2	Flow Measuring Devices	—	0	0	0	0	0	0	0	0
365.2	Flow Measuring Installation	—	0	0	0	0	0	0	0	0
389.2	Other Plant & Misc. Equipment	—	0	0	0	0	0	0	0	0
SYSTEM PUMPING PLANT										
353.3	Land & Land Rights	—	0	0	0	0	0	0	0	0
354.3	Structures & Improvements	—	0	699	0	0	0	699	0	0
370.3	Receiving Wells	—	0	73,920	0	0	0	73,920	1,637	1,637
371.3	Pumping Equipment	—	0	4,609	0	0	0	4,609	27,191	27,191
389.3	Other Plant & Misc. Equipment	—	0	0	0	0	0	0	0	0
TREATMENT AND DISPOSAL PLANT										
353.4	Land & Land Rights	—	0	0	0	0	0	0	0	0
354.4	Structures & Improvements	—	0	1,458	0	0	0	1,458	0	0
380.4	Treatment & Disposal	—	0	4,745	482	0	0	5,227	40,461	40,461
381.4	Plant Sewers	—	0	0	0	0	0	0	0	0
382.4	Outfall Sewer Lines	—	0	0	0	0	0	0	0	0
389.4	Other Plant & Misc. Equipment	—	0	0	0	0	0	0	0	0
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - SEWER	181,062,099	1,185	89,320	691	0	466	91,661	442,875	442,875
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - SEW	100.0000%	0.0007%	0.0493%	0.0004%	0.0000%	0.0003%	0.0506%	0.2446%	0.2446%
ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:										
	1. Sale of St. Augustine	(3,736,863)						0		0
	2. Acqusition and inclusion of Lehigh Utilities *	0						0		0
	3. Discontinuation of management system agreements	(2,927)	(1,185)			0	(466)	(1,651)		0
	4. Transfer of M&M Utilities receivership	(691)			(691)			(691)		0
	5. Return of Wedgewood to original owner	(51,248)						0		0
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883						0		0
	7. Sales of Deltona Gas	(830,150)						0		0
	8. Return of River Park sewer system to homeowners	(7,662)						0		0
(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)										
	TOTAL ADJUSTMENTS - SEWER	(4,518,656)	(1,185)	0	(691)	0	(466)	(2,342)	0	0
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - SEWER	176,543,443	0	89,320	0	0	0	89,320	442,875	442,875
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - SEWE	100.0000%	0.0000%	0.0506%	0.0000%	0.0000%	0.0000%	0.0506%	0.2509%	0.2509%

0277

GROSS PLANT ALLOCATION FACTOR - GAS
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	GAS GROSS PLANT ACCOUNTS Description	TOTAL COMPANY (W,S,G)	TOTAL GAS	SUBTOTAL GAS FILED-FPSC REGULATED	(1) GAS 9001 Citrus Springs Util.	(2) GAS 18001 Deltona Utilities	(3) GAS 26001 Marco Island Util.	(4) GAS 11001 Marion Oaks Util.	(5) GAS 9002 Pine Ridge Util.	(6) GAS 27001 Spring Hill Util.	(7) GAS 28001 Sunny Hills Util.	(8) GAS 2901 Lehigh
	GROSS PLANT (EXCLUDING GENERAL PLANT) - PER BOOKS AVERAGE 1991:											
	INTANGIBLE PLANT											
300.301	Organization Costs	---	0	---	0	0	0	0	0	0	0	0
300.302	Franchise & Consents	---	0	---	0	0	0	0	0	0	0	0
	SOURCE OF SUPPLY AND PUMPING											
300.303	Land & Land Rights	---	18,330	---	304	15,252	854	0	0	1,920	0	0
300.304	Structures & Improvements	---	258,436	---	62,863	9,419	49,080	82,053	1,267	49,171	4,583	0
300.309	Supply Mains	---	15,403	---	0	0	6,396	0	0	9,007	0	0
	TRANSMISSION & DISTRIBUTION											
300.330	Reserv. & Standpipes	---	47,276	---	3,219	74	27,226	12,227	0	1,694	2,835	0
300.331	Mains T & D	---	1,721,986	---	139,264	290,679	416,482	232,494	8,525	565,242	69,300	0
300.333	Service T & D	---	1,462,314	---	134,469	205,874	349,647	203,134	14,049	478,768	76,373	0
300.334	Meter Installed T & D	---	491,152	---	56,141	87,029	66,891	86,384	1,321	183,220	10,175	0
300.337	Meter Installation T & D	---	212,328	---	17,343	63,771	42,797	27,120	2,018	52,120	7,159	0
300.339	Other Tranmission Dist. Plant	---	563,170	---	36,406	158,051	183,573	20,380	0	60,073	104,687	0
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - GAS	181,062,099	4,790,405	---	450,009	830,150	1,142,947	663,792	27,180	1,401,214	275,113	0
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - GAS	100.0000%	2.6457%	---	0.2485%	0.4585%	0.6312%	0.3666%	0.0150%	0.7739%	0.1519%	0.0000%
	ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:											
	1. Sale of St. Augustine	(3,736,883)	0	---								
	2. Acquisition and inclusion of Lehigh Utilities *	0	0	---								
	3. Discontinuation of management system agreements	(2,927)	0	---								
	4. Transfer of M&M Utilities receivership	(891)	0	---								
	5. Return of Wedgewood to original owner	(51,248)	0	---								
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883	0	---								
	7. Sales of Deltona Gas	(830,150)	(830,150)	---		(830,150)						
	8. Return of River Park sewer system to homeowners	(7,662)	0	---								
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)											
	TOTAL ADJUSTMENTS - GAS	(4,518,656)	(830,150)	---	0	(830,150)	0	0	0	0	0	0
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - GAS	176,543,443	3,960,255	---	450,009	0	1,142,947	663,792	27,180	1,401,214	275,113	0
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - GAS	100.0000%	2.2432%	---	0.2549%	0.0000%	0.6474%	0.3760%	0.0154%	0.7937%	0.1558%	0.0000%

0278

Allocation Schedules
- Allocation Factors -

Historical Test Year Ended 12/31/91

CIAC Allocation Factor
(Water, Sewer, Gas)

SUMMARY OF CIAC ALLOCATION FACTOR (WATER, SEWER, GAS)
- Operating Systems - 1991 Activity

Description	TOTAL COMPANY CIAC			WATER			SEWER			GAS
	Total Company	Filed-FPSC Regulated	Other Systems	Total Water	Filed-FPSC Regulated	Other Systems	Total Sewer	Filed-FPSC Regulated	Other Systems	Gas Systems
CIAC - PER BOOKS 1991 ACTIVITY:										
All CIAC Combined	($2,735,871)	($2,596,672)	($139,199)	($2,349,298)	($1,729,770)	($619,528)	($386,573)	($866,902)	$480,330	$0
TOTAL CIAC (PER BOOKS 1991 ACTIVITY)	(2,735,871)	(2,596,672)	(139,199)	(2,349,298)	(1,729,770)	(619,528)	(386,573)	(866,902)	480,330	0
CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY)	100.0000%	94.9121%	5.0879%	85.8702%	63.2256%	22.6447%	14.1298%	31.6865%	-17.5567%	0.0000%
ADJUSTMENTS TO PER BOOK TOTAL CIAC:										
1. Sale of St. Augustine	(978,325)	0	(978,325)	(270,654)	0	(270,654)	(707,671)	0	(707,671)	0
2. Acqusition and inclusion of Lehigh Utilities *	0	0	0	0	0	0	0	0	0	0
3. Discontinuation of management system agreements	(425)	0	(425)	(425)	0	(425)	0	0	0	0
4. Transfer of M&M Utilities receivership	0	0	0	0	0	0	0	0	0	0
5. Return of Wedgewood to original owner	(20,500)	0	(20,500)	(20,500)	0	(20,500)	0	0	0	0
6. Sales of Deltona Gas	0	0	0	0	0	0	0	0	0	0
7. Return of River Park sewer system to homeowners	600	0	600	0	0	0	600	0	600	0
(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)										
TOTAL ADJUSTMENTS	(998,650)	0	(998,650)	(291,579)	0	(291,579)	(707,071)	0	(707,071)	0
TOTAL CIAC (ADJUSTED 1991 ACTIVITY)	($3,734,521)	($2,596,672)	($1,137,848)	($2,640,877)	($1,729,770)	($911,107)	($1,093,644)	($866,902)	($226,741)	$0
CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY)	100.0000%	69.5316%	30.4684%	70.7153%	46.3184%	24.3969%	29.2847%	23.2132%	6.0715%	0.0000%

0280

CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

WATER CIAC ACCOUNTS					(1) W-FPSC	(2) W-FPSC	(3) W-FPSC	(4) W-FPSC	(5) W-FPSC	(6) W-FPSC	(7) W-FPSC	(8) W-FPSC	(9) W-FPSC	(10) W-FPSC	(11) W-FPSC
No.	Description	TOTAL COMPANY (W,S,G)	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	1518 Amelia Island	980 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	9001 Citrus Springs Util.
CIAC - PER BOOKS 1991 ACTIVITY:															
271.003	CIAC - Interest - Water	---	(2,156)	(2,156)	0	0	0	0	0	0	0	0	0	0	(883)
271.005	CIAC - WTR - Prepaids Connected	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.008	CIAC - Water Taps	---	(318,390)	(254,637)	(32,418)	(550)	(2,900)	0	(18,497)	(5,511)	(9,768)	(6,540)	(3,275)	(225)	0
271.010	Contributions In Aids of Construction - Water	---	(172,342)	15,132	(13,218)	0	0	0	(900)	0	0	0	29,250	0	0
271.011	CIAC - Water Plant	---	(1,064,375)	0	0	0	0	0	0	0	0	0	0	0	0
271.012	CIAC - Water Distribution	---	(89,369)	39,723	0	0	0	0	45,600	0	0	0	0	0	0
271.031	Int. - CIAC Water Plant	---	661,490	0	0	0	0	0	0	0	0	0	0	0	0
271.032	Int. - CIAC Water Contribution	---	48,900	0	0	0	0	0	0	0	0	0	0	0	0
271.050	CIAC - Cash, Impact Fees (W)	---	(98,645)	(142,658)	0	0	0	0	0	0	0	0	0	0	(9,740)
271.051	CIAC Unclaimed Refunds - Water	---	(83,298)	0	0	0	0	0	0	0	0	0	0	0	0
271.060	CIAC - Cash, Impact Mains (W)	---	(479,108)	(422,067)	0	0	0	0	0	0	0	0	0	0	(23,615)
271.304	CIAC - Prop, Struct & Improv (W) - Pumping Plt	---	250	0	0	0	0	0	0	0	0	0	0	0	0
271.307	CIAC - Prop, Wells & Springs (W) - S of S	---	10,663	0	0	0	0	0	0	0	0	0	0	0	0
271.309	CIAC - Prop, Supply Mains (W) - S of S	---	21,990	0	0	0	0	0	0	0	0	0	0	0	0
271.311	CIAC - Prop, Elect Pump Equip (W) - Pumping Plt	---	20,358	0	0	0	0	0	0	0	0	0	0	0	0
271.320	CIAC - Prop, Treatment Equip (W)	---	16,590	0	0	0	0	0	0	0	0	0	0	0	0
271.331	CIAC - Prop, T & D Mains (W)	---	(852,307)	(803,027)	0	0	0	0	(68,088)	0	0	0	0	0	0
271.333	CIAC - Cash, Services T & D (W)	---	(114,929)	(216,585)	0	0	0	0	(6,243)	0	0	0	0	0	(13,160)
271.334	CIAC - Cash, Meters Installed (W)	---	(223,893)	(212,515)	0	0	0	0	0	0	0	0	0	0	(5,946)
271.335	CIAC - Prop, Hydrants (W)	---	(55,316)	(59,666)	0	0	0	0	(8,353)	0	0	0	0	0	0
271.336	CIAC - Prop, Fire Mains (W)	---	790	0	0	0	0	0	0	0	0	0	0	0	0
271.337	CIAC - Prop, Meter Install (W) T & D	---	(7,019)	(2,019)	0	0	0	0	1	0	0	0	0	0	0
271.399	CIAC - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.400	CIAC - Non-Useful - PGI Water	---	5,877	5,877	0	0	0	0	0	0	0	0	0	0	0
271.431	CIAC - Prop, T & D Mains (W)	---	466,798	466,798	0	0	0	0	0	0	0	0	0	0	0
271.433	CIAC - Prop, T & D Services (W)	---	(41,970)	(41,970)	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - WATER	(2,735,871)	(2,349,298)	(1,729,770)	(45,636)	(550)	(2,900)	0	(56,479)	(5,511)	(9,768)	(6,540)	25,975	(225)	(53,344)
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - WATER	100.0000%	85.8702%	63.2259%	1.6681%	0.0201%	0.1060%	0.0000%	2.0644%	0.2014%	0.3570%	0.2390%	-0.9494%	0.0082%	1.9498%
ADJUSTMENTS TO PER BOOK TOTAL CIAC:															
	1. Sale of St. Augustine	(978,325)	(270,654)	0											
	2. Acqusition and inclusion of Lehigh Utilities *	0	0	0											
	3. Discontinuation of management system agreements	(425)	(425)	0											
	4. Transfer of M&M Utilities receivership	0	0	0											
	5. Return of Wedgewood to original owner	(20,500)	(20,500)	0											
	6. Sales of Deltona Gas	0	0	0											
	7. Return of River Park sewer system to homeowners	600	0	0											
(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)	TOTAL ADJUSTMENTS - WATER	(998,650)	(291,579)	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - WATER	(3,734,521)	(2,640,877)	(1,729,770)	(45,636)	(550)	(2,900)	0	(56,479)	(5,511)	(9,768)	(6,540)	25,975	(225)	(53,344)
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - WATER	100.0000%	70.7153%	46.3184%	1.2220%	0.0147%	0.0777%	0.0000%	1.5123%	0.1476%	0.2616%	0.1751%	-0.6955%	0.0060%	1.4284%

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CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

WATER CIAC ACCOUNTS			(12) W-FPSC	(13) W-FPSC	(14) W-FPSC	(15) W-FPSC	(16) W-FPSC	(17) W-FPSC	(18) W-FPSC	(19) W-FPSC	(20) W-FPSC	(21) W-FPSC	(22) W-FPSC	(23) W-FPSC	(24) W-FPSC
No.	Description	TOTAL COMPANY (W,S,G)	004 Crystal River	105 Dastwyler Shores	18001 Deltona Utilities	336 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fisherman's Haven	772 Fountains	678 Fox Run	556 Friendly Center	002 Golden Terrace
CIAC - PER BOOKS 1991 ACTIVITY:															
271.003	CIAC - Interest - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.005	CIAC - WTR - Prepaids Connected	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.008	CIAC - Water Taps	---	(55)	0	(9,450)	0	(75)	(675)	(523)	(500)	0	0	(1,350)	0	0
271.010	Contributions In Aids of Construction - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.011	CIAC - Water Plant	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.012	CIAC - Water Distribution	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.031	Int. - CIAC Water Plant	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.032	Int. - CIAC Water Contribution	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.050	CIAC - Cash, Impact Fees (W)	---	0	0	(68,222)	0	0	0	0	0	0	0	0	0	0
271.051	CIAC Unclaimed Refunds - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.060	CIAC - Cash, Impact Mains (W)	---	0	0	(189,853)	0	0	0	0	0	0	0	0	0	0
271.304	CIAC - Prop, Struct & Improv (W) - Pumping Plt	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.307	CIAC - Prop, Wells & Springs (W) - S of S	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.309	CIAC - Prop, Supply Mains (W) - S of S	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.311	CIAC - Prop, Elect Pump Equip (W) - Pumping Plt	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.320	CIAC - Prop, Treatment Equip (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.331	CIAC - Prop, T & D Mains (W)	---	0	0	(83,639)	0	0	0	0	0	0	(74,310)	0	0	0
271.333	CIAC - Cash, Services T & D (W)	---	0	0	(94,789)	0	0	0	0	0	0	(5,345)	0	0	0
271.334	CIAC - Cash, Meters Installed (W)	---	0	0	(66,820)	0	0	0	0	0	0	0	0	0	0
271.335	CIAC - Prop, Hydrants (W)	---	0	0	0	0	0	0	0	0	0	(10,500)	0	0	0
271.336	CIAC - Prop, Fire Mains (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.337	CIAC - Prop, Meter Install (W) T & D	---	0	0	780	0	0	0	0	0	0	0	0	0	0
271.399	CIAC - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.400	CIAC - Non-Useful - PGI Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.431	CIAC - Prop, T & D Mains (W)	---	0	0	86,975	0	0	0	0	0	0	0	0	0	0
271.433	CIAC - Prop, T & D Services (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - WATER	(2,735,871)	(55)	0	(425,018)	0	(75)	(675)	(523)	(500)	0	(90,155)	(1,350)	0	0
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - WATER	100.0000%	0.0020%	0.0000%	15.5350%	0.0000%	0.0027%	0.0247%	0.0191%	0.0183%	0.0000%	3.2953%	0.0493%	0.0000%	0.0000%
ADJUSTMENTS TO PER BOOK TOTAL CIAC:															
	1. Sale of St. Augustine	(978,325)													
	2. Acqusition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(425)													
	4. Transfer of M&M Utilities receivership	0													
	5. Return of Wedgewood to original owner	(20,500)													
	6. Sales of Deltona Gas	0													
	7. Return of River Park sewer system to homeowners	600													
(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)															
	TOTAL ADJUSTMENTS - WATER	(996,650)	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - WATER	(3,734,521)	(55)	0	(425,018)	0	(75)	(675)	(523)	(500)	0	(90,155)	(1,350)	0	0
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - WATER	100.0000%	0.0015%	0.0000%	11.3808%	0.0000%	0.0020%	0.0181%	0.0140%	0.0134%	0.0000%	2.4141%	0.0361%	0.0000%	0.0000%

0282

CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

WATER CIAC ACCOUNTS			(25) W-FPSC	(26) W-FPSC	(27) W-FPSC	(28) W-FPSC	(29) W-FPSC	(30) W-FPSC	(31) W-FPSC	(32) W-FPSC	(33) W-FPSC	(34) W-FPSC	(35) W-FPSC	(36) W-FPSC	(37) W-FPSC
No.	Description	TOTAL COMPANY (W,S,G)	986 Gospel Isld Estates	575 Grand Terrace	326 Harmony Homes	438 Hermits Cove	556 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City	470 Interlachen Lake Est	1602 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor
CIAC - PER BOOKS 1991 ACTIVITY:															
271.003	CIAC - Interest - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.005	CIAC - WTR - Prepaids Connected	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.008	CIAC - Water Taps	---	(225)	(1,725)	0	(225)	0	(650)	0	0	(675)	(225)	(275)	(1,825)	0
271.010	Contributions In Aids of Construction - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.011	CIAC - Water Plant	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.012	CIAC - Water Distribution	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.031	Int. - CIAC Water Plant	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.032	Int. - CIAC Water Contribution	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.050	CIAC - Cash, Impact Fees (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.051	CIAC Unclaimed Refunds - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.060	CIAC - Cash, Impact Mains (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.304	CIAC - Prop, Struct & Improv (W) - Pumping Plt	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.307	CIAC - Prop, Wells & Springs (W) - S of S	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.309	CIAC - Prop, Supply Mains (W) - S of S	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.311	CIAC - Prop, Elect Pump Equip (W) - Pumping Plt	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.320	CIAC - Prop, Treatment Equip (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.331	CIAC - Prop, T & D Mains (W)	---	0	(18,387)	0	0	0	0	0	0	0	0	0	0	0
271.333	CIAC - Cash, Services T & D (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.334	CIAC - Cash, Meters Installed (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.335	CIAC - Prop, Hydrants (W)	---	0	(2,700)	0	0	0	0	0	0	0	0	0	0	0
271.336	CIAC - Prop, Fire Mains (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.337	CIAC - Prop, Meter Install (W) T & D	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.399	CIAC - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.400	CIAC - Non-Useful - PGI Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.431	CIAC - Prop, T & D Mains (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.433	CIAC - Prop, T & D Services (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - WATER	(2,736,871)	(225)	(22,812)	0	(225)	0	(650)	0	0	(675)	(225)	(275)	(1,825)	0
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - WATER	100.0000%	0.0082%	0.8339%	0.0000%	0.0082%	0.0000%	0.0238%	0.0000%	0.0000%	0.0247%	0.0082%	0.0101%	0.0667%	0.0000%
ADJUSTMENTS TO PER BOOK TOTAL CIAC:															
	1. Sale of St. Augustine	(978,325)													
	2. Acquisition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(425)													
	4. Transfer of M&M Utilities receivership	0													
	5. Return of Wedgewood to original owner	(20,500)													
	6. Sales of Deltona Gas	0													
	7. Return of River Park sewer system to homeowners	600													
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure) TOTAL ADJUSTMENTS - WATER	(998,650)	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - WATER	(3,734,521)	(225)	(22,812)	0	(225)	0	(650)	0	0	(675)	(225)	(275)	(1,825)	0
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - WATER	100.0000%	0.0060%	0.6109%	0.0000%	0.0060%	0.0000%	0.0174%	0.0000%	0.0000%	0.0181%	0.0060%	0.0074%	0.0489%	0.0000%

0283

CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

WATER CIAC ACCOUNTS			(38) W-FPSC	(39) W-FPSC	(40) W-FPSC	(41) W-FPSC	(42) W-FPSC	(43) W-FPSC	(44) W-FPSC	(45) W-FPSC	(46) W-FPSC	(47) W-FPSC	(48) W-FPSC	(49) W-FPSC	(50) W-FPSC
No.	Description	TOTAL COMPANY (W,S,G)	773 Lake Ajay Village	325 Lake Brantley	104 Lake Conway	323 Lake Harriet	1054 Lakeview Villas	675 Lellani Heights	2401 Leisure Lakes	26002 Marco Shores Utilities	11001 Marion Oaks	330 Meredith Manor	562 Morningview	993 Oak Forest	1702 Oakwood
CIAC - PER BOOKS 1991 ACTIVITY:															
271.003	CIAC - Interest - Water	---	0	0	0	0	0	0	0	0	(1,081)	0	0	0	0
271.005	CIAC - WTR - Prepaids Connected	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.006	CIAC - Water Taps	---	(2,775)	(450)	0	(665)	0	(225)	(230)	0	0	(1,125)	(300)	(475)	(280)
271.010	Contributions in Aids of Construction - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.011	CIAC - Water Plant	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.012	CIAC - Water Distribution	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.031	Int. - CIAC Water Plant	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.032	Int. - CIAC Water Contribution	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.050	CIAC - Cash, Impact Fees (W)	---	0	0	0	0	0	0	0	0	(21,375)	0	0	0	0
271.051	CIAC Unclaimed Refunds - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.060	CIAC - Cash, Impact Mains (W)	---	0	0	0	0	0	0	0	0	(41,230)	0	0	0	0
271.304	CIAC - Prop, Struct & Improv (W) - Pumping Plt	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.307	CIAC - Prop, Wells & Springs (W) - S of S	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.309	CIAC - Prop, Supply Mains (W) - S of S	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.311	CIAC - Prop, Elect Pump Equip (W) - Pumping Plt	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.320	CIAC - Prop, Treatment Equip (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.331	CIAC - Prop, T & D Mains (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.333	CIAC - Cash, Services T & D (W)	---	0	0	0	0	0	0	0	(1,800)	(16,320)	0	0	0	0
271.334	CIAC - Cash, Meters Installed (W)	---	0	0	0	0	0	0	0	(720)	(6,930)	0	0	0	0
271.335	CIAC - Prop, Hydrants (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.336	CIAC - Prop, Fire Mains (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.337	CIAC - Prop, Meter Install (W) T & D	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.399	CIAC - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.400	CIAC - Non-Useful - PGI Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.431	CIAC - Prop, T & D Mains (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.433	CIAC - Prop, T & D Services (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - WATER	(2,735,871)	(2,775)	(450)	0	(665)	0	(225)	(230)	(2,520)	(86,936)	(1,125)	(300)	(475)	(280)
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - WATER	100.0000%	0.1014%	0.0164%	0.0000%	0.0243%	0.0000%	0.0082%	0.0084%	0.0921%	3.1776%	0.0411%	0.0110%	0.0174%	0.0102%
ADJUSTMENTS TO PER BOOK TOTAL CIAC:															
	1. Sale of St. Augustine	(978,325)													
	2. Acquisition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(425)													
	4. Transfer of M&M Utilities receivership	0													
	5. Return of Wedgewood to original owner	(28,500)													
	6. Sales of Deltona Gas	0													
	7. Return of River Park sewer system to homeowners	600													
(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)															
	TOTAL ADJUSTMENTS - WATER	(998,650)	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - WATER	(3,734,521)	(2,775)	(450)	0	(665)	0	(225)	(230)	(2,520)	(86,936)	(1,125)	(300)	(475)	(280)
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - WATER	100.0000%	0.0743%	0.0120%	0.0000%	0.0178%	0.0000%	0.0060%	0.0062%	0.0675%	2.3279%	0.0301%	0.0080%	0.0127%	0.0075%

0284

CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

No.	Description	TOTAL COMPANY (W,S,G)	(51) W-FPSC 579 Palisades Country Club	(52) W-FPSC 440 Palm Port	(53) W-FPSC 1429 Palm Terrace	(54) W-FPSC 559 Palms Mobile Home Park	(55) W-FPSC 444 Park Manor	(56) W-FPSC 564 Piccola Island	(57) W-FPSC 782 Pine Ridge Estates	(58) W-FPSC 9002 Pine Ridge Utilities	(59) W-FPSC 553 Piney Woods	(60) W-FPSC 987 Point O'woods	(61) W-FPSC 443 Pomona Park	(62) W-FPSC 1095 Postmaster Village	(63) W-FPSC 578 Quail Ridge
CIAC - PER BOOKS 1991 ACTIVITY:															
271.003	CIAC - Interest - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.005	CIAC - WTR - Prepaids Connected	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.008	CIAC - Water Taps	---	(1,080)	(1,175)	0	0	0	(1,265)	0	0	(1,125)	(5,625)	(1,375)	(1,625)	(150)
271.010	Contributions In Aids of Construction - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.011	CIAC - Water Plant	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.012	CIAC - Water Distribution	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.031	Int. - CIAC Water Plant	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.032	Int. - CIAC Water Contribution	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.050	CIAC - Cash, Impact Fees (W)	---	0	0	0	0	0	0	0	(7,150)	0	0	0	0	0
271.051	CIAC Undaimed Refunds - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.060	CIAC - Cash, Impact Mains (W)	---	0	0	0	0	0	0	0	(47,125)	0	0	0	0	0
271.304	CIAC - Prop, Struct & Improv (W) - Pumping Plt	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.307	CIAC - Prop, Wells & Springs (W) - S of S	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.309	CIAC - Prop, Supply Mains (W) - S of S	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.311	CIAC - Prop, Elect Pump Equip (W) - Pumping Plt	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.320	CIAC - Prop, Treatment Equip (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.331	CIAC - Prop, T & D Mains (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.333	CIAC - Cash, Services T & D (W)	---	0	0	0	0	0	0	0	(18,423)	0	(7,565)	0	0	0
271.334	CIAC - Cash, Meters Installed (W)	---	0	0	0	0	0	0	0	(8,325)	0	(22,505)	0	0	0
271.335	CIAC - Prop, Hydrants (W)	---	0	0	0	0	0	0	0	0	0	(3,300)	0	0	0
271.336	CIAC - Prop, Fire Mains (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.337	CIAC - Prop, Meter Install (W) T & D	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.399	CIAC - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.400	CIAC - Non-Useful - PGI Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.431	CIAC - Prop, T & D Mains (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.433	CIAC - Prop, T & D Services (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - WATER	(2,735,871)	(1,080)	(1,175)	0	0	0	(1,265)	0	(81,023)	(1,125)	(38,995)	(1,375)	(1,625)	(150)
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - WATER	100.0000%	0.0395%	0.0429%	0.0000%	0.0000%	0.0000%	0.0462%	0.0000%	2.9615%	0.0411%	1.4253%	0.0503%	0.0594%	0.0055%
	ADJUSTMENTS TO PER BOOK TOTAL CIAC:														
	1. Sale of St. Augustine	(979,325)													
	2. Acquisition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(425)													
	4. Transfer of M&M Utilities receivership	0													
	5. Return of Wedgewood to original owner	(20,500)													
	6. Sales of Deltona Gas	0													
	7. Return of River Park sewer system to homeowners	600													
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure) **TOTAL ADJUSTMENTS - WATER**	(998,650)	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - WATER	(3,734,521)	(1,080)	(1,175)	0	0	0	(1,265)	0	(81,023)	(1,125)	(38,995)	(1,375)	(1,625)	(150)
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - WATER	100.0000%	0.0289%	0.0315%	0.0000%	0.0000%	0.0000%	0.0339%	0.0000%	2.1696%	0.0301%	1.0442%	0.0368%	0.0435%	0.0040%

0285

CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

WATER CIAC ACCOUNTS			(64) W-FPSC	(65) W-FPSC	(66) W-FPSC	(67) W-FPSC	(68) W-FPSC	(69) W-FPSC	(70) W-FPSC	(71) W-FPSC	(72) W-FPSC	(73) W-FPSC	(74) W-FPSC	(75) W-FPSC	(76) W-FPSC
No.	Description	TOTAL COMPANY (W,S,G)	442 River Grove	439 River Park	985 Rolling Green	986 Rosemont	1115 Salt Springs	1116 Samira Villas	448 Saratoga Harbour	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	27001 Spring Hill Util.	471 St. John's Highlands	585 Stone Mountain
CIAC - PER BOOKS 1991 ACTIVITY:															
271.003	CIAC - Interest - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.005	CIAC - WTR - Prepaids Connected	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.008	CIAC - Water Taps	---	(150)	(900)	(2,025)	(1,200)	0	0	(250)	(17,535)	0	0	(325)	0	0
271.010	Contributions In Aids of Construction - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.011	CIAC - Water Plant	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.012	CIAC - Water Distribution	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.031	*Int. - CIAC Water Plant*	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.032	Int. - CIAC Water Contribution	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.050	CIAC - Cash, Impact Fees (W)	---	0	0	0	0	0	0	0	0	0	0	(35,871)	0	0
271.051	CIAC Unclaimed Refunds - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.060	CIAC - Cash, Impact Mains (W)	---	0	0	0	0	0	0	0	0	0	0	(120,019)	0	0
271.304	CIAC - Prop, Struct & Improv (W) - Pumping Plt	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.307	CIAC - Prop, Wells & Springs (W) - S of S	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.309	CIAC - Prop, Supply Mains (W) - S of S	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.311	CIAC - Prop, Elect Pump Equip (W) - Pumping Plt	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.320	CIAC - Prop, Treatment Equip (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.331	CIAC - Prop, T & D Mains (W)	---	0	0	0	0	0	0	0	0	0	0	(379,823)	0	0
271.333	CIAC - Cash, Services T & D (W)	---	0	0	0	0	0	0	0	0	0	0	(31,185)	0	0
271.334	CIAC - Cash, Meters Installed (W)	---	0	0	0	0	0	0	0	0	0	0	(75,289)	0	0
271.335	CIAC - Prop, Hydrants (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.336	CIAC - Prop, Fire Mains (W)	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.337	CIAC - Prop, Meter Install (W) T & D	---	0	0	0	0	0	0	0	0	0	0	(2,800)	0	0
271.399	CIAC - Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.400	CIAC - Non-Useful - PGI Water	---	0	0	0	0	0	0	0	0	0	0	0	0	0
271.431	CIAC - Prop, T & D Mains (W)	---	0	0	0	0	0	0	0	0	0	0	379,823	0	0
271.433	CIAC - Prop, T & D Services (W)	---	0	0	0	0	0	0	0	0	0	0	(41,970)	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - WATER	(2,735,871)	(150)	(900)	(2,025)	(1,200)	0	0	(250)	(17,535)	0	0	(307,460)	0	0
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - WATER	100.0000%	0.0055%	0.0329%	0.0740%	0.0439%	0.0000%	0.0000%	0.0091%	0.6409%	0.0000%	0.0000%	11.2381%	0.0000%	0.0000%
ADJUSTMENTS TO PER BOOK TOTAL CIAC:															
	1. Sale of St. Augustine	(978,325)													
	2. Acqusition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(425)													
	4. Transfer of M&M Utilities receivership	0													
	5. Return of Wedgewood to original owner	(20,500)													
	6. Sales of Deltona Gas	0													
	7. Return of River Park sewer system to homeowners	600													
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - WATER	(998,650)	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - WATER	(3,734,521)	(150)	(900)	(2,025)	(1,200)	0	0	(250)	(17,535)	0	0	(307,460)	0	0
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - WATER	100.0000%	0.0040%	0.0241%	0.0542%	0.0321%	0.0000%	0.0000%	0.0067%	0.4695%	0.0000%	0.0000%	8.2329%	0.0000%	0.0000%

0286

CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

WATER CIAC ACCOUNTS		(77) W-FPSC	(78) W-FPSC	(79) W-FPSC	(80) W-FPSC	(81) W-FPSC	(82) W-FPSC	(83) W-FPSC	(84) W-FPSC	(85) W-FPSC	(86) W-FPSC	(87) W-FPSC	(88) W-FPSC	(89) W-FPSC
No. Description	TOTAL COMPANY (W,S,G)	1801 Sugar Mill	980 Sugar Mill Woods	29001 Sunny Hills Util.	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Welaka	566 Western Shores	122 Westmont	783 Windsong	888 Woodmere	446 Wootens
CIAC - PER BOOKS 1991 ACTIVITY:														
271.003 CIAC - Interest - Water	—	0	0	(191)	0	0	0	0	0	0	0	0	0	0
271.005 CIAC - WTR - Prepaids Connected	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.008 CIAC - Water Taps	—	(5,149)	(64,020)	0	(375)	(1,260)	(29,250)	(225)	(225)	(10,846)	(695)	0	(1,175)	(950)
271.010 Contributions In Aids of Construction - Water	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.011 CIAC - Water Plant	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.012 CIAC - Water Distribution	—	0	(5,877)	0	0	0	0	0	0	0	0	0	0	0
271.031 Int. - CIAC Water Plant	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.032 Int. - CIAC Water Contribution	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.050 CIAC - Cash, Impact Fees (W)	—	0	0	(300)	0	0	0	0	0	0	0	0	0	0
271.051 CIAC Unclaimed Refunds - Water	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.060 CIAC - Cash, Impact Mains (W)	—	0	0	(225)	0	0	0	0	0	0	0	0	0	0
271.304 CIAC - Prop, Struct & Improv (W) - Pumping Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.307 CIAC - Prop, Wells & Springs (W) - S of S	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.309 CIAC - Prop, Supply Mains (W) - S of S	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.311 CIAC - Prop, Elect Pump Equip (W) - Pumping Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.320 CIAC - Prop, Treatment Equip (W)	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.331 CIAC - Prop, T & D Mains (W)	—	(29,998)	(31,119)	0	0	0	(217,664)	0	0	0	0	0	0	0
271.333 CIAC - Cash, Services T & D (W)	—	(9,139)	(4,898)	(156)	(362)	0	(7,200)	0	0	0	0	0	0	0
271.334 CIAC - Cash, Meters Installed (W)	—	0	0	(69)	(3,957)	0	(21,953)	0	0	0	0	0	0	0
271.335 CIAC - Prop, Hydrants (W)	—	(8,400)	(1,638)	0	(1,610)	0	(23,165)	0	0	0	0	0	0	0
271.336 CIAC - Prop, Fire Mains (W)	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.337 CIAC - Prop, Meter Install (W) T & D	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.399 CIAC - Water	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.400 CIAC - Non-Useful - PGI Water	—	0	5,877	0	0	0	0	0	0	0	0	0	0	0
271.431 CIAC - Prop, T & D Mains (W)	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.433 CIAC - Prop, T & D Services (W)	—	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - WATER	(2,735,871)	(52,686)	(101,675)	(941)	(6,304)	(1,260)	(299,232)	(225)	(225)	(10,846)	(695)	0	(1,175)	(950)
CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - WATER	100.0000%	1.9257%	3.7164%	0.0344%	0.2304%	0.0461%	10.9374%	0.0082%	0.0082%	0.3964%	0.0254%	0.0000%	0.0429%	0.0347%
ADJUSTMENTS TO PER BOOK TOTAL CIAC:														
1. Sale of St. Augustine	(978,325)													
2. Acquisition and inclusion of Lehigh Utilities *	0													
3. Discontinuation of management system agreements	(425)													
4. Transfer of M&M Utilities receivership	0													
5. Return of Wedgewood to original owner	(20,500)													
6. Sales of Deltona Gas	0													
7. Return of River Park sewer system to homeowners	600													
(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure) TOTAL ADJUSTMENTS - WATER	(998,650)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - WATER	(3,734,521)	(52,686)	(101,675)	(941)	(6,304)	(1,260)	(299,232)	(225)	(225)	(10,846)	(695)	0	(1,175)	(950)
CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - WATER	100.0000%	1.4108%	2.7226%	0.0252%	0.1688%	0.0337%	8.0126%	0.0060%	0.0060%	0.2904%	0.0186%	0.0000%	0.0315%	0.0254%

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CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

WATER CIAC ACCOUNTS			(90) W-FPSC		(91) W-FPSC	(92) W-FPSC	(93) W-FPSC		(94) W-COUNTY	(95) W-COUNTY	(96) W-COUNTY	(97) W-COUNTY	(98) W-COUNTY	(99) W-COUNTY	(100) W-COUNTY
No.	Description	TOTAL COMPANY (W,S,G)	1427 Zephyr Shores	SUBTOTAL WATER FILED-FPSC REGULATED	2901 Lehigh	26001 Marco Island Util.	576 Wedgewood	SUBTOTAL WATER FPSC REGULATED	2201 Deep Creek	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill	2301 Palm Valley	19001 Seaboard
CIAC - PER BOOKS 1991 ACTIVITY:															
271.003	CIAC - Interest - Water	----	0	(2,156)		0	0	(2,156)	0	0	0	0	0	0	0
271.005	CIAC - WTR - Prepaids Connected	----	0	0		0	0	0	0	0	0	0	0	0	0
271.008	CIAC - Water Taps	----	0	(254,637)		(375)	0	(255,012)	(24,366)	(1,275)	0	(1,410)	(250)	(1,809)	0
271.010	Contributions In Aids of Construction - Water	----	0	15,132		0	0	15,132	0	0	0	0	0	0	0
271.011	CIAC - Water Plant	----	0	0		0	0	0	0	0	0	0	0	0	0
271.012	CIAC - Water Distribution	----	0	39,723		0	20,500	60,223	0	0	0	0	0	0	0
271.031	Int. - CIAC Water Plant	----	0	0		0	0	0	0	0	0	0	0	0	0
271.032	Int. - CIAC Water Contribution	----	0	0		0	0	0	0	0	0	0	0	0	0
271.050	CIAC - Cash, Impact Fees (W)	----	0	(142,658)		(15,623)	0	(158,281)	0	0	0	0	0	0	0
271.051	CIAC Unclaimed Refunds - Water	----	0	0		(83,298)	0	(83,298)	0	0	0	0	0	0	0
271.060	CIAC - Cash, Impact Mains (W)	----	0	(422,067)		(55,153)	0	(477,220)	0	0	0	0	0	0	0
271.304	CIAC - Prop, Struct & Improv (W) - Pumping Plt	----	0	0		0	0	0	0	0	0	0	0	0	250
271.307	CIAC - Prop, Wells & Springs (W) - S of S	----	0	0		0	0	0	0	0	0	0	0	0	10,683
271.309	CIAC - Prop, Supply Mains (W) - S of S	----	0	0		0	0	0	0	0	0	0	0	0	21,990
271.311	CIAC - Prop, Elect Pump Equip (W) - Pumping Plt	----	0	0		0	0	0	0	0	0	0	0	0	20,359
271.320	CIAC - Prop, Treatment Equip (W)	----	0	0		0	0	0	0	0	0	0	0	0	0
271.331	CIAC - Prop, T & D Mains (W)	----	0	(903,027)		0	0	(903,027)	0	0	0	0	0	0	0
271.333	CIAC - Cash, Services T & D (W)	----	0	(216,585)		(31,892)	0	(248,477)	0	0	0	0	0	0	(535)
271.334	CIAC - Cash, Meters Installed (W)	----	0	(212,515)		(10,079)	0	(222,593)	0	0	0	0	0	0	0
271.335	CIAC - Prop, Hydrants (W)	----	0	(59,666)		0	0	(59,666)	0	0	0	0	0	0	0
271.336	CIAC - Prop, Fire Mains (W)	----	0	0		0	0	0	0	0	0	0	0	0	0
271.337	CIAC - Prop, Meter Install (W) T & D	----	0	(2,019)		(5,000)	0	(7,019)	0	0	0	0	0	0	0
271.399	CIAC - Water	----	0	0		0	0	0	0	0	0	0	0	0	0
271.400	CIAC - Non-Useful - PGI Water	----	0	5,877		0	0	5,877	0	0	0	0	0	0	0
271.431	CIAC - Prop, T & D Mains (W)	----	0	466,798		0	0	466,798	0	0	0	0	0	0	0
271.433	CIAC - Prop, T & D Services (W)	----	0	(41,970)		0	0	(41,970)	0	0	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - WATER	(2,735,871)	0	(1,729,770)	0	(201,419)	20,500	(1,910,689)	(24,366)	(1,275)	0	(1,410)	(250)	(1,809)	52,747
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - WATER	100.0000%	0.0000%	63.2256%	0.0000%	7.3622%	-0.7493%	69.8384%	0.8906%	0.0466%	0.0000%	0.0515%	0.0091%	0.0661%	-1.9280%
ADJUSTMENTS TO PER BOOK TOTAL CIAC:															
	1. Sale of St. Augustine	(978,325)		0				0							
	2. Acquisition and inclusion of Lehigh Utilities *	0		0				0							
	3. Discontinuation of management system agreements	(425)		0				0							
	4. Transfer of M&M Utilities receivership	0		0				0							
	5. Return of Wedgewood to original owner	(20,500)		0			(20,500)	(20,500)							
	6. Sales of Deltona Gas	0		0				0							
	7. Return of River Park sewer system to homeowners	500		0				0							
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure) TOTAL ADJUSTMENTS - WATER	(998,650)	0	0	0	0	(20,500)	(20,500)	0	0	0	0	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - WATER	(3,734,521)	0	(1,729,770)	0	(201,419)	0	(1,931,189)	(24,366)	(1,275)	0	(1,410)	(250)	(1,809)	52,747
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - WATER	100.0000%	0.0000%	46.3184%	0.0000%	5.3934%	0.0000%	51.7118%	0.6525%	0.0341%	0.0000%	0.0378%	0.0067%	0.0484%	-1.4124%

0288

CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

No.	Description	TOTAL COMPANY (W,S,G)	(101) W-COUNTY 23001 St. Augustine	(102) W-COUNTY 212 Sugar Creek	(103) W-COUNTY 1901 Valrico Hills	(104) W-COUNTY 4 V.G.U. (Company)	SUBTOTAL WATER COUNTY REGULATED	(105) W-MGMT 1119 Bahia Oaks	(106) W-MGMT 18002 Enterprise	(107) W-MGMT 677 St. Lucie Falls	(108) W-MGMT 1703 Woodside	SUBTOTAL WATER MANAGEMENT SYSTEM	(109) W-MISC. 1298 Geneva Lake Est.	(110) W-MISC. 1279 Keystone Club Est.	(111) W-MISC. 2302 Remington Forest
CIAC - PER BOOKS 1991 ACTIVITY:															
271.003	CIAC - Interest - Water	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.005	CIAC - WTR - Prepaids Connected	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.008	CIAC - Water Taps	—	0	(225)	0	(33,117)	(82,452)	(425)	0	0	850	425	(450)	(225)	(675)
271.010	Contributions In Aids of Construction - Water	—	0	0	0	(187,474)	(187,474)	0	0	0	0	0	0	0	0
271.011	CIAC - Water Plant	—	0	0	0	(1,064,375)	(1,064,375)	0	0	0	0	0	0	0	0
271.012	CIAC - Water Distribution	—	0	0	0	(149,592)	(149,592)	0	0	0	0	0	0	0	0
271.031	Int. - CIAC Water Plant	—	0	0	0	661,490	661,490	0	0	0	0	0	0	0	0
271.032	Int. - CIAC Water Contribution	—	0	0	0	48,800	48,800	0	0	0	0	0	0	0	0
271.050	CIAC - Cash, Impact Fees (W)	—	61,136	0	0	0	61,136	0	(1,500)	0	0	(1,500)	0	0	0
271.051	CIAC Unclaimed Refunds - Water	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.060	CIAC - Cash, Impact Mains (W)	—	0	0	0	0	0	0	(1,888)	0	0	(1,888)	0	0	0
271.304	CIAC - Prop, Struct & Improv (W) - Pumping Plt	—	0	0	0	0	250	0	0	0	0	0	0	0	0
271.307	CIAC - Prop, Wells & Springs (W) - S of S	—	0	0	0	0	10,583	0	0	0	0	0	0	0	0
271.309	CIAC - Prop, Supply Mains (W) - S of S	—	0	0	0	0	21,980	0	0	0	0	0	0	0	0
271.311	CIAC - Prop, Elect Pump Equip (W) - Pumping Plt	—	0	0	0	0	20,358	0	0	0	0	0	0	0	0
271.320	CIAC - Prop, Treatment Equip (W)	—	16,590	0	0	0	16,590	0	0	0	0	0	0	0	0
271.331	CIAC - Prop, T & D Mains (W)	—	50,720	0	0	0	50,720	0	0	0	0	0	0	0	0
271.333	CIAC - Cash, Services T & D (W)	—	135,533	0	0	0	134,998	0	(1,450)	0	0	(1,450)	0	0	0
271.334	CIAC - Cash, Meters Installed (W)	—	0	0	0	0	0	0	(1,100)	0	0	(1,100)	0	0	0
271.335	CIAC - Prop, Hydrants (W)	—	4,350	0	0	0	4,350	0	0	0	0	0	0	0	0
271.336	CIAC - Prop, Fire Mains (W)	—	2,325	0	0	(1,545)	780	0	0	0	0	0	0	0	0
271.337	CIAC - Prop, Meter Install (W) T & D	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.399	CIAC - Water	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.400	CIAC - Non-Useful - PGI Water	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.431	CIAC - Prop, T & D Mains (W)	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.433	CIAC - Prop, T & D Services (W)	—	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - WATER	(2,735,871)	270,654	(225)	0	(725,812)	(431,746)	(425)	(5,938)	0	850	(5,513)	(450)	(225)	(675)
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - WATER	100.0000%	-9.8929%	0.0082%	0.0000%	26.5296%	15.7909%	0.0155%	0.2170%	0.0000%	-0.0311%	0.2015%	0.0164%	0.0082%	0.0247%
	ADJUSTMENTS TO PER BOOK TOTAL CIAC:														
	1. Sale of St. Augustine	(978,325)	(270,654)				(270,654)					0			
	2. Acquisition and inclusion of Lehigh Utilities *	0					0					0			
	3. Discontinuation of management system agreements	(425)					0	425		0	(850)	(425)			
	4. Transfer of M&M Utilities receivership	0					0					0			
	5. Return of Wedgewood to original owner	(20,500)					0					0			
	6. Sales of Deltona Gas	0					0					0			
	7. Return of River Park sewer system to homeowners	600					0					0			
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - WATER	(998,650)	(270,654)	0	0	0	(270,654)	425	0	0	(850)	(425)	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - WATER	(3,734,521)	0	(225)	0	(725,812)	(702,400)	0	(5,938)	0	0	(5,938)	(450)	(225)	(675)
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - WATER	100.0000%	0.0000%	0.0060%	0.0000%	19.4352%	18.8083%	0.0000%	0.1590%	0.0000%	0.0000%	0.1590%	0.0120%	0.0060%	0.0181%

0289

CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

WATER CIAC ACCOUNTS			(112) W-MISC.	
No.	Description	TOTAL COMPANY (W,S,G)	2501 Shadowbrook	SUBTOTAL WATER NON-REG'D SYSTEM
CIAC - PER BOOKS 1991 ACTIVITY:				
271.003	CIAC - Interest - Water	---	0	0
271.005	CIAC - WTR - Prepaids Connected	---	0	0
271.006	CIAC - Water Taps	---	0	(1,350)
271.010	Contributions In Aids of Construction - Water	---	0	0
271.011	CIAC - Water Plant	---	0	0
271.012	CIAC - Water Distribution	---	0	0
271.031	Int. - CIAC Water Plant	---	0	0
271.032	Int. - CIAC Water Contribution	---	0	0
271.050	CIAC - Cash, Impact Fees (W)	---	0	0
271.051	CIAC Undaimed Refunds - Water	---	0	0
271.060	CIAC - Cash, Impact Mains (W)	---	0	0
271.304	CIAC - Prop, Struct & Improv (W) - Pumping Pit	---	0	0
271.307	CIAC - Prop, Wells & Springs (W) - S of S	---	0	0
271.309	CIAC - Prop, Supply Mains (W) - S of S	---	0	0
271.311	CIAC - Prop, Elect Pump Equip (W) - Pumping Pit	---	0	0
271.320	CIAC - Prop, Treatment Equip (W)	---	0	0
271.331	CIAC - Prop, T & D Mains (W)	---	0	0
271.333	CIAC - Cash, Services T & D (W)	---	0	0
271.334	CIAC - Cash, Meters Installed (W)	---	0	0
271.335	CIAC - Prop, Hydrants (W)	---	0	0
271.336	CIAC - Prop, Fire Mains (W)	---	0	0
271.337	CIAC - Prop, Meter Install (W) T & D	---	0	0
271.399	CIAC - Water	---	0	0
271.400	CIAC - Non-Useful - PGI Water	---	0	0
271.431	CIAC - Prop, T & D Mains (W)	---	0	0
271.433	CIAC - Prop, T & D Services (W)	---	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - WATER	(2,735,871)	0	(1,350)
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - WATER	100.0000%	0.0000%	0.0493%
ADJUSTMENTS TO PER BOOK TOTAL CIAC:				
	1. Sale of St. Augustine	(978,325)		0
	2. Acqusition and inclusion of Lehigh Utilities *	0		0
	3. Discontinuation of management system agreements	(425)		0
	4. Transfer of M&M Utilities receivership	0		0
	5. Return of Wedgewood to original owner	(20,500)		0
	6. Sales of Deltona Gas	0		0
	7. Return of River Park sewer system to homeowners	600		0
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure) **TOTAL ADJUSTMENTS - WATER**	(998,650)	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - WATER	(3,734,521)	0	(1,350)
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - WATER	100.0000%	0.0000%	0.0361%

0290

CIAC ALLOCATION FACTOR - SEWER
- Operating Systems - 1991 Activity

No.	Description	TOTAL COMPANY (W,S,G)	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	(1) S-FPSC 1518 Amelia Island	(2) S-FPSC 990 Apache Shores	(3) S-FPSC 332 Apple Valley	(4) S-FPSC 886 Beacon Hills	(5) S-FPSC 472 Beecher's Point	(6) S-FPSC 2202 Burnt Store	(7) S-FPSC 335 Chuluota	(8) S-FPSC 1117 Citrus Park	(9) S-FPSC 9001 Citrus Springs Util.	(10) S-FPSC 18001 Deltona Utilities	(11) S-FPSC 873 Fisherman's Haven
CIAC - PER BOOKS 1991 ACTIVITY:															
271.004	CIAC - Interest - Sewer	—	(1,099)	(1,099)	0	0	0	0	0	0	0	0	(370)	0	0
271.006	CIAC - Sew - Prepaids Connected	—	0	(175)	0	0	0	0	0	(175)	0	0	0	0	0
271.009	CIAC - Sewer Taps	—	(133,185)	(130,315)	(25,483)	(350)	0	(17,175)	0	(3,945)	0	0	0	(375)	0
271.020	Contributions In Aids of Construction - Sewer	—	378,556	459,022	(18,391)	0	0	(1,400)	0	0	0	0	0	0	0
271.021	CIAC - Sewer Plant	—	(1,101,529)	68,012	0	0	0	68,012	0	0	0	0	0	0	0
271.022	CIAC - Sewer Collection	—	(909,163)	(506,679)	0	0	0	0	0	(10,292)	0	0	0	0	0
271.041	Int. CIAC - Sewer Plant	—	961,980	0	0	0	0	0	0	0	0	0	0	0	0
271.042	Int. CIAC - Sewer Collection	—	12,511	0	0	0	0	0	0	0	0	0	0	0	0
271.070	CIAC - Cash, Impact Fees (S)	—	(145,889)	(333,536)	0	0	0	0	0	0	0	0	(635)	(3,348)	0
271.071	CIAC Unclaimed Refunds - Sewer	—	(9,153)	0	0	0	0	0	0	0	0	0	0	0	0
271.080	CIAC - Cash, Impact Mains (S)	—	(6,711)	(2,621)	0	0	0	0	0	0	0	0	(1,600)	21,085	0
271.354	CIAC - Prop (S)	—	215,575	215,575	0	0	0	(62,035)	0	0	0	0	0	0	0
271.360	CIAC - Prop, Force Mains (S)	—	(37,791)	(37,791)	0	0	0	(49,540)	0	0	0	0	0	0	0
271.361	CIAC - Prop, T & D Mains (S)	—	(87,280)	(637,055)	0	0	0	(88,947)	0	0	0	0	0	(14,300)	0
271.363	CIAC - Cash, Services T & D (S)	—	238,538	219,013	0	0	0	(9,965)	0	0	0	0	(400)	0	0
271.364	CIAC - Prop, T & D Flow Meters (S)	—	10,000	10,000	0	0	0	0	0	0	0	0	0	0	0
271.370	CIAC - Prop, Struc & Improv (S)	—	(22,309)	(27,295)	0	0	0	0	0	0	0	0	0	0	0
271.371	CIAC - Prop, Elect Pump Equip (S)	—	(203,072)	(231,325)	0	0	0	0	0	0	0	0	0	(15,536)	0
271.372	CIAC - Prop, Struc & Improv (S) Coll Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.373	CIAC - Prop, Struc & Improv (S) Pump Plt	—	(37,263)	(37,263)	0	0	0	0	0	0	0	0	0	0	0
271.374	CIAC - Prop, Struc & Improv (S) T & D Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.375	CIAC - Prop, Elect Pump Equip (S) Coll Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.376	CIAC - Prop, Elect Pumping Equip (S) Pump Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.377	CIAC - Prop, Elect Pumping Equip (S) T & D Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.380	CIAC - Prop, Treatment Equip (S) Treatment Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.461	CIAC - Prop, T & D Mains (S)	—	186,831	186,831	0	0	0	0	0	0	0	0	0	14,300	0
271.463	CIAC - Prop, T & D Services (S)	—	(264,670)	(264,670)	0	0	0	0	0	0	0	0	0	0	0
271.471	CIAC - Prop, Elect Pump Equip (S) Pump Plt	—	156,825	156,825	0	0	0	0	0	0	0	0	0	15,536	0
271.500	CIAC Non-Useful - PGI Sewer	—	282,926	107,268	0	0	0	0	0	10,292	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - SEWER	(2,735,871)	(366,573)	(866,902)	(43,874)	(350)	0	(161,050)	0	(4,120)	0	0	(3,005)	17,361	0
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - SEWER	100.0000%	14.1298%	31.6865%	1.6037%	0.0128%	0.0000%	5.8866%	0.0000%	0.1506%	0.0000%	0.0000%	0.1098%	-0.6346%	0.0000%
	ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:														
	1. Sale of St. Augustine	(978,325)	(707,671)	0											
	2. Acqusition and inclusion of Lehigh Utilities *	0	0	0											
	3. Discontinuation of management system agreements	(425)	0	0											
	4. Transfer of M&M Utilities receivership	0	0	0											
	5. Return of Wedgewood to original owner	(20,500)	0	0											
	6. Sales of Deltona Gas	0	0	0											
	7. Return of River Park sewer system to homeowners	600	600	0											
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - SEWER	(998,650)	(707,071)	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - SEWER	(3,734,521)	(1,093,644)	(866,902)	(43,874)	(350)	0	(161,050)	0	(4,120)	0	0	(3,005)	17,361	0
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - SEWER	100.0000%	29.2947%	23.2132%	1.1748%	0.0094%	0.0000%	4.3125%	0.0000%	0.1103%	0.0000%	0.0000%	0.0805%	-0.4649%	0.0000%

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CIAC ALLOCATION FACTOR - SEWER
- Operating Systems - 1991 Activity

SEWER CIAC ACCOUNTS			(12) S-FPSC	(13) S-FPSC	(14) S-FPSC	(15) S-FPSC	(16) S-FPSC	(17) S-FPSC	(18) S-FPSC	(19) S-FPSC	(20) S-FPSC	(21) S-FPSC	(22) S-FPSC	(23) S-FPSC	(24) S-FPSC
No.	Description	TOTAL COMPANY (W,S,G)	340 FL Central Commerce Pk	679 Fox Run	573 Holiday Haven	1902 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores	11001 Marion Oaks	330 Meredith Manor	582 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor
CIAC - PER BOOKS 1991 ACTIVITY:															
271.004	CIAC - Interest - Sewer	—	0	0	0	0	0	0	0	(648)	0	0	0	0	0
271.006	CIAC - Sew - Prepaids Connected	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.009	CIAC - Sewer Taps	—	(350)	(2,100)	0	0	0	(160)	0	0	0	0	(2,225)	0	0
271.020	Contributions In Aids of Construction - Sewer	—	479,413	0	0	0	0	0	0	0	0	0	0	0	0
271.021	CIAC - Sewer Plant	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.022	CIAC - Sewer Collection	—	(479,413)	0	0	0	0	0	0	0	0	0	0	0	0
271.041	Int. CIAC - Sewer Plant	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.042	Int. CIAC - Sewer Collection	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.070	CIAC - Cash, Impact Fees (S)	—	(5,804)	0	0	0	0	0	0	(360)	0	0	0	0	0
271.071	CIAC Undaimed Refunds - Sewer	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.080	CIAC - Cash, Impact Mains (S)	—	0	0	0	0	0	0	0	(550)	0	0	0	0	0
271.354	CIAC - Prop (S)	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.360	CIAC - Prop, Force Mains (S)	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.361	CIAC - Prop, T & D Mains (S)	—	0	0	0	0	0	0	(23,266)	0	0	0	0	0	0
271.363	CIAC - Cash, Services T & D (S)	—	0	0	0	0	0	0	10,965	(150)	0	0	0	0	0
271.364	CIAC - Prop, T & D Flow Meters (S)	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.370	CIAC - Prop, Struc & Improv (S)	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.371	CIAC - Prop, Elect Pump Equip (S)	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.372	CIAC - Prop, Struc & Improv (S) Coll Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.373	CIAC - Prop, Struc & Improv (S) Pump Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.374	CIAC - Prop, Struc & Improv (S) T & D Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.375	CIAC - Prop, Elect Pump Equip (S) Coll Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.376	CIAC - Prop, Elect Pumping Equip (S) Pump Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.377	CIAC - Prop, Elect Pumping Equip (S) T & D Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.380	CIAC - Prop, Treatment Equip (S) Treatment Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.461	CIAC - Prop, T & D Mains (S)	—	0	0	0	0	0	0	23,266	0	0	0	0	0	0
271.463	CIAC - Prop, T & D Services (S)	—	0	0	0	0	0	0	(10,965)	0	0	0	0	0	0
271.471	CIAC - Prop, Elect Pump Equip (S) Pump Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.500	CIAC Non-Useful - PGI Sewer	—	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - SEWER	(2,735,871)	(6,154)	(2,100)	0	0	0	(160)	0	(1,708)	0	0	(2,225)	0	0
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - SEWER	100.0000%	0.2249%	0.0768%	0.0000%	0.0000%	0.0000%	0.0058%	0.0000%	0.0624%	0.0000%	0.0000%	0.0813%	0.0000%	0.0000%
ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:															
	1. Sale of St. Augustine	(978,325)													
	2. Acqusition and inclusion of Lehigh Utilities *	0													
	3. Discontinuation of management system agreements	(425)													
	4. Transfer of M&M Utilities receivership	0													
	5. Return of Wedgewood to original owner	(20,500)													
	6. Sales of Deltona Gas	0													
	7. Return of River Park sewer system to homeowners	600													
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
	TOTAL ADJUSTMENTS - SEWER	(998,650)	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - SEWER	(3,734,521)	(6,154)	(2,100)	0	0	0	(160)	0	(1,708)	0	0	(2,225)	0	0
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - SEWER	100.0000%	0.1648%	0.0562%	0.0000%	0.0000%	0.0000%	0.0043%	0.0000%	0.0457%	0.0000%	0.0000%	0.0596%	0.0000%	0.0000%

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CIAC ALLOCATION FACTOR - SEWER
- Operating Systems - 1991 Activity

SEWER CIAC ACCOUNTS		(25) S-FPSC	(26) S-FPSC	(27) S-FPSC	(28) S-FPSC	(29) S-FPSC	(30) S-FPSC	(31) S-FPSC	(32) S-FPSC	(33) S-FPSC	(34) S-FPSC	(35) S-FPSC	(36) S-FPSC	(37) S-FPSC
No. Description	TOTAL COMPANY (W,S,G)	987 Point O'woods	1115 Salt Springs	473 Silver Lake Oaks	1113 South Forty	27001 Spring Hill Util.	1901 Sugar Mill	989 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	108 University Shores	567 Venetian Village	888 Woodmere	1427 Zephyr Hills
CIAC - PER BOOKS 1991 ACTIVITY:														
271.004 CIAC - Interest - Sewer	—	0	0	0	0	0	0	0	(82)	0	0	0	0	0
271.006 CIAC - Sew - Prepaids Connected	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.009 CIAC - Sewer Taps	—	(5,600)	0	0	(350)	(325)	(2,167)	(13,200)	0	(2,502)	(53,659)	(350)	0	0
271.020 Contributions In Aids of Construction - Sewer	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.021 CIAC - Sewer Plant	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.022 CIAC - Sewer Collection	—	0	0	0	0	0	0	(96,974)	0	0	0	0	0	0
271.041 Int. CIAC - Sewer Plant	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.042 Int. CIAC - Sewer Collection	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.070 CIAC - Cash, Impact Fees (S)	—	0	0	0	0	(323,391)	0	0	0	0	0	0	0	0
271.071 CIAC Unclaimed Refunds - Sewer	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.080 CIAC - Cash, Impact Mains (S)	—	0	0	0	0	(21,556)	0	0	0	0	0	0	0	0
271.354 CIAC - Prop (S)	—	(25,800)	0	0	0	303,210	0	0	0	0	0	0	0	0
271.360 CIAC - Prop, Force Mains (S)	—	(3,510)	0	0	0	35,985	(12,960)	0	0	0	(7,766)	0	0	0
271.361 CIAC - Prop, T & D Mains (S)	—	(29,745)	0	0	0	(149,463)	(60,964)	(28,560)	0	(6,820)	(234,991)	0	0	0
271.363 CIAC - Cash, Services T & D (S)	—	(9,500)	0	0	0	248,404	(5,034)	(4,687)	0	0	(10,640)	0	0	0
271.364 CIAC - Prop, T & D Flow Meters (S)	—	0	0	0	0	10,000	0	0	0	0	0	0	0	0
271.370 CIAC - Prop, Struc & Improv (S)	—	0	0	0	0	(27,295)	0	0	0	0	0	0	0	0
271.371 CIAC - Prop, Elect Pump Equip (S)	—	0	0	0	0	(169,789)	0	0	0	0	(46,000)	0	0	0
271.372 CIAC - Prop, Struc & Improv (S) Coll Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.373 CIAC - Prop, Struc & Improv (S) Pump Plt	—	0	0	0	0	0	0	0	0	0	(37,283)	0	0	0
271.374 CIAC - Prop, Struc & Improv (S) T & D Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.375 CIAC - Prop, Elect Pump Equip (S) Coll Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.376 CIAC - Prop, Elect Pumping Equip (S) Pump Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.377 CIAC - Prop, Elect Pumping Equip (S) T & D Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.380 CIAC - Prop, Treatment Equip (S) Treatment Plt	—	0	0	0	0	0	0	0	0	0	0	0	0	0
271.461 CIAC - Prop, T & D Mains (S)	—	0	0	0	0	149,065	0	0	0	0	0	0	0	0
271.463 CIAC - Prop, T & D Services (S)	—	0	0	0	0	(253,705)	0	0	0	0	0	0	0	0
271.471 CIAC - Prop, Elect Pump Equip (S) Pump Plt	—	0	0	0	0	141,289	0	0	0	0	0	0	0	0
271.500 CIAC Non-Useful - PGI Sewer	—	0	0	0	0	0	0	96,974	0	0	0	0	0	0
TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - SEWER	(2,735,871)	(73,955)	0	0	(350)	(57,569)	(81,124)	(48,426)	(82)	(9,322)	(390,338)	(350)	0	0
CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - SEWER	100.0000%	2.7032%	0.0000%	0.0000%	0.0128%	2.1042%	2.9652%	1.6979%	0.0030%	0.3407%	14.2674%	0.0128%	0.0000%	0.0000%
ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:														
1. Sale of St. Augustine	(978,325)													
2. Acquisition and inclusion of Lehigh Utilities *	0													
3. Discontinuation of management system agreements	(425)													
4. Transfer of M&M Utilities receivership	0													
5. Return of Wedgewood to original owner	(20,500)													
6. Sales of Deltona Gas	0													
7. Return of River Park sewer system to homeowners	600													
(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)														
TOTAL ADJUSTMENTS - SEWER	(998,650)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - SEWER	(3,734,521)	(73,955)	0	0	(350)	(57,569)	(81,124)	(48,426)	(82)	(9,322)	(390,338)	(350)	0	0
CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - SEWER	100.0000%	1.9803%	0.0000%	0.0000%	0.0094%	1.5415%	2.1723%	1.2432%	0.0022%	0.2496%	10.4522%	0.0094%	0.0000%	0.0000%

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CIAC ALLOCATION FACTOR - SEWER
- Operating Systems - 1991 Activity

No.	Description	TOTAL COMPANY (W,S,G)	SUBTOTAL SEWER FILED-FPSC REGULATED	(38) S-FPSC 2901 Lehigh	(39) S-FPSC 26001 Marco Island	SUBTOTAL SEWER FPSC REGULATED	(40) S-COUNTY 2201 Deep Creek	(41) S-COUNTY 210 Lake Gibson	(42) S-COUNTY 439 River Park	(43) S-COUNTY 19001 Seaboard	(44) S-COUNTY 23001 St. Augustine	(45) S-COUNTY 2101 Tropical Isle	(46) S-COUNTY 1901 Valrico Hills	(47) S-COUNTY 4 V.G.U. (Company)	SUBTOTAL SEWER COUNTY REGULATED
CIAC - PER BOOKS 1991 ACTIVITY:															
271.004	CIAC - Interest - Sewer	—	(1,099)		0	(1,099)	0	0	0	0	0	0	0	0	0
271.006	CIAC - Sew - Prepaids Connected	—	(175)		0	(175)	175	0	0	0	0	0	0	0	175
271.009	CIAC - Sewer Taps	—	(130,315)		(375)	(130,690)	0	(375)	(600)	0	0	0	0	(1,500)	(2,475)
271.020	Contributions In Aids of Construction - Sewer	—	459,622		0	459,622	0	0	0	0	0	0	0	(81,066)	(81,066)
271.021	CIAC - Sewer Plant	—	68,012		0	68,012	0	0	0	0	0	0	0	(1,169,541)	(1,169,541)
271.022	CIAC - Sewer Collection	—	(586,679)		0	(586,679)	(175,660)	0	0	0	0	0	0	(37,825)	(213,484)
271.041	Int. CIAC - Sewer Plant	—	0		0	0	0	0	0	0	0	0	0	861,980	861,980
271.042	Int. CIAC - Sewer Collection	—	0		0	0	0	0	0	0	0	0	0	12,511	12,511
271.070	CIAC - Cash, Impact Fees (S)	—	(333,598)		102,517	(231,021)	0	0	0	0	85,132	0	0	0	85,132
271.071	CIAC Unclaimed Refunds - Sewer	—	0		(9,153)	(9,153)	0	0	0	0	0	0	0	0	0
271.080	CIAC - Cash, Impact Mains (S)	—	(2,621)		(4,090)	(6,711)	0	0	0	0	0	0	0	0	0
271.354	CIAC - Prop (S)	—	215,575		0	215,575	0	0	0	0	0	0	0	0	0
271.360	CIAC - Prop, Force Mains (S)	—	(37,791)		0	(37,791)	0	0	0	0	0	0	0	0	0
271.361	CIAC - Prop, T & D Mains (S)	—	(637,055)		0	(637,055)	0	0	0	0	569,775	0	0	0	569,775
271.363	CIAC - Cash, Services T & D (S)	—	219,013		0	219,013	0	0	0	0	19,525	0	0	0	19,525
271.364	CIAC - Prop, T & D Flow Meters (S)	—	10,000		0	10,000	0	0	0	0	0	0	0	0	0
271.370	CIAC - Prop, Struc & Improv (S)	—	(27,295)		0	(27,295)	0	0	0	0	4,986	0	0	0	4,986
271.371	CIAC - Prop, Elect Pump Equip (S)	—	(231,325)		0	(231,325)	0	0	0	0	28,253	0	0	0	28,253
271.372	CIAC - Prop, Struc & Improv (S) Coll Plt	—	0		0	0	0	0	0	0	0	0	0	0	0
271.373	CIAC - Prop, Struc & Improv (S) Pump Plt	—	(37,283)		0	(37,283)	0	0	0	0	0	0	0	0	0
271.374	CIAC - Prop, Struc & Improv (S) T & D Plt	—	0		0	0	0	0	0	0	0	0	0	0	0
271.375	CIAC - Prop, Elect Pump Equip (S) Coll Plt	—	0		0	0	0	0	0	0	0	0	0	0	0
271.376	CIAC - Prop, Elect Pumping Equip (S) Pump Plt	—	0		0	0	0	0	0	0	0	0	0	0	0
271.377	CIAC - Prop, Elect Pumping Equip (S) T & D Plt	—	0		0	0	0	0	0	0	0	0	0	0	0
271.380	CIAC - Prop, Treatment Equip (S) Treatment Plt	—	0		0	0	0	0	0	0	0	0	0	0	0
271.461	CIAC - Prop, T & D Mains (S)	—	188,631		0	188,631	0	0	0	0	0	0	0	0	0
271.463	CIAC - Prop, T & D Services (S)	—	(264,670)		0	(264,670)	0	0	0	0	0	0	0	0	0
271.471	CIAC - Prop, Elect Pump Equip (S) Pump Plt	—	156,825		0	156,825	0	0	0	0	0	0	0	0	0
271.500	CIAC Non-Useful - PGI Sewer	—	107,266		0	107,266	175,660	0	0	0	0	0	0	0	175,660
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - SEWER	(2,735,871)	(666,902)	0	66,900	(778,002)	175	(375)	(600)	0	707,671	0	0	(315,441)	391,430
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - SEWER	100.0000%	31.6865%	0.0000%	-3.2494%	28.4371%	-0.0064%	0.0137%	0.0219%	0.0000%	-25.8664%	0.0000%	0.0000%	11.5298%	-14.3073%
	ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:														
	1. Sale of St. Augustine	(978,325)	0			0					(707,671)				(707,671)
	2. Acquisition and inclusion of Lehigh Utilities *	0	0			0									0
	3. Discontinuation of management system agreements	(425)	0			0									0
	4. Transfer of M&M Utilities receivership	0	0			0									0
	5. Return of Wedgewood to original owner	(20,500)	0			0									0
	6. Sales of Deltona Gas	0	0			0									0
	7. Return of River Park sewer system to homeowners	600	0			0			600						600
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure) **TOTAL ADJUSTMENTS - SEWER**	(998,650)	0	0	0	0	0	0	600	0	(707,671)	0	0	0	(707,071)
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - SEWER	(3,734,521)	(666,902)	0	66,900	(778,002)	175	(375)	0	0	0	0	0	(315,441)	(315,841)
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - SEWER	100.0000%	23.2132%	0.0000%	-2.3805%	20.8327%	-0.0047%	0.0100%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	8.4486%	8.4520%

0294

CIAC ALLOCATION FACTOR - SEWER
- Operating Systems - 1991 Activity

SEWER CIAC ACCOUNTS			(48) S-MGMT	(49) S-MGMT	(50) S-MGMT	(51) S-MGMT	(52) S-MGMT		(53) S-MISC.	
No.	Description	TOTAL COMPANY (W,S,G)	125 Country Run	18002 Enterprise	128 M & M Utilities	677 St. Lucie Falls	1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM	2501 Shadowbrook	SUBTOTAL SEWER NON-REG'D SYSTEM
CIAC - PER BOOKS 1991 ACTIVITY:										
271.004	CIAC - Interest - Sewer	0	0	0	0	0	0	0	0	0
271.006	CIAC - Sew - Prepaids Connected	0	0	0	0	0	0	0	0	0
271.009	CIAC - Sewer Tape	0	0	0	0	0	0	0	0	0
271.020	Contributions In Aids of Construction - Sewer	0	0	0	0	0	0	0	0	0
271.021	CIAC - Sewer Plant	0	0	0	0	0	0	0	0	0
271.022	CIAC - Sewer Collection	0	0	0	0	0	0	0	0	0
271.041	Int CIAC - Sewer Plant	0	0	0	0	0	0	0	0	0
271.042	Int CIAC - Sewer Collection	0	0	0	0	0	0	0	0	0
271.070	CIAC - Cash, Impact Fees (S)	0	0	0	0	0	0	0	0	0
271.071	CIAC Unclaimed Refunds - Sewer	0	0	0	0	0	0	0	0	0
271.080	CIAC - Cash, Impact Mains (S)	0	0	0	0	0	0	0	0	0
271.354	CIAC - Prop (S)	0	0	0	0	0	0	0	0	0
271.360	CIAC - Prop, Force Mains (S)	0	0	0	0	0	0	0	0	0
271.361	CIAC - Prop, T & D Mains (S)	0	0	0	0	0	0	0	0	0
271.363	CIAC - Cash, Services T & D (S)	0	0	0	0	0	0	0	0	0
271.364	CIAC - Prop, T & D Flow Meters (S)	0	0	0	0	0	0	0	0	0
271.370	CIAC - Prop, Struc & Improv (S)	0	0	0	0	0	0	0	0	0
271.371	CIAC - Prop, Elect Pump Equip (S)	0	0	0	0	0	0	0	0	0
271.372	CIAC - Prop, Struc & Improv (S) Coll Plt	0	0	0	0	0	0	0	0	0
271.373	CIAC - Prop, Struc & Improv (S) Pump Plt	0	0	0	0	0	0	0	0	0
271.374	CIAC - Prop, Struc & Improv (S) T & D Plt	0	0	0	0	0	0	0	0	0
271.375	CIAC - Prop, Elect Pump Equip (S) Coll Plt	0	0	0	0	0	0	0	0	0
271.376	CIAC - Prop, Elect Pumping Equip (S) Pump Plt	0	0	0	0	0	0	0	0	0
271.377	CIAC - Prop, Elect Pumping Equip (S) T & D Plt	0	0	0	0	0	0	0	0	0
271.380	CIAC - Prop, Treatment Equip (S) Treatment Plt	0	0	0	0	0	0	0	0	0
271.461	CIAC - Prop, T & D Mains (S)	0	0	0	0	0	0	0	0	0
271.463	CIAC - Prop, T & D Services (S)	0	0	0	0	0	0	0	0	0
271.471	CIAC - Prop, Elect Pump Equip (S) Pump Plt	0	0	0	0	0	0	0	0	0
271.500	CIAC Non-Useful - PGI Sewer	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - SEWER	(2,735,871)	0	0	0	0	0	0	0	0
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - SEWER	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:										
	1. Sale of St. Augustine	(978,325)						0		0
	2. Acquisition and inclusion of Lehigh Utilities *	0						0		0
	3. Discontinuation of management system agreements	(425)	0			0	0	0		0
	4. Transfer of M&M Utilities receivership	0			0			0		0
	5. Return of Wedgewood to original owner	(20,500)						0		0
	6. Sales of Deltona Gas	0						0		0
	7. Return of River Park sewer system to homeowners	600						0		0
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure) **TOTAL ADJUSTMENTS - SEWER**	(998,650)	0	0	0	0	0	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - SEWER	(3,734,521)	0	0	0	0	0	0	0	0
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - SEWER	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

0295

CIAC ALLOCATION FACTOR - GAS
- Operating Systems - 1991 Activity

No.	Description	TOTAL COMPANY (W,S,G)	TOTAL GAS	SUBTOTAL GAS FILED-FPSC REGULATED	(1) GAS 9001 Citrus Springs Util.	(2) GAS 16001 Deltona Utilities	(3) GAS 26001 Marco Island Util.	(4) GAS 11001 Marion Oaks Util.	(5) GAS 9002 Pine Ridge Util.	(6) GAS 27001 Spring Hill Util.	(7) GAS 28001 Sunny Hills Util.	(8) GAS 2901 Lehigh
	GAS CIAC ACCOUNTS											
	CIAC - PER BOOKS 1991 ACTIVITY:											
271.600	CIAC - Prop, Struct & Improv (G) T & D	----	0	----	0	0	0	0	0	0	0	
271.700	CIAC - Prop, T & D Mains (G)	----	0	----	0	0	0	0	0	0	0	
271.800	CIAC Services (T&D) - Gas	----	0	----	0	0	0	0	0	0	0	
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - GAS	(2,735,871)	0	----	0	0	0	0	0	0	0	0
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - GAS	100.0000%	0.0000%	----	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	ADJUSTMENTS TO PER BOOK TOTAL *DIRECT LABOR*:											
	1. Sale of St. Augustine	(978,325)	0	----								
	2. Acqusition and inclusion of Lehigh Utilities *	0	0	----								
	3. Discontinuation of management system agreements	(425)	0	----								
	4. Transfer of M&M Utilities receivership	0	0	----								
	5. Return of Wedgewood to original owner	(20,500)	0	----								
	6. Sales of Deltona Gas	0	0	----		0						
	*7. Return of River Park sewer system to homeowners	*600*	*0*	----								
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)											
	TOTAL ADJUSTMENTS - GAS	(966,650)	0	----	0	0	0	0	0	0	0	0
	TOTAL CIAC (ADJUSTED 1991 ACTIVITY) - GAS	(3,734,521)	0	----	0	0	0	0	0	0	0	0
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - GAS	100.0000%	0.0000%	----	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

0296

Allocation Schedules
- Allocated Assets and Expenses -

Historical Test Year Ended 12/31/91

Total Company General Plant
(1991/1990)

TOTAL COMPANY GENERAL PLANT - COMBINED (W,S,G)
Per Books 12 Month Balance Ended 12/31/91

GENERAL PLANT ACCOUNTS			COMPANY						
No.	Description	TOTAL COMPANY	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
GENERAL PLANT - PER BOOKS @ 12/31/91:									
303.50 / 353.50 / ----------	Land & Land Rights	$819,899	$0	$644,528	$60	$119,504	$0	$0	$54,807
304.50 / 354.50 / 300.305	Structures & Improvements	4,187,051	0	2,424,216	170,187	1,037,882	186,703	0	368,063
340.50 / 390.50 / 300.340	Office Furniture & Equipment	2,139,448	163,210	1,226,112	108,469	488,986	65,119	0	87,553
340.51 / 390.51 / 300.510	Computer Equipment	3,782,592	2,891,279	805,093	2,361	77,975	5,884	0	0
341.50 / 391.50 / 300.341	Transportation Equipment	2,923,423	381,309	889,884	136,304	1,058,831	211,140	0	245,955
342.50 / 392.50 / ----------	Stores Equipment	25,579	5,069	20,510	0	0	0	0	0
343.50 / 393.50 / 300.343	Tools, Shop & Garage	1,058,083	1,302	314,675	43,878	402,617	120,752	0	174,860
344.50 / 394.50 / ----------	Laboratory Equipment	244,567	0	68,395	60,580	84,323	16,500	0	14,770
345.50 / 395.50 / 300.345	Power Operated Equipment	1,329,806	0	200,381	55,975	775,478	272,230	0	25,741
346.50 / 396.50 / 300.346	Communication Equipment	455,998	37,311	251,887	30,593	88,891	38,031	0	9,285
347.50 / 397.50 / ----------	Miscellaneous Equipment	165,830	2,988	126,416	24,518	9,921	1,986	0	0
348.50 / 398.50 / ----------	Other Tangible Plant	119,257	0	104,387	14,704	166	0	0	0
	GENERAL PLANT (PER BOOKS @ 12/31/91)	$17,250,534	$3,482,467	$7,076,484	$647,629	$4,144,573	$918,346	$0	$981,034

Sources:
(1) Companies 999, 1, 4, 5, 6, 8, and 9: SSU general ledger.

TOTAL COMPANY GENERAL PLANT - WATER
Per Books 12 Month Balance Ended 12/31/91

WATER GENERAL PLANT ACCOUNTS			COMPANY						
No.	Description	TOTAL WATER	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
GENERAL PLANT - PER BOOKS @ 12/31/91:									
303.50	Land & Land Rights	$581,821	0	427,250	0	119,504	0	0	$35,067
304.50	Structures & Improvements	3,176,129	0	1,993,057	127,271	914,811	107,255	0	33,735
340.50	Office Furniture & Equipment	1,722,695	163,210	974,555	60,181	435,876	37,265	0	51,608
340.51	Computer Equipment	3,486,070	2,891,279	523,457	2,361	63,227	5,747	0	
341.50	Transportation Equipment	2,175,807	381,309	633,434	94,662	732,155	183,175	0	151,072
342.50	Stores Equipment	21,648	5,069	16,580	0	0	0	0	
343.50	Tools, Shop & Garage	753,688	1,302	197,982	23,241	327,057	94,499	0	109,607
344.50	Laboratory Equipment	84,185	0	21,473	33,580	26,626	0	0	2,506
345.50	Power Operated Equipment	1,164,457	0	134,075	27,988	733,386	269,008	0	
346.50	Communication Equipment	362,719	37,311	197,540	17,051	73,724	30,620	0	6,473
347.50	Miscellaneous Equipment	141,672	2,988	115,272	15,036	7,428	949	0	
348.50	Other Tangible Plant	106,706	0	99,354	7,352	0	0	0	
	GENERAL PLANT (PER BOOKS @ 12/31/91) - WATER	**$13,777,598**	**$3,482,467**	**$5,334,027**	**$408,723**	**$3,433,795**	**$728,518**	**$0**	**$390,068**

Sources:
(1) Companies 999, 1, 4, 5, 6, 8, and 9: SSU general ledger.

0299

TOTAL COMPANY GENERAL PLANT - SEWER
Per Books 12 Month Balance Ended 12/31/91

SEWER GENERAL PLANT ACCOUNTS			COMPANY						
No.	Description	TOTAL SEWER	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
GENERAL PLANT - PER BOOKS @ 12/31/91:									
353.50	Land & Land Rights	$237,078	0	217,278	60	0	0	0	$19,740
354.50	Structures & Improvements	994,791	0	431,160	42,916	110,029	76,359	0	334,328
390.50	Office Furniture & Equipment	377,920	0	251,556	48,287	42,545	18,166	0	17,365
390.51	Computer Equipment	293,547	0	281,636	0	11,841	69	0	
391.50	Transportation Equipment	651,506	0	256,449	41,642	255,612	10,706	0	87,097
392.50	Stores Equipment	3,931	0	3,931	0	0	0	0	
393.50	Tools, Shop & Garage	274,454	0	116,693	20,637	55,236	16,634	0	65,253
394.50	Laboratory Equipment	160,382	0	46,922	27,000	57,696	16,500	0	12,264
395.50	Power Operated Equipment	165,348	0	66,306	27,988	42,092	3,222	0	25,741
396.50	Communication Equipment	84,423	0	54,348	13,542	11,529	3,987	0	1,017
397.50	Miscellaneous Equipment	24,157	0	11,144	9,482	2,493	1,038	0	
398.50	Other Tangible Plant	12,551	0	5,033	7,352	166	0	0	
	GENERAL PLANT (PER BOOKS @ 12/31/91) - SEWER	$3,280,088	$0	$1,742,457	$238,906	$589,238	$146,682	$0	$562,805

0300

Sources:
(1) Companies 999, 1, 4, 5, 6, 8, and 9: SSU general ledger.

TOTAL COMPANY GENERAL PLANT - GAS
Per Books 12 Month Balance Ended 12/31/91

GAS GENERAL PLANT ACCOUNTS			COMPANY						
No.	Description	TOTAL GAS	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
GENERAL PLANT - PER BOOKS @ 12/31/91:									
-----	Land & Land Rights	$0							
300.305	Structures & Improvements	16,131	0	0	0	13,042	3,089	0	
300.340	Office Furniture & Equipment	38,833	0	0	0	10,565	9,688	0	18,580
300.510	Computer Equipment	2,975	0	0	0	2,907	68	0	
300.341	Transportation Equipment	96,110	0	0	0	71,065	17,259	0	7,786
-------	Stores Equipment	0							
300.343	Tools, Shop & Garage	29,942	0	0	0	20,323	9,619	0	
------	Laboratory Equipment	0							
300.345	Power Operated Equipment	0	0	0	0	0	0	0	
300.346	Communication Equipment	8,856	0	0	0	3,638	3,423	0	1,795
------	Miscellaneous Equipment	0							
------	Other Tangible Plant	0							
	GENERAL PLANT (PER BOOKS @ 12/31/91) - GAS	$192,847	$0	$0	$0	$121,540	$43,147	$0	$28,161

Sources:
(1) Companies 999, 1, 4, 5, 6, 8, and 9: SSU general ledger.

0301

TOTAL COMPANY GENERAL PLANT - COMBINED (W,S,G)
Per Books 12 Month Balance Ended 12/31/90

GENERAL PLANT ACCOUNTS			COMPANY						
No.	Description	TOTAL COMPANY	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
GENERAL PLANT - PER BOOKS @ 12/31/90:									
303.50 / 353.50 / ---------	Land & Land Rights	**$847,148**	$0	$564,765	$137,576	$89,000	$1,000	$0	$54,807
304.50 / 354.50 / 300.305	Structures & Improvements	**4,086,050**	0	2,343,042	177,407	961,449	236,090	0	368,063
340.50 / 390.50 / 300.340	Office Furniture & Equipment	**2,105,293**	43,675	1,241,715	97,058	546,054	91,230	0	85,560
340.51 / 390.51 / 300.510	Computer Equipment	**2,775,380**	1,898,275	803,621	2,177	71,019	289	0	0
341.50 / 391.50 / 300.341	Transportation Equipment	**2,714,030**	32,803	1,029,844	110,940	1,061,541	243,006	0	235,896
342.50 / 392.50 / ---------	Stores Equipment	**20,493**	0	20,493	0	0	0	0	0
343.50 / 393.50 / 300.343	Tools, Shop & Garage	**1,078,075**	837	307,504	52,959	397,683	157,547	0	161,545
344.50 / 394.50 / ---------	Laboratory Equipment	**228,546**	0	59,588	57,625	69,696	29,048	0	12,590
345.50 / 395.50 / 300.345	Power Operated Equipment	**1,455,059**	0	200,381	55,975	779,374	393,350	0	25,978
346.50 / 396.50 / 300.346	Communication Equipment	**422,658**	30,842	235,340	30,591	76,789	39,810	0	9,286
347.50 / 397.50 / ---------	Miscellaneous Equipment	**131,971**	0	96,699	24,403	9,921	949	0	0
348.50 / 398.50 / ---------	Other Tangible Plant	**113,526**	0	103,892	9,634	0	0	0	0
	GENERAL PLANT (PER BOOKS @ 12/31/90)	**$15,978,229**	**$2,006,432**	**$7,006,882**	**$756,346**	**$4,062,526**	**$1,192,318**	**$0**	**$953,724**

0302

Sources:
(1) Companies 999, 1, 4, 5, 6, and 8: SSU general ledger.

(2) Company 9: Lehigh general ledger.

TOTAL COMPANY GENERAL PLANT - WATER
Per Books 12 Month Balance Ended 12/31/90

No.	Description	TOTAL WATER	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
		WATER GENERAL PLANT ACCOUNTS	COMPANY						
GENERAL PLANT - PER BOOKS @ 12/31/90:									
303.50	Land & Land Rights	$543,761	0	350,906	68,788	89,000	0		$35,067
304.50	Structures & Improvements	3,098,566	0	1,978,243	145,182	804,682	136,724		33,735
340.50	Office Furniture & Equipment	1,627,174	43,675	989,737	54,477	439,100	50,133		50,052
340.51	Computer Equipment	2,471,284	1,898,275	520,461	1,089	51,309	151		
341.50	Transportation Equipment	1,831,140	32,803	707,795	69,226	694,305	185,998		141,014
342.50	Stores Equipment	16,562	0	16,562	0	0	0		
343.50	Tools, Shop & Garage	751,490	837	189,914	27,781	307,352	121,680		103,927
344.50	Laboratory Equipment	79,646	0	16,673	30,584	25,298	4,568		2,523
345.50	Power Operated Equipment	1,281,900	0	134,075	27,988	735,732	384,106		
346.50	Communication Equipment	318,691	30,842	175,010	17,051	57,719	31,595		6,473
347.50	Miscellaneous Equipment	108,167	0	85,567	14,224	7,428	949		0
348.50	Other Tangible Plant	103,676	0	98,859	4,817	0	0		
	GENERAL PLANT (PER BOOKS @ 12/31/90) - WATER	**$12,232,057**	**$2,006,432**	**$5,263,801**	**$461,206**	**$3,211,924**	**$915,904**	**$0**	**$372,791**

Sources:
(1) Companies 999, 1, 4, 5, 6, and 8: SSU general ledger.

(2) Company 9: Lehigh general ledger.

0303

TOTAL COMPANY GENERAL PLANT - SEWER
Per Books 12 Month Balance Ended 12/31/90

SEWER GENERAL PLANT ACCOUNTS			COMPANY						
No.	Description	TOTAL SEWER	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
GENERAL PLANT - PER BOOKS @ 12/31/90:									
353.50	Land & Land Rights	$303,387	0	213,859	68,788	0	1,000		$19,740
354.50	Structures & Improvements	937,657	0	364,799	32,225	110,029	96,276		334,328
390.50	Office Furniture & Equipment	403,087	0	251,979	42,581	61,413	31,409		15,705
390.51	Computer Equipment	296,159	0	283,160	1,089	11,841	69		
391.50	Transportation Equipment	746,022	0	322,049	41,714	255,413	39,749		87,097
392.50	Stores Equipment	3,931	0	3,931	0	0	0		
393.50	Tools, Shop & Garage	278,580	0	117,590	25,178	51,945	26,248		57,618
394.50	Laboratory Equipment	148,901	0	42,915	27,041	44,398	24,480		10,067
395.50	Power Operated Equipment	172,725	0	66,306	27,988	43,210	9,244		25,978
396.50	Communication Equipment	91,208	0	60,329	13,541	11,529	4,791		1,017
397.50	Miscellaneous Equipment	23,804	0	11,132	10,179	2,493	0		0
398.50	Other Tangible Plant	9,851	0	5,033	4,817	0	0		
	GENERAL PLANT (PER BOOKS @ 12/31/90) - SEWER	$3,415,311	$0	$1,743,081	$295,140	$592,271	$233,268	$0	$551,550

Sources:
(1) Companies 999, 1, 4, 5, 6, and 8: SSU general ledger.

(2) Company 9: Lehigh general ledger.

0304

TOTAL COMPANY GENERAL PLANT - GAS
Per Books 12 Month Balance Ended 12/31/90

GAS GENERAL PLANT ACCOUNTS			COMPANY						
No.	Description	TOTAL GAS	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
GENERAL PLANT - PER BOOKS @ 12/31/90:									
-------	Land & Land Rights	$0							
300.305	Structures & Improvements	49,828	0	0	0	46,738	3,089		
300.340	Office Furniture & Equipment	75,031	0	0	0	45,540	9,688		19,803
300.510	Computer Equipment	7,938	0	0	0	7,869	68		
300.341	Transportation Equipment	136,868	0	0	0	111,823	17,259		7,786
-------	Stores Equipment	0							
300.343	Tools, Shop & Garage	48,004	0	0	0	38,385	9,619		
-------	Laboratory Equipment	0							
300.345	Power Operated Equipment	433	0	0	0	433	0		
300.346	Communication Equipment	12,760	0	0	0	7,541	3,423		1,795
-------	Miscellaneous Equipment	0							
-------	Other Tangible Plant	0							
	GENERAL PLANT (PER BOOKS @ 12/31/90) - GAS	**$330,861**	**$0**	**$0**	**$0**	**$258,331**	**$43,147**	**$0**	**$29,383**

Sources:
(1) Companies 999, 1, 4, 5, 6, and 8: SSU general ledger.

(2) Company 9: Lehigh general ledger.

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Allocation Schedules
- Allocated Assets and Expenses -

Historical Test Year Ended 12/31/91

Total Company General Plant Accumulated Depreciation
(1990)

TOTAL COMPANY GENERAL PLANT ACCUMULATED DEPRECIATION - COMBINED (W,S,G)
Per Books 12 Month Balance Ended 12/31/90

GENERAL PLANT ACC. DEP. ACCOUNTS			COMPANY						
No.	Description	TOTAL COMPANY	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
GENERAL PLANT ACC. DEP. - PER BOOKS @ 12/31/90:									
303.50 / 353.50 / ---------	Land & Land Rights	$0	$0	$0	$0	$0	$0	$0	$0
304.50 / 354.50 / 300.305	Structures & Improvements (a)	540,158	0	261,486	40,368	119,389	51,412	0	67,503
340.50 / 390.50 / 300.340	Office Furniture & Equipment	679,256	1,202	277,429	32,367	257,089	48,038	0	63,131
340.51 / 390.51 / 300.510	Computer Equipment	348,426	160,730	176,974	714	9,972	36	0	0
341.50 / 391.50 / 300.341	Transportation Equipment	1,716,851	3,964	563,001	43,279	783,034	134,643	0	188,930
342.50 / 392.50 / ---------	Stores Equipment	6,331	0	6,331	0	0	0	0	0
343.50 / 393.50 / 300.343	Tools, Shop & Garage	487,363	0	83,496	15,621	193,633	92,978	0	101,635
344.50 / 394.50 / ---------	Laboratory Equipment	102,175	0	13,826	18,957	40,906	20,486	0	8,000
345.50 / 395.50 / 300.345	Power Operated Equipment	1,112,439	0	76,716	19,703	683,622	316,377	0	16,021
346.50 / 396.50 / 300.346	Communication Equipment	162,660	1,028	74,532	16,412	44,761	21,322	0	4,605
347.50 / 397.50 / ---------	Miscellaneous Equipment	23,259	0	13,083	9,112	1,063	0	0	0
348.50 / 398.50 / ---------	Other Tangible Plant	46,257	0	41,886	4,371	0	0	0	0
	GEN. PLT. ACC. DEP. (PER BOOKS @ 12/31/90)	**$5,225,175**	**$166,924**	**$1,588,762**	**$200,904**	**$2,133,469**	**$685,291**	**$0**	**$449,826**

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Sources:
(1) *Companies 999, 1, 4, 5, 6, and 8:* SSU Accumulated Depreciation Report (6R).

(2) Company 9: Water and Sewer - Lehigh Annual Report. Gas - Lehigh general ledger.

Notes:
(a) Lehigh: "Structure and Improvements" (water and sewer) accumulated depreciation is reported in the general ledger in total without separating the general plant portion and the gross plant portion. The figures in these "General Plant Accumulated Depreciation" schedules represent the ratio of general plant's share of the total accumulated depreciation based on the plant asset *balances (gross plant vs. general plant).*

TOTAL COMPANY GENERAL PLANT ACCUMULATED DEPRECIATION - WATER
Per Books 12 Month Balance Ended 12/31/90

WATER GENERAL PLANT ACC. DEP. ACCOUNTS			COMPANY						
No.	Description	TOTAL WATER	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
GENERAL PLANT ACC. DEP. - PER BOOKS @ 12/31/90:									
303.50	Land & Land Rights	$0							
304.50	Structures & Improvements (a)	325,795		164,803	31,755	91,834	24,793		12,610
340.50	Office Furniture & Equipment	479,805	1,202	201,666	18,029	191,981	25,074		41,854
340.51	Computer Equipment	279,811	160,730	110,703	357	8,002	19		
341.50	Transportation Equipment	1,114,452	3,964	383,812	27,223	480,090	103,490		115,873
342.50	Stores Equipment	5,362		5,362					
343.50	Tools, Shop & Garage	359,794		53,205	7,781	153,400	83,663		61,745
344.50	Laboratory Equipment	29,570		4,813	9,187	10,953	2,655		1,961
345.50	Power Operated Equipment	1,016,346		48,798	9,220	648,968	309,360		
346.50	Communication Equipment	116,449	1,028	55,096	8,868	32,781	15,426		3,250
347.50	Miscellaneous Equipment	16,348		10,658	4,627	1,063			
348.50	Other Tangible Plant	42,768		40,703	2,065				
	GENERAL PLANT ACC. DEP. (PER BOOKS @ 12/31/90) - WATER	**$3,786,500**	**$166,924**	**$1,079,619**	**$119,112**	**$1,619,072**	**$564,479**	**$0**	**$237,293**

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Sources:
(1) Companies 999, 1, 4, 5, 6, and 8: SSU Accumulated Depreciation Report (6R).

(2) Company 9: Water and Sewer - Lehigh Annual Report. Gas - Lehigh general ledger.

Notes:
(a) Lehigh: "Structure and Improvements" (water and sewer) accumulated depreciation is reported in the general ledger in total without separating the general plant portion and the gross plant portion. The figures in these "General Plant Accumulated Depreciation" schedules represent the ratio of general plant's share of the total accumulated depreciation based on the plant asset balances (gross plant vs. general plant).

TOTAL COMPANY GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER
Per Books 12 Month Balance Ended 12/31/90

SEWER GENERAL PLANT ACC. DEP. ACCOUNTS			COMPANY						
No.	Description	TOTAL SEWER	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
GENERAL PLANT ACC. DEP. - PER BOOKS @ 12/31/90:									
353.50	Land & Land Rights	$0							
354.50	Structures & Improvements (a)	200,046		96,684	8,613	16,216	23,641		54,893
390.50	Office Furniture & Equipment	153,447		75,763	14,338	34,567	16,881		11,898
390.51	Computer Equipment	67,839		66,271	357	1,204	7		
391.50	Transportation Equipment	497,511		179,189	16,056	217,720	19,169		65,376
392.50	Stores Equipment	969		969					
393.50	Tools, Shop & Garage	102,884		30,292	7,840	19,565	5,297		39,890
394.50	Laboratory Equipment	72,605		9,013	9,770	29,953	17,831		6,039
395.50	Power Operated Equipment	95,226		27,918	10,483	34,221	6,583		16,021
396.50	Communication Equipment	37,457		19,436	7,544	6,628	2,843		1,006
397.50	Miscellaneous Equipment	6,910		2,425	4,485				
398.50	Other Tangible Plant	3,490		1,184	2,306				
	GENERAL PLANT ACC. DEP. (PER BOOKS @ 12/31/90) - SEWER	**$1,238,385**	**$0**	**$509,143**	**$81,792**	**$360,074**	**$92,252**	**$0**	**$195,124**

0309

Sources:
(1) Companies 999, 1, 4, 5, 6, and 8: SSU Accumulated Depreciation Report (6R).

(2) Company 9: Water and Sewer - Lehigh Annual Report. Gas - Lehigh general ledger.

Notes:
(a) Lehigh: "Structure and Improvements" (water and sewer) accumulated depreciation is reported in the general ledger in total without separating the general plant portion and the gross plant portion. The figures in these "General Plant Accumulated Depreciation" schedules represent the ratio of general plant's share of the total accumulated depreciation based on the plant asset balances (gross plant vs. general plant).

TOTAL COMPANY GENERAL PLANT ACCUMULATED DEPRECIATION - GAS
Per Books 12 Month Balance Ended 12/31/90

GAS GENERAL PLANT ACC. DEP. ACCOUNTS			COMPANY						
No.	Description	TOTAL GAS	999 SSUSI	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTERPRISE	9 LEHIGH
GENERAL PLANT ACC. DEP. - PER BOOKS @ 12/31/90:									
-------	Land & Land Rights	$0							
300.305	Structures & Improvements (a)	14,317				11,339	2,978		
300.340	Office Furniture & Equipment	46,003				30,541	6,083		9,379
300.510	Computer Equipment	777				767	10		
300.341	Transportation Equipment	104,888				85,223	11,984		7,681
-------	Stores Equipment	0							
300.343	Tools, Shop & Garage	24,685				20,668	4,017		
-------	Laboratory Equipment	0							
300.345	Power Operated Equipment	867				433	433		
300.346	Communication Equipment	8,755				5,353	3,053		349
-------	Miscellaneous Equipment	0							
-------	Other Tangible Plant	0							
	GENERAL PLANT ACC. DEP. (PER BOOKS @ 12/31/90) - GAS	**$200,291**	**$0**	**$0**	**$0**	**$154,323**	**$28,559**	**$0**	**$17,409**

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Sources:
(1) Companies 999, 1, 4, 5, 6, and 8: SSU Accumulated Depreciation Report (6R).

(2) Company 9: Water and Sewer - Lehigh Annual Report. Gas - Lehigh general ledger.

Notes:
(a) Lehigh: "Structure and Improvements" (water and sewer) accumulated depreciation is reported in the general ledger in total without separating the general plant portion and the gross plant portion. The figures in these "General Plant Accumulated Depreciation" schedules represent the ratio of general plant's share of the total accumulated depreciation based on the plant asset balances (gross plant vs. general plant).

Allocation Schedules
- Allocated Assets and Expenses -

Historical Test Year Ended 12/31/91

Total Company Booked O&M Expenses Adjusted
(Direct, Customer Accounts, and A&G Expenses)
(1991)

SCHEDULE OF 1991 TOTAL COMPANY BOOKED O&M EXPENSES ADJUSTED - COMBINED (W,S,G) (XXX.1 - .8)
- Total Company - Balance Ended 12/31/91

O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
							Total O&M Per	Year End Closing	Total O&M Per Books	Miscellaneous Corrections: Remove Cty Office Clearing	Miscellaneous Corrections: Remove System Misbooked	Remove Prior Rate Case	Total 1991 Booked O&M
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR	1/31/91 Ledger Run	Journal Entry	Ended 12/31/91	Acct. Bal.	Expenses	Expense Amort.	Adjusted
O&M EXPENSES (XXX.1-.8) - @ 12/31/91:													
6/7/901.1-.8	Salaries & Wages - Employees	3,100,291	613,391	3,788,797	845,850	11,687	8,360,017	0	8,360,017	2,100	(47)	0	8,362,070
6/7/903.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
6/7/904.1-.8	Employee Pensions & Benefits	899,948	197,264	1,284,964	302,187	3,090	2,687,453	(114,000)	2,573,453	(374)	0	0	2,573,079
6/7/910.1-.8	Purchased Water/Sewer/Gas	1,550,892	88	1,369,946	247,962	19,711	3,188,599	0	3,188,599	0	0	0	3,188,599
-/7/-11.1-.8	Sludge Removal	260,340	59,106	154,512	35,253	0	509,211	0	509,211	0	0	0	509,211
6/7/915.1-.8	Purchased Power	994,159	387,088	1,817,499	166,922	5,224	3,370,892	0	3,370,892	0	0	0	3,370,892
6/7/916.1-.8	Fuel for Power Purchased	6,218	356	730	590	0	7,894	0	7,894	0	0	0	7,894
6/7/-18.1-.8	Chemicals	393,136	82,794	372,199	21,514	1,877	871,520	0	871,520	0	0	0	871,520
6/7/920.1-.8	Materials and Supplies	541,384	134,009	508,964	118,545	2,618	1,305,520	0	1,305,520	0	0	0	1,305,520
6/7/931.1-.8	Contractual Services - Engr.	12,990	39	8,394	56	2	21,480	0	21,480	0	0	0	21,480
6/7/932.1-.8	Contractual Services - Acct.	74,856	18,149	134,677	40,625	81	268,388	0	268,388	0	0	0	268,388
6/7/933.1-.8	Contractual Services - Legal	45,348	27,246	32,162	7,557	144	112,458	0	112,458	0	0	0	112,458
6/7/934.1-.8	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
6/7/935.1-.8	Contractual Services - Other	314,184	50,683	145,607	38,020	1,304	549,799	0	549,799	0	0	0	549,799
6/7/941.1-.8	Rental of Building/Real Prop.	22,702	11,813	797	17,649	1	52,962	0	52,962	0	0	0	52,962
6/7/942.1-.8	Rental of Equipment	14,453	2,877	4,936	183	3	22,452	0	22,452	0	0	0	22,452
6/7/950.1-.8	Transportation Expense	177,704	27,753	108,944	26,411	4	340,817	0	340,817	(10)	0	0	340,807
6/7/956.1-.8	Insurance - Vehicle	56,283	12,375	73,924	15,337	252	158,170	0	158,170	0	0	0	158,170
6/7/957.1-.8	Insurance - General Liability	64,675	14,367	86,139	18,610	293	184,084	0	184,084	0	0	0	184,084
6/7/958.1-.8	Insurance - Workman's Comp.	0	0	2,488	996	0	3,484	0	3,484	0	0	0	3,484
6/7/959.1-.8	Insurance - Other	23,739	5,010	70,246	8,948	50	107,993	0	107,993	0	0	0	107,993
6/7/960.1-.8	Advertising Expense	1,836	511	7,782	1,227	9	11,365	0	11,365	0	0	0	11,365
6/7/966.1-.8	Reg. Comm. Exp. - Rate Case Amort.	63,186	35,999	94,732	64,207	0	258,124	0	258,124	0	0	(258,124)	0
6/7/967.1-.8	Reg. Comm. Exp. - Other	0	0	0	2,649	0	2,649	0	2,649	0	0	(2,649)	0
6/7/970.1-.8	Bad Debt Expense	153,415	8,200	98,012	28,472	938	289,037	0	289,037	0	0	0	289,037
6/7/975.1-.8	Miscellaneous Expenses	478,179	118,497	721,043	161,014	1,575	1,480,307	0	1,480,307	(6,125)	0	0	1,474,182
	TOTAL	9,249,918	1,907,617	10,887,496	2,170,785	48,860	24,164,677	(114,000)	24,050,677	(4,409)	(47)	(260,773)	23,785,447

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Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.
(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

SCHEDULE OF 1991 TOTAL COMPANY BOOKED DIRECT O&M EXPENSES ADJUSTED - COMBINED (W,S,G) (XXX.1 - .6)
- Total Company - Balance Ended 12/31/91

O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
							Total			Miscellaneous Corrections			
							O&M	Year	Total	Remove	Remove	Remove	Total
		1	4	5	6	8	Per	End	O&M	Cty Office	System	Prior	1991
No.	Description	SSU	VGU	DUI	UFU	ENTPR	1/31/91 Ledger Run	Closing Journal Entry	Per Books Ended 12/31/91	Clearing Acct. Bal.	Misbooked Expenses	Rate Case Expense Amort.	Booked O&M Adjusted
DIRECT O&M EXPENSES (XXX.1-.6) - @ 12/31/91:													
6 / 7 / 901.1-.6	Salaries & Wages - Employees	1,525,868	303,318	1,710,426	364,033	5,043	3,908,688	0	3,908,688	2,100	(47)	0	3,910,741
6 / 7 / 903.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
6 / 7 / 904.1-.6	Employee Pensions & Benefits	404,974	81,012	459,231	98,727	1,450	1,045,393	0	1,045,393	0	0	0	1,045,393
6 / 7 / 910.1-.6	Purchased Water/Sewer/Gas	1,550,892	68	1,369,946	247,962	19,711	3,188,599	0	3,188,599	0	0	0	3,188,599
- / 7 / -11.1-.6	Sludge Removal	260,340	59,106	154,512	35,253	0	509,211	0	509,211	0	0	0	509,211
6 / 7 / 915.1-.6	Purchased Power	981,522	383,744	1,786,600	156,497	5,177	3,313,539	0	3,313,539	0	0	0	3,313,539
6 / 7 / 916.1-.6	Fuel for Power Purchased	6,218	356	730	590	0	7,894	0	7,894	0	0	0	7,894
6 / 7 / -18.1-.6	Chemicals	393,136	82,794	372,199	21,514	1,877	871,520	0	871,520	0	0	0	871,520
6 / 7 / 920.1-.6	Materials and Supplies	448,065	110,987	371,015	86,545	2,205	1,018,817	0	1,018,817	0	0	0	1,018,817
6 / 7 / 931.1-.6	Contractual Services - Engr.	12,781	0	8,154	0	0	20,935	0	20,935	0	0	0	20,935
6 / 7 / 932.1-.6	Contractual Services - Acct.	180	0	0	0	0	180	0	180	0	0	0	180
6 / 7 / 933.1-.6	Contractual Services - Legal	0	0	2,751	576	73	3,401	0	3,401	0	0	0	3,401
6 / 7 / 934.1-.6	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
6 / 7 / 935.1-.6	Contractual Services - Other	264,710	40,352	87,518	25,944	1,035	419,559	0	419,559	0	0	0	419,559
6 / 7 / 941.1-.6	Rental of Building/Real Prop.	494	424	0	53	0	971	0	971	0	0	0	971
6 / 7 / 942.1-.6	Rental of Equipment	13,673	2,696	4,099	12	0	20,480	0	20,480	0	0	0	20,480
6 / 7 / 950.1-.6	Transportation Expense	171,278	26,659	109,658	30,096	0	337,691	0	337,691	0	0	0	337,691
6 / 7 / 956.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
6 / 7 / 957.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
6 / 7 / 958.1-.6	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0
6 / 7 / 959.1-.6	Insurance - Other	0	0	0	201	0	201	0	201	0	0	0	201
6 / 7 / 960.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
6 / 7 / 966.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
6 / 7 / 967.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
6 / 7 / 970.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
6 / 7 / 975.1-.6	Miscellaneous Expenses	19,146	18,884	17,772	283	19	56,105	0	56,105	(585)	0	0	55,520
	TOTAL	6,053,275	1,110,420	6,454,611	1,068,286	36,590	14,723,182	0	14,723,182	1,515	(47)	0	14,724,650

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Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.
(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

SCHEDULE OF 1991 TOTAL COMPANY BOOKED CUSTOMER ACCOUNTS EXPENSES ADJUSTED - COMBINED (W,S,G) (XXX.7)
- Total Company - Balance Ended 12/31/91

O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
										Miscellaneous Corrections			
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR	Total O&M Per 1/31/91 Ledger Run	Year End Closing Journal Entry	Total O&M Per Books Ended 12/31/91	Remove Cty Office Clearing Acct. Bal.	Remove System Misbooked Expenses	Remove Prior Rate Case Expense Amort.	Total 1991 Booked O&M Adjusted
CUST ACCT EXPENSES (XXX.7) - @ 12/31/91:													
6/7/901.7	Salaries & Wages - Employees	321,611	76,817	607,182	109,666	498	1,115,774	0	1,115,774	0	0	0	1,115,774
6/7/903.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
6/7/904.7	Employee Pensions & Benefits	90,399	21,650	175,000	32,441	268	319,759	0	319,759	0	0	0	319,759
6/7/910.7	Purchased Water/Sewer/Gas	0	0	0	0	0	0	0	0	0	0	0	0
-/7/-11.7	Sludge Removal	0	0	0	0	0	0	0	0	0	0	0	0
6/7/915.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0
6/7/916.7	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
6/7/-18.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
6/7/920.7	Materials and Supplies	4,506	613	4,662	939	1	10,721	0	10,721	0	0	0	10,721
6/7/931.7	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
6/7/932.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
6/7/933.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
6/7/934.7	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
6/7/935.7	Contractual Services - Other	48	0	0	0	0	48	0	48	0	0	0	48
6/7/941.7	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0
6/7/942.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
6/7/950.7	Transportation Expense	0	0	1,726	0	0	1,726	0	1,726	0	0	0	1,726
6/7/956.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
6/7/957.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
6/7/958.7	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0
6/7/959.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
6/7/960.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
6/7/966.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
6/7/967.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
6/7/970.7	Bad Debt Expense	153,415	8,200	98,012	28,472	938	289,037	0	289,037	0	0	0	289,037
6/7/975.7	Miscellaneous Expenses	489	111	1,365	141	(33)	2,073	0	2,073	0	0	0	2,073
	TOTAL	570,468	107,391	887,947	171,660	1,672	1,739,138	0	1,739,138	0	0	0	1,739,138

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Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.
(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

SCHEDULE OF 1991 TOTAL COMPANY BOOKED A&G EXPENSES ADJUSTED - COMBINED (W,S,G) (XXX.8)
- Total Company - Balance Ended 12/31/91

O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
										Miscellaneous Corrections			
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR	Total O&M Per 1/31/91 Ledger Run	Year End Closing Journal Entry	Total O&M Per Books Ended 12/31/91	Remove Cty Office Clearing Acct. Bal.	Remove System Misbooked Expenses	Remove Prior Rate Case Expense Amort.	Total 1991 Booked O&M Adjusted
A&G EXPENSES (XXX.8) - @ 12/31/91:													
6/7/901.8	Salaries & Wages - Employees	1,252,813	233,256	1,471,189	372,151	6,146	3,335,554	0	3,335,554	0	0	0	3,335,554
6/7/903.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
6/7/904.8	Employee Pensions & Benefits	404,575	94,601	650,733	171,019	1,372	1,322,301	(114,000)	1,208,301	(374)	0	0	1,207,927
6/7/910.8	Purchased Water/Sewer/Gas	0	0	0	0	0	0	0	0	0	0	0	0
-/7/-11.8	Sludge Removal	0	0	0	0	0	0	0	0	0	0	0	0
6/7/915.8	Purchased Power	12,637	3,344	30,899	10,425	47	57,353	0	57,353	0	0	0	57,353
6/7/916.8	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0
6/7/-18.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
6/7/920.8	Materials and Supplies	88,813	22,410	133,287	31,061	412	275,983	0	275,983	0	0	0	275,983
6/7/931.8	Contractual Services - Engr.	208	39	240	56	2	546	0	546	0	0	0	546
6/7/932.8	Contractual Services - Acct.	74,676	18,149	134,677	40,625	81	268,208	0	268,208	0	0	0	268,208
6/7/933.8	Contractual Services - Legal	45,348	27,246	29,411	6,981	71	109,057	0	109,057	0	0	0	109,057
6/7/934.8	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
6/7/935.8	Contractual Services - Other	49,426	10,331	58,090	12,077	269	130,192	0	130,192	0	0	0	130,192
6/7/941.8	Rental of Building/Real Prop.	22,208	11,389	797	17,596	1	51,992	0	51,992	0	0	0	51,992
6/7/942.8	Rental of Equipment	780	181	837	171	3	1,972	0	1,972	0	0	0	1,972
6/7/950.8	Transportation Expense	6,425	1,095	(2,440)	(3,685)	4	1,400	0	1,400	(10)	0	0	1,390
6/7/956.8	Insurance - Vehicle	56,283	12,375	73,924	15,337	252	158,170	0	158,170	0	0	0	158,170
6/7/957.8	Insurance - General Liability	64,675	14,367	86,139	18,610	293	184,084	0	184,084	0	0	0	184,084
6/7/958.8	Insurance - Workman's Comp.	0	0	2,488	996	0	3,484	0	3,484	0	0	0	3,484
6/7/959.8	Insurance - Other	23,739	5,010	70,246	8,747	50	107,792	0	107,792	0	0	0	107,792
6/7/960.8	Advertising Expense	1,836	511	7,782	1,227	9	11,365	0	11,365	0	0	0	11,365
6/7/966.8	Reg. Comm. Exp. - Rate Case Amort.	63,186	35,999	94,732	64,207	0	258,124	0	258,124	0	0	(258,124)	0
6/7/967.8	Reg. Comm. Exp. - Other	0	0	0	2,649	0	2,649	0	2,649	0	0	(2,649)	0
6/7/970.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
6/7/975.8	Miscellaneous Expenses	458,544	99,502	701,906	160,589	1,588	1,422,129	0	1,422,129	(5,540)	0	0	1,416,589
	TOTAL	2,626,175	589,806	3,544,938	930,839	10,599	7,702,356	(114,000)	7,588,356	(5,924)	0	(260,773)	7,321,659

Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.
(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

SCHEDULE OF 1991 TOTAL COMPANY BOOKED O&M EXPENSES ADJUSTED - WATER (6XX.1 - .8)
- Total Company - Balance Ended 12/31/91

WATER O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
										Miscellaneous Corrections			
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR	Total O&M Per 1/31/91 Ledger Run	Year End Closing Journal Entry	Total O&M Per Books Ended 12/31/91	Remove Cty Office Clearing Acct. Bal.	Remove System Misbooked Expenses	Remove Prior Rate Case Expense Amort.	Total 1991 Booked O&M Adjusted
O&M EXPENSES (6XX.1-.8) - @ 12/31/91:													
601.1-.8	Salaries & Wages - Employees	1,636,846	281,365	2,161,163	431,969	5,355	4,516,698	0	4,516,698	2,100	0	0	4,518,798
603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
604.1-.8	Employee Pensions & Benefits	476,948	90,554	721,324	150,022	1,629	1,440,477	(114,000)	1,326,477	(374)	0	0	1,326,103
610.1-.8	Purchased Water	972,436	88	317,513	0	19,711	1,309,748	0	1,309,748	0	0	0	1,309,748
615.1-.8	Purchased Power	429,011	206,588	1,333,760	83,720	18	2,053,097	0	2,053,097	0	0	0	2,053,097
616.1-.8	Fuel for Power Purchased	2,817	0	656	590	0	4,063	0	4,063	0	0	0	4,063
618.1-.8	Chemicals	85,719	68,755	242,308	13,086	1,347	411,215	0	411,215	0	0	0	411,215
620.1-.8	Materials and Supplies	274,791	66,757	263,381	45,065	819	650,813	0	650,813	0	0	0	650,813
631.1-.8	Contractual Services - Engr.	677	17	125	28	1	849	0	849	0	0	0	849
632.1-.8	Contractual Services - Acct.	44,943	8,940	97,148	21,927	32	172,991	0	172,991	0	0	0	172,991
633.1-.8	Contractual Services - Legal	28,381	15,788	12,799	2,651	26	59,645	0	59,645	0	0	0	59,645
634.1-.8	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
635.1-.8	Contractual Services - Other	138,199	25,570	73,129	20,722	103	257,723	0	257,723	0	0	0	257,723
641.1-.8	Rental of Building/Real Prop.	12,253	3,692	375	9,966	1	26,287	0	26,287	0	0	0	26,287
642.1-.8	Rental of Equipment	4,069	2,117	2,941	100	1	9,228	0	9,228	0	0	0	9,228
650.1-.8	*Transportation Expense*	98,466	12,596	59,673	11,107	2	181,845	0	181,845	0	0	0	181,845
656.1-.8	Insurance - Vehicle	28,753	5,604	38,551	7,475	111	80,495	0	80,495	0	0	0	80,495
657.1-.8	Insurance - General Liability	33,153	6,467	47,482	9,183	155	96,441	0	96,441	0	0	0	96,441
658.1-.8	Insurance - Workman's Comp.	0	0	1,688	505	0	2,194	0	2,194	0	0	0	2,194
659.1-.8	Insurance - Other	12,239	1,843	42,732	4,309	25	61,148	0	61,148	0	0	0	61,148
660.1-.8	Advertising Expense	914	267	2,050	182	0	3,414	0	3,414	0	0	0	3,414
666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	20,076	16,349	65,120	37,677	0	139,223	0	139,223	0	0	(139,223)	0
667.1-.8	Reg. Comm. Exp. - Other	0	0	0	2,649	0	2,649	0	2,649	0	0	(2,649)	0
670.1-.8	Bad Debt Expense	82,360	4,096	67,595	15,231	572	169,855	0	169,855	0	0	0	169,855
675.1-.8	*Miscellaneous Expenses*	244,810	63,980	406,243	78,031	764	793,828	0	793,828	(585)	0	0	793,243
	TOTAL	4,627,861	881,434	5,957,758	946,196	30,675	12,443,924	(114,000)	12,329,924	1,141	0	(141,872)	12,189,192

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Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
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(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. *A minor amount of these expenses relating to past Marion and Seminole cases* would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

SCHEDULE OF 1991 TOTAL COMPANY BOOKED DIRECT O&M EXPENSES ADJUSTED - WATER (6XX.1 - .6)
- Total Company - Balance Ended 12/31/91

WATER O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
							Total	Year	Total	Miscellaneous Corrections		Remove	Total
		1	4	5	6	8	O&M Per 1/31/91	End Closing	O&M Per Books	Remove Cty Office	Remove System	Prior Rate Case	1991 Booked
No.	Description	SSU	VGU	DUI	UFU	ENTPR	Ledger Run	Journal Entry	Ended 12/31/91	Clearing Acct. Bal.	Misbooked Expenses	Expense Amort.	O&M Adjusted
DIRECT O&M EXPENSES (6XX.1-.6) - @ 12/31/91:													
601.1-.6	Salaries & Wages - Employees	724,770	121,338	917,614	190,256	2,155	1,956,132	0	1,956,132	2,100	0	0	1,958,232
603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
604.1-.6	Employee Pensions & Benefits	191,926	33,079	238,594	49,316	582	513,497	0	513,497	0	0	0	513,497
610.1-.6	Purchased Water	972,436	88	317,513	0	19,711	1,309,748	0	1,309,748	0	0	0	1,309,748
615.1-.6	Purchased Power	422,028	205,088	1,316,265	78,653	0	2,022,034	0	2,022,034	0	0	0	2,022,034
616.1-.6	Fuel for Power Purchased	2,817	0	656	590	0	4,063	0	4,063	0	0	0	4,063
618.1-.6	Chemicals	85,719	68,755	242,308	13,086	1,347	411,215	0	411,215	0	0	0	411,215
620.1-.6	Materials and Supplies	222,429	55,358	179,800	29,202	594	487,382	0	487,382	0	0	0	487,382
631.1-.6	Contractual Services - Engr.	573	0	0	0	0	573	0	573	0	0	0	573
632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
634.1-.6	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
635.1-.6	Contractual Services - Other	112,861	21,005	41,482	14,800	0	190,148	0	190,148	0	0	0	190,148
641.1-.6	Rental of Building/Real Prop.	494	212	0	53	0	759	0	759	0	0	0	759
642.1-.6	Rental of Equipment	3,694	2,035	2,474	12	0	8,215	0	8,215	0	0	0	8,215
650.1-.6	Transportation Expense	95,229	12,156	59,958	13,210	0	180,554	0	180,554	0	0	0	180,554
656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
658.1-.6	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0
659.1-.6	Insurance - Other	0	0	0	141	0	141	0	141	0	0	0	141
660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
675.1-.6	Miscellaneous Expenses	9,051	18,884	1,052	233	19	29,240	0	29,240	(585)	0	0	28,655
	TOTAL	2,844,027	537,998	3,317,715	389,553	24,408	7,113,701	0	7,113,701	1,515	0	0	7,115,216

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Notes:
(a) - (l): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.
(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

SCHEDULE OF 1991 TOTAL COMPANY BOOKED CUSTOMER ACCOUNTS EXPENSES ADJUSTED - WATER (6XX.7)

- *Total Company* - Balance Ended 12/31/91

WATER O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
										Miscellaneous Corrections			
No.	*Description*	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR	Total O&M Per 1/31/91 Ledger Run	Year End Closing Journal Entry	Total O&M Per Books Ended 12/31/91	*Remove* Cty Office Clearing Acct. Bal.	*Remove* System Misbooked. Expenses	Remove *Prior* Rate Case Expense Amort.	Total 1991 Booked O&M Adjusted
CUST ACCT EXPENSES (6XX.7) - @ 12/31/91:													
601.7	Salaries & Wages - Employees	253,202	53,091	465,643	65,587	248	837,771		837,771				837,771
603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0		0				0
604.7	Employee Pensions & Benefits	70,613	14,792	133,649	19,210	193	238,456		238,456				238,456
610.7	Purchased Water	0	0	0	0	0	0		0				0
615.7	Purchased Power	0	0	0	0	0	0		0				0
616.7	Fuel for Power Purchased	0	0	0	0	0	0		0				0
618.7	Chemicals	0	0	0	0	0	0		0				0
620.7	*Materials and Supplies*	3,065	586	4,012	451	1	8,115		8,115				8,115
631.7	Contractual Services - Engr.	0	0	0	0	0	0		0				0
632.7	Contractual Services - Acct.	0	0	0	0	0	0		0				0
633.7	Contractual Services - Legal	0	0	0	0	0	0		0				0
634.7	*Contractual Services - Mgmt. Fees*	0	0	0	0	0	0		0				0
635.7	Contractual Services - Other	48	0	0	0	0	48		48				48
641.7	Rental of Building/Real Prop.	0	0	0	0	0	0		0				0
642.7	Rental of Equipment	0	0	0	0	0	0		0				0
650.7	*Transportation Expense*	0	0	1,519	0	0	1,519		1,519				1,519
656.7	Insurance - Vehicle	0	0	0	0	0	0		0				0
657.7	Insurance - General Liability	0	0	0	0	0	0		0				0
658.7	Insurance - Workman's Comp.	0	0	0	0	0	0		0				0
659.7	*Insurance - Other*	0	0	0	0	0	0		0				0
660.7	Advertising Expense	0	0	0	0	0	0		0				0
666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0		0				0
667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0		0				0
670.7	*Bad Debt Expense*	82,360	4,096	67,595	15,231	572	169,855		169,855				169,855
675.7	Miscellaneous Expenses	263	56	1,181	71	(20)	1,552		1,552				1,552
	TOTAL	**409,551**	**72,621**	**673,600**	**100,550**	**993**	**1,257,316**	**0**	**1,257,316**	**0**	**0**	**0**	**1,257,316**

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Notes:

(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.

(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.

(h): Reflects total *1991 audited O&M as recorded on Company's* books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).

(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.

(j): To exclude an error for gas direct labor costs charged to a water account.

(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.

(l): *The "Total 1991 Booked O&M Expenses Adjusted" agrees with* the total O&M per books included in the MFR's.

SCHEDULE OF 1991 TOTAL COMPANY BOOKED A&G EXPENSES ADJUSTED - WATER (6XX.8)
- Total Company - Balance Ended 12/31/91

WATER O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
							Total			Miscellaneous Corrections			
		1	4	5	6	8	O&M Per 1/31/91	Year End Closing	Total O&M Per Books	Remove Cty Office Clearing	Remove System Misbooked	Remove Prior Rate Case	Total 1991 Booked O&M
No.	Description	SSU	VGU	DUI	UFU	ENTPR	Ledger Run	Journal Entry	Ended 12/31/91	Acct. Bal.	Expenses	Expense Amort.	Adjusted
A&G EXPENSES (6XX.8) - @ 12/31/91:													
601.8	Salaries & Wages - Employees	658,874	106,936	777,906	176,126	2,953	1,722,794		1,722,794				1,722,794
603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0		0				0
604.8	Employee Pensions & Benefits	214,409	42,682	349,082	81,496	855	688,525	(114,000)	574,525	(374)			574,151
610.8	Purchased Water	0	0	0	0	0	0		0				0
615.8	Purchased Power	6,983	1,500	17,495	5,067	18	31,063		31,063				31,063
616.8	Fuel for Power Purchased	0	0	0	0	0	0		0				0
618.8	Chemicals	0	0	0	0	0	0		0				0
620.8	Materials and Supplies	49,297	10,813	79,569	15,412	224	155,316		155,316				155,316
631.8	Contractual Services - Engr.	103	17	125	28	1	275		275				275
632.8	Contractual Services - Acct.	44,943	8,940	97,148	21,927	32	172,991		172,991				172,991
633.8	Contractual Services - Legal	28,381	15,788	12,799	2,651	26	59,645		59,645				59,645
634.8*	Contractual Services - Mgmt. Fees	0	0	0	0	0	0		0				0
635.8	Contractual Services - Other	25,289	4,565	31,647	5,922	103	67,527		67,527				67,527
641.8	Rental of Building/Real Prop.	11,759	3,480	375	9,913	1	25,528		25,528				25,528
642.8	Rental of Equipment	375	82	467	88	1	1,013		1,013				1,013
650.8	Transportation Expense	3,237	440	(1,805)	(2,103)	2	(229)		(229)				(229)
656.8	Insurance - Vehicle	28,753	5,604	38,551	7,475	111	80,495		80,495				80,495
657.8	Insurance - General Liability	33,153	6,467	47,482	9,183	155	96,441		96,441				96,441
658.8	Insurance - Workman's Comp.	0	0	1,688	505	0	2,194		2,194				2,194
659.8	Insurance - Other	12,239	1,843	42,732	4,168	25	61,006		61,006				61,006
660.8	Advertising Expense	914	267	2,050	182	0	3,414		3,414				3,414
666.8	Reg. Comm. Exp. - Rate Case Amort.	20,076	16,349	65,120	37,677	0	139,223		139,223			(139,223)	0
667.8	Reg. Comm. Exp. - Other	0	0	0	2,649	0	2,649		2,649			(2,649)	0
670.8	Bad Debt Expense	0	0	0	0	0	0		0				0
675.8	Miscellaneous Expenses	235,496	45,041	404,009	77,726	765	763,037		763,037				763,037
	TOTAL	1,374,283	270,815	1,966,443	456,093	5,273	4,072,907	(114,000)	3,958,907	(374)	0	(141,872)	3,816,661
Net Pension and Benefits - A&G (604.8):													
604.800	Employee P & B (Allocated To)	208,781	41,683	328,584	77,845	855	657,748						
604.801	Employee P & B - Vac, Holiday	5,618	999	11,830	3,651	0	22,099						
604.803	Employee P & B (County Level)	10	0	0	0	0	10						
604.810	Union Pension Plan	0	0	8,667	0	0	8,667						
		214,409	42,682	349,082	81,496	855	688,525						

Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.
(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

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SCHEDULE OF 1991 TOTAL COMPANY BOOKED O&M EXPENSES ADJUSTED - SEWER (7XX.1 - .8)
- Total Company - Balance Ended 12/31/91

SEWER O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
										Miscellaneous Corrections			
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR	Total O&M Per 1/31/91 Ledger Run	Year End Closing Journal Entry	Total O&M Per Books Ended 12/31/91	Remove Cty Office Clearing Acct. Bal.	Remove System Misbooked Expenses	Remove Prior Rate Case Expense Amort.	Total 1991 Booked O&M Adjusted
O&M EXPENSES (7XX.1-.8) - @ 12/31/91:													
701.1-.8	Salaries & Wages - Employees	1,463,399	332,026	1,137,425	238,725	6,332	3,177,907	0	3,177,907	0	0	0	3,177,907
703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
704.1-.8	Employee Pensions & Benefits	423,000	106,710	393,282	87,357	1,460	1,011,809	0	1,011,809	0	0	0	1,011,809
710.1-.8	Purchased Water	578,456	0	0	0	0	578,456	0	578,456	0	0	0	578,456
711.1-.8	Sludge Removal	260,340	59,106	154,512	35,253	0	509,211	0	509,211	0	0	0	509,211
715.1-.8	Purchased Power	565,148	180,500	479,531	81,037	5,206	1,311,422	0	1,311,422	0	0	0	1,311,422
716.1-.8	Fuel for Power Purchased	3,401	356	74	0	0	3,831	0	3,831	0	0	0	3,831
718.1-.8	Chemicals	307,417	14,039	129,890	8,428	529	460,305	0	460,305	0	0	0	460,305
720.1-.8	Materials and Supplies	266,593	67,253	212,949	61,770	1,799	610,363	0	610,363	0	0	0	610,363
731.1-.8	Contractual Services - Engr.	12,313	22	8,230	17	1	20,583	0	20,583	0	0	0	20,583
732.1-.8	Contractual Services - Acct.	29,913	9,209	25,756	11,826	48	76,752	0	76,752	0	0	0	76,752
733.1-.8	Contractual Services - Legal	16,968	11,458	16,072	4,077	118	48,693	0	48,693	0	0	0	48,693
734.1-.8	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
735.1-.8	Contractual Services - Other	175,985	25,113	64,293	14,643	1,201	281,236	0	281,236	0	0	0	281,236
741.1-.8	Rental of Building/Real Prop.	10,449	8,120	378	5,345	1	24,293	0	24,293	0	0	0	24,293
742.1-.8	Rental of Equipment	10,384	760	1,883	50	2	13,078	0	13,078	0	0	0	13,078
750.1-.8	Transportation Expense	79,238	15,157	29,994	9,424	2	133,815	0	133,815	(10)	0	0	133,805
756.1-.8	Insurance - Vehicle	27,529	6,771	22,199	4,487	140	61,127	0	61,127	0	0	0	61,127
757.1-.8	Insurance - General Liability	31,522	7,899	26,679	5,446	138	71,685	0	71,685	0	0	0	71,685
758.1-.8	Insurance - Workman's Comp.	0	0	565	318	0	883	0	883	0	0	0	883
759.1-.8	Insurance - Other	11,500	3,167	23,084	3,519	25	41,295	0	41,295	0	0	0	41,295
760.1-.8	*Advertising Expense*	922	245	705	85	8	1,965	0	1,965	0	0	0	1,965
766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	43,110	19,650	29,612	26,530	0	118,901	0	118,901	0	0	(118,901)	0
767.1-.8	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
770.1-.8	Bad Debt Expense	71,054	4,105	22,271	9,612	366	107,407	0	107,407	0	0	0	107,407
775.1-.8	Miscellaneous Expenses	233,369	54,516	220,534	47,522	810	556,752	0	556,752	(5,540)	0	0	551,212
	TOTAL	4,622,010	926,183	2,999,920	655,472	18,185	9,221,771	0	9,221,771	(5,550)	0	(118,901)	9,097,320

Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.
(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): *The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.*

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SCHEDULE OF 1991 TOTAL COMPANY BOOKED DIRECT O&M EXPENSES ADJUSTED - SEWER (7XX.1 - .6)
- Total Company - Balance Ended 12/31/91

SEWER O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
							Total	Year	Total	Miscellaneous Corrections			
		1	4	5	6	8	O&M Per 1/31/91	End Closing	O&M Per Books	Remove Cty Office	Remove System	Remove Prior	Total 1991 Booked
No.	Description	SSU	VGU	DUI	UFU	ENTPR	Ledger Run	Journal Entry	Ended 12/31/91	Clearing Acct. Bal.	Misbooked Expenses	Rate Case Expense Amort.	O&M Adjusted
DIRECT O&M EXPENSES (7XX.1 - .6) - @ 12/31/91:													
701.1-.6	Salaries & Wages - Employees	801,051	181,980	606,640	114,699	2,889	1,707,259	0	1,707,259	0	0	0	1,707,259
703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
704.1-.6	Employee Pensions & Benefits	213,048	47,933	167,973	32,939	868	462,761	0	462,761	0	0	0	462,761
710.1-.6	Purchased Water	578,456	0	0	0	0	578,456	0	578,456	0	0	0	578,456
711.1-.6	Sludge Removal	260,340	59,106	154,512	35,253	0	509,211	0	509,211	0	0	0	509,211
715.1-.6	Purchased Power	559,494	178,655	470,273	77,844	5,177	1,291,443	0	1,291,443	0	0	0	1,291,443
716.1-.6	Fuel for Power Purchased	3,401	356	74	0	0	3,831	0	3,831	0	0	0	3,831
718.1-.6	Chemicals	307,417	14,039	129,890	8,428	529	460,305	0	460,305	0	0	0	460,305
720.1-.6	Materials and Supplies	225,636	55,630	177,169	52,809	1,611	512,854	0	512,854	0	0	0	512,854
731.1-.6	Contractual Services - Engr.	12,208	0	8,154	0	0	20,362	0	20,362	0	0	0	20,362
732.1-.6	Contractual Services - Acct.	180	0	0	0	0	180	0	180	0	0	0	180
733.1-.6	Contractual Services - Legal	0	0	2,751	576	73	3,401	0	3,401	0	0	0	3,401
734.1-.6	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
735.1-.6	Contractual Services - Other	151,848	19,348	46,036	11,144	1,035	229,411	0	229,411	0	0	0	229,411
741.1-.6	Rental of Building/Real Prop.	0	212	0	0	0	212	0	212	0	0	0	212
742.1-.6	Rental of Equipment	9,978	660	1,626	0	0	12,264	0	12,264	0	0	0	12,264
750.1-.6	Transportation Expense	76,049	14,502	31,945	10,611	0	133,107	0	133,107	0	0	0	133,107
756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
758.1-.6	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0
759.1-.6	Insurance - Other	0	0	0	59	0	59	0	59	0	0	0	59
760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
775.1-.6	Miscellaneous Expenses	10,095	0	16,709	50	0	26,854	0	26,854	0	0	0	26,854
	TOTAL	3,209,202	572,422	1,813,753	344,412	12,182	5,951,970	0	5,951,970	0	0	0	5,951,970

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Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.
(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

SCHEDULE OF 1991 TOTAL COMPANY BOOKED CUSTOMER ACCOUNTS EXPENSES ADJUSTED - SEWER (7XX.7)
- Total Company - Balance Ended 12/31/91

SEWER O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
										Miscellaneous Corrections			
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR	Total O&M Per 1/31/91 Ledger Run	Year End Closing Journal Entry	Total O&M Per Books Ended 12/31/91	Remove City Office Clearing Acct. Bal.	Remove System Misbooked Expenses	Remove Prior Rate Case Expense Amort.	Total 1991 Booked O&M Adjusted
CUST ACCT EXPENSES (7XX.7) - @ 12/31/91:													
701.7	Salaries & Wages - Employees	68,409	23,726	85,581	21,082	250	199,047		199,047				199,047
703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0		0				0
704.7	Employee Pensions & Benefits	19,787	6,858	25,231	6,676	75	58,627		58,627				58,627
710.7	Purchased Water	0	0	0	0	0	0		0				0
711.7	Sludge Removal	0	0	0	0	0	0		0				0
715.7	Purchased Power	0	0	0	0	0	0		0				0
716.7	Fuel for Power Purchased	0	0	0	0	0	0		0				0
718.7	Chemicals	0	0	0	0	0	0		0				0
720.7	Materials and Supplies	1,441	27	288	74	0	1,830		1,830				1,830
731.7	Contractual Services - Engr.	0	0	0	0	0	0		0				0
732.7	Contractual Services - Acct.	0	0	0	0	0	0		0				0
733.7	Contractual Services - Legal	0	0	0	0	0	0		0				0
734.7	Contractual Services - Mgmt. Fees	0	0	0	0	0	0		0				0
735.7	Contractual Services - Other	0	0	0	0	0	0		0				0
741.7	Rental of Building/Real Prop.	0	0	0	0	0	0		0				0
742.7	Rental of Equipment	0	0	0	0	0	0		0				0
750.7	Transportation Expense	0	0	0	0	0	0		0				0
756.7	Insurance - Vehicle	0	0	0	0	0	0		0				0
757.7	Insurance - General Liability	0	0	0	0	0	0		0				0
758.7	Insurance - Workman's Comp.	0	0	0	0	0	0		0				0
759.7	Insurance - Other	0	0	0	0	0	0		0				0
760.7	Advertising Expense	0	0	0	0	0	0		0				0
766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0		0				0
767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0		0				0
770.7	Bad Debt Expense	71,054	4,105	22,271	9,612	366	107,407		107,407				107,407
775.7	Miscellaneous Expenses	226	55	158	66	(13)	492		492				492
	TOTAL	160,916	34,770	133,528	37,509	679	367,403	0	367,403	0	0	0	367,403

Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.
(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

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SCHEDULE OF 1991 TOTAL COMPANY BOOKED A&G EXPENSES ADJUSTED - SEWER (7XX.8)
- Total Company - Balance Ended 12/31/91

SEWER O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
							Total O&M Per 1/31/91 Ledger Run	Year End Closing Journal Entry	Total O&M Per Books Ended 12/31/91	Miscellaneous Corrections		Remove Prior Rate Case Expense Amort.	Total 1991 Booked O&M Adjusted
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR				Remove Cty Office Clearing Acct. Bal.	Remove System Misbooked Expenses		
A&G EXPENSES (7XX.8) - @ 12/31/91:													
701.8	Salaries & Wages - Employees	593,938	126,321	445,204	102,945	3,193	1,271,601		1,271,601				1,271,601
703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0		0				0
704.8	Employee Pensions & Benefits	190,166	51,919	200,077	47,743	517	490,422		490,422				490,422
710.8	Purchased Water	0	0	0	0	0	0		0				0
711.8	Sludge Removal	0	0	0	0	0	0		0				0
715.8	Purchased Power	5,654	1,844	9,258	3,194	29	19,979		19,979				19,979
716.8	Fuel for Power Purchased	0	0	0	0	0	0		0				0
718.8	Chemicals	0	0	0	0	0	0		0				0
720.8	Materials and Supplies	39,516	11,597	35,493	8,887	187	95,679		95,679				95,679
731.8	Contractual Services - Engr.	105	22	77	17	1	221		221				221
732.8	Contractual Services - Acct.	29,733	9,209	25,756	11,826	48	76,572		76,572				76,572
733.8	Contractual Services - Legal	16,968	11,458	13,320	3,501	45	45,292		45,292				45,292
734.8	Contractual Services - Mgmt. Fees	0	0	0	0	0	0		0				0
735.8	Contractual Services - Other	24,137	5,766	18,257	3,499	166	51,825		51,825				51,825
741.8	Rental of Building/Real Prop.	10,449	7,908	378	5,345	1	24,081		24,081				24,081
742.8	Rental of Equipment	406	100	257	50	2	813		813				813
750.8	Transportation Expense	3,189	655	(1,951)	(1,187)	2	708		708	(10)			698
756.8	Insurance - Vehicle	27,529	6,771	22,199	4,487	140	61,127		61,127				61,127
757.8	Insurance - General Liability	31,522	7,899	26,679	5,446	138	71,685		71,685				71,685
758.8	Insurance - Workman's Comp.	0	0	565	318	0	883		883				883
759.8	Insurance - Other	11,500	3,167	23,084	3,460	25	41,236		41,236				41,236
760.8	Advertising Expense	922	245	705	85	8	1,965		1,965				1,965
766.8	Reg. Comm. Exp. - Rate Case Amort.	43,110	19,650	29,612	26,530	0	118,901		118,901			(118,901)	0
767.8	Reg. Comm. Exp. - Other	0	0	0	0	0	0		0			0	0
770.8	Bad Debt Expense	0	0	0	0	0	0		0				0
775.8	Miscellaneous Expenses	223,049	54,461	203,667	47,407	823	529,407		529,407	(5,540)			523,867
	TOTAL	1,251,892	318,991	1,052,639	273,551	5,325	2,902,398	0	2,902,398	(5,550)	0	(118,901)	2,777,947
Net Pension and Benefits - A&G (704.8):													
704.800	Employee P & B (Allocated To)	184,708	50,666	188,984	45,519	517	470,394						
704.801	Employee P & B - Vac, Holiday	5,458	1,253	7,101	2,223	0	16,035						
704.810	Union Pension Plan	0	0	3,993	0	0	3,993						
		190,166	51,919	200,077	47,743	517	490,422						

Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.
(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

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SCHEDULE OF 1991 TOTAL COMPANY BOOKED O&M EXPENSES ADJUSTED - GAS (9XX.1 - .8)
- Total Company - Balance Ended 12/31/91

GAS O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
										Miscellaneous Corrections			
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR	Total O&M Per 1/31/91 Ledger Run	Year End Closing Journal Entry	Total O&M Per Books Ended 12/31/91	Remove Cty Office Clearing Acct. Bal.	Remove System Misbooked. Expenses	Remove Prior Rate Case Expense Amort.	Total 1991 Booked O&M Adjusted
O&M EXPENSES (9XX.1-.8) - @ 12/31/91:													
901.1-.8	Salaries & Wages - Employees	47	0	490,209	175,156	0	665,411	0	665,411	0	(47)	0	665,364
903.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
904.1-.8	Employee Pensions & Benefits	0	0	170,359	64,807	0	235,166	0	235,166	0	0	0	235,166
910.1-.8	Purchased Water	0	0	1,052,433	247,962	0	1,300,395	0	1,300,395	0	0	0	1,300,395
915.1-.8	Purchased Power	0	0	4,208	2,164	0	6,373	0	6,373	0	0	0	6,373
916.1-.8	Merchandise and Jobbing	0	0	0	0	0	0	0	0	0	0	0	0
920.1-.8	Materials and Supplies	0	0	32,634	11,711	0	44,344	0	44,344	0	0	0	44,344
931.1-.8	Contractual Services - Engr.	0	0	38	11	0	49	0	49	0	0	0	49
932.1-.8	Contractual Services - Acct.	0	0	11,773	6,872	0	18,645	0	18,645	0	0	0	18,645
933.1-.8	Contractual Services - Legal	0	0	3,292	828	0	4,120	0	4,120	0	0	0	4,120
934.1-.8	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
935.1-.8	Contractual Services - Other	0	0	8,185	2,655	0	10,840	0	10,840	0	0	0	10,840
941.1-.8	Rental of Building/Real Prop.	0	0	44	2,339	0	2,383	0	2,383	0	0	0	2,383
942.1-.8	Rental of Equipment	0	0	113	33	0	146	0	146	0	0	0	146
950.1-.8	Transportation Expense	0	0	19,277	5,880	0	25,157	0	25,157	0	0	0	25,157
956.1-.8	Insurance - Vehicle	0	0	13,173	3,375	0	16,548	0	16,548	0	0	0	16,548
957.1-.8	Insurance - General Liability	0	0	11,978	3,981	0	15,959	0	15,959	0	0	0	15,959
958.1-.8	Insurance - Workman's Comp.	0	0	235	172	0	407	0	407	0	0	0	407
959.1-.8	Insurance - Other	0	0	4,431	1,120	0	5,550	0	5,550	0	0	0	5,550
960.1-.8	Advertising Expense	0	0	5,026	960	0	5,986	0	5,986	0	0	0	5,986
966.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
967.1-.8	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
970.1-.8	Bad Debt Expense	0	0	8,145	3,629	0	11,775	0	11,775	0	0	0	11,775
975.1-.8	Miscellaneous Expenses	0	0	94,266	35,461	0	129,727	0	129,727	0	0	0	129,727
	TOTAL	47	0	1,929,819	569,117	0	2,498,982	0	2,498,982	0	(47)	0	2,498,935

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Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
(i): To exclude balances remaining in county office clearing accounts which should have been cleared to plants.
(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

SCHEDULE OF 1991 TOTAL COMPANY BOOKED DIRECT O&M EXPENSES ADJUSTED - GAS (9XX.1 - .6)
- Total Company - Balance Ended 12/31/91

GAS O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)							TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
							Total O&M Per 1/31/91 Ledger Run	Year End Closing Journal Entry	Total O&M Per Books Ended 12/31/91	Miscellaneous Corrections		Remove Prior Rate Case Expense Amort.	Total 1991 Booked O&M Adjusted
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR				Remove Cty Office Clearing Acct. Bal.	Remove System Misbooked Expenses		
DIRECT O&M EXPENSES (9XX.1-.6) - @ 12/31/91:													
901.1-.6	Salaries & Wages - Employees	47	0	186,172	59,078	0	245,296	0	245,296	0	(47)	0	245,249
903.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
904.1-.6	Employee Pensions & Benefits	0	0	52,664	16,472	0	69,136	0	69,136	0	0	0	69,136
910.1-.6	Purchased Water	0	0	1,052,433	247,962	0	1,300,395	0	1,300,395	0	0	0	1,300,395
915.1-.6	Purchased Power	0	0	62	0	0	62	0	62	0	0	0	62
916.1-.6	Merchandise and Jobbing	0	0	0	0	0	0	0	0	0	0	0	0
920.1-.6	Materials and Supplies	0	0	14,046	4,534	0	18,581	0	18,581	0	0	0	18,581
931.1-.6	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0
932.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
933.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
934.1-.6	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0
935.1-.6	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
941.1-.6	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0
942.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
950.1-.6	Transportation Expense	0	0	17,755	6,275	0	24,030	0	24,030	0	0	0	24,030
956.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
957.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
958.1-.6	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0
959.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
960.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
966.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
967.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
970.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
975.1-.6	Miscellaneous Expenses	0	0	11	0	0	11	0	11	0	0	0	11
	TOTAL	47	0	1,323,143	334,321	0	1,657,511	0	1,657,511	0	(47)	0	1,657,464

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Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
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(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

SCHEDULE OF 1991 TOTAL COMPANY BOOKED CUSTOMER ACCOUNTS EXPENSES ADJUSTED - GAS (9XX.7)
- Total Company - Balance Ended 12/31/91

GAS O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
							Total O&M Per 1/31/91 Ledger Run	Year End Closing Journal Entry	Total O&M Per Books Ended 12/31/91	Miscellaneous Corrections: Remove City Office Clearing Acct. Bal.	Miscellaneous Corrections: Remove System Misbooked Expenses	Remove Prior Rate Case Expense Amort.	Total 1991 Booked O&M Adjusted
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR							
CUST ACCT EXPENSES (9XX.7) - @ 12/31/91:													
901.7	Salaries & Wages - Employees	0	0	55,958	22,997	0	78,956		78,956				78,956
903.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0		0				0
904.7	Employee Pensions & Benefits	0	0	16,121	6,555	0	22,676		22,676				22,676
910.7	Purchased Water	0	0	0	0	0	0		0				0
915.7	Purchased Power	0	0	0	0	0	0		0				0
916.7	Merchandise and Jobbing						0		0				0
920.7	Materials and Supplies	0	0	362	414	0	776		776				776
931.7	Contractual Services - Engr.	0	0	0	0	0	0		0				0
932.7	Contractual Services - Acct.	0	0	0	0	0	0		0				0
933.7	Contractual Services - Legal	0	0	0	0	0	0		0				0
934.7	Contractual Services - Mgmt. Fees	0	0	0	0	0	0		0				0
935.7	Contractual Services - Other	0	0	0	0	0	0		0				0
941.7	Rental of Building/Real Prop.	0	0	0	0	0	0		0				0
942.7	Rental of Equipment	0	0	0	0	0	0		0				0
950.7	Transportation Expense	0	0	207	0	0	207		207				207
956.7	Insurance - Vehicle	0	0	0	0	0	0		0				0
957.7	Insurance - General Liability	0	0	0	0	0	0		0				0
958.7	Insurance - Workman's Comp.	0	0	0	0	0	0		0				0
959.7	Insurance - Other	0	0	0	0	0	0		0				0
960.7	Advertising Expense	0	0	0	0	0	0		0				0
966.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0		0				0
967.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0		0				0
970.7	Bad Debt Expense	0	0	8,145	3,629	0	11,775		11,775				11,775
975.7	Miscellaneous Expenses	0	0	25	5	0	30		30				30
	TOTAL	0	0	80,819	33,601	0	114,420	0	114,420	0	0	0	114,420

Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
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(j): To exclude an error for gas direct labor costs charged to a water account.
(k): To remove the amortization of prior rate case expenses. A minor amount of these expenses relating to past Marion and Seminole cases would be included in interim rates; however, due to immateriality, have been excluded.
(l): *The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.*

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SCHEDULE OF 1991 TOTAL COMPANY BOOKED A&G EXPENSES ADJUSTED - GAS (9XX.8)
- Total Company - Balance Ended 12/31/91

GAS O&M EXPENSE ACCOUNTS		TOTAL O&M EXPENSES PER BOOKS @ 12/31/91 (EXCLUDING LEHIGH)								TOTAL 1991 BOOKED O&M EXPENSES ADJUSTED			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
							Total	Year	Total	Miscellaneous Corrections			
		1	4	5	6	8	O&M Per 1/31/91	End Closing Journal	O&M Per Books Ended	Remove Cty Office Clearing	Remove System Misbooked	Remove Prior Rate Case Expense	Total 1991 Booked O&M
No.	Description	SSU	VGU	DUI	UFU	ENTPR	Ledger Run	Entry	12/31/91	Acct. Bal.	Expenses	Amort.	Adjusted
A&G EXPENSES (9XX.8) - @ 12/31/91:													
901.8	Salaries & Wages - Employees	0	0	248,079	93,081	0	341,159		341,159				341,159
903.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0		0				0
904.8	Employee Pensions & Benefits	0	0	101,575	41,780	0	143,355		143,355				143,355
910.8	Purchased Water	0	0	0	0	0	0		0				0
915.8	Purchased Power	0	0	4,146	2,164	0	6,311		6,311				6,311
916.8	Merchandise and Jobbing						0		0				0
920.8	Materials and Supplies	0	0	18,225	6,762	0	24,987		24,987				24,987
931.8	Contractual Services - Engr.	0	0	38	11	0	49		49				49
932.8	Contractual Services - Acct.	0	0	11,773	6,872	0	18,645		18,645				18,645
933.8	Contractual Services - Legal	0	0	3,292	828	0	4,120		4,120				4,120
934.8	Contractual Services - Mgmt. Fees	0	0	0	0	0	0		0				0
935.8	Contractual Services - Other	0	0	8,185	2,655	0	10,840		10,840				10,840
941.8	Rental of Building/Real Prop.	0	0	44	2,339	0	2,383		2,383				2,383
942.8	Rental of Equipment	0	0	113	33	0	146		146				146
950.8	Transportation Expense	0	0	1,315	(395)	0	920		920				920
956.8	Insurance - Vehicle	0	0	13,173	3,375	0	16,548		16,548				16,548
957.8	Insurance - General Liability	0	0	11,978	3,981	0	15,959		15,959				15,959
958.8	Insurance - Workman's Comp.	0	0	235	172	0	407		407				407
959.8	Insurance - Other	0	0	4,431	1,120	0	5,550		5,550				5,550
960.8	Advertising Expense	0	0	5,026	960	0	5,986		5,986				5,986
966.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0		0				0
967.8	Reg. Comm. Exp. - Other	0	0	0	0	0	0		0				0
970.8	Bad Debt Expense	0	0	0	0	0	0		0				0
975.8	Miscellaneous Expenses	0	0	94,229	35,456	0	129,685		129,685				129,685
	TOTAL	0	0	525,857	201,195	0	727,051	0	727,051	0	0	0	727,051
Net Pension and Benefits - A&G (904.8):													
904.800	Employee P & B (Allocated To)	0	0	94,028	39,390	0	133,418						
904.801	Employee P & B - Vac, Holiday	0	0	3,414	1,600	0	5,015						
904.805	Employee P & B - Promotion	0	0	2,446	789	0	3,235						
904.810	Union Pension Plan	0	0	1,687	0	0	1,687						
		0	0	101,575	41,780	0	143,355						

Notes:
(a) - (f): Total direct and allocated costs per books at 12/31/91 based on 1/31/91 general ledger run used in this filing.
(g): Year-end adjustment to group insurance expense not reflected in the 1/31/91 general ledger run by system.
(h): Reflects total 1991 audited O&M as recorded on Company's books. The total O&M per Price Water House is $23,526,115. PW transfered payroll taxes (525,210) from account 604 (Pension and Benefits) to account 408.120 (Payroll Taxes).
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(j): To exclude an error for gas direct labor costs charged to a water account.
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(l): The "Total 1991 Booked O&M Expenses Adjusted" agrees with the total O&M per books included in the MFR's.

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Allocation Schedules
- Allocated Assets and Expenses -

Historical Test Year Ended 12/31/91

Other Assets and Expenses Allocated

OTHER ASSESTS AND EXPENSES ALLOCATED

	OTHER ASSETS AND EXPENSES ALLOCATED	TOTAL AMOUNTS TO BE ALLOCATED	RECAP MFR SCHEDULES (VOLUME II & III)	SUPPORTING MFR SCHEDULES / DOCUMENTATION
(A)	**DEFERRED TAXES**	$6,452,892	A-1 (W), A-2 (S)	C-7, Volume II & III
	PARENT DEBT ADJUSTMENT	424,664	B-16 (W), B-17 (S)	C-1, Volume II & III
	ITC	84,417	B-16 (W), B-17 (S)	C-1, Volume II & III
(B)	**ADJUSTMENT TO GEN. PLT. ACC. DEP. (COMPUTER SOFTWARE)**	400,000	A-9 (W), A-10 (S)	Workpapers Available
(C)	**ADJUSTMENTS TO CUSTOMER ACCOUNTS EXPENSE**	177,282		
	Estimated Lehigh Customer Accounts Expense		B-5 (W), B-6 (S)	Workpapers Available
	Adjustment to Customer Account Expense due to Gas Sale		B-5 (W), B-6 (S)	Workpapers Available
(D)	**ADJUSTMENTS TO A&G EXPENSE**	2,093,118		
	Rate Case Expense Amortization		B-5 (W), B-6 (S)	B-10 (W) & (S), Volume II & III
	Recapture 3 Months of SSU A&G Allcoated to Lehigh		B-5 (W), B-6 (S)	Workpapers Available
	Estimated Lehigh A&G Expense		B-5 (W), B-6 (S)	Workpapers Available
	Adjustment to A&G Expense due to Gas Sale		B-5 (W), B-6 (S)	Workpapers Available
	Post Retirement Benefits			