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

TABLE OF CONTENTS

TAB		PAGE
A.	**SCHEDULE A (RATE BASE)**	
	Summary of Allocated Assets & Expenses to Filed FPSC Systems	1
	Allocation of Deferred Taxes,Parent Debt Adjustments, & ITC (W,S,G)	3
	Allocation of General Plant (W,S,G)	33
	Allocation of General Plant Accumulated Depreciation (W,S,G)	60
	Allocation of Adjustment to Software Accumulated Depreciation (W,S,G)	87
B.	**SCHEDULE B (INCOME STATEMENT)**	
	Allocation of Customer Accounts Expense (W,S,G)	114
	Allocation of A & G Expense (W,S,G)	142
	Allocation of Adjustments to Customer Accounts Expense (W,S,G)	170
	Allocation of Adjustments to A & G Expense (W,S,G)	201
C.	**ALLOCATION FACTORS**	
	Customer Allocation Factor (W,S,G)	234
	Gross Plant Allocation Factor (W,S,G)	261
	CIAC Allocation Factor (W,S,G)	279
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 ASSETS AND EXPENSES TO BE ALLOCATED: TOTAL COMPANY	ALLOCATED AMOUNTS: TOTAL FILED FPSC SYSTEMS: Total Filed	ALLOCATED AMOUNTS: TOTAL FILED FPSC SYSTEMS: Water	ALLOCATED AMOUNTS: TOTAL FILED FPSC SYSTEMS: Sewer	ALLOCATED AMOUNTS: 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

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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		8,452,892	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

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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					(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 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

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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			(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	1,849	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

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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			(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 Del 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

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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			(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

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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			(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

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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			(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	762 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

0017

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

0018

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

0019

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	$18,808,805	$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

0020

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	$231,281	$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)	(2,775,316)	(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	$380,866	$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	6,846	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

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 Deetwyler 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	87	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
343.507 393.50 / 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	4,167,051	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 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 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

0037

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	228,546	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	$19,648	$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	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 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	$816,899	$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	1,076,075	272	6,356	177	782	153,832	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	$15,976,229	$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	$65,372
1991 AVERAGE GENERAL PLANT:			$16,614,381	$4,190	$97,951	$2,724	$12,047	$2,370,737	$8,276	$629	$62,961

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

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	96	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	$818,699	$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	835	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	1601 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	478,843	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

0055

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	$86,058	$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	$11,786	$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

0066

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	568 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	$6,688

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	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%
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	346,426	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	25,866	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	1,718,851	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

0089

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

0600

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 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%
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

0098

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 Ft. 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

0115

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

01131

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	4,488	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

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

0139

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

0140

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

0141

- 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	$4,664,617	$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

0144

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 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 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

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

0153

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**

0154

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	275,963	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

01155

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	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%
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

0166

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

0167

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	13,760	--------	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

0168

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

0169

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			159,594	101,644	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	6,836	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		188,107	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	6,836	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		186,107	122,729	89,050	1,372	191	1,088	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	6,836	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 - Workmen'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		186,107	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	(10,625)	(176)	(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	964 Crystal River	105 Destruyter 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	21,873	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%
(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	6,836	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	986 Gospel Isld Estates
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
Total 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%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
601 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,291	$96	$106	$6	$72	$18	$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	6,838	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	(10,625)	(8)	(9)	(1)	(6)	(1)	(7)	(1)
GRAND TOTAL ADJUSTMENTS - WATER		$177,282	$137	$153	$9	$103	$22	$117	$9

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	6,838	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	18,782	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	$123,291	$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 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	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		158,594	2,212	679	35	138	195	4	91
Customer Allocation Factors (CU-TTL)		100.0000%	1.3948%	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	18,782	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	(10,825)	(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		159,594	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
618 / 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	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	18,782	248	7	4	16	20	47
675 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	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 Woode	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		158,594	189	325	161	152	11	197	346
Customer Allocation Factors (CU-TTL)		100.0000%	0.1066%	0.2056%	0.1015%	0.0958%	0.0069%	0.0675%	0.2182%
(A) ESTIMATED LEHIGH CUST ACCT EXP (.7) - ALLOCATED @ 12/31/91:									
901 / 701 / 901.7 Salaries & Wages - Employees	CU-TTL	$123,281	$131	$253	$125	$118	$9	$83	$269
903 / 703 / 903.7 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0	0
904 / 704 / 904.7 Employee Pensions & Benefits	CU-TTL	9,574	10	20	10	9	1	6	21
910 / 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
915 / 715 / 915.7 Purchased Power	CU-TTL	4,851	5	10	5	5	0	3	11
916 / 716 / 916.7 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0	0
918 / 718 / -----.7 Chemicals	CU-TTL	0	0	0	0	0	0	0	0
920 / 720 / 920.7 Materials and Supplies	CU-TTL	17,400	19	36	18	17	1	12	38
931 / 731 / 931.7 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0	0
932 / 732 / 932.7 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0	0
933 / 733 / 933.7 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0	0
934 / 734 / 934.7 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0	0
935 / 735 / 935.7 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0	0
941 / 741 / 941.7 Rental of Building/Real Prop.	CU-TTL	0	0	0	0	0	0	0	0
942 / 742 / 942.7 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0	0
950 / 750 / 950.7 Transportation Expense	CU-TTL	6,838	7	14	7	7	0	5	15
956 / 756 / 956.7 Insurance - Vehicle	CU-TTL	0	0	0	0	0	0	0	0
957 / 757 / 957.7 Insurance - General Liability	CU-TTL	0	0	0	0	0	0	0	0
958 / 758 / 958.7 Insurance - Workman's Comp.	CU-TTL	974	1	2	1	1	0	1	2
959 / 759 / 959.7 Insurance - Other	CU-TTL	0	0	0	0	0	0	0	0
960 / 760 / 960.7 Advertising Expense	CU-TTL	0	0	0	0	0	0	0	0
966 / 766 / 966.7 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0	0
967 / 767 / 967.7 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0	0
970 / 770 / 970.7 Bad Debt Expense	CU-TTL	18,782	20	39	19	18	1	13	41
975 / 775 / 975.7 Miscellaneous Expenses	CU-TTL	6,407	7	13	7	6	0	4	14
TOTAL - WATER		186,107	200	387	191	180	13	127	410
(B) ADJUSTMENT TO CUST ACCT EXP DUE TO GAS SALE - ALLOCATED @ 12/31/91:									
901 / 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
616 / 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	6,838	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	1901 Sugar Mill	989 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	415
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 / 756 / 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		188,107	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 Woodlands	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		159,594	0	88,333	2,670	161	320	792
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	55.8977%	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	$68,865	$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	6,838	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	169	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 / 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	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	6,838	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	169	0	0	169	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 - Workmen'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	(10,625)	(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	6,836	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	18,782	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	1602 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	16,782	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		188,107	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	$123,261	$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	6,838	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	8,407	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 Allocation 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	6,836	5	1	1	209	25	75	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		186,107	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	6,004
Customer Allocation Factors (CU-TTL)		100.0000%	0.0038%	1.6186%	0.0517%	0.6559%	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		159,594	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	17,100	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	6,836	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		186,107	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	(10,625)	(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 Vairico 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	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		188,107	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 Shadowbroo	SUBTOTAL SEWER NON-REG'D SYSTEM
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:								
Total No. of Customers - Total Company		159,594	0	0	0	117	354	354
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	0.0000%	0.0000%	0.0739%	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		158,594	7,907	——	576	0	794	989
Customer Allocation Factors (CU-TTL)		100.0000%	4.9857%	——	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	6,836	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	6,467	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)	(66)
GRAND TOTAL ADJUSTMENTS - GAS		$177,282	$8,839	$0	$644	$0	$888	$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	$123,261	$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	(10,625)	(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	13,278	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	428	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	661	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	8,841	3,762	3,078	1,146
	TOTAL		148,041	94,321	53,720	98,588	70,082	28,506	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	1,883	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 BENERTS - 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		$2,093,118	$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	8	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	66	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	4,182	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	96,598	70,092	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		156,594	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%	1.0396%
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	81,087	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	633	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	22,976	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	258	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	$38,461	$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	994 Crystal River	105 Daetwyler Shores	19001 DeBona Utilities	336 Dol 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		158,594	67	129	21,673	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	9,378	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	($9,861)	(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	2,261	1,548	1,665
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$991	$1,908	$323,462	$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	986 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	81,087	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	21,463	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
618 / 718 / 918.8 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	22,978	18	20	1	13	3	15	1
TOTAL - WATER		148,041	115	128	7	86	19	98	7
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - 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	258	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	178	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	81,087	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	21,463	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	480	2,218
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,118	$976	$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%	0.2139%	0.1148%	0.9728%	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	81,087	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	22,978	37	31	17	142	9	5
TOTAL - WATER		148,041	239	202	108	918	59	33
(C) ESTIMATED LEHIGH A&G EXPENSES (9) - 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	$518

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 Lalani Heights	2401 Leisure Lakes
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
No. of Customers - Total Company		158,594	66	85	285	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	85	285	13	391	244
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0653%	0.0841%	0.2821%	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	4,182	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
680 / 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	226
(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 / 950.6 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
680 / 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		$2,093,118	$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	25002 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	81,087	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
618 / 718 / 918.8 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	68	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	546	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
618 / 718 / 918.8 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	256	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)	(139)	(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		156,594	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		191,044	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	81,097	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	3,835	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	22,976	1	13	303	9	4	19
TOTAL - WATER		148,041	4	85	1,951	57	28	122
(C) ESTIMATED LEHIGH A&G EXPENSES (.6) - 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	258	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		$2,093,118	$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		158,594	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	66	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		$2,093,116	$2,544	$5,915	$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	21,463	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	3,672	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	9,376	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	686	425	1,014	18
GRAND TOTAL ADJUSTMENTS - WATER		$2,093,116	$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		158,594	40	935	26	115	22,630	79	6
Customer Allocation Factors (CU-TTL)		100.0000%	0.0252%	0.5896%	0.0164%	0.0725%	14.2692%	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%	0.1138%	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	81,087	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)	(1,407)	(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	$385	$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	999 Sugar Mill Woods	28001 Sunny Hills Util.	560 Sunshine Parkway	761 Tropical Park	106 University Shores	567 Venetian Village
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		158,594	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%	0.5949%	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 / 718 / 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	6	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	18	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	22,978	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	126	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	258	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	(9,861)	(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	$8,888	$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 Woolsms	1427 Zephyr Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:									
No. of Customers - Total Company		156,594	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	81,087	47	142	62	56	550	9	283
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	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	3,572	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	9,376	5	16	7	6	64	1	30
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	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	246
(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	26001 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%	47.3398%	4.9151%	3.4429%	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	1,469	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	22,978	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	256	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:								
601 / 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	$919,051	$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		156,594	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	3,835	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	9,378	10	19	46	10	12	152	0
658 / 758 / 958.8 Insurance - Workman's Comp.	CU-TTL	256	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	18002 Enterprise
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - WATER:								
No. of Customers - Total Company		158,594	82	349	7,068	14,346	0	186
Customer Allocation Factors (CU-TTL)		100.0000%	0.0991%	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
618 / 716 / 918.8 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	8	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		148,041	58	326	6,598	13,391	0	175
(C) ESTIMATED LEHIGH A&G EXPENSES (.8) - 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	258	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	$645	$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	1299 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	188	82	136	24	362
Customer Allocation Factors (CU-TTL)		100.0000%	0.0000%	0.0000%	0.1185%	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	21,463	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	256	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		$2,093,118	$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
618 / 716 / 918.8 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 (.6) - 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
618 / 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	258	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	48
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	$8,305

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		101,044	25,966	25,966	1,005	112	166	2,470
Customer Allocation Factors (CU-FPSC)		100.0000%	25.6977%	25.6977%	0.9946%	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	$728	$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	13,276	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	68	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	546	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		146,041	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	16,159	4,809	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	$605,081	$364,014	$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 Utl.	19001 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%	0.0946%	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%	0.0159%	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:									
801 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	81,087	8	77	67	132	347	2,284	75
803 / 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	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	86	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:									
801 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	6,000	1	6	5	10	26	169	6
803 / 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:									
801 / 701 / 901.8 Salaries & Wages - Employees	CU-TTL	(9,861)	(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	1,358	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 FL Central Commerce P	670 Fox Run	573 Holiday Haven	1902 Jungle Den	675 Lellani Heights	2401 Leisure Lakes	26002 Marco Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED 1991) - SEWER:									
Total No. of Customers		158,594	24	90	96	115	367	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		161,044	24	90	96	115	367	229	236
Customer Allocation Factors (CU-FPSC)		100.0000%	0.0239%	0.0891%	0.0950%	0.1139%	0.3630%	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	$1,607	$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	18	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
618 / 718 / 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	8	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	8	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	258	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		78,419	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	(9,861)	(1)	(6)	(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		158,504	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%	1.2628%	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	81,097	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	8	0	0	0	9	0	1
618 / 718 / 918.8 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	86	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)	(6)	(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	969 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	81,097	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	793	1	0	0	24	3	9	1
618 / 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	2,693	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		146,041	103	23	20	4,524	548	1,629	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	103	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	1,584
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,119	$1,627	$370	$311	$71,668	$8,681	$25,792	$2,588

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	888 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%	1.6394%	0.0517%	0.6643%	0.3199%	16.5838%
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	81,087	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	21,483	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	2,396	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	256	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	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		158,594	6,094	1,942	34,002	2,657	266	0
Customer Allocation Factors (CU)		100.0000%	3.8422%	1.2245%	21.4394%	1.6754%	0.1677%	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	3,116	993	17,395	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	21,483	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
618 / 716 / 918.8 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	5,698	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	256	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	$26,205	$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		158,594	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 / ----.6 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 / 901.6 Salaries & Wages - Employees	CU-TTL	81,087	1,274	0	75	175	3,496	6,514
603 / 703 / 903.6 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.6 Employee Pensions & Benefits	CU-TTL	21,483	337	0	20	46	926	1,726
610 / 710 / 910.6 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
---- / 711 / ----.6 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.6 Purchased Power	CU-TTL	783	12	0	1	2	34	63
616 / 716 / 916.6 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.6 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.6 Materials and Supplies	CU-TTL	3,672	58	0	3	8	158	295
631 / 731 / 931.6 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.6 Contractual Services - Acct.	CU-TTL	1,499	24	0	1	3	65	120
633 / 733 / 933.6 Contractual Services - Legal	CU-TTL	2,603	41	0	2	6	112	209
634 / 734 / 934.6 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.6 Contractual Services - Other	CU-TTL	4,035	63	0	4	9	174	324
641 / 741 / 941.6 Rental of Building/Real Prop.	CU-TTL	22	0	0	0	0	1	2
642 / 742 / 942.6 Rental of Equipment	CU-TTL	66	1	0	0	0	3	5
650 / 750 / 950.6 Transportation Expense	CU-TTL	833	13	0	1	2	36	67
656 / 756 / 956.6 Insurance - Vehicle	CU-TTL	4,182	66	0	4	9	180	336
657 / 757 / 957.6 Insurance - General Liability	CU-TTL	3,835	60	0	4	8	165	308
658 / 758 / 958.6 Insurance - Workman's Comp.	CU-TTL	0	0	0	0	0	0	0
659 / 759 / 959.6 Insurance - Other	CU-TTL	548	9	0	1	1	24	44
660 / 760 / 960.6 Advertising Expense	CU-TTL	415	7	0	0	1	18	33
666 / 766 / 966.6 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.6 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.6 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.6 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 (.6) - ALLOCATED @ 12/31/91:								
601 / 701 / 901.6 Salaries & Wages - Employees	CU-TTL	6,000	94	0	6	13	259	482
603 / 703 / 903.6 Salaries & Wages - Officers, Etc.	CU-TTL	0	0	0	0	0	0	0
604 / 704 / 904.6 Employee Pensions & Benefits	CU-TTL	7,213	113	0	7	16	311	579
610 / 710 / 910.6 Purchased Water / Sewer / Gas	CU-TTL	0	0	0	0	0	0	0
---- / 711 / ----.6 Sludge Removal	CU-TTL	0	0	0	0	0	0	0
615 / 715 / 915.6 Purchased Power	CU-TTL	0	0	0	0	0	0	0
616 / 716 / 916.6 Fuel for Power Purchased / Merchand.	CU-TTL	0	0	0	0	0	0	0
618 / 718 / ----.6 Chemicals	CU-TTL	0	0	0	0	0	0	0
620 / 720 / 920.6 Materials and Supplies	CU-TTL	1,893	30	0	2	4	82	152
631 / 731 / 931.6 Contractual Services - Engr.	CU-TTL	0	0	0	0	0	0	0
632 / 732 / 932.6 Contractual Services - Acct.	CU-TTL	0	0	0	0	0	0	0
633 / 733 / 933.6 Contractual Services - Legal	CU-TTL	0	0	0	0	0	0	0
634 / 734 / 934.6 Contractual Services - Mgmt. Fees	CU-TTL	0	0	0	0	0	0	0
635 / 735 / 935.6 Contractual Services - Other	CU-TTL	0	0	0	0	0	0	0
641 / 741 / 941.6 Rental of Building/Real Prop.	CU-TTL	23,030	362	0	21	50	993	1,850
642 / 742 / 942.6 Rental of Equipment	CU-TTL	0	0	0	0	0	0	0
650 / 750 / 950.6 Transportation Expense	CU-TTL	0	0	0	0	0	0	0
656 / 756 / 956.6 Insurance - Vehicle	CU-TTL	16,150	254	0	15	35	696	1,297
657 / 757 / 957.6 Insurance - General Liability	CU-TTL	9,378	147	0	9	20	404	753
658 / 758 / 958.6 Insurance - Workman's Comp.	CU-TTL	256	4	0	0	1	11	21
659 / 759 / 959.6 Insurance - Other	CU-TTL	0	0	0	0	0	0	0
660 / 760 / 960.6 Advertising Expense	CU-TTL	0	0	0	0	0	0	0
666 / 766 / 966.6 Reg. Comm. Exp. - Rate Case Amort.	CU-TTL	0	0	0	0	0	0	0
667 / 767 / 967.6 Reg. Comm. Exp. - Other	CU-TTL	0	0	0	0	0	0	0
670 / 770 / 970.6 Bad Debt Expense	CU-TTL	0	0	0	0	0	0	0
675 / 775 / 975.6 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 / 901.6 Salaries & Wages - Employees	CU-TTL	(9,861)	(155)	0	(9)	(21)	(425)	(792)
(E) POST RETIREMENT BENEFITS - ALLOCATED @ 12/31/91:								
604 / 704 / 904.6 Employee Pensions & Benefits	CU-TTL	1,435,468	22,547	0	1,331	3,105	61,883	115,322
GRAND TOTAL ADJUSTMENTS - SEWER		$2,093,118	$25,917	$0	$1,529	$3,589	$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		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	81,067	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
618 / 718 / 918.8 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 / 718 / 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 Shadowbrook	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	66	0	0
650 / 750 / 950.8 Transportation Expense	CU-TTL	833	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	989
Customer Allocation Factors (CU-TTL)		100.0000%	4.9857%	——	0.3632%	0.0000%	0.5007%	0.6236%
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	81,067	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		148,041	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	258	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	71,568	——	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 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	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	21,493	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	2,603	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		148,041	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	258	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	($9,861)	(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				(1) W-FPSC	(2) W-FPSC	(3) W-FPSC	(4) W-FPSC	(5) W-FPSC	(6) W-FPSC
Description	TOTAL COMPANY (W,S,G)	TOTAL WATER	SUBTOTAL WATER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills	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. Acqusition 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	4,660	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. 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**	**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 Dol 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%

0241

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		(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. 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					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%

0242

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		(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	584 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. 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	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%

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

0243

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%

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

0245

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 Weleka	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. 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	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%

0246

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		(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%	0.7076%	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%

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

0247

CUSTOMER ALLOCATION FACTOR - WATER
- Operating Systems - Average of 12 Months Ended 12/31/91

WATER NO. OF CUSTOMERS			(94) W-COUNTY	(95) W-COUNTY	(96) W-COUNTY	(97) W-COUNTY	(98) W-COUNTY	(99) W-COUNTY	(100) W-COUNTY
Description	TOTAL COMPANY (W,S,G)	SUBTOTAL WATER FPSC REGULATED	2201 Deep Creek	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill	2301 Palm Valley	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. Acqusition 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	158,594	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

0248

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%

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

0249

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				(1) S-FPSC	(2) S-FPSC	(3) S-FPSC	(4) S-FPSC	(5) S-FPSC	(6) S-FPSC
Description	TOTAL COMPANY (W,S,G)	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point	2202 Burnt Store
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/91 :									
Sewer Sales Customers	152,025	44,196	25,968	1,005	112	166	2,470	16	150
TOTAL NO. OF CUSTOMERS (AVERAGE 1991) - SEWER	152,025	44,196	25,968	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	25,968	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. 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	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%

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		(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 Valrico 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

0257

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%

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

0258

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%	2.1848%
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%

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:

0259

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%

Sources:
(1) SSU, DUI, and UFU: Water and Sewer - Helena Loucks, Gas - Bud Atkisson

(2) Lehigh: Water, Sewer, and Gas - Gary Long.

Notes:

0260

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%

GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	WATER GROSS PLANT ACCOUNTS 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	316,697	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	1,948	42,342	96	728	1,700	1,318	228	3,886
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	—	1,613,201	749,789	233	337	418	96	4,578	15,000	0	17	153	1,809	2,875
304.2	Structures & Improvements	—	1,738,423	1,207,706	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	208,935	(0)	26,943	63	25,112	6,050	32,057
308.2	Infiltration Galler	—	299,567	0	0	0	0	0	0	0	0	0	0	0	0
309.2	Supply Mains	—	5,690,305	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	—	6,945,377	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	126	2,809	37,016	(44)	0
	WATER TREATMENT PLANT														
303.3	Land & Land Rights	—	251,059	167,181	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	306,182	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	359,669	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	57,809	15	553	14	1	1,657	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	244,643	11,254	216,345	88,599	338,572
333.4	Services	—	10,253,922	8,296,596	171,727	3,999	42,166	389	228,852	1,501	14,018	9,225	28,464	896	292,370
334.4	Meters & Meter Insallation	—	5,003,636	3,528,753	115,985	3,292	62,816	2,187	165,194	8,147	25,237	5,193	34,292	17,853	69,181
335.4	Hydrants	—	1,853,549	1,429,151	131,878	100	5,426	29	135,436	0	0	36	6,338	196	11,732
339.4	Other Plant & Misc.	—	82,787	61,271	8,095	262	5,031	2	19,905	0	0	67	784	475	0
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - WATER	181,062,099	98,128,350	56,157,847	3,226,761	85,408	791,922	75,516	2,922,311	128,783	1,053,531	70,030	772,939	170,065	921,677
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - WAT	100.0000%	53.0814%	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	(51,249)	(51,249)	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	94,458,966	56,268,730	3,226,761	85,408	791,922	75,516	2,922,311	128,783	1,053,531	70,030	772,939	170,065	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 18061 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	3,589	0	4,463	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	8	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	288,657	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	6,588	(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	5,163	33,424	224	20	106
331.4	Transm. & Distribution	---	45,932	11,563	3,913,102	3,766	19,528	17,385	7,501	4,498	13,838	901	89,483	443	3,703
333.4	Services	---	1,563	622	3,495,666	876	7,451	1,591	3,359	1,635	4,093	2,673	10,389	773	605
334.4	Meters & Meter Insallation	---	9,821	5,669	669,033	3,730	16,581	10,461	6,075	5,412	13,606	37,461	7,158	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**	**59,215**	**162,377**	**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%**	**0.0327%**	**0.0897%**	**0.1692%**	**0.0078%**	**0.0191%**
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	(7,662)													
(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure)															
	TOTAL ADJUSTMENTS - WATER	**(4,516,656)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	**176,543,443**	**154,965**	**90,373**	**12,471,922**	**64,816**	**259,454**	**44,927**	**99,320**	**51,249**	**59,215**	**162,377**	**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%**	**0.0335%**	**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	TOTAL COMPANY (W,S,G)	(25) W-FPSC 986 Goepel Isld Estates	(26) W-FPSC 575 Grand Terrace	(27) W-FPSC 326 Harmony Homes	(28) W-FPSC 438 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 780 Intercession City	(34) W-FPSC 470 Interlachen Lake Est	(35) W-FPSC 1802 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	16
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	622	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	106	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	7,037	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	258	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	4,669	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	184
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	16,265	24,083	11,863	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	16,687	5,686	77,399	1,259
335.4	Hydrants	—	3	1,350	249	117	56	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**	**60,548**	**104,065**	**186,193**	**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	(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 - 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**	**60,548**	**104,065**	**186,193**	**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 194 Lake Conway	(41) W-FPSC 323 Lake Harriet	(42) W-FPSC 1054 Lakeview Villas	(43) W-FPSC 675 Leilani 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	(28,450)	171,991	166	10	30	58
304.2	Structures & Improvements	—	1,061	2,004	5,556	2,614	2,456	13,571	14,329	0	48,088	11,618	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	—	38,121	66	106	282	266	1,065	28,076	0	30,484	14,282	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	25,578	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	18,678	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	6,125	811	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	652	0	184,658	289,168	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	15,998	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	8,353	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%	1.4029%	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	(51,246)													
	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 - 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	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%

0266

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 Picciola 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	182	8,643	188	459	235	3,449	0	456	12,714	281	3,078	0
302.1	Franchises	—	467	619	3,017	258	56	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	18	2,783	31	33	20,957	43	2,581	41	14,858	0
304.2	Structures & Improvements	—	0	2,160	5,140	1,168	366	4,622	95	9,451	6,197	3,980	1,997	4,671	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	6,842	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	688	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	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	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	48,872	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	(3,736,843)													
	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	(51,246)													
	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	(7,562)													
	(* 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	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%	0.0538%	0.1274%	0.5266%	0.0533%	0.1272%	0.0333%	0.0929%	0.0630%

0267

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 988 Rosemont	(68) W-FPSC 1115 Salt Springs	(69) W-FPSC 1116 Samira Villas	(70) W-FPSC 448 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 Util.	(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	2,887	2,198	6,723	4,172	251	0	914	94
302.1	Franchises	—	686	638	1,775	127	2,731	288	271	1,543	349	468	5,381	362	965
339.1	Other Plant & Misc.	—	215	257	38	39	86	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	158,315	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)	28	(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	10,698	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														
303.4	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. Reservlors	—	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	1,651	2,948,358	2,465	337
334.4	Meters & Meter Installation	—	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**	**65,437**	**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	(51,248)													
	6. Inclusion of Quail Ridge plant placed in service but not booked	110,883													
	7. Sales of Daltona 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**	**92,471**	**196,883**	**50,808**	**205,071**	**424,119**	**14,012**	**147,035**	**380,048**	**46,093**	**65,437**	**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 989 Sugar Mill Woods	(79) W-FPSC 29001 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 586 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	808	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	2,567	133
339.1	Other Plant & Misc.	—	387	0	0	5	5,999	14,543	1,827	69	3,699	84	72	2,857	15
	SOURCE OF SUPPLY AND PUMPING														
303.2	Land & Land Rights	—	15,620	0	25,631	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	609	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	28	9,083	36,286	4
310.2	Power Generation Eq.	—	49	30,754	0	13,975	26,044	6,664	19,746	9	18	11	785	1,299	2
311.2	Pumping Equipment	—	152,983	284,100	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	2,580	129	271	68,073	147
320.3	Water Treatment Eq.	—	381,508	156,903	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 Insallation	—	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	1,894	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**	**227,698**	**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%**	**0.1258%**	**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	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**	**0**
	TOTAL GROSS PLANT (ADJUSTED AVERAGE 1991) - WATER	**176,543,443**	**1,332,729**	**2,611,758**	**862,623**	**227,698**	**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	2,526	6,470	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	791,782	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	36,668	161	2,623	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	1,965,348	0	2,755,002	0	4,748,350	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	9,809	7,153	218,958
339.2	Other Plant & Misc.	—	(54)	495,274	0	0	0	495,274	0	(15)	0	6,272	(20)	0	0
	WATER TREATMENT PLANT														
303.3	Land & Land Rights	—	1,354	197,181	0	0	0	197,181	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	1,826	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	46,764	3,761	38,496	38,127
335.4	Hydrants	—	357	1,429,151	0	168,778	0	1,597,928	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	74,856,038	1,752,585	67,547	200,929	570,607	44,228	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. Acqusition 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	(7,562)		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	44,228	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

WATER GROSS PLANT ACCOUNTS			(101) W-COUNTY	(102) W-COUNTY	(103) W-COUNTY	(104) W-COUNTY		(105) W-MGMT	(106) W-MGMT	(107) W-MGMT	(108) W-MGMT		(109) W-MISC.	(110) W-MISC.	(111) W-MISC.
No.	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	1703 Woodside	SUBTOTAL WATER MANAGEMENT SYSTEM	1298 Geneva Lake Est.	1279 Keystone Club Est.	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	27,981	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	20,948	174,577	0	0	0	0	0	2,369	8,865	0
305.2	Collect. & Impound.	---	3,401	12,049	27	584,911	648,565	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	2,316,703	0	0	0	0	0	9,084	42,215	4,376
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	6,078	75	279,416	674,908	0	65,000	0	0	65,000	14	32	0
310.2	Power Generation Eq.	---	0	5	32	4,052	38,491	0	0	0	0	0	1,189	6,300	0
311.2	Pumping Equipment	---	106,069	7,544	37,247	845,268	1,382,396	0	0	0	0	0	6,105	31,492	202
339.2	Other Plant & Misc.	---	0	(6)	(38)	0	6,194	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	17,846	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	328	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	---	36,610	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**	**78,246**	**241,348**	**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**	**78,246**	**241,348**	**156,681**
	GROSS PLANT ALLOCATION FACTOR (ADJUSTED AVERAGE 1991) - WATE	**100.0000%**	**0.0000%**	**0.0369%**	**0.0695%**	**7.6031%**	**10.5408%**	**0.0000%**	**0.1286%**	**0.0000%**	**0.0000%**	**0.1286%**	**0.0443%**	**0.1367%**	**0.0887%**

0271

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GROSS PLANT ALLOCATION FACTOR - WATER
- Excluding General Plant -
- Operating Systems - Average 1991 Balance

No.	Description	TOTAL COMPANY (W,S,G)	(112) W-MISC. 2501 Shadowbrook	SUBTOTAL WATER NON-REG'D SYSTEM
	WATER GROSS PLANT ACCOUNTS			
	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 Gallr	—	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. Reservoirs	—	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. Acquisition 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.	SEWER GROSS PLANT ACCOUNTS 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 866 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	—	1,148,453	1,067,893	70,481	23	32	402	100	0	27	6,913	22,180	49,515	989
354.2	Structures & Improvements	—	199,359	182,593	57,031	131	248	15,147	(1)	79,119	8,724	(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	—	20,692,533	10,917,249	465,100	783	3,267	818,741	3,783	448,490	120,189	1,857	289,242	1,667,518	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	8,624	437	0	30,043	290
365.2	Flow Measuring Installation	—	2,136	886	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	8,877
371.3	Pumping Equipment	—	5,403,271	3,561,801	114,730	9,148	3,446	170,918	6,142	18,991	50,437	5,471	152,186	494,351	10,366
389.3	Other Plant & Misc. Equipment	—	116,578	112,364	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	1,140,232	2,356	343	2,010	14,508	2	0	286,635	381,144	325	202,218	538
354.4	Structures & Improvements	—	8,885,613	4,675,557	97,529	9,157	516	1,255,089	15,376	61	29,451	45,314	84,993	489,457	8,722
380.4	Treatment & Disposal	—	17,526,654	11,123,939	787,568	27,183	28,950	217,197	5,532	384,935	568,812	289,134	294,848	2,308,419	62,988
381.4	Plant Sewers	—	1,538,753	978,930	0	0	0	0	0	0	36,518	0	3,068	477,758	0
382.4	Outfall Sewer Lines	—	5,107,807	3,629,685	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	874,284	271	15,339	34,322	2,678	0	1,048	63,556	199	0	305,958	69
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - SEWER	**181,062,099**	**80,143,344**	**51,888,989**	**5,347,039**	**82,773**	**162,092**	**4,373,825**	**50,349**	**1,038,988**	**1,637,679**	**880,177**	**984,180**	**8,374,585**	**137,222**
	GROSS PLANT ALLOCATION FACTOR (PER BOOKS AVERAGE 1991) - SEW	**100.0000%**	**44.2629%**	**28.6581%**	**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. Acquisition 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	110,883	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**	**51,888,989**	**5,347,039**	**82,773**	**162,092**	**4,373,825**	**50,349**	**1,038,988**	**1,637,679**	**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%**	**0.5885%**	**0.9276%**	**0.4986%**	**0.5575%**	**4.7436%**	**0.0777%**

0273

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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)	(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 25002 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	7,931	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	589	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	177,677	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	837,876	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	67,476	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	109,615	5,231	120,966	343,241	17	18,226	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**	**116,546**	**471,997**	**380,668**	**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	(3,736,863)													
	2. Acqusition 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	(51,348)													
	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**	**1,388,963**	**301,053**	**116,546**	**471,997**	**380,668**	**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%**

0274

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 997 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 1601 Sugar Mill	(31) S-FPSC 999 Sugar Mill Woods	(32) S-FPSC 29001 Sunny Hills Util.	(33) S-FPSC 560 Sunshine Parkway	(34) S-FPSC 106 University Shores	(35) S-FPSC 567 Venetian Village	(36) S-FPSC 886 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	820	4,157	5,384
352.1	Franchises	—	111	3,233	311	905	4,499	2,383	135	3,878	1,050	84,210	327	1,257	327
389.1	Other Plant & Misc.	—	15	29	0	5	0	123	0	0	2	9,178	3,459	230,096	120
	COLLECTION PLANT														
353.2	Land & Land Rights	—	1,836	1,335	6,602	28,330	599,145	98	0	14,740	46,054	191,863	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	668,928	29,601
361.2	Collection Sewers - G	—	14,933	8,193	15,485	407	2,426,443	596,636	1,534,207	275,969	78,905	893,983	6,588	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	241,637	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	—	12,868	86,199	0	23,537	0	963	17,196	0	1,124	279,085	9,552	40,390	2,256
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	63,758	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	48,408	2,678	437	196
	TREATMENT AND DISPOSAL PLANT														
353.4	Land & Land Rights	—	235	337	0	66	0	26,450	0	0	21	578,206	206	2,932	2,748
354.4	Structures & Improvements	—	3,147	(81,240)	0	2,168	859,336	36,950	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	56,183	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	18	63,172	162	0	29,269	66,578	48,560	57	92,555	189
	TOTAL GROSS PLANT (PER BOOKS AVERAGE 1991) - SEWER	**181,082,099**	**327,924**	**267,004**	**64,943**	**500,966**	**6,850,950**	**1,335,177**	**3,126,785**	**641,850**	**318,698**	**6,946,104**	**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%**	**1.7269%**	**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**	**64,943**	**500,966**	**6,850,950**	**1,335,177**	**3,126,785**	**641,850**	**318,698**	**6,946,104**	**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%**

0275

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	831	0	0	2,426	1,550	29,247	62,590
352.1	Franchises	—	153,753	0	4,916	158,669	0	1,578	(10)	3,985	2,296	231	3,746	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	46,232	4	11,032	0	64,340
354.2	Structures & Improvements	—	182,593	0	0	182,593	0	10,687	(175)	0	0	(33)	(12)	8,299	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	—	130,122	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	46,120	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	46,014	0	13,925	3,007	65,985
382.4	Outfall Sewer Lines	—	3,629,685	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	463,593	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%	1.1096%	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	110,883	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	(4,518,656)	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	463,593	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

SEWER GROSS PLANT 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	126 M & M Utilities	677 St. Lucie Falls	1703 Woodside	SUBTOTAL SEWER MANAGEMENT SYSTEM	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	(3,736,663)						0		0
	2. Acquisition 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	(51,246)						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%**	**0.2508%**	**0.2508%**

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 16001 Deltona Utilities	(3) GAS 25001 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	—	491,162	—	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	2,016	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	—	450,008	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	(3,736,863)	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	(591)	0	—								
	5. Return of Wedgewood to original owner	(51,246)	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	—	450,008	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	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	866 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	—	10,683	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	—	20,359	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)	(903,027)	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)	—	(223,693)	(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)	—	780	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)	—	(41,979)	(41,979)	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - WATER	(2,735,871)	(2,349,296)	(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%	63.2258%	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. Acquisition 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%

0281

CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

No.	WATER CIAC ACCOUNTS Description	TOTAL COMPANY (W,S,G)	(12) W-FPSC 964 Crystal River	(13) W-FPSC 105 Deerwyter Shores	(14) W-FPSC 16001 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 Fishermen'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
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	(998,650)	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	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	788 Interoceaion City	470 Interlachen Lake Est	1802 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	(2,735,871)	(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%	0.8336%	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%	0.6108%	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	194 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
271.008	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%	3.1779%	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	(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)	(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

WATER CIAC ACCOUNTS			(51) W-FPSC	(52) W-FPSC	(53) W-FPSC	(54) W-FPSC	(55) W-FPSC	(56) W-FPSC	(57) W-FPSC	(58) W-FPSC	(59) W-FPSC	(60) W-FPSC	(61) W-FPSC	(62) W-FPSC	(63) W-FPSC
No.	Description	TOTAL COMPANY (W,S,G)	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park	444 Park Manor	564 Piccola Island	782 Pine Ridge Estates	9002 Pine Ridge Utilities	553 Piney Woods	987 Point O'woods	443 Pomona Park	1095 Postmaster Village	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	—	(1,060)	(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)	(1,060)	(1,175)	0	0	0	(1,265)	0	(81,023)	(1,125)	(36,995)	(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	(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)	(1,060)	(1,175)	0	0	0	(1,265)	0	(81,023)	(1,125)	(36,995)	(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	988 Rosemont	1115 Salt Springs	1116 Samira Villas	446 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	969 Sugar Mill Woods	28001 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 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	(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%

0287

CIAC ALLOCATION FACTOR - WATER
- Operating Systems - 1991 Activity

No.	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
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	466,796		0	0	466,796	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. 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			(20,500)	(20,500)							
	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)	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 1110 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)	(62,452)	(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	10,683	0	0	0	0	0	0	0	0
271.309	CIAC - Prop, Supply Mains (W) - S of S	—	0	0	0	0	21,990	0	0	0	0	0	0	0	0
271.311	CIAC - Prop, Elect Pump Equip (W) - Pumping Plt	—	0	0	0	0	20,359	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%	-0.8928%	0.0082%	0.0000%	26.5295%	15.7809%	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

No.	Description	TOTAL COMPANY (W,S,G)	(112) W-MISC. 2501 Shadowbrook	SUBTOTAL WATER NON-REG'D SYSTEM
	WATER CIAC ACCOUNTS			
	CIAC - PER BOOKS 1991 ACTIVITY:			
271.003	CIAC - Interest - Water	—	0	0
271.005	CIAC - WTR - Prepaids Connected	—	0	0
271.008	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 Unclaimed Refunds - Water	—	0	0
271.060	CIAC - Cash, Impact Mains (W)	—	0	0
271.304	CIAC - Prop, Struct & Improv (W) - Pumping Plt	—	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 Plt	—	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

SEWER CIAC ACCOUNTS					(1) S-FPSC	(2) S-FPSC	(3) S-FPSC	(4) S-FPSC	(5) S-FPSC	(6) S-FPSC	(7) S-FPSC	(8) S-FPSC	(9) S-FPSC	(10) S-FPSC	(11) S-FPSC
No.	Description	TOTAL COMPANY (W,S,G)	TOTAL SEWER	SUBTOTAL SEWER FILED-FPSC REGULATED	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
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	—	(133,165)	(130,315)	(25,483)	(350)	0	(17,175)	0	(3,945)	0	0	0	(375)	0
271.020	Contributions In Aids of Construction - Sewer	—	376,556	459,622	(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	—	(800,163)	(566,879)	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)	(333,538)	0	0	0	0	0	0	0	0	(635)	(3,348)	0
271.071	CIAC Undaimed 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)	—	(67,280)	(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	—	(37,283)	(37,283)	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)	—	186,631	186,631	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	—	158,825	158,825	0	0	0	0	0	0	0	0	0	15,536	0
271.500	CIAC Non-Useful - PGI Sewer	—	282,928	107,268	0	0	0	0	0	10,292	0	0	0	0	0
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - SEWER	(2,735,671)	(386,573)	(866,902)	(43,874)	(350)	0	(181,050)	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%	6.6166%	0.0000%	0.1506%	0.0000%	0.0000%	0.1098%	-0.6348%	0.0000%
ADJUSTMENTS TO PER BOOK TOTAL DIRECT LABOR:															
	1. Sale of St. Augustine	(978,325)	(707,871)	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	0											
	6. Sales of Deltona Gas	0	0	0											
	7. Return of River Park sewer system to homeowners	800	800	0											
	(* For allocation of deferred taxes, ITC, and parent debt adjustments, Lehigh is excluded since it has its only capital structure) TOTAL ADJUSTMENTS - SEWER	(998,850)	(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	(181,050)	0	(4,120)	0	0	(3,005)	17,361	0
	CIAC ALLOCATION FACTOR (ADJUSTED 1991 ACTIVITY) - SEWER	100.0000%	29.2847%	23.2132%	1.1748%	0.0094%	0.0000%	4.3125%	0.0000%	0.1103%	0.0000%	0.0000%	0.0805%	-0.4649%	0.0000%

0291

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	879 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	26002 Marco Shores	11001 Marion Oaks	330 Meredith Manor	562 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	(2,735,671)	(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	(976,325)													
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)	(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%

0292

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.	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
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 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	(21,556)	0	0	0	0	0	0	0	0
271.354 CIAC - Prop (S)	—	(25,600)	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)	(4,667)	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)**	**(46,428)**	**(82)**	**(9,322)**	**(390,338)**	**(350)**	**0**	**0**
CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - SEWER	**100.0000%**	**2.7032%**	**0.0000%**	**0.0000%**	**0.0126%**	**2.1042%**	**2.9652%**	**1.6970%**	**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. 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)**	**(73,955)**	**0**	**0**	**(350)**	**(57,569)**	**(81,124)**	**(46,428)**	**(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%**

0293

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	0	(1,099)	0	0	0	0	0	0	0	0	0
271.006	CIAC - Sew - Prepaids Connected	—	(175)	0	0	(175)	175	0	0	0	0	0	0	0	175
271.009	CIAC - Sewer Taps	—	(130,315)	(375)	0	(130,690)	0	(375)	(600)	0	0	0	0	(1,500)	(2,475)
271.020	Contributions In Aids of Construction - Sewer	—	459,822	0	0	459,822	0	0	0	0	0	0	0	(81,066)	(81,066)
271.021	CIAC - Sewer Plant	—	68,012	0	0	68,012	0	0	0	0	0	0	0	(1,169,541)	(1,169,541)
271.022	CIAC - Sewer Collection	—	(586,679)	0	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	0	961,980	961,980
271.042	Int. CIAC - Sewer Collection	—	0	0	0	0	0	0	0	0	0	0	0	12,511	12,511
271.070	CIAC - Cash, Impact Fees (S)	—	(333,536)	102,517	0	(231,021)	0	0	0	0	85,132	0	0	0	85,132
271.071	CIAC Undaimed Refunds - Sewer	—	0	(9,153)	0	(9,153)	0	0	0	0	0	0	0	0	0
271.080	CIAC - Cash, Impact Mains (S)	—	(2,621)	(4,090)	0	(6,711)	0	0	0	0	0	0	0	0	0
271.354	CIAC - Prop (S)	—	215,575	0	0	215,575	0	0	0	0	0	0	0	0	0
271.360	CIAC - Prop, Force Mains (S)	—	(37,791)	0	0	(37,791)	0	0	0	0	0	0	0	0	0
271.361	CIAC - Prop, T & D Mains (S)	—	(637,055)	0	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	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	0	10,000	0	0	0	0	0	0	0	0	0
271.370	CIAC - Prop, Struc & Improv (S)	—	(27,295)	0	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	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	0
271.373	CIAC - Prop, Struc & Improv (S) Pump Plt	—	(37,283)	0	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	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)	—	186,631	0	0	186,631	0	0	0	0	0	0	0	0	0
271.463	CIAC - Prop, T & D Services (S)	—	(264,670)	0	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	0	156,825	0	0	0	0	0	0	0	0	0
271.500	CIAC Non-Useful - PGI Sewer	—	107,266	0	0	107,266	175,660	0	0	0	0	0	0	0	175,660
	TOTAL CIAC (PER BOOKS 1991 ACTIVITY) - SEWER	(2,735,871)	(868,902)	0	68,900	(778,002)	175	(375)	(600)	0	707,671	0	0	(315,441)	391,430
	CIAC ALLOCATION FACTOR (PER BOOKS 1991 ACTIVITY) - SEWER	100.0000%	31.8665%	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)	(868,902)	0	68,900	(778,002)	175	(375)	0	0	0	0	0	(315,441)	(315,641)
	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%	8.4466%	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	16002 Enterprise	126 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
271.006	CIAC - Sew - Prepaids Connected	—	0	0	0	0	0	0	0	0
271.009	CIAC - Sewer Taps	—	0	0	0	0	0	0	0	0
271.020	Contributions In Aids of Construction - Sewer	—	0	0	0	0	0	0	0	0
271.021	CIAC - Sewer Plant	—	0	0	0	0	0	0	0	0
271.022	CIAC - Sewer Collection	—	0	0	0	0	0	0	0	0
271.041	Int. CIAC - Sewer Plant	—	0	0	0	0	0	0	0	0
271.042	Int. CIAC - Sewer Collection	—	0	0	0	0	0	0	0	0
271.070	CIAC - Cash, Impact Fees (S)	—	0	0	0	0	0	0	0	0
271.071	CIAC Unclaimed Refunds - Sewer	—	0	0	0	0	0	0	0	0
271.080	CIAC - Cash, Impact Mains (S)	—	0	0	0	0	0	0	0	0
271.354	CIAC - Prop (S)	—	0	0	0	0	0	0	0	0
271.360	CIAC - Prop, Force Mains (S)	—	0	0	0	0	0	0	0	0
271.361	CIAC - Prop, T & D Mains (S)	—	0	0	0	0	0	0	0	0
271.363	CIAC - Cash, Services T & D (S)	—	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
271.370	CIAC - Prop, Struc & Improv (S)	—	0	0	0	0	0	0	0	0
271.371	CIAC - Prop, Elect Pump Equip (S)	—	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
271.373	CIAC - Prop, Struc & Improv (S) Pump Plt	—	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
271.375	CIAC - Prop, Elect Pump Equip (S) Coll Plt	—	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
271.377	CIAC - Prop, Elect Pumping Equip (S) T & D Plt	—	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
271.461	CIAC - Prop, T & D Mains (S)	—	0	0	0	0	0	0	0	0
271.463	CIAC - Prop, T & D Services (S)	—	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
271.500	CIAC Non-Useful - PGI Sewer	—	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 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
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	(998,650)	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	**$818,899**	$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.

0298

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

Sources:
(1) Companies 999, 1, 4, 5, 6, 8, and 9: SSU general ledger.

0300

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**

Sources:
(1) Companies 999, 1, 4, 5, 6, and 8: SSU general ledger.

(2) Company 9: Lehigh general ledger.

0302

TOTAL COMPANY GENERAL PLANT - WATER
Per Books 12 Month Balance Ended 12/31/90

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 @ 12/31/90:									
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.

0305

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**

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).

0307

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**

0308

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**

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).

0310

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	Year End	Total O&M	Miscellaneous Corrections		Remove Prior	Total 1991
							Per	Closing	Per Books	Remove Cty Office	Remove System	Rate Case	Booked
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR	1/31/91 Ledger Run	Journal Entry	Ended 12/31/91	Clearing Acct. Bal.	Misbooked Expenses	Expense Amort.	O&M 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**	**1,807,617**	**10,887,496**	**2,170,785**	**48,860**	**24,164,677**	**(114,000)**	**24,050,677**	**(4,409)**	**(47)**	**(260,773)**	**23,785,447**

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 O&M Per	Year End Closing	Total O&M Per Books	Miscellaneous Corrections		Remove Prior	Total 1991 Booked
		1	4	5	6	8	1/31/91	Journal	Ended	Remove Cty Office	Remove System	Rate Case	O&M
No.	Description	SSU	VGU	DUI	UFU	ENTPR	Ledger Run	Entry	12/31/91	Clearing Acct. Bal.	Misbooked Expenses	Expense Amort.	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	88	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

Notes:
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(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 - 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)
							Total O&M	Year End	Total O&M	Miscellaneous Corrections			
		1	4	5	6	8	Per	Closing	Per Books	Remove Cty Office	Remove System	Remove Prior Rate Case	Total 1991 Booked
No.	Description	SSU	VGU	DUI	UFU	ENTPR	1/31/91 Ledger Run	Journal Entry	Ended 12/31/91	Clearing Acct. Bal.	Misbooked Expenses	Expense Amort.	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**

0314

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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 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)
							Total O&M Per	Year End Closing	Total O&M Per Books	Miscellaneous Corrections		Remove Prior	Total 1991 Booked
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR	1/31/91 Ledger Run	Journal Entry	Ended 12/31/91	Remove Cty Office Clearing Acct. Bal.	Remove System Misbooked Expenses	Rate Case Expense Amort.	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	11,355
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:
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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 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

0316

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 - 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)
										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
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

0317

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 - 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)
							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	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
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

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)
										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 (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.

0319

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.

0320

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)
										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
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

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.

0321

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)
							Total	Year	Total	Miscellaneous Corrections			
No.	Description	1 SSU	4 VGU	5 DUI	6 UFU	8 ENTPR	O&M Per 1/31/91 Ledger Run	End Closing Journal Entry	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 (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.

0322

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)
										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 (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.

0323

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**

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.

0324

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)
										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
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

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.

0325

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 Cty 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

0326

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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			Miscellaneous Corrections			
		1	4	5	6	8	O&M Per 1/31/91	Year End Closing	Total 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
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						

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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			

State of Florida

Public Service Commission

Final Report
Issued Sept 1988



Auditing

and

Financial Analysis

Division

FINAL REPORT

OF THE

MANAGEMENT REVIEW OF SOUTHERN STATES UTILITIES, INC.

ISSUED SEPTEMBER 1988

BY AUTHORITY OF

THE STATE OF FLORIDA

FOR

THE FLORIDA PUBLIC SERVICE COMMISSION

BUREAU OF MANAGEMENT STUDIES

DIVISION OF AUDITING AND FINANCIAL ANALYSIS

(REPORT NO. SSUI-C-1-6352/FINAL)

Exhibit ___ (FLL-3)
Cover Page

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

FPSC SEPTEMBER 1988
MANAGEMENT AUDIT REPORT

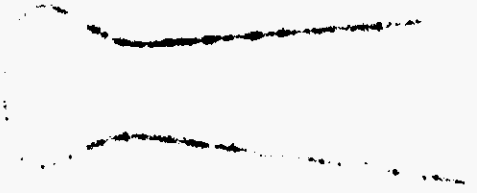


TABLE OF CONTENTS

CHAPTER		PAGE
I.	INTRODUCTION	1
II.	COMPANY OVERVIEW	5
III.	EXECUTIVE MANAGEMENT AND ORGANIZATION	6
IV.	FINANCIAL MANAGEMENT	25
	- Budgeting	26
	- Accounting	30
	- Cash Management	36
V.	FIELD OPERATIONS	45
VI.	CUSTOMER SERVICES	61
VII.	PERSONNEL	68
VIII.	ELECTRONIC DATA PROCESSING	77
IX.	PURCHASING AND INVENTORY CONTROL	92
X.	TRANSPORTATION MANAGEMENT	97

TABLE OF EXHIBITS

EXHIBITS		PAGE
I.	SOUTHERN STATES AFFILIATES.....	7
II.	SOUTHERN STATES UTILITIES: SERVICE AREAS.....	9
III.	TOP MANAGEMENT STRUCTURE.....	10
IV.	ACCOUNTING DEPARTMENT: ORGANIZATIONAL CHART.....	31
V.	THREE YEAR NOTE PROGRAM CHART.....	38
VI.	LONG-TERM DEBT PRINCIPAL MATURITIES.....	41
VII.	FIELD OPERATIONS DATA.....	48
VIII.	APOPKA AREA FIELD OPERATIONS: ORGANIZATIONAL CHART.....	49
IX.	OUT-OF-TOWN FIELD OPERATIONS: ORGANIZATIONAL CHART.....	50
X.	ENERGY AUDIT REPORT.....	58
XI.	CUSTOMER SERVICES: ORGANIZATIONAL CHART.....	62
XII.	DATA PROCESSING DEPARTMENT: ORGANIZATIONAL CHART.....	78
XIII.	VEHICLES PURCHASED BY EMPLOYEES IN 1987.....	106

I. INTRODUCTION

AUTHORITY AND RESPONSIBILITY

The Florida Public Service Commission (Commission) by state law, is charged with the responsibility for regulating not only the rates used, but also the quality of the service provided by the private, investor-owned utilities which serve the public throughout the State of Florida. As directed by Florida Statutes, the Commission sets and monitors all rates for utilities under their jurisdiction. Such rates are set at a level which allows a reasonable rate of return on a Commission approved investment base, and which recognizes an acceptable level of service quality being received by the utilities' customers.

In order to meet their mandated responsibilities, the Commission employs a staff of analysts and auditors to calculate and monitor the rate structure and to verify the existence of the investment base. In addition, the auditors may review all or selected portions of the day-to-day operations and management of the company as a means of verifying the extent to which that utility provides an effective, efficient and economic product while still giving customer satisfaction.

More specifically, the Commission has established the Bureau of Management Studies within the Division of Auditing and Financial Analysis to perform Management Audits on a selected basis. While the results of these audits are not intended to reflect directly on the ratemaking process, they are intended to provide important supplemental information as to the overall prudency of the way the utility conducts its business.

BACKGROUND

This report represents the first comprehensive management review of a water and sewer utility conducted by Management Studies. It was undertaken in response to a request of the Division of Water and Sewer which has primary responsibility for the regulatory oversight of the industry. Their primary concern at the time of request was with the efficiency of Southern State's management, more specifically, that the Company was engaged in "crisis" management at an ultimate increased cost to its customers.

Although this review centers on Southern States Utilities, Inc. (SSU), other companies of a similar size and nature may enhance their effectiveness and efficiency by reviewing their own operational and management practices in light of our findings and recommendations at Southern States.

DOCUMENT NUMBER-DATE
06054 JUL 22 1992
FPSC-RECORDS/REPORTING

SCOPE AND OBJECTIVES

While the scope and objectives of this audit were defined by Management Studies, they were done with due consideration of the specific concerns expressed by staff of the Division of Water and Sewer.

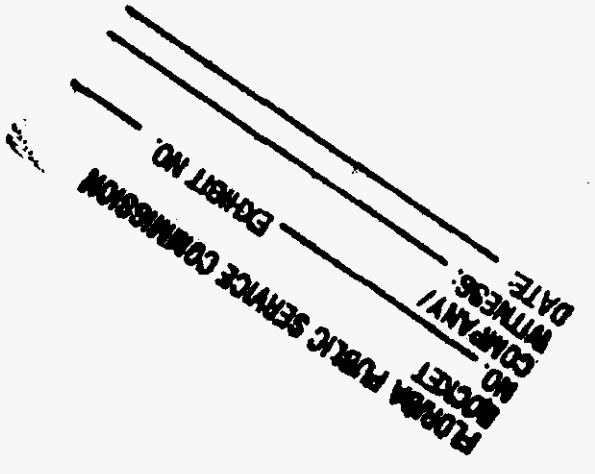
The scope of our review was designed to be comprehensive in nature, comprising all major aspects of the management and operations of Southern States Utilities. Specifically, the following areas were covered:

- Organization and Management
- Financial Management
- Field Operations
- Customer Services
- Personnel Management
- EDP Controls
- Purchasing and Inventory Control
- Transportation Management

The primary objectives of this review were as follows:

- To provide an independent and comprehensive review of the effectiveness and efficiency of Southern States' management and of selected company operations
- To identify functions being performed well
- To develop meaningful, cost-effective recommendations for improvement
- To produce an accurate and comprehensive report of our findings, conclusions, and recommendations
- To ensure the satisfactory implementation of our recommendations.

It is our sincere intention that this report describes the Company's strengths, as well as its potential areas for improved managerial and operational practice.



METHODOLOGY

The review of each individual area was conducted in three primary phases:

- o Orientation/Preliminary Survey
- o Review and Analysis
- o Report Writing

During the Orientation/Preliminary Survey phase of each area, the Commission staff visited Company facilities and met with key management personnel in order to develop an understanding of the Company and its environment, and to introduce management to the audit process. Appropriate documents were gathered and reviewed, providing technical definition and direction, as well as a better understanding of the Company's key areas. Upon completion of this phase, the staff developed comprehensive work plans detailing the timing and topics in each area of review.

The Review and Analysis phase consisted of two major steps: 1) data collection and 2) review and analysis. Data was collected through interviews with Company personnel, review of documents and reports, observation of field operations and facilities, and written surveys. All key personnel from senior management to line personnel were interviewed, representing the most time-consuming aspect of the review. Data analysis was then performed in each area under review. The analysis consisted of summarization, development of performance measures, and evaluation. Utilizing both qualitative and quantitative measures, the Company's overall performance was evaluated, identifying strengths as well as areas of potential improvement.

The culmination of the process was the Report Writing phase. Upon completion, report drafts were provided to the Company for review purposes. The findings and recommendation were discussed with Company representatives to verify supporting data, and to ensure the Company's understanding of those findings.

An Executive Summary (under separate cover) provides an overall assessment for each area reviewed at SSU. Following the assessments are the recommendations for that particular area. For the Company's benefit, each recommendation has been prioritized by assigning a value of high (H), medium (M), or low (L). The value signifies the relative importance of each recommendation as perceived by our staff. The Company's verbatim responses appear directly underneath each recommendation, and where appropriate, additional staff comments follow the Company's response. A true understanding of the issues, however, can only be accomplished by reading this final report.

ACKNOWLEDGMENTS

The successful performance of a management audit such as this is highly dependent upon the degree of cooperation and assistance given by the Company in general, and the individual participants in particular.

For this reason, the staff of the Management Studies Bureau wishes to express its sincerest appreciation to all the management and operations' employees of Southern States Utilities, Inc.

We would especially like to thank Ms. Judith J. Kimball who coordinated our data requests and our interview scheduling throughout the audit.

Finally, we must acknowledge the exceptional attitude of cooperation and encouragement which was exhibited by the Company's President, Mr. Charles L. Sweat. As a result of his efforts, we experienced a positive, congenial, and professional atmosphere throughout the organization.

State of Florida

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TABLE OF CONTENTS

CHAPTER		PAGE
I.	INTRODUCTION	1
II.	COMPANY OVERVIEW	5
III.	EXECUTIVE MANAGEMENT AND ORGANIZATION	6
IV.	FINANCIAL MANAGEMENT	25
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VII.	FIELD OPERATIONS DATA.....	48
VIII.	APOPKA AREA FIELD OPERATIONS: ORGANIZATIONAL CHART.....	49
IX.	OUT-OF-TOWN FIELD OPERATIONS: ORGANIZATIONAL CHART.....	50
X.	ENERGY AUDIT REPORT.....	58
XI.	CUSTOMER SERVICES: ORGANIZATIONAL CHART.....	62
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More specifically, the Commission has established the Bureau of Management Studies within the Division of Auditing and Financial Analysis to perform Management Audits on a selected basis. While the results of these audits are not intended to reflect directly on the ratemaking process, they are intended to provide important supplemental information as to the overall prudency of the way the utility conducts its business.

BACKGROUND

This report represents the first comprehensive management review of a water and sewer utility conducted by Management Studies. It was undertaken in response to a request of the Division of Water and Sewer which has primary responsibility for the regulatory oversight of the industry. Their primary concern at the time of request was with the efficiency of Southern State's management, more specifically, that the Company was engaged in "crisis" management at an ultimate increased cost to its customers.

Although this review centers on Southern States Utilities, Inc. (SSU), other companies of a similar size and nature may enhance their effectiveness and efficiency by reviewing their own operational and management practices in light of our findings and recommendations at Southern States.

SCOPE AND OBJECTIVES

While the scope and objectives of this audit were defined by Management Studies, they were done with due consideration of the specific concerns expressed by staff of the Division of Water and Sewer.

The scope of our review was designed to be comprehensive in nature, comprising all major aspects of the management and operations of Southern States Utilities. Specifically, the following areas were covered:

- Organization and Management
- Financial Management
- Field Operations
- Customer Services
- Personnel Management
- EDP Controls
- Purchasing and Inventory Control
- Transportation Management

The primary objectives of this review were as follows:

- To provide an independent and comprehensive review of the effectiveness and efficiency of Southern States' management and of selected company operations
- To identify functions being performed well
- To develop meaningful, cost-effective recommendations for improvement
- To produce an accurate and comprehensive report of our findings, conclusions, and recommendations
- To ensure the satisfactory implementation of our recommendations.

It is our sincere intention that this report describes the Company's strengths, as well as its potential areas for improved managerial and operational practice.

METHODOLOGY

The review of each individual area was conducted in three primary phases:

- o Orientation/Preliminary Survey
- o Review and Analysis
- o Report Writing

During the Orientation/Preliminary Survey phase of each area, the Commission staff visited Company facilities and met with key management personnel in order to develop an understanding of the Company and its environment, and to introduce management to the audit process. Appropriate documents were gathered and reviewed, providing technical definition and direction, as well as a better understanding of the Company's key areas. Upon completion of this phase, the staff developed comprehensive work plans detailing the timing and topics in each area of review.

The Review and Analysis phase consisted of two major steps: 1) data collection and 2) review and analysis. Data was collected through interviews with Company personnel, review of documents and reports, observation of field operations and facilities, and written surveys. All key personnel from senior management to line personnel were interviewed, representing the most time-consuming aspect of the review. Data analysis was then performed in each area under review. The analysis consisted of summarization, development of performance measures, and evaluation. Utilizing both qualitative and quantitative measures, the Company's overall performance was evaluated, identifying strengths as well as areas of potential improvement.

The culmination of the process was the Report Writing phase. Upon completion, report drafts were provided to the Company for review purposes. The findings and recommendation were discussed with Company representatives to verify supporting data, and to ensure the Company's understanding of those findings.

An Executive Summary (under separate cover) provides an overall assessment for each area reviewed at SSU. Following the assessments are the recommendations for that particular area. For the Company's benefit, each recommendation has been prioritized by assigning a value of high (H), medium (M), or low (L). The value signifies the relative importance of each recommendation as perceived by our staff. The Company's verbatim responses appear directly underneath each recommendation, and where appropriate, additional staff comments follow the Company's response. A true understanding of the issues, however, can only be accomplished by reading this final report.

ACKNOWLEDGMENTS

The successful performance of a management audit such as this is highly dependent upon the degree of cooperation and assistance given by the Company in general, and the individual participants in particular.

For this reason, the staff of the Management Studies Bureau wishes to express its sincerest appreciation to all the management and operations' employees of Southern States Utilities, Inc.

We would especially like to thank Ms. Judith J. Kimball who coordinated our data requests and our interview scheduling throughout the audit.

Finally, we must acknowledge the exceptional attitude of cooperation and encouragement which was exhibited by the Company's President, Mr. Charles L. Sweat. As a result of his efforts, we experienced a positive, congenial, and professional atmosphere throughout the organization.

II. COMPANY OVERVIEW

BACKGROUND

Southern States Utilities, Inc. (SSU), a Florida corporation headquartered at 1000 Color Place, Apopka, Florida provides water and wastewater utility services in 17 Florida counties. The firm was established in 1961 by its current Vice-Chairman Tom Kravitz. In 1968, SSU was purchased by Universal Telephone, Inc. (UTI) and continues as a 99.5% owned subsidiary. During 1984, UTI and its subsidiaries, including Southern States, were acquired by Topeka Group, Inc., a wholly-owned subsidiary of Minnesota Power.

BUSINESS OVERVIEW

Southern States exists as a regulated public utility providing water and sewerage services primarily to residential communities through its own network of plants and distribution facilities. At present, the Company has almost 41,000 customers with a revenue base of approximately $7,000,000 all serviced by approximately 100 employees. Growth in the Company's business during the 1980's has been moderately high across all measures. Water service has consistently accounted for the largest portion of activity.

As of October 1987, the Company operated in 17 Florida counties, predominately in central and northeast Florida with a recent acquisition on the west coast. Each system is regulated by the state's Public Service Commission (PSC)--or in some instances local county government. The Florida Department of Environmental Regulation (DER) takes a lead role in setting and enforcing operational standards.

Much of the Company's asset build-up arises from contributions made by developers and builders. These contributions-in-aid-of-construction (CIAC) include cash from connection fees, title to constructed water-sewer lines and land. Such contributed property is accounted for as additions to utility plant and as an offset to its rate base. While SSU's 1985-87 Business Plan indicated that part of the Company's business strategy involved selling systems and plant assets, primarily to governmental entities, all top management officials currently agree that their goal under Minnesota Power is to maintain acquired assets and grow into a large water and sewer utility company.

Since acquisition by Minnesota Power in August 1984, significant steps have been taken to acquire additional water and sewer systems. Of the existing 41,000 customers as of October 1987, over 21,000 have been acquired since August 1984. Also, in 1985 and 1986, Minnesota Power acquired a major interest in the Deltona Corp. and currently holds an option to acquire Deltona's water and sewer systems in Florida which serve 73,000 customers. Minnesota Power has stated that the merger would create "Florida's largest privately owned water supplier as early as 1988."

III. EXECUTIVE MANAGEMENT AND ORGANIZATION

OVERVIEW

This chapter presents an assessment of Southern States' executive management processes and overall organizational structure.

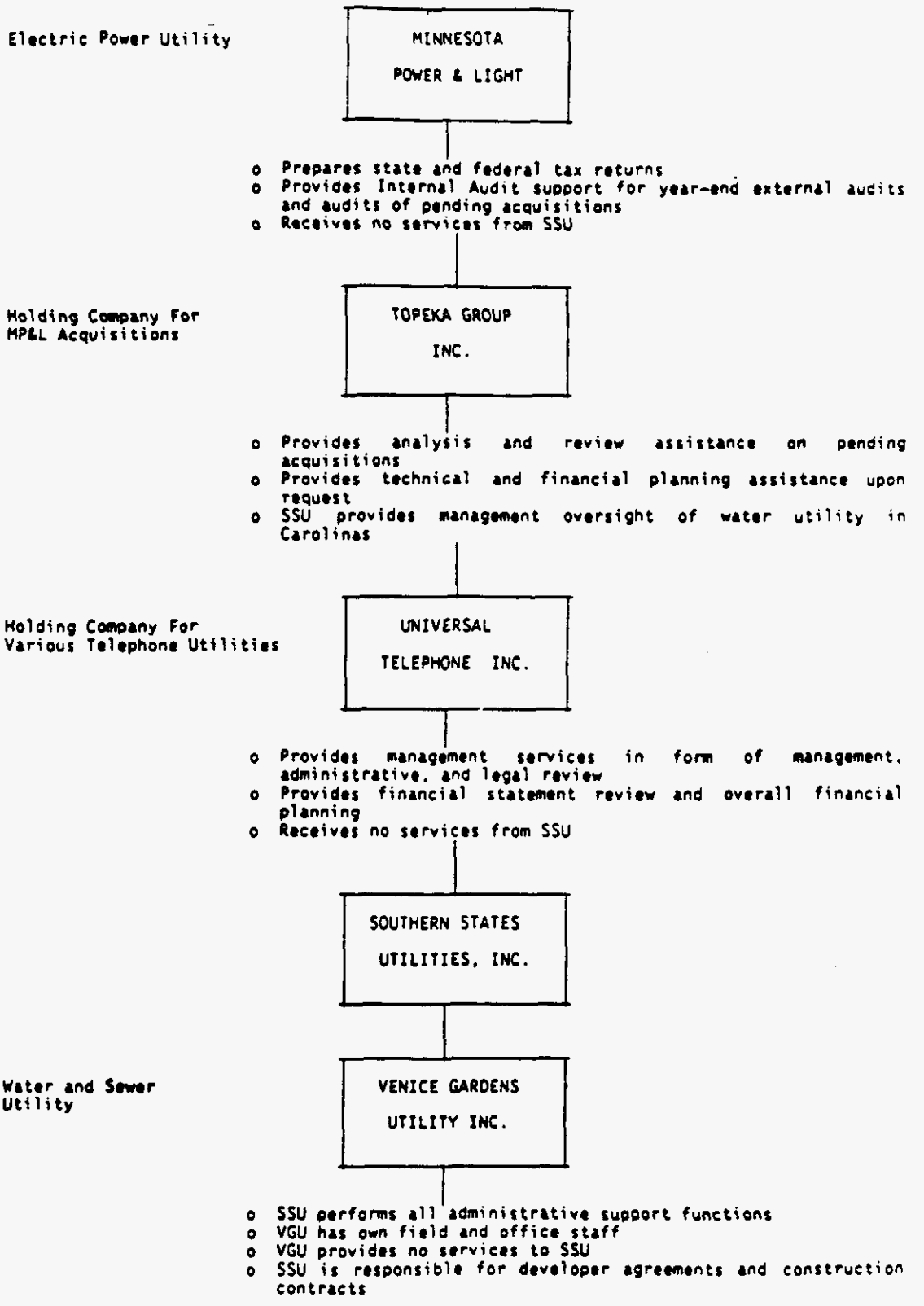
An overall assessment of a company's management and organization must reflect the quality of its planning, organizing, directing, and controlling functions. For a company to achieve its stated goals and objectives in an efficient and effective manner, these basic functions of management must exist. Planning forms the basis for each of the other functions. It involves setting goals and objectives and developing strategies for achieving them. Organizing is the process of establishing sound organization structures and relationships. Directing involves moving resources toward a goal through effective leadership, motivation, and communication. The Controlling function ensures that directed action is carried out as planned in order to achieve a desired objective.

BACKGROUND AND PERSPECTIVE

Southern States Utilities, Inc., (SSU) is a water and wastewater treatment company with headquarters in Apopka, Florida. Founded in 1961, the Company was purchased by Universal Telephone, Inc. in 1968, which was subsequently purchased in 1984 by Topeka Group Inc., a wholly-owned subsidiary of Minnesota Power and Light (MP&L). Exhibit I shows the current organizational relationship, as well as the interrelated services between each affiliate. Although SSU's management currently reports to Universal Telephone, Inc., the latter's actual involvement in SSU's decision-making process is only minimal. While the formal organizational chart says one thing, the reality of the situation finds SSU being more involved with the Topeka Group, i.e., there is an "informal" structure operating here. As a result, steps are now being taken to make SSU a direct subsidiary of the Topeka Group. Minnesota Power & Light also actively participates with Topeka Group in setting SSU's direction, i.e., SSU obtains limited financial and management services from both Topeka and MP&L.

It should be noted that SSU has a sister affiliate which also reports to the Topeka Group: The Deltona Corporation. During 1985 and 1986, Topeka acquired a major interest in Deltona. Deltona is a land developer with significant water, sewer and gas utility holdings in the Florida market. SSU conducts no business transactions with Deltona.

SOUTHERN STATES' AFFILIATES



SOURCE: COMPANY RECORDS

In order to gain a better perspective on the size and complexity of the problems associated with managing a firm like SSU, we need to understand the magnitude of its operations. Exhibit II shows us the geographical dispersion of their varied operating units which are primarily controlled from the central office in Apopka, Florida. The Company coordinates all plant operations, maintenance, and line connections and disconnections through this central office; the work is carried out through local offices using maintenance and service trucks which are in contact with Apopka. While the majority of the administrative, billing and clerical functions are performed at the Apopka office, the Company maintains an office in Miami,. which handles only acquisitions and financing.

The Company's water and sewer mains are generally installed along roads and highways by virtue of utility easements and aggregate about 275 miles of water mains and 120 miles of sewer mains. They own a fleet of 47 maintenance and service trucks to carry out their daily operations, which service approximately 41,000 customers.

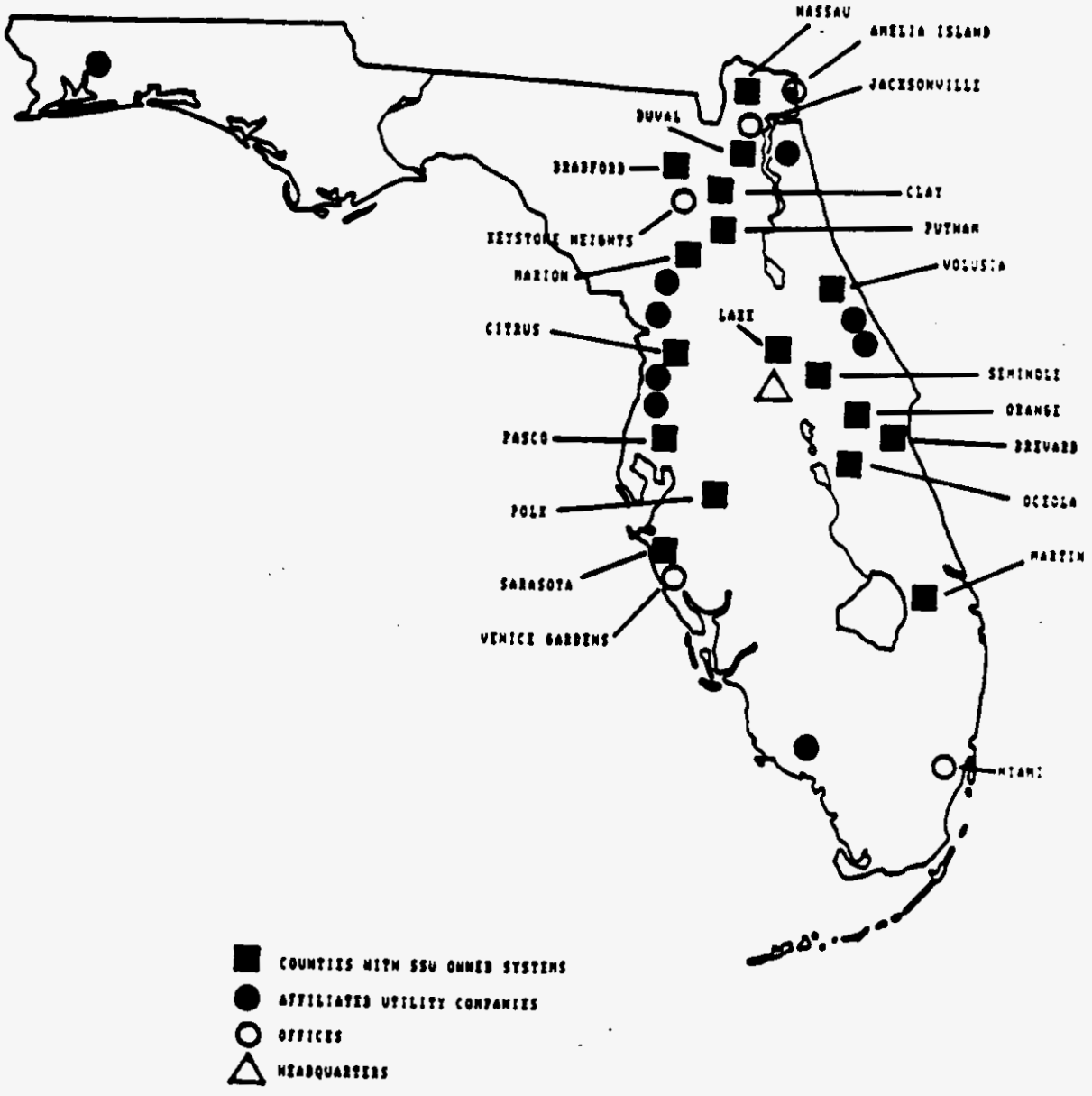
Exhibit III provides us with a view of top management's organizational relationships, while the charts depicting the Field Operations staff can be found in Exhibits VIII and IX in the Field Operations chapter. It can be noted that the President also bears the responsibility of being the Chief Operating Officer. He has been with the Company since 1963 and has worked his way up through the ranks, assuming his current position in 1984. The founder of the Company currently holds the titles of Vice Chairman of the Board and Vice President of Finance and is the only member of management operating out of the Miami Office.

It is also important to understand that the only other person on a vice presidential level (Business Development) is a fairly recent addition to the organization whose appointment was sponsored by Minnesota Power and Light (MP&L) and whose salary is paid by them. He is essentially there to learn the water and sewer business and help Southern States to develop their business in a manner consistent with MP&L's goals.

While SSU has been a small business organization for some time now, they still have several vestiges of a "Mom and Pop" operation. The typical growth pattern characteristics are easily recognizable at Southern States. Its history as a "Mom and Pop" business is reflected in the observations that the President is not a full-time administrator; he spends much time in direct operations. He personally knows everyone in the Company; he knows their strengths, weaknesses, and ambitions. Employees understand what is expected of them through example and tradition. Levels of management are limited; the organizational structure is simple. Everyone performs multiple jobs as needed, and the plans and budgets are informal, if they exist at all.

EXHIBIT II

SOUTHERN STATES UTILITIES, INC.
SERVICE AREAS



SOURCE: COMPANY RECORDS

Many responsibilities are at the point of needing to become separate from each other and are on the verge of requiring added specialization for those who occupy the positions. Functions throughout the Company are becoming more departmentalized, adding structure to the organization. All management tasks, but especially those of the upper managers, are in the process of changing from a hands-on approach to one of guidance and decision-making.

The transition from a "Mom and Pop" company to a small business is not necessarily a gradual evolution. More often it is a recognizable point at which decisions about growth are forced upon management. Southern States is experiencing this "threshold" phenomenon, the point at which change becomes necessary. The proper management of this change separates companies which are marginal from those which become successful.

It is our observation and opinion that Southern States has made some important first steps in becoming a successful small business entity. They are to be commended for: (1) their decision to move their base of operations from Miami to Orlando which is more centrally located in their operating area; (2) their foresight in recognizing the need for a larger facility in Apopka which would be able to serve them through their next surge of expansion; and (3) their clear understanding of the need to install a major upgrading of their EDP capacity to handle information processing needs resulting from planned customer growth over the next several years.

However, it is quite common for any company undergoing rapid growth and expansion to require extensive changes in its management functioning. Southern States is no exception. While management has performed well in many respects, there are still a number of improvement opportunities to be acted upon. As Southern States expands, the management functions of planning, organizing, directing, and controlling will need to become more differentiated, formalized, and systematic.

Responsibility Has Not Been Properly Identified And Authority Has Not Been Adequately Assigned, Resulting In Inefficiencies Of The Management Function.

Managers at Southern States frequently act as individuals rather than as members of a smoothly functioning management team. This results from a combination of factors. Top management has not clearly identified the responsibilities of mid-managers, nor have they adequately delegated the corresponding authority to the managers. Furthermore, the lines of authority are sometimes unclear and the chain-of-command is often ignored. More specifically, the President has a tendency to become personally involved in too many operational details, rather than delegating and relying on his mid-managers. Too many decisions, which should be made at the mid-management level, are being made by the President. Such a process causes unnecessary delays in operational execution because the President is often engaged in business activities other than the one for which a decision is being sought.

Accordingly, management is often in a position of being reactive to the situation at hand, rather than doing adequate advance planning. To quote the term used by one interviewee, they are often in a "crisis mode" with no time for planning.

As other examples, mid-managers have little or no opportunity to participate in planning for their areas of responsibility. They have no input to the business plans, budgets, or goals and objectives for their unit. (See related Recommendation 4 on page 17.) Similarly, they lack the authority to make some relatively minor decisions, such as expenditures for purchases or repairs involving very modest sums. Also, they do not receive feedback in the form of management reports on how well they are doing so they may gauge their success. (See Financial Management Recommendation 13, page 27 and Field Operations Recommendation 36, page 56.) In summary, they do not have the opportunity to participate in performing many of the functions basic to management.

A standard or criteria for improvement should be considered by the Company. More specifically, top management must continue to monitor themselves to assure that they are adequately performing the basic management functions of planning, organizing, directing and controlling.

Planning should be conducted so that unit managers are formally instructed to submit suggestions regarding their respective operations. Proper organization requires that each business entity formulate a structure along distinct lines of authority and responsibility. The structure must adequately serve the demands of the organization and the chain-of-command must be understood, accepted and followed.

After the planning and organizing functions are in place, directing must be addressed. Directing requires that the appropriate responsibility and the corresponding amount of authority be delegated to the unit manager. Senior management must then provide broad, clear-cut guidance and direction, such as providing adequate policies and procedures. They must also allow mid-management the necessary latitude and discretion to carry out their respective responsibilities.

Finally, senior management must engage in controlling operations, by holding mid-management accountable. Techniques for controlling include checking for compliance with company policies and procedures, monitoring management reports, and making spot checks and observations. (See the Financial Management and Field sections of this report).

To summarize, the effects of not adhering to the above criteria are apparent at Southern States. Managers are uncertain of their authority and responsibility. Too many minor decisions are referred to higher management. Lines of authority are not distinct and the chain-of-command is often ignored. Much of management is reactive and frequently in a crisis mode, devoting inadequate time to planning.

1.(H) <u>Management Must Develop A Written Departmental Mission Statement Which Spells Out The Responsibilities And Authority Delegated To Each Manager.</u>

In developing a clear and concise statement, management must assess the anticipated risk of delegating responsibility in any given area. Similarly, management must determine the level of accountability which will be required for a task. Furthermore, the statement must make apparent a clear chain-of-command throughout the organization.

Planning, As A Tool Of Management, Is Not Being Effectively Utilized To Coordinate, Communicate, And Carry Out The Company's Goals And Objectives.

Management at Southern States does plan for their business future. They have produced a formal written Business Plan for 1985-87 and they have written a Future Organization Plan - Phase I. They are also in the process of updating their Business Plan for the 1988-90 time-frame.

However, our review of their overall planning efforts leads us to believe that the level of effort so far put forth is insufficient to provide adequate guidance for a company that is on the threshold of such rapid expansion--an increase from 34,000 customers to 110,000 plus by 1990; revenues from $4,000,000 to $44,000,000.

Their entire planning effort centers around only one of the three phases of a good management planning process: the medium-range phase. A good systematic approach to business planning should include a long-range (5-10 years) strategic view; a medium-range (2-5 years) business plan with detailed goals and objectives; and a short-range (1-2 years) operational or departmental plan which has been specifically integrated throughout all levels of the business to ensure the proper execution of the longer range aspects of both the strategic and the business plans.

At Southern States, we found only a medium-range Business Plan and that effort does not address some of the vital bits of information required to ensure the smooth and orderly attainment of the Company's goals and objectives. The answers to the questions of who, what, where, when, and how, are either answered inadequately or are not sufficiently clear to guide those people who have the practical tasks of making the Company's goals and objectives happen as planned. Southern States' current Business Plan seems to us to be more of a description of how growth will affect the various functional areas of the business than a plan that answers the preceding questions in detail. It seems like a plan written more to inform the parent company of where Southern States intends to go, than how or when they intend to get there or who is responsible for carrying out the plan.

This business plan [redacted] a working document that is capable of providing operational guidance to the staff and management of Southern States. It is a reasonable starting point, but to create an effective tool some missing elements need to be be addressed in more depth. Two of the first elements that need to be addressed are the "[redacted]?" and the "what?" The Business Plan does not provide a detailed description of the physical structure of the business. It does give us an "overview" which helps us relate to the geographic size and location of the operating systems, but fails to give us any idea of what actually constitutes the resources available to apply to attaining the Company's goals. Likewise, there is no available description of the key people responsible for the application of this plan. We know nothing of their abilities to execute the plan, nor of their individual responsibilities within the plan. The closest the plan comes to discussing personnel is the forecasting of the number of bodies required to meet certain growth demands.

Next we find no real assessment of the Company's strengths and weaknesses which would involve detailed analysis of at least the products and services provided, distribution channels (if applicable), reputation and image of the Company, suppliers, product cost, capacities and facilities, and financial resources.

In the area of marketing analysis, we find only a brief listing of prospective acquisition companies and an even briefer indication of four areas the Company will evaluate for non-utility expansion. There is absolutely no indication that any analysis of Southern States' utility (water and sewer) market share has been done; however, the plan does indicate that studies will be done on each of the four areas of interest for non-utility diversification with additional analysis to be done if warranted by the studies. In either case, (utility or non-utility) there is no discussion, beyond generalities, of acquisition tactics, costing, priorities, reasons for or against purchase or development, or other such factors.

Likewise, we find only a cursory mention of the Company's external environment. It is vitally important that management understands who the competition is and how they operate, what makes up its potential market, what laws and regulations affect their operations--present and future, and how changing technology can make the Company more efficient and productive. The current Business Plan makes no attempt to summarize all the external opportunities and threats that may present themselves in the process of growing the Company into the 1990's.

In addition to the preceding deficiencies, there is a notable lack of milestone guidelines as to when desired events will take place, i.e., it is very hard to be able to measure meaningful progress toward the goals set forth. Granted, there are some timing indications, but they are mostly in terms of years or quarters of years and never approach the level of tactical or operational plans which can be quantified and measured. While there are income and expense projections, they only cover the first year (1985) of the three-year plan and there are no cash-flow projections.

Finally, the most important element that is underplayed in the current planning process is "how" the Company intends to get from its present state to its newly defined future state. This "how" element is the link that integrates all the thinking and information that goes into a business plan. When utilized properly, it enables the plan to become a working document that helps managers to manage the Company on a day-to-day basis. Although there is some element of how the goals will be pursued, none of the projects are spelled out in any implementing detail--they address the intent of the project itself only in the most general terms.

Having reviewed the Company's efforts at addressing the medium-range planning phase, we would be remiss in our obligations if we failed to discuss their efforts in the other two phases--strategic and operational.

Southern States' management's approach to planning does not appear to include a recognition of the commonly accepted timing concept of business planning, i.e., the long, medium, and short range phases. Consequently, they do not produce a system of integrated plans which leads to their management style being more reactive than proactive. This in turn, leads to the uncertain allocation of scarce resources or even a lack of resources at the required time.

Southern States does not have a definitive plan that could qualify as long-range or strategic. As previously stated, their basic effort revolves around a medium-range outlook. Also, as discussed previously, they do not prepare annual operating plans. They rely upon the limited direction implied by their operating and capital budgets and the President's yearly objectives. It is important to realize that Southern States' budgets and its President's objectives are not adequate to function as annual plans because:

- information contained in them is not available to everyone as a shared goal
- they are not tied directly back to the objectives in the Business Plan, nor to the goals of the Company in general
- they are not being used to set priorities
- the process by which they are established includes only minimal input from the individual department managers, i.e., specific local objectives are not being developed by the various departmental managers
- the crucial element of management feedback concerning performance variance is insufficient.

It is a common practice for smaller companies to overlook the value of committing time and resources to the production of detailed operational planning documents. Many of them rely solely upon budgets and maybe a generalized set of objectives such as takes place at Southern States.

2.(H) Southern States Officers And Board Members Should Develop A Long-Range (Strategic) Plan Prior To Completion Of The 1988-1990 Business Plan Update.

This plan needs to be written in such a manner that it readily brings forth a mental image that clearly defines (for the reader) the goal that is being pursued, e.g., when President John F. Kennedy defined the goal of NASA to be--"We will place a man on the surface of the moon and return him safely to earth by the end of this decade." Without this type of visual picture (standard) against which to develop their objectives the Company will have a tendency to waiver in their resolve and commitment because their focus will change with the capriciousness of daily operations.

3.(H) Management Should Update Their Current Business Plan Correcting The Deficiencies Noted And Ensuring Its Integration With Both Strategic And Departmental Plans.

This plan should be updated annually to give a rolling three year outlook and years two and three should reflect as much detailed data as possible.

4.(M) Management Should Develop Operational Plans For Each Department And Ensure Their Integration With The Business Plan.

While such plans may not need to be greatly detailed, it is necessary that they be documented and integrated with the Company's larger goals and objectives. The personnel in each department must give organized thought as to what their specific roles are which will enable the Company to attain its goals and objectives. More specifically, department managers must not only be allowed, but actually required, to participate in the planning process, a process which includes both financial (budgets) and operational categories. While budgets are normally documented, the operational plans are not, and without documentation there are no supportable standards and therefore no means to measure progress.

5.(H) The Board Of Directors Should Establish A Policy To Ensure The Communication, Coordination, And Commitment Of Resources For Each Phase Of the Planning Process.

Without the wholehearted support and active participation of the highest levels of management, planning cannot be carried out effectively.

Senior Management Has Not Given Sufficient Priority To The Establishment Of A Formalized System Of Policies And Procedures.

Southern States has developed only a limited number of policies and procedures. These are found in the Employees Handbook, a copy of which is given to each employee. While we commend the Company for including policies on such topics as open communication, customer satisfaction, honesty, cooperation, and problem-solving, these statements of policy primarily address expected general conduct and required personnel or paperwork routines. The procedures that have been developed so far are limited mainly to the customer service and water meter areas of operation.

Although the Company has recognized the need for policies and procedures and implemented those mentioned above, their efforts remain minimal and incomplete. Management has not addressed policies and procedures in a systematic manner, but created them individually as the need arose.

Policies and procedures are both fundamental means by which managers can direct and control functions within their enterprise. Although each serves a different function, they are related in their purpose of communicating management's expectations to employees. Policies should state the general intent of management, and guide employees in their decision-making. They should act as signposts or limits within which managers may operate. A well designed system of policies should therefore provide a hierarchy of guides to managerial thinking throughout the Company. At the upper-level, the statements tend to be broad based, while further into a Company's subsystems, policies normally address more specific activities.

Procedures, on the other hand, are the methods used to instruct employees in how to carry out specific activities which conform to the previously prescribed policies, i.e., they reflect decisions already made and standardized. For all levels of management, procedures should specify, in advance, areas of latitude and discretion. They should reinforce Company-wide performance targets by specifying the most efficient work methods. They can also serve as a quality control in that, if procedures are followed, employees should perform to a specified level or produce a specified result.

From a general management perspective, the effect of an inadequate system of policies and procedures is a degradation of the important management functions of direction and control. By transforming Company goals and objectives into specific policies and procedures, management can focus Company efforts on priority areas, communicate these to employees, and direct that tasks be performed using the most efficient method. Management can then evaluate performance against standards and correct any deviations.

The effect on employees is to deprive them of written guidance and consistent direction. This is a particularly critical factor because the Company's field employees are geographically dispersed and operate with minimum supervision--a condition which may escalate as the Company acquires new systems.

In addition to a lack of Company-wide focus, the various departments and functions within the Company do not have specifically applicable policies or procedures. The need for specific policies and procedures at the operating level is addressed under the individual sections of this report:

- Financial Management, page 25
- Field Operations, page 45
- Customer Services, page 61
- Personnel, page 67
- Electronic Data Processing, page 77
- Purchasing and Inventory Control, page 92
- Transportation Management, page 97

6.(H) Management Should Appoint A Committee To Oversee The Development Of A More Complete Set Of Policies And Procedures Appli able To Both Company And Departmental Goals And Objectives, And To Set A Specific Timetable For Their Completion.

The Effectiveness, Efficiency And Economy Of Both Growth And Operations Are Being Seriously Impaired By The Improper Allocation Of Resources.

In the process of executing an aggressive acquisition program, Southern States is carrying out a long-range goal of Minnesota Power. However, the process by which this goal is being pursued does not give due consideration to the effect upon Southern States' resource base which must bear the brunt of the increased workload.

While a good return on equity is a commendable goal to pursue, it must be tempered with the long-term need for a healthy and stable organization which is capable of continuing operations at an acceptable level. Southern States' acquisition program has been pursued to this point at such an accelerated pace that the Company's underlying resource base shows signs of administrative and operational strain.

Problems arise mainly from the demands that the acquisition program places upon SSU's regular operating routines. These demands divert an excessive amount of time from SSU's normal management functions. Each acquisition, whether for 50 or 1,000 new customers, requires approximately the same number of administrative tasks. Though the staff has been expanded somewhat, it is not enough. The Company now has more difficulty absorbing the marginal increase in workload that each new acquisition entails. The situation is especially critical in field operations because supervisory positions have not been filled, leaving the General Manager overburdened with both acquisition details as well as his everyday operational duties (See page 51 in the Field Operations Chapter).

FIELD

Administratively and operationally, SSU needs more personnel, equipment, and materials to make assimilation of its acquisitions easier. Also, Company personnel need more time to share the "lessons learned" so as to assure that any mistakes will not be repeated. For example, the transition of one recently acquired large operation was not carried out as smoothly as it could have been because SSU was unable to devote enough time to the planning and coordination of the project. As a result, some problems occurred due to a lack of adequate communications with the new customers. They were not clearly informed about changes in the utilities ownership, billing practices, and office locations. There was also inadequate guidance and training of the newly acquired employees. Administrative time is even more critical now, because SSU has recently become involved in the management of a large operation located out-of-state.

Another element of the problem appears to be diminished capacity to fund for the additional personnel, equipment, and materials. Whether the lack of investment in the resource base is attributable to insufficient funds or to a conscious decision by management that they can do the job with present resources, the result is an impairment of administrative and operational effectiveness and efficiency, as well as an economic detriment to the long-term growth being sought.

7.(M) <u>Management Should Formally Reevaluate Its Current Allocation Of Resources In View Of The Conflicting Goals Of Its Acquisition Program And The Adequacy Of Its Current Operations.</u>

Goals can be accomplished only with proper and adequate resources: personnel, money, time, materials, equipment, and know-how. Management must be willing to commit resources of the required quality and quantity if SSU is to meet its long-term organizational needs.

To be most effective, the evaluation called for here should be formalized to the point of producing a document which defines the various resources required to support the desired rate and type of growth. The process should also involve a review and sign-off by the Board of Directors.

Control Over The Management Process Is Unnecessarily Weakened By Lack Of An Internal Audit Review Process.

While the Company's President has recognized the need for an internal audit review process, he has not yet established a formal commitment to an audit program. The Company has no Internal Audit department, which is not uncommon for a firm its size. However, they do have access to the internal auditing group from Minnesota Power and Light. Also, outside auditors could be hired on a temporary basis for one-time specialized reviews, if required.

Internal auditing is a major control function which serves to evaluate all other management controls (administrative and accounting) throughout a company. It is a function which also provides oversight for all operations being conducted, i.e., the eyes and ears of management when the firm has grown too large for management's personal observation of all functions. With growth comes the need to develop an internal audit capability. The rapid growth and expansion of Southern States and the commensurate expansion of the President's duties make personal observation a control process which is no longer adequate.

8.(M) Management (SSU) Needs To Strengthen Their Control Over The Management Process By Developing An Active Internal Review Program.

This program should be in place and functioning by the last quarter of 1988. One of the first priorities of this program should be to focus on the system and programming controls of the newly installed computer system. Since many of the Company's critical functions are being automated, there is a need to install a whole new set of management and system controls to ensure proper safeguarding of the data-base assets.

While this program may originally involve outside auditors, it should have as its ultimate goal the establishment of an internal audit function within the Company.

The Executive Management Functions Are Unnecessarily Separated By SSU's Maintaining A Second Office In Miami.

Miami was the site of Southern States' main office until 1983 when it was moved to Orlando to be more centrally accessible to the service area. However, the founder and former President of the Company still maintains his office in Miami. He carries out his duties under his present titles of Vice-Chairman of the Board and Vice President-Finance from that location, aided by a staff of three part-time employees who provide clerical support.

The Vice President-Finance states that both his knowledge of and history with Miami banking institutions have been extremely advantageous to Southern States in obtaining more favorable loan rates. (See pages 39 and 40 of the Cash Management section for a more detailed discussion of the borrowing terms negotiated by SSU in 1986.) He believes this type of relationship is unavailable in other locations, including Orlando. While we agree that Southern States should obtain the most favorable bank rates available, interviews with other Company managers indicate that favorable rates may be duplicated outside of Miami. Until recently, however, Company management has made only a limited effort to establish relationships with banks in the Orlando area.

The head of the Miami office estimates average monthly expenses to be:

Rent/Power	$ 864
Telephone	$ 484
Salaries/Benefits	$7,705

$108,636 ÷ 12.

It should be noted that expenses for travel and postage and other office overhead are not reflected in this estimate.

We recognize that the financial savings from closing the Miami office would not be enormous since at least, the Vice President-Finance's salary, would still be an expense. Our primary concern is that the major management functions should be consolidated. Executive management functions need to be readily accessible to each other, particularly in this critical growth period when coordination within the Company is so important.

9.(L) Southern States Should Develop A Time-Table To Phase-Out The Miami Office And Move All Needed Services To Apopka.

Southern States needs to consolidate and streamline its financial management functions. This can be accomplished gradually by transferring functions to the main office as appropriate. A time-table should ensure a smooth transition.

SSU should also begin to develop contacts with financial institutions in the Orlando area, in an effort to obtain favorable loan rates. Such action is an important first step toward duplicating the relationships which have been established with Miami financial institutions.

The Process By Which Newly Acquired Systems Are Evaluated Leaves The Company At Risk For Costly Undiscovered Defects.

During the evaluation of a system for potential acquisition, Southern States must look carefully for hidden defects which need to be considered in the offering price. A defect may manifest itself as a problem with the facilities, a need for plant expansion, an inaccurate estimate of rate base, a contingent liability, or other such difficulty. In earlier years, more of the systems acquired were in poor operating condition and more likely to contain a hidden defect.. However, as recently as 1985, SSU acquired a group of systems that produced several hidden defects which were substantial. Consequently, an unanticipated expenditure of several hundred thousand dollars was required to correct the defects. This situation must be avoided in future acquisitions.

While the Company has improved its general procedures for the acquisition process, including the development of "check lists," and accounting and engineering audits for major acquisitions, they still lack a formal program for comparing the actual costs incurred with the costs anticipated at the time of purchase. Such a cost analysis program will highlight weaknesses in the process and thereby protect the Company and ratepayers.

Each public utility is obligated to carefully evaluate a potential acquisition to assure that it will not be a detriment to the existing ratepayers. Similarly, the acquired customers should benefit from being purchased, often by receiving improved or more reliable service. Finally, the utility as an investor, must avoid making an imprudent investment which might be disallowed for ratemaking purposes.

At the same time, management must also avoid spending a disproportionate amount of effort or funds while reviewing and auditing a potential purchase. Having made the acquisition, there must be an after the fact measurement of whether all is proceeding as planned. That should always include a comparison of the actual cost incurred for a facility versus the anticipated costs. This assists management in refining the acquisition process.

10.(H) SSU Should Implement A Cost Comparison Program So That The Actual Costs Incurred For Each System Acquired Would Be Compared To The Original Anticipated Costs.

This will provide a formal comparison of management actions versus their plans.

11.(H) SSU Should Implement A Written Procedure Which Formalizes Existing Check Lists And Sets Forth Specific Instructions For System Acquisitions.

The existing check lists require that the users possess an extensive knowledge of each step itemized, whereas the proposed written procedures should assume that the users have a very limited knowledge. It is also essential that some provision be made to ensure that the procedures are periodically updated to reflect the lessons learned from each new acquisition.

12.(M) SSU Should Have The Parent Company Perform An Operational Audit Of All System Acquisition Procedures.

This will assist management to identify specific areas for further improvement.

IV. FINANCIAL MANAGEMENT

OVERVIEW

This chapter covers the three major functions included under the broad scope of Financial Management: Budgeting, Accounting, and Cash Management. The efficiency and effectiveness with which these functions are carried out is significant to the direction and progress of any company.

The first section of the chapter focuses on the Budgeting function. A primary benefit of budgeting is that it helps a company achieve better planning of its current and future operations. A budget that is properly developed provides an opportunity for individual managers to evaluate and control the operations for which they are responsible, and then to develop plans for improving the operational results.

The second section of the chapter focuses on the Accounting function. Accounting information is one of management's most useful tools for effectively evaluating company operations and providing guidance in decision-making. Financial records and the sources of documentation supporting these records must be properly administered, maintained, and controlled. Top management's reliance on an efficient and effective accounting system significantly increases as the business grows and becomes more complex.

The final section focuses on the Cash Management function. A sound cash management program is designed to control the flow of cash receipts and cash disbursements. Cash management activities are directed at increasing the availability of cash, regularizing cash flows to minimize the need for outside borrowings, and investing surplus cash to maximize supplementary earnings.

BUDGETING

BACKGROUND AND PERSPECTIVE

Southern States' projected operating revenues for 1987 are $7,248,000, while their projected operating expenses total $4,879,000. As of December 31, 1986, the Company's assets totaled approximately $35,000,000.

The Comptroller and the General Manager are responsible for developing the Company's annual operating and capital budgets. Both positions report directly to the President, as illustrated in Exhibit III on page 10. The Comptroller assesses the budgetary needs of each department on an ongoing, informal basis, through the weekly manager's meetings. The General Manager has the responsibility of determining the budgetary needs for Field Operations and submitting this information to the Comptroller. Based on each department's needs and the President's objectives, the Comptroller then develops a proposed Company budget. This proposed budget is first submitted to the President for his review and approval, and then to the management of Minnesota Power, Southern States' parent company, for their approval.

A formal budget was first utilized by Southern States during the early 1980's and the process has been further refined since then. At present, the process is still manual, although it is anticipated that it will be computerized during 1988. Company management expects that computerization will expedite the budget preparation process, particularly after several years of historical data have been compiled.

We commend Southern States for the refinements they have made in the budgeting process during the early 1980's. Along with these accomplishments, however, are several opportunities to further improve the process.

Management's Control Of Finances Is Hindered By Inadequate Budget Reporting.

A basic element of financial control is budgetary control. At present, Southern States only prepares an operating budget for the entire Company; there is no detail by system or by functional department. Consequently, management is unable to evaluate each system's actual versus budgeted expenses. Furthermore, they are unable to track expenditures for individual projects or to determine what has been accomplished toward each. The same situation exists with the capital budget.

Southern States recently purchased a computer system which Company management states has the capability to furnish budget data by system and functional area. The benefits of this financial data--as a control mechanism and for the value of the feedback it furnishes--must be recognized. Otherwise, management cannot anticipate expenses, assess the point at which the Company will be at risk, determine the need for expenditures, or obtain many other pieces of information needed for cost/benefit analyses and decision-making. Once the computer system is fully operational, management must ensure that all managerial personnel are trained in budget preparation and analysis.

13.(H) SSU Managers Should Receive Periodic Budget Reports Covering Their Respective Responsibilities For Operations, Projects, And Capital Items.

Budget reports should be distributed to all Company managers on at least a quarterly basis. Such a reporting system will help managers gain better understanding and control of operating expenditures.

14.(M) Managerial Personnel Should Be Trained In Budget Preparation.

In conducting the training, the Company has the option of utilizing in-house personnel with expertise in budget preparation or retaining the services of a budget specialist from Minnesota Power. Such training will provide managers with a better understanding of budget preparation, so as to maximize their input into this process.

Completion Of The Budget Has Not Been Timely.

Company management has not established adequate time deadlines in its budget development and approval process. The President's goal is to begin the process in August of each year. However, preparation of the 1987 budget did not begin until November 1986, due primarily to conflicting demands on the Comptroller's time. Consequently, the budget was not completed in a timely manner.

The budget preparation process should be planned so that both the President and Minnesota Power management have adequate time to review and assess its components prior to the beginning of the budget year. Without such planning, budget development and approval may receive less emphasis than required.

15.(M) The Company Should Establish Firm Time Deadlines In Its Budget Preparation Process.

The General Manager and the Comptroller should be held to specific deadlines for completing the budget and submitting it to the President. These deadlines will enable the President to amend and approve the budget prior to the beginning of the budgeted year.

Information Contained In The Company Budget Is Not Adequately Documented.

According to the Comptroller, all known factors related to estimated budget expenditures are identified as part of the budget development process. For example, the Comptroller may contact a chemical company vendor to determine how much the cost of chemical supplies has increased from the previous year and then incorporate this information into the proposed Company budget. However, there is minimal written documentation which supports these budget expenditures.

Adequate written documentation is needed to justify budget expenditures. A lack of such justification makes it difficult for the Company President and Minnesota Power managers to analyze whether the expenditures are necessary, realistic, and consistent with Company objectives. Furthermore, it becomes more difficult to make decisions regarding inter-department resource allocation.

16.(M) The Comptroller Should Provide Written Documentation To Support All Budgeted Expenditures .

When estimated expenditures are adequately documented, management can review and analyze the proposed budget more efficiently. Also, variances between budgeted and actual expenditures can be accounted for in a more efficient manner.

No Prescribed Levels Have Been Established At Which Variances Between Budgeted And Actual Expenditures Are Analyzed.

At present, there are no prescribed levels at which variances between budgeted and actual expenditures are analyzed. The Comptroller stated that an effort is made to analyze actual expenditures which are approximately three percent above or below budgeted expenditures. However, when there are conflicting demands on the Comptroller's time, variance analysis becomes a low priority activity. The new computer system, which should be fully operational by early 1988, is expected to assist in the analysis of variances.

Variances are often due to such critical factors as lack of proper supervision, inefficiency of operations, or a change in conditions which invalidates the budget. Budget policy should therefore require an explanation when actual expenditures deviate by a stated percentage from budgeted expenditures. Without such a requirement, it is difficult for top management to maintain proper control of operating expenditures.

17.(M) A Company Policy Should Be Developed Which Establishes Prescribed Levels At Which Variances Must Be Analyzed.

Such a policy will help management gain better understanding and control of operating expenditures.

The Company Does Not Perform Revenue And Gallonage Billing Comparisons For Each Individual System To Assure Than All Revenue Has Been Billed.

The Accounting Department is responsible for maintaining adequate controls so as to ensure that all revenues are properly billed and recorded. Accordingly, the Company presently prepares year-to-date revenue comparisons on a "company-wide" or aggregate basis. However, such comparisons are not sufficient to identify missed or incorrect billings for the following reasons: (1) the Company is rapidly adding new systems; (2) existing systems are experiencing growth; and (3) the billing cycles for an area may be either monthly, bi-monthly, or quarterly.

It is important that the Company analysis be made at a level of detail sufficient to ensure detection of significant revenue deviations within each water or sewer system. Failure to provide such controls may result in an entire system or portion of a system being unbilled or underbilled.

18.(M) The Company Should Perform Revenue And Gallonage Comparisons For Each System, Year-To-Date With The Prior Year.

Such comparisons may be performed in various formats, but must be sufficiently detailed so as to reveal irregularities which the Company believes to be material.

ACCOUNTING

BACKGROUND AND PERSPECTIVE

Southern States' financial reporting activities are performed within the Accounting Department. The department is headed by a Comptroller. The staff also includes an Assistant Comptroller and two Accounting Clerks, as illustrated by Exhibit IV.

The Comptroller is responsible for maintaining all accounting records needed to prepare and analyze monthly financial statements, as well as for submitting various reports and data requests to governmental agencies. The Assistant Comptroller is responsible for maintaining the necessary records for cash flow, reconciling all bank statements, preparing the Public Service Commission's Annual Report, and performing other accounting functions as needed. The two Accounting Clerks perform general accounting duties, as assigned by the Assistant Comptroller.

It should be noted that the position of Comptroller was held by two employees during the course of this audit. The first Comptroller held the position throughout most of the audit's review and analysis phase. The majority of interviews which covered accounting and budgeting activities were conducted with this employee. Therefore, unless otherwise indicated, our report addresses these activities as they were performed by the first Comptroller.

The Company's Work Order And Property Record Systems Are Not Presently In Compliance With Commission Order 17043.

Commission Order 17043, dated December 31, 1986 (Docket No. 860325-WS), states "...the utility does not use a work order and property record system for accounting for utility plant-in-service. The utility's current system implements a plant activity ledger which reflects all direct material and labor charges by NARUC account, by system...." While no specific date for completion has been established, the Commission's final ordering paragraph reads," ...ORDERED that the utility shall implement a work order and property record system as set out in the body of this order." [1]

A "work order system" provides for a proper recording of all pertinent data for each project. This includes a job description, all costs for each project, identification of those costs, plant items to be retired and other data. A "property record system" establishes an account for each classification of plant or equipment. It permits the itemization of assets for field verification, the identification and cost of items being retired, and information for depreciation and other purposes. Such Company information has not been readily available in a usable format. This has caused inconveniences to both Company and regulatory personnel, as well as inaccurate records, particularly with reference to the consistent recording of the retirement of plant assets.

As part of the Company's present conversion of accounting records to a new computer software package, a work order and a property record system will be implemented to interface with other accounting applications. The Company has projected that implementation of the computerized work order system will be completed by the end of 1987. They anticipate implementation of the property record system to be completed by August 1989.

19.(H) The Company Should Continue Implementing A Computerized Work Order And Property Record System, In Compliance With Commission Order 17043, And Ensure That The System Is Designed To Interface With Other Accounting Applications.

The Management Studies staff considers these projects to be of a high priority. Therefore, we urge the Company to complete them by the end of 1988.

1 Such a requirement is also mandated by the NARUC Uniform System Of Accounts For Class "A" Water Utilities (1984).

The Monthly Financial Reports Have Not Been Completed On A Timely Basis.

The Comptroller is responsible for developing monthly financial reports. These reports consist of an income statement, a balance sheet, and other detailed financial information.

The Comptroller's goal is to complete each month's financial report by the tenth working day of the following month. During the period of our audit field work, however, the monthly financial reports were not completed on a timely basis. For example, the monthly report for March 1987 was not completed until June 1987. This rather lengthy span between the end of a month and the closing of the financial books is due, to a large extent, to a lack of electronic data processing support. This situation is expected to be remedied during 1988 with the installation and operation of the new computer system.

Timely financial information is essential to top management in assessing the Company's financial condition, as well as in analyzing variances between actual and budgeted net income. (See Recommendation 18 on page 29). It is also necessary in forecasting the Company's short-term cash needs and surpluses.

20.(H) The Company Needs To Take Appropriate Steps To Complete Each Month's Financial Report By The Tenth Working Day Of The Following Month.

Timely financial reports will allow top management to more adequately assess the Company's overall financial condition.

The Accounting Department Lacks Written Policies And Procedures.

Accounting Department personnel use Minnesota Power's accounting policies and procedures to guide their activities. However, no written policies and procedures specific to Southern States' operations have been developed.

Written policies that are consistent with management's goals and objectives are needed to guide employees in making decisions. Written procedures establish order in that they provide detailed instructions specifying how to perform certain activities and operations in conformity with prescribed policies. Both are critical when activities require the participation of new employees of the organization or employees external to the department.

An absence of written policies and procedures makes it difficult to verify whether employees are conducting business operations in a manner that is consistent with management's goals and objectives. Also, if the Comptroller or Assistant Comptroller terminates employment with Southern States, an absence of formal policies and procedures may create an extended period of turmoil within the Accounting Department.

21.(M) Written Policies And Procedures Should Be Developed Within The Accounting Department And Communicated To All Departmental Employees.

Both the Comptroller and the Assistant Comptroller should immediately begin writing down every policy or procedure they execute. Department policies and procedures should be reviewed annually and updated as required to ensure that they are consistent with management's goals and objectives.

The Wastewater Treatment Agreement Between Southern States And The City Of Altamonte Springs Has Not Been Satisfactorily Finalized.

The Company provides sewer service to two areas in Seminole County for which it does not operate a treatment plant. The City of Altamonte Springs provides the treatment and is compensated for its service based upon the amount of water measured through the meters of the Company's customers, i.e., the total customer usage is multiplied by 66% and then by $1.20 to arrive at the amount due the City.

The Company's tariff also provides for sewer bills to be based on customer water usage, but sets the maximum amount billable to customers at 20,000 gallons bi-monthly. However, as noted above, the city's tariff of gallons billable to the Company includes no maximum. Therefore, the difference between the two rate structures poses a potential problem.

The Division of Water and Sewer has reported "...numerous customers using 50,000 to 120,000 gallons bi-monthly...." (Docket No. 860325-WS, Dec. 2, 1986). Thus, the Company may be caught in a "squeeze" between the two rate structures, particularly during periods of heavy lawn sprinkling. While the Company must pay the city for all gallons used, they may not bill their customers for usage in excess of 20,000 gallons.

22.(L) The Company Should Continue To Pursue A Renegotiated Sewer Agreement With The City Of Altamonte Springs.

The Company has attempted for some time to renegotiate the agreement with the city, but to date has been unable to finalize it satisfactorily. The Company should continue to pursue a new agreement.

The Florida Public Service Commission Accounting Adjustments Are Not "Booked."

The Company does not adjust its books and records to reflect the accounting adjustments which are included in the Commission's orders. While the Company is well aware of the problem, correcting it has received low priority.

In order for regulatory commissions to rely on utility information, accounting transactions are generally required to be recorded uniformly and consistently following Commission policy. Furthermore, any Commission ordered adjustments represent an interpretation of the policies and should be reflected in reports to stockholders and regulators. "Booking" those adjustments ensures that. Failure to "book" adjustments obviously results in inaccurate records and requires that auditors make appropriate challenges.

23.(M) The Accounting Department's Written Procedures Should Require "Booking" Accounting Adjustments to Reflect All Commission Orders.

By consistently recording the Commission's adjustments, the level of reliability will improve.

Preparation Of The Company's Annual Report To The PSC Requires Excessive Manual Effort.

The Annual Report is presently compiled manually by the Assistant Comptroller. As it is several inches thick, it requires considerable effort to complete. This task primarily involves the completion of a routine format for the numerous areas in which the Company operates and is therefore well suited for computerization.

Failure to computerize this function in prior years has resulted in the Company now having to expend approximately 26 weeks each year of the Assistant Comptroller's time on this activity. The Company's rapid growth, caused by acquiring additional systems, has compounded the problem.

It is estimated by the Company that the 1987 Annual Report (due in 1988) will be partially computerized and that the 1988 report (due in 1989) will be fully computerized.

24.(H) The Company Should Implement Full Computerization Of The PSC Annual Report No Later Than the 1988 Report.

BACKGROUND AND PERSPECTIVE

Southern States' Vice-Chairman of the Board/Vice-President of Finance (Vice-Chairman) has primary responsibility for the Company's cash management activities, although the function is somewhat fragmented. The Vice-Chairman is responsible for seeking out and negotiating financing opportunities consistent with the Company's objectives, and for analyzing existing debt for refinancing opportunities. He handles all financial investments for Southern States and keeps the Board of Directors apprised regarding the Company's finances and investments. He maintains his office in Miami, and claims that his contacts with Miami financial institutions justify this situation. (See Recommendation 9 in the Organization and Management section of the report for a more detailed discussion of this point.) An Executive Secretary assists the Vice-Chairman with his cash management responsibilities by tracking incoming and outgoing cash, and by transferring funds from one account to another.

Other personnel with major responsibilities in the cash management area include the President, Comptroller, and Assistant Comptroller. The President's primary responsibilities in this area are to review and co-sign all accounts payable and payroll checks, and to ensure that appropriate cash management strategies are utilized. The Comptroller co-signs all checks and ensures that they are prudent and proper. The Assistant Comptroller reconciles all bank statements and develops the "cash sheet," which is a daily listing of all Company bank account balances. The information contained on this cash sheet is verified with the Executive Secretary in Miami on a daily basis.

FINDINGS AND RECOMMENDATIONS

The Three-Year Note Program Has An Inadequate System Of Internal Control.

Since December 1978, the Company has developed a very innovative and unique method for obtaining a significant portion of its debt capital from utility customers through the issuance of notes. Offering Circular No. 8, dated December 31, 1986, authorizes an issuance of seven million dollars in three year notes of indebtedness.

However, administrative procedures of the program reflect several significant weaknesses in the system of internal control (See Exhibit V). A critical concern is that most procedures are conducted by only one person, thus not providing for an adequate segregation of duties. The Administrative Assistant in the Miami Office is responsible for handling most aspects of the note program.

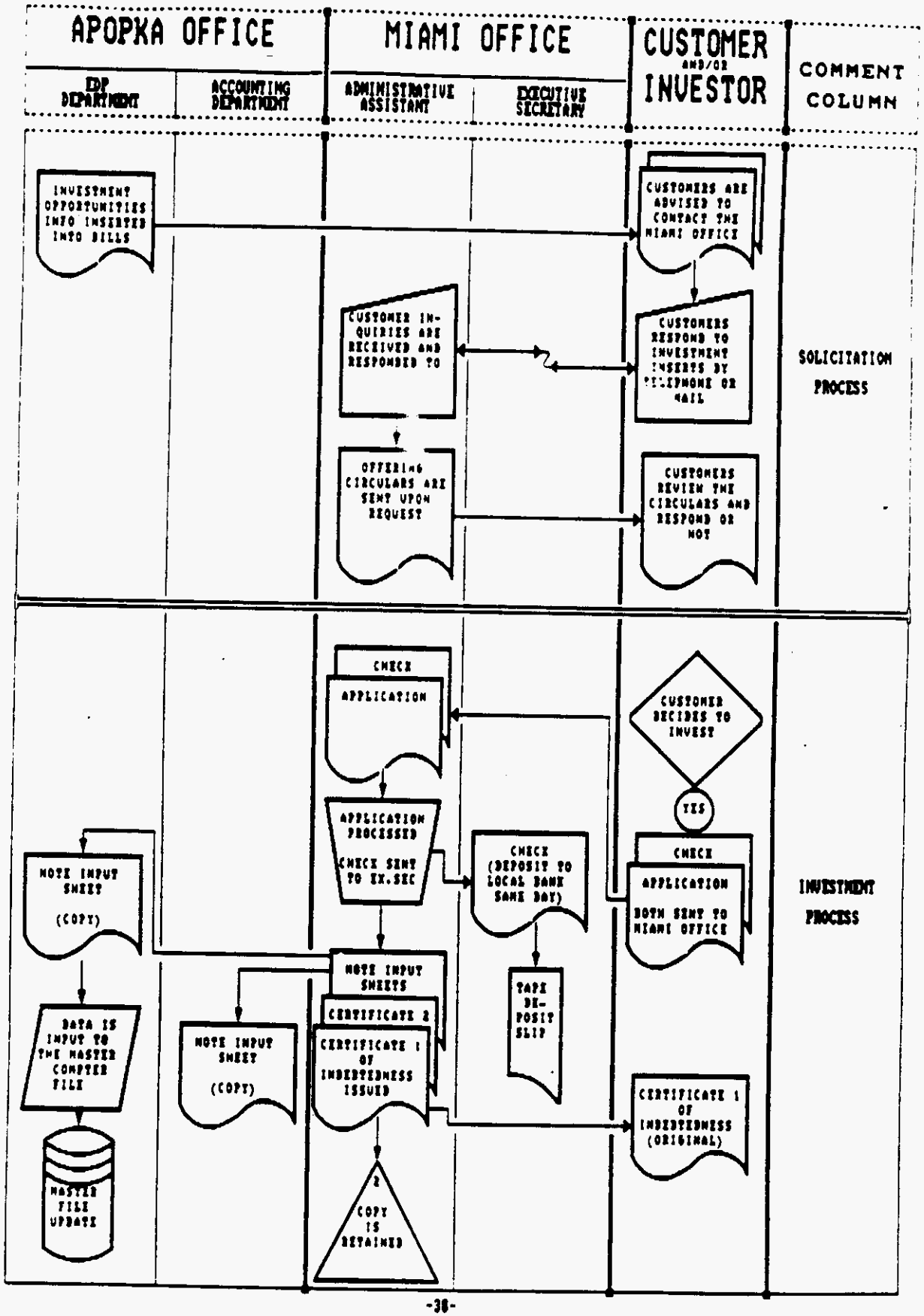
The Administrative Assistant communicates directly with the customers (investors), responding to investment inquiries. When an investment is made, she may be the person to process incoming mail. She receives, intact, each investor's purchase application and check for processing, and gives the check to the Executive Secretary for deposit. The Administrative Assistant then prepares the note input sheet and sends it to Apopka. After a ten day waiting period to allow the check to clear, she prepares and mails the original certificate of indebtedness to the investor. She is also responsible for maintaining the investors' file containing all pertinent data.

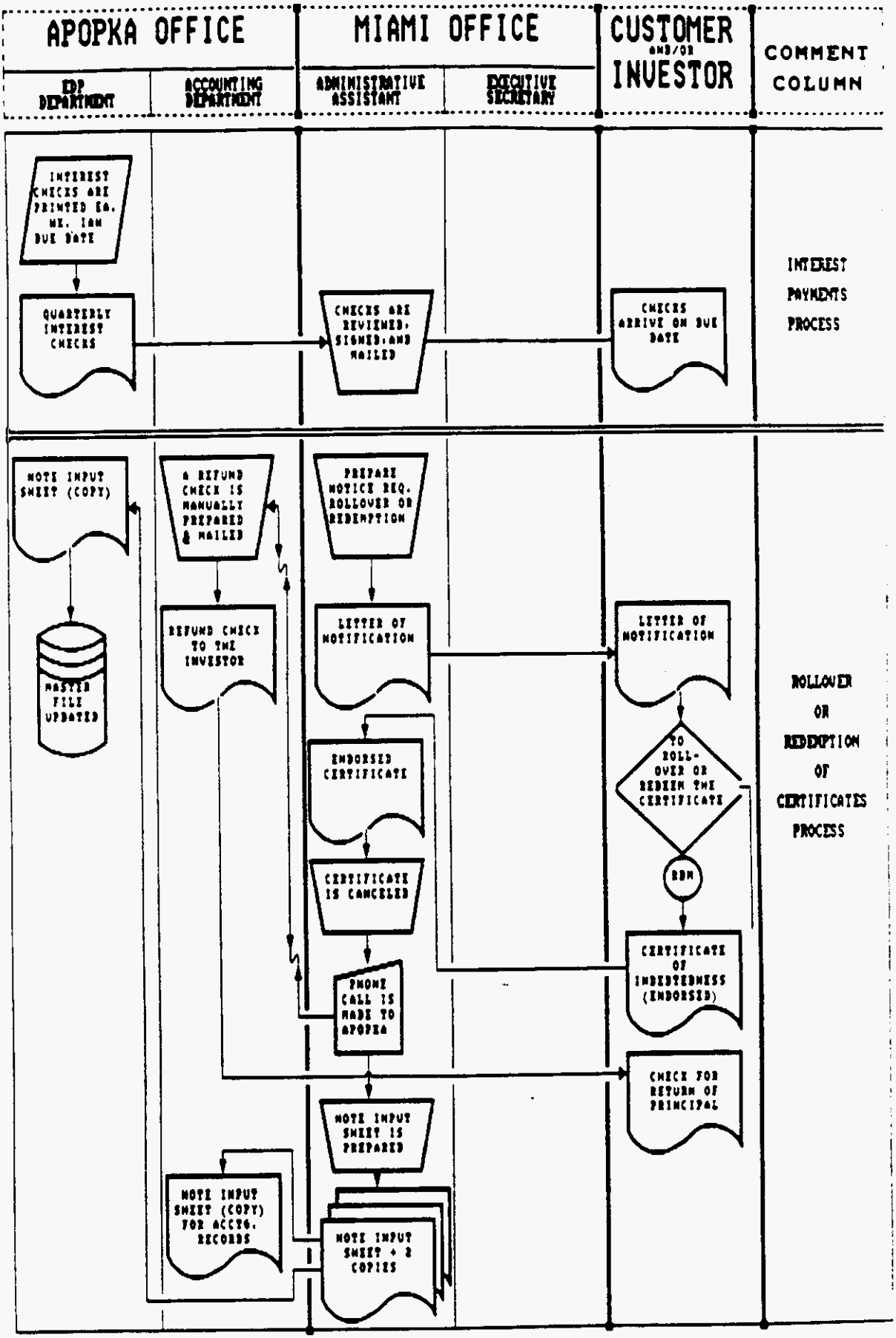
Each week the Data Processing Department in Apopka prints batches of interest checks and sends them to the Administrative Assistant for processing. They are reviewed, signed by other personnel in the Miami Office, and mailed to the investors as the interest becomes due. As the three year term due date of each note approaches, she informs the investors of their two options, to "roll over" (reloan their funds) or to request redemption. When they opt for redemption, the certificate is endorsed and returned to her. She phones the Accounting Department personnel in Apopka, who manually prepare a refund check for the principal amount. The check is then mailed directly to the investor from the Apopka office. Having initiated the refund, she places a red dot on the certificate to signify cancellation and prepares the note input sheet, which is sent to Data Processing in Apopka.

Management has a responsibility to maintain a system of internal control which provides an adequate segregation of duties and responsibilities. It should avoid autonomous duties for an area of responsibility and instead divide the various tasks to provide cross checks. Failure to establish such a separation of duties not only "allows" a single employee to deviate from established management procedures, but almost

SOUTHERN STATES UTILITIES, INC.

THREE-YEAR NOTE PROGRAM





SOURCE: FPSC Analysis

"ensures" that some deviations will occur. Avoidances of the potential for deviations ensures that transactions are carried out in a manner consistent with management authorization and that assets are safeguarded.

25.(H) The Following Internal Controls Must Be Applied To The Three Year Note Program Through Changes In The Policies And Procedures:

(a) The Administrative Assistant Should Not Open Incoming Mail.

(b) The Administrative Assistant Should Not Receive An Investor's Check.

(c) The Administrative Assistant Should Not Issue Certificates.

(d) Certificates For Redemption Should Be Cancelled Immediately Upon Receipt, Using A Method Which Is Both Easily Recognizable And Unalterable.

(e) Redemption Checks Should Only Be Issued After The Note Input Sheet Has Been Received In The Apopka Office.

(f) Interest Checks Should Be Mailed Directly To Investors By The Apopka Office.

Implementation of the above changes will give management greater assurance that the risk of irregularities within the note program has been reduced.

The Company Faces Major Risks Because 85% Of Their Debt, Which They Classify As "Long-Term", Is Regularly Due In Cycles Of Three Years Or Less.

The Company is to be commended for the excellent borrowing terms negotiated in 1986. They have obtained an unsecured five million dollar bank line of credit at the prime rate (7.5% at December 31, 1986), which is due in December of 1988. As of August 1987, nearly five million dollars is still owed.

Additionally, the Company implemented a unique note program in December 1978, which borrows funds from utility customers. As of August 1987, it had over a five million dollar liability outstanding. The program has historically shown an 85% "roll over" (reinvestment of funds) by investors. The Note Offering Circular No. 8 of December 31, 1986, explains how the total seven million dollars worth of three year notes will be issued at rates which may vary from 9% (yield through June 30, 1987) up to 15%. The interest rate is adjusted every six months to a rate of 2% over the yield of six month U.S. treasury bills.

total "long-term" debt outstanding for the Company. Of all debt obligations outstanding, 85% is due and payable within cycles of three years or less. (See Exhibit VI.)

Public utilities generally attempt to secure long-term financing for periods ranging from 15 to 30 years. This allows the utility to "ride-out" short-range economic problems and choose the most appropriate time frame for refinancing.

The Company faces two major risks with its current financing. First, the cost of debt, while relatively low at this time, is expected by some economic forecasts to return to much higher levels in the next few years. Since the interest rates paid by the Company "float", a significant increase in the cost of debt could easily result. Thus, the Company should attempt to "lock in" debt at current rates.

Next, any major economic change, whether Company specific or not, may cause lenders to be reluctant to renew the existing debt. While the Company note program currently enjoys a favorable reinvestment rate, there is no assurance that it would continue should a major economic change occur.

26.(H) The Company Should Explore Alternative Means of Borrowing, Which Provide For A Payback Of 15 To 30 Years.

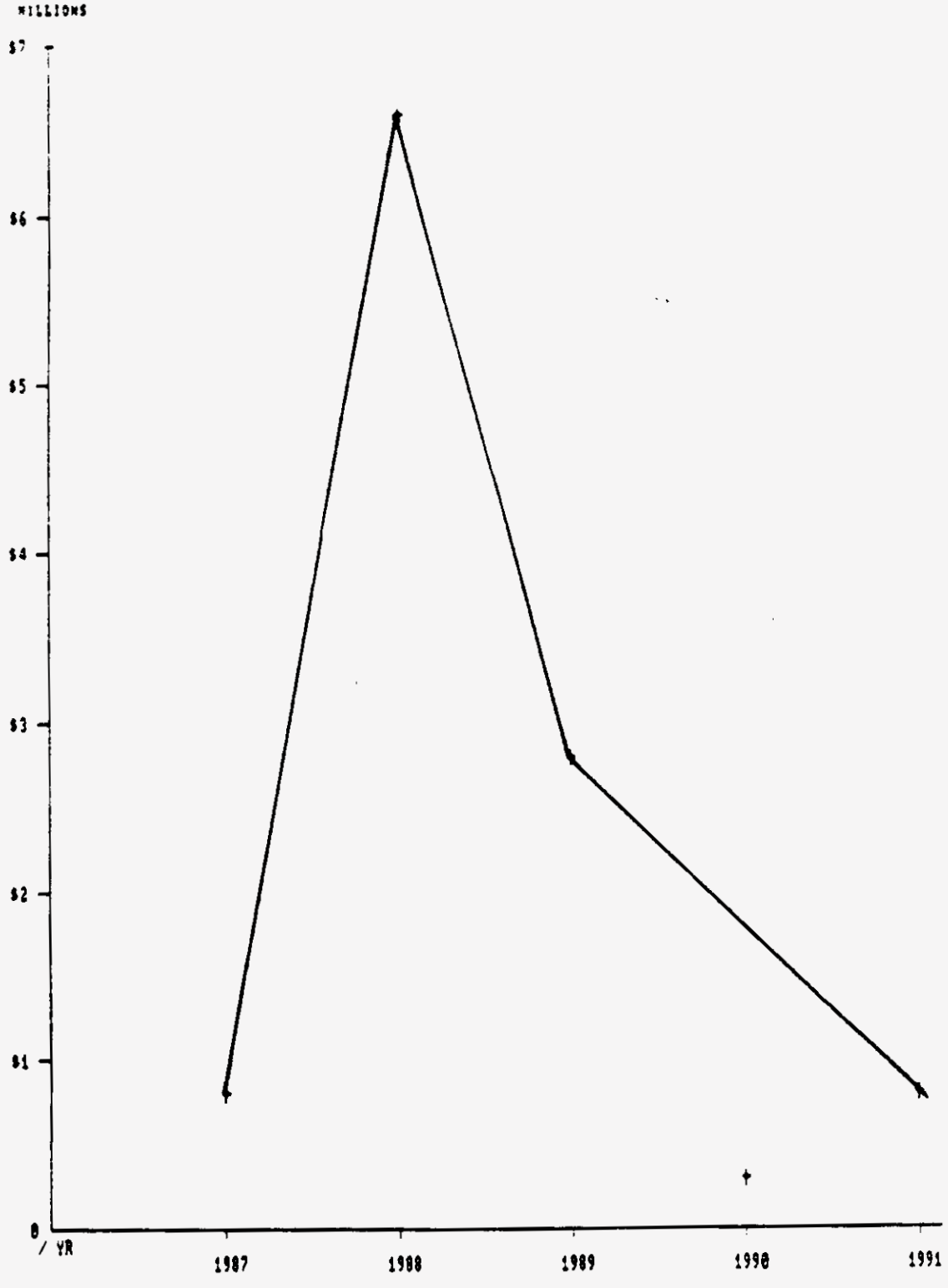
Admittedly, "long-term paybacks" have been virtually impossible to arrange in recent years for small, self sustaining water and sewer utilities. However, the Company has experienced significant growth, enjoys a unique level of sophistication in debt financing, and may call upon its parent company, Minnesota Power, for assistance.

The Company Has Not Established A Formal Cash Management Program.

One of the President's corporate objectives for 1986 was to implement a formal cash management program. The program was not implemented during 1986, nor has any progress been made toward its implementation in 1987. According to Company management, the project has been postponed for the following reasons: (1) other projects have been given higher priority; and (2) there has been a minimal cash surplus, since money is rapidly used for the acquisition program. (See pages 20 and 23 in the Organization and Management section of this report for a more detailed description of the acquisition program).

EXHIBIT VI

SOUTHERN STATES UTILITIES, INC.
LONG-TERM DEBT/PRINCIPAL MATURITIES



Source: FPSC Analysis

A cash management program is necessary to Company management in determining cash availability and developing a sound investment strategy. Without such a program, the Company may not be maximizing its interest during periods of a cash surplus, nor will it be able to predict with any accuracy the amount of cash that will be available for future operations. Furthermore, if a cash deficiency occurs, the Company could be put in a position of having to borrow funds unnecessarily.

27.(M) Southern States Should Develop And Implement A Formal Cash Management Program Before The Next Fiscal Year Begins.

Such a program would assist management in determining cash availability and developing a sound investment strategy.

Company managers stated that they are planning to discuss cash management program options with local bank officials in the near future. We strongly encourage them in this endeavor.

The Company Has Not Developed Criteria For Transferring Customer Payments From The Depositories Into Interest Bearing Accounts.

Customer payments are deposited in non-interest bearing depository accounts at banks located throughout the SSU system. The decision to transfer these funds to other accounts is made by personnel in either the Apopka or Miami office, with notification of staff in the other office. However, no clear guidelines exist for the transfer of these funds. One Company official informed us that funds are transferred from a depository account when its balance reaches $3,000. Other personnel provided us with responses which conflicted with this statement.

A primary objective of any cash management plan should be the establishment of criteria to minimize idle cash. Without such guidelines, the Company is probably not maximizing its interest earnings. For example, Company records indicate that during one period in 1987, the balance in the non-interest bearing Fernandina Beach account had reached $17,000. If proper guidelines for the transfer of funds had been in place and followed, interest might have been earned on this otherwise idle cash, thereby increasing the Company's cash flow.

28.(M) The Company Should Establish Written Guidelines And Criteria For Transferring Customer Payments Into Interest Bearing Accounts.

These guidelines should be clearly communicated to all Company personnel involved in the transfer of funds.

Swift Action By The Company's New Comptroller Curtailed A Questionable Practice Regarding The Handling Of Payments For Contributions-In-Aid-Of-Construction (CIAC).

During July 1987, a new Comptroller was appointed and soon recognized there was a problem for which corrective action has now been taken.

As developer agreements were being executed, the required CIAC payments were being made to the Apopka office. Apopka personnel were then mailing the payments, intact, to the Miami Office, where the funds were being deposited in a local bank.

As a consequence of the above procedures, the Company was losing the use of these CIAC deposits, during the transit days in which the money was not in any Company account. (See Table 1) In addition, these procedures were also increasing the risk that the payments could be lost (or further delayed) in the mail, or that they might be misplaced or misappropriated.

Because of the new Comptroller's alertness and initiative, all CIAC payments are now being deposited in an Apopka bank upon receipt.

Table 1

CIAC Deposits

Years	Amounts
1983	$ 616,806
1984	$1,521,361
1985	$1,419,114
1986	$ 716,215
	$4,273,496

The Company's Practice Of Paying All Employees On A Weekly Basis Appears To Be An Inefficient Use Of Cash And Personnel Resources.

Payroll checks for 105 employees are processed by the Office Manager/Personnel Manager on a weekly basis. The costs associated with processing payroll include several hours of employee and computer time, as well as checks, envelopes, and postage.

Company management indicated that the concept of a less frequent payroll system had been discussed at a manager's meeting. However, the concept was discarded due to the potential decrease in employee morale which could result from its implementation. Company managers have not conducted an objective analysis of the costs and benefits of such a system.

We fully recognize that employees are accustomed to a weekly paycheck and that it would take time to adjust to a less frequent payroll system. However, our experiences in other companies lead us to the conclusion that a bi-weekly or semi-monthly payroll system would result in less employee time spent on payroll processing and less material usage, thus lowering administrative costs. Furthermore, the Company would earn additional interest on payroll funds held for an additional week. Without a thorough, objective analysis of these factors, the Company cannot adequately evaluate such a system.

29.(M) The Company Should Conduct A Thorough Analysis To Determine The Costs And Benefits Of A Less Frequent Payroll System.

In conducting such an analysis, consideration should be given to the fact that the Company is growing rapidly and that additional costs will be incurred for payroll processing as the growth continues. Subsequently, the impact of a less frequent payroll system will increase.

If the results of the analysis indicate that a less frequent payroll system would be beneficial, one option that should be considered is a "staggered" bi-weekly payroll. Under such a system, staff would be more efficiently utilized in that only half of the payroll is processed each week.

V. FIELD OPERATIONS

BACKGROUND AND PERSPECTIVE

This chapter focuses on Field Operations, which included a review of work force management, plant construction, plant operations and plant maintenance.

The 1987 budget projects an operating and maintenance expense (salaries, electricity, chemicals, repairs, and other such costs) of $2,210,000. The Company's 1987 list of projects for construction and/or system improvements is estimated to be $3,128,550.

The Properties

The Company's Note Offering Circular No. 8, dated December 31, 1986, page 10, on Utility Plant and Property reads:

> "The Company's property consists of land, buildings, pipelines and the necessary structures and equipment required to provide water and sewer services in the areas served by the Company. Each of the 66 water plants and 19 sewage systems and/or treatment plants owned by the Company is located on a parcel of land ranging in size from approximately 1/4 acre to 50 acres, aggregating about 130 acres.
>
> What is believed to be the world's largest known subsurface source of fresh water underlies the state of Florida. This allows the treatment process in most areas of Florida to be relatively simple. The Company's water treatment plants consist of deep wells, ground storage tanks and aeration for the removal of hydrogen sulfide and iron. The final treatment is chlorination. Chlorination of public water supplies represents the most important process used in the production of water having a safe and sanitary quality. The wells vary in depth, but all approximate a depth of several hundred feet.

The Company's Sewage treatment plants use what is known as "The Activated Sludge Process". This process consists of the following steps: (1) Mixing the activated sludge with the sewage to be treated; (2) Aeration and agitation of this mixed liquid for a required period; (3) Separation of the activated sludge from the mixed liquid; (4) Return of the activated sludge. The development of this process marked an important advance in the secondary treatment of sewage. It is a biological contact process whereby living aerobic organisms and organic solids in the sewage are brought together in an environment favorable for the aerobic decomposition of solids.

The Company's water and sewer mains are generally installed along roads and highways by virtue of utility easements and aggregate about 275 miles of water mains and 120 miles of sewer mains.

The Company owns 47 maintenance and service trucks. All of the foregoing property is in good operating condition and adequate for the conduct of the Company's business."

As of October 1987, the Company operated in 17 Florida counties generally lying in a corridor from Venice Gardens on the west coast through Apopka (Orlando) to Jacksonville and Amelia Island on the east coast. From December 31, 1986 to October 1987, the number of water plants/systems had increased from 66 to 73 and the number of sewer plants/systems had increased from 19 to 24. During that same period, the number of customers increased from 23,400 to 41,000. (In developing the number of customers, a single household receiving both water and sewer service is counted as two.) The number of customers served by a water or sewer plant may vary from six to 6,000, but typically they range between 50 and 500.

Workforce Management

The General Manager, located at the Apopka headquarters, is responsible for all field operations and personnel. As of October 1987, there was a total of 76 employees in field operations, 20 of whom report directly to the General Manager. This high number of direct reports results from the fact that there are two Field Supervisors positions standing vacant (See Recommendation 30, page 52). The 20 employees reporting directly to the General Manager hold a variety of job titles: three area managers, seven chief operators, two operators, one supervisor, five maintenance specialists, one meter reader and one dispatcher.

Eleven of the direct reports are based in the Apopka area and the other nine are scattered throughout the rest of the system. The General Manager meets weekly with the Apopka area people, but otherwise he only comes in contact with them as necessary. For those nine in the outlying areas, his primary method of communication is the telephone. Typically, he makes direct contact with each of the nine at least once per week, but with many he is in contact daily. He attempts to make an on-site inspection of each area monthly.

Exhibit VII shows an area-by-area distribution of the Company's field operations. Exhibit VIII shows the operational structure of the Apopka operations and Exhibit IX shows the out-of-town operations.

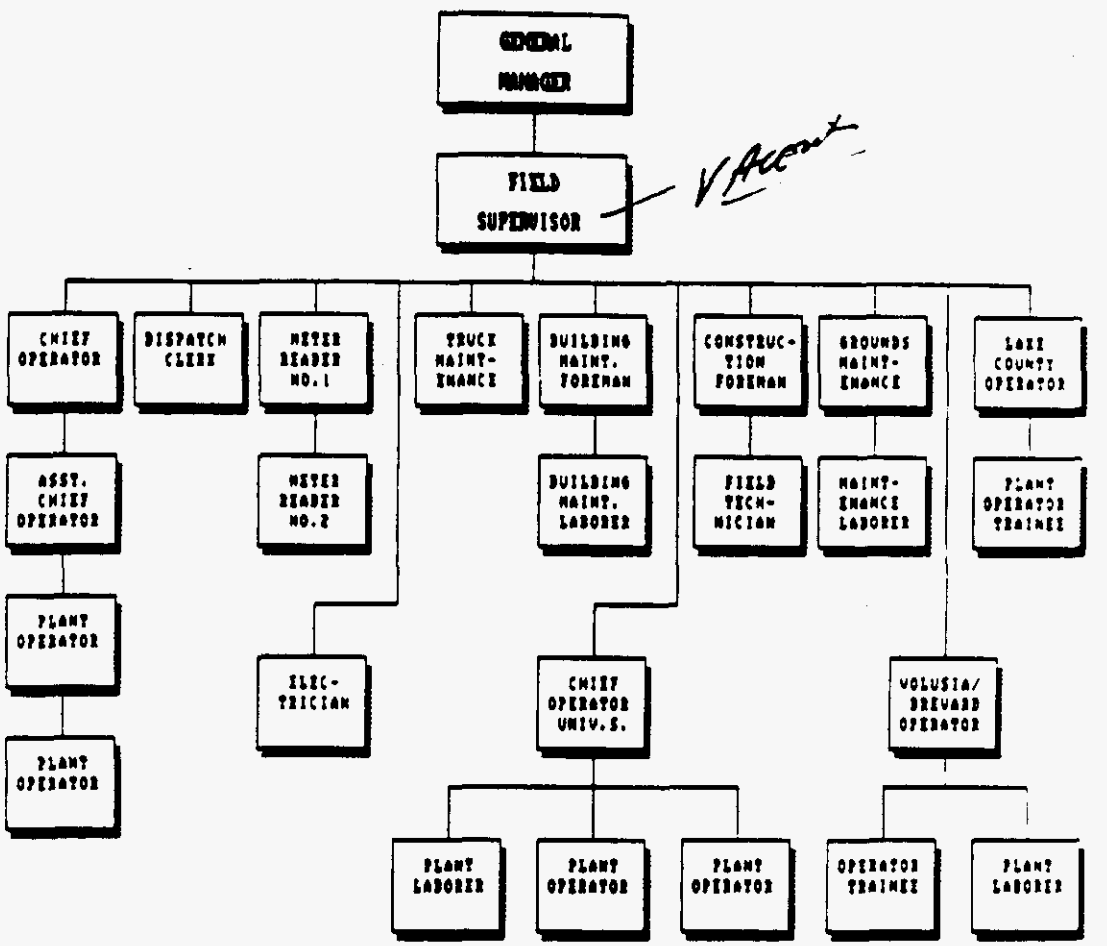
EXHIBIT VII

SOUTHERN STATES UTILITIES, INC.
FIELD OPERATIONS DATA
OCTOBER 1987

County	Vicinity	Customers	Employees
-	Apopka (field support staff)	-	12
Bradford	Keystone Heights	196	-
Brevard	Mims	324	-
Citrus	Inverness	685	2
Clay	Keystone Heights	1,061	4
Duval	Jacksonville	5,652	8
Lake	Leesburg	1,388	2
Marion	Ocala	887	2
Martin	Stuart	1,501	2
Nassau	Amelia Island	1,620	6
Orange	Orlando	4,417	5
Osceola	Kissimmee	1,010	1
Pasco	Zephyrhills	2,889	2
Polk	Lakeland	1,173	-
Putnam	Palatka	1,381	5
Sarasota	Venice Gardens	12,550	21
Seminole	Orlando North	3,230	1
Volusia	New Smyrna Beach	956	3
		40,920	76

SOURCE: Company Records

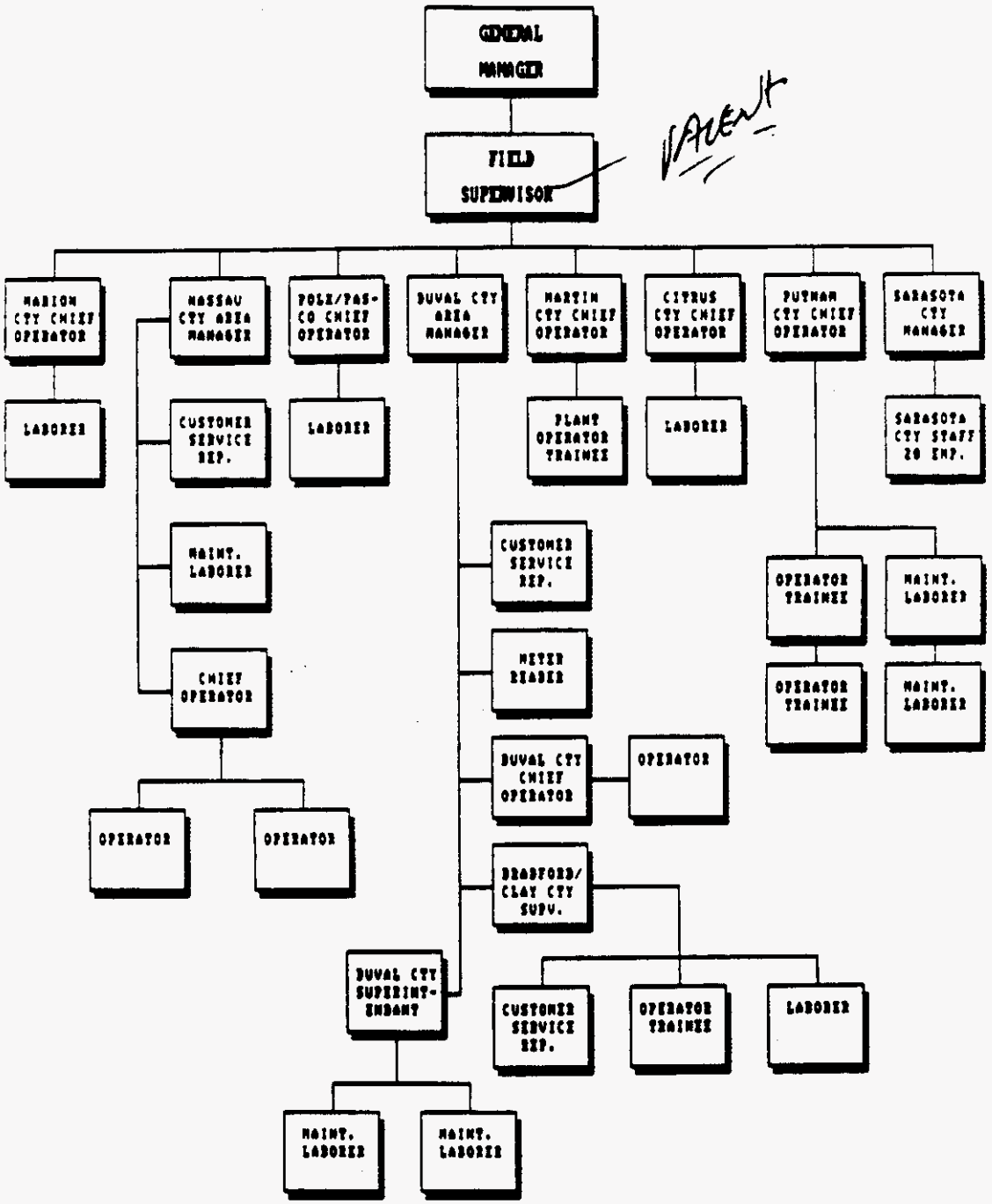
SOUTHERN STATES UTILITIES, INC.
FIELD OPERATIONS
(APOPKA AREA)



COUNTIES: SEMINOLE/OSCEOLA/ORANGE/LAKE/VOLUSIA/BREVARD

Source: Company Records/FPSC Analysis

SOUTHERN STATES UTILITIES, INC.
FIELD OPERATIONS



COUNTIES: NASSAU/DUVAL/MARION/MARTIN/PUTNAM
CITRUS/SARASOTA/BRADFORD/CLAY/POLK/PASCO

Source: Company Records/FPSC Analysis

The General Manager Of Field Operations Is Overburdened Because Of An Excessive Span-Of-Control, Which Results In Inadequate Supervision, Delays In Operating Decisions, And An Inadequate Reporting And Analysis Process.

More specifically, the following situations exist:

a. The field operators are not receiving adequate supervision.

b. Operating decisions are being delayed or unnecessarily passed on to the President.

c. Operating reports and data analyses are not being generated and/or reviewed adequately.

While the organizational structure, exhibits VIII and IX, shows that only two field supervisors report directly to the General Manager, those two positions have been vacant for several years. In actual practice, the General Manager directly supervises the 20 positions reporting to the two supervisors. Those 20 positions range from area managers to laborers to the dispatcher. The two field supervisor positions have been vacant for several years because management claims it has been unable to find capable people to fill these vacancies.

Such an excessively flat organization in this critical area of the Company overburdens the General Manager. As the Company has continued to grow, the major impact has fallen on the General Manager. He is involved in assessing potential acquisitions, preparing proposals, assimilating new acquisitions into the Company, directing capital projects, and supervising day-to-day operations of an ever-increasing number of systems. When too many demands are pressing, the natural tendency is to deal with the crises and to let the normal management practices slide. Based on our interviews and observations, this is the situation at SSU.

Primary leadership and supervision currently comes directly from the President and General Manager. However, the company has grown too large for this approach. Leadership and supervision must begin coming from field personnel, so that top management will be available to oversee the broader aspects of running the company.

It is the responsibility of management to structure and organize staff into operating units which permit a single manager to directly supervise, generally, not more than eight persons, depending on the nature of the work. Such a span-of-control allows the manager to effectively follow-up on the work of subordinates. When a manager is held accountable for a much greater number of direct reporting subordinates, a number of significant management tasks begin to deteriorate or not take place at all.

30.(H) The Company Should Fill The Two Vacant Supervisor Positions As Soon As Possible.

While it is important that management fill these vacancies, it is equally important that these two supervisors be allowed to function as managers. They must have clearly identified responsibilities, as well as, the corresponding authority. Further, they must be held accountable for their actions. This aspect is more fully discussed under the Organization and Management section of this report.

There Are No Written Policies And Procedures Governing Field Operations.

Since policies and procedures have not been developed for Field Operations, it makes it difficult to verify whether employees are conducting business operations in a manner that is consistent with management's goals and objectives.

Written policies that are consistent with top management goals and objectives are used to guide employees in making decisions. Written procedures establish order in that they provide detailed instructions specifying how to perform certain activities and operations in conformity with prescribed policies. When activities or operations require the participation of new employees, written policies and procedures are especially needed.

31.(M) Written Policies And Procedures Should Be Developed For All Field Operations And Then Communicated To All Employees.

Written policies and procedures will enable the General Manager to better evaluate employee performance. It will also be more efficient to train and cross-train Company employees to perform various tasks. Policies and procedures should be reviewed annually and updated as required to ensure that they are consistent with top management goals and objectives.

Routine Communications Between Field Personnel And The Apopka Office Is Neither Efficient Nor Effective.

In view of the centralized type of operation, daily telephone communication between the Apopka Office and the field is a vital link. Without it, the field personnel are unable to obtain needed approvals, receive daily work orders, or discuss numerous operating matters. In order to conduct that business, they are required to use a toll free telephone line.

This line must be shared with an ever increasing customer base, i.e., field personnel and customers are both instructed to use it to contact Apopka. The line is often busy, causing delays for those personnel attempting to conduct operational business, resulting in needless unproductive time. There are two "incoming" lines which may be dialed. Also, there is one "outgoing" line which only the Apopka Office may access. While there is some indication from management that field employees should be well aware of good calling practices to the Apopka Office, there is no evidence that guidelines have been provided.

It is essential that field personnel have a reasonably effective method for contacting the Apopka Office; one which does not cause the loss of productive time. Such a loss can not only cause a breakdown in effective operations, it can also create morale problems.

32.(M) The Company Should Adopt A Written Procedure Instructing Personnel On How To Most Effectively Use The Toll Free Lines.

The Company needs to survey the existing pattern of incoming calls and consider which, if any, could be redirected from high traffic time periods to lower periods. Management may then instruct field personnel as to the preferred hours for using the toll free lines, as well as, providing guidance on when to resort to the toll lines. Management could then monitor whether the instructions are being followed.

Further, the Company may wish to inform customers of the high and low traffic time periods. This would allow customers to adjust their calling patterns, improve the traffic flow and thereby benefit themselves, as well as, field personnel.

While this is not a final solution it should help to lessen the current overload situation.

33.(M) The Company Should Assess Present And Future Communications Requirements And Develop A Plan To Upgrade Or Replace The Current Telephone System Or Devise A Completely New Means Of Communicating With Field Personnel.

Importantly, the telephone system must be sufficiently flexible to meet the demands of a rapidly growing business, however, the bottom line here is the improvement in communications and control between the central office and the field personnel.

The Lack Of Proper Support Documentation For System Operations PTaces The Company At Significant Risk For Operational And Safety Compliance.

While some of the Company's operating systems possess adequate documentation, others do not. It depends upon the documentation received from the prior owners of the acquired system, as well as the initiatives taken by individual operating personnel. While it is reliably estimated that "as built" drawings exist for some 80% of the systems, no consensus exists as to the existence of plant manuals or job check lists. The best available estimate is that manuals exist for between 30 and 40% of the systems.

System-by-system documentation is important in order to assure consistency with the safety and operating standards required by management and regulators. Often there are significant differences between the job skills and training of various employees. Documentation assists in providing continuity in a given situation, such as when a change in field personnel occurs. It allows permanent personnel to have a reliable source of information with which to solve problems and with which to look for opportunities to improve operations. The documents serve as an aid in training new employees and assisting temporary personnel who fill in during sickness or vacation periods.

Manuals and check lists are valuable in learning the specific tasks required, as well as avoiding errors. "As built" drawings of a system are required to assist in locating underground facilities, such as a valve during a main break, or locating existing lines in order to connect to newly constructed lines.

System documentation has received low priority during the Company's many years of rapid acquisitions. Recently, however, greater emphasis has been placed upon the importance of "as built" drawings.

34.(H) The Company Should Survey Each System And Develop A Prioritized Schedule For Creating Or Improving Documentation Of All Current Operations.

Based upon the survey results, the Company should establish a system-by-system time frame for the orderly preparation of the following documentation:

- o A complete set of operating and service manuals
- o A comprehensive set of "as built" drawings
- o Job check lists prepared for each system and plant

The time frames for completion should be set based upon the priorities involved. The schedule should be completed and the initial action started within one year.

35.(M) Actual Documentation Of All Major Operations And Tasks And Drawings Should Be Completed Within One To Three Years Following The Completion Of The System Documentation Survey.

Upon completion, each operating system should have a full set of the above documentation readily available to operating personnel, with back-up copies located in the Apopka Office.

Management Feedback And Control Over Operational Performance Is Seriously Impaired By The Lack Of Prescribed Performance Indicators.

Management does not prepare, nor do they require people in the field offices to prepare, performance reports based on the results of operations. Our study revealed that there is no formalized attempt by the Company to measure excessive water loss, excessive sewage infiltration, the KWH per 1,000 gallons treated, or various operating costs per customer. However, there is some attempt by a few individual area offices to develop such indicators, but primarily for their own reference only.

Every business enterprise needs to establish performance indicators and reports which are the basis for periodic evaluations of how well various segments of the business are performing. Ideally, measurement parameters should be constructed to avoid the overlapping responsibilities of several managers. The indicators serve as a measure of success or a signal to the manager that all is not well. Without such indicators, management may be unaware that a problem exists or where the specific problem lies. Thus, failure to develop such indicators translates into missed signals to take corrective action.

Reports of performance should consist of a series of repeatable data generated as a result of the day-to-day operation of the system. This data, when collected on a regular or periodic basis, can and should be used to reflect period-to-period comparisons.

36.(H) The Company Should Develop Selected Performance Indicators Area-By-Area, Generate Periodic Comparative Reports For Distribution To Managers, And Establish Written Procedures For The Reporting Process.

The Company must develop meaningful quantitative and qualitative indicators of operational performance. The indicators should be applicable to operations throughout the entire system, when possible. They should start by surveying those field offices which have already taken some steps in this direction.

The development of such a list of indicators will provide an invaluable tool to assist managers in focusing on the more important segments of operations.

The Company Does Not Have An Adequate Preventive Maintenance Program.

There is no formalized preventive maintenance program in place. Service and maintenance are the result of individual initiatives and assessments by field personnel. Therefore, each area has different operating practices. Frequently, the only record of maintenance is made on the Department of Environmental Regulation (DER) forms which are not kept at the field site. It is often inconvenient to research the maintenance and repair history for a plant item; so it is not likely to be done as often as necessary. The "bottom line" is that management has very "loose" control over maintenance.

Any organization operating a significant amount of equipment, where reliability is important, should have a formalized program to assure management that adequate maintenance is being performed. Currently there is no assurance of uniformity of maintenance from area to area or from plant operator to plant operator. Also, when the workload becomes heavy, preventive maintenance is likely to be deferred; and that may lead to greater problems later on.

37.(H) Management Should Develop A Preventive Maintenance Program Which Encompasses All Their Water And Sewer Facilities.

Features of such a program should provide for:

- o A company-wide, management controlled, uniform program with written procedures
- o Maintenance priorities and schedules which are predetermined and approved by management

- o Ready access to the records by management and field personnel
- o Records which reflect the maintenance and repair history of a plant item, indicating work done, date, and person(s) responsible
- o Some action or report by responsible field personnel which requires an attest that the work was performed
- o Precise identification of plant items by location with name plate information, serial numbers, or other such identifying data
- o Ready access to service manuals
- o Independent compliance spot checks by management
- o Periodic advance reports to alert field persons of scheduled maintenance
- o Periodic reports reminding field and management of the backlog of deferred maintenance
- o Rapid integration of the assets of newly acquired water and sewer systems

It is very likely that a software package which is compatible with the new computer equipment and which meets the above criteria, is readily available. The Company should have the system in operation by October 1989.

The Energy Costs Of The Apopka Office And Warehouse Are Excessive.

In July 1987, the Company move their main offices from downtown Orlando to the outskirts of Apopka. The Company's Apopka headquarters consists of a single structure with 6,200 square feet of office space in the front area and 7,000 square feet of warehouse space in the rear. After the Management Studies staff questioned energy costs, the Company arranged for a Florida Power Corporation Energy Audit Report for the entire office/warehouse facility. Exhibit X summarizes the written FPC energy audit findings. It points out that the Company presently has the opportunity to save $2,504 in energy costs annually if they invest $4,774 in improvements.

Our staff has also made inquiries concerning a change in the ductwork, which would additionally save about 25% of the cost of cooling and heating the warehouse each year. The warehouse is largely (75%)

EXHIBIT X

SOUTHERN STATES UTILITIES, INC.
APOPKA OFFICES AND WAREHOUSE
ENERGY AUDIT REPORT

	TOTAL	WAREHOUSE AIR COND/ HEAT	OFFICE AIR COND/ HEAT	LIGHTING	OTHER *
SPACE VOLUME (CU.FT.)	155,000	110,800	44,200	N/A	N/A
ENERGY USAGE (KWH)	187,500	50,354	59,891	55,920	21,335
ENERGY COST PER YEAR	$12,757	$ 4,204	$3,150	$3,832	$1,571
INVESTMENT RECOMMENDED	$ 4,774	$ 120	$ 120	$2,469	$2,065
POSSIBLE SAVINGS (Annual)	$ 2,504	$ 571	$ 910	$ 717	$ 306
YEARS TO RECOVER INVESTMENT	1.9	0.2	0.1	3.4	6.7

* NOTE: WHETHER OR NOT TO PROCEED WITH THE RECOMMENDATIONS APPEARING IN THE "OTHER" COLUMN IS LEFT TO THE DISCRETION OF SOUTHERN STATES.

Source: Energy Audit Report done by Florida Power Corporation

unused at this time, so the cooling and heating is not a requirement. We contacted the FPC Energy Auditor who estimated that, under the present warehouse layout, if the ductwork were changed, the Company could save $1,100 per year. That would eliminate cooling and heating the major portion of the warehouse.

The Company President has informed us that plans are presently being drawn so that a major portion of the present warehouse area will be converted to offices over the next two years. Construction will probably be undertaken in several phases, on an as-needed basis. Therefore, the Company is reluctant to consider modification of the heating/cooling system for what may be an interim period.

The Company has an obligation to seek out and take advantage of every opportunity to conserve energy.

38.(M) <u>The Company Should Implement The FPC Energy Auditors' Written Recommendations Regarding Cooling, Heating And Lighting.</u>

This would require spending $2,709 ($120 + 120 + 2,469) (See Exhibit X). It would generate annual savings of $2,198 ($571 + 910 + 717) and result in the recovery of the investment in 1.2 years.

39.(L) <u>In Conjunction With The Company's Drawing Of Plans To Convert The Existing Warehouse Facility To Offices, They Should Obtain Cost Estimate Alternatives For Reducing Or Eliminating Air Conditioning/Heating In Areas Being Used For Warehouse Purposes.</u>

While the Company warehouse area may be converted to offices in two years, it very likely will occur over a much longer period. In any event, the Company should be aware of the potential for saving those energy costs.

Equipment Limitations And Management Oversight Has Resulted In A Backlog Of Work Orders For Construction/Maintenance In The Apopka Area.

A two member crew is responsible for additions and repairs to the water distribution system and the sewer collection system in the three county area of Orange, Seminole and Osceola. The work includes repairing service lines and broken mains, as well as, making line taps, service installations, and line extensions.

The crew has developed a backlog of projects which cannot be performed due to the frequent system and service line leaks which take priority for repair. Part of the problem was that the crew was in need of a backhoe. Although a backhoe was recently acquired, a trailer to haul it is still needed.

It is imperative that a utility have the capability of responding in a timely manner so as to meet the reasonable service needs of customers. An awareness for safety and the potential for lawsuits must be an ever present concern of management. Delays in dispatching a crew may not only cause customer inconvenience, but result in the problem further deteriorating, as in the case of a bad leak causing a washout beneath a sidewalk or street.

The backlog of work orders may be a temporary situation. Certainly the Company experiences more customer growth during the summer months. Past experience has demonstrated that the workload is subject to fluctuations.

The Company may, for an intermediate period, use temporary outside help or borrow existing field staff to assist the crew to get their projects up to date. Eventually the Company may find the need for a second crew. However, there is insufficient data to justify such action at this time.

40.(L) The Company Should Require The Construction Maintenance Foreman To Prepare A Monthly Report Of The Backlogged Projects.

This report will permit the General Manager or Field Supervisor to review pending projects and set priorities. Furthermore, it will allow them to develop a history of the projects backlogged in order to make a judgment as to the need for a second crew.

VI. CUSTOMER SERVICES

VI. CUSTOMER SERVICES

BACKGROUND AND PERSPECTIVE

At a small utility, such as SSU, many employees are unofficially part of the customer services network. As the organization chart in Exhibit XI shows, the actual customer services function consists of three employees with the customer service supervisor reporting to SSU's Office Manager. In addition, four field offices are staffed with positions that perform customer service tasks, such as, service orders, deposits, payments, and inquiries.

At the Apopka office, three customer service employees have a number of responsibilities as described below:

1. **Collections**

2. **Telephone Inquiries** - Includes service orders, credit arrangements, service questions, and high bill inquiries. SSU maintains two toll free and two regular customer lines.

3. **Customer Correspondence**

4. **Report Preparation**

5. **Facilitation of Paperwork** - Account establishment, non-pay disconnects, deposit refunds, bad checks, bank deposits, and collection actions require appropriate paperwork generation and routing.

Meter reading does not come under the auspices of customer services at SSU. Rather, this function is handled by the field staffs reporting to the General Manager.

Billings are generated by EDP and then processed and sent out by the mailroom. Most operating systems receive bi-monthly bills, four are on monthly schedules, and two are still billed on a quarterly basis. The Company is currently evaluating the various options for their relative cost-effectiveness.

Requests for service can be made over the phone, in person at Apopka, or at one of the other field customer service offices. Deposits must be received prior to connection, and are held for 25 months, then refunded to customers with good paying habits.

SSU's collections program is both informal and personalized. No progressive, state-of-the-art techniques are employed here, yet bad-debt write-offs have remained low. Field Offices often work their own collection accounts. The simple write-off percentages, based on total billed revenue, for the past three years were under one percent:

1984	.76%
1985	.37%
1986	.57%

SSU Does Not Secure Adequate Information On Service Applications.

Second only to an appropriate deposit, information obtained from new customers is a company's best defense against excessive bad debt write-offs. SSU requests only minimal data to establish the account, that is, name and address. There apparently has been little thought given to the needs of the collections staff when accounts become uncollectible. While not a major problem now, as SSU grows collections will most likely require a more sophisticated approach.

Most, if not all, of Florida's telephone companies request name, address, telephone number, employer, social security number, landlord's name, permanent/other address, nearest living relative, and a "can-be-reached-at" number. The benefits and usefulness of this information are apparent when it becomes necessary to collect a delinquent or final account. Much of it is essential to any type of effective skip-tracing efforts. While the typical water and sewer company may not need all of the information discussed above, the data currently secured by SSU is inadequate.

41.(M) Revise The Service Application So That Additional Customer Information Is Requested.

The Decision To Purchase An Electronic Meter Reading (EMR) Capability Was Not Adequately Analyzed.

The installation of the new computer has given SSU numerous opportunities for automation in all areas of the Company. If chosen judiciously, these systems can have a tremendous positive impact on operations. However, the Company's lack of planning can easily compromise the benefits of the new computer. In the absence of good planning, SSU's decision-making process must ensure that all capital expenditures are carefully scrutinized.

One such decision that was not adequately supported was the purchase of the EMR capability. As of May 30, 1987, SSU had spent over $20,000 for six hand-held meter reading devices and related software and accessories. There are also plans to expand this capability into other operating areas, which will require additional hardware expenditures.

EMR can have numerous benefits associated with its use, especially in the areas of manpower utilization, standards formulation and measurement, information gathering, and cash flow. These benefits most often accrue to larger electric utilities however. We do not believe that SSU can realize anything approaching those kinds of benefits. Whether they can or not is really a moot point. The Company did not perform the research and cost-benefit analyses that an expenditure of this magnitude warrants.

42.(H) Develop An Improved Decision-Making Process Which Incorporates Objective Feasibility Studies And Cost-Benefit Analyses.

Once this process is complete, it should also be utilized when considering future purchases of EMR hardware.

SSU Is Not Taking Advantage Of Lower Cost, Bulk Postage Rates.

The Company mails out an average of 19,000 bills per month at the standard 25¢ postage rate. The new computer system provides SSU with the capability of sorting mailings by zip code, thus enabling the company to utilize bulk postage rates. Potential savings are apparent, and SSU should pursue this cost-cutting measure.

43.(M) Utilize Bulk-Postage Rates Whenever Feasible.

The Use Of Collection Letters Has Been Discontinued.

At one time, SSU mailed a series of three, progressively more stern collection letters to those customers posing potential bad-debt risks. The letters were generated internally and mailed from the Company. The customer services staff reported a reasonable level of success resulting from the utilization of these letters, but no records are available to verify that success.

Such a collections technique, however, is widely regarded as basic to any collections program. Yet, apparently on the advice of an attorney, the Company discontinued the use of this series of letters in spite of their perceived success rate. If the letters contained language that was not appropriate for Company collection efforts, then that language should have been revamped. But the technique of the progressive collection letter series should be retained for use.

Some companies find it both more palatable and cost-effective to contract with a third party for the collection letter service. And this may be SSU's preferred course of action. Either way, the collection letter series should be brought back as part of the Company's overall collection strategy.

44.(H) Evaluate The Available Options And Re-Institute The Use Of Collection Letters.

The Customer Service Supervisor's Job Responsibilities Are Not Compatible With Her Title And Position.

As Exhibit I shows, the Customer Service Supervisor (CSS) has two Customer Service Representatives (CSR) reporting to her. This relationship appears to be more of a paper assignment than a true functional reporting relationship. The CSS does not administer the representatives' evaluations, nor does she approve leave requests and time records. These duties fall to the Office Manager, who has much less contact with the CSRs and therefore, is not as familiar with their performance. In addition, the office manager is physically removed from their immediate work area and cannot provide the day-to-day guidance needed. Yet, she must evaluate them.

It appears that the current CSS is fully capable of performing the duties typically expected of a supervisor and senior management should be willing to give her that opportunity.

45.(L) Reassign All Customer Service Supervisory Responsibilities To The Customer Service Supervisor.

Customer Services Does Not Have A Procedures Manual.

When staff requested a procedures manual from SSU, a copy of the employee handbook was provided. As mentioned throughout this report, this handbook is little more than a collection of memos and random policy statements. It is neither comprehensive nor acceptable as a procedures manual. Nor is it up-to-date.

As a result, customer services is not the efficient, coordinated, consistent function it should be. What management believes is being done may well not be, because the process has no effective way of being communicated throughout the organization without policies and procedures. As the Company expands, things will only get worse.

46.(H) Develop A Comprehensive Policies And Procedures Manual For All Customer Service Functions.

VII. PERSONNEL

BACKGROUND AND PERSPECTIVE

Southern States' personnel function includes recruitment, employee selection, orientation, training, and performance evaluation. The Office Manager/Personnel Manager, who has minimal responsibility for coordinating personnel activities, primarily maintains personnel records and processes the weekly payroll. The responsibility for performing other personnel activities is shared among several Company employees.

When a position becomes vacant, announcements are posted in prominent locations throughout the corporate office in Apopka. A replacement is sought from within the Company whenever possible. When it is necessary to recruit outside of the Company, recruitment efforts consist primarily of placing advertisements in local newspapers and industry magazines.

Department managers are responsible for interviewing prospective employees and participating in the selection process. The President approves all final hiring decisions. An affirmative action report containing detailed hiring information is submitted to Minnesota Power, Southern States' parent company, on a quarterly basis.

The orientation process for new employees is informal. The Personnel Manager provides each new employee with a Company Employee Handbook. The handbook contains Company organizational charts and job descriptions, as well as information regarding employee requirements and benefits. The employee is also provided with brochures which explain the Company's benefits in greater detail. The Personnel Manager then processes the necessary forms to place the new employee on the payroll. Finally, the employee views a videotape which provides an introduction to Minnesota Power Corporation and its subsidiaries. When a system is acquired by Southern States, the Personnel Manager visits that location to familiarize the employees with Company personnel policies.

The Company's employee training and development activities are informal. Most of the training is on-the-job training and is carried out by the employee's immediate supervisor. On occasion, the President will obtain training films or send selected employees to courses relating to their specific responsibilities. For example, operator trainees who are attempting to qualify as certified operators attend a two week "short school," which is the culmination of a home study program.

Annual performance evaluations of each employee are conducted as a component of the salary administration process. (See page 72 for a more detailed discussion of wage and salary administration.) Employees are reviewed by their immediate supervisor each December, with salary

adjustments becoming effective on January 1. Salary increases are decided upon by the Southern States President and are subject to final approval by the General Manager of Topeka Group, the intermediate holding company under Minnesota Power.

Southern States provides an employee benefit program for all full-time employees. The program includes partially subsidized health and insurance plans and a fully subsidized pension plan. Partial retirement benefits are available to an employee after five years of creditable service and full benefits are payable after fifteen years. In addition, Southern States personnel are offered the option of purchasing Minnesota Power stock at a five percent discount. Employees are also given vacation time in accordance with their years of service, as well as holidays, sick leave, and personal leave. According to Company records, benefits accounted for 12.5% of payroll expenditures in 1986.

FINDINGS AND RECOMMENDATIONS

There Is A Lack Of Uniformity In The Training Effort For Field Personnel.

The training activities in Field Operations are not adequately coordinated. For example, a meeting is held each Monday morning for field personnel based in the Apopka area. A primary purpose of these meetings is to discuss training and safety topics, as well as general Company policies. However, field personnel based in outlying areas, such as Venice Gardens and Amelia Island, are not required to attend. Furthermore, information addressed at these meetings is not routinely disseminated to these employees.

Interviews with field personnel in numerous locations provided further evidence of this lack of uniformity. In one location, for example, local safety council officials provided area personnel with vital safety information. In another location, area employees met with representatives from a chlorine company to discuss the hazards of chlorine and other chemicals. Although the information generated at such training sessions is often relevant for field personnel system-wide, it is rarely disseminated back to Field Operations management in the Apopka office for general distribution. It should be recognized, of course, that some local training is plant-specific and would not be applicable to all field locations.

The lack of uniformity appears to be primarily due to understaffed Field Operations, particularly at the management level. Consequently, the General Manager is over burdened with responsibilities and is unable to provide the necessary emphasis to the training function. (Refer to Field Operations Recommendation 31 for a more detailed discussion of this situation.)

To provide maximum effectiveness to all field personnel, training activities must have a focal point through which information and methods can be coordinated and uniformly administered. Without such a focal point, information which would be beneficial to all employees may never be disseminated beyond the area at which it is generated. A coordinated training effort would provide benefits in the following areas:

- Uniformity of training: a system-wide training effort would assist in raising all field personnel to a similar skill level
- Safety: a system-wide effort would better ensure that all field personnel are exposed to vital safety information
- Quality and quantity of work: a system-wide effort should ensure a more efficient and effective workforce.

47.(H) The Training Of Plant Personnel Should Be Uniformly Administered And Coordinated At The Management Level Within Field Operations.

One management level employee, who reports directly to the General Manager and who is skilled in providing training, should have the responsibility for acting as the focal point for the training effort. This individual should be responsible for ensuring that adequate emphasis is placed on the administration and coordination of training activities.

At present, 75 of the Company's 105 employees work in Field Operations. Therefore, the need for a uniform training effort is most critical in this area. However, as the overall staff increases in size, top management may want to consider hiring a training coordinator to plan and organize the training function Company-wide.

The Company Has Not Adequately Evaluated Its Present Training Needs Or Planned For Future Training Needs.

In certain field locations within the Southern States' system, certified operators are in short supply. Consequently, many field employees are initially hired as operator trainees. Although field employees are hired with varying levels of experience and knowledge, neither their current nor future training needs are formally evaluated.

Interviews with field personnel throughout the Southern States' system provided additional evidence of inadequate emphasis being placed on employees' training needs. Several field employees informed us that they had been assigned certain responsibilities with minimal knowledge of how these duties should be carried out. Others stated that Field Operations management had never inquired as to their training needs or the needs of their associates.

In addition to the lack of assessment of technical training needs, several employees mentioned that they had never received customer relations training to assist them in dealing with the public. Consequently, they occasionally found themselves in a position where they were unable to answer customers' questions, particularly those which addressed the Company's rate structure.

For a training program to provide maximum effectiveness to all field personnel, current training needs must be evaluated and future training needs must be planned for. Without such an effort, employee motivation and productivity may be significantly lowered. A strong emphasis on training needs would assist in raising all field personnel to a similar skill level and should result in an increase in the quality and quantity of work performed.

48.(H) Develop A Plan For Current And Future Training Needs Within Field Operations.

The Company should identify its training needs within Field Operations and incorporate these needs into a comprehensive training plan. Special emphasis should be placed on providing field personnel with customer relations training.

This recommendation ties in closely with previously discussed Recommendation 47. As with that recommendation, one management level employee, with skills in training, reporting directly to the General Manager, should be responsible for ensuring that adequate emphasis is placed on both the planning and the coordinating of training activities.

The Company's Wage And Salary Administration Program Is Inadequate.

The objectives of a wage and salary administration program should be external competitiveness and internal consistency. A review of Southern States' program indicates that the Company is not fully meeting these objectives. Deficiencies were noted in the following areas: (a) an in-depth analysis of employee salaries has not been conducted to determine a fair and competitive salary structure; (b) salary guidelines have not been established to address how the salaries of personnel in those companies newly acquired by Southern States will be brought into line with the existing structures; and (c) salary ranges have not been developed as a component of the salary program. Each of these areas is discussed below in greater detail.

a. Inadequate Analysis of Employee Salaries

Primary responsibility for administration of the Company's wage and salary structure rests with the President. Officials of other utility companies are periodically contacted by the President for the purpose of comparing the salaries in those companies to the salaries at Southern States. During 1986, the Company participated in a salary survey of fourteen private and public utility companies in Central Florida; the survey was conducted by Sanlando Utility Corporation. While these efforts are a step in the right direction, they appear to be inadequate for several reasons.

First, although other utility companies are contacted regarding their current salary structures, this is only done on a periodic basis, and no one at Southern States utilizes the data for in-depth comparisons. Subsequently, factors unique to the organization and its environment, as well as variations in employee experience, are not considered.

Second, our review of the Sanlando salary survey indicated that its usefulness was limited. Although salaries were analyzed for seventeen position titles, only six of these exactly matched titles at Southern States. Furthermore, the survey did not address salary differences based on such factors as variations in level of responsibility or span of control.

Finally, interviews with Company personnel revealed that several field employees based in the Apopka area believe that their salaries are not competitive with those of other utility companies in central Florida. We did not find firm evidence to either substantiate or refute this claim. However, in light of the issues raised above, we believe it deserves further attention by Company management.

When determining employee salaries, an in-depth analysis must be conducted periodically to ensure that: (1) the Company is competitive with others in the industry and area; and (2) factors unique to the organization, its employees, and its environment are considered. Without such an analysis, the turnover rate may increase as a result of employee dissatisfaction with the salary structure. Furthermore, the Company's wage and salary administration program will be ineffective in achieving the objectives of external competitiveness and internal consistency.

b. Lack Of Salary Guidelines Following An Acquisition.

According to Company officials, the salaries of personnel from those companies acquired by Southern States are brought into line with Company salaries gradually. For example, if an employee of an acquired company is earning more than a Southern States employee in a comparable position, he will retain his former salary. However, his future salary increases may be less substantial than those of other Company personnel. Although the Company should be commended for its effort to be fair to personnel in acquired companies, no guidelines exist for either how or over what period of time these salaries should be adjusted, or indeed, if they should be adjusted at all.

As previously mentioned, one of the primary objectives of a wage and salary administration program should be internal consistency. Such consistency does not necessarily mean that all employees with the same title should earn the same salary or wage. There may be a need for some flexibility based on such factors as geographical differences in the cost of living and variations in responsibilities, longevity, and performance (merit). However, without proper guidelines to address how and when salaries of newly acquired employees will be adjusted to ensure proper integration into the Southern States current structure, the objective of consistency will surely not be achieved. Furthermore, employee morale may be seriously jeopardized if the effort to adjust salaries of newly acquired employees occurs too rapidly. For example, if an outstanding

employee of an acquired company continuously fails to receive a merit raise, his morale and productivity will almost certainly be impacted. The establishment of guidelines to bring the salaries of personnel of acquired companies in line with other Company salaries should contribute both to the overall effectiveness of the Company's wage and salary administration program and to employee morale.

c. Lack Of Salary Ranges.

The Southern States Employee Handbook states that:

> "...each job is ranked within a range of pay rates for that job category. Each job has a minimum and maximum wage assigned to it. Employees are paid within the range, based on actual merit, to assure a competitive rate within the industry and the area."

However, when questioned further about salary ranges, Company personnel admitted that, although addressed in the Handbook, such ranges have not yet been established as part of the wage and salary administration program.

Specific salary ranges, with minimum and maximum rates and an appropriate number of intermediate steps, are an essential component of an effective wage and salary administration program. Without salary ranges, one of the primary objectives of such a program--internal consistency--may not be met. Furthermore, there is a greater likelihood that excessive bias and subjectivity will be introduced into the system. The establishment of specific salary ranges should contribute substantially to the overall effectiveness of the Company's wage and salary program.

49.(H) The Company Needs To Obtain The Temporary Services Of A Specialist In Wage And Salary Administration.

Utilizing the services of a wage and salary specialist will provide Southern States with a more effective wage and salary administration program. The Company has the option of retaining the services of a specialist from Minnesota Power Corporation, as it has done under similar circumstances in the past, or using an external consultant. At a minimum, the specialist should be responsible for:

a. Conducting a formal, in-depth analysis of Southern States' salaries to ensure that the objectives of external competitiveness and internal consistency are met

b. Establishing guidelines which address whether the salaries of personnel in companies acquired by Southern States should be brought into line with Company salaries and, if so, how this will be accomplished

c. Developing salary ranges, with minimum and maximum rates and an appropriate number of intermediate steps, as a component of the salary structure.

Employee Performance Is Not Formally Evaluated At The Completion Of The 90 Day Probationary Period.

Newly hired Southern States' employees are required to serve a 90 day probationary period; existing employees of companies acquired by Southern States provide the only exception to this policy. At the completion of the 90 day period, an informal decision is made by the appropriate manager as to whether or not the individual will remain employed with Southern States. However, a formal evaluation of the strengths and weaknesses exhibited during this initial period of employment is not conducted. Since annual evaluations are conducted of all employees each December, an employee who begins working for Southern States early in the year will not receive a formal performance evaluation for almost one year.

It is an acceptable practice to require formal evaluations to be written at the end of a probationary period, with some employers adding the proviso that if an evaluation is not written, the employee is considered to be fully satisfactory. However, we believe that an evaluation should be written without exception to gain the following threefold benefits: (1) to identify, on a timely basis, the employee's limitations, and to address the means of increasing the individual's overall competence; (2) to provide a partial basis for determining the best possible future utilization of the individual; and (3) to establish a record which can be used to support the decision to terminate an employee.

Without this evaluation, the company is at increased risk of an equal employment opportunity (EEO) discrimination suit for wrongful dismissal (especially during the period between 90 days and the next December evaluation). They also risk the proper and best utilization of the employee's talents, and finally, if the employee's deficiencies are not documented and training requirements determined, assets may be damaged through employee negligence.

50.(M) A Formal Performance Evaluation Of Each New Employee Should Be Conducted At The Completion Of The 90 Day Probationary Period.

While we can accept the Company's decision to use a 90 day probationary period, we do believe that a written evaluation should be made at the end of the first 90 days of employment.

The Appropriate Managerial Skills Are Not Being Evaluated By The Company's Current Evaluation Instrument.

A formal appraisal instrument is used to assess each employee's performance on an annual basis. Using a five point scale with categories which range from "unsatisfactory" to "clearly outstanding", the instrument rates the employee in fifteen general skill areas. The instrument does not assess any managerial skills, however, and is therefore of limited use in evaluating supervisory personnel.

To provide maximum value to all employees, a performance evaluation system must evaluate appropriate skills for each level of organizational responsibility. If it does not, the evaluation system cannot fully achieve its objective of identifying an employee's limitations and addressing the means of increasing his overall competence.

51.(M) The Current Evaluation Instrument Should Either Be Improved Or A New One Devised To Ensure Proper Assessment Of Managerial Skills.

Either of these options will increase the usefulness of the performance evaluation instrument to management, and will be more fair to the employees being evaluated.

VIII. ELECTRONIC DATA PROCESSING

BACKGROUND AND PERSPECTIVE

The Electronic Data Processing (EDP) function is headed by the Data Processing Manager who reports to the President of Southern States. The staff consists of three Work Station Operators who in turn report to the Data Processing Manager. The organizational chart for the EDP unit is presented in Exhibit XII.

The Data Processing Manager has overall responsibility for controlling and managing all data processing functions at Southern States. Some of these responsibilities include supervision and evaluation of personnel, training employees at remote locations on the usage of personal computers, and keeping all hardware and software functioning properly. Additional responsibilities include analyzing resource needs, the timely processing of billing, payroll and meter reading documents. The Work Station Operators are responsible for the data input of all completed service orders, all customer payments via use of an optical character reader, and any meter readings not input by use of the electronic meter readers.

For several years, Southern States had been using the IBM System 34 to meet their data processing needs. However, as a result of growth, the Company decided to upgrade the system software and hardware. Their new IBM System 36 has the capacity to handle 100,000 customers. The customer count as of July 1987 was 39,000.

Orcom Systems, Inc., Southern States' software vendor, began installation of the new utility software in January of 1987. The software system includes applications for billings, accounts receivable, payroll, accounts payable, general ledger, service orders, fixed assets, inventory, work orders, and a plant allocation program. Some of these applications will be phased in over the next year.

Southern States' hardware equipment consists of three remote personal computers (with printers) located at Jacksonville, Amelia Island, and Venice Gardens. Since the remote personal computers can communicate to the Apopka mainframe, work efficiency is expected to increase. As an example, meter readings will be input at the remote locations instead of being mailed to Apopka for input. At the Apopka headquarters, there are four personal computers with printers in addition to twelve CRTs;, three large printers used for printing payroll, customer bills and management reports; various modems; the IBM mainframe; six electronic meter reading devices; an OCR scanner; two disk drives, and one tape drive. As of June 30, 1987, Southern States total cost associated with the new system was $162,000. Even though the majority of expenses have been incurred, some additional costs related to user training are expected.

EDP CONTROLS SURVEY

An EDP controls survey was used by Management Studies to aid in the review of EDP controls. Company interviews and documents were also used to supplement the information gathered by this survey. The survey addresses areas concerning general information, organizational controls, operational controls, documentation controls, and processing controls.

When Southern States completed the survey in June of 1987, the new software applications and hardware devices were not totally installed or functioning properly. The survey, however, addresses the controls that Southern States will have in place once the system is operating appropriately.

The findings and recommendations are based upon the deficiencies identified in the EDP controls survey, and are grouped by control area.

GENERAL INFORMATION

The general information section of the survey reviews the organization of the EDP unit, long and short range plans, and descriptions of hardware and software used by the Company.

The EDP Function Has No Written Plans For Future Growth--Neither For The Short Range (1 Year) Nor The Long Range (2-5 Years).

As mentioned earlier, Southern States is in the process of implementing several new software applications. Peripheral equipment and hardware devices have also been purchased. While we are not inferring that these have been unwise choices, there are no written plans to guide and direct the future needs and goals of Southern States' EDP development.

Planning is one of the basic functions of management. It is the process of setting objectives and developing alternative strategies for achieving them. Planning is required at all levels and is used as a tool to communicate the direction of the organization. Each department's plan must be compatible with the organization's broad overall plans.

The short-range plan, which normally covers a period of one year, defines goals in writing and indicates how these goals should be carried out. Typically the EDP short-range plan should discuss the following areas:

1. Goals and objectives
2. EDP relationship with Southern States' goals and objectives
3. Major strategies to achieve these goals and objectives
4. Positions responsible for major aspects of implementation via top-down delegation from the President
5. Resources needed to achieve the objectives, including human resources
6. Milestones for major projects such as implementation of new applications
7. Effects of outside influences on the department, such as changes in other departments, the economy and technology; for example, as the customer base increases, EDP needs for the Customer Service section will also increase

8. Alternative actions based on these changes

9. Measures to indicate success.

Long-range plans usually cover a time period of five years at a minimum. A long-range plan should focus on the achievement of goals, but not at the expense of losing flexibility and sensitivity to opportunities in a changing market place.

Typically, long-range departmental plans include at a minimum the following items:

1. The relationship to the Company's long-range plans

2. Department mission, goals and objectives

3. Strategies to achieve goals and objectives

4. Appropriate benchmarks to measure whether or not the goals and objectives have been achieved.

52.(M) Develop Written Plans, Both Short- And Long-Range, For The EDP Function.

We were informed that the Company's EDP short-range plan consisted of status reports prepared by the software vendor. Even though these reports are useful to Southern States, we do not consider them to be short-range plans. They do not project where Southern States would like to be in one to two years and secondly, the Company should be preparing their own short-range plans, not an outside party.

Since Southern States is actively seeking to acquire new companies, they must be prepared to effectively meet the additional EDP demands accompanying that growth.

ORGANIZATIONAL CONTROLS

Organizational controls assist the EDP function in meeting the objectives of the Company. These controls address issues such as adequate division of duties and appropriate methods for reporting to senior management.

Southern States Does Not Have An EDP Steering Committee.

Without an EDP Steering Committee, Southern States may be unable to accurately assess whether the computer system is meeting the objectives of the organization. Secondly, such a committee should be responsible for assessing future EDP needs of the Company, as well as planning for resources to accommodate those needs.

53.(L) Create An Active Electronic Data Processing Steering Committee.

The membership of the committee should consist of representatives from senior management, finance-accounting, data processing, and any other departments expected to be extensively affected by computer processing. They should meet on a regular basis and take an active role in providing guidance to company management.

OPERATIONAL CONTROLS

Operational controls apply to methods and procedures established to ensure effective production by the operations section. Specific areas of review include prevention and/or detection of errors and fraud, the physical security of facilities, supplies, files, equipment and documentation, and disaster recovery.

Personnel Participating In The Cash Process Are Not Bonded.

Normally, employees participating in any part of the cash processes should be bonded. This would include those employees who have access to software applications that relate to cash or the management of funds, such as payroll. Although bonding insurance will not prevent any improper diversion of funds, it will protect the organization from a loss that results from such activity. Furthermore, bonding is more likely to motivate such employees to perform at a higher standard of care and integrity, especially if the bonding action is properly publicized.

54.(M) The Company Should Consider Bonding Those Employees Participating In Any Part Of The Cash Process.

The Physical Security Of Facilities And Assets Is Inadequate.

The EDP survey revealed that controls related to the physical security of facilities need to be improved. As a result, inherent risks are associated with Southern States' physical security of facilities. For instance, without a pre-set schedule for changing key locks and combination locks there is an increase of the risks typically associated with facility access, such as loss from theft, damage, or destruction of supplies, files, and equipment.

Improvement is also needed in fire protection of facilities. As an example, emergency instructions concerning main line power shutdowns and air conditioning shutdowns have not been addressed with employees. No emergency procedure or fire plan has been prominently posted nor do fire procedures assign specific employee responsibilities. Furthermore, there has been no recent testing of these procedures and emergency number stickers have not been placed on all telephones.

Currently, smoking is allowed in the Data Processing Manager's Office, which is adjacent to the computer room, and in the supply warehouse. Consequently, the risk of loss by fire is increased for those supplies and old records, such as computer printouts that are stored within the supply warehouse. Furthermore, if supplies such as pre-printed billing notices are destroyed, no written agreement exists with supply vendors concerning emergency replacement service--a practice which compounds the out-of-stock risk.

Any increased risk to the physical security of Company facilities may present potential loss to any part of the EDP system. Therefore, protecting the complete system should be an important organizational concern of Southern States.

55.(H) Improve Administrative Controls To Provide Better Physical Security Of Facilities And Assets.

At a minimum the following controls should be employed:

- Key locks and combination locks should be changed according to a pre-set criteria
- Fire emergency instructions concerning main powerline shutdown and air conditioning shutdown should be provided to employees
- An emergency procedure or fire plan should be posted

- Employee responsibilities should be outlined in the emergency procedure
- Emergency fire procedures should be tested periodically
- Emergency numbers stickers should be placed on all telephones
- A no smoking rule should be enforced in any area where computer hardware and supplies are located
- A written, formal agreement concerning emergency service should be obtained from supply vendors
- A supply of critical forms should be stored off-site.

The Controls Protecting Computer Equipment From Damage Are Minimal.

Southern States protection of computer equipment against fire, flood, and power variances or outages is limited. The protection consists of (1) a no smoking policy, which is not enforced in the Data Processing Manager's office, but is enforced in the actual room housing the computer, two portable Halon fire extinguishers, smoke and fire detection devices, and (2) some employee training on what to do if a fire occurs.

The survey disclosed several non-existent equipment controls which are normally expected in a computer room. As a result, risk of damage to the computer equipment increases. These deficiencies include:

- There are no documented fire procedures for the computer room
- The power source to the computer room is not independent of that used in the remainder of the building
- No uninterruptible power system has been installed to compensate for the effect of power variances
- No definite schedule for the inspection of cabling, junctions, and power control panels exists
- No Halon 1301 (permanently installed) system exists
- Current floor drainage is unable to handle unexpected flooding
- No pumps are available to remove water accumulation
- No auxiliary power system exists.

Although it may not be feasible to correct all of the deficiencies indicated, we believe that at least the fire procedures can be addressed now. The risk associated with non-compliance with the others remains apparent and will escalate as the EDP function continues to grow. Therefore, we believe that steps should also be taken to address the other, more complex issues cited.

56.(H) Develop Written Fire Procedures For The Computer Room.

Southern States should develop formal, written fire procedures for the computer room. These procedures are needed to limit the time spent on decision making. They should include management and employee responsibilities, evacuation routes, extinguisher locations and operating procedures, notification procedures, and fire prevention techniques such as the no smoking policy in the computer room. In addition, procedures should vary according to fire severity.

57.(M) Obtain The Services Of A Qualified Computer Consultant To Evaluate Equipment Protection Controls.

Southern States should, at an early date, obtain the services of a qualified, computer consultant to assist them in effectively determining which of the remaining deficiencies specified in the finding, are cost beneficial to correct. In addition, the consultant should be able to advise them of good quality equipment that may be required to alleviate the deficiencies. Lastly, the consultant should give consideration to Southern States' future growth and advise them of the appropriate steps required for determining when to correct the deficiencies that originally prove to be non-cost beneficial.

Authorized Access To The Computer Room Could Be Easily Compromised.

Currently, Southern States uses a key lock system to prohibit unauthorized access to the equipment in the computer room.

During the course of the audit, no unauthorized entry into the room was observed. However, hiding the key in the Data Processing Manager's office next door does not constitute adequate key security.

It appears that the Company understands the significance of preventing unauthorized access to the computer room. However, Southern States' process for accomplishing this deterrence necessitates stricter controls.

58.(M) Strengthen Controls To Prevent The Potential Risks Associated With Unauthorized Entry To The Computer Room.

As a suggestion, the Company may want to consider the installation of a pushbutton security lock. One advantage is that they offer an exhaustive list of possible combinations.

Southern States Disaster Recovery Plan Is Not A Detailed, Comprehensive Plan.

At the onset of the audit, Southern States had not developed a written disaster recovery plan. However, since that time, they have taken steps toward developing one. The resulting two page plan expresses some basic, minimal preparations and procedures for responding to a disaster of any kind. It contains priority listings of critical and non-critical applications and assigns specific responsibilities to the Data Processing Manager and Comptroller. Furthermore, the D.P. Manager intends to document this plan beyond its original content as the time demands of implementing the new computer system lessens.

Additional development and organization will be required to accommodate the various, objectives of any such plan. These objectives should include the reduction of time spent on decision making during a crisis, limiting financial loss, and identifying alternatives for accomplishing data processing service.

To accommodate these various objectives, Southern State's disaster recovery plan should provide at a minimum the following specific information:

1. Resource Requirements: An overview of the resources required to facilitate a prompt recovery from any disaster which typically includes vital records, such as backup, documentation and data files, remote sites, vendors, and contract personnel

2. Critical Applications: A list of critical recovery applications, by priority and instructions for restoration of those applications

3. Non-Critical Applications: A list of non-critical applications, by priority

4. System Software Recovery: A plan for restoring system software at the back-up facility site

5. Hardware And Software Documentation: An inventory of all computer hardware and software at the various company locations as well as hardware and software requirements at each backup site

6. Communications Documentation: A list of Southern States network configuration

7. Personnel: Instructions to ensure personnel are prepared in case an emergency occurs, e.g., requirements at backup sites

8. Backup Site Planning: Identification of Southern States short-term and long-term backup sites, what will be provided at both locations, and how and whom to contact to activate each site

9. Vendor Contracts: A list of vendors who currently support and supply Southern States with communications equipment, hardware, and backup sites and an overview of each of their policy statements concerning disaster recovery. Vendor contracts are required to expedite the process of hardware recovery, communication recovery, and backup sites

10. Initial Response: Instructions concerning what needs to be done and who will do it as soon as a disaster is recognized

11. Remote Backup Site Preparation: Instructions for preparing to move Southern States' data processing functions to a remote site

12. Recovery At Backup Site: Instructions for the activities at the backup processing sites

13. Return To Original Or New Facility: Instructions for transition from backup site to Southern States computer facility.

To aid in the development, maintenance, and enhancement of this plan, Southern States should assign an employee, preferably the Data Processing Manager, to be the Disaster Recovery Plan Administrator. Additional administrator duties would typically include making periodic checks with vendors to reaffirm disaster recovery arrangements previously made and seeing that personnel involved in the plan are properly trained. This information, as well as objectives of the plan, should also be included in the plan.

59.(H) Southern States Should Expand Their Disaster Recovery Plan Into A Functional, Comprehensive Plan.

No matter how large and complex or how small and simple the computer system, formal planning is required to manage and recover from disaster events. The plan must be comprehensive and address a wide range of potential disasters. Its goal should be to preserve the integrity of processes, not particular items. The plan should also be as detailed as possible. For instance, it should specify key personnel and their exact duties and responsibilities. Furthermore, the plan must deal with how to carry on at the time of the disaster as well as how to bring activities back to normal. Priorities must be spelled out and each department must have input into the plan. Once the plan is developed, the procedures specified by it should be periodically tested, reviewed, and updated to ensure its effectiveness in an emergency situation.

Readability Of Off-Site Computer Files Is Not Tested.

Off-site files, which are used as back-up to those maintained at Southern States, are not periodically tested for readability. Therefore, if the files on-site at Southern States are destroyed and if off-site files are not readable, then significant time and money are lost as a result of having no usable files.

60.(M) Off-Site Computer Files Should Be Annually Tested For Readability.

DOCUMENTATION CONTROLS

Adequate documentation of computer systems, programs, and operating procedures must exist to ensure a complete and accurate understanding of computer processing activities. The survey covered establishment, control and security of documentation.

Our review of this area resulted in no significant findings.

PROCESSING CONTROLS

Processing controls guard the actual processing and dissemination of data. The EDP. survey reviewed areas where controls should exist in the processing function: input and output, review and supervision, negotiable documents, hardware and software, and terminal and communication controls. Of these processing areas, two were found to have deficiencies--review and supervision, and negotiable documents.

Review And Supervision

There Are No Operating Statistics Available For Management Review.

No operating statistics are generated to show the time spent on normal production, reruns, test and programmer support, equipment and software maintenance, scheduled down time, or idle time. Without these operating statistics management is unable to evaluate computer time utilization and monitor repetitive down time occurrences.

61.(L) Develop And Produce Operating Statistics For Management Review.

Operating statistics can be enhanced by automatically tracking the volume and reasons for errors resulting in reruns and halts in production time.

Negotiable Documents

Blank Checks Are Not Adequately Secured.

The Company's blank checks are stored in a locked file cabinet that is much more conducive to the storage of office supplies than the storage of blank checks. It is located in a corner hallway and cannot be directly seen from anyone's office. Because of its location, the blank checks cannot be easily monitored for unauthorized use.

In view of Southern States size, the possibility of employees knowing the location of the checks is greater than at a larger company. A greater risk of theft also exists because the storage cabinet is easily entered. Even though Southern States has not experienced any problems concerning the location and reliability of blank check storage, precautionary measures are needed.

62.(M) Blank Checks Should Be Stored More Securely.

Southern States should consider changing both the location and the type of storage facility for blank checks.

SUPPLEMENTAL

This section addresses two additional findings and recommendations not referenced by the EDP controls survey.

Southern States Is Not Using The Computer System To Automatically Generate Information Notices Or Flyers To Customers.

From time to time, Southern States is required to notify customers of business concerns such as rate increases or changes in ownership due to acquisitions. Typically, address labels are generated by the computer system and manually placed on a billing insert or flyer before mailing. This particular procedure, however, could become quite tedious and time consuming depending upon the number of customers that must be contacted.

Southern States should use the new computer system to generate any notices, flyers, or billing inserts to customers with pre-printed addresses and names. Using paper that is the same size as that used for billing would make it easy to send both the bill and notice in the same envelope.

Currently, the system is capable of printing customer messages on the back of billing notices. Southern States should continue to use this method of disseminating information whenever appropriate.

63.(M) Use The Computer System To Generate Customer Flyers Or Notices When Feasible.

Data Entry Of Payroll Records Is Not An Efficient Use Of The Office/Personnel Manager's Time.

The responsibilities of the Office/Personnel Manager are many and varied. Processing weekly employee payroll is currently a major responsibility of this position, and requires the data input of all

employee time cards, as well as the edit of payroll information processed. This entire process is performed by the Office/Personnel Manager and normally requires two days per week to complete.

Using a manager to perform data entry would seem to be an inefficient use of resources. This task should be delegated to data entry personnel, whose salary and responsibilities are better matched to data input.

Delegating that data input will allow the Office/Personnel Manager to devote time to more appropriate priorities. These activities include performance evaluation, development of policies and procedures, long range planning and development of personnel.

64.(M) Data Input Of Payroll Records Should Be Performed By Data Entry Personnel.

During the course of the audit, the need for confidentiality of salary information was discussed. We agree this is a legitimate area of concern, but also believe it could be easily handled.

IX. PURCHASING AND INVENTORY CONTROL

BACKGROUND AND PERSPECTIVE

The responsibilities typically ascribed to a purchasing function are assumed by a number of different SSU employees and are not centralized. No purchasing department or coordinator exists to assimilate all of the various purchasing and inventory control functions into one.

The Company's General Manager serves as the primary purchase authorization point, approving most purchase requests over $100. Purchases of less than $100 or emergency items can be approved by the Accounts Payable Clerk. She also maintains payable files, processes vendor invoices, and issues purchase orders. All processed invoices are routed to the Office Manager for payment authorization. After checks are cut and reviewed, they are sent to accounting for final edit and signatures.

Inventory items are stored in Apopka's central warehouse, field office storerooms, and service trucks. There is no inventory control system, although the new computer provides the capability for one to be developed.

No Policies And Procedures Govern The Purchasing Function, And As A Result Several Deficiencies And Internal Control Weaknesses Exist.

Like most other areas of the Company, purchasing has no formal policies and procedures to guide and direct the employees. As a result, numerous inconsistencies and process inadequacies were noted during the audit. These are listed and discussed in subsequent pages.

Policies and procedures are the foundation for an organized, efficient, well-controlled purchasing function. The process of developing them is important in and of itself because it forces management to build or create the function from the ground up. Inconsistencies, inefficiencies, and control weaknesses often become apparent during the process, and can be corrected at that point.

65.(H) Develop Complete Policies And Procedures For The Purchasing Function.

These should include all aspects of purchasing, receiving, inventory control, and warehousing as well as addressing those specific items discussed in subsequent findings.

All Aspects Of Bulk Purchases Have Not Been Evaluated.

SSU has begun to purchase selected items in bulk quantities at lower per-unit prices. On the surface, this would seem to be a wise philosophy. Yet, there is no evidence that management performed the kind of thorough cost-benefit analysis a decision like this warrants.

While the initial per-unit cost may be less, bulk purchases have a number of associated costs which must be considered. These include the cost of money, storage, and field distribution expenses, and other carrying costs such as interest expense. Without an evaluation of all aspects of bulk purchases, the true benefits will not be known.

66.(M) Develop Policies And Procedures Requiring Cost-Benefit Analyses To Be Performed For All Bulk Purchase Decisions.

Competitive Bidding Is Not Utilized For The Selection Of Insurance Coverage.

The Company uses one insurance agent for all of the various policies and coverages. The selection of that agent was not based on a formal evaluation or competitive bidding process. As a result, SSU cannot be reasonably certain that it is receiving the best coverage for the lowest cost.

Insurance premiums should be treated like any other major purchase decision. The desired package of insurance coverage should be presented to interested agents for proposals, and the results empirically evaluated. Only then can SSU be assured of the best protection for its money.

67.(M) Develop Procedures To Competitively Bid All Insurance Policy Purchases.

The Purchase Order Generation And Approval Processes Are Too Informal And Inconsistent.

As a result of the Company's lack of procedures, the creation and approval of a purchase order (P.O.) is handled in several different ways depending on who you ask and the particular situation. Generally, it appears that the Accounts Payable Clerk can and does approve many purchase orders under $100 and even some over that amount. The General Manager and/or the President typically approves P.O.s above the $100 limit, however there are exceptions.

The process is sometimes circumvented or manipulated by the field staffs. If the General Manager is reluctant to approve a given purchase, the field often gets what they want by either declaring it an emergency item and buying it anyway, or going above the G.M. to the President. This serves only to usurp the General Manager's authority and compromise the integrity and what little structure the P.O. process currently has. Because it is so informal, SSU employees are able to game the system; they learn who to ask for what, and when to just go buy it.

Appropriate policies and procedures will go a long way in correcting this situation, and establish better fiscal controls as well.

68.(M) Develop A Formal Purchase Order Approval Process And Incorporate It Into The Overall Purchasing Procedures.

At a minimum these procedures must:

- Establish a chain of command for P.O. approval. The General Manager should be the focal point for approvals. SSU's President would be consulted only in the most unique cases, and by the General Manager directly
- Set specific guidelines and parameters for P.O. generation and approval: who, what, when, where, and how much to create an audit trail and control points.
- Specify very exacting criteria which emergency purchases must meet
- Create a review and audit process to ensure that those criteria are being followed
- Re-evaluate the field offices' petty cash funds and their impact on the P.O. generation and approval process
- Establish a paper audit trail of required approval signatures and sign-offs.

The Inventory Control System Is Inadequate.

Probably a more accurate assessment is that there is no inventory control system at Southern States. All ordering, stocking, warehousing, and issuance tasks are handled very informally and inconsistently from location to location.

"While there is a central warehouse located in Apopka, it does not actually function in that capacity. Parts and equipment are kept in an unsecured area of the warehouse. They are neither numbered or identified. Most of the field locations maintain storerooms, and several have developed their own basic inventory control systems. The Company's trucks are also stocked with a variety of parts and supplies, although there are no standard issuance procedures here, either.

Regular inventory counts and reconciliations are not done and SSU cannot definitively say what they have or how much. There is a computer-generated parts inventory, but Company personnel acknowledged its inaccuracy. So in addition to the lack of useful management information, there is a tremendous opportunity for shrinkage.

Parts issuance varies by location, but in general, there are virtually no controls or procedures addressing this aspect of inventory control. When possible, SSU attempts to charge parts to a particular job, but even then the actual issuance of those parts is poorly controlled.

The Company, for its part, realizes that there is a timely need for an inventory control system. And the new computer provides them with the capability to develop an excellent system. There are numerous other tasks that must be accomplished in conjunction with any system capability enhancement.

1. **Manpower** - The development of the process is going to require a sizeable, up-front manpower commitment to accomplish the identification, cataloguing, numbering, referencing, and computer input of the thousands of different parts.

2. **Development** - Concurrent with those tasks will be the development of policies, procedures, controls, and forms to support the system. This will of course require extensive evaluation and input from the field offices, especially those with storerooms.

3. **Position Assignment** - SSU will need a full-time purchasing and inventory control coordinator to maintain the system once it is operational. His duties will require close coordination with the field, as well as with the accounting, EDP, and current "purchasing" staffs.

69.(H) <u>Plan, Develop, And Implement An Inventory Control System.</u>

Project Files Are Inadequate.

Two sets of project files are maintained at SSU--one by the General Manager and one by the President. We reviewed a number of project folders from both sets and found the majority to be incomplete and inadequate.

The project files are intended to include all documentation of the bid process, approvals, contracts, and other supporting data so that the process could theoretically be reconstructed if necessary, as well as provide an audit trail. Currently, they do not meet this criteria. Noted deficiencies included:

a. In several cases, the required number of bids were absent with no explanation why

b. No justifications were offered for not choosing the lowest bid

c. Missing or incomplete Investment Project Authorization forms

d. Missing or unsigned contracts

e. Documents not in chronological order.

The resulting file condition makes it difficult to use them for their intended purpose. As the Company grows, and the number of capital projects grows, the project files will only get more unmanageable.

70.(L) Establish Procedures For Organizing And Maintaining Project Files.

X. TRANSPORTATION MANAGEMENT

BACKGROUND AND PERSPECTIVE

Southern States does not have a formal transportation management program or an organized preventive maintenance program for their sixty-three vehicle fleet. Fifty-nine vehicles are owned and dispersed throughout the various Company locations. The four remaining vehicles are leased and operated out of the Venice Gardens office.

Generally, Company vehicles are purchased as opposed to being leased. However, upon acquiring new systems with leased vehicles, such as the recent acquisition of Venice Gardens, Southern States normally retains them. The vehicle lease contracts at Venice Gardens will expire in 1989 for three vehicles and in 1990 for one vehicle.

All vehicle purchases must be approved by the President. Normally, disposal occurs when the Company believes a vehicle becomes too costly to maintain, as in excessive repairs, and has been fully depreciated. At that time, employees are given the opportunity to submit bids, which must be no less than $50.00, and the employee with the highest bid is awarded the vehicle.

The Company Does Not Have An Adequate Preventive Maintenance Program For Its Vehicles.

No written plan is available to assist the employee in scheduling maintenance at proper intervals and no individual is directly responsible for the preventive maintenance of all Company vehicles at Southern States. Consequently, maintenance is performed when each driver believes it is needed. Unwritten Company policy, however, informs drivers that they should check vehicle oil routinely and change it every 3000 miles. The dispatcher may also remind drivers when an oil change is due. However, the lack of a formal vehicle maintenance program increases the chances that maintenance will not be performed uniformly so that the maximum vehicle reliability and longevity can be realized.

Other risks and costs associated with driving, increase without a scheduled preventive maintenance program. The possibility of employee injury increases when vehicles have not been well maintained. Inexpensive, minor repairs may evolve into major ones. And Southern States may be forced into repairing the vehicle under emergency conditions and prices rather than negotiated ones.

71.(H) Develop A Scheduled Preventive Maintenance Program For All Vehicles.

A preventive maintenance program pays off chiefly in maintaining availability of vehicles which leads to consistent production and better utilization of the work force. Secondly, it allows a company to get the most miles out of their vehicles.

Vehicles should be placed on the preventive maintenance program at the time of acquisition. The scheduled maintenance plan should be in writing and based on vehicle mileage between maintenance intervals. Vehicle maintenance records of all Southern States vehicles should be kept at the Apopka headquarters, and include:

- Dates the vehicle was serviced and what services were performed
- When the next maintenance service is scheduled. Mileage should be recorded to ensure preventive maintenance when required

X. TRANSPORTATION MANAGEMENT

- Names and identification of each major part repaired or replaced, including manufacturer's identification, warranties, and other information.

With Southern States new computer system, opportunity exists to automate the record-keeping element of this function.

The Company Has No Facility Or Expertise To Handle Vehicle Maintenance In-House.

While company drivers do occasionally change oil and light bulbs, they do not (and should not be expected to) get involved in general vehicle maintenance. Although there may be isolated instances of drivers becoming more involved in vehicle repair, it is not standard company-wide policy and should not be encouraged by management.

At present the Company policy is to have significant repairs and maintenance done at various local garages; and recognizing this as maybe being too costly, the Company is investigating the feasibility of an in-house repair and maintenance facility.

72.(L) Southern States Should Complete Their Cost-Benefit Study Of The Feasibility Of Performing Preventive Maintenance And Repairs For Company Vehicles In-House.

After completion of the study, an appropriate strategy should be developed, documented, and followed.

Contrary To Company Policy, Company Vehicles Are Used For Personal Reasons By Field Personnel.

The majority of Southern States' vehicles, all of which bear the Company identification, are assigned to specific field personnel who are on-call 24 hours a day, seven days a week. Consequently, they are allowed to drive Company vehicles home from work. Management is aware that drivers occasionally use these vehicles for personal business. As an example, an employee may stop at a convenience store during lunch or while driving home from work. Such practices occur even though a written Company policy exists forbidding the personal use of Company vehicles. There should be no inconsistency between policy and practice.

Company image is very important to Southern States and is reflected by management's commitment to vehicle appearance. This policy states that "It is important that the Company vehicles project a good appearance because it is a direct reflection to the Company as a whole." In keeping with this philosophy, Southern States is planning to build a vacuum and car wash center at the Apopka office.

But Company image can also be enhanced by restricting the personal use of Company vehicles. For instance, even though stopping at a convenience store may seem quite harmless to an employee, ratepayers may develop negative perceptions about the management of Southern States when seeing a Company vehicle parked at a local store especially after hours. This is why the majority of Florida's utilities have discontinued the personal use of company vehicles.

Employee morale is of course important to the management at Southern States. As a result, the Company is sensitive to the effect this kind of policy may have on employees. Often times, a policy which restricts behavior that was allowed in the past, may have a negative impact on employee morale. Management should explain the importance of Company image and how the employees can play a vital role in enhancing it by not using Company vehicles for personal business. Furthermore, because of the Tax Reform Act of 1986, the Internal Revenue Service is actively investigating the use of company vehicles for personal reasons; and if employees are found to be benefiting from personal use of Company vehicles, they will be liable for additional income tax.

73.(M) <u>The Policy Concerning Personal Use Of Company Vehicles Should Be Expanded And Enforced.</u>

The employee handbook for Southern States clearly states that "Company vehicles are not to be used for personal use." This policy should further specify the importance of Company image, personal use of Company vehicles during breaks and lunch as well as personal use after working hours. Furthermore, the policy should explain the consequences of not abiding by Company policy. Management should also ensure enforcement of this policy throughout the Company.

Written Policies And Procedures For Transportation Management Are Inadequate.

The fleet management function is not governed by a set of written, comprehensive policies and procedures. The employee handbook does reference accident procedures, the personal use of Company vehicles, and the consequences of drug and alcohol use while operating a Company vehicle. But these references are not nearly comprehensive enough.

Policies and procedures for transportation management should be put in writing to eliminate any operational inconsistencies among employees, such as when and what kind of basic maintenance is performed on Company vehicles. Written policies and procedures also shorten the training process for new employees. Another benefit is that they specify management's expectations of employees as well as what processes must be followed to achieve a certain result. Furthermore, policies and procedures assist in maintaining good organization by defining clear cut lines of authority and responsibility. For example, Southern States is in the process of creating a maintenance coordinator function. The responsibilities of this function should be specified in the transportation manual.

Once the policies and procedures are developed, it is management's responsibility to see that employees authorized to operate a Company vehicle possess a copy. Management must also determine that the employee clearly understands what is contained in those procedures.

Policies and procedures should be periodically reviewed to ensure they are up to date. Since conditions in an organization or department are subject to change, policies and procedures are also subject to change. As a suggestion, the General Manager could be responsible for updating the transportation manual.

74.(H) Develop Written Policies And Procedures For Transportation Management.

The policies and procedures should clearly define (at a minimum) the following:

MANAGEMENT RESPONSIBILITIES

1. Who is eligible to drive a Company vehicle and why
2. What kinds of vehicles are to be used within the fleet (size, engine, equipment)
3. What criteria will be used to determine when a vehicle will be retired
4. Purchasing procedures
5. Responsibilities of the Maintenance Coordinator
6. What kind of basic maintenance is to be performed and at what intervals.

OPERATOR RESPONSIBILITIES

1. Accident procedures
2. Payment of fines or penalties for any traffic violations while operating a Company vehicle
3. Safety precautions
4. Repairs, tires, and other maintenance
5. Gas purchase procedures
6. Company image.

No Written Policy Exists Concerning Reimbursement To Employees For Use Of Their Personal Vehicles.

Although infrequent, there are occasions that require an employee to use their own vehicle for Company business. In most instances, the employee is allowed to purchase gas at the Company's expense. Sometimes the employee must obtain prior approval for the purchase, and at other times the approval is not required. In either case, employee discretion is the only mechanism used to determine how much gas is purchased.

Employees are currently reimbursed on a per-mile basis in at least one location. This kind of reimbursement is a standard business practice and fair to both the Company and the employee. It is also easier to track personal mileage and monitor the reimbursement process. Southern States would be well served by developing this policy.

75.(L) Develop A Written Policy Concerning The Use Of Personal Vehicles For Company Business.

The policy should clearly define at a minimum the following:

1. Who is eligible to use their personal car for Company business and why
2. How and when such use will be approved
3. The basis and conditions on which reimbursement will be made, to include per-mile cost.

Southern States Is Not Utilizing The Truck Safety And Maintenance Checklist.

Several years ago, Southern States developed a safety and maintenance checklist for Company vehicles. The inspection sheet consists of items that should be examined daily as well as items that require less frequent inspection. Unfortunately, it is not being used.

There are benefits to be derived from employing this form and because safety is directly related to preventive maintenance, the benefits applicable to one are also applicable to the other. These benefits include reducing the risk of accidents and injuries to employees and the public. Secondly, the inspection sheet can be used as a tool to alert drivers of safety requirements by giving them the responsibility of regularly completing the form. Furthermore, the checklist may also be used to enhance the preventive maintenance records.

76.(M) Revise And Reinstate The Use Of The Truck Safety/Maintenance Checklist.

Southern States should consider making two distinct checklists. One checklist should address safety related items, such as the working condition of lights, the unit radio, horn and any other related items. This sheet should be completed daily by the driver and may be submitted with the employee timesheet.

The second checklist should address areas more related to preventive maintenance. These items will typically require less frequent examination and may include the review of brake and transmission fluid levels, cleanliness of air filters, tire wear and any other related items. It should be updated and maintained by the employee responsible for preventive maintenance of Company vehicles.

Southern States Lacks Adequate Controls To Prevent The Potential Misappropriation Of Gasoline Purchases.

Any employee assigned a Company vehicle is responsible for purchasing gasoline when needed. The purchase is made at a local station on a Company account and usually occurs each morning. The dispatcher is then contacted and the vehicle mileage, number of gallons purchased, and the cost are reported and entered into the vehicle log as well as the employee daily time sheet. The vehicle log is also used to monitor vehicle mileage and allows dispatch to notify drivers when an oil change should be made.

Even though data concerning the purchase of gasoline is reported several ways, no reconciliation is made between the vehicle log and the monthly gas bill. Southern States relies on the integrity of the employee and the local station to prevent any irregularities.

During the course of the audit, we were informed that Southern States was in the process of developing a feasibility study of installing Company gas pumps at the Apopka office. While this could be a potential solution to increasing control over purchases, it probably is not yet justifiable, given the number of vehicles in the fleet and in particular, the number in the Apopka area.

However, in regards to the feasibility study being developed, we believe that the approach being used was not comprehensive enough, e.g., it did not consider the total dollars expended for gasoline for even the previous year, let alone a 3-5 year period.

If in the future the Company wants to take another look at owning their own pumps, they need to start keeping proper cost statistics to support a proper cost-benefit study.

77.(M) Establish Controls For Employee Purchase Of Gasoline.

A range of gas mileage per vehicle should be established and computed with each gas purchase. This information should be recorded on the vehicle log and regularly reviewed by management. Any variations from the established gas mileage range should be examined. However, employees should not be considered the sole source of theft. Controls requiring the driver to report the purchase price per gallons to dispatch will assist in reducing the risk of theft by any local station. Furthermore, reconciliation should be made between the gas charge slips and the vehicle log.

78.(L) Use The Computer System To Track Gasoline Expenditures.

Southern States Is Not Getting An Adequate Return On Investment From Vehicles Sold To Employees.

Southern States' employees are given the opportunity to submit bids, which must be no less than $50.00, for the purchase of Company vehicles which are ready for disposal. This practice, however is not allowing the Company to gain the greatest possible return on their vehicles.

As shown in Exhibit XIII, six vehicles were sold to Company employees at a total disposition price of $1,190. As a result, the average selling price of each vehicle was $198. Actual selling prices, however, ranged from $400 to $100, and vehicle models varied from a 1978 Ford pickup to a 1982 Chevrolet Chevette.

Based upon market analysis and according to the NADA blue book value, after adjustment for high mileage, the average retail value of each of these six vehicles should have been $1,520. The difference between the average price per vehicle ($198) and the average retail value per vehicle ($1,520) discloses an amount of $1,322 which could have been received for each vehicle.

According to our estimates, though roughly computed, the total value which should have been recovered is $9,125. Therefore, it is estimated that Southern States lost approximately $7,935 in vehicle disposals for 1987 alone.

EXHIBIT XIII

SOUTHERN STATES UTILITIES, INC.

VEHICLES PURCHASED BY EMPLOYEES IN 1987

VEHICLE DESCRIPTION	SALES PRICE	RETAIL VALUE *	1987 DOLLARS NOT RECOVERED
1981 Chevrolet Pickup	$ 150	$2,700	$(2,550)
1980 Datsun Pickup	250	1,500	(1,250)
1980 Dodge Pickup	130	1,900	(1,770)
1978 Ford Pickup	160	1,200**	(1,040)
1978 Ford Pickup	100	1,200**	(1,100)
1982 Chevrolet Chevette	400	625	(225)
	$1,190	$9,125	$(7,935)

NOTE: AVERAGE RETAIL VALUE PER VEHICLE WAS $1,520
AVERAGE SALES PRICE PER VEHICLE WAS $ 198
AVERAGE NON-RECOVERED DOLLARS/VEHICLE $1,322

* BASED ON LOWEST BLUE BOOK VALUE (ADJUSTED FOR HIGH MILEAGE).

** BASED ON MARKET ANALYSIS (DUE TO AGE).

Source: Company Records And FPSC Analysis

79.(H) Develop A Written Procedure Concerning The Sale Of Company Vehicles To Employees.

The procedure should include steps that interested employees should take in submitting bids. It should also explain how the average retail value is determined, which may be through the use of the NADA blue book, through market analysis, or through obtaining a qualified appraisal. Above all, the policy should emphasize that only after the average retail value has been determined should a decision be made upon an acceptable minimum bid. This procedure should ensure Southern States an increased return on Company vehicles.

ACKNOWLEDGMENT OF FPSC PARTICIPANTS

The preceding management audit report of Southern States Utilities, Inc. was produced by the Bureau of Management Studies within the Division of Auditing and Financial Analysis. Any questions regarding this report should be directed to the Project Manager, Terry Kramer at (904) 488-8147 or write to:

Florida Public Service Commission
Bureau of Management Studies
101 East Gaines Street
Tallahassee, Florida 32399-0865

As Project Manager, I would like to acknowledge and commend the following individuals for their contributions to this report:

Overall Management and Review:

Timothy J. Devlin, Director, DAFA
Deborah Flannagan, Deputy Director, DAFA
Mark Laux, Bureau Chief

Audit Performance:

Dave Kesler, Senior Management Analyst Supervisor
Dale DeHart, Management Review Specialist
Dale Knapp, Senior Management Analyst
Sheila Miller, Senior Management Analyst
Annette Pearce, Senior Management Analyst

PRODUCTION ASSISTANCE

Carol Womble, Administrative Secretary

Our acknowledgments would not be complete without recognizing the technical expertise contributed by the Director and staff of the Division of Water and Sewer which enabled us to proceed with more assuredness.

Terrence L. Kramer

Terrence L. Kramer, Project Manager

Exhibit ___ (FLL-4)
Cover Page

PSC AUDIT CORRESPONDENCE

M E M O R A N D U M

June 13, 1986

TO : TIM DEVLIN, DIRECTOR, DIVISION OF AUDITING AND FINANCIAL ANALYSIS

FROM: DALE A. KNAPP, DIRECTOR, DIVISION OF WATER AND SEWER

RE : PROPOSED MANAGEMENT AUDIT OF SOUTHERN STATES UTILITIES, INC.

We are, through this memorandum, requesting a management audit of Southern States Utilities, Inc. (SSUI). We are requesting the audit because of our concern over the efficient management of the utility company. We are concerned that SSUI is being managed using a crisis management approach which ultimately ends up costing the customers. The goal that we hope the audit will achieve will be to improve upon the efficiency of SSUI management which will end up benefiting the customers as well.

Company Background

SSUI was organized on November 15, 1961. The company's main goal has been plant expansion through acquisition. Staff believes that one of the reasons that the company was organized was to buy utilities to sell to governmental agencies at a substantial profit. The goal of expansion by acquisition has been followed dutifully over the years. The company now owns well over 56 individual water and sewer systems in 18 counties regulated by the FPSC. SSUI also owns other systems in nonregulated counties.

SSUI, from its date of organization to the present, has argued the idea that continued utility acquisition is beneficial to present customers because of economies of scale. The per customer

cost would be cheaper as the company grew larger. This idea sounds good but has never materialized. Instead the opposite has occurred, costs have gone up. This we feel is partially due to SSUI's haphazard acquisition program which has resulted in the acquisition of small "mom and pop" type systems. These types of systems are expensive to operate. We also feel that costs have risen due to the inefficient management of SSUI.

Listed below is some general information that you will need to accomplish the management audit:

Utility address:

Southern States Utilities, Inc.
750 West Colonial Drive
Orlando, Florida 32804

Telephone: (305) 425-1695

Names and Titles of Utility Contacts:

Jack F. Rowe	Chief Executive Officer
Charles L. Sweat	President
Terry Russ	Controller
Judith Kimball	Rate Director

We have listed below the areas that we would like to see covered by the management audit. It would probably be most helpful for your management audit team to go over each of these areas with our staff before designing an audit game plan.

Areas of concern:

- Expense of maintaining a Miami office when no operations exist in that area.
- Competitive Bidding Practices.
- The need for a new office building.
- Management of cash flow.
- Borrowing procedures.

- The appropriateness of leasing equipment vs. purchasing.
- Company's utility acquisition program.
- Time management (ie; proper time records).
- Manpower utilization (especially field personnel)
- Planned plant expansion vs. crisis management (projects followed through to completion)
- Nepotism.
- Time and expense of managing other utility companies. (Spreading of employees to thin?)
- Financial management through a budgeting process.
- Efficient use of computer system:
  - Access to computer system
  - Adequate use of computer system operations
  - Timely access to detail information
  - computerized information vs. manually kept information
- Field Operations:
  - Preventative maintenace program
  - If one exists, is it being used?
  - Communications with Orlando office
  - High turn over of field staff
- Internal Communication both internally and with parent corporation.
- Proper training of field office personnel on proper customer service.
- Internal chain of command (poorly planned?)
  - delegation of authority
- Planning and goal obtainment:
  - Establishment of goals and objectives
  - Appropriateness of goals and objectives
  - Measuring performance of established goals and objectives (Performance evaluations)
- Rate case filings:
  - Cost benefit of having seperate department for filing rate cases.
  - Effectiveness of structure.

We have also attached to this memorandum several documents that we thought would be beneficial to you in the preparation of

this management audit.

Please let us know when you would like to meet on this matter and I will make all of the appropriate staff available.

DAK/MWW/mww

Attachments

cc: Bill Talbott, Deputy Executive Director/Technical
Water and Sewer Management
Mark Laux, Bureau Chief, Management Studies

State of Florida

DAVID L. SWAFFORD
Executive Director

FLETCHER BUILDING
101 EAST GAINES STREET
TALLAHASSEE 32301

Public Service Commission

December 18, 1986

Mr. Charles L. Sweat, President
Southern States Utilities, Inc.
1000 Color Place
Apopka, Fl. 32703

Dear Mr. Sweat:

Southern States Utilities, Inc. (SSUI) has been selected by the Florida Public Service Commission to receive a Comprehensive Management Audit. Your selection was based upon the Commission's desire to extend its management audit coverage to the water and sewer industry and upon the recommendation of our Division of Water and Sewer.

It is the purpose of such audits to review the economy and efficiency of the operations of the auditee and to make recommendations for improvements where they are found to be appropriate. Such audits also provide the opportunity for the auditee to impress the auditors with those aspects of their operations where they are doing an outstanding job. The audit will be conducted by the staff of our Management Studies Bureau, and a final report will be presented to the Commission.

The audit will cover, at a minimum, the following areas of your operation:

1. Organization and Management
2. Financial Management
3. Personnel Management
4. Electronic Data Processing
5. Asset Management
6. Customer Services

We are reserving the right to add additional areas of concern during the course of this review, if deemed appropriate.

As a preliminary preparation, we request that the following actions be taken by your company:

1) Hold an initial audit conference. Mr. Terrence L. Kramer of our Management Studies Staff has been appointed as the Project Manager for this project. He will be contacting you in the near future to confirm the time and place for an initial conference in late January or early February 1987.

2) Designate a Company official to be responsible for audit interface with our staff. We suggest that this be an officer, of the company since it is important that they be capable of rendering an opinion as to the proprietary and/or confidential nature of the information requested by our auditors. Please advise Mr. Kramer of the person so designated.

3) Issue a written announcement to all of your employees, informing them of this review and soliciting their fullest cooperation. We have found that such a letter serves to greatly reduce anxiety or reluctance to participate that can arise when employees are not fully informed of both the purpose of our presence in their work environment, and the attitude of Company Management toward such a study.

4) Furnish us with the attached list of documents by January 12, 1987 so as to allow us to familiarize ourselves, more fully, with the company structure and operations. The information available through these sources should provide us with sufficient detail to prepare our preliminary work plans with a minimum of personal contact with your employees, prior to the actual field interviews. The details of providing such documentation can be worked out by your appointed coordinator with Mr. Kramer.

I would like to thank you in advance for your cooperation and for the efforts of all Southern States personnel toward the satisfactory and expeditious completion of this audit. In turn, we pledge to you that we will make every effort possible to minimize interruptions to your work schedules, and provide you with a fair and impartial management review of your operations.

Please contact me if I can be of any assistance or answer any questions regarding this audit.

Sincerely,

David Swafford
Executive Director

DLS:DK:cw
CC: Mark Laux, Chief, Bureau of Management Studies, DAFA
Terry Kramer, DAFA/MS
Chuck Hill, Director, DMS

DOCUMENT REQUEST
SOUTHERN STATES UTILITIES, INC. (S.S.U.I)

1. Organization Charts
   - Complete Fla. Operations

2. Systems Location Map
   - Fla. map locating all systems regulated and non-regulated

3. Policy & Procedures Manuals.

4. Flow charts and/or descriptions of Major Operations

5. Statements of Goals & Objectives

6. Copies of SSUI Audit Reports (and Annual Reports) for past five years. (Not your PSC Annual Reports)

7. Copies of parent company (Universal Telephone, Inc. and Minnesota Power) Annual Reports for past five years, as available.

8. Sale of Unsecured Notes current literature provided to purchasers.

9. A copy of the Management Operation Contracts providing for operation of non-owned utilities.

10. A copy of agreements and explanation of working relationships with other affiliates such as Deltona.

11. Operating and Construction budgets for past three years.

12. Projected Business Plan or similar document.
    (Note: We have a copy of your Projected 1985 Business Plan. Please provide any such documents issued more recently.)

13. Employees Handbook or similar document.
    (Note: we have a copy of your July 1985 Employees Handbook. Please provide any such documents issued more recently.)

14. Latest SEC form 10K for SSUI, if prepared.

15. Latest SEC form 10K for Minnesota Power.

State of Florida

Commissioners:
KATIE NICHOLS, Chairman
GERALD L. (JERRY) GUNTER
JOHN T. HERNDON
JOHN R. MARKS, III
MICHAEL McK. WILSON

TIMOTHY J. DEVLIN, Director
Auditing & Financial Analysis Division
(904) 488-8147

Public Service Commission

February 11, 1987

Ms. Judith J. Kimball, CPA
Rate Director
Southern States Utilities, Inc.
1000 Color Place
Apopka, Fl. 32703

Dear Ms. Kimball:

RE: S.S.U.I. Management Audit

Thank you for your letter of January 29th and for the documents which accompanied it. We were impressed with, and greatly appreciated, the professionalism with which the documentation was assembled.

As briefly mentioned in our letter of February 3rd, we look forward to receiving the remainder of our original document request (Ref: letter December 18, 1986). In conjunction with that additional data, we would appreciate your added response to the following:

Item:

1. Organization Charts - The Business Plan 1985-87 (pg. 12) contains a brief chart; however, we could use one with more details.

3. Policy and Procedures Manual - Please advise if such a document is available and being sent.

4. Flow Charts and/or Descriptions of Major Operations - Please advise if such documents are available and being sent.

11. Operating and Construction Budgets - In addition to the past 3 years, we would like to receive a copy of your 1987 Operating Budget.

Thanks again for your cooperation and time in helping us to better understand your work environment. Please give me a call if there is any question.

Sincerely,

Terrence L. Kramer

Terrence L. Kramer
Project Manager, DAFA/MS

TLK:cw
CC: Deborah Achilles
Mark Laux

GENERAL MANAGEMENT REVIEW

OF

SOUTHERN STATES UTILITIES, INC.

(A Water and Sewer Service Company)

PROJECT ORIENTATION BRIEFING

BUREAU OF MANAGEMENT STUDIES

(Mark L. Laux, Chief)

DIVISION OF AUDITING AND FINANCIAL ANALYSIS

(Timothy J. Devlin, Director)

FLORIDA PUBLIC SERVICE COMMISSION

(Katie Nichols, Chairman)

April 6, 1987

AGENDA

		Page
1.	INITIAL MEETING - PURPOSE	1
2.	GENERAL OBJECTIVES	2
3.	STUDY APPROACH	3
4.	COMPANY INVOLVEMENT IN THE MANAGEMENT REVIEW PROCESS	4
5.	TIME FRAME OF THE MANAGEMENT REVIEW	5
6.	TYPICAL INTERVIEW TOPICS	6

INITIAL MEETING - PURPOSE

- TO ACQUAINT SENIOR EXECUTIVES WITH OUR STAFF
- TO ANSWER QUESTIONS ABOUT THE AUDIT
- TO OBTAIN AWARENESS AND PERSPECTIVE RELATIVE TO THE COMPANY'S OPERATING ENVIRONMENT
- TO ENSURE COMMUNICATION CHANNELS ARE CLEARLY ESTABLISHED

GENERAL OBJECTIVES

- TO PROVIDE AN INDEPENDENT AND COMPREHENSIVE REVIEW OF THE EFFECTIVENESS AND EFFICIENCY OF SOUTHERN STATE'S MANAGEMENT AND OF SELECTED COMPANY OPERATIONS
- TO IDENTIFY FUNCTIONS BEING PERFORMED WELL
- TO DEVELOP MEANINGFUL, COST-EFFECTIVE RECOMMENDATIONS FOR IMPROVEMENT
- TO PRODUCE AN ACCURATE AND COMPREHENSIVE REPORT OF OUR FINDINGS, CONCLUSIONS AND RECOMMENDATIONS
- TO ENSURE THE SATISFACTORY IMPLEMENTATION OF THE RECOMMENDATIONS

STUDY APPROACH

- INITIAL DOCUMENT REQUEST
- ORIENTATION MEETING WITH SENIOR MANAGEMENT OF THE COMPANY
- INTERVIEW SELECTED COMPANY PERSONNEL
- REVIEW AND ANALYZE ALL DATA COLLECTED
- DEVELOP FINDINGS AND RECOMMENDATIONS
- REVIEW THE FACTS AND PRACTICALITY OF OUR FINDINGS AND RECOMMENDATIONS WITH OPERATING MANAGEMENT OF THE COMPANY
- PREPARE INITIAL DRAFT OF REPORT
- SUBMIT DRAFT TO COMPANY FOR REVIEW AND FORMAL COMMENTS
- DISCUSS THE MEANING OF OUR FINDINGS AND RECOMMENDATIONS WITH SENIOR MANAGEMENT OF THE COMPANY
- INITIATE IMPLEMENTATION AND FINAL REPORT PHASE
  1. Solicit Company's Formal Comments
  2. Solicit Company's Completion of Cost/Benefit Analysis Forms
  3. Solicit Company's Action Plans for Each Recommendation.
- MANAGEMENT STUDIES WILL COMPLETE THEIR PORTION OF COST/BENEFIT FORMS AND ATTEMPT TO RECONCILE DIFFERENCES WHERE POSSIBLE.
- PUBLISH FINAL REPORT WITH COMPANY'S COMMENTS
- PRESENT FINAL REPORT TO THE COMMISSIONERS
- MONITOR IMPLEMENTATION ACTIVITY TO COMPLETION

COMPANY INVOLVEMENT IN THE MANAGEMENT REVIEW PROCESS

- PROVIDE WORKING SPACE AND A COORDINATOR
- PARTICIPATE IN INTERVIEWS WITH MANAGEMENT STUDIES STAFF
- PROVIDE DOCUMENTS AS REQUESTED
- REVIEW FINDINGS AND RECOMMENDATIONS FOR FACTUAL ACCURACY WITH MANAGEMENT STUDIES STAFF
- REVIEW DRAFT OF REPORT AND PREPARE STATEMENT OF AGREEMENT OR DISAGREEMENT WITH EACH RECOMMENDATION
- COMPLETE COST/BENEFIT ANALYSIS FORMS FOR EACH RECOMMENDATION
- PREPARE DETAILED ACTION PLANS FOR IMPLEMENTING EACH RECOMMENDATION; OR A DETAILED EXPLANATION OF DISAGREEMENT
- PREPARE QUARTERLY STATUS REPORTS OF ALL RECOMMENDATIONS NOT YET "CLOSED"
- PROVIDE SPECIFIC, VERIFIABLE DOCUMENTATION AND COST AND/OR SAVINGS FIGURES TO SUPPORT YOUR REQUEST FOR CLOSURE OF EACH RECOMMENDATION IMPLEMENTED
- RESPOND TO ALL REQUESTS FOR ADDITIONAL EXPLANATION AND/OR DOCUMENTATION
- PARTICIPATE IN ONGOING DIALOG TO TRY TO RESOLVE ALL RECOMMENDATIONS IN DISAGREEMENT

SOUTHERN STATES UTILITIES MANAGL JUDIT

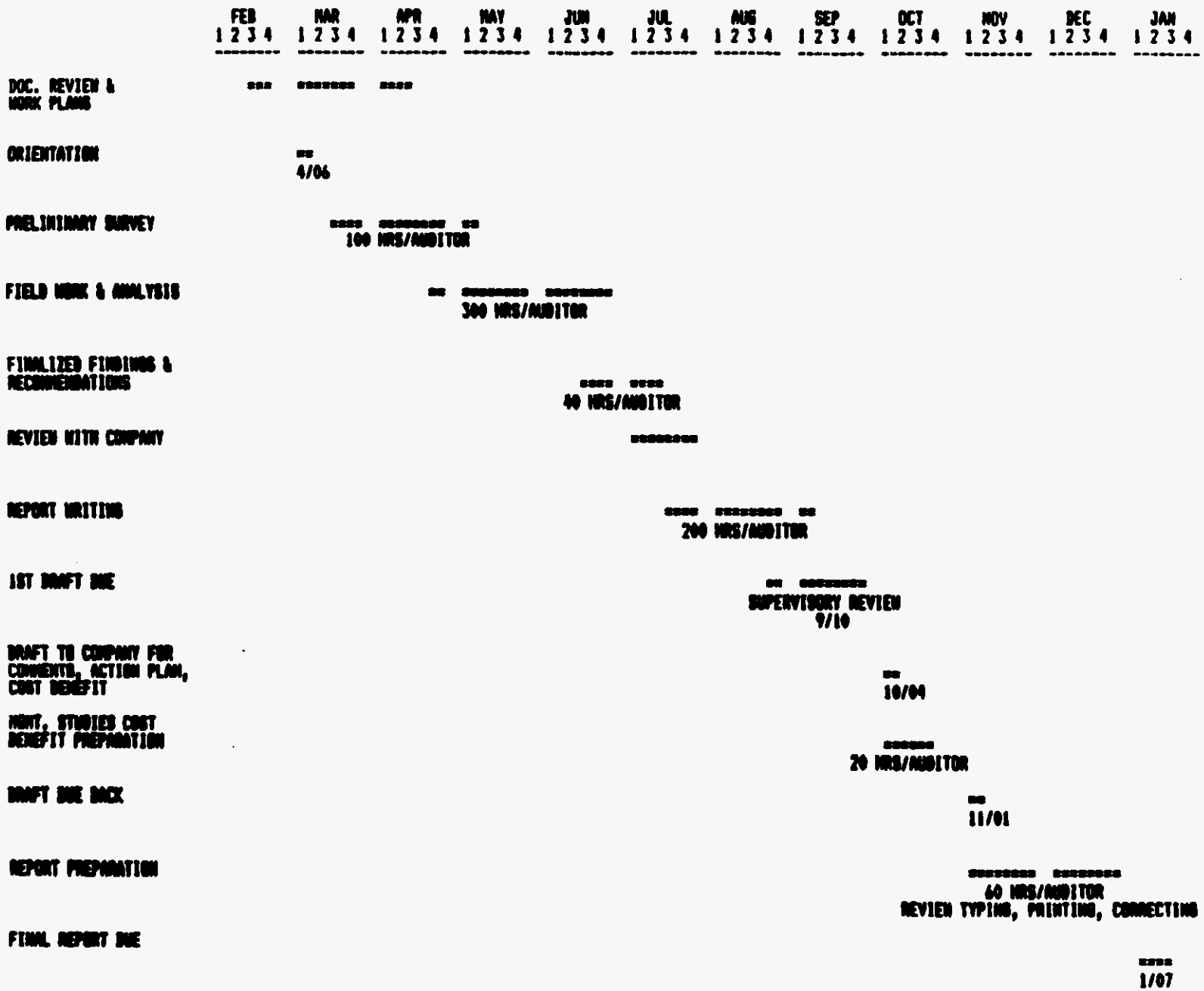


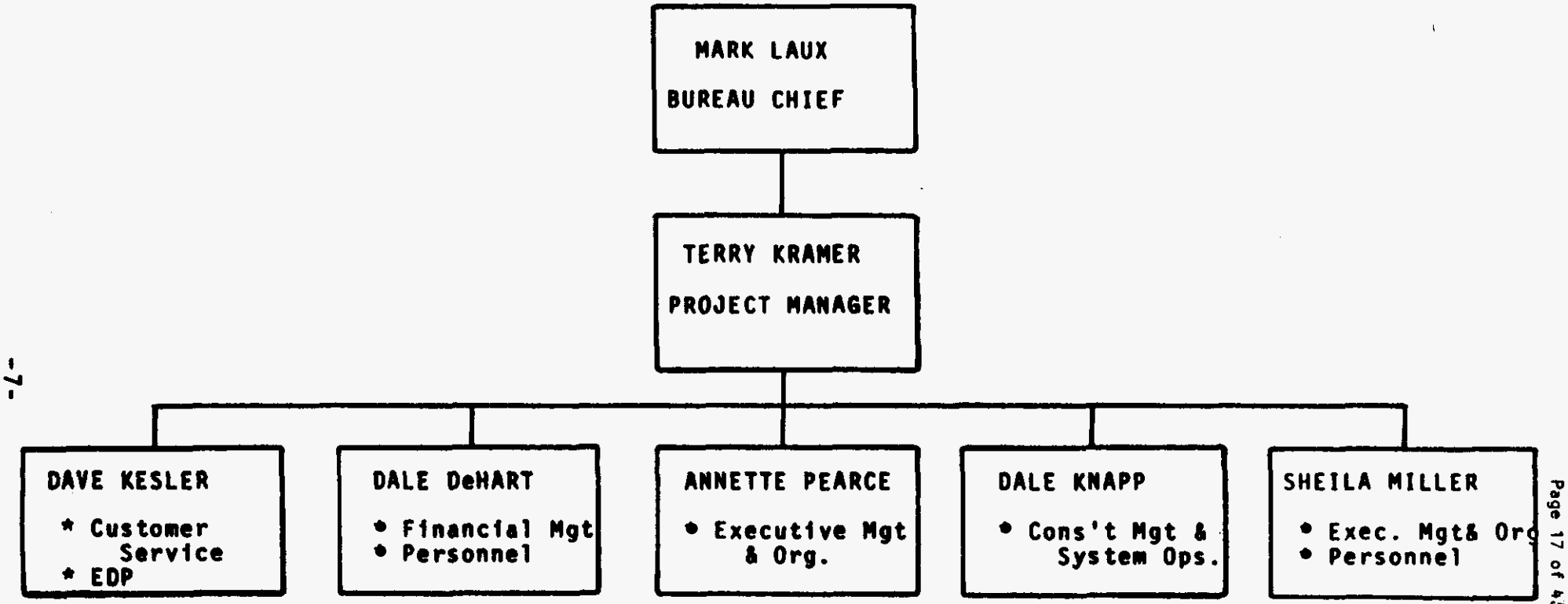
Exhibit ____ (FLL-4)
Page 15 of 45

INTERVIEWS - TYPICAL TOPICS

- GOALS AND OBJECTIVES OF FUNCTIONAL GROUPS
- RECENT ORGANIZATIONAL OR OPERATIONAL DEVELOPMENTS
- RESULTS OF RECENT IMPROVEMENT PROGRAMS
- SPECIFIC PROBLEMS BEING ADDRESSED
- MISSION AND FUNCTIONS OF ORGNIZATIONAL GROUPS
- PROCESS FOR TRANSLATING PERCEIVED ORGANIZATIONAL NEEDS INTO PLANS OF ACTION
- IDENTIFICATION OF PERSONNEL FOR INTERVIEWS

MANAGEMENT AUDIT

SOUTHERN STATES UTILITIES, INC.



MARK R. LAUX is a Bureau Chief in the Division of Auditing and Financial Analysis, where he supervises the operations of the Management Studies Section. Since joining the Commission in its Research Department in 1979, he has participated in all areas of utility regulation from rate hearings to public awareness programs.

Along with his work at the state level, Mr. Laux has been appointed to a number of national task forces for NARUC and NRRI mainly in the areas of computer modeling and incentive regulation.

Mr. Laux holds an MBA in Finance from Florida State University and a B.S. in Operations Research.

TERRENCE L. KRAMER is a Senior Management Analyst Supervisor for the Management Studies Section of the Division of Auditing and Financial Analysis. He joined the Commission in October 1977 as field auditor and participated in rate case audits and standard compliance audits of all regulated industries. In October 1978, he joined the initial staff of the Management Studies Section and was instrumental in its growth and development.

Prior to coming to the Commission, he held positions with the West Virginia Racing Commission as an Auditor-Mutual Supervisor; as an Internal Auditor and as an Engineering Research Analyst for an electronics manufacturer; and as a Program Manager for Instructional Systems Development with the United States Air Force.

He earned his BS in Business Administration (Personnel Management) from the Ohio State University in 1960, and he earned a BA in Accounting from the University of West Florida in 1977.

DAVID H. KESLER is a Senior Management Analyst Supervisor for the Management Studies Section of the Division of Auditing and Financial Analysis. He joined the Commission in April of 1982 as a Utilities Management Analyst, and has participated in reviews of both electric and telephone companies.

Prior to his arrival at the FPSC, Mr. Kesler had just returned from extensive traveling, during which he held various positions in Western ports and ski resorts. He also spent three years in the management review section at Florida State University. Upon graduation from college, Mr. Kesler worked as a special projects accountant with the Broward County Finance Department, specializing in indirect cost allocation for federal grant administration.

Mr. Kesler earned his B.S. in accounting from Florida State University in 1975, and is currently pursuing his C.P.A.

DALE ANN DEHART is a Management Review Specialist for the Management Studies Section of the Division of Auditing and Financial Analysis. She joined the Commission in February 1985 and has participated in a comprehensive management audit of a telephone company. She has also participated in the review of a major electric utility company.

Prior to her arrival at the Commission, Ms. DeHart was a Program Auditor II with the Office of the Auditor General and a Management Analyst with MGT of America, a management consulting and research firm. While with MGT, she was responsible for implementing a comprehensive management system in a federal agency. She also has worked as a Research Assistant with the Executive Office of the Governor.

Ms. DeHart is currently pursuing a Ph.D. in the Public Administration from Florida State University. She received a Master of Science degree in Public Administration from F.S.U. in May 1982, specializing in Policy Development and Personnel Management. She earned a Bachelor of Arts degree in Psychology from the University of Florida in 1978.

ANNETTE L. PEARCE is a Senior Management Analyst for the Management Studies Section of the Division of Auditing and Financial Analysis. She joined the Commission in January 1985. She has participated in a cross-sectional management study of three telephone companies. She has also participated in the review of a major electric utility company.

Prior to joining the Public Service Commission, Ms. Pearce was a Program Auditor with the Office of the Auditor General, auditing state programs for efficiency and effectiveness.

Her undergraduate degree is in English. She earned a Ph.D. in psychology at the University of Florida in 1983.

DALE A. KNAPP is a Senior Management Analyst for the Management Studies Section of the Division of Auditing and Financial Analysis of the Florida Public Service Commission. He joined the Commission in December 1980 as Director of the Division of Water and Sewer.

Prior to coming to the Commission, he held the position of Administrator with the Metropolitan Dade County Water and Sewer Board for 12 years. His previous work experience includes four years as a Junior Accountant with the Regional Public Accounting Firm of Potter, Bauer and Company, CPA's (Orlando), primarily performing audits of Public Utilities in Central Florida. Mr. Knapp was twice nominated to the Governor of Florida by the PSC Nominating Council on a slate of several names from which the Governor is required to make appointments to the PSC. He has served on the Staff Subcommittee of the NARUC Water Committee for six years and frequent speaker at their annual rate seminars.

Mr. Knapp is a CPA and holds a BS BA with a major in Accounting, graduating from the University of Florida in 1960.

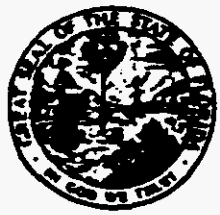
SHEILA D. MILLER is a Senior Management Analyst for the Management Studies Section of the Division of Auditing and Financial Analysis. She joined the Commission in February of 1987.

Prior to her arrival at the Commission, Ms. Miller spent six years with the Florida Department of Revenue. During the last several years of employment with the Department, she held a supervisory position in the review and examination of tax documents. Her responsibilities included the evaluation of audit programs, planning and making resource assignments, monitoring staff time utilization and assuring standards of production were met.

Ms. Miller received a B.S. in Marketing from the College of Business at Florida State University in 1981. She is currently enrolled in the Certified Public Manager's Program offered by the Center for Professional Development and Public Service of Florida State University.

Commissioners
KATIE NICHOLS, CHAIRMAN
THOMAS M. BEARD
GERALD L. (JERRY) GUNTER
JOHN T. HERNDON
MICHAEL McK. WILSON

State of Florida



TIMOTHY J. DEVLIN, Director
Auditing & Financial Analysis Division
(904) 488-8147

Public Service Commission

April 7, 1988

Mr. Charles L. Sweat, President
Southern States Utilities, Inc.
1000 Color Place
Apopka, Florida 32703

Dear Mr. Sweat:

Re: (1) Transmittal of Management Audit Report drafts

(2) Requirements for completion of your management audit

This letter consists of three sections. Part I will address the procedures for you to respond to each of the recommendations resulting from our review; Part II will address the procedures for you to complete a cost/benefit analysis for each recommendation; and Part III will address the requirements of our implementation program which ensures that each recommendation is followed up to an acceptable conclusion.

You are asked to work on all three parts simultaneously, resulting in a response to us by May 30, 1988. Your response will include for each recommendation:

(1) Your comments of agreement or disagreement,
(2) Your estimates of the costs, savings, and benefits,
(3) Your planned steps of action to implement.

We have enclosed five copies each of our final report draft containing the results of our management review of your company. Your audit resulted in 79 recommendations for improvement. We hope that you feel, as we do, that these recommendations will prove to be mutually beneficial to Southern States Utilities and its ratepayers.

PART I

Would you please review the enclosed report draft and provide us with your responses. Your responses should be in conformance with the attached instructions in Exhibit I.

If you have any questions concerning the audit report itself, please address them to Terry Kramer at (904) 488-8147. Also, if you believe there is a need to meet with us to discuss the report or your response, we will, of course, be receptive to such a request. Such a meeting would take place during your response time period.

PART II

It is of particular interest to the Commissioners that we address the costs, savings, and benefits resulting from our overall audit. Therefore we are requesting each auditee to express their viewpoint concerning this matter, and as can be noted from the form's format, the Management Studies staff's viewpoint will likewise be presented.

While the instructions in attached Exhibit II should answer your questions, if they do not, please contact Terry Kramer at (904) 488-8147 for further clarification.

PART III

This part contains the detailed instructions and examples needed to carry out the implementation phase of our audit program.

In order to get the implementation program off to a sound start, you are required to submit your plans of action for compliance with each recommendation that you have agreed to implement. For those recommendations with which you disagree (if any), you are required to furnish us with a detailed written explanation of your justification for not implementing them. Your explanation here should be more comprehensive than the response you may have furnished for your final report (Part I) comments. You will also be required to use a reporting format supplied by us (See Attachment A for more detailed instructions).

We are also enclosing (Attachment B) a sample format which you might choose to follow in gathering the supporting and reporting data within your organization. This format is optional; however, the questions it asks reflect the type of information which we must have to successfully monitor the implementation program.

After submission of your Action Plans, they will be reviewed by the implementation monitor for this program; by the auditor who made the recommendation; and by myself. Approval will be based upon our understanding of the Plans, and our agreement that the "Steps/Tasks" provide an adequate response to the recommendation.

We realize that you have, most likely, already started complying with some of the recommendations, however, this will not eliminate the need for documenting the supporting data which will allow us to review your actions and results; we still need to approve your response to our recommendation before we can consider it satisfactorily closed.

In regards to the above supporting data (evidence), I would like to advise you that this is the area where we have the most trouble communicating. We expect copies of internal memorandums, procedures, studies, etc. that are generated to either execute the Action Plan or that result from such execution. We must build a file of supporting documents that will convince a prudent reader that the recommendation has indeed been complied with. Your understanding is essential.

2. Time Frame - The implementation phase of the audit officially commences upon receipt of this letter. After receiving your Action Plans, we will review them thoroughly and contact you within 30 days to acknowledge our approval or request additional information. If we are in disagreement with any of your Action Plans, a meeting may need to be arranged to reach an acceptable solution.

Once we have an acceptable Action Plan for each recommendation, we can start evaluating the actual responses which you submit to us as evidence of compliance. If we agree that your responses have been in accordance with your Action Plan, and that all steps were satisfactorily taken, we will "close" that recommendation.

For all "open" recommendations we will expect a report of progress each calendar quarter (See Attachment C for more details). Again, for this progress report, you are expected to utilize our format (Attachment C).

PLEASE NOTE THAT OUR FORMAT REQUIRES COST AND/OR SAVINGS DATA, WHICH YOU WILL BE REQUIRED TO TRACK FOR ALL RECOMMENDATIONS INVOLVING $5,000 OR MORE.

3. Monitoring Procedures - All evidence of compliance will be sent to Terry Kramer along with your request to close each recommendation. This evidence should also include all cost and/or savings data applicable to that recommendation.

After our review, and agreement that satisfactory compliance has occurred, the recommendation will be "closed". If we can not agree as to whether or not your evidence satisfactorily supports your compliance, either you or I may request that an on-site review be made of the results of the recommendations in question.

Under normal circumstances, you will be subject to on-site verification of compliance for selected recommendations on a quarterly basis.

We will be reporting your quarterly progress to the Commissioners until the last recommendation is closed out. Those recommendations with which you are not in agreement and which you do not intend to implement, will be carried in our quarterly reports in an "Agree-to-Disagree" category until such time as all other recommendations have been satisfactorily "closed" out. At the closing of the last recommendation, the audit will be considered officially closed. You will be notified as to your quarterly reporting dates.

If you have any further questions concerning implementation, please contact Terry Kramer at (904) 488-8147.

We want to thank you in advance for your cooperation and for the efforts of all Company personnel involved in generating and complying with the immediate requests of this letter as well as the long-run work involved in actually carrying out the implementation program. It is through their dedicated and responsible actions that we will be able to close out this audit in a smooth and timely manner.

Sincerely,

Mark R. Laux
Chief, Bureau of Management Studies

ML/cw
Attachments
CC: Terry Kramer, Implementation Coordinator
Project Manager

State of Florida

Commissioners:
KATIE NICHOLS, CHAIRMAN
THOMAS M. BEARD
GERALD L. (JERRY) GUNTER
JOHN T. HERNDON
MICHAEL McK. WILSON

TIMOTHY J. DEVLIN, Director
Auditing & Financial Analysis Division
(904) 488-8147

Public Service Commission

September 28, 1988

Mr. Charles L. Sweat, President
Southern States Utilities, Inc.
1000 Color Place
Apopka, Florida 32703

Dear Mr. Sweat:

RE: Action Plan Approvals

We have reviewed your proposed Action Plans for each of the 79 recommendations. We are pleased to report that we believe 47 of the plans (See Attachment A) reasonably address the actions necessary to implement the recommendations in question; however, in our judgment there are still some questions or revisions to be addressed on 15 of the plans (See Attachment B). The remaining 17 recommendations are the ones you disagreed with and for which you did not submit any plans of action (See Attachment C).

In general, our concern with the 15 plans centers more around lack of information than disagreement with the plans themselves—Attachment B contains the details of our analysis.

The process of convincing us that you have completed the implementation of these 15 recommendations will be enhanced if you will satisfactorily address the issues put forth in Attachment B, i.e., the issues reflect information which we need to know when asked to "close" a recommendation, we would like for you to submit revised Action Plans, for the 15 in question, by October 18, so that we can proceed with our implementation program on schedule.

As always, if there are still questions remaining, please contact us at (904) 488-8147. Please convey our thanks to all concerned for their patience and understanding in carrying out this process in a professional manner.

Sincerely,

Terrence L. Kramer

Terrence L. Kramer
Sr. Management Analyst Supervisor

TLK:cw

SSUI-C-1-6352

ATTACHMENT A

ACTION PLANS APPROVED

Number Of Recommendations	Area/Department	Who Is Responsible
1	Ex. M&O	Donnie Crandell
3	Ex. M&O	Donnie Crandell
5	Ex. M&O	Donnie Crandell
6	Ex. M&O	Charles Sweat
7	Ex. M&O	Charles Sweat
9	Ex. M&O	Charles Sweat
10	Ex. M&O	Judith Kimball
12	Ex. M&O	Donnie Crandell
13	Budgeting	Judith Kimball
17	Budgeting	Judith Kimball
19	Accounting	Judith Kimball
21	Accounting	Judith Kimball
22	Accounting	Judith Kimball
24	Accounting	Judith Kimball
25	Cash Management	Judith Kimball
26	Cash Management	Judith Kimball
27	Cash Management	Judith Kimball
28	Cash Management	Judith Kimball
29	Cash Management	Judith Kimball
30	Field Operations	Charles Sweat
31	Field Operations	Aaron Perlowich
32	Field Operations	Judy Sweat
33	Field Operations	Judy Sweat
34	Field Operations	Aaron Perlowich
35	Field Operations	Aaron Perlowich
36	Field Operations	Aaron Perlowich
37	Field Operations	Aaron Perlowich
38	Field Operations	Aaron Perlowich
39	Field Operations	Charles Sweat
43	Customer Service	Judy Sweat
45	Customer Service	Charles Sweat
46	Customer Service	Mary Ann Szukala
48	Personnel	Aaron Perlowich
51	Personnel	Judy Sweat
52	Data Processing	Priscilla Hampler
55	Data Processing	Priscilla Hampler
56	Data Processing	Priscilla Hampler
57	Data Processing	Priscilla Hampler
65	Purchasing/Inventory Control	Aaron Perlowich
66	Purchasing/Inventory Control	Charles Sweat
68	Purchasing/Inventory Control	Charles Sweat
69	Purchasing/Inventory Control	Aaron Perlowich
70	Purchasing/Inventory Control	Aaron Perlowich
71	Operations	Aaron Perlowich
72	Transportation	Aaron Perlowich
75	Transportation	Aaron Perlowich
76	Transportation	Aaron Perlowich
47 Items		

State of Florida

Commissioners:
KATIE NICHOLS, CHAIRMAN
THOMAS M. BEARD
GERALD L. (JERRY) GUNTER
JOHN T. HERNDON
MICHAEL McK. WILSON

TIMOTHY J. DEVLIN, Director
Auditing & Financial Analysis Division
(904) 488-8147

Public Service Commission

October 25, 1988

Judith J. Kimball, Comptroller
Southern States Utilities, Inc.
1000 Color Place
Apopka, Florida 32703

Dear Ms. Kimball:

Thank you for your timely response to our request for additional information regarding your Action Plans. As a result of this new input, we have now approved all action plans submitted and are ready to proceed with the actual implementation process.

As you know, we did not formally present this report to the Commissioners, which (in the past) has signaled the start of the implementation phase. Since no presentation is anticipated, we have decided to proceed with the implementation program. You are hereby assigned to cycle 8 which will require you to submit your first Quarterly Report on November 20th, 1988, and your second report on February 20th, 1989 with subsequent reports being due at 3 month intervals until the last recommendation is closed out.

We look forward to receiving your first report and the implementation of the recommendations. We will keep you informed if any formal presentation to the Commissioners is scheduled at a future date.

Thanks again for your cooperation in this process.

Sincerely,

Terrence L. Kramer

Terrence Kramer
Sr. Management Analyst Supervisor

TK:cw
CC: David Swafford, FPSC
Tim Devlin, FPSC
Deborah Flannagan, FPSC
Mark Laux, FPSC

State of Florida

Commissioners:
KATIE NICHOLS, CHAIRMAN
THOMAS M. BEARD
GERALD L. (JERRY) GUNTER
JOHN T. HERNDON
MICHAEL McK. WILSON

- RECEIVED - 1988

TIMOTHY J. DEVLIN, Director
Auditing & Financial Analysis Division
(904) 488-8147

Public Service Commission

January 12, 1989

Ms. Judith J. Kimball, Comptroller
Southern States Utilities, Inc.
1000 Color Place
Apopka, Florida 32703

Dear Ms. Kimball:

RE: 1st Quarterly Report

We have now completed our review of the documents which you submitted to support your requests for closure of recommendations Nos. [illegible], 14, 15, 20, 22, 25, 26, 29, 41, 44, 45, 50, [illegible] 53, 62 and 73. We are pleased to say that we have been able to close eight of those items (See Attachment A), however, that leaves eight more that we have had to deny for various reasons (See Attachment B).

As in usual in the beginning of an implementation program, we have difficulty convincing auditees that we must have enough documentation of evidential quality to support our record of closure. We can not simply accept that a recommendation has been adequately implemented because the auditee tells us it has. This is not a case of not trusting the auditee, it is a case of building a sound record which will stand on its own merits in the face of third party inquiry.

There is a need for us to keep the program on a professional level and avoid the appearance of merely whitewashing the implementation process. While we understand that the process cannot attain absolute assurance of compliance due to time and money constraints, we must attain a level of assureness that allows us to comfortably defend our judgment that substantial compliance has occurred.

Thus, you will find that the usual nature of our request denials centers around the lack of evidence being tendered by the auditee. Sometimes this occurs due to misunderstanding or simple miscommunication on either or both of our parts. In any case, it is the objective of the implementation program to stimulate a productive dialog centered on obtaining the highest degree of compliance/implementation that is possible given the circumstances which impact the recommendation.

In keeping with the spirit of our objective, we hereby solicit your continued cooperation and understanding throughout the implementation program.

Our records now show the current status of your 79 recommendations is 8 closed, 54 open, and 17 in our Agree-to-Disagree category (See Attachment C).

Thank you for your timely responses and your cooperation. Your response to the 8 items not closed this time will be expected with your second quarterly report on February 20, 1989.

Sincerely,

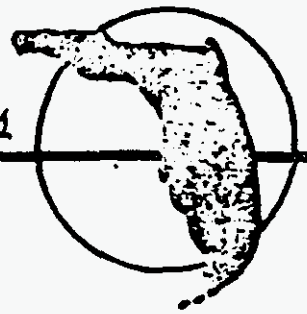
Terrence L. Kramer

Terrence L. Kramer
Sr. Management Analyst Supervisor

TLK:cw

CC: David Swafford, FPSC
Tim Devlin, FPSC
Deborah Flannagan, FPSC

Serving Florida Since 1960



Southern States Utilities, Inc.

1000 COLOR PLACE
APOPKA, FLORIDA 32703

TELEPHONE 407 880-0100
TOLL FREE 1-800-432-4501

March 20, 1989

Mr. Terrence L. Kramer
Senior Management Analysis Supervisor
Florida Public Service Commission
Auditing & Financial Analysis Division
101 East Gaines Street
Tallahassee, Florida 32399-0865

Dear Mr. Kramer:

Please find attached our Second Quarterly Report to the SSUI-C-I-6352 Audit.

You will note that we are requesting closure on item nos. 7, 14, 15, 16, 26, 28, 29, 32, 33, 43, 44, 45, 49, 51, 52, 55, and 76.

In addition to this progress, the Company has proposed a Comprehensive Long Range Capital Implement Plan. On March 3, 1989, this Plan was presented to Mr. William Lowe and other Commission Staff for their input and comment. As a result of this meeting, Southern States will make a similar presentation through Internal Affairs to the Commissioners on May 1, 1989. A copy of the Long Range Plan is attached for your reference.

Finally, a copy of the Price Waterhouse Audit Conducted For Year Ended 12/31/88 is included for your review.

Judy Kimball has been the Coordinator for this project to date. Since my coming on board effective February 1, 1989 as Administrative Vice President, I have assumed responsibility as our Coordinator through the duration of this project. As a final housekeeping issue, in your response to this Quarterly Report, will you please advise if the due date is anything different than ~~June~~ 20, 1989. As we discussed one month ago, there seems to be some confusion on the actual due date. We sincerely want to be cooperative and comply and appreciate the cooperation of you and your staff.

Please don't hesitate to call if you have any further questions.

Sincerely yours,

Charles E. Wood
Vice President
Administration

CEW/dsm
cc: Charlie E. Woods
Charles L. Sweat
Judith J. Kimball

BUREAU OF MANAGEMENT STUDIES

Quarterly Report Form

F posed Action Plan: Yes ( )

Date Submitted: 3/20/89

Quarterly Status Report: Yes (X)

For Quarter Ended: 3/20/89

Audit I.D. Number: SSUI-C-1-6352

Area/Department: Executive Managem. & Organization

Who Is Responsible For Compliance?

Targeted Date Of Completion: _____

Director: Charlie E. Woods

Recommendation As Stated In Report: Re-Evaluate Current Allocation Of Resources

Signature: _____

ACTION STEPS (TASK) PLANNED BY CO. (To Implement This Recommendation)	TARGET DATES (1)	QUARTERLY STATUS (2)	COST TO DATE	SAV TO (

The attached information fully addresses the concerns expressed in this recon mendation, and we request this be closed.

(Annotate as to original (O) or revised (R).
(2) State as percentage complete to the nearest 25%.
(3) Annotate for Projected(P)/Actual(A) savings or cost that's been avoided (CA)

ATTACHMENT - RECOMMENDATION 7

7.1 Management has evaluated its resource needs to avoid future possible conflicts between acquisition and its responsibilities to current operations. It will still acquire new facilities, if they fit into its broad long-range plans, including acquiring some properties in need of professional management as brought to its attention by the staff of FPSC.

7.2 Since the audit report, SSU has reorganized and added to its staff. Charles E. Woods is now in charge of the Management Services Organization of SSU, with Charles Sweat reporting to him. (See attached organization chart.) A new Human Resources Manager is now being interviewed, a Public Affairs Coordinator hired, and an offer has been made to personnel of Deltona to manage the Administration Service and Purchasing functions. Customer Service personnel and system are being upgraded to meet our present needs.

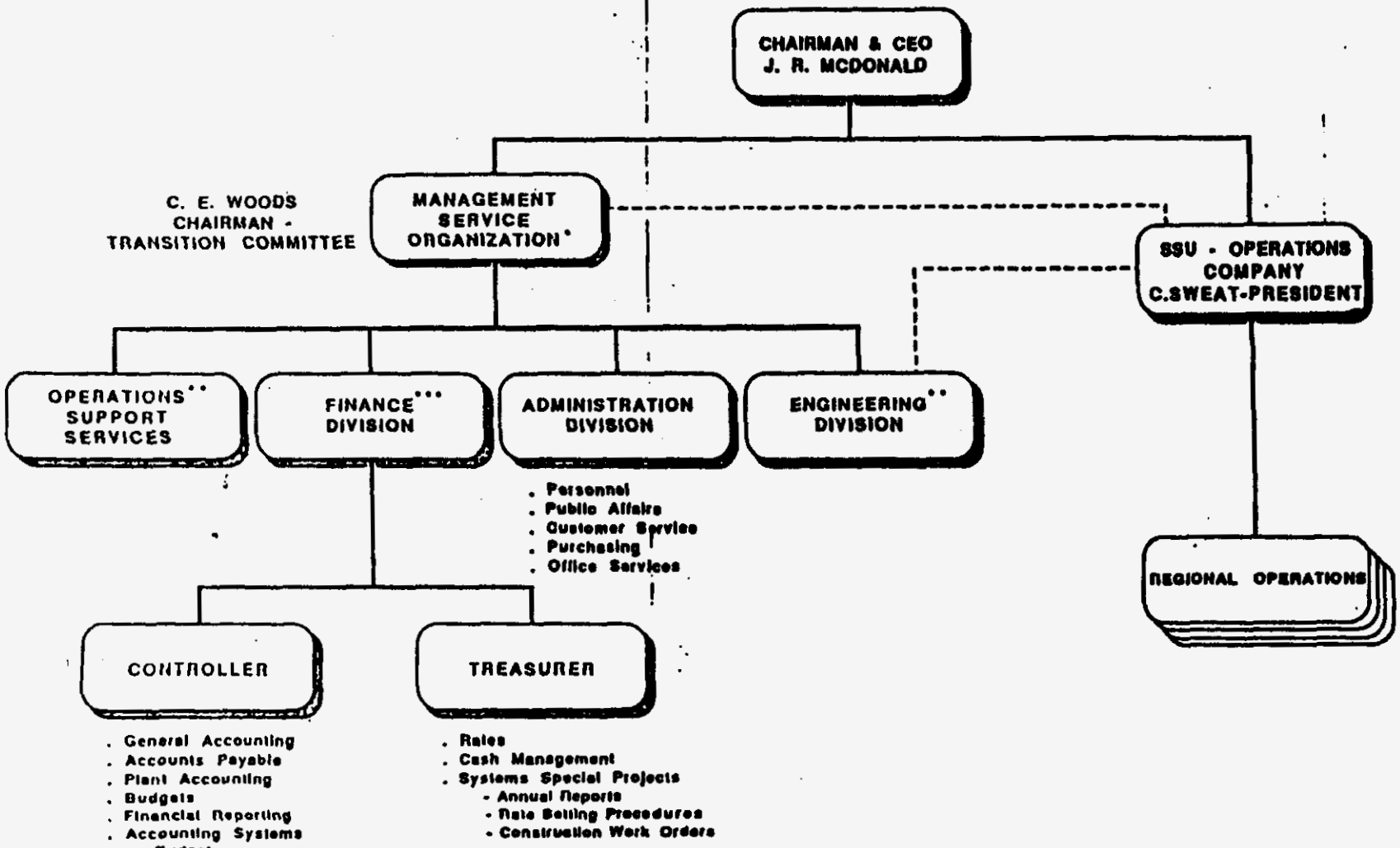
7.3 The Finance Division has been divided into 3 departments, viz., Accounting, Treasurers with Ginger Clark (CPA, former staff member of FPSC) being hired, and our Rate Department is being expanded.

7.4 A professional Engineering Division is being formed, with Frank Novak of Deltona having accepted the job of Vice President to head the Division. One department head is hired plus a new engineering technician to assist in the development of the physical inventory as part of the Continuing Property Record program.

7.5 The Operations Department, which will be headed by Charles Sweat, has been organized on a regional basis with necessary supervisory personnel now being recruited.

7.6 As SSU's policy statement says, we will continue to acquire companies, but only to the extent that these acquisitions do not interfere with our primary responsibility to serve existing customers and only when they meet our criteria, that such acquisition provides the acquired utility's customer with the potential for improved service.

SSU ORGANIZATIONAL REPORTING STRUCTURE
EFFECTIVE 12/1/88

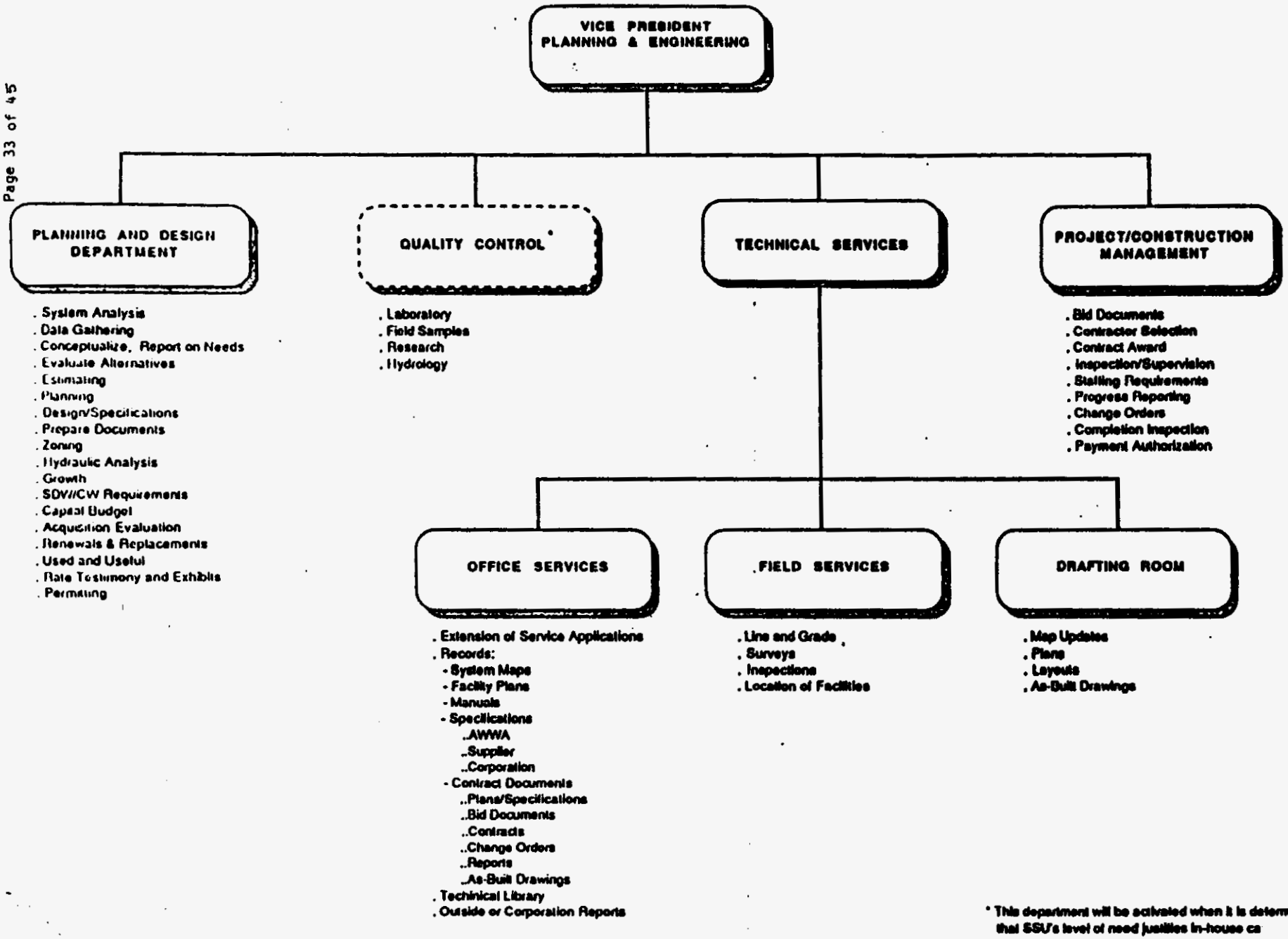


* To become Management Service Company. C. E. Woods will become President and COO of the MSC.

** To be activated when MSC is formed. For present, limited engineering support services (in-house) report to C. L. Sweat, with outside consultants reporting to MSC unless C. E. Woods assigns specific projects to C. L. Sweat.

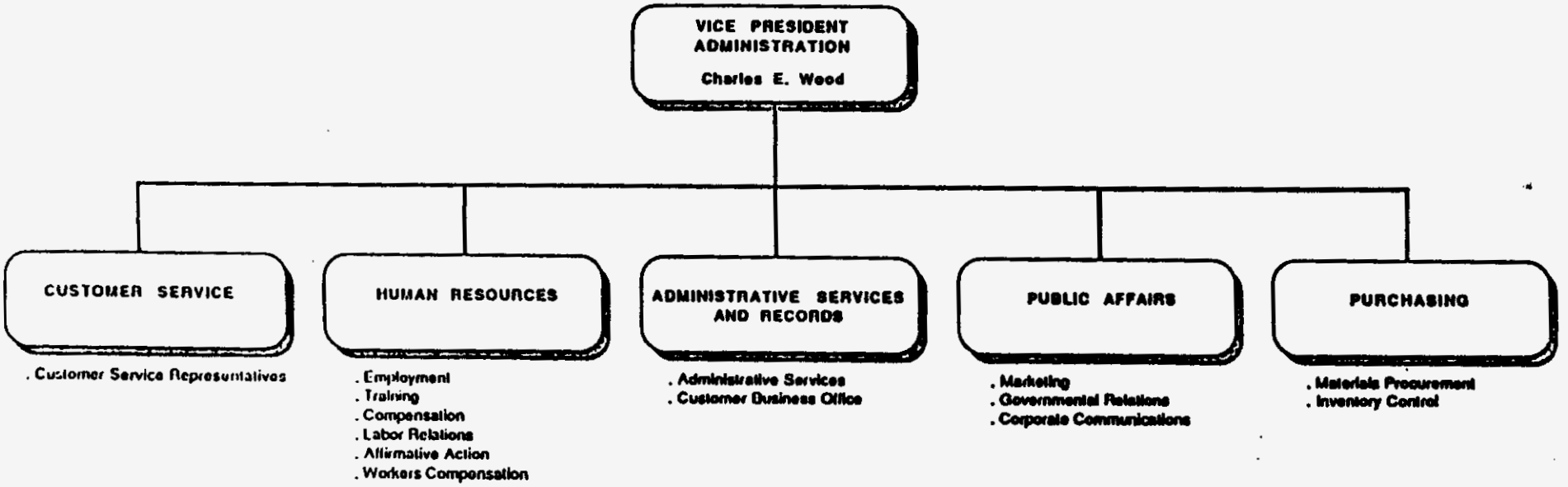
*** At present, no Division Vice President will be assigned.

PLANNING AND ENGINEERING DIVISION

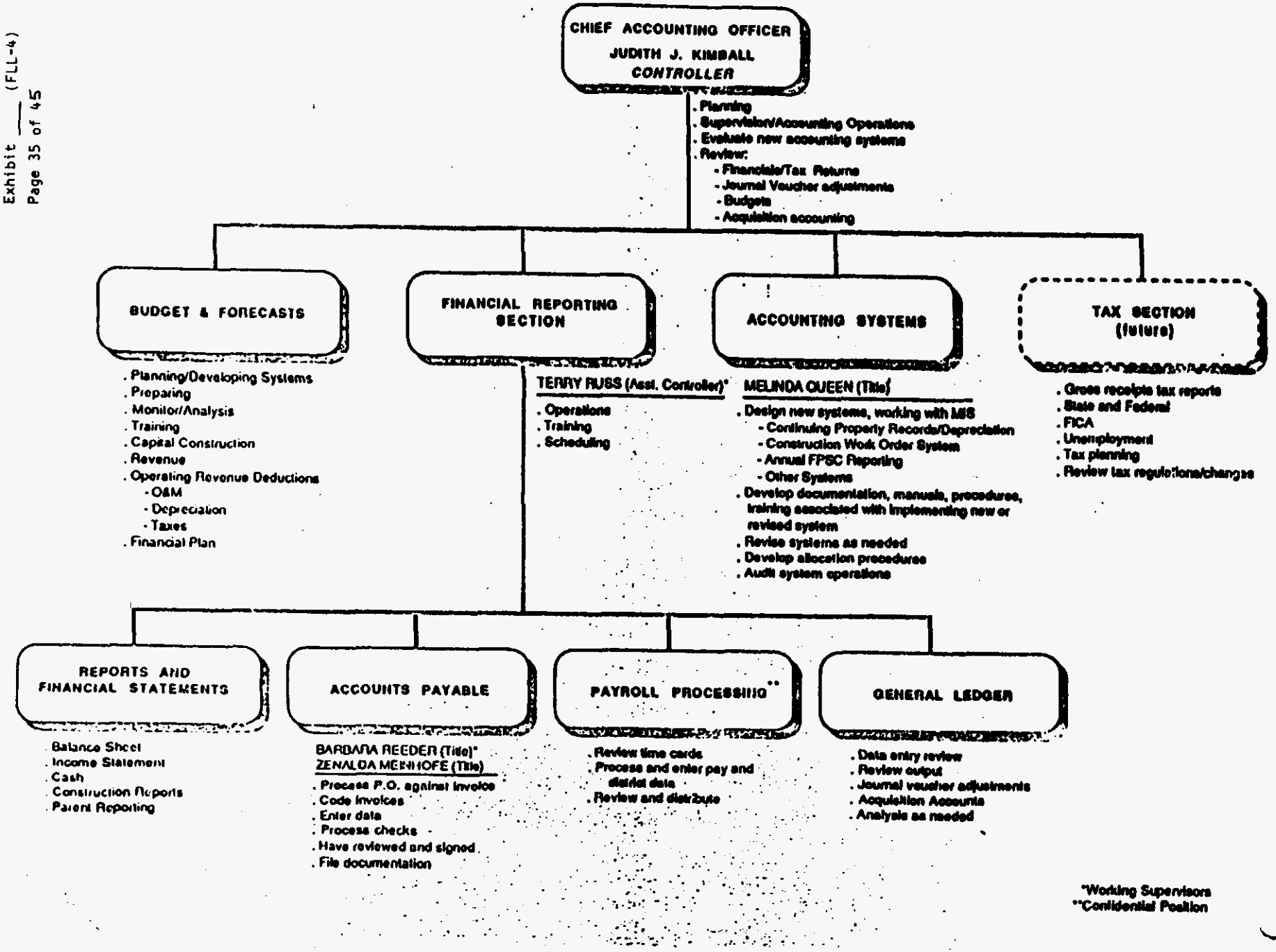


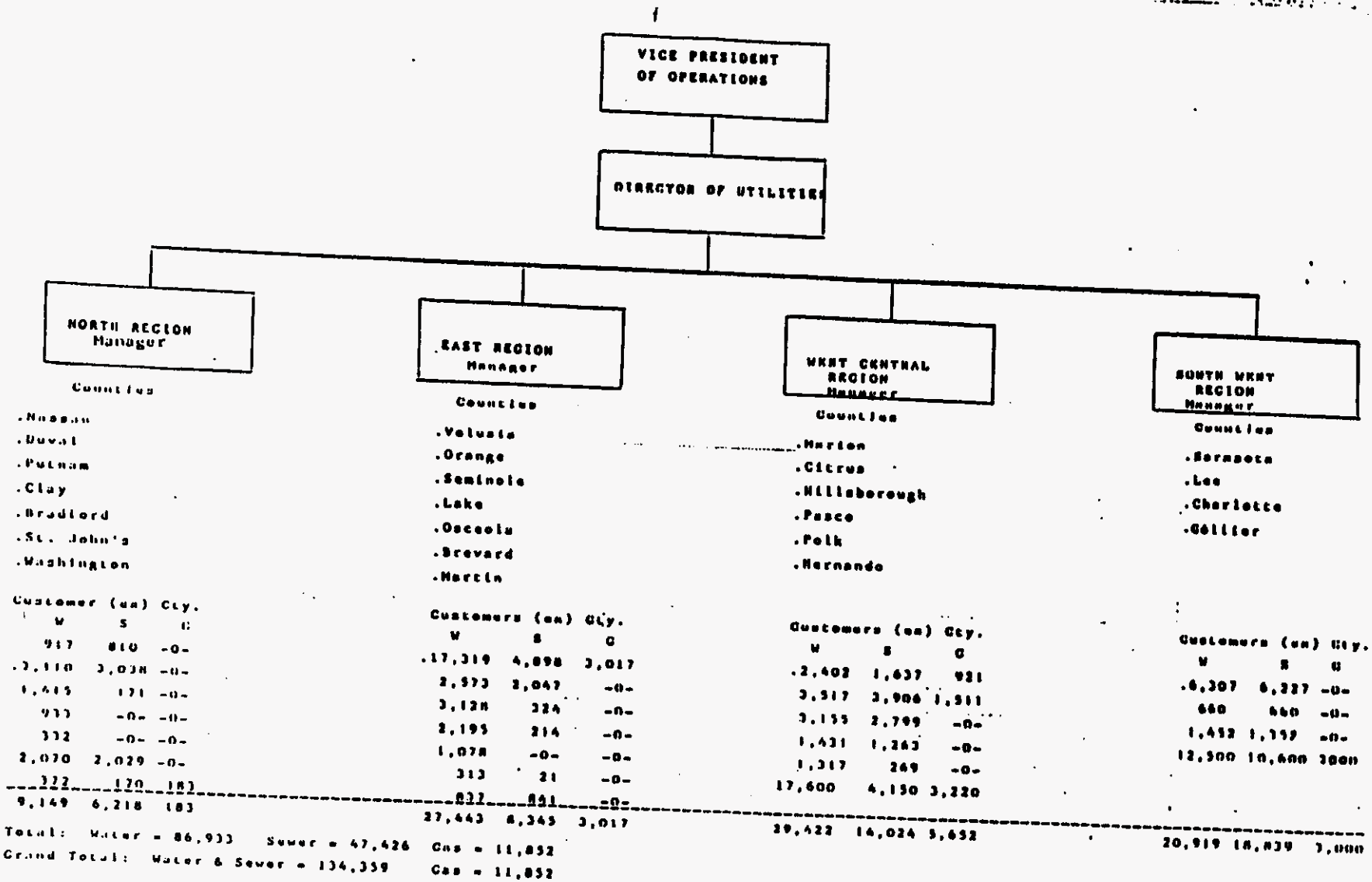
* This department will be activated when it is determined that SSU's level of need justifies in-house ca ty.

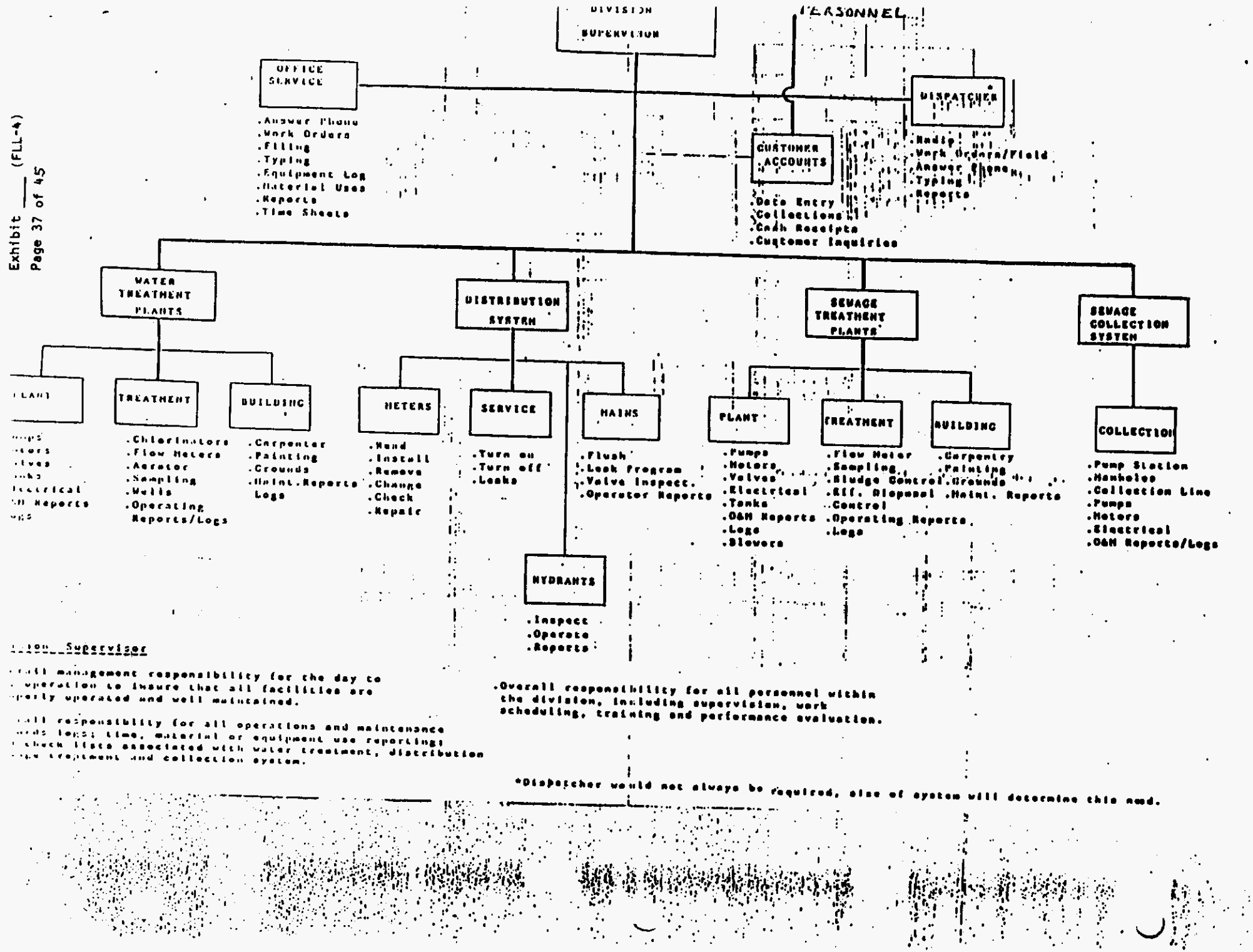
ADMINISTRATIVE SERVICES DEPARTMENT



ACCOUNTING DEPARTMENT




VICE PRESIDENT
OF OPERATIONS
DIRECTOR OF UTILITIES
NORTH REGION
Manager
Counties
.Nassau
.Duval
.Putnam
.Clay
.Bradford
.St. John's
.Washington
Customer (ea) Qty.
W S C
917 810 -0-
3,110 3,038 -0-
1,415 171 -0-
933 -0- -0-
332 -0- -0-
2,070 2,029 -0-
322 120 183
9,149 6,218 183
Total: Water = 86,933 Sewer = 47,426
Grand Total: Water & Sewer = 134,359
EAST REGION
Manager
Counties
.Volusia
.Orange
.Seminole
.Lake
.Osceola
.Brevard
.Martin
Customers (ea) Qty.
W S C
17,319 4,898 3,017
2,573 2,047 -0-
3,128 324 -0-
2,195 214 -0-
1,078 -0- -0-
313 21 -0-
833 841 -0-
27,443 8,345 3,017
Gas = 11,852
Gas = 11,852
WEST CENTRAL
REGION
Manager
Counties
.Marion
.Citrus
.Hillsborough
.Pasco
.Polk
.Hernando
Customers (ea) Qty.
W S C
2,402 1,637 921
3,517 3,906 1,511
3,155 2,799 -0-
1,431 1,263 -0-
1,317 269 -0-
17,600 4,150 3,220
29,422 14,024 5,652
SOUTH WEST
REGION
Manager
Counties
.Sarasota
.Lee
.Charlotte
.Collier
Customers (ea) Qty.
W S C
6,307 6,227 -0-
660 660 -0-
1,452 1,152 -0-
12,500 10,600 3000
20,919 18,639 3,000



...tion Supervisor

...all management responsibility for the day to ... operation to insure that all facilities are ...perly operated and well maintained.

...all responsibility for all operations and maintenance ...ords labor, time, material or equipment use reporting; ...check lists associated with water treatment, distribution ...ter treatment and collection system.

.Overall responsibility for all personnel within the division, including supervision, work scheduling, training and performance evaluation.

*Dispatcher would not always be required, size of system will determine this need.

State of Florida

Commissioners:
MICHAEL McK. WILSON, CHAIRMAN
THOMAS M. BEARD
BETTY EASLEY
GERALD L. (JERRY) GUNTER
JOHN T. HERNDON

TIMOTHY J. DEVLIN, Director
Auditing & Financial Analysis Divisio
(904) 488-8147

Public Service Commission

June 26, 1989

Mr.. Charles E. Wood
Vice President Administration
Southern States Utilities, Inc.
1000 Color Place
Apopka, Florida 32703

Dear Mr. Wood:

3rd Quarterly Report, Dated May 20, 1989

We have now completed our review of the documentation which you submitted to support your requests for closure of Recommendations Nos. 7, 17, 28, 30, 45, 55, and 57. We are pleased to inform you that we have agreed to close all seven recommendations (See Attachment A).

Our records now show the current status of your 79 recommendations to be: 26 closed, 36 open, and 17 in our Agree-to-Disagree category (See Attachment C).

Of the 36 open recommendations, 5 of those have been submitted for closure one or more times previously, and are awaiting your additional input (See Attachment B).

In light of the good progress we have made so far, we would like to have your newly reorganized staff take a few moments to review those 17 recommendations with which the company originally disagreed. We would like to determine if any of the 17 could be turned around and implemented, either fully or partially, based upon the changes in personnel, equipment, and philosophy that have taken place since the audit and action plan approval process.

RECEIVED
JUN 29 1989

Once again, we appreciate your cooperation and the quality of the documentation which you have submitted. Your next report will be due on August 21, 1989.

Sincerely,

Terrence L. Kramer

Terry Kramer
Sr. Management Analyst II

TK/ep
Attachments 3
cc: David Swafford, FPSC
Tim Devlin FPSC
Deborah Flannagan, FPSC

(8640F)

State of Florida

mmissioners:
MICHAEL McK. WILSON, CHAIRMAN
THOMAS M. BEARD
BETTY EASLEY
GERALD L. (JERRY) GUNTER
JOHN T. HERNDON

TIMOTHY J. DEVLIN, Director
Auditing & Financial Analysis Divisic
(904) 488-8147

Public Service Commission

September 11, 1989

Mr. Charles E. Wood
Vice President Administration
Southern States Utilities, Inc.
1000 Color Place
Apopka, Fl. 32703

Dear Mr. Wood:

RE: 4th Quarterly Report, Dated August 20, 1989

We have now completed our review of the documentation which you submitted in support of your requests for closure of Recommendations Nos. 6, 8, 9, 13, 33, 38 39, 47, 54, 58, 60, 61, 63, 64 and 79. We are pleased to inform you that we have agreed to close (See Attachment A) all of the requests except No. 6 (See Attachment B).

Our records now show the current status of your 79 recommendations to be: 40 closed, 35 open, and 4 in our Agree-to-Disagree category (See Attachment C).

We are extremely pleased with the results of your re-evaluation of the 17 items in the Agree-to-Disagree category which allowed you to change the status on 13 of those items to "agree to implement." Of those 13 items, we were able to close 8 with the remaining 5 being in the "open" category. Your willingness to keep an open mind and your cooperation have benefited us both. Thanks.

Your next report will be due on November 20th, 1989.

Sincerely,

Terrence L. Kramer

Terrence L. Kramer
Sr. Management Analyst II

TLK:cw
CC: David Swafford, FPSC
Tim Devlin, FPSC
Deborah Flannagan, FPSC
Lisa Harvey, FPSC

State of Florida

Commissioners:
Michael McK. Wilson, *Chairman*
Thomas M. Beard
Betty Easley
Gerald L. (Jerry) Gunter
Frank S. Messersmith

Auditing & Financial Analysis Division
Timothy J. Devlin, *Director*
(904) 488-8147

V.P.

Public Service Commission

October 10, 1990

Mr. Charles E. Wood
Vice President, Administration
Southern States Utilities Services
1000 Color Place
Apopka, Florida 32703

Dear Mr. Wood:

Re: 8th Quarterly Report, Dated September 7, 1990

We have completed our review of your report,and we have agreed to close 11 of the 15 Open recommendations you requested closure for (see Attachment A). We also have agreed to close recommendations 2 and 4 due to the substantial change in operational management and based upon the documented plans and discussions presented.

As is our usual practice, you will find explanations for the four recommendations which we did not close (Nos.6,66,75 & 78) in Attachment B.

Our records now show the following status of your 79 recommendations: Open-19; Closed 58; and 2 in our Agree-to-Disagree category(see Attachment C).

Thank you for your timely response and the quality of the documentation you are presenting. Your next report will be due on November 20,1990.

Sincerely,

Terrence L. Kramer

Terrence L. Kramer
Senior Management Analyst II
Bureau of Management Studies

TLK:tk

cc: David Swafford,FPSC
Deborah Flannagan,FPSC
Tim Devlin,FPSC
Lisa Harvey,FPSC

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To Forest Lindsey	From Chuck Wood
Co.	Co.
Dept.	Phone #
Fax #	Fax #

SSU SERVICES

General Offices
1000 Color Place
Apopka, FL 32703
(407) 880-0058

February 20, 1992

Mr. Terrence L. Kramer
Senior Management Analyst II
Bureau of Regulatory Review
Florida Public Service Commission
101 E. Gaines Street
Tallahassee, Fl. 32399-0865

Dear Mr. Kramer:

This is in response to your memorandum of January 7th and represents our 14th Quarterly Report. Our records indicate Issues 34 and 35 in the open category, and Issues 11 and 18 in the Agree to Disagree category.

Attached, you will find the additional information for issues 34 and 35. I trust you find the attached satisfactory and can agree to close both of these items. In regards to No's 11 and 18 which remain in the Agree to Disagree category, we respectfully suggest that these issues have been resolved for some time and should be closed. For your convenience - I've also included our reasons to support this recommendation.

Mr. Kramer, I believe you will find this response adequate to close out all remaining issues with this audit. Your department has been very cooperative in assisting us through this process, which we very much appreciate.

If we have missed anything along the way, please let me know.

Cordially,

Charles E. Wood
Vice President
Planning and Engineering

State of Florida

Commissioners:
THOMAS M. BEARD, CHAIRMAN
SUSAN F. CLARK
J. TERRY DEASON
BETTY EASLEY
LUIS J. LAUREDO

Division of Research and Regulatory Review
MARY ANDREWS BANE, DIRECTOR
(904) 487-1325

Public Service Commission

March 12, 1992

Mr. Charles E. Wood
Vice President, Planning and Engineering
Southern States Utilities Services
1000 Color Place
Apopka, Florida 32703

Dear Mr. Wood:

Re: 14th Quarterly Report, Dated February 20, 1992

We have completed our review of your report, and once again we have to deny closure for recommendations Nos. 34 and 35 which are closely tied to each other. The problem is in the area of "job checklists" and our desire to see their use more widepread than now appears to be the case (see attached explanation for more detail).

Our records now show the following status of your 79 recommendations: Open-2; Closed 75; and 2 in our Agree-to-Disagree category.

Again, thank you for your response and the quality of the documentation you have been presenting.

Your next report will be due on May 20, 1992.

Sincerely,

Terrence L. Kramer

Terrence L. Kramer
Senior Management Analyst II
Bureau of Regulatory Review

cc: David Swafford, FPSC
Mary Bane, FPSC
Deborah Flannagan, FPSC
Lisa Harvey, FPSC

State of Florida

Commissioners:
THOMAS M. BEARD, CHAIRMAN
SUSAN F. CLARK
J. TERRY DEASON
BETTY EASLEY
LUIS J. LAUREDO

Division of Research and Regulatory Review
MARY ANDREWS BANE, DIRECTOR
(904) 487-1325

Public Service Commission

June 2, 1992

Mr. Charles E. Wood
Vice President, Planning and Engineering
Southern States Utilities Services
1000 Color Place
Apopka, Florida 32703

Dear Mr. Wood:

Re: 15th Quarterly Report, Dated April 20, 1992

We have completed our review of your report, and we are pleased to be able to close recommendations Nos. 34 and 35 which are closely tied to each other.

Congratulations! The closing of these two recommendations brings us to the completion of the Implementation Program. Our records now show the following status of your 79 recommendations: Open - 0 ; Closed - 77 ; and 2 in our Agree-to-Disagree category.

Thank you for your cooperation and dedication to the requirements of the implementation program. The timeliness and quality of the documentation you have provided has been appreciated. We wish to commend you and all other participants involved in implementing these recommendations, for the professional manner in which you have responded and completed this program.

However, there is one final piece of information that we still need from you--a synopsis[1] of the costs and benefits derived as a result of this audit/implementation process. Would you please compile a report, listing all identifiable and significant ($5,000 or more) costs and savings associated with each recommendation. Your narrative comments concerning any non-quantifiable recommendations of particular benefit to your operations would also be welcome. Thank you! If you have any further questions, please call (904) 487-1325.

We would like to have your cost/benefit report by July 20, 1992.

Again, thank you for your responses and the quality of the documentation you have been presenting.

Sincerely,

Terrence L. Kramer
Senior Management Analyst II
Bureau of Regulatory Review

[1] Please use the following table format if reporting on more than 3 recommendations:

COST/BENEFIT ANALYSIS - FINAL REPORT SUMMARY

[Company Name] **[Audit I.D.Number]** **[Area Reviewed]**

RECOMMENDATION		COSTS	SAVINGS	NET	ADDITIONAL BENEFITS And/Or COMMENTS
No.	DESCRIPTION				

cc: **David Swafford, FPSC**
Mary Bane, FPSC
Deborah Flannagan, FPSC
Lisa Harvey, FPSC

Exhibit ___ (FLL-5)
Cover Page

PRE AND POST-AUDIT REPORT STAFFING MODIFICATIONS OF SOUTHERN STATES

SSU/LEHIGH STAFFING SUMMARY

	STAFFING				PAYROLL			
	LEHIGH		SSU		LEHIGH		SSU	
POSITION TITLE	88	91	88	91	88	91	88	91
SOUTHERN STATES UTILITIES								
Administration (1)	0	0	32	129			$556,706.16	$3,567,944.86
Operations	0	0	61	288			$2,349,557.73	$6,632,444.43
TOTAL SSU	0	0	93	417			$2,906,263.89	$10,200,389.29
LEHIGH TOTAL	30	33	0	33			$0.00	$630,444.57
TOTAL SSU/LEHIGH	30	33	93	450		$630,444.57	$2,906,263.89	$10,830,833.86

(1) Reflects total non-operations staff located at at Apopka corporate headquarters.

NOTES:

LEHIGH '88: Reflects Lehigh employees at 12/31/88 prior to SSU acquisition.

LEHIGH '91: Reflects Lehigh employees at 12/31/91 after SSU acquisition.

SSU '88: Reflects SSU employees at 12/31/88 prior to management audit.

SSU '91: Reflects SSU employees at 12/31/91 after Lehigh acquisition and management audit.

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
EXECUTIVE DIVISION								
President (1)			1	0				
Consultant			1	0				
Secretary			2	0				
Vice President-Administration			0	0				
OD Leader			0	1				
Sr. Exec. Asst.			0	1				
TOTAL EXECUTIVE DIVISION			4	2			$170,571.69	$75,652.45

(1): President is not under SSU payroll but under contract from parent company, Minnesota Power.

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
RATES AND REGULATORY AFFAIRS DIV.								
Vice President, Rates & Cust. Affairs			0	1				
RATES AND REGULATORY AFFAIRS DEPT.								
Director, Rates & Bus. Dev.			1	1				
Secretary II			1	1				
Rates Analyst I			0	3				
Sr. Rates Engineer			0	1				
BUSINESS DEVELOPMENT								
Development Administrator			0	1				
Development Assistant			1	1				
Secretary II			0	1				
Sub-Total			3	9			$69,683.51	$286,664.35
RATES ADMINISTRATION DEPT.								
Manager, Rates Administration			0	1				
Asst. Rates Analyst			0	2				
Rate Engineer I			0	1				
Rate Analyst I			0	2				
BILLING								
Supervisor, Billing			1	1				
Accounting Clerk I			0	2				
Accounting Clerk, Sr.			1	1				
Sub-Total			2	10			$27,436.51	$261,626.48
CUSTOMER SERVICE DEPT.								
Manager, Customer Service			1	1				
Cust. Service Supervisor			1	1				
Cust. Ser. Rep I			4	5				
Cust. Ser. Rep. II			0	1				
Cust. Ser. Rep. III			2	2				
Cust. Ser. Training Specialist			0	1				
OFFICE SERVICES/MAIL ROOM								
Office Svcs.Coordinator			0	1				
Office Svcs Clerk			1	2				
Receptionist			0	1				
Secretary I			0	1				
Sub-Total			9	16			$104,955.83	$287,063.01
TOTAL RATES & REGULATORY AFFAIRS			14	36			$202,075.85	$907,201.16

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
LEGAL & ORGANIZATIONAL AFFAIRS DIV.								
Vice President & General Counsel			0	1				
ENVIRONMENTAL COMPLIANCE DEPT.								
Environmental Comp. Admin.			0	1				
Env & Safety Specialist			0	1				
Sub-Total			0	2			$0.00	$44,081.88
LEGAL DEPT.								
Legal Department			0	0				
Exec. Secretary			0	1				
Paralegal			0	1				
Staff Attorney			0	1				
Secretary I			0	1				
Sub-Total			0	4			$0.00	$100,852.04
TRAINING & DEVELOPMENT DEPT.								
Training and Dev. Admin.			0	1				
HUMAN RESOURCES DEPT.								
Manager, Human Resources			0	1				
Human Resources Administrator			0	1				
Secretary I			0	1				
Human Resources Assistant			0	1				
Sub-Total			0	4			$0.00	$118,929.55
COMMUNICATIONS DEPT.								
Communications Administrator			1	1				
Communications Specialist			0	1				
Communications Intern			0	0				
Sub-Total			1	2			$0.00	$58,433.71
TOTAL LEGAL & ORGANIZATIONAL AFF.			1	14			$0.00	$454,562.18

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
PLANNING AND ENGINEERING DIVISION								
Vice President-Engineering			0	1				
Executive Secretary			0	1				
ENGINEERING DEPT.								
Chief Engineer			1	1				
Secretary I			0	1				
Asst. Engineer I/II			1	5				
Proj. Engineer II			0	2				
Sr. Proj. Engineer			0	2				
DRAFTING								
Chief Drafter			0	1				
Design Drafter I/II			0	3				
Sub-Total			2	15			$6,562.38	$452,557.03
PROJECT/CONSTRUCTION DEPT.								
Manager, Project/Construction			0	1				
Secretary II			0	1				
CONSTRUCTION INSPECTION								
Construction Inspector			0	2				
Mgr, Const (Marco)			0	1				
PROJECT BUDGETING & ACCOUNTING								
Accounting Clerk I			0	1				
Budget Analyst I			0	1				
Sub-Total			0	7			$0.00	$189,078.09
TOTAL PLANNING AND ENGINEERING			2	24			$6,562.38	$725,294.00

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
FINANCE & ADMINISTRATION DIVISION								
Vice President-Finance			0	1				
TREASURY DEPT.								
Treasurer			0	1				
CASH MANAGEMENT								
Supervisor, Cash Mgt.			0	1				
Accounting Clerk I			0	1				
Accounting Clerk II			1	1				
Accounting Clerk, Sr.			1	1				
Sub-Total			2	5			$16,860.84	$126,449.47
ACCOUNTING DEPT.								
Controller			1	1				
REGULATORY ACCOUNTING								
Assistant Controller			1	1				
Accounting Clerk I/Sr.			2	2				
FINANCIAL ACCOUNTING								
Assistant Controller			0	1				
Accountant I			0	5				
Accting Clerk I/Sr.			0	2				
PAYROLL								
Payroll Supervisor			0	1				
Accounting Clerk I			0	2				
PROPERTY ACCOUNTING								
Lead Property Accountant			0	1				
Accountant I			0	2				
ACCOUNTS PAYABLE								
A/P Supervisor			1	1				
Accounting Clerk I/II			0	5				
Sub-Total			5	24			$108,836.66	$512,353.50
SYSTEMS & PROC./BUDGET DEPT.								
Manager, Systems and Proc.			1	1				
BUDGETING								
Budget Analyst I			0	2				
SYSTEMS AND PROCEDURES								
Sys. & Proc. Analyst			0	1				
Accounting Clerk I			0	1				
Sub-Total			1	5			$0.00	$106,924.74

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING				PAYROLL			
	LEHIGH		SSU		LEHIGH		SSU	
	88	91	88	91	88	91	88	91
INFORMATION SYSTEMS DEPT.								
Manager, Info. Systems			1	1				
PROGRAMMING								
Sr. Prog. Analyst			0	5				
COMPUTER OPERATIONS								
Supv, Computer Operations			1	1				
Asst. Comp. Operator			0	1				
Computer Operator I			0	1				
Computer Operator, Sr.			0	1				
Data Entry Operator I			0	0				
PC/LAN/SOFTWARE SUPPORT								
Systems Engineer			0	1				
Computer Technician			0	1				
Sub-Total			2	12			$47,419.76	$399,410.31
ADMINISTRATIVE SERVICES DEPARTMENT								
Manager, Admin. Services			0	1				
PURCHASING								
Purchasing Agent			0	1				
Assistant Buyer			0	2				
RECORDS RETENTION								
Records Tech			0	1				
Sub-Total			0	5			$0.00	$117,553.70
Executive Secretary			1	1				
TOTAL FINANCE AND ADMINISTRATION			11	53			$177,496.26	$1,368,768.12

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
OPERATIONS DIVISION								
Vice President-Operations			0	1				
CENTRAL REGION								
Manager, Central Region			1	1				
OSCEOLA/LAKE COUNTIES								
Lake, Osceola Co. Area Supv.			1	1				
LAKE COUNTY								
Lead Operator (Lake County)			1	1				
Maintenance Helper, Tech.			0	1				
Operator I, II, III, IV			0	2				
FL. CENTRAL COMM. PARK								
Lead Operator (FL Cent. Comm. Pk)			1	1				
Operator I, II, III, IV			1	1				
OSCEOLA COUNTY								
Lead Operator (Osceola Co.)			1	1				
Operator I, II, III, IV			0	1				
ORANGE/SEMINOLE COUNTIES								
Orange, Seminole Area Supv.			1	1				
COLLECTIONS/DISTRIBUTION								
Lead Main. Tech. (Coll.)			1	1				
Maintenance Helper, Tech.			1	6				
LAKE CONWAY								
Lead Operator (Lake Conway)			1	1				
Operator I, II, III, IV			0	1				

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
UNIVERSITY SHORES								
Chief Operator (Univ. Shores)			1	1				
Maintenance Helper, Tech.			0	1				
Operator Trainee			1	2				
Operator I, II, III, IV			1	4				
BUILDINGS & GROUNDS MAINTENANCE								
Lead Main. Tech (Grounds)			1	1				
Maintenance Helper, Tech.			1	5				
LEILANI HEIGHTS								
Lead Operator (Leilani Hghts.)			1	1				
Main. Helper, Tech.			1	2				
Operator I, II, III, IV			0	1				
Operator I			0	1				
Electrician			1	1				
Sub-Total Central Region			18	40			$0.00	$0.00

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
NORTH REGION								
Manager, North Region			0	1				
Secretary I, II			0	1				
VOLUSIA COUNTY								
Volusia Co. Area Supv.			0	1				
Secretary I, II			0	1				
DELTONA LAKES								
Supv, Gas Operations			0	1				
Lead Meter Reader			0	1				
Meter Reader			0	3				
Distribution Mechanic			0	1				
Service Technician			0	2				
Chief Operator (Deltona Lakes)			0	1				
Field Maint. Worker			0	2				
Plt. Main. Mechanic			0	2				
Motorpool Mechanic			0	1				
Plt. Operator Trainee			0	2				
Plt. Operator I, II, III, IV			0	6				
Storekeeper			0	1				

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
Supv, Cust. Bus. Office			0	1				
Cust. Ser. Rep. I, II, III			0	4				
Sr. Data Entry Operator			0	1				
Data Entry Oper. I, II			0	2				
Supv, Field Maintenance			0	1				
Field Main. Worker			0	5				
Distribution Mechanic			0	3				
Distribution Foreman			0	3				
Line Locator			0	1				
SUGARMILL								
Lead Oper. (Sugarmill)			1	1				
Operator Trainee			0	1				
DUVAL COUNTY								
Duval County Area Supervisor			2	1				
Maint. Helper, Tech.			2	4				
Operator I, II, III, IV			5	8				
Cust. Ser. Rep. I, II, III			1	1				
AMELIA ISLAND								
Amelia Island Area Supv.			1	1				
Operator I, II, III, IV			2	5				
Cust. Ser. Rep. I, II, III			1	1				
KEYSTONE HEIGHTS/POMONA PARK								
Keystone Hgts. Area Supv.			1	1				
PUTNAM COUNTY								
Lead Operator (Putnam)			1	1				
Maint. Helper, Tech.			1	2				
Operator Trainee			1	1				
Operator I, II, III, IV			2	2				
BRADFORD/CLAY COUNTIES								
Lead Operator (Bradford & Clay)			0	1				
Operator Trainee			0	1				
Operator I, II, III, IV			1	1				
Cust. Ser. Rep. I, II, III, IV			1	1				
Sub-Total North Region			23	82			$0.00	$0.00 0

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
SOUTH REGION								
Manager, South Region			0	1				
Secretary I, II			0	1				
MARCO ISLAND/MARCO SHORES								
Marco Island Area Supv.			0	1				
Chief Operator			0	1				
Main. Helper, Tech.			0	2				
Operator Trainee			0	2				
Operator I, II, III, IV			0	6				
Chief Operator			0	1				
Maint. Helper, Tech.			0	1				
Operator I, II, III, IV			0	6				
Supv, Cust. Bus. Office			0	1				
Cust. Ser. Rep. I, II, III			0	1				
Data Entry Oper I, II			0	3				
Meter Reader			0	3				
Service Technician			0	1				
Lead Main. Tech.			0	1				
Main. Helper, Tech.			0	4				
VENICE GARDENS								
Venice Gardens Area Supv.			1	1				
Lead Operator			1	1				
Operator Trainee			0	1				
Operator I, II, III, IV			3	6				
Supv, Field Maintenance			1	1				
Main. Helper, Tech.			2	6				
DEEP CREEK/BURNT STORE								
Sr. Main. Tech.			1	1				
Maint. Helper, Tech.			1	2				
Lead Operator			1	1				
Operator I, II, III, IV			1	2				
Cust. Ser. Rep. I, II, III			3	3				
Sub-Total Southern Region			15	61			$0.00	$0.00

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
WEST REGION								
Manager, West Region			0	1				
Secretary I, II			0	1				
SEABOARD/LAKE GIBSON								
Seaboard Area Supv.			0	1				
Lead Main. Tech.			0	1				
Main. Helper, Tech.			0	3				
Operator Trainee			0	1				
Operator I, II, III, IV			0	4				
Sr. Cust. Ser. Rep.			0	1				
Cust. Ser. Rep. I, II, III			0	1				
SUGARMILL WOODS								
Sugarmill Woods Area Supv.			1	1				
Secretary I, II			1	1				
Maintenance Helper, Tech.			0	3				
Operator Trainee			0	1				
Operator I, II, III, IV			1	3				
SUNNY HILLS								
Sunny Hills Area Supv.			0	1				
Maintenance Helper, Tech.			0	0				
Operator Trainee			0	1				
Cust. Ser. Rep. I, II, III			0	0				
CITRUS COUNTY								
Citrus Springs Area Supv.			0	1				
Secretary I, II			0	1				
Lead Maintenance Tech.			0	1				
Maintenance Helper, Tech.			0	4				
Operator I, II, III, IV			0	3				
Operator Trainee			0	1				
Service Technician			0	1				
Sr. Cust. Ser. Rep.			0	1				
Cust. Ser. Rep. I, II, III			0	1				

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
MARION COUNTY								
Marion Oaks Area Supervisor			0	1				
Secretary I, II			0	1				
Operator IV			0	1				
Operator Trainee			0	1				
Operator I, II, III			0	2				
Service Technician			0	1				
Lead Maintenance Tech.			0	1				
Maint. Helper, Tech.			0	5				
Sr. Cust. Ser. Rep.			0	1				
Cust. Ser. Rep. I, II, III			0	1				
SPRING HILL								
Lead Operator Spring Hill			0	1				
Operator I, II, III, IV			0	4				
Maintenance Helper, Tech.			0	1				
Supervisor, Field Maintenance			0	1				
Office Clerk			0	1				
Lead Maintenance Tech.			0	3				
Maintenance Helper, Tech.			0	8				
Service Technician			0	2				
Welder			0	1				
Supervisor, Cust. Bus. Office			0	1				
Sr. Cust. Ser. Rep.			0	1				
Cust. Ser. Rep. I, II, III			0	4				
Office Clerk			0	1				
Data Entry Operator I, II			0	3				
Lead Meter Reader			0	1				
Meter Reader			0	4				
Service Technician			0	3				
Sub-Total West Region			3	94			$0.00	$0.00

SSU/LEHIGH STAFFING SUMMARY

POSITION TITLE	STAFFING LEHIGH 88	STAFFING LEHIGH 91	STAFFING SSU 88	STAFFING SSU 91	PAYROLL LEHIGH 88	PAYROLL LEHIGH 91	PAYROLL SSU 88	PAYROLL SSU 91
OPERATIONS ADMINISTRATION DEPT.								
Operations Administrator			0	1				
Operations Specialist			0	1				
Lead Meter Reader			1	1				
Meter Reader			0	2				
Dispatcher			0	1				
TECHNICAL SERVICES DEPT.								
Technical Services Administrator			0	1				
Technical Services Specialist			0	1				
Secretary II			1	0				
GAS MARKETING/OPERATIONS DEPT.								
LP Gas Administrator			0	2				
Sub-Total Operations Support			2	10			$47,573.43	$125,883.36
TOTAL OPERATIONS DIVISION			61	288			$2,349,557.79	$8,632,444.43
TOTAL SSU			93	417			$2,906,269.89	$10,200,389.29

SSU/LEHIGH STAFFING SUMMARY

	STAFFING				PAYROLL			
	LEHIGH		SSU		LEHIGH		SSU	
POSITION TITLE	88	91	88	91	88	91	88	91
LEHIGH								
Vice President & General Manager	1	1		1				
Administrative Assistant	1	1		1				
Area Supervisor	1	1		1				
Secretary I, II	1	1		1				
Sr. Cust. Ser. Rep.	1	1		1				
Cust. Ser. Rep. I, II, III	3	3		3				
Data Entry Operator I, II, Sr.	1	1		1				
Meter Reader	0	1		1				
Service Technician	1	1		1				
Service Tech. Trainee	1	1		1				
Lead Maintenance Technician	1	1		1				
Maint. Helper	8	8		8				
Chief Operator (Water)	1	1		1				
Operator I, II, III, IV	4	5		5				
Chief Operator (Wastewater)	1	1		1				
Operator I, II, III, IV	4	5		5				
TOTAL LEHIGH	30	33	0	33	0	630444.57	$0.00	$630,444.57
GRAND TOTAL	30	33	93	450		630444.57	$2,906,263.89	$10,830,833.86

Exhibit ___ (FLL-6)
Cover Page

DESCRIPTIONS OF THE DUTIES AND RESPONSIBILITIES OF THE ADMINISTRATIVE AND GENERAL DEPARTMENTS OF SOUTHERN STATES

EXECUTIVE DIVISION

Responsible for:

- Overall operations and financial performance of company

Staff:

Phillips, Bert	**President**
Ausman, Richard	Vice President-Finance and Administration
Ludsen, Forrest	Vice President-Rates and Customer Service
Sweat, Charles L.	Vice President-Business Development
Teasley, Karla Olson	Vice President-Corporate Services and General Counsel
Wood, Charles E.	Vice President-Planning and Engineering
Gettelman, Arlene	Senior Executive Assistant

BUSINESS DEVELOPMENT DIVISION

Responsible for:

- Investigating possibilities for company acquisitions and sales of current company assets. Responsible for seeking out utilities for acquisition and determining feasibility of purchasing companies.
- Negotiating development, effluent re-use and interlocal agreements for company.
- Representing company at various customer, governmental and regulatory presentations regarding acquisitions or sales.

Staff:

Sweat, Charles L.	**Vice President-Business Development**
Mangold, Edward	Business Development Administrator
Steffey, Vicki	Development Assistant
Baron, Roberta	Secretary II

FINANCE DIVISION

Responsible for:

- All financial reporting of the company.
- Ensuring proper tracking of all corporate expenses for governmental and regulatory purposes.

Staff:

Ausman, Richard P.	**Vice President-Finance and Administration**
Textor, Alice	Executive Secretary

Accounting Department

Responsible for:

- Preparation of all financial, regulatory and property accounting functions of company.

Staff:

Kimball, Judith	Controller

Financial Accounting

Responsible for:

- Timely and accurate issuance of all financial statements to executive management team.
- Analysis of monthly financial statement variances and preparation of summary analysis to management regarding discrepancies.
- Analysis of balance sheet and income statements. Items in accounts should be cleared at the appropriate time so that revenues and expenses are recorded in the proper accounting period.

Staff:

Harter, Kathy	Assistant Controller, Financial Accounting
Geiger, Joseph	Accountant I
MacLane, Julie	Accountant I
Norris, Nancy	Accountant I
Paladino, Constance	Accountant I
Rasmussen, Donna	Accountant I
Campanale, Jeanine	Sr. Accounting Clerk
Longenecker, Diane	Accounting Clerk I

Payroll

Responsible for:

- Timely and accurate issuance of paychecks to employees with minimal errors.
- Ensuring all payroll related files are maintained with accuracy, timeliness and confidentiality.
- Issuance of all payroll related checks for required governmental and court-order payments.
- File all payroll related tax returns to appropriate governmental agency in timely manner.
- Ensure that employee's labor is being distributed to appropriate general ledger account.

Staff:

Small, Robin	Supervisor, Payroll
Douglas, Brenda	Accounting Clerk I
Sassano, Lisa	Accounting Clerk I

Property Accounting

Responsible for:

- Monitoring of all property and fixed assets of the company.
- Ensuring that expenses charged to company fixed assets are credited to appropriate general ledger account.

Staff:

Paris, Susan	Lead Property Accountant
Frederick, Ronald	Accountant I
Wong, Christopher	Accountant I

Accounts Payable

Responsible for:

- Coding of all invoices submitted to company for payment ensuring that correct general ledger account number is being used.
- Ensure that appropriate documentation of invoicing materials has been received and approved by appropriate level of management for expense level.

Staff:

Reeder, Barbara	Supervisor, Accounts Payable
Gast, Drupatie	Accounting Clerk II
Giles, Edith	Accounting Clerk I
Javorowsky, Jody	Accounting Clerk I
Kahanek, Kristy	Accounting Clerk I
Wilkins, Shirley	Accounting Clerk I

Regulatory Accounting

Responsible for:

- Coordinating and preparation of rate case schedules.
- Providing reports as requested by auditors.
- Prepare responses to interrogatories.
- Prepare regulatory annual reports.
- Analyze and prepare entries recording ordered changes as a result of a rate case.
- Prepare and file property tax returns, gross receipts taxes and other taxes as required.

Staff:

Russ, Terry	Asst. Controller, Regulatory Accounting
Colbert, Diane	Accounting Clerk I
Queen, Melinda	Sr. Accounting Clerk

Administrative Services Department

Responsible for:

- Overall management of workers compensation program ensuring that worker's compensation claims are minimized.
- Management of company's risk management program.
- Management of company's purchasing program.

Staff:

DeMarie, Gene	Manager, Administrative Services

Purchasing

Responsible for:

- Management of purchasing requirements for company.
- Researching pricing, new technologies and new supply sources for company purchasing needs ensuring company receives competitive prices from vendors.

Staff:

Hilton, John	Purchasing Agent
McQuinley, Reta	Assistant Buyer
VanMeter, Deborah	Assistant Buyer

Mail Room Operations

Responsible for:

- All operations related to mailing 90,000 bills per month.
- Operation and maintenance of postal and copying equipment.
- Ordering and maintaining all office supplies.

Staff:

Gallis, Steven	Mail Room Coordinator
Roethle, Colleen	Mail Room Clerk
Wishart, Gloria	Mail Room Clerk

Records Retention

Responsible for:

- Maintaining company records management function ensuring all company records are available for management retrieval and compliance with records retrieval and return procedures is followed.

Staff:

Zsigmond, Susan	Records Technician

Treasury Department

Responsible for:

- Processing of all company cash receipts.
- Operations of remittance processing system.

Staff:

Clark, Virginia	Treasurer
Killer, Lisa	Supervisor, Cash Management
Evans, Katherine	Accounting Clerk II
Hart, Charlotte	Accounting Clerk I
Ritten, Kathleen	Sr. Accounting Clerk

Systems and Procedures Department

Responsible for:

- Working with departments on defining and creating new systems. Assist departments on defining project requirements.
- Establishing system project schedules and creating and maintaining complete and accurate project documentation.

Staff:

Jung, Kristi	Systems and Procedures Analyst

ENGINEERING DIVISION

Responsible for:

- All planning and engineering functions of company.

Staff:

Wood, Charles E.	**Vice President-Planning and Engineering**
Helcher, Joyce	Executive Secretary

Planning and Engineering Department

Responsible for:

- Developing studies and preparing recommendations regarding engineering changes to company's current assets. Studies include alternatives and costs for each project and justification for recommended solution. Cost estimates used in studies will approximate budgeted expenditures and/or regulatory requirements.
- Prepare plans, specifications and contract documents for all company construction projects. Prepare capital documentation for executive management review and approval.
- Establish and follow design standards which most economically meet all federal, state and county code requirements.
- Control, monitor and review work of outside consultants to ensure work being performed is within approved budget and scope of work outlined in work specifications.
- Respond to developers inquiries regarding interconnection to company's existing systems. Ensure that developer and service connections are in conformance with company and regulatory requirements and specifications.

Staff:

Terrero, Rafael	Chief Engineer
Periera, Deborah	Secretary I
Mack, Joseph	Project Engineer II
Murray, James	Sr. Project Engineer
Losch, John	Sr. Project Engineer
Regalado, Robert	Project Engineer I
Arcand, Christine	Asst. Engineer II
Foster, Richard	Asst. Engineer II
Glennon, Mary	Asst. Engineer II
Salmon, Marilu	Asst. Engineer II
Story, Philip	Asst. Engineer II

Kaminsky, Robert	Chief Drafter
Litsey, Diane	Design Drafter I
Cooper, Sean	Design Drafter II
Viera, Omar	Design Drafter II

Project/Construction Department

Responsible for:

- Management of approximately 40 construction projects totalling $ 30 million.
- Ensuring accurate payment of outside engineers, consultants and contractors.

Staff:

Hendricks, Lowell	Manager, Project/Construction
Spry, Janice	Secretary II
Warga, Karen	Accounting Clerk II

Construction Budgeting

Responsible for:

- Maintaining project management database including a construction scheduling system.
- Providing support of cost estimates for construction projects.
- Coordinate processing of all construction capital authorization requests.

Staff:

Carr, Christopher	Budget Analyst I

Construction Inspection

Responsible for:

- Conducting on-site inspections for additional construction at company facilities.
- Inspect contractors work for compliance with plans and specifications including preparation of daily inspection reports. Communicate serious deficiencies to Engineers immediately.
- Inspect contractors materials for compliance with plans and specifications.
- Maintain all plans, specifications and submittal for all current construction work.

Staff:

Sturdevant, Gerald	Construction Inspector
Turner, Patrick	Construction Inspector
Stephan, Paul	Project Construction Administrator

CORPORATE SERVICES DIVISION

Responsible for:

- Providing services in communications, public relations, employee relations, information systems and legal for all departments and employees in the company.

Staff:

Teasley, Karla Olson	**Vice President-Corporate Services and General Counsel**
McCorkle, Billye	Executive Secretary

Communications Department

Responsible for:

- Developing and implementing employee activities, community involvement activities and corporate activities.
- Provide a weekly news bulletin to employees communicating areas of importance.
- Provide a bi-monthly newsletter to employees and outside contacts communicating news of importance.
- Provide a quarterly newsletter to customers explaining services and communicating news of interest to customers.
- Provide inserts to customers bills on as needed basis making customers aware of importance issues relating to their service.
- Providing a company handbook to be given to outside sources explaining the company and the services we provide.
- Presenting customer presentations (homeowners' associations, garden clubs and various other organizations/schools) relating to conservation, rates or general corporate topics.
- Provide information to the media on utility issues as they arise.

Staff:

Crooks, Kerry	Communications Administrator
Spinazzola, Lisa	Communications Specialist

Environmental Compliance Department

Responsible for:

- Conducting annual environmental compliance audits of all company owned or operated facilities identifying areas of non-compliance in current company operations.
- Preparing recommendations for changes to company facilities operating procedures to ensure continued compliance with all governmental and regulatory requirements.
- Developing and conducting employee safety programs.
- Preparing and maintaining hazardous chemical reports. Ensuring all material safety data sheets on chemicals used by company facilities are available to all operations personnel. Performing an inventory of hazardous chemicals at each facility to comply with federal regulations.

Staff:

Fisher, Mel	Environmental Compliance Administrator
De Pedro, Jose	Environmental Compliance Specialist

Human Resources Department

Responsible for:

- Development and administration of compensation programs for all employees ensuring employees are paid according to fair and equitable principles.
- Development and administration of company's benefit programs including all welfare benefits, group medical, dental and life insurance programs and company's retirement programs. Development of programs that are competitive with industry practices and cost effective. Ensure that all governmental requirements being followed in administering programs.
- Administration of company's recruitment program ensuring that candidates with the best credentials are chosen.
- Development of company's annual staffing budget.
- Ensuring effective employee and labor relationships with employees and labor union.

Staff:

Schweizer, Michael	Manager, Human Resources
Haggerty, Roxan	Human Resources Administrator
Dorsey, Marilyn	Human Resources Assistant
Clausen, Donna	Secretary I

Information Systems Department

Responsible for:

- Providing computer support services to all company locations.
- Design software applications to be used for regulatory, billing and financial systems ensuring that end users needs and governmental and regulatory requirements are met. Modify computer software documentation and implement changes with minimal user interruption.
- Analyze any computer system failures and correct software problems to restore computer service in a timely manner.
- Installation and maintenance of computer system security including security for data files, libraries and menus to comply with audit recommendations and operational requirements.
- Provide assistance to end users with AS-400 terminals and personal computers.

Bush, John	Manager, Information Systems
Adams, John	Sr. Programmer/Analyst
Cole, Garry	Sr. Programmer/Analyst
Hodge, Susan	Sr. Programmer/Analyst
Knowles, Terry	Sr. Programmer/Analyst
Mercado, Esperanza	Sr. Programmer/Analyst
Payne, Jack	Sr. Programmer/Analyst
Howe, John T.	Systems Engineer
Downham, Dottie	Computer Technician

Computer Operations

Responsible for:

- Perform all job processes from AS-400 computer system
- Prepare microfiche and joblogs from computer system
- Analyze and solve computer application problems
- Support end users with problems
- Perform all data entry related to payroll, accounts payable and accounting ensuring complete accuracy
- Security of all computer information including preparing and storing back-up tapes

Staff:

Luke, Cindy	Supervisor, Computer Operations
Caldwell, Traci	Asst. Computer Operator
Gonzalez, Rafael	Sr. Computer Operator
Moore, Melonie	Computer Operator I

Legal Department

Responsible for:

- Providing legal services to company including preparation of contracts, preparing legal research and standard legal documents.
- Compiling required legal information for regulatory filings including the VX and jurisdictional counties.
- Coordinate all corporate record-keeping matters.
- Administering closing procedures for all company acquisitions and sales.
- Handling all corporate litigation including customer bankruptcy matters, discovery requests and hearings.

Staff:

Teasley, Karla Olson	Vice President
Armstrong, Brian	Staff Attorney
Schutz, Lisa Freeman	Paralegal
Henry, Donna	Secretary I

Training and Development Department

Responsible for:

- Develop and conduct training programs for all employees consistent with governmental mandates and company needs.
- Develop and maintain company training and development library to be used as a resource for company personnel.

Staff:

Blondin, James	Training and Development Administrator

RATES AND CUSTOMER SERVICE DIVISION

Responsible for:

- Preparation of all company rate filings and maintenance of customer relations.

Ludsen, Forrest — **Vice President, Rates and Customer Service**

Budget Department

Responsible for:

- Preparation of company budgets and forecasts. Budget information is reviewed for reasonableness, accuracy and documentation of need.
- Preparation of monthly variance reports on company expenses and capital expenditures.

Staff:

Kaplan, Randi	Manager, Budgets
Grimsley, Michael	Budget Analyst I
Tsoukalas, Roula	Budget Analyst I
Lamb, Tina	Accounting Clerk I

Customer Service Department

Responsible for:

- Providing assistance to customers regarding their account with the company.
- Ensuring that appropriate billing rates are applied to each customer's account.

Staff:

Sweat, Judy	Manager, Customer Service
Copeland, Carolyn	Customer Service Training Specialist
Bourikas, Dee	Receptionist
Greene, Anita	Customer Service Representative I
Zeppieri, Patricia	Sr. Customer Service Representative
Smith, Amber	Secretary I

Szukala, Mary Ann	Supervisor, Customer Service
Easton, Pamela	Customer Service Representative II
McCall, Keenya	Customer Service Representative I
Megahee, Perry	Customer Service Representative II
Patti, Pamela	Customer Service Representative II
Sanderson, Sylvia	Customer Service Representative III
Velez, Milta	Customer Service Representative II

Rates and Regulatory Affairs Department

Responsible for:

- Prepare all rate applications and ensure applications meet all PSC requirements.
- Develop and maintain rate application information for PSC and customer needs.
- Provide testimony to regulatory agencies regarding the company's rate base, income statements, previous and proposed rate design and other matters.

Staff:

Lewis, Charles	Director, Rates and Regulatory Affairs
Morse, Gary	Sr. Rate Engineer
Gannon, Edward	Rate Analyst I
Lui, Edmond	Rate Analyst I
Wilson, Jeffrey	Rate Analyst I
Phillips, Janet	Secretary II

Rates Administration Department

Responsible for:

- Design rates and develop rate design testimony for all company filed rate cases.
- Testify to the PSC regarding rate design issues for the company.
- Ensure that all bills to customers are sent out in a timely manner with rates applied to customers correctly.
- Develop and maintain company's rate schedules and tariff books.

Staff:

Loucks, Helena	Manager, Rates Administration
Lim, Sow-Choo	Rate Engineer II
Moothart, Mervin	Rate Analyst I
Periera, Leonard	Rate Analyst I

Patch, Carolyn	Asst. Rate Analyst
Russell, Maralin	Asst. Rate Analyst
Sweat, Allison	Supervisor, Billing
Jarvis, Kenneth	Accounting Clerk I
Jones, Candance	Sr. Accounting Clerk
Waite, Vickie	Accounting Clerk I