



DOCKET 950495-WS
EXHIBIT NO. 67
CASE NO. 96-04227

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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950495 - WS
APPLICATION FOR A GENERAL RATE INCREASE
VOLUME II-A
BOOK 2 OF 4
SUPPLEMENTAL MFR INFORMATION REFLECTING INCLUSION
OF HERNANDO, HILLSBOROUGH AND POLK COUNTIES
SUMMARY OF MINIMUM FILING REQUIREMENTS

Containing
ALLOCATION SCHEDULES

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

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495-WS EXHIBIT NO. 67
COMPANY/ SSU / Hudson
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FPSC-RECORDS/REPORTING

**SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME II-A, BOOK 2 OF 4
SUPPLEMENTAL MFR INFORMATION REFLECTING INCLUSION
OF HERANDO, HILLSBOROUGH, AND POLK COUNTIES**

ALLOCATION SCHEDULES

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**SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME II-A, BOOK 2 OF 4
SUPPLEMENTAL MFR INFORMATION REFLECTING INCLUSION
OF HERANDO, HILLSBOROUGH, AND POLK COUNTIES**

ALLOCATION SCHEDULES

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SUPPLEMENTAL ALLOCATION SCHEDULES

This Volume IIA, Book 2 of 4 supplements the allocation schedules contained in Volume II, Book 2 of 4 and reflects the inclusion of Hernando, Hillsborough and Polk Counties (County Plants) in this filing. The inclusion of County Plants in this filing does not change the allocations to individual plants, but it does change the roll-up or summary allocations for the FPSC filed amounts. Therefore, this volume does not duplicate the detailed allocation to individual plants, but provides revised summaries reflecting the new FPSC filed amounts.

Summary of Allocated Costs - 1994, 1995, 1996
Overall / FPSC Jurisdictional Summary

Company : SSU / Total Company
Docket : 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
RATE BASE AND EXPENSES TO BE ALLOCATED			1994			1995			1996		
Line No.	DESCRIPTION	TOTAL COMPANY	TOTAL FPSC	OTHER	TOTAL COMPANY	TOTAL FPSC	OTHER	TOTAL COMPANY	TOTAL FPSC	OTHER	
1	ALLOCATION METHODS:										
2											
3	(A) Average No. of Customers - Including Gas	148,082	145,645	2,437	149,313	146,876	2,437	154,801	162,364	2,437	
4	Customer Allocation Factor	100.0000%	98.3543%	1.6457%	100.0000%	98.3679%	1.6321%	100.0000%	98.5212%	1.4788%	
5											
6	(B) Average No. of FPSC Customers (1)	N/A	N/A	N/A	N/A	N/A	N/A	125,152	125,152	0	
7	FPSC Customer Allocation Factor	N/A	N/A	N/A	N/A	N/A	N/A	100.0000%	100.0000%	0.0000%	
8											
9	(C) Customers Without Gas	145,645	145,645	0	146,876	146,876	0	162,364	162,364	0	
10	Customers Without Gas Allocation Factor	100.0000%	100.0000%	0.0000%	100.0000%	100.0000%	0.0000%	100.0000%	100.0000%	0.0000%	
11											
12	(D) Customers - Water Only	N/A	N/A	N/A	103,173	103,173	0	111,772	111,772	0	
13	Water Only Customer Allocation Factor	N/A	N/A	N/A	100.0000%	100.0000%	0.0000%	100.0000%	100.0000%	0.0000%	
14											
15	(E) Customers - Sewer Only	N/A	N/A	N/A	43,703	43,703	0	N/A	N/A	N/A	
16	Sewer Only Customer Allocation Factor	N/A	N/A	N/A	100.0000%	100.0000%	0.0000%	N/A	N/A	N/A	
17											
18	(F) Average Gross Plant	289,767,470	285,979,891	2,787,579	314,239,078	311,359,587	2,879,491	359,407,983	356,493,779	2,914,184	
19	Gross Plant Allocation Factor	100.0000%	99.0347%	0.9653%	100.0000%	99.0837%	0.9163%	100.0000%	99.1862%	0.8108%	
20											
21	(G) CIAC Activity	3,453,811	3,453,811	0	3,076,991	3,076,991	0	3,120,084	3,120,084	0	
22	CIAC Allocation Factor	100.0000%	100.0000%	0.0000%	100.0000%	100.0000%	0.0000%	100.0000%	100.0000%	0.0000%	
23											
24	(H) Net Tax Basis	110,754,589	108,376,716	1,377,873	110,754,589	108,376,716	1,377,873	110,754,589	108,376,716	1,377,873	
25	Net Tax Allocation Factor	100.0000%	98.7559%	1.2441%	100.0000%	98.7559%	1.2441%	100.0000%	98.7559%	1.2441%	
26											
27	RATE BASE (SCHEDULE A) - Average										
28											
29	(A) Deferred Taxes	4,268,427	4,326,150	(57,723)	4,746,235	4,796,425	(50,190)	4,784,352	4,835,254	(50,902)	
30	Parent Debt Adjustment	408,309	404,367	3,942	493,745	489,221	4,524	554,509	550,013	4,496	
31	Investment Tax Credit	78,697	77,937	760	78,697	77,976	721	78,697	78,059	638	
32											
33	(B) Beginning General Plant	17,311,027	17,026,138	284,889	21,690,152	21,326,301	363,851	26,234,951	25,949,342	285,609	
34	Ending General Plant	21,690,152	21,323,380	366,772	25,452,039	25,006,628	445,411	28,730,671	28,317,957	412,714	
35	Average General Plant	19,495,589	19,174,748	320,941	23,566,095	23,181,463	384,632	27,747,029	27,336,719	410,210	
36											
37	(C) Beginning General Plant Accumulated Depreciation	8,223,608	8,088,271	135,337	9,583,716	9,427,296	156,420	12,496,979	12,312,180	184,799	
38	Ending General Plant Accumulated Depreciation	9,583,716	9,425,996	157,720	11,803,798	11,611,143	192,655	15,416,504	15,188,532	227,972	
39	Average General Plant Accumulated Depreciation	8,903,662	8,757,134	146,528	10,693,757	10,519,220	174,537	13,956,742	13,750,356	206,386	
40											
41											
42	(1) The Average No. of FPSC Customers Allocation Factor is only used in the 1996 Allocation of Reg. Comm. Exp. - Rate Case Amount.										

2

Summary of Allocated Costs - 1994, 1995, 1996
Overall / FPSC Jurisdictional Summary

Company : SSU / Total Company
Docket : 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
RATE BASE AND EXPENSES TO BE ALLOCATED		1994			1995			1996			
Line No.	DESCRIPTION	TOTAL COMPANY	TOTAL FPSC	OTHER	TOTAL COMPANY	TOTAL FPSC	OTHER	TOTAL COMPANY	TOTAL FPSC	OTHER	
1	(D) General Plant Additions - Actual	5,030,491	4,947,704	82,787	4,019,686	3,954,079	65,607	2,516,780	2,479,503	37,217	
2	General Plant Retirements - Actual	661,367	650,483	10,884	247,790	243,755	4,044	21,000	20,688	311	
3											
4	(E) Water Blanket Additions	N/A	N/A	N/A	1,382,796	1,382,796	0	1,973,020	1,973,020	0	
5											
6	(F) Sewer Blanket Additions	N/A	N/A	N/A	120,662	120,662	0	N/A	N/A	N/A	
7											
8	(G) Unfunded OPEBS	514,236	505,773	8,463	887,128	872,852	14,476	1,235,160	1,216,805	18,285	
9											
10	(H) Working Capital	N/A	N/A	N/A	N/A	N/A	N/A	7,154,992	7,049,187	105,805	
11											
12	EXPENSES (SCHEDULE B):										
13											
14	(A) Customer Account Expense - Before Adjustments	2,469,232	2,428,596	40,636	2,951,233	2,903,065	48,168	3,089,576	3,043,889	45,687	
15											
16	(B) A&G Expense - Before Adjustments & Excluding Reg. Comm. Exp. - (J)	7,935,682	7,805,084	130,598	8,103,117	7,970,863	132,254	8,472,029	8,346,748	125,280	
17											
18											
19	(C) Buenaventura Lakes Customer Accounts Exp.	N/A	N/A	N/A	N/A	N/A	N/A	193,824	190,781	2,863	
20											
21	(D) Buenaventura Lakes A&G Expense	N/A	N/A	N/A	N/A	N/A	N/A	273,397	269,354	4,043	
22											
23	(E) Water Company Direct Expenses	N/A	N/A	N/A	374,248	374,248	0	N/A	N/A	N/A	
24											
25	(F) Sewer Company Direct Expenses	N/A	N/A	N/A	339,864	339,864	0	N/A	N/A	N/A	
26											
27	(G) Hurricane Preparedness	N/A	N/A	N/A	N/A	N/A	N/A	9,570	9,527	143	
28											
29	(H) Conservation Costs	N/A	N/A	N/A	N/A	N/A	N/A	321,290	321,290	0	
30											
31	(I) Property Taxes	3,839,106	3,796,941	42,165	4,083,410	4,038,269	45,141	4,879,288	4,827,868	51,420	
32											
33	(J) Reg. Comm. Exp. - Rate Case Amort.	474,296	474,298	0	469,893	469,893	0	570,354	570,354	0	
34	Reg. Comm. Exp. - Other	89,420	89,420	0	59,415	59,415	0	59,415	59,415	0	

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Summary of Allocated Costs - 1996
 Summary of Allocated Costs to FPSC Water and Sewer

Company : SSU / Total Company
 Docket : 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED						ALLOCATED AMOUNTS			
Line No.	DESCRIPTION	ALLOCATION NAME	ALLOCATION BASIS	RECAP MFR SCHEDULES (VOLUME III)	TOTAL COMPANY	TOTAL FILED FPSC PLANTS			OTHER PLANTS
						TOTAL FILED	WATER	SEWER	
1	ALLOCATION METHODS:								
2									
3	(A)	Average No. of Customers (12/31/96)	(1)		184,801	182,364	111,772	50,582	2,437
4		Customer Allocation Factor	CUST.		100.0000%	98.5212%	67.8224%	30.6885%	1.4788%
5									
6	(B)	Average No. of FPSC Customers (12/31/96)			125,152	125,152	83,015	42,137	0
7		FPSC Customer Allocation Factor	CUST./FPSC		100.0000%	100.0000%	66.3313%	33.6887%	0.0000%
8									
9	(C)	Customers Without Gas (12/31/96)			182,364	182,364	111,772	50,582	0
10		Customers Without Gas Allocation Factor	CUST. w/o Gas		100.0000%	100.0000%	68.8404%	31.1596%	0.0000%
11									
12	(D)	Customers - Water Only (12/31/96)			111,772	111,772	111,772	N/A	0
13		Water Only Customer Allocation Factor	W CUST.		100.0000%	100.0000%	100.0000%	N/A	0.0000%
14									
15	(E)	Average Gross Plant (1996)			358,407,963	356,493,779	196,616,283	159,877,486	2,914,184
16		Gross Plant Allocation Factor	PLANT	A-5(W), A-6(S)	100.0000%	99.1892%	54.7056%	44.4838%	0.8108%
17									
18	(F)	CIAC Activity (1996)			3,120,084	3,120,084	2,106,750	1,013,334	0
19		CIAC Allocation Factor	CIAC	A-12(W), A-12(S)	100.0000%	100.0000%	67.5222%	32.4778%	0.0000%
20									
21	(G)	Net Tax Basis (1996)	(2)		110,754,589	109,376,718	59,411,034	49,965,682	1,377,873
22		Net Tax Allocation Factor	NTB		100.0000%	98.7559%	53.6421%	45.1139%	1.2441%
23									
24	RATE BASE (SCHEDULE A): - Average								
25									
26	(A)	Deferred Taxes (1996)		CUST., PLANT, CIAC	4,784,362	4,835,254	4,172,745	862,509	(50,902)
27		Parent Debt Adjustment (1996)		PLANT	554,509	550,013	303,347	246,665	4,496
28		Investment Tax Credit (1996)		PLANT	78,697	78,059	43,052	35,007	638
29									
30	(B)	General Plant (1996)		CUST.	26,234,891	25,846,941	17,793,133	8,053,806	387,949
31		General Plant (1996)		CUST.	28,730,671	28,305,815	19,485,832	8,819,884	424,856
32		13 Month Average General Plant (1996)		CUST.	27,747,029	27,336,718	18,818,702	8,518,017	410,310
33									
34	(C)	General Plant Accumulated Depreciation (1996)		CUST.	12,496,979	12,312,180	8,475,752	3,836,428	184,799
35		General Plant Accumulated Depreciation (1996)		CUST.	15,416,504	15,188,532	10,455,843	4,732,688	227,972
36		13 Month Average General Plant Accum. Depreciation (1996)		CUST.	13,956,742	13,750,356	9,465,796	4,284,558	206,386
37									
38									
39	(1) 1994 monthly average customers based on bills, adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.								
40	(2) Net Book Value Less Net CIAC.								
41									

Summary of Allocated Costs - 1996
 Summary of Allocated Costs to FPSC Water and Sewer

Company : SSU / Total Company
 Docket : 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED						ALLOCATED AMOUNTS				
Line No.	DESCRIPTION	ALLOCATION NAME	ALLOCATION BASIS	RECAP MFR SCHEDULES (VOLUME III)	TOTAL COMPANY	TOTAL FILED FPSC PLANTS			OTHER PLANTS	
						TOTAL FILED	WATER	SEWER		
1	(D) General Plant Additions (1996)		CUST.	A-5(W), A-6(S)	2,516,780	2,479,563	1,706,941	772,622	37,217	
2	General Plant Retirements (1996)		CUST.	A-5(W), A-6(S)	21,000	20,688	14,243	6,447	311	
3										
4	(E) Water Blanket Additions (1996)		W CUST.	A-5(W)	1,973,020	1,973,020	1,973,020	N/A	0	
5										
6	(F) Unfunded OPEBS (1996)		CUST.	A-1(W), A-2(S)	1,235,160	1,216,895	837,715	379,180	18,265	
7										
8	(G) Working Capital (1996)		CUST.	A-17(W),A-17(S)	7,154,992	7,049,187	4,852,667	2,196,500	105,805	
9										
10	EXPENSES (SCHEDULE B):									
11										
12	(A) Customer Account Expense (1996) - Before Adjustments		CUST.	B-5(W), B-6(S)	3,089,576	3,043,889	2,095,425	948,464	45,687	
13										
14	(B) A&G Expense (1996) - Before Adjustments & Excluding Reg. Comm. Exp. - (H)		CUST.	B-5(W), B-6(S)	8,472,029	8,346,748	5,746,934	2,600,815	125,280	
15										
16										
17	(C) Buenaventura Lakes Customer Accounts Exp. (1996)		CUST.	B-5(W), B-6(S)	193,624	190,761	131,320	59,440	2,863	
18										
19	(D) Buenaventura Lakes A&G Expense (1996)		CUST.	B-5(W), B-6(S)	273,397	269,354	185,424	83,930	4,043	
20										
21	(E) Hurricane Preparedness (1996)		CUST.	B-5(W), B-6(S)	9,670	9,527	6,558	2,969	143	
22										
23	(F) Conservation Costs (1996)		CUST. w/o Gas	B-5(W), B-6(S)	321,290	321,290	221,177	100,113	0	
24										
25	(G) Property Taxes (1996)		NTB, CUST.	B-15(W), B-15(S)	4,879,288	4,827,868	2,595,217	2,232,652	51,419	
26										
27	(H) Reg. Comm. Exp. - Rate Case Amort. (1996)		CUST./FPSC	B-10(W), B-10(S)	570,354	570,354	378,323	192,031	0	
28	Reg. Comm. Exp. - Other (1996)		CUST. w/o Gas	B-10(W), B-10(S)	59,415	59,415	40,902	18,513	0	

Summary of Allocated Costs - 1995

Summary of Allocated Costs to FPSC Water and Sewer

Company : SSU / Total Company

Docket : 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED					ALLOCATED AMOUNTS				
Line No.	DESCRIPTION	ALLOCATION NAME	ALLOCATION BASIS	RECAP MFR SCHEDULES (VOLUME III)	TOTAL COMPANY	TOTAL FILED FPSC PLANTS			OTHER PLANTS
						TOTAL FILED	WATER	SEWER	
1	ALLOCATION METHODS:								
2									
3	(A) Average No. of Customers (12/31/95)	(1)			149,313	146,876	103,173	43,703	2,437
4	Customer Allocation Factor	CUST.			100.0000%	98.3679%	69.0985%	29.2694%	1.6321%
5									
6	(B) Customers Without Gas (12/31/95)				146,876	146,876	103,173	43,703	0
7	Customers Without Gas Allocation Factor	CUST./Without Gas			100.0000%	100.0000%	70.2450%	29.7550%	0.0000%
8									
9	(C) Customers - Water Only (12/31/95)				103,173	103,173	103,173	N/A	0
10	Water Only Customer Allocation Factor	W CUST.			100.0000%	100.0000%	100.0000%	N/A	0.0000%
11									
12	(D) Customers - Sewer Only (12/31/95)				43,703	43,703	N/A	43,703	0
13	Sewer Only Customer Allocation Factor	S CUST.			100.0000%	100.0000%	N/A	100.0000%	0.0000%
14									
15	(E) Average Gross Plant (1995)				314,239,078	311,359,587	174,757,443	136,602,144	2,879,491
16	Gross Plant Allocation Factor	PLANT		A-5(W), A-6(S)	100.0000%	99.0837%	55.8129%	43.4708%	0.9163%
17									
18	(F) CIAC Activity (1995)				3,076,991	3,076,991	2,404,524	672,467	0
19	CIAC Allocation Factor	CIAC		A-12(W), A-12(S)	100.0000%	100.0000%	78.1453%	21.8547%	0.0000%
20									
21	(G) Net Tax Basis (1995)	(2)			110,754,589	108,376,716	59,411,034	48,965,682	1,377,873
22	Net Tax Allocation Factor	NTB			100.0000%	98.7554%	53.8421%	45.1138%	1.2441%
23									
24	RATE BASE (SCHEDULE A) - Average								
25									
26	(A) Deferred Taxes (1995)		CUST., PLANT, CIAC	A-1(W), A-2(S)	4,746,235	4,796,425	5,089,910	(273,485)	(50,190)
27	Parent Debt Adjustment (1995)		PLANT	B-16(W), B-17(S)	493,745	489,221	274,598	214,635	4,524
28	Investment Tax Credit (1995)		PLANT	B-16(W), B-17(S)	78,697	77,976	43,796	34,210	721
29									
30	(B) General Plant (1994)		CUST.	A-5(W), A-6(S)	21,880,152	21,326,301	14,980,853	6,345,647	353,851
31	General Plant (1995)		CUST.	A-5(W), A-6(S)	25,452,039	25,036,625	17,588,969	7,449,668	415,413
32	Average General Plant (1995)		CUST.	A-5(W), A-6(S)	23,566,095	23,181,463	16,283,811	6,897,652	384,632
33									
34	(C) General Plant Accumulated Depreciation (1994)		CUST.	A-9(W), A-10,(S)	9,583,716	9,427,297	6,822,201	2,805,095	156,420
35	General Plant Accumulated Depreciation (1995)		CUST.	A-9(W), A-10,(S)	11,803,798	11,611,144	8,158,244	3,454,899	192,855
36	Average General Plant Accumulated Depreciation (1995)		CUST.	A-9(W), A-10,(S)	10,693,757	10,519,220	7,369,223	3,129,997	174,537
37									
38	(1) 1994 monthly average customers based on bills, adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.								
39	(2) Net Book Value Less Net CIAC								

Summary of Allocated Costs - 1995
 Summary of Allocated Costs to FPSC Water and Sewer
 Company : SSU / Total Company
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED					ALLOCATED AMOUNTS				
Line No.	DESCRIPTION	ALLOCATION NAME	ALLOCATION BASIS	RECAP MFR SCHEDULES (VOLUME III)	TOTAL COMPANY	TOTAL FILED	TOTAL FILED FPSC PLANTS WATER	SEWER	OTHER PLANTS
1	(D) General Plant Additions (1995) - Actual		CUST.	A-5(W), A-6(S)	4,019,686	3,954,079	2,777,542	1,176,537	65,807
2	General Plant Retirements (1995) - Actual		CUST.	A-5(W), A-6(S)	247,799	243,755	171,225	72,529	4,044
3									
4	(E) Water Blanket Additions (1995)		W CUST.	A-5(W)	1,382,796	1,382,796	1,382,796	N/A	0
5									
6	(F) Sewer Blanket Additions (1995)		S CUST.	A-6(S)	120,862	120,862	N/A	120,862	0
7									
8	(G) Unfunded OPEBS (1995)		CUST.	A-1(W), A-2(S)	867,128	872,649	612,982	259,657	14,479
9									
10	EXPENSES (SCHEDULE B)								
11									
12	(A) Customer Account Expenses (1995)		CUST.	B-5(W), B-6(S)	2,951,233	2,903,065	2,039,257	863,808	46,168
13									
14	(B) A&G Expense (1995) - Excluding Reg. Comm. Exp. (F)		CUST.	B-5(W), B-6(S)	8,103,117	7,970,862	5,599,130	2,371,733	132,254
15									
16	(C) Water Company Direct Expenses (1995)		W CUST.	A-5(W)	374,248	374,248	374,248	N/A	0
17									
18	(D) Sewer Company Direct Expenses (1995)		S CUST.	A-6(S)	339,664	339,664	N/A	339,664	0
19									
20	(E) Property Taxes (1995)		NTB,CUST.	B-15(W), B-15(S)	4,063,410	4,038,270	2,232,933	1,805,337	45,140
21									
22	(F) Reg. Comm. Exp. - Rate Case Amort. (1995)		Plant Specific	B-10(W), B-10(S)	469,893	469,893	332,862	137,011	0
23	Reg. Comm. Exp. - Other (1995)		(CUST./Without Gas)	B-10(W), B-10(S)	59,415	59,415	41,736	17,679	0

Summary of Allocated Costs- 1994
 Summary of Allocated Costs to FPSC Water and Sewer
 Company : SSU / Total Company
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED						ALLOCATED AMOUNTS			
Line No.	DESCRIPTION	ALLOCATION NAME	ALLOCATION BASIS	RECAP MFR SCHEDULES (VOLUME III)	TOTAL COMPANY	TOTAL FILED	TOTAL FILED FPSC PLANTS WATER	SEWER	OTHER PLANTS
1	ALLOCATION METHODS:								
2									
3	(A)	Average No. of Customers (Without Venice Gardens) - 12/31/94	(1)		148,082	145,645	102,514	43,131	2,437
4		Customer Allocation Factor			100.0000%	98.3543%	69.2279%	29.1264%	1.6457%
5									
6	(B)	Customers Without Gas			145,645	145,645	102,514	43,131	0
7		Customers Without Gas Allocation Factor			100.0000%	100.0000%	70.3862%	29.6138%	0.0000%
8									
9	(C)	Average Gross Plant (1994)			288,767,470	285,979,891	158,357,674	127,622,217	2,787,579
10		Gross Plant Allocation Factor			100.0000%	99.0347%	54.8382%	44.1955%	0.9653%
11									
12	(D)	CIAC Activity (1994)			3,453,811	3,453,811	2,378,112	1,075,699	0
13		CIAC Allocation Factor			100.0000%	100.0000%	69.8547%	31.1453%	0.0000%
14									
15	(E)	Net Tax Base (1994)	(2)		110,754,589	109,376,716	59,411,034	49,965,682	1,377,873
16		Net Tax Allocation Factor			100.0000%	98.7559%	53.6421%	45.1136%	1.2441%
17									
18	RATE BASE (SCHEDULE A) - Average								
19									
20	(A)	Deferred Taxes (1994)			4,268,427	4,326,149	3,834,020	492,129	(57,722)
21		Parent Debt Adjustment (1994)			408,309	404,367	223,913	180,454	3,942
22		Investment Tax Credit (1994)			78,667	77,837	43,157	34,781	760
23									
24	(B)	General Plant (1993)			17,311,027	17,026,138	11,984,054	5,042,084	284,889
25		General Plant (1994)			21,680,152	21,323,359	15,008,706	6,314,654	356,792
26		Average General Plant (1994)			19,495,589	19,174,749	13,496,379	5,678,369	320,841
27									
28	(C)	General Plant Accumulated Depreciation (1993)			8,223,608	8,088,272	5,693,028	2,395,244	135,337
29		General Plant Accumulated Depreciation (1994)			9,583,716	9,425,996	6,634,602	2,791,394	157,720
30		Average General Plant Accumulated Depreciation (1994)			8,903,662	8,757,134	6,163,815	2,593,319	146,528
31									
32	(D)	General Plant Additions (1994) - Actual			5,030,491	4,947,704	3,482,501	1,465,202	82,787
33		General Plant Retirements (1994) - Actual			661,367	650,483	457,850	192,633	10,884
34									
35	(E)	Unfunded OPEBS (1994)			514,236	505,773	355,995	149,779	8,463
36									
37		(1) 1994 monthly average customers based on bills.							
38		(2) Net Book Value Less Net CIAC.							

Summary of Allocated Costs- 1994

Summary of Allocated Costs to FPSC Water and Sewer

Company : SSU / Total Company

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED						ALLOCATED AMOUNTS			
Line No.	DESCRIPTION	ALLOCATION NAME	ALLOCATION BASIS	RECAP MFR SCHEDULES (VOLUME III)	TOTAL COMPANY	TOTAL FILED FPSC PLANTS			OTHER PLANTS
						TOTAL FILED	WATER	SEWER	
1	EXPENSES (SCHEDULE B)								
2									
3	(A) Customer Account Expense (1994)		CUST.	B-5(W), B-6(S)	2,469,232	2,428,596	1,709,396	718,199	40,636
4									
5	(B) A&G Expense (1994) - Excluding Reg. Comm. Exp. (D)		CUST.	B-5(W), B-6(S)	7,935,662	7,805,064	5,493,689	2,311,375	130,598
6									
7	(C) Property Taxes (1994)		NTB	B-15(W), B-15(S)	3,839,106	3,796,941	2,101,377	1,695,564	42,165
8									
9	(D) Reg. Comm. Exp. - Rate Case Amort. (1994)		Plant Specific	B-10(W), B-10(S)	474,296	474,296	339,194	136,102	0
10	Reg. Comm. Exp. - Other (1994)		(CUST / w/o Gas)	B-10(W), B-10(S)	89,420	89,420	82,939	26,481	0

Summary of Allocated Costs - 1996
 Summary of Allocated Costs to Proposed FPSC Rate Classes

Company: SSU / Total Company
 Docket: 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED												
Line No.	DESCRIPTION	TOTAL COMPANY	TOTAL FILED FPSC PLANTS			FPSC CONVENTIONAL PLANTS			FPSC REVERSE OSMOSIS			OTHER PLANTS
			TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	
1	ALLOCATION METHODS:											
2												
3	(A) Average No. of Customers - 12/31/96 (1)	164,801	162,364	111,772	50,592	153,925	105,586	48,340	8,438	8,186	2,252	2,437
4	Customer Allocation Factor	100.0000%	98.5212%	67.8224%	30.6988%	93.4011%	64.0689%	29.3223%	5.1201%	3.7538%	1.3865%	1.4788%
5												
6	(B) Average No. of FPSC Customers (12/31/96)	125,152	125,152	83,015	42,137	117,097	77,212	39,885	8,055	5,803	2,252	0
7	FPSC Customer Allocation Factor	100.0000%	100.0000%	66.3313%	33.667%	93.5638%	61.6846%	31.8682%	6.4382%	4.6388%	1.7984%	0.0000%
8												
9	(C) Customers Without Gas	162,364	162,364	111,772	50,592	153,925	105,586	48,340	8,438	8,186	2,252	0
10	Customers Without Gas Allocation Factor	100.0000%	100.0000%	68.8404%	31.1596%	94.8030%	65.0044%	29.7728%	5.1870%	3.8100%	1.3870%	0.0000%
11												
12	(D) Customers - Water Only (12/31/96)	111,772	111,772	111,772	N/A	105,586	105,586	N/A	8,186	8,186	N/A	0
13	Water Only Customer Allocation Factor	100.0000%	100.0000%	100.0000%	N/A	94.4855%	94.4855%	N/A	5.5345%	5.5345%	N/A	0.0000%
14	(E) Average Gross Plant (1996)	359,407,963	356,493,779	196,616,283	159,877,496	280,332,010	148,783,919	131,548,091	76,161,769	47,832,384	28,329,405	2,914,184
15	Gross Plant Allocation Factor	100.0000%	99.1892%	54.7056%	44.4836%	77.9983%	41.3869%	36.8013%	21.1909%	13.3087%	7.8822%	0.8108%
16												
17	(F) CIAC Activity (1996)	3,120,084	3,120,084	2,106,750	1,013,334	2,791,631	1,801,239	990,392	328,453	305,511	22,942	0
18	CIAC Allocation Factor	100.0000%	100.0000%	67.5222%	32.4778%	86.4729%	57.7385%	31.7425%	10.5271%	9.7918%	0.7353%	0.0000%
19												
20	(G) Net Tax Basis (1996)	110,754,588	109,376,716	59,411,034	49,965,682	73,945,448	37,982,793	35,982,885	25,431,288	21,488,251	14,003,017	1,377,873
21	Net Tax Allocation Factor	100.0000%	98.7599%	53.6421%	45.1139%	66.7851%	34.2945%	32.4708%	31.9808%	19.3475%	12.6433%	1.2441%
22												
23												
24	RATE BASE (SCHEDULE A):											
25												
26	(A) Deferred Taxes (1996)	4,784,352	4,835,254	4,172,745	662,509	5,145,585	3,997,455	1,148,111	(310,311)	175,290	(486,802)	(50,802)
27	Parent Debt Adjustment (1995)	554,508	550,013	303,347	246,665	432,507	229,550	202,958	117,505	73,798	43,708	4,498
28	Investment Tax Credit (1996)	78,697	78,059	43,052	35,007	61,382	32,578	28,804	16,877	10,474	6,203	638
29												
30	(B) General Plant (1995)	28,234,891	25,846,941	17,793,133	8,053,808	24,503,885	16,808,378	7,665,308	1,340,256	984,758	358,499	387,849
31	General Plant (1996)	28,730,671	28,305,815	19,485,831	8,819,963	26,834,772	18,407,392	8,427,380	1,471,043	1,078,440	392,604	424,856
32	Average General Plant (1996)	27,747,029	27,336,718	18,618,702	8,518,017	25,916,039	17,777,184	8,138,854	1,420,680	1,041,517	379,162	410,310
33												
34	(C) General Plant Accumulated Depreciation (1995)	12,486,879	12,312,180	8,475,752	3,836,428	11,672,320	8,006,863	3,665,657	638,860	469,089	170,771	184,799
35	General Plant Accumulated Depreciation (1996)	15,418,504	15,188,532	10,455,843	4,732,688	14,309,189	9,877,167	4,522,022	786,343	578,677	210,666	227,872
36	Average General Plant Accumulated Depreciation (1996)	13,956,742	13,750,358	9,465,798	4,284,558	13,035,755	8,941,915	4,083,840	714,801	523,883	190,718	206,386
37												
38												
39	(1) Adjusted for the sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Lakes Acquisition.											

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Summary of Allocated Costs - 1996

Summary of Allocated Costs to Proposed FPSC Rate Classes

Company: SSU / Total Company

Docket: 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED												
Line No.	DESCRIPTION	TOTAL COMPANY	TOTAL FILED FPSC PLANTS			FPSC CONVENTIONAL PLANTS			FPSC REVERSE OSMOSIS			OTHER PLANTS
			TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	
1	(D) General Plant Additions (1996)	2,516,780	2,479,563	1,706,941	772,622	2,350,701	1,612,470	738,231	128,862	94,470	34,302	37,217
2	General Plant Retirements (1996)	21,000	20,889	14,243	6,447	19,614	13,454	6,160	1,975	788	287	311
3												
4	(E) Water Blanket Additions (1996)	1,973,020	1,973,020	1,973,020	N/A	1,863,824	1,863,824	N/A	109,196	109,196	N/A	0
5												
6	(E) Unfunded OPEB (13 Mo. Average 1996)	1,235,190	1,216,895	837,715	379,180	1,153,653	791,352	362,301	63,242	46,383	16,878	18,285
7												
8	(F) Working Capital (13 Month Average 1996)	7,154,982	7,049,187	4,852,587	2,196,500	6,882,843	4,584,116	2,098,727	306,344	268,571	97,773	105,805
9												
10	EXPENSES (SCHEDULE B):											
11												
12	(A) Customer Account Expense (1996) - Before Adj.	3,089,576	3,043,889	2,095,425	948,464	2,885,699	1,979,454	906,245	158,190	115,971	42,219	45,687
13												
14	(B) A&G Expense (1996) - Before Adjustments & Reg. Comm. Exp. (H)	8,472,029	8,346,748	5,745,934	2,600,815	7,912,971	5,427,926	2,485,045	433,778	318,008	115,770	125,280
15												
16												
17	(C) Buenaventura Lakes Customer Accounts Exp. (1996)	193,624	190,761	131,320	59,440	180,847	124,053	56,794	9,914	7,258	2,646	2,863
18												
19	(D) Buenaventura Lakes A&G Expense (1996)	273,387	269,354	185,424	83,930	255,356	175,162	80,194	13,998	10,282	3,736	4,043
20												
21	(E) Hurricane Preparedness (1996)	9,670	9,527	6,558	2,969	9,032	6,195	2,836	495	363	132	143
22												
23	(F) Conservation Costs (1996)	321,280	321,280	221,177	100,113	304,583	208,596	95,658	18,697	12,241	4,456	0
24												
25	(G) Property Taxes (1996)	4,879,288	4,827,869	2,595,217	2,232,652	3,468,409	1,799,659	1,672,750	1,361,480	801,558	559,902	51,419
26												
27	(H) Reg. Comm. Exp. - Rate Case Amort. (1996)	570,354	570,354	378,323	192,031	533,645	351,878	181,758	36,708	26,446	10,283	0
28	Reg. Comm. Exp. - Other (1996)	59,415	59,415	40,902	18,513	56,327	38,638	17,689	3,088	2,264	824	0

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Summary of Allocated Costs - 1995
 Summary of Allocated Costs to FPSC Rate Classes

Company: SSU / Total Company
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED												
Line No.	DESCRIPTION	TOTAL COMPANY	TOTAL FILED FPSC PLANTS			TOTAL FILED FPSC UNIFORM PLANTS			TOTAL FILED FPSC NON-UNIFORM PLANTS AND COUNTY PLANTS			OTHER PLANTS
			TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	
1	ALLOCATION METHODS:											
2												
3	(A) Average No. of Customers - 12/31/95 (1)	149,313	146,876	103,173	43,703	78,306	55,690	22,615	68,571	47,463	21,086	2,437
4	Customer Allocation Factor	100.0000%	98.3679%	69.0965%	29.2684%	52.4435%	37.2975%	15.1460%	45.8243%	31.6010%	14.1234%	1.6321%
5												
6	(B) Customers Without Gas	146,876	146,876	103,173	43,703	78,306	55,690	22,615	68,571	47,463	21,086	0
7	Customers Without Gas Allocation Factor	100.0000%	100.0000%	70.2450%	29.7550%	53.3137%	37.9163%	15.3973%	46.6963%	32.3286%	14.3577%	0.0000%
8												
9	(C) Customers - Water Only (12/31/95)	103,173	103,173	103,173	N/A	55,690	55,690	N/A	47,463	47,463	N/A	0
10	Water Only Customer Allocation Factor	100.0000%	100.0000%	100.0000%	N/A	53.9773%	53.9773%	N/A	46.0227%	46.0227%	N/A	0.0000%
11												
12	(D) Customers - Sewer Only (12/31/95)	43,703	43,703	N/A	43,703	22,615	N/A	22,615	21,086	N/A	21,086	0
13	Sewer Only Customer Allocation Factor	100.0000%	100.0000%	N/A	100.0000%	51.7470%	N/A	51.7470%	48.2530%	N/A	48.2530%	0.0000%
14												
15	(E) Average Gross Plant (1995)	314,236,078	311,358,567	174,757,443	136,602,144	164,982,719	91,680,500	73,332,219	146,366,868	83,086,843	63,269,825	2,879,491
16	Gross Plant Allocation Factor	100.0000%	99.0837%	55.6129%	43.4708%	52.5055%	29.1690%	23.3364%	46.5782%	26.4439%	20.1343%	0.9163%
17												
18	(F) CIAC Activity (1995)	3,076,991	3,076,991	2,404,524	672,467	1,509,378	1,151,536	357,842	1,567,613	1,252,968	314,625	0
19	CIAC Allocation Factor	100.0000%	100.0000%	78.1453%	21.8547%	49.0537%	37.4241%	11.6296%	50.8483%	40.7212%	10.2251%	0.0000%
20												
21	(G) Net Tax Basis (1995)	110,754,589	109,376,716	59,411,034	49,965,882	50,483,491	25,909,691	24,673,800	56,893,225	33,601,343	25,291,882	1,377,873
22	Net Tax Allocation Factor	100.0000%	98.7559%	53.6421%	45.1139%	45.5614%	23.3036%	22.2779%	53.1745%	30.3386%	22.8380%	1.2441%
23												
24	RATE BASE (SCHEDULE A) - Average											
25												
26	(A) Deferred Taxes (1995)	4,746,235	4,796,425	5,069,910	(273,485)	2,127,691	2,287,840	(159,949)	2,688,534	2,782,070	(113,536)	(50,190)
27	Parent Debt Adjustment (1995)	493,745	489,221	274,586	214,835	259,243	144,021	115,223	229,977	130,565	99,412	4,524
28	Investment Tax Credit (1995)	78,697	77,976	43,786	34,210	41,320	22,955	18,365	36,856	20,811	15,845	721
29												
30	(B) General Plant (1994)	21,980,152	21,326,301	14,960,653	6,345,647	11,369,836	8,086,152	3,283,683	9,956,465	6,894,501	3,061,964	363,851
31	General Plant (1995)	25,452,039	25,036,625	17,586,969	7,449,656	13,347,946	9,492,971	3,854,975	11,689,679	8,083,989	3,594,681	415,413
32	Average General Plant (1995)	23,566,095	23,181,463	16,283,811	6,897,652	12,356,891	8,789,562	3,569,329	10,822,572	7,464,250	3,328,322	384,632
33												
34	(C) General Plant Accumulated Depreciation (1994)	9,583,716	9,427,297	6,622,201	2,805,095	5,026,039	3,574,486	1,451,553	4,401,258	3,047,716	1,353,542	156,420
35	General Plant Accumulated Depreciation (1995)	11,803,798	11,611,144	8,156,244	3,454,899	6,190,328	4,402,520	1,787,807	6,420,816	3,753,724	1,867,092	192,655
36	Average General Plant Accumulated Depreciation (1995)	10,693,757	10,519,220	7,389,223	3,126,997	5,608,183	3,986,503	1,619,680	4,911,037	3,400,720	1,510,317	174,537
37												
38	(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.											

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Summary of Allocated Costs - 1995
 Summary of Allocated Costs to FPSC Rate Classes

Company: SSU / Total Company
 Docket: 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED												
Line No.	DESCRIPTION	TOTAL COMPANY	TOTAL FILED FPSC PLANTS			TOTAL FILED FPSC UNIFORM PLANTS			TOTAL FILED FPSC NON-UNIFORM PLANTS AND COUNTY PLANTS			OTHER PLANTS
			TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	
1	(D) General Plant Additions (1995)	4,019,686	3,954,079	2,777,542	1,176,537	2,108,065	1,499,242	608,823	1,846,014	1,278,300	567,714	65,607
2	General Plant Retirements (1995)	247,799	243,755	171,225	72,529	129,955	92,423	37,532	113,800	78,803	34,998	4,044
3												
4	(E) Water Blanket Additions (1995) - Actual	1,382,796	1,382,796	1,382,796	N/A	746,396	746,396	N/A	636,400	636,400	N/A	0
5												
6	(F) Sewer Blanket Additions (1995) - Actual	120,662	120,662	N/A	120,662	62,439	N/A	62,439	58,223	N/A	58,223	0
7												
8	(G) Unfunded OPEBS (1995)	667,126	672,649	612,992	259,657	465,241	330,876	134,365	407,408	262,115	125,292	14,479
9												
10	EXPENSES (SCHEDULE B)											
11	(A) Customer Account Expense (1995)	2,951,233	2,803,065	2,039,257	663,808	1,547,731	1,100,736	446,995	1,356,334	938,521	416,813	48,168
12												
13	(B) AAG Expense (1995) - Excluding Reg. Comm. Exp. (F)	6,103,117	7,970,862	5,599,130	2,371,733	4,249,560	3,022,258	1,227,301	3,721,302	2,576,871	1,144,432	132,254
14												
15	(C) Water Company Direct Expenses (1995)	374,248	374,248	374,248	N/A	202,009	202,009	N/A	172,239	172,239	N/A	0
16												
17	(D) Sewer Company Direct Expenses (1995)	339,664	339,664	N/A	339,664	175,766	N/A	175,766	163,898	N/A	163,898	0
18												
19	(E) Property Taxes (1995)	4,063,410	4,038,270	2,232,833	1,805,337	2,004,131	1,085,728	918,403	2,034,139	1,147,206	886,934	45,140
20												
21	(F) Reg. Comm. Exp. - Rate Case Amort. (1995)	469,893	469,893	332,882	137,011	238,801	170,599	68,202	231,092	162,283	68,809	0
22	Reg. Comm. Exp. - Other (1995)	59,415	59,415	41,736	17,679	31,676	22,528	9,148	27,739	19,208	8,531	0

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Summary of Allocated Costs - 1994
 Summary of Allocated Costs to FPSC Rate Classes

Company: SSU / Total Company
 Docket : 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED												
Line No.	DESCRIPTION	TOTAL COMPANY	TOTAL FILED FPSC PLANTS			TOTAL FILED FPSC UNIFORM PLANTS			TOTAL FILED FPSC NON-UNIFORM PLANTS AND COUNTY PLANTS			OTHER PLANTS
			TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	
1	ALLOCATION METHODS:											
2												
3	(A) Average No. of Customers (w/o Venice Gardens) - 12/31/94	148,082	145,645	102,514	43,131	78,305	55,690	22,615	67,340	46,824	20,516	2,437
4	Customer Allocation Factor	100.0000%	98.3543%	69.2279%	29.1264%	52.8795%	37.6075%	15.2719%	45.4748%	31.8203%	13.8545%	1.6457%
5												
6	(B) Customers Without Gas	145,645	145,645	102,514	43,131	78,305	55,690	22,615	67,340	46,824	20,516	0
7	Customers Without Gas Allocation Factor	100.0000%	100.0000%	70.3882%	29.6138%	53.7843%	38.2389%	15.5275%	48.2357%	32.1494%	14.0853%	0.0000%
8												
9	(C) Average Gross Plant (1994)	288,767,470	285,979,891	158,357,874	127,622,217	150,129,064	81,641,686	68,487,398	135,850,827	78,716,008	59,134,819	2,787,579
10	Gross Plant Allocation Factor	100.0000%	99.0347%	54.8382%	44.1965%	51.9886%	28.2725%	23.7171%	47.0451%	28.5887%	20.4784%	0.9853%
11												
12	(D) CIAC Activity (1994)	3,453,811	3,453,811	2,378,112	1,075,699	1,442,244	1,064,502	377,742	2,011,567	1,313,810	697,957	0
13	CIAC Allocation Factor	100.0000%	100.0000%	68.8547%	31.1453%	41.7580%	30.8211%	10.9389%	58.2420%	38.0338%	20.2083%	0.0000%
14												
15	(E) Net Tax Basis (1994)	110,754,589	108,376,716	59,411,034	49,965,682	50,483,491	25,809,691	24,673,800	56,883,225	33,601,343	25,281,882	1,377,873
16	Net Tax Allocation Factor	100.0000%	98.7559%	53.8421%	45.1138%	45.5814%	23.3035%	22.2779%	53.1745%	30.3388%	22.8360%	1.2411%
17												
18	RATE BASE (SCHEDULE A) - Average											
19												
20	(A) Deferred Taxes (1994)	4,286,427	4,326,149	3,834,020	482,128	1,155,777	1,494,080	(338,314)	3,170,372	2,339,920	830,443	(57,722)
21	Parent Debt Adjustment (1994)	408,309	404,367	223,913	180,454	212,278	115,439	96,839	182,089	108,474	83,615	3,942
22	Investment Tax Credit (1994)	78,897	77,837	43,157	34,781	40,914	22,250	18,685	37,023	20,907	18,116	760
23												
24	(B) General Plant (1993)	17,311,027	17,026,138	11,884,054	5,042,084	9,153,982	6,510,252	2,643,730	7,872,156	5,473,802	2,388,354	284,889
25	General Plant (1994)	21,880,152	21,323,359	15,008,705	6,314,654	11,484,353	8,153,372	3,310,981	9,859,007	6,865,333	3,003,674	368,782
26	Average General Plant (1994)	19,495,589	19,174,749	13,486,379	5,678,369	10,309,167	7,331,812	2,977,355	8,865,581	6,184,587	2,701,014	320,841
27												
28	(C) General Plant Accumulated Depreciation (1993)	8,223,808	8,088,272	5,693,028	2,395,244	4,348,602	3,082,997	1,255,905	3,739,670	2,800,331	1,139,339	135,337
29	General Plant Accumulated Depreciation (1994)	9,583,716	9,425,996	6,634,602	2,791,394	5,067,820	3,604,200	1,463,620	4,358,178	3,030,402	1,327,775	157,720
30	Average General Plant Accumulated Depreciation (1994)	8,903,862	8,757,134	6,183,815	2,583,319	4,708,211	3,348,449	1,359,762	4,048,923	2,815,386	1,233,557	148,528
31												
32	(D) General Plant Additions (1994) - Actual	5,030,491	4,947,704	3,482,501	1,465,202	2,680,098	1,881,844	788,254	2,287,806	1,580,857	696,949	82,787
33	General Plant Retirements (1994) - Actual	861,387	650,483	457,850	192,833	349,727	248,724	101,004	300,755	208,128	91,629	10,884
34												
35	(E) Unfunded OPEBS (1994)	514,236	505,773	355,985	149,779	271,825	193,382	78,534	233,848	162,803	71,245	8,463

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Summary of Allocated Costs - 1994
 Summary of Allocated Costs to FPSC Rate Classes

Company: SSU / Total Company
 Docket : 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
TOTAL COMPANY RATE BASE AND EXPENSES TO BE ALLOCATED												
Line No.	DESCRIPTION	TOTAL COMPANY	TOTAL FILED FPSC PLANTS			TOTAL FILED FPSC UNIFORM PLANTS			TOTAL FILED FPSC NON-UNIFORM PLANTS AND COUNTY PLANTS			OTHER PLANTS
			TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	
1	EXPENSES (SCHEDULE B)											
2												
3	(A) Customer Account Expense (1994)	2,469,232	2,428,596	1,709,396	719,199	1,305,717	928,617	377,100	1,122,878	780,779	342,099	40,636
4												
5	(B) A&G Expense (1994) - Excluding Reg. Comm. Exp. (D)	7,935,682	7,805,064	5,493,689	2,311,375	4,196,337	2,964,407	1,211,930	3,608,727	2,508,282	1,099,445	130,598
6												
7	(C) Property Taxes (1994)	3,839,106	3,796,941	2,101,377	1,695,564	1,895,726	1,029,393	866,333	1,901,215	1,071,964	829,231	42,165
8												
9	(D) Reg. Comm. Exp. - Rate Case Amort. (1994)	474,296	474,296	336,194	136,102	242,896	174,546	68,349	134,455	84,828	49,627	0
10	Reg. Comm. Exp. - Other (1994)	88,420	88,420	62,939	25,481	48,076	34,191	13,885	41,344	28,748	12,596	0

Schedule of Allocation Factors - 1996
Overall / FPSC Jurisdiction Summary

Company: SSU
Docket: 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALLOCATION FACTORS		TOTAL COMPANY			WATER			SEWER			GAS
Line No.	Allocation Factor	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
1	(A) CUSTOMER ALLOCATION FACTOR										
2	Total No. of Customers (Average 1995) (1)	164,801	162,364	2,437	111,772	111,772	0	50,592	50,592	0	2,437
3	Customer Allocation Factor	100.00000%	98.521247%	1.478753%	67.82240%	67.82240%	0.00000%	30.69894%	30.69894%	0.00000%	1.47875%
4											
5	(B) CUSTOMER ALLOCATION FACTOR WITHOUT GAS										
6	No. of Customers Without Gas	162,364	162,364	0	111,772	111,772	0	50,592	50,592	0	0
7	Customers Without Gas Allocation Factor	100.00000%	100.000000%	0.000000%	68.84038%	68.84038%	0.00000%	31.15982%	31.15982%	0.00000%	0.00000%
8											
9	(C) CUSTOMER ALLOCATION FACTOR - WATER ONLY										
10	No. of Customers - Water Only	111,772	111,772	0	111,772	111,772	0	N/A	N/A	N/A	N/A
11	Water Only Customer Allocation Factor	100.00000%	100.000000%	0.000000%	100.00000%	100.00000%	0.00000%	N/A	N/A	N/A	N/A
12											
13	(D) CUSTOMER ALLOCATION FACTOR - FPSC										
14	Average No. of FPSC Customers	125,152	125,152	0	83,015	83,015	0	42,137	42,137	0	0
15	Customer Allocation Factors (CUST./FPSC)	100.00000%	100.000000%	0.000000%	66.33134%	66.33134%	0.00000%	33.66866%	33.66866%	0.00000%	0.00000%
16											
17	(E) AVERAGE GROSS PLANT										
18	Average Gross Plant	359,407,963	355,483,779	2,914,184	196,616,283	196,616,283	0	159,877,496	159,877,496	0	2,914,184
19	Gross Plant Allocation Factors (PLANT)	100.00000%	98.189171%	0.810829%	54.70560%	54.70560%	0.00000%	44.48357%	44.48357%	0.00000%	0.81083%
20											
21	(F) CIAC ACTIVITY										
22	CIAC Activity	3,120,084	3,120,084	0	2,106,750	2,106,750	0	1,013,334	1,013,334	0	0
23	CIAC Activity Allocation Factors (CIAC)	100.00000%	100.000000%	0.000000%	67.52222%	67.52222%	0.00000%	32.47778%	32.47778%	0.00000%	0.00000%
24											
25	(G) NET TAX BASIS										
26	Net Tax Basis	116,754,599	109,376,716	1,377,873	59,411,034	59,411,034	0	49,985,682	49,985,682	0	1,377,873
27	Customer Allocation Factors (NTB)	100.00000%	96.759822%	1.244078%	53.64205%	53.64205%	0.00000%	45.11387%	45.11387%	0.00000%	1.24408%
28											
29											
30	(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition,										
31	Valencia Terrace Acquisition, and Buenaventura Acquisition.										

Schedule of Allocation Factors - 1995
Overall / FPSC Jurisdiction Summary

Company: SSU
Docket: 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALLOCATION FACTORS		TOTAL COMPANY			WATER			SEWER			GAS
Line No.	Allocation Factor	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
1	(A) CUSTOMER ALLOCATION FACTOR										
2	Total No. of Customers (Average 1995) (1)	149,313	146,676	2,437	103,173	103,173	0	43,703	43,703	0	2,437
3	Customer Allocation Factor	100.0000%	98.36788%	1.63214%	69.09847%	69.09847%	0.00000%	29.26838%	29.26838%	0.00000%	1.63214%
4	(B) CUSTOMER ALLOCATION FACTOR WITHOUT GAS										
6	No. of Customers Without Gas	146,676	146,676	0	103,173	103,173	0	43,703	43,703	0	0
7	Customers Without Gas Allocation Factor	100.0000%	100.0000%	0.00000%	70.24497%	70.24497%	0.00000%	29.75503%	29.75503%	0.00000%	0.00000%
8	(C) CUSTOMER ALLOCATION FACTOR - WATER ONLY										
10	No. of Customers - Water Only	103,173	103,173	0	103,173	103,173	0	N/A	N/A	N/A	N/A
11	Water Only Customer Allocation Factor	100.0000%	100.0000%	0.00000%	100.00000%	100.00000%	0.00000%	N/A	N/A	N/A	N/A
12	(D) CUSTOMER ALLOCATION FACTOR - SEWER ONLY										
14	No. of Customers - Sewer Only	43,703	43,703	0	N/A	N/A	N/A	43,703	43,703	0	N/A
15	Sewer Only Customer Allocation Factor	100.0000%	100.0000%	0.00000%	N/A	N/A	N/A	100.00000%	100.00000%	0.00000%	N/A
16	(E) AVERAGE GROSS PLANT										
18	Average Gross Plant	314,239,078	311,360,587	2,878,491	174,757,443	174,757,443	0	136,802,144	136,802,144	0	2,878,491
19	Gross Plant Allocation Factors	100.00000%	99.08368%	0.91634%	55.61289%	55.61289%	0.00000%	43.47077%	43.47077%	0.00000%	0.91634%
20	(F) CIAC ACTIVITY										
22	CIAC Activity	3,076,991	3,076,991	0	2,404,524	2,404,524	0	672,467	672,467	0	0
23	CIAC Activity Allocation Factors	100.00000%	100.00000%	0.00000%	78.14530%	78.14530%	0.00000%	21.85470%	21.85470%	0.00000%	0.00000%
24	(G) NET TAX BASIS										
26	Net Tax Basis	110,754,589	108,376,716	1,377,873	59,411,034	59,411,034	0	49,965,682	49,965,682	0	1,377,873
27	Customer Allocation Factors	100.00000%	98.75592%	1.24408%	53.64205%	53.64205%	0.00000%	45.11387%	45.11387%	0.00000%	1.24408%
28											
29											
30	(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, and Valencia Terrace Acquisition.										

Schedule of Allocation Factors - 1994

Overall / FPSC Jurisdiction Summary

Company: SSU

Docket: 950495-WS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALLOCATION FACTORS		TOTAL COMPANY			WATER			SEWER			GAS
Line No.	Allocation Factor	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
1	(A) CUSTOMER ALLOCATION FACTOR										
2	Total No. of Customers (Average 1994) - Without Venice Gardens	148,082	145,645	2,437	102,514	102,514	0	43,131	43,131	0	2,437
3	Customer Allocation Factor	100.000000%	98.354290%	1.645710%	69.227860%	69.227860%	0.000000%	29.126430%	29.126430%	0.000000%	1.645710%
4											
5	(B) CUSTOMER ALLOCATION FACTOR WITHOUT GAS										
6	No. of Customers Without Gas	145,645	145,645	0	102,514	102,514	0	43,131	43,131	0	0
7	Customers Without Gas Allocation Factor	100.00000%	100.000000%	0.000000%	70.38621%	70.38621%	0.000000%	29.61379%	29.61379%	0.000000%	0.000000%
8											
9	(C) AVERAGE GROSS PLANT										
10	Average Gross Plant	285,787,470	285,879,801	2,787,579	158,357,674	158,357,674	0	127,822,217	127,822,217	0	2,787,579
11	Gross Plant Allocation Factors	100.00000%	98.034863%	0.965337%	54.83917%	54.83917%	0.000000%	44.19550%	44.19550%	0.000000%	0.96534%
12											
13	(D) CIAC ACTIVITY										
14	CIAC Activity	3,453,811	3,453,811	0	2,378,112	2,378,112	0	1,075,699	1,075,699	0	0
15	CIAC Activity Allocation Factors	100.00000%	100.000000%	0.000000%	68.85472%	68.85472%	0.000000%	31.14528%	31.14528%	0.000000%	0.000000%
16											
17	(E) NET TAX BASIS										
18	Net Tax Basis	110,754,589	109,376,716	1,377,873	59,411,034	59,411,034	0	49,965,682	49,965,682	0	1,377,873
19	Customer Allocation Factors	100.00000%	98.759822%	1.244078%	53.64205%	53.64205%	0.000000%	45.11387%	45.11387%	0.000000%	1.24408%

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SUMMARY OF CUSTOMER ALLOCATION FACTORS - (WATER, SEWER, GAS)
- Average of 12 Months Ended 12/31/96

NUMBER OF CUSTOMERS	TOTAL COMPANY			WATER			SEWER			GAS		
	Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:												
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER			<u>163,462</u>	<u>161,025</u>	<u>2,437</u>	<u>110,265</u>	<u>110,265</u>	<u>0</u>	<u>50,760</u>	<u>50,760</u>	<u>0</u>	<u>2,437</u>
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER			100.000000%	98.508134%	1.490866%	67.456045%	67.456045%	0.000000%	31.053089%	31.053089%	0.000000%	1.490866%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:												
1. Sale of Venice Gardens			(15,380)	(15,380)	0	(7,751)	(7,751)	0	(7,829)	(7,829)	0	0
2. Lakeside Acquisition			87	87	0	87	87	0	0	0	0	0
3. Spring Gardens Acquisition			244	244	0	122	122	0	122	122	0	0
4. Valencia Terrace Acquisition			900	900	0	450	450	0	450	450	0	0
5. Buena Ventura Lakes Acquisition			15,488	15,488	0	8,598	8,598	0	8,889	8,889	0	0
TOTAL ADJUSTMENTS			<u>1,339</u>	<u>1,339</u>	<u>0</u>	<u>1,507</u>	<u>1,507</u>	<u>0</u>	<u>(168)</u>	<u>(168)</u>	<u>0</u>	<u>0</u>
TOTAL NO. OF CUSTOMERS (AVERAGE 1996)			<u>164,801</u>	<u>162,364</u>	<u>2,437</u>	<u>111,772</u>	<u>111,772</u>	<u>0</u>	<u>50,592</u>	<u>50,592</u>	<u>0</u>	<u>2,437</u>
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996)			100.000000%	98.521247%	1.478753%	67.822404%	67.822404%	0.000000%	30.898643%	30.898643%	0.000000%	1.478753%

CUSTOMER ALLOCATION FACTORS - WATER
- Average of 12 Months Ended 12/31/96

WATER NUMBER OF CUSTOMERS							
Description	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	FPSC 1518 Amelia Island	FPSC 900 Apache Shores	FPSC 332 Apple Valley	FPSC 784 Bay Lake Estates	FPSC 906 Beacon Hills
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:							
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	110,265	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	67.456045%	0.897456%	0.092988%	0.580563%	0.042823%	1.858146%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:							
1. Sale of Venice Gardens	(15,380)	(7,751)					
2. Lakeside Acquisition	87	87					
3. Spring Gardens Acquisition	244	122					
4. Valencia Terrace Acquisition	900	450					
5. Buenaventura Lakes Acquisition	15,468	8,599					
	<u>1,339</u>	<u>1,507</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	111,772	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	67.822404%	0.890165%	0.092232%	0.575846%	0.042475%	1.844042%

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CUSTOMER ALLOCATION FACTORS - SEWER
- Average of 12 Months Ended 12/31/96

SEWER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	900 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point	2202 Burnt Store
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - SEWER	163,462	50,760	1,278	113	167	2,935	16	332
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) -SEWER	100.000000%	31.053089%	0.781833%	0.089129%	0.102164%	1.795524%	0.009788%	0.203105%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)	(7,629)						
2. Lakeside Acquisition	87	0						
3. Spring Gardens Acquisition	244	122						
4. Valencia Terrace Acquisition	900	450						
5. Buenaventura Lakes Acquisition	15,488	6,889						
TOTAL ADJUSTMENTS - SEWER	1,338	(168)	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - SEWER	164,801	50,592	1,278	113	167	2,935	16	332
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) -SEWER	100.000000%	30.698843%	0.775481%	0.088568%	0.101334%	1.780936%	0.009709%	0.201455%

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SUMMARY OF CUSTOMER ALLOCATION FACTORS (WATER, SEWER, GAS)
Average of 12 Months Ended 12/31/95

NUMBER OF CUSTOMERS Allocation Factor	TOTAL COMPANY			WATER			SEWER			GAS
	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:										
TOTAL NO. OF CUSTOMERS (AVERAGE 1995)	163,462	161,025	2,437	110,265	110,265	0	50,780	50,780	0	2,437
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995)	100.000000%	98.500134%	1.490888%	67.458045%	67.458045%	0.000000%	31.053089%	31.053089%	0.000000%	1.490888%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:										
1. Sale of Venice Gardens	(15,380)	(15,380)	0	(7,751)	(7,751)	0	(7,629)	(7,629)	0	0
2. Lakeside Acquisition	87	87	0	87	87	0	0	0	0	0
3. Spring Gardens Acquisition	244	244	0	122	122	0	122	122	0	0
4. Valencia Terrace Acquisition	900	900	0	450	450	0	450	450	0	0
TOTAL ADJUSTMENTS	(14,149)	(14,149)	0	(7,092)	(7,092)	0	(7,057)	(7,057)	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995)	149,313	146,876	2,437	103,173	103,173	0	43,703	43,703	0	2,437
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995)	100.000000%	98.367858%	1.632142%	69.098471%	69.098471%	0.000000%	29.289387%	29.289387%	0.000000%	1.632142%

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CUSTOMER ALLOCATION FACTOR - WATER
Average of 12 Months Ended 12/31/95

WATER NUMBER OF CUSTOMERS							
Description	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:							
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	110,265	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	67.456045%	0.897456%	0.082988%	0.580563%	0.042823%	1.859148%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:							
1. Sale of Venice Gardens	(15,380)	(7,751)					
2. Lakeside Acquisition	87	87					
3. Spring Gardens Acquisition	244	122					
4. Valencia Terrace Acquisition	908	450					
	(14,149)	(7,092)	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	149,313	103,173	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	69.096471%	0.982500%	0.101800%	0.635578%	0.046881%	2.035322%

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CUSTOMER ALLOCATION FACTOR - SEWER
Average of 12 Months Ended 12/31/95

SEWER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point	
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:							
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - SEWER	163,462	50,760	1,278	113	167	2,935	16
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - SEWER	100.000000%	31.053068%	0.781833%	0.069129%	0.102164%	1.785524%	0.009788%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:							
1. Sale of Venice Gardens	(15,380)	(7,629)					
2. Lakeside Acquisition	87	0					
3. Spring Gardens Acquisition	244	122					
4. Valencia Terrace Acquisition	900	450					
TOTAL ADJUSTMENTS - SEWER	(14,149)	(7,057)	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - SEWER	149,313	43,703	1,278	113	167	2,935	16
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - SEWER	100.000000%	29.289387%	0.855820%	0.075680%	0.111846%	1.965889%	0.010716%

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SUMMARY OF CUSTOMER ALLOCATION FACTORS (WATER, SEWER, GAS)
Average of 12 Months Ended 12/31/94

NUMBER OF CUSTOMERS Allocation Factor	TOTAL COMPANY			WATER			SEWER			GAS
	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:										
TOTAL NO. OF CUSTOMERS (AVERAGE 1994)	163,462	161,025	2,437	110,285	110,285	0	50,760	50,760	0	2,437
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994)	100.000000%	98.509134%	1.490868%	67.458045%	67.458045%	0.000000%	31.053088%	31.053088%	0.000000%	1.490868%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:										
1. Sale of Venice Gardens	(15,380)	(15,380)	0	(7,751)	(7,751)	0	(7,829)	(7,829)	0	0
TOTAL ADJUSTMENTS	(15,380)	(15,380)	0	(7,751)	(7,751)	0	(7,829)	(7,829)	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994)	148,082	145,645	2,437	102,514	102,514	0	43,131	43,131	0	2,437
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994)	100.000000%	98.354290%	1.645710%	69.227860%	69.227860%	0.000000%	29.126430%	29.126430%	0.000000%	1.645710%

CUSTOMER ALLOCATION FACTORS - WATER
Average of 12 Months Ended 12/31/94

WATER NUMBER OF CUSTOMERS Description	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	FPSC	FPSC	FPSC	FPSC	FPSC
			1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:							
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	110,265	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	67.458045%	0.897456%	0.092988%	0.580563%	0.042823%	1.859148%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:							
1. Sale of Venice Gardens	(15,380)	(7,751)					
TOTAL ADJUSTMENTS - WATER	(15,380)	(7,751)	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	102,514	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	69.227860%	0.990867%	0.102846%	0.840861%	0.047271%	2.052241%

CUSTOMER ALLOCATION FACTORS - SEWER
Average of 12 Months Ended 12/31/94

SEWER NUMBER OF CUSTOMERS			FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	888 Beacon Hills	472 Beecher's Point
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:							
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - SEWER	163,462	50,760	1,278	113	167	2,935	16
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) -SEWER	100.000000%	31.053089%	0.781833%	0.069129%	0.102164%	1.795524%	0.009768%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:							
1. Sale of Venice Gardens	(15,380)	(7,629)					
TOTAL ADJUSTMENTS - SEWER	(15,380)	(7,629)	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - SEWER	148,082	43,131	1,278	113	167	2,935	16
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) -SEWER	100.000000%	29.126430%	0.863035%	0.076309%	0.112775%	1.982010%	0.010805%

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SUMMARY OF DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC ALLOCATION (WATER, SEWER, GAS)
-1996 13 Month Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE GROSS PLANT (ADJUSTED 1996):											
Average Gross Plant		359,407,963	356,483,779	2,914,184	196,616,283	196,616,283	0	159,877,496	159,877,496	0	2,914,184
Gross Plant Allocation Factors (PLANT)		100.000000%	98.188171%	0.810829%	54.705600%	54.705600%	0.000000%	44.483571%	44.483571%	0.000000%	0.810829%
CIAC ACTIVITY (ADJUSTED 1996):											
CIAC Activity		3,120,084	3,120,084	0	2,106,750	2,106,750	0	1,013,334	1,013,334	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	100.000000%	0.000000%	67.522221%	67.522221%	0.000000%	32.477779%	32.477779%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)											
Average No. of Customers		164,801	162,364	2,437	111,772	111,772	0	50,592	50,592	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.521247%	1.478753%	67.822404%	67.822404%	0.000000%	30.698843%	30.698843%	0.000000%	1.478753%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):											
Account 283	PLANT	(12,493,329)	(12,392,029)	(101,300)	(6,834,551)	(6,834,551)	0	(5,557,479)	(5,557,479)	0	(101,300)
Account 190 CIAC	CIAC	11,541,038	11,541,038	0	7,792,765	7,792,765	0	3,748,273	3,748,273	0	0
Account 190 Other	PLANT	3,230,732	3,204,536	26,196	1,767,391	1,767,391	0	1,437,145	1,437,145	0	26,196
Account 190 - Post Retirement Benefits	CU - TTL	591,430	572,832	8,598	394,340	394,340	0	178,492	178,492	0	8,598
Account 190 - AMT	PLANT	1,324,481	1,308,877	15,604	1,052,799	1,052,799	0	856,078	856,078	0	15,604
	NET DEFERRED TAXES	4,794,362	4,835,254	(50,902)	4,172,745	4,172,745	0	682,509	682,509	0	(50,902)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):											
Parent Debt Adjustment	PLANT	554,309	550,013	4,296	303,347	303,347	0	246,665	246,665	0	4,296
ITC	PLANT	76,897	76,899	638	43,052	43,052	0	35,007	35,007	0	638

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
- 1996 13 Month Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hill
AVERAGE GROSS PLANT (1996) - WATER:								
Average Gross Plant		390,407,963	196,616,283	3,849,336	159,112	1,173,904	100,069	5,521,406
Gross Plant Allocation Factors (PLANT)		100.000000%	54.705600%	1.071021%	0.044270%	0.326622%	0.028010%	1.536250%
CIAC ACTIVITY (1996) - WATER:								
CIAC Activity		3,120,084	2,108,750	86,902	0	4,725	450	48,150
CIAC Activity Allocation Factors (CIAC)		100.000000%	67.522221%	2.772425%	0.000000%	0.151438%	0.014423%	1.543228%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)								
Average No. of Customers		164,801	111,772	1,487	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	0.890166%	0.092232%	0.575846%	0.042475%	1.844042%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):								
Account 263	PLANT	(12,493,329)	(6,834,551)	(133,806)	(5,531)	(40,806)	(3,499)	(191,829)
Account 190 CIAC	CIAC	11,541,036	7,782,785	319,967	0	17,478	1,665	178,104
Account 190 Other	PLANT	3,230,732	1,787,391	34,802	1,430	10,982	905	49,632
Account 190 - Post Retirement Benefits	CUST.	581,430	394,340	5,178	536	3,348	247	10,722
Account 190 - AMT	PLANT	1,824,481	1,062,799	20,612	852	6,286	539	29,565
NET DEFERRED TAXES		4,784,352	4,172,745	246,550	(2,712)	(3,142)	(144)	76,084
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):								
Parent Debt Adjustment	PLANT	564,509	303,347	5,939	245	1,811	155	6,519
ITC	PLANT	78,697	43,052	843	35	257	22	1,209

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.

**ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
- 1996 13 Month Average Balance**

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE GROSS PLANT (1996) - SEWER:								
Average Gross Plant		389,407,963	159,877,496	7,579,505	165,645	168,251	6,132,346	95,383
Gross Plant Allocation Factors (PLANT)		100.000000%	44.483571%	2.108886%	0.046086%	0.046813%	1.708235%	0.028539%
CIAC ACTIVITY (1996) - SEWER:								
CIAC Activity		3,120,084	1,013,334	129,888	0	0	91,770	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	32.477779%	4.182965%	0.000000%	0.000000%	2.941267%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :								
Average No. of Customers		164,801	50,582	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	30.688843%	0.775481%	0.068568%	0.101334%	1.780836%	0.009709%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):								
Account 283	PLANT	(12,483,329)	(5,557,479)	(263,470)	(5,758)	(5,849)	(213,168)	(3,318)
Account 190 CIAC	CIAC	11,841,038	3,748,273	480,449	0	0	339,453	0
Account 190 Other	PLANT	3,236,732	1,437,145	68,132	1,489	1,512	55,124	857
Account 190 - Post Retirement Benefits	CU - TTL	581,430	178,482	4,508	399	589	10,355	56
Account 190 - AMT	PLANT	1,824,481	856,078	40,585	887	901	32,838	511
NET DEFERRED TAXES		4,784,352	662,509	330,206	(2,983)	(2,046)	224,902	(1,881)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):								
Parent Debt Adjustment	PLANT	354,509	246,665	11,694	256	280	9,461	147
ITC	PLANT	78,697	35,007	1,680	36	37	1,343	21

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

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**SUMMARY OF DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC ALLOCATION (WATER, SEWER, GAS)
1995 Average Balance**

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE GROSS PLANT (1995):											
Average Gross Plant		314,239,078	311,359,587	2,879,491	174,757,443	174,757,443	0	136,802,144	136,802,144	0	2,879,491
Gross Plant Allocation Factors (PLANT)		100.000000%	99.063662%	0.916338%	55.612893%	55.612893%	0.000000%	43.470789%	43.470789%	0.000000%	0.916338%
CIAC ACTIVITY (1995):											
CIAC Activity		3,076,991	3,076,991	0	2,404,524	2,404,524	0	672,467	672,467	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	100.000000%	0.000000%	78.145305%	78.145305%	0.000000%	21.854695%	21.854695%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/95): (1)											
Average No. of Customers		149,313	146,878	2,437	103,173	103,173	0	43,703	43,703	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.367858%	1.632142%	69.099471%	69.099471%	0.000000%	29.298387%	29.298387%	0.000000%	1.632142%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):											
Account 283	PLANT	(11,490,534)	(11,355,517)	(105,017)	(6,373,535)	(6,373,535)	0	(4,981,982)	(4,981,982)	0	(105,017)
Account 190 CIAC	CIAC	10,542,109	10,542,109	0	8,238,163	8,238,163	0	2,303,946	2,303,946	0	0
Account 190 Other	PLANT	3,126,768	3,088,116	28,652	1,736,886	1,736,886	0	1,359,230	1,359,230	0	28,652
Account 190 - Post Retirement Benefits	CUST.	407,843	401,186	6,657	281,813	281,813	0	119,373	119,373	0	6,657
Account 190 - AMT	PLANT	2,130,849	2,119,531	19,318	1,184,582	1,184,582	0	925,949	925,949	0	19,318
NET DEFERRED TAXES		4,746,235	4,796,425	(50,190)	5,089,910	5,089,910	0	(273,485)	(273,485)	0	(50,190)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):											
Parent Debt Adjustment	PLANT	493,745	489,221	4,524	274,586	274,586	0	214,635	214,635	0	4,524
ITC	PLANT	78,897	77,976	721	43,786	43,786	0	34,210	34,210	0	721

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
1995 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hill
AVERAGE GROSS PLANT (1995) - WATER:								
Average Gross Plant		314,239,078	174,757,443	3,759,454	155,106	1,144,959	98,181	4,738,091
Gross Plant Allocation Factors (PLANT)		100.000000%	55.612883%	1.196367%	0.049359%	0.364359%	0.031244%	1.507798%
CIAC ACTIVITY (1995) - WATER:								
CIAC Activity		3,076,991	2,404,524	82,829	0	4,725	225	30,150
CIAC Activity Allocation Factors (CIAC)		100.000000%	78.145305%	2.685383%	0.000000%	0.153559%	0.007312%	0.979853%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :								
Average No. of Customers		149,313	103,173	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.098471%	0.982500%	0.101800%	0.635578%	0.046881%	2.035322%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):								
Account 283	PLANT	(11,460,534)	(6,373,535)	(137,110)	(5,657)	(41,758)	(3,581)	(172,802)
Account 190 CIAC	CIAC	10,542,109	8,238,163	283,098	0	16,188	771	103,297
Account 190 Other	PLANT	3,126,768	1,738,886	37,408	1,543	11,383	977	47,145
Account 190 - Post Retirement Benefits	CUST.	407,843	281,813	4,007	415	2,582	191	8,301
Account 190 - AMT	PLANT	2,130,949	1,184,582	25,483	1,051	7,781	668	32,117
NET DEFERRED TAXES		4,746,235	5,069,910	212,884	(2,647)	(3,823)	(978)	18,059
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):								
Parent Debt Adjustment	PLANT	493,746	274,586	5,907	244	1,798	154	7,445
ITC	PLANT	78,897	43,766	942	39	287	25	1,187

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
1995 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apeche Shores	332 Apple Valley	888 Beacon Hills	472 Beecher's Point
AVERAGE GROSS PLANT (1995) - SEWER:								
Average Gross Plant		314,236,078	136,602,144	7,187,165	164,265	166,212	5,796,878	88,640
Gross Plant Allocation Factors (PLANT)		100.000000%	43.470769%	2.287165%	0.052274%	0.052893%	1.844767%	0.028206%
CIAC ACTIVITY (1995) - SEWER:								
CIAC Activity		3,076,991	672,467	133,824	0	0	37,674	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	21.854695%	4.349184%	0.000000%	0.000000%	1.224378%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)								
Average No. of Customers		149,313	43,703	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.269387%	0.855820%	0.075880%	0.111846%	1.965868%	0.010718%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):								
Account 283	PLANT	(11,460,534)	(4,981,982)	(262,121)	(5,991)	(6,062)	(211,420)	(3,233)
Account 190 CIAC	CIAC	10,542,109	2,303,946	458,496	0	0	129,075	0
Account 190 Other	PLANT	3,126,768	1,359,230	71,514	1,634	1,854	57,882	882
Account 190 - Post Retirement Benefits	CUST.	407,843	119,373	3,491	309	456	8,017	44
Account 190 - AMT	PLANT	2,130,049	925,949	48,718	1,113	1,127	39,294	601
NET DEFERRED TAXES		4,746,235	(273,485)	320,087	(2,934)	(2,825)	22,848	(1,708)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):								
Parent Debt Adjustment	PLANT	493,746	214,635	11,293	258	261	9,108	139
ITC	PLANT	78,697	34,210	1,800	41	42	1,452	22

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

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SUMMARY OF DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC ALLOCATION (WATER, SEWER, GAS)
1994 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENTS, AND ITC		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE GROSS PLANT (1994):											
Average Gross Plant		288,767,470	285,979,891	2,787,579	158,357,874	158,357,874	0	127,622,217	127,622,217	0	2,787,579
Gross Plant Allocation Factors (PLANT)		100.000000%	99.034663%	0.965337%	54.839167%	54.839167%	0.000000%	44.195497%	44.195497%	0.000000%	0.965337%
CIAC ACTIVITY (1994):											
CIAC Activity		3,453,811	3,453,811	0	2,378,112	2,378,112	0	1,075,699	1,075,699	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	100.000000%	0.000000%	68.854724%	68.854724%	0.000000%	31.145276%	31.145276%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 :											
Average No. of Customers		148,082	145,645	2,437	102,514	102,514	0	43,131	43,131	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.354290%	1.645710%	69.227860%	69.227860%	0.000000%	29.126430%	29.126430%	0.000000%	1.645710%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):											
Account 283	PLANT	(10,608,827)	(10,506,416)	(102,411)	(5,817,792)	(5,817,792)	0	(4,688,624)	(4,688,624)	0	(102,411)
Account 190 CIAC	CIAC	10,413,355	10,413,355	0	7,170,067	7,170,067	0	3,243,268	3,243,268	0	0
Account 190 Other	PLANT	3,154,854	3,124,399	30,455	1,730,096	1,730,096	0	1,394,303	1,394,303	0	30,455
Account 190 - Post Retirement Benefits	CUST.	234,635	230,774	3,861	162,433	162,433	0	68,341	68,341	0	3,861
Account 190 - AMT	PLANT	1,074,410	1,064,038	10,372	589,197	589,197	0	474,841	474,841	0	10,372
NET DEFERRED TAXES		4,268,427	4,326,150	(57,723)	3,834,020	3,834,020	0	492,129	492,129	0	(57,723)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):											
Parent Debt Adjustment	PLANT	408,309	404,367	3,942	223,913	223,913	0	180,454	180,454	0	3,942
ITC	PLANT	78,697	77,937	760	43,157	43,157	0	34,781	34,781	0	760

**ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - WATER
1994 Average Balance**

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	886 Beacon Hills
AVERAGE GROSS PLANT (1994) - WATER:								
Average Gross Plant		288,767,470	158,357,674	3,831,811	140,779	1,061,928	94,505	3,710,278
Gross Plant Allocation Factors (PLANT)		100.000000%	54.839167%	1.257694%	0.046752%	0.367745%	0.032727%	1.284867%
CIAC ACTIVITY (1994) - WATER:								
CIAC Activity		3,453,811	2,378,112	113,212	300	8,678	225	71,955
CIAC Activity Allocation Factors (CIAC)		100.000000%	68.854724%	3.277888%	0.008686%	0.251259%	0.008515%	2.083347%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :								
Average No. of Customers		148,082	102,514	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.227860%	0.980667%	0.102646%	0.640861%	0.047271%	2.052241%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):								
Account 283	PLANT	(10,808,827)	(5,817,792)	(133,427)	(5,172)	(38,013)	(3,472)	(136,309)
Account 190 CIAC	CIAC	10,413,355	7,170,087	341,338	905	26,184	678	218,946
Account 190 Other	PLANT	3,154,854	1,730,086	39,678	1,538	11,802	1,032	40,536
Account 190 - Post Retirement Benefits	CUST.	234,636	162,433	2,324	241	1,504	111	4,815
Account 190 - AMT	PLANT	1,074,410	589,197	13,513	524	3,951	352	13,805
NET DEFERRED TAXES		4,268,427	3,834,020	263,427	(1,965)	4,208	(1,299)	138,793
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):								
Parent Debt Adjustment	PLANT	408,308	223,913	5,135	198	1,502	134	5,246
ITC	PLANT	78,697	43,157	990	38	289	28	1,011

**ALLOCATION OF DEFERRED TAXES, PARENT DEBT ADJUSTMENT, & ITC - SEWER
1994 Average Balance**

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE GROSS PLANT (1994) - WATER:								
Average Gross Plant		288,767,470	127,622,217	6,685,150	161,148	161,805	5,390,229	75,490
Gross Plant Allocation Factors (PLANT)		100.000000%	44.195497%	2.315063%	0.055805%	0.055984%	1.888833%	0.026142%
CIAC ACTIVITY (1994) - WATER:								
CIAC Activity		3,453,811	1,075,699	129,407	0	0	77,523	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	31.145276%	3.746794%	0.000000%	0.000000%	2.244564%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Sewer :								
Average No. of Customers		148,082	43,131	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.126430%	0.863035%	0.076309%	0.112775%	1.982010%	0.010805%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):								
Account 283	PLANT	(10,608,827)	(4,688,624)	(245,601)	(5,920)	(5,937)	(198,028)	(2,773)
Account 190 CIAC	CIAC	10,413,355	3,243,268	390,167	0	0	233,734	0
Account 190 Other	PLANT	3,154,854	1,394,303	73,037	1,761	1,766	58,890	825
Account 190 - Post Retirement Benefits	CUST.	234,835	68,341	2,025	179	265	4,650	25
Account 190 - AMT	PLANT	1,074,410	474,841	24,873	800	801	20,055	281
NET DEFERRED TAXES		4,268,427	482,129	244,501	(3,381)	(3,306)	119,302	(1,642)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):								
Parent Debt Adjustment	PLANT	408,308	180,454	9,453	228	229	7,622	107
ITC	PLANT	78,697	34,781	1,822	44	44	1,469	21

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SUMMARY OF GENERAL PLANT ALLOCATION (WATER, SEWER, GAS)
- 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION		TOTAL COMPANY GENERAL PLANT			WATER			SEWER			GAS	
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants	
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)												
Average No. of Customers		164,801	162,364	2,437	111,772	111,772	0	50,582	50,582	0	2,437	
Customer Allocation Factors (Cust)		100.000000%	98.5212%	1.4788%	67.822404%	67.8224%	0.0000%	30.696843%	30.696843%	0.000000%	1.478753%	
GENERAL PLANT BALANCE @ 12/31/95:												
99.1081.30/535	Land & Land Rights	CUST.	470,732	463,771	6,961	319,262	319,262	0	144,509	144,509	0	6,961
99.1081.30/545	Structures & Improvements	CUST.	4,786,206	4,715,430	70,776	3,246,120	3,246,120	0	1,469,310	1,469,310	0	70,776
99.1081.34/905	Office Furniture & Equipment	CUST.	2,866,011	2,922,151	43,860	2,011,620	2,011,620	0	910,531	910,531	0	43,860
99.1081.34/906	Computer Equipment	CUST.	6,987,957	6,884,622	103,335	4,739,400	4,739,400	0	2,145,222	2,145,222	0	103,335
99.1081.34/915	Transportation Equipment	CUST.	4,432,960	4,367,407	65,553	3,006,540	3,006,540	0	1,380,867	1,380,867	0	65,553
99.1081.34/925	Stores Equipment	CUST.	42,735	42,103	632	28,984	28,984	0	13,119	13,119	0	632
99.1081.34/935	Tools, Shop & Garage	CUST.	1,616,427	1,582,524	23,903	1,086,300	1,086,300	0	496,224	496,224	0	23,903
99.1081.34/945	Laboratory Equipment	CUST.	1,470,322	1,448,580	21,742	997,208	997,208	0	451,372	451,372	0	21,742
99.1081.34/955	Power Operated Equipment	CUST.	1,489,184	1,467,163	22,021	1,010,000	1,010,000	0	457,162	457,162	0	22,021
99.1081.34/965	Communication Equipment	CUST.	859,081	846,377	12,704	582,649	582,649	0	263,728	263,728	0	12,704
99.1081.34/975	Miscellaneous Equipment	CUST.	386,234	380,523	5,711	261,953	261,953	0	118,569	118,569	0	5,711
99.1081.34/985	Other Tangible Plant	CUST.	727,041	716,290	10,751	493,097	493,097	0	223,193	223,193	0	10,751
TOTAL			26,234,890	25,846,941	387,949	17,793,133	17,793,133	0	8,053,808	8,053,808	0	387,949
GENERAL PLANT BALANCE @ 12/31/96:												
99.1081.30/535	Land & Land Rights	CUST.	470,732	463,771	6,961	319,262	319,262	0	144,509	144,509	0	6,961
99.1081.30/545	Structures & Improvements	CUST.	4,805,666	4,734,602	71,064	3,259,318	3,259,318	0	1,475,284	1,475,284	0	71,064
99.1081.34/905	Office Furniture & Equipment	CUST.	2,966,011	2,922,151	43,860	2,011,620	2,011,620	0	910,531	910,531	0	43,860
99.1081.34/906	Computer Equipment	CUST.	8,486,887	8,361,387	125,500	5,756,011	5,756,011	0	2,605,376	2,605,376	0	125,500
99.1081.34/915	Transportation Equipment	CUST.	4,634,360	4,565,829	68,531	3,143,134	3,143,134	0	1,422,895	1,422,895	0	68,531
99.1081.34/925	Stores Equipment	CUST.	42,735	42,103	632	28,984	28,984	0	13,119	13,119	0	632
99.1081.34/935	Tools, Shop & Garage	CUST.	1,877,117	1,852,317	24,800	1,137,461	1,137,461	0	514,856	514,856	0	24,800
99.1081.34/945	Laboratory Equipment	CUST.	1,517,922	1,495,476	22,446	1,029,491	1,029,491	0	485,984	485,984	0	22,446
99.1081.34/955	Power Operated Equipment	CUST.	2,156,884	2,124,989	31,895	1,462,851	1,462,851	0	662,138	662,138	0	31,895
99.1081.34/965	Communication Equipment	CUST.	859,081	846,377	12,704	582,649	582,649	0	263,728	263,728	0	12,704
99.1081.34/975	Miscellaneous Equipment	CUST.	386,234	380,523	5,711	261,953	261,953	0	118,569	118,569	0	5,711
99.1081.34/985	Other Tangible Plant	CUST.	727,041	716,290	10,751	493,097	493,097	0	223,193	223,193	0	10,751
TOTAL			28,730,670	28,305,814	424,856	19,485,831	19,485,831	0	8,819,983	8,819,983	0	424,856
1996 13 MONTH AVERAGE GENERAL PLANT	CUST.		27,747,029	27,336,718	410,310	18,818,702	18,818,702	0	8,518,017	8,518,017	0	410,310

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

**ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - WATER BALANCES
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)								
Average No. of Customers		164,801	111,772	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	0.890165%	0.092232%	0.575846%	0.042475%	1.844042%
GENERAL PLANT BALANCE @ 12/31/95:								
1081.30/535 Land & Land Rights	CUST.	470,732	319,262	4,190	434	2,711	200	8,880
1081.30/545 Structures & Improvements	CUST.	4,786,206	3,246,120	42,605	4,414	27,561	2,033	88,260
1081.34/905 Office Furniture & Equipment	CUST.	2,986,011	2,011,620	26,402	2,736	17,080	1,260	54,894
1081.34/906 Computer Equipment	CUST.	6,987,957	4,739,400	62,204	6,445	40,240	2,968	128,861
1081.34/915 Transportation Equipment	CUST.	4,432,960	3,006,540	39,461	4,069	25,527	1,863	81,746
1081.34/925 Stores Equipment	CUST.	42,735	28,984	360	39	246	18	788
1081.34/935 Tools, Shop & Garage	CUST.	1,616,427	1,086,300	14,369	1,491	9,308	687	29,808
1081.34/945 Laboratory Equipment	CUST.	1,470,322	997,208	13,088	1,356	8,467	625	27,113
1081.34/955 Power Operated Equipment	CUST.	1,489,184	1,010,000	13,256	1,374	8,575	633	27,461
1081.34/965 Communication Equipment	CUST.	859,061	582,649	7,647	792	4,947	365	15,842
1081.34/975 Miscellaneous Equipment	CUST.	386,234	261,953	3,438	356	2,224	164	7,122
1081.34/985 Other Tangible Plant	CUST.	727,041	493,097	6,472	671	4,187	309	13,407
TOTAL		26,234,890	17,793,133	233,534	24,197	151,073	11,143	483,782
GENERAL PLANT BALANCE @ 12/31/96:								
1081.30/535 Land & Land Rights	CUST.	470,732	319,262	4,190	434	2,711	200	8,880
1081.30/545 Structures & Improvements	CUST.	4,805,666	3,259,318	42,778	4,432	27,673	2,041	88,619
1081.34/905 Office Furniture & Equipment	CUST.	2,986,011	2,011,620	26,402	2,736	17,080	1,260	54,894
1081.34/906 Computer Equipment	CUST.	8,486,887	5,758,011	75,547	7,828	48,871	3,605	158,502
1081.34/915 Transportation Equipment	CUST.	4,634,360	3,143,134	41,253	4,274	26,987	1,968	85,460
1081.34/925 Stores Equipment	CUST.	42,735	28,984	360	39	246	18	788
1081.34/935 Tools, Shop & Garage	CUST.	1,677,117	1,137,461	14,929	1,547	9,658	712	30,927
1081.34/945 Laboratory Equipment	CUST.	1,517,922	1,029,491	13,512	1,400	8,741	645	27,991
1081.34/955 Power Operated Equipment	CUST.	2,156,884	1,462,851	19,200	1,989	12,420	916	39,774
1081.34/965 Communication Equipment	CUST.	859,061	582,649	7,647	792	4,947	365	15,842
1081.34/975 Miscellaneous Equipment	CUST.	386,234	261,953	3,438	356	2,224	164	7,122
1081.34/985 Other Tangible Plant	CUST.	727,041	493,097	6,472	671	4,187	309	13,407
TOTAL		28,730,670	19,485,831	255,750	26,499	165,444	12,203	529,806
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	18,818,702	246,994	25,592	159,780	11,786	511,867

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

**ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - SEWER BALANCES
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)								
Average No. of Customers		164,801	50,592	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.00000%	30.686843%	0.775481%	0.068568%	0.101334%	1.780936%	0.006706%
GENERAL PLANT BALANCE @ 12/31/95:								
1081.30/535 Land & Land Rights	CUST.	470,732	144,509	3,650	323	477	8,383	46
1081.30/545 Structures & Improvements	CUST.	4,786,206	1,469,310	37,116	3,282	4,850	85,239	485
1081.34/905 Office Furniture & Equipment	CUST.	2,966,011	910,531	23,001	2,034	3,006	52,823	288
1081.34/908 Computer Equipment	CUST.	6,987,957	2,145,222	54,190	4,791	7,081	124,451	678
1081.34/915 Transportation Equipment	CUST.	4,432,960	1,360,867	34,377	3,040	4,492	78,948	430
1081.34/925 Stores Equipment	CUST.	42,735	13,119	331	29	43	761	4
1081.34/935 Tools, Shop & Garage	CUST.	1,616,427	496,224	12,535	1,108	1,638	28,788	157
1081.34/945 Laboratory Equipment	CUST.	1,470,322	451,372	11,402	1,008	1,490	26,185	143
1081.34/955 Power Operated Equipment	CUST.	1,489,184	457,162	11,548	1,021	1,509	26,521	145
1081.34/965 Communication Equipment	CUST.	859,081	263,728	6,662	589	871	15,300	83
1081.34/975 Miscellaneous Equipment	CUST.	386,234	118,569	2,995	265	391	6,879	37
1081.34/985 Other Tangible Plant	CUST.	727,041	223,193	5,638	499	737	12,948	71
TOTAL		26,234,890	8,053,808	203,447	17,989	26,585	467,227	2,547
GENERAL PLANT BALANCE @ 12/31/96:								
1081.30/535 Land & Land Rights	CUST.	470,732	144,509	3,650	323	477	8,383	46
1081.30/545 Structures & Improvements	CUST.	4,805,666	1,475,284	37,267	3,295	4,870	85,586	467
1081.34/905 Office Furniture & Equipment	CUST.	2,966,011	910,531	23,001	2,034	3,006	52,823	288
1081.34/908 Computer Equipment	CUST.	8,488,887	2,605,376	65,814	5,819	8,600	151,146	824
1081.34/915 Transportation Equipment	CUST.	4,634,360	1,422,695	35,939	3,178	4,686	82,535	450
1081.34/925 Stores Equipment	CUST.	42,735	13,119	331	29	43	761	4
1081.34/935 Tools, Shop & Garage	CUST.	1,677,117	514,856	13,006	1,150	1,689	29,888	163
1081.34/945 Laboratory Equipment	CUST.	1,517,922	465,984	11,771	1,041	1,538	27,033	147
1081.34/955 Power Operated Equipment	CUST.	2,156,884	662,138	16,726	1,479	2,186	38,413	209
1081.34/965 Communication Equipment	CUST.	859,081	263,728	6,662	589	871	15,300	83
1081.34/975 Miscellaneous Equipment	CUST.	386,234	118,569	2,995	265	391	6,879	37
1081.34/985 Other Tangible Plant	CUST.	727,041	223,193	5,638	499	737	12,948	71
TOTAL		28,730,670	8,819,983	222,801	19,700	29,114	511,675	2,789
1996 13 MONTH AVERAGE GENERAL PLANT - SEWER:	CUST.	27,747,029	8,518,017	215,173	19,025	28,117	484,157	2,694

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

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SUMMARY OF GENERAL PLANT ALLOCATION (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION			TOTAL COMPANY GENERAL PLANT			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants	
AVERAGE NO. OF CUSTOMERS (12/31/95) : (1)												
Average No. of Customers		148,313	146,876	2,437	103,173	103,173	0	43,703	43,703	0	2,437	
Customer Allocation Factors (Cust)		100.000000%	98.3679%	1.6321%	68.088471%	68.0885%	0.0000%	29.268387%	29.268387%	0.000000%	1.632142%	
GENERAL PLANT BALANCE @ 12/31/94:												
99.1081.30/535	Land & Land Rights	CUST.	470,732	463,049	7,683	325,269	325,269	0	137,780	137,780	0	7,683
99.1081.30/545	Structures & Improvements	CUST.	4,196,721	4,128,225	68,496	2,899,870	2,899,870	0	1,228,355	1,228,355	0	68,496
99.1081.34/905	Office Furniture & Equipment	CUST.	2,560,521	2,518,729	41,791	1,769,281	1,769,281	0	749,449	749,449	0	41,791
99.1081.34/906	Computer Equipment	CUST.	8,308,320	6,205,359	102,961	4,358,953	4,358,953	0	1,846,407	1,846,407	0	102,961
99.1081.34/915	Transportation Equipment	CUST.	3,838,489	3,775,840	62,650	2,652,337	2,652,337	0	1,123,502	1,123,502	0	62,650
99.1081.34/925	Stores Equipment	CUST.	41,680	41,000	680	28,800	28,800	0	12,200	12,200	0	680
99.1081.34/935	Tools, Shop & Garage	CUST.	1,434,902	1,411,483	23,420	991,496	991,496	0	419,987	419,987	0	23,420
99.1081.34/945	Laboratory Equipment	CUST.	407,313	400,665	6,648	281,447	281,447	0	119,218	119,218	0	6,648
99.1081.34/955	Power Operated Equipment	CUST.	1,422,601	1,399,382	23,219	982,996	982,996	0	416,367	416,367	0	23,219
99.1081.34/965	Communication Equipment	CUST.	647,239	636,675	10,564	447,232	447,232	0	189,443	189,443	0	10,564
99.1081.34/975	Miscellaneous Equipment	CUST.	342,143	338,558	5,584	236,415	236,415	0	100,143	100,143	0	5,584
99.1081.34/985	Other Tangible Plant	CUST.	9,490	9,335	155	6,557	6,557	0	2,778	2,778	0	155
TOTAL			21,880,152	21,326,301	353,851	14,980,653	14,980,653	0	6,345,647	6,345,647	0	353,851
GENERAL PLANT BALANCE @ 12/31/95:												
99.1081.30/535	Land & Land Rights	CUST.	470,732	463,049	7,683	325,269	325,269	0	137,780	137,780	0	7,683
99.1081.30/545	Structures & Improvements	CUST.	4,698,884	4,623,175	76,709	3,247,548	3,247,548	0	1,375,627	1,375,627	0	76,709
99.1081.34/905	Office Furniture & Equipment	CUST.	2,927,793	2,880,007	47,786	2,023,060	2,023,060	0	858,947	858,947	0	47,786
99.1081.34/906	Computer Equipment	CUST.	6,867,857	6,873,904	114,053	4,828,572	4,828,572	0	2,045,332	2,045,332	0	114,053
99.1081.34/915	Transportation Equipment	CUST.	4,103,794	4,036,814	66,980	2,835,659	2,835,659	0	1,201,155	1,201,155	0	66,980
99.1081.34/925	Stores Equipment	CUST.	42,735	42,038	697	29,529	29,529	0	12,508	12,508	0	697
99.1081.34/935	Tools, Shop & Garage	CUST.	1,577,890	1,552,137	25,753	1,090,298	1,090,298	0	461,839	461,839	0	25,753
99.1081.34/945	Laboratory Equipment	CUST.	1,414,384	1,391,299	23,085	977,318	977,318	0	413,982	413,982	0	23,085
99.1081.34/955	Power Operated Equipment	CUST.	1,468,193	1,444,230	23,963	1,014,499	1,014,499	0	429,731	429,731	0	23,963
99.1081.34/965	Communication Equipment	CUST.	851,442	837,545	13,897	588,334	588,334	0	249,212	249,212	0	13,897
99.1081.34/975	Miscellaneous Equipment	CUST.	359,590	353,721	5,869	248,471	248,471	0	105,250	105,250	0	5,869
99.1081.34/985	Other Tangible Plant	CUST.	547,644	538,708	8,936	378,414	378,414	0	160,292	160,292	0	8,936
TOTAL			25,452,038	25,036,625	415,413	17,586,969	17,586,969	0	7,448,656	7,448,656	0	415,413
1995 AVERAGE GENERAL PLANT		CUST.	23,568,095	23,181,463	386,632	16,283,811	16,283,811	0	6,897,652	6,897,652	0	386,632

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - WATER BALANCES
- 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1516 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)								
Average No. of Customers		149,313	103,173	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.098471%	0.982500%	0.101800%	0.636578%	0.046881%	2.035322%
GENERAL PLANT BALANCE @ 12/31/94:								
1081.30/535 Land & Land Rights	CUST.	470,732	325,289	4,825	479	2,982	221	9,581
1081.30/545 Structures & Improvements	CUST.	4,196,721	2,899,870	41,233	4,272	26,873	1,967	85,417
1081.34/905 Office Furniture & Equipment	CUST.	2,580,521	1,789,281	25,157	2,607	16,274	1,200	52,115
1081.34/906 Computer Equipment	CUST.	6,308,320	4,358,953	61,979	6,422	40,094	2,957	128,995
1081.34/915 Transportation Equipment	CUST.	3,838,489	2,652,337	37,713	3,908	24,397	1,800	78,128
1081.34/925 Stores Equipment	CUST.	41,680	28,800	410	42	285	20	848
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	991,496	14,098	1,461	9,120	673	29,205
1081.34/945 Laboratory Equipment	CUST.	407,313	281,447	4,002	415	2,589	191	8,290
1081.34/955 Power Operated Equipment	CUST.	1,422,801	982,996	13,977	1,448	9,042	667	28,955
1081.34/965 Communication Equipment	CUST.	647,239	447,232	6,359	659	4,114	303	13,173
1081.34/975 Miscellaneous Equipment	CUST.	342,143	236,415	3,362	348	2,175	160	6,964
1081.34/985 Other Tangible Plant	CUST.	9,490	6,557	93	10	60	4	193
TOTAL		21,680,152	14,980,653	213,007	22,070	137,794	10,164	441,261
GENERAL PLANT BALANCE @ 12/31/95:								
1081.30/535 Land & Land Rights	CUST.	470,732	325,289	4,825	479	2,982	221	9,581
1081.30/545 Structures & Improvements	CUST.	4,699,884	3,247,548	46,176	4,784	29,871	2,203	95,658
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	2,023,080	28,766	2,980	18,808	1,373	59,590
1081.34/906 Computer Equipment	CUST.	6,987,957	4,828,572	68,657	7,114	44,414	3,276	142,227
1081.34/915 Transportation Equipment	CUST.	4,103,794	2,835,659	40,320	4,178	26,083	1,924	83,525
1081.34/925 Stores Equipment	CUST.	42,735	29,529	420	44	272	20	870
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	1,090,298	15,503	1,606	10,029	740	32,115
1081.34/945 Laboratory Equipment	CUST.	1,414,384	977,318	13,896	1,440	8,980	663	28,787
1081.34/955 Power Operated Equipment	CUST.	1,468,193	1,014,499	14,425	1,495	9,332	688	29,982
1081.34/965 Communication Equipment	CUST.	851,442	588,334	8,365	867	5,412	399	17,330
1081.34/975 Miscellaneous Equipment	CUST.	359,590	248,471	3,533	366	2,285	169	7,319
1081.34/985 Other Tangible Plant	CUST.	547,844	378,414	5,381	557	3,481	257	11,148
TOTAL		25,452,039	17,586,969	250,066	25,910	161,767	11,932	518,031
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	16,283,811	231,537	23,980	149,781	11,048	479,646

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

**ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - SEWER BALANCES
- 12 Month Balance Ended 12/31/94 and 12/31/95**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	686 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)								
Average No. of Customers		149,313	43,703	1,278	113	187	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.269387%	0.855920%	0.075680%	0.111846%	1.965689%	0.010716%
GENERAL PLANT BALANCE @ 12/31/94:								
1081.30/535 Land & Land Rights	CUST.	470,732	137,780	4,029	358	526	9,253	50
1081.30/545 Structures & Improvements	CUST.	4,198,721	1,228,355	35,921	3,176	4,894	82,494	450
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	749,449	21,916	1,938	2,864	50,331	274
1081.34/906 Computer Equipment	CUST.	6,308,320	1,846,407	53,994	4,774	7,056	124,001	676
1081.34/915 Transportation Equipment	CUST.	3,838,489	1,123,502	32,854	2,905	4,293	75,452	411
1081.34/925 Stores Equipment	CUST.	41,680	12,200	357	32	47	819	4
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	419,587	12,282	1,086	1,805	28,205	154
1081.34/945 Laboratory Equipment	CUST.	407,313	119,218	3,486	308	456	8,006	44
1081.34/955 Power Operated Equipment	CUST.	1,422,601	416,387	12,176	1,077	1,591	27,984	152
1081.34/965 Communication Equipment	CUST.	647,239	189,443	5,540	490	724	12,723	69
1081.34/975 Miscellaneous Equipment	CUST.	342,143	100,143	2,928	259	383	6,725	37
1081.34/985 Other Tangible Plant	CUST.	9,490	2,778	81	7	11	187	1
TOTAL		21,680,152	6,345,647	185,585	16,408	24,248	426,160	2,323
GENERAL PLANT BALANCE @ 12/31/95:								
1081.30/535 Land & Land Rights	CUST.	470,732	137,780	4,029	358	526	9,253	50
1081.30/545 Structures & Improvements	CUST.	4,899,884	1,375,627	40,227	3,557	5,257	92,384	504
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	856,947	25,060	2,216	3,275	57,551	314
1081.34/906 Computer Equipment	CUST.	6,987,957	2,045,332	59,811	5,288	7,816	137,380	749
1081.34/915 Transportation Equipment	CUST.	4,103,794	1,201,155	35,125	3,106	4,590	80,867	440
1081.34/925 Stores Equipment	CUST.	42,735	12,508	366	32	48	840	5
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	481,839	13,505	1,194	1,785	31,016	169
1081.34/945 Laboratory Equipment	CUST.	1,414,384	413,982	12,106	1,070	1,582	27,802	152
1081.34/955 Power Operated Equipment	CUST.	1,468,193	429,731	12,567	1,111	1,642	28,960	157
1081.34/965 Communication Equipment	CUST.	851,442	249,212	7,288	644	952	16,737	91
1081.34/975 Miscellaneous Equipment	CUST.	359,590	105,250	3,078	272	402	7,088	39
1081.34/985 Other Tangible Plant	CUST.	547,644	160,292	4,687	414	613	10,765	58
TOTAL		25,452,039	7,449,656	217,840	19,262	28,467	500,303	2,727
1995 AVERAGE GENERAL PLANT - SEWER:	CUST.	23,566,095	6,897,852	201,707	17,835	26,358	463,232	2,525

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

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**SUMMARY OF GENERAL PLANT ALLOCATION (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/93 and 12/31/94**

GENERAL PLANT ALLOCATION			TOTAL COMPANY GENERAL PLANT			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Systems	Total Company	Filed-FPSC Regulated	Other Systems	Total Company	Filed-FPSC Regulated	Other Systems	Gas Plants	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 :												
Average No. of Customers		148,082	145,545	2,437	102,514	102,514	0	43,131	43,131	0	2,437	
Customer Allocation Factors (Cust)		100.000000%	98.3543%	1.6457%	68.227860%	69.2279%	0.0000%	28.126430%	29.126430%	0.000000%	1.645710%	
GENERAL PLANT BALANCE @ 12/31/93:												
99.1081.30/535	Land & Land Rights	CUST.	470,732	462,985	7,747	325,878	325,878	0	137,107	137,107	0	7,747
99.1081.30/545	Structures & Improvements	CUST.	3,868,844	3,805,174	63,670	2,678,318	2,678,318	0	1,126,856	1,126,856	0	63,670
99.1081.34/905	Office Furniture & Equipment	CUST.	2,258,369	2,221,203	37,166	1,563,421	1,563,421	0	657,782	657,782	0	37,166
99.1081.34/906	Computer Equipment	CUST.	4,020,148	3,953,988	66,160	2,783,063	2,783,063	0	1,170,926	1,170,926	0	66,160
99.1081.34/915	Transportation Equipment	CUST.	3,565,000	3,506,330	58,670	2,467,973	2,467,973	0	1,038,357	1,038,357	0	58,670
99.1081.34/925	Stores Equipment	CUST.	25,579	25,158	421	17,708	17,708	0	7,450	7,450	0	421
99.1081.34/935	Tools, Shop & Garage	CUST.	1,108,022	1,089,787	18,235	767,060	767,060	0	322,727	322,727	0	18,235
99.1081.34/945	Laboratory Equipment	CUST.	175,362	172,476	2,886	121,399	121,399	0	51,077	51,077	0	2,886
99.1081.34/955	Power Operated Equipment	CUST.	1,167,311	1,148,101	19,211	808,104	808,104	0	339,996	339,996	0	19,211
99.1081.34/965	Communication Equipment	CUST.	454,259	446,783	7,476	314,474	314,474	0	132,309	132,309	0	7,476
99.1081.34/975	Miscellaneous Equipment	CUST.	187,912	184,819	3,092	130,087	130,087	0	54,732	54,732	0	3,092
99.1081.34/985	Other Tangible Plant	CUST.	9,490	9,334	156	6,570	6,570	0	2,764	2,764	0	156
TOTAL			17,311,027	17,026,138	284,889	11,984,054	11,984,054	0	5,042,084	5,042,084	0	284,889
GENERAL PLANT BALANCE @ 12/31/94:												
99.1081.30/535	Land & Land Rights	CUST.	470,732	462,985	7,747	325,878	325,878	0	137,107	137,107	0	7,747
99.1081.30/545	Structures & Improvements	CUST.	4,196,721	4,127,655	69,066	2,905,300	2,905,300	0	1,222,355	1,222,355	0	69,066
99.1081.34/905	Office Furniture & Equipment	CUST.	2,560,521	2,518,382	42,139	1,772,594	1,772,594	0	745,788	745,788	0	42,139
99.1081.34/906	Computer Equipment	CUST.	6,308,320	6,204,503	103,817	4,367,115	4,367,115	0	1,837,388	1,837,388	0	103,817
99.1081.34/915	Transportation Equipment	CUST.	3,838,489	3,775,319	63,170	2,657,304	2,657,304	0	1,118,015	1,118,015	0	63,170
99.1081.34/925	Stores Equipment	CUST.	41,680	40,994	686	28,854	28,854	0	12,140	12,140	0	686
99.1081.34/935	Tools, Shop & Garage	CUST.	1,434,902	1,411,288	23,614	993,352	993,352	0	417,936	417,936	0	23,614
99.1081.34/945	Laboratory Equipment	CUST.	407,313	400,610	6,703	281,974	281,974	0	118,636	118,636	0	6,703
99.1081.34/955	Power Operated Equipment	CUST.	1,422,601	1,399,189	23,412	984,836	984,836	0	414,353	414,353	0	23,412
99.1081.34/965	Communication Equipment	CUST.	647,239	636,588	10,652	448,070	448,070	0	188,518	188,518	0	10,652
99.1081.34/975	Miscellaneous Equipment	CUST.	342,143	336,512	5,631	236,858	236,858	0	99,654	99,654	0	5,631
99.1081.34/985	Other Tangible Plant	CUST.	9,490	9,334	156	6,570	6,570	0	2,764	2,764	0	156
TOTAL			21,680,152	21,323,359	356,792	15,008,705	15,008,705	0	6,314,654	6,314,654	0	356,792
1994 AVERAGE GENERAL PLANT		CUST.	19,495,589	19,174,749	320,841	13,496,379	13,496,379	0	5,678,369	5,678,369	0	320,841

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ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - WATER BALANCES
- 12 Month Balance Ended 12/31/93 and 12/31/94

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :								
Average No. of Customers		148,082	102,514	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.227860%	0.990667%	0.102646%	0.640861%	0.047271%	2.052241%
GENERAL PLANT BALANCE @ 12/31/93:								
1081.30/535 Land & Land Rights	CUST.	470,732	325,878	4,663	483	3,017	223	9,861
1081.30/545 Structures & Improvements	CUST.	3,868,844	2,678,318	38,327	3,971	24,794	1,829	79,388
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	1,563,421	22,373	2,318	14,473	1,068	46,347
1081.34/906 Computer Equipment	CUST.	4,020,148	2,783,063	39,826	4,127	25,764	1,900	82,503
1081.34/915 Transportation Equipment	CUST.	3,566,000	2,467,973	35,317	3,659	22,847	1,685	73,162
1081.34/925 Stores Equipment	CUST.	25,579	17,708	253	26	164	12	525
1081.34/935 Tools, Shop & Garage	CUST.	1,106,022	767,080	10,977	1,137	7,101	524	22,738
1081.34/945 Laboratory Equipment	CUST.	175,382	121,399	1,737	180	1,124	83	3,599
1081.34/955 Power Operated Equipment	CUST.	1,187,311	808,104	11,584	1,198	7,481	562	23,966
1081.34/965 Communication Equipment	CUST.	454,259	314,474	4,500	466	2,911	215	9,322
1081.34/975 Miscellaneous Equipment	CUST.	187,912	130,087	1,862	193	1,204	89	3,866
1081.34/985 Other Tangible Plant	CUST.	9,490	6,570	94	10	61	4	195
TOTAL		17,311,027	11,984,054	171,495	17,789	110,940	8,183	355,264
GENERAL PLANT BALANCE @ 12/31/94:								
1081.30/535 Land & Land Rights	CUST.	470,732	325,878	4,663	483	3,017	223	9,861
1081.30/545 Structures & Improvements	CUST.	4,196,721	2,905,300	41,576	4,308	26,895	1,984	86,127
1081.34/905 Office Furniture & Equipment	CUST.	2,580,521	1,772,594	25,366	2,628	16,409	1,210	52,548
1081.34/906 Computer Equipment	CUST.	6,308,320	4,367,115	62,494	6,475	40,428	2,982	129,462
1081.34/915 Transportation Equipment	CUST.	3,838,489	2,657,304	38,027	3,940	24,589	1,814	78,775
1081.34/925 Stores Equipment	CUST.	41,680	28,854	413	43	267	20	856
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	993,352	14,215	1,473	9,196	678	29,448
1081.34/945 Laboratory Equipment	CUST.	407,313	281,974	4,035	418	2,810	193	8,359
1081.34/955 Power Operated Equipment	CUST.	1,422,601	984,836	14,093	1,460	9,117	672	29,195
1081.34/965 Communication Equipment	CUST.	647,239	448,070	6,412	664	4,148	306	13,283
1081.34/975 Miscellaneous Equipment	CUST.	342,143	238,858	3,389	351	2,193	162	7,022
1081.34/985 Other Tangible Plant	CUST.	9,490	6,570	94	10	61	4	195
TOTAL		21,680,152	15,008,705	214,778	22,254	138,940	10,248	444,829
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	13,496,379	193,136	20,011	124,940	9,216	400,087

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ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - SEWER BALANCES
- 12 Month Balance Ended 12/31/93 and 12/31/94

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :								
Average No. of Customers		148,082	43,131	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.126430%	0.863035%	0.076309%	0.112775%	1.862010%	0.010805%
GENERAL PLANT BALANCE @ 12/31/93:								
1081.30/535 Land & Land Rights	CUST.	470,732	137,107	4,063	359	531	9,330	51
1081.30/545 Structures & Improvements	CUST.	3,868,844	1,126,856	33,389	2,952	4,363	76,681	418
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	657,782	19,491	1,723	2,547	44,761	244
1081.34/906 Computer Equipment	CUST.	4,020,148	1,170,926	34,686	3,068	4,534	79,680	434
1081.34/915 Transportation Equipment	CUST.	3,565,000	1,038,357	30,767	2,720	4,020	70,659	385
1081.34/925 Stores Equipment	CUST.	25,579	7,450	221	20	29	507	3
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	322,727	9,563	846	1,250	21,961	120
1081.34/945 Laboratory Equipment	CUST.	175,362	51,077	1,513	134	198	3,476	19
1081.34/955 Power Operated Equipment	CUST.	1,167,311	339,996	10,074	891	1,316	23,136	126
1081.34/965 Communication Equipment	CUST.	454,259	132,309	3,920	347	512	9,003	49
1081.34/975 Miscellaneous Equipment	CUST.	187,912	54,732	1,622	143	212	3,724	20
1081.34/985 Other Tangible Plant	CUST.	9,490	2,764	82	7	11	188	1
TOTAL		17,311,027	5,042,084	149,400	13,210	19,523	343,108	1,870
GENERAL PLANT BALANCE @ 12/31/94:								
1081.30/536 Land & Land Rights	CUST.	470,732	137,107	4,063	359	531	9,330	51
1081.30/545 Structures & Improvements	CUST.	4,196,721	1,222,355	36,219	3,202	4,733	83,179	453
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	745,788	22,098	1,954	2,888	50,750	277
1081.34/906 Computer Equipment	CUST.	6,308,320	1,837,388	54,443	4,814	7,114	125,032	682
1081.34/915 Transportation Equipment	CUST.	3,838,489	1,118,015	33,128	2,929	4,329	78,079	415
1081.34/925 Stores Equipment	CUST.	41,680	12,140	360	32	47	826	5
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	417,936	12,384	1,095	1,618	28,440	155
1081.34/945 Laboratory Equipment	CUST.	407,313	118,636	3,515	311	459	8,073	44
1081.34/955 Power Operated Equipment	CUST.	1,422,601	414,353	12,278	1,066	1,604	28,196	154
1081.34/965 Communication Equipment	CUST.	647,239	188,518	5,586	494	730	12,828	70
1081.34/975 Miscellaneous Equipment	CUST.	342,143	99,654	2,953	261	386	6,781	37
1081.34/985 Other Tangible Plant	CUST.	9,490	2,764	82	7	11	188	1
TOTAL		21,680,152	6,314,654	187,107	16,544	24,450	429,703	2,343
1994 AVERAGE GENERAL PLANT - SEWER:	CUST.	19,495,589	5,678,369	168,254	14,877	21,986	386,405	2,108

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SUMMARY OF GENERAL PLANT ACCUMULATED DEPRECIATION ALLOCATION (WATER, SEWER, GAS)
- 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION			TOTAL COMPANY GENERAL PLANT ACCUMULATED DEPRECIATION			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-PPSC Regulated	Other Plants	Total Water	Filed-PPSC Regulated	Other Plants	Total Sewer	Filed-PPSC Regulated	Other Plants	Gas Plants	
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)												
Average No. of Customers		164,801	162,364	2,437	111,772	111,772	0	90,582	50,582	0	2,437	
Customer Allocation Factors (Cust)		100.000000%	98.5212%	1.4788%	67.822404%	67.8224%	0.0000%	30.698643%	30.698643%	0.000000%	1.478753%	
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:												
99.1081.30/535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.30/545	Structures & Improvements	CUST.	1,061,808	1,065,811	15,997	733,708	733,708	0	332,103	332,103	0	
99.1081.34/905	Office Furniture & Equipment	CUST.	1,367,028	1,346,813	20,215	927,151	927,151	0	419,662	419,662	0	
99.1081.34/906	Computer Equipment	CUST.	3,209,099	3,161,644	47,455	2,176,488	2,176,488	0	985,156	985,156	0	
99.1081.34/915	Transportation Equipment	CUST.	3,274,526	3,226,104	48,422	2,220,862	2,220,862	0	1,005,242	1,005,242	0	
99.1081.34/925	Stores Equipment	CUST.	14,490	14,276	214	9,827	9,827	0	4,448	4,448	0	
99.1081.34/935	Tools, Shop & Garage	CUST.	836,451	824,082	12,369	567,301	567,301	0	258,781	258,781	0	
99.1081.34/945	Laboratory Equipment	CUST.	217,495	214,279	3,216	147,510	147,510	0	66,788	66,788	0	
99.1081.34/955	Power Operated Equipment	CUST.	1,519,800	1,487,128	22,471	1,030,629	1,030,629	0	466,498	466,498	0	
99.1081.34/965	Communication Equipment	CUST.	401,687	395,747	5,940	272,434	272,434	0	123,313	123,313	0	
99.1081.34/975	Miscellaneous Equipment	CUST.	97,116	95,680	1,436	65,867	65,867	0	29,814	29,814	0	
99.1081.34/985	Other Tangible Plant	CUST.	477,681	470,617	7,064	323,975	323,975	0	146,642	146,642	0	
TOTAL			12,496,980	12,312,181	184,799	8,475,752	8,475,752	0	3,836,428	3,836,428	0	184,799
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:												
99.1081.30/535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.30/545	Structures & Improvements	CUST.	1,180,793	1,163,332	17,461	800,842	800,842	0	362,490	362,490	0	
99.1081.34/905	Office Furniture & Equipment	CUST.	1,564,782	1,541,823	22,959	1,061,259	1,061,259	0	480,364	480,364	0	
99.1081.34/906	Computer Equipment	CUST.	4,524,979	4,458,066	66,913	3,068,950	3,068,950	0	1,389,116	1,389,116	0	
99.1081.34/915	Transportation Equipment	CUST.	4,033,571	3,974,023	59,548	2,735,733	2,735,733	0	1,238,290	1,238,290	0	
99.1081.34/925	Stores Equipment	CUST.	16,864	16,615	249	11,438	11,438	0	5,177	5,177	0	
99.1081.34/935	Tools, Shop & Garage	CUST.	939,774	925,877	13,897	637,377	637,377	0	288,500	288,500	0	
99.1081.34/945	Laboratory Equipment	CUST.	317,437	312,743	4,694	215,293	215,293	0	97,450	97,450	0	
99.1081.34/955	Power Operated Equipment	CUST.	1,677,379	1,652,574	24,804	1,137,638	1,137,638	0	514,936	514,936	0	
99.1081.34/965	Communication Equipment	CUST.	487,595	480,385	7,210	330,699	330,699	0	149,686	149,686	0	
99.1081.34/975	Miscellaneous Equipment	CUST.	122,865	121,048	1,817	83,330	83,330	0	37,718	37,718	0	
99.1081.34/985	Other Tangible Plant	CUST.	550,385	542,246	8,139	373,284	373,284	0	168,962	168,962	0	
TOTAL			15,416,503	15,188,531	227,972	10,455,843	10,455,843	0	4,732,688	4,732,688	0	227,972
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER:												
			13,956,742	13,750,356	206,386	9,465,798	9,465,798	0	4,284,558	4,284,558	0	206,386

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

**ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1061.3X(X5)
WATER BALANCES
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)								
Average No. of Customers		164,901	111,772	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	0.890165%	0.092232%	0.575946%	0.042475%	1.844042%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:								
1061.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1061.30545 Structures & Improvements	CUST.	1,081,808	733,708	9,630	998	6,230	460	19,949
1061.34905 Office Furniture & Equipment	CUST.	1,367,028	927,151	12,169	1,261	7,872	581	25,209
1061.34906 Computer Equipment	CUST.	3,209,099	2,176,488	28,566	2,960	18,479	1,363	59,177
1061.34915 Transportation Equipment	CUST.	3,274,526	2,220,862	29,149	3,020	18,856	1,381	60,384
1061.34925 Stores Equipment	CUST.	14,490	9,827	129	13	83	6	267
1061.34935 Tools, Shop & Garage	CUST.	836,451	567,301	7,446	771	4,817	365	15,425
1061.34945 Laboratory Equipment	CUST.	217,495	147,510	1,936	201	1,252	92	4,011
1061.34965 Power Operated Equipment	CUST.	1,519,600	1,030,629	13,527	1,402	8,751	645	28,022
1061.34965 Communication Equipment	CUST.	401,667	272,434	3,576	370	2,313	171	7,407
1061.34975 Miscellaneous Equipment	CUST.	97,116	65,867	864	90	559	41	1,791
1061.34985 Other Tangible Plant	CUST.	477,681	323,975	4,262	441	2,751	203	8,808
TOTAL		12,496,980	8,475,752	111,244	11,526	71,963	5,308	230,450
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:								
1061.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1061.30545 Structures & Improvements	CUST.	1,180,793	800,842	10,511	1,089	6,800	502	21,774
1061.34905 Office Furniture & Equipment	CUST.	1,564,762	1,061,259	13,929	1,443	9,011	665	28,865
1061.34906 Computer Equipment	CUST.	4,524,979	3,068,950	40,280	4,173	26,057	1,922	83,443
1061.34915 Transportation Equipment	CUST.	4,033,671	2,735,733	35,906	3,720	23,226	1,713	74,383
1061.34925 Stores Equipment	CUST.	16,864	11,438	150	16	97	7	311
1061.34935 Tools, Shop & Garage	CUST.	939,774	637,377	8,366	867	5,412	369	17,330
1061.34945 Laboratory Equipment	CUST.	317,437	215,293	2,826	293	1,828	135	5,854
1061.34965 Power Operated Equipment	CUST.	1,677,379	1,137,638	14,931	1,547	9,659	712	30,932
1061.34965 Communication Equipment	CUST.	467,595	330,889	4,340	450	2,808	207	8,991
1061.34975 Miscellaneous Equipment	CUST.	122,865	83,330	1,094	113	708	52	2,266
1061.34985 Other Tangible Plant	CUST.	550,385	373,284	4,899	508	3,168	234	10,149
TOTAL		15,416,503	10,455,843	137,232	14,219	88,775	6,548	284,287
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER	CUST.	13,955,742	9,465,798	124,238	12,673	80,369	5,928	257,368

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

**ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
SEWER BALANCES
- 13 Month Average Balance Ended 12/31/86**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/86) - SEWER : (1)								
Average No. of Customers		164,801	50,582	1,278	113	167	2,936	16
Customer Allocation Factors (Cust)		100.000000%	30.698843%	0.775481%	0.068568%	0.101334%	1.780006%	0.009709%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/85:								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,081,808	332,103	8,389	742	1,086	19,266	105
1081.34/905 Office Furniture & Equipment	CUST.	1,367,028	419,662	10,601	937	1,385	24,346	133
1081.34/906 Computer Equipment	CUST.	3,209,099	985,156	24,896	2,200	3,252	57,152	312
1081.34/915 Transportation Equipment	CUST.	3,274,526	1,005,242	25,393	2,245	3,318	58,317	318
1081.34/925 Stores Equipment	CUST.	14,490	4,448	112	10	15	258	1
1081.34/935 Tools, Shop & Garage	CUST.	836,451	258,781	6,487	574	848	14,887	81
1081.34/945 Laboratory Equipment	CUST.	217,495	66,768	1,687	149	220	3,873	21
1081.34/955 Power Operated Equipment	CUST.	1,519,600	486,499	11,784	1,042	1,540	27,063	148
1081.34/965 Communication Equipment	CUST.	401,887	123,313	3,115	275	407	7,154	39
1081.34/975 Miscellaneous Equipment	CUST.	97,116	29,814	753	67	98	1,730	9
1081.34/985 Other Tangible Plant	CUST.	477,681	148,642	3,704	328	484	8,507	46
TOTAL		12,496,980	3,836,428	96,812	8,569	12,664	222,563	1,213
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/86:								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,180,793	362,490	9,157	810	1,197	21,029	115
1081.34/905 Office Furniture & Equipment	CUST.	1,564,762	480,364	12,134	1,073	1,586	27,867	152
1081.34/906 Computer Equipment	CUST.	4,524,979	1,389,118	35,090	3,103	4,585	80,587	439
1081.34/915 Transportation Equipment	CUST.	4,033,671	1,238,290	31,280	2,766	4,067	71,837	392
1081.34/925 Stores Equipment	CUST.	16,864	5,177	131	12	17	300	2
1081.34/935 Tools, Shop & Garage	CUST.	938,774	288,500	7,288	644	862	16,737	91
1081.34/945 Laboratory Equipment	CUST.	317,437	97,450	2,462	218	322	5,853	31
1081.34/955 Power Operated Equipment	CUST.	1,677,379	514,936	13,008	1,150	1,700	29,873	163
1081.34/965 Communication Equipment	CUST.	487,595	149,686	3,781	334	494	8,684	47
1081.34/975 Miscellaneous Equipment	CUST.	122,865	37,718	953	84	125	2,168	12
1081.34/985 Other Tangible Plant	CUST.	550,385	168,982	4,268	377	558	9,802	53
TOTAL		15,416,503	4,732,688	119,552	10,571	15,622	274,558	1,497
1986 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - SEWER	CUST.	13,956,742	4,284,558	108,232	9,570	14,143	248,561	1,355

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

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**SUMMARY OF GENERAL PLANT ACCUMULATED DEPRECIATION ALLOCATION (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/95**

GENERAL PLANT ALLOCATION		TOTAL COMPANY GENERAL PLANT ACCUMULATED DEPRECIATION			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/95): (1)											
Average No. of Customers		149,313	146,876	2,437	103,173	103,173	0	43,703	43,703	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.3679%	1.6321%	69.096471%	69.0965%	0.0000%	29.269367%	29.269367%	0.000000%	1.632142%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:											
99.1081.30/535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0
99.1081.30/545	Structures & Improvements	CUST.	952,009	936,471	15,538	657,823	657,823	0	278,647	278,647	15,538
99.1081.34/905	Office Furniture & Equipment	CUST.	1,150,668	1,131,888	18,781	795,094	795,094	0	336,794	336,794	18,781
99.1081.34/906	Computer Equipment	CUST.	2,101,075	2,066,783	34,293	1,451,811	1,451,811	0	614,972	614,972	34,293
99.1081.34/915	Transportation Equipment	CUST.	2,533,890	2,492,534	41,357	1,750,880	1,750,880	0	741,654	741,654	41,357
99.1081.34/925	Stores Equipment	CUST.	12,144	11,946	198	8,392	8,392	0	3,555	3,555	198
99.1081.34/935	Tools, Shop & Garage	CUST.	712,063	700,461	11,622	492,038	492,038	0	206,422	206,422	11,622
99.1081.34/945	Laboratory Equipment	CUST.	102,907	101,227	1,680	71,107	71,107	0	30,120	30,120	1,680
99.1081.34/955	Power Operated Equipment	CUST.	1,377,865	1,355,377	22,489	952,084	952,084	0	403,293	403,293	22,489
99.1081.34/965	Communication Equipment	CUST.	320,186	314,960	5,226	221,244	221,244	0	93,717	93,717	5,226
99.1081.34/975	Miscellaneous Equipment	CUST.	49,246	48,442	804	34,028	34,028	0	14,414	14,414	804
99.1081.34/985	Other Tangible Plant	CUST.	271,640	267,206	4,434	187,699	187,699	0	79,507	79,507	4,434
TOTAL			9,583,714	9,427,294	156,420	6,622,200	6,622,200	0	2,805,094	2,805,094	156,420
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:											
99.1081.30/535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0
99.1081.30/545	Structures & Improvements	CUST.	1,057,216	1,039,961	17,255	730,520	730,520	0	309,441	309,441	17,255
99.1081.34/905	Office Furniture & Equipment	CUST.	1,333,612	1,311,846	21,766	921,508	921,508	0	390,340	390,340	21,766
99.1081.34/906	Computer Equipment	CUST.	3,209,099	3,156,722	52,377	2,217,438	2,217,438	0	939,284	939,284	52,377
99.1081.34/915	Transportation Equipment	CUST.	2,961,524	2,913,188	48,336	2,046,368	2,046,368	0	866,820	866,820	48,336
99.1081.34/925	Stores Equipment	CUST.	14,490	14,254	236	10,012	10,012	0	4,241	4,241	236
99.1081.34/935	Tools, Shop & Garage	CUST.	805,634	792,485	13,149	556,681	556,681	0	235,804	235,804	13,149
99.1081.34/945	Laboratory Equipment	CUST.	163,631	160,960	2,671	113,067	113,067	0	47,894	47,894	2,671
99.1081.34/955	Power Operated Equipment	CUST.	1,497,115	1,472,880	24,435	1,034,484	1,034,484	0	438,198	438,198	24,435
99.1081.34/965	Communication Equipment	CUST.	395,120	388,671	6,449	273,022	273,022	0	115,649	115,649	6,449
99.1081.34/975	Miscellaneous Equipment	CUST.	66,863	65,772	1,091	46,201	46,201	0	19,570	19,570	1,091
99.1081.34/985	Other Tangible Plant	CUST.	299,497	294,809	4,688	206,948	206,948	0	87,661	87,661	4,688
TOTAL			11,803,801	11,611,146	192,655	8,156,246	8,156,246	0	3,454,800	3,454,800	192,655
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION:		CUST.	10,693,757	10,519,220	174,537	7,389,223	7,389,223	0	3,129,967	3,129,967	174,537

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1061.3XX5)

Water Balances

- 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION		FPSC						
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)								
Average No. of Customers		149,313	103,173	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.096471%	0.982500%	0.101800%	0.635578%	0.046881%	2.035322%
GENERAL PLANT ADDUMULATED DEPRECIATION BALANCE @ 12/31/94:								
1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1061.30/545 Structures & Improvements	CUST.	952,009	657,823	9,353	969	6,051	446	19,376
1061.34/905 Office Furniture & Equipment	CUST.	1,150,668	795,094	11,305	1,171	7,313	539	23,420
1061.34/908 Computer Equipment	CUST.	2,101,075	1,451,811	20,643	2,139	13,354	985	42,764
1061.34/915 Transportation Equipment	CUST.	2,533,890	1,750,880	24,895	2,579	16,105	1,188	51,573
1061.34/925 Stores Equipment	CUST.	12,144	8,392	119	12	77	6	247
1061.34/935 Tools, Shop & Garage	CUST.	712,063	482,038	6,996	725	4,526	334	14,493
1061.34/945 Laboratory Equipment	CUST.	102,907	71,107	1,011	105	654	48	2,094
1061.34/955 Power Operated Equipment	CUST.	1,377,865	952,064	13,538	1,403	8,757	646	28,044
1061.34/965 Communication Equipment	CUST.	320,186	221,244	3,146	326	2,035	150	6,517
1061.34/975 Miscellaneous Equipment	CUST.	49,246	34,028	484	50	313	23	1,002
1061.34/985 Other Tangible Plant	CUST.	271,840	187,699	2,669	277	1,728	127	5,529
TOTAL		9,583,714	6,622,200	94,160	9,756	60,912	4,493	195,059
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:								
1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1061.30/545 Structures & Improvements	CUST.	1,057,216	730,520	10,387	1,076	6,719	498	21,518
1061.34/905 Office Furniture & Equipment	CUST.	1,333,612	921,506	13,103	1,358	8,476	625	27,143
1061.34/906 Computer Equipment	CUST.	3,209,099	2,217,438	31,529	3,267	20,398	1,504	65,315
1061.34/915 Transportation Equipment	CUST.	2,961,524	2,046,368	29,087	3,015	18,823	1,388	60,277
1061.34/925 Stores Equipment	CUST.	14,490	10,012	142	15	92	7	295
1061.34/935 Tools, Shop & Garage	CUST.	805,634	556,681	7,915	820	5,120	378	16,397
1061.34/945 Laboratory Equipment	CUST.	163,631	113,067	1,606	167	1,040	77	3,330
1061.34/955 Power Operated Equipment	CUST.	1,497,115	1,034,484	14,709	1,524	9,515	702	30,471
1061.34/965 Communication Equipment	CUST.	385,120	273,022	3,882	402	2,511	185	6,042
1061.34/975 Miscellaneous Equipment	CUST.	66,863	46,201	657	68	425	31	1,361
1061.34/985 Other Tangible Plant	CUST.	299,497	206,948	2,943	305	1,904	140	6,096
TOTAL		11,803,801	8,156,246	115,972	12,016	75,022	5,534	240,245
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	7,389,223	105,066	10,896	67,967	5,013	217,852

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
Sewer Balances
- Operating Systems - 12 Month Balance Ended 12/31/95

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelle Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)								
Average No. of Customers		149,313	43,703	1,278	113	187	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.268387%	0.855920%	0.075680%	0.111848%	1.965869%	0.010716%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,009	278,647	8,148	720	1,065	18,713	102
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	336,794	9,849	871	1,287	22,618	123
1081.34/906 Computer Equipment	CUST.	2,101,075	614,972	17,984	1,590	2,350	41,300	225
1081.34/915 Transportation Equipment	CUST.	2,533,890	741,854	21,688	1,918	2,834	49,808	272
1081.34/925 Stores Equipment	CUST.	12,144	3,555	104	9	14	239	1
1081.34/935 Tools, Shop & Garage	CUST.	712,083	208,422	6,085	539	798	13,987	76
1081.34/945 Laboratory Equipment	CUST.	102,907	30,120	881	78	115	2,023	11
1081.34/955 Power Operated Equipment	CUST.	1,377,865	403,293	11,793	1,043	1,541	27,084	148
1081.34/965 Communication Equipment	CUST.	320,186	93,717	2,741	242	358	6,294	34
1081.34/975 Miscellaneous Equipment	CUST.	49,246	14,414	422	37	55	968	5
1081.34/985 Other Tangible Plant	CUST.	271,640	79,507	2,325	206	304	5,340	29
TOTAL		9,583,714	2,805,094	82,029	7,253	10,719	188,384	1,027
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,216	308,441	9,049	800	1,182	20,781	113
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	390,340	11,415	1,009	1,492	26,214	143
1081.34/906 Computer Equipment	CUST.	3,209,099	939,284	27,467	2,429	3,589	63,080	344
1081.34/915 Transportation Equipment	CUST.	2,981,524	866,820	25,348	2,241	3,312	58,214	317
1081.34/925 Stores Equipment	CUST.	14,490	4,241	124	11	16	285	2
1081.34/935 Tools, Shop & Garage	CUST.	805,634	235,804	6,896	610	901	15,836	88
1081.34/945 Laboratory Equipment	CUST.	163,631	47,894	1,401	124	183	3,216	18
1081.34/955 Power Operated Equipment	CUST.	1,497,115	438,196	12,814	1,133	1,674	29,428	160
1081.34/965 Communication Equipment	CUST.	395,120	115,649	3,382	299	442	7,767	42
1081.34/975 Miscellaneous Equipment	CUST.	66,983	19,570	572	51	75	1,314	7
1081.34/985 Other Tangible Plant	CUST.	299,497	87,681	2,583	227	335	5,887	32
TOTAL		11,803,801	3,454,900	101,031	8,933	13,202	232,024	1,265
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER	CUST.	10,693,757	3,129,997	91,530	8,093	11,960	210,204	1,146

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

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**SUMMARY OF GENERAL PLANT ACCUMULATED DEPRECIATION ALLOCATION (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/93 and 12/31/94**

GENERAL PLANT ALLOCATION		TOTAL COMPANY GENERAL PLANT ACCUMULATED DEPRECIATION			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 :											
Average No. of Customers		148,082	145,645	2,437	102,514	102,514	0	43,131	43,131	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.3543%	1.6457%	69.227860%	69.2279%	0.0000%	28.126430%	28.126430%	0.000000%	1.645710%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:											
99.1081.30/535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0
99.1081.30/545	Structures & Improvements	CUST.	855,989	841,902	14,087	592,583	592,583	0	249,319	249,319	14,087
99.1081.34/905	Office Furniture & Equipment	CUST.	993,850	977,298	16,353	687,883	687,883	0	289,415	289,415	16,353
99.1081.34/906	Computer Equipment	CUST.	1,302,831	1,281,391	21,441	901,922	901,922	0	379,468	379,468	21,441
99.1081.34/915	Transportation Equipment	CUST.	2,472,926	2,432,229	40,697	1,711,954	1,711,954	0	720,275	720,275	40,697
99.1081.34/925	Stores Equipment	CUST.	10,276	10,107	169	7,114	7,114	0	2,993	2,993	169
99.1081.34/935	Tools, Shop & Garage	CUST.	632,617	622,206	10,411	437,947	437,947	0	184,259	184,259	10,411
99.1081.34/945	Laboratory Equipment	CUST.	83,485	82,111	1,374	57,795	57,795	0	24,316	24,316	1,374
99.1081.34/955	Power Operated Equipment	CUST.	1,302,452	1,281,018	21,435	901,660	901,660	0	379,358	379,358	21,435
99.1081.34/965	Communication Equipment	CUST.	267,111	262,715	4,396	184,915	184,915	0	77,800	77,800	4,396
99.1081.34/975	Miscellaneous Equipment	CUST.	31,578	31,058	520	21,861	21,861	0	9,197	9,197	520
99.1081.34/985	Other Tangible Plant	CUST.	270,691	266,236	4,455	187,393	187,393	0	78,843	78,843	4,455
TOTAL			8,223,607	8,088,270	135,337	5,693,027	5,693,027	0	2,395,243	2,395,243	135,337
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:											
99.1081.30/535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0
99.1081.30/545	Structures & Improvements	CUST.	952,009	936,341	15,667	659,055	659,055	0	277,286	277,286	15,667
99.1081.34/905	Office Furniture & Equipment	CUST.	1,150,668	1,131,732	18,937	796,583	796,583	0	335,149	335,149	18,937
99.1081.34/906	Computer Equipment	CUST.	2,101,075	2,066,498	34,578	1,454,529	1,454,529	0	611,968	611,968	34,578
99.1081.34/915	Transportation Equipment	CUST.	2,533,890	2,492,190	41,700	1,754,158	1,754,158	0	738,032	738,032	41,700
99.1081.34/925	Stores Equipment	CUST.	12,144	11,944	200	8,407	8,407	0	3,537	3,537	200
99.1081.34/935	Tools, Shop & Garage	CUST.	712,083	700,364	11,719	492,960	492,960	0	207,404	207,404	11,719
99.1081.34/945	Laboratory Equipment	CUST.	102,907	101,213	1,694	71,240	71,240	0	29,973	29,973	1,694
99.1081.34/955	Power Operated Equipment	CUST.	1,377,865	1,355,190	22,676	953,867	953,867	0	401,323	401,323	22,676
99.1081.34/965	Communication Equipment	CUST.	320,186	314,917	5,269	221,658	221,658	0	93,259	93,259	5,269
99.1081.34/975	Miscellaneous Equipment	CUST.	49,246	48,435	810	34,092	34,092	0	14,344	14,344	810
99.1081.34/985	Other Tangible Plant	CUST.	271,640	267,169	4,470	188,050	188,050	0	79,119	79,119	4,470
TOTAL			9,583,714	9,425,993	157,720	6,634,600	6,634,600	0	2,791,394	2,791,394	157,720
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER			8,903,680	8,757,132	146,528	6,163,813	6,163,813	0	2,593,318	2,593,318	146,528

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ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
- WATER BALANCES
- 12 Month Balance Ended 12/31/93 and 12/31/94

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :								
Average No. of Customers		148,082	102,514	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.227860%	0.990667%	0.102646%	0.640861%	0.047271%	2.052241%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,989	582,583	8,480	879	5,486	405	17,587
1081.34/905 Office Furniture & Equipment	CUST.	993,650	667,883	9,844	1,020	6,368	470	20,382
1081.34/906 Computer Equipment	CUST.	1,302,831	901,922	12,907	1,337	8,349	616	26,737
1081.34/915 Transportation Equipment	CUST.	2,472,928	1,711,954	24,498	2,538	15,848	1,169	50,750
1081.34/925 Stores Equipment	CUST.	10,276	7,114	102	11	66	5	211
1081.34/935 Tools, Shop & Garage	CUST.	632,617	437,947	6,267	649	4,054	299	12,983
1081.34/945 Laboratory Equipment	CUST.	83,485	57,795	827	86	535	39	1,713
1081.34/955 Power Operated Equipment	CUST.	1,302,452	901,680	12,903	1,337	8,347	616	26,729
1081.34/965 Communication Equipment	CUST.	287,111	184,915	2,646	274	1,712	126	5,482
1081.34/975 Miscellaneous Equipment	CUST.	31,578	21,861	313	32	202	15	648
1081.34/985 Other Tangible Plant	CUST.	270,691	187,383	2,682	278	1,735	128	5,555
TOTAL		8,223,607	5,683,027	81,469	8,441	52,702	3,887	168,768
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,009	659,055	9,431	977	6,101	450	19,538
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	796,583	11,389	1,181	7,374	544	23,614
1081.34/906 Computer Equipment	CUST.	2,101,075	1,454,529	20,815	2,157	13,465	993	43,119
1081.34/915 Transportation Equipment	CUST.	2,533,890	1,754,158	25,102	2,601	16,239	1,198	52,002
1081.34/925 Stores Equipment	CUST.	12,144	8,407	120	12	78	8	249
1081.34/935 Tools, Shop & Garage	CUST.	712,083	492,960	7,054	731	4,583	337	14,614
1081.34/945 Laboratory Equipment	CUST.	102,907	71,240	1,019	106	659	49	2,112
1081.34/955 Power Operated Equipment	CUST.	1,377,865	953,867	13,650	1,414	8,830	651	28,277
1081.34/965 Communication Equipment	CUST.	320,186	221,658	3,172	329	2,052	151	6,571
1081.34/975 Miscellaneous Equipment	CUST.	49,246	34,082	488	51	318	23	1,011
1081.34/985 Other Tangible Plant	CUST.	271,640	188,050	2,691	279	1,741	128	5,575
TOTAL		9,583,714	6,634,600	94,943	9,837	61,418	4,530	196,681
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,680	6,163,813	88,206	9,139	57,060	4,209	182,725

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**ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
- SEWER BALANCES
- 12 Month Balance Ended 12/31/93 and 12/31/94**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :								
Average No. of Customers		148,082	43,131	1,278	113	167	2,835	16
Customer Allocation Factors (Cust)		100.000000%	29.126430%	0.863035%	0.076309%	0.112775%	1.982010%	0.010805%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,989	249,319	7,387	653	965	16,966	92
1081.34/905 Office Furniture & Equipment	CUST.	993,650	289,415	8,576	758	1,121	19,884	107
1081.34/906 Computer Equipment	CUST.	1,302,631	379,468	11,244	994	1,469	25,822	141
1081.34/915 Transportation Equipment	CUST.	2,472,926	720,275	21,342	1,887	2,789	49,014	267
1081.34/925 Stores Equipment	CUST.	10,276	2,993	89	8	12	204	1
1081.34/935 Tools, Shop & Garage	CUST.	632,617	184,259	5,460	483	713	12,539	68
1081.34/945 Laboratory Equipment	CUST.	83,485	24,316	721	64	94	1,655	9
1081.34/955 Power Operated Equipment	CUST.	1,302,452	379,358	11,241	994	1,469	25,815	141
1081.34/965 Communication Equipment	CUST.	267,111	77,800	2,305	204	301	5,294	29
1081.34/975 Miscellaneous Equipment	CUST.	31,578	9,197	273	24	36	626	3
1081.34/985 Other Tangible Plant	CUST.	270,691	78,843	2,336	207	305	5,365	29
TOTAL		8,223,607	2,395,243	70,973	6,275	9,274	162,993	889
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,009	277,286	8,218	726	1,074	18,869	103
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	335,149	9,931	878	1,298	22,806	124
1081.34/906 Computer Equipment	CUST.	2,101,075	611,968	18,133	1,603	2,369	41,644	227
1081.34/915 Transportation Equipment	CUST.	2,533,890	738,032	21,868	1,934	2,858	50,222	274
1081.34/925 Stores Equipment	CUST.	12,144	3,537	106	9	14	241	1
1081.34/935 Tools, Shop & Garage	CUST.	712,083	207,404	6,146	543	803	14,114	77
1081.34/945 Laboratory Equipment	CUST.	102,907	29,973	888	79	116	2,040	11
1081.34/955 Power Operated Equipment	CUST.	1,377,865	401,323	11,891	1,051	1,554	27,309	149
1081.34/965 Communication Equipment	CUST.	320,186	93,259	2,763	244	361	6,346	35
1081.34/975 Miscellaneous Equipment	CUST.	49,246	14,344	425	38	56	976	5
1081.34/985 Other Tangible Plant	CUST.	271,640	79,119	2,344	207	306	5,384	29
TOTAL		9,583,714	2,791,394	82,711	7,313	10,808	189,950	1,036
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER:	CUST.	8,903,680	2,583,318	78,842	6,794	10,041	176,471	962

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**SUMMARY OF GENERAL PLANT ADDITIONS / RETIREMENTS ALLOCATION (WATER, SEWER, GAS)
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION		TOTAL COMPANY ADDITIONS / RETIREMENTS			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)											
Average No. of Customers		164,801	162,364	2,437	111,772	111,772	0	50,592	50,592	0	2,437
Customer Allocation Factors (Cust)		100.000%	98.5212%	1.4788%	67.822404%	67.8224%	0.0000%	30.698843%	30.698843%	0.000000%	1.478753%
GENERAL PLANT ADDITIONS:											
99.1081.30/535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0
99.1081.30/545	Structures & Improvements	CUST.	40,460	39,862	598	27,441	27,441	0	12,421	12,421	598
99.1081.34/905	Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/906	Computer Equipment	CUST.	1,498,930	1,476,765	22,165	1,016,610	1,016,610	0	460,154	460,154	22,165
99.1081.34/915	Transportation Equipment	CUST.	201,400	198,422	2,978	136,594	136,594	0	61,827	61,827	2,978
99.1081.34/925	Stores Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/935	Tools, Shop & Garage	CUST.	60,690	59,793	897	41,161	41,161	0	18,631	18,631	897
99.1081.34/945	Laboratory Equipment	CUST.	47,600	46,896	704	32,283	32,283	0	14,613	14,613	704
99.1081.34/955	Power Operated Equipment	CUST.	667,700	657,826	9,874	452,850	452,850	0	204,976	204,976	9,874
99.1081.34/965	Communication Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/975	Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/985	Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0	0
TOTAL			2,516,780	2,479,563	37,217	1,706,941	1,706,941	0	772,622	772,622	37,217
GENERAL PLANT RETIREMENTS											
99.1081.30/535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0
99.1081.30/545	Structures & Improvements	CUST.	21,000	20,689	311	14,243	14,243	0	6,447	6,447	311
99.1081.34/905	Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/906	Computer Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/915	Transportation Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/925	Stores Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/935	Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/945	Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/955	Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/965	Communication Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/975	Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/985	Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0	0
TOTAL			21,000	20,689	311	14,243	14,243	0	6,447	6,447	311

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

Note: An allocation of additions and retirements is reflected in order to show actual activity and not simply net additions.

ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - WATER ADDITIONS / RETIREMENTS
- 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :								
Average No. of Customers		164,801	111,772	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	0.890165%	0.092232%	0.575846%	0.042475%	1.844042%
GENERAL PLANT BALANCE ADDITIONS								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	27,441	360	37	233	17	746
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	1,496,930	1,016,610	13,343	1,382	8,632	637	27,641
1081.34/915 Transportation Equipment	CUST.	201,400	136,594	1,793	186	1,160	86	3,714
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	41,161	540	56	349	26	1,119
1081.34/945 Laboratory Equipment	CUST.	47,600	32,283	424	44	274	20	978
1081.34/955 Power Operated Equipment	CUST.	667,700	452,850	5,944	616	3,845	284	12,313
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0
TOTAL		2,516,780	1,706,941	22,403	2,321	14,493	1,069	46,410
GENERAL PLANT BALANCE RETIREMENTS								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	14,243	187	19	121	9	387
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0
TOTAL		21,000	14,243	187	19	121	9	387

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

Note: An allocation of additions and retirements is reflected in order to show actual activity and not simply net additions.

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**ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - SEWER ADDITIONS / RETIREMENTS
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :								
Average No. of Customers		164,801	50,592	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	30.698843%	0.775481%	0.068568%	0.101334%	1.780936%	0.009709%
GENERAL PLANT BALANCE ADDITIONS								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	12,421	314	28	41	721	4
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	1,498,930	460,154	11,624	1,028	1,519	26,695	146
1081.34/915 Transportation Equipment	CUST.	201,400	61,827	1,562	138	204	3,587	20
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	18,631	471	42	61	1,061	6
1081.34/945 Laboratory Equipment	CUST.	47,600	14,613	369	33	48	848	5
1081.34/955 Power Operated Equipment	CUST.	667,700	204,976	5,178	458	677	11,891	65
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0
TOTAL		2,516,780	772,622	19,517	1,726	2,550	44,822	244
GENERAL PLANT BALANCE RETIREMENTS								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	6,447	163	14	21	374	2
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0
TOTAL		21,000	6,447	163	14	21	374	2

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

Note: An allocation of additions and retirements is reflected in order to show actual activity and not simply net additions.

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**SUMMARY OF GENERAL PLANT ADDITIONS / RETIREMENTS ALLOCATION (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/95**

GENERAL PLANT ALLOCATION			TOTAL COMPANY ADDITIONS / RETIREMENTS			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants	
AVERAGE NO. OF CUSTOMERS (12/31/95) : (1)												
Average No. of Customers		149,313	146,876	2,437	103,173	103,173	0	43,703	43,703	0	2,437	
Customer Allocation Factors (Cust)		100.000000%	98.3679%	1.6321%	69.098471%	69.0985%	0.0000%	29.269387%	29.269387%	0.000000%	1.632142%	
GENERAL PLANT ADDITIONS:												
99.1081.30/535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.30/545	Structures & Improvements	CUST.	509,163	500,853	8,310	351,824	351,824	0	149,029	149,029	8,310	
99.1081.34/905	Office Furniture & Equipment	CUST.	367,272	361,278	5,994	253,779	253,779	0	107,498	107,498	5,994	
99.1081.34/906	Computer Equipment	CUST.	679,637	668,544	11,093	469,619	469,619	0	198,926	198,926	11,093	
99.1081.34/915	Transportation Equipment	CUST.	499,529	491,376	8,153	345,167	345,167	0	146,209	146,209	8,153	
99.1081.34/925	Stores Equipment	CUST.	1,055	1,038	17	729	729	0	309	309	17	
99.1081.34/935	Tools, Shop & Garage	CUST.	143,588	141,244	2,344	99,217	99,217	0	42,027	42,027	2,344	
99.1081.34/945	Laboratory Equipment	CUST.	1,007,071	990,634	16,437	695,871	695,871	0	294,764	294,764	16,437	
99.1081.34/955	Power Operated Equipment	CUST.	46,792	46,028	764	32,333	32,333	0	13,696	13,696	764	
99.1081.34/965	Communication Equipment	CUST.	204,203	200,870	3,333	141,101	141,101	0	58,769	58,769	3,333	
99.1081.34/975	Miscellaneous Equipment	CUST.	23,222	22,843	379	16,046	16,046	0	6,797	6,797	379	
99.1081.34/985	Other Tangible Plant	CUST.	538,154	529,371	8,783	371,856	371,856	0	157,514	157,514	8,783	
TOTAL			4,019,686	3,954,079	65,607	2,777,542	2,777,542	0	1,176,537	1,176,537	65,607	
GENERAL PLANT RETIREMENTS												
99.1081.30/535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.30/545	Structures & Improvements	CUST.	6,000	5,902	98	4,146	4,146	0	1,756	1,756	98	
99.1081.34/905	Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.34/906	Computer Equipment	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.34/915	Transportation Equipment	CUST.	234,224	230,401	3,823	161,845	161,845	0	68,556	68,556	3,823	
99.1081.34/925	Stores Equipment	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.34/935	Tools, Shop & Garage	CUST.	600	590	10	415	415	0	176	176	10	
99.1081.34/945	Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.34/955	Power Operated Equipment	CUST.	1,200	1,180	20	829	829	0	351	351	20	
99.1081.34/965	Communication Equipment	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.34/975	Miscellaneous Equipment	CUST.	5,775	5,681	94	3,990	3,990	0	1,660	1,660	94	
99.1081.34/985	Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0	0	
TOTAL			247,799	243,755	4,044	171,225	171,225	0	72,529	72,529	4,044	

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

Note: An allocation of additions and retirements is reflected in order to show actual activity and not simply net additions.

**ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - WATER ADDITIONS / RETIREMENTS
- 12 Month Balance Ended 12/31/95**

GENERAL PLANT ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)								
Average No. of Customers		149,313	103,173	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.098471%	0.982500%	0.101800%	0.635578%	0.046881%	2.035322%
GENERAL PLANT BALANCE ADDITIONS								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	508,163	351,824	5,003	518	3,236	239	10,363
1081.34/905 Office Furniture & Equipment	CUST.	367,272	253,779	3,608	374	2,334	172	7,475
1081.34/906 Computer Equipment	CUST.	679,637	469,619	6,677	692	4,320	319	13,833
1081.34/915 Transportation Equipment	CUST.	499,529	345,167	4,908	509	3,175	234	10,167
1081.34/925 Stores Equipment	CUST.	1,055	729	10	1	7	0	21
1081.34/935 Tools, Shop & Garage	CUST.	143,588	99,217	1,411	146	913	67	2,922
1081.34/945 Laboratory Equipment	CUST.	1,007,071	695,871	9,894	1,025	6,401	472	20,497
1081.34/955 Power Operated Equipment	CUST.	46,792	32,333	460	48	297	22	952
1081.34/965 Communication Equipment	CUST.	204,203	141,101	2,006	208	1,298	96	4,156
1081.34/975 Miscellaneous Equipment	CUST.	23,222	16,046	228	24	148	11	473
1081.34/985 Other Tangible Plant	CUST.	538,154	371,856	5,287	548	3,420	252	10,953
TOTAL		4,019,686	2,777,542	38,493	4,092	25,548	1,884	81,814
GENERAL PLANT BALANCE RETIREMENTS								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	4,146	59	6	38	3	122
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	161,845	2,301	238	1,489	110	4,787
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	415	6	1	4	0	12
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	829	12	1	8	1	24
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	3,990	57	6	37	3	118
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0
TOTAL		247,799	171,225	2,435	252	1,575	116	5,044

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

Note: An allocation of additions and retirements is reflected in order to show actual activity and not simply net additions.

**ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - SEWER ADDITIONS / RETIREMENTS
- 12 Month Balance Ended 12/31/95**

GENERAL PLANT ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)								
Average No. of Customers		149,313	43,703	1,278	113	187	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.269387%	0.855820%	0.075680%	0.111846%	1.965669%	0.010716%
GENERAL PLANT BALANCE ADDITIONS								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,163	149,029	4,358	385	569	10,008	55
1081.34/905 Office Furniture & Equipment	CUST.	367,272	107,496	3,144	278	411	7,219	39
1081.34/906 Computer Equipment	CUST.	679,637	198,926	5,817	514	780	13,359	73
1081.34/915 Transportation Equipment	CUST.	499,529	146,209	4,276	378	559	9,819	54
1081.34/925 Stores Equipment	CUST.	1,055	309	9	1	1	21	0
1081.34/935 Tools, Shop & Garage	CUST.	143,588	42,027	1,229	109	161	2,822	15
1081.34/945 Laboratory Equipment	CUST.	1,007,071	294,764	8,620	762	1,126	19,796	108
1081.34/955 Power Operated Equipment	CUST.	46,792	13,696	401	35	52	920	5
1081.34/965 Communication Equipment	CUST.	204,203	59,769	1,748	155	228	4,014	22
1081.34/975 Miscellaneous Equipment	CUST.	23,222	6,797	199	18	26	456	2
1081.34/985 Other Tangible Plant	CUST.	538,154	157,514	4,606	407	602	10,578	58
TOTAL		4,019,686	1,176,537	34,405	3,042	4,496	79,014	431
GENERAL PLANT BALANCE RETIREMENTS								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	1,756	51	5	7	118	1
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	68,556	2,005	177	262	4,604	25
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	176	5	0	1	12	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	351	10	1	1	24	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	1,680	49	4	6	114	1
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0
TOTAL		247,799	72,529	2,121	188	277	4,871	27

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

Note: An allocation of additions and retirements is reflected in order to show actual activity and not simply net additions.

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**SUMMARY OF GENERAL PLANT ADDITIONS / RETIREMENTS ALLOCATION (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/94**

GENERAL PLANT ALLOCATION			TOTAL COMPANY ADDITIONS / RETIREMENTS			WATER			SEWER			GAS
Allocation Factor	Allocation Basis		Total Company	Filed-FPSC Regulated	Other Systems	Total Company	Filed-FPSC Regulated	Other Systems	Total Company	Filed-FPSC Regulated	Other Systems	Gas Plants
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 :												
Average No. of Customers			148,082	145,645	2,437	102,514	102,514	0	43,131	43,131	0	2,437
Customer Allocation Factors (Cust)			100.000000%	98.3543%	1.6457%	69.227860%	69.2279%	0.0000%	29.126430%	29.126430%	0.000000%	1.645710%
GENERAL PLANT ADDITIONS:												
99.1081.30/535	Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0	(0)
99.1081.30/545	Structures & Improvements	CUST.	332,678	327,203	5,475	230,306	230,306	0	96,897	96,897	0	5,475
99.1081.34/905	Office Furniture & Equipment	CUST.	305,763	300,731	5,032	211,673	211,673	0	89,058	89,058	0	5,032
99.1081.34/906	Computer Equipment	CUST.	2,350,834	2,311,949	38,885	1,627,294	1,627,294	0	684,656	684,656	0	38,885
99.1081.34/915	Transportation Equipment	CUST.	829,482	815,831	13,651	574,233	574,233	0	241,599	241,599	0	13,651
99.1081.34/925	Stores Equipment	CUST.	16,101	15,836	265	11,146	11,146	0	4,690	4,690	0	265
99.1081.34/935	Tools, Shop & Garage	CUST.	326,880	321,501	5,380	226,292	226,292	0	95,209	95,209	0	5,380
99.1081.34/945	Laboratory Equipment	CUST.	231,951	228,134	3,817	160,575	160,575	0	67,559	67,559	0	3,817
99.1081.34/955	Power Operated Equipment	CUST.	287,790	283,054	4,736	199,231	199,231	0	83,823	83,823	0	4,736
99.1081.34/965	Communication Equipment	CUST.	194,980	191,772	3,209	134,881	134,881	0	56,791	56,791	0	3,209
99.1081.34/975	Miscellaneous Equipment	CUST.	154,231	151,683	2,538	106,771	106,771	0	44,922	44,922	0	2,538
99.1081.34/985	Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0	0	0
TOTAL			5,030,491	4,947,704	82,787	3,482,501	3,482,501	0	1,465,202	1,465,202	0	82,787
GENERAL PLANT RETIREMENTS												
99.1081.30/535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0	0
99.1081.30/545	Structures & Improvements	CUST.	(4,800)	(4,721)	(79)	(3,323)	(3,323)	0	(1,398)	(1,398)	0	(79)
99.1081.34/905	Office Furniture & Equipment	CUST.	(3,612)	(3,553)	(59)	(2,501)	(2,501)	0	(1,052)	(1,052)	0	(59)
99.1081.34/906	Computer Equipment	CUST.	(62,462)	(61,434)	(1,028)	(43,241)	(43,241)	0	(18,193)	(18,193)	0	(1,028)
99.1081.34/915	Transportation Equipment	CUST.	(555,993)	(546,843)	(9,150)	(384,902)	(384,902)	0	(161,941)	(161,941)	0	(9,150)
99.1081.34/925	Stores Equipment	CUST.	0	0	0	0	0	0	0	0	0	0
99.1081.34/935	Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0	0	0
99.1081.34/945	Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0	0	0
99.1081.34/955	Power Operated Equipment	CUST.	(32,500)	(31,965)	(535)	(22,499)	(22,499)	0	(9,466)	(9,466)	0	(535)
99.1081.34/965	Communication Equipment	CUST.	(2,000)	(1,967)	(33)	(1,385)	(1,385)	0	(583)	(583)	0	(33)
99.1081.34/975	Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0	0	0
99.1081.34/985	Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0	0	0
TOTAL			(661,367)	(650,483)	(10,884)	(457,850)	(457,850)	0	(192,833)	(192,833)	0	(10,884)

Note: An allocation of additions and retirements is reflected in order to show actual activity and not simply net additions.

**ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - WATER ADDITIONS / RETIREMENTS
- 12 Month Balance Ended 12/31/94**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	764 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :								
Average No. of Customers		148,082	102,514	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.227960%	0.990667%	0.102646%	0.640861%	0.047271%	2.052241%
GENERAL PLANT BALANCE ADDITIONS								
1081.30/535 Land & Land Rights	CUST.	(0)	0	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	230,306	3,296	341	2,132	157	6,827
1081.34/905 Office Furniture & Equipment	CUST.	305,763	211,673	3,029	314	1,960	145	6,275
1081.34/906 Computer Equipment	CUST.	2,350,634	1,627,294	23,287	2,413	15,064	1,111	48,241
1081.34/915 Transportation Equipment	CUST.	829,482	574,233	8,217	851	5,316	392	17,023
1081.34/925 Stores Equipment	CUST.	16,101	11,146	160	17	103	8	330
1081.34/935 Tools, Shop & Garage	CUST.	326,890	226,292	3,236	336	2,065	155	6,708
1081.34/945 Laboratory Equipment	CUST.	231,951	160,575	2,298	238	1,486	110	4,780
1081.34/955 Power Operated Equipment	CUST.	287,790	199,231	2,851	295	1,844	136	5,906
1081.34/965 Communication Equipment	CUST.	194,990	134,981	1,932	200	1,250	92	4,001
1081.34/975 Miscellaneous Equipment	CUST.	154,231	106,771	1,528	158	988	73	3,165
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0
TOTAL		5,030,491	3,482,501	49,835	5,164	32,238	2,378	103,238
GENERAL PLANT BALANCE RETIREMENTS								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(3,323)	(46)	(5)	(31)	(2)	(99)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(2,501)	(36)	(4)	(23)	(2)	(74)
1081.34/906 Computer Equipment	CUST.	(62,462)	(43,241)	(619)	(64)	(400)	(30)	(1,282)
1081.34/915 Transportation Equipment	CUST.	(565,963)	(384,902)	(5,508)	(571)	(3,583)	(263)	(11,410)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(22,499)	(322)	(33)	(208)	(15)	(687)
1081.34/965 Communication Equipment	CUST.	(2,000)	(1,365)	(20)	(2)	(13)	(1)	(41)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0
TOTAL		(661,367)	(457,850)	(6,552)	(679)	(4,238)	(313)	(13,573)

Note: An allocation of additions and retirements is reflected in order to show actual activity and not simply net additions.

**ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - SEWER ADDITIONS / RETIREMENTS
- 12 Month Balance Ended 12/31/94**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :								
Average No. of Customers		148,082	43,131	1,278	113	187	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.126430%	0.883035%	0.076309%	0.112775%	1.982010%	0.010605%
GENERAL PLANT BALANCE ADDITIONS								
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	96,897	2,871	254	375	6,594	36
1081.34/905 Office Furniture & Equipment	CUST.	305,763	89,058	2,639	233	345	6,060	33
1081.34/906 Computer Equipment	CUST.	2,350,634	684,656	20,287	1,794	2,851	46,590	254
1081.34/915 Transportation Equipment	CUST.	829,482	241,599	7,159	633	935	16,440	90
1081.34/925 Stores Equipment	CUST.	16,101	4,690	139	12	18	319	2
1081.34/935 Tools, Shop & Garage	CUST.	326,880	95,209	2,821	249	369	6,479	35
1081.34/945 Laboratory Equipment	CUST.	231,951	67,559	2,002	177	262	4,597	25
1081.34/955 Power Operated Equipment	CUST.	287,790	83,823	2,484	220	325	5,704	31
1081.34/965 Communication Equipment	CUST.	194,980	56,791	1,683	149	220	3,865	21
1081.34/975 Miscellaneous Equipment	CUST.	154,231	44,922	1,331	118	174	3,057	17
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0
TOTAL		5,030,491	1,465,202	43,415	3,839	5,673	99,705	544
GENERAL PLANT BALANCE RETIREMENTS								
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(1,398)	(41)	(4)	(5)	(95)	(1)
1081.34/905 Office Furniture & Equipment	CUST.	(3,812)	(1,052)	(31)	(3)	(4)	(72)	(0)
1081.34/906 Computer Equipment	CUST.	(62,462)	(18,193)	(539)	(48)	(70)	(1,238)	(7)
1081.34/915 Transportation Equipment	CUST.	(555,983)	(161,941)	(4,798)	(424)	(627)	(11,020)	(60)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(9,466)	(280)	(25)	(37)	(644)	(4)
1081.34/965 Communication Equipment	CUST.	(2,000)	(583)	(17)	(2)	(2)	(40)	(0)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0
TOTAL		(661,367)	(192,633)	(5,708)	(505)	(746)	(13,108)	(71)

Note: An allocation of additions and retirements is reflected in order to show actual activity and not simply net additions.

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SUMMARY OF ALLOCATION OF WATER BLANKETS (01.1010.3XXX) - WATER ADDITIONS
 - 12 Month Additions Ended 12/31/96

Allocation Factor	Allocation Basis	TOTAL COMPANY			WATER			SEWER			GAS
		Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)											
Average No. of Customers		111,772	111,772	0	111,772	111,772	0	N/A	N/A	N/A	N/A
Customer Allocation Factors (W Cust)		100.000000%	100.0000%	0.0000%	100.000000%	100.0000%	0.0000%	N/A	N/A	N/A	N/A
WATER BLANKETS ADDITIONS											
INTANGIBLE PLANT											
301.1	Organization	W CUST.	0	0	0	0	0	0	0	0	0
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	0	0
339.1	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	0	0
SOURCE OF SUPPLY PLANT											
303.2	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	0	0
304.2	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	0	0
305.2	Collect. & Impound.	W CUST.	0	0	0	0	0	0	0	0	0
306.2	Lake, River & Other	W CUST.	0	0	0	0	0	0	0	0	0
307.2	Wells & Springs	W CUST.	0	0	0	0	0	0	0	0	0
308.2	Infiltration Galler	W CUST.	0	0	0	0	0	0	0	0	0
309.2	Supply Mains	W CUST.	0	0	0	0	0	0	0	0	0
310.2	Power Generation Eq.	W CUST.	0	0	0	0	0	0	0	0	0
311.2	Pumping Equipment	W CUST.	0	0	0	0	0	0	0	0	0
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	0	0
WATER TREATMENT PLANT											
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	0	0
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	0	0
320.3	Water Treatment Eq.	W CUST.	0	0	0	0	0	0	0	0	0
321.3	Permeators	W CUST.	0	0	0	0	0	0	0	0	0
339.3	Other Plant & Misc.	W CUST.	535,500	535,500	0	535,500	535,500	0	0	0	0
TRANSMISSION & DISTRIBUTION PLANT											
303.4	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	0	0
304.4	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	0	0
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	0	0
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	0	0
333.4	Services	W CUST.	499,800	499,800	0	499,800	499,800	0	0	0	0
334.4	Meters & Meter Installation	W CUST.	937,720	937,720	0	937,720	937,720	0	0	0	0
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	0	0
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	0	0
TOTAL			1,973,020	1,973,020	0	1,973,020	1,973,020	0	0	0	0

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

Note: The budget process has regional capital projects for water only or sewer only additions. This allocates those budgeted dollars to all water or sewer plants, based on total company number of water or sewer customers.

ALLOCATION OF WATER BLANKETS (01.1010.3XXX) - WATER ADDITIONS
 - 12 Month Balance Ended 12/31/96

Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
			1618 Amelia Island	990 Apache Shores	322 Apple Valley	784 Bay Lake Estates	866 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :		(1)						
Average No. of Customers		111,772	1,467	152	940	70	3,000	43
Customer Allocation Factors (W Cust)		100.000000%	1.31%	0.14%	0.85%	0.06%	2.72%	0.04%
WATER BLANKETS ADDITIONS								
INTANGIBLE PLANT								
301.1	Organization	W CUST.	0	0	0	0	0	0
302.1	Franchises	W CUST.	0	0	0	0	0	0
309.1	Other Plant & Misc.	W CUST.	0	0	0	0	0	0
SOURCE OF SUPPLY PLANT								
303.2	Land & Land Rights	W CUST.	0	0	0	0	0	0
304.2	Structures & Improvements	W CUST.	0	0	0	0	0	0
305.2	Collect. & Impound.	W CUST.	0	0	0	0	0	0
306.2	Lake, River & Other	W CUST.	0	0	0	0	0	0
307.2	Wells & Springs	W CUST.	0	0	0	0	0	0
308.2	Infiltration Gallies	W CUST.	0	0	0	0	0	0
309.2	Supply Mains	W CUST.	0	0	0	0	0	0
310.2	Power Generation Eq.	W CUST.	0	0	0	0	0	0
311.2	Pumping Equipment	W CUST.	0	0	0	0	0	0
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0
WATER TREATMENT PLANT								
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0
320.3	Water Treatment Eq.	W CUST.	0	0	0	0	0	0
321.3	Permeators	W CUST.	0	0	0	0	0	0
339.3	Other Plant & Misc.	W CUST.	335,500	7,028	728	4,547	335	14,560
TRANSMISSION & DISTRIBUTION PLANT								
303.4	Land & Land Rights	W CUST.	0	0	0	0	0	0
304.4	Structures & Improvements	W CUST.	0	0	0	0	0	0
330.4	Distr. Reservoirs	W CUST.	0	0	0	0	0	0
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0
333.4	Services	W CUST.	499,800	6,560	680	4,244	313	13,580
334.4	Meters & Meter Installation	W CUST.	937,720	12,306	1,275	7,962	587	25,496
335.4	Hydrants	W CUST.	0	0	0	0	0	0
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0
TOTAL			1,973,020	25,896	2,683	18,752	1,236	53,645

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.

Note: The budget process has regional capital projects for water only or sewer only additions. This allocates those budgeted dollars to all water or sewer plants, based on total company number of water or sewer customers.

**SUMMARY OF ALLOCATION OF WATER BLANKETS (01.1010.3XXX) - WATER ADDITIONS
- 12 Month Additions Ended 12/31/95**

Allocation Factor	Allocation Basis	TOTAL COMPANY			WATER			SEWER			GAS
		Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)											
Average No. of Customers		103,173	103,173	0	103,173	103,173	0	N/A	N/A	N/A	N/A
Customer Allocation Factors (W Cust)		100.000000%	100.0000%	0.0000%	100.000000%	100.0000%	0.0000%	N/A	N/A	N/A	N/A
WATER BLANKETS ADDITIONS											
INTANGIBLE PLANT											
301.1	Organization	W CUST.	0	0	0	0	0	0	0	0	0
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	0	0
339.1	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	0	0
SOURCE OF SUPPLY PLANT											
303.2	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	0	0
304.2	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	0	0
305.2	Collect. & Impound.	W CUST.	0	0	0	0	0	0	0	0	0
306.2	Lake, River & Other	W CUST.	0	0	0	0	0	0	0	0	0
307.2	Wells & Springs	W CUST.	0	0	0	0	0	0	0	0	0
308.2	Infiltration Galler	W CUST.	0	0	0	0	0	0	0	0	0
309.2	Supply Mains	W CUST.	0	0	0	0	0	0	0	0	0
310.2	Power Generation Eq.	W CUST.	0	0	0	0	0	0	0	0	0
311.2	Pumping Equipment	W CUST.	0	0	0	0	0	0	0	0	0
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	0	0
WATER TREATMENT PLANT											
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	0	0
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	0	0
320.3	Water Treatment Eq.	W CUST.	12,015	12,015	0	12,015	12,015	0	0	0	0
321.3	Permeators	W CUST.	0	0	0	0	0	0	0	0	0
339.3	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	0	0
TRANSMISSION & DISTRIBUTION PLANT											
303.4	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	0	0
304.4	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	0	0
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	0	0
331.4	Transm. & Distribution	W CUST.	345,437	345,437	0	345,437	345,437	0	0	0	0
333.4	Services	W CUST.	485,935	485,935	0	485,935	485,935	0	0	0	0
334.4	Meters & Meter Installation	W CUST.	520,362	520,362	0	520,362	520,362	0	0	0	0
335.4	Hydrants	W CUST.	19,048	19,048	0	19,048	19,048	0	0	0	0
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	0	0
TOTAL			1,382,796	1,382,796	0	1,382,796	1,382,796	0	0	0	0

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, and Valencia Terrace Acquisition.

Note: The budget process has regional capital projects for water only or sewer only additions. This allocates those budgeted dollars to all water or sewer plants, based on total company number of water or sewer customers.

ALLOCATION OF WATER BLANKETS (01.1010.3XXX) - WATER ADDITIONS
 - 12 Month Additions Ended 12/31/96

Allocation Factor	Allocation Basis	FPSC						
		TOTAL FILED FPSC REGULATED WATER	1518 Amelie Island	990 Apache Stores	332 Apple Valley	764 Bay Lake Estates	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :	(1)							
Average No. of Customers		100,173	1,467	152	948	70	3,008	43
Customer Allocation Factors (W Cust)		100.000000%	1.42%	0.15%	0.92%	0.07%	2.98%	0.04%
WATER BLANKETS ADDITIONS								
INTANGIBLE PLANT	W CUST.	0	0	0	0	0	0	0
301.1 Organization	W CUST.	0	0	0	0	0	0	0
302.1 Franchises	W CUST.	0	0	0	0	0	0	0
309.1 Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0
SOURCE OF SUPPLY PLANT	W CUST.	0	0	0	0	0	0	0
303.2 Land & Land Rights	W CUST.	0	0	0	0	0	0	0
304.2 Structures & Improvements	W CUST.	0	0	0	0	0	0	0
305.2 Collect. & Impound.	W CUST.	0	0	0	0	0	0	0
306.2 Lake, River & Other	W CUST.	0	0	0	0	0	0	0
307.2 Wells & Springs	W CUST.	0	0	0	0	0	0	0
308.2 Infiltration Galleries	W CUST.	0	0	0	0	0	0	0
309.2 Supply Mains	W CUST.	0	0	0	0	0	0	0
310.2 Power Generation Eq.	W CUST.	0	0	0	0	0	0	0
311.2 Pumping Equipment	W CUST.	0	0	0	0	0	0	0
309.2 Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0
WATER TREATMENT PLANT	W CUST.	0	0	0	0	0	0	0
303.3 Land & Land Rights	W CUST.	0	0	0	111	0	354	5
304.3 Structures & Improvements	W CUST.	12,015	171	18	0	0	0	0
320.3 Water Treatment Eq.	W CUST.	0	0	0	0	0	0	0
321.3 Permeators	W CUST.	0	0	0	0	0	0	0
309.3 Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0
TRANSMISSION & DISTRIBUTION PLANT	W CUST.	0	0	0	0	0	0	0
303.4 Land & Land Rights	W CUST.	0	0	0	0	0	0	0
304.4 Structures & Improvements	W CUST.	0	0	0	0	0	10,175	144
330.4 Distr. Reservoirs	W CUST.	345,437	4,912	509	3,177	234	14,313	203
331.4 Transm. & Distribution	W CUST.	485,935	6,900	716	4,470	330	15,327	217
333.4 Services	W CUST.	520,362	7,399	767	4,786	363	561	6
334.4 Meters & Meter Installation	W CUST.	19,048	271	28	175	13	0	0
335.4 Hydrants	W CUST.	0	0	0	0	0	0	0
309.4 Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0
TOTAL		1,382,796	19,662	2,037	12,719	698	40,731	576

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, and Valencia Terrace Acquisition.

Note: The budget process has regional capital projects for water only or sewer only additions. This allocates those budgeted dollars to all water or sewer plants, based on total company number of water or sewer customers.

SUMMARY OF ALLOCATION OF SEWER BLANKETS (02.1010.3XXX) - SEWER ADDITIONS
- 12 Month Additions Ended 12/31/95

Allocation Factor	Allocation Basis	TOTAL COMPANY			WATER			SEWER			GAS
		Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)											
Average No. of Customers		43,703	43,703	0	N/A	N/A	N/A	43,703	43,703	0	N/A
Customer Allocation Factors (\$ Cust)		100.0000%	100.0000%	0.0000%	N/A	N/A	N/A	100.0000%	100.0000%	0.0000%	N/A
SEWER BLANKET ADDITIONS											
INTANGIBLE PLANT											
351.1	Organization	S CUST.	0	0	0	0	0	0	0	0	0
352.1	Franchises	S CUST.	0	0	0	0	0	0	0	0	0
389.1	Other Plant & Misc.	S CUST.	0	0	0	0	0	0	0	0	0
COLLECTION PLANT											
353.2	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	0	0
354.2	Structures & Improvements	S CUST.	0	0	0	0	0	0	0	0	0
360.2	Collection Sewers - F	S CUST.	0	0	0	0	0	0	0	0	0
361.2	Collection Sewers - G	S CUST.	26,310	26,310	0	0	0	26,310	26,310	0	0
362.2	Special Collecting	S CUST.	0	0	0	0	0	0	0	0	0
363.2	Services to Customers	S CUST.	12,500	12,500	0	0	0	12,500	12,500	0	0
364.2	Flow Measuring Devices	S CUST.	0	0	0	0	0	0	0	0	0
365.2	Flow Measuring Installation	S CUST.	0	0	0	0	0	0	0	0	0
389.2	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	0	0
WATER TREATMENT PLANT											
353.3	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	0	0
354.3	Structures & Improvements	S CUST.	0	0	0	0	0	0	0	0	0
370.3	Receiving Wells	S CUST.	0	0	0	0	0	0	0	0	0
371.3	Pumping Equipment	S CUST.	0	0	0	0	0	0	0	0	0
389.3	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	0	0
SYSTEM PUMPING PLANT											
353.4	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	0	0
354.4	Structures & Improvements	S CUST.	81,852	81,852	0	0	0	81,852	81,852	0	0
380.4	Treatment & Disposal	S CUST.	0	0	0	0	0	0	0	0	0
381.4	Plant Sewers	S CUST.	0	0	0	0	0	0	0	0	0
382.4	Outfall Sewer Lines	S CUST.	0	0	0	0	0	0	0	0	0
389.4	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	0	0
TOTAL			120,662	120,662	0	0	0	120,662	120,662	0	0

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, and Valencia Terrace Acquisition.

Note: The budget process has regional capital projects for water only or sewer only additions. This allocates these budgeted dollars to all water or sewer plants, based on total company number of water or sewer customers.

**ALLOCATION OF SEWER BLANKETS (02.1010.3XXX) - SEWER ADDITIONS
- 12 Month Additions Ended 12/31/95**

Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED SEWER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			1518 Amelia Island	990 Apache Shores	332 Apple Valley	896 Beacon Hills	472 Becher's Point	2202 Burnt Store	
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		43,709	1,278	113	167	2,935	16	332	
Customer Allocation Factors (S Cust)		100.000000%	2.92%	0.26%	0.38%	6.72%	0.04%	0.76%	
SEWER BLANKET ADDITIONS									
INTANGIBLE PLANT									
351.1	Organization	S CUST.	0	0	0	0	0	0	
352.1	Franchises	S CUST.	0	0	0	0	0	0	
360.1	Other Plant & Misc.	S CUST.	0	0	0	0	0	0	
COLLECTION PLANT									
353.2	Land & Land Rights	S CUST.	0	0	0	0	0	0	
354.2	Structures & Improvements	S CUST.	0	0	0	0	0	0	
360.2	Collection Sewers - F	S CUST.	0	0	0	0	0	0	
361.2	Collection Sewers - G	S CUST.	26,310	789	88	101	1,787	10	
362.2	Special Collecting	S CUST.	0	0	0	0	0	0	
363.2	Services to Customers	S CUST.	12,500	366	32	48	836	5	
364.2	Flow Measuring Devices	S CUST.	0	0	0	0	0	0	
365.2	Flow Measuring Installation	S CUST.	0	0	0	0	0	0	
369.2	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	
WATER TREATMENT PLANT									
353.3	Land & Land Rights	S CUST.	0	0	0	0	0	0	
354.3	Structures & Improvements	S CUST.	0	0	0	0	0	0	
370.3	Receiving Wells	S CUST.	0	0	0	0	0	0	
371.3	Pumping Equipment	S CUST.	0	0	0	0	0	0	
389.3	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	
SYSTEM PUMPING PLANT									
353.4	Land & Land Rights	S CUST.	0	0	0	0	0	0	
354.4	Structures & Improvements	S CUST.	81,852	2,364	212	313	5,497	30	
380.4	Treatment & Disposal	S CUST.	0	0	0	0	0	0	
381.4	Plant Sewers	S CUST.	0	0	0	0	0	0	
382.4	Outfall Sewer Lines	S CUST.	0	0	0	0	0	0	
389.4	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	
TOTAL			120,662	3,528	312	461	8,103	44	917

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, and Valencia Terrace Acquisition.

Note: The budget process has regional capital projects for water only or sewer only additions. This allocates those budgeted dollars to all water or sewer plants, based on total company number of water or sewer customers.

**SUMMARY OF UNFUNDED OPEB ALLOCATION (WATER, SEWER, GAS)
1996 13 Month Average Balance**

UNFUNDED OPEB Allocation Factor	Allocation Basis	TOTAL COMPANY			WATER			SEWER			GAS
		Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)											
Average No. of Customers		164,801	162,364	2,437	111,772	111,772	0	50,592	50,592	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.521247%	1.478753%	67.822404%	67.822404%	0.000000%	30.698843%	30.698843%	0.000000%	1.478753%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	1,045,452	15,692	719,693	719,693	0	325,759	325,759	0	15,692
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	1,388,338	20,838	955,737	955,737	0	432,601	432,601	0	20,838
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	<u>1,235,160</u>	<u>1,216,895</u>	<u>18,265</u>	<u>837,715</u>	<u>837,715</u>	<u>0</u>	<u>379,180</u>	<u>379,180</u>	<u>0</u>	<u>18,265</u>

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.

**ALLOCATION OF UNFUNDED OPEB - WATER
- 13 Month Average Balance Ended 12/31/96**

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1516 Amelia Island	990 Apache Shores	332 Apple Valley	764 Bay Lake Estates	966 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :								
	(1)							
Average No. of Customers		164,801	111,772	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	0.890185%	0.092232%	0.575846%	0.042475%	1.844042%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,081,144	719,693	9,446	979	6,111	451	19,568
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	965,737	12,544	1,300	8,115	599	25,966
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	837,715	10,995	1,139	7,113	525	22,777

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

ALLOCATION OF UNFUNDED OPEB - SEWER
- 13 Month Average Balance Ended 12/31/96

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)								
Average No. of Customers		164,801	50,592	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	30.698843%	0.775481%	0.068568%	0.101334%	1.780936%	0.009709%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	325,759	8,229	728	1,075	18,896	103
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	432,601	10,928	966	1,428	25,097	137
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	<u>1,235,160</u>	<u>379,180</u>	<u>9,578</u>	<u>847</u>	<u>1,252</u>	<u>21,997</u>	<u>120</u>

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

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**SUMMARY OF UNFUNDED OPEB ALLOCATION (WATER, SEWER, GAS)
1995 Average Balance**

UNFUNDED OPEB	Allocation Factor	Allocation Basis	TOTAL COMPANY			WATER			SEWER			GAS
			Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/95): (1)												
	Average No. of Customers		149,313	146,676	2,437	103,173	103,173	0	43,703	43,703	0	2,437
	Customer Allocation Factors (Cust)		100.000000%	98.367856%	1.632142%	69.098471%	69.098471%	0.000000%	29.269387%	29.269387%	0.000000%	1.632142%
UNFUNDED OPEB @ 12/31/94:	CUST.		713,112	701,473	11,639	492,749	492,749	0	208,724	208,724	0	11,639
UNFUNDED OPEB @ 12/31/95:	CUST.		1,061,144	1,043,825	17,319	733,234	733,234	0	310,590	310,590	0	17,319
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.		<u>987,126</u>	<u>872,649</u>	<u>14,479</u>	<u>612,992</u>	<u>612,992</u>	<u>0</u>	<u>259,657</u>	<u>259,657</u>	<u>0</u>	<u>14,479</u>

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

ALLOCATION OF UNFUNDED OPEB - WATER
12 Month Balance Ended 12/31/95

UNFUNDED OPEB ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	900 Apache Shore	332 Apple Valley	784 Bay Lake Estates	896 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)								
Average No. of Customers		149,313	100,173	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.098471%	0.982500%	0.101800%	0.635578%	0.046881%	2.035322%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	492,749	7,006	726	4,532	334	14,514
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	733,234	10,426	1,080	6,744	497	21,598
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	612,992	8,716	903	5,638	416	18,056

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

ALLOCATION OF UNFUNDED OPEB - SEWER
12 Month Balance Ended 12/31/95

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)								
Average No. of Customers		149,313	43,703	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.269367%	0.855920%	0.075680%	0.111846%	1.965669%	0.010716%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	208,724	6,104	540	798	14,017	76
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	310,590	9,083	803	1,187	20,859	114
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	259,657	7,593	671	992	17,438	95

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

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**SUMMARY OF UNFUNDED OPEB ALLOCATION (WATER, SEWER, GAS)
1994 Average Balance**

UNFUNDED OPEB	Allocation Basis	TOTAL COMPANY			WATER			SEWER			GAS
		Allocation Factor	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 :											
Average No. of Customers		148,082	145,645	0	102,514	102,514	0	43,131	43,131	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.354290%	0.000000%	69.227860%	69.227860%	0.000000%	29.126430%	29.126430%	0.000000%	1.645710%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	310,170	5,190	218,317	218,317	0	91,853	91,853	0	5,190
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	701,576	11,736	493,672	493,672	0	207,704	207,704	0	11,736
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	<u>514,236</u>	<u>505,773</u>	<u>8,463</u>	<u>355,995</u>	<u>355,995</u>	<u>0</u>	<u>149,779</u>	<u>149,779</u>	<u>0</u>	<u>8,463</u>

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ALLOCATION OF UNFUNDED OPEB - WATER
12 Month Balance Ended 12/31/94

UNFUNDED OPEB ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1516 Amelia Island	900 Apache Shores	332 Apple Valley	704 Bay Lake Estates	666 Beacon Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :								
Average No. of Customers		148,082	102,514	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.227860%	0.990667%	0.102646%	0.640861%	0.047271%	2.052241%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	218,317	3,124	324	2,021	149	6,472
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	493,672	7,065	732	4,570	337	14,635
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	<u>514,236</u>	<u>355,995</u>	<u>5,094</u>	<u>528</u>	<u>3,296</u>	<u>243</u>	<u>10,553</u>

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ALLOCATION OF UNFUNDED OPEB - SEWER
12 Month Balance Ended 12/31/94

UNFUNDED OPEB ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	900 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :								
Average No. of Customers		148,082	43,131	1,278	113	167	2,935	18
Customer Allocation Factors (Cust)		100.000000%	29.126430%	0.863035%	0.076308%	0.112775%	1.962010%	0.010805%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	91,853	2,722	241	356	6,250	34
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	207,704	6,154	544	804	14,134	77
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	<u>514,236</u>	<u>149,779</u>	<u>4,438</u>	<u>392</u>	<u>580</u>	<u>10,192</u>	<u>56</u>

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SUMMARY OF WORKING CAPITAL ALLOCATION - (WATER, SEWER, GAS)
- 13 Month Average Balance

WORKING CAPITAL ALLOCATION	Allocation Basis	TOTAL COMPANY			WATER			SEWER			GAS
		Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)											
Average No. of Customers		164,801	162,364	2,437	111,772	111,772	0	50,592	50,592	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.521247%	1.478753%	67.822404%	67.822404%	0.000000%	30.698843%	30.698843%	0.000000%	1.478753%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:	CUST.	<u>7,154,892</u>	<u>7,049,167</u>	<u>105,805</u>	<u>4,852,687</u>	<u>4,852,687</u>	<u>0</u>	<u>2,196,500</u>	<u>2,196,500</u>	<u>0</u>	<u>105,805</u>

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

ALLOCATION OF WORKING CAPITAL - WATER - 1996
- 13 Month Average Balance

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	980 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)								
Average No. of Customers		164,801	111,772	1,467	152	849	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	0.890165%	0.092232%	0.575848%	0.042475%	1.844042%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:								
	CUST.	7,154,992	4,852,687	63,691	6,599	41,202	3,039	131,941

(1) Adjusted for sale of Venice Gardens, Lakeide Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

ALLOCATION OF WORKING CAPITAL - SEWER - 1996
- 13 Month Average Balance

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Annelis Island	800 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)								
Average No. of Customers		164,801	50,592	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	30.688843%	0.775481%	0.068568%	0.101334%	1.780836%	0.009709%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:								
	CUST.	7,154,992	2,198,500	55,486	4,906	7,250	127,426	685

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

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**SUMMARY OF ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - (WATER, SEWER, GAS)
1996 Average Balance**

CUSTOMER ACCOUNTS EXPENSE		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)											
Average No. of Customers		164,801	162,364	2,437	111,772	111,772	0	50,592	50,592	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.521247%	1.478753%	67.822404%	67.822404%	0.000000%	30.698843%	30.698843%	0.000000%	1.478753%
CUSTOMER ACCOUNTS EXPENSES (0X/0007.X000) - @ 12/31/96:											
02/03/99.6/7017.X000	Salaries & Wages - Employees	1,697,353	1,672,254	25,100	1,151,186	1,151,186	0	521,068	521,068	0	25,100
02/03/99.6/7037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7047.X000	Employee Pensions & Benefits	424,169	417,896	6,272	287,681	287,681	0	130,215	130,215	0	6,272
02/03/99.6/7107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7117.X000	Sludge Removal	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7157.X000	Purchased Power	5,565	5,483	82	3,774	3,774	0	1,708	1,708	0	82
02/03/99.6/7167.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7187.X000	Chemicals	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7207.X000	Materials and Supplies	90,267	88,932	1,335	61,221	61,221	0	27,711	27,711	0	1,335
02/03/99.6/7317.X000	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7327.X000	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7337.X000	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7347.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7357.X000	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7417.X000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7427.X000	Rental of Equipment	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7507.X000	Transportation Expense	63,858	62,914	944	43,310	43,310	0	19,604	19,604	0	944
02/03/99.6/7567.X000	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7577.X000	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7587.X000	Insurance - Workman's Comp.	29,025	28,596	429	19,685	19,685	0	8,910	8,910	0	429
02/03/99.6/7597.X000	Insurance - Other	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7607.X000	Advertising Expense	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7667.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7677.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7707.X000	Bad Debt Expense	222,146	216,863	3,285	150,666	150,666	0	68,197	68,197	0	3,285
02/03/99.6/7757.X000	Miscellaneous Expenses	557,191	548,952	8,239	377,901	377,901	0	171,051	171,051	0	8,239
TOTAL		3,089,576	3,043,889	45,687	2,095,425	2,095,425	0	948,464	948,464	0	45,687

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - WATER
- 12 Month Balance Ended 12/31/96

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	900 Apache Shores	332 Apple Valley	794 Bay Lake Estates	898 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)								
Average No. of Customers		164,801	111,772	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	0.890165%	0.092232%	0.575846%	0.042475%	1.844042%
O&M EXPENSES (O&M XXX7.XXXX) - @ 12/31/96:								
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	1,697,353	1,151,186	15,109	1,566	9,774	721	31,300
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
01/02/03/99.6/7047.XXXX	Employee Pensions & Benefits	424,169	267,681	3,776	391	2,443	180	7,822
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0
01/02/03/99.6/7117.XXXX	Sludge Removal	0	0	0	0	0	0	0
01/02/03/99.6/7157.XXXX	Purchased Power	5,565	3,774	50	5	32	2	103
01/02/03/99.6/7167.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0
01/02/03/99.6/7187.XXXX	Chemicals	0	0	0	0	0	0	0
01/02/03/99.6/7207.XXXX	Materials and Supplies	90,267	61,221	804	83	520	38	1,665
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	0	0	0	0	0	0	0
01/02/03/99.6/7327.XXXX	Contractual Services - Acct.	0	0	0	0	0	0	0
01/02/03/99.6/7337.XXXX	Contractual Services - Legal	0	0	0	0	0	0	0
01/02/03/99.6/7347.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0
01/02/03/99.6/7357.XXXX	Contractual Services - Other	0	0	0	0	0	0	0
01/02/03/99.6/7417.XXXX	Rental of Building/Real Prop.	0	0	0	0	0	0	0
01/02/03/99.6/7427.XXXX	Rental of Equipment	0	0	0	0	0	0	0
01/02/03/99.6/7507.XXXX	Transportation Expense	63,858	43,310	568	59	368	27	1,178
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	0	0	0	0	0	0	0
01/02/03/99.6/7577.XXXX	Insurance - General Liability	0	0	0	0	0	0	0
01/02/03/99.6/7587.XXXX	Insurance - Workman's Comp.	29,025	19,685	258	27	167	12	535
01/02/03/99.6/7597.XXXX	Insurance - Other	0	0	0	0	0	0	0
01/02/03/99.6/7607.XXXX	Advertising Expense	0	0	0	0	0	0	0
01/02/03/99.6/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0
01/02/03/99.6/7677.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
01/02/03/99.6/7707.XXXX	Bad Debt Expense	222,148	150,666	1,977	206	1,279	94	4,067
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	557,191	377,901	4,960	514	3,209	237	10,275
TOTAL		3,089,576	2,095,425	27,502	2,850	17,791	1,312	56,973

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

**ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - SEWER
- 12 Month Balance Ended 12/31/96**

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	900 Apache Shores	332 Apple Valley	806 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :			(1)						
Average No. of Customers		164,801	50,582	1,278	113	167	2,935	16	
Customer Allocation Factors (Cust)		100.000000%	30.698843%	0.775481%	0.068568%	0.101334%	1.780036%	0.000709%	
O&M EXPENSES (XX,XXX,XXXX) - @ 12/31/96:									
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	CUST. 1,697,353	521,068	13,163	1,164	1,720	30,229	165	
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7047.XXXX	Employee Pensions & Benefits	CUST. 424,169	130,215	3,289	291	430	7,554	41	
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7117.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7157.XXXX	Purchased Power	CUST. 5,565	1,708	43	4	8	99	1	
01/02/03/99.6/7167.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7187.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7207.XXXX	Materials and Supplies	CUST. 90,287	27,711	700	62	91	1,608	9	
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7327.XXXX	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7337.XXXX	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7347.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7357.XXXX	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7417.XXXX	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7427.XXXX	Rental of Equipment	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7507.XXXX	Transportation Expense	CUST. 63,858	19,604	495	44	65	1,137	6	
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7577.XXXX	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7587.XXXX	Insurance - Workman's Comp.	CUST. 29,025	8,910	225	20	29	517	3	
01/02/03/99.6/7597.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7607.XXXX	Advertising Expense	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7677.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	
01/02/03/99.6/7707.XXXX	Bad Debt Expense	CUST. 222,148	68,197	1,723	152	225	3,956	22	
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	CUST. 557,191	171,051	4,321	382	565	9,923	54	
TOTAL			3,089,576	948,464	23,959	2,118	3,131	55,023	300

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

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SUMMARY OF ALLOCATION OF CUSTOMER ACCOUNTS EXPENSES - (WATER, SEWER, GAS)
1995 Average Balance

CUSTOMER ACCOUNTS EXPENSE		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/95): (1)											
Average No. of Customers		140,313	146,876	2,437	103,173	103,173	0	43,703	43,703	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.367858%	1.632142%	69.098471%	69.098471%	0.000000%	29.289367%	29.289367%	0.000000%	1.832142%
CUSTOMER ACCOUNTS EXPENSES (00,0007,0000) - @ 12/31/95:											
01/02/03/99.87017.X000	Salaries & Wages - Employees	1,603,243	1,577,076	26,167	1,107,816	1,107,816	0	489,259	489,259	0	26,167
01/02/03/99.87037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87047.X000	Employee Pensions & Benefits	398,133	391,635	6,498	275,104	275,104	0	116,531	116,531	0	6,498
01/02/03/99.87107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87117.X000	Sludge Removal	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87157.X000	Purchased Power	5,565	5,474	91	3,845	3,845	0	1,629	1,629	0	91
01/02/03/99.87187.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87187.X000	Chemicals	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87207.X000	Materials and Supplies	88,540	87,095	1,445	61,180	61,180	0	25,915	25,915	0	1,445
01/02/03/99.87317.X000	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87327.X000	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87337.X000	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87347.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87357.X000	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87417.X000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87427.X000	Rental of Equipment	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87507.X000	Transportation Expense	62,637	61,615	1,022	43,281	43,281	0	18,333	18,333	0	1,022
01/02/03/99.87507.X000	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87577.X000	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87587.X000	Insurance - Workman's Comp.	28,682	28,214	468	19,819	19,819	0	8,395	8,395	0	468
01/02/03/99.87597.X000	Insurance - Other	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87607.X000	Advertising Expense	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87687.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87677.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87707.X000	Bad Debt Expense	217,899	214,343	3,556	150,585	150,585	0	63,778	63,778	0	3,556
01/02/03/99.87757.X000	Miscellaneous Expenses	546,534	537,614	8,920	377,847	377,847	0	159,967	159,967	0	8,920
TOTAL		2,951,233	2,903,065	48,168	2,039,257	2,039,257	0	883,808	883,808	0	48,168

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - WATER
12 Month Balance Ended 12/31/95

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	900 Apache Shores	332 Apple Valley	794 Bay Lake Estates	896 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)								
Average No. of Customers		149,313	103,173	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.098471%	0.982500%	0.101800%	0.635578%	0.046881%	2.035322%
CUSTOMER ACCOUNTS EXPENSES (XX,XXX,XXX) - @ 12/31/95:								
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	1,603,243	1,107,816	15,752	1,632	10,190	752	32,631
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
01/02/03/99.6/7047.XXXX	Employee Pensions & Benefits	398,133	275,104	3,912	405	2,530	187	8,103
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0
01/02/03/99.6/7117.XXXX	Sludge Removal	0	0	0	0	0	0	0
01/02/03/99.6/7157.XXXX	Purchased Power	5,566	3,845	55	6	35	3	113
01/02/03/99.6/7167.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0
01/02/03/99.6/7187.XXXX	Chemicals	0	0	0	0	0	0	0
01/02/03/99.6/7207.XXXX	Materials and Supplies	88,540	61,180	870	90	563	42	1,802
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	0	0	0	0	0	0	0
01/02/03/99.6/7327.XXXX	Contractual Services - Acct.	0	0	0	0	0	0	0
01/02/03/99.6/7337.XXXX	Contractual Services - Legal	0	0	0	0	0	0	0
01/02/03/99.6/7347.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0
01/02/03/99.6/7357.XXXX	Contractual Services - Other	0	0	0	0	0	0	0
01/02/03/99.6/7417.XXXX	Rental of Building/Real Prop.	0	0	0	0	0	0	0
01/02/03/99.6/7427.XXXX	Rental of Equipment	0	0	0	0	0	0	0
01/02/03/99.6/7507.XXXX	Transportation Expense	62,637	43,281	615	64	398	29	1,275
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	0	0	0	0	0	0	0
01/02/03/99.6/7577.XXXX	Insurance - General Liability	0	0	0	0	0	0	0
01/02/03/99.6/7587.XXXX	Insurance - Workman's Comp.	28,682	19,819	282	29	182	13	584
01/02/03/99.6/7597.XXXX	Insurance - Other	0	0	0	0	0	0	0
01/02/03/99.6/7607.XXXX	Advertising Expense	0	0	0	0	0	0	0
01/02/03/99.6/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0
01/02/03/99.6/7677.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
01/02/03/99.6/7707.XXXX	Bad Debt Expense	217,899	150,565	2,141	222	1,385	102	4,435
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	546,534	377,847	5,370	556	3,474	256	11,124
TOTAL		2,951,233	2,039,257	28,996	3,004	18,757	1,384	60,067

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - SEWER
12 Month Balance Ended 12/31/95

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1518 Amelia Island	900 Apache Shores	332 Apple Valley	986 Beacon Hills	472 Beecher's Point	
		TOTAL	FILED FPSC REGULATED SEWER					
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)								
Average No. of Customers		149,313	43,703	1,278	113	167	2,835	16
Customer Allocation Factors (Cust)		100.000000%	29.269387%	0.855820%	0.075680%	0.111846%	1.965689%	0.010718%
CUSTOMER ACCOUNTS EXPENSES (XX,XXX,XXX) - @ 12/31/95:								
01/02/03/99.67017.XXXX	Salaries & Wages - Employees	CUST. 1,603,243	469,259	13,722	1,213	1,793	31,514	172
01/02/03/99.67037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67047.XXXX	Employee Pensions & Benefits	CUST. 398,133	116,531	3,408	301	445	7,826	43
01/02/03/99.67107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0
01/02/03/99.67117.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0
01/02/03/99.67157.XXXX	Purchased Power	CUST. 5,565	1,629	48	4	6	100	1
01/02/03/99.67167.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0
01/02/03/99.67187.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0
01/02/03/99.67207.XXXX	Materials and Supplies	CUST. 88,540	25,915	758	67	99	1,740	9
01/02/03/99.67317.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67327.XXXX	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67337.XXXX	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0
01/02/03/99.67347.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0
01/02/03/99.67357.XXXX	Contractual Services - Other	CUST. 0	0	0	0	0	0	0
01/02/03/99.67417.XXXX	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67427.XXXX	Rental of Equipment	CUST. 0	0	0	0	0	0	0
01/02/03/99.67507.XXXX	Transportation Expense	CUST. 62,637	18,333	536	47	70	1,231	7
01/02/03/99.67567.XXXX	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0
01/02/03/99.67577.XXXX	Insurance - General Liability	CUST. 0	0	0	0	0	0	0
01/02/03/99.67587.XXXX	Insurance - Workman's Comp.	CUST. 28,682	8,395	245	22	32	584	3
01/02/03/99.67597.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0
01/02/03/99.67607.XXXX	Advertising Expense	CUST. 0	0	0	0	0	0	0
01/02/03/99.67667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67677.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0
01/02/03/99.67707.XXXX	Bad Debt Expense	CUST. 217,899	63,778	1,865	165	244	4,283	23
01/02/03/99.67757.XXXX	Miscellaneous Expenses	CUST. 546,534	159,967	4,678	414	611	10,743	59
TOTAL		2,951,233	863,808	25,260	2,233	3,301	58,011	316

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

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**SUMMARY OF CUSTOMER ACCOUNTS EXPENSE ALLOCATION - (WATER, SEWER, GAS)
1994 Average Balance**

CUSTOMER ACCOUNTS EXPENSE		TOTAL COMPANY			WATER			SEWER			GAS	
Allocation Factor	Allocation Basis	Total Company	Filed-PPSC Regulated	Other Plants	Total Water	Filed-PPSC Regulated	Other Plants	Total Sewer	Filed-PPSC Regulated	Other Plants	Gas Plants	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 :												
Average No. of Customers		148,082	145,645	2,437	102,514	102,514	0	43,131	43,131	0	2,437	
Customer Allocation Factors (Cust)		100.000000%	98.354290%	1.645710%	69.227880%	69.227880%	0.000000%	29.128430%	29.128438%	0.000000%	1.645710%	
CUSTOMER ACCOUNTS EXPENSES (00,0007,0000) - @ 12/31/94:												
01/02/03/99.87017.X000	Salaries & Wages - Employees	CUST.	1,644,339	1,617,278	27,061	1,138,341	1,138,341	0	478,937	478,937	0	27,061
01/02/03/99.87037.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87047.X000	Employee Pensions & Benefits	CUST.	394,148	387,662	6,487	272,860	272,860	0	114,801	114,801	0	6,487
01/02/03/99.87107.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87117.X000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87157.X000	Purchased Power	CUST.	6,266	6,163	103	4,338	4,338	0	1,825	1,825	0	103
01/02/03/99.87167.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87187.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87207.X000	Materials and Supplies	CUST.	98,351	96,732	1,619	68,086	68,086	0	28,848	28,848	0	1,619
01/02/03/99.87317.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87327.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87337.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87347.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87357.X000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87417.X000	Rental of Building/Real Prop.	CUST.	14,297	14,062	235	9,898	9,898	0	4,164	4,164	0	235
01/02/03/99.87427.X000	Rental of Equipment	CUST.	343	337	6	237	237	0	100	100	0	6
01/02/03/99.87507.X000	Transportation Expense	CUST.	40,182	39,442	860	27,762	27,762	0	11,680	11,680	0	860
01/02/03/99.87567.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87577.X000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87587.X000	Insurance - Workmen's Comp.	CUST.	29,289	28,788	482	20,262	20,262	0	8,525	8,525	0	482
01/02/03/99.87597.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87607.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87677.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87707.X000	Bad Debt Expense	CUST.	124,864	122,889	2,955	88,441	88,441	0	36,368	36,368	0	2,955
01/02/03/99.87757.X000	Miscellaneous Expenses	CUST.	117,253	115,323	1,930	81,172	81,172	0	34,152	34,152	0	1,930
TOTAL			2,489,232	2,428,596	40,636	1,709,396	1,709,396	0	719,199	719,199	0	40,636

**ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - WATER
- 12 Month Balance Ended 12/31/94**

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	900 Apache Shore	332 Apple Valley	704 Bay Lake Estates	806 Beacon Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :								
Average No. of Customers		148,082	102,514	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.227860%	0.990667%	0.102646%	0.640861%	0.047271%	2.052241%
CUSTOMER ACCOUNTS EXPENSES (01.0007.0000) - @ 12/31/94:								
01/02/03/99.67017.XXXX	Salaries & Wages - Employees	CUST. 1,644,339	1,138,341	16,290	1,688	10,538	777	33,746
01/02/03/99.67037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67047.XXXX	Employee Pensions & Benefits	CUST. 394,148	272,860	3,905	405	2,626	186	8,089
01/02/03/99.67107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0
01/02/03/99.67117.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0
01/02/03/99.67157.XXXX	Purchased Power	CUST. 6,266	4,338	62	6	40	3	129
01/02/03/99.67167.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0
01/02/03/99.67187.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0
01/02/03/99.67207.XXXX	Materials and Supplies	CUST. 98,351	68,086	974	101	630	46	2,018
01/02/03/99.67317.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67327.XXXX	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67337.XXXX	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0
01/02/03/99.67347.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0
01/02/03/99.67357.XXXX	Contractual Services - Other	CUST. 0	0	0	0	0	0	0
01/02/03/99.67417.XXXX	Rental of Building/Real Prop.	CUST. 14,297	9,898	142	15	92	7	293
01/02/03/99.67427.XXXX	Rental of Equipment	CUST. 343	237	3	0	2	0	7
01/02/03/99.67507.XXXX	Transportation Expense	CUST. 40,102	27,762	397	41	257	19	823
01/02/03/99.67567.XXXX	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0
01/02/03/99.67577.XXXX	Insurance - General Liability	CUST. 0	0	0	0	0	0	0
01/02/03/99.67587.XXXX	Insurance - Workman's Comp.	CUST. 29,269	20,262	290	30	188	14	601
01/02/03/99.67597.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0
01/02/03/99.67607.XXXX	Advertising Expense	CUST. 0	0	0	0	0	0	0
01/02/03/99.67667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67677.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0
01/02/03/99.67707.XXXX	Bad Debt Expense	CUST. 124,864	86,441	1,237	128	800	59	2,563
01/02/03/99.67757.XXXX	Miscellaneous Expense	CUST. 117,253	81,172	1,162	120	751	55	2,406
	TOTAL	2,469,232	1,709,396	24,462	2,635	15,824	1,167	50,675

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**ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - SEWER
- 12 Month Balance Ended 12/31/94**

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beacher's Point
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :								
Average No. of Customers		148,062	43,131	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.126430%	0.863035%	0.076309%	0.112779%	1.982010%	0.010809%
CUSTOMER ACCOUNTS EXPENSES (XX,XXX,XXX) - @ 12/31/94:								
01/02/03/99.67017.XXXX	Salaries & Wages - Employees	CUST. 1,644,339	478,937	14,191	1,255	1,854	32,591	178
01/02/03/99.67037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67047.XXXX	Employee Pensions & Benefits	CUST. 394,148	114,801	3,402	301	445	7,812	43
01/02/03/99.67107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0
01/02/03/99.67117.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0
01/02/03/99.67157.XXXX	Purchased Power	CUST. 6,266	1,825	54	5	7	124	1
01/02/03/99.67167.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0
01/02/03/99.67187.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0
01/02/03/99.67207.XXXX	Materials and Supplies	CUST. 98,351	28,646	849	75	111	1,949	11
01/02/03/99.67317.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67327.XXXX	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67337.XXXX	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0
01/02/03/99.67347.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0
01/02/03/99.67357.XXXX	Contractual Services - Other	CUST. 0	0	0	0	0	0	0
01/02/03/99.67417.XXXX	Rental of Building/Real Prop.	CUST. 14,297	4,164	123	11	16	283	2
01/02/03/99.67427.XXXX	Rental of Equipment	CUST. 343	100	3	0	0	7	0
01/02/03/99.67507.XXXX	Transportation Expense	CUST. 40,102	11,680	346	31	45	795	4
01/02/03/99.67567.XXXX	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0
01/02/03/99.67577.XXXX	Insurance - General Liability	CUST. 0	0	0	0	0	0	0
01/02/03/99.67587.XXXX	Insurance - Workman's Comp.	CUST. 29,269	8,525	253	22	33	590	3
01/02/03/99.67597.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0
01/02/03/99.67607.XXXX	Advertising Expense	CUST. 0	0	0	0	0	0	0
01/02/03/99.67667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0
01/02/03/99.67677.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0
01/02/03/99.67707.XXXX	Bad Debt Expense	CUST. 124,864	36,368	1,078	95	141	2,475	13
01/02/03/99.67757.XXXX	Miscellaneous Expenses	CUST. 117,253	34,152	1,012	89	132	2,324	13
TOTAL		2,469,232	719,199	21,310	1,884	2,785	48,940	287

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**SUMMARY OF ALLOCATION OF A&G EXPENSES - (WATER, SEWER, GAS)
1996 Average Balance**

A&G EXPENSES		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-PPSC Regulated	Other Plants	Total Water	Filed-PPSC Regulated	Other Plants	Total Sewer	Filed-PPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)											
Average No. of Customers		164,801	162,264	2,437	111,772	111,772	0	50,592	50,592	0	2,437
Customer Allocation Factors (Cost)		100.000000%	98.821247%	1.476783%	67.822404%	67.822404%	0.000000%	30.668843%	30.668843%	0.000000%	1.476783%
A&G EXPENSES (X0J008J000) - @ 12/31/96:											
01/02/03/96.87018J000	Salaries & Wages - Employees	4,455,427	4,389,542	65,885	3,021,778	3,021,778	0	1,367,764	1,367,764	0	65,885
01/02/03/96.87038J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
01/02/03/96.87048J000	Employee Pensions & Benefits	1,113,411	1,066,947	16,465	755,142	755,142	0	341,804	341,804	0	16,465
01/02/03/96.87108J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	0	0
01/02/03/96.87118J000	Sludge Removal	0	0	0	0	0	0	0	0	0	0
01/02/03/96.87158J000	Purchased Power	74,927	73,819	1,108	50,817	50,817	0	23,002	23,002	0	1,108
01/02/03/96.87188J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0
01/02/03/96.87188J000	Chemicals	0	0	0	0	0	0	0	0	0	0
01/02/03/96.87208J000	Materials and Supplies	204,156	201,137	3,019	138,463	138,463	0	62,673	62,673	0	3,019
01/02/03/96.87318J000	Contractual Services - Engr.	34,177	33,671	506	23,179	23,179	0	10,462	10,462	0	506
01/02/03/96.87328J000	Contractual Services - Accl.	181,456	178,772	2,683	123,068	123,068	0	55,705	55,705	0	2,683
01/02/03/96.87338J000	Contractual Services - Legal	100,336	107,722	1,817	74,137	74,137	0	33,586	33,586	0	1,817
01/02/03/96.87348J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0
01/02/03/96.87358J000	Contractual Services - Other	281,988	277,818	4,170	191,251	191,251	0	88,567	88,567	0	4,170
01/02/03/96.87418J000	Rental of Building/Real Prop.	182,237	159,838	2,399	110,033	110,033	0	46,805	46,805	0	2,399
01/02/03/96.87428J000	Rental of Equipment	7,425	7,215	110	5,036	5,036	0	2,270	2,270	0	110
01/02/03/96.87508J000	Transportation Expenses	79,342	78,166	1,173	53,811	53,811	0	24,257	24,257	0	1,173
01/02/03/96.87568J000	Insurance - Vehicle	124,387	122,548	1,839	84,362	84,362	0	38,185	38,185	0	1,839
01/02/03/96.87578J000	Insurance - General Liability	255,086	251,908	3,178	173,414	173,414	0	78,463	78,463	0	3,178
01/02/03/96.87588J000	Insurance - Workmen's Comp.	78,188	75,981	1,127	51,672	51,672	0	23,386	23,386	0	1,127
01/02/03/96.87598J000	Insurance - Other	25,385	25,000	375	17,216	17,216	0	7,793	7,793	0	375
01/02/03/96.87608J000	Advertising Expense	27,665	27,285	410	18,783	18,783	0	8,502	8,502	0	410
01/02/03/96.87668J000	Reg. Comm. Exp. - Rate Case Amort.	(2) 570,354	570,354	0	378,323	378,323	0	182,031	182,031	0	0
01/02/03/96.87678J000	Reg. Comm. Exp. - Other	(2) 50,415	50,415	0	40,902	40,902	(0)	18,513	18,513	0	0
01/02/03/96.87708J000	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
01/02/03/96.87758J000	Miscellaneous Expenses	1,258,802	1,240,188	18,615	853,750	853,750	0	388,438	388,438	0	18,615
TOTAL		9,101,798	8,976,517	125,280	6,165,158	6,165,158	(0)	2,811,259	2,811,259	0	125,280

Notes:

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition
- (2) Rate Case Expense accounts 8766.8 and 8767.8 are allocated in Rate Case Expense Amortization Allocation - 1996. It is included in this A&G Expense summary to reflect total A&G Expense.

ALLOCATION OF A&G EXPENSE - WATER
- 12 Month Balance Ended 12/31/96

A&G EXPENSES		FPSC						
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1516 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	666 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :								
Average No. of Customers		164,801	111,772	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	0.890165%	0.092232%	0.575846%	0.042475%	1.844042%
A&G EXPENSES (000000.0000) - @ 12/31/96:								
01/02/03/99.67018.XXXX	Salaries & Wages - Employees	4,455,427	3,021,778	39,661	4,109	25,658	1,882	82,160
01/02/03/99.67038.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
01/02/03/99.67048.XXXX	Employee Pensions & Benefits	1,113,411	755,142	9,911	1,027	6,412	473	20,532
01/02/03/99.67108.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0
01/02/03/99.67118.XXXX	Sludge Removal	0	0	0	0	0	0	0
01/02/03/99.67158.XXXX	Purchased Power	74,927	50,817	667	69	431	32	1,382
01/02/03/99.67168.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0
01/02/03/99.67188.XXXX	Chemicals	0	0	0	0	0	0	0
01/02/03/99.67208.XXXX	Materials and Supplies	204,156	138,463	1,817	188	1,176	87	3,765
01/02/03/99.67318.XXXX	Contractual Services - Engr.	34,177	23,179	304	32	197	15	630
01/02/03/99.67328.XXXX	Contractual Services - Acct.	181,466	123,068	1,615	167	1,045	77	3,346
01/02/03/99.67338.XXXX	Contractual Services - Legal	109,339	74,157	973	101	630	46	2,016
01/02/03/99.67348.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0
01/02/03/99.67358.XXXX	Contractual Services - Other	281,988	191,251	2,510	260	1,624	120	5,200
01/02/03/99.67418.XXXX	Rental of Building/Real Prop.	182,237	110,033	1,444	150	934	69	2,992
01/02/03/99.67428.XXXX	Rental of Equipment	7,425	5,036	66	7	43	3	137
01/02/03/99.67508.XXXX	Transportation Expense	79,342	53,811	708	73	457	34	1,463
01/02/03/99.67568.XXXX	Insurance - Vehicle	124,387	84,362	1,107	115	716	53	2,294
01/02/03/99.67578.XXXX	Insurance - General Liability	255,689	173,414	2,276	236	1,472	109	4,715
01/02/03/99.67588.XXXX	Insurance - Workman's Comp.	76,188	51,672	678	70	439	32	1,405
01/02/03/99.67598.XXXX	Insurance - Other	25,385	17,216	226	23	146	11	468
01/02/03/99.67608.XXXX	Advertising Expense	27,695	18,783	247	28	159	12	511
01/02/03/99.67668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0
01/02/03/99.67678.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
01/02/03/99.67708.XXXX	Bad Debt Expense	0	0	0	0	0	0	0
01/02/03/99.67758.XXXX	Miscellaneous Expenses	1,258,802	853,750	11,205	1,161	7,249	535	23,213
TOTAL		(2) 8,472,029	5,745,934	75,415	7,814	48,786	3,599	156,228

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.
(2) Rate Case Expense accounts 6/766.8 and 6/767.8 are allocated in Rate Case Expense Amortization Allocation - 1994. It is included in the A&G Expense summary to reflect total A&G Expense.

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**ALLOCATION OF A&G EXPENSE - SEWER
- 12 Month Balance Ended 12/31/96**

A&G EXPENSES			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1516 Amelia Island	990 Apache Shores	332 Apple Valley	986 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :								
Average No. of Customers		164,801	50,592	1,278	113	167	2,935	18
Customer Allocation Factors (Cust)		100.000000%	30.698843%	0.775481%	0.088568%	0.101334%	1.78039%	0.008709%
A&G EXPENSES (X000000.X000) - @ 12/31/96:								
01/02/03/99.6/7018.X000	Salaries & Wages - Employees	CUST. 4,455,427	1,367,764	34,551	3,055	4,515	79,348	433
01/02/03/99.6/7038.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7048.X000	Employee Pensions & Benefits	CUST. 1,113,411	341,804	8,634	763	1,128	19,829	108
01/02/03/99.6/7108.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7118.X000	Sludge Removal	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7158.X000	Purchased Power	CUST. 74,927	23,002	581	51	76	1,334	7
01/02/03/99.6/7168.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7188.X000	Chemicals	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7208.X000	Materials and Supplies	CUST. 204,156	62,673	1,583	140	207	3,636	20
01/02/03/99.6/7318.X000	Contractual Services - Engr.	CUST. 34,177	10,492	265	23	35	609	3
01/02/03/99.6/7328.X000	Contractual Services - Acct.	CUST. 181,456	55,705	1,407	124	184	3,232	18
01/02/03/99.6/7338.X000	Contractual Services - Legal	CUST. 109,339	33,566	848	75	111	1,947	11
01/02/03/99.6/7348.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7358.X000	Contractual Services - Other	CUST. 281,988	86,567	2,187	193	286	5,022	27
01/02/03/99.6/7418.X000	Rental of Building/Real Prop.	CUST. 162,237	49,805	1,258	111	164	2,889	16
01/02/03/99.6/7428.X000	Rental of Equipment	CUST. 7,425	2,279	58	5	8	132	1
01/02/03/99.6/7508.X000	Transportation Expense	CUST. 79,342	24,357	615	54	80	1,413	8
01/02/03/99.6/7588.X000	Insurance - Vehicle	CUST. 124,387	38,185	965	85	126	2,215	12
01/02/03/99.6/7578.X000	Insurance - General Liability	CUST. 255,899	78,493	1,983	175	259	4,554	25
01/02/03/99.6/7588.X000	Insurance - Workman's Comp.	CUST. 76,188	23,389	591	52	77	1,357	7
01/02/03/99.6/7598.X000	Insurance - Other	CUST. 25,385	7,793	197	17	26	462	2
01/02/03/99.6/7608.X000	Advertising Expense	CUST. 27,695	8,502	215	19	28	493	3
01/02/03/99.6/7668.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7678.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7708.X000	Bad Debt Expense	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7758.X000	Miscellaneous Expenses	CUST. 1,258,802	386,438	9,762	863	1,276	22,418	122
TOTAL		(2) 8,472,029	2,600,815	65,899	5,809	8,585	150,881	823

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.
(2) Rate Case Expense accounts 6/766.8 and 6/767.8 are allocated in Rate Case Expense Amortization Allocation - 1994. It is included in the A&G Expense summary to reflect total A&G Expense.

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**SUMMARY OF ALLOCATION OF A&G EXPENSES - (WATER, SEWER, GAS)
1995 Average Balance**

A&G EXPENSE ALLOCATION		TOTAL COMPANY			WATER			SEWER			GAS	
Allocation Factor	Allocation Basis	Total Company	Filed-PPSC Regulated	Other Plants	Total Water	Filed-PPSC Regulated	Other Plants	Total Sewer	Filed-PPSC Regulated	Other Plants	Gas Plants	
AVERAGE NO. OF CUSTOMERS (12/31/95) : (1)												
Average No. of Customers		140,313	146,676	2,497	103,173	103,173	0	43,703	43,783	0	2,437	
Customer Allocation Factors (Cust)		100.000000%	96.267859%	1.632142%	69.098471%	69.098471%	0.000000%	29.269367%	29.269367%	0.000000%	1.632142%	
A&G EXPENSES (000000.0000) - @ 12/31/95:												
01/02/03/99.8/7018.XXXX	Salaries & Wages - Employees	CUST.	4,208,394	4,139,707	68,687	2,907,936	2,907,936	0	1,231,771	1,231,771	0	68,687
01/02/03/99.8/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.XXXX	Employee Pensions & Benefits	CUST.	1,045,070	1,028,013	17,057	722,128	722,128	0	305,886	305,886	0	17,057
01/02/03/99.8/7106.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.8/7116.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.8/7156.XXXX	Purchased Power	CUST.	74,927	73,704	1,223	51,773	51,773	0	21,931	21,931	0	1,223
01/02/03/99.8/7168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.XXXX	Materials and Supplies	CUST.	200,251	196,983	3,268	138,370	138,370	0	58,612	58,612	0	3,268
01/02/03/99.8/7318.XXXX	Contractual Services - Engr.	CUST.	33,523	32,976	547	23,164	23,164	0	9,812	9,812	0	547
01/02/03/99.8/7328.XXXX	Contractual Services - Acct.	CUST.	177,985	175,060	2,905	122,985	122,985	0	52,095	52,095	0	2,905
01/02/03/99.8/7338.XXXX	Contractual Services - Legal	CUST.	107,246	105,498	1,750	74,107	74,107	0	31,391	31,391	0	1,750
01/02/03/99.8/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.XXXX	Contractual Services - Other	CUST.	276,594	272,080	4,514	191,122	191,122	0	80,957	80,957	0	4,514
01/02/03/99.8/7418.XXXX	Rental of Building/Real Prop.	CUST.	159,134	158,537	2,597	109,959	109,959	0	46,578	46,578	0	2,597
01/02/03/99.8/7428.XXXX	Rental of Equipment	CUST.	7,283	7,164	119	5,032	5,032	0	2,132	2,132	0	119
01/02/03/99.8/7506.XXXX	Transportation Expense	CUST.	77,824	76,554	1,270	53,775	53,775	0	22,779	22,779	0	1,270
01/02/03/99.8/7568.XXXX	Insurance - Vehicle	CUST.	122,908	120,817	1,991	84,306	84,306	0	35,711	35,711	0	1,991
01/02/03/99.8/7578.XXXX	Insurance - General Liability	CUST.	250,798	246,705	4,093	173,298	173,298	0	73,407	73,407	0	4,093
01/02/03/99.8/7588.XXXX	Insurance - Workman's Comp.	CUST.	75,288	74,959	1,229	52,023	52,023	0	22,036	22,036	0	1,229
01/02/03/99.8/7598.XXXX	Insurance - Other	CUST.	24,899	24,493	406	17,205	17,205	0	7,288	7,288	0	406
01/02/03/99.8/7608.XXXX	Advertising Expense	CUST.	27,185	26,722	463	18,771	18,771	0	7,951	7,951	0	463
01/02/03/99.8/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	(2) 489,893	489,893	0	332,882	332,882	0	137,011	137,011	0	0
01/02/03/99.8/7678.XXXX	Reg. Comm. Exp. - Other	CUST.	(2) 59,415	59,415	0	41,736	41,736	0	17,679	17,679	0	0
01/02/03/99.8/7708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.XXXX	Miscellaneous Expenses	CUST.	1,234,725	1,214,573	20,152	853,176	853,176	0	361,396	361,396	0	20,152
TOTAL			8,832,425	8,500,170	132,254	5,973,748	5,973,748	0	2,526,423	2,526,423	0	132,254

Note:

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

(2) Rate Case Expense accounts 8/766.8 and 8/767.8 are allocated in Rate Case Expense Amortization Allocation - 1995. It is included in this A&G Expense summary to reflect total A&G Expense.

ALLOCATION OF A&G EXPENSE - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	900 Apache Shores	332 Apple Valley	704 Bay Lake Estates	806 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)								
Average No. of Customers		149,313	103,173	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.098471%	0.982500%	0.101800%	0.635578%	0.046881%	2.035322%
A&G EXPENSES (00.0000.0000) - @ 12/31/95:								
01.02.03.99.6.7018.XXXX	Salaries & Wages - Employees	4,208,394	2,907,936	41,347	4,284	26,748	1,973	85,654
01.02.03.99.6.7038.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0
01.02.03.99.6.7048.XXXX	Employee Pensions & Benefits	1,045,070	722,128	10,268	1,064	6,842	480	21,271
01.02.03.99.6.7108.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0
01.02.03.99.6.7118.XXXX	Sludge Removal	0	0	0	0	0	0	0
01.02.03.99.6.7158.XXXX	Purchased Power	74,927	51,773	736	76	476	35	1,525
01.02.03.99.6.7168.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0
01.02.03.99.6.7188.XXXX	Chemicals	0	0	0	0	0	0	0
01.02.03.99.6.7208.XXXX	Materials and Supplies	200,251	138,370	1,967	204	1,273	94	4,076
01.02.03.99.6.7318.XXXX	Contractual Services - Engr.	33,523	23,164	329	34	213	16	682
01.02.03.99.6.7328.XXXX	Contractual Services - Acct.	177,965	122,965	1,748	181	1,131	83	3,623
01.02.03.99.6.7338.XXXX	Contractual Services - Legal	107,248	74,107	1,054	109	682	50	2,183
01.02.03.99.6.7348.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0
01.02.03.99.6.7358.XXXX	Contractual Services - Other	276,594	191,122	2,718	282	1,758	130	5,630
01.02.03.99.6.7418.XXXX	Rental of Building/Real Prop.	159,134	109,959	1,563	162	1,011	75	3,239
01.02.03.99.6.7428.XXXX	Rental of Equipment	7,283	5,032	72	7	46	3	148
01.02.03.99.6.7508.XXXX	Transportation Expense	77,824	53,775	765	79	495	36	1,584
01.02.03.99.6.7568.XXXX	Insurance - Vehicle	122,008	84,306	1,199	124	775	57	2,483
01.02.03.99.6.7578.XXXX	Insurance - General Liability	250,798	173,298	2,464	255	1,594	118	5,105
01.02.03.99.6.7588.XXXX	Insurance - Workman's Comp.	75,288	52,023	740	77	479	35	1,532
01.02.03.99.6.7598.XXXX	Insurance - Other	24,899	17,205	245	25	158	12	507
01.02.03.99.6.7608.XXXX	Advertising Expense	27,165	18,771	267	28	173	13	553
01.02.03.99.6.7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0
01.02.03.99.6.7678.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0
01.02.03.99.6.7708.XXXX	Bad Debt Expense	0	0	0	0	0	0	0
01.02.03.99.6.7758.XXXX	Miscellaneous Expenses	1,234,725	853,176	12,131	1,257	7,848	579	25,131
TOTAL		(2) 8,103,117	5,599,130	79,613	8,249	51,502	3,799	164,924

Note:

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

(2) Rate Case Expense accounts 6/766.8 and 6/767.8 are allocated in Rate Case Expense Amortization Allocation - 1994.

It is included in the A&G Expense summary to reflect total A&G Expense.

ALLOCATION OF A&G EXPENSE - SEWER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC							
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	696 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		149,313	43,703	1,278	113	167	2,935	16	
Customer Allocation Factors (Cust)		100.000000%	29.269367%	0.855920%	0.075680%	0.111846%	1.965689%	0.010716%	
A&G EXPENSES (X)XXXXX) - @ 12/31/95:									
01/02/03/99.6/7018.XXXX	Salaries & Wages - Employees	CUST.	4,208,394	1,231,771	36,020	3,185	4,707	82,723	451
01/02/03/99.6/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7048.XXXX	Employee Pensions & Benefits	CUST.	1,045,070	305,886	8,945	791	1,169	20,543	112
01/02/03/99.6/7108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7118.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7158.XXXX	Purchased Power	CUST.	74,927	21,931	641	57	84	1,473	8
01/02/03/99.6/7168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7208.XXXX	Materials and Supplies	CUST.	200,251	58,612	1,714	152	224	3,936	21
01/02/03/99.6/7318.XXXX	Contractual Services - Engr.	CUST.	33,523	9,812	287	25	37	659	4
01/02/03/99.6/7328.XXXX	Contractual Services - Acct.	CUST.	177,985	52,085	1,523	135	190	3,499	19
01/02/03/99.6/7338.XXXX	Contractual Services - Legal	CUST.	107,248	31,391	918	81	120	2,108	11
01/02/03/99.6/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7358.XXXX	Contractual Services - Other	CUST.	276,594	80,957	2,367	209	309	5,437	30
01/02/03/99.6/7418.XXXX	Rental of Building/Real Prop.	CUST.	158,134	46,578	1,362	120	178	3,128	17
01/02/03/99.6/7428.XXXX	Rental of Equipment	CUST.	7,283	2,132	62	6	8	143	1
01/02/03/99.6/7508.XXXX	Transportation Expense	CUST.	77,824	22,779	666	59	87	1,530	8
01/02/03/99.6/7568.XXXX	Insurance - Vehicle	CUST.	122,008	35,711	1,044	92	136	2,398	13
01/02/03/99.6/7578.XXXX	Insurance - General Liability	CUST.	250,798	73,407	2,147	190	261	4,930	27
01/02/03/99.6/7588.XXXX	Insurance - Workman's Comp.	CUST.	75,288	22,036	644	57	84	1,480	8
01/02/03/99.6/7598.XXXX	Insurance - Other	CUST.	24,899	7,288	213	19	28	489	3
01/02/03/99.6/7608.XXXX	Advertising Expense	CUST.	27,165	7,951	233	21	30	534	3
01/02/03/99.6/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7758.XXXX	Miscellaneous Expenses	CUST.	1,234,725	361,396	10,568	934	1,381	24,271	132
TOTAL		(2)	8,103,117	2,371,733	69,356	6,132	9,063	159,280	868

Note:

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

(2) Rate Case Expense accounts 6/766.8 and 6/767.8 are allocated in Rate Case Expense Amortization Allocation - 1994.

It is included in the A&G Expense summary to reflect total A&G Expense.

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**SUMMARY OF A&G EXPENSE ALLOCATION - (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/94**

A&G EXPENSE ALLOCATION		TOTAL COMPANY			WATER			SEWER			GAS	
Allocation Factor	Allocation Basis	Total Company	Filed-PPSC Regulated	Other Plants	Total Water	Filed-PPSC Regulated	Other Plants	Total Sewer	Filed-PPSC Regulated	Other Plants	Gas Plants	
AVERAGE NO. OF CUSTOMERS (Without Various Gardens) - 12/31/94 :												
Average No. of Customers		148,082	145,645	2,437	102,514	102,514	0	43,131	43,131	0	2,437	
Customer Allocation Factors (Cust)		100.000000%	98.354290%	1.645710%	69.227860%	69.227860%	0.000000%	29.126430%	29.126430%	0.000000%	1.045710%	
A&G EXPENSES (XXLXXDLXXXX) - @ 12/31/94:												
01/02/03/99.87018.XXXX	Salaries & Wages - Employees	CUST.	3,949,990	3,884,099	64,991	2,733,870	2,733,870	0	1,150,229	1,150,229	0	64,991
01/02/03/99.87038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87048.XXXX	Employee Pensions & Benefits	CUST.	946,597	931,019	15,578	655,309	655,309	0	275,710	275,710	0	15,578
01/02/03/99.87106.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87118.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87156.XXXX	Purchased Power	CUST.	65,336	64,261	1,075	45,231	45,231	0	19,030	19,030	0	1,075
01/02/03/99.87188.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87208.XXXX	Materials and Supplies	CUST.	205,691	202,306	3,385	142,395	142,395	0	59,910	59,910	0	3,385
01/02/03/99.87318.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87328.XXXX	Contractual Services - Acct.	CUST.	170,822	168,010	2,811	118,256	118,256	0	49,754	49,754	0	2,811
01/02/03/99.87338.XXXX	Contractual Services - Legal	CUST.	135,423	133,194	2,229	93,750	93,750	0	39,444	39,444	0	2,229
01/02/03/99.87348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87358.XXXX	Contractual Services - Other	CUST.	471,695	463,933	7,763	326,545	326,545	0	137,388	137,388	0	7,763
01/02/03/99.87418.XXXX	Rental of Building/Real Prop.	CUST.	133,194	131,002	2,192	92,207	92,207	0	38,795	38,795	0	2,192
01/02/03/99.87428.XXXX	Rental of Equipment	CUST.	9,063	8,914	149	6,274	6,274	0	2,640	2,640	0	149
01/02/03/99.87508.XXXX	Transportation Expense	CUST.	49,885	48,868	818	34,396	34,396	0	14,472	14,472	0	818
01/02/03/99.87568.XXXX	Insurance - Vehicle	CUST.	112,131	110,285	1,845	77,626	77,626	0	32,660	32,660	0	1,845
01/02/03/99.87578.XXXX	Insurance - General Liability	CUST.	258,552	252,330	4,222	177,605	177,605	0	74,724	74,724	0	4,222
01/02/03/99.87588.XXXX	Insurance - Workman's Comp.	CUST.	70,294	69,137	1,157	48,663	48,663	0	20,474	20,474	0	1,157
01/02/03/99.87598.XXXX	Insurance - Other	CUST.	23,284	22,901	383	16,119	16,119	0	6,782	6,782	0	383
01/02/03/99.87608.XXXX	Advertising Expense	CUST.	27,649	27,194	455	19,141	19,141	0	8,053	8,053	0	455
01/02/03/99.87668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	(1) 474,296	474,296	0	338,194	338,194	0	136,102	136,102	0	0
01/02/03/99.87678.XXXX	Reg. Comm. Exp. - Other	CUST.	(1) 89,420	89,420	0	62,939	62,939	0	26,481	26,481	0	0
01/02/03/99.87708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87758.XXXX	Miscellaneous Expenses	CUST.	1,309,157	1,287,612	21,545	906,301	906,301	0	381,311	381,311	0	21,545
TOTAL			8,499,378	8,368,790	130,588	5,884,822	5,884,822	0	2,473,958	2,473,958	0	130,588

Note:

1. Rate Case Expense accounts 8766.8 and 8767.8 are allocated in Rate Case Expense Amortization Allocation - 1994. It is included in this A&G Expense summary to reflect total A&G Expense.

**ALLOCATION OF A&G EXPENSES - WATER
- 12 Month Balance Ended 12/31/94**

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1516 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	896 Beacon Hills	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :								
Average No. of Customers		148,082	1,467	152	949	70	3,039	
Customer Allocation Factors (Cust)		100.000000%	0.990667%	0.102646%	0.640061%	0.047271%	2.052241%	
A&G EXPENSES (00.0000.0000) - @ 12/31/94:								
01/02/03/99.6/7018.XXXX	Salaries & Wages - Employees	CUST. 3,949,090	2,733,870	39,122	4,054	25,308	1,867	81,045
01/02/03/99.6/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7048.XXXX	Employee Pensions & Benefits	CUST. 946,597	655,309	9,378	972	6,066	447	19,426
01/02/03/99.6/7108.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7118.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7158.XXXX	Purchased Power	CUST. 65,336	45,231	647	67	419	31	1,341
01/02/03/99.6/7168.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7188.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7208.XXXX	Materials and Supplies	CUST. 205,691	142,395	2,038	211	1,318	97	4,221
01/02/03/99.6/7318.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7328.XXXX	Contractual Services - Acct.	CUST. 170,822	118,256	1,692	175	1,095	81	3,506
01/02/03/99.6/7338.XXXX	Contractual Services - Legal	CUST. 135,423	93,750	1,342	139	868	64	2,779
01/02/03/99.6/7348.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7358.XXXX	Contractual Services - Other	CUST. 471,695	326,545	4,673	484	3,023	223	9,680
01/02/03/99.6/7418.XXXX	Rental of Building/Real Prop.	CUST. 133,194	92,207	1,320	137	854	63	2,733
01/02/03/99.6/7428.XXXX	Rental of Equipment	CUST. 9,063	6,274	90	9	58	4	186
01/02/03/99.6/7508.XXXX	Transportation Expense	CUST. 49,685	34,396	492	51	318	23	1,020
01/02/03/99.6/7568.XXXX	Insurance - Vehicle	CUST. 112,131	77,826	1,111	115	719	53	2,301
01/02/03/99.6/7578.XXXX	Insurance - General Liability	CUST. 256,552	177,805	2,542	263	1,644	121	5,265
01/02/03/99.6/7588.XXXX	Insurance - Workman's Comp.	CUST. 70,294	48,663	696	72	450	33	1,443
01/02/03/99.6/7598.XXXX	Insurance - Other	CUST. 23,284	16,119	231	24	149	11	478
01/02/03/99.6/7608.XXXX	Advertising Expense	CUST. 27,649	19,141	274	28	177	13	567
01/02/03/99.6/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7678.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7708.XXXX	Bad Debt Expense	CUST. 0	0	0	0	0	0	0
01/02/03/99.6/7758.XXXX	Miscellaneous Expense	CUST. 1,309,157	906,301	12,969	1,344	8,390	619	26,867
	TOTAL	(1) 7,935,662	5,493,689	78,616	8,146	50,857	3,751	162,859

Note:

1. Rate Case Expense accounts 6/766.8 and 6/767.8 are allocated in Rate Case Expense Amortization Allocation - 1994. It is included in the A&G Expense summary to reflect total A&G Expense.

ALLOCATION OF A&G EXPENSES - SEWER
- 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Base	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	43,131	1,278	113	167	2,935	16	
Customer Allocation Factors (Cust)		100.000000%	29.126430%	0.863035%	0.076309%	0.112775%	1.982010%	0.010805%	
A&G EXPENSES (X)XXXX.XXXX) - @ 12/31/94:									
01/02/03/99.6/7018.XXXX	Salaries & Wages - Employees	CUST.	3,949,090	1,150,229	34,082	3,014	4,454	78,271	427
01/02/03/99.6/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7048.XXXX	Employee Pensions & Benefits	CUST.	946,597	275,710	8,169	722	1,068	18,782	102
01/02/03/99.6/7108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7118.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7158.XXXX	Purchased Power	CUST.	65,336	19,030	564	50	74	1,295	7
01/02/03/99.6/7168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7208.XXXX	Materials and Supplies	CUST.	205,691	59,910	1,775	157	232	4,077	22
01/02/03/99.6/7318.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7328.XXXX	Contractual Services - Acct.	CUST.	170,822	49,754	1,474	130	193	3,386	18
01/02/03/99.6/7338.XXXX	Contractual Services - Legal	CUST.	135,423	39,444	1,169	103	153	2,684	15
01/02/03/99.6/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7358.XXXX	Contractual Services - Other	CUST.	471,695	137,388	4,071	360	532	9,349	51
01/02/03/99.6/7418.XXXX	Rental of Building/Real Prop.	CUST.	133,194	38,795	1,150	102	150	2,640	14
01/02/03/99.6/7428.XXXX	Rental of Equipment	CUST.	9,063	2,640	78	7	10	180	1
01/02/03/99.6/7508.XXXX	Transportation Expense	CUST.	49,685	14,472	429	38	56	985	5
01/02/03/99.6/7568.XXXX	Insurance - Vehicle	CUST.	112,131	32,660	968	86	126	2,222	12
01/02/03/99.6/7578.XXXX	Insurance - General Liability	CUST.	256,552	74,724	2,214	196	289	5,085	28
01/02/03/99.6/7588.XXXX	Insurance - Workman's Comp.	CUST.	70,294	20,474	607	54	79	1,393	8
01/02/03/99.6/7598.XXXX	Insurance - Other	CUST.	23,284	6,782	201	18	26	461	3
01/02/03/99.6/7608.XXXX	Advertising Expense	CUST.	27,649	8,053	239	21	31	546	3
01/02/03/99.6/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7758.XXXX	Miscellaneous Expenses	CUST.	1,309,157	381,311	11,298	999	1,476	25,948	141
TOTAL		(1)	7,935,662	2,311,375	68,488	6,056	8,949	157,286	857

Note:

1. Rate Case Expense accounts 6/766.8 and 6/767.8 are allocated in Rate Case Expense Amortization Allocation - 1994. It is included in the A&G Expense summary to reflect total A&G Expense.

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SUMMARY OF PROPERTY TAX ALLOCATION (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/96

PROPERTY TAXES	Allocation Factor	TOTAL COMPANY			WATER			SEWER			GAS
		Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)											
Average No. of Customers		164,801	162,364	2,437	111,772	111,772	0	50,592	50,592	0	2,437
Customer Allocation Factors (Cust)		100.000000%	99.521947%	1.478753%	67.822404%	67.822404%	0.000000%	30.698843%	30.698843%	0.000000%	1.478753%
NET TAX BASIS (12/31/96):											
Net Tax Basis		110,754,589	108,376,716	1,377,873	59,411,034	59,411,034	0	49,965,682	49,965,682	0	1,377,873
Customer Allocation Factors (NTB)		100.000000%	98.759222%	1.244078%	53.642052%	53.642052%	0.000000%	45.113871%	45.113871%	0.000000%	1.244078%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,930,984	3,882,080	48,904	2,108,661	2,108,661	0	1,773,419	1,773,419	0	48,904
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	167,581	2,515	115,371	115,371	0	52,221	52,221	0	2,515
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	4,049,671	51,420	2,224,031	2,224,031	0	1,825,640	1,825,640	0	51,420
ADJUSTMENTS TO PROPERTY TAXES - 1996											
(1) Spring Gardens		900	900	0	265	265	0	635	635	0	0
(2) Valencia Terrace		5,734	5,734	0	2,456	2,456	0	3,279	3,279	0	0
(3) Buena Ventura Lakes		276,922	276,922	0	82,749	82,749	0	194,173	194,173	0	0
(4) Non-used and Useful Add-back		494,641	494,641	0	285,716	285,716	0	208,925	208,925	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	778,197	0	371,185	371,185	0	407,012	407,012	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/96:		4,879,288	4,827,868	51,420	2,595,217	2,595,217	0	2,232,652	2,232,652	0	51,420

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.

ALLOCATION OF PROPERTY TAXES - WATER
- 12 Month Balance Ended 12/31/96

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	886 Beacon Hill
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :								
Average No. of Customers		164,801	111,772	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	0.890165%	0.092232%	0.575946%	0.042475%	1.844042%
NET TAX BASIS (12/31/96) - Water :								
Net Tax Basis		110,754,589	59,411,034	412,359	52,470	473,132	32,622	245,269
Customer Allocation Factors (NTB)		100.000000%	53.642052%	0.372318%	0.047375%	0.427190%	0.029454%	0.221453%
PROPERTY TAX NET OF GENERAL PLANT @12/31/96:	NTB	3,930,984	2,108,661	14,636	1,862	16,793	1,158	8,705
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	115,371	1,514	157	980	72	3,137
TOTAL PROPERTY TAX @12/31/96:		4,101,091	2,224,031	16,150	2,019	17,772	1,230	11,842
ADJUSTMENTS TO PROPERTY TAXES - 1996								
(1) Spring Gardens		900	265	0	0	0	0	0
(2) Valencia Terrace		5,734	2,456	0	0	0	0	0
(3) Buenaventura Lakes		276,922	82,749	0	0	0	0	0
(4) Non-used and Useful Add-back		494,541	285,716	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	371,185	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	2,595,217	16,150	2,019	17,772	1,230	11,842
(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.								

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**ALLOCATION OF PROPERTY TAXES - SEWER
- 12 Month Balance Ended 12/31/96**

PROPERTY TAXES				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	896 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :								
Average No. of Customers		164,901	50,592	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	30.698843%	0.775481%	0.068568%	0.101334%	1.780936%	0.006709%
NET TAX BASIS (12/31/96) - Sewer :								
Net Tax Basis		110,754,589	49,965,682	2,163,590	101,168	27,369	130,217	31,041
Customer Allocation Factors (NTB)		100.000000%	45.113871%	1.953490%	0.091344%	0.024711%	0.117573%	0.028027%
PROPERTY TAX NET OF GENERAL PLANT @12/31/96:	NTB	3,930,984	1,773,419	76,791	3,591	971	4,622	1,102
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	52,221	1,319	117	172	3,029	17
TOTAL PROPERTY TAX @12/31/96:		4,101,091	1,825,640	78,111	3,707	1,144	7,651	1,118
ADJUSTMENTS TO PROPERTY TAXES - 1996								
(1) Spring Gardens		900	635	0	0	0	0	0
(2) Valencia Terrace		5,734	3,279	0	0	0	0	0
(3) Buenaventura Lakes		276,922	194,173	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	208,925	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	407,012	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	2,232,652	78,111	3,707	1,144	7,651	1,118
(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.								

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**SUMMARY OF PROPERTY TAX ALLOCATION (WATER, SEWER, GAS)
1995 Average Balance**

PROPERTY TAXES	Allocation Factor	TOTAL COMPANY			WATER			SEWER			GAS
		Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants
AVERAGE NO. OF CUSTOMERS (12/31/95): (1)											
Average No. of Customers		149,313	146,876	2,437	103,173	103,173	0	43,703	43,703	0	2,437
Customer Allocation Factors (Cus\$)		100.000000%	98.367858%	1.632142%	69.098471%	69.098471%	0.000000%	29.269387%	29.269387%	0.000000%	1.632142%
NET TAX BASIS (12/31/95):											
Net Tax Basis		110,754,599	109,376,716	1,377,873	59,411,034	59,411,034	0	49,965,682	49,965,682	0	1,377,873
Customer Allocation Factors (NTB)		100.000000%	98.755922%	1.244078%	53.842052%	53.842052%	0.000000%	45.113871%	45.113871%	0.000000%	1.244078%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	3,390,837	42,716	1,841,829	1,841,829	0	1,549,009	1,549,009	0	42,716
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	146,156	2,425	102,668	102,668	0	43,489	43,489	0	2,425
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	3,536,994	45,141	1,944,496	1,944,496	0	1,592,498	1,592,498	0	45,141
ADJUSTMENTS TO PROPERTY TAXES - 1995											
(1) Spring Gardens		900	900	0	265	265	0	635	635	0	0
(2) Valencia Terrace		5,734	5,734	0	2,456	2,456	0	3,279	3,279	0	0
(3) Non-used and Useful Add-back		494,641	494,641	0	285,716	285,716	0	208,925	208,925	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	501,275	0	288,436	288,436	0	212,839	212,839	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/95:		4,083,410	4,038,269	45,141	2,232,933	2,232,933	0	1,805,337	1,805,337	0	45,141

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

ALLOCATION OF PROPERTY TAXES - WATER
12 Month Balance Ended 12/31/95

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)								
Average No. of Customers		149,313	103,173	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.098471%	0.982500%	0.101800%	0.635578%	0.046881%	2.035322%
NET TAX BASIS (12/31/95) - Water :								
Net Tax Basis		110,754,589	59,411,034	412,359	52,470	473,132	32,822	245,269
Customer Allocation Factors (NTB)		100.000000%	53.642052%	0.372318%	0.047375%	0.427190%	0.029454%	0.221453%
PROPERTY TAX NET OF GENERAL PLANT @12/31/95:	NTB	3,433,554	1,841,829	12,784	1,627	14,668	1,011	7,604
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	102,668	1,460	151	944	70	3,024
TOTAL PROPERTY TAX @12/31/95:		3,582,135	1,944,496	14,244	1,778	15,612	1,081	10,628
ADJUSTMENTS TO PROPERTY TAXES - 1995								
(1) Spring Gardens		900	265	0	0	0	0	0
(2) Valencia Terrace		5,734	2,456	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	285,716	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	288,436	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	2,232,933	14,244	1,778	15,612	1,081	10,628

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

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ALLOCATION OF PROPERTY TAXES - SEWER
12 Month Balance Ended 12/31/95

PROPERTY TAXES				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)								
Average No. of Customers		148,313	43,703	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.263387%	0.855820%	0.075680%	0.111846%	1.965669%	0.010716%
NET TAX BASIS (12/31/95) - Sewer :								
Net Tax Basis		110,754,589	49,965,682	2,163,580	101,168	27,369	130,217	31,041
Customer Allocation Factors (NTB)		100.000000%	45.113871%	1.953490%	0.091344%	0.024711%	0.117573%	0.028027%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	1,549,009	67,074	3,136	848	4,037	962
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,561	43,489	1,272	112	166	2,921	16
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	1,592,498	68,346	3,249	1,015	6,958	978
ADJUSTMENTS TO PROPERTY TAXES - 1995								
(1) Spring Gardens		900	635	0	0	0	0	0
(2) Valencia Terrace		5,734	3,279	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	208,925	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	212,839	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	1,805,337	68,346	3,249	1,015	6,958	978

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

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SUMMARY OF PROPERTY TAX ALLOCATION (WATER, SEWER, GAS)
1994 Average Balance

PROPERTY TAXES	Allocation Basis	TOTAL COMPANY			WATER			SEWER			GAS
		Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 :											
Average No. of Customers		148,082	145,645	2,437	102,514	102,514	0	43,131	43,131	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.354290%	1.645710%	69.227860%	69.227860%	0.000000%	29.126430%	29.126430%	0.000000%	1.645710%
NET TAX BASIS (12/31/94) :											
Net Tax Basis		110,754,589	108,376,716	1,377,873	59,411,034	59,411,034	0	49,965,682	49,965,682	0	1,377,873
Customer Allocation Factors (NTB)		100.000000%	98.753922%	1.244078%	53.642052%	53.642052%	0.000000%	45.113871%	45.113871%	0.000000%	1.244078%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	3,165,860	39,882	1,719,626	1,719,626	0	1,446,234	1,446,234	0	39,882
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	136,723	136,440	2,283	96,035	96,035	0	40,405	40,405	0	2,283
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	3,302,300	42,165	1,815,661	1,815,661	0	1,486,639	1,486,639	0	42,165
ADJUSTMENTS TO PROPERTY TAXES - 1994											
(1) Non-used and Useful Add-back		494,641	494,641	0	285,716	285,716	0	208,925	208,925	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	494,641	0	285,716	285,716	0	208,925	208,925	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	3,796,941	42,165	2,101,377	2,101,377	0	1,695,564	1,695,564	0	42,165

ALLOCATION OF PROPERTY TAXES - WATER
12 Month Balance Ended 12/31/94

PROPERTY TAXES				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Laine Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :								
Average No. of Customers		146,082	102,514	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.227860%	0.990667%	0.102646%	0.640861%	0.047271%	2.052241%
NET TAX BASIS (12/31/94) - Water :								
Net Tax Basis		110,754,589	59,411,034	412,359	52,470	473,132	32,622	245,269
Customer Allocation Factors (NTB)		100.000000%	53.642052%	0.372318%	0.047375%	0.427190%	0.029454%	0.221453%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	1,719,626	11,936	1,519	13,895	944	7,099
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	136,723	96,035	1,374	142	889	66	2,847
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	1,815,661	13,310	1,661	14,584	1,010	9,946
ADJUSTMENTS TO PROPERTY TAXES - 1994								
(1) Non-used and Useful Add-back		494,641	285,716	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	285,716	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	2,101,377	13,310	1,661	14,584	1,010	9,946

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ALLOCATION OF PROPERTY TAXES - SEWER
12 Month Balance Ended 12/31/94

PROPERTY TAXES				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	896 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :								
Average No. of Customers		148,082	43,131	1,278	113	167	2,935	18
Customer Allocation Factors (Cust)		100.000000%	29.126430%	0.863035%	0.076309%	0.112779%	1.982010%	0.010805%
NET TAX BASIS (12/31/94) - Sewer :								
Net Tax Basis		110,754,589	49,965,682	2,163,580	101,168	27,369	130,217	31,041
Customer Allocation Factors (NTB)		100.000000%	45.113871%	1.953490%	0.091344%	0.024711%	0.117573%	0.028027%
PROPERTY TAX NET OF GENERAL PLANT @12/31/94:	NTB	3,205,742	1,446,234	62,624	2,928	792	3,789	886
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	40,405	1,197	106	156	2,750	15
TOTAL PROPERTY TAX @12/31/94:		3,344,465	1,486,639	63,821	3,034	948	6,539	901
ADJUSTMENTS TO PROPERTY TAXES - 1994								
(1) Non-used and Useful Add-back		494,641	208,925	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	208,925	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	1,695,564	63,821	3,034	948	6,539	901

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SUMMARY OF RATE CASE EXPENSE AMORTIZATION ALLOCATION - (WATER, SEWER, GAS)
1996 Average Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Filed FPSC Regulated Water & Sewer	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96):											
Average No. of FPSC Customers		125,152	125,152	0	83,015	83,015	0	42,137	42,137	0	0
Customer Allocation Factors (CUST./FPSC)		100.000000%	100.000000%	0.000000%	66.331341%	66.331341%	0.000000%	33.668659%	33.668659%	0.000000%	0.000000%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)											
CUST./FPSC		570,354	570,354	0	378,323	378,323	0	192,031	192,031	0	0
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96):											
Average No. of Customers Without Gas		162,364	162,364	0	111,772	111,772	0	50,592	50,592	0	0
Customer Allocation Factors (CUST./Without Gas)		100.000000%	100.000000%	0.000000%	68.840383%	68.840383%	0.000000%	31.159617%	31.159617%	0.000000%	0.000000%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)											
CUST./Without Gas		88,415	88,415	0	40,902	40,902	0	18,513	18,513	0	0

Note: * SSU has not projected a change in total company rate case expense due to the inclusion of county plants and has not reallocated rate case expense between individual plants. The reallocation of rate case expense does not affect total revenue requirements because individual plants have uniform rates which rates would not be materially affected by the reallocation of rate case expenses given the approximately \$75 million revenue requirement associated with this filing. The impact of reallocating rate case expense to the classes would be to increase revenue requirements to the conventional class by \$20,772, reduce revenue requirements to the revenue crosses class by \$6,461 and reduce revenue requirements to the wastewater class by \$14,310.

**ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance**

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	986 Beacon Hills
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :								
Average No. of FPSC Customers		125,152	83,015	1,467	152	949	70	3,039
Customer Allocation Factors (CUST./FPSC)		100.000000%	66.331341%	1.172175%	0.121452%	0.758278%	0.055932%	2.428247%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	570,354	378,323	6,686	693	4,325	319	13,850
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :								
Average No. of Customers Without Gas		162,364	111,772	1,467	152	949	70	3,039
Customer Allocation Factors (CUST./Without Gas)		100.000000%	68.840383%	0.903525%	0.093617%	0.584489%	0.043113%	1.871720%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST./Without Gas	98,415	40,902	537	56	347	26	1,112

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	900 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - SEWER :								
Average No. of FPSC Customers		125,152	42,137	1,278	113	167	2,935	16
Customer Allocation Factors (CUST./FPSC)		100.000000%	33.668659%	1.021158%	0.090290%	0.133438%	2.345148%	0.012784%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	570,354	192,031	5,824	515	761	13,376	73
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - SEWER :								
Average No. of Customers Without Gas		162,364	50,592	1,278	113	167	2,935	16
Customer Allocation Factors (CUST./Without Gas)		100.000000%	31.159617%	0.787120%	0.069597%	0.102855%	1.807667%	0.009654%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST./Without Gas	58,415	18,513	468	41	61	1,074	6

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**SUMMARY OF RATE CASE EXPENSE ALLOCATION - (WATER, SEWER, GAS)
1995 Average Balance**

RATE CASE EXPENSE AMORTIZATION		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:											
Total	(W-T-CU/Without Gas)	146,876	146,876	0	103,173	103,173	0	43,703	43,703	0	0
Giga	(W-GG-CU)	107,969	107,969	0	80,033	80,033	0	27,926	27,926	0	0
Marco	(W-MC-CU)	7,723	7,723	0	5,803	5,803	0	1,920	1,920	0	0
Lehigh	(W-LH-CU)	15,376	15,376	0	8,585	8,585	0	6,791	6,791	0	0
Pine Ridge	(W-PR-CU)	665	665	0	665	665	0	0	0	0	0
Hillsborough	(W-H-CU)	319	319	0	319	319	0	0	0	0	0
Charlotte	(W-C-CU)	5,865	5,865	0	2,952	2,952	0	3,003	3,003	0	0
Seaboard Systems	(W-SB-CU)	5,087	5,087	0	2,573	2,573	0	2,524	2,524	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:											
Total (W-T-CU/Without Gas)		100.000000%	100.000000%	0.000000%	70.244969%	70.244969%	0.000000%	29.755031%	29.755031%	0.000000%	0.000000%
Giga (W-GG-CU)		100.000000%	100.000000%	0.000000%	74.132773%	74.132773%	0.000000%	25.867227%	25.867227%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	100.000000%	0.000000%	75.139195%	75.139195%	0.000000%	24.860805%	24.860805%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	100.000000%	0.000000%	55.833767%	55.833767%	0.000000%	44.166233%	44.166233%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	100.000000%	0.000000%	100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-H-CU)		100.000000%	100.000000%	0.000000%	100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	100.000000%	0.000000%	49.571788%	49.571788%	0.000000%	50.428212%	50.428212%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	100.000000%	0.000000%	50.460675%	50.460675%	0.000000%	49.539325%	49.539325%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7698.XXXX):											
Giga	(W-GG-CU)	325,580	325,580	0	241,361	241,361	0	84,219	84,219	0	0
Marco	(W-MC-CU)	54,980	54,980	0	41,312	41,312	0	13,668	13,668	0	0
Lehigh	(W-LH-CU)	66,776	66,776	0	36,725	36,725	0	29,051	29,051	0	0
Pine Ridge	(W-PR-CU)	2,651	2,651	0	2,651	2,651	0	0	0	0	0
Hillsborough	(W-H-CU)	815	815	0	815	815	0	0	0	0	0
Charlotte	(W-C-CU)	13,899	13,899	0	6,791	6,791	0	6,908	6,908	0	0
Seaboard Systems	(W-SM-CU)	6,382	6,382	0	3,227	3,227	0	3,185	3,185	0	0
TOTAL		469,893	469,893	0	332,862	332,862	0	137,011	137,011	0	0
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/7678.XXXX):											
	(W-T-CU/Without Gas)	59,415	59,415	0	41,736	41,736	0	17,679	17,679	0	0

ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
12 Month Balance Ended 12/31/95

RATE CASE EXPENSE AMORTIZATION				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	896 Beacon Hills
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:								
Total	(W-T-CU/Without Gas)	146,876	103,173	1,467	152	949	70	3,039
Giga	(W-GG-CU)	107,959	80,033	1,467	152	949	70	3,039
Marco	(W-MC-CU)	7,723	5,803	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	8,565	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	665	0	0	0	0	0
Hillsborough	(W-H-CU)	319	319	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	2,952	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,067	2,573	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:								
Total (W-T-CU/Without Gas)		100.000000%	70.244969%	0.998802%	0.103489%	0.846123%	0.047659%	2.069082%
Giga (W-GG-CU)		100.000000%	74.132773%	1.358849%	0.140794%	0.879037%	0.064839%	2.814958%
Marco (W-MC-CU)		100.000000%	75.139195%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	55.833767%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-H-CU)		100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	49.571788%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	50.480679%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.67668.XXXX):								
Giga	(W-GG-CU)	325,580	241,361	4,424	458	2,862	211	9,185
Marco	(W-MC-CU)	54,980	41,312	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	36,725	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,651	2,651	0	0	0	0	0
Hillsborough	(W-H-CU)	815	815	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	6,791	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	3,227	0	0	0	0	0
TOTAL		469,893	332,882	4,424	458	2,862	211	9,185
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.67678.XXXX)								
	(W-T-CU/Without Gas)	59,415	41,736	593	61	384	28	1,229

ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
12 Month Balance Ended 12/31/95

RATE CASE EXPENSE AMORTIZATION				FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	900 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:								
Total	(S-T-CU/Without Gas)	146,876	43,703	1,278	113	167	2,935	16
Giga	(S-GG-CU)	107,959	27,926	1,278	113	167	2,935	16
Marco	(S-MC-CU)	7,723	1,920	0	0	0	0	0
Lehigh	(S-LH-CU)	15,376	6,791	0	0	0	0	0
Pine Ridge	(S-PR-CU)	665	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	3,003	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,097	2,524	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:								
Total (W-T-CU/Without Gas)		100.000000%	29.755031%	0.870122%	0.076936%	0.113701%	1.998284%	0.010694%
Giga (W-GG-CU)		100.000000%	25.867227%	1.183783%	0.104669%	0.154688%	2.718625%	0.014820%
Marco (W-MC-CU)		100.000000%	24.860805%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	44.166233%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	50.428212%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	49.519325%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.67668.JXXX):								
Giga	(S-GG-CU)	325,580	84,219	3,854	341	504	8,851	48
Marco	(S-MC-CU)	54,980	13,868	0	0	0	0	0
Lehigh	(S-LH-CU)	65,776	29,051	0	0	0	0	0
Pine Ridge	(S-PR-CU)	2,851	0	0	0	0	0	0
Hillsborough	(S-H-CU)	815	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,689	6,908	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	6,392	3,165	0	0	0	0	0
TOTAL		499,993	137,011	3,854	341	504	8,851	48
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.67678.JXXX)								
	(S-T-CU/Without Gas)	59,415	17,679	517	46	68	1,187	6

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**SUMMARY OF RATE CASE EXPENSE ALLOCATION - (WATER, SEWER, GAS)
1994 Average Balance**

RATE CASE EXPENSE AMORTIZATION		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Base	Total Company	Filed-PPSC Regulated	Other Plants	Total Water	Filed-PPSC Regulated	Other Plants	Total Sewer	Filed-PPSC Regulated	Other Plants	Gas Plants
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:											
Total	(CUST./Without Gas)	145,645	145,645	0	102,514	102,514	0	43,131	43,131	0	0
Giga	(W-GG-CU)	107,999	107,999	0	80,033	80,033	0	27,926	27,926	0	0
Marco	(W-MC-CU)	7,723	7,723	0	5,803	5,803	0	1,920	1,920	0	0
Lehigh	(W-LH-CU)	15,376	15,376	0	8,585	8,585	0	6,791	6,791	0	0
Pine Ridge	(W-PR-CU)	988	988	0	665	665	0	0	0	0	0
Hillsborough	(W-H-CU)	319	319	0	319	319	0	0	0	0	0
Charlotte	(W-C-CU)	5,965	5,965	0	2,952	2,952	0	3,003	3,003	0	0
Seminole County Systems	(W-SM-CU)	3,836	3,836	0	3,164	3,164	0	372	372	0	0
Seaboard Systems	(W-SB-CU)	5,097	5,097	0	2,573	2,573	0	2,524	2,524	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:											
Total (W-T-CU/Without Gas)		100.000000%	100.000000%	0.000000%	70.386213%	70.386213%	0.000000%	29.613787%	29.613787%	0.000000%	0.000000%
Giga (W-GG-CU)		100.000000%	100.000000%	0.000000%	74.132773%	74.132773%	0.000000%	25.867227%	25.867227%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	100.000000%	0.000000%	75.139195%	75.139195%	0.000000%	24.860805%	24.860805%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	100.000000%	0.000000%	55.833767%	55.833767%	0.000000%	44.166233%	44.166233%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	100.000000%	0.000000%	100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-H-CU)		100.000000%	100.000000%	0.000000%	100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	100.000000%	0.000000%	49.571788%	49.571788%	0.000000%	50.428212%	50.428212%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	100.000000%	0.000000%	86.479838%	86.479838%	0.000000%	10.520362%	10.520362%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	100.000000%	0.000000%	50.480675%	50.480675%	0.000000%	49.519325%	49.519325%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7668.J000):											
Giga	(W-GG-CU)	325,547	325,547	0	241,337	241,337	0	84,210	84,210	0	0
Marco	(W-MC-CU)	54,980	54,980	0	41,312	41,312	0	13,668	13,668	0	0
Lehigh	(W-LH-CU)	65,776	65,776	0	36,725	36,725	0	29,051	29,051	0	0
Pine Ridge	(W-PR-CU)	5,303	5,303	0	5,303	5,303	0	0	0	0	0
Hillsborough	(W-H-CU)	3,261	3,261	0	3,261	3,261	0	0	0	0	0
Charlotte	(W-C-CU)	13,999	13,999	0	6,791	6,791	0	6,908	6,908	0	0
Seminole County Systems	(W-SM-CU)	1,499	1,499	0	1,314	1,314	0	155	155	0	0
Seaboard Systems	(W-SB-CU)	4,252	4,252	0	2,151	2,151	0	2,110	2,110	0	0
TOTAL		474,286	474,286	0	338,194	338,194	0	136,102	136,102	0	0
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/7678.J000)											
	(CUST./Without Gas)	89,420	89,420	0	62,939	62,939	0	26,481	26,481	0	0

**ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
- 12 Month Balance Ended 12/31/94**

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hill
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:								
Total	(CUST./Without Gas)	145,645	102,514	1,467	152	949	70	3,039
Giga	(W-GG-CU)	107,959	80,033	1,467	152	949	70	3,039
Marco	(W-MC-CU)	7,723	5,803	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	8,585	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	665	0	0	0	0	0
Hillsborough	(W-H-CU)	319	319	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	2,952	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,536	3,164	0	0	949	0	0
Seaboard Systems	(W-SB-CU)	5,997	2,573	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:								
Total (CUST./Without Gas)		100.000000%	70.386213%	1.007244%	0.104363%	0.651584%	0.048062%	2.066590%
Giga (W-GG-CU)		100.000000%	74.132773%	1.358849%	0.140794%	0.879037%	0.064839%	2.814958%
Marco (W-MC-CU)		100.000000%	75.139195%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	55.833767%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-H-CU)		100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	49.571788%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	89.479638%	0.000000%	0.000000%	26.838235%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	50.480675%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7668.XXXX):								
Giga	(W-GG-CU)	325,547	241,337	4,424	458	2,862	211	9,164
Marco	(W-MC-CU)	54,980	41,312	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	36,725	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	5,303	0	0	0	0	0
Hillsborough	(W-H-CU)	3,261	3,261	0	0	0	0	0
Charlotte	(W-C-CU)	13,889	6,791	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	1,314	0	0	394	0	0
Seaboard Systems	(W-SB-CU)	4,282	2,151	0	0	0	0	0
TOTAL		474,296	338,194	4,424	458	3,256	211	9,164
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/7678.XXXX)								
	(CUST./Without Gas)	69,420	62,939	901	93	583	43	1,866

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
- 12 Month Balance Ended 12/31/94

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED REGULATED SEWER	1516 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:								
Total	(CUST./Without Gas)	145,845	43,131	1,278	113	167	2,935	16
Giga	(S-GG-CU)	107,959	27,926	1,278	113	167	2,935	16
Marco	(S-MC-CU)	7,723	1,920	0	0	0	0	0
Lehigh	(S-LH-CU)	15,276	6,791	0	0	0	0	0
Pine Ridge	(S-PR-CU)	665	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	3,003	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	3,536	372	0	0	167	0	0
Seaboard Systems	(S-SB-CU)	5,097	2,524	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:								
Total (CUST./Without Gas)		100.000000%	29.513787%	0.877476%	0.077586%	0.114662%	2.015174%	0.019986%
Giga (W-GG-CU)		100.000000%	25.967227%	1.183783%	0.104669%	0.154688%	2.718625%	0.014820%
Marco (W-MC-CU)		100.000000%	24.960805%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	44.166233%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	59.426212%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	10.520362%	0.000000%	0.000000%	4.722851%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	49.519325%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.67668.XXXX):								
Giga	(S-GG-CU)	325,547	84,210	3,854	341	504	8,850	48
Marco	(S-MC-CU)	54,980	13,668	0	0	0	0	0
Lehigh	(S-LH-CU)	65,776	29,051	0	0	0	0	0
Pine Ridge	(S-PR-CU)	5,303	0	0	0	0	0	0
Hillsborough	(S-H-CU)	3,261	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,869	6,908	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	1,489	155	0	0	69	0	0
Seaboard Systems	(S-SB-CU)	4,262	2,110	0	0	0	0	0
TOTAL		474,296	136,102	3,854	341	573	8,850	48
(2) 1994 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.67678.XXXX)								
	(CUST./Without Gas)	89,420	26,461	765	69	103	1,802	10

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**SUMMARY OF BUENAVENTURA LAKES CUSTOMER ACCOUNTS EXPENSE ALLOCATION (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/96**

CUSTOMER ACCOUNTS ALLOCATION		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)											
Average No. of Customers		164,801	162,364	2,437	111,772	111,772	0	50,592	50,592	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.521247%	1.478753%	67.822404%	67.822404%	0.000000%	30.698843%	30.698843%	0.000000%	1.478753%
CUSTOMER ACCOUNTS EXPENSES (XX.XXX7.XXXX) - @ 12/31/96:											
02/03/99.67017.XXXX Salaries & Wages - Employees	CUST.	94,762	93,360	1,401	64,270	64,270	0	29,091	29,091	0	1,401
02/03/99.67037.XXXX Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67047.XXXX Employee Pensions & Benefits	CUST.	23,681	23,331	350	16,061	16,061	0	7,270	7,270	0	350
02/03/99.67107.XXXX Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67117.XXXX Sludge Removal	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67157.XXXX Purchased Power	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67167.XXXX Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67187.XXXX Chemicals	CUST.	9,381	9,243	139	6,363	6,363	0	2,880	2,880	0	139
02/03/99.67207.XXXX Materials and Supplies	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67317.XXXX Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67327.XXXX Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67337.XXXX Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67347.XXXX Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67357.XXXX Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67417.XXXX Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67427.XXXX Rental of Equipment	CUST.	7,988	7,870	118	5,417	5,417	0	2,452	2,452	0	118
02/03/99.67507.XXXX Transportation Expense	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67567.XXXX Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67577.XXXX Insurance - General Liability	CUST.	1,620	1,596	24	1,099	1,099	0	497	497	0	24
02/03/99.67587.XXXX Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67597.XXXX Insurance - Other	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67607.XXXX Advertising Expense	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67667.XXXX Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.67677.XXXX Reg. Comm. Exp. - Other	CUST.	24,017	23,662	355	16,289	16,289	0	7,373	7,373	0	355
02/03/99.67707.XXXX Bad Debt Expense	CUST.	32,175	31,699	476	21,822	21,822	0	9,877	9,877	0	476
02/03/99.67757.XXXX Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	0	0	0
TOTAL		193,624	190,761	2,863	131,320	131,320	0	59,440	59,440	0	2,863

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.

ALLOCATION OF BUENAVENTURA LAKES CUSTOMER ACCOUNTS EXPENSE - WATER
- 12 Month Balance Ended 12/31/96

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hill	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	111,772	1,467	152	949	70	3,039	
Customer Allocation Factors (Cust)		100.000000%	67.822404%	0.890165%	0.092232%	0.575846%	0.042475%	1.844042%	
O&M EXPENSES (XX,XXX7,XXXX) - @ 12/31/96:									
01/02/03/99.87017.XXXX	Salaries & Wages - Employees	CUST.	94,762	64,270	844	87	546	40	1,747
01/02/03/99.87037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87047.XXXX	Employee Pensions & Benefits	CUST.	23,681	16,061	211	22	136	10	437
01/02/03/99.87107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.87157.XXXX	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/99.87167.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.87187.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.87207.XXXX	Materials and Supplies	CUST.	9,381	6,363	84	9	54	4	173
01/02/03/99.87317.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87327.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87337.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/99.87347.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.87357.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.87417.XXXX	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87427.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/99.87507.XXXX	Transportation Expense	CUST.	7,988	5,417	71	7	46	3	147
01/02/03/99.87567.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/99.87577.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/99.87587.XXXX	Insurance - Workman's Comp.	CUST.	1,620	1,099	14	1	9	1	30
01/02/03/99.87597.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.87607.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.87667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.87707.XXXX	Bad Debt Expense	CUST.	24,017	16,289	214	22	138	10	443
01/02/03/99.87757.XXXX	Miscellaneous Expenses	CUST.	32,175	21,822	286	30	185	14	593
TOTAL			193,624	131,320	1,724	179	1,115	82	3,571

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

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ALLOCATION OF BUENAVENTURA LAKES CUSTOMER ACCOUNTS EXPENSE - SEWER
- 12 Month Balance Ended 12/31/96

CUSTOMER ACCOUNTS ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		164,801	50,592	1,278	113	167	2,935	16	
Customer Allocation Factors (Cust)		100.000000%	30.698843%	0.775481%	0.068568%	0.101334%	1.780936%	0.009709%	
O&M EXPENSES (XX,XXX7,XXXX) - @ 12/31/96:									
01/02/03/99.67017.XXXX	Salaries & Wages - Employees	CUST. 94,762	29,091	735	65	96	1,688	9	
01/02/03/99.67037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67047.XXXX	Employee Pensions & Benefits	CUST. 23,681	7,270	184	16	24	422	2	
01/02/03/99.67107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67117.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67157.XXXX	Purchased Power	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67167.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67187.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67207.XXXX	Materials and Supplies	CUST. 9,381	2,880	73	6	10	167	1	
01/02/03/99.67317.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67327.XXXX	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67337.XXXX	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67347.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67357.XXXX	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67417.XXXX	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67427.XXXX	Rental of Equipment	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67507.XXXX	Transportation Expense	CUST. 7,988	2,452	62	5	8	142	1	
01/02/03/99.67567.XXXX	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67577.XXXX	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67587.XXXX	Insurance - Workman's Comp.	CUST. 1,620	497	13	1	2	29	0	
01/02/03/99.67597.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67607.XXXX	Advertising Expense	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67677.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	
01/02/03/99.67707.XXXX	Bad Debt Expense	CUST. 24,017	7,373	186	16	24	428	2	
01/02/03/99.67757.XXXX	Miscellaneous Expenses	CUST. 32,175	9,877	250	22	33	573	3	
TOTAL			193,624	59,440	1,502	133	196	3,448	19

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.

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SUMMARY OF BUENAVENTURA LAKES A&G EXPENSE ALLOCATION - (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/96

A&G EXPENSE ALLOCATION		TOTAL COMPANY			WATER			SEWER			GAS	
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants	
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)												
Average No. of Customers		164,801	162,364	2,437	111,772	111,772	0	50,592	50,592	0	2,437	
Customer Allocation Factors (Cust)		100.000000%	98.521247%	1.478753%	67.822404%	67.822404%	0.000000%	30.698843%	30.698843%	0.000000%	1.478753%	
CUSTOMER ACCOUNTS EXPENSES (00.X000.X000) - @ 12/31/96:												
01/02/03/99.6/7018.X000	Salaries & Wages - Employees	CUST.	55,270	54,453	817	37,486	37,486	0	18,967	18,967	0	817
01/02/03/99.6/7036.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7048.X000	Employee Pensions & Benefits	CUST.	13,812	13,608	204	9,368	9,368	0	4,240	4,240	0	204
01/02/03/99.6/7106.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7156.X000	Purchased Power	CUST.	10,139	9,969	150	6,877	6,877	0	3,113	3,113	0	150
01/02/03/99.6/7168.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7188.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7206.X000	Materials and Supplies	CUST.	8,899	8,768	132	6,036	6,036	0	2,732	2,732	0	132
01/02/03/99.6/7316.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7328.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7338.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7358.X000	Contractual Services - Other	CUST.	46,698	46,008	691	31,672	31,672	0	14,336	14,336	0	691
01/02/03/99.6/7416.X000	Rental of Building/Real Prop.	CUST.	25,412	25,036	376	17,235	17,235	0	7,801	7,801	0	376
01/02/03/99.6/7426.X000	Rental of Equipment	CUST.	3,769	3,713	56	2,556	2,556	0	1,157	1,157	0	56
01/02/03/99.6/7508.X000	Transportation Expense	CUST.	3,909	3,851	58	2,651	2,651	0	1,200	1,200	0	58
01/02/03/99.6/7568.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7578.X000	Insurance - General Liability	CUST.	53,065	52,280	785	35,990	35,990	0	16,290	16,290	0	785
01/02/03/99.6/7584.X000	Insurance - Workman's Comp.	CUST.	945	931	14	641	641	0	290	290	0	14
01/02/03/99.6/7596.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7608.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7668.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7676.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7706.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.6/7758.X000	Miscellaneous Expenses	CUST.	51,478	50,717	761	34,914	34,914	0	15,803	15,803	0	761
TOTAL			273,397	269,354	4,043	185,424	185,424	0	83,930	83,930	0	4,043

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valenda Terrace Acquisition, and Buena Ventura Acquisition.

ALLOCATION OF BUENAVENTURA A&G EXPENSE - WATER
- 12 Month Balance Ended 12/31/96

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	896 Beacon Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	111,772	1,467	152	949	70	3,039	
Customer Allocation Factors (Cust)		100.000000%	67.822404%	0.890165%	0.092232%	0.575946%	0.042475%	1.844042%	
O&M EXPENSES (00,000,000) - @ 12/31/96:									
01/02/03/99.6/7018.XXXX	Salaries & Wages - Employees	CUST.	55,270	37,486	492	51	318	23	1,019
01/02/03/99.6/7036.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7048.XXXX	Employee Pensions & Benefits	CUST.	13,812	9,368	123	13	90	6	255
01/02/03/99.6/7108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7158.XXXX	Purchased Power	CUST.	10,139	6,877	90	9	58	4	187
01/02/03/99.6/7168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7208.XXXX	Materials and Supplies	CUST.	8,899	6,036	79	8	51	4	164
01/02/03/99.6/7318.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7328.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7338.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7358.XXXX	Contractual Services - Other	CUST.	48,698	31,672	416	43	269	20	861
01/02/03/99.6/7418.XXXX	Rental of Building/Real Prop.	CUST.	25,412	17,235	226	23	146	11	469
01/02/03/99.6/7428.XXXX	Rental of Equipment	CUST.	3,769	2,556	34	3	22	2	69
01/02/03/99.6/7508.XXXX	Transportation Expense	CUST.	3,909	2,651	35	4	23	2	72
01/02/03/99.6/7568.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7578.XXXX	Insurance - General Liability	CUST.	53,065	35,990	472	49	306	23	979
01/02/03/99.6/7588.XXXX	Insurance - Workman's Comp.	CUST.	945	641	8	1	5	0	17
01/02/03/99.6/7598.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7608.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7758.XXXX	Miscellaneous Expenses	CUST.	51,478	34,914	458	47	296	22	949
TOTAL			273,397	185,424	2,434	252	1,574	116	5,042

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.

ALLOCATION OF BUENAVENTURA A&G EXPENSE - SEWER
- 12 Month Balance Ended 12/31/96

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	980 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)								
Average No. of Customers		164,801	50,592	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	30.698843%	0.775481%	0.068568%	0.101334%	1.780366%	0.009709%
O&M EXPENSES (XX,XXX.XXXX) - @ 12/31/96:								
01.02/03/99.6/7018.XXXX	Salaries & Wages - Employees	CUST. 55,270	16,967	429	38	56	984	5
01.02/03/99.6/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7048.XXXX	Employee Pensions & Benefits	CUST. 13,612	4,240	107	9	14	246	1
01.02/03/99.6/7108.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7118.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7158.XXXX	Purchased Power	CUST. 10,139	3,113	79	7	10	181	1
01.02/03/99.6/7168.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7188.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7208.XXXX	Materials and Supplies	CUST. 8,899	2,732	69	6	9	158	1
01.02/03/99.6/7318.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7328.XXXX	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7338.XXXX	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7348.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7358.XXXX	Contractual Services - Other	CUST. 46,698	14,336	362	32	47	832	5
01.02/03/99.6/7418.XXXX	Rental of Building/Real Prop.	CUST. 25,412	7,801	197	17	26	453	2
01.02/03/99.6/7428.XXXX	Rental of Equipment	CUST. 3,769	1,157	29	3	4	67	0
01.02/03/99.6/7508.XXXX	Transportation Expense	CUST. 3,909	1,200	30	3	4	70	0
01.02/03/99.6/7568.XXXX	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7578.XXXX	Insurance - General Liability	CUST. 53,065	16,290	412	36	54	945	5
01.02/03/99.6/7588.XXXX	Insurance - Workman's Comp.	CUST. 945	290	7	1	1	17	0
01.02/03/99.6/7598.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7608.XXXX	Advertising Expense	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7668.XXXX	Reg. Comm. Exp - Rate Case Amort.	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7678.XXXX	Reg. Comm. Exp - Other	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7708.XXXX	Bad Debt Expense	CUST. 0	0	0	0	0	0	0
01.02/03/99.6/7758.XXXX	Miscellaneous Expenses	CUST. 51,478	15,803	399	35	52	917	5
TOTAL		273,397	83,930	2,120	187	277	4,869	27

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

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SUMMARY OF HURRICANE PREPAREDNESS A&G EXPENSE ALLOCATION - (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/96

HURRICANE PREPAREDNESS EXPENSE ALLOCATION		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)											
Average No. of Customers		184,801	182,364	2,437	111,772	111,772	0	50,692	50,692	0	2,437
Customer Allocation Factors (Cust)		100.000000%	98.521247%	1.478753%	67.822404%	67.822404%	0.000000%	30.698843%	30.698843%	0.000000%	1.478753%
O&M EXPENSES (O&M) - @ 12/31/96:											
02/03/99.6/7018.XXXX Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7038.XXXX Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7048.XXXX Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7108.XXXX Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7118.XXXX Sludge Removal	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7158.XXXX Purchased Power	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7168.XXXX Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7188.XXXX Chemicals	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7208.XXXX Materials and Supplies	CUST.	9,670	9,527	143	6,558	6,558	0	2,969	2,969	0	143
02/03/99.6/7318.XXXX Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7328.XXXX Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7338.XXXX Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7348.XXXX Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7358.XXXX Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7418.XXXX Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7428.XXXX Rental of Equipment	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7508.XXXX Transportation Expense	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7568.XXXX Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7578.XXXX Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7588.XXXX Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7598.XXXX Insurance - Other	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7608.XXXX Advertising Expense	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7668.XXXX Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7678.XXXX Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7708.XXXX Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.6/7758.XXXX Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	0	0	0
TOTAL		9,670	9,527	143	6,558	6,558	0	2,969	2,969	0	143

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

**ALLOCATION OF HURRICANE PREPAREDNESS - WATER
- 12 Month Balance Ended 12/31/96**

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	896 Beacon Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)								
Average No. of Customers		164,801	1,467	152	949	70	3,039	
Customer Allocation Factors (Cust)		100.000000%	0.890165%	0.092232%	0.575846%	0.042475%	1.844042%	
O&M EXPENSES (XX,XXX,XXX) - @ 12/31/96:								
01/02/03/99.6/7018.XXXX	Salaries & Wages - Employees	CUST.	0	0	0	0	0	
01/02/03/99.6/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	
01/02/03/99.6/7048.XXXX	Employee Pensions & Benefits	CUST.	0	0	0	0	0	
01/02/03/99.6/7108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	
01/02/03/99.6/7158.XXXX	Purchased Power	CUST.	0	0	0	0	0	
01/02/03/99.6/7168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	
01/02/03/99.6/7188.XXXX	Chemicals	CUST.	0	0	0	0	0	
01/02/03/99.6/7208.XXXX	Materials and Supplies	CUST.	9,670	6,558	86	9	56	
01/02/03/99.6/7318.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	
01/02/03/99.6/7328.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	
01/02/03/99.6/7338.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	
01/02/03/99.6/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	
01/02/03/99.6/7358.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	
01/02/03/99.6/7418.XXXX	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	
01/02/03/99.6/7428.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	
01/02/03/99.6/7508.XXXX	Transportation Expense	CUST.	0	0	0	0	0	
01/02/03/99.6/7568.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	
01/02/03/99.6/7578.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	
01/02/03/99.6/7588.XXXX	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	
01/02/03/99.6/7598.XXXX	Insurance - Other	CUST.	0	0	0	0	0	
01/02/03/99.6/7608.XXXX	Advertising Expense	CUST.	0	0	0	0	0	
01/02/03/99.6/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	
01/02/03/99.6/7678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	
01/02/03/99.6/7708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	
01/02/03/99.6/7758.XXXX	Miscellaneous Expenses	CUST.	0	0	0	0	0	
TOTAL			9,670	6,558	86	9	56	4
								178

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

**ALLOCATION OF HURRICANE PREPAREDNESS - SEWER
- 12 Month Balance Ended 12/31/96**

HURRICANE PREPAREDNESS EXPENSE ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	896 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		164,901	50,592	1,278	113	167	2,935	16	
Customer Allocation Factors (Cust)		100.000000%	30.696843%	0.775481%	0.068568%	0.101334%	1.780936%	0.009709%	
O&M EXPENSES (XX.XXXX.XXXX) - @ 12/31/96:									
01/02/03/99.6/7018.XXXX	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7048.XXXX	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7118.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7158.XXXX	Purchased Power	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7208.XXXX	Materials and Supplies	CUST.	9,670	2,969	75	7	10	172	
01/02/03/99.6/7318.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7328.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7338.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7358.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7418.XXXX	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7428.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7508.XXXX	Transportation Expense	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7568.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7578.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7588.XXXX	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7598.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7608.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	
01/02/03/99.6/7758.XXXX	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	
TOTAL			9,670	2,969	75	7	10	172	1

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

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**SUMMARY OF A&G CONSERVATION COST ALLOCATION (WATER, SEWER)
- 12 Month Balance Ended 12/31/96**

CONSERVATION COSTS ALLOCATION		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) :											
	(1)										
Average No. of Customers		162,364	162,364	0	111,772	111,772	0	50,592	50,592	0	0
Customer Allocation Factors (Cust w/o Gas)		100.000000%	100.000000%	0.000000%	68.840383%	68.840383%	0.000000%	31.159617%	31.159617%	0.000000%	0.000000%
O&M EXPENSES (XX.XXX.XXXX) - @ 12/31/96:											
02/03/99.67018.XXXX Salaries & Wages - Employees	Cust w/o Gas	76,461	76,461	0	52,636	52,636	0	23,825	23,825	0	0
02/03/99.67038.XXXX Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67048.XXXX Employee Pensions & Benefits	Cust w/o Gas	19,108	19,108	0	13,154	13,154	0	5,954	5,954	0	0
02/03/99.67108.XXXX Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67118.XXXX Sludge Removal	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67158.XXXX Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67168.XXXX Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67188.XXXX Chemicals	Cust w/o Gas	24,871	24,871	0	17,121	17,121	0	7,750	7,750	0	0
02/03/99.67208.XXXX Materials and Supplies	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67318.XXXX Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67328.XXXX Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67338.XXXX Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67348.XXXX Contractual Services - Mgmt. Fees	Cust w/o Gas	83,550	83,550	0	57,516	57,516	0	26,034	26,034	0	0
02/03/99.67358.XXXX Contractual Services - Other	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67418.XXXX Rental of Building/Real Prop.	Cust w/o Gas	640	640	0	441	441	0	199	199	0	0
02/03/99.67428.XXXX Rental of Equipment	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67508.XXXX Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67568.XXXX Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67578.XXXX Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67588.XXXX Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67598.XXXX Insurance - Other	Cust w/o Gas	24,600	24,600	0	16,935	16,935	0	7,665	7,665	0	0
02/03/99.67608.XXXX Advertising Expense	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67668.XXXX Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67678.XXXX Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.67708.XXXX Bad Debt Expense	Cust w/o Gas	92,060	92,060	0	63,374	63,374	0	28,686	28,686	0	0
02/03/99.67758.XXXX Miscellaneous Expenses	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
TOTAL		321,290	321,290	0	221,177	221,177	0	100,113	100,113	0	0

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

ALLOCATION OF A&G CONSERVATION COST - WATER
- 12 Month Balance Ended 12/31/96

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	986 Beacon Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		162,364	111,772	1,467	152	949	70	3,039	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	68.840383%	0.903525%	0.093617%	0.584489%	0.043113%	1.871720%	
O&M EXPENSES (XX,XXX,XXX) - @ 12/31/96:									
01/02/03/99.6/7018.XXXX	Salaries & Wages - Employees	Cust w/o Gas	76,461	52,636	691	72	447	33	1,431
01/02/03/99.6/7038.XXXX	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7048.XXXX	Employee Pensions & Benefits	Cust w/o Gas	19,106	13,154	173	18	112	8	358
01/02/03/99.6/7108.XXXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7158.XXXX	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7168.XXXX	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7188.XXXX	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7208.XXXX	Materials and Supplies	Cust w/o Gas	24,671	17,121	225	23	145	11	466
01/02/03/99.6/7318.XXXX	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7328.XXXX	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7338.XXXX	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7348.XXXX	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7358.XXXX	Contractual Services - Other	Cust w/o Gas	63,550	57,516	755	78	488	36	1,564
01/02/03/99.6/7418.XXXX	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7428.XXXX	Rental of Equipment	Cust w/o Gas	640	441	6	1	4	0	12
01/02/03/99.6/7508.XXXX	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7568.XXXX	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7578.XXXX	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7588.XXXX	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7598.XXXX	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7608.XXXX	Advertising Expense	Cust w/o Gas	24,600	16,935	222	23	144	11	480
01/02/03/99.6/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7678.XXXX	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7708.XXXX	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7758.XXXX	Miscellaneous Expenses	Cust w/o Gas	92,060	63,374	832	86	538	40	1,723
TOTAL			321,290	221,177	2,903	301	1,878	139	6,014

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

ALLOCATION OF A&G CONSERVATION COSTS - SEWER
- 12 Month Balance Ended 12/31/96

CONSERVATION COSTS ALLOCATION			FPSC					
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL FILED FPSC REGULATED SEWER	1516 Amelia Island	990 Apache Shores	332 Apple Valley	896 Beacon Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)								
Average No. of Customers		162,364	50,582	1,278	113	167	2,935	
Customer Allocation Factors (Cust)		100.000000%	31.159617%	0.787120%	0.069597%	0.102855%	1.807667%	
O&M EXPENSES (XX,XXX.XXXX) - @ 12/31/96:								
01/02/03/99.6/7018.XXXX	Salaries & Wages - Employees	Cust w/o Gas	76,461	23,825	602	53	79	1,382
01/02/03/99.6/7038.XXXX	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7048.XXXX	Employee Pensions & Benefits	Cust w/o Gas	19,108	5,954	150	13	20	345
01/02/03/99.6/7108.XXXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7118.XXXX	Sludge Removal	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7158.XXXX	Purchased Power	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7168.XXXX	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7188.XXXX	Chemicals	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7208.XXXX	Materials and Supplies	Cust w/o Gas	24,871	7,750	196	17	26	450
01/02/03/99.6/7318.XXXX	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7328.XXXX	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7338.XXXX	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7348.XXXX	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7358.XXXX	Contractual Services - Other	Cust w/o Gas	83,550	26,034	658	56	86	1,510
01/02/03/99.6/7418.XXXX	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7428.XXXX	Rental of Equipment	Cust w/o Gas	640	199	5	0	1	12
01/02/03/99.6/7508.XXXX	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7568.XXXX	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7578.XXXX	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7588.XXXX	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7598.XXXX	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7608.XXXX	Advertising Expense	Cust w/o Gas	24,600	7,665	194	17	25	445
01/02/03/99.6/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7678.XXXX	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7708.XXXX	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7758.XXXX	Miscellaneous Expenses	Cust w/o Gas	92,060	28,686	725	64	95	1,664
TOTAL			321,290	100,113	2,529	224	330	5,808

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.

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**SUMMARY OF DIRECT O&M EXPENSE ALLOCATION AT THE COMPANY LEVEL - (WATER, SEWER, GAS)
1995 Average Balance**

DIRECT EXPENSE AT COMPANY LEVEL ALLOCATION			TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants	
AVERAGE NO. OF CUSTOMERS (12/31/95)												
Average No. of Customers (Water Only)		103,173	103,173	0	103,173	103,173	0	NA	NA	NA	NA	
Customer Allocation Factors (Cost Water Only)		100.000000%	100.000000%	0.000000%	100.000000%	100.000000%	0.000000%	NA	NA	NA	NA	
CUSTOMER ACCOUNTS EXPENSES (01/00(1-4)0000) - @ 12/31/95:												
01/02/03/99.6/7011-6.X000	Salaries & Wages - Employees	W CUST.	253,931	253,931	0	253,931	253,931	0	0	0	0	
01/02/03/99.6/7031-6.X000	Salaries & Wages - Officers, Etc.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7041-6.X000	Employee Pensions & Benefits	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7101-6.X000	Purchased Water / Sewer / Gas	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7111-6.X000	Sludge Removal	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7151-6.X000	Purchased Power	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7161-6.X000	Fuel for Power Purchased	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7181-6.X000	Chemicals	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7201-6.X000	Materials and Supplies	W CUST.	19,395	19,395	0	19,395	19,395	0	0	0	0	
01/02/03/99.6/7311-6.X000	Contractual Services - Engr.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7321-6.X000	Contractual Services - Acct.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7331-6.X000	Contractual Services - Legal	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7341-6.X000	Contractual Services - Mgmt. Fees	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7351-6.X000	Contractual Services - Other	W CUST.	(42,000)	(42,000)	0	(42,000)	(42,000)	0	0	0	0	
01/02/03/99.6/7411-6.X000	Rental of Building/Real Prop.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7421-6.X000	Rental of Equipment	W CUST.	1,450	1,450	0	1,450	1,450	0	0	0	0	
01/02/03/99.6/7501-6.X000	Transportation Expense	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7561-6.X000	Insurance - Vehicle	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7571-6.X000	Insurance - General Liability	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7581-6.X000	Insurance - Workman's Comp.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7591-6.X000	Insurance - Other	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7601-6.X000	Advertising Expense	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7661-6.X000	Reg. Comm. Exp. - Rate Case Amort.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7671-6.X000	Reg. Comm. Exp. - Other	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7701-6.X000	Bad Debt Expense	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.6/7751-6.X000	Miscellaneous Expenses	W CUST.	141,472	141,472	0	141,472	141,472	0	0	0	0	
TOTAL			374,248	374,248	0	374,248	374,248	0	0	0	0	

Note: Some direct expenses were budgeted at the company level. This schedule allocates those expenses to the plants based on average number of customers.

**ALLOCATION OF DIRECT O&M EXPENSE AT THE COMPANY LEVEL - WATER
- 12 Month Balance Ended 12/31/95**

DIRECT EXPENSE AT COMPANY LEVEL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	764 Bay Lake Estates	896 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :									
Average No. of Customers (Water Only)		103,173	1,467	152	949	70	3,039	43	
Customer Allocation Factors (Cust Water Only)		100.000000%	1.421884%	0.147325%	0.919814%	0.067847%	2.945638%	0.041678%	
O&M EXPENSES (000001-6.0000) - @ 12/31/95:									
01/02/03/99.6/7011-6.XXXX	Salaries & Wages - Employees	W CUST.	253,931	3,611	374	2,336	172	7,480	106
01/02/03/99.6/7031-6.XXXX	Salaries & Wages - Officers, Etc.	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7041-6.XXXX	Employee Pensions & Benefits	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7101-6.XXXX	Purchased Water / Sewer / Gas	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7111-6.XXXX	Sludge Removal	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7151-6.XXXX	Purchased Power	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7161-6.XXXX	Fuel for Power Purchased	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7181-6.XXXX	Chemicals	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7201-6.XXXX	Materials and Supplies	W CUST.	19,395	276	29	178	13	571	8
01/02/03/99.6/7311-6.XXXX	Contractual Services - Engr.	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7321-6.XXXX	Contractual Services - Acct.	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7331-6.XXXX	Contractual Services - Legal	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7341-6.XXXX	Contractual Services - Mgmt. Fees	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7351-6.XXXX	Contractual Services - Other	W CUST.	(42,000)	(597)	(62)	(386)	(28)	(1,237)	(18)
01/02/03/99.6/7411-6.XXXX	Rental of Building/Real Prop.	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7421-6.XXXX	Rental of Equipment	W CUST.	1,450	21	2	13	1	43	1
01/02/03/99.6/7501-6.XXXX	Transportation Expense	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7561-6.XXXX	Insurance - Vehicle	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7571-6.XXXX	Insurance - General Liability	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7581-6.XXXX	Insurance - Workman's Comp.	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7591-6.XXXX	Insurance - Other	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7601-6.XXXX	Advertising Expense	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7661-6.XXXX	Reg. Comm. Exp. - Rate Case Amort.	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7671-6.XXXX	Reg. Comm. Exp. - Other	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7701-6.XXXX	Bad Debt Expense	W CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7751-6.XXXX	Miscellaneous Expenses	W CUST.	141,472	2,012	208	1,331	96	4,167	59
TOTAL			374,248	5,321	551	3,442	254	11,024	156

Note: Some direct expenses were budgeted at the company level. This schedule allocates those expenses to the plants based on average number of customers.

SUMMARY OF DIRECT O&M EXPENSE ALLOCATION AT THE COMPANY LEVEL - SEWER
1995 Average Balance

DIRECT EXPENSE AT COMPANY LEVEL ALLOCATION			TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total Company	Filed-FPSC Regulated	Other Plants	Total Water	Filed-FPSC Regulated	Other Plants	Total Sewer	Filed-FPSC Regulated	Other Plants	Gas Plants	
AVERAGE NO. OF CUSTOMERS (12/31/95)												
Average No. of Customers (Sewer Only)		43,703	43,703	0	N/A	N/A	N/A	43,703	43,703	0	N/A	
Customer Allocation Factors (Cust.Sewer Only)		100.000000%	100.000000%	0.000000%	N/A	N/A	N/A	100.000000%	100.000000%	0.000000%	N/A	
CUSTOMER ACCOUNTS EXPENSES (DLXXXX1-4J0000) - @ 12/31/95:												
01/02/03/99.67011-6.X000X	Salaries & Wages - Employees	S CUST.	221,857	221,857	0	0	0	221,857	221,857	0	0	
01/02/03/99.67031-6.X000X	Salaries & Wages - Officers, Etc.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67041-6.X000X	Employee Pensions & Benefits	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67101-6.X000X	Purchased Water / Sewer / Gas	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67111-6.X000X	Sludge Removal	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67151-6.X000X	Purchased Power	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67161-6.X000X	Fuel for Power Purchased	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67181-6.X000X	Chemicals	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67201-6.X000X	Materials and Supplies	S CUST.	15,425	15,425	0	0	0	15,425	15,425	0	0	
01/02/03/99.67311-6.X000X	Contractual Services - Engr.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67321-6.X000X	Contractual Services - Acct.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67331-6.X000X	Contractual Services - Legal	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67341-6.X000X	Contractual Services - Mgmt. Fees	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67351-6.X000X	Contractual Services - Other	S CUST.	20,000	20,000	0	0	0	20,000	20,000	0	0	
01/02/03/99.67411-6.X000X	Rental of Building/Real Prop.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67421-6.X000X	Rental of Equipment	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67501-6.X000X	Transportation Expense	S CUST.	2,786	2,786	0	0	0	2,786	2,786	0	0	
01/02/03/99.67561-6.X000X	Insurance - Vehicle	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67571-6.X000X	Insurance - General Liability	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67581-6.X000X	Insurance - Workman's Comp.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67591-6.X000X	Insurance - Other	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67601-6.X000X	Advertising Expense	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67661-6.X000X	Reg. Comm. Exp. - Rate Case Amort.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67671-6.X000X	Reg. Comm. Exp. - Other	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67701-6.X000X	Bad Debt Expense	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.67751-6.X000X	Miscellaneous Expenses	S CUST.	79,596	79,596	0	0	0	79,596	79,596	0	0	
TOTAL			339,664	339,664	0	0	0	339,664	339,664	0	0	

Note: Some direct expenses were budgeted at the company level. This schedule allocates those expenses to the plants based on average number of customers.

ALLOCATION OF DIRECT O&M EXPENSE AT THE COMPANY LEVEL - SEWER
- 12 Month Balance Ended 12/31/95

DIRECT EXPENSE AT COMPANY LEVEL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	886 Beacon Hill	472 Beechar's Point	2202 Burnt Store	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Sewer Only :									
Average No. of Customers (Sewer Only)		43,703	1,278	113	167	2,935	16	332	
Customer Allocation Factors (Cust Sewer Only)		100.000000%	2.924284%	0.258563%	0.382125%	6.715788%	0.036611%	0.759673%	
O&M EXPENSES (00.0001-6.0000) - @ 12/31/95:									
01/02/03/99.6/7011-6.X000	Salaries & Wages - Employees	S CUST.	221,857	6,488	574	848	14,899	81	1,685
01/02/03/99.6/7031-6.X000	Salaries & Wages - Officers, Etc.	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7041-6.X000	Employee Pensions & Benefits	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7101-6.X000	Purchased Water / Sewer / Gas	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7111-6.X000	Sludge Removal	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7151-6.X000	Purchased Power	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7161-6.X000	Fuel for Power Purchased	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7181-6.X000	Chemicals	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7201-6.X000	Materials and Supplies	S CUST.	15,425	451	40	59	1,036	6	117
01/02/03/99.6/7311-6.X000	Contractual Services - Engr.	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7321-6.X000	Contractual Services - Acct.	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7331-6.X000	Contractual Services - Legal	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7341-6.X000	Contractual Services - Mgmt. Fees	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7351-6.X000	Contractual Services - Other	S CUST.	20,000	585	52	76	1,343	7	152
01/02/03/99.6/7411-6.X000	Rental of Building/Real Prop.	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7421-6.X000	Rental of Equipment	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7501-6.X000	Transportation Expense	S CUST.	2,786	81	7	11	187	1	21
01/02/03/99.6/7561-6.X000	Insurance - Vehicle	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7571-6.X000	Insurance - General Liability	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7581-6.X000	Insurance - Workman's Comp.	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7591-6.X000	Insurance - Other	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7601-6.X000	Advertising Expense	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7661-6.X000	Reg. Comm. Exp. - Rate Case Amort.	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7671-6.X000	Reg. Comm. Exp. - Other	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7701-6.X000	Bad Debt Expense	S CUST.	0	0	0	0	0	0	0
01/02/03/99.6/7751-6.X000	Miscellaneous Expenses	S CUST.	79,596	2,328	206	304	5,345	28	605
TOTAL			339,664	9,933	878	1,298	22,811	124	2,580

Note: Some direct expenses were budgeted at the company level. This schedule allocates those expenses to the plants based on average number of customers.

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