

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
BOOK 2 OF 4
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 EXHIBIT NO. 67
COMPANY/
WITNESS: SSU / Rudsen
DATE 3/10/96

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FPSC-RECORDS/REPORTING

**SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME II, BOOK 2 OF 4
MINIMUM FILING REQUIREMENTS**

ALLOCATION SCHEDULES

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SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME II, BOOK 2 OF 4
MINIMUM FILING REQUIREMENTS

ALLOCATION SCHEDULES

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

Company : SSU
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	148,062	109,433	39,649	148,313	109,664	39,649	164,801	125,152	39,649
4	Customer Allocation Factor	100.0000%	73.2250%	26.7750%	100.0000%	73.4457%	26.5543%	100.0000%	75.9413%	24.0587%
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	145,845	109,433	37,212	148,078	109,664	37,212	162,384	125,152	37,212
10	Customers Without Gas Allocation Factor	100.0000%	74.4502%	25.5498%	100.0000%	74.6643%	25.3357%	100.0000%	77.9811%	22.0189%
11										
12	(D) Customers - Water Only	N/A	N/A	N/A	103,173	74,416	28,757	111,772	83,615	28,757
13	Water Only Customer Allocation Factor	N/A	N/A	N/A	100.0000%	72.1274%	27.8726%	100.0000%	74.2717%	25.7283%
14										
15	(E) Customers - Sewer Only	N/A	N/A	N/A	43,703	35,248	8,455	N/A	N/A	N/A
16	Sewer Only Customer Allocation Factor	N/A	N/A	N/A	100.0000%	80.6535%	19.3465%	N/A	N/A	N/A
17										
18	(F) Average Gross Plant	288,767,470	251,004,979	37,763,091	314,230,078	273,152,091	41,088,086	359,407,063	315,836,170	43,471,793
19	Gross Plant Allocation Factor	100.0000%	86.9227%	13.0773%	100.0000%	86.9248%	13.0751%	100.0000%	87.8046%	12.0954%
20										
21	(G) CIAC Activity	3,453,911	2,924,763	629,049	3,076,991	2,398,172	678,819	3,120,064	2,546,031	574,033
22	CIAC Allocation Factor	100.0000%	81.7868%	18.2132%	100.0000%	77.9089%	22.0911%	100.0000%	81.5914%	18.9086%
23										
24	(H) Net Tax Basis	110,754,589	100,952,601	9,801,988	110,754,589	100,952,601	9,801,988	110,754,589	100,952,601	9,801,988
25	Net Tax Allocation Factor	100.0000%	91.1498%	8.8502%	100.0000%	91.1498%	8.8502%	100.0000%	91.1498%	8.8502%
26										
27	RATE BASE (SCHEDULE A) - Average									
28										
29	(A) Deferred Taxes	4,268,427	3,143,278	1,125,149	4,746,235	3,123,367	1,622,868	4,784,352	3,408,847	1,375,705
30	Parent Debt Adjustment	408,309	354,913	53,396	483,745	429,107	64,558	554,509	487,439	67,070
31	Investment Tax Credit	76,697	68,408	10,291	78,687	66,407	10,290	79,687	69,176	9,510
32										
33	(B) Beginning General Plant	17,311,027	12,875,995	4,635,033	21,880,152	15,921,142	5,757,009	26,234,891	19,023,113	6,311,777
34	Ending General Plant	21,680,152	15,975,284	5,804,867	25,452,039	18,693,432	6,758,607	26,739,671	21,818,441	6,012,230
35	Average General Plant	19,495,589	14,275,840	5,219,950	23,566,095	17,309,267	6,257,808	27,747,029	21,071,450	6,875,578
36										
37	(C) Beginning General Plant Accumulated Depreciation	8,223,608	6,021,735	2,201,874	9,583,716	7,038,829	2,544,887	12,486,970	9,490,367	3,006,612
38	Ending General Plant Accumulated Depreciation	9,593,716	7,017,673	2,566,043	11,803,798	8,669,384	3,134,414	15,416,504	11,707,491	3,709,012
39	Average General Plant Accumulated Depreciation	8,903,662	6,519,704	2,383,959	10,693,757	7,854,107	2,839,651	13,958,742	10,598,929	3,357,812
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 Annot									

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

Company : SSU
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	3,693,576	1,346,916	4,019,899	2,932,267	1,067,999	2,519,790	1,911,273	603,505
2	General Plant Replacements - Actual	651,367	484,266	177,091	247,799	191,998	65,801	21,000	15,948	5,952
3										
4	(E) Water Blanket Additions	N/A	N/A	N/A	1,392,798	997,374	395,421	1,973,920	1,465,396	507,524
5										
6	(F) Sewer Blanket Additions	N/A	N/A	N/A	120,662	97,318	23,344	N/A	N/A	N/A
7										
8	(G) Unfunded OPEBS	514,238	376,349	137,667	997,129	651,557	235,571	1,293,160	937,996	297,164
9										
10	(H) Working Capital	N/A	N/A	N/A	N/A	N/A	N/A	7,154,992	5,433,593	1,721,399
11										
12	EXPENSES (SCHEDULE B):									
13										
14	(A) Customer Account Expense - Before Adjustments	2,469,292	1,808,094	661,136	2,951,293	2,167,554	783,739	3,069,576	2,346,284	743,312
15										
16	(B) A&G Expense - Before Adjustments & Excluding Reg. Comm. Exp. - (J)	7,935,682	5,810,885	2,124,776	8,103,117	5,951,392	2,151,725	6,472,029	4,433,769	2,038,261
17										
18										
19	(C) Buenaventura Lakes Customer Accounts Exp	N/A	N/A	N/A	N/A	N/A	N/A	193,824	147,041	46,583
20										
21	(D) Buenaventura Lakes A&G Expense	N/A	N/A	N/A	N/A	N/A	N/A	273,397	207,621	65,776
22										
23	(E) Water Company Direct Expenses	N/A	N/A	N/A	374,246	269,935	104,313	N/A	N/A	N/A
24										
25	(F) Sewer Company Direct Expenses	N/A	N/A	N/A	339,664	273,951	65,713	N/A	N/A	N/A
26										
27	(G) Hurricane Preparedness	N/A	N/A	N/A	N/A	N/A	N/A	9,670	7,344	2,326
28										
29	(H) Conservation Costs	N/A	N/A	N/A	N/A	N/A	N/A	921,290	247,654	73,636
30										
31	(I) Property Taxes	3,639,106	3,496,997	360,109	4,083,410	3,720,629	362,583	4,870,286	4,471,211	408,077
32										
33	(J) Reg. Comm. Exp. - Rate Case Amort	474,296	377,353	96,943	469,993	373,256	96,637	570,354	570,354	0
34	Reg. Comm. Exp. - Other	89,420	66,573	22,847	59,415	44,362	15,053	59,415	45,798	13,617

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

Company : SSU
 Docket : 950485-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 SCHEDULE 9 (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	125,152	83,015	42,137	30,840
4		Customer Allocation Factor	CUST.		100.0000%	75.9413%	50.3729%	25.5884%	24.0567%
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%	88.2313%	33.6887%	0.0000%
8									
9	(C)	Customers Without Gas (12/31/96)			182,394	125,152	83,015	42,137	37,212
10		Customers Without Gas Allocation Factor	CUST. w/o Gas		100.0000%	77.0011%	51.1289%	25.6522%	22.9160%
11									
12	(D)	Customers - Water Only (12/31/96)			111,772	83,015	83,015	N/A	28,757
13		Water Only Customer Allocation Factor	W CUST.		100.0000%	74.2717%	74.2717%	N/A	25.7283%
14									
15	(E)	Average Gross Plant (1996)			350,407,883	315,838,170	171,535,851	144,400,519	43,471,793
16		Gross Plant Allocation Factor	PLANT	A-5(W), A-6(S)	100.0000%	87.0048%	47.7273%	40.1773%	12.0054%
17									
18	(F)	CIAC Activity (1996)			3,120,084	2,546,031	1,880,917	865,114	574,053
19		CIAC Allocation Factor	CIAC	A-12(W), A-12(S)	100.0000%	81.6014%	53.8741%	27.7273%	18.3889%
20									
21	(G)	Net Tax Basis (1996)	(2)		110,754,580	100,952,801	50,329,128	47,823,475	8,801,888
22		Net Tax Allocation Factor	NTB		100.0000%	91.1468%	46.1507%	42.9897%	8.8502%
23									
24	RATE BASE (SCHEDULE A): - Average								
25									
26	(A)	Deferred Taxes (1996)			4,784,352	3,408,947	3,008,229	400,418	1,375,705
27		Parent Debt Adjustment (1996)			554,500	487,430	294,852	222,787	67,070
28		Investment Tax Credit (1996)			78,887	88,178	37,580	31,018	9,519
29									
30	(B)	General Plant (1995)			28,234,801	19,923,113	13,215,288	8,707,845	8,311,777
31		General Plant (1996)			28,730,671	21,818,441	14,472,484	7,345,978	8,912,230
32		13 Month Average General Plant (1996)			27,747,829	21,071,430	13,878,878	7,094,475	8,675,578
33									
34	(C)	General Plant Accumulated Depreciation (1995)			12,486,970	9,460,387	6,295,088	3,185,270	3,008,012
35		General Plant Accumulated Depreciation (1996)			15,418,504	11,707,481	7,785,738	3,941,755	3,789,012
36		13 Month Average General Plant Accum. Depreciation (1996)			13,856,742	10,568,929	7,030,412	3,586,517	3,257,812
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 Buenaventura Acquisition.							
40									
41	(2)	Net Book Value Less Net CIAC.							

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

Company : SSU
 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 \$)	TOTAL COMPANY	TOTAL FILED FPSC PLANTS			OTHER PLANTS	
						TOTAL FILED	WATER	SEWER		
1	(D) General Plant Additions (1996)		CUST.	A-5(W), A-8(S)	2,518,780	1,911,275	1,287,774	643,501	605,505	
2	General Plant Retirements (1996)		CUST.	A-5(W), A-8(S)	21,000	13,948	10,578	5,369	5,082	
3										
4	(E) Water Blanket Additions (1996)		W CUST.	A-5(W)	1,873,020	1,485,388	1,485,388	N/A	507,824	
5										
6	(F) Unfunded OPEBS (1996)		CUST.	A-1(W), A-2(S)	1,235,180	937,888	622,180	315,811	287,164	
7										
8	(G) Working Capital (1996)		CUST.	A-17(W), A-17(S)	7,154,982	5,433,593	3,804,175	1,828,418	1,721,380	
9										
10	EXPENSES (SCHEDULE B):									
11										
12	(A) Customer Account Expense (1996) - Before Adjustments		CUST.	B-5(W), B-8(S)	3,080,576	2,348,284	1,556,308	788,976	743,312	
13										
14	(B) A&G Expense (1996) - Before Adjustments & Excluding Reg. Comm. Exp. - (F)		CUST.	B-5(W), B-8(S)	8,472,028	6,433,788	4,287,804	2,188,183	2,038,281	
15										
16										
17	(C) Bureaumentura Like Customer Accounts Exp. (1996)		CUST.	B-5(W), B-8(S)	188,824	147,041	87,594	48,507	48,583	
18										
19	(D) Bureaumentura Like A&G Expense (1996)		CUST.	B-5(W), B-8(S)	273,387	207,821	137,718	68,983	65,776	
20										
21	(E) Hurricane Preparedness (1996)		CUST.	B-5(W), B-8(S)	8,870	7,384	4,871	2,472	2,328	
22										
23	(F) Conservation Costs (1996)		CUST. w/o Gas	B-5(W), B-8(S)	321,280	267,884	184,272	83,382	73,888	
24										
25	(G) Property Taxes (1996)		NTB, CUST.	B-15(W), B-15(S)	4,879,288	4,471,211	2,334,718	2,138,483	408,077	
26										
27	(H) Reg. Comm. Exp. - Rate Case Amort. (1996)		CUST./FPSC	B-10(W), B-10(S)	578,354	570,354	378,323	182,031	0	
28	Reg. Comm. Exp. - Other (1996)		CUST. w/o Gas	B-10(W), B-10(S)	58,415	45,788	30,378	15,418	13,617	

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Summary of Allocated Costs - 1995
 Summary of Allocated Costs to FPSC Water and Sewer
 Company : SSU
 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 #)	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	109,664	74,416	35,248	39,649
4	Customer Allocation Factor		CUST.		100.0000%	73.4457%	49.8389%	23.8069%	26.5543%
5									
6	(B) Customers Without Gas (12/31/95)				146,876	109,664	74,416	35,248	37,212
7	Customers Without Gas Allocation Factor		CUST. Without Gas		100.0000%	74.6643%	50.6659%	23.9965%	25.3357%
8									
9	(C) Customers - Water Only (12/31/95)				103,173	74,416	74,416	N/A	29,757
10	Water Only Customer Allocation Factor		W CUST.		100.0000%	72.1274%	72.1274%	N/A	27.8726%
11									
12	(D) Customers - Sewer Only (12/31/95)				43,703	35,248	N/A	35,248	8,455
13	Sewer Only Customer Allocation Factor		S CUST.		100.0000%	80.8535%	N/A	80.8535%	18.3465%
14									
15	(E) Average Gross Plant (1995)				314,239,078	273,152,091	150,992,082	122,180,009	41,086,986
16	Gross Plant Allocation Factor		PLANT	A-5(W), A-6(S)	100.0000%	86.9249%	48.0501%	36.8749%	13.0751%
17									
18	(F) CIAC Activity (1995)				3,076,991	2,398,172	1,889,961	508,211	678,619
19	CIAC Allocation Factor		CIAC	A-12(W), A-12(S)	100.0000%	77.9389%	61.4224%	16.5169%	22.0611%
20									
21	(G) Net Tax Basis (1995)	(2)			110,754,589	103,952,801	53,329,128	47,623,475	9,801,986
22	Net Tax Allocation Factor		NTB		100.0000%	91.1489%	48.1507%	42.9991%	8.8502%
23									
24	RATE BASE (SCHEDULE A) - Average								
25									
26	(A) Deferred Taxes (1995)		CUST., PLANT, CIAC	A-1(W), A-2(S)	4,749,235	3,123,367	3,697,588	(574,221)	1,622,868
27	Parent Debt Adjustment (1995)		PLANT	B-16(W), B-17(S)	493,745	429,187	237,245	191,943	64,558
28	Investment Tax Credit (1995)		PLANT	B-16(W), B-17(S)	78,667	86,407	37,814	30,593	10,290
29									
30	(B) General Plant (1994)		CUST.	A-5(W), A-6(S)	21,680,152	15,923,142	10,805,155	5,117,987	5,757,009
31	General Plant (1995)		CUST.	A-5(W), A-6(S)	25,452,039	18,693,432	12,685,023	8,008,408	6,758,607
32	Average General Plant (1995)		CUST.	A-5(W), A-6(S)	23,566,095	17,308,287	11,745,089	5,563,198	8,257,808
33									
34	(C) General Plant Accumulated Depreciation (1994)		CUST.	A-9(W), A-10(S)	9,593,718	7,038,829	4,776,422	2,262,407	2,544,987
35	General Plant Accumulated Depreciation (1995)		CUST.	A-9(W), A-10(S)	11,803,796	8,669,384	6,882,887	2,786,497	3,134,414
36	Average General Plant Accumulated Depreciation (1995)		CUST.	A-9(W), A-10(S)	10,693,757	7,854,107	5,329,654	2,524,452	2,839,651
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
 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 FP&C PLANTS			OTHER PLANTS
						TOTAL FILED	WATER	SEWER	
1	(D) General Plant Additions (1995) - Actual		CUST.	A-5(W), A-6(S)	4,019,898	2,952,287	2,003,368	948,919	1,087,399
2	General Plant Retirements (1995) - Actual		CUST.	A-5(W), A-6(S)	247,799	161,998	123,500	58,497	65,601
3									
4	(E) Water Blanket Additions (1995)		W CUST.	A-5(W)	1,382,796	967,374	967,374	N/A	385,421
5									
6	(F) Sewer Blanket Additions (1995)		S CUST.	A-6(S)	120,862	87,318	N/A	87,318	23,344
7									
8	(G) Unfunded OPEBS (1995)		CUST.	A-1(W), A-2(S)	887,128	651,557	442,135	209,422	235,571
9									
10	EXPENSES (SCHEDULE B)								
11									
12	(A) Customer Account Expense (1995)		CUST.	B-5(W), B-6(S)	2,951,233	2,197,554	1,470,863	698,691	783,679
13									
14	(B) A&G Expense (1995) - Excluding Reg. Comm. Exp. (F)		CUST.	B-5(W), B-6(S)	8,103,117	5,951,382	4,038,507	1,912,885	2,151,725
15									
16	(C) Water Company Direct Expenses (1995)		W CUST.	A-5(W)	374,248	289,935	289,935	N/A	104,313
17									
18	(D) Sewer Company Direct Expenses (1995)		S CUST.	A-6(S)	339,664	273,951	N/A	273,951	65,713
19									
20	(E) Property Taxes (1995)		NTB, CUST.	B-15(W), B-15(S)	4,083,410	3,720,826	2,000,818	1,720,011	362,589
21									
22	(F) Reg. Comm. Exp. - Rate Case Amort. (1995)		Plant Specific	B-10(W), B-10(S)	488,693	373,256	255,427	117,829	98,637
23	Reg. Comm. Exp. - Other (1995)		(CUST. Without Gas)	B-10(W), B-10(S)	59,415	44,362	30,103	14,259	15,053

Summary of Allocated Costs- 1994
 Summary of Allocated Costs to FPSC Water and Sewer
 Company : SSU
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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	ALLOCATION METHODS:								
2									
3	(A) Average No. of Customers (Without Venice Gardens) - 12/31/94 (1)				148,082	108,433	73,757	34,678	39,649
4	Customer Allocation Factor	CUST.			100.0000%	73.2250%	49.8082%	23.4168%	26.7750%
5									
6	(B) Customers Without Gas				145,645	108,433	73,757	34,678	37,212
7	Customers Without Gas Allocation Factor	CUST / w/o Gas			100.0000%	74.4502%	50.6416%	23.8086%	25.5498%
8									
9	(C) Average Gross Plant (1994)				288,787,470	251,004,379	136,012,289	114,992,110	37,783,091
10	Gross Plant Allocation Factor	PLANT		A-5(W), A-8(S)	100.0000%	86.9227%	47.1010%	39.8217%	13.0773%
11									
12	(D) CIAC Activity (1994)				3,453,811	2,824,763	1,684,728	940,035	629,049
13	CIAC Allocation Factor	CIAC		A-12(W), A12(S)	100.0000%	81.7888%	54.5695%	27.2173%	18.2132%
14									
15	(E) Net Tax Basis (1994) (2)				110,754,589	100,952,801	53,329,128	47,623,475	9,801,988
16	Net Tax Allocation Factor	NTB			100.0000%	91.1498%	48.1507%	42.9991%	8.8502%
17									
18									
19	RATE BASE (SCHEDULE A) - Average								
20	(A) Deferred Taxes (1994)		CUST., PLANT, CIAC	A-1(W), A-2(S)	4,288,427	3,143,278	2,794,548	348,730	1,125,149
21	Parent Debt Adjustment (1994)		PLANT	B-16(W), B-17(S)	408,309	354,913	192,317	182,598	53,398
22	Investment Tax Credit (1994)		PLANT	B-16(W), B-17(S)	78,697	68,408	37,067	31,338	10,291
23									
24	(B) General Plant (1993)		CUST.	A-5(W), A-6(S)	17,311,027	12,675,995	8,622,314	4,053,681	4,635,033
25	General Plant (1994)		CUST.	A-5(W), A-6(S)	21,680,152	15,875,284	10,798,498	5,078,788	5,804,867
26	Average General Plant (1994)		CUST.	A-5(W), A-6(S)	19,495,589	14,275,840	9,710,405	4,565,235	5,219,950
27									
28	(C) General Plant Accumulated Depreciation (1993)		CUST.	A-9(W), A-10,(S)	8,223,608	6,021,735	4,098,033	1,925,702	2,201,874
29	General Plant Accumulated Depreciation (1994)		CUST.	A-9(W), A-10,(S)	9,583,718	7,017,873	4,773,478	2,244,195	2,588,043
30	Average General Plant Accumulated Depreciation (1994)		CUST.	A-9(W), A-10,(S)	8,903,682	6,519,704	4,404,755	2,084,949	2,383,958
31									
32	(D) General Plant Additions (1994) - Actual		CUST.	A-5(W), A-8(S)	5,030,491	3,683,578	2,505,588	1,177,978	1,348,916
33	General Plant Retirements (1994) - Actual		CUST.	A-5(W), A-8(S)	681,387	484,288	329,415	154,871	177,081
34									
35	(E) Unfunded OPEBS (1994)		CUST.	A-1(W), A-2(S)	514,238	376,549	256,132	120,417	137,687
36									
37	(1) 1994 monthly average customers based on bills.								
38	(2) Net Book Value Less Net CIAC.								

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Summary of Allocated Costs- 1994
 Summary of Allocated Costs to FPSC Water and Sewer

Company : SSU
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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 #)	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	1,808,094	1,229,980	578,214	981,138
4									
5	(B) A&G Expense (1994) - Excluding Reg. Comm. Exp. (D)		CUST.	B-5(W), B-6(S)	7,935,862	5,810,898	3,952,612	1,858,275	2,124,776
6									
7	(C) Property Taxes (1994)		NTB	B-15(W), B-15(S)	3,839,100	3,498,997	1,883,447	1,615,550	340,109
8									
9	(D) Reg. Comm. Exp. - Rate Case Amort. (1994)		Plant Specific	B-10(W), B-10(S)	474,298	377,353	259,376	117,977	98,943
10	Reg. Comm. Exp. - Other (1994)		(CUST / w/o Gas)	B-10(W), B-10(S)	89,420	86,573	45,284	21,290	22,847

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

Company: SSU
 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	125,152	83,018	42,137	116,714	76,829	39,885	8,438	6,186	2,252	38,648
4	Customer Allocation Factor	100.000%	75.9413%	50.3728%	25.5684%	70.8212%	48.9193%	24.2019%	5.1201%	3.7336%	1.3668%	24.0587%
5												
6	(B) Average No. of FPSC Customers (12/31/96)	125,152	125,152	83,018	42,137	117,097	77,812	38,885	8,055	5,803	2,252	0
7	FPSC Customer Allocation Factor	100.000%	100.0000%	66.3313%	33.6687%	93.5636%	61.6946%	31.8692%	6.4388%	4.6269%	1.7694%	0.0000%
8												
9	(C) Customers Without Gas	162,364	125,152	83,018	42,137	116,714	76,829	39,885	8,438	6,186	2,252	37,212
10	Customers Without Gas Allocation Factor	100.000%	77.0811%	51.1288%	25.8522%	71.8842%	47.3190%	24.5832%	5.1970%	3.8100%	1.3870%	22.9189%
11												
12	(D) Customers - Water Only (12/31/96)	111,772	83,018	83,018	N/A	76,829	76,829	N/A	8,186	6,186	N/A	28,757
13	Water Only Customer Allocation Factor	100.000%	74.2717%	74.2717%	N/A	68.7379%	68.7373%	N/A	5.5345%	6.5345%	N/A	29.7283%
14												
15	(E) Average Gross Plant (1996)	358,407,893	318,936,170	171,838,881	144,400,519	239,774,401	123,709,287	118,071,114	70,181,789	47,832,364	28,328,405	43,471,793
16	Gross Plant Allocation Factor	100.000%	87.9046%	47.7273%	40.1773%	65.7137%	34.4188%	32.2951%	21.1906%	13.3087%	7.8832%	12.0854%
17												
18	(F) CIAC Activity (1996)	3,128,084	2,846,031	1,880,817	665,114	2,217,578	1,378,406	642,172	328,483	305,511	22,848	574,653
19	CIAC Allocation Factor	100.000%	89.1014%	53.8741%	27.7272%	71.0743%	44.0823%	28.9820%	10.5271%	9.7918%	0.7333%	18.3888%
20												
21	(G) Net Tax Basis (1996)	110,754,369	100,852,801	53,329,126	47,823,475	85,521,333	31,800,875	33,620,458	35,431,288	21,458,281	14,000,917	9,801,898
22	Net Tax Allocation Factor	100.000%	91.1489%	46.1507%	42.3991%	39.1589%	29.8032%	30.3558%	31.9909%	19.3475%	12.6433%	8.8502%
23												
24	RATE BASE (SCHEDULE A):											
25												
26	(A) Deferred Taxes (1996)	4,784,352	3,408,847	3,008,228	400,418	3,718,898	2,632,939	686,018	(310,311)	175,288	(485,602)	1,375,709
27	Parent Debt Adjustment (1996)	554,808	487,439	264,652	222,787	389,934	180,854	176,075	117,505	75,789	43,789	67,078
28	Treatment Tax Credit (1996)	76,687	69,178	37,580	31,518	52,502	27,088	25,415	18,677	10,474	6,200	8,518
29												
30	(B) General Plant (1996)	28,234,691	19,923,113	13,215,289	6,707,845	18,379,857	12,230,511	6,349,346	1,343,258	984,758	358,488	6,311,777
31	General Plant (1996)	28,730,671	21,818,441	14,472,464	7,345,976	20,347,388	13,394,025	6,853,373	1,471,043	1,078,440	392,804	6,912,230
32	Average General Plant (1996)	27,747,029	21,071,450	13,976,976	7,084,475	18,830,771	12,935,456	6,715,313	1,420,850	1,041,517	378,182	6,675,378
33												
34	(C) General Plant Accumulated Depreciation (1996)	12,486,878	9,490,357	6,295,088	3,195,278	9,850,507	5,625,999	3,024,509	839,880	489,088	179,771	3,006,512
35	General Plant Accumulated Depreciation (1996)	15,418,504	11,707,491	7,765,736	3,641,753	10,818,148	7,187,859	3,731,089	788,343	578,977	210,888	3,708,012
36	Average General Plant Accumulated Depreciation (1996)	13,858,742	10,538,929	7,030,412	3,568,517	9,884,329	6,506,520	3,177,799	714,801	523,863	190,718	3,557,812
37												
38												
39	(1) Adjusted for the sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Lakes Acquisition											

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

Company: SSU
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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			FPSC CONVENTIONAL PLANTS			FPSC REVERSE OSMOSIS			OTHER PLANTS
			TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	
1	(D) General Plant Additions (1996)	2,518,780	1,911,275	1,287,774	643,501	1,782,419	1,173,304	608,109	128,662	94,470	34,382	626,903
2	General Plant Refinements (1996)	21,000	15,949	10,978	5,369	14,872	9,780	5,082	1,075	768	287	5,052
3												
4	(E) Water Rental Additions (1996)	1,872,020	1,485,396	1,485,396	N/A	1,356,200	1,356,200	N/A	100,100	100,100	N/A	307,624
5												
6	(E) Unfunded OPEB (13 Mo. Average 1996)	1,235,150	937,996	622,186	315,811	874,735	578,822	296,822	63,242	46,383	16,876	297,164
7												
8	(F) Working Capital (13 Month Average 1996)	7,154,982	5,420,359	3,604,178	1,826,416	5,087,248	3,335,604	1,731,643	388,344	288,571	87,773	1,721,398
9												
10	EXPENSES (SCHEDULE B):											
11												
12	(A) Customer Account Expense (1996) - Before Adj.	3,088,578	2,346,264	1,538,308	788,958	2,188,074	1,440,337	747,737	159,180	119,871	42,218	743,312
13												
14	(B) A&G Expense (1996) - Before Adjustments & Reg. Comm. Exp. (H)	8,472,026	8,433,768	4,287,604	2,188,163	5,896,980	3,948,387	2,050,383	433,778	318,808	115,770	2,038,261
15												
16												
17	(C) Businessmen Lakes Customer Accounts Exp. (1996)	183,624	147,041	97,534	49,307	137,127	80,266	49,861	9,814	7,288	2,646	48,983
18												
19	(D) Businessmen Lakes A&G Expense (1996)	273,387	267,921	137,718	69,803	163,623	127,458	86,187	13,888	10,282	3,798	85,778
20												
21	(E) Hurricane Preparedness (1996)	8,870	7,344	4,871	2,472	6,848	4,508	2,340	485	383	122	2,328
22												
23	(F) Conversion Costs (1996)	321,280	247,854	184,272	83,382	230,857	182,031	78,825	16,887	12,241	4,456	73,638
24												
25	(G) Property Taxes (1996)	4,879,288	4,471,211	2,334,718	2,136,489	3,108,732	1,333,181	1,578,581	1,361,460	801,558	539,902	408,077
26												
27	(H) Reg. Comm. Exp. - Rate Case Amort. (1996)	570,354	570,354	378,323	182,031	333,645	351,878	181,768	38,708	26,448	10,283	0
28	Reg. Comm. Exp. - Other (1996)	59,415	45,788	30,378	15,418	42,710	28,115	14,585	3,698	2,284	824	13,617

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

Company: BSU
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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			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)	148,313	109,664	74,416	35,248	78,305	55,690	22,615	31,358	18,728	12,633	39,648
4	Customer Allocation Factor		100.0000%	73.4457%	49.8369%	23.8088%	52.4435%	37.2975%	15.1480%	21.0222%	12.5414%	4.4808%	28.5545%
5													
6	(B) Customers Without Gas		148,878	109,664	74,416	35,248	78,305	55,690	22,615	31,358	18,728	12,633	37,212
7	Customers Without Gas Allocation Factor		100.0000%	74.0643%	50.9859%	23.9085%	53.3197%	37.9163%	15.3973%	21.9507%	12.7488%	8.6011%	25.3357%
8													
9	(C) Customers - Water Only (12/31/95)		103,173	74,416	74,416	N/A	55,690	55,690	N/A	18,728	18,728	N/A	28,757
10	Water Only Customer Allocation Factor		100.0000%	72.1274%	72.1274%	N/A	53.9779%	53.9773%	N/A	18.1581%	18.1501%	N/A	27.8728%
11													
12	(D) Customers - Sewer Only (12/31/95)		43,703	35,248	N/A	35,248	22,615	N/A	22,615	12,633	N/A	12,633	8,455
13	Sewer Only Customer Allocation Factor		100.0000%	80.6535%	N/A	80.6535%	51.7470%	N/A	51.7470%	28.9065%	N/A	28.9065%	19.3465%
14													
15	(E) Average Gross Plant (1995)		314,228,078	273,152,001	150,882,882	122,160,009	164,882,719	91,688,300	73,332,219	108,150,373	59,331,582	48,827,791	41,088,886
16	Gross Plant Allocation Factor		100.0000%	86.9249%	48.0501%	38.8748%	52.5055%	28.1690%	23.3384%	34.4195%	18.9810%	15.5384%	13.0751%
17													
18	(F) CIAC Activity (1995)		3,978,901	2,308,172	1,888,881	908,211	1,599,979	1,151,538	357,842	988,794	738,425	150,369	878,819
19	CIAC Allocation Factor		100.0000%	77.0389%	61.4224%	18.5165%	49.9537%	37.4241%	11.6288%	28.8852%	23.8883%	4.8869%	22.0811%
20													
21	(G) Net Tax Basis (1995)		110,754,580	100,952,801	53,328,126	47,623,475	50,483,481	25,808,691	24,679,800	50,488,110	27,518,435	22,848,875	9,601,886
22	Net Tax Allocation Factor		100.0000%	91.1488%	48.1507%	42.8891%	45.9814%	23.3035%	22.2770%	45.9884%	24.8472%	20.7212%	8.6582%
23													
24	RATE BASE (SCHEDULE A) - Average												
25													
26	(A) Deferred Taxes (1995)		4,748,235	3,123,367	3,697,588	(574,221)	2,127,891	2,287,840	(158,949)	985,478	1,409,749	(414,272)	1,622,868
27	Parent Debt Adjustment (1995)		483,745	429,187	237,245	191,943	258,243	144,021	115,223	168,944	93,224	78,720	84,558
28	Investment Tax Credit (1995)		78,687	60,407	37,814	30,589	41,320	22,955	18,365	27,087	14,859	12,228	10,290
29													
30	(B) General Plant (1994)		21,690,152	15,826,142	10,895,155	5,117,907	11,388,836	8,898,152	3,283,883	4,583,307	2,718,093	1,834,303	5,757,009
31	General Plant (1995)		25,452,039	18,690,452	12,688,023	8,000,488	13,347,946	9,482,871	3,954,875	5,348,486	3,192,052	2,153,433	8,758,907
32	Average General Plant (1995)		23,568,095	17,308,287	11,745,088	5,583,198	12,358,861	8,789,562	3,589,329	4,849,398	2,955,528	1,983,868	6,257,880
33													
34	(C) General Plant Accumulated Depreciation (1994)		8,583,718	7,038,828	4,778,422	2,262,407	5,828,038	3,574,488	1,451,553	2,012,788	1,201,838	818,854	2,544,807
35	General Plant Accumulated Depreciation (1995)		11,803,788	8,869,384	5,882,887	2,788,487	8,180,320	4,402,520	1,787,807	2,478,058	1,480,368	988,880	3,134,414
36	Average General Plant Accumulated Depreciation (1995)		10,893,757	7,854,107	5,328,654	2,524,452	6,808,163	3,868,503	1,818,680	2,245,623	1,341,151	904,772	2,839,851
37													
38													
39	(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.												

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

Company: SSU
 Docket: 950485-W5

(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			OTHER PLANTS
			TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	
1	(D) General Plant Additions (1995)	4,010,698	2,952,287	2,003,368	948,918	2,108,065	1,466,242	688,823	844,222	504,126	340,698	1,067,398
2	General Plant Retirements (1995)	247,798	161,998	120,500	58,497	129,955	92,423	37,532	52,943	31,076	20,968	85,801
3												
4	(E) Water Blanket Additions (1995) - Actual	1,382,796	997,374	997,374	N/A	746,596	746,596	N/A	238,978	238,978	N/A	385,421
5												
6	(F) Sewer Blanket Additions (1995) - Actual	120,882	97,318	N/A	97,318	62,439	N/A	62,439	34,879	N/A	34,879	23,344
7												
8	(G) Unfunded OPEBS (1995)	887,128	651,557	442,135	209,422	465,241	330,878	134,365	188,316	111,259	75,938	235,371
9												
10	EXPENSES (SCHEDULE B)											
11	(A) Customer Account Expenses (1995)	2,851,233	2,167,554	1,470,863	696,691	1,547,731	1,100,730	446,995	619,824	376,127	240,698	793,679
12												
13	(B) A&G Expense (1995) - Excluding Reg. Comm. Exp. (F)	6,103,117	5,951,382	4,038,507	1,912,985	4,248,588	3,022,398	1,227,301	1,761,832	1,018,247	685,584	2,151,728
14												
15	(C) Water Company Direct Expenses (1995)	374,248	268,935	269,935	N/A	292,009	292,009	N/A	67,926	67,926	N/A	104,513
16												
17	(D) Sewer Company Direct Expenses (1995)	339,884	273,951	N/A	273,951	175,766	N/A	175,766	88,165	N/A	88,165	65,713
18												
19	(E) Property Taxes (1995)	4,083,410	3,720,628	2,000,816	1,720,011	2,904,131	1,885,728	916,403	1,716,887	915,998	801,888	362,389
20												
21	(F) Reg. Comm. Exp. - Rate Case Amort. (1995)	468,889	373,239	255,427	117,829	238,801	179,589	68,202	134,455	84,829	48,627	98,837
22	Reg. Comm. Exp. - Other (1995)	59,415	44,362	30,193	14,259	31,676	22,528	8,149	12,685	7,575	5,110	18,059

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

Company: SSU
 Docket : 950485-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			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) - 12/31/04	146,882	146,433	73,757	34,676	78,205	55,600	22,815	30,128	18,047	12,061	30,840
4	Customer Allocation Factor	100.0000%	73.2256%	49.9882%	23.4168%	52.6765%	37.9075%	15.2719%	20.3453%	12.2007%	8.1448%	20.7750%
5												
6	(B) Customers Without Gas	145,645	100,433	73,757	34,676	78,205	55,600	22,815	30,128	18,047	12,061	37,212
7	Customers Without Gas Allocation Factor	100.0000%	74.4502%	50.8419%	23.8086%	53.7843%	36.2389%	15.5275%	20.8850%	12.4649%	8.2811%	25.5408%
8												
9	(C) Average Gross Plant (1994)	286,787,470	251,904,370	138,912,268	114,902,110	150,129,904	81,841,868	66,467,308	100,875,315	54,578,800	46,544,712	37,763,061
10	Gross Plant Allocation Factor	100.0000%	88.9227%	47.1019%	39.8217%	51.9869%	28.2725%	23.7171%	34.8331%	18.8285%	16.1046%	13.8773%
11												
12	(D) CIAC Activity (1994)	3,453,811	2,824,783	1,884,728	949,035	1,442,244	1,064,502	377,742	1,442,244	1,064,502	377,742	829,040
13	CIAC Allocation Factor	100.0000%	81.7888%	54.5885%	27.2173%	41.7589%	30.8211%	10.9369%	41.7589%	30.8211%	10.9369%	18.2132%
14												
15	(E) Net Tax Basis (1994)	110,754,580	109,952,001	53,229,120	47,823,475	50,483,461	25,800,801	24,673,800	50,480,110	27,510,435	22,848,675	9,861,880
16	Net Tax Allocation Factor	100.0000%	91.1408%	48.1507%	42.9991%	45.9814%	23.0355%	22.2779%	45.9814%	24.8172%	20.7212%	8.8562%
17												
18	RATE BASE (SCHEDULE A) - Average											
19												
20	(A) Deferred Taxes (1994)	4,288,427	3,143,278	2,794,548	348,730	1,155,777	1,404,880	(338,314)	1,987,502	1,204,458	947,043	1,125,180
21	Parent Debt Adjustment (1994)	408,200	354,913	192,317	162,598	212,278	115,430	98,830	142,835	78,578	45,758	53,288
22	Investment Tax Credit (1994)	78,887	89,408	37,047	31,238	40,914	22,250	18,885	27,481	14,817	12,674	19,231
23												
24	(B) General Plant (1993)	17,311,827	12,875,865	8,822,314	4,953,861	6,153,982	6,519,252	2,843,738	3,522,812	2,112,082	1,469,851	4,835,693
25	General Plant (1994)	21,888,152	15,875,284	10,708,404	5,878,786	11,406,283	8,153,372	3,318,861	4,419,982	2,845,124	1,785,800	5,804,887
26	Average General Plant (1994)	19,495,580	14,275,640	9,710,405	4,585,235	10,280,187	7,231,812	2,877,355	3,988,472	2,378,580	1,587,878	5,219,850
27												
28	(C) General Plant Accumulated Depreciation (1993)	8,223,808	8,021,735	4,800,833	1,825,792	4,348,802	3,062,897	1,255,985	1,873,133	1,003,238	680,767	2,201,874
29	General Plant Accumulated Depreciation (1994)	9,503,718	7,017,873	4,773,470	2,244,185	5,047,820	3,884,290	1,483,828	1,848,854	1,189,278	789,578	2,568,843
30	Average General Plant Accumulated Depreciation (1994)	8,903,862	6,510,784	4,434,755	2,084,949	4,709,211	3,348,440	1,259,782	1,811,403	1,088,207	725,187	2,383,858
31												
32	(D) General Plant Additions (1994) - Actual	5,830,801	3,883,578	2,505,580	1,177,878	2,888,088	1,861,844	788,254	1,023,478	813,754	489,724	1,348,918
33	General Plant Retirements (1994) - Actual	881,387	484,284	329,415	154,871	349,727	248,724	101,884	134,558	88,891	53,887	177,881
34												
35	(E) Unfunded OPEBS (1994)	514,238	378,540	258,132	128,417	271,825	183,382	78,534	194,824	62,740	41,884	137,887

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

Company: SSU
 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			OTHER PLANTS
			TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	TOTAL	WATER	SEWER	
1	EXPENSES (SCHEDULE B)											
2												
3	(A) Customer Account Expense (1994)	2,480,232	1,808,084	1,229,888	578,214	1,305,717	828,817	377,100	502,377	301,283	201,114	601,138
4												
5	(B) A&G Expense (1994) - Excluding Reg. Comm. Exp. (D)	7,835,842	5,819,888	3,952,812	1,866,275	4,108,237	2,984,487	1,211,800	1,814,548	988,204	648,245	2,124,778
6												
7	(C) Property Taxes (1994)	3,838,188	3,406,887	1,883,447	1,515,558	1,885,728	1,828,388	888,333	1,883,271	854,854	748,217	348,188
8												
9	(D) Reg. Comm. Exp. - Rate Case Award. (1994)	474,258	377,253	258,278	117,877	242,888	174,548	88,248	134,855	84,828	48,827	98,943
10	Reg. Comm. Exp. - Other (1994)	88,428	88,573	45,284	21,288	48,878	34,181	13,885	18,487	11,882	7,485	22,847

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	125,152	39,649	111,772	83,015	28,757	50,592	42,137	8,455	2,437
3	Customer Allocation Factor	100.00000%	75.94129%	24.05871%	67.82240%	50.37287%	17.44953%	30.68684%	25.56841%	5.13043%	1.47875%
4											
5	(B) CUSTOMER ALLOCATION FACTOR WITHOUT GAS										
6	No. of Customers Without Gas	162,364	125,152	37,212	111,772	83,015	28,757	50,592	42,137	8,455	0
7	Customers Without Gas Allocation Factor	100.00000%	77.09113%	22.91887%	68.84038%	51.12894%	17.71144%	31.15862%	25.95218%	5.20744%	0.00000%
8											
9	(C) CUSTOMER ALLOCATION FACTOR - WATER ONLY										
10	No. of Customers - Water Only	111,772	83,015	28,757	111,772	83,015	28,757	N/A	N/A	N/A	N/A
11	Water Only Customer Allocation Factor	100.00000%	74.27173%	25.72827%	100.00000%	74.27173%	25.72827%	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%	100.00000%	0.00000%	68.33134%	68.33134%	0.00000%	33.68666%	33.68666%	0.00000%	0.00000%
16											
17	(E) AVERAGE GROSS PLANT										
18	Average Gross Plant	359,407,963	315,836,170	43,471,793	196,616,283	171,535,651	25,080,633	159,877,486	144,400,519	15,476,977	2,914,184
19	Gross Plant Allocation Factors (PLANT)	100.00000%	87.90461%	12.09539%	54.70560%	47.72728%	6.97832%	44.48357%	40.17733%	4.30624%	0.81083%
20											
21	(F) CIAC ACTIVITY										
22	CIAC Activity	3,120,084	2,546,031	574,053	2,106,750	1,680,917	425,833	1,013,334	865,114	148,220	0
23	CIAC Activity Allocation Factors (CIAC)	100.00000%	81.60136%	18.39864%	67.52222%	53.87409%	13.64813%	32.47778%	27.72727%	4.75051%	0.00000%
24											
25	(G) NET TAX BASIS										
26	Net Tax Basis	110,754,599	108,952,601	9,801,998	59,411,034	53,329,126	6,081,908	49,965,682	47,623,475	2,342,207	1,377,873
27	Customer Allocation Factors (NTB)	100.00000%	91.14881%	8.85119%	53.64205%	48.15071%	5.49134%	45.11387%	42.99910%	2.11477%	1.24408%
28											
29											
30	(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition,										
31	Valencia Terrace Acquisition, and Buenaventura Acquisition										

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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	109,884	39,649	103,173	74,418	28,757	43,703	35,248	8,455	2,437
3	Customer Allocation Factor	100.0000%	73.44871%	26.56429%	69.09847%	49.83893%	19.25954%	29.26939%	23.60879%	5.66260%	1.83214%
4											
5	(B) CUSTOMER ALLOCATION FACTOR WITHOUT GAS										
6	No. of Customers Without Gas	148,878	109,884	37,212	103,173	74,418	28,757	43,703	35,248	8,455	0
7	Customers Without Gas Allocation Factor	100.0000%	74.68434%	26.33688%	70.24497%	60.88687%	19.57910%	29.75503%	23.98847%	5.75658%	0.00000%
8											
9	(C) CUSTOMER ALLOCATION FACTOR - WATER ONLY										
10	No. of Customers - Water Only	103,173	74,418	28,757	103,173	74,418	28,757	N/A	N/A	N/A	N/A
11	Water Only Customer Allocation Factor	100.0000%	72.12740%	27.87260%	100.00000%	72.12740%	27.87260%	N/A	N/A	N/A	N/A
12											
13	(D) CUSTOMER ALLOCATION FACTOR - SEWER ONLY										
14	No. of Customers - Sewer Only	43,703	35,248	8,465	N/A	N/A	N/A	43,703	35,248	8,455	N/A
15	Sewer Only Customer Allocation Factor	100.0000%	80.65350%	19.34650%	N/A	N/A	N/A	100.00000%	80.65350%	19.34650%	N/A
16											
17	(E) AVERAGE GROSS PLANT										
18	Average Gross Plant	314,239,078	274,152,091	41,086,988	174,757,443	150,992,082	23,765,361	138,602,144	122,160,009	14,442,134	2,879,491
19	Gross Plant Allocation Factors	100.0000%	86.92893%	13.07507%	55.81289%	48.05007%	7.56283%	43.47077%	38.87486%	4.59591%	0.91834%
20											
21	(F) CIAC ACTIVITY										
22	CIAC Activity	3,076,991	2,398,172	678,819	2,404,524	1,889,961	514,563	672,467	508,211	164,256	0
23	CIAC Activity Allocation Factors	100.0000%	77.93887%	22.06113%	76.14530%	61.42236%	16.72293%	21.85470%	18.51849%	5.33820%	0.00000%
24											
25	(G) NET TAX BASIS										
26	Net Tax Basis	110,754,589	100,952,601	9,801,988	59,411,034	53,329,126	6,081,908	49,985,682	47,623,475	2,342,207	1,377,873
27	Customer Allocation Factors	100.0000%	91.14981%	8.85019%	53.64205%	48.15071%	5.49134%	45.11387%	42.99910%	2.11477%	1.24408%
28											
29											
30	(1) Adjusted for sale of Verice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, and Valencia Terrace Acquisition.										

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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	108,433	38,649	102,514	73,757	28,757	43,131	34,676	8,455	2,437
3	Customer Allocation Factor	100.00000%	73.24970%	26.775000%	69.227860%	49.808214%	19.419646%	29.126430%	23.416756%	5.709674%	1.645710%
4											
5	(B) CUSTOMER ALLOCATION FACTOR WITHOUT GAS										
6	No. of Customers Without Gas	145,645	108,433	37,212	102,514	73,757	28,757	43,131	34,676	8,455	0
7	Customers Without Gas Allocation Factor	100.0000%	74.45020%	25.54690%	70.38621%	50.84163%	19.74458%	29.61379%	23.80858%	5.80521%	0.00000%
8											
9	(C) AVERAGE GROSS PLANT										
10	Average Gross Plant	288,767,470	251,004,379	37,763,091	158,357,674	136,912,269	22,345,405	127,622,217	114,992,110	12,630,107	2,787,579
11	Gross Plant Allocation Factors	100.00000%	86.92288%	13.07734%	54.83917%	47.10097%	7.73820%	44.19550%	39.82170%	4.37380%	0.96534%
12											
13	(D) CIAC ACTIVITY										
14	CIAC Activity	3,453,811	2,824,763	629,048	2,378,112	1,884,728	493,384	1,075,699	940,035	135,664	0
15	CIAC Activity Allocation Factors	100.00000%	81.78683%	18.21317%	68.85472%	54.56951%	14.28521%	31.14528%	27.21732%	3.92796%	0.00000%
16											
17	(E) NET TAX BASIS										
18	Net Tax Basis	110,754,599	100,952,801	9,801,798	59,411,034	53,329,126	6,081,908	49,965,682	47,623,475	2,342,207	1,377,673
19	Customer Allocation Factors	100.00000%	91.14981%	8.85019%	53.64205%	48.15071%	5.49134%	45.11387%	42.99910%	2.11477%	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			163,462	108,433	55,029	110,265	73,757	36,508	50,780	34,878	18,064	2,437
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER			100.000000%	66.335299%	33.664705%	67.456049%	45.121802%	22.334243%	31.053089%	21.213493%	9.839596%	1.490868%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:												
1. Sale of Venice Gardens			(15,390)	0	(15,390)	(7,751)	0	(7,751)	(7,629)	0	(7,629)	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	8,599	8,599	0	8,889	8,889	0	0
TOTAL ADJUSTMENTS			1,339	15,719	(15,390)	1,507	9,258	(7,751)	(168)	7,461	(7,629)	0
TOTAL NO. OF CUSTOMERS (AVERAGE 1996)			164,801	125,152	39,649	111,772	83,015	28,757	50,612	42,339	8,435	2,437
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996)			100.000000%	75.941287%	24.068713%	67.822404%	50.372874%	17.449530%	30.698843%	25.568413%	5.130430%	1.478753%

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

WATER NUMBER OF CUSTOMERS				FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	1516 Amelia Island	886 Apache Shores	332 Apple Valley	704 Bay Lakes Estates	886 Beacon Hills
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	110,265	73,757	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	67.456045%	45.121802%	0.897456%	0.092988%	0.580563%	0.042823%	1.859148%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,300)	(7,751)	0					
2. Lakeside Acquisition	87	87	87					
3. Spring Gardens Acquisition	244	122	122					
4. Valencia Terrace Acquisition	900	450	450					
5. Buena Ventura Lakes Acquisition	15,498	8,599	8,599					
	1,336	1,507	9,258	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	184,801	111,772	83,015	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	67.822404%	50.372874%	0.890185%	0.092232%	0.575846%	0.042475%	1.844042%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chukota	1117 Citrus Park	906 Citrus Springs	994 Crystal River
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	43	383	126	684	351	1,795	74
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.026306%	0.234305%	0.077082%	0.406211%	0.214729%	1.096119%	0.045270%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
5. Buenaventura Lakes Acquisition	15,468							
	1,230	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,901	43	383	126	684	351	1,795	74
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.026092%	0.232402%	0.076456%	0.402910%	0.212964%	1.089192%	0.044903%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	105 Deerlyler Shore	1808 Deltona	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,482	125	22,844	60	249	173	180	123
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.076470%	13.975113%	0.036706%	0.152329%	0.105835%	0.110117%	0.075247%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
5. Buenaventura Lakes Acquisition	15,488							
	1,339	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	125	22,844	60	249	173	180	123
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.075649%	13.861566%	0.036406%	0.151091%	0.104975%	0.109223%	0.074635%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	478 Fox Run	558 Friendly Center	982 Golden Terrace	988 Gospel Field Estate	575 Grand Terrace
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	139	29	100	20	106	8	110
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.085039%	0.017741%	0.061178%	0.012239%	0.064947%	0.004894%	0.067294%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,360)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
5. Buenaventura Lakes Acquisition	15,468							
	1,339	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	139	29	100	20	106	8	110
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.084347%	0.017597%	0.060679%	0.012136%	0.064320%	0.004854%	0.066747%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	326 Harmony Homes	438 Hermita Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	760 Intercession City
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	63	174	96	111	53	241	253
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.038541%	0.106447%	0.058729%	0.067906%	0.032423%	0.147435%	0.154776%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,360)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
5. Buenaventura Lakes Acquisition	15,486							
	1,336	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	63	174	96	111	53	241	253
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.038228%	0.105582%	0.058252%	0.067354%	0.032180%	0.146237%	0.153518%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingwood Manor	773 Lake Almy Estates	325 Lake Brantley	104 Lake Conway Park
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	246	113	986	62	85	66	85
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.150494%	0.069129%	0.603198%	0.037929%	0.052000%	0.040376%	0.052000%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,390)							
2. Lakeside Acquisition	67							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
5. Buenaventura Lakes Acquisition	15,469							
	1,338	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	246	113	986	62	85	66	85
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.149271%	0.068568%	0.596297%	0.037621%	0.051577%	0.040048%	0.051577%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	323 Lake Harriet Est.	1054 Lakeside Villas	675 Lakeland Heights	2401 Leisure Lakes	2602 Marco Shores	1106 Marion Oaks	330 Meredith Manor
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	262	12	391	243	290	2,514	651
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.172517%	0.007341%	0.239199%	0.148658%	0.177411%	1.537972%	0.398258%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,360)							
2. Lakeside Acquisition	67							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
5. Buenaventura Lakes Acquisition	15,466							
	1,339	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	262	12	391	243	290	2,514	651
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.171119%	0.007282%	0.237256%	0.147451%	0.175970%	1.525476%	0.395022%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	562 Morningview	983 Oak Forest	1702 Oakwood	578 Palmettes Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,482	36	143	203	34	99	1,186	58
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.022023%	0.087482%	0.124188%	0.020800%	0.060565%	0.725551%	0.035482%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	344							
4. Valencia Terrace Acquisition	900							
5. Buenaventura Lakes Acquisition	15,488							
	1,338	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	36	143	203	34	99	1,186	58
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.021845%	0.086771%	0.123179%	0.020631%	0.060072%	0.719658%	0.035194%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	564 Piedola Island	907 Pine Ridge	782 Pine Ridge Estate	583 Piney Woods	987 Point O'Woods	443 Pomona Park	1085 Palmstar Village
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	183,462	132	665	212	167	344	187	156
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.080753%	0.406822%	0.129694%	0.102164%	0.210446%	0.102164%	0.095435%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	67							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
5. Buenaventura Lakes Acquisition	15,488							
	1,339	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	132	665	212	167	344	187	156
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.080097%	0.403517%	0.128640%	0.101334%	0.208737%	0.101334%	0.094660%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	578 Quail Ridge	442 River Grove	430 River Park	988 Rosemont	1115 Salt Springs	1110 Samira Villas	574 Silver Lakes Est.
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	183,482	15	105	352	120	118	2	1,346
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.009176%	0.064235%	0.215341%	0.073412%	0.070966%	0.001224%	0.823433%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
5. Buenaventura Lakes Acquisition	15,488							
	1,338	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	184,801	15	105	352	120	118	2	1,346
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.009102%	0.063713%	0.213591%	0.072815%	0.070388%	0.001214%	0.816743%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St John's Highlands	565 Stone Mountain	1801 Sugar Mill	988 Sugarhill Woods	2801 Sunny Hills
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	28	114	82	7	621	2,246	426
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.015906%	0.069741%	0.050165%	0.004282%	0.379905%	1.374020%	0.260811%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,360)							
2. Lakeside Acquisition	67							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
5. Buena Ventura Lakes Acquisition	15,489							
	1,339	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	28	114	82	7	621	2,246	426
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.015777%	0.069174%	0.049757%	0.004248%	0.376818%	1.362656%	0.258494%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Welaka	122 Westmont	783 Windsong
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	183,462	10	543	3,382	136	135	131	105
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.006118%	0.332187%	2.069982%	0.083200%	0.082589%	0.080141%	0.064235%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
5. Buenaventura Lakes Acquisition	15,488							
	1,338	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	10	543	3,382	136	135	131	105
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.006068%	0.329488%	2.052172%	0.082524%	0.081917%	0.079490%	0.063713%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Description	TOTAL COMPANY	898 Woodmere	446 Woolens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lakes	2201 Deep Creek	1807 Enterprise
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	1,167	21	484	55,690	0	2,952	218
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.713927%	0.012847%	0.296093%	34.069080%	0.000000%	1.805824%	0.133364%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,360)				0			
2. Lakeside Acquisition	57				0			
3. Spring Gardens Acquisition	344				0			
4. Valencia Terrace Acquisition	990				0			
5. Buenaventura Lakes Acquisition	15,486				0	8,599		
	1,308	0	0	0	0	8,599	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	1,167	21	484	55,690	8,599	2,952	218
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.708127%	0.012743%	0.293688%	33.792271%	5.217808%	1.791251%	0.132281%

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

WATER NUMBER OF CUSTOMERS		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Description	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	985 Lakeside	2901 Lehigh	2601 Marco Island	2301 Palm Valley	2302 Reasington Forest
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	87	152	0	8,585	5,803	206	64
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.053223%	0.092988%	0.000000%	5.251985%	3.550081%	0.126023%	0.039153%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	87			87				
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
5. Buenaventura Lakes Acquisition	15,488							
	1,338	0	0	87	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	184,801	87	152	87	8,585	5,803	206	64
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.052791%	0.092232%	0.052791%	5.209313%	3.521216%	0.124999%	0.008839%

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

WATER NUMBER OF CUSTOMERS	FPSC NON-UNIFORM		FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY
	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Hereset Heights	210 Lake Gibson	214 Orange Hill
Description								
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	0	0	18,067	-163	319	773	232
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	0.000000%	0.000000%	11.052722%	0.099717%	0.195152%	0.472893%	0.141929%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,390)			0				
2. Lakeside Acquisition	87			87				
3. Spring Gardens Acquisition	244	122		122				
4. Valencia Terrace Acquisition	900		450	450				
5. Buenaventura Lakes Acquisition	15,469			8,599				
	1,339	122	450	9,258	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	122	450	27,325	163	319	773	232
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	0.074029%	0.273057%	18.580603%	0.098907%	0.193567%	0.469051%	0.140776%

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

WATER NUMBER OF CUSTOMERS	COUNTY				
Description	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	SUBTOTAL COUNTY REGULATED
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:					
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - WATER	163,462	2,573	24,343	354	36,508
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - WATER	100.000000%	1.574068%	14.892146%	0.216584%	22.334243%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:					
1. Sale of Varice Gardens	(15,380)				(7,751)
2. Lakeside Acquisition	87				0
3. Spring Gardens Acquisition	244				0
4. Valencia Terrace Acquisition	900				0
5. Buenaventura Lakes Acquisition	15,488				0
	1,336	0	0	0	(7,751)
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - WATER	164,801	2,573	24,343	354	28,757
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - WATER	100.000000%	1.581277%	14.771148%	0.214805%	17.449530%

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

SEWER NUMBER OF CUSTOMERS									
	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	898 Beacon Hills	473 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	50,780	34,878	1,278	113	167	2,935	16	332
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) -SEWER	100.000000%	31.053089%	21.213499%	0.781833%	0.069129%	0.102184%	1.795524%	0.009788%	0.203105%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Varico Gardens	(15,300)	(7,829)	0						
2. Lakeside Acquisition	87	0	0						
3. Spring Gardens Acquisition	244	122	122						
4. Valencia Terrace Acquisition	900	450	450						
5. Buenaventura Lakes Acquisition	15,408	6,889	6,889						
TOTAL ADJUSTMENTS - SEWER	1,339	(168)	7,461	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - SEWER	164,801	50,592	42,137	1,278	113	167	2,935	16	332
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) -SEWER	100.000000%	30.698843%	25.568413%	0.775481%	0.068568%	0.101334%	1.790939%	0.009709%	0.201455%

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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	FPSC	FPSC
Description	TOTAL COMPANY	335 Citrusola	1117 Citrus Park	906 Citrus Springs	1906 Deltona	673 Fisherman's Haven	340 FL. Cent. Comm. Park	679 Fox Run	673 Holiday Haven
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - SEWER	163,462	134	268	688	4,617	144	43	98	92
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) -SEWER	100.000000%	0.081976%	0.162729%	0.419689%	2.824510%	0.088094%	0.026306%	0.059953%	0.056262%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,380)								
2. Lakeide Acquisition	67								
3. Spring Gardens Acquisition	244								
4. Valencia Terrace Acquisition	906								
5. Buenaventura Lakes Acquisition	15,686								
TOTAL ADJUSTMENTS - SEWER	1,303	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - SEWER	164,801	134	268	688	4,617	144	43	98	92
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) -SEWER	100.000000%	0.081310%	0.161407%	0.418260%	2.801561%	0.087378%	0.026092%	0.059466%	0.055825%

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

SEWER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	1802 Jungle Den	675 Leland Heights	2401 Leisure Lakes	2802 Marco Shores	1104 Marion Oaks	330 Meredith Manor	562 Morningview	440 Palm Port
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - SEWER	163,462	116	389	229	253	1,332	28	38	99
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) -SEWER	100.000000%	0.070965%	0.237978%	0.140094%	0.154778%	0.814868%	0.017129%	0.022023%	0.060565%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,380)								
2. Lakeside Acquisition	87								
3. Spring Gardens Acquisition	244								
4. Valencia Terrace Acquisition	900								
5. Buenaventura Lakes Acquisition	15,488								
TOTAL ADJUSTMENTS - SEWER	1,339	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - SEWER	164,801	116	389	229	253	1,332	28	38	99
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) -SEWER	100.000000%	0.070388%	0.236042%	0.138955%	0.153518%	0.808248%	0.016990%	0.021845%	0.060072%

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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	FPSC	FPSC
Description	TOTAL COMPANY	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	988 Sugarhill Woods
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - SEWER	163,462	1,029	29	138	113	26	33	815	2,189
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - SEWER	100.000000%	0.629504%	0.017741%	0.084423%	0.069129%	0.015906%	0.020188%	0.378234%	1.339149%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,300)								
2. Lakeside Acquisition	87								
3. Spring Gardens Acquisition	244								
4. Valencia Terrace Acquisition	900								
5. Buenaventura Lakes Acquisition	15,488								
TOTAL ADJUSTMENTS - SEWER	1,339	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - SEWER	164,801	1,029	29	138	113	26	33	815	2,189
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - SEWER	100.000000%	0.624389%	0.017597%	0.083737%	0.068568%	0.015777%	0.020024%	0.373177%	1.328269%

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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		FPSC
Description	TOTAL COMPANY	2801 Bury Hills	560 Sunshine Parkway	106 University Shores	567 Venetian Village	86 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	FPSC NON-UNIFORM Buena Ventura Lakes
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - SEWER	163,462	178	9	3,163	86	1,122	482	22,815	0
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) - SEWER	100.000000%	0.108894%	0.005508%	1.935008%	0.052812%	0.688398%	0.294870%	13.835020%	0.000000%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venetia Gardens	(13,300)								0
2. Lakeside Acquisition	87								0
3. Spring Gardens Acquisition	244								0
4. Valencia Terrace Acquisition	800								0
5. Buena Ventura Lakes Acquisition	15,489								6,889
TOTAL ADJUSTMENTS - SEWER	1,309	0	0	0	0	0	0	0	6,889
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - SEWER	164,801	178	9	3,163	86	1,122	482	22,815	6,889
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) - SEWER	100.000000%	0.108009%	0.005481%	1.919284%	0.052184%	0.688821%	0.292474%	13.722811%	4.180193%

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

SEWER NUMBER OF CUSTOMERS		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Description	TOTAL COMPANY	2201 Deep Creek	1807 Enterprise	2901 Lehigh	2901 Marco Island	994 Spring Gardens	2101 Tropical Lakes	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - SEWER	163,462	3,003	128	6,791	1,920	0	219	0	12,061
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) -SEWER	100.000000%	1.837124%	0.078306%	4.154482%	1.174585%	0.000000%	0.133978%	0.000000%	7.378473%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,380)								0
2. Lakeside Acquisition	87								0
3. Spring Gardens Acquisition	244					122			122
4. Valencia Terrace Acquisition	900							450	450
5. Buenaventura Lakes Acquisition	15,468								6,989
TOTAL ADJUSTMENTS - SEWER	1,339	0	0	0	0	122	0	450	7,461
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - SEWER	164,801	3,003	128	6,791	1,920	122	219	450	19,522
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) -SEWER	100.000000%	1.822198%	0.077669%	4.120727%	1.165041%	0.074029%	0.132888%	0.273057%	11.845802%

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

SEWER NUMBER OF CUSTOMERS		COUNTY	COUNTY	COUNTY	COUNTY	
Description	TOTAL COMPANY	210 Lake Gibson	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	SUBTOTAL COUNTY REGULATED
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:						
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - SEWER	163,462	267	2,524	5,311	353	18,084
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) -SEWER	100.000000%	0.163341%	1.544090%	3.249073%	0.215952%	9.839596%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:						
1. Sale of Valrico Gardens	(15,380)					(7,629)
2. Lakeside Acquisition	67					0
3. Spring Gardens Acquisition	244					0
4. Valencia Terrace Acquisition	908					0
5. Buenaventura Lakes Acquisition	15,680					0
TOTAL ADJUSTMENTS - SEWER	1,339	0	0	0	0	(7,629)
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - SEWER	164,801	267	2,524	5,311	353	8,455
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) -SEWER	100.000000%	0.162014%	1.531544%	3.222675%	0.214198%	5.130430%

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

Description	GAS NUMBER OF CUSTOMERS			NON-REG.	NON-REG.	NON-REG.	SUBTOTAL NON- REGULATED
	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hills	
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/96:							
TOTAL NO. OF CUSTOMERS (AVERAGE 1996) - GAS	163,462	2,437	----	1,701	605	131	2,437
CUSTOMER ALLOCATION FACTOR (AVERAGE 1996) -GAS	100.000000%	1.490866%	----	1.040609%	0.370117%	0.080141%	1.490866%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:							
1. Sale of Verica Gardens	(15,380)	0	----				0
2. Lakeside Acquisition	87	0	----				0
3. Spring Gardens Acquisition	244	0	----				0
4. Valencia Terrace Acquisition	900	0	----				0
5. Buenaventura Lakes Acquisition	15,488	0	----				0
TOTAL ADJUSTMENTS - GAS	1,339	0	----	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1996) - GAS	164,801	2,437	----	1,701	605	131	2,437
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1996) -GAS	100.000000%	1.478753%	----	1.032154%	0.367109%	0.078490%	1.478753%

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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	73,757	89,705	110,265	73,757	36,508	50,780	34,676	16,084	2,437
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995)	100.000000%	45.121802%	54.878198%	67.456045%	45.121802%	22.334243%	31.053089%	21.213493%	9.839596%	1.480666%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:										
1. Sale of Venice Gardens	(15,380)	0	(15,380)	(7,751)	0	(7,751)	(7,629)	0	(7,629)	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)	1,231	(15,380)	(7,092)	659	(7,751)	(7,057)	572	(7,629)	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995)	149,313	108,664	74,325	103,173	74,416	28,757	43,703	35,248	8,455	2,437
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995)	100.000000%	73.445715%	26.554285%	69.088471%	49.836929%	19.259542%	29.269387%	23.606786%	5.662601%	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 WATER	TOTAL FILED FPSC REGULATED WATER	FPSC 1518 Amelia Island	FPSC 990 Apache Shores	FPSC 332 Apple Valley	FPSC 794 Bay Lake Estates	FPSC 886 Beacon Hills
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	110,265	73,757	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	67.458045%	45.121802%	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)	0					
2. Lakeside Acquisition	87	87	87					
3. Spring Gardens Acquisition	244	122	122					
4. Valenda Terrace Acquisition	900	450	450					
	(14,149)	(7,092)	659	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	149,313	103,173	74,416	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	69.098471%	49.838929%	0.982500%	0.101800%	0.635578%	0.046881%	2.035322%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	472 Beecher's Point	2202 Summit Stone	555 Carlton Village	335 Chuluota	1117 Citrus Park	908 Citrus Springs	984 Crystal River	105 Deerwyler Shores
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	43	363	126	664	351	1,795	74	125
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.026306%	0.234305%	0.077082%	0.408211%	0.214729%	1.098115%	0.045270%	0.076470%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,380)								
2. Lakeside Acquisition	87								
3. Spring Gardens Acquisition	244								
4. Valencia Terrace Acquisition	800								
	(14,149)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	149,313	43	363	126	664	351	1,795	74	125
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.028799%	0.256508%	0.084386%	0.444703%	0.235077%	1.202173%	0.049560%	0.083717%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	1806 Deltona	336 Dol Ray Manor	334 Druid Hills	537 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fisherman's Haven
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	22,844	80	249	173	180	123	139
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	13.975113%	0.036706%	0.152329%	0.105835%	0.110117%	0.075247%	0.085035%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Vanice Gardens	(15,380)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	800							
	(14,149)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	148,313	22,844	80	249	173	180	123	139
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	15.299405%	0.040184%	0.166764%	0.115864%	0.120552%	0.082377%	0.093093%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	772 Fountains	679 Fox Run	556 Friendly Center	992 Golden Terrace	986 Gospel Field Estates	575 Grand Terrace	326 Harmony Homes	438 Hermita Cove	
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	29	100	20	106	8	110	63	174
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.017741%	0.061176%	0.012235%	0.064847%	0.004894%	0.067294%	0.038541%	0.106447%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,380)								
2. Lakeside Acquisition	87								
3. Spring Gardens Acquisition	244								
4. Valencia Terrace Acquisition	900								
	(14,149)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	148,313	29	100	20	106	8	110	63	174
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.019422%	0.066973%	0.013395%	0.070992%	0.005358%	0.073671%	0.042193%	0.116534%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	558 Hobby Hills	573 Holiday Heaven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City	470 Interlachen Lake Est	1802 Jungle Den
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	96	111	53	241	253	246	113
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.058729%	0.067906%	0.032423%	0.147435%	0.154776%	0.150494%	0.069129%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
	(14,149)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	149,313	96	111	53	241	253	246	113
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.064294%	0.074340%	0.035406%	0.161408%	0.169443%	0.164755%	0.075680%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	325 Lake Brantley	104 Lake Conway Park	323 Lake Harriet Est.	1054 Lakeview Villas
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	986	62	85	66	85	282	12
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.603198%	0.037929%	0.052000%	0.040376%	0.052000%	0.172517%	0.007341%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
	(14,149)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	149,313	986	62	85	66	85	282	12
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.660358%	0.041524%	0.056927%	0.044202%	0.056927%	0.18865%	0.008037%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	675 Lakeland Heights	2401 Lakewood Lakes	2902 Marco Shores	1106 Marlon Oaks	330 Meredith Manor	582 Morningview	983 Oak Forest	1702 Oakwood	
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	391	243	290	2,514	651	36	143	203
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.239199%	0.148658%	0.177411%	1.537972%	0.398258%	0.022022%	0.087462%	0.124188%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,389)								
2. Lakeside Acquisition	87								
3. Spring Gardens Acquisition	244								
4. Valencia Terrace Acquisition	980								
	(14,149)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	148,313	391	243	290	2,514	651	36	143	203
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.261668%	0.162745%	0.194223%	1.683711%	0.435997%	0.024110%	0.095772%	0.125365%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	34	99	1,188	56	132	665	212
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.020800%	0.060565%	0.725551%	0.035482%	0.080753%	0.408622%	0.129694%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,280)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
	(14,149)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	149,313	34	99	1,188	56	132	665	212
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.022771%	0.066304%	0.794305%	0.036845%	0.088405%	0.445373%	0.141984%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	553 Piney Woods	987 Point O'Woods	443 Pomona Park	1095 Postmaster Village	579 Quail Ridge	442 River Grove	439 River Park
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	167	344	167	156	15	105	352
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.102164%	0.210448%	0.102164%	0.095435%	0.009176%	0.064235%	0.215341%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,360)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
	(14,149)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	149,313	167	344	167	156	15	105	352
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.111846%	0.230389%	0.111846%	0.104479%	0.010048%	0.070322%	0.235748%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	988 Rosemont	1115 Saff Springs	1118 Samsra Villas	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	120	116	2	1,346	26	114	82	7
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.073412%	0.070965%	0.001224%	0.823433%	0.015906%	0.069741%	0.050165%	0.004282%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,380)								
2. Lakeside Acquisition	67								
3. Spring Gardens Acquisition	244								
4. Valencia Terrace Acquisition	900								
	(14,149)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	149,313	120	116	2	1,346	26	114	82	7
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.080368%	0.077689%	0.001399%	0.901462%	0.017413%	0.076350%	0.054916%	0.004688%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	1801 Sugar Hill	989 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	621	2,246	426	10	543	3,382	136
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.379905%	1.374020%	0.260611%	0.006118%	0.332187%	2.068982%	0.083200%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
	(14,149)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	149,313	621	2,246	426	10	543	3,382	136
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.415905%	1.504223%	0.285307%	0.006697%	0.363666%	2.265041%	0.091064%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC NON-UNIFORM	
Description	TOTAL COMPANY	447 Welaka	122 Westmont	783 Windsong	898 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	135	131	105	1,167	21	484	55,690	0
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.082588%	0.080141%	0.064235%	0.713827%	0.012847%	0.298093%	34.069080%	0.000000%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Vanice Gardens	(15,380)							0	
2. Lakeside Acquisition	87							0	
3. Spring Gardens Acquisition	244							0	
4. Valencia Terrace Acquisition	900							0	
	(14,149)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	148,313	135	131	105	1,167	21	484	55,690	0
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.090414%	0.087735%	0.070322%	0.781580%	0.014064%	0.324151%	37.297489%	0.000000%

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

WATER NUMBER OF CUSTOMERS		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Description	TOTAL COMPANY	2281 Deep Creek	1807 Enterprise	1298 Oswest Lake Est.	1278 Keystone Club Est.	995 Lakeside	2601 Lefhigh	2601 Marco Island
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,482	2,952	218	87	152	0	8,585	5,803
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	1.805924%	0.133364%	0.053223%	0.092968%	0.000000%	5.251965%	3.550081%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Varice Gardens	(15,280)							
2. Lakeside Acquisition	87					87		
3. Spring Gardens Acquisition	264							
4. Valenda Terrace Acquisition	900							
	(14,149)	0	0	0	0	87	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	148,313	2,952	218	87	152	87	8,585	5,803
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	1.977055%	0.146002%	0.058267%	0.101800%	0.058267%	5.749667%	3.886467%

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

WATER NUMBER OF CUSTOMERS	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	
Description	TOTAL COMPANY	2301 Palm Valley	2302 Remington Forest	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Hershey Heights	210 Latta Gibson
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	206	64	0	0	18,067	163	319	773
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.126023%	0.039153%	0.000000%	0.000000%	11.052722%	0.099717%	0.195152%	0.472893%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,380)					0			
2. Lakeside Acquisition	87					87			
3. Spring Gardens Acquisition	244			122		122			
4. Valencia Terrace Acquisition	900				450	450			
	(14,149)	0	0	122	450	859	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	149,313	206	64	122	450	18,726	163	319	773
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.137965%	0.042863%	0.081708%	0.301380%	12.541440%	0.109187%	0.213645%	0.517704%

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

WATER NUMBER OF CUSTOMERS	COUNTY						
Description	TOTAL COMPANY	214 Orange Hill	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	1601 Vanice Gardens	SUBTOTAL COUNTY REGULATED
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:							
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - WATER	163,462	232	2,573	24,343	354	7,751	36,508
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - WATER	100.000000%	0.141929%	1.574086%	14.892146%	0.218564%	4.741775%	22.334243%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:							
1. Sale of Vanice Gardens	(15,380)					(7,751)	(7,751)
2. Lakeside Acquisition	87						0
3. Spring Gardens Acquisition	244						0
4. Valencia Terrace Acquisition	900						0
	(14,149)	0	0	0	0	(7,751)	(7,751)
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - WATER	148,313	232	2,573	24,343	354	0	28,757
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - WATER	100.000000%	0.155378%	1.723226%	16.303336%	0.237086%	0.000000%	19.259542%

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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	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Island	990 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beach's Point
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - SEWER	163,462	50,760	34,676	1,278	113	167	2,935	16
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) -SEWER	100.000000%	31.053089%	21.213483%	0.781833%	0.069129%	0.102164%	1.795524%	0.009788%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)	(7,629)	0					
2. Lakeside Acquisition	87	0	0					
3. Spring Gardens Acquisition	244	122	122					
4. Valencia Terrace Acquisition	900	450	450					
TOTAL ADJUSTMENTS - SEWER	(14,149)	(7,057)	572	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - SEWER	149,313	43,703	35,248	1,278	113	167	2,935	16
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) -SEWER	100.000000%	29.269387%	23.606786%	0.855920%	0.075680%	0.111848%	1.965689%	0.010718%

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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	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	906 Citrus Springs	1806 DeLeon	673 Fisherman's Haven	340 FL. Cent. Comm. Park	679 Fox Run
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - SEWER	163,462	332	134	266	666	4,617	144	43	98
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) -SEWER	100.000000%	0.203105%	0.081878%	0.162729%	0.419669%	2.824510%	0.088094%	0.026308%	0.059953%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Vanice Gardens	(15,380)								
2. Lakeside Acquisition	87								
3. Spring Gardens Acquisition	244								
4. Valencia Terrace Acquisition	900								
TOTAL ADJUSTMENTS - SEWER	(14,149)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - SEWER	149,313	332	134	266	666	4,617	144	43	98
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) -SEWER	100.000000%	0.222352%	0.089744%	0.178149%	0.450438%	3.082182%	0.096442%	0.028799%	0.065834%

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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	FPSC	FPSC
Description	TOTAL COMPANY	573 Holiday Heaven	1802 Jungle Den	675 Lillard Heights	2401 Lelaure Lakes	2602 Marco Shores	1108 Merion Oaks	330 Meredith Manor
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - SEWER	163,462	92	118	389	229	253	1,332	28
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - SEWER	100.000000%	0.056282%	0.070865%	0.237978%	0.140094%	0.154778%	0.814868%	0.017129%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencia Terrace Acquisition	900							
TOTAL ADJUSTMENTS - SEWER	(14,149)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - SEWER	149,313	92	118	389	229	253	1,332	28
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - SEWER	100.000000%	0.061818%	0.077689%	0.260527%	0.153369%	0.169443%	0.892066%	0.018753%

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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	FPSC	FPSC	FPSC	
Description	562	440	1429	444	987	1115	473	1113	
TOTAL COMPANY	Morningview	Palm Port	Palm Terrace	Park Manor	Point O'Woods	Salt Springs	Silver Lake Oaks	South Forty	
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - SEWER	163,462	36	99	1,029	29	138	113	26	33
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - SEWER	100.000000%	0.022023%	0.060565%	0.629504%	0.017741%	0.084423%	0.069129%	0.015906%	0.020188%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,380)								
2. Lakeside Acquisition	87								
3. Spring Gardens Acquisition	244								
4. Valencia Terrace Acquisition	900								
TOTAL ADJUSTMENTS - SEWER	(14,149)	0	0	0	0	0	0	0	
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - SEWER	149,313	36	99	1,029	29	138	113	26	33
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - SEWER	100.000000%	0.024110%	0.066304%	0.689158%	0.019422%	0.092423%	0.075680%	0.017413%	0.022101%

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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	FPSC	FPSC
Description	TOTAL COMPANY	1801 Sugar Mill	889 Sugarmill Woods	2801 Surrey Hills	560 Sunshine Parkway	105 University Shores	567 Venetian Village	888 Woodmere
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - SEWER	163,462	815	2,189	178	9	3,163	86	1,122
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) -SEWER	100.000000%	0.375234%	1.339149%	0.106894%	0.005506%	1.935006%	0.052812%	0.686398%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
2. Lakeside Acquisition	87							
3. Spring Gardens Acquisition	244							
4. Valencle Terrace Acquisition	900							
TOTAL ADJUSTMENTS - SEWER	(14,149)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - SEWER	148,313	815	2,189	178	9	3,163	86	1,122
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) -SEWER	100.000000%	0.411886%	1.466048%	0.119213%	0.006028%	2.116369%	0.057597%	0.751442%

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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	FPSC	
	TOTAL COMPANY	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM
Description				Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise	2601 Lehigh	2601 Marco Island
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - SEWER	163,462	482	22,615	0	3,003	126	6,791	1,920
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) - SEWER	100.000000%	0.294870%	13.835020%	0.000000%	1.837124%	0.078306%	4.154482%	1.174585%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venica Gardens	(15,380)		0					
2. Lakeside Acquisition	87		0					
3. Spring Gardens Acquisition	244		0					
4. Valencia Terrace Acquisition	900		0					
TOTAL ADJUSTMENTS - SEWER	(14,149)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - SEWER	149,312	482	22,615	0	3,003	126	6,791	1,920
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) - SEWER	100.000000%	0.322812%	15.146036%	0.000000%	2.011211%	0.085728%	4.548164%	1.285889%

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

SEWER NUMBER OF CUSTOMERS	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Description	TOTAL COMPANY	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - SEWER	163,462	0	219	0	12,061	267	2,524	5,311	353
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) -SEWER	100.000000%	0.000000%	0.133976%	0.000000%	7.378473%	0.163341%	1.544090%	3.249073%	0.215952%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Valencia Gardens	(15,380)				0				
2. Lakeside Acquisition	87				0				
3. Spring Gardens Acquisition	244	122			122				
4. Valencia Terrace Acquisition	900			450	450				
TOTAL ADJUSTMENTS - SEWER	(14,149)	122	0	450	572	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - SEWER	149,313	122	219	450	12,633	267	2,524	5,311	353
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) -SEWER	100.000000%	0.081708%	0.146672%	0.301380%	8.460750%	0.178819%	1.690409%	3.556959%	0.238416%

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

SEWER NUMBER OF CUSTOMERS	COUNTY		
	TOTAL COMPANY	1601 Venice Gardens	SUBTOTAL COUNTY REGULATED
Description			
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:			
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - SEWER	183,462	7,629	16,084
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) -SEWER	100.000000%	4.867140%	9.839596%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:			
1. Sale of Venice Gardens	(15,380)	(7,629)	(7,629)
2. Lakeside Acquisition	87		0
3. Spring Gardens Acquisition	244		0
4. Valencia Terrace Acquisition	900		0
TOTAL ADJUSTMENTS - SEWER	(14,149)	(7,629)	(7,629)
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - SEWER	169,313	0	8,455
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) -SEWER	100.000000%	0.000000%	5.862601%

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

GAS NUMBER OF CUSTOMERS	NON-REG.						SUBTOTAL NON- REGULATED
	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2601 Marco Island	2601 Sunny Hills	
Description							
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/95:							
TOTAL NO. OF CUSTOMERS (AVERAGE 1995) - GAS	163,462	2,437	—	1,701	605	131	2,437
CUSTOMER ALLOCATION FACTOR (AVERAGE 1995) -GAS	100.000000%	1.490866%	—	1.040609%	0.370117%	0.080141%	1.490866%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:							
1. Sale of Venice Gardens	(15,380)	0					0
2. Lakeside Acquisition	87	0					0
3. Spring Gardens Acquisition	244	0					0
4. Valencia Terrace Acquisition	900	0					0
TOTAL ADJUSTMENTS - GAS	(14,149)	0	—	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1995) - GAS	149,313	2,437	—	1,701	605	131	2,437
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1995) -GAS	100.000000%	1.632142%	—	1.139218%	0.405189%	0.087735%	1.632142%

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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	108,433	55,029	110,265	73,757	36,508	50,760	34,676	16,084	2,437
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994)	100.000000%	66.335295%	33.864705%	67.456045%	45.121802%	22.334243%	31.053089%	21.213493%	9.839596%	1.490866%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:										
1. Sale of Vanico Gardens	(15,380)	0	(15,380)	(7,751)	0	7,751	(7,629)	0	(7,629)	0
TOTAL ADJUSTMENTS	(15,380)	0	(15,380)	(7,751)	0	7,751	(7,629)	0	(7,629)	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994)	148,082	108,433	39,649	102,514	73,757	28,757	43,131	34,676	8,455	2,437
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994)	100.000000%	73.224970%	26.775030%	69.227860%	49.808214%	19.419646%	29.126430%	23.416756%	5.709674%	1.645710%

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

WATER NUMBER OF CUSTOMERS			FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	1516 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	73,757	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	67.456045%	45.121902%	0.897458%	0.092968%	0.580563%	0.042823%	1.859148%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)	(7,751)	0					
TOTAL ADJUSTMENTS - WATER	(15,380)	(7,751)	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	102,514	73,757	1,467	152	949	70	3,039
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	69.227860%	49.808214%	0.990667%	0.102646%	0.640861%	0.047271%	2.052241%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	472 Beechar's Point	2202 Burnt Store	555 Carlton Village	335 Chuluote	1117 Citrus Park	906 Citrus Springs	984 Crystal River	105 Destinyler Shores
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	43	383	126	664	351	1,795	74	125
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	0.026306%	0.234305%	0.077082%	0.406211%	0.214729%	1.098115%	0.045270%	0.076470%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Vanica Gardens	(15,380)								
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	43	383	126	664	351	1,795	74	125
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	0.029036%	0.258640%	0.085088%	0.448400%	0.237031%	1.212166%	0.049972%	0.084413%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	1806 Deftona	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fleherman's Haven
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	22,844	60	249	173	180	123	139
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	13.975113%	0.036706%	0.152326%	0.105835%	0.110117%	0.075247%	0.085035%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	22,844	60	249	173	180	123	139
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	15.426588%	0.040518%	0.168150%	0.116827%	0.121554%	0.083062%	0.093867%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	772 Fountains	679 Fox Run	556 Friendly Center	992 Golden Terrace	986 Gospel Isld Estates	575 Grand Terrace	326 Harmony Homes	438 Hermits Cove
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	29	100	20	106	8	110	63	174
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	0.017741%	0.061176%	0.012235%	0.064847%	0.004894%	0.067294%	0.038541%	0.105447%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,380)								
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	29	100	20	106	8	110	63	174
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	0.019584%	0.067530%	0.013506%	0.071582%	0.005402%	0.074283%	0.042544%	0.117502%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	556 Hobby Hills	573 Holiday Heaven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City	470 Interlachen Lake Est	1802 Jungle Den
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	96	111	53	241	253	246	113
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	0.056729%	0.067906%	0.032423%	0.147435%	0.154776%	0.150494%	0.069129%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	96	111	53	241	253	246	113
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	0.064829%	0.074958%	0.035791%	0.162748%	0.170851%	0.166124%	0.076309%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	1084 Keystone Heights	1701 Kingwood Manor	773 Lake Ajay Estates	325 Lake Brendley	104 Lake Conway Park	323 Lake Harriet Est.	1084 Lakewood Villas	675 Lakem Heights
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	966	62	85	66	85	262	12	391
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	0.603198%	0.037929%	0.052000%	0.040376%	0.052000%	0.172617%	0.007341%	0.238199%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Vanice Gardens	(15,380)								
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	966	62	85	66	85	262	12	391
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	0.665847%	0.041869%	0.057401%	0.044570%	0.057401%	0.190435%	0.008104%	0.264043%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	2401 Leisure Lakes	2602 Marco Shores	1106 Marion Cala	330 Meredith Manor	562 Morningview	883 Oak Forest	1702 Oakwood
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	162,462	243	290	2,514	651	36	143	203
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	0.148658%	0.177411%	1.537972%	0.398258%	0.022023%	0.067482%	0.124188%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,280)							
TOTAL ADJUSTMENTS - WATER	(15,280)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	243	290	2,514	651	36	143	203
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	0.164098%	0.195837%	1.697708%	0.439621%	0.024311%	0.096566%	0.137088%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	579 Palisades Country Club	440 Palm Port	1420 Palm Terrace	559 Palms Mobile Home Park	564 Piccolo Island	907 Pine Ridge	782 Pine Ridge Estates	553 Piney Woods
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	34	99	1,186	58	132	665	212	167
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	0.020600%	0.060565%	0.725551%	0.035482%	0.080753%	0.406822%	0.129694%	0.102164%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venca Gardens	(15,380)								
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	34	99	1,186	58	132	665	212	167
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	0.022960%	0.066855%	0.800908%	0.039167%	0.089140%	0.449078%	0.143164%	0.112775%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	987 Point O'woods	443 Pomona Park	1988 Postmaster Village	578 Quail Ridge	442 River Grove	439 River Park	988 Rosemont
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	344	167	156	15	105	352	120
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	0.210448%	0.102184%	0.095435%	0.009176%	0.064235%	0.215341%	0.073412%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	344	167	156	15	105	352	120
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	0.232304%	0.112775%	0.105347%	0.010130%	0.070907%	0.237706%	0.081036%

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

WATER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	1115 Salt Springs	1118 Samira Villas	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Hill
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	116	2	1,346	26	114	62	7	621
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	0.070965%	0.001224%	0.823433%	0.015906%	0.069741%	0.050185%	0.004282%	0.379905%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1 Sale of Venice Gardens	(15,380)								
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	116	2	1,346	26	114	62	7	621
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	0.078335%	0.001351%	0.908956%	0.017550%	0.076964%	0.055375%	0.004727%	0.418362%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	989 Sugar Mill Woods	2801 Sunny Hills	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Waiata
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	2,246	426	10	543	3,382	136	135
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	1.374020%	0.260611%	0.006116%	0.332167%	2.068982%	0.083200%	0.082588%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	2,246	426	10	543	3,382	136	135
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	1.516727%	0.287678%	0.006753%	0.366669%	2.283670%	0.091641%	0.091166%

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

WATER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	122 Westmont	783 Windsong	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	FPSC NON-UNIFORM Buena Ventura Lakes
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	131	105	1,187	21	484	55,690	0
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	0.080141%	0.084235%	0.713927%	0.012847%	0.296093%	34.069080%	0.000000%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	131	105	1,187	21	484	55,690	0
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	0.088464%	0.070907%	0.788077%	0.014181%	0.326846%	37.607542%	0.000000%

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

WATER NUMBER OF CUSTOMERS		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Description	TOTAL COMPANY	2201 Deep Creek	1807 Enterprise	1298 Geneva Lake Est.	1179 Keystone Club Est.	995 Lakeside	2601 Lehigh	2601 Marco Island	2301 Palm Valley
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	2,952	218	87	152	0	8,585	5,803	206
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	1.805924%	0.133364%	0.053223%	0.092988%	0.000000%	5.251985%	3.550061%	0.126023%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
I. Sale of Venice Gardens	(15,380)								
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	2,952	218	87	152	0	8,585	5,803	206
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	1.993480%	0.147216%	0.058751%	0.102648%	0.000000%	5.797464%	3.918775%	0.139112%

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

WATER NUMBER OF CUSTOMERS		Fpsc NON-UNIFORM	Fpsc NON-UNIFORM	Fpsc NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY
Description	TOTAL COMPANY	2302 Remington Forest	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL Fpsc NON-UNIFORM	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:									
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	183,462	84	0	0	18,067	183	319	773	232
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	0.039153%	0.000000%	0.000000%	11.052722%	0.099717%	0.195152%	0.472893%	0.141829%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:									
1. Sale of Venice Gardens	(15,380)								
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	84	0	0	18,067	183	319	773	232
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	0.043219%	0.000000%	0.000000%	12.200673%	0.110074%	0.215421%	0.522008%	0.156670%

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

WATER NUMBER OF CUSTOMERS Description	COUNTY				SUBTOTAL COUNTY REGULATED	
	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills		1601 Venice Gardens
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:						
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - WATER	163,462	2,573	24,343	354	7,751	36,508
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - WATER	100.000000%	1.574066%	14.892146%	0.216564%	4.741775%	22.334243%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:						
1. Sale of Venice Gardens	(15,380)				(7,751)	(7,751)
TOTAL ADJUSTMENTS - WATER	(15,380)	0	0	0	(7,751)	(7,751)
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - WATER	148,082	2,573	24,343	354	0	28,757
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - WATER	100.000000%	1.737551%	16.438865%	0.239057%	0.000000%	19.419646%

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

SEWER NUMBER OF CUSTOMERS								
	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	FPSC 1518 Amelia Island	FPSC 880 Apache Shores	FPSC 332 Apple Valley	FPSC 880 Beacon Hills	FPSC 472 Beacher's Point
Description								
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - SEWER	163,462	50,760	34,678	1,278	113	167	2,935	16
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) -SEWER	100.000000%	31.053089%	21.213493%	0.781833%	0.069129%	0.102164%	1.795524%	0.009788%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)	(7,629)	0					
TOTAL ADJUSTMENTS - SEWER	(15,380)	(7,629)	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - SEWER	148,082	43,131	34,678	1,278	113	167	2,935	16
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) -SEWER	100.000000%	29.126430%	23.416756%	0.863035%	0.076309%	0.112775%	1.982010%	0.010805%

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

SEWER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	908 Citrus Springs	1806 Deltona	673 Fisherman's Haven	340 FL. Cent. Const. Park
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - SEWER	163,462	332	134	266	686	4,617	144	43
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) -SEWER	100.000000%	0.203105%	0.081976%	0.162729%	0.419669%	2.824510%	0.088094%	0.026308%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
TOTAL ADJUSTMENTS - SEWER	(15,380)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - SEWER	148,082	332	134	266	686	4,617	144	43
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) -SEWER	100.000000%	0.224200%	0.090480%	0.179630%	0.463257%	3.117867%	0.097243%	0.029038%

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

SEWER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Lakeland Heights	2401 Leisure Lakes	2602 Marco Shores	1106 Marion Oaks
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - SEWER	163,462	98	92	116	389	229	253	1,332
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - SEWER	100.000000%	0.059953%	0.056282%	0.070965%	0.237976%	0.140094%	0.154776%	0.814868%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,360)							
TOTAL ADJUSTMENTS - SEWER	(15,360)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - SEWER	148,082	98	92	116	389	229	253	1,332
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - SEWER	100.000000%	0.066180%	0.062126%	0.078335%	0.262692%	0.154644%	0.170851%	0.899602%

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

SEWER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Description	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1,429 Palm Terrace	444 Park Manor	987 Point O'woods	1115 Salt Springs
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - SEWER	163,462	28	36	99	1,029	29	138	113
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - SEWER	100.000000%	0.017129%	0.022023%	0.060565%	0.629504%	0.017741%	0.084423%	0.069129%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
TOTAL ADJUSTMENTS - SEWER	(15,380)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - SEWER	148,082	28	36	99	1,029	29	138	113
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - SEWER	100.000000%	0.018908%	0.024311%	0.066855%	0.694885%	0.019584%	0.093192%	0.076309%

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

SEWER NUMBER OF CUSTOMERS	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Description	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	988 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	106 University Shores
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - SEWER	163,462	26	33	615	2,189	178	9	3,163
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) -SEWER	100.000000%	0.015906%	0.020188%	0.376234%	1.339149%	0.108894%	0.005508%	1.935006%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
TOTAL ADJUSTMENTS - SEWER	(15,380)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - SEWER	148,082	26	33	615	2,189	178	9	3,163
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) -SEWER	100.000000%	0.017558%	0.022285%	0.415310%	1.478235%	0.120204%	0.006078%	2.135978%

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

SEWER NUMBER OF CUSTOMERS		FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Description	TOTAL COMPANY	567 Venetian Village	688 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - SEWER	183,462	86	1,122	482	22,815	0	3,003	128
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - SEWER	100.000000%	0.052812%	0.686398%	0.294870%	13.835020%	0.000000%	1.837124%	0.078306%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
TOTAL ADJUSTMENTS - SEWER	(15,380)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - SEWER	148,082	86	1,122	482	22,815	0	3,003	128
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - SEWER	100.000000%	0.058078%	0.757688%	0.325495%	15.271944%	0.000000%	2.027930%	0.086439%

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

SEWER NUMBER OF CUSTOMERS		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY
Description	TOTAL COMPANY	2901 Lehigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Late Gibson
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:								
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - SEWER	163,462	5,791	1,920	0	219	0	12,061	267
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) -SEWER	100.000000%	4.154482%	1.174585%	0.000000%	0.133976%	0.000000%	7.378473%	0.163341%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:								
1. Sale of Venice Gardens	(15,380)							
TOTAL ADJUSTMENTS - SEWER	(15,380)	0	0	0	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - SEWER	148,082	5,791	1,920	0	219	0	12,061	267
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) -SEWER	100.000000%	4.585973%	1.286579%	0.000000%	0.147891%	0.000000%	8.144812%	0.180306%

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

SEWER NUMBER OF CUSTOMERS	COUNTY					
Description	TOTAL COMPANY	1806 Seaboard	2701 Spring Hill	1801 Valrico Hills	1801 Venice Gardens	SUBTOTAL COUNTY REGULATED
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:						
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - SEWER	163,482	2,524	5,311	353	7,629	16,084
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) - SEWER	100.000000%	1.544090%	3.249073%	0.215952%	4.667140%	9.839596%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:						
1. Sale of Venice Gardens	(15,380)				(7,629)	(7,629)
TOTAL ADJUSTMENTS - SEWER	(15,380)	0	0	0	(7,629)	(7,629)
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - SEWER	148,082	2,524	5,311	353	0	8,455
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) - SEWER	100.000000%	1.704461%	3.58526%	0.238381%	0.000000%	5.709674%

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

Description	GAS NUMBER OF CUSTOMERS			NON-REG.	NON-REG.	NON-REG.	SUBTOTAL NON- REGULATED
	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2801 Marco Island	2801 Sunny Hills	
NO. OF CUSTOMERS - AVERAGE 12 MONTHS ENDED 12/31/94:							
TOTAL NO. OF CUSTOMERS (AVERAGE 1994) - GAS	163,462	2,437	—	1,701	605	131	2,437
CUSTOMER ALLOCATION FACTOR (AVERAGE 1994) -GAS	100.000000%	1.490866%	—	1.040609%	0.370117%	0.080141%	1.490866%
ADJUSTMENTS TO AVERAGE TOTAL NO. OF CUSTOMERS:							
1. Sale of Venice Gardens	(15,380)	0	—	0	0	0	0
TOTAL ADJUSTMENTS - GAS	(15,380)	0	—	0	0	0	0
TOTAL NO. OF CUSTOMERS (ADJUSTED AVERAGE 1994) - GAS	148,082	2,437	—	1,701	605	131	2,437
CUSTOMER ALLOCATION FACTOR (ADJUSTED AVERAGE 1994) -GAS	100.000000%	1.645710%	—	1.148688%	0.408557%	0.088484%	1.645710%

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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		358,407,863	315,836,170	43,471,793	196,616,283	171,535,651	25,080,633	159,677,486	144,400,519	15,476,877	2,814,184
Gross Plant Allocation Factors (PLANT)		100.000000%	87.904610%	12.095390%	54.705600%	47.727262%	6.976319%	44.483571%	40.177329%	4.306242%	0.810829%
CIAC ACTIVITY (ADJUSTED 1996):											
CIAC Activity		3,120,084	2,546,031	574,053	2,108,750	1,880,817	425,833	1,013,334	865,114	148,220	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	81.601361%	18.398639%	67.522221%	53.674094%	13.948126%	32.477779%	27.727266%	4.750513%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96) : (1)											
Average No. of Customers		164,801	125,152	39,649	111,772	83,015	28,757	50,582	42,137	8,455	2,437
Customer Allocation Factors (Cust)		100.000000%	75.941267%	24.058733%	67.822404%	50.372874%	17.448530%	30.698843%	25.569413%	5.130430%	1.478753%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):											
Account 283	PLANT	(12,493,329)	(10,982,212)	(1,511,117)	(6,834,551)	(5,962,726)	(871,824)	(5,557,479)	(5,019,486)	(537,993)	(101,300)
Account 190 CIAC	CIAC	11,541,038	9,417,644	2,123,394	7,792,765	6,217,630	1,575,135	3,748,279	3,200,014	548,265	0
Account 190 Other	PLANT	3,230,732	2,839,982	390,770	1,787,381	1,541,941	225,451	1,437,145	1,298,022	139,123	26,198
Account 190 - Post Retirement Benefits	CU - TTL	581,430	441,545	139,885	394,340	292,683	101,657	178,492	148,662	29,830	8,598
Account 190 - AMT	PLANT	1,824,481	1,691,708	232,773	1,052,799	919,502	134,296	856,078	773,205	82,873	15,604
NET DEFERRED TAXES		4,784,352	3,406,647	1,375,705	4,172,745	3,008,229	1,164,515	662,509	400,418	262,091	(50,902)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):											
Parent Debt Adjustment	PLANT	554,508	487,499	67,070	303,347	264,652	38,695	246,665	222,787	23,878	4,486
ITC	PLANT	78,697	68,178	9,519	43,052	37,560	5,492	35,007	31,618	3,389	638

(1) Adjusted for sale of Venica 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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lata Estates	995 Beacon Hills
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		359,407,963	196,616,283	171,535,651	3,849,338	159,112	1,173,904	100,669	5,521,406
Gross Plant Allocation Factors (PLANT)		100.000000%	54.705600%	47.727282%	1.071021%	0.044270%	0.326622%	0.028010%	1.536250%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,120,094	2,108,750	1,680,917	88,502	0	4,725	450	48,150
CIAC Activity Allocation Factors (CIAC)		100.000000%	67.52221%	53.874094%	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	83,015	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	50.372874%	0.890165%	0.092232%	0.575648%	0.042475%	1.844042%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,483,329)	(8,834,551)	(5,962,726)	(133,806)	(5,531)	(40,806)	(3,499)	(191,929)
Account 190 CIAC	CIAC	11,541,038	7,792,765	6,217,630	319,967	0	17,478	1,685	178,104
Account 190 Other	PLANT	3,230,732	1,787,391	1,541,941	34,602	1,430	10,552	905	49,832
Account 190 - Post Retirement Benefits	CUST.	581,430	394,340	292,883	5,178	538	3,348	247	10,722
Account 190 - AMT	PLANT	1,824,481	1,052,739	918,502	20,612	852	6,286	539	29,565
NET DEFERRED TAXES		4,784,352	4,172,745	3,008,229	248,550	(2,712)	(3,142)	(144)	78,094
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,508	303,347	264,652	5,939	245	1,811	155	8,519
ITC	PLANT	78,697	43,052	37,560	843	35	257	22	1,209

(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	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	906 Citrus Springs	984 Crystal River
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		259,407,963	273,167	6,779,192	442,008	1,564,863	176,731	5,659,630	211,688
Gross Plant Allocation Factors (PLANT)		100.000000%	0.076005%	1.884541%	0.122982%	0.435400%	0.049173%	1.574709%	0.056899%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,120,094	3,600	31,266	2,250	3,150	1,125	44,688	410
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.115362%	1.002088%	0.072113%	0.100959%	0.036057%	1.432269%	0.013141%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	43	383	126	884	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.026092%	0.232402%	0.076456%	0.462910%	0.212964%	1.089192%	0.044903%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 263	PLANT	(12,493,329)	(9,496)	(235,442)	(15,365)	(54,396)	(6,143)	(198,734)	(7,358)
Account 190 CIAC	CIAC	11,841,038	13,316	115,651	8,323	11,652	4,161	165,299	1,517
Account 190 Other	PLANT	3,230,732	2,456	80,884	3,973	14,067	1,589	50,875	1,903
Account 190 - Post Retirement Benefits	CUST.	581,430	152	1,351	445	2,343	1,238	6,333	261
Account 190 - AMT	PLANT	1,824,481	1,463	36,266	2,367	8,379	946	30,305	1,134
NET DEFERRED TAXES		4,784,952	7,891	(21,287)	(257)	(17,956)	1,791	56,078	(2,544)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,508	421	10,450	682	2,414	273	6,732	327
ITC	PLANT	78,697	60	1,463	97	343	39	1,239	46

(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 - WATER
- 1996 13 Month Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deetwyler Shores	1806 Delta	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		359,407,963	104,504	23,089,486	129,239	423,603	560,157	331,626	137,279
Gross Plant Allocation Factors (PLANT)		100.000000%	0.029077%	6.427094%	0.035959%	0.117861%	0.155855%	0.092271%	0.038196%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,120,094	0	371,176	0	0	450	225	450
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	11.896346%	0.000000%	0.000000%	0.014423%	0.007211%	0.014423%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.075849%	13.881566%	0.036408%	0.151091%	0.104975%	0.109223%	0.074635%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,483,329)	(3,633)	(802,958)	(4,492)	(14,725)	(19,472)	(11,528)	(4,772)
Account 190 CIAC	CIAC	11,841,038	0	1,372,962	0	0	1,885	832	1,665
Account 190 Other	PLANT	3,230,732	939	207,842	1,162	3,806	5,035	2,981	1,234
Account 190 - Post Retirement Benefits	CUST.	581,430	441	80,595	212	676	610	635	434
Account 190 - AMT	PLANT	1,924,881	560	123,688	692	2,256	2,999	1,776	735
NET DEFERRED TAXES		4,784,352	(1,693)	861,930	(2,427)	(7,770)	(9,162)	(5,304)	(704)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,506	161	35,639	199	654	864	512	212
ITC	PLANT	78,697	23	5,058	26	93	123	73	30

(1) Adjusted for sale of Valencia 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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	992 Golden Terrace	886 Gospel held Estates	575 Grand Terrace
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		258,407,963	87,562	317,864	653,898	15,868	155,408	24,875	126,318
Gross Plant Allocation Factors (PLANT)		100.000000%	0.027145%	0.088441%	0.181938%	0.004421%	0.043239%	0.006921%	0.035146%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,129,084	225	1,575	900	0	0	225	4,050
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.007211%	0.050479%	0.028845%	0.000000%	0.000000%	0.007211%	0.129804%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	139	29	100	20	106	8	110
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017597%	0.060679%	0.012136%	0.064320%	0.004854%	0.068747%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 280	PLANT	(12,483,329)	(3,391)	(11,049)	(22,730)	(552)	(5,402)	(665)	(4,391)
Account 190 CIAC	CIAC	11,841,038	832	5,826	3,329	0	0	832	14,981
Account 190 Other	PLANT	3,230,732	877	2,857	5,878	143	1,397	224	1,135
Account 190 - Post Retirement Benefits	CUST.	581,430	490	102	353	71	374	28	388
Account 190 - AMT	PLANT	1,924,481	522	1,702	3,501	85	832	133	678
NET DEFERRED TAXES		4,794,352	(669)	(582)	(9,669)	(254)	(2,799)	353	12,790
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,509	151	490	1,009	25	240	38	195
ITC	PLANT	78,697	21	70	143	3	34	5	28

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Herwils Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		358,407,863	116,649	298,020	80,778	68,561	112,318	238,285	347,157
Gross Plant Allocation Factors (PLANT)		100.000000%	0.032456%	0.082920%	0.022475%	0.019082%	0.031250%	0.066299%	0.096591%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,120,084	0	0	0	225	0	225	1,350
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.000000%	0.000000%	0.007211%	0.000000%	0.007211%	0.043268%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.038228%	0.105582%	0.058252%	0.067354%	0.028160%	0.146237%	0.153518%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 263	PLANT	(12,493,329)	(4,055)	(10,359)	(2,806)	(2,384)	(3,904)	(8,283)	(12,067)
Account 190 CIAC	CIAC	11,541,838	0	0	0	832	0	832	4,994
Account 190 Other	PLANT	3,230,732	1,049	2,679	726	816	1,010	2,142	3,121
Account 190 - Post Retirement Benefits	CUST.	581,430	222	614	339	392	187	850	893
Account 190 - AMT	PLANT	1,924,481	625	1,586	433	367	601	1,276	1,859
NET DEFERRED TAXES		4,784,352	(2,159)	(5,471)	(1,311)	(178)	(2,106)	(3,163)	(1,202)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,508	180	460	125	106	173	368	538
ITC	PLANT	78,697	26	65	18	15	25	52	76

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1084 Keystone Heights	1701 Kingswood Manor	773 Lake Ajoy Estates	325 Lake Brantley	104 Lake Conway Park
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		359,407,963	229,890	46,308	1,515,049	20,885	380,810	102,370	47,954
Gross Plant Allocation Factors (PLANT)		100.000000%	0.063963%	0.012884%	0.421540%	0.005811%	0.100390%	0.053524%	0.013342%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,120,084	875	0	1,800	0	3,800	225	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.021634%	0.000000%	0.057691%	0.000000%	0.115382%	0.007211%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	246	113	988	62	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.149271%	0.068568%	0.596297%	0.037821%	0.051577%	0.040048%	0.051577%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,493,329)	(7,991)	(1,810)	(52,864)	(726)	(12,542)	(8,687)	(1,687)
Account 190 CIAC	CIAC	11,541,038	2,497	0	8,858	0	13,316	832	0
Account 190 Other	PLANT	3,230,732	2,068	416	13,619	168	3,243	1,729	431
Account 190 - Post Retirement Benefits	CUST.	581,430	868	399	3,479	219	300	233	300
Account 190 - AMT	PLANT	1,824,481	1,231	246	8,112	112	1,932	1,030	257
NET DEFERRED TAXES		4,784,252	(1,329)	(547)	(20,796)	(208)	6,248	(2,863)	(679)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,509	355	71	2,337	32	557	297	74
ITC	PLANT	78,697	50	10	332	5	79	42	11

(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 - WATER
- 1998 13 Month Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Lakeri Heights	2401 Laires Lakes	2602 Marco Shores	1106 Marion Oaks	330 Meredith Manor
AVERAGE GROSS PLANT (1998) - WATER:									
Average Gross Plant		358,407,963	222,374	21,740	433,057	255,959	1,585,338	8,643,087	903,705
Gross Plant Allocation Factors (PLANT)		100.000000%	0.061872%	0.006049%	0.120492%	0.071217%	0.441097%	2.404812%	0.251443%
CIAC ACTIVITY (1998) - WATER:									
CIAC Activity		3,120,084	450	0	450	760	0	102,372	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.014423%	0.000000%	0.014423%	0.024356%	0.000000%	3.281066%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water : (1)									
Average No. of Customers		164,801	282	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007282%	0.237256%	0.147451%	0.175970%	1.525476%	0.395022%
A. DEFERRED TAXES (1998 13 MONTH AVERAGE BALANCE):									
Account 263	PLANT	(12,493,329)	(7,730)	(756)	(15,053)	(8,897)	(55,108)	(300,441)	(31,414)
Account 190 CIAC	CIAC	11,541,038	1,865	0	1,865	2,811	0	378,669	0
Account 190 Other	PLANT	3,230,732	1,999	195	3,693	2,301	14,251	77,693	8,123
Account 190 - Post Retirement Benefits	CUST.	581,430	995	42	1,379	657	1,023	8,870	2,297
Account 190 - AMT	PLANT	1,824,481	1,191	116	2,319	1,371	8,489	48,280	4,839
NET DEFERRED TAXES		4,794,352	(1,881)	(402)	(5,786)	(1,557)	(31,345)	211,071	(16,154)
B. PARENT DEBT ADJUSTMENT, ITC (1998 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,509	343	34	668	395	2,446	13,335	1,394
ITC	PLANT	78,697	49	5	95	56	347	1,893	198

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	883 Oak Forest	1702 Oakwood	579 Palms Country Club	440 Palm Port	1429 Palm Terrace	558 Palms Mobile Home Park
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		358,407,883	100,421	236,326	79,338	309,406	155,033	441,661	103,850
Gross Plant Allocation Factors (PLANT)		100.000000%	0.027941%	0.066311%	0.022075%	0.086068%	0.043136%	0.122891%	0.028895%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,120,084	0	450	420	2,925	900	750	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.014423%	0.013461%	0.093747%	0.028845%	0.024038%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	36	143	203	34	99	1,188	58
Customer Allocation Factors (Cust)		100.000000%	0.021845%	0.086771%	0.123179%	0.020831%	0.060072%	0.719656%	0.035194%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,463,329)	(3,491)	(8,284)	(2,758)	(10,755)	(5,389)	(15,353)	(3,610)
Account 190 CIAC	CIAC	11,541,036	0	1,665	1,554	10,819	3,329	2,774	0
Account 190 Other	PLANT	3,230,732	903	2,142	113	2,781	1,394	3,970	934
Account 190 - Post Retirement Benefits	CUST.	581,430	127	505	716	120	349	4,184	205
Account 190 - AMT	PLANT	1,824,481	538	1,276	425	1,657	830	2,365	556
NET DEFERRED TAXES		4,794,352	(1,923)	(2,697)	650	4,622	513	(2,059)	(1,916)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,509	155	366	122	477	239	661	160
ITC	PLANT	78,697	22	52	17	68	34	97	23

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Picciola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Piney Woods	987 Point O'Woods	443 Pomona Park	1085 Postmaster Village
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		358,407,863	134,093	4,579,912	435,918	335,864	717,756	181,238	375,421
Gross Plant Allocation Factors (PLANT)		100.000000%	0.037309%	1.274293%	0.121288%	0.093384%	0.199705%	0.050427%	0.104453%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		2,120,084	875	188,097	2,250	225	2,025	875	875
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.021634%	8.028588%	0.072113%	0.007211%	0.064902%	0.021834%	0.021634%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	132	865	212	187	344	187	156
Customer Allocation Factors (Cust)		100.000000%	0.060097%	0.403517%	0.128640%	0.101334%	0.208737%	0.101334%	0.094650%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,483,329)	(4,661)	(159,202)	(15,153)	(11,668)	(24,950)	(8,300)	(13,050)
Account 190 CIAC	CIAC	11,841,039	2,497	695,762	8,323	832	7,490	2,497	2,497
Account 190 Other	PLANT	3,230,732	1,205	41,169	3,918	3,017	6,452	1,629	3,375
Account 190 - Post Retirement Benefits	CUST.	581,430	466	2,346	748	589	1,214	589	550
Account 190 - AMT	PLANT	1,824,481	718	24,524	2,334	1,797	3,843	970	2,010
NET DEFERRED TAXES		4,794,352	225	604,599	170	(5,432)	(5,951)	(814)	(4,818)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,508	207	7,068	873	518	1,107	280	579
ITC	PLANT	78,697	29	1,003	95	73	157	40	82

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

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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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	576 Quail Ridge	442 River Grove	439 River Park	988 Rosemont	1115 Salt Springs	1118 Saddle Villa	574 Silver Lakes Est.
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		359,407,963	114,869	166,157	330,589	390,150	490,641	14,592	1,769,314
Gross Plant Allocation Factors (PLANT)		100.000000%	0.031961%	0.046231%	0.091982%	0.106554%	0.136514%	0.004060%	0.492266%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,130,084	675	225	900	2,475	225	0	5,625
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.021634%	0.007211%	0.028645%	0.079325%	0.007211%	0.000000%	0.180284%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	15	105	352	120	116	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.009102%	0.063713%	0.213591%	0.072815%	0.070366%	0.001214%	0.816743%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,493,329)	(3,993)	(5,776)	(11,492)	(13,562)	(17,055)	(507)	(61,503)
Account 190 CIAC	CIAC	11,541,038	2,497	832	3,329	9,155	832	0	20,807
Account 190 Other	PLANT	3,230,732	1,033	1,494	2,972	3,507	4,410	131	15,904
Account 190 - Post Retirement Benefits	JUST.	581,430	53	370	1,242	423	409	7	4,749
Account 190 - AMT	PLANT	1,824,461	615	890	1,770	2,069	2,627	78	9,474
NET DEFERRED TAXES		4,784,352	204	(2,190)	(2,179)	1,612	(8,776)	(291)	(10,569)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,509	177	258	510	602	757	23	2,730
ITC	PLANT	78,697	25	36	72	85	107	3	387

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	585 Stone Mountain	1801 Sugar Mill	889 Sugarhill Woods	2801 Sunny Hills
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		358,407,863	100,618	384,876	79,803	19,591	1,583,314	7,173,068	2,382,932
Gross Plant Allocation Factors (PLANT)		100.000000%	0.027996%	0.107088%	0.022232%	0.005451%	0.440534%	1.995801%	0.663016%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,120,084	0	450	225	0	12,716	84,825	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.014423%	0.007211%	0.000000%	0.407953%	2.718677%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	26	114	82	7	621	2,248	426
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.068174%	0.049757%	0.004248%	0.376818%	1.362856%	0.258494%
A. DEFERRED TAXES (1988 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,483,329)	(3,498)	(13,379)	(2,777)	(681)	(55,037)	(249,342)	(82,833)
Account 190 CIAC	CIAC	11,541,038	0	1,965	832	0	47,036	313,764	0
Account 190 Other	PLANT	3,230,732	804	3,480	718	178	14,232	84,479	21,420
Account 190 - Post Retirement Benefits	CUST.	581,430	92	402	289	25	2,191	7,524	1,503
Account 190 - AMT	PLANT	1,824,481	539	2,061	428	105	8,476	38,409	12,760
NET DEFERRED TAXES		4,784,262	(1,963)	(5,791)	(510)	(375)	18,900	175,233	(47,150)
B. PARENT DEBT ADJUSTMENT, ITC (1988 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,509	155	594	123	30	2,443	11,067	3,876
ITC	PLANT	78,897	22	84	17	4	347	1,571	522

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Verellian Village	447 Wetlands	122 Westmont	783 Windsong
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		358,407,963	485,362	595,800	5,054,899	184,137	222,772	85,416	170,408
Gross Plant Allocation Factors (PLANT)		100.000000%	0.135050%	0.165809%	1.406452%	0.045669%	0.081983%	0.018201%	0.047413%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,120,084	1,575	225	57,150	675	225	630	225
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.050479%	0.007211%	1.831681%	0.021634%	0.007211%	0.020182%	0.007211%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	10	543	3,362	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006068%	0.329488%	2.052172%	0.082524%	0.081917%	0.079490%	0.063713%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,483,329)	(16,872)	(20,715)	(175,713)	(5,706)	(7,744)	(2,274)	(5,823)
Account 190 CIAC	CIAC	11,641,038	5,826	832	211,395	2,497	832	2,330	832
Account 190 Other	PLANT	3,230,732	4,363	5,357	45,439	1,475	2,003	568	1,532
Account 190 - Post Retirement Benefits	CUST.	581,430	35	1,916	11,932	480	478	462	370
Account 190 - AMT	PLANT	1,824,481	2,599	3,191	27,067	879	1,193	350	912
NET DEFERRED TAXES		4,784,352	(4,049)	(9,419)	120,120	(375)	(3,240)	1,457	(2,278)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,509	749	919	7,799	253	344	101	263
ITC	PLANT	78,697	106	130	1,107	36	49	14	37

(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	FPSC	
		868	446	1427	SUBTOTAL	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	Woodmere	Wootana	Zephyr Shores	FPSC UNIFORM	Buenaventura Lakee	2201 Deep Creek	1607 Enterprise
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		359,407,963	1,664,101	35,711	251,223	99,742,369	7,894,223	4,958,750	279,458
Gross Plant Allocation Factors (PLANT)		100.000000%	0.468576%	0.009936%	0.069899%	27.751853%	2.196452%	1.379699%	0.077755%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,120,084	9,675	450	225	1,097,187	117,165	0	1,400
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.310089%	0.014423%	0.007211%	35.165303%	3.755187%	0.000000%	0.044871%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		194,801	1,187	21	484	55,690	8,599	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.708127%	0.012743%	0.293686%	33.792271%	5.217806%	1.791251%	0.132281%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,693,329)	(58,541)	(1,241)	(8,733)	(3,467,130)	(274,410)	(172,370)	(9,714)
Account 190 CIAC	CIAC	11,541,038	35,797	1,665	832	4,058,441	433,388	0	5,179
Account 190 Other	PLANT	3,230,732	15,138	321	2,258	896,568	70,961	44,574	2,512
Account 190 - Post Retirement Benefits	CUST.	581,430	4,117	74	1,708	196,479	30,338	10,415	769
Account 190 - AMT	PLANT	1,924,481	9,018	191	1,345	534,079	42,270	26,552	1,496
NET DEFERRED TAXES		4,784,352	5,520	1,009	(2,589)	2,218,456	302,547	(90,829)	242
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,508	2,596	55	388	153,867	12,180	7,651	431
ITC	PLANT	78,697	369	8	55	21,840	1,729	1,066	61

(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	Allocation Basis	TOTAL COMPANY	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
			NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM
Allocation Factor			1298 Genera Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2901 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		358,407,963	111,115	312,578	356,974	15,107,867	41,058,172	1,158,550	157,067
Gross Plant Allocation Factors (PLANT)		100.000000%	0.030916%	0.086970%	0.099323%	4.203543%	11.424113%	0.322828%	0.043701%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,120,084	300	375	0	188,670	274,245	600	750
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.009615%	0.012019%	0.000000%	6.046953%	8.789667%	0.019230%	0.024038%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	87	152	87	8,585	5,803	206	64
Customer Allocation Factors (Cust)		100.000000%	0.052791%	0.092232%	0.052791%	5.209313%	3.521218%	0.124959%	0.038835%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 263	PLANT	(12,483,329)	(3,862)	(10,866)	(12,409)	(525,162)	(1,427,252)	(40,307)	(5,460)
Account 190 CIAC	CIAC	11,541,038	1,110	1,387	0	697,881	1,014,419	2,219	2,774
Account 190 Other	PLANT	3,230,732	999	2,810	3,209	135,805	369,062	10,423	1,412
Account 190 - Post Retirement Benefits	CUST.	581,430	307	536	307	30,289	20,473	727	226
Account 190 - AMT	PLANT	1,924,461	596	1,674	1,911	80,898	219,855	6,209	641
NET DEFERRED TAXES		4,784,352	(652)	(4,459)	(6,881)	419,709	186,578	(20,729)	(207)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,508	171	482	551	23,309	63,348	1,789	242
ITC	PLANT	78,697	24	68	78	3,308	8,990	254	34

(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 NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	894 Spring Gardens	894 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibson Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill
AVERAGE GROSS PLANT (1996) - WATER:									
Average Gross Plant		958,407,863	95,552	300,976	71,793,282	192,553	170,944	708,040	162,853
Gross Plant Allocation Factors (PLANT)		100.000000%	0.026586%	0.083742%	19.975429%	0.053575%	0.047563%	0.197002%	0.045311%
CIAC ACTIVITY (1996) - WATER:									
CIAC Activity		3,120,084	225	0	583,730	450	75	300	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.007211%	0.000000%	18.708791%	0.014423%	0.002404%	0.009615%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	122	450	27,325	183	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.074029%	0.273057%	18.580603%	0.098907%	0.183567%	0.489051%	0.140776%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 263	PLANT	(12,493,329)	(3,321)	(10,462)	(2,495,596)	(8,893)	(5,942)	(24,812)	(5,561)
Account 190 CIAC	CIAC	11,541,636	832	0	2,159,189	1,885	277	1,110	0
Account 190 Other	PLANT	3,230,732	859	2,705	645,353	1,731	1,537	6,365	1,484
Account 190 - Post Retirement Benefits	CUST.	581,430	430	1,588	86,405	575	1,125	2,727	819
Account 190 - AMT	PLANT	1,824,481	512	1,812	384,423	1,031	915	3,791	872
NET DEFERRED TAXES		4,784,352	(688)	(4,557)	789,773	(1,692)	(2,087)	(10,619)	(2,508)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,508	147	484	110,766	297	264	1,092	251
ITC	PLANT	78,697	21	66	15,720	42	37	155	36

(1) Adjusted for sale of Vanice 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		COUNTY			SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill		1901 Valrico Hills
AVERAGE GROSS PLANT (1996) - WATER:						
Average Gross Plant		359,407,963	2,566,651	21,036,313	241,279	25,080,633
Gross Plant Allocation Factors (PLANT)		100.000000%	0.714133%	5.853602%	0.067132%	6.978319%
CIAC ACTIVITY (1996) - WATER:						
CIAC Activity		3,120,084	675	424,258	75	425,633
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.021634%	13.597647%	0.002404%	13.648126%
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)						
Average No. of Customers		164,801	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)		100.000000%	1.561277%	14.771149%	0.214805%	17.449530%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):						
Account 283	PLANT	(12,480,329)	(89,219)	(731,310)	(8,387)	(871,824)
Account 190 CIAC	CIAC	11,541,038	2,497	1,569,310	277	1,575,135
Account 190 Other	PLANT	3,230,732	23,072	189,114	2,169	225,451
Account 190 - Post Retirement Benefits	CUST.	381,430	9,078	85,884	1,249	101,457
Account 190 - AMT	PLANT	1,824,481	13,743	112,651	1,292	134,286
NET DEFERRED TAXES		4,794,352	(40,829)	1,225,649	(3,400)	1,164,515
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):						
Parent Debt Adjustment	PLANT	554,509	3,960	32,459	372	38,895
ITC	PLANT	78,697	562	4,607	53	5,492

(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 - 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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	886 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beachter's Point
AVERAGE GROSS PLANT (1996) - SEWER:									
Average Gross Plant		368,407,863	159,677,498	144,400,519	7,579,505	165,845	168,251	6,132,546	85,380
Gross Plant Allocation Factors (PLANT)		100.000000%	44.483571%	40.177329%	2.108886%	0.046088%	0.046813%	1.706235%	0.028539%
CIAC ACTIVITY (1996) - SEWER:									
CIAC Activity		3,120,084	1,013,334	865,114	129,988	0	0	91,770	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	32.47779%	27.72726%	4.162965%	0.000000%	0.000000%	2.941267%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :									
Average No. of Customers		164,801	50,582	42,137	1,278	113	187	2,905	16
Customer Allocation Factors (Cust)		100.000000%	30.698843%	25.568413%	0.775481%	0.068588%	0.101334%	1.780306%	0.009709%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,483,328)	(5,557,478)	(5,018,486)	(263,470)	(5,758)	(5,848)	(213,166)	(3,318)
Account 190 CIAC	CIAC	11,541,038	3,748,273	3,200,014	480,448	0	0	339,453	0
Account 190 Other	PLANT	3,230,782	1,437,145	1,298,022	68,132	1,489	1,512	55,124	857
Account 190 - Post Retirement Benefits	CJ - TTL	891,430	178,492	148,862	4,509	339	589	10,365	56
Account 190 - AMT	PLANT	1,824,481	856,078	773,205	40,585	887	901	32,836	511
NET DEFERRED TAXES		4,794,362	662,509	400,418	330,206	(2,983)	(2,846)	224,802	(1,891)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,508	246,865	222,787	11,694	256	260	9,461	147
ITC	PLANT	78,697	35,007	31,818	1,880	38	37	1,343	21

(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 - SEWER
- 1996 13 Month Average Balance**

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	905 Citrus Springs	1905 DeFtuna	573 Fisherman's Haven	940 Fl. Cent. Comm. Park
AVERAGE GROSS PLANT (1996) - SEWER:									
Average Gross Plant		358,407,963	5,416,671	1,808,388	528,695	1,718,195	15,220,332	416,645	1,241,287
Gross Plant Allocation Factors (PLANT)		100.000000%	1.507666%	0.503406%	0.147102%	0.477228%	4.234834%	0.115825%	0.345370%
CIAC ACTIVITY (1996) - SEWER:									
CIAC Activity		3,120,084	13,150	6,880	1,400	2,000	8,482	0	5,800
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.421463%	0.218669%	0.044871%	0.064101%	0.272172%	0.000000%	0.179482%
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :									
Average No. of Customers		184,801	332	134	268	688	4,617	144	43
Customer Allocation Factors (Cust)		100.000000%	0.201455%	0.081310%	0.161407%	0.416260%	2.801561%	0.087378%	0.026822%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 253	PLANT	(12,883,328)	(188,358)	(62,896)	(18,378)	(38,622)	(529,072)	(14,483)	(43,148)
Account 190 CIAC	CIAC	11,541,038	48,641	25,375	5,178	7,388	31,411	0	20,714
Account 190 Other	PLANT	3,230,732	48,709	16,285	4,752	15,418	136,816	3,745	11,158
Account 190 - Post Retirement Benefits	CU - TTL	581,430	1,171	473	938	2,420	16,289	508	152
Account 190 - AMT	PLANT	1,824,461	29,015	9,689	2,831	9,184	81,489	2,231	6,947
NET DEFERRED TAXES		4,784,362	(60,822)	(11,086)	(4,677)	(25,201)	(283,056)	(7,999)	(4,478)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,509	8,350	2,792	816	2,645	23,483	643	1,915
ITC	PLANT	78,897	1,186	396	116	376	3,333	91	272

(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 - SEWER
 - 1996 13 Month Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	579 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Leilani Heights	2401 Leisure Lakes	2802 Marco Shores	1105 Marion Oaks
AVERAGE GROSS PLANT (1996) - SEWER:									
Average Gross Plant		358,407,963	493,712	731,694	383,244	645,751	304,079	1,040,328	3,710,782
Gross Plant Allocation Factors (PLANT)		100.000000%	0.137368%	0.203563%	0.106632%	0.179871%	0.084609%	0.289622%	1.032474%
CIAC ACTIVITY (1996) - SEWER:									
CIAC Activity		3,120,084	1,832	0	0	0	640	23,100	14,700
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.081821%	0.000000%	0.000000%	0.000000%	0.020512%	0.740365%	0.471141%
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :									
Average No. of Customers		184,801	98	92	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.059468%	0.055825%	0.070388%	0.238042%	0.138955%	0.153518%	0.808248%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,483,328)	(17,162)	(25,434)	(13,322)	(22,447)	(10,570)	(38,183)	(128,990)
Account 190 CIAC	CIAC	11,541,038	7,146	0	0	0	2,367	85,446	54,375
Account 190 Other	PLANT	3,220,732	4,438	8,577	3,446	5,805	2,733	9,357	33,356
Account 190 - Post Retirement Benefits	CU - TTL	581,430	346	325	409	1,372	808	893	4,689
Account 190 - AMT	PLANT	1,824,681	2,644	3,918	2,052	3,458	1,628	5,574	19,870
NET DEFERRED TAXES		4,784,352	(2,588)	(14,815)	(7,416)	(11,612)	(3,033)	65,086	(16,690)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,508	762	1,129	581	996	469	1,606	5,725
ITC	PLANT	78,687	108	160	84	141	67	228	813

(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 - SEWER
 - 1996 13 Month Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	552 Morningside	445 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE GROSS PLANT (1996) - SEWER:									
Average Gross Plant		359,407,983	41,610	89,425	248,013	650,992	87,878	490,894	412,713
Gross Plant Allocation Factors (PLANT)		100.000000%	0.011577%	0.024881%	0.069006%	0.181123%	0.018885%	0.136584%	0.114831%
CIAC ACTIVITY (1996) - SEWER:									
CIAC Activity		3,120,084	0	0	1,449	700	866	4,347	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.000000%	0.046441%	0.022435%	0.030861%	0.138323%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :									
Average No. of Customers		164,801	28	38	99	1,029	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.016990%	0.021845%	0.060072%	0.624389%	0.017597%	0.083737%	0.068568%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,483,329)	(1,446)	(3,108)	(8,621)	(22,829)	(2,359)	(17,084)	(14,346)
Account 190 CIAC	CIAC	11,541,038	0	0	5,380	2,589	3,573	18,079	0
Account 190 Other	PLANT	3,220,732	374	804	2,229	5,952	610	4,413	3,710
Account 190 - Post Retirement Benefits	CU - TTL	391,430	99	127	349	3,630	102	487	399
Account 190 - AMT	PLANT	1,824,481	223	479	1,328	3,486	383	2,629	2,210
NET DEFERRED TAXES		4,794,352	(751)	(1,699)	645	(7,072)	2,290	6,544	(8,026)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,508	64	138	383	1,004	105	757	637
ITC	PLANT	76,697	8	20	54	143	15	107	90

(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 - SEWER
- 1996 13 Month Average Balance**

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Hill	888 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	108 University Shores
AVERAGE GROSS PLANT (1996) - SEWER:									
Average Gross Plant		358,407,963	99,073	543,132	1,485,153	11,095,873	712,787	778,069	6,296,863
Gross Plant Allocation Factors (PLANT)		100.000000%	0.027566%	0.151119%	0.407857%	3.087264%	0.198323%	0.216486%	2.308480%
CIAC ACTIVITY (1996) - SEWER:									
CIAC Activity		3,120,084	0	350	11,588	0	0	2,100	72,800
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.011218%	0.371857%	0.000000%	0.000000%	0.067308%	2.333271%
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :									
Average No. of Customers		164,801	28	33	815	2,189	178	9	3,183
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.020024%	0.373177%	1.328289%	0.108009%	0.005461%	1.919284%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,483,329)	(3,444)	(18,880)	(50,830)	(385,702)	(24,777)	(27,048)	(288,408)
Account 190 CIAC	CIAC	11,541,038	0	1,295	42,883	0	0	7,768	269,284
Account 190 Other	PLANT	3,230,732	891	4,882	13,170	89,741	6,407	6,994	74,581
Account 190 - Post Retirement Benefits	CJ - TTL	881,430	82	118	2,170	7,723	828	32	11,159
Account 190 - AMT	PLANT	1,824,481	530	2,908	7,845	59,414	3,817	4,168	44,426
NET DEFERRED TAXES		4,784,352	(1,831)	(9,578)	15,148	(218,824)	(13,925)	(8,088)	111,044
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,509	153	838	2,260	17,119	1,100	1,200	12,801
ITC	PLANT	78,897	22	119	321	2,430	156	170	1,817

(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 - SEWER
 - 1996 13 Month Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	567 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE GROSS PLANT (1996) - SEWER:									
Average Gross Plant		358,407,963	196,216	2,785,053	536,753	76,312,035	17,842,717	9,324,368	116,058
Gross Plant Allocation Factors (PLANT)		100.000000%	0.054594%	0.774900%	0.148344%	21.232706%	4.908827%	2.594368%	0.032291%
CIAC ACTIVITY (1996) - SEWER:									
CIAC Activity		3,120,094	700	12,250	1,400	408,190	291,600	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.022435%	0.392818%	0.044871%	13.082661%	9.345902%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER:									
Average No. of Customers		104,801	86	1,122	482	22,615	6,889	3,003	129
Customer Allocation Factors (Cust)		100.000000%	0.052184%	0.680821%	0.232474%	13.722811%	4.180193%	1.822198%	0.077669%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,493,329)	(6,821)	(96,811)	(18,658)	(2,652,872)	(613,276)	(324,123)	(4,034)
Account 190 CIAC	CIAC	11,541,038	2,588	45,312	5,179	1,508,875	1,076,814	0	0
Account 190 Other	PLANT	3,230,732	1,784	25,036	4,825	685,972	158,591	83,817	1,043
Account 190 - Post Retirement Benefits	CJ - TTL	581,630	303	3,958	1,701	73,787	24,305	10,595	452
Account 190 - AMT	PLANT	1,824,481	1,051	14,913	2,674	408,619	94,469	49,328	621
NET DEFERRED TAXES		4,764,352	(1,114)	(7,582)	(4,080)	31,582	742,704	(178,783)	(1,916)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	554,508	303	4,297	628	117,737	27,220	14,386	179
ITC	PLANT	78,887	43	610	118	16,710	3,883	2,042	25

(1) Adjusted for sale of Venica 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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2901 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lehe Gibson
AVERAGE GROSS PLANT (1994) - SEWER:									
Average Gross Plant		358,407,863	17,011,858	22,910,735	184,985	510,251	387,735	89,088,484	863,559
Gross Plant Allocation Factors (PLANT)		100.000000%	4.733245%	6.374576%	0.051464%	0.141970%	0.107882%	18.944823%	0.245837%
CIAC ACTIVITY (1996) - SEWER:									
CIAC Activity		3,120,084	155,532	9,792	0	0	0	456,824	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	4.984866%	0.313838%	0.000000%	0.000000%	0.000000%	14.644605%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :									
Average No. of Customers		164,801	6,761	1,920	122	219	450	18,522	267
Customer Allocation Factors (Cust)		100.000000%	4.120727%	1.165041%	0.074029%	0.132886%	0.273057%	11.845802%	0.162014%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):									
Account 283	PLANT	(12,493,329)	(591,340)	(796,397)	(6,430)	(17,737)	(13,478)	(2,366,814)	(30,713)
Account 190 CIAC	CIAC	11,541,038	575,305	36,220	0	0	0	1,680,140	0
Account 190 Other	PLANT	3,230,732	152,918	205,945	1,663	4,587	3,485	612,050	7,942
Account 190 - Post Retirement Benefits	CU - TTL	591,430	23,959	6,774	430	773	1,598	88,675	942
Account 190 - AMT	PLANT	1,824,461	91,080	122,678	990	2,732	2,076	364,566	4,731
NET DEFERRED TAXES		4,784,352	251,933	(424,780)	(3,346)	(9,645)	(6,329)	368,836	(17,096)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	534,508	26,246	35,348	285	787	588	105,050	1,363
ITC	PLANT	78,897	3,725	5,017	41	112	85	14,909	193

(1) Adjusted for sale of Vanica 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		COUNTY			SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1908 Seaboard	2701 Spring Hill		1901 Valrico Hills
AVERAGE GROSS PLANT (1996) - SEWER:						
Average Gross Plant		958,407,963	3,277,808	11,038,261	277,348	15,476,977
Gross Plant Allocation Factors (PLANT)		100.000000%	0.312002%	3.071234%	0.077168%	4.306242%
CIAC ACTIVITY (1996) - SEWER:						
CIAC Activity		3,120,094	4,380	143,840	0	148,220
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.140381%	4.610132%	0.000000%	4.750513%
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :						
Average No. of Customers		184,801	2,524	5,311	253	8,455
Customer Allocation Factors (Cust)		100.000000%	1.531544%	3.222675%	0.214196%	5.130430%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):						
Account 263	PLANT	(12,480,329)	(113,939)	(383,699)	(9,641)	(537,993)
Account 190 CIAC	CIAC	11,341,098	16,201	532,057	0	548,259
Account 190 Other	PLANT	3,230,732	29,464	99,223	2,493	138,123
Account 190 - Post Retirement Benefits	CU - TTL	581,430	8,905	18,738	1,245	29,830
Account 190 - AMT	PLANT	1,924,461	17,551	59,105	1,665	82,873
NET DEFERRED TAXES		4,794,352	(41,818)	325,424	(4,417)	262,091
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):						
Parent Debt Adjustment	PLANT	554,509	5,057	17,000	428	23,678
ITC	PLANT	76,887	718	2,417	61	3,389

(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 - GAS
- 1996 13 Month Average Balance**

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2801 Lehigh	2801 Marco Island	2801 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE GROSS PLANT (1996) - GAS:								
Average Gross Plant		359,407,963	2,914,184	---	1,290,529	1,323,479	300,176	2,914,184
Gross Plant Allocation Factors (PLANT)		100.000000%	0.810829%	---	0.358071%	0.368239%	0.083520%	0.810829%
CIAC ACTIVITY (1996) - GAS:								
CIAC Activity		3,120,084	0	---	0	0	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/96) - GAS :								
Average No. of Customers		184,801	2,437	---	1,701	805	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.478753%	---	1.032154%	0.367108%	0.079490%	1.478753%
A. DEFERRED TAXES (1996 13 MONTH AVERAGE BALANCE):								
Account 283	PLANT	(12,493,328)	(101,300)	---	(44,860)	(46,005)	(10,434)	(101,300)
Account 190 CIAC	CIAC	11,541,038	0	----	0	0	0	0
Account 190 Other	PLANT	3,230,732	28,196	---	11,801	11,897	2,698	28,196
Account 190 - Post Retirement Benefits	CU - TTL	581,430	8,598	----	6,001	2,134	462	8,598
Account 190 - AMT	PLANT	1,824,461	15,604	----	6,910	7,067	1,607	15,604
	NET DEFERRED TAXES	4,784,352	(50,802)	---	(20,348)	(24,667)	(5,667)	(50,802)
B. PARENT DEBT ADJUSTMENT, ITC (1996 13 MONTH AVERAGE BALANCE):								
Parent Debt Adjustment	PLANT	554,508	4,498	---	1,891	2,042	463	4,498
ITC	PLANT	78,697	638	----	283	250	66	638

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

**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		314,238,078	273,152,081	41,085,986	174,757,443	150,982,082	23,765,361	138,602,144	122,160,009	14,442,134	2,879,491
Gross Plant Allocation Factors (PLANT)		100.000000%	86.924928%	13.075072%	55.812893%	48.050065%	7.562828%	43.470789%	38.874862%	4.565807%	0.918338%
CIAC ACTIVITY (1995):											
CIAC Activity		3,076,991	2,398,172	678,819	2,404,524	1,889,961	514,563	672,467	508,211	164,256	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	77.938889%	22.061111%	78.145305%	61.422377%	18.722928%	21.854695%	16.518493%	5.338202%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/95): (1)											
Average No. of Customers		149,313	109,884	39,429	103,173	74,418	28,757	43,703	35,248	8,455	2,437
Customer Allocation Factors (Cust)		100.000000%	73.445715%	26.554285%	69.098471%	49.836929%	19.259542%	29.268387%	23.806786%	5.662601%	1.632142%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):											
Account 283	PLANT	(11,480,534)	(9,862,081)	(1,618,453)	(6,373,535)	(5,506,794)	(866,740)	(4,981,982)	(4,455,267)	(526,715)	(105,017)
Account 190 CIAC	CIAC	10,542,109	8,216,401	2,325,708	8,238,163	6,475,214	1,762,949	2,303,946	1,741,187	562,759	0
Account 190 Other	PLANT	3,128,768	2,717,941	408,827	1,738,886	1,502,414	236,472	1,359,230	1,215,527	143,703	28,852
Account 190 - Post Retirement Benefits	CUST.	407,843	299,543	108,300	281,813	203,265	78,548	119,373	96,279	23,095	8,857
Account 190 - AMT	PLANT	2,130,049	1,851,544	278,505	1,164,582	1,023,490	141,092	925,949	828,054	97,895	19,518
NET DEFERRED TAXES		4,748,235	3,123,367	1,622,688	5,088,910	3,697,586	1,372,322	(273,485)	(574,221)	300,737	(50,190)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):											
Parent Debt Adjustment	PLANT	493,745	429,187	64,558	274,586	237,245	37,341	214,635	191,943	22,692	4,524
ITC	PLANT	78,897	68,407	10,490	43,766	37,814	5,952	34,210	30,593	3,617	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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	886 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,239,078	174,757,443	150,992,082	3,759,454	155,106	1,144,959	98,181	4,738,091
Gross Plant Allocation Factors (PLANT)		100.000000%	55.812893%	48.050065%	1.196367%	0.049359%	0.364359%	0.031244%	1.507798%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,078,991	2,404,524	1,889,961	82,829	0	4,725	225	30,150
CIAC Activity Allocation Factors (CIAC)		100.000000%	78.145306%	61.422377%	2.685383%	0.000000%	0.153569%	0.007312%	0.979853%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		148,313	103,173	74,416	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.096471%	49.538929%	0.982500%	0.101800%	0.635578%	0.046881%	2.035322%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,460,534)	(8,373,535)	(5,508,794)	(137,110)	(5,657)	(41,758)	(3,581)	(172,802)
Account 190 CIAC	CIAC	10,542,109	8,238,163	6,475,214	283,098	0	18,188	771	103,297
Account 190 Other	PLANT	3,128,788	1,738,888	1,502,414	37,408	1,543	11,383	977	47,145
Account 190 - Post Retirement Benefits	CUST.	407,943	261,813	203,265	4,007	415	2,592	191	8,301
Account 190 - AMT	PLANT	2,130,949	1,184,582	1,023,490	25,483	1,051	7,781	668	32,117
NET DEFERRED TAXES		4,748,235	5,068,910	3,697,588	212,884	(2,847)	(3,823)	(978)	18,059
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	483,745	274,586	237,245	5,907	244	1,798	154	7,445
ITC	PLANT	78,897	43,766	37,814	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 - WATER
1995 Average Balance

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chukotka	111T Christ Park	906 Christ Springs	984 Crystal River
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,239,978	272,035	5,613,845	227,730	1,047,837	198,400	5,319,117	177,564
Gross Plant Allocation Factors (PLANT)		100.000000%	0.086569%	1.786489%	0.072470%	0.333452%	0.063139%	1.692897%	0.056506%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,078,991	5,400	24,318	2,475	3,375	0	47,824	205
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.175496%	0.790318%	0.080436%	0.109685%	0.000000%	1.554246%	0.006662%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		148,313	43	383	126	864	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.028799%	0.256508%	0.084386%	0.444703%	0.235077%	1.202173%	0.049560%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,460,534)	(9,921)	(204,741)	(8,305)	(38,215)	(7,236)	(193,982)	(8,476)
Account 190 CIAC	CIAC	10,542,100	18,501	83,318	8,480	11,563	0	163,650	702
Account 190 Other	PLANT	3,126,768	2,707	55,859	2,266	10,426	1,974	52,927	1,767
Account 190 - Post Retirement Benefits	CUST.	407,843	117	1,046	344	1,814	959	4,903	202
Account 190 - AMT	PLANT	2,130,048	1,844	38,053	1,544	7,103	1,345	36,055	1,204
NET DEFERRED TAXES		4,746,235	13,248	(26,466)	4,328	(7,310)	(2,958)	63,743	(2,801)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	493,745	427	6,821	358	1,546	312	8,358	279
ITC	PLANT	78,897	68	1,406	57	262	50	1,332	44

(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	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deerleyar Shores	1806 Deftone	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,238,078	133,751	21,288,064	117,589	417,009	312,523	167,103	134,037
Gross Plant Allocation Factors (PLANT)		100.000000%	0.042563%	6.774480%	0.037420%	0.132714%	0.099454%	0.053177%	0.042654%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,076,891	0	401,921	0	0	225	0	450
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	13.062144%	0.000000%	0.000000%	0.007312%	0.000000%	0.014625%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		148,313	125	22,844	80	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.083717%	15.299406%	0.040184%	0.166764%	0.115804%	0.120552%	0.082377%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,460,534)	(4,878)	(776,392)	(4,289)	(15,210)	(11,398)	(6,094)	(4,886)
Account 190 CIAC	CIAC	10,542,108	0	1,377,025	0	0	771	0	1,542
Account 190 Other	PLANT	3,126,768	1,331	211,822	1,170	4,150	3,110	1,863	1,334
Account 190 - Post Retirement Benefits	CUST.	407,843	341	62,398	164	680	473	492	336
Account 190 - AMT	PLANT	2,130,048	907	144,300	797	2,827	2,118	1,133	909
NET DEFERRED TAXES		4,746,235	(2,299)	1,019,153	(2,158)	(7,553)	(4,926)	(2,807)	(766)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	483,746	210	33,448	185	655	491	263	211
ITC	PLANT	78,697	33	5,331	29	104	78	42	34

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	902 Golden Terrace	986 Gospel Intl Estates	575 Grand Terrace
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,239,076	93,132	316,113	650,275	15,361	152,812	24,863	122,432
Gross Plant Allocation Factors (PLANT)		100.000000%	0.029637%	0.100596%	0.206936%	0.004868%	0.048566%	0.007648%	0.038961%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,076,901	0	675	1,125	0	0	0	6,525
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.021937%	0.036582%	0.000000%	0.000000%	0.000000%	0.212058%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		149,313	139	29	100	20	106	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093093%	0.019422%	0.066973%	0.013395%	0.070992%	0.005358%	0.073671%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,480,534)	(3,397)	(11,529)	(23,716)	(580)	(5,566)	(899)	(4,465)
Account 190 CIAC	CIAC	10,542,109	0	2,313	3,854	0	0	0	22,355
Account 190 Other	PLANT	3,128,768	927	3,145	6,470	153	1,519	245	1,218
Account 190 - Post Retirement Benefits	CUST.	407,843	380	79	273	55	290	22	300
Account 190 - AMT	PLANT	2,130,049	631	2,143	4,408	104	1,034	167	830
NET DEFERRED TAXES		4,748,235	(1,459)	(3,849)	(8,710)	(249)	(2,723)	(465)	20,239
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	493,746	146	497	1,022	24	240	39	192
ITC	PLANT	78,697	23	79	163	4	36	6	31

(1) Adjusted for sale of Venica 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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	328 Harmony Homes	438 Heraults Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,238,078	97,887	285,194	79,248	85,854	110,820	151,073	340,488
Gross Plant Allocation Factors (PLANT)		100.000000%	0.031144%	0.090757%	0.024901%	0.026893%	0.035298%	0.048078%	0.108353%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,078,801	0	0	0	0	0	225	1,575
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.007312%	0.051186%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		149,313	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042193%	0.116534%	0.064294%	0.074340%	0.035488%	0.161408%	0.169443%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 263	PLANT	(11,480,534)	(3,569)	(10,401)	(2,854)	(2,394)	(4,045)	(5,510)	(12,418)
Account 190 CIAC	CIAC	10,542,108	0	0	0	0	0	771	5,396
Account 190 Other	PLANT	3,128,798	974	2,838	779	853	1,104	1,503	3,388
Account 190 - Post Retirement Benefits	CUST.	407,843	172	475	262	303	145	658	881
Account 180 - AMT	PLANT	2,130,049	663	1,933	530	445	752	1,024	2,308
NET DEFERRED TAXES		4,746,226	(1,760)	(5,155)	(1,283)	(993)	(2,045)	(1,553)	(635)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	493,745	154	448	123	103	174	237	535
ITC	PLANT	78,697	25	71	20	16	28	38	85

(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	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	776 Lake Alay Estates	325 Lake Brandley	104 Lake Conway Park	
AVERAGE GROSS PLANT (1995) - WATER:										
Average Gross Plant		314,238,076	215,122	43,328	1,488,068	19,252	356,191	130,484	64,956	
Gross Plant Allocation Factors (PLANT)		100.000000%	0.068458%	0.013788%	0.473861%	0.006127%	0.113350%	0.041517%	0.020671%	
CIAC ACTIVITY (1995) - WATER:										
CIAC Activity		3,078,991	900	0	1,350	0	3,150	0	0	
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.029249%	0.000000%	0.043874%	0.000000%	0.102373%	0.000000%	0.000000%	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :										
Average No. of Customers		148,313	246	113	968	62	85	86	85	
Customer Allocation Factors (Cust)		100.000000%	0.164755%	0.075680%	0.660356%	0.041524%	0.056927%	0.044202%	0.056927%	
A. DEFERRED TAXES (1995 AVERAGE BALANCE):										
Account 263	PLANT	(11,480,534)	(7,846)	(1,580)	(54,307)	(702)	(12,991)	(4,758)	(2,369)	
Account 190 CIAC	CIAC	10,542,100	3,983	0	4,826	0	10,792	0	0	
Account 190 Other	PLANT	3,126,768	2,141	431	14,817	192	3,544	1,298	646	
Account 190 - Post Retirement Benefits	CUST.	407,843	672	309	2,693	169	232	180	232	
Account 190 - AMT	PLANT	2,130,048	1,458	294	10,083	130	2,414	884	440	
NET DEFERRED TAXES		4,746,235	(492)	(547)	(22,079)	(211)	3,992	(2,395)	(1,050)	
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):										
Parent Debt Adjustment	PLANT	493,745	338	68	2,340	30	560	205	102	
ITC	PLANT	78,697	54	11	373	5	89	33	16	

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Lakeland Heights	2401 Leisure Lakes	2802 Marco Shores	1108 Marlon Oaks	330 Meredith Manor
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,238,078	204,527	21,422	415,004	249,554	1,578,707	8,222,015	669,506
Gross Plant Allocation Factors (PLANT)		100.000000%	0.065086%	0.006817%	0.132068%	0.078415%	0.501754%	2.616484%	0.213056%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,076,991	225	0	225	760	3,711	100,676	225
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.007312%	0.000000%	0.007312%	0.024699%	0.120605%	3.288648%	0.007312%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		148,313	262	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.188865%	0.008037%	0.261866%	0.182745%	0.194223%	1.683711%	0.435997%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 263	PLANT	(11,460,534)	(7,459)	(781)	(15,136)	(9,101)	(57,504)	(299,863)	(24,417)
Account 190 CIAC	CIAC	10,542,108	771	0	771	2,604	12,714	344,584	771
Account 190 Other	PLANT	3,128,788	2,035	213	4,129	2,483	16,689	61,611	6,962
Account 190 - Post Retirement Benefits	CUST.	407,843	770	33	1,068	664	782	6,867	1,778
Account 190 - AMT	PLANT	2,130,049	1,386	145	2,613	1,692	10,688	55,732	4,538
NET DEFERRED TAXES		4,746,235	(2,497)	(390)	(6,354)	(1,658)	(17,621)	189,132	(10,868)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	493,745	321	34	652	392	2,477	12,919	1,052
ITC	PLANT	78,697	51	5	104	62	395	2,059	168

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	362 Morningview	993 Oak Forest	1702 Oakwood	579 Palmdale Country Club	440 Palm Port	1429 Palm Terrace	558 Palms Mobile Home Park
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,236,078	99,472	185,708	74,707	308,509	145,994	408,430	102,320
Gross Plant Allocation Factors (PLANT)		100.000000%	0.031655%	0.059098%	0.023774%	0.098177%	0.046456%	0.130293%	0.032561%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,076,891	0	225	420	2,025	900	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.007312%	0.013650%	0.065811%	0.029249%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		149,313	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.024110%	0.095772%	0.135956%	0.022771%	0.066304%	0.794305%	0.038845%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,460,534)	(3,628)	(6,773)	(2,725)	(11,252)	(5,324)	(14,932)	(3,732)
Account 190 CIAC	CIAC	16,542,109	0	771	1,439	6,938	3,083	0	0
Account 190 Other	PLANT	3,126,768	990	1,848	743	3,070	1,453	4,074	1,018
Account 190 - Post Retirement Benefits	CUST.	407,843	98	391	554	93	270	3,240	158
Account 190 - AMT	PLANT	2,130,049	674	1,259	506	2,091	990	2,775	694
NET DEFERRED TAXES		4,746,235	(1,865)	(2,505)	519	640	472	(4,843)	(1,862)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	493,145	156	292	117	485	229	643	161
ITC	PLANT	78,697	25	47	19	77	37	103	26

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Piccola Island	987 Pine Ridge	782 Pine Ridge Estate	553 Pinney Woods	987 Point O'Woods	443 Posoma Park	1085 Postmaster Village
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,238,078	130,611	4,289,938	424,752	296,057	743,201	175,795	313,161
Gross Plant Allocation Factors (PLANT)		100.000000%	0.041564%	1.365163%	0.135168%	0.094214%	0.236506%	0.055943%	0.099657%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,078,991	450	186,914	0	225	3,800	675	675
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.014625%	6.074571%	0.000000%	0.007312%	0.118997%	0.021937%	0.021937%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		149,313	132	665	212	167	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.088405%	0.445373%	0.141964%	0.111846%	0.230389%	0.111846%	0.104479%
A. DEFERRED TAXES (1085 AVERAGE BALANCE):									
Account 263	PLANT	(11,480,534)	(4,763)	(156,457)	(15,491)	(10,797)	(27,105)	(6,411)	(11,421)
Account 190 CIAC	CIAC	10,542,109	1,542	640,388	0	771	12,334	2,313	2,313
Account 190 Other	PLANT	3,128,788	1,300	42,886	4,226	2,946	7,395	1,749	3,116
Account 190 - Post Retirement Benefits	CUST.	407,843	361	1,616	579	456	940	456	426
Account 190 - AMT	PLANT	3,130,049	885	29,079	2,679	2,007	5,038	1,192	2,123
NET DEFERRED TAXES		4,746,235	(678)	557,512	(7,806)	(4,616)	(1,399)	(702)	(3,444)
B. PARENT DEBT ADJUSTMENT, ITC (1085 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	493,745	205	6,741	667	485	1,188	276	492
ITC	PLANT	78,897	33	1,074	106	74	166	44	78

(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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	578 Quail Ridge	442 River Grove	438 River Park	888 Rosemont	1115 Salt Springs	1118 Seminole Villas	574 Silver Lakes Est.
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,229,078	114,472	158,362	321,310	386,888	495,850	14,539	1,312,244
Gross Plant Allocation Factors (PLANT)		100.000000%	0.036428%	0.050395%	0.102250%	0.123151%	0.157826%	0.004627%	0.417594%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,076,981	1,575	0	900	3,300	0	0	11,925
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.051186%	0.000000%	0.029249%	0.107248%	0.000000%	0.000000%	0.387554%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		148,313	15	105	352	120	118	2	1,348
Customer Allocation Factors (Cust)		100.000000%	0.010046%	0.070322%	0.235746%	0.080366%	0.077689%	0.001339%	0.901462%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,480,534)	(4,175)	(5,778)	(11,718)	(14,114)	(18,088)	(530)	(47,859)
Account 190 CIAC	CIAC	10,542,108	5,396	0	3,083	11,306	0	0	40,858
Account 190 Other	PLANT	3,126,768	1,139	1,576	3,197	3,851	4,935	145	13,057
Account 190 - Post Retirement Benefits	CUST.	407,843	41	287	861	328	317	5	3,677
Account 190 - AMT	PLANT	2,130,049	776	1,073	2,178	2,623	3,362	99	8,895
NET DEFERRED TAXES		4,746,235	3,177	(2,840)	(2,298)	3,994	(9,474)	(282)	18,627
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	483,746	180	249	505	608	779	23	2,062
ITC	PLANT	78,697	29	40	80	97	124	4	329

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	988 Sugarhill Woods	2801 Sunny Hills
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,238,078	89,933	381,871	77,074	19,407	1,559,808	7,032,844	2,371,702
Gross Plant Allocation Factors (PLANT)		100.000000%	0.031802%	0.121522%	0.024527%	0.006176%	0.496376%	2.228445%	0.754744%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,976,891	0	225	225	0	20,808	119,600	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.007312%	0.007312%	0.000000%	0.678245%	3.886914%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		148,313	26	114	82	7	821	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.078350%	0.054816%	0.004668%	0.415905%	1.504223%	0.285307%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 263	PLANT	(11,480,534)	(3,645)	(13,827)	(2,811)	(708)	(56,887)	(255,392)	(86,498)
Account 190 CIAC	CIAC	10,542,108	0	771	771	0	71,290	409,783	0
Account 190 Other	PLANT	3,128,788	994	3,800	787	193	15,521	89,676	23,589
Account 190 - Post Retirement Benefits	CUST.	407,843	71	311	224	19	1,696	6,135	1,164
Account 190 - AMT	PLANT	2,130,049	677	2,588	522	132	10,573	47,467	18,076
NET DEFERRED TAXES		4,746,235	(1,902)	(6,457)	(527)	(364)	42,193	277,851	(45,859)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	483,745	157	600	121	30	2,451	11,003	3,727
ITC	PLANT	78,697	25	96	19	5	391	1,754	594

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	557 Venetian Village	447 Wetata	122 Westmont	783 Windsong
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,236,078	360,082	354,114	4,927,230	160,554	207,975	61,983	166,852
Gross Plant Allocation Factors (PLANT)		100.000000%	0.114569%	0.112689%	1.567986%	0.051093%	0.066184%	0.019718%	0.053034%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,076,881	2,700	0	59,625	900	225	1,050	225
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.087748%	0.000000%	1.937770%	0.029249%	0.007312%	0.034124%	0.007312%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		148,313	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006697%	0.363686%	2.265041%	0.091084%	0.090414%	0.087735%	0.070322%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,460,534)	(13,132)	(12,915)	(179,700)	(5,856)	(7,585)	(2,260)	(6,078)
Account 190 CIAC	CIAC	10,542,106	9,250	0	204,282	3,083	771	3,597	771
Account 190 Other	PLANT	3,128,768	3,583	3,524	49,027	1,586	2,068	617	1,658
Account 190 - Post Retirement Benefits	JUST.	407,843	27	1,483	9,238	371	369	358	287
Account 190 - AMT	PLANT	2,130,048	2,441	2,400	33,399	1,066	1,410	420	1,130
NET DEFERRED TAXES		4,746,235	2,169	(5,508)	116,246	285	(2,966)	2,732	(2,232)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	483,745	566	556	7,742	252	327	97	262
ITC	PLANT	78,697	90	89	1,234	40	52	18	42

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wooters	1427 Zephyr Shore	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE GROSS PLANT (1985) - WATER:									
Average Gross Plant		314,238,078	1,840,826	23,322	236,464	91,660,500	0	4,856,460	273,711
Gross Plant Allocation Factors (PLANT)		100.000000%	0.522095%	0.007422%	0.075686%	29.169033%	0.000000%	1.545467%	0.087103%
CIAC ACTIVITY (1985) - WATER:									
CIAC Activity		3,876,891	5,175	225	1,575	1,151,536	0	0	1,100
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.168184%	0.007312%	0.051186%	37.424094%	0.000000%	0.000000%	0.035749%
AVERAGE NO. OF CUSTOMERS (12/31/85) - Water :									
Average No. of Customers		148,313	1,167	21	464	55,690	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.781580%	0.014064%	0.324151%	37.297489%	0.000000%	1.977055%	0.146002%
A. DEFERRED TAXES (1985 AVERAGE BALANCE):									
Account 283	PLANT	(11,480,534)	(59,835)	(851)	(8,697)	(3,342,927)	0	(177,119)	(9,982)
Account 190 CIAC	CIAC	10,542,100	17,730	771	5,396	3,945,289	0	0	3,769
Account 190 Other	PLANT	3,128,768	18,325	232	2,373	912,048	0	48,323	2,724
Account 190 - Post Retirement Benefits	CUST.	407,843	3,188	57	1,322	152,115	0	8,063	595
Account 190 - AMT	PLANT	2,130,049	11,121	158	1,816	621,315	0	32,919	1,855
NET DEFERRED TAXES		4,746,235	(11,472)	368	2,010	2,287,840	0	(87,813)	(1,039)
B. PARENT DEBT ADJUSTMENT, ITC (1985 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	493,745	2,578	37	375	144,021	0	7,631	430
ITC	PLANT	78,697	411	6	60	22,855	0	1,216	69

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 General Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2901 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,239,078	108,822	283,164	354,682	13,365,737	38,261,899	1,291,225	154,334
Gross Plant Allocation Factors (PLANT)		100.000000%	0.034630%	0.09111%	0.112870%	4.253366%	12.178079%	0.410905%	0.049114%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,076,991	225	225	0	163,845	571,830	525	375
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.007312%	0.007312%	0.000000%	5.324845%	18.584065%	0.017062%	0.012187%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		149,313	87	152	87	8,585	5,803	208	64
Customer Allocation Factors (Cust)		100.000000%	0.058267%	0.101800%	0.058267%	5.749667%	3.888467%	0.137965%	0.042863%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,400,534)	(3,969)	(10,327)	(12,936)	(487,458)	(1,395,444)	(47,082)	(5,629)
Account 190 CIAC	CIAC	10,542,109	771	771	0	561,351	1,959,152	1,799	1,285
Account 190 Other	PLANT	3,126,768	1,083	2,818	3,529	132,993	380,718	12,848	1,538
Account 190 - Post Retirement Benefits	CUST.	407,843	238	415	238	23,450	15,851	563	175
Account 190 - AMT	PLANT	2,130,049	738	1,919	2,404	90,589	259,356	8,752	1,048
NET DEFERRED TAXES		4,748,238	(1,140)	(4,404)	(6,765)	320,834	1,219,634	(23,130)	(1,587)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	493,745	171	445	557	21,001	60,119	2,029	242
ITC	PLANT	75,867	27	71	89	3,347	9,582	323	39

(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	Allocation Basis	TOTAL COMPANY	FPSC	FPSC	SUBTOTAL FPSC NON-UNIFORM	COUNTY	COUNTY	COUNTY	COUNTY
			NON-UNIFORM	NON-UNIFORM		216	1902	210	214
Allocation Factor			994 Spring Gardens	994 Valencia Terrace		Gibson Estates	Merahel Heights	Lake Gibson	Orange Hill
AVERAGE GROSS PLANT (1995) - WATER:									
Average Gross Plant		314,239,078	92,336	269,112	59,331,582	171,614	162,534	687,864	156,737
Gross Plant Allocation Factors (PLANT)		100.000000%	0.029384%	0.082004%	18.861032%	0.054813%	0.051723%	0.218635%	0.049676%
CIAC ACTIVITY (1995) - WATER:									
CIAC Activity		3,076,981	300	0	738,425	375	0	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.009750%	0.000000%	23.996263%	0.012167%	0.000000%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		148,313	122	450	18,728	163	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.081708%	0.301380%	12.541440%	0.109167%	0.213645%	0.517704%	0.155378%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,480,634)	(3,368)	(10,544)	(2,163,867)	(6,259)	(5,928)	(25,080)	(5,718)
Account 190 CIAC	CIAC	10,542,100	1,028	0	2,529,925	1,285	0	0	0
Account 190 Other	PLANT	3,126,768	919	2,677	590,368	1,708	1,617	6,842	1,580
Account 190 - Post Retirement Benefits	CUST.	407,843	333	1,229	51,148	445	671	2,111	634
Account 190 - AMT	PLANT	2,190,049	628	1,960	402,175	1,163	1,102	4,681	1,062
NET DEFERRED TAXES		4,746,235	(482)	(4,478)	1,409,749	(1,658)	(2,337)	(11,464)	(2,461)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	483,745	145	454	93,224	270	255	1,080	246
ITC	PLANT	78,897	23	72	14,859	43	41	172	39

(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		COUNTY			SUBTOTAL	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1908 Seaboard	2701 Spring Hill	1901 Valrico Hills	COUNTY REGULATED
AVERAGE GROSS PLANT (1995) - WATER:						
Average Gross Plant		314,239,076	2,496,824	19,856,041	231,947	23,786,381
Gross Plant Allocation Factors (PLANT)		100.000000%	0.795198%	6.316769%	0.073812%	7.582828%
CIAC ACTIVITY (1995) - WATER:						
CIAC Activity		1,078,891	0	514,189	0	514,563
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	16.710741%	0.000000%	16.722528%
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :						
Average No. of Customers		198,313	2,573	24,343	364	28,757
Customer Allocation Factors (Cust)		100.000000%	1.723228%	16.303336%	0.237088%	19.259542%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):						
Account 283	PLANT	(11,460,534)	(91,134)	(724,165)	(6,459)	(886,740)
Account 190 CIAC	CIAC	10,542,108	0	1,781,865	0	1,782,949
Account 190 Other	PLANT	2,126,788	24,864	197,573	2,308	236,472
Account 190 - Prol Retirement Benefits	CUST.	407,843	7,028	66,482	967	78,549
Account 190 - AMT	PLANT	2,190,049	16,938	134,593	1,572	181,092
NET DEFERRED TAXES		4,746,235	(42,304)	1,436,158	(3,612)	1,372,322
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):						
Parent Debt Adjustment	PLANT	493,745	3,926	31,109	364	37,341
ITC	PLANT	79,687	626	4,973	58	5,962

(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 Base	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1918 Amelia Island	990 Apache Shores	332 Apple Valley	688 Beacon Hills	472 Beaches Point
AVERAGE GROSS PLANT (1995) - SEWER:									
Average Gross Plant		314,238,078	136,802,144	122,160,008	7,167,165	164,265	168,212	5,796,978	88,640
Gross Plant Allocation Factors (PLANT)		100.000000%	43.470769%	38.874862%	2.287185%	0.052274%	0.052863%	1.844767%	0.028208%
CIAC ACTIVITY (1995) - SEWER:									
CIAC Activity		3,076,991	672,467	508,211	133,824	0	0	37,674	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	21.854695%	16.516483%	4.349184%	0.000000%	0.000000%	1.224378%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		148,313	43,703	36,248	1,278	113	167	2,305	16
Customer Allocation Factors (Cust)		100.000000%	29.269387%	23.806769%	0.855920%	0.075680%	0.111946%	1.565669%	0.010716%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,460,534)	(4,981,982)	(4,455,267)	(262,121)	(5,991)	(6,062)	(211,420)	(3,233)
Account 190 CIAC	CIAC	10,542,109	2,303,946	1,741,187	458,496	0	0	129,075	0
Account 190 Other	PLANT	3,126,768	1,359,230	1,215,527	71,514	1,634	1,854	57,682	882
Account 190 - Post Retirement Benefits	CUST.	477,843	119,373	86,279	3,491	309	458	8,017	44
Account 190 - AMT	PLANT	2,130,049	825,948	828,054	48,718	1,113	1,127	39,294	601
NET DEFERRED TAXES		4,748,235	(273,485)	(574,221)	320,097	(2,834)	(2,825)	22,648	(1,706)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	483,745	214,635	191,943	11,293	258	261	9,108	139
ITC	PLANT	78,697	34,210	30,593	1,800	41	42	1,452	22

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chufuota	1117 Citrus Park	908 Citrus Springs	1908 Deftona	673 Fleherman's Heaven	340 FL. Cant. Comwa. Park
AVERAGE GROSS PLANT (1995) - SEWER:									
Average Gross Plant		314,238,078	5,334,100	1,589,747	525,447	1,702,040	14,809,589	377,154	1,240,782
Gross Plant Allocation Factors (PLANT)		100.000000%	1.697465%	0.505904%	0.167212%	0.541638%	4.649195%	0.120021%	0.394947%
CIAC ACTIVITY (1995) - SEWER:									
CIAC Activity		3,076,991	5,523	3,430	0	1,000	5,016	0	8,750
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.179494%	0.111473%	0.000000%	0.032499%	0.163081%	0.000000%	0.284369%
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		148,915	332	134	266	686	4,817	144	43
Customer Allocation Factors (Cust)		100.000000%	0.222352%	0.089744%	0.178149%	0.459438%	3.092162%	0.096442%	0.028799%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,480,534)	(194,639)	(57,979)	(19,163)	(82,075)	(532,823)	(13,756)	(45,252)
Account 190 CIAC	CIAC	10,542,109	18,922	11,752	0	3,428	17,192	0	29,978
Account 190 Other	PLANT	3,126,788	53,076	15,818	5,228	16,306	145,370	3,753	12,346
Account 190 - Post Retirement Benefits	CUST.	407,843	907	368	727	1,874	12,811	383	117
Account 190 - AMT	PLANT	2,130,049	38,157	10,778	3,582	11,537	99,030	2,567	8,410
NET DEFERRED TAXES		4,746,235	(85,477)	(19,287)	(9,547)	(28,302)	(258,620)	(7,052)	5,801
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	493,716	8,381	2,498	826	2,674	22,955	593	1,950
ITC	PLANT	76,887	1,336	368	132	428	3,659	94	311

(1) Adjusted for sale of Venica 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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	679 Fox Run	573 Holiday Heaven	1802 Jungle Den	675 Lakeland Heights	2401 Lakemore Lakes	2802 Marco Shores	1108 Marion Oaks
AVERAGE GROSS PLANT (1995) - SEWER:									
Average Gross Plant		314,238,078	492,515	730,571	381,827	623,185	298,079	1,032,843	3,409,480
Gross Plant Allocation Factors (PLANT)		100.000000%	0.156733%	0.232489%	0.121509%	0.198316%	0.035144%	0.328681%	1.084996%
CIAC ACTIVITY (1995) - SEWER:									
CIAC Activity		3,076,891	1,932	0	0	0	980	38,732	3,150
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.062789%	0.000000%	0.000000%	0.000000%	0.031199%	1.291261%	0.102379%
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		148,213	98	92	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.066634%	0.061616%	0.077869%	0.260527%	0.153269%	0.169443%	0.892086%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,480,534)	(17,952)	(26,644)	(13,926)	(22,728)	(16,904)	(37,869)	(124,346)
Account 190 CIAC	CIAC	10,542,108	6,619	0	0	0	3,288	136,126	10,792
Account 190 Other	PLANT	3,126,768	4,901	7,289	3,799	6,201	2,975	10,277	33,825
Account 190 - Post Retirement Benefits	CUST.	407,843	268	251	317	1,063	626	891	3,638
Account 190 - AMT	PLANT	2,130,040	3,336	4,952	2,588	4,224	2,027	7,001	23,111
NET DEFERRED TAXES		4,748,225	(2,836)	(14,172)	(7,221)	(11,240)	(1,988)	116,427	(52,860)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	483,745	774	1,148	600	979	470	1,623	5,357
ITC	PLANT	78,897	123	183	96	156	75	259	854

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	582 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Palm O'Woods	1115 Salt Springs
AVERAGE GROSS PLANT (1995) - SEWER:									
Average Gross Plant		314,239,078	41,268	88,985	236,676	835,301	60,874	439,124	408,689
Gross Plant Allocation Factors (PLANT)		100.000000%	0.013133%	0.028318%	0.075317%	0.202171%	0.019404%	0.139742%	0.130060%
CIAC ACTIVITY (1995) - SEWER:									
CIAC Activity		3,078,891	0	0	2,415	0	988	8,762	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.000000%	0.078486%	0.000000%	0.031394%	0.219760%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		148,313	28	36	99	1,029	29	136	113
Customer Allocation Factors (Cust)		100.000000%	0.018753%	0.024110%	0.068304%	0.689156%	0.019422%	0.092423%	0.075680%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,480,534)	(1,505)	(3,245)	(8,632)	(23,170)	(2,224)	(16,015)	(14,905)
Account 190 CIAC	CIAC	16,542,108	0	0	8,274	0	3,310	23,167	0
Account 190 Other	PLANT	3,128,768	411	885	2,355	6,321	607	4,388	4,087
Account 190 - Post Retirement Benefits	CUST.	407,843	76	88	270	2,811	78	377	309
Account 190 - AMT	PLANT	2,130,048	280	603	1,804	4,306	413	2,877	2,770
NET DEFERRED TAXES		4,748,235	(738)	(1,858)	3,672	(9,731)	2,185	14,875	(7,780)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	493,745	65	140	372	998	95	690	642
ITC	PLANT	78,897	10	22	59	159	15	110	102

(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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	989 Sugarhill Woods	2801 Sunny Hills	580 Sunshine Parkway	106 University Shores
AVERAGE GROSS PLANT (1995) - SEWER:									
Average Gross Plant		314,230,078	96,872	524,781	1,459,488	10,817,888	882,524	777,959	8,086,317
Gross Plant Allocation Factors (PLANT)		100.000000%	0.030784%	0.167001%	0.464452%	3.378820%	0.220381%	0.247569%	2.573301%
CIAC ACTIVITY (1995) - SEWER:									
CIAC Activity		3,076,881	0	360	18,058	0	0	3,500	80,500
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.011375%	0.521808%	0.000000%	0.000000%	0.113747%	2.616192%
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		148,313	26	33	615	2,189	178	8	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.022101%	0.411886%	1.466048%	0.118213%	0.008028%	2.118389%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,480,534)	(3,526)	(19,139)	(53,229)	(387,242)	(25,257)	(28,373)	(294,914)
Account 190 CIAC	CIAC	10,542,108	0	1,189	55,010	0	0	11,991	275,802
Account 190 Other	PLANT	3,128,768	962	5,222	14,522	105,851	8,891	7,741	80,461
Account 190 - Post Retirement Benefits	CUST.	407,843	71	90	1,680	5,979	488	25	8,640
Account 190 - AMT	PLANT	2,130,048	655	3,557	9,853	71,873	4,894	5,273	54,813
NET DEFERRED TAXES		4,746,235	(1,837)	(9,071)	27,876	(203,639)	(13,186)	(3,343)	124,801
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	483,745	152	825	2,293	16,683	1,088	1,222	12,708
ITC	PLANT	78,697	24	131	368	2,659	173	195	2,025

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Base	TOTAL COMPANY	567 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE GROSS PLANT (1995) - SEWER:									
Average Gross Plant		314,239,078	195,165	2,728,735	490,166	73,332,219	0	9,113,298	114,615
Gross Plant Allocation Factors (PLANT)		100.000000%	0.062107%	0.868363%	0.155985%	23.336442%	0.000000%	2.900116%	0.038474%
CIAC ACTIVITY (1995) - SEWER:									
CIAC Activity		3,076,891	350	4,550	1,400	357,842	0	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.011375%	0.147872%	0.045489%	11.525608%	0.000000%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,213	88	1,122	482	22,615	0	3,003	128
Customer Allocation Factors (Cust)		100.000000%	0.057597%	0.751442%	0.322812%	15.148038%	0.000000%	2.011211%	0.085726%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,460,534)	(7,119)	(39,518)	(17,877)	(2,674,461)	0	(332,369)	(4,180)
Account 190 CIAC	CIAC	10,542,108	1,199	15,589	4,797	1,226,008	0	0	0
Account 190 Other	PLANT	3,126,768	1,942	27,152	4,877	729,676	0	90,680	1,140
Account 190 - Post Retirement Benefits	CUST.	497,843	235	3,065	1,317	61,772	0	8,203	350
Account 190 - AMT	PLANT	2,130,949	1,223	18,497	3,323	497,078	0	61,774	777
NET DEFERRED TAXES		4,746,235	(2,419)	(35,217)	(3,564)	(159,949)	0	(171,712)	(1,913)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	483,745	307	4,287	770	115,223	0	14,319	180
ITC	PLANT	78,697	49	683	123	18,365	0	2,282	29

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	COUNTY		
Allocation Factor	Allocation Basis	TOTAL COMPANT	2501 Lehigh	2501 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson
AVERAGE GROSS PLANT (1995) - SEWER:									
Average Gross Plant		314,238,078	15,678,414	22,847,434	183,589	507,781	382,861	48,827,791	880,298
Gross Plant Allocation Factors (PLANT)		100.000000%	4.986327%	7.270717%	0.058423%	0.161591%	0.121774%	15.539421%	0.280136%
CIAC ACTIVITY (1995) - SEWER:									
CIAC Activity		3,076,991	140,577	9,792	0	0	0	150,269	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	4.568652%	0.316233%	0.000000%	0.000000%	0.000000%	4.886895%	0.000000%
AVERAGE NO. OF CUSTOMERS (1/22/95) - SEWER: (1)									
Average No. of Customers		148,212	8,791	1,520	122	219	480	12,633	267
Customer Allocation Factors (Cust)		100.000000%	4.548164%	1.265689%	0.081708%	0.146972%	0.301380%	8.460750%	0.178819%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):									
Account 283	PLANT	(11,480,534)	(571,803)	(633,263)	(6,696)	(18,519)	(13,856)	(1,780,786)	(32,105)
Account 190 CIAC	CIAC	10,542,109	481,632	33,548	0	0	0	515,181	0
Account 190 Other	PLANT	3,128,768	156,005	227,338	1,827	5,053	3,808	485,850	8,759
Account 190 - Post Retirement Benefits	CUST.	607,843	18,549	5,244	333	598	1,229	34,507	729
Account 190 - AMT	PLANT	2,130,049	106,275	154,870	1,244	3,442	2,594	330,879	5,987
NET DEFERRED TAXES		4,746,235	190,658	(412,262)	(3,291)	(9,426)	(6,325)	(414,272)	(16,650)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	483,745	24,635	35,899	288	798	601	76,720	1,383
ITC	PLANT	78,897	3,926	5,722	48	127	86	12,228	229

(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		COUNTY		COUNTY		COUNTY		SUBTOTAL COUNTY REGULATED
Allocation Factor	Allocation Basis	TOTAL COMPANY	1908 Seaboard	2701 Spring Hill	1801 Valrico Hills			
AVERAGE GROSS PLANT (1995) - SEWER:								
Average Gross Plant		314,238,078	3,246,981	10,041,818	273,037			14,442,134
Gross Plant Allocation Factors (PLANT)		100.000000%	1.033284%	3.195598%	0.086888%			4.595807%
CIAC ACTIVITY (1995) - SEWER:								
CIAC Activity		3,076,991	0	184,258	0			184,258
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	5.338202%	0.000000%			5.338202%
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)								
Average No. of Customers		148,313	2,524	5,311	363			8,455
Customer Allocation Factors (Cust)		100.000000%	1.690409%	3.556958%	0.239418%			5.682801%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):								
Account 283	PLANT	(11,480,534)	(118,420)	(366,233)	(9,858)			(526,715)
Account 190 CIAC	CIAC	10,542,108	0	582,759	0			582,759
Account 190 Other	PLANT	3,128,768	32,308	99,919	2,717			143,703
Account 190 - Post Retirement Benefits	CUST.	407,843	8,894	14,507	984			23,095
Account 190 - AMT	PLANT	2,130,048	22,009	68,068	1,851			97,895
NET DEFERRED TAXES		4,746,235	(57,209)	379,023	(4,426)			300,737
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):								
Parent Debt Adjustment	PLANT	483,745	5,102	15,778	429			22,692
ITC	PLANT	76,897	813	2,515	68			3,817

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

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2801 Lehigh	2801 Marco Island	2801 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE GROSS PLANT (1995) - GAS:								
Average Gross Plant		314,238,078	2,879,481	---	1,285,685	1,314,800	298,008	2,879,481
Gross Plant Allocation Factors (PLANT)		100.000000%	0.916338%	---	0.402778%	0.418408%	0.085152%	0.916338%
CIAC ACTIVITY (1995) - GAS:								
CIAC Activity		3,076,991	0	---	0	0	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (12/31/95) - GAS : (1)								
Average No. of Customers		149,313	2,437	---	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.632142%	---	1.139218%	0.405189%	0.087735%	1.632142%
A. DEFERRED TAXES (1995 AVERAGE BALANCE):								
Account 283	PLANT	(11,460,534)	(105,017)	---	(46,160)	(47,952)	(10,905)	(105,017)
Account 190 CIAC	CIAC	10,542,108	0	---	0	0	0	0
Account 190 Other	PLANT	3,128,768	28,852	---	12,594	13,083	2,975	28,852
Account 190 - Post Retirement Benefits	CUST.	407,843	6,657	---	4,646	1,653	358	6,657
Account 190 - AMT	PLANT	2,130,949	19,518	---	8,579	8,912	2,027	19,518
NET DEFERRED TAXES		4,746,235	(50,190)	---	(20,341)	(24,304)	(5,545)	(50,190)
B. PARENT DEBT ADJUSTMENT, ITC (1995 AVERAGE BALANCE):								
Parent Debt Adjustment	PLANT	483,745	4,524	---	1,969	2,066	470	4,524
ITC	PLANT	78,697	721	---	317	329	75	721

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

**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 Base	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		288,787,470	251,004,379	37,783,091	158,357,874	136,012,269	22,345,405	127,622,217	114,992,110	12,630,107	2,787,579	
Gross Plant Allocation Factors (PLANT)		100.000000%	86.922694%	13.077336%	54.839167%	47.100966%	7.739200%	44.195497%	39.821698%	4.373788%	0.985337%	
CIAC ACTIVITY (1994):												
CIAC Activity		3,453,811	2,624,763	629,049	2,378,112	1,894,728	483,384	1,075,699	940,035	135,664	0	
CIAC Activity Allocation Factors (CIAC)		100.000000%	61.786631%	18.213169%	68.854724%	54.589510%	14.285214%	31.145278%	27.217321%	3.927956%	0.000000%	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 :												
Average No. of Customers		148,082	108,433	39,649	102,514	73,757	28,757	43,131	34,676	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	73.224970%	26.775030%	69.227860%	49.808214%	19.419646%	28.128430%	23.416756%	5.708674%	1.645710%	
A. DEFERRED TAXES (1994 AVERAGE BALANCE):												
Account 283	PLANT	(10,808,827)	(9,221,475)	(1,587,352)	(5,817,782)	(4,998,860)	(820,932)	(4,888,824)	(4,224,815)	(464,009)	(102,411)	
Account 190 CIAC	CIAC	10,413,355	8,518,763	1,896,592	7,170,087	5,882,517	1,487,570	3,243,288	2,834,238	409,032	0	
Account 190 Other	PLANT	3,154,854	2,742,283	412,571	1,730,088	1,485,987	244,129	1,394,303	1,256,316	137,987	30,455	
Account 190 - Post Retirement Benefits	CUST.	234,635	171,811	62,824	162,433	116,868	45,565	86,341	54,944	13,397	3,861	
Account 190 - AMT	PLANT	1,074,410	933,808	140,604	589,197	508,057	83,140	474,841	427,848	46,993	10,372	
NET DEFERRED TAXES		4,268,427	3,143,278	1,125,149	3,834,020	2,794,548	1,038,472	492,129	348,730	143,400	(57,723)	
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):												
Parent Debt Adjustment	PLANT	408,308	354,813	53,496	223,913	192,317	31,596	180,454	162,596	17,858	3,942	
ITC	PLANT	78,697	68,406	10,291	43,157	37,067	6,090	34,781	31,338	3,442	780	

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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	980 Apache Shores	332 Apple Valley	794 Bay Lake Estates	886 Beacon Hills
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	158,357,874	136,012,269	3,631,811	140,779	1,061,828	94,505	3,710,278
Gross Plant Allocation Factors (PLANT)		100.000000%	54.839167%	47.100968%	1.257894%	0.048752%	0.367745%	0.032727%	1.284867%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	2,378,112	1,884,728	113,212	300	8,878	225	71,955
CIAC Activity Allocation Factors (CIAC)		100.000000%	68.854724%	54.589510%	3.277888%	0.008886%	0.251259%	0.008515%	2.063347%
AVERAGE NO. OF CUSTOMERS (Without Varice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	102,514	73,757	1,487	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.227860%	49.808214%	0.990667%	0.102948%	0.640861%	0.047271%	2.052241%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 263	PLANT	(10,806,827)	(5,817,792)	(4,996,860)	(133,427)	(5,172)	(38,013)	(3,472)	(136,309)
Account 190 CIAC	CIAC	19,413,355	7,170,087	5,682,517	341,338	905	26,164	878	218,846
Account 190 Other	PLANT	3,154,854	1,730,098	1,485,967	39,678	1,538	11,602	1,032	40,536
Account 190 - Post Retirement Benefits	CUST.	234,636	162,433	116,868	2,324	241	1,504	111	4,815
Account 190 - AMT	PLANT	1,074,410	589,197	506,057	13,513	524	3,951	352	13,805
NET DEFERRED TAXES		4,268,427	3,634,020	2,784,548	263,427	(1,965)	4,208	(1,299)	139,793
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,308	223,913	182,317	5,135	199	1,502	134	5,246
ITC	PLANT	78,697	43,157	37,067	890	38	289	26	1,011

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2203 Summit Store	355 Carlton Village	335 Chula Vista	1117 Citrus Park	906 Citrus Springs	984 Crystal River
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	201,898	3,986,020	115,791	1,018,919	211,971	4,980,237	142,723
Gross Plant Allocation Factors (PLANT)		100.000000%	0.069917%	1.380619%	0.040098%	0.352851%	0.073406%	1.717727%	0.049425%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	1,200	95,198	2,125	3,482	150	79,693	225
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.034744%	2.756317%	0.061526%	0.100802%	0.004343%	2.307381%	0.006515%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	43	383	128	864	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.029038%	0.258640%	0.085068%	0.448400%	0.237031%	1.212168%	0.049972%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,808,827)	(7,417)	(146,807)	(4,254)	(37,433)	(7,787)	(182,231)	(5,243)
Account 190 CIAC	CIAC	10,413,355	3,618	287,025	6,407	10,497	452	240,276	878
Account 190 Other	PLANT	3,154,854	2,206	43,857	1,265	11,132	2,316	54,192	1,559
Account 190 - Post Retirement Benefits	CUST.	234,635	68	607	200	1,052	556	2,844	117
Account 190 - AMT	PLANT	1,074,410	751	14,868	431	3,791	789	18,455	531
NET DEFERRED TAXES		4,268,427	(774)	199,350	4,046	(10,961)	(3,675)	133,536	(2,357)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	285	5,850	164	1,441	300	7,014	202
ITC	PLANT	78,897	55	1,089	32	278	58	1,352	39

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Destoyer Shores	1806 Deltona	336 Dol Ray Manor	334 Druid Hill	357 East Lake Harrie Est.	324 Fern Park	562 Fern Terrace
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	125,609	18,936,916	112,697	397,759	62,111	141,550	104,053
Gross Plant Allocation Factors (PLANT)		100.000000%	0.043496%	6.557843%	0.039027%	0.137744%	0.021509%	0.049019%	0.036033%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	0	269,531	0	75	75	75	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	7.803877%	0.000000%	0.002172%	0.002172%	0.002172%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.084413%	15.426568%	0.040516%	0.168150%	0.116627%	0.121554%	0.083062%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,608,827)	(4,615)	(695,710)	(4,140)	(14,613)	(2,282)	(5,200)	(3,823)
Account 190 CIAC	CIAC	10,413,255	0	812,845	0	226	226	226	0
Account 190 Other	PLANT	3,154,854	1,372	206,890	1,231	4,346	679	1,546	1,137
Account 190 - Post Retirement Benefits	CUST.	234,635	198	36,196	95	395	274	285	195
Account 190 - AMT	PLANT	1,074,410	467	70,458	419	1,480	231	527	367
NET DEFERRED TAXES		4,268,427	(2,577)	430,480	(2,395)	(8,167)	(872)	(2,616)	(2,104)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	406,308	178	26,775	159	562	88	200	147
ITC	PLANT	76,697	34	5,161	31	106	17	39	28

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	678 Fox Run	558 Friendly Center	882 Golden Terrace	886 Geopel Field Estates	575 Grand Terrace
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	80,443	304,343	642,080	14,589	108,770	24,382	116,128
Gross Plant Allocation Factors (PLANT)		100.000000%	0.027857%	0.105394%	0.222352%	0.005056%	0.036974%	0.008443%	0.040215%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	225	2,204	150	0	0	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.006515%	0.063814%	0.004343%	0.000000%	0.000000%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	139	29	100	20	108	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093867%	0.019584%	0.067530%	0.013506%	0.071582%	0.005402%	0.074283%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 263	PLANT	(10,808,827)	(2,955)	(11,181)	(23,589)	(536)	(3,923)	(896)	(4,266)
Account 190 CIAC	CIAC	10,413,355	878	6,845	452	0	0	0	0
Account 190 Other	PLANT	3,154,854	879	3,325	7,015	159	1,166	268	1,269
Account 190 - Post Retirement Benefits	CUST.	234,838	220	48	158	32	168	13	174
Account 190 - AMT	PLANT	1,074,410	299	1,132	2,389	54	397	91	432
NET DEFERRED TAXES		4,268,427	(879)	(33)	(13,514)	(291)	(2,191)	(526)	(2,391)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	114	430	908	21	151	34	184
ITC	PLANT	78,697	22	83	175	4	29	7	32

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	226 Harmony Homes	438 Harmita Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercoastal City
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,797,470	73,285	274,851	69,673	61,897	86,535	138,583	320,492
Gross Plant Allocation Factors (PLANT)		100.000000%	0.025379%	0.095181%	0.024128%	0.021435%	0.029967%	0.047991%	0.110988%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,633,811	0	475	0	75	0	1,050	772
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.013759%	0.000000%	0.002172%	0.000000%	0.030401%	0.022352%
AVERAGE NO. OF CUSTOMERS (Without Veritas Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,062	83	174	98	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042544%	0.117502%	0.064829%	0.074958%	0.035791%	0.162748%	0.170851%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,608,827)	(2,692)	(10,098)	(2,560)	(2,274)	(3,179)	(5,091)	(11,774)
Account 190 CIAC	CIAC	18,413,395	0	1,432	0	226	0	3,186	2,328
Account 190 Other	PLANT	3,154,854	801	3,003	781	678	945	1,514	3,501
Account 190 - Post Retirement Benefits	CUST.	234,636	100	278	152	176	84	382	401
Account 190 - AMT	PLANT	1,074,410	273	1,023	258	230	322	516	1,182
NET DEFERRED TAXES		4,268,427	(1,519)	(4,364)	(1,387)	(965)	(1,828)	486	(4,352)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	104	389	99	88	122	196	453
ITC	PLANT	78,697	20	75	19	17	24	38	87

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingwood Manor	773 Lake Ajay Estates	325 Lake Brantley	104 Lake Conway Park
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,787,470	205,505	39,610	1,462,037	16,477	299,352	66,189	59,998
Gross Plant Allocation Factors (PLANT)		100.000000%	0.071166%	0.013717%	0.506303%	0.005706%	0.103665%	0.022921%	0.020767%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	1,125	0	2,550	0	1,980	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.032573%	0.000000%	0.073831%	0.000000%	0.048063%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	246	113	968	82	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.166124%	0.076309%	0.665847%	0.041869%	0.057401%	0.044570%	0.057401%
A. DEFERRED TAXES (1094 AVERAGE BALANCE):									
Account 283	PLANT	(10,908,827)	(7,550)	(1,455)	(53,713)	(605)	(10,998)	(2,432)	(2,203)
Account 190 CIAC	CIAC	10,413,355	3,392	0	7,688	0	5,005	0	0
Account 190 Other	PLANT	3,154,854	2,245	433	15,973	180	3,270	723	655
Account 190 - Post Retirement Benefits	CUST.	234,635	390	179	1,562	98	135	105	135
Account 190 - AMT	PLANT	1,074,410	765	147	5,440	61	1,114	246	223
NET DEFERRED TAXES		4,288,427	(758)	(896)	(23,048)	(266)	(1,474)	(1,358)	(1,190)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	291	56	2,057	23	423	94	85
ITC	PLANT	78,687	56	11	398	4	82	18	16

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakewood Villas	675 Lakewood Heights	2401 Lakewood Lakes	2502 Marco Shores	1106 Marion Oaks	330 Meredith Manor
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,757,470	180,452	21,029	348,812	234,028	1,458,777	7,604,261	819,933
Gross Plant Allocation Factors (PLANT)		100.000000%	0.062480%	0.007282%	0.120793%	0.081044%	0.505520%	2.633351%	0.214682%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	1,351	0	0	150	7,035	110,408	750
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.039116%	0.000000%	0.000000%	0.004343%	0.203888%	3.196710%	0.021715%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	282	12	391	243	290	2,514	851
Customer Allocation Factors (Cust)		100.000000%	0.190435%	0.008104%	0.264043%	0.164098%	0.195837%	1.697708%	0.439621%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,808,827)	(6,830)	(773)	(12,815)	(8,598)	(53,630)	(279,368)	(22,775)
Account 190 CIAC	CIAC	10,413,355	4,073	0	0	452	21,211	332,885	2,261
Account 190 Other	PLANT	3,184,854	1,971	230	3,811	2,557	15,948	83,078	8,773
Account 190 - Post Retirement Benefits	CUST.	234,635	447	19	620	385	460	3,883	1,032
Account 190 - AMT	PLANT	1,074,410	671	78	1,298	871	5,431	28,293	2,307
NET DEFERRED TAXES		4,288,427	534	(448)	(7,087)	(4,333)	(10,580)	168,872	(10,403)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	255	30	483	331	2,064	10,752	877
ITC	PLANT	78,697	49	8	95	64	398	2,072	169

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Pallades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	68,794	131,921	67,394	304,349	110,893	362,182	98,865
Gross Plant Allocation Factors (PLANT)		100.000000%	0.023823%	0.045684%	0.023339%	0.105396%	0.038402%	0.125423%	0.034244%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	75	675	300	1,850	275	275	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.002172%	0.019544%	0.008686%	0.053564%	0.007962%	0.007962%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	38	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.024311%	0.096569%	0.137086%	0.022960%	0.066855%	0.800908%	0.039187%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 263	PLANT	(10,608,827)	(2,527)	(4,847)	(2,476)	(11,181)	(4,074)	(13,306)	(3,633)
Account 190 CIAC	CIAC	10,413,355	226	2,035	905	5,578	829	829	0
Account 190 Other	PLANT	3,154,854	752	1,441	736	3,325	1,212	3,957	1,080
Account 190 - Post Retirement Benefits	CUST.	234,635	57	227	322	54	157	1,879	92
Account 190 - AMT	PLANT	1,074,410	258	491	251	1,132	413	1,348	368
NET DEFERRED TAXES		4,268,427	(1,237)	(653)	(263)	(1,082)	(1,464)	(5,293)	(2,093)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,308	97	187	95	430	157	512	140
ITC	PLANT	78,697	19	38	18	83	30	99	27

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Piccola Island	607 Pine Ridge	782 Pine Ridge Estates	553 Piney Woods	607 Point O'Woods	443 Pomona Park	1095 Postmaster Village
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	139,376	3,879,101	402,679	255,728	502,160	177,703	211,308
Gross Plant Allocation Factors (PLANT)		100.000000%	0.048267%	1.343330%	0.139447%	0.088558%	0.173888%	0.061538%	0.073176%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	375	179,164	6,775	275	1,118	575	1,450
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.010858%	5.187421%	0.196180%	0.007962%	0.032370%	0.016648%	0.041963%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	132	685	212	167	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.089140%	0.449076%	0.143164%	0.112775%	0.232004%	0.112775%	0.105347%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 263	PLANT	(10,808,827)	(5,121)	(142,512)	(14,794)	(9,395)	(16,449)	(6,529)	(7,763)
Account 190 CIAC	CIAC	10,413,385	1,131	540,185	20,427	829	3,371	1,734	4,372
Account 190 Other	PLANT	3,154,854	1,523	42,380	4,399	2,794	5,486	1,941	2,309
Account 190 - Post Retirement Benefits	CUST.	234,635	209	1,054	336	265	545	265	247
Account 190 - AMT	PLANT	1,074,410	519	14,433	1,488	951	1,888	661	786
NET DEFERRED TAXES		4,288,427	(1,739)	455,540	11,867	(4,556)	(7,178)	(1,928)	(49)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	197	5,485	569	362	710	251	299
ITC	PLANT	78,697	36	1,057	110	70	137	48	56

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	578 Quail Ridge	442 Rivers Grove	439 Rivers Park	988 Rosemont	1115 Salt Springs	1118 Seminole Villas	574 Silver Lakes Est.
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,787,470	113,099	145,179	308,251	375,015	487,354	13,789	823,824
Gross Plant Allocation Factors (PLANT)		100.000000%	0.039166%	0.050275%	0.106055%	0.129867%	0.168770%	0.004775%	0.285290%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	300	0	0	1,425	975	0	4,000
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.008686%	0.000000%	0.000000%	0.041259%	0.028230%	0.000000%	0.116814%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	15	105	352	120	116	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.010130%	0.070907%	0.237706%	0.081036%	0.078335%	0.001351%	0.908956%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 263	PLANT	(10,608,827)	(4,155)	(5,334)	(11,251)	(13,777)	(17,905)	(507)	(30,268)
Account 190 CIAC	CIAC	10,413,355	905	0	0	4,298	2,940	0	12,060
Account 190 Other	PLANT	3,154,854	1,236	1,586	3,346	4,097	5,324	151	9,000
Account 190 - Post Retirement Benefits	CUST.	234,635	24	166	558	190	184	3	2,133
Account 190 - AMT	PLANT	1,074,410	421	540	1,139	1,395	1,813	51	3,065
NET DEFERRED TAXES		4,268,427	(1,570)	(3,041)	(6,208)	(3,798)	(7,643)	(301)	(4,007)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,308	180	205	433	530	589	19	1,165
ITC	PLANT	78,697	31	40	83	102	133	4	225

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	586 Stone Mountain	1801 Sugar Mill	888 Sugarmill Woods	2881 Sunny Hills
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	84,064	227,840	88,576	19,158	1,482,705	8,843,480	2,333,572
Gross Plant Allocation Factors (PLANT)		100.000000%	0.029118%	0.078901%	0.023748%	0.006634%	0.516823%	2.369893%	0.808115%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,463,811	225	75	0	0	(31,528)	65,060	3,119
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.006519%	0.002172%	0.000000%	0.000000%	-0.912870%	1.883428%	0.090299%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	26	114	82	7	821	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.076964%	0.055375%	0.004727%	0.419362%	1.516727%	0.287678%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,888,827)	(3,089)	(8,370)	(2,519)	(704)	(54,839)	(251,418)	(85,731)
Account 190 CIAC	CIAC	10,413,358	878	226	0	0	-95,080	198,126	9,403
Account 190 Other	PLANT	3,154,854	918	2,489	748	209	16,308	74,767	25,495
Account 190 - Post Retirement Benefits	CUST.	234,638	41	161	130	11	984	3,558	675
Account 190 - AMT	PLANT	1,076,410	313	648	265	71	5,554	25,462	8,682
NET DEFERRED TAXES		4,288,427	(1,138)	(4,627)	(1,385)	(412)	(127,054)	48,498	(41,476)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	119	322	97	27	2,111	9,576	3,300
ITC	PLANT	78,687	23	62	19	5	407	1,888	636

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Vanellan Village	447 Waiala	122 Westmont	783 Windong
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		268,767,470	216,006	294,568	4,689,507	121,363	199,034	56,670	159,590
Gross Plant Allocation Factors (PLANT)		100.000000%	0.074803%	0.102009%	1.623973%	0.042028%	0.068925%	0.019625%	0.055266%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	23,354	347	18,731	725	225	675	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.676172%	0.010047%	0.542335%	0.020991%	0.006515%	0.019544%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006753%	0.366689%	2.263870%	0.091841%	0.091166%	0.088464%	0.070907%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,608,827)	(7,936)	(10,822)	(172,285)	(4,459)	(7,312)	(2,082)	(5,863)
Account 190 CIAC	CIAC	10,413,355	70,412	1,046	56,475	2,188	678	2,035	0
Account 190 Other	PLANT	3,154,854	2,360	3,218	51,234	1,326	2,174	619	1,744
Account 190 - Post Retirement Benefits	CUST.	234,635	16	860	5,359	215	214	208	166
Account 190 - AMT	PLANT	1,074,410	804	1,096	17,446	452	741	211	594
NET DEFERRED TAXES		4,268,427	65,656	(4,801)	(41,768)	(280)	(3,505)	991	(3,359)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	305	417	6,631	172	281	60	226
ITC	PLANT	78,687	59	60	1,278	33	54	15	43

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC		FPSC	FPSC	FPSC
			888	446	1427	SUBTOTAL	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	Woodmere	Woolens	Zephyr Shore	FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	1,531,336	10,594	217,550	81,641,666	0	4,707,794	260,851
Gross Plant Allocation Factors (PLANT)		100.000000%	0.530301%	0.003669%	0.075337%	28.272459%	0.000000%	1.630306%	0.090333%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	7,220	225	0	1,064,502	0	13,897	1,850
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.209044%	0.006515%	0.000000%	30.821087%	0.000000%	0.402362%	0.047773%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	1,167	21	484	55,690	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.788077%	0.014181%	0.326846%	37.607542%	0.000000%	1.983490%	0.147216%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,808,827)	(56,259)	(389)	(7,992)	(2,999,378)	0	(172,958)	(9,583)
Account 190 CIAC	CIAC	10,413,355	21,769	676	0	3,209,508	0	41,899	4,975
Account 190 Other	PLANT	3,154,854	16,730	116	2,377	891,955	0	51,434	2,850
Account 190 - Post Retirement Benefits	CUST.	234,636	1,849	33	767	88,240	0	4,677	345
Account 190 - AMT	PLANT	1,074,410	5,698	39	809	303,782	0	17,516	971
NET DEFERRED TAXES		4,268,427	(10,213)	478	(4,039)	1,494,080	0	(57,430)	(443)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,308	2,165	15	308	115,439	0	5,657	369
ITC	PLANT	78,697	417	3	59	22,250	0	1,283	71

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2801 Lehigh	2801 Marco Island	2301 Palm Valley	2302 Ramington Forest
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	104,899	250,235	0	11,215,116	36,421,024	1,262,198	148,486
Gross Plant Allocation Factors (PLANT)		100.000000%	0.036326%	0.086856%	0.000000%	3.883788%	12.612579%	0.437098%	0.051421%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	500	650	0	547,717	251,762	1,350	2,700
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.014477%	0.018820%	0.000000%	15.858339%	7.289391%	0.039087%	0.078175%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,062	87	152	0	8,585	5,803	208	84
Customer Allocation Factors (Cust)		100.000000%	0.058751%	0.102646%	0.000000%	5.797464%	3.918775%	0.139112%	0.043219%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,808,827)	(3,854)	(9,193)	0	(412,024)	(1,338,047)	(48,371)	(5,455)
Account 190 CIAC	CIAC	10,413,355	1,508	1,960	0	1,651,365	759,070	4,070	8,141
Account 190 Other	PLANT	3,154,854	1,146	2,734	0	122,528	397,908	13,790	1,622
Account 190 - Post Retirement Benefits	CUST.	234,635	136	241	0	13,803	9,195	326	101
Account 190 - AMT	PLANT	1,074,410	390	931	0	41,728	135,511	4,898	552
NET DEFERRED TAXES		4,268,427	(672)	(3,328)	0	1,417,219	(38,362)	(23,488)	4,962
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	148	354	0	15,858	51,498	1,785	210
ITC	PLANT	78,987	29	68	0	3,058	9,926	344	40

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	0	0	54,370,803	126,735	151,753	656,420	142,233
Gross Plant Allocation Factors (PLANT)		100.000000%	0.000000%	0.000000%	18.828507%	0.043888%	0.052552%	0.227318%	0.049255%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	0	0	820,226	11,143	225	1,050	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.000000%	23.748423%	0.322636%	0.006515%	0.030401%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	0	0	18,067	183	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.000000%	0.000000%	12.200673%	0.110074%	0.215421%	0.522006%	0.156670%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,808,827)	0	0	(1,997,484)	(4,656)	(5,575)	(24,116)	(5,225)
Account 190 CIAC	CIAC	10,413,355	0	0	2,473,008	33,597	678	3,166	0
Account 190 Other	PLANT	3,154,854	0	0	594,012	1,385	1,658	7,172	1,554
Account 190 - Post Retirement Benefits	CUST.	234,635	0	0	28,627	258	505	1,225	368
Account 190 - AMT	PLANT	1,074,410	0	0	202,295	472	565	2,442	529
NET DEFERRED TAXES		4,268,427	0	0	1,300,456	31,056	(2,169)	(10,111)	(2,775)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	0	0	76,678	179	215	826	201
ITC	PLANT	76,697	0	0	14,817	35	41	178	39

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		COUNTY		COUNTY		COUNTY		COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	1701 Spring Hill	1901 Valrico Hills	1801 Venice Gardens	SUBTOTAL COUNTY REGULATED		
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	2,358,113	18,681,078	218,073		22,345,405		
Gross Plant Allocation Factors (PLANT)		100.000000%	0.816959%	6.472709%	0.075519%	0.000000%	7.736200%		
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		8,453,811	8,247	474,719	0		493,384		
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.180871%	13.744789%	0.000000%	0.000000%	14.285214%		
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Water :									
Average No. of Customers		148,082	2,573	24,343	354	0	28,757		
Customer Allocation Factors (Cust)		100.000000%	1.737551%	16.438865%	0.239057%	0.000000%	19.419846%		
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,608,827)	(86,870)	(686,878)	(8,012)	0	(820,932)		
Account 190 CIAC	CIAC	10,413,395	18,835	1,431,294	0	0	1,487,570		
Account 190 Other	PLANT	3,194,854	25,774	204,205	2,382	0	244,129		
Account 190 - Post Retirement Benefits	CUST.	234,635	4,077	38,571	561	0	45,565		
Account 190 - AMT	PLANT	1,074,410	8,777	89,543	811	0	83,140		
NET DEFERRED TAXES		4,268,427	(29,207)	1,056,934	(4,257)	0	1,038,472		
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,308	3,336	26,429	308	0	31,596		
ITC	PLANT	78,687	643	5,094	59	0	6,090		

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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	888 Beacon Hills	472 Beecher's Point
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		285,767,470	127,822,217	114,982,110	8,685,150	181,148	181,805	5,380,229	75,430
Gross Plant Allocation Factors (PLANT)		100.000000%	44.195497%	39.821688%	2.315063%	0.055805%	0.055364%	1.868533%	0.026142%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	1,075,699	940,035	129,407	0	0	77,523	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	31.145276%	27.217321%	3.745794%	0.000000%	0.000000%	2.244554%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Sewer :									
Average No. of Customers		148,082	43,131	34,876	1,278	113	167	2,835	16
Customer Allocation Factors (Cust)		100.000000%	29.125430%	23.416755%	0.863035%	0.076309%	0.112775%	1.920107%	0.010805%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 293	PLANT	(10,808,827)	(4,888,824)	(4,224,515)	(245,601)	(5,820)	(5,837)	(198,026)	(2,773)
Account 190 CIAC	CIAC	10,413,355	3,243,258	2,834,236	380,167	0	0	233,734	0
Account 190 Other	PLANT	3,154,854	1,384,303	1,256,316	73,037	1,761	1,786	58,880	825
Account 190 - Post Retirement Benefits	CUST.	234,635	68,341	54,944	2,025	179	285	4,850	25
Account 190 - AMT	PLANT	1,074,410	474,641	427,848	24,873	600	601	20,055	281
NET DEFERRED TAXES		4,268,427	482,129	348,730	244,501	(3,381)	(3,306)	119,302	(1,642)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	180,454	162,586	9,453	228	229	7,622	107
ITC	PLANT	78,897	34,781	31,338	1,822	44	44	1,469	21

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	222 Burnt Store	335 Chulucka	1117 Citrus Park	906 Citrus Springs	1808 Deltona	673 Fisherman's Haven	340 FL. Cent. Comm. Park
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,787,470	5,170,573	1,428,155	517,437	1,553,573	13,253,113	328,630	1,228,818
Gross Plant Allocation Factors (PLANT)		100.000000%	1.790566%	0.494569%	0.179188%	0.538002%	4.589543%	0.113804%	0.429002%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	53,885	0	0	62,811	22,281	0	16,377
CIAC Activity Allocation Factors (CIAC)		100.000000%	1.559581%	0.000000%	0.000000%	1.818584%	0.645120%	0.000000%	0.474168%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Sewer :									
Average No. of Customers		148,082	332	134	268	688	4,617	144	43
Customer Allocation Factors (Cust)		100.000000%	0.224200%	0.090480%	0.179630%	0.463257%	3.117867%	0.097243%	0.029038%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Accounts 263	PLANT	(10,608,627)	(188,958)	(52,468)	(19,010)	(57,076)	(486,867)	(12,073)	(45,512)
Account 190 CIAC	CIAC	10,413,365	182,405	0	0	188,377	67,179	0	49,376
Account 190 Other	PLANT	3,194,884	56,480	15,803	5,653	16,973	144,793	3,580	13,534
Account 190 - Post Retirement Benefits	CUST.	234,635	528	212	421	1,087	7,316	228	68
Account 190 - AMT	PLANT	1,074,410	19,238	5,314	1,925	5,780	49,311	1,223	4,609
NET DEFERRED TAXES		4,288,427	48,700	(31,339)	(11,010)	158,141	(218,288)	(7,002)	22,076
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,308	7,311	2,019	732	2,197	18,740	465	1,752
ITC	PLANT	78,697	1,409	389	141	423	3,612	90	338

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Lellan Heights	2401 Lelaure Lakes	2802 Marco Shores	1105 Marion Oaks
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		280,767,470	480,189	427,633	377,576	607,124	290,084	825,516	3,077,538
Gross Plant Allocation Factors (PLANT)		100.000000%	0.166289%	0.148089%	0.130754%	0.210247%	0.100458%	0.320508%	1.065749%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	0	0	0	0	0	560	(1,260)
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.015924%	-0.036478%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Sewer :									
Average No. of Customers		148,082	98	92	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.066180%	0.062128%	0.078335%	0.262892%	0.154844%	0.170851%	0.898502%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,808,827)	(17,641)	(15,711)	(13,871)	(22,305)	(10,657)	(34,002)	(113,064)
Account 190 CIAC	CIAC	10,413,253	0	0	0	0	0	1,658	(3,799)
Account 190 Other	PLANT	3,154,854	5,246	4,672	4,125	8,633	3,189	10,111	33,623
Account 190 - Post Retirement Benefits	CUST.	234,635	155	148	184	616	363	401	2,111
Account 190 - AMT	PLANT	1,074,410	1,787	1,581	1,405	2,259	1,079	3,444	11,451
NET DEFERRED TAXES		4,268,427	(10,453)	(9,302)	(8,158)	(12,796)	(6,046)	(18,386)	(68,678)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	679	605	534	658	410	1,309	4,352
ITC	PLANT	78,697	131	117	100	165	79	252	639

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1428 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	38,378	86,334	222,301	535,400	46,911	379,946	388,861
Gross Plant Allocation Factors (PLANT)		100.000000%	0.013290%	0.029897%	0.076983%	0.206187%	0.016246%	0.131575%	0.138056%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	0	0	132	0	0	350	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.000000%	0.003819%	0.000000%	0.000000%	0.010134%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Sewer :									
Average No. of Customers		148,082	28	36	98	1,029	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.018908%	0.024311%	0.066855%	0.694885%	0.019884%	0.093192%	0.076309%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,608,627)	(1,410)	(3,172)	(8,167)	(21,874)	(1,723)	(13,859)	(14,846)
Account 190 CIAC	CIAC	10,413,355	0	0	388	0	0	1,055	0
Account 190 Other	PLANT	3,154,854	419	943	2,429	6,505	513	4,151	4,355
Account 190 - Post Retirement Benefits	CUST.	234,636	44	57	157	1,630	46	219	179
Account 190 - AMT	PLANT	1,074,410	143	321	627	2,215	175	1,414	1,483
NET DEFERRED TAXES		4,268,627	(803)	(1,850)	4,357	(11,523)	(990)	(7,120)	(8,628)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,308	54	122	314	842	65	537	564
ITC	PLANT	78,697	10	24	61	162	13	104	109

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	889 Sugar Mill Woods	2801 Sunny Hills	980 Sunshine Parkway	108 University Shores
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,787,470	76,377	500,664	1,428,504	10,074,886	681,866	774,813	7,738,245
Gross Plant Allocation Factors (PLANT)		100.000000%	0.026449%	0.173366%	0.494725%	3.488827%	0.229238%	0.268317%	2.679750%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,611	0	0	(14,703)	15,700	(506)	0	11,200
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.000000%	-0.425709%	0.454570%	-0.014709%	0.000000%	0.324279%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Sewer :									
Average No. of Customers		148,982	28	33	615	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017556%	0.022285%	0.415310%	1.478235%	0.120204%	0.006076%	2.135979%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(18,808,827)	(2,806)	(18,394)	(52,464)	(370,134)	(24,320)	(28,465)	(284,290)
Account 180 CIAC	CIAC	10,413,355	0	0	(44,331)	47,308	(1,532)	0	33,758
Account 180 Other	PLANT	3,154,854	834	5,470	15,508	110,071	7,232	6,465	84,542
Account 190 - Post Retirement Benefits	CUST.	234,635	41	52	974	3,468	282	14	5,012
Account 190 - AMT	PLANT	1,074,410	284	1,863	5,315	37,485	2,463	2,883	28,791
NET DEFERRED TAXES		4,288,427	(1,848)	(11,009)	(74,917)	(171,774)	(15,874)	(17,103)	(132,176)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,309	108	708	2,020	14,246	936	1,086	10,942
ITC	PLANT	78,697	21	138	389	2,746	180	211	2,109

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
			587	888	1427	SUBTOTAL	Buena Ventura	2281	1807
Allocation Factor	Allocation Basis	TOTAL COMPANY	Venetian Village	Woodmere	Zephyr Shores	FPSC UNIFORM	Lalun	Deep Creek	Enterprise
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	188,334	2,882,842	463,338	88,487,398	0	8,782,783	108,312
Gross Plant Allocation Factors (PLANT)		100.000000%	0.065220%	0.922071%	0.160453%	23.717144%	0.000000%	3.041472%	0.037509%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,811	0	4,017	0	377,742	0	5,186	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	0.116300%	0.000000%	10.938849%	0.000000%	0.150186%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Sewer :									
Average No. of Customers		148,082	86	1,122	482	22,815	0	3,003	128
Customer Allocation Factors (Cust)		100.000000%	0.058078%	0.757688%	0.325485%	15.271944%	0.000000%	2.027930%	0.086438%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,808,827)	(8,919)	(97,821)	(17,022)	(2,518,111)	0	(322,665)	(3,979)
Account 190 CIAC	CIAC	10,413,355	0	12,111	0	1,138,903	0	15,837	0
Account 190 Other	PLANT	1,154,854	2,058	29,080	5,082	748,241	0	95,854	1,183
Account 190 - Post Retirement Benefits	CUST.	234,636	138	1,778	764	35,833	0	4,758	203
Account 190 - AMT	PLANT	1,074,410	701	9,807	1,724	254,819	0	32,678	403
NET DEFERRED TAXES		4,268,427	(4,024)	(44,938)	(9,472)	(338,316)	0	(173,637)	(2,190)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,308	268	3,765	655	96,839	0	12,419	153
ITC	PLANT	78,687	51	728	128	18,665	0	2,394	30

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lahigh	2901 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lula Gibson
AVERAGE GROSS PLANT (1994) - WATER:									
Average Gross Plant		288,767,470	14,248,827	22,868,133	0	486,857	0	48,504,712	880,522
Gross Plant Allocation Factors (PLANT)		100.000000%	4.934291%	7.919221%	0.000000%	0.172081%	0.000000%	16.104554%	0.297996%
CIAC ACTIVITY (1994) - WATER:									
CIAC Activity		3,453,611	415,153	141,354	0	0	0	562,293	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	12.020142%	4.110063%	0.000000%	0.000000%	0.000000%	16.280372%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Sewer :									
Average No. of Customers		148,082	6,791	1,820	0	219	0	12,081	257
Customer Allocation Factors (Cust)		100.000000%	4.585973%	1.296579%	0.000000%	0.147891%	0.000000%	8.144812%	0.180306%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):									
Account 283	PLANT	(10,808,827)	(523,470)	(840,136)	0	(18,254)	0	(1,708,504)	(31,814)
Account 190 CIAC	CIAC	10,413,355	1,251,700	427,595	0	0	0	1,695,333	0
Account 190 Other	PLANT	3,154,854	155,670	249,840	0	5,428	0	508,075	9,401
Account 190 - Post Retirement Benefits	CUST.	234,636	10,760	3,042	0	347	0	19,111	423
Account 190 - AMT	PLANT	1,074,410	53,015	85,085	0	1,849	0	173,029	3,232
NET DEFERRED TAXES		4,268,427	947,674	(74,174)	0	(10,630)	0	687,043	(16,588)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):									
Parent Debt Adjustment	PLANT	408,308	20,147	32,335	0	703	0	65,756	1,217
ITC	PLANT	78,697	3,883	6,232	0	135	0	12,574	235

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC			COUNTY	COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED
Allocation Factor	Allocation Basis	TOTAL COMPANY	1908 Seaboard	2701 Spring Hill	1901 Valrico Hills	1901 Venice Gardens	
AVERAGE GROSS PLANT (1994) - WATER:							
Average Gross Plant		288,767,470	2,789,108	8,750,207	250,272		12,630,107
Gross Plant Allocation Factors (PLANT)		100.000000%	0.958940%	3.030191%	0.086669%	0.000000%	4.373786%
CIAC ACTIVITY (1994) - WATER:							
CIAC Activity		3,463,811	0	135,684	0		135,684
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	3.927956%	0.000000%	0.000000%	3.927956%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Sewer :							
Average No. of Customers		148,082	2,524	5,311	353	0	8,465
Customer Allocation Factors (Cust)		100.000000%	1.704461%	3.586526%	0.238381%	0.000000%	5.709574%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):							
Account 283	PLANT	(10,808,827)	(101,732)	(321,468)	(9,185)	0	(464,009)
Account 190 CIAC	CIAC	10,413,265	0	409,032	0	0	409,032
Account 190 Other	PLANT	3,154,854	30,253	95,598	2,734	0	137,987
Account 190 - Post Retirement Benefits	CUST.	234,635	3,999	8,415	559	0	13,397
Account 190 - AMT	PLANT	1,074,410	10,303	32,557	931	0	45,993
NET DEFERRED TAXES		4,269,427	(57,177)	224,134	(4,970)	0	143,400
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):							
Parent Debt Adjustment	PLANT	408,309	3,915	12,373	354	0	17,859
ITC	PLANT	78,697	755	2,385	88	0	3,442

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

DEFERRED TAXES, PARENT DEBT ADJUSTMENT, AND ITC					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2801 Lehigh	2801 Merco Island	2801 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE GROSS PLANT (1994) - WATER:								
Average Gross Plant		288,767,470	2,767,578	---	1,208,084	1,282,908	295,577	2,787,579
Gross Plant Allocation Factors (PLANT)		100.000000%	0.985337%	---	0.418709%	0.444270%	0.102358%	0.985337%
CIAC ACTIVITY (1994) - WATER:								
CIAC Activity		3,453,811	0	---	0	0	0	0
CIAC Activity Allocation Factors (CIAC)		100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens)- 12/31/94 - Gas :								
Average No. of Customers		148,082	2,437	---	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.645710%	---	1.148688%	0.408557%	0.088484%	1.645710%
A. DEFERRED TAXES (1994 AVERAGE BALANCE):								
Account 283	PLANT	(10,608,827)	(102,411)	---	(44,420)	(47,132)	(10,858)	(102,411)
Account 190 CIAC	CIAC	10,413,355	0	---	0	0	0	0
Account 190 Other	PLANT	3,154,884	30,455	---	13,210	14,018	3,229	30,455
Account 190 - Post Retirement Benefits	CUST.	234,636	3,861	---	2,685	858	208	3,861
Account 190 - AMT	PLANT	1,074,410	10,372	---	4,489	4,773	1,100	10,372
	NET DEFERRED TAXES	4,268,427	(57,723)	---	(24,017)	(27,384)	(6,322)	(57,723)
B. PARENT DEBT ADJUSTMENT, ITC (1994 AVERAGE BALANCE):								
Parent Debt Adjustment	PLANT	408,308	3,942	---	1,710	1,814	418	3,942
ITC	PLANT	76,697	760	---	330	350	81	760

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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		194,801	125,152	38,848	111,772	83,015	25,757	50,592	42,137	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	75.9413%	21.0567%	67.822404%	90.3729%	17.4885%	30.698443%	25.968413%	3.130430%	1.478753%	
GENERAL PLANT BALANCE @ 12/31/96:												
99.1081.30/505	Land & Land Rights	CUST.	470,732	357,480	113,252	319,282	237,121	82,141	144,509	129,260	24,151	8,981
99.1081.30/545	Structures & Improvements	CUST.	4,788,298	3,834,707	1,151,500	3,268,120	2,410,950	835,170	1,489,310	1,223,757	245,553	70,778
99.1081.34/905	Office Furniture & Equipment	CUST.	2,988,911	2,252,427	713,584	2,011,820	1,494,065	517,555	910,531	758,282	152,188	43,880
99.1081.34/908	Computer Equipment	CUST.	8,987,957	5,398,785	1,681,213	4,739,400	3,520,035	1,219,366	2,145,222	1,788,718	358,512	183,335
99.1081.34/915	Transportation Equipment	CUST.	4,432,868	3,386,447	1,066,513	3,008,540	2,233,009	775,531	1,388,887	1,133,438	227,430	95,553
99.1081.34/925	Stores Equipment	CUST.	42,735	32,454	10,282	29,984	21,527	7,457	13,119	10,927	2,192	832
99.1081.34/935	Tools, Shop & Garage	CUST.	1,818,427	1,227,538	388,882	1,066,306	814,241	262,059	498,224	413,295	82,938	23,903
99.1081.34/945	Laboratory Equipment	CUST.	1,470,322	1,118,581	353,741	867,208	740,843	258,584	451,572	375,838	75,434	21,742
99.1081.34/955	Power Operated Equipment	CUST.	1,489,184	1,138,008	358,278	1,019,008	750,145	258,858	457,182	388,761	70,402	22,021
99.1081.34/965	Communication Equipment	CUST.	859,881	652,387	208,884	582,850	432,744	149,906	263,728	219,853	44,075	12,704
99.1081.34/975	Miscellaneous Equipment	CUST.	388,234	293,311	92,823	281,853	194,557	87,398	118,589	88,754	19,815	5,711
99.1081.34/985	Other Tangible Plant	CUST.	727,841	552,124	174,817	483,097	388,231	128,885	223,183	185,883	37,300	10,751
TOTAL			28,234,891	19,923,113	8,311,777	17,793,133	13,215,268	4,577,865	8,053,808	6,707,845	1,345,983	387,949
GENERAL PLANT BALANCE @ 12/31/94:												
99.1081.30/505	Land & Land Rights	CUST.	470,732	357,480	113,252	319,282	237,121	82,141	144,509	129,260	24,151	8,981
99.1081.30/545	Structures & Improvements	CUST.	4,798,985	3,942,884	1,154,021	3,253,227	2,416,228	836,999	1,472,527	1,228,438	248,091	70,831
99.1081.34/905	Office Furniture & Equipment	CUST.	2,988,911	2,252,427	713,584	2,011,820	1,494,065	517,555	910,531	758,282	152,188	43,880
99.1081.34/908	Computer Equipment	CUST.	8,119,852	6,188,329	1,953,532	5,507,879	4,090,203	1,418,878	2,492,701	2,078,117	418,583	120,073
99.1081.34/915	Transportation Equipment	CUST.	4,588,888	3,484,688	1,103,973	3,112,140	2,311,440	800,700	1,400,988	1,173,248	235,418	87,855
99.1081.34/925	Stores Equipment	CUST.	42,735	32,454	10,282	29,984	21,527	7,457	13,119	10,927	2,192	832
99.1081.34/935	Tools, Shop & Garage	CUST.	1,884,119	1,283,753	400,366	1,128,845	838,264	290,581	518,885	425,488	85,378	24,808
99.1081.34/945	Laboratory Equipment	CUST.	1,514,280	1,149,949	364,312	1,027,888	782,777	245,231	484,880	387,172	77,888	22,382
99.1081.34/955	Power Operated Equipment	CUST.	1,774,153	1,347,315	420,838	1,263,273	893,692	369,581	544,845	453,823	91,022	28,235
99.1081.34/965	Communication Equipment	CUST.	859,881	652,387	208,884	582,850	432,744	149,906	263,728	219,853	44,075	12,704
99.1081.34/975	Miscellaneous Equipment	CUST.	388,234	293,311	92,823	281,853	194,557	87,398	118,589	88,754	19,815	5,711
99.1081.34/985	Other Tangible Plant	CUST.	727,841	552,124	174,817	483,097	388,231	128,885	223,183	185,883	37,300	10,751
TOTAL			27,909,583	21,194,882	8,714,682	18,928,937	14,958,849	4,870,888	8,587,813	7,138,832	1,431,881	412,714
1994 13 MONTH AVERAGE GENERAL PLANT		CUST.	27,747,029	21,071,450	8,875,578	18,818,702	13,876,978	4,941,726	9,518,017	7,094,475	1,423,542	410,310

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

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

GENERAL PLANT ALLOCATION					FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	1918 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	898 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		184,801	111,772	83,015	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	50.372874%	0.890185%	0.092232%	0.575848%	0.042475%	1.844042%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	310,262	237,121	4,190	434	2,711	200	8,690
1081.30/545 Structures & Improvements	CUST.	4,798,208	3,248,120	2,410,950	42,805	4,414	27,581	2,033	68,260
1081.34/905 Office Furniture & Equipment	CUST.	2,996,011	2,011,820	1,494,085	28,402	2,738	17,080	1,280	54,894
1081.34/908 Computer Equipment	CUST.	8,087,857	4,739,400	3,520,035	82,204	8,445	48,240	2,988	128,861
1081.34/915 Transportation Equipment	CUST.	4,432,980	3,098,540	2,233,009	39,481	4,089	25,527	1,883	81,748
1081.34/925 Stores Equipment	CUST.	42,735	28,984	21,527	380	39	248	18	788
1081.34/935 Tools, Shop & Garage	CUST.	1,018,427	1,098,300	814,241	14,289	1,491	9,308	687	29,808
1081.34/945 Laboratory Equipment	CUST.	1,470,322	997,208	740,843	13,888	1,358	8,467	625	27,113
1081.34/955 Power Operated Equipment	CUST.	1,489,184	1,010,000	750,145	13,258	1,374	8,575	633	27,481
1081.34/965 Communication Equipment	CUST.	859,081	582,850	432,744	7,947	792	4,947	365	15,842
1081.34/975 Miscellaneous Equipment	CUST.	386,234	261,953	194,557	3,438	358	2,224	184	7,122
1081.34/985 Other Tangible Plant	CUST.	727,941	493,097	368,231	6,472	671	4,187	309	13,407
TOTAL		26,234,891	17,783,133	13,215,286	233,534	24,187	151,073	11,143	483,782
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	310,262	237,121	4,190	434	2,711	200	8,690
1081.30/545 Structures & Improvements	CUST.	4,796,885	3,253,227	2,418,228	42,898	4,424	27,622	2,037	68,453
1081.34/905 Office Furniture & Equipment	CUST.	2,996,011	2,011,820	1,494,085	28,402	2,738	17,080	1,280	54,894
1081.34/908 Computer Equipment	CUST.	8,119,852	5,507,079	4,098,203	72,280	7,489	48,750	3,449	149,734
1081.34/915 Transportation Equipment	CUST.	4,588,080	3,112,140	2,311,440	40,847	4,232	28,424	1,949	84,617
1081.34/925 Stores Equipment	CUST.	42,735	28,984	21,527	380	39	248	18	788
1081.34/935 Tools, Shop & Garage	CUST.	1,084,119	1,128,845	838,264	14,813	1,535	9,583	707	30,087
1081.34/945 Laboratory Equipment	CUST.	1,514,260	1,027,008	762,777	13,479	1,397	8,720	643	27,924
1081.34/955 Power Operated Equipment	CUST.	1,774,153	1,203,273	893,892	15,793	1,638	10,218	754	32,716
1081.34/965 Communication Equipment	CUST.	859,081	582,850	432,744	7,947	792	4,947	365	15,842
1081.34/975 Miscellaneous Equipment	CUST.	386,234	261,953	194,557	3,438	358	2,224	184	7,122
1081.34/985 Other Tangible Plant	CUST.	727,041	493,097	368,231	6,472	671	4,187	309	13,407
TOTAL		27,909,563	18,928,937	14,058,849	248,441	25,742	160,716	11,855	514,864
1000 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	18,818,702	13,978,978	248,994	25,592	159,766	11,786	511,887

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura 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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	535 Carlton Village	335 Chuluota	1117 Citrus Park	908 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		164,801	43	383	120	604	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.026092%	0.232402%	0.076459%	0.402910%	0.212904%	1.089192%	0.044903%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/935 Land & Land Rights	CUST.	470,732	123	1,094	390	1,897	1,003	5,127	211
1081.30/945 Structures & Improvements	CUST.	4,786,296	1,249	11,123	3,859	19,294	10,194	52,131	2,149
1081.34/905 Office Furniture & Equipment	CUST.	2,969,011	774	8,893	2,298	11,950	6,317	32,308	1,332
1081.34/906 Computer Equipment	CUST.	6,987,957	1,823	19,240	5,343	29,155	14,863	79,112	3,138
1081.34/915 Transportation Equipment	CUST.	4,432,990	1,157	10,302	3,289	17,891	9,442	48,283	1,991
1081.34/925 Stores Equipment	CUST.	42,735	11	99	33	172	91	465	19
1081.34/935 Tools, Shop & Garage	CUST.	1,618,427	422	3,757	1,230	6,513	3,443	17,600	729
1081.34/945 Laboratory Equipment	CUST.	1,470,322	384	3,417	1,124	5,824	3,132	16,015	680
1081.34/955 Power Operated Equipment	CUST.	1,469,194	389	3,461	1,139	6,000	3,172	16,220	689
1081.34/965 Communication Equipment	CUST.	859,081	224	1,997	657	3,461	1,830	9,357	389
1081.34/975 Miscellaneous Equipment	CUST.	388,234	101	898	295	1,556	823	4,207	173
1081.34/985 Other Tangible Plant	CUST.	727,941	190	1,890	558	2,929	1,548	7,919	329
TOTAL		28,234,891	6,845	60,979	20,058	105,703	55,878	285,748	11,780
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/935 Land & Land Rights	CUST.	470,732	123	1,094	390	1,897	1,003	5,127	211
1081.30/945 Structures & Improvements	CUST.	4,786,685	1,252	11,148	3,867	19,326	10,218	52,245	2,154
1081.34/905 Office Furniture & Equipment	CUST.	2,968,011	774	8,893	2,298	11,950	6,317	32,308	1,332
1081.34/906 Computer Equipment	CUST.	8,119,852	2,119	18,871	6,268	32,718	17,294	88,441	3,848
1081.34/915 Transportation Equipment	CUST.	4,588,000	1,197	10,894	3,508	18,488	9,773	49,978	2,080
1081.34/925 Stores Equipment	CUST.	42,735	11	99	33	172	91	465	19
1081.34/935 Tools, Shop & Garage	CUST.	1,094,119	434	3,887	1,272	6,705	3,544	16,125	747
1081.34/945 Laboratory Equipment	CUST.	1,514,280	395	3,519	1,158	9,101	3,225	16,493	680
1081.34/955 Power Operated Equipment	CUST.	1,774,153	463	4,123	1,358	7,148	3,779	19,324	797
1081.34/965 Communication Equipment	CUST.	859,081	224	1,997	657	3,461	1,830	9,357	386
1081.34/975 Miscellaneous Equipment	CUST.	388,234	191	898	295	1,556	823	4,207	173
1081.34/985 Other Tangible Plant	CUST.	727,041	198	1,890	558	2,929	1,548	7,918	326
TOTAL		27,909,583	7,282	64,882	21,238	112,450	59,443	303,989	12,532
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,020	7,240	64,485	21,214	111,796	59,097	302,219	12,459

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura 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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deerwyler Shores	1808 Delfino	338 Del Rey Manor	334 Druid Hills	357 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		104,801	125	22,844	80	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.075849%	13.861589%	0.038408%	0.151081%	0.104875%	0.108223%	0.074835%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	357	65,251	171	711	494	514	351
1081.30/545 Structures & Improvements	CUST.	4,766,298	3,830	863,443	1,743	7,232	5,024	5,228	3,572
1081.34/905 Office Furniture & Equipment	CUST.	2,986,011	2,250	411,136	1,060	4,481	3,114	3,240	2,214
1081.34/906 Computer Equipment	CUST.	9,987,957	5,300	968,840	2,544	10,558	7,308	7,832	5,215
1081.34/915 Transportation Equipment	CUST.	4,432,980	3,382	614,478	1,614	6,888	4,654	4,842	3,308
1081.34/925 Stone Equipment	CUST.	42,735	32	5,824	18	85	45	47	32
1081.34/935 Tools, Shop & Garage	CUST.	1,610,427	1,220	224,082	589	2,442	1,687	1,786	1,288
1081.34/945 Laboratory Equipment	CUST.	1,470,322	1,115	203,810	535	2,222	1,543	1,888	1,087
1081.34/955 Power Operated Equipment	CUST.	1,489,184	1,130	206,424	542	2,250	1,583	1,827	1,111
1081.34/965 Communication Equipment	CUST.	859,081	652	119,882	313	1,298	902	938	641
1081.34/975 Miscellaneous Equipment	CUST.	388,234	293	53,538	141	584	405	422	288
1081.34/985 Other Tangible Plant	CUST.	727,041	551	100,779	285	1,098	783	794	543
TOTAL		28,234,891	19,899	3,836,587	8,551	39,839	27,540	28,854	18,581
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/535 Land & Land Rights	CUST.	470,732	357	65,251	171	711	494	514	351
1081.30/545 Structures & Improvements	CUST.	4,766,885	3,838	864,886	1,749	7,247	5,035	5,238	3,580
1081.34/905 Office Furniture & Equipment	CUST.	2,986,011	2,250	411,136	1,060	4,481	3,114	3,240	2,214
1081.34/906 Computer Equipment	CUST.	8,118,852	8,159	1,125,539	2,958	12,268	8,524	8,889	8,080
1081.34/915 Transportation Equipment	CUST.	4,588,680	3,460	636,080	1,671	6,933	4,617	5,012	3,425
1081.34/925 Stone Equipment	CUST.	42,735	32	5,824	18	85	45	47	32
1081.34/935 Tools, Shop & Garage	CUST.	1,864,119	1,282	230,870	608	2,514	1,747	1,818	1,242
1081.34/945 Laboratory Equipment	CUST.	1,514,280	1,149	209,900	551	2,288	1,590	1,854	1,130
1081.34/955 Power Operated Equipment	CUST.	1,774,153	1,348	245,925	648	2,681	1,862	1,938	1,324
1081.34/965 Communication Equipment	CUST.	859,081	652	119,882	313	1,298	902	938	641
1081.34/975 Miscellaneous Equipment	CUST.	388,234	293	53,538	141	584	405	422	288
1081.34/985 Other Tangible Plant	CUST.	727,041	551	100,779	285	1,098	783	794	543
TOTAL		27,909,583	21,189	3,868,703	10,181	42,169	29,298	30,484	20,836
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	21,048	3,846,173	10,102	41,923	29,127	30,308	20,709

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

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

GENERAL PLANT ALLOCATION			FPBC	FPBC	FPBC	FPBC	FPBC	FPBC	FPBC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountain	679 Fox Run	556 Friendly Center	992 Golden Terrace	988 Gospel Rd Estate	375 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		164,801	139	29	100	20	108	8	110
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017597%	0.060679%	0.012136%	0.064320%	0.004854%	0.066747%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	479,732	397	83	268	57	303	23	314
1081.30/545 Structures & Improvements	CUST.	4,786,206	4,037	842	2,904	581	3,078	232	3,195
1081.34/905 Office Furniture & Equipment	CUST.	2,980,011	2,502	522	1,800	360	1,908	144	1,880
1081.34/906 Computer Equipment	CUST.	9,967,857	5,884	1,230	4,240	848	4,495	339	4,884
1081.34/915 Transportation Equipment	CUST.	4,432,860	3,739	760	2,690	538	2,851	215	2,859
1081.34/925 Stores Equipment	CUST.	42,735	39	8	26	5	27	2	29
1081.34/935 Tools, Shop & Garage	CUST.	1,018,427	1,383	284	961	108	1,040	78	1,079
1081.34/945 Laboratory Equipment	CUST.	1,470,322	1,240	258	892	178	948	71	981
1081.34/955 Power Operated Equipment	CUST.	1,489,184	1,256	262	994	181	954	72	994
1081.34/965 Communication Equipment	CUST.	859,081	725	151	521	104	553	42	573
1081.34/975 Miscellaneous Equipment	CUST.	388,234	328	68	234	47	248	19	258
1081.34/985 Other Tangible Plant	CUST.	727,041	613	128	441	88	488	35	485
TOTAL		26,234,891	22,128	4,017	15,919	3,184	16,874	1,274	17,511
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/535 Land & Land Rights	CUST.	479,732	397	83	268	57	303	23	314
1081.30/545 Structures & Improvements	CUST.	4,796,885	4,048	844	2,911	582	3,085	233	3,262
1081.34/905 Office Furniture & Equipment	CUST.	2,986,011	2,502	522	1,800	360	1,980	144	1,880
1081.34/906 Computer Equipment	CUST.	8,119,852	8,849	1,429	4,927	985	5,223	354	5,420
1081.34/915 Transportation Equipment	CUST.	4,568,860	3,870	807	2,784	557	2,951	223	3,083
1081.34/925 Stores Equipment	CUST.	42,735	38	8	26	5	27	2	29
1081.34/935 Tools, Shop & Garage	CUST.	1,084,118	1,404	293	1,010	202	1,070	81	1,111
1081.34/945 Laboratory Equipment	CUST.	1,514,280	1,277	268	919	184	974	74	1,011
1081.34/955 Power Operated Equipment	CUST.	1,774,153	1,496	312	1,077	215	1,141	88	1,184
1081.34/965 Communication Equipment	CUST.	859,081	725	151	521	104	553	42	573
1081.34/975 Miscellaneous Equipment	CUST.	388,234	328	68	234	47	248	19	258
1081.34/985 Other Tangible Plant	CUST.	727,041	613	128	441	88	488	35	485
TOTAL		27,909,563	23,540	4,811	18,905	3,387	17,951	1,355	18,829
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	23,483	4,883	18,837	3,367	17,847	1,347	18,520

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

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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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	326 Harmony Homes	438 Hermite Cove	598 Hobby Hills	579 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,861	83	174	98	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.038228%	0.105582%	0.058252%	0.067354%	0.032180%	0.148237%	0.153518%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/935 Land & Land Rights	CUST.	478,732	180	497	274	317	151	888	723
1081.30/945 Structures & Improvements	CUST.	4,788,208	1,830	5,853	2,788	3,224	1,539	9,989	7,348
1081.34/905 Office Furniture & Equipment	CUST.	2,988,911	1,134	3,132	1,728	1,998	954	4,337	4,553
1081.34/908 Computer Equipment	CUST.	6,087,857	2,871	7,378	4,071	4,767	2,247	10,219	10,728
1081.34/915 Transportation Equipment	CUST.	4,832,868	1,895	4,880	2,582	2,998	1,428	8,483	8,885
1081.34/925 Stores Equipment	CUST.	42,735	16	45	25	29	14	82	88
1081.34/935 Tools, Shop & Garage	CUST.	1,818,427	818	1,767	942	1,089	520	2,384	2,482
1081.34/945 Laboratory Equipment	CUST.	1,478,322	562	1,532	856	990	473	2,150	2,257
1081.34/955 Power Operated Equipment	CUST.	1,488,184	589	1,572	867	1,003	479	2,178	2,208
1081.34/985 Communication Equipment	CUST.	858,081	328	987	500	578	278	1,258	1,318
1081.34/975 Miscellaneous Equipment	CUST.	388,234	148	488	225	288	124	585	593
1081.34/985 Other Tangible Plant	CUST.	727,841	278	768	424	498	234	1,083	1,118
TOTAL		28,234,891	10,029	27,899	15,282	17,879	8,437	38,285	40,275
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/935 Land & Land Rights	CUST.	478,732	180	497	274	317	151	888	723
1081.30/945 Structures & Improvements	CUST.	4,798,885	1,834	5,884	2,794	3,231	1,543	7,915	7,384
1081.34/905 Office Furniture & Equipment	CUST.	2,988,911	1,134	3,132	1,728	1,998	954	4,337	4,553
1081.34/908 Computer Equipment	CUST.	6,119,852	3,104	8,573	4,730	5,489	2,811	11,874	12,485
1081.34/915 Transportation Equipment	CUST.	4,588,886	1,754	4,845	2,673	3,091	1,478	8,710	7,044
1081.34/925 Stores Equipment	CUST.	42,735	16	45	25	29	14	82	88
1081.34/935 Tools, Shop & Garage	CUST.	1,884,119	838	1,757	969	1,121	535	2,434	2,555
1081.34/945 Laboratory Equipment	CUST.	1,514,260	579	1,599	882	1,020	487	2,214	2,325
1081.34/955 Power Operated Equipment	CUST.	1,774,153	678	1,873	1,033	1,195	571	2,584	2,724
1081.34/985 Communication Equipment	CUST.	858,081	328	987	500	579	278	1,258	1,319
1081.34/975 Miscellaneous Equipment	CUST.	388,234	148	488	225	288	124	585	593
1081.34/985 Other Tangible Plant	CUST.	727,841	278	768	424	498	234	1,083	1,118
TOTAL		27,909,563	10,859	29,487	16,258	18,738	8,978	40,814	42,848
1998 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,829	10,907	29,296	16,183	18,688	8,923	40,578	42,597

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1084 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	325 Lake Brantley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		164,801	246	113	868	62	85	86	85
Customer Allocation Factors (Cust)		100.000000%	0.148271%	0.068568%	0.526297%	0.037821%	0.851577%	0.040048%	0.051577%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/935 Land & Land Rights	CUST.	470,732	703	323	2,818	177	243	189	243
1081.30/545 Structures & Improvements	CUST.	4,788,206	7,144	3,282	28,536	1,801	2,469	1,917	2,469
1081.34/905 Office Furniture & Equipment	CUST.	2,968,911	4,427	2,034	17,746	1,118	1,530	1,188	1,530
1081.34/908 Computer Equipment	CUST.	8,987,957	10,431	4,791	41,809	2,629	3,804	2,799	3,804
1081.34/915 Transportation Equipment	CUST.	4,432,980	8,617	3,040	26,522	1,868	2,288	1,775	2,288
1081.34/925 Storage Equipment	CUST.	42,735	84	29	258	18	22	17	22
1081.34/935 Tools, Shop & Garage	CUST.	1,818,427	2,413	1,108	9,671	668	834	647	834
1081.34/945 Laboratory Equipment	CUST.	1,470,322	2,185	1,008	8,787	553	758	589	758
1081.34/955 Power Operated Equipment	CUST.	1,489,184	2,223	1,021	8,910	580	788	598	788
1081.34/965 Communication Equipment	CUST.	859,881	1,282	589	5,140	323	443	344	443
1081.34/975 Miscellaneous Equipment	CUST.	388,234	577	285	2,311	145	199	155	199
1081.34/985 Other Tangible Plant	CUST.	727,841	1,085	499	4,350	274	375	291	375
TOTAL		26,234,891	39,161	17,989	156,963	9,870	13,531	10,507	13,531
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/935 Land & Land Rights	CUST.	470,732	703	323	2,818	177	243	189	243
1081.30/545 Structures & Improvements	CUST.	4,788,685	7,188	3,289	28,698	1,805	2,474	1,921	2,474
1081.34/905 Office Furniture & Equipment	CUST.	2,968,911	4,427	2,034	17,746	1,118	1,530	1,188	1,530
1081.34/908 Computer Equipment	CUST.	8,119,052	12,121	5,588	48,581	3,055	4,188	3,252	4,188
1081.34/915 Transportation Equipment	CUST.	4,589,898	8,850	3,146	27,454	1,728	2,387	1,838	2,387
1081.34/925 Storage Equipment	CUST.	42,735	84	29	258	18	22	17	22
1081.34/935 Tools, Shop & Garage	CUST.	1,884,119	2,484	1,141	9,958	628	858	668	858
1081.34/945 Laboratory Equipment	CUST.	1,514,288	2,280	1,038	9,080	570	781	608	781
1081.34/955 Power Operated Equipment	CUST.	1,774,153	2,848	1,210	10,615	687	915	711	915
1081.34/965 Communication Equipment	CUST.	859,881	1,282	589	5,140	323	443	344	443
1081.34/975 Miscellaneous Equipment	CUST.	388,234	577	285	2,311	145	199	155	199
1081.34/985 Other Tangible Plant	CUST.	727,841	1,085	499	4,350	274	375	291	375
TOTAL		27,969,563	41,861	19,137	168,982	10,500	14,395	11,177	14,395
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,829	41,418	19,025	168,910	10,439	14,311	11,112	14,311

(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 12/31/06

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1064 Lakeview Villas	675 Lakeland Heights	2401 Lakeside Lakes	2602 Marco Shores	1106 Marion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (12/31/05) - Water : (1)									
Average No. of Customers		164,801	282	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007282%	0.237256%	0.147451%	0.175070%	1.525470%	0.395022%
GENERAL PLANT BALANCE @ 12/31/05:									
1061.30/935 Land & Land Rights	CUST.	470,732	805	34	1,117	694	828	7,181	1,859
1061.30/545 Structures & Improvements	CUST.	4,780,208	8,190	349	11,360	7,073	8,441	73,172	18,948
1061.34/905 Office Furniture & Equipment	CUST.	2,988,011	5,075	218	7,837	4,373	5,219	45,248	11,718
1061.34/906 Computer Equipment	CUST.	9,987,957	11,957	509	18,579	10,904	12,297	108,800	27,904
1061.34/915 Transportation Equipment	CUST.	4,432,980	7,585	323	10,517	8,538	7,801	87,824	17,511
1061.34/925 Stones Equipment	CUST.	42,735	73	3	101	63	75	652	169
1061.34/935 Tools, Shop & Garage	CUST.	1,818,427	2,780	118	3,825	2,383	2,944	24,858	6,385
1061.34/945 Laboratory Equipment	CUST.	1,470,322	2,518	107	3,488	2,168	2,587	22,429	5,808
1061.34/955 Power Operated Equipment	CUST.	1,489,184	2,548	108	3,533	2,190	2,821	22,717	5,883
1061.34/965 Communication Equipment	CUST.	859,081	1,470	63	2,038	1,267	1,512	13,105	3,394
1061.34/975 Miscellaneous Equipment	CUST.	388,234	661	28	918	570	680	5,882	1,528
1061.34/985 Other Tangible Plant	CUST.	727,041	1,244	53	1,725	1,072	1,279	11,091	2,872
TOTAL		26,234,891	44,832	1,910	62,244	36,683	48,185	400,207	103,834
GENERAL PLANT BALANCE @ 12/31/06:									
1901.30/935 Land & Land Rights	CUST.	470,732	805	34	1,117	694	828	7,181	1,859
1901.30/545 Structures & Improvements	CUST.	4,780,685	8,208	349	11,360	7,073	8,441	73,172	18,948
1901.34/905 Office Furniture & Equipment	CUST.	2,988,911	5,075	218	7,837	4,373	5,219	45,248	11,718
1901.34/906 Computer Equipment	CUST.	8,119,852	13,694	591	19,285	11,973	14,288	123,868	32,075
1901.34/915 Transportation Equipment	CUST.	4,588,880	7,852	334	10,887	8,788	8,075	89,899	18,128
1901.34/925 Stones Equipment	CUST.	42,735	73	3	101	63	75	652	169
1901.34/935 Tools, Shop & Garage	CUST.	1,864,119	2,948	121	3,948	2,454	2,928	25,388	6,574
1901.34/945 Laboratory Equipment	CUST.	1,514,290	2,591	110	3,583	2,233	2,885	23,100	5,982
1901.34/955 Power Operated Equipment	CUST.	1,774,153	3,038	129	4,209	2,818	3,122	27,084	7,008
1901.34/965 Communication Equipment	CUST.	859,081	1,470	63	2,038	1,267	1,512	13,105	3,394
1901.34/975 Miscellaneous Equipment	CUST.	388,234	661	28	918	570	680	5,882	1,528
1901.34/985 Other Tangible Plant	CUST.	727,041	1,244	53	1,725	1,072	1,279	11,091	2,872
TOTAL		27,909,583	47,758	2,032	66,217	41,153	49,112	425,754	110,249
1906 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	47,479	2,020	65,831	40,913	48,826	423,274	109,807

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

ALLOCATION OF GENERAL PLANT (09.1010.3XX5) - WATER BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	983 Oak Forest	1702 Oakwood	979 Palmetto Country Club	440 Palm Port	1429 Palm Terrace	558 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		184,801	38	143	203	34	99	1,188	58
Customer Allocation Factors (Cust)		100.000000%	0.021845%	0.086771%	0.123179%	0.020631%	0.060072%	0.719656%	0.035194%
GENERAL PLANT BALANCE @ 12/31/95:									
1061.30/535 Land & Land Rights	CUST.	478,732	103	488	580	97	283	3,388	188
1061.30/545 Structures & Improvements	CUST.	4,786,298	1,048	4,153	5,909	987	2,875	34,444	1,884
1061.34/905 Office Furniture & Equipment	CUST.	2,988,011	948	2,574	3,853	612	1,782	21,345	1,044
1061.34/906 Computer Equipment	CUST.	8,987,957	1,520	8,084	8,808	1,442	4,108	50,289	2,458
1061.34/915 Transportation Equipment	CUST.	4,432,980	988	3,847	5,460	915	2,883	31,802	1,580
1061.34/925 Storage Equipment	CUST.	42,735	9	37	53	9	28	308	15
1061.34/935 Tools, Shop & Garage	CUST.	1,818,427	353	1,483	1,981	333	971	11,833	589
1061.34/945 Laboratory Equipment	CUST.	1,478,322	321	1,278	1,811	303	883	10,581	517
1061.34/955 Power Operated Equipment	CUST.	1,480,184	325	1,292	1,834	307	895	10,717	524
1061.34/965 Communication Equipment	CUST.	859,081	188	745	1,058	177	518	8,182	302
1061.34/975 Miscellaneous Equipment	CUST.	388,234	84	335	478	80	232	2,780	138
1061.34/985 Other Tangible Plant	CUST.	727,041	159	631	898	150	437	5,232	256
TOTAL		29,234,891	5,731	22,784	32,318	5,413	15,788	188,801	9,233
GENERAL PLANT BALANCE @ 12/31/96:									
1061.30/535 Land & Land Rights	CUST.	478,732	103	488	580	97	283	3,388	188
1061.30/545 Structures & Improvements	CUST.	4,798,685	1,048	4,182	5,909	990	2,881	34,520	1,888
1061.34/905 Office Furniture & Equipment	CUST.	2,980,811	948	2,574	3,853	612	1,782	21,345	1,044
1061.34/906 Computer Equipment	CUST.	8,119,852	1,774	7,848	10,002	1,075	4,878	58,435	2,858
1061.34/915 Transportation Equipment	CUST.	4,588,980	1,002	3,982	5,852	947	2,757	33,023	1,615
1061.34/925 Storage Equipment	CUST.	42,735	9	37	53	9	28	308	15
1061.34/935 Tools, Shop & Garage	CUST.	1,984,119	384	1,444	2,058	343	1,000	11,978	588
1061.34/945 Laboratory Equipment	CUST.	1,514,280	331	1,314	1,885	312	910	10,887	533
1061.34/955 Power Operated Equipment	CUST.	1,774,153	388	1,539	2,185	366	1,980	12,768	624
1061.34/965 Communication Equipment	CUST.	859,081	188	745	1,058	177	518	8,182	302
1061.34/975 Miscellaneous Equipment	CUST.	388,234	84	335	478	80	232	2,780	138
1061.34/985 Other Tangible Plant	CUST.	727,041	159	631	898	150	437	5,232	256
TOTAL		27,909,583	6,097	24,217	34,378	5,758	18,788	200,853	9,822
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	8,061	24,078	34,178	5,724	18,868	199,883	9,765

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

ALLOCATION OF GENERAL PLANT (88.1010.3XX5) - WATER BALANCES
 - 13 Month Average Balance Ended 12/31/86

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	044 Piedra Island	007 Pine Ridge	702 Pine Ridge Estates	503 Piney Woods	007 Point O'Woods	603 Powers Park	1005 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/85) - Water : (1)									
Average No. of Customers		164,001	132	865	212	167	344	187	158
Customer Allocation Factors (Cust)		100.000000%	0.080097%	0.403517%	0.128640%	0.101334%	0.206737%	0.101334%	0.084600%
GENERAL PLANT BALANCE @ 12/31/85:									
1001.30/535 Land & Land Rights	CUST.	470,732	377	1,899	608	477	983	477	448
1001.30/545 Structures & Improvements	CUST.	4,798,298	3,934	19,313	8,157	4,850	9,801	4,850	4,531
1001.34/905 Office Furniture & Equipment	CUST.	2,988,011	2,378	11,988	3,815	3,988	8,191	3,808	2,808
1001.34/906 Computer Equipment	CUST.	8,087,857	5,587	28,188	8,989	7,081	14,588	7,081	8,915
1001.34/915 Transportation Equipment	CUST.	4,432,988	3,551	17,888	5,703	4,482	9,250	4,482	4,198
1001.34/925 Stores Equipment	CUST.	42,735	34	172	55	43	89	43	40
1001.34/935 Tools, Shop & Garage	CUST.	1,818,427	1,295	6,523	2,079	1,838	3,374	1,838	1,530
1001.34/945 Laboratory Equipment	CUST.	1,478,322	1,178	5,833	1,891	1,480	3,089	1,480	1,382
1001.34/955 Power Operated Equipment	CUST.	1,488,184	1,180	6,009	1,918	1,509	3,108	1,509	1,418
1001.34/965 Communication Equipment	CUST.	859,081	688	3,467	1,105	871	1,703	871	813
1001.34/975 Miscellaneous Equipment	CUST.	388,234	309	1,559	497	391	808	391	368
1001.34/985 Other Tangible Plant	CUST.	727,041	582	2,934	935	737	1,518	737	688
TOTAL		29,234,861	21,013	105,862	33,748	29,585	54,762	29,585	24,634
GENERAL PLANT BALANCE @ 12/31/86:									
1001.30/535 Land & Land Rights	CUST.	470,732	377	1,899	608	477	983	477	448
1001.30/545 Structures & Improvements	CUST.	4,798,685	3,942	19,355	8,179	4,861	10,912	4,861	4,541
1001.34/905 Office Furniture & Equipment	CUST.	2,988,011	2,378	11,988	3,815	3,808	8,191	3,808	2,808
1001.34/906 Computer Equipment	CUST.	8,119,852	6,504	32,785	10,445	8,228	18,948	8,228	7,688
1001.34/915 Transportation Equipment	CUST.	4,588,860	3,875	18,518	5,903	4,850	9,578	4,850	4,344
1001.34/925 Stores Equipment	CUST.	42,735	34	172	55	43	89	43	40
1001.34/935 Tools, Shop & Garage	CUST.	1,884,119	1,333	6,715	2,141	1,888	3,474	1,888	1,575
1001.34/945 Laboratory Equipment	CUST.	1,514,260	1,213	6,110	1,948	1,534	3,181	1,534	1,433
1001.34/955 Power Operated Equipment	CUST.	1,778,153	1,421	7,159	2,282	1,788	3,703	1,788	1,679
1001.34/965 Communication Equipment	CUST.	859,081	688	3,467	1,105	871	1,703	871	813
1001.34/975 Miscellaneous Equipment	CUST.	388,234	309	1,559	497	391	808	391	368
1001.34/985 Other Tangible Plant	CUST.	727,041	582	2,934	935	737	1,518	737	688
TOTAL		27,908,563	22,355	112,620	35,903	28,282	58,257	28,282	26,419
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,829	22,224	111,964	35,894	28,117	57,918	28,117	26,265

(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			FP9C	FP8C	FP8C	FP8C	FP8C	FP8C	FP8C
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	438 River Park	968 Rosemont	1118 Salt Springs	1118 Summit Village	574 Silver Lake Est.
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		164,801	15	105	352	120	118	2	1,348
Customer Allocation Factors (Cust)		100.000000%	0.009102%	0.063713%	0.213591%	0.072815%	0.070368%	0.001214%	0.818743%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/935 Land & Land Rights	CUST.	478,732	43	300	1,005	343	331	8	3,845
1081.30/945 Structures & Improvements	CUST.	4,788,208	438	3,049	10,223	3,485	3,389	58	39,091
1081.34/905 Office Furniture & Equipment	CUST.	2,988,011	270	1,890	6,335	2,180	2,068	39	24,225
1081.34/908 Computer Equipment	CUST.	8,987,857	836	4,452	14,928	5,068	4,919	85	57,074
1081.34/915 Transportation Equipment	CUST.	4,432,960	403	2,824	9,468	3,228	3,120	54	38,208
1081.34/925 Stores Equipment	CUST.	42,735	4	27	91	31	38	1	349
1081.34/935 Tools, Shop & Garage	CUST.	1,618,427	147	1,030	3,459	1,177	1,138	20	13,202
1081.34/945 Laboratory Equipment	CUST.	1,478,322	134	807	3,140	1,071	1,035	18	12,009
1081.34/955 Power Operated Equipment	CUST.	1,488,184	138	949	3,181	1,084	1,048	18	12,183
1081.34/965 Communication Equipment	CUST.	858,081	78	547	1,835	628	605	10	7,018
1081.34/975 Miscellaneous Equipment	CUST.	388,234	35	248	825	281	272	5	3,155
1081.34/985 Other Tangible Plant	CUST.	727,041	68	483	1,563	529	512	9	5,938
TOTAL		26,234,891	2,388	18,715	59,035	19,103	18,488	318	214,272
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/935 Land & Land Rights	CUST.	478,732	43	300	1,005	343	331	8	3,845
1081.30/945 Structures & Improvements	CUST.	4,798,885	437	3,056	10,245	3,483	3,378	58	39,177
1081.34/905 Office Furniture & Equipment	CUST.	2,988,011	270	1,890	6,335	2,180	2,068	39	24,225
1081.34/908 Computer Equipment	CUST.	8,119,852	739	5,173	17,343	5,912	5,715	98	89,318
1081.34/915 Transportation Equipment	CUST.	4,588,880	418	2,824	9,801	3,341	3,230	58	37,478
1081.34/925 Stores Equipment	CUST.	42,735	4	27	91	31	38	1	349
1081.34/935 Tools, Shop & Garage	CUST.	1,884,118	151	1,060	3,554	1,212	1,171	20	13,582
1081.34/945 Laboratory Equipment	CUST.	1,514,280	138	985	3,234	1,103	1,068	18	12,388
1081.34/955 Power Operated Equipment	CUST.	1,774,153	161	1,130	3,789	1,292	1,249	22	14,480
1081.34/965 Communication Equipment	CUST.	858,081	78	547	1,835	628	685	18	7,018
1081.34/975 Miscellaneous Equipment	CUST.	388,234	35	248	825	281	272	5	3,155
1081.34/985 Other Tangible Plant	CUST.	727,041	68	483	1,563	529	512	9	5,938
TOTAL		27,989,563	2,540	17,782	59,812	20,322	19,845	339	227,949
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	2,528	17,879	59,265	20,204	19,531	337	228,622

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

ALLOCATION OF GENERAL PLANT (09.1010.3XX5) - WATER BALANCES
 - 13 Month Average Balance Ended 12/31/86

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	585 Stone Mountain	1001 Sugar Mill	999 Bugarmill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (12/31/85) - Water : (1)									
Average No. of Customers		164,801	28	114	82	7	821	2,248	426
Customer Allocation Factors (Cust)		108.000000%	0.015777%	0.069174%	0.049757%	0.004248%	0.378818%	1.382856%	0.258494%
GENERAL PLANT BALANCE @ 12/31/85:									
1081.30/935 Land & Land Rights	CUST.	470,732	74	328	234	20	1,774	6,415	1,217
1081.30/945 Structures & Improvements	CUST.	4,788,200	755	3,311	2,381	203	18,835	65,229	12,372
1081.34/905 Office Furniture & Equipment	CUST.	2,988,011	488	2,052	1,478	128	11,178	40,422	7,887
1081.34/906 Computer Equipment	CUST.	6,887,857	1,102	4,834	3,477	297	28,332	95,238	18,083
1081.34/915 Transportation Equipment	CUST.	4,432,880	699	3,080	2,288	188	18,704	68,415	11,459
1081.34/925 Stores Equipment	CUST.	42,735	7	30	21	2	181	582	110
1081.34/935 Tools, Shop & Garage	CUST.	1,816,427	255	1,118	894	88	8,891	22,030	4,178
1081.34/945 Laboratory Equipment	CUST.	1,478,322	232	1,017	732	62	5,340	28,838	3,881
1081.34/955 Power Operated Equipment	CUST.	1,489,194	235	1,030	741	63	5,812	20,295	3,849
1081.34/985 Communication Equipment	CUST.	859,081	136	594	427	38	3,237	11,708	2,221
1081.34/975 Miscellaneous Equipment	CUST.	388,234	61	287	182	18	1,455	5,284	998
1081.34/985 Other Tangible Plant	CUST.	727,041	115	503	382	31	2,740	9,809	1,878
TOTAL		28,234,881	4,139	18,148	13,954	1,114	88,858	357,544	67,818
GENERAL PLANT BALANCE @ 12/31/86:									
1081.30/935 Land & Land Rights	CUST.	470,732	74	328	234	20	1,774	6,415	1,217
1081.30/945 Structures & Improvements	CUST.	4,796,885	757	3,318	2,387	204	18,075	65,372	12,388
1081.34/905 Office Furniture & Equipment	CUST.	2,980,011	488	2,052	1,478	128	11,178	40,422	7,887
1081.34/906 Computer Equipment	CUST.	6,119,852	1,281	5,817	4,040	345	30,587	110,882	20,989
1081.34/915 Transportation Equipment	CUST.	4,588,880	724	3,174	2,283	195	17,291	62,537	11,881
1081.34/925 Stores Equipment	CUST.	42,735	7	30	21	2	181	582	110
1081.34/935 Tools, Shop & Garage	CUST.	1,884,119	283	1,151	828	71	8,271	22,888	4,302
1081.34/945 Laboratory Equipment	CUST.	1,514,280	239	1,047	753	64	5,788	28,837	3,814
1081.34/955 Power Operated Equipment	CUST.	1,774,153	280	1,227	883	75	6,885	24,179	4,588
1081.34/985 Communication Equipment	CUST.	859,081	136	594	427	38	3,237	11,708	2,221
1081.34/975 Miscellaneous Equipment	CUST.	388,234	61	287	182	18	1,455	5,284	998
1081.34/985 Other Tangible Plant	CUST.	727,041	115	503	382	31	2,740	9,809	1,878
TOTAL		27,909,583	4,403	19,308	13,987	1,185	105,188	380,387	72,144
1986 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	4,378	19,194	13,888	1,178	104,558	378,152	71,724

(1) Adjusted for sale of Venice Gardens, Lakeview Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura 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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	667 Veridian Village	447 Wetala	122 Westmont	783 Windang
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		164,601	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006068%	0.329466%	2.052172%	0.082504%	0.081917%	0.079490%	0.063713%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	478,732	29	1,551	9,660	368	366	374	300
1081.30/545 Structures & Improvements	CUST.	4,766,206	290	15,770	98,221	3,850	3,921	3,905	3,049
1081.34/905 Office Furniture & Equipment	CUST.	2,966,011	180	9,773	60,668	2,448	2,430	2,358	1,890
1081.34/906 Computer Equipment	CUST.	9,987,957	424	23,925	143,465	5,787	5,724	5,555	4,452
1081.34/915 Transportation Equipment	CUST.	4,432,906	269	14,606	66,972	3,850	3,631	3,524	2,824
1081.34/925 Stores Equipment	CUST.	42,735	3	141	877	35	35	34	27
1081.34/935 Tools, Shop & Garage	CUST.	1,819,427	98	5,326	33,172	1,304	1,324	1,285	1,030
1081.34/945 Laboratory Equipment	CUST.	1,470,322	89	4,845	30,174	1,213	1,264	1,189	937
1081.34/955 Power Operated Equipment	CUST.	1,489,184	90	4,987	30,561	1,229	1,229	1,184	949
1081.34/965 Communication Equipment	CUST.	859,081	52	2,831	17,830	709	704	683	547
1081.34/975 Miscellaneous Equipment	CUST.	366,234	23	1,273	7,926	319	318	367	246
1081.34/985 Other Tangible Plant	CUST.	727,041	44	2,396	14,920	666	596	578	463
TOTAL		20,234,891	1,592	86,441	538,385	21,850	21,491	20,854	16,715
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/535 Land & Land Rights	CUST.	478,732	29	1,551	9,660	368	366	374	300
1081.30/545 Structures & Improvements	CUST.	4,796,685	291	15,805	98,436	3,850	3,929	3,813	3,050
1081.34/905 Office Furniture & Equipment	CUST.	2,966,011	180	9,773	60,668	2,448	2,430	2,358	1,890
1081.34/906 Computer Equipment	CUST.	8,119,852	493	20,754	180,633	6,701	6,652	6,454	5,173
1081.34/915 Transportation Equipment	CUST.	4,568,690	278	15,119	94,167	3,707	3,759	3,648	2,924
1081.34/925 Stores Equipment	CUST.	42,735	3	141	877	35	35	34	27
1081.34/935 Tools, Shop & Garage	CUST.	1,664,119	101	5,463	34,151	1,373	1,383	1,323	1,066
1081.34/945 Laboratory Equipment	CUST.	1,514,260	92	4,969	31,075	1,250	1,340	1,204	965
1081.34/955 Power Operated Equipment	CUST.	1,774,153	106	5,946	36,409	1,464	1,453	1,410	1,130
1081.34/965 Communication Equipment	CUST.	859,081	52	2,831	17,830	709	704	683	547
1081.34/975 Miscellaneous Equipment	CUST.	366,234	23	1,273	7,926	319	318	307	246
1081.34/985 Other Tangible Plant	CUST.	727,041	44	2,396	14,920	666	596	578	463
TOTAL		27,909,563	1,694	91,959	572,752	23,032	22,863	22,185	17,782
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	1,694	91,423	569,417	22,896	22,730	22,056	17,679

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

ALLOCATION OF GENERAL PLANT (89.1010.3XX5) - WATER BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		184,881	1,167	21	484	55,990	8,589	2,852	218
Customer Allocation Factors (Cust)		100.000000%	0.708127%	0.012743%	0.263688%	33.782271%	5.217808%	1.781251%	0.132281%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/935 Land & Land Rights	CUST.	470,732	3,333	80	1,382	159,071	24,562	8,432	823
1081.30/945 Structures & Improvements	CUST.	4,789,286	33,892	810	14,056	1,817,388	249,735	85,753	8,331
1081.34/905 Office Furniture & Equipment	CUST.	2,888,011	21,903	378	8,711	1,002,282	154,781	53,129	3,923
1081.34/908 Computer Equipment	CUST.	6,987,957	49,484	890	29,523	2,381,388	384,818	125,172	9,244
1081.34/915 Transportation Equipment	CUST.	4,432,889	31,291	585	13,019	1,497,998	231,303	79,485	5,884
1081.34/925 Stores Equipment	CUST.	42,735	303	5	126	14,441	2,230	785	57
1081.34/935 Tools, Shop & Garage	CUST.	1,818,427	11,448	208	4,747	548,227	84,342	28,854	2,138
1081.34/945 Laboratory Equipment	CUST.	1,470,322	10,412	187	4,318	498,855	76,719	26,337	1,945
1081.34/955 Power Operated Equipment	CUST.	1,489,184	10,545	190	4,374	503,229	77,703	26,875	1,870
1081.34/965 Communication Equipment	CUST.	859,081	8,883	109	2,523	290,303	44,825	15,388	1,138
1081.34/975 Miscellaneous Equipment	CUST.	388,234	2,735	49	1,134	130,517	20,153	8,918	511
1081.34/985 Other Tangible Plant	CUST.	727,041	5,148	93	2,135	245,884	37,936	13,023	982
TOTAL		29,234,891	185,778	3,343	77,049	8,885,385	1,388,888	489,833	34,704
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/935 Land & Land Rights	CUST.	470,732	3,333	80	1,382	159,071	24,562	8,432	823
1081.30/945 Structures & Improvements	CUST.	4,789,885	33,897	811	14,087	1,820,909	250,282	85,921	8,345
1081.34/905 Office Furniture & Equipment	CUST.	2,888,011	21,903	378	8,711	1,002,282	154,781	53,129	3,923
1081.34/908 Computer Equipment	CUST.	8,119,852	57,499	1,035	23,847	2,743,862	423,676	145,447	10,741
1081.34/915 Transportation Equipment	CUST.	4,588,889	32,494	585	13,478	1,558,012	239,627	82,194	8,070
1081.34/925 Stores Equipment	CUST.	42,735	303	5	126	14,441	2,230	785	57
1081.34/935 Tools, Shop & Garage	CUST.	1,884,118	11,784	212	4,987	562,944	88,831	29,809	2,201
1081.34/945 Laboratory Equipment	CUST.	1,514,280	10,723	193	4,447	511,703	79,911	27,124	2,003
1081.34/955 Power Operated Equipment	CUST.	1,774,153	12,583	228	5,210	589,527	92,572	31,788	2,347
1081.34/965 Communication Equipment	CUST.	859,081	8,883	109	2,523	290,303	44,825	15,388	1,138
1081.34/975 Miscellaneous Equipment	CUST.	388,234	2,735	49	1,134	130,517	20,153	8,918	511
1081.34/985 Other Tangible Plant	CUST.	727,041	5,148	93	2,135	245,884	37,936	13,023	982
TOTAL		27,909,563	197,835	3,558	81,987	8,431,275	1,458,287	489,930	36,919
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,829	196,484	3,538	81,490	8,378,351	1,447,787	487,019	36,704

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

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

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	988 Lakeside	2981 Lehigh	2901 Marco Island	2301 Palm Valley	2302 Remington Forest	994 Spring Gardens
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,801	87	152	87	8,585	5,803	206	84	122
Customer Allocation Factors (Cust)		100.000000%	0.052791%	0.092232%	0.052791%	5.209313%	3.521216%	0.124999%	0.034835%	0.074029%
GENERAL PLANT BALANCE @ 12/31/95:										
1061.30/935 Land & Land Rights	CUST.	470,732	249	434	249	24,522	18,575	588	183	348
1061.30/945 Structures & Improvements	CUST.	4,786,200	2,527	4,414	2,527	249,328	188,533	5,993	1,859	3,543
1061.34/905 Office Furniture & Equipment	CUST.	2,968,011	1,568	2,736	1,568	154,509	104,440	3,707	1,152	2,198
1061.34/906 Computer Equipment	CUST.	8,987,857	3,889	8,445	3,889	304,025	248,081	8,735	2,714	5,173
1061.34/915 Transportation Equipment	CUST.	4,432,968	2,340	4,089	2,340	238,927	156,094	5,541	1,722	3,282
1061.34/925 Storage Equipment	CUST.	42,735	23	39	23	2,226	1,505	53	17	32
1061.34/935 Tools, Shop & Garage	CUST.	1,818,427	853	1,481	853	84,205	58,918	2,021	628	1,197
1061.34/945 Laboratory Equipment	CUST.	1,470,322	778	1,259	778	78,594	51,773	1,838	571	1,088
1061.34/955 Power Operated Equipment	CUST.	1,489,184	788	1,374	788	77,578	52,437	1,981	578	1,102
1061.34/965 Communication Equipment	CUST.	859,081	454	792	454	44,752	30,250	1,074	334	636
1061.34/975 Miscellaneous Equipment	CUST.	388,234	204	358	204	20,120	13,800	483	150	286
1061.34/985 Other Tangible Plant	CUST.	727,941	384	871	384	37,874	25,801	809	282	538
TOTAL		26,234,891	13,859	24,187	13,859	1,368,858	923,787	32,783	10,188	19,421
GENERAL PLANT BALANCE @ 12/31/96:										
1061.30/935 Land & Land Rights	CUST.	470,732	249	434	249	24,522	18,575	588	183	348
1061.30/945 Structures & Improvements	CUST.	4,786,685	2,532	4,424	2,532	249,874	188,802	5,990	1,803	3,551
1061.34/905 Office Furniture & Equipment	CUST.	2,968,011	1,568	2,736	1,568	154,509	104,440	3,707	1,152	2,198
1061.34/906 Computer Equipment	CUST.	6,119,852	4,287	7,489	4,287	422,989	285,918	18,150	3,153	8,011
1061.34/915 Transportation Equipment	CUST.	4,588,680	2,422	4,232	2,422	239,838	181,577	5,736	1,782	3,397
1061.34/925 Storage Equipment	CUST.	42,735	23	39	23	2,226	1,505	53	17	32
1061.34/935 Tools, Shop & Garage	CUST.	1,884,119	879	1,535	879	88,889	58,597	2,880	948	1,232
1061.34/945 Laboratory Equipment	CUST.	1,514,280	799	1,387	799	78,883	53,320	1,803	588	1,121
1061.34/955 Power Operated Equipment	CUST.	1,774,153	937	1,838	937	92,421	62,472	2,218	689	1,313
1061.34/965 Communication Equipment	CUST.	859,081	454	792	454	44,752	30,250	1,074	334	636
1061.34/975 Miscellaneous Equipment	CUST.	388,234	204	358	204	20,120	13,800	483	150	286
1061.34/985 Other Tangible Plant	CUST.	727,941	384	871	384	37,874	25,801	809	282	538
TOTAL		27,909,583	14,734	25,742	14,734	1,453,897	982,756	34,887	10,839	20,881
1066 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	14,848	25,582	14,848	1,445,430	977,033	34,884	10,775	20,541

(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 12/31/86

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	COUNTY	COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibson Estate	1902 Harshel Haights	210 Lata Orbeon	214 Orange Hill	1906 Seaboard
AVERAGE NO. OF CUSTOMERS (12/31/86) - Water : (1)									
Average No. of Customers		194,801	450	27,325	183	319	773	232	2,573
Customer Allocation Factors (Cust)		100.000000%	0.273057%	16.560003%	8.098907%	0.183567%	8.469051%	0.140776%	1.581277%
GENERAL PLANT BALANCE @ 12/31/85:									
1081.30/535 Land & Land Rights	CUST.	470,732	1,285	78,050	488	911	2,208	863	7,349
1081.30/545 Structures & Improvements	CUST.	4,788,208	13,098	793,582	4,734	9,285	22,450	8,738	74,728
1081.34/905 Office Furniture & Equipment	CUST.	2,980,011	8,099	491,782	2,934	5,741	13,912	4,175	48,368
1081.34/906 Computer Equipment	CUST.	8,987,957	19,081	1,158,045	8,912	13,528	32,777	9,837	106,181
1081.34/915 Transportation Equipment	CUST.	4,432,989	12,104	735,012	4,385	8,561	20,793	8,241	69,211
1081.34/925 Stone Equipment	CUST.	42,735	117	7,088	42	83	200	88	867
1081.34/935 Tools, Shop & Garage	CUST.	1,818,427	4,414	288,013	1,599	3,129	7,582	2,278	25,237
1081.34/945 Laboratory Equipment	CUST.	1,470,322	4,815	243,788	1,454	2,848	8,987	2,078	22,958
1081.34/955 Power Operated Equipment	CUST.	1,489,184	4,888	248,910	1,473	2,883	8,985	2,089	23,250
1081.34/965 Communication Equipment	CUST.	859,081	2,348	142,441	859	1,683	4,030	1,209	13,413
1081.34/975 Miscellaneous Equipment	CUST.	386,234	1,055	84,040	382	748	1,812	544	8,038
1081.34/985 Other Tangible Plant	CUST.	727,041	1,985	120,548	719	1,407	3,410	1,023	11,351
TOTAL		28,234,891	71,838	4,349,803	25,948	50,782	123,055	38,932	408,599
GENERAL PLANT BALANCE @ 12/31/86:									
1081.30/535 Land & Land Rights	CUST.	470,732	1,285	78,050	488	911	2,208	863	7,349
1081.30/545 Structures & Improvements	CUST.	4,788,885	13,098	795,319	4,744	9,285	22,499	8,753	74,890
1081.34/905 Office Furniture & Equipment	CUST.	2,980,811	8,099	491,782	2,934	5,741	13,912	4,175	48,368
1081.34/906 Computer Equipment	CUST.	8,119,852	22,172	1,248,320	8,831	15,717	38,988	11,431	128,773
1081.34/915 Transportation Equipment	CUST.	4,588,660	12,530	788,829	4,539	8,882	21,523	8,468	71,842
1081.34/925 Stone Equipment	CUST.	42,735	117	7,088	42	83	200	88	867
1081.34/935 Tools, Shop & Garage	CUST.	1,884,119	4,544	275,921	1,648	3,221	7,808	2,343	25,982
1081.34/945 Laboratory Equipment	CUST.	1,514,280	4,135	251,074	1,498	2,831	7,103	2,132	23,842
1081.34/955 Power Operated Equipment	CUST.	1,774,153	4,844	294,185	1,755	3,434	8,322	2,488	27,899
1081.34/965 Communication Equipment	CUST.	859,081	2,348	142,441	859	1,683	4,030	1,209	13,413
1081.34/975 Miscellaneous Equipment	CUST.	386,234	1,055	84,040	382	748	1,812	544	8,038
1081.34/985 Other Tangible Plant	CUST.	727,041	1,985	120,548	719	1,407	3,410	1,023	11,351
TOTAL		27,909,563	76,209	4,627,574	27,805	54,024	130,910	39,290	435,748
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	75,765	4,600,825	27,444	53,709	130,148	39,061	433,208

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

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

GENERAL PLANT ALLOCATION		COUNTY		COUNTY	SUBTOTAL COUNTY REGULATED
Allocation Factor	Allocation Basis	TOTAL COMPANY	2701 Spring Hill	1901 Valrico Hills	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)					
Average No. of Customers		164,801	24,343	354	28,757
Customer Allocation Factors (Cust)		108.000000%	14.771148%	0.214806%	17.449530%
GENERAL PLANT BALANCE @ 12/31/95:					
1081.30/935 Land & Land Rights	CUST.	470,732	89,533	1,011	82,141
1081.30/945 Structures & Improvements	CUST.	4,788,208	706,978	10,281	835,170
1081.34/905 Office Furniture & Equipment	CUST.	2,988,011	438,114	8,371	517,555
1081.34/908 Computer Equipment	CUST.	8,987,857	1,032,282	15,010	1,218,388
1081.34/915 Transportation Equipment	CUST.	4,432,988	854,799	9,522	773,531
1081.34/925 Stores Equipment	CUST.	42,735	8,312	82	7,457
1081.34/935 Tools, Shop & Garage	CUST.	1,818,427	238,785	3,472	282,059
1081.34/945 Laboratory Equipment	CUST.	1,470,322	217,183	3,158	258,584
1081.34/955 Power Operated Equipment	CUST.	1,489,184	219,970	3,189	259,059
1081.34/965 Communication Equipment	CUST.	859,081	128,898	1,845	149,908
1081.34/975 Miscellaneous Equipment	CUST.	388,234	57,051	836	87,398
1081.34/985 Other Tangible Plant	CUST.	727,841	107,392	1,582	128,885
	TOTAL	28,234,891	3,875,195	58,354	4,577,885
GENERAL PLANT BALANCE @ 12/31/96:					
1081.30/935 Land & Land Rights	CUST.	470,732	89,533	1,011	82,141
1081.30/945 Structures & Improvements	CUST.	4,788,885	799,525	10,303	836,990
1081.34/905 Office Furniture & Equipment	CUST.	2,988,011	438,114	8,371	517,555
1081.34/908 Computer Equipment	CUST.	8,119,852	1,199,385	17,442	1,418,878
1081.34/915 Transportation Equipment	CUST.	4,588,988	877,788	9,857	800,788
1081.34/925 Stores Equipment	CUST.	42,735	8,312	82	7,457
1081.34/935 Tools, Shop & Garage	CUST.	1,884,119	245,809	3,575	290,381
1081.34/945 Laboratory Equipment	CUST.	1,514,288	223,874	3,253	284,231
1081.34/955 Power Operated Equipment	CUST.	1,774,153	262,083	3,811	309,581
1081.34/965 Communication Equipment	CUST.	859,081	128,898	1,845	149,908
1081.34/975 Miscellaneous Equipment	CUST.	388,234	57,051	836	87,398
1081.34/985 Other Tangible Plant	CUST.	727,841	107,392	1,582	128,885
	TOTAL	27,909,583	4,122,583	59,951	4,870,888
1996 13 MONTH AVERAGE GENERAL PLANT - WATER:	CUST.	27,747,029	4,098,555	59,802	4,841,728

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

ALLOCATION OF GENERAL PLANT (98.1010.3XX5) - SEWER BALANCES
 - 13 Month Average Balance Ended 12/31/86

GENERAL PLANT ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	890 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/85) - SEWER : (1)									
Average No. of Customers		164,801	50,592	42,137	1,278	113	167	2,935	10
Customer Allocation Factors (Cust)		100.000000%	30.686843%	25.568413%	0.775481%	0.068588%	0.101334%	1.780936%	0.009709%
GENERAL PLANT BALANCE @ 12/31/85:									
1081.30/935 Land & Land Rights	CUST.	470,732	144,509	120,259	3,850	323	477	8,383	48
1081.30/945 Structures & Improvements	CUST.	4,786,208	1,489,310	1,223,757	37,118	3,282	4,850	85,239	485
1081.34/905 Office Furniture & Equipment	CUST.	2,986,011	910,531	758,362	23,001	2,034	3,008	52,823	288
1081.34/908 Computer Equipment	CUST.	8,987,857	2,145,222	1,786,710	54,100	4,781	7,081	124,451	678
1081.34/915 Transportation Equipment	CUST.	4,432,980	1,360,857	1,133,438	34,377	3,040	4,482	78,948	430
1081.34/925 Stores Equipment	CUST.	42,735	13,119	10,927	331	29	43	781	4
1081.34/935 Tools, Shop & Garage	CUST.	1,010,427	498,224	413,295	12,535	1,108	1,638	28,788	157
1081.34/945 Laboratory Equipment	CUST.	1,470,322	451,372	375,838	11,402	1,808	1,400	28,185	143
1081.34/955 Power Operated Equipment	CUST.	1,488,188	457,182	380,781	11,548	1,821	1,509	28,521	145
1081.34/965 Communication Equipment	CUST.	858,081	263,728	219,853	8,882	589	871	15,300	83
1081.34/975 Miscellaneous Equipment	CUST.	388,234	118,589	98,754	2,995	285	391	8,879	37
1081.34/985 Other Tangible Plant	CUST.	727,041	223,193	185,893	5,838	499	737	12,948	71
TOTAL		28,234,891	8,053,808	6,707,845	203,447	17,988	28,585	487,227	2,547
GENERAL PLANT BALANCE @ 12/31/86:									
1081.30/935 Land & Land Rights	CUST.	470,732	144,509	120,259	3,850	323	477	8,383	48
1081.30/945 Structures & Improvements	CUST.	4,786,085	1,472,527	1,228,438	37,197	3,289	4,891	85,426	488
1081.34/905 Office Furniture & Equipment	CUST.	2,986,011	910,531	758,362	23,001	2,034	3,008	52,823	288
1081.34/908 Computer Equipment	CUST.	8,119,852	2,492,701	2,078,117	62,868	5,588	8,228	144,808	768
1081.34/915 Transportation Equipment	CUST.	4,568,860	1,408,888	1,173,248	35,584	3,148	4,850	81,721	445
1081.34/925 Stores Equipment	CUST.	42,735	13,119	10,927	331	29	43	781	4
1081.34/935 Tools, Shop & Garage	CUST.	1,084,119	510,885	425,489	12,905	1,141	1,688	29,837	162
1081.34/945 Laboratory Equipment	CUST.	1,514,280	484,808	387,172	11,743	1,838	1,534	29,988	147
1081.34/955 Power Operated Equipment	CUST.	1,774,153	544,845	453,823	13,758	1,218	1,798	31,597	172
1081.34/965 Communication Equipment	CUST.	858,081	263,728	219,853	8,882	590	871	15,300	83
1081.34/975 Miscellaneous Equipment	CUST.	388,234	118,589	98,754	2,995	285	391	8,879	37
1081.34/985 Other Tangible Plant	CUST.	727,041	223,193	185,893	5,838	499	737	12,948	71
TOTAL		27,909,583	8,567,913	7,138,032	218,433	19,137	28,282	497,851	2,710
1986 13 MONTH AVERAGE GENERAL PLANT - SEWER:	CUST.	27,147,029	8,518,017	7,094,475	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 Buenaventure Acquisition.

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

GENERAL PLANT ALLOCATION			FPBC	FPBC	FPBC	FPBC	FPBC	FPBC	FPBC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chuluote	1117 Citrus Park	906 Citrus Springs	1806 Deltona	673 Fishermen's Haven	340 FL. Cant. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		104,801	332	134	280	680	4,617	144	43
Customer Allocation Factors (Cust)		100.000000%	0.201455%	0.081310%	0.161487%	0.416200%	2.061561%	0.087378%	0.020002%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/935 Land & Land Rights	CUST.	470,732	948	383	780	1,959	13,188	411	123
1081.30/945 Structures & Improvements	CUST.	4,780,200	9,842	3,882	7,725	19,823	134,868	4,182	1,249
1081.34/905 Office Furniture & Equipment	CUST.	2,989,011	5,975	2,412	4,787	12,348	83,095	2,582	774
1081.34/908 Computer Equipment	CUST.	9,887,857	14,078	5,882	11,270	29,068	185,772	6,108	1,823
1081.34/915 Transportation Equipment	CUST.	4,432,880	8,860	3,804	7,155	18,453	124,182	3,873	1,157
1081.34/925 Stores Equipment	CUST.	42,735	89	35	89	178	1,197	37	11
1081.34/935 Tools, Shop & Garage	CUST.	1,616,427	3,250	1,314	2,809	8,729	45,285	1,412	422
1081.34/945 Laboratory Equipment	CUST.	1,470,322	2,962	1,198	2,373	6,120	41,192	1,285	384
1081.34/955 Power Operated Equipment	CUST.	1,489,184	3,000	1,211	2,404	6,189	41,720	1,301	389
1081.34/985 Communication Equipment	CUST.	859,081	1,731	699	1,387	3,578	24,088	751	224
1081.34/975 Miscellaneous Equipment	CUST.	388,234	778	314	623	1,608	10,821	337	101
1081.34/985 Other Tangible Plant	CUST.	727,041	1,465	591	1,173	3,028	20,368	635	190
TOTAL		28,234,881	52,852	21,232	42,245	108,205	734,986	22,924	6,845
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/935 Land & Land Rights	CUST.	470,732	948	383	780	1,959	13,188	411	123
1081.30/945 Structures & Improvements	CUST.	4,789,685	9,863	3,900	7,742	19,887	134,382	4,191	1,252
1081.34/905 Office Furniture & Equipment	CUST.	2,989,011	5,975	2,412	4,787	12,348	83,095	2,582	774
1081.34/908 Computer Equipment	CUST.	8,119,852	10,358	6,802	13,106	33,800	227,483	7,695	2,119
1081.34/915 Transportation Equipment	CUST.	4,588,880	8,244	3,731	7,406	19,101	120,554	4,000	1,197
1081.34/925 Stores Equipment	CUST.	42,735	89	35	89	178	1,197	37	11
1081.34/935 Tools, Shop & Garage	CUST.	1,864,119	3,352	1,353	2,888	8,827	46,621	1,454	434
1081.34/945 Laboratory Equipment	CUST.	1,514,280	3,851	1,231	2,444	6,303	42,423	1,323	395
1081.34/955 Power Operated Equipment	CUST.	1,774,153	3,574	1,443	2,884	7,385	46,704	1,550	483
1081.34/985 Communication Equipment	CUST.	859,081	1,731	699	1,387	3,578	24,088	751	224
1081.34/975 Miscellaneous Equipment	CUST.	388,234	778	314	623	1,608	10,821	337	101
1081.34/985 Other Tangible Plant	CUST.	727,041	1,465	591	1,173	3,028	20,368	635	190
TOTAL		27,909,563	50,225	22,693	45,948	116,178	781,903	24,987	7,282
1996 13 MONTH AVERAGE GENERAL PLANT - SEWER:	CUST.	27,747,029	55,898	22,581	44,786	115,500	777,350	24,245	7,240

(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			FP8C	FP8C	FP8C	FP8C	FP8C	FP8C	FP8C
Allocation Factor	Allocation Basis	TOTAL COMPANY	670 Fox Run	573 Holiday Heaven	1802 Jungle Den	675 Lakeland Haights	2401 Leisure Lakes	2802 Marco Shores	1106 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		184,901	98	92	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.059408%	0.055425%	0.070388%	0.236042%	0.138955%	0.153518%	0.808248%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	280	283	331	1,111	654	723	3,805
1081.30/545 Structures & Improvements	CUST.	4,786,200	2,846	2,872	3,389	11,297	6,851	7,348	38,984
1081.34/905 Office Furniture & Equipment	CUST.	2,860,911	1,784	1,856	2,868	7,001	4,121	4,553	23,973
1081.34/908 Computer Equipment	CUST.	8,887,857	4,155	3,901	4,919	16,495	9,710	10,728	58,480
1081.34/915 Transportation Equipment	CUST.	4,432,880	2,890	2,475	3,120	16,484	6,100	6,895	35,829
1081.34/925 Stores Equipment	CUST.	42,735	25	24	30	101	59	68	345
1081.34/935 Tools, Shop & Garage	CUST.	1,810,427	901	902	1,136	3,815	2,246	2,482	13,865
1081.34/945 Laboratory Equipment	CUST.	1,470,322	674	621	1,035	3,471	2,043	2,257	11,884
1081.34/955 Power Operated Equipment	CUST.	1,489,184	888	831	1,848	3,515	2,089	2,286	12,038
1081.34/965 Communication Equipment	CUST.	658,981	511	480	605	2,028	1,194	1,319	6,944
1081.34/975 Miscellaneous Equipment	CUST.	386,234	230	210	272	812	537	583	3,122
1081.34/985 Other Tangible Plant	CUST.	727,041	432	480	512	1,710	1,010	1,110	5,878
TOTAL		20,234,891	15,901	14,848	18,486	61,925	38,455	40,275	212,043
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/535 Land & Land Rights	CUST.	470,732	280	283	331	1,111	654	723	3,805
1081.30/545 Structures & Improvements	CUST.	4,796,885	2,852	2,878	3,376	11,322	6,865	7,394	38,789
1081.34/905 Office Furniture & Equipment	CUST.	2,860,011	1,784	1,856	2,868	7,001	4,121	4,553	23,973
1081.34/908 Computer Equipment	CUST.	8,119,852	4,829	4,533	5,715	19,100	11,283	12,465	65,829
1081.34/915 Transportation Equipment	CUST.	4,388,880	2,729	2,582	3,230	10,831	6,376	7,944	37,088
1081.34/925 Stores Equipment	CUST.	42,735	25	24	30	101	59	68	345
1081.34/935 Tools, Shop & Garage	CUST.	1,854,119	990	929	1,171	3,828	2,312	2,555	13,450
1081.34/945 Laboratory Equipment	CUST.	1,514,260	900	845	1,099	3,574	2,104	2,325	12,239
1081.34/955 Power Operated Equipment	CUST.	1,774,153	1,055	990	1,249	4,168	2,485	2,724	14,348
1081.34/965 Communication Equipment	CUST.	859,081	511	480	605	2,028	1,194	1,319	6,944
1081.34/975 Miscellaneous Equipment	CUST.	386,234	230	218	272	912	537	583	3,122
1081.34/985 Other Tangible Plant	CUST.	727,041	432	408	512	1,710	1,010	1,110	5,878
TOTAL		27,909,563	16,587	15,580	19,645	65,878	38,782	42,846	225,578
1994 13 MONTH AVERAGE GENERAL PLANT - SEWER:	CUST.	27,747,029	16,500	15,490	19,531	65,485	38,556	42,597	224,285

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningside	640 Palm Port	1420 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		194,801	28	36	99	1,929	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.016990%	0.021845%	0.060072%	0.624369%	0.017597%	0.083737%	0.068568%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/935 Land & Land Rights	CUST.	470,732	80	103	283	2,939	83	394	323
1081.30/945 Structures & Improvements	CUST.	4,786,206	813	1,046	2,875	29,885	842	4,098	3,282
1081.34/905 Office Furniture & Equipment	CUST.	2,980,011	594	848	1,782	18,519	522	2,484	2,034
1081.34/909 Computer Equipment	CUST.	6,987,857	1,187	1,528	4,106	43,832	1,230	5,852	4,791
1081.34/915 Transportation Equipment	CUST.	4,432,880	753	968	2,683	27,870	780	3,712	3,040
1081.34/925 Stores Equipment	CUST.	42,735	7	9	26	287	8	38	29
1081.34/935 Tools, Shop & Garage	CUST.	1,016,427	275	353	971	10,083	284	1,254	1,108
1081.34/945 Laboratory Equipment	CUST.	1,470,322	250	321	883	9,181	259	1,231	1,008
1081.34/955 Power Operated Equipment	CUST.	1,489,184	253	325	895	9,298	262	1,247	1,021
1081.34/965 Communication Equipment	CUST.	859,081	148	188	518	5,304	151	719	589
1081.34/975 Miscellaneous Equipment	CUST.	388,234	68	84	232	2,412	68	323	265
1081.34/985 Other Tangible Plant	CUST.	727,841	124	159	437	4,540	128	609	499
TOTAL		26,254,881	4,457	5,731	15,780	183,908	4,617	21,968	17,989
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/935 Land & Land Rights	CUST.	470,732	80	103	283	2,939	83	394	323
1081.30/945 Structures & Improvements	CUST.	4,786,885	815	1,048	2,881	29,950	844	4,017	3,289
1081.34/905 Office Furniture & Equipment	CUST.	2,980,011	594	848	1,782	18,519	522	2,484	2,034
1081.34/909 Computer Equipment	CUST.	8,119,852	1,380	1,774	4,878	50,899	1,429	6,789	5,568
1081.34/915 Transportation Equipment	CUST.	4,588,860	780	1,002	2,757	28,851	807	3,842	3,148
1081.34/925 Stores Equipment	CUST.	42,735	7	9	26	287	8	38	29
1081.34/935 Tools, Shop & Garage	CUST.	1,084,119	283	364	1,000	10,381	283	1,303	1,141
1081.34/945 Laboratory Equipment	CUST.	1,514,280	257	331	910	9,455	268	1,288	1,038
1081.34/955 Power Operated Equipment	CUST.	1,774,153	301	388	1,088	11,078	312	1,488	1,216
1081.34/965 Communication Equipment	CUST.	859,081	148	188	518	5,304	151	719	589
1081.34/975 Miscellaneous Equipment	CUST.	388,234	68	84	232	2,412	68	323	265
1081.34/985 Other Tangible Plant	CUST.	727,841	124	159	437	4,540	128	609	499
TOTAL		27,909,563	4,742	6,097	18,766	174,284	4,911	23,371	19,137
1996 13 MONTH AVERAGE GENERAL PLANT - SEWER:	CUST.	27,747,829	4,714	6,061	18,688	173,250	4,883	23,235	19,025

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

ALLOCATION OF GENERAL PLANT (98.1010.3XX5) - SEWER BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION			FP9C	FP9C	FP9C	FP9C	FP9C	FP9C	FP9C
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	988 Sugarmill Woods	2801 Sunny Hills	560 Sunshine Parkway	106 University Shores
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		184,801	28	33	815	2,188	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.020024%	0.373177%	1.328289%	0.108099%	0.005481%	1.919284%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	74	94	1,757	8,253	588	28	9,035
1081.30/545 Structures & Improvements	CUST.	4,796,208	755	958	17,881	83,574	5,170	281	91,881
1081.34/905 Office Furniture & Equipment	CUST.	2,988,011	468	594	11,088	39,397	3,204	182	58,928
1081.34/908 Computer Equipment	CUST.	8,987,857	1,102	1,399	28,077	92,819	7,548	382	134,119
1081.34/915 Transportation Equipment	CUST.	4,432,880	889	888	18,543	58,882	4,788	242	85,081
1081.34/925 Storage Equipment	CUST.	42,735	7	9	159	588	48	2	820
1081.34/935 Tools, Shop & Garage	CUST.	1,818,427	255	324	8,032	21,470	1,748	88	31,024
1081.34/945 Laboratory Equipment	CUST.	1,470,322	232	294	5,487	19,230	1,588	80	28,220
1081.34/955 Power Operated Equipment	CUST.	1,488,184	235	298	5,557	18,780	1,888	81	28,582
1081.34/985 Communication Equipment	CUST.	859,081	138	172	3,208	11,411	928	47	18,488
1081.34/975 Miscellaneous Equipment	CUST.	388,234	81	77	1,441	5,130	417	21	7,413
1081.34/985 Other Tangible Plant	CUST.	727,841	115	148	2,713	9,857	785	48	13,954
TOTAL		28,234,881	4,139	5,253	97,903	348,470	28,338	1,433	503,522
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/535 Land & Land Rights	CUST.	470,732	74	94	1,757	8,253	588	28	9,035
1081.30/545 Structures & Improvements	CUST.	4,796,685	757	960	17,900	83,713	5,181	282	92,082
1081.34/905 Office Furniture & Equipment	CUST.	2,988,011	468	594	11,088	39,397	3,204	182	58,928
1081.34/908 Computer Equipment	CUST.	8,119,852	1,281	1,628	30,301	107,853	8,770	443	155,843
1081.34/915 Transportation Equipment	CUST.	4,588,880	724	918	17,124	88,950	4,858	251	88,089
1081.34/925 Storage Equipment	CUST.	42,735	7	9	159	588	48	2	820
1081.34/935 Tools, Shop & Garage	CUST.	1,884,119	283	333	8,219	22,104	1,797	91	31,938
1081.34/945 Laboratory Equipment	CUST.	1,514,288	239	303	5,851	20,113	1,838	83	29,983
1081.34/955 Power Operated Equipment	CUST.	1,774,153	280	355	8,821	23,588	1,918	97	34,951
1081.34/985 Communication Equipment	CUST.	859,081	138	172	3,208	11,411	928	47	18,488
1081.34/975 Miscellaneous Equipment	CUST.	388,234	81	77	1,441	5,130	417	21	7,413
1081.34/985 Other Tangible Plant	CUST.	727,841	115	148	2,713	9,857	785	48	13,954
TOTAL		27,909,583	4,403	5,589	104,152	370,714	30,145	1,524	535,884
1996 13 MONTH AVERAGE GENERAL PLANT - SEWER:	CUST.	27,747,029	4,378	5,558	183,540	368,555	29,969	1,515	532,544

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	547 Veretion Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		184,801	88	1,122	482	22,815	8,889	3,083	128
Customer Allocation Factors (Cust)		100.000000%	0.052184%	0.60821%	0.292474%	13.722811%	4.180183%	1.822198%	0.077889%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	248	3,205	1,377	84,597	19,878	8,578	368
1081.30/545 Structure & Improvements	CUST.	4,788,268	2,498	32,588	13,898	858,792	200,873	87,214	3,717
1081.34/905 Office Furniture & Equipment	CUST.	2,988,011	1,548	20,183	8,875	487,014	123,985	54,047	2,304
1081.34/900 Computer Equipment	CUST.	8,987,957	3,947	47,575	20,438	858,830	282,118	127,334	5,428
1081.34/915 Transportation Equipment	CUST.	4,432,888	2,313	30,181	12,885	808,318	185,308	80,777	3,443
1081.34/925 Stores Equipment	CUST.	42,735	22	201	125	5,884	1,788	779	33
1081.34/935 Tools, Shop & Garage	CUST.	1,818,427	844	11,805	4,728	221,818	87,570	29,455	1,255
1081.34/945 Laboratory Equipment	CUST.	1,478,322	707	10,810	4,388	281,787	81,482	28,792	1,142
1081.34/955 Power Operated Equipment	CUST.	1,488,184	777	10,138	4,355	284,355	82,251	27,138	1,157
1081.34/965 Communication Equipment	CUST.	859,081	448	5,849	2,513	117,888	35,811	15,854	687
1081.34/975 Miscellaneous Equipment	CUST.	388,234	202	2,838	1,130	53,801	18,145	7,038	308
1081.34/985 Other Tangible Plant	CUST.	727,841	379	4,958	2,128	89,789	30,392	13,248	585
TOTAL		20,234,881	13,898	178,613	78,738	3,888,112	1,098,888	478,052	20,378
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/535 Land & Land Rights	CUST.	470,732	248	3,205	1,377	84,597	18,878	8,578	368
1081.30/545 Structure & Improvements	CUST.	4,788,885	2,503	32,957	14,828	858,238	200,511	87,485	3,728
1081.34/905 Office Furniture & Equipment	CUST.	2,988,011	1,548	20,183	8,875	487,014	123,985	54,047	2,304
1081.34/900 Computer Equipment	CUST.	8,118,852	4,237	55,282	23,748	1,114,258	339,428	147,888	8,307
1081.34/915 Transportation Equipment	CUST.	4,588,888	2,385	31,241	13,421	828,884	191,815	83,814	3,584
1081.34/925 Stores Equipment	CUST.	42,735	22	291	125	5,884	1,788	779	33
1081.34/935 Tools, Shop & Garage	CUST.	1,884,119	888	11,338	4,887	228,381	89,583	30,324	1,283
1081.34/945 Laboratory Equipment	CUST.	1,514,288	798	10,308	4,428	287,788	83,288	27,583	1,178
1081.34/955 Power Operated Equipment	CUST.	1,774,153	828	12,878	5,188	243,488	74,183	32,328	1,378
1081.34/965 Communication Equipment	CUST.	859,081	448	5,849	2,513	117,888	35,811	15,854	687
1081.34/975 Miscellaneous Equipment	CUST.	388,234	202	2,838	1,130	53,801	18,145	7,038	308
1081.34/985 Other Tangible Plant	CUST.	727,841	379	4,958	2,128	89,789	30,392	13,248	585
TOTAL		27,988,583	14,584	198,814	81,828	3,828,921	1,188,874	508,587	21,677
1888 13 MONTH AVERAGE GENERAL PLANT - SEWER:	CUST.	27,747,829	14,488	188,988	81,153	3,887,817	1,158,878	508,888	21,551

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

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

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lahigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	904 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER: (1)									
Average No. of Customers		184,801	8,791	1,920	122	219	450	19,522	267
Customer Allocation Factors (Cust)		100.000000%	4.120727%	1.185041%	0.074029%	0.132880%	0.273057%	11.845802%	0.162014%
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/935 Land & Land Rights	CUST.	470,732	19,298	5,484	348	828	1,285	55,782	783
1081.30/945 Structures & Improvements	CUST.	4,788,208	197,227	55,761	3,543	8,360	13,069	588,985	7,754
1081.34/905 Office Furniture & Equipment	CUST.	2,988,011	122,221	34,555	2,198	3,941	8,889	351,348	4,805
1081.34/906 Computer Equipment	CUST.	8,987,957	287,955	81,413	5,173	9,288	19,881	827,788	11,321
1081.34/915 Transportation Equipment	CUST.	4,432,988	182,870	51,848	3,282	5,891	12,184	525,120	7,182
1081.34/925 Stores Equipment	CUST.	42,735	1,761	488	32	57	117	5,082	69
1081.34/935 Tools, Shop & Garage	CUST.	1,818,427	68,809	18,832	1,197	2,148	4,414	191,479	2,819
1081.34/945 Laboratory Equipment	CUST.	1,470,322	60,588	17,130	1,088	1,954	4,815	174,171	2,382
1081.34/955 Power Operated Equipment	CUST.	1,489,184	61,385	17,350	1,102	1,979	4,888	176,488	2,413
1081.34/965 Communication Equipment	CUST.	859,981	35,400	10,009	638	1,142	2,348	101,765	1,392
1081.34/975 Miscellaneous Equipment	CUST.	388,234	15,918	4,500	286	513	1,055	45,752	628
1081.34/985 Other Tangible Plant	CUST.	727,041	29,959	8,470	538	968	1,985	88,124	1,178
TOTAL		20,234,891	1,081,886	305,847	18,421	34,863	71,838	3,187,733	42,504
GENERAL PLANT BALANCE @ 12/31/96:									
1081.30/935 Land & Land Rights	CUST.	479,732	19,298	5,484	348	828	1,285	55,782	783
1081.30/945 Structures & Improvements	CUST.	4,798,885	197,858	55,883	3,551	8,374	13,069	588,208	7,771
1081.34/905 Office Furniture & Equipment	CUST.	2,868,011	122,221	34,555	2,198	3,941	8,889	351,348	4,805
1081.34/906 Computer Equipment	CUST.	8,118,852	334,587	94,800	6,811	10,790	22,172	981,882	13,155
1081.34/915 Transportation Equipment	CUST.	4,588,988	189,888	53,488	3,387	6,088	12,530	543,584	7,434
1081.34/925 Stores Equipment	CUST.	42,735	1,761	488	32	57	117	5,082	69
1081.34/935 Tools, Shop & Garage	CUST.	1,884,119	68,574	19,388	1,232	2,211	4,544	197,128	2,889
1081.34/945 Laboratory Equipment	CUST.	1,514,280	62,388	17,842	1,121	2,912	4,135	178,378	2,453
1081.34/955 Power Operated Equipment	CUST.	1,774,153	73,108	20,870	1,313	2,358	4,844	218,163	2,874
1081.34/965 Communication Equipment	CUST.	859,981	35,400	10,800	638	1,142	2,348	101,765	1,392
1081.34/975 Miscellaneous Equipment	CUST.	388,234	15,918	4,500	286	513	1,055	45,752	628
1081.34/985 Other Tangible Plant	CUST.	727,041	29,959	8,470	538	968	1,985	88,124	1,178
TOTAL		27,909,583	1,150,877	325,158	20,861	37,888	78,208	3,308,112	45,217
1996 13 MONTH AVERAGE GENERAL PLANT - SEWER:	CUST.	27,747,029	1,143,379	323,204	20,541	38,872	75,785	3,288,858	44,854

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

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

GENERAL PLANT ALLOCATION		COUNTY			SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills		
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER :		(1)				
Average No. of Customers		194,801	2,524	5,311	953	
Customer Allocation Factors (Cust)		100.000000%	1.531544%	3.222875%	0.214198%	
GENERAL PLANT BALANCE @ 12/31/95:						
1061.30/535 Land & Land Rights	CUST.	470,732	7,209	15,170	1,008	24,151
1061.30/545 Structures & Improvements	CUST.	4,786,206	73,203	154,244	10,252	245,553
1061.34/905 Office Furniture & Equipment	CUST.	2,966,011	45,428	95,585	6,353	152,169
1061.34/900 Computer Equipment	CUST.	6,967,957	107,024	225,199	14,968	358,512
1061.34/915 Transportation Equipment	CUST.	4,432,988	67,893	142,886	6,495	227,430
1061.34/925 Stores Equipment	CUST.	42,735	655	1,377	92	2,192
1061.34/935 Tools, Shop & Garage	CUST.	1,816,427	24,758	52,092	3,482	82,890
1061.34/945 Laboratory Equipment	CUST.	1,470,322	22,510	47,384	3,149	75,434
1061.34/955 Power Operated Equipment	CUST.	1,489,184	22,808	47,992	3,198	70,402
1061.34/965 Communication Equipment	CUST.	859,881	13,157	27,885	1,840	44,075
1061.34/975 Miscellaneous Equipment	CUST.	386,234	5,815	12,447	827	19,815
1061.34/985 Other Tangible Plant	CUST.	727,941	11,135	23,430	1,557	37,300
	TOTAL	26,234,891	401,799	845,465	58,185	1,345,983
GENERAL PLANT BALANCE @ 12/31/96:						
1061.30/535 Land & Land Rights	CUST.	470,732	7,209	15,170	1,008	24,151
1061.30/545 Structures & Improvements	CUST.	4,799,685	73,483	154,582	10,274	248,091
1061.34/905 Office Furniture & Equipment	CUST.	2,966,011	45,428	95,585	6,353	152,169
1061.34/900 Computer Equipment	CUST.	8,119,852	124,259	261,878	17,293	418,583
1061.34/915 Transportation Equipment	CUST.	4,588,988	70,277	147,878	6,829	235,418
1061.34/925 Stores Equipment	CUST.	42,735	655	1,377	92	2,192
1061.34/935 Tools, Shop & Garage	CUST.	1,864,119	25,487	53,829	3,565	85,370
1061.34/945 Laboratory Equipment	CUST.	1,514,260	23,182	40,800	3,244	77,888
1061.34/955 Power Operated Equipment	CUST.	1,774,153	27,172	57,175	3,800	91,022
1061.34/965 Communication Equipment	CUST.	859,881	13,157	27,885	1,840	44,075
1061.34/975 Miscellaneous Equipment	CUST.	386,234	5,915	12,447	827	19,815
1061.34/985 Other Tangible Plant	CUST.	727,941	11,135	23,430	1,557	37,300
	TOTAL	27,909,563	427,447	899,434	59,782	1,431,881
1996 13 MONTH AVERAGE GENERAL PLANT - SEWER:	CUST.	27,747,029	424,958	894,196	59,434	1,423,542

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

ALLOCATION OF GENERAL PLANT (89.1010.3XX5) - GAS BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marce Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - GAS: (1)								
Average No. of Customers		184,801	2,437	---	1,761	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.478753%	---	1.032154%	0.397109%	0.079490%	1.478753%
GENERAL PLANT BALANCE @ 12/31/95:								
1081.30/535 Land & Land Rights	CUST.	470,732	8,961	---	4,859	1,728	374	6,961
1081.30/545 Structures & Improvements	CUST.	4,799,288	70,778	---	48,401	17,571	3,805	70,778
1081.34/905 Office Furniture & Equipment	CUST.	2,988,811	43,880	---	30,814	10,889	2,358	43,880
1081.34/908 Computer Equipment	CUST.	6,987,857	103,235	---	72,128	25,853	5,355	103,235
1081.34/915 Transportation Equipment	CUST.	4,432,980	85,553	---	45,755	18,274	3,524	85,553
1081.34/925 Stores Equipment	CUST.	42,735	832	---	441	157	34	832
1081.34/935 Tools, Shop & Garage	CUST.	1,618,427	23,903	---	18,884	5,304	1,285	23,903
1081.34/945 Laboratory Equipment	CUST.	1,470,322	21,742	---	15,178	5,388	1,189	21,742
1081.34/955 Power Operated Equipment	CUST.	1,489,184	22,021	---	15,371	5,467	1,184	22,021
1081.34/965 Communication Equipment	CUST.	859,881	12,704	---	8,867	3,154	863	12,704
1081.34/975 Miscellaneous Equipment	CUST.	388,234	5,711	---	3,987	1,418	307	5,711
1081.34/985 Other Tangible Plant	CUST.	727,841	10,751	---	7,504	2,889	578	10,751
TOTAL		28,234,891	387,949	---	270,784	98,311	20,854	387,949
GENERAL PLANT BALANCE @ 12/31/94:								
1081.30/535 Land & Land Rights	CUST.	470,732	8,961	---	4,859	1,728	374	6,961
1081.30/545 Structures & Improvements	CUST.	4,799,885	70,931	---	48,509	17,808	3,813	70,931
1081.34/905 Office Furniture & Equipment	CUST.	2,988,811	43,880	---	30,814	10,889	2,358	43,880
1081.34/908 Computer Equipment	CUST.	8,118,852	120,873	---	83,808	29,808	6,454	120,873
1081.34/915 Transportation Equipment	CUST.	4,588,980	87,855	---	47,302	18,845	3,948	87,855
1081.34/925 Stores Equipment	CUST.	42,735	832	---	441	157	34	832
1081.34/935 Tools, Shop & Garage	CUST.	1,884,118	24,808	---	17,178	6,109	1,323	24,808
1081.34/945 Laboratory Equipment	CUST.	1,514,280	22,392	---	15,829	5,558	1,204	22,392
1081.34/955 Power Operated Equipment	CUST.	1,774,153	28,235	---	18,312	6,513	1,410	28,235
1081.34/965 Communication Equipment	CUST.	859,881	12,704	---	8,867	3,154	863	12,704
1081.34/975 Miscellaneous Equipment	CUST.	388,234	5,711	---	3,987	1,418	307	5,711
1081.34/985 Other Tangible Plant	CUST.	727,841	10,751	---	7,504	2,889	578	10,751
TOTAL		27,909,563	412,714	---	288,070	102,459	22,185	412,714
1998 13 MONTH AVERAGE GENERAL PLANT - GAS:	CUST.	27,747,829	410,310	---	288,392	101,882	22,058	410,310

(1) Adjusted for sale of Venice Gardens, Lakeaide Acquisition, Spring Gardens Acquisition, Valenda Terrace Acquisition, and Buena Ventura 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-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		149,313	109,684	39,640	103,173	74,416	28,757	43,703	35,248	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	73.4457%	26.5543%	69.096471%	48.8389%	19.2595%	29.269367%	23.06786%	6.662601%	1.632142%	
GENERAL PLANT BALANCE @ 12/31/94:												
99.1081.30/535	Land & Land Rights	CUST.	470,732	345,732	124,999	325,269	234,808	90,861	137,780	111,125	26,656	7,883
99.1081.30/545	Structures & Improvements	CUST.	4,196,721	3,082,312	1,114,409	2,899,870	2,081,501	808,269	1,228,355	990,711	237,644	66,496
99.1081.34/905	Office Furniture & Equipment	CUST.	2,560,521	1,880,593	679,928	1,769,281	1,276,136	493,145	749,449	604,457	144,992	41,791
99.1081.34/908	Computer Equipment	CUST.	6,308,320	4,833,191	1,675,129	4,358,953	3,143,999	1,214,954	1,846,407	1,488,192	357,215	102,961
99.1081.34/915	Transportation Equipment	CUST.	3,838,489	2,819,206	1,019,283	2,652,337	1,913,062	739,275	1,123,502	906,144	217,356	62,650
99.1081.34/925	Stores Equipment	CUST.	41,680	30,612	11,068	28,800	20,773	8,027	12,200	9,839	2,360	690
99.1081.34/935	Tools, Shop & Garage	CUST.	1,434,802	1,053,874	361,028	991,496	715,140	276,356	419,987	338,734	81,253	23,420
99.1081.34/945	Laboratory Equipment	CUST.	407,313	299,154	108,159	281,447	203,000	78,447	119,218	96,154	23,065	6,848
99.1081.34/955	Power Operated Equipment	CUST.	1,422,601	1,044,840	377,762	982,996	709,009	273,986	416,367	335,830	80,556	23,219
99.1081.34/965	Communication Equipment	CUST.	647,239	475,369	171,870	447,232	322,577	124,655	169,443	152,792	36,651	10,564
99.1081.34/975	Miscellaneous Equipment	CUST.	342,143	251,289	90,854	236,415	170,520	65,895	100,143	80,769	19,374	5,564
99.1081.34/985	Other Tangible Plant	CUST.	8,490	6,970	2,520	6,557	4,730	1,828	2,778	2,240	537	155
TOTAL			21,680,152	15,923,142	5,757,009	14,960,653	10,805,155	4,175,496	6,345,647	5,117,967	1,227,661	353,851
GENERAL PLANT BALANCE @ 12/31/95:												
99.1081.30/535	Land & Land Rights	CUST.	470,732	345,732	124,899	325,269	234,808	90,861	137,780	111,125	26,656	7,883
99.1081.30/545	Structures & Improvements	CUST.	4,699,884	3,451,884	1,248,021	3,247,548	2,342,372	905,176	1,375,627	1,109,492	266,136	76,709
99.1081.34/905	Office Furniture & Equipment	CUST.	2,927,793	2,150,338	777,454	2,023,060	1,459,161	563,879	856,947	691,159	185,789	47,786
99.1081.34/908	Computer Equipment	CUST.	6,987,957	5,132,355	1,855,602	4,828,572	3,482,723	1,345,849	2,045,332	1,648,632	395,700	114,053
99.1081.34/915	Transportation Equipment	CUST.	4,103,794	3,014,061	1,089,733	2,835,659	2,045,287	790,372	1,201,155	968,774	232,382	66,980
99.1081.34/925	Stores Equipment	CUST.	42,735	31,387	11,348	29,529	21,299	8,231	12,508	10,068	2,420	697
99.1081.34/935	Tools, Shop & Garage	CUST.	1,577,890	1,158,893	416,997	1,090,298	786,404	303,894	461,839	372,489	89,350	25,753
99.1081.34/945	Laboratory Equipment	CUST.	1,414,384	1,038,804	375,580	977,318	704,814	272,404	413,982	333,891	80,091	23,065
99.1081.34/955	Power Operated Equipment	CUST.	1,468,193	1,078,325	389,868	1,014,499	731,732	282,767	429,731	346,593	83,136	23,963
99.1081.34/965	Communication Equipment	CUST.	851,442	625,346	226,094	588,334	424,350	163,984	249,212	200,998	46,214	13,897
99.1081.34/975	Miscellaneous Equipment	CUST.	359,590	264,103	95,486	246,471	179,218	69,255	105,250	64,888	20,382	5,869
99.1081.34/985	Other Tangible Plant	CUST.	547,844	402,221	145,623	378,414	272,940	105,474	160,292	129,281	31,011	8,938
TOTAL			25,452,039	18,693,432	6,758,607	17,588,969	12,685,023	4,901,948	7,449,856	6,008,406	1,441,247	415,413
1995 AVERAGE GENERAL PLANT		CUST.	23,566,095	17,308,287	6,257,808	18,283,811	11,745,089	4,538,722	6,897,652	5,563,196	1,334,454	384,632

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

ALLOCATION OF GENERAL PLANT (99.1010.3)(X5) - 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 WATER	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	74,416	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.098471%	49.836929%	0.982500%	0.101800%	0.635579%	0.046861%	2.035322%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	325,269	234,808	4,625	479	2,992	221	9,581
1081.30/545 Structures & Improvements	CUST.	4,196,721	2,899,870	2,091,601	41,233	4,272	26,673	1,967	85,417
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	1,789,261	1,276,138	25,157	2,807	18,274	1,200	52,115
1081.34/906 Computer Equipment	CUST.	6,308,320	4,358,953	3,143,999	61,979	6,422	40,094	2,957	128,395
1081.34/915 Transportation Equipment	CUST.	3,838,489	2,652,337	1,913,062	37,713	3,906	24,397	1,600	78,126
1081.34/925 Stores Equipment	CUST.	41,680	28,800	20,773	410	42	265	20	848
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	991,496	715,140	14,098	1,461	9,120	673	29,205
1081.34/945 Laboratory Equipment	CUST.	407,313	281,447	203,000	4,002	415	2,589	191	8,290
1081.34/955 Power Operated Equipment	CUST.	1,422,601	982,998	709,009	13,977	1,448	9,042	667	28,955
1081.34/965 Communication Equipment	CUST.	647,239	447,232	322,577	6,359	659	4,114	303	13,173
1081.34/975 Miscellaneous Equipment	CUST.	342,143	236,415	170,520	3,362	348	2,175	160	6,964
1081.34/985 Other Tangible Plant	CUST.	9,490	6,557	4,730	93	10	60	4	193
TOTAL		21,680,152	14,980,853	10,805,155	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	325,269	234,808	4,625	479	2,992	221	9,581
1081.30/545 Structures & Improvements	CUST.	4,899,884	3,247,548	2,342,372	46,178	4,784	29,871	2,203	95,658
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	2,023,060	1,459,181	28,786	2,980	18,608	1,373	59,590
1081.34/906 Computer Equipment	CUST.	6,987,957	4,828,572	3,482,723	66,857	7,114	44,414	3,276	142,227
1081.34/915 Transportation Equipment	CUST.	4,103,794	2,835,859	2,045,287	40,320	4,178	26,063	1,924	83,525
1081.34/925 Stores Equipment	CUST.	42,735	29,529	21,289	420	44	272	20	870
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	1,090,298	786,404	15,503	1,608	10,029	740	32,115
1081.34/945 Laboratory Equipment	CUST.	1,414,384	977,318	704,914	13,896	1,440	8,990	663	28,787
1081.34/955 Power Operated Equipment	CUST.	1,466,193	1,014,499	731,732	14,425	1,485	9,332	688	29,882
1081.34/965 Communication Equipment	CUST.	851,442	588,334	424,350	8,365	867	5,412	399	17,330
1081.34/975 Miscellaneous Equipment	CUST.	359,590	248,471	179,218	3,533	366	2,285	169	7,319
1081.34/985 Other Tangible Plant	CUST.	547,644	378,414	272,940	5,381	557	3,481	257	11,146
TOTAL		25,452,039	17,586,969	12,685,023	250,066	25,910	161,767	11,932	518,031
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,586,095	16,283,611	11,745,089	231,537	23,990	149,781	11,048	479,646

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

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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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chulucota	1117 Citrus Park	906 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	43	383	126	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.028799%	0.256506%	0.084386%	0.444703%	0.235077%	1.202173%	0.049560%
GENERAL PLANT BALANCE @ 12/31/94:									
1061.30/535 Land & Land Rights	CUST.	470,732	136	1,207	397	2,093	1,107	5,659	233
1061.30/545 Structures & Improvements	CUST.	4,198,721	1,209	10,765	3,541	18,663	9,868	50,452	2,080
1061.34/905 Office Furniture & Equipment	CUST.	2,580,521	737	6,568	2,161	11,387	6,019	30,782	1,269
1061.34/905 Computer Equipment	CUST.	8,308,320	1,817	16,181	5,323	28,053	14,829	75,837	3,126
1061.34/915 Transportation Equipment	CUST.	3,838,489	1,105	9,846	3,239	17,070	9,023	46,145	1,902
1061.34/925 Stores Equipment	CUST.	41,680	12	107	35	185	98	501	21
1061.34/935 Tools, Shop & Garage	CUST.	1,434,902	413	3,681	1,211	8,381	3,373	17,250	711
1061.34/945 Laboratory Equipment	CUST.	407,313	117	1,045	344	1,811	957	4,897	202
1061.34/955 Power Operated Equipment	CUST.	1,422,601	410	3,649	1,200	6,326	3,344	17,102	705
1061.34/965 Communication Equipment	CUST.	647,239	188	1,680	546	2,878	1,522	7,781	321
1061.34/975 Miscellaneous Equipment	CUST.	342,143	99	878	289	1,522	804	4,113	170
1061.34/985 Other Tangible Plant	CUST.	9,490	3	24	8	42	22	114	5
TOTAL		21,680,152	6,244	55,611	18,295	96,412	50,965	260,633	10,745
GENERAL PLANT BALANCE @ 12/31/95:									
1061.30/535 Land & Land Rights	CUST.	470,732	136	1,207	397	2,093	1,107	5,659	233
1061.30/545 Structures & Improvements	CUST.	4,699,884	1,353	12,056	3,966	20,901	11,045	56,501	2,329
1061.34/905 Office Furniture & Equipment	CUST.	2,927,793	843	7,510	2,471	13,020	8,883	35,197	1,451
1061.34/906 Computer Equipment	CUST.	8,987,957	2,012	17,925	5,897	31,076	16,427	84,007	3,463
1061.34/915 Transportation Equipment	CUST.	4,103,794	1,182	10,527	3,463	18,250	9,647	49,335	2,034
1061.34/925 Stores Equipment	CUST.	42,735	12	110	36	190	100	514	21
1061.34/935 Tools, Shop & Garage	CUST.	1,577,890	454	4,047	1,332	7,017	3,709	18,969	782
1061.34/945 Laboratory Equipment	CUST.	1,414,384	407	3,628	1,194	6,290	3,325	17,003	701
1061.34/955 Power Operated Equipment	CUST.	1,468,193	423	3,785	1,239	6,529	3,451	17,650	728
1061.34/955 Communication Equipment	CUST.	851,442	245	2,184	719	3,786	2,002	10,236	422
1061.34/975 Miscellaneous Equipment	CUST.	359,590	104	922	303	1,599	845	4,323	178
1061.34/985 Other Tangible Plant	CUST.	547,644	158	1,405	462	2,435	1,287	6,584	271
TOTAL		25,452,039	7,330	65,287	21,476	113,186	59,832	305,977	12,614
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	6,787	60,449	19,867	104,799	55,398	283,305	11,679

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Destryler Shores	1808 Deftons	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		148,313	125	22,844	60	248	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.083717%	15.299405%	0.040184%	0.166754%	0.115864%	0.120552%	0.082377%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	394	72,019	189	785	545	567	368
1081.30/545 Structures & Improvements	CUST.	4,196,721	3,513	842,073	1,686	6,999	4,862	5,059	3,457
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	2,144	391,744	1,029	4,270	2,967	3,087	2,109
1081.34/908 Computer Equipment	CUST.	6,306,320	5,281	965,135	2,535	10,520	7,309	7,605	5,197
1081.34/915 Transportation Equipment	CUST.	3,838,489	3,213	587,268	1,542	6,401	4,447	4,627	3,182
1081.34/925 Stores Equipment	CUST.	41,680	35	6,377	17	70	48	50	34
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	1,201	219,532	577	2,393	1,683	1,730	1,162
1081.34/945 Laboratory Equipment	CUST.	407,313	341	82,316	164	679	472	491	336
1081.34/955 Power Operated Equipment	CUST.	1,422,801	1,191	217,649	572	2,372	1,848	1,715	1,172
1081.34/965 Communication Equipment	CUST.	647,239	542	99,024	280	1,079	750	780	533
1081.34/975 Miscellaneous Equipment	CUST.	342,143	286	52,346	137	571	396	412	282
1081.34/985 Other Tangible Plant	CUST.	9,490	8	1,452	4	16	11	11	8
TOTAL		21,680,152	18,150	3,316,934	8,712	36,155	25,119	26,136	17,860
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	394	72,019	189	785	545	567	368
1081.30/545 Structures & Improvements	CUST.	4,689,884	3,935	719,054	1,889	7,838	5,445	5,686	3,872
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	2,451	447,935	1,177	4,862	3,392	3,530	2,412
1081.34/908 Computer Equipment	CUST.	6,967,857	5,850	1,069,116	2,808	11,653	6,097	6,424	5,756
1081.34/915 Transportation Equipment	CUST.	4,103,794	3,436	627,856	1,649	6,844	4,755	4,947	3,361
1081.34/925 Stores Equipment	CUST.	42,735	36	5,538	17	71	50	52	35
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	1,321	241,408	634	2,631	1,828	1,902	1,300
1081.34/945 Laboratory Equipment	CUST.	1,414,384	1,184	218,392	568	2,359	1,639	1,705	1,165
1081.34/955 Power Operated Equipment	CUST.	1,468,193	1,229	224,825	590	2,448	1,701	1,770	1,209
1081.34/965 Communication Equipment	CUST.	851,442	713	130,266	342	1,420	987	1,026	701
1081.34/975 Miscellaneous Equipment	CUST.	359,590	301	55,015	144	600	417	433	296
1081.34/985 Other Tangible Plant	CUST.	547,844	458	83,785	220	913	635	660	451
TOTAL		25,452,039	21,308	3,894,010	10,228	42,445	29,490	30,683	20,967
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	19,729	3,605,472	9,470	39,300	27,305	26,409	19,413

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

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	573 Fisherman's Heaven	772 Fountains	679 Fox Run	556 Friendly Center	992 Golden Terrace	988 Gospel Inld Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	139	29	100	20	106	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093093%	0.019422%	0.066973%	0.013395%	0.070992%	0.005350%	0.073671%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	436	91	315	63	334	25	347
1081.30/545 Structures & Improvements	CUST.	4,196,721	3,907	815	2,811	582	2,979	225	3,082
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	2,384	487	1,715	343	1,818	137	1,886
1081.34/905 Computer Equipment	CUST.	6,308,320	5,873	1,225	4,225	845	4,478	338	4,647
1081.34/915 Transportation Equipment	CUST.	3,838,489	3,573	748	2,571	514	2,725	208	2,828
1081.34/925 Stores Equipment	CUST.	41,680	39	8	28	8	30	2	31
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	1,336	279	961	192	1,019	77	1,057
1081.34/945 Laboratory Equipment	CUST.	407,313	379	79	273	55	289	22	300
1081.34/955 Power Operated Equipment	CUST.	1,422,601	1,324	276	953	191	1,010	78	1,048
1081.34/965 Communication Equipment	CUST.	647,239	603	126	433	87	459	35	477
1081.34/975 Miscellaneous Equipment	CUST.	342,143	319	66	229	46	243	18	252
1081.34/985 Other Tangible Plant	CUST.	9,490	9	2	6	1	7	1	7
TOTAL		21,680,152	20,163	4,211	14,520	2,904	15,391	1,162	15,972
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	436	91	315	63	334	25	347
1081.30/545 Structures & Improvements	CUST.	4,699,884	4,375	913	3,148	630	3,337	252	3,462
1081.34/905 Office Furniture & Equipment	CUST.	2,827,793	2,726	569	1,961	392	2,078	157	2,157
1081.34/905 Computer Equipment	CUST.	6,967,957	6,505	1,357	4,680	936	4,961	374	5,149
1081.34/915 Transportation Equipment	CUST.	4,103,794	3,820	797	2,748	550	2,913	220	3,023
1081.34/925 Stores Equipment	CUST.	42,735	40	8	29	8	30	2	31
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	1,469	306	1,057	211	1,120	85	1,162
1081.34/945 Laboratory Equipment	CUST.	1,414,384	1,317	275	947	189	1,004	76	1,042
1081.34/955 Power Operated Equipment	CUST.	1,468,193	1,367	285	983	197	1,042	79	1,082
1081.34/965 Communication Equipment	CUST.	851,442	793	185	570	114	604	46	627
1081.34/975 Miscellaneous Equipment	CUST.	359,590	335	70	241	46	255	19	265
1081.34/985 Other Tangible Plant	CUST.	547,644	510	108	367	73	389	29	403
TOTAL		25,452,039	23,694	4,943	17,046	3,409	18,089	1,364	18,751
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	21,936	4,577	15,763	3,157	18,730	1,263	17,361

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Harmits Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	63	174	96	111	63	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042193%	0.116534%	0.064294%	0.074340%	0.035498%	0.161406%	0.169443%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	199	549	303	350	167	780	798
1081.30/545 Structures & Improvements	CUST.	4,196,721	1,771	4,691	2,698	3,120	1,490	6,774	7,111
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	1,080	2,994	1,646	1,904	909	4,133	4,339
1081.34/906 Computer Equipment	CUST.	6,308,320	2,662	7,351	4,056	4,690	2,239	10,182	10,689
1081.34/915 Transportation Equipment	CUST.	3,838,489	1,620	4,473	2,468	2,854	1,363	6,196	6,504
1081.34/925 Stores Equipment	CUST.	41,680	18	49	27	31	15	67	71
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	605	1,672	923	1,087	509	2,316	2,431
1081.34/945 Laboratory Equipment	CUST.	407,313	172	475	262	303	145	657	690
1081.34/955 Power Operated Equipment	CUST.	1,422,901	600	1,858	915	1,058	505	2,296	2,410
1081.34/965 Communication Equipment	CUST.	647,239	273	754	416	481	230	1,045	1,087
1081.34/975 Miscellaneous Equipment	CUST.	342,143	144	399	220	254	121	552	580
1081.34/985 Other Tangible Plant	CUST.	9,490	4	11	6	7	3	15	16
TOTAL		21,680,152	9,148	25,265	13,939	16,117	7,696	34,993	36,735
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	199	549	303	350	167	780	798
1081.30/545 Structures & Improvements	CUST.	4,699,894	1,983	5,477	3,022	3,494	1,668	7,598	7,964
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	1,235	3,412	1,882	2,177	1,039	4,726	4,961
1081.34/906 Computer Equipment	CUST.	6,967,957	2,946	8,143	4,483	5,196	2,480	11,279	11,841
1081.34/915 Transportation Equipment	CUST.	4,103,794	1,732	4,782	2,639	3,051	1,457	6,624	6,954
1081.34/925 Stores Equipment	CUST.	42,735	18	50	27	32	15	69	72
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	666	1,839	1,014	1,173	580	2,547	2,674
1081.34/945 Laboratory Equipment	CUST.	1,414,364	597	1,648	909	1,051	502	2,283	2,397
1081.34/955 Power Operated Equipment	CUST.	1,468,193	619	1,711	944	1,091	521	2,370	2,468
1081.34/965 Communication Equipment	CUST.	851,442	359	992	547	633	302	1,374	1,443
1081.34/975 Miscellaneous Equipment	CUST.	359,590	152	419	231	267	126	580	609
1081.34/985 Other Tangible Plant	CUST.	547,644	231	636	352	407	194	884	928
TOTAL		25,452,039	10,739	29,960	16,364	18,821	9,034	41,061	43,127
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	9,943	27,462	15,152	17,519	6,365	38,037	39,931

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	325 Lake Branley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		148,313	248	113	988	62	85	88	85
Customer Allocation Factors (Cust)		100.000000%	0.164755%	0.075680%	0.660358%	0.041524%	0.056927%	0.044202%	0.056927%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	778	358	3,109	195	268	208	268
1081.30/545 Structures & Improvements	CUST.	4,195,721	6,914	3,178	27,713	1,743	2,389	1,855	2,389
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	4,219	1,938	16,809	1,083	1,458	1,132	1,458
1081.34/905 Computer Equipment	CUST.	6,308,320	10,393	4,774	41,657	2,619	3,591	2,788	3,591
1081.34/915 Transportation Equipment	CUST.	3,838,489	6,324	2,905	25,348	1,594	2,185	1,697	2,185
1081.34/925 Stores Equipment	CUST.	41,680	69	32	275	17	24	18	24
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	2,364	1,088	9,475	596	817	634	817
1081.34/945 Laboratory Equipment	CUST.	407,313	671	308	2,690	169	232	180	232
1081.34/955 Power Operated Equipment	CUST.	1,422,801	2,344	1,077	8,394	591	810	629	810
1081.34/965 Communication Equipment	CUST.	647,239	1,088	490	4,274	269	368	288	368
1081.34/975 Miscellaneous Equipment	CUST.	342,143	564	259	2,259	142	195	151	195
1081.34/985 Other Tangible Plant	CUST.	9,480	16	7	63	4	5	4	5
TOTAL		21,880,152	35,719	16,408	143,167	9,002	12,342	9,583	12,342
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	778	358	3,109	195	268	208	268
1081.30/545 Structures & Improvements	CUST.	4,699,884	7,743	3,557	31,036	1,932	2,676	2,077	2,676
1081.34/905 Office Furniture & Equipment	CUST.	2,827,793	4,824	2,216	19,334	1,216	1,667	1,294	1,667
1081.34/905 Computer Equipment	CUST.	6,987,957	11,513	5,268	48,146	2,902	3,978	3,089	3,978
1081.34/915 Transportation Equipment	CUST.	4,103,794	6,781	3,106	27,100	1,704	2,336	1,814	2,336
1081.34/925 Stores Equipment	CUST.	42,735	70	32	282	18	24	19	24
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	2,600	1,194	10,420	655	898	697	898
1081.34/945 Laboratory Equipment	CUST.	1,414,364	2,330	1,070	9,340	597	805	625	805
1081.34/955 Power Operated Equipment	CUST.	1,468,193	2,419	1,111	9,895	610	836	649	836
1081.34/965 Communication Equipment	CUST.	851,442	1,403	644	5,623	354	485	376	485
1081.34/975 Miscellaneous Equipment	CUST.	359,590	592	272	2,375	149	205	158	205
1081.34/985 Other Tangible Plant	CUST.	547,844	902	414	3,816	227	312	242	312
TOTAL		25,452,039	41,933	19,262	168,075	10,569	14,489	11,250	14,489
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	38,826	17,835	155,821	9,785	13,416	10,417	13,416

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Leland Heights	2401 Lakeure Lakes	2802 Marco Shores	1106 Marion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	282	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.188865%	0.008037%	0.261866%	0.162745%	0.194223%	1.683711%	0.435997%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	889	38	1,233	766	914	7,826	2,052
1081.30/545 Structures & Improvements	CUST.	4,198,721	7,826	337	10,990	6,630	8,151	70,681	18,286
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	4,838	206	6,705	4,167	4,873	43,112	11,184
1081.34/906 Computer Equipment	CUST.	6,308,320	11,914	507	16,519	10,266	12,252	108,214	27,504
1081.34/915 Transportation Equipment	CUST.	3,838,489	7,250	308	10,052	6,247	7,455	64,629	16,738
1081.34/925 Stores Equipment	CUST.	41,880	79	3	109	68	81	702	182
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	2,710	115	3,758	2,335	2,787	24,160	6,256
1081.34/945 Laboratory Equipment	CUST.	407,313	789	33	1,087	663	791	6,858	1,776
1081.34/955 Power Operated Equipment	CUST.	1,422,601	2,687	114	3,725	2,315	2,763	23,952	6,202
1081.34/965 Communication Equipment	CUST.	647,239	1,222	52	1,695	1,053	1,257	10,898	2,822
1081.34/975 Miscellaneous Equipment	CUST.	342,143	646	27	896	557	665	5,781	1,492
1081.34/985 Other Tangible Plant	CUST.	9,490	18	1	25	15	18	160	41
TOTAL		21,680,152	40,946	1,742	56,773	35,283	42,108	365,031	94,525
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	889	38	1,233	766	914	7,826	2,052
1081.30/545 Structures & Improvements	CUST.	4,699,884	8,878	378	12,307	7,849	9,128	79,132	20,491
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	5,530	235	7,887	4,765	5,688	49,296	12,765
1081.34/906 Computer Equipment	CUST.	8,987,957	13,198	562	18,299	11,373	13,572	117,857	30,467
1081.34/915 Transportation Equipment	CUST.	4,103,794	7,751	330	10,746	6,679	7,971	69,096	17,892
1081.34/925 Stores Equipment	CUST.	42,735	81	3	112	70	83	720	186
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	2,980	127	4,132	2,568	3,065	26,567	6,880
1081.34/945 Laboratory Equipment	CUST.	1,414,384	2,671	114	3,704	2,302	2,747	23,814	6,167
1081.34/955 Power Operated Equipment	CUST.	1,468,193	2,773	118	3,845	2,389	2,852	24,720	6,401
1081.34/965 Communication Equipment	CUST.	851,442	1,608	68	2,230	1,388	1,654	14,336	3,712
1081.34/975 Miscellaneous Equipment	CUST.	359,590	679	29	942	585	698	6,054	1,568
1081.34/985 Other Tangible Plant	CUST.	847,844	1,034	44	1,434	891	1,064	9,221	2,388
TOTAL		25,452,039	48,070	2,046	68,650	41,422	49,434	428,539	110,970
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,568,095	44,508	1,894	81,712	38,353	45,771	396,785	102,747

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Pellaada Country Club	440 Palm Port	1429 Palm Terrace	559 Palme Motilla Home Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		149,313	38	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.024110%	0.095772%	0.135956%	0.022771%	0.066304%	0.794305%	0.038645%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	113	451	640	107	312	3,739	183
1081.30/545 Structures & Improvements	CUST.	4,196,721	1,012	4,019	5,706	956	2,783	33,335	1,630
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	617	2,452	3,481	583	1,688	20,338	995
1081.34/906 Computer Equipment	CUST.	6,308,320	1,521	6,042	8,577	1,438	4,183	50,107	2,480
1081.34/915 Transportation Equipment	CUST.	3,838,489	925	3,676	5,219	874	2,545	30,489	1,491
1081.34/925 Stores Equipment	CUST.	41,680	10	40	57	9	28	331	18
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	346	1,374	1,951	327	951	11,397	557
1081.34/945 Laboratory Equipment	CUST.	407,313	98	390	554	93	270	3,235	158
1081.34/955 Power Operated Equipment	CUST.	1,422,601	343	1,362	1,934	324	943	11,300	553
1081.34/965 Communication Equipment	CUST.	647,239	158	620	680	147	429	5,141	251
1081.34/975 Miscellaneous Equipment	CUST.	342,143	82	328	465	78	227	2,718	133
1081.34/985 Other Tangible Plant	CUST.	9,480	2	9	13	2	6	75	4
TOTAL		21,680,152	5,227	20,784	29,475	4,937	14,375	172,206	8,422
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	113	451	640	107	312	3,739	183
1081.30/545 Structures & Improvements	CUST.	4,699,864	1,133	4,501	6,390	1,070	3,116	37,331	1,826
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	706	2,804	3,981	667	1,941	23,256	1,137
1081.34/906 Computer Equipment	CUST.	6,987,957	1,685	6,693	9,501	1,591	4,633	55,506	2,714
1081.34/915 Transportation Equipment	CUST.	4,103,794	989	3,930	5,579	934	2,721	32,597	1,594
1081.34/925 Stores Equipment	CUST.	42,735	10	41	58	10	28	339	17
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	380	1,511	2,145	359	1,046	12,533	613
1081.34/945 Laboratory Equipment	CUST.	1,414,384	341	1,355	1,923	322	938	11,235	549
1081.34/955 Power Operated Equipment	CUST.	1,468,193	354	1,408	1,996	334	973	11,862	570
1081.34/965 Communication Equipment	CUST.	851,442	205	815	1,158	194	565	8,783	331
1081.34/975 Miscellaneous Equipment	CUST.	359,590	87	344	489	82	238	2,856	140
1081.34/985 Other Tangible Plant	CUST.	547,644	132	524	745	125	363	4,350	213
TOTAL		25,452,039	8,137	24,376	34,604	5,796	16,876	202,167	9,887
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	5,682	22,570	32,040	5,366	15,625	187,167	9,154

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estatee	553 Piney Woods	887 Point O'Woods	443 Possons Park	1085 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	132	685	212	157	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.088405%	0.445373%	0.141984%	0.111846%	0.230389%	0.111846%	0.104479%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	416	2,097	668	528	1,085	528	492
1081.30/545 Structures & Improvements	CUST.	4,198,721	3,710	18,691	5,959	4,694	9,669	4,694	4,365
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	2,264	11,404	3,636	2,864	5,889	2,864	2,675
1081.34/906 Computer Equipment	CUST.	6,308,320	5,577	26,096	8,957	7,058	14,534	7,058	6,591
1081.34/915 Transportation Equipment	CUST.	3,838,488	3,393	17,096	5,450	4,293	8,843	4,293	4,010
1081.34/925 Stores Equipment	CUST.	41,690	37	186	59	47	96	47	44
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	1,269	6,391	2,037	1,605	3,306	1,605	1,499
1081.34/945 Laboratory Equipment	CUST.	407,313	360	1,814	576	456	938	456	428
1081.34/955 Power Operated Equipment	CUST.	1,422,601	1,258	6,338	2,020	1,591	3,278	1,591	1,488
1081.34/965 Communication Equipment	CUST.	647,239	572	2,883	919	724	1,491	724	676
1081.34/975 Miscellaneous Equipment	CUST.	342,143	302	1,524	488	383	788	383	357
1081.34/985 Other Tangible Plant	CUST.	9,490	8	42	13	11	22	11	10
TOTAL		21,680,152	19,166	96,558	30,782	24,248	49,949	24,248	22,651
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	416	2,097	668	528	1,085	528	492
1081.30/545 Structures & Improvements	CUST.	4,699,864	4,155	20,932	6,673	5,257	10,828	5,257	4,910
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	2,588	13,040	4,157	3,275	6,745	3,275	3,059
1081.34/906 Computer Equipment	CUST.	6,987,957	6,176	31,122	9,922	7,816	16,099	7,816	7,301
1081.34/915 Transportation Equipment	CUST.	4,103,794	3,528	18,277	5,827	4,590	9,455	4,590	4,288
1081.34/925 Stores Equipment	CUST.	42,735	38	190	61	48	98	48	45
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	1,395	7,027	2,240	1,765	3,635	1,765	1,649
1081.34/945 Laboratory Equipment	CUST.	1,414,384	1,250	6,299	2,008	1,582	3,259	1,582	1,478
1081.34/955 Power Operated Equipment	CUST.	1,466,193	1,299	6,539	2,085	1,642	3,383	1,642	1,534
1081.34/965 Communication Equipment	CUST.	851,442	753	3,792	1,209	952	1,962	952	890
1081.34/975 Miscellaneous Equipment	CUST.	359,590	316	1,602	511	402	828	402	376
1081.34/985 Other Tangible Plant	CUST.	547,644	484	2,439	778	613	1,262	613	572
TOTAL		25,452,039	22,501	113,357	38,136	28,467	58,539	28,467	26,592
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	20,834	104,957	33,460	26,358	54,294	26,358	24,622

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Ozell Ridge	442 River Grove	438 River Park	888 Rosemont	1115 Salt Springs	1118 Seminole Village	574 Silver Lake Est.
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	15	105	352	120	118	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.010046%	0.070322%	0.235746%	0.080368%	0.077689%	0.001339%	0.901462%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	47	331	1,110	378	368	6	4,243
1081.30/545 Structures & Improvements	CUST.	4,198,721	422	2,951	9,894	3,373	3,280	56	37,832
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	257	1,801	6,036	2,068	1,989	34	23,062
1081.34/906 Computer Equipment	CUST.	6,308,320	634	4,436	14,872	5,070	4,901	84	56,867
1081.34/915 Transportation Equipment	CUST.	3,838,489	368	2,699	9,049	3,065	2,962	51	34,603
1081.34/925 Storage Equipment	CUST.	41,880	4	29	98	33	32	1	376
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	144	1,009	3,383	1,153	1,115	19	12,935
1081.34/945 Laboratory Equipment	CUST.	407,313	41	286	960	327	318	5	3,672
1081.34/955 Power Operated Equipment	CUST.	1,422,601	143	1,000	3,354	1,143	1,105	19	12,824
1081.34/965 Communication Equipment	CUST.	647,239	65	455	1,526	520	503	9	5,635
1081.34/975 Miscellaneous Equipment	CUST.	342,143	34	241	807	275	266	5	3,084
1081.34/985 Other Tangible Plant	CUST.	9,490	1	7	22	8	7	0	86
TOTAL		21,680,152	2,178	15,246	51,110	17,424	16,843	290	195,438
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	47	331	1,110	378	368	6	4,243
1081.30/545 Structures & Improvements	CUST.	4,689,884	472	3,305	11,080	3,777	3,651	63	42,368
1081.34/906 Office Furniture & Equipment	CUST.	2,927,793	294	2,059	6,902	2,353	2,275	39	26,393
1081.34/906 Computer Equipment	CUST.	6,987,957	702	4,914	16,474	5,616	5,429	94	62,994
1081.34/915 Transportation Equipment	CUST.	4,103,794	412	2,886	9,875	3,288	3,188	55	36,994
1081.34/925 Storage Equipment	CUST.	42,735	4	30	101	34	33	1	365
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	159	1,110	3,720	1,268	1,226	21	14,224
1081.34/945 Laboratory Equipment	CUST.	1,414,384	142	895	3,334	1,137	1,099	19	12,750
1081.34/955 Power Operated Equipment	CUST.	1,468,193	147	1,032	3,461	1,180	1,141	20	13,235
1081.34/965 Communication Equipment	CUST.	851,442	86	599	2,007	684	661	11	7,675
1081.34/975 Miscellaneous Equipment	CUST.	359,590	36	253	848	289	279	5	3,242
1081.34/985 Other Tangible Plant	CUST.	547,644	55	385	1,291	440	425	7	4,937
TOTAL		25,452,039	2,557	17,898	60,002	20,455	19,773	341	229,440
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	2,367	16,572	55,556	18,940	18,308	316	212,439

(1) Adjusted for sale of Veronica Gardens, Lakeville Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.

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

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Sitycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	888 Sugarmill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	28	114	82	7	621	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.076350%	0.054918%	0.004688%	0.415905%	1.504223%	0.285307%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	82	358	259	22	1,958	7,081	1,343
1081.30/545 Structures & Improvements	CUST.	4,186,721	731	3,204	2,305	197	17,454	63,128	11,974
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	446	1,955	1,406	120	10,649	38,516	7,305
1081.34/905 Computer Equipment	CUST.	6,308,320	1,098	4,816	3,464	296	26,237	94,891	17,998
1081.34/915 Transportation Equipment	CUST.	3,838,489	668	2,931	2,108	180	15,964	57,739	10,951
1081.34/925 Stores Equipment	CUST.	41,880	7	32	23	2	173	627	119
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	250	1,098	788	67	5,968	21,584	4,094
1081.34/945 Laboratory Equipment	CUST.	407,313	71	311	224	19	1,694	6,127	1,182
1081.34/955 Power Operated Equipment	CUST.	1,422,601	248	1,086	781	67	5,917	21,389	4,059
1081.34/965 Communication Equipment	CUST.	647,239	113	494	355	30	2,892	9,736	1,647
1081.34/975 Miscellaneous Equipment	CUST.	342,143	60	281	188	16	1,423	5,147	978
1081.34/985 Other Tangible Plant	CUST.	8,490	2	7	5	0	39	143	27
TOTAL		21,680,152	3,775	16,553	11,906	1,016	90,189	326,118	61,855
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	82	358	259	22	1,958	7,081	1,343
1081.30/545 Structures & Improvements	CUST.	4,698,884	818	3,588	2,581	220	19,547	70,697	13,409
1081.34/905 Office Furniture & Equipment	CUST.	2,827,793	510	2,235	1,608	137	12,177	44,041	6,353
1081.34/908 Computer Equipment	CUST.	6,987,957	1,217	5,335	3,838	328	29,083	105,114	19,937
1081.34/915 Transportation Equipment	CUST.	4,103,794	715	3,133	2,254	192	17,068	61,730	11,708
1081.34/925 Stores Equipment	CUST.	42,735	7	33	23	2	178	643	122
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	275	1,205	867	74	6,563	23,735	4,502
1081.34/945 Laboratory Equipment	CUST.	1,414,384	248	1,080	777	66	5,882	21,275	4,035
1081.34/955 Power Operated Equipment	CUST.	1,466,193	255	1,121	806	69	6,108	22,085	4,189
1081.34/965 Communication Equipment	CUST.	851,442	146	650	468	40	3,541	12,808	2,429
1081.34/975 Miscellaneous Equipment	CUST.	359,590	63	275	197	17	1,496	5,409	1,026
1081.34/985 Other Tangible Plant	CUST.	547,644	95	416	301	26	2,278	8,238	1,562
TOTAL		25,452,039	4,432	19,433	13,978	1,193	105,856	382,855	72,616
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	4,104	17,993	12,942	1,105	98,013	354,467	67,236

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Waiata	122 Westport	783 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/95) - water : (1)									
Average No. of Customers		148,313	10	543	3,382	138	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006697%	0.363666%	2.265041%	0.091084%	0.090414%	0.067795%	0.070322%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	32	1,712	10,662	429	426	413	331
1081.30/545 Structures & Improvements	CUST.	4,198,721	281	15,262	95,057	3,623	3,794	3,662	2,951
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	171	9,312	57,997	2,332	2,315	2,246	1,801
1081.34/906 Computer Equipment	CUST.	6,308,320	422	22,941	142,886	5,746	5,704	5,535	4,436
1081.34/915 Transportation Equipment	CUST.	3,836,489	257	13,959	86,943	3,496	3,471	3,369	2,899
1081.34/925 Stores Equipment	CUST.	41,680	3	152	944	38	38	37	29
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	96	5,218	32,501	1,307	1,297	1,259	1,009
1081.34/945 Laboratory Equipment	CUST.	407,313	27	1,481	9,226	371	369	357	286
1081.34/955 Power Operated Equipment	CUST.	1,422,801	95	5,174	32,222	1,296	1,286	1,248	1,000
1081.34/965 Communication Equipment	CUST.	647,239	43	2,354	14,660	590	585	568	455
1081.34/975 Miscellaneous Equipment	CUST.	342,143	23	1,244	7,750	312	309	300	241
1081.34/985 Other Tangible Plant	CUST.	9,490	1	35	215	9	9	8	7
TOTAL		21,680,152	1,452	78,643	491,064	19,747	19,602	19,021	15,246
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	32	1,712	10,662	429	426	413	331
1081.30/545 Structures & Improvements	CUST.	4,699,884	315	17,092	108,454	4,261	4,249	4,123	3,305
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	196	10,647	68,318	2,667	2,647	2,569	2,059
1081.34/906 Computer Equipment	CUST.	6,967,957	468	25,413	158,280	6,365	6,318	6,131	4,914
1081.34/915 Transportation Equipment	CUST.	4,103,794	275	14,924	92,653	3,738	3,710	3,600	2,886
1081.34/925 Stores Equipment	CUST.	42,735	3	155	968	39	39	37	30
1081.34/935 Tools, Shop & Garage	CUST.	1,577,690	106	5,738	35,740	1,437	1,427	1,384	1,110
1081.34/945 Laboratory Equipment	CUST.	1,414,384	95	5,144	32,036	1,268	1,279	1,241	995
1081.34/955 Power Operated Equipment	CUST.	1,466,193	98	5,339	33,255	1,337	1,327	1,288	1,032
1081.34/965 Communication Equipment	CUST.	851,442	57	3,096	19,296	776	770	747	599
1081.34/975 Miscellaneous Equipment	CUST.	359,590	24	1,308	8,145	328	325	315	253
1081.34/985 Other Tangible Plant	CUST.	547,644	37	1,992	12,404	499	495	480	385
TOTAL		25,452,039	1,705	92,560	576,499	23,183	23,012	22,330	17,896
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	1,578	65,702	533,782	21,465	21,307	20,876	16,572

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	1,187	21	484	55,690	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.781580%	0.014064%	0.324151%	37.297489%	0.000000%	1.977055%	0.146002%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	3,679	66	1,526	175,571	0	9,307	887
1081.30/545 Structures & Improvements	CUST.	4,198,721	32,801	590	13,604	1,585,272	0	82,971	6,127
1081.34/905 Office Furniture & Equipment	CUST.	2,580,521	20,013	360	8,300	965,010	0	50,623	3,738
1081.34/906 Computer Equipment	CUST.	6,308,320	49,305	887	20,449	2,352,845	0	124,719	9,210
1081.34/915 Transportation Equipment	CUST.	3,838,489	30,001	540	12,443	1,431,680	0	75,889	5,604
1081.34/925 Stores Equipment	CUST.	41,680	326	6	135	15,546	0	824	61
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	11,215	202	4,651	535,183	0	28,369	2,095
1081.34/945 Laboratory Equipment	CUST.	407,313	3,163	57	1,320	151,918	0	8,053	595
1081.34/955 Power Operated Equipment	CUST.	1,422,601	11,119	206	4,611	530,594	0	28,126	2,077
1081.34/965 Communication Equipment	CUST.	647,239	5,059	91	2,098	241,404	0	12,796	945
1081.34/975 Miscellaneous Equipment	CUST.	342,143	2,674	48	1,109	127,611	0	6,764	500
1081.34/985 Other Tangible Plant	CUST.	9,490	74	1	31	3,540	0	188	14
TOTAL		21,580,152	169,448	3,049	70,276	8,066,152	0	426,629	31,653
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	3,679	66	1,526	175,571	0	9,307	887
1081.30/545 Structures & Improvements	CUST.	4,699,864	36,733	661	15,235	1,752,939	0	92,919	6,862
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	22,863	412	9,490	1,091,993	0	57,684	4,275
1081.34/906 Computer Equipment	CUST.	6,987,957	54,816	983	22,852	2,606,333	0	136,156	10,203
1081.34/915 Transportation Equipment	CUST.	4,103,794	32,074	577	13,303	1,530,612	0	81,134	5,992
1081.34/925 Stores Equipment	CUST.	42,735	334	6	139	15,939	0	845	62
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	12,332	222	5,115	588,513	0	31,196	2,304
1081.34/945 Laboratory Equipment	CUST.	1,414,394	11,055	199	4,585	527,530	0	27,963	2,065
1081.34/955 Power Operated Equipment	CUST.	1,468,193	11,475	206	4,759	547,599	0	29,027	2,144
1081.34/965 Communication Equipment	CUST.	651,442	6,855	120	2,760	317,567	0	16,833	1,243
1081.34/975 Miscellaneous Equipment	CUST.	359,590	2,610	51	1,166	134,116	0	7,109	525
1081.34/985 Other Tangible Plant	CUST.	547,644	4,280	77	1,775	204,257	0	10,827	800
TOTAL		25,452,039	198,826	3,560	82,523	8,482,971	0	503,201	37,160
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	184,188	3,314	76,390	6,789,562	0	485,915	34,407

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2901 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	87	152	87	8,585	5,803	205	64
Customer Allocation Factors (Cust)		100.000000%	0.058267%	0.101800%	0.058267%	5.749667%	3.886467%	0.137865%	0.042863%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	274	479	274	27,086	18,295	649	202
1081.30/545 Structures & Improvements	CUST.	4,196,721	2,445	4,272	2,445	241,297	163,104	5,790	1,799
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	1,492	2,607	1,492	147,221	99,514	3,533	1,098
1081.34/906 Computer Equipment	CUST.	6,308,320	3,676	6,422	3,676	362,707	245,171	8,703	2,704
1081.34/915 Transportation Equipment	CUST.	3,838,489	2,237	3,908	2,237	220,700	149,182	5,296	1,645
1081.34/925 Stores Equipment	CUST.	41,680	24	42	24	2,398	1,620	56	18
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	836	1,461	836	82,502	55,767	1,980	615
1081.34/945 Laboratory Equipment	CUST.	407,313	237	415	237	23,419	15,830	562	175
1081.34/955 Power Operated Equipment	CUST.	1,422,901	829	1,448	829	81,795	55,289	1,963	610
1081.34/965 Communication Equipment	CUST.	647,239	377	659	377	37,214	25,155	893	277
1081.34/975 Miscellaneous Equipment	CUST.	342,143	199	348	199	19,572	13,297	472	147
1081.34/985 Other Tangible Plant	CUST.	9,490	6	10	6	645	369	13	4
TOTAL		21,680,152	12,632	22,070	12,632	1,246,536	842,582	29,911	9,293
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	274	479	274	27,086	18,295	649	202
1081.30/545 Structures & Improvements	CUST.	4,099,884	2,738	4,784	2,738	270,228	182,659	6,484	2,015
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	1,708	2,980	1,706	168,336	113,766	4,039	1,255
1081.34/906 Computer Equipment	CUST.	6,987,957	4,072	7,114	4,072	401,784	271,585	9,641	2,995
1081.34/915 Transportation Equipment	CUST.	4,103,794	2,391	4,178	2,391	235,954	159,493	5,662	1,759
1081.34/925 Stores Equipment	CUST.	42,735	25	44	25	2,457	1,661	59	18
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	919	1,606	919	90,723	61,324	2,177	676
1081.34/945 Laboratory Equipment	CUST.	1,414,384	624	1,440	624	81,322	54,970	1,951	606
1081.34/955 Power Operated Equipment	CUST.	1,468,193	855	1,495	855	64,416	57,061	2,026	629
1081.34/965 Communication Equipment	CUST.	851,442	496	867	496	46,955	33,091	1,175	365
1081.34/975 Miscellaneous Equipment	CUST.	359,590	210	366	210	20,675	13,975	496	154
1081.34/985 Other Tangible Plant	CUST.	547,644	319	557	319	31,488	21,264	756	235
TOTAL		25,452,039	14,830	25,910	14,830	1,463,407	989,185	35,115	10,910
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	13,731	23,990	13,731	1,354,972	915,868	32,513	10,101

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

ALLOCATION OF GENERAL PLANT (99.1010.3X15) - WATER BALANCES
 - 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonville Estates	1902 Marshall Heights	210 Lake Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		148,313	122	450	16,728	163	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.081708%	0.301380%	12.541440%	0.109167%	0.213645%	0.517704%	0.155378%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	385	1,419	59,037	514	1,006	2,437	731
1081.30/545 Structures & Improvements	CUST.	4,196,721	3,429	12,648	526,329	4,581	8,968	21,727	6,521
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	2,092	7,717	321,128	2,795	5,470	13,256	3,978
1081.34/906 Computer Equipment	CUST.	6,308,320	5,154	19,012	791,154	8,857	13,477	32,658	8,802
1081.34/915 Transportation Equipment	CUST.	3,839,488	3,136	11,568	481,402	4,190	8,201	19,872	5,964
1081.34/925 Storage Equipment	CUST.	41,680	34	126	5,227	48	89	218	65
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	1,172	4,325	179,957	1,566	3,066	7,429	2,230
1081.34/945 Laboratory Equipment	CUST.	407,313	333	1,228	51,083	445	870	2,109	633
1081.34/955 Power Operated Equipment	CUST.	1,422,601	1,162	4,267	178,415	1,553	3,039	7,365	2,210
1081.34/965 Communication Equipment	CUST.	647,239	529	1,951	81,173	707	1,383	3,351	1,008
1081.34/975 Miscellaneous Equipment	CUST.	342,143	280	1,031	42,910	374	731	1,771	532
1081.34/985 Other Tangible Plant	CUST.	8,490	8	29	1,190	10	20	49	15
TOTAL		21,080,152	17,714	65,340	2,719,003	23,667	48,319	112,239	33,686
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	470,732	385	1,419	59,037	514	1,006	2,437	731
1081.30/545 Structures & Improvements	CUST.	4,699,884	3,840	14,165	589,433	5,131	10,041	24,332	7,303
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	2,392	8,824	367,187	3,196	6,255	15,157	4,549
1081.34/906 Computer Equipment	CUST.	6,987,957	5,710	21,060	876,390	7,629	14,929	36,177	10,858
1081.34/915 Transportation Equipment	CUST.	4,103,794	3,353	12,368	514,875	4,480	8,788	21,246	6,378
1081.34/925 Storage Equipment	CUST.	42,735	35	129	5,360	47	91	221	66
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	1,289	4,755	197,890	1,723	3,371	8,169	2,452
1081.34/945 Laboratory Equipment	CUST.	1,414,384	1,156	4,263	177,364	1,544	3,022	7,322	2,196
1081.34/955 Power Operated Equipment	CUST.	1,488,190	1,200	4,425	184,133	1,603	3,137	7,601	2,281
1081.34/965 Communication Equipment	CUST.	651,442	696	2,566	106,783	929	1,819	4,408	1,323
1081.34/975 Miscellaneous Equipment	CUST.	359,590	294	1,084	45,098	393	788	1,862	559
1081.34/985 Other Tangible Plant	CUST.	547,644	447	1,650	66,682	596	1,170	2,835	851
TOTAL		25,452,039	20,796	78,707	3,192,052	27,765	54,377	131,788	39,547
1995 AVERAGE GENERAL PLANT - WATER:	CUST.	23,586,065	19,235	71,024	2,855,528	25,726	50,348	122,003	36,617

(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		COUNTY			SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1905 Seaboard	2701 Spring Hill		1901 Valrico Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)						
Average No. of Customers		148,313	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)		100.000000%	1.723226%	16.303365%	0.237086%	19.259542%
GENERAL PLANT BALANCE @ 12/31/94:						
1081.30/535 Land & Land Rights	CUST.	470,732	8,112	78,745	1,116	90,681
1081.30/545 Structures & Improvements	CUST.	4,196,721	72,319	684,208	9,850	808,269
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	44,124	417,450	8,071	493,145
1081.34/908 Computer Equipment	CUST.	5,308,320	108,707	1,028,467	14,956	1,214,954
1081.34/915 Transportation Equipment	CUST.	3,836,488	68,146	625,802	9,101	739,275
1081.34/925 Stores Equipment	CUST.	41,680	718	8,795	89	8,027
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	24,727	233,937	3,402	278,358
1081.34/945 Laboratory Equipment	CUST.	407,313	7,019	66,408	966	78,447
1081.34/955 Power Operated Equipment	CUST.	1,422,601	24,515	231,831	3,373	273,988
1081.34/965 Communication Equipment	CUST.	647,239	11,153	105,522	1,535	124,655
1081.34/975 Miscellaneous Equipment	CUST.	342,143	5,896	55,781	811	65,885
1081.34/985 Other Tangible Plant	CUST.	9,490	164	1,547	22	1,828
TOTAL		21,680,152	373,598	3,534,568	51,401	4,175,498
GENERAL PLANT BALANCE @ 12/31/95:						
1081.30/535 Land & Land Rights	CUST.	470,732	8,112	78,745	1,116	90,681
1081.30/545 Structures & Improvements	CUST.	4,699,884	80,990	786,238	11,143	905,176
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	50,452	477,328	8,941	563,878
1081.34/908 Computer Equipment	CUST.	8,987,957	120,418	1,139,270	16,567	1,345,849
1081.34/915 Transportation Equipment	CUST.	4,103,794	70,718	669,055	9,730	790,372
1081.34/925 Stores Equipment	CUST.	42,735	736	6,967	101	8,231
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	27,191	257,249	3,741	303,694
1081.34/945 Laboratory Equipment	CUST.	1,414,384	24,373	230,592	3,353	272,404
1081.34/955 Power Operated Equipment	CUST.	1,468,193	25,300	239,384	3,481	282,767
1081.34/965 Communication Equipment	CUST.	851,442	14,672	138,813	2,019	163,954
1081.34/975 Miscellaneous Equipment	CUST.	359,590	6,197	58,625	853	89,255
1081.34/985 Other Tangible Plant	CUST.	547,644	9,437	89,284	1,288	105,474
TOTAL		25,452,039	438,598	4,149,531	60,343	4,901,946
1905 AVERAGE GENERAL PLANT - WATER:	CUST.	23,566,095	406,097	3,842,060	55,872	4,538,722

(1) Adjusted for sale of Venice Gardens, Lakealde 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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Arniefa Island	990 Apache Shores	332 Apple Valley	888 Beacon Hills	472 Beechar's Point
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,313	43,703	35,248	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.269387%	23.806786%	0.855920%	0.075600%	0.111646%	1.965869%	0.010716%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	137,780	111,125	4,029	356	526	9,253	50
1081.30545 Structures & Improvements	CUST.	4,196,721	1,228,355	990,711	35,921	3,178	4,894	82,494	450
1081.34905 Office Furniture & Equipment	CUST.	2,560,521	748,449	604,457	21,918	1,936	2,864	59,391	274
1081.34906 Computer Equipment	CUST.	8,308,320	1,846,407	1,489,182	53,894	4,774	7,056	124,001	676
1081.34915 Transportation Equipment	CUST.	3,838,489	1,123,502	905,144	32,654	2,905	4,293	75,452	411
1081.34925 Stores Equipment	CUST.	41,680	12,200	9,839	357	32	47	819	4
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	419,987	338,734	12,282	1,086	1,605	28,235	154
1081.34945 Laboratory Equipment	CUST.	407,313	119,218	96,154	3,488	308	458	8,008	44
1081.34955 Power Operated Equipment	CUST.	1,422,801	416,387	335,830	12,176	1,077	1,591	27,984	152
1081.34965 Communication Equipment	CUST.	647,239	188,443	152,752	5,540	490	724	12,723	69
1081.34975 Miscellaneous Equipment	CUST.	342,143	100,143	80,769	2,928	259	383	6,725	37
1081.34985 Other Tangible Plant	CUST.	8,490	2,778	2,240	81	7	11	187	1
TOTAL		21,680,152	5,345,647	5,117,967	185,585	16,408	24,246	426,180	2,323
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	470,732	137,780	111,125	4,029	356	526	9,253	50
1081.30545 Structures & Improvements	CUST.	4,899,884	1,375,627	1,106,492	40,227	3,557	5,257	92,384	504
1081.34905 Office Furniture & Equipment	CUST.	2,927,793	854,947	691,158	25,060	2,216	3,275	57,551	314
1081.34906 Computer Equipment	CUST.	6,987,957	2,045,332	1,649,832	58,811	5,288	7,616	137,360	748
1081.34915 Transportation Equipment	CUST.	4,103,794	1,201,155	968,774	35,125	3,108	4,590	80,667	440
1081.34925 Stores Equipment	CUST.	42,735	12,508	10,088	368	32	48	840	5
1081.34935 Tools, Shop & Garage	CUST.	1,577,990	461,838	372,489	13,505	1,194	1,765	31,016	169
1081.34945 Laboratory Equipment	CUST.	1,414,264	413,982	333,891	12,106	1,070	1,582	27,802	152
1081.34955 Power Operated Equipment	CUST.	1,468,193	429,731	346,593	12,567	1,111	1,642	28,860	157
1081.34965 Communication Equipment	CUST.	851,442	249,212	200,998	7,288	644	952	16,737	91
1081.34975 Miscellaneous Equipment	CUST.	359,590	105,250	84,968	3,078	272	402	7,068	39
1081.34985 Other Tangible Plant	CUST.	547,844	160,292	129,281	4,687	414	613	10,765	59
TOTAL		25,452,039	7,449,656	6,008,408	217,849	19,262	28,467	500,303	2,727
1995 AVERAGE GENERAL PLANT - SEWER:	CUST.	23,566,095	6,897,652	5,563,198	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.

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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burr Stone	335 Chutucka	1117 Citrus Park	905 Citrus Springs	1905 Deltora	673 Fisherman's Haven	340 FL. Cost. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		149,313	332	134	286	686	4,617	144	43
Customer Allocation Factors (Cust)		100.000000%	0.222352%	0.089744%	0.178149%	0.459438%	3.082162%	0.098442%	0.028799%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	1,947	422	839	2,163	14,558	454	138
1081.30545 Structures & Improvements	CUST.	4,198,721	9,331	3,788	7,476	19,281	129,789	4,047	1,209
1081.34905 Office Furniture & Equipment	CUST.	2,580,521	5,993	2,288	4,582	11,764	79,175	2,489	737
1081.34908 Computer Equipment	CUST.	8,308,320	14,027	5,861	11,238	28,993	198,063	6,084	1,817
1081.34915 Transportation Equipment	CUST.	3,838,489	8,535	3,445	6,836	17,635	118,692	3,702	1,105
1081.34925 Stores Equipment	CUST.	41,680	93	37	74	191	1,289	40	12
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	3,191	1,289	2,555	6,592	44,370	1,384	413
1081.34945 Laboratory Equipment	CUST.	407,313	908	386	785	1,871	12,585	383	117
1081.34955 Power Operated Equipment	CUST.	1,422,601	3,163	1,277	2,534	6,536	43,989	1,372	410
1081.34965 Communication Equipment	CUST.	647,239	1,439	581	1,153	2,874	20,014	624	186
1081.34975 Miscellaneous Equipment	CUST.	342,143	761	307	610	1,572	10,580	330	99
1081.34985 Other Tangible Plant	CUST.	9,490	21	9	17	44	293	9	3
TOTAL		21,680,152	49,206	19,457	38,823	99,807	670,385	20,909	6,244
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	470,732	1,947	422	839	2,163	14,558	454	138
1081.30545 Structures & Improvements	CUST.	4,698,884	10,450	4,218	8,373	21,593	145,328	4,533	1,363
1081.34905 Office Furniture & Equipment	CUST.	2,827,793	6,510	2,628	5,216	13,451	90,532	2,824	843
1081.34908 Computer Equipment	CUST.	8,987,857	15,838	6,271	12,449	32,105	216,079	6,739	2,012
1081.34915 Transportation Equipment	CUST.	4,103,794	9,125	3,683	7,311	18,854	126,898	3,958	1,182
1081.34925 Stores Equipment	CUST.	42,735	95	38	76	188	1,321	41	12
1081.34935 Tools, Shop & Garage	CUST.	1,577,890	3,508	1,418	2,911	7,249	48,791	1,522	464
1081.34945 Laboratory Equipment	CUST.	1,414,384	3,145	1,269	2,520	6,488	43,735	1,364	407
1081.34955 Power Operated Equipment	CUST.	1,468,193	3,285	1,318	2,618	6,745	45,399	1,416	423
1081.34965 Communication Equipment	CUST.	851,442	1,893	764	1,517	3,912	26,328	821	245
1081.34975 Miscellaneous Equipment	CUST.	359,530	800	323	641	1,652	11,119	347	104
1081.34985 Other Tangible Plant	CUST.	547,844	1,218	491	978	2,516	16,934	528	158
TOTAL		25,452,039	56,580	22,842	45,343	116,838	787,018	24,546	7,330
1995 AVERAGE GENERAL PLANT - SEWER:	CUST.	23,568,095	52,400	21,149	41,963	108,271	728,702	22,728	6,787

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	679 Holiday Haven	1802 Jungle Den	675 Lettini Heights	2401 Leisure Lakes	2802 Marco Shores	1108 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,313	98	92	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.065634%	0.061616%	0.077689%	0.260527%	0.153369%	0.169443%	0.892066%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	309	290	366	1,226	722	798	4,199
1081.30545 Structures & Improvements	CUST.	4,198,721	2,754	2,596	3,260	10,934	6,436	7,111	37,436
1081.34905 Office Furniture & Equipment	CUST.	2,560,521	1,681	1,576	1,989	6,671	3,927	4,339	22,842
1081.34908 Computer Equipment	CUST.	8,308,220	4,140	3,867	4,901	16,435	9,675	10,689	56,276
1081.34915 Transportation Equipment	CUST.	3,636,469	2,519	2,365	2,982	10,000	5,807	6,504	34,243
1081.34925 Stores Equipment	CUST.	41,680	27	26	32	109	64	71	372
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	942	884	1,115	3,738	2,201	2,431	12,801
1081.34945 Laboratory Equipment	CUST.	407,213	267	251	318	1,081	625	690	3,634
1081.34955 Power Operated Equipment	CUST.	1,422,601	934	877	1,105	3,708	2,182	2,410	12,691
1081.34965 Communication Equipment	CUST.	647,239	425	399	503	1,688	993	1,097	5,774
1081.34975 Miscellaneous Equipment	CUST.	342,143	225	211	266	891	525	580	3,052
1081.34985 Other Tangible Plant	CUST.	9,490	6	6	7	25	15	16	85
TOTAL		21,680,152	14,230	13,358	16,843	56,483	33,251	36,735	193,406
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	470,732	309	290	366	1,226	722	798	4,199
1081.30545 Structures & Improvements	CUST.	4,699,864	3,085	2,896	3,651	12,244	7,208	7,864	41,827
1081.34905 Office Furniture & Equipment	CUST.	2,927,793	1,822	1,804	2,275	7,628	4,480	4,981	26,118
1081.34908 Computer Equipment	CUST.	6,967,967	4,586	4,306	5,429	18,205	10,717	11,841	62,339
1081.34915 Transportation Equipment	CUST.	4,103,794	2,693	2,529	3,188	10,691	6,294	6,954	36,609
1081.34925 Stores Equipment	CUST.	42,735	28	26	33	111	66	72	381
1081.34935 Tools, Shop & Garage	CUST.	1,577,890	1,036	972	1,226	4,111	2,420	2,674	14,076
1081.34945 Laboratory Equipment	CUST.	1,414,284	928	871	1,099	3,685	2,169	2,397	12,618
1081.34955 Power Operated Equipment	CUST.	1,468,193	964	905	1,141	3,825	2,252	2,488	13,098
1081.34965 Communication Equipment	CUST.	851,442	559	525	661	2,218	1,306	1,443	7,596
1081.34975 Miscellaneous Equipment	CUST.	359,590	236	222	279	937	551	600	3,208
1081.34985 Other Tangible Plant	CUST.	547,644	359	337	425	1,427	840	926	4,885
TOTAL		25,452,039	16,705	15,682	19,773	66,309	39,036	43,127	227,054
1995 AVERAGE GENERAL PLANT - SEWER:	CUST.	23,586,095	15,467	14,520	18,308	61,396	36,143	39,931	210,230

(1) Adjusted for sale of Venica 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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	640 Palm Port	1428 Palm Terrace	444 Park Waver	987 Point O'Woods	1115 Ball Springs
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		149,313	28	36	89	1,029	29	136	113
Customer Allocation Factors (Cust)		100.000000%	0.018753%	0.024110%	0.066304%	0.689156%	0.019422%	0.082423%	0.075680%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	88	113	312	3,244	91	435	358
1081.30545 Structures & Improvements	CUST.	4,198,721	787	1,012	2,783	28,822	815	3,879	3,176
1081.34905 Office Furniture & Equipment	CUST.	2,560,521	480	617	1,688	17,846	497	2,367	1,938
1081.34906 Computer Equipment	CUST.	6,308,320	1,183	1,521	4,163	43,474	1,225	5,830	4,774
1081.34915 Transportation Equipment	CUST.	3,838,489	720	925	2,543	26,453	748	3,548	2,905
1081.34925 Stores Equipment	CUST.	41,680	8	10	28	287	8	39	32
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	269	346	951	9,889	279	1,328	1,086
1081.34945 Laboratory Equipment	CUST.	407,313	76	98	270	2,807	79	376	308
1081.34955 Power Operated Equipment	CUST.	1,422,601	287	343	943	9,804	276	1,315	1,077
1081.34965 Communication Equipment	CUST.	647,239	121	156	429	4,460	126	588	480
1081.34975 Miscellaneous Equipment	CUST.	342,143	64	82	227	2,358	66	316	259
1081.34985 Other Tangible Plant	CUST.	9,490	2	2	6	65	2	9	7
TOTAL		21,680,152	4,066	5,227	14,375	149,410	4,211	20,038	16,408
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	470,732	88	113	312	3,244	91	435	358
1081.30545 Structures & Improvements	CUST.	4,689,884	881	1,133	3,116	32,380	913	4,344	3,557
1081.34905 Office Furniture & Equipment	CUST.	2,927,793	549	706	1,941	20,177	589	2,706	2,216
1081.34906 Computer Equipment	CUST.	6,987,957	1,310	1,685	4,633	48,156	1,357	6,459	5,288
1081.34915 Transportation Equipment	CUST.	4,103,794	770	989	2,721	28,282	797	3,793	3,106
1081.34925 Stores Equipment	CUST.	42,735	8	10	28	285	8	39	32
1081.34935 Tools, Shop & Garage	CUST.	1,577,880	296	380	1,046	10,874	308	1,458	1,194
1081.34945 Laboratory Equipment	CUST.	1,414,384	265	341	938	9,747	275	1,307	1,070
1081.34955 Power Operated Equipment	CUST.	1,468,193	275	354	973	10,118	285	1,357	1,111
1081.34965 Communication Equipment	CUST.	851,442	160	205	565	5,868	165	787	644
1081.34975 Miscellaneous Equipment	CUST.	359,580	67	87	238	2,478	70	332	272
1081.34985 Other Tangible Plant	CUST.	547,644	109	132	363	3,714	108	508	414
TOTAL		25,452,039	4,773	6,137	16,876	175,404	4,943	23,524	19,282
1995 AVERAGE GENERAL PLANT - SEWER:	CUST.	23,566,095	4,419	5,682	15,625	162,407	4,577	21,781	17,835

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	989 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	108 University Stone
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,313	28	33	615	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.022101%	0.411886%	1.466048%	0.119213%	0.006029%	2.118968%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	82	104	1,939	6,901	561	28	9,972
1081.30545 Structures & Improvements	CUST.	4,196,721	731	928	17,286	61,526	5,003	253	86,302
1081.34905 Office Furniture & Equipment	CUST.	2,560,521	446	569	10,546	37,538	3,052	154	54,241
1081.34906 Computer Equipment	CUST.	6,308,320	1,088	1,384	25,963	92,483	7,520	380	133,633
1081.34915 Transportation Equipment	CUST.	3,838,489	668	848	15,810	56,274	4,578	231	81,313
1081.34925 Stores Equipment	CUST.	41,680	7	9	172	611	50	3	883
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	250	317	5,910	21,006	1,711	86	30,397
1081.34945 Laboratory Equipment	CUST.	407,313	71	90	1,678	5,971	486	25	8,628
1081.34955 Power Operated Equipment	CUST.	1,422,601	248	314	5,860	20,856	1,686	86	30,136
1081.34965 Communication Equipment	CUST.	847,239	113	143	2,668	9,489	772	39	13,711
1081.34975 Miscellaneous Equipment	CUST.	342,143	60	76	1,409	5,016	408	21	7,248
1081.34985 Other Tangible Plant	CUST.	9,490	2	2	39	139	11	1	201
TOTAL		21,680,152	3,775	4,782	83,298	317,841	25,845	1,307	459,286
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	470,732	82	104	1,939	6,901	561	28	9,972
1081.30545 Structures & Improvements	CUST.	4,639,894	818	1,039	19,258	66,903	5,603	283	89,561
1081.34905 Office Furniture & Equipment	CUST.	2,827,783	510	647	12,059	42,923	3,480	176	62,621
1081.34906 Computer Equipment	CUST.	6,897,957	1,217	1,544	28,782	102,447	8,331	421	148,071
1081.34915 Transportation Equipment	CUST.	4,103,794	715	907	16,903	60,164	4,892	247	86,933
1081.34925 Stores Equipment	CUST.	42,735	7	9	176	627	51	3	905
1081.34935 Tools, Shop & Garage	CUST.	1,577,890	275	349	6,489	23,133	1,861	95	33,426
1081.34945 Laboratory Equipment	CUST.	1,414,384	246	313	5,826	20,736	1,686	86	29,962
1081.34955 Power Operated Equipment	CUST.	1,468,193	256	324	6,047	21,524	1,750	86	31,102
1081.34965 Communication Equipment	CUST.	851,442	148	188	3,507	12,483	1,015	51	16,037
1081.34975 Miscellaneous Equipment	CUST.	359,590	63	79	1,481	5,272	429	22	7,617
1081.34985 Other Tangible Plant	CUST.	547,644	95	121	2,256	8,029	653	33	11,601
TOTAL		25,452,039	4,432	5,625	104,833	373,139	30,342	1,534	539,168
1995 AVERAGE GENERAL PLANT - SEWER:	CUST.	23,566,095	4,104	5,208	97,065	345,490	28,094	1,420	499,217

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

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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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	567 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,313	66	1,122	482	22,815	0	3,003	128
Customer Allocation Factors (Cust)		100.00000%	0.057597%	0.751442%	0.322812%	15.146038%	0.000000%	2.011211%	0.085728%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	271	3,537	1,520	71,297	0	9,467	404
1081.30545 Structures & Improvements	CUST.	4,198,721	2,417	31,536	13,548	635,637	0	84,405	3,988
1081.34905 Office Furniture & Equipment	CUST.	2,560,521	1,475	19,241	8,288	387,817	0	51,497	2,195
1081.34906 Computer Equipment	CUST.	6,308,320	3,633	47,403	20,384	955,460	0	125,874	5,408
1081.34915 Transportation Equipment	CUST.	3,838,489	2,211	28,844	12,391	581,379	0	77,200	3,291
1081.34925 Stores Equipment	CUST.	41,680	24	313	135	6,313	0	638	36
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	828	10,782	4,832	217,331	0	28,859	1,230
1081.34945 Laboratory Equipment	CUST.	407,213	235	3,081	1,315	81,892	0	8,192	349
1081.34955 Power Operated Equipment	CUST.	1,422,801	819	10,890	4,582	215,468	0	28,612	1,220
1081.34965 Communication Equipment	CUST.	647,239	373	4,864	2,089	98,031	0	13,017	555
1081.34975 Miscellaneous Equipment	CUST.	342,143	197	2,571	1,104	51,821	0	6,881	293
1081.34985 Other Tangible Plant	CUST.	9,490	5	71	31	1,437	0	191	8
TOTAL		21,680,152	12,487	162,914	69,866	3,283,683	0	435,034	18,586
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	470,732	271	3,537	1,520	71,297	0	9,467	404
1081.30545 Structures & Improvements	CUST.	4,889,884	2,707	35,317	15,172	711,846	0	94,525	4,029
1081.34905 Office Furniture & Equipment	CUST.	2,927,783	1,698	22,031	9,451	443,445	0	58,884	2,510
1081.34906 Computer Equipment	CUST.	6,987,957	4,025	52,510	22,558	1,058,398	0	140,543	5,980
1081.34915 Transportation Equipment	CUST.	4,103,794	2,384	30,838	13,248	621,582	0	82,536	3,518
1081.34925 Stores Equipment	CUST.	42,735	25	321	136	6,473	0	859	37
1081.34935 Tools, Shop & Garage	CUST.	1,577,890	909	11,857	5,094	238,988	0	31,735	1,353
1081.34945 Laboratory Equipment	CUST.	1,414,384	815	10,628	4,586	214,223	0	28,446	1,212
1081.34955 Power Operated Equipment	CUST.	1,468,183	846	11,033	4,740	222,373	0	29,528	1,258
1081.34965 Communication Equipment	CUST.	851,442	490	6,398	2,749	128,980	0	17,124	730
1081.34975 Miscellaneous Equipment	CUST.	359,590	207	2,702	1,161	54,464	0	7,232	308
1081.34985 Other Tangible Plant	CUST.	547,644	315	4,115	1,768	82,946	0	11,014	469
TOTAL		25,452,039	14,660	181,257	82,162	3,854,975	0	511,894	21,819
1995 AVERAGE GENERAL PLANT - SEWER:	CUST.	23,566,095	13,573	177,085	76,074	3,569,329	0	473,964	20,202

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,313	8,791	1,920	122	219	450	12,633	267
Customer Allocation Factors (Cust)		100.000000%	4.549164%	1.285689%	0.081706%	0.146872%	0.301380%	8.460750%	0.178819%
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	21,410	6,053	385	680	1,419	38,827	842
1081.30545 Structures & Improvements	CUST.	4,198,721	190,874	53,985	3,429	6,155	12,848	355,074	7,505
1081.34905 Office Furniture & Equipment	CUST.	2,580,521	116,457	32,825	2,092	3,756	7,717	216,638	4,579
1081.34906 Computer Equipment	CUST.	8,308,320	288,913	81,118	5,154	9,253	19,012	533,731	11,280
1081.34915 Transportation Equipment	CUST.	3,828,489	174,581	49,269	3,136	5,630	11,568	324,785	6,884
1081.34925 Stores Equipment	CUST.	41,680	1,896	536	34	61	126	3,528	75
1081.34935 Tools, Shop & Garage	CUST.	1,434,802	65,252	16,451	1,172	2,105	4,325	121,403	2,586
1081.34945 Laboratory Equipment	CUST.	407,313	18,525	5,238	333	597	1,226	34,462	728
1081.34955 Power Operated Equipment	CUST.	1,422,801	64,702	18,293	1,162	2,087	4,287	120,363	2,544
1081.34965 Communication Equipment	CUST.	647,239	29,437	8,323	529	949	1,951	54,781	1,157
1081.34975 Miscellaneous Equipment	CUST.	342,143	15,581	4,400	280	502	1,031	28,948	612
1081.34985 Other Tangible Plant	CUST.	9,480	432	122	8	14	29	800	17
TOTAL		21,680,152	988,049	278,783	17,714	31,799	65,340	1,834,303	38,768
GENERAL PLANT BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	470,732	21,410	6,053	385	680	1,419	38,827	842
1081.30545 Structures & Improvements	CUST.	4,699,884	213,758	60,435	3,840	6,883	14,165	387,645	8,404
1081.34905 Office Furniture & Equipment	CUST.	2,927,783	133,181	37,848	2,392	4,284	8,824	247,713	5,235
1081.34906 Computer Equipment	CUST.	8,987,957	317,824	89,857	5,710	10,249	21,080	591,234	12,496
1081.34915 Transportation Equipment	CUST.	4,103,794	196,647	52,770	3,353	6,019	12,388	347,212	7,338
1081.34925 Stores Equipment	CUST.	42,735	1,944	550	35	63	129	3,616	78
1081.34935 Tools, Shop & Garage	CUST.	1,577,890	71,785	20,290	1,289	2,314	4,755	133,501	2,822
1081.34945 Laboratory Equipment	CUST.	1,414,384	64,329	18,187	1,156	2,075	4,263	119,867	2,529
1081.34955 Power Operated Equipment	CUST.	1,468,193	66,776	18,879	1,200	2,153	4,425	124,220	2,625
1081.34965 Communication Equipment	CUST.	851,442	36,725	10,949	698	1,249	2,586	72,038	1,523
1081.34975 Miscellaneous Equipment	CUST.	359,590	16,365	4,624	294	527	1,084	30,424	643
1081.34985 Other Tangible Plant	CUST.	547,644	24,908	7,042	447	803	1,650	46,335	979
TOTAL		25,452,039	1,157,800	327,285	20,796	37,331	78,707	2,153,433	45,513
1995 AVERAGE GENERAL PLANT - SEWER:	CUST.	23,568,095	1,071,825	303,034	19,255	34,585	71,024	1,993,868	42,141

(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			COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED
Allocation Factor	Allocation Basis	TOTAL COMPANY	1905 Seaboard	2701 Spring Hill	1901 Valrico Hills	
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)						
Average No. of Customers		149,313	2,524	5,311	353	8,455
Customer Allocation Factors (Cust)		100.000000%	1.690409%	3.556958%	0.238416%	5.662601%
GENERAL PLANT BALANCE @ 12/31/94:						
1081.30535 Land & Land Rights	CUST.	470,732	7,957	16,744	1,113	26,856
1081.30545 Structures & Improvements	CUST.	4,196,721	70,942	149,278	9,922	237,844
1081.34935 Office Furniture & Equipment	CUST.	2,560,521	43,293	91,077	6,053	144,992
1081.34936 Computer Equipment	CUST.	6,306,320	106,636	224,394	14,914	357,215
1081.34915 Transportation Equipment	CUST.	3,838,489	64,886	136,533	9,075	217,358
1081.34925 Stores Equipment	CUST.	41,680	705	1,483	99	2,360
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	24,256	51,029	3,392	81,253
1081.34945 Laboratory Equipment	CUST.	407,313	6,885	14,488	953	23,085
1081.34955 Power Operated Equipment	CUST.	1,422,601	24,048	50,601	3,263	80,556
1081.34965 Communication Equipment	CUST.	647,239	10,941	23,022	1,530	36,651
1081.34975 Miscellaneous Equipment	CUST.	342,143	5,784	12,170	809	19,374
1081.34985 Other Tangible Plant	CUST.	8,490	160	338	22	537
TOTAL		21,680,152	368,483	771,154	51,255	1,227,681
GENERAL PLANT BALANCE @ 12/31/95:						
1081.30535 Land & Land Rights	CUST.	470,732	7,957	16,744	1,113	26,856
1081.30545 Structures & Improvements	CUST.	4,698,884	79,447	167,173	11,111	266,136
1081.34935 Office Furniture & Equipment	CUST.	2,927,793	49,492	104,140	6,922	165,789
1081.34936 Computer Equipment	CUST.	6,967,957	118,125	248,559	16,521	395,700
1081.34915 Transportation Equipment	CUST.	4,103,794	69,371	145,970	9,702	232,382
1081.34925 Stores Equipment	CUST.	42,736	722	1,520	101	2,420
1081.34935 Tools, Shop & Garage	CUST.	1,577,890	26,673	58,125	3,730	99,390
1081.34945 Laboratory Equipment	CUST.	1,414,384	23,909	50,309	3,344	80,691
1081.34955 Power Operated Equipment	CUST.	1,488,193	24,818	52,223	3,471	83,136
1081.34965 Communication Equipment	CUST.	851,442	14,393	30,295	2,013	48,214
1081.34975 Miscellaneous Equipment	CUST.	359,590	6,079	12,790	850	20,382
1081.34985 Other Tangible Plant	CUST.	547,844	9,257	19,479	1,295	31,011
TOTAL		25,452,039	430,243	905,318	60,173	1,441,247
1995 AVERAGE GENERAL PLANT - SEWER:	CUST.	23,568,095	398,363	838,236	55,714	1,334,454

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

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

GENERAL PLANT ALLOCATION				NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/95) - GAS: (1)								
Average No. of Customers		149,313	2,437	---	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.632142%	---	1.138218%	0.405189%	0.087735%	1.632142%
GENERAL PLANT BALANCE @ 12/31/94:								
1081.30/535 Land & Land Rights	CUST.	470,732	7,683	---	5,363	1,907	413	7,683
1081.30/545 Structures & Improvements	CUST.	4,198,721	68,496	---	47,810	17,005	3,682	68,496
1081.34/905 Office Furniture & Equipment	CUST.	2,580,521	41,791	---	29,170	10,375	2,246	41,791
1081.34/906 Computer Equipment	CUST.	6,308,320	102,961	---	71,865	25,561	5,535	102,961
1081.34/915 Transportation Equipment	CUST.	3,838,489	62,650	---	43,729	15,553	3,368	62,650
1081.34/925 Stores Equipment	CUST.	41,680	660	---	475	169	37	660
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	23,420	---	16,347	5,814	1,259	23,420
1081.34/945 Laboratory Equipment	CUST.	407,313	6,648	---	4,640	1,650	357	6,648
1081.34/955 Power Operated Equipment	CUST.	1,422,601	23,219	---	16,207	5,784	1,248	23,219
1081.34/965 Communication Equipment	CUST.	647,239	10,564	---	7,373	2,623	568	10,564
1081.34/975 Miscellaneous Equipment	CUST.	342,143	5,584	---	3,898	1,386	300	5,584
1081.34/985 Other Tangible Plant	CUST.	9,490	155	---	108	38	8	155
TOTAL		21,680,152	353,851	---	246,964	87,846	19,021	353,851
GENERAL PLANT BALANCE @ 12/31/95:								
1081.30/535 Land & Land Rights	CUST.	470,732	7,683	---	5,363	1,907	413	7,683
1081.30/545 Structures & Improvements	CUST.	4,899,884	78,709	---	53,542	19,043	4,123	78,709
1081.34/905 Office Furniture & Equipment	CUST.	2,927,793	47,786	---	33,354	11,863	2,569	47,786
1081.34/906 Computer Equipment	CUST.	6,967,957	114,053	---	79,608	28,314	6,131	114,053
1081.34/915 Transportation Equipment	CUST.	4,103,794	66,680	---	46,751	18,628	3,600	66,980
1081.34/925 Stores Equipment	CUST.	42,735	697	---	487	173	37	697
1081.34/935 Tools, Shop & Garage	CUST.	1,577,890	25,753	---	17,976	8,393	1,384	25,753
1081.34/945 Laboratory Equipment	CUST.	1,414,384	23,085	---	16,113	5,731	1,241	23,085
1081.34/955 Power Operated Equipment	CUST.	1,468,193	23,963	---	18,726	5,949	1,288	23,963
1081.34/965 Communication Equipment	CUST.	851,442	13,897	---	9,700	3,450	747	13,897
1081.34/975 Miscellaneous Equipment	CUST.	359,590	5,869	---	4,097	1,457	315	5,869
1081.34/985 Other Tangible Plant	CUST.	547,644	8,938	---	6,239	2,219	480	8,938
TOTAL		25,452,039	415,413	---	289,954	103,129	22,330	415,413
1995 AVERAGE GENERAL PLANT - GAS:	CUST.	23,568,095	384,632	---	268,469	95,487	20,876	384,632

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

SUMMARY OF GENERAL PLANT ALLOCATION (WATER, SEWER, GAS)
 - 12 Month Balance Ended 12/31/83 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	108,433	39,649	102,514	73,757	28,757	43,131	34,878	8,655	2,437	
Customer Allocation Factors (Cust)		100.000000%	73.2250%	26.7750%	88.227860%	49.2082%	18.4198%	29.126430%	23.416758%	5.708874%	1.845110%	
GENERAL PLANT BALANCE @ 12/31/83:												
99.1081.30/535	Land & Land Rights	CUST.	470,732	344,693	126,039	325,878	234,463	91,414	137,107	110,230	26,877	7,747
99.1081.30/545	Structures & Improvements	CUST.	3,868,844	2,832,960	1,035,884	2,678,318	1,927,002	751,316	1,128,856	805,856	220,899	63,670
99.1081.34/905	Office Furniture & Equipment	CUST.	2,258,369	1,853,680	604,679	1,563,421	1,124,854	438,567	857,782	528,637	128,946	37,168
99.1081.34/906	Computer Equipment	CUST.	4,020,148	2,943,752	1,078,396	2,783,063	2,002,364	780,699	1,170,826	941,336	229,537	66,160
99.1081.34/915	Transportation Equipment	CUST.	3,565,000	2,810,470	954,530	2,467,973	1,775,883	692,310	1,008,357	634,807	203,560	58,670
99.1081.34/925	Stores Equipment	CUST.	25,579	18,730	6,849	17,708	12,741	4,967	7,450	5,990	1,460	421
99.1081.34/935	Tools, Shop & Garage	CUST.	1,108,022	811,349	296,673	767,080	551,886	215,174	322,727	259,463	63,264	18,235
99.1081.34/945	Laboratory Equipment	CUST.	175,362	128,409	46,953	121,399	87,345	34,055	51,077	41,084	10,013	2,886
99.1081.34/955	Power Operated Equipment	CUST.	1,167,311	854,763	312,548	808,104	581,417	226,688	339,996	273,346	66,650	16,211
99.1081.34/965	Communication Equipment	CUST.	454,259	332,631	121,628	314,474	228,258	86,215	132,309	108,373	25,937	7,478
99.1081.34/975	Miscellaneous Equipment	CUST.	187,912	137,598	50,313	130,087	93,595	36,492	54,732	44,003	10,729	3,092
99.1081.34/985	Other Tangible Plant	CUST.	9,490	6,949	2,541	6,570	4,727	1,843	2,784	2,222	542	158
TOTAL			17,311,027	12,875,995	4,835,033	11,984,054	8,822,314	3,361,740	5,042,084	4,053,681	988,403	284,886
GENERAL PLANT BALANCE @ 12/31/94:												
99.1081.30/535	Land & Land Rights	CUST.	470,732	344,693	126,039	325,878	234,463	91,414	137,107	110,230	26,877	7,747
99.1081.30/545	Structures & Improvements	CUST.	4,196,721	3,073,048	1,123,673	2,905,300	2,090,312	814,988	1,222,355	982,736	239,619	89,088
99.1081.34/905	Office Furniture & Equipment	CUST.	2,550,521	1,874,941	685,580	1,772,594	1,275,350	497,244	745,788	589,591	146,197	42,138
99.1081.34/906	Computer Equipment	CUST.	6,308,320	4,619,265	1,689,055	4,367,115	3,142,082	1,225,033	1,837,388	1,477,204	360,185	103,617
99.1081.34/915	Transportation Equipment	CUST.	3,838,489	2,810,733	1,027,757	2,657,304	1,911,883	745,421	1,118,015	898,850	219,165	63,170
99.1081.34/925	Stores Equipment	CUST.	41,680	30,520	11,160	28,854	20,780	8,074	12,140	8,760	2,380	686
99.1081.34/935	Tools, Shop & Garage	CUST.	1,434,902	1,050,707	384,196	993,352	714,899	278,453	417,836	336,008	81,828	23,614
99.1081.34/945	Laboratory Equipment	CUST.	407,313	298,255	109,058	291,374	202,875	79,099	118,536	85,379	23,256	8,703
99.1081.34/955	Power Operated Equipment	CUST.	1,422,601	1,041,699	380,902	984,636	708,572	276,264	414,353	333,127	81,226	23,412
99.1081.34/965	Communication Equipment	CUST.	647,239	473,941	173,298	448,070	322,378	125,692	188,516	151,562	36,955	10,652
99.1081.34/975	Miscellaneous Equipment	CUST.	342,143	250,534	91,609	236,858	170,415	66,443	99,854	80,119	19,535	5,831
99.1081.34/985	Other Tangible Plant	CUST.	9,490	6,949	2,541	6,570	4,727	1,843	2,784	2,222	542	158
TOTAL			21,680,152	15,875,284	5,804,987	15,008,705	10,798,486	4,210,209	6,314,654	5,078,788	1,237,886	358,782
1994 AVERAGE GENERAL PLANT		CUST.	19,495,589	14,275,640	5,219,950	13,486,379	9,710,405	3,785,974	5,678,369	4,565,235	1,113,135	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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	890 Apacche Shores	232 Apple Valley	704 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	73,757	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.227860%	49.808214%	0.990667%	0.102648%	0.640861%	0.047271%	2.052241%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	325,878	234,483	4,863	483	3,017	223	9,861
1081.30/545 Structures & Improvements	CUST.	3,868,844	2,678,318	1,827,002	38,327	3,971	24,794	1,829	79,398
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	1,563,421	1,124,854	22,373	2,318	14,473	1,068	48,347
1081.34/906 Computer Equipment	CUST.	4,020,148	2,783,063	2,002,384	39,828	4,127	25,764	1,900	82,503
1081.34/915 Transportation Equipment	CUST.	3,565,000	2,467,873	1,775,663	35,317	3,869	22,847	1,685	73,162
1081.34/925 Stores Equipment	CUST.	25,579	17,708	12,741	253	26	184	12	525
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	787,060	551,886	10,977	1,137	7,101	524	22,739
1081.34/945 Laboratory Equipment	CUST.	175,362	121,399	87,345	1,737	180	1,124	83	3,599
1081.34/955 Power Operated Equipment	CUST.	1,167,311	808,104	581,417	11,564	1,198	7,481	552	23,956
1081.34/965 Communication Equipment	CUST.	454,259	314,474	228,259	4,500	468	2,911	215	9,322
1081.34/975 Miscellaneous Equipment	CUST.	187,912	130,087	83,595	1,862	193	1,204	89	3,858
1081.34/985 Other Tangible Plant	CUST.	9,490	6,570	4,727	94	10	61	4	196
TOTAL		17,311,027	11,864,054	8,622,314	171,495	17,789	110,940	8,183	355,284
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	325,878	234,483	4,863	483	3,017	223	9,861
1081.30/545 Structures & Improvements	CUST.	4,196,721	2,905,300	2,090,312	41,576	4,308	26,895	1,984	86,127
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	1,772,594	1,275,350	25,366	2,826	18,409	1,210	52,548
1081.34/906 Computer Equipment	CUST.	8,308,320	4,367,115	3,142,062	62,494	6,475	40,428	2,982	129,482
1081.34/915 Transportation Equipment	CUST.	3,839,489	2,657,304	1,911,883	38,027	3,940	24,599	1,814	78,775
1081.34/925 Stores Equipment	CUST.	41,880	28,854	20,780	413	43	267	20	855
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	993,352	714,699	14,215	1,473	9,196	678	29,448
1081.34/945 Laboratory Equipment	CUST.	407,313	281,974	202,875	4,035	418	2,610	193	8,359
1081.34/955 Power Operated Equipment	CUST.	1,422,601	984,836	708,572	14,093	1,460	9,117	672	29,195
1081.34/965 Communication Equipment	CUST.	847,239	448,070	322,376	8,412	864	4,148	308	13,283
1081.34/975 Miscellaneous Equipment	CUST.	342,143	236,856	170,415	3,389	351	2,193	162	7,022
1081.34/985 Other Tangible Plant	CUST.	9,490	6,570	4,727	94	10	61	4	195
TOTAL		21,680,152	15,008,705	10,798,496	214,778	22,254	138,940	10,248	444,929
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	13,496,379	9,710,405	193,136	20,011	124,940	9,216	400,097

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chaska	1117 Cirrus Park	906 Cirrus Springs	994 Crystal River
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	43	383	126	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.029038%	0.258640%	0.085088%	0.448400%	0.237031%	1.212166%	0.049972%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	137	1,218	401	2,111	1,116	5,708	235
1081.30/545 Structures & Improvements	CUST.	3,868,844	1,123	10,006	3,292	17,348	9,170	48,897	1,933
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	656	5,841	1,922	10,127	5,353	27,375	1,129
1081.34/908 Computer Equipment	CUST.	4,020,148	1,167	10,386	3,421	18,026	9,529	48,731	2,009
1081.34/915 Transportation Equipment	CUST.	3,565,000	1,035	9,221	3,033	15,985	8,450	43,214	1,782
1081.34/925 Stores Equipment	CUST.	25,579	7	66	22	115	81	310	13
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	322	2,866	943	4,968	2,828	13,431	554
1081.34/945 Laboratory Equipment	CUST.	175,362	51	454	149	788	416	2,128	88
1081.34/955 Power Operated Equipment	CUST.	1,187,311	339	3,019	993	5,234	2,767	14,150	583
1081.34/965 Communication Equipment	CUST.	454,259	132	1,175	387	2,037	1,077	5,506	227
1081.34/975 Miscellaneous Equipment	CUST.	187,912	55	486	160	843	445	2,278	94
1081.34/985 Other Tangible Plant	CUST.	9,490	3	25	8	43	22	115	5
TOTAL		17,311,027	5,027	44,773	14,730	77,623	41,032	209,838	8,651
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	137	1,218	401	2,111	1,116	5,708	235
1081.30/545 Structures & Improvements	CUST.	4,196,721	1,219	10,854	3,571	18,818	9,948	50,671	2,097
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	744	6,623	2,179	11,481	6,069	31,038	1,280
1081.34/908 Computer Equipment	CUST.	6,308,320	1,832	16,316	5,368	28,287	14,953	78,467	3,152
1081.34/915 Transportation Equipment	CUST.	3,838,489	1,115	9,928	3,266	17,212	9,096	46,529	1,918
1081.34/925 Stores Equipment	CUST.	41,680	12	108	35	187	99	506	21
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	417	3,711	1,221	6,434	3,401	17,393	717
1081.34/945 Laboratory Equipment	CUST.	407,313	118	1,053	347	1,826	965	4,937	204
1081.34/955 Power Operated Equipment	CUST.	1,422,601	413	3,679	1,210	6,379	3,372	17,244	711
1081.34/965 Communication Equipment	CUST.	647,239	188	1,874	551	2,902	1,534	7,846	323
1081.34/975 Miscellaneous Equipment	CUST.	342,143	99	885	291	1,534	811	4,147	171
1081.34/985 Other Tangible Plant	CUST.	9,490	3	25	8	43	22	115	5
TOTAL		21,680,152	6,295	56,074	18,447	97,214	51,369	262,799	10,834
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	5,881	50,423	16,588	67,418	46,211	236,319	9,742

ALLOCATION OF GENERAL PLANT (99.1010.3005) - WATER BALANCES
 - 12 Month Balance Ended 12/31/93 and 12/31/94

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Destryler Shores	106 Dellora	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	532 Fern Terrace
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.084413%	15.426588%	0.040518%	0.168150%	0.116827%	0.121654%	0.083062%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	397	72,618	191	792	550	572	391
1081.30/545 Structures & Improvements	CUST.	3,868,944	3,268	598,831	1,568	8,506	4,520	4,703	3,214
1081.34/905 Office Furniture & Equipment	CUST.	2,258,389	1,908	348,389	915	3,797	2,638	2,745	1,878
1081.34/906 Computer Equipment	CUST.	4,020,148	3,394	620,172	1,629	8,780	4,897	4,887	3,339
1081.34/915 Transportation Equipment	CUST.	3,585,000	3,009	549,958	1,444	5,995	4,165	4,333	2,981
1081.34/925 Stores Equipment	CUST.	25,579	22	3,946	10	43	30	31	21
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	935	170,930	449	1,863	1,294	1,347	920
1081.34/945 Laboratory Equipment	CUST.	175,382	148	27,052	71	295	205	213	148
1081.34/955 Power Operated Equipment	CUST.	1,167,311	985	180,078	473	1,963	1,384	1,419	970
1081.34/965 Communication Equipment	CUST.	454,259	383	70,077	184	764	531	552	377
1081.34/975 Miscellaneous Equipment	CUST.	187,912	159	28,988	78	318	220	228	156
1081.34/985 Other Tangible Plant	CUST.	9,490	8	1,464	4	18	11	12	8
TOTAL		17,311,027	14,813	2,870,501	7,014	29,109	20,224	21,042	14,379
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	397	72,618	191	792	550	572	391
1081.30/545 Structures & Improvements	CUST.	4,196,721	3,543	847,411	1,700	7,057	4,903	5,101	3,488
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	2,161	395,001	1,037	4,306	2,991	3,112	2,127
1081.34/906 Computer Equipment	CUST.	3,308,320	5,325	973,159	2,556	10,607	7,370	7,668	5,240
1081.34/915 Transportation Equipment	CUST.	3,838,489	3,240	592,148	1,535	6,454	4,484	4,686	3,188
1081.34/925 Stores Equipment	CUST.	41,680	35	6,430	17	70	49	51	35
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	1,211	221,358	581	2,413	1,676	1,744	1,192
1081.34/945 Laboratory Equipment	CUST.	407,313	344	52,834	185	885	476	495	338
1081.34/955 Power Operated Equipment	CUST.	1,422,601	1,201	219,459	576	2,392	1,662	1,729	1,182
1081.34/965 Communication Equipment	CUST.	847,239	548	98,847	262	1,088	756	787	538
1081.34/975 Miscellaneous Equipment	CUST.	342,143	289	52,781	139	575	400	416	284
1081.34/985 Other Tangible Plant	CUST.	9,490	8	1,464	4	18	11	12	8
TOTAL		21,680,152	18,301	3,344,508	8,784	36,455	25,328	26,353	18,008
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	16,457	3,007,504	7,899	32,782	22,776	23,698	16,193

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	992 Golden Terrace	996 Gospel Field Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,002	139	29	100	20	108	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093867%	0.019564%	0.087530%	0.013506%	0.071582%	0.005402%	0.074283%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	442	92	318	64	337	25	350
1081.30/545 Structures & Improvements	CUST.	3,868,844	3,632	758	2,813	523	2,769	209	2,674
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	2,120	442	1,525	305	1,617	122	1,678
1081.34/906 Computer Equipment	CUST.	4,020,148	3,774	767	2,715	543	2,878	217	2,986
1081.34/915 Transportation Equipment	CUST.	3,585,000	3,348	698	2,407	481	2,552	193	2,948
1081.34/925 Stores Equipment	CUST.	25,579	24	5	17	3	16	1	19
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	1,040	217	748	150	793	60	823
1081.34/945 Laboratory Equipment	CUST.	175,362	165	34	118	24	128	9	130
1081.34/955 Power Operated Equipment	CUST.	1,167,311	1,096	229	788	156	836	63	887
1081.34/965 Communication Equipment	CUST.	454,259	426	89	307	61	325	25	337
1081.34/975 Miscellaneous Equipment	CUST.	187,912	178	37	127	25	135	10	140
1081.34/985 Other Tangible Plant	CUST.	9,490	9	2	6	1	7	1	7
TOTAL		17,311,027	16,248	3,390	11,690	2,338	12,392	835	12,859
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	442	92	318	64	337	25	350
1081.30/545 Structures & Improvements	CUST.	4,196,721	3,939	822	2,834	567	3,004	227	3,117
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	2,403	501	1,729	346	1,833	138	1,902
1081.34/906 Computer Equipment	CUST.	6,308,320	5,921	1,235	4,260	852	4,518	341	4,686
1081.34/915 Transportation Equipment	CUST.	3,838,489	3,603	752	2,592	518	2,748	207	2,851
1081.34/925 Stores Equipment	CUST.	41,680	39	8	28	6	30	2	31
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	1,347	261	969	194	1,027	78	1,066
1081.34/945 Laboratory Equipment	CUST.	407,313	382	60	275	55	292	22	303
1081.34/955 Power Operated Equipment	CUST.	1,422,601	1,335	279	961	192	1,018	77	1,057
1081.34/965 Communication Equipment	CUST.	647,239	608	127	437	87	463	35	481
1081.34/975 Miscellaneous Equipment	CUST.	342,143	321	87	231	48	245	18	254
1081.34/985 Other Tangible Plant	CUST.	9,490	9	2	6	1	7	1	7
TOTAL		21,690,152	20,350	4,248	14,641	2,928	15,519	1,171	16,105
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	18,300	3,818	13,165	2,633	13,955	1,053	14,482

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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermita Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	370 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042544%	0.117502%	0.064829%	0.074958%	0.035791%	0.162748%	0.170851%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	200	553	305	353	188	768	804
1081.30/545 Structures & Improvements	CUST.	3,868,844	1,646	4,546	2,508	2,900	1,385	6,296	8,810
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	961	2,654	1,484	1,693	806	3,875	3,858
1081.34/908 Computer Equipment	CUST.	4,020,148	1,710	4,724	2,608	3,013	1,438	6,543	8,868
1081.34/915 Transportation Equipment	CUST.	3,565,000	1,517	4,189	2,311	2,672	1,276	5,802	8,091
1081.34/925 Stores Equipment	CUST.	25,579	11	30	17	19	8	42	44
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	471	1,302	718	831	397	1,903	1,893
1081.34/945 Laboratory Equipment	CUST.	175,362	75	208	114	131	63	285	300
1081.34/955 Power Operated Equipment	CUST.	1,167,311	497	1,372	757	875	418	1,900	1,994
1081.34/965 Communication Equipment	CUST.	454,259	193	534	294	341	163	739	776
1081.34/975 Miscellaneous Equipment	CUST.	187,912	80	221	122	141	67	306	321
1081.34/985 Other Tangible Plant	CUST.	9,490	4	11	6	7	3	15	16
TOTAL		17,311,027	7,365	20,341	11,223	12,976	8,190	28,173	29,576
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	200	553	305	353	188	768	804
1081.30/545 Structures & Improvements	CUST.	4,196,721	1,785	4,931	2,721	3,146	1,502	6,830	7,170
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	1,089	3,009	1,660	1,919	918	4,167	4,375
1081.34/908 Computer Equipment	CUST.	6,308,320	2,684	7,412	4,090	4,729	2,258	10,267	10,778
1081.34/915 Transportation Equipment	CUST.	3,838,489	1,633	4,510	2,488	2,877	1,374	6,247	6,558
1081.34/925 Stores Equipment	CUST.	41,880	18	49	27	31	15	68	71
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	610	1,686	930	1,076	514	2,335	2,452
1081.34/945 Laboratory Equipment	CUST.	407,313	173	479	264	305	146	663	696
1081.34/955 Power Operated Equipment	CUST.	1,422,601	605	1,872	922	1,086	509	2,315	2,431
1081.34/965 Communication Equipment	CUST.	647,239	275	761	420	485	232	1,053	1,108
1081.34/975 Miscellaneous Equipment	CUST.	342,143	146	402	222	256	122	557	585
1081.34/985 Other Tangible Plant	CUST.	9,490	4	11	6	7	3	15	16
TOTAL		21,680,152	9,224	25,475	14,055	16,251	7,780	35,284	37,041
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	8,294	22,908	12,638	14,614	8,976	31,729	33,306

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ALLOCATION OF GENERAL PLANT (98.1010.3XX5) - WATER BALANCES
- 12 Month Balance Ended 12/31/93 and 12/31/94

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	779 Lake Alcy Estates	325 Lake Branley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	246	113	986	62	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.166124%	0.076309%	0.665847%	0.041868%	0.057401%	0.044570%	0.057401%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	782	359	3,134	197	270	210	270
1081.30/545 Structures & Improvements	CUST.	3,868,844	8,427	2,952	25,781	1,620	2,221	1,724	2,221
1081.34/905 Office Furniture & Equipment	CUST.	2,258,969	3,752	1,723	15,037	948	1,298	1,007	1,298
1081.34/908 Computer Equipment	CUST.	4,020,148	8,678	3,068	26,768	1,683	2,308	1,792	2,308
1081.34/915 Transportation Equipment	CUST.	3,565,000	5,922	2,730	23,737	1,493	2,048	1,589	2,048
1081.34/925 Stores Equipment	CUST.	25,579	42	20	170	11	15	11	15
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	1,841	846	7,378	484	638	494	638
1081.34/945 Laboratory Equipment	CUST.	175,362	291	134	1,168	73	101	78	101
1081.34/955 Power Operated Equipment	CUST.	1,167,311	1,939	891	7,773	489	670	520	670
1081.34/965 Communication Equipment	CUST.	454,259	755	347	3,025	190	261	202	261
1081.34/975 Miscellaneous Equipment	CUST.	187,912	312	143	1,251	79	108	84	108
1081.34/985 Other Tangible Plant	CUST.	9,490	16	7	63	4	5	4	5
TOTAL		17,311,027	28,758	13,210	115,265	7,248	9,937	7,718	9,937
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	782	359	3,134	197	270	210	270
1081.30/545 Structures & Improvements	CUST.	4,196,721	8,972	3,202	27,944	1,757	2,409	1,870	2,409
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	4,254	1,954	17,049	1,072	1,470	1,141	1,470
1081.34/908 Computer Equipment	CUST.	6,308,320	10,480	4,614	42,004	2,841	3,821	2,812	3,821
1081.34/915 Transportation Equipment	CUST.	3,838,489	6,377	2,929	25,558	1,607	2,203	1,711	2,203
1081.34/925 Stores Equipment	CUST.	41,680	69	32	278	17	24	19	24
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	2,384	1,095	9,554	601	824	640	824
1081.34/945 Laboratory Equipment	CUST.	407,313	677	311	2,712	171	234	182	234
1081.34/955 Power Operated Equipment	CUST.	1,422,601	2,363	1,086	9,472	596	817	634	817
1081.34/965 Communication Equipment	CUST.	847,239	1,075	494	4,310	271	372	288	372
1081.34/975 Miscellaneous Equipment	CUST.	342,143	568	261	2,278	143	196	152	196
1081.34/985 Other Tangible Plant	CUST.	9,490	16	7	63	4	5	4	5
TOTAL		21,880,152	36,016	16,544	144,357	9,077	12,445	9,663	12,445
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	32,367	14,877	129,811	8,163	11,191	8,689	11,191

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Lillard Heights	2401 Lakeview Lakes	2802 Marco Shores	1108 Marion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	282	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.190435%	0.008104%	0.264043%	0.164098%	0.195837%	1.697708%	0.439621%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	896	38	1,243	772	922	7,992	2,089
1081.30/545 Structures & Improvements	CUST.	3,868,844	7,368	314	10,215	8,349	7,577	85,882	17,008
1081.34/905 Office Furniture & Equipment	CUST.	2,258,389	4,301	183	5,963	3,706	4,423	38,341	9,828
1081.34/908 Computer Equipment	CUST.	4,020,148	7,656	326	10,615	8,597	7,873	68,250	17,573
1081.34/915 Transportation Equipment	CUST.	3,585,000	6,789	289	9,413	5,850	6,982	60,523	15,672
1081.34/925 Stores Equipment	CUST.	25,579	49	2	88	42	50	434	112
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	2,110	90	2,928	1,818	2,170	18,811	4,871
1081.34/945 Laboratory Equipment	CUST.	175,362	334	14	483	288	343	2,877	771
1081.34/955 Power Operated Equipment	CUST.	1,167,311	2,223	95	3,082	1,916	2,286	19,816	5,132
1081.34/965 Communication Equipment	CUST.	454,259	865	37	1,199	745	890	7,712	1,997
1081.34/975 Miscellaneous Equipment	CUST.	187,912	358	15	496	308	368	3,190	826
1081.34/985 Other Tangible Plant	CUST.	9,490	18	1	25	16	19	161	42
TOTAL		17,311,027	32,966	1,403	45,709	28,407	33,901	293,891	76,103
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	896	38	1,243	772	922	7,992	2,089
1081.30/545 Structures & Improvements	CUST.	4,196,721	7,992	340	11,081	8,887	8,219	71,248	18,450
1081.34/905 Office Furniture & Equipment	CUST.	2,580,521	4,876	207	6,781	4,202	5,014	43,470	11,257
1081.34/908 Computer Equipment	CUST.	6,308,320	12,013	511	18,657	10,352	12,354	107,097	27,733
1081.34/915 Transportation Equipment	CUST.	3,838,489	7,310	311	10,135	6,299	7,517	65,166	16,675
1081.34/925 Stores Equipment	CUST.	41,680	79	3	110	68	82	708	183
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	2,733	116	3,789	2,355	2,810	24,360	6,308
1081.34/945 Laboratory Equipment	CUST.	407,313	778	33	1,075	668	798	6,915	1,791
1081.34/955 Power Operated Equipment	CUST.	1,422,601	2,709	115	3,758	2,334	2,786	24,152	6,254
1081.34/965 Communication Equipment	CUST.	647,239	1,233	52	1,709	1,082	1,268	10,988	2,845
1081.34/975 Miscellaneous Equipment	CUST.	342,143	652	28	903	561	670	5,809	1,504
1081.34/985 Other Tangible Plant	CUST.	9,490	18	1	25	16	19	161	42
TOTAL		21,680,152	41,287	1,757	57,245	35,577	42,458	388,096	95,311
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	37,126	1,580	51,477	31,892	38,180	330,978	85,707

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palmsides Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.00000%	0.024311%	0.096568%	0.137066%	0.022960%	0.066855%	0.800908%	0.039167%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	114	455	645	108	315	3,770	184
1081.30/545 Structures & Improvements	CUST.	3,868,844	941	3,736	5,304	888	2,587	30,986	1,515
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	549	2,181	3,096	519	1,510	18,087	885
1081.34/906 Computer Equipment	CUST.	4,020,148	977	3,882	5,511	923	2,668	32,186	1,575
1081.34/915 Transportation Equipment	CUST.	3,565,000	867	3,443	4,887	819	2,383	28,552	1,396
1081.34/925 Stores Equipment	CUST.	25,579	6	25	35	8	17	205	10
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	269	1,070	1,519	254	741	8,874	434
1081.34/945 Laboratory Equipment	CUST.	175,362	43	189	240	40	117	1,404	69
1081.34/955 Power Operated Equipment	CUST.	1,167,311	284	1,127	1,600	268	780	9,349	457
1081.34/965 Communication Equipment	CUST.	454,259	110	439	623	104	304	3,638	178
1081.34/975 Miscellaneous Equipment	CUST.	167,912	48	181	258	43	126	1,505	74
1081.34/985 Other Tangible Plant	CUST.	9,490	2	9	13	2	6	76	4
TOTAL		17,311,027	4,208	18,717	23,731	3,975	11,573	138,645	8,780
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	114	455	645	108	315	3,770	184
1081.30/545 Structures & Improvements	CUST.	4,198,721	1,020	4,053	5,753	964	2,806	33,812	1,644
1081.34/905 Office Furniture & Equipment	CUST.	2,580,521	622	2,473	3,510	588	1,712	20,507	1,003
1081.34/906 Computer Equipment	CUST.	6,308,320	1,534	6,092	8,646	1,448	4,217	50,524	2,471
1081.34/915 Transportation Equipment	CUST.	3,838,469	933	3,707	5,262	861	2,568	30,743	1,503
1081.34/925 Stores Equipment	CUST.	41,680	10	40	57	10	28	334	18
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	349	1,388	1,987	329	959	11,492	562
1081.34/945 Laboratory Equipment	CUST.	407,313	99	393	558	94	272	3,262	160
1081.34/955 Power Operated Equipment	CUST.	1,422,601	346	1,374	1,950	327	951	11,394	557
1081.34/965 Communication Equipment	CUST.	847,239	157	625	887	149	433	5,184	254
1081.34/975 Miscellaneous Equipment	CUST.	342,143	83	330	469	79	229	2,740	134
1081.34/985 Other Tangible Plant	CUST.	9,490	2	9	13	2	6	76	4
TOTAL		21,680,152	5,271	20,936	29,720	4,978	14,494	173,638	8,492
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	4,740	18,827	26,726	4,478	13,034	156,142	7,636

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Picciola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Pinay Woods	907 Point O'Woods	443 Pomona Park	1095 Postmaster Village
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	132	665	212	187	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.089140%	0.449076%	0.143164%	0.112775%	0.232304%	0.112775%	0.105347%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	420	2,114	874	531	1,094	531	496
1081.30/545 Structures & Improvements	CUST.	3,668,844	3,449	17,374	5,539	4,363	8,987	4,363	4,076
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	2,013	10,142	3,233	2,547	5,246	2,547	2,379
1081.34/906 Computer Equipment	CUST.	4,020,148	3,584	18,054	5,755	4,534	9,339	4,534	4,235
1081.34/915 Transportation Equipment	CUST.	3,565,000	3,179	16,010	5,104	4,020	8,282	4,020	3,756
1081.34/925 Stores Equipment	CUST.	25,579	23	115	37	29	59	29	27
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	988	4,976	1,586	1,250	2,574	1,250	1,167
1081.34/945 Laboratory Equipment	CUST.	175,362	158	788	251	198	407	198	185
1081.34/955 Power Operated Equipment	CUST.	1,187,311	1,041	5,242	1,871	1,316	2,712	1,316	1,230
1081.34/965 Communication Equipment	CUST.	454,259	405	2,040	650	512	1,055	512	479
1081.34/975 Miscellaneous Equipment	CUST.	187,912	166	844	269	212	437	212	198
1081.34/985 Other Tangible Plant	CUST.	9,490	8	43	14	11	22	11	10
TOTAL		17,311,027	15,431	77,740	24,763	19,523	40,214	19,523	18,237
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	420	2,114	874	531	1,094	531	496
1081.30/545 Structures & Improvements	CUST.	4,196,721	3,741	18,846	6,008	4,733	9,749	4,733	4,421
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	2,282	11,499	3,666	2,888	5,948	2,888	2,697
1081.34/906 Computer Equipment	CUST.	8,308,320	5,623	28,329	9,031	7,114	14,654	7,114	6,846
1081.34/915 Transportation Equipment	CUST.	3,838,489	3,422	17,238	5,495	4,329	8,917	4,329	4,044
1081.34/925 Stores Equipment	CUST.	41,680	37	187	60	47	97	47	44
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	1,279	6,444	2,054	1,618	3,333	1,618	1,512
1081.34/945 Laboratory Equipment	CUST.	407,313	363	1,829	583	459	946	459	429
1081.34/955 Power Operated Equipment	CUST.	1,422,601	1,268	6,389	2,037	1,604	3,305	1,604	1,499
1081.34/965 Communication Equipment	CUST.	647,239	577	2,907	927	730	1,504	730	682
1081.34/975 Miscellaneous Equipment	CUST.	342,143	305	1,536	490	386	795	386	360
1081.34/985 Other Tangible Plant	CUST.	9,490	8	43	14	11	22	11	10
TOTAL		21,680,152	19,326	97,360	31,038	24,450	50,364	24,450	22,839
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	17,378	87,550	27,911	21,986	45,289	21,986	20,536

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	430 River Park	888 Rosemont	1115 Salt Springs	1118 Samira Villas	574 Silver Lake Est.
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	15	105	352	120	116	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.010130%	0.070907%	0.237706%	0.081036%	0.078335%	0.001351%	0.908956%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	48	334	1,119	381	369	6	4,279
1081.30/545 Structures & Improvements	CUST.	3,868,844	392	2,743	9,196	3,125	3,031	52	35,166
1081.34/805 Office Furniture & Equipment	CUST.	2,258,369	229	1,801	5,368	1,830	1,769	31	20,528
1081.34/805 Computer Equipment	CUST.	4,020,148	407	2,851	9,556	3,258	3,149	54	38,541
1081.34/915 Transportation Equipment	CUST.	3,565,000	361	2,528	8,474	2,889	2,793	48	32,404
1081.34/925 Stores Equipment	CUST.	25,579	3	18	61	21	20	0	233
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	112	786	2,634	898	868	15	10,071
1081.34/845 Laboratory Equipment	CUST.	175,362	18	124	417	142	137	2	1,594
1081.34/955 Power Operated Equipment	CUST.	1,187,311	118	828	2,775	948	914	16	10,810
1081.34/965 Communication Equipment	CUST.	454,259	46	322	1,080	368	356	6	4,129
1081.34/975 Miscellaneous Equipment	CUST.	187,912	19	133	447	152	147	3	1,708
1081.34/985 Other Tangible Plant	CUST.	9,490	1	7	23	8	7	0	86
TOTAL		17,311,027	1,754	12,275	41,149	14,028	13,561	234	157,350
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	48	334	1,119	381	369	6	4,279
1081.30/545 Structures & Improvements	CUST.	4,196,721	425	2,976	9,976	3,401	3,288	57	36,148
1081.34/805 Office Furniture & Equipment	CUST.	2,580,521	259	1,818	6,087	2,075	2,006	35	23,274
1081.34/805 Computer Equipment	CUST.	8,308,320	839	4,473	14,995	5,112	4,942	85	57,340
1081.34/915 Transportation Equipment	CUST.	3,838,489	389	2,722	8,124	3,111	3,007	52	34,890
1081.34/925 Stores Equipment	CUST.	41,680	4	30	99	34	33	1	379
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	145	1,017	3,411	1,163	1,124	19	13,043
1081.34/845 Laboratory Equipment	CUST.	407,313	41	289	968	330	319	8	3,702
1081.34/955 Power Operated Equipment	CUST.	1,422,601	144	1,009	3,382	1,153	1,114	19	12,931
1081.34/965 Communication Equipment	CUST.	647,239	66	459	1,538	524	507	9	5,983
1081.34/975 Miscellaneous Equipment	CUST.	342,143	35	243	813	277	268	5	3,110
1081.34/985 Other Tangible Plant	CUST.	9,490	1	7	23	8	7	0	86
TOTAL		21,680,152	2,196	15,373	51,535	17,569	16,963	293	197,063
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	1,975	13,824	46,342	15,798	15,272	263	177,208

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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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	473 Silver Lake Oaks	551 Stycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	889 Sugarmill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	26	114	82	7	621	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.076984%	0.055375%	0.004727%	0.419382%	1.516727%	0.287678%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	83	362	261	22	1,974	7,140	1,354
1081.30/545 Structures & Improvements	CUST.	3,868,844	879	2,978	2,142	183	18,224	58,880	11,130
1081.34/905 Office Furniture & Equipment	CUST.	2,258,389	397	1,738	1,251	107	9,471	34,253	6,497
1081.34/905 Computer Equipment	CUST.	4,020,146	706	3,085	2,226	190	18,859	60,975	11,565
1081.34/915 Transportation Equipment	CUST.	3,565,000	628	2,744	1,974	169	14,950	54,071	10,258
1081.34/925 Stores Equipment	CUST.	25,579	4	20	14	1	107	388	74
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	195	853	614	52	4,647	18,806	3,188
1081.34/945 Laboratory Equipment	CUST.	175,362	31	135	97	8	735	2,660	504
1081.34/955 Power Operated Equipment	CUST.	1,167,311	205	899	648	56	4,895	17,705	3,358
1081.34/965 Communication Equipment	CUST.	454,259	80	350	252	21	1,905	6,890	1,307
1081.34/975 Miscellaneous Equipment	CUST.	187,912	33	145	104	9	788	2,850	541
1081.34/985 Other Tangible Plant	CUST.	9,490	2	7	5	0	40	144	27
TOTAL		17,311,027	3,039	13,327	9,565	816	72,598	262,561	49,800
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	83	362	261	22	1,974	7,140	1,354
1081.30/545 Structures & Improvements	CUST.	4,198,721	737	3,231	2,324	188	17,598	63,853	12,073
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	450	1,971	1,418	121	10,738	38,836	7,366
1081.34/905 Computer Equipment	CUST.	6,308,320	1,108	4,856	3,493	298	26,455	95,660	18,148
1081.34/915 Transportation Equipment	CUST.	3,838,489	674	2,956	2,126	181	16,097	56,219	11,043
1081.34/925 Stores Equipment	CUST.	41,680	7	32	23	2	175	632	120
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	252	1,108	795	68	6,017	21,764	4,128
1081.34/945 Laboratory Equipment	CUST.	407,313	72	314	226	19	1,708	6,178	1,172
1081.34/955 Power Operated Equipment	CUST.	1,422,801	250	1,095	788	67	5,966	21,577	4,093
1081.34/965 Communication Equipment	CUST.	647,239	114	498	358	31	2,714	9,817	1,862
1081.34/975 Miscellaneous Equipment	CUST.	342,143	60	263	189	16	1,435	5,189	984
1081.34/985 Other Tangible Plant	CUST.	9,490	2	7	5	0	40	144	27
TOTAL		21,880,152	3,807	16,890	12,005	1,025	90,918	328,829	62,369
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,485,589	3,423	15,009	10,796	922	81,757	295,695	55,085

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	761 Tropical Park	105 University Shores	567 Venetian Village	447 Waiala	122 Westmont	763 Windsong
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006753%	0.366689%	2.283670%	0.091841%	0.091166%	0.088464%	0.070907%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	32	1,726	10,751	432	429	416	334
1081.30/545 Structures & Improvements	CUST.	3,868,844	261	14,187	88,359	3,553	3,527	3,423	2,743
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	153	8,281	51,578	2,074	2,059	1,998	1,601
1081.34/906 Computer Equipment	CUST.	4,020,148	271	14,741	91,915	3,682	3,685	3,556	2,851
1081.34/915 Transportation Equipment	CUST.	3,565,000	241	13,072	81,420	3,274	3,250	3,154	2,526
1081.34/925 Stores Equipment	CUST.	25,579	2	94	584	23	23	23	18
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	75	4,063	25,308	1,018	1,010	980	786
1081.34/945 Laboratory Equipment	CUST.	175,362	12	643	4,005	181	160	155	124
1081.34/955 Power Operated Equipment	CUST.	1,187,311	79	4,280	26,660	1,072	1,064	1,033	828
1081.34/965 Communication Equipment	CUST.	454,259	31	1,665	10,375	417	414	402	322
1081.34/975 Miscellaneous Equipment	CUST.	187,912	13	689	4,292	173	171	166	133
1081.34/985 Other Tangible Plant	CUST.	9,490	1	35	217	9	9	8	7
TOTAL		17,311,027	1,169	63,478	395,361	15,899	15,782	15,314	12,275
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	32	1,726	10,751	432	429	416	334
1081.30/545 Structures & Improvements	CUST.	4,196,721	283	15,389	95,848	3,854	3,826	3,713	2,978
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	173	9,389	58,479	2,352	2,334	2,265	1,816
1081.34/906 Computer Equipment	CUST.	8,308,320	426	23,132	144,074	5,794	5,751	5,581	4,473
1081.34/915 Transportation Equipment	CUST.	3,838,489	259	14,075	87,666	3,525	3,499	3,398	2,722
1081.34/925 Stores Equipment	CUST.	41,680	3	153	952	36	36	37	30
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	97	5,262	32,771	1,318	1,308	1,269	1,017
1081.34/945 Laboratory Equipment	CUST.	407,313	28	1,494	9,302	374	371	360	289
1081.34/955 Power Operated Equipment	CUST.	1,422,601	96	5,217	32,490	1,307	1,297	1,258	1,009
1081.34/965 Communication Equipment	CUST.	847,239	44	2,373	14,782	594	590	573	459
1081.34/975 Miscellaneous Equipment	CUST.	342,143	23	1,255	7,814	314	312	303	243
1081.34/985 Other Tangible Plant	CUST.	9,490	1	35	217	9	9	8	7
TOTAL		21,680,152	1,464	79,499	495,146	19,911	19,765	19,179	15,373
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,485,589	1,317	71,486	445,254	17,905	17,773	17,247	13,824

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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	088 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	1,167	21	484	55,680	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.788077%	0.014181%	0.326648%	37.607542%	0.000000%	1.993490%	0.147216%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	3,710	67	1,539	177,031	0	9,384	693
1081.30/545 Structures & Improvements	CUST.	3,868,844	30,489	549	12,645	1,454,977	0	77,125	5,696
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	17,798	320	7,381	848,317	0	45,020	3,325
1081.34/906 Computer Equipment	CUST.	4,020,148	31,682	570	13,140	1,511,879	0	80,141	5,918
1081.34/915 Transportation Equipment	CUST.	3,565,000	28,095	506	11,652	1,340,709	0	71,068	5,248
1081.34/925 Stores Equipment	CUST.	25,579	202	4	84	9,820	0	510	38
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	8,732	157	3,622	416,700	0	22,068	1,631
1081.34/945 Laboratory Equipment	CUST.	175,362	1,382	25	573	85,949	0	3,486	258
1081.34/955 Power Operated Equipment	CUST.	1,167,311	9,199	168	3,815	438,997	0	23,270	1,718
1081.34/955 Communication Equipment	CUST.	454,259	3,580	54	1,485	170,836	0	9,056	669
1081.34/975 Miscellaneous Equipment	CUST.	187,912	1,481	27	614	70,669	0	3,748	277
1081.34/985 Other Tangible Plant	CUST.	9,490	75	1	31	3,569	0	189	14
TOTAL		17,311,027	138,424	2,455	56,580	6,510,252	0	345,094	25,485
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	3,710	67	1,539	177,031	0	9,384	693
1081.30/545 Structures & Improvements	CUST.	4,186,721	33,073	595	13,717	1,578,284	0	83,651	6,178
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	20,179	363	8,369	962,949	0	51,044	3,769
1081.34/906 Computer Equipment	CUST.	6,308,320	49,714	895	20,618	2,372,404	0	125,756	9,287
1081.34/915 Transportation Equipment	CUST.	3,838,489	30,250	544	12,546	1,443,581	0	78,520	5,651
1081.34/925 Stores Equipment	CUST.	41,680	328	6	136	15,675	0	831	61
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	11,308	203	4,660	539,631	0	28,605	2,112
1081.34/945 Laboratory Equipment	CUST.	407,313	3,210	58	1,331	153,180	0	9,120	600
1081.34/955 Power Operated Equipment	CUST.	1,422,601	11,211	202	4,650	535,005	0	28,359	2,094
1081.34/965 Communication Equipment	CUST.	647,239	5,101	92	2,115	243,411	0	12,903	953
1081.34/975 Miscellaneous Equipment	CUST.	342,143	2,696	49	1,118	128,671	0	6,821	504
1081.34/985 Other Tangible Plant	CUST.	9,490	75	1	31	3,569	0	189	14
TOTAL		21,680,152	170,858	3,075	70,861	6,153,372	0	432,192	31,917
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	153,640	2,785	63,721	7,331,812	0	388,643	28,701

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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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2801 Lalhigh	2801 Marco Island	2301 Pete Valley	2302 Rawlinton Forest
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	87	152	0	6,585	5,803	208	64
Customer Allocation Factors (Cust)		100.000000%	0.058751%	0.102648%	0.000000%	5.797464%	3.918779%	0.139112%	0.043219%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Flights	CUST.	470,732	277	483	0	27,291	18,447	655	203
1081.30/545 Structures & Improvements	CUST.	3,868,844	2,273	3,971	0	224,295	151,611	5,382	1,672
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	1,327	2,318	0	130,928	88,500	3,142	978
1081.34/906 Computer Equipment	CUST.	4,020,148	2,382	4,127	0	233,067	157,541	5,593	1,737
1081.34/915 Transportation Equipment	CUST.	3,565,000	2,094	3,659	0	208,680	139,704	4,958	1,541
1081.34/925 Storage Equipment	CUST.	25,579	15	26	0	1,483	1,002	36	11
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	651	1,137	0	64,237	43,421	1,541	479
1081.34/945 Laboratory Equipment	CUST.	175,362	103	180	0	10,167	6,872	244	76
1081.34/955 Power Operated Equipment	CUST.	1,187,311	686	1,198	0	67,674	45,744	1,824	505
1081.34/965 Communication Equipment	CUST.	454,259	267	466	0	26,335	17,801	632	198
1081.34/975 Miscellaneous Equipment	CUST.	187,912	110	193	0	10,894	7,364	261	81
1081.34/985 Other Tangible Plant	CUST.	9,490	8	10	0	550	372	13	4
TOTAL		17,311,027	10,170	17,769	0	1,003,601	678,380	24,082	7,482
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Flights	CUST.	470,732	277	483	0	27,291	18,447	655	203
1081.30/545 Structures & Improvements	CUST.	4,196,721	2,486	4,308	0	243,303	164,480	5,838	1,814
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	1,504	2,628	0	148,445	100,341	3,562	1,107
1081.34/906 Computer Equipment	CUST.	8,308,320	3,706	6,475	0	385,723	247,209	8,778	2,728
1081.34/915 Transportation Equipment	CUST.	3,838,489	2,255	3,940	0	222,535	150,422	5,340	1,659
1081.34/925 Storage Equipment	CUST.	41,880	24	43	0	2,418	1,633	58	18
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	643	1,473	0	83,188	58,231	1,996	620
1081.34/945 Laboratory Equipment	CUST.	407,313	239	418	0	23,814	15,962	587	175
1081.34/955 Power Operated Equipment	CUST.	1,422,601	836	1,460	0	82,475	55,749	1,979	615
1081.34/965 Communication Equipment	CUST.	647,239	380	664	0	37,523	25,364	900	280
1081.34/975 Miscellaneous Equipment	CUST.	342,143	201	351	0	19,836	13,408	476	148
1081.34/985 Other Tangible Plant	CUST.	9,490	8	10	0	550	372	13	4
TOTAL		21,680,152	12,737	22,254	0	1,258,899	849,598	30,160	9,370
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	11,454	20,011	0	1,130,250	763,988	27,121	8,425

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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 NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Osbornia Estates	1902 Harshel Heights	210 Lake Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (Without Venica Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,902	0	0	18,067	163	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.000000%	0.000000%	12.200673%	0.110074%	0.215421%	0.522008%	0.156670%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	470,732	0	0	57,432	518	1,014	2,457	737
1081.30/545 Structures & Improvements	CUST.	3,868,844	0	0	472,025	4,259	8,334	20,196	8,081
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	0	0	275,536	2,488	4,865	11,789	3,536
1081.34/905 Computer Equipment	CUST.	4,020,148	0	0	490,485	4,425	8,660	20,985	8,298
1081.34/915 Transportation Equipment	CUST.	3,565,000	0	0	434,954	3,924	7,660	18,810	5,585
1081.34/925 Stores Equipment	CUST.	25,579	0	0	3,121	28	55	134	40
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	0	0	135,186	1,220	2,387	5,784	1,736
1081.34/945 Laboratory Equipment	CUST.	175,362	0	0	21,395	193	378	915	275
1081.34/955 Power Operated Equipment	CUST.	1,167,311	0	0	142,420	1,285	2,515	6,093	1,829
1081.34/965 Communication Equipment	CUST.	454,259	0	0	55,423	500	979	2,371	712
1081.34/975 Miscellaneous Equipment	CUST.	187,912	0	0	22,926	207	405	961	294
1081.34/985 Other Tangible Plant	CUST.	9,490	0	0	1,158	10	20	50	15
TOTAL		17,311,027	0	0	2,112,062	19,055	37,292	90,365	27,121
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	470,732	0	0	57,432	518	1,014	2,457	737
1081.30/545 Structures & Improvements	CUST.	4,196,721	0	0	512,028	4,620	9,041	21,907	8,575
1081.34/905 Office Furniture & Equipment	CUST.	2,580,521	0	0	312,401	2,818	5,518	13,366	4,012
1081.34/905 Computer Equipment	CUST.	8,306,320	0	0	789,657	8,944	13,589	32,930	9,883
1081.34/915 Transportation Equipment	CUST.	3,838,489	0	0	468,321	4,225	8,269	20,037	8,014
1081.34/925 Stores Equipment	CUST.	41,680	0	0	5,085	48	90	218	65
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	0	0	175,068	1,579	3,091	7,490	2,248
1081.34/945 Laboratory Equipment	CUST.	407,313	0	0	49,695	448	877	2,126	638
1081.34/955 Power Operated Equipment	CUST.	1,422,501	0	0	173,567	1,568	3,065	7,426	2,229
1081.34/965 Communication Equipment	CUST.	647,239	0	0	78,968	712	1,394	3,379	1,014
1081.34/975 Miscellaneous Equipment	CUST.	342,143	0	0	41,744	377	737	1,786	536
1081.34/985 Other Tangible Plant	CUST.	9,490	0	0	1,158	10	20	50	15
TOTAL		21,660,152	0	0	2,645,124	23,864	46,704	113,172	33,966
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,569	0	0	2,378,593	21,460	41,998	101,769	30,544

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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			COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	1901 Venice Gardens	SUBTOTAL COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :							
Average No. of Customers		148,082	2,573	24,343	354	0	28,757
Customer Allocation Factors (Cust)		100.000000%	1.737551%	16.438865%	0.239057%	0.000000%	19.419646%
GENERAL PLANT BALANCE @ 12/31/93:							
1081.30/535 Land & Land Rights	CUST.	470,732	8,179	77,383	1,125	0	91,414
1081.30/545 Structures & Improvements	CUST.	3,868,844	67,223	635,994	9,249	0	751,318
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	39,240	371,250	5,399	0	438,567
1081.34/906 Computer Equipment	CUST.	4,020,148	69,852	660,867	9,810	0	780,599
1081.34/915 Transportation Equipment	CUST.	3,565,000	61,944	586,046	8,522	0	692,310
1081.34/925 Stores Equipment	CUST.	25,579	444	4,205	61	0	4,967
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	19,252	182,146	2,849	0	215,174
1081.34/945 Laboratory Equipment	CUST.	175,362	3,047	28,828	419	0	34,055
1081.34/955 Power Operated Equipment	CUST.	1,187,311	20,283	191,893	2,791	0	226,888
1081.34/965 Communication Equipment	CUST.	454,259	7,893	74,675	1,086	0	88,215
1081.34/975 Miscellaneous Equipment	CUST.	187,912	3,265	30,891	449	0	36,492
1081.34/985 Other Tangible Plant	CUST.	9,490	165	1,560	23	0	1,843
TOTAL		17,311,027	300,788	2,845,736	41,383	0	3,361,740
GENERAL PLANT BALANCE @ 12/31/94:							
1081.30/535 Land & Land Rights	CUST.	470,732	8,179	77,383	1,125	0	91,414
1081.30/545 Structures & Improvements	CUST.	4,196,721	72,920	689,893	10,033	0	814,888
1081.34/905 Office Furniture & Equipment	CUST.	2,560,521	44,490	420,921	6,121	0	497,244
1081.34/906 Computer Equipment	CUST.	6,308,320	109,610	1,037,016	15,080	0	1,225,053
1081.34/915 Transportation Equipment	CUST.	3,638,489	66,896	631,004	9,176	0	745,421
1081.34/925 Stores Equipment	CUST.	41,680	724	6,852	100	0	8,094
1081.34/935 Tools, Shop & Garage	CUST.	1,434,902	24,932	235,882	3,430	0	278,653
1081.34/945 Laboratory Equipment	CUST.	407,313	7,077	66,958	974	0	79,089
1081.34/955 Power Operated Equipment	CUST.	1,422,601	24,718	233,858	3,401	0	276,264
1081.34/965 Communication Equipment	CUST.	547,239	11,246	108,399	1,547	0	125,692
1081.34/975 Miscellaneous Equipment	CUST.	342,143	5,945	56,244	818	0	66,443
1081.34/985 Other Tangible Plant	CUST.	9,490	165	1,560	23	0	1,843
TOTAL		21,680,152	376,704	3,563,971	51,828	0	4,210,209
1994 AVERAGE GENERAL PLANT - WATER:	CUST.	19,495,589	338,746	3,204,854	48,606	0	3,785,974

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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Arnette Island	990 Apeche Shores	332 Apple Valley	888 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	34,676	1,278	113	187	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.126430%	23.416756%	0.863035%	0.076309%	0.112775%	1.982010%	0.010805%
GENERAL PLANT BALANCE @ 12/31/93:									
1061.30535 Land & Land Rights	CUST.	470,732	137,107	110,230	4,063	369	531	9,330	51
1061.30545 Structures & Improvements	CUST.	3,868,844	1,126,856	905,958	33,389	2,952	4,363	76,681	418
1061.34905 Office Furniture & Equipment	CUST.	2,258,369	657,782	528,837	19,491	1,723	2,547	44,781	244
1061.34905 Computer Equipment	CUST.	4,020,148	1,170,326	941,368	34,685	3,068	4,534	79,680	434
1061.34915 Transportation Equipment	CUST.	3,565,000	1,038,357	834,807	30,767	2,720	4,020	70,659	385
1061.34925 Stores Equipment	CUST.	25,579	7,450	5,890	221	20	29	507	3
1061.34935 Tools, Shop & Garage	CUST.	1,108,022	322,727	259,483	9,583	846	1,250	21,961	120
1061.34945 Laboratory Equipment	CUST.	175,362	51,077	41,064	1,513	134	198	3,478	19
1061.34955 Power Operated Equipment	CUST.	1,187,311	339,996	273,346	10,074	891	1,316	23,136	126
1061.34965 Communication Equipment	CUST.	454,259	132,309	106,373	3,820	347	512	9,003	49
1061.34975 Miscellaneous Equipment	CUST.	187,912	54,732	44,003	1,622	143	212	3,724	20
1061.34985 Other Tangible Plant	CUST.	9,490	2,764	2,222	82	7	11	188	1
TOTAL		17,311,027	5,042,084	4,053,681	148,400	13,210	19,523	343,106	1,670
GENERAL PLANT BALANCE @ 12/31/94:									
1061.30535 Land & Land Rights	CUST.	470,732	137,107	110,230	4,063	369	531	9,330	51
1061.30545 Structures & Improvements	CUST.	4,198,721	1,222,365	982,736	36,219	3,202	4,733	83,179	453
1061.34905 Office Furniture & Equipment	CUST.	2,580,521	745,788	589,581	22,098	1,954	2,888	50,750	277
1061.34905 Computer Equipment	CUST.	6,308,320	1,837,388	1,477,204	54,443	4,814	7,114	125,032	682
1061.34915 Transportation Equipment	CUST.	3,838,489	1,118,015	898,850	33,126	2,929	4,329	76,079	415
1061.34925 Stores Equipment	CUST.	41,680	12,140	9,780	380	32	47	826	5
1061.34935 Tools, Shop & Garage	CUST.	1,434,902	417,936	336,008	12,384	1,085	1,618	28,440	155
1061.34945 Laboratory Equipment	CUST.	407,313	118,636	95,379	3,515	311	459	8,073	44
1061.34955 Power Operated Equipment	CUST.	1,422,601	414,363	333,127	12,278	1,085	1,604	28,186	154
1061.34965 Communication Equipment	CUST.	547,239	188,518	151,562	5,586	494	730	12,828	70
1061.34975 Miscellaneous Equipment	CUST.	342,143	99,854	80,119	2,953	261	386	6,781	37
1061.34985 Other Tangible Plant	CUST.	9,490	2,764	2,222	82	7	11	188	1
TOTAL		21,680,152	6,314,654	5,076,788	187,107	16,544	24,450	429,703	2,343
1994 AVERAGE GENERAL PLANT - SEWER:	CUST.	19,495,589	5,678,369	4,565,236	168,254	14,977	21,988	388,405	2,108

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

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chukota	1117 Citrus Park	908 Citrus Springs	1805 Deltona	673 Fisherman's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	332	134	268	688	4,817	144	43
Customer Allocation Factors (Cust)		100.00000%	0.224200%	0.090490%	0.179630%	0.463257%	3.117867%	0.097243%	0.029038%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30535 Land & Land Rights	CUST.	470,732	1,055	426	848	2,181	14,877	458	137
1081.30545 Structures & Improvements	CUST.	3,868,844	8,574	3,501	6,950	17,923	120,625	3,762	1,123
1081.34905 Office Furniture & Equipment	CUST.	2,258,369	5,063	2,044	4,057	10,462	70,413	2,186	656
1081.34906 Computer Equipment	CUST.	4,020,148	9,013	3,638	7,221	18,624	125,343	3,908	1,167
1081.34915 Transportation Equipment	CUST.	3,565,000	7,993	3,226	6,404	16,515	111,152	3,467	1,035
1081.34925 Stores Equipment	CUST.	25,579	57	23	46	118	798	25	7
1081.34935 Tools, Shop & Garage	CUST.	1,108,022	2,484	1,003	1,990	5,133	34,547	1,077	322
1081.34945 Laboratory Equipment	CUST.	175,362	383	159	315	812	5,488	171	51
1081.34955 Power Operated Equipment	CUST.	1,167,311	2,617	1,056	2,097	5,406	36,395	1,135	339
1081.34965 Communication Equipment	CUST.	454,259	1,018	411	816	2,104	14,163	442	132
1081.34975 Miscellaneous Equipment	CUST.	167,312	421	170	339	871	5,859	183	55
1081.34985 Other Tangible Plant	CUST.	9,490	21	9	17	44	286	9	3
TOTAL		17,311,027	38,811	15,665	31,086	80,195	538,735	16,834	5,027
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	1,055	426	848	2,181	14,877	458	137
1081.30545 Structures & Improvements	CUST.	4,198,721	9,409	3,798	7,539	19,442	130,848	4,081	1,219
1081.34905 Office Furniture & Equipment	CUST.	2,560,521	5,741	2,317	4,599	11,862	79,834	2,490	744
1081.34906 Computer Equipment	CUST.	6,308,320	14,143	5,708	11,332	29,224	196,685	6,134	1,832
1081.34915 Transportation Equipment	CUST.	3,638,489	8,606	3,473	6,995	17,782	119,679	3,733	1,115
1081.34925 Stores Equipment	CUST.	41,680	80	36	75	180	1,300	41	12
1081.34935 Tools, Shop & Garage	CUST.	1,434,802	3,217	1,298	2,578	6,647	44,798	1,385	417
1081.34945 Laboratory Equipment	CUST.	407,313	913	369	732	1,867	12,699	386	118
1081.34955 Power Operated Equipment	CUST.	1,422,601	3,189	1,267	2,555	5,590	44,255	1,383	413
1081.34965 Communication Equipment	CUST.	647,239	1,451	586	1,163	2,998	20,180	629	188
1081.34975 Miscellaneous Equipment	CUST.	342,143	767	310	615	1,585	10,668	333	99
1081.34985 Other Tangible Plant	CUST.	9,490	21	9	17	44	286	9	3
TOTAL		21,680,152	48,607	19,616	38,944	100,435	675,958	21,083	6,295
1994 AVERAGE GENERAL PLANT - SEWER:	CUST.	19,485,589	43,709	17,642	35,020	90,315	607,847	18,958	5,661

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Lellen Heights	2401 Lake Lake	2602 Marco Shores	1106 Marion Oaks
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	88	92	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.066180%	0.062128%	0.078335%	0.262682%	0.154644%	0.170851%	0.899502%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30535 Land & Land Rights	CUST.	470,732	312	292	369	1,237	728	804	4,234
1081.30545 Structures & Improvements	CUST.	3,868,844	2,580	2,404	3,031	10,183	5,983	6,810	34,800
1081.34905 Office Furniture & Equipment	CUST.	2,258,369	1,485	1,403	1,769	5,833	3,492	3,858	20,314
1081.34906 Computer Equipment	CUST.	4,020,148	2,681	2,498	3,149	10,581	6,217	6,868	36,181
1081.34915 Transportation Equipment	CUST.	3,585,000	2,369	2,215	2,793	9,365	5,513	6,081	32,087
1081.34925 Stores Equipment	CUST.	25,579	17	16	20	67	40	44	230
1081.34935 Tools, Shop & Garage	CUST.	1,108,022	733	688	668	2,911	1,713	1,893	9,987
1081.34945 Laboratory Equipment	CUST.	175,262	116	109	137	481	271	300	1,577
1081.34955 Power Operated Equipment	CUST.	1,167,311	773	725	914	3,066	1,805	1,994	10,500
1081.34965 Communication Equipment	CUST.	454,259	301	282	358	1,193	702	776	4,086
1081.34975 Miscellaneous Equipment	CUST.	187,912	124	117	147	494	291	321	1,680
1081.34985 Other Tangible Plant	CUST.	9,490	6	6	7	25	15	16	85
TOTAL		17,311,027	11,456	10,755	13,581	45,475	28,770	29,576	155,713
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	312	292	369	1,237	728	804	4,234
1081.30545 Structures & Improvements	CUST.	4,186,721	2,777	2,607	3,288	11,024	6,480	7,170	37,750
1081.34905 Office Furniture & Equipment	CUST.	2,580,521	1,685	1,591	2,006	6,726	3,980	4,375	23,032
1081.34906 Computer Equipment	CUST.	8,308,320	4,175	3,919	4,942	16,571	9,755	10,776	56,743
1081.34915 Transportation Equipment	CUST.	3,838,489	2,540	2,385	3,007	10,083	5,936	6,558	34,527
1081.34925 Stores Equipment	CUST.	41,680	28	26	33	109	84	71	375
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	950	891	1,124	3,769	2,219	2,452	12,907
1081.34945 Laboratory Equipment	CUST.	407,213	270	253	319	1,070	630	696	3,684
1081.34955 Power Operated Equipment	CUST.	1,422,801	941	884	1,114	3,737	2,200	2,431	12,796
1081.34965 Communication Equipment	CUST.	847,239	428	402	507	1,700	1,001	1,108	5,822
1081.34975 Miscellaneous Equipment	CUST.	342,143	226	213	268	889	529	585	3,078
1081.34985 Other Tangible Plant	CUST.	9,490	6	6	7	25	15	16	85
TOTAL		21,680,152	14,348	13,489	16,983	56,952	33,527	37,041	195,013
1994 AVERAGE GENERAL PLANT - SEWER:	CUST.	19,486,589	12,902	12,112	15,272	51,213	30,149	33,308	175,363

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	28	38	99	1,029	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.018908%	0.024311%	0.066855%	0.694885%	0.019584%	0.083192%	0.076309%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30535 Land & Land Rights	CUST.	470,732	99	114	315	3,271	92	439	359
1081.30545 Structures & Improvements	CUST.	3,868,844	732	941	2,587	26,884	758	3,605	2,952
1081.34905 Office Furniture & Equipment	CUST.	2,258,389	427	549	1,510	15,693	442	2,108	1,723
1081.34906 Computer Equipment	CUST.	4,029,148	780	977	2,888	27,835	797	3,748	3,088
1081.34915 Transportation Equipment	CUST.	3,565,000	674	857	2,383	24,773	698	3,322	2,720
1081.34925 Stores Equipment	CUST.	25,578	5	6	17	178	5	24	20
1081.34935 Tools, Shop & Garage	CUST.	1,108,022	210	269	741	7,889	217	1,033	846
1081.34945 Laboratory Equipment	CUST.	175,362	33	43	117	1,219	34	163	134
1081.34955 Power Operated Equipment	CUST.	1,167,311	221	294	780	8,111	229	1,088	891
1081.34965 Communication Equipment	CUST.	454,259	86	110	304	3,157	89	423	347
1081.34975 Miscellaneous Equipment	CUST.	187,912	36	46	126	1,306	37	175	143
1081.34985 Other Tangible Plant	CUST.	9,480	2	2	6	68	2	9	7
TOTAL		17,311,027	3,273	4,208	11,573	120,292	3,380	16,132	13,210
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	89	114	315	3,271	92	439	359
1081.30545 Structures & Improvements	CUST.	4,198,721	794	1,020	2,806	29,182	822	3,911	3,202
1081.34905 Office Furniture & Equipment	CUST.	2,560,521	484	622	1,712	17,780	501	2,388	1,954
1081.34906 Computer Equipment	CUST.	6,308,320	1,193	1,534	4,217	43,838	1,235	5,879	4,814
1081.34915 Transportation Equipment	CUST.	3,838,489	726	933	2,588	26,673	752	3,577	2,929
1081.34925 Stores Equipment	CUST.	41,680	8	10	28	290	8	38	32
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	271	349	989	9,971	281	1,337	1,085
1081.34945 Laboratory Equipment	CUST.	407,313	77	99	272	2,830	80	380	311
1081.34955 Power Operated Equipment	CUST.	1,422,601	269	346	951	9,885	279	1,326	1,086
1081.34965 Communication Equipment	CUST.	647,239	122	157	433	4,498	127	603	494
1081.34975 Miscellaneous Equipment	CUST.	342,143	65	83	229	2,377	67	319	261
1081.34985 Other Tangible Plant	CUST.	9,480	2	2	6	86	2	9	7
TOTAL		21,680,152	4,089	5,271	14,484	150,652	4,246	20,204	16,544
1994 AVERAGE GENERAL PLANT - SEWER:	CUST.	19,495,589	3,888	4,740	13,034	135,472	3,818	16,168	14,877

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANT	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	988 Sugarhill Woods	2801 Sunny Hills	560 Sunshine Parkway	106 University Shores
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	26	33	615	2,188	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017556%	0.022285%	0.415310%	1.478235%	0.120204%	0.006078%	2.135979%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30535 Land & Land Rights	CUST.	470,732	83	105	1,955	6,959	586	29	10,055
1081.30545 Structures & Improvements	CUST.	3,868,844	678	882	18,068	57,191	4,850	235	82,638
1081.34805 Office Furniture & Equipment	CUST.	2,258,389	397	503	8,379	33,384	2,715	137	48,238
1081.34906 Computer Equipment	CUST.	4,020,148	706	896	16,698	59,427	4,832	244	85,870
1081.34915 Transportation Equipment	CUST.	3,585,000	628	794	14,806	52,699	4,285	217	76,148
1081.34925 Stores Equipment	CUST.	25,579	4	6	106	378	31	2	546
1081.34935 Tools, Shop & Garage	CUST.	1,108,022	195	247	4,802	16,379	1,332	67	23,667
1081.34945 Laboratory Equipment	CUST.	178,362	31	39	728	2,592	211	11	3,746
1081.34955 Power Operated Equipment	CUST.	1,167,311	205	260	4,848	17,256	1,403	71	24,934
1081.34965 Communication Equipment	CUST.	454,259	80	101	1,887	6,715	546	28	9,703
1081.34975 Miscellaneous Equipment	CUST.	167,912	33	42	780	2,778	226	11	4,014
1081.34985 Other Tangible Plant	CUST.	8,480	2	2	39	140	11	1	203
TOTAL		17,311,027	3,039	3,858	71,895	255,896	20,808	1,052	369,780
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	83	105	1,955	6,959	586	29	10,055
1081.30545 Structures & Improvements	CUST.	4,198,721	737	935	17,429	62,037	5,045	255	89,641
1081.34905 Office Furniture & Equipment	CUST.	2,560,521	450	571	10,634	37,851	3,078	158	54,682
1081.34905 Computer Equipment	CUST.	6,308,320	1,108	1,406	26,199	93,252	7,983	383	134,744
1081.34915 Transportation Equipment	CUST.	3,638,489	674	855	15,942	56,742	4,614	233	81,989
1081.34925 Stores Equipment	CUST.	41,880	7	9	173	616	50	3	890
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	252	320	5,959	21,211	1,725	67	30,649
1081.34945 Laboratory Equipment	CUST.	407,313	72	91	1,682	6,021	490	25	8,700
1081.34955 Power Operated Equipment	CUST.	1,422,601	250	317	5,908	21,029	1,710	86	30,386
1081.34965 Communication Equipment	CUST.	647,239	114	144	2,699	9,568	778	39	13,825
1081.34975 Miscellaneous Equipment	CUST.	342,143	80	78	1,421	5,058	411	21	7,308
1081.34985 Other Tangible Plant	CUST.	9,490	2	2	39	140	11	1	203
TOTAL		21,880,152	3,807	4,631	80,040	320,484	26,060	1,318	463,083
1994 AVERAGE GENERAL PLANT - SEWER:	CUST.	19,495,589	3,423	4,345	80,967	298,191	23,434	1,185	416,422

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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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	567 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lanes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/01/94 - Sewer :									
Average No. of Customers		148,062	86	1,122	482	22,615	0	3,003	128
Customer Allocation Factors (Cust)		100.000000%	0.058076%	0.757688%	0.325485%	15.271944%	0.000000%	2.027930%	0.086439%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30535 Land & Land Flights	CUST.	470,732	273	3,587	1,532	71,890	0	9,546	407
1081.30545 Structures & Improvements	CUST.	3,868,844	2,247	29,314	12,593	590,948	0	78,457	3,344
1081.34905 Office Furniture & Equipment	CUST.	2,259,389	1,312	17,111	7,351	344,887	0	45,798	1,952
1081.34908 Computer Equipment	CUST.	4,020,148	2,335	30,460	13,085	613,955	0	81,526	3,475
1081.34915 Transportation Equipment	CUST.	3,565,000	2,070	27,012	11,604	544,445	0	72,296	3,082
1081.34925 Stores Equipment	CUST.	25,579	15	194	83	3,908	0	519	22
1081.34935 Tools, Shop & Garage	CUST.	1,108,022	643	8,395	3,807	169,216	0	22,470	956
1081.34945 Laboratory Equipment	CUST.	175,362	102	1,329	571	26,781	0	3,556	152
1081.34955 Power Operated Equipment	CUST.	1,167,311	578	8,845	3,800	178,271	0	23,872	1,009
1081.34965 Communication Equipment	CUST.	454,259	264	3,442	1,479	69,374	0	9,212	393
1081.34975 Miscellaneous Equipment	CUST.	187,912	109	1,424	612	28,698	0	3,811	162
1081.34985 Other Tangible Plant	CUST.	9,490	6	72	31	1,449	0	192	8
TOTAL		17,311,027	10,054	131,164	56,347	2,643,730	0	351,058	14,963
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Flights	CUST.	470,732	273	3,587	1,532	71,890	0	9,546	407
1081.30545 Structures & Improvements	CUST.	4,196,721	2,437	31,798	13,660	640,921	0	85,107	3,628
1081.34935 Office Furniture & Equipment	CUST.	2,560,521	1,487	19,401	8,334	391,041	0	51,826	2,213
1081.34908 Computer Equipment	CUST.	6,308,320	3,664	47,797	20,533	963,403	0	127,828	5,453
1081.34915 Transportation Equipment	CUST.	3,838,489	2,229	29,084	12,494	586,212	0	77,842	3,318
1081.34925 Stores Equipment	CUST.	41,680	24	316	135	6,385	0	845	39
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	833	10,872	4,671	219,137	0	29,099	1,240
1081.34945 Laboratory Equipment	CUST.	407,313	237	3,086	1,326	62,205	0	8,280	352
1081.34955 Power Operated Equipment	CUST.	1,422,601	826	10,779	4,631	217,259	0	28,849	1,230
1081.34965 Communication Equipment	CUST.	647,239	376	4,904	2,107	98,846	0	13,126	559
1081.34975 Miscellaneous Equipment	CUST.	342,143	199	2,592	1,114	52,252	0	6,938	296
1081.34985 Other Tangible Plant	CUST.	9,490	6	72	31	1,449	0	192	8
TOTAL		21,690,152	12,591	154,268	70,566	3,310,981	0	439,658	18,740
1994 AVERAGE GENERAL PLANT - SEWER:	CUST.	19,495,589	11,322	147,716	63,457	2,977,355	0	395,357	16,852

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

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lula Gibson
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,062	6,791	1,920	0	219	0	12,061	267
Customer Allocation Factors (Cust)		100.000000%	4.585973%	1.296579%	0.000000%	0.147891%	0.000000%	8.144812%	0.180306%
GENERAL PLANT BALANCE @ 12/31/93:									
1081.30535 Land & Land Rights	CUST.	470,732	21,588	6,103	0	688	0	38,340	849
1081.30545 Structures & Improvements	CUST.	3,868,844	177,424	50,163	0	5,722	0	315,110	6,978
1081.34905 Office Furniture & Equipment	CUST.	2,258,269	103,568	29,262	0	3,340	0	183,940	4,072
1081.34906 Computer Equipment	CUST.	4,020,148	184,363	52,124	0	5,945	0	327,433	7,249
1081.34915 Transportation Equipment	CUST.	3,565,000	163,490	48,223	0	5,272	0	290,363	6,428
1081.34925 Stores Equipment	CUST.	25,579	1,173	332	0	36	0	2,083	46
1081.34935 Tools, Shop & Garage	CUST.	1,108,022	50,814	14,366	0	1,639	0	90,246	1,998
1081.34945 Laboratory Equipment	CUST.	175,362	8,042	2,274	0	259	0	14,283	316
1081.34955 Power Operated Equipment	CUST.	1,167,211	53,533	15,135	0	1,728	0	95,075	2,105
1081.34965 Communication Equipment	CUST.	454,259	20,832	5,880	0	672	0	36,999	819
1081.34975 Miscellaneous Equipment	CUST.	187,912	8,618	2,436	0	278	0	15,305	339
1081.34985 Other Tangible Plant	CUST.	8,490	435	123	0	14	0	773	17
TOTAL		17,311,027	793,879	224,451	0	25,601	0	1,409,951	31,213
GENERAL PLANT BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	470,732	21,588	6,103	0	686	0	38,340	849
1081.30545 Structures & Improvements	CUST.	4,186,721	192,460	54,414	0	6,207	0	341,615	7,567
1081.34905 Office Furniture & Equipment	CUST.	2,580,521	117,425	33,199	0	3,787	0	206,550	4,617
1081.34906 Computer Equipment	CUST.	6,308,320	289,298	81,792	0	9,329	0	513,801	11,374
1081.34915 Transportation Equipment	CUST.	3,838,489	176,032	49,769	0	5,677	0	312,638	6,921
1081.34925 Stores Equipment	CUST.	41,680	1,911	540	0	62	0	3,395	75
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	65,804	18,605	0	2,122	0	116,670	2,587
1081.34945 Laboratory Equipment	CUST.	407,313	18,679	5,261	0	802	0	33,175	734
1081.34955 Power Operated Equipment	CUST.	1,422,601	65,240	18,445	0	2,104	0	115,868	2,565
1081.34965 Communication Equipment	CUST.	647,239	29,682	8,382	0	957	0	52,716	1,167
1081.34975 Miscellaneous Equipment	CUST.	342,143	15,681	4,438	0	506	0	27,867	617
1081.34985 Other Tangible Plant	CUST.	9,490	435	123	0	14	0	773	17
TOTAL		21,680,152	994,246	281,100	0	32,063	0	1,785,808	39,091
1994 AVERAGE GENERAL PLANT - SEWER:	CUST.	19,495,598	894,082	252,776	0	28,832	0	1,567,679	35,152

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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			COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1905 Seaboard	2701 Spring Hill	1901 Valrico Hills	1601 Venice Gardens	SUBTOTAL COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer:							
Average No. of Customers		148,082	2,524	5,311	353	0	8,455
Customer Allocation Factors (Cust)		100.000000%	1.704461%	3.586526%	0.238381%	0.000000%	5.706674%
GENERAL PLANT BALANCE @ 12/31/93:							
1081.30535 Land & Land Rights	CUST.	470,732	8,023	16,883	1,122	0	26,877
1081.30545 Structures & Improvements	CUST.	3,868,844	65,943	138,757	9,223	0	220,888
1081.34905 Office Furniture & Equipment	CUST.	2,258,269	38,493	80,997	5,394	0	128,946
1081.34908 Computer Equipment	CUST.	4,020,148	68,522	144,184	9,583	0	229,537
1081.34915 Transportation Equipment	CUST.	3,565,000	60,784	127,860	8,498	0	203,550
1081.34925 Stores Equipment	CUST.	25,579	436	917	61	0	1,460
1081.34935 Tools, Shop & Garage	CUST.	1,108,022	18,886	39,739	2,841	0	63,264
1081.34945 Laboratory Equipment	CUST.	175,262	2,889	6,289	418	0	10,013
1081.34955 Power Operated Equipment	CUST.	1,167,311	19,898	41,868	2,783	0	66,650
1081.34965 Communication Equipment	CUST.	454,259	7,743	16,292	1,083	0	25,907
1081.34975 Miscellaneous Equipment	CUST.	187,912	3,203	6,739	448	0	10,729
1081.34985 Other Tangible Plant	CUST.	9,490	162	340	23	0	542
TOTAL		17,311,027	295,060	620,865	41,266	0	988,403
GENERAL PLANT BALANCE @ 12/31/94:							
1081.30535 Land & Land Rights	CUST.	470,732	8,023	16,883	1,122	0	26,877
1081.30545 Structures & Improvements	CUST.	4,198,721	71,531	150,517	10,004	0	239,819
1081.34905 Office Furniture & Equipment	CUST.	2,560,521	43,643	91,834	6,104	0	146,187
1081.34908 Computer Equipment	CUST.	6,308,320	107,523	226,250	15,038	0	360,185
1081.34915 Transportation Equipment	CUST.	3,838,489	65,426	137,868	9,150	0	219,165
1081.34925 Stores Equipment	CUST.	41,680	710	1,495	99	0	2,390
1081.34935 Tools, Shop & Garage	CUST.	1,434,902	24,457	51,463	3,421	0	81,828
1081.34945 Laboratory Equipment	CUST.	407,313	6,942	14,608	971	0	23,256
1081.34955 Power Operated Equipment	CUST.	1,422,601	24,248	51,022	3,391	0	81,228
1081.34965 Communication Equipment	CUST.	647,239	11,032	23,213	1,543	0	36,955
1081.34975 Miscellaneous Equipment	CUST.	342,143	5,832	12,271	816	0	19,536
1081.34985 Other Tangible Plant	CUST.	9,490	162	340	23	0	542
TOTAL		21,680,152	369,530	777,564	51,681	0	1,237,866
1994 AVERAGE GENERAL PLANT - SEWER:	CUST.	19,495,589	332,295	699,214	46,474	0	1,113,135

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

GENERAL PLANT ALLOCATION				NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2801 Marco Island	2801 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Gas :								
Average No. of Customers		148,082	2,437	----	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.845710%	---	1.148688%	0.408557%	0.088484%	1.845710%
GENERAL PLANT BALANCE @ 12/31/93:								
1081.30/535 Land & Land Rights	CUST.	470,732	7,747	---	5,407	1,923	416	7,747
1081.30/545 Structures & Improvements	CUST.	3,868,844	63,870	----	44,441	15,906	3,423	63,870
1081.34/905 Office Furniture & Equipment	CUST.	2,258,369	37,166	---	25,942	9,227	1,998	37,166
1081.34/908 Computer Equipment	CUST.	4,020,148	68,160	----	46,179	16,425	3,558	68,160
1081.34/915 Transportation Equipment	CUST.	3,565,000	58,870	----	40,951	14,565	3,154	58,870
1081.34/925 Stores Equipment	CUST.	25,579	421	---	294	105	23	421
1081.34/935 Tools, Shop & Garage	CUST.	1,108,022	18,235	----	12,728	4,527	980	18,235
1081.34/945 Laboratory Equipment	CUST.	175,362	2,886	----	2,014	716	155	2,886
1081.34/955 Power Operated Equipment	CUST.	1,167,311	19,211	---	13,409	4,789	1,033	19,211
1081.34/965 Communication Equipment	CUST.	454,259	7,476	----	5,218	1,856	402	7,476
1081.34/975 Miscellaneous Equipment	CUST.	187,912	3,082	----	2,159	769	168	3,082
1081.34/985 Other Tangible Plant	CUST.	9,490	156	----	109	39	8	156
TOTAL		17,311,027	294,889	---	198,850	70,725	15,314	294,889
GENERAL PLANT BALANCE @ 12/31/94:								
1081.30/535 Land & Land Rights	CUST.	470,732	7,747	---	5,407	1,923	416	7,747
1081.30/545 Structures & Improvements	CUST.	4,196,721	69,088	----	48,207	17,146	3,713	69,088
1081.34/905 Office Furniture & Equipment	CUST.	2,580,521	42,139	----	29,412	10,461	2,265	42,139
1081.34/908 Computer Equipment	CUST.	6,308,320	103,817	----	72,463	25,773	5,581	103,817
1081.34/915 Transportation Equipment	CUST.	3,838,489	63,170	----	44,092	15,892	3,388	63,170
1081.34/925 Stores Equipment	CUST.	41,680	686	----	479	170	37	686
1081.34/935 Tools, Shop & Garage	CUST.	1,434,802	23,614	----	16,483	5,862	1,269	23,614
1081.34/945 Laboratory Equipment	CUST.	407,313	6,703	----	4,679	1,684	360	6,703
1081.34/955 Power Operated Equipment	CUST.	1,422,801	23,412	----	16,341	5,812	1,258	23,412
1081.34/965 Communication Equipment	CUST.	647,239	10,652	----	7,435	2,644	573	10,652
1081.34/975 Miscellaneous Equipment	CUST.	342,143	5,631	----	3,930	1,398	303	5,631
1081.34/985 Other Tangible Plant	CUST.	9,490	156	----	109	39	8	156
TOTAL		21,680,152	358,792	----	249,037	88,576	19,179	358,792
1994 AVERAGE GENERAL PLANT - GAS:	CUST.	19,495,589	320,841	----	223,943	79,651	17,247	320,841

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

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 (12/31/95): (1)											
Average No. of Customers		164,801	125,152	39,649	111,772	83,015	28,757	89,582	42,137	8,458	2,437
Customer Allocation Factors (Cust)		100.000000%	75.9413%	24.0587%	67.822404%	50.3729%	17.4489%	30.88843%	25.548415%	5.130430%	1.478733%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:											
99.1081.34/935	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/945	Structures & Improvements	CUST.	1,081,808	821,539	260,269	733,798	544,838	188,970	332,103	279,801	55,501
99.1081.34/905	Office Furniture & Equipment	CUST.	1,387,028	1,038,139	348,889	927,151	688,811	238,340	419,882	349,527	70,134
99.1081.34/908	Computer Equipment	CUST.	3,295,089	2,437,031	772,068	2,170,488	1,616,515	559,973	985,158	820,510	164,641
99.1081.34/915	Transportation Equipment	CUST.	3,274,528	2,486,717	787,809	2,220,863	1,649,479	571,389	1,005,242	837,244	167,997
99.1081.34/925	Stores Equipment	CUST.	14,490	11,004	3,486	9,827	7,299	2,528	4,448	3,705	743
99.1081.34/935	Tools, Shop & Garage	CUST.	838,451	635,212	203,239	587,301	421,344	165,957	258,781	213,887	42,914
99.1081.34/945	Laboratory Equipment	CUST.	217,485	165,169	52,327	147,510	108,559	37,952	88,708	55,810	11,156
99.1081.34/955	Power Operated Equipment	CUST.	1,519,800	1,154,003	365,798	1,036,829	785,468	251,361	488,499	388,537	77,962
99.1081.34/965	Communication Equipment	CUST.	401,887	305,048	96,841	272,434	202,341	70,092	123,313	102,785	20,528
99.1081.34/975	Miscellaneous Equipment	CUST.	97,118	73,751	23,368	65,888	40,920	18,048	29,813	24,831	4,982
99.1081.34/985	Other Tangible Plant	CUST.	477,881	362,757	114,924	323,974	246,821	83,353	148,642	122,135	24,507
TOTAL			12,498,979	9,480,367	3,008,612	6,475,752	4,295,088	2,180,664	3,836,428	3,195,279	641,149
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:											
99.1081.34/935	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0
99.1081.34/945	Structures & Improvements	CUST.	1,180,793	898,799	284,084	800,842	594,799	206,043	362,490	301,910	60,580
99.1081.34/905	Office Furniture & Equipment	CUST.	1,564,782	1,188,300	376,482	1,061,259	788,218	273,044	480,384	400,085	80,279
99.1081.34/908	Computer Equipment	CUST.	4,524,979	3,438,327	1,086,652	3,068,950	2,279,362	789,588	1,389,118	1,158,985	232,131
99.1081.34/915	Transportation Equipment	CUST.	4,093,872	3,063,222	970,449	2,735,733	2,031,878	703,857	1,238,290	1,031,348	206,945
99.1081.34/925	Stores Equipment	CUST.	10,884	12,807	4,057	11,437	8,495	2,943	5,177	4,312	865
99.1081.34/935	Tools, Shop & Garage	CUST.	939,774	713,878	228,097	637,377	473,391	163,986	288,500	240,285	48,214
99.1081.34/945	Laboratory Equipment	CUST.	317,437	241,808	75,629	215,294	159,902	55,391	97,450	81,164	16,286
99.1081.34/955	Power Operated Equipment	CUST.	1,877,379	1,273,823	403,556	1,137,839	844,944	292,895	514,838	428,870	85,957
99.1081.34/965	Communication Equipment	CUST.	407,595	370,288	117,309	336,899	245,818	85,083	149,888	128,870	25,018
99.1081.34/975	Miscellaneous Equipment	CUST.	122,885	93,305	29,580	83,330	81,890	21,439	37,718	31,415	6,303
99.1081.34/985	Other Tangible Plant	CUST.	550,385	417,969	132,415	373,284	277,245	96,040	168,982	140,725	28,237
TOTAL			15,418,584	11,707,491	3,709,012	10,455,843	7,765,738	2,690,107	4,732,888	3,941,755	790,933
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER:			13,958,742	10,598,929	3,357,812	9,465,796	7,030,412	2,435,386	4,284,558	3,588,517	718,041

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

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99,1081.3XX5)
 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 WATER	TOTAL FILED FPSC REGULATED WATER	1818 Amelia Island	900 Apache Shores	332 Apple Valley	784 Bay Lata Estates	686 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	111,772	83,015	1,467	152	940	70	3,038
Customer Allocation Factors (Cust)		100.000000%	67.822404%	50.372674%	0.800165%	0.082232%	0.575846%	0.042479%	1.844042%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1061.30/545 Structures & Improvements	CUST.	1,081,808	733,708	544,838	9,630	868	8,230	480	18,948
.1061.34/605 Office Furniture & Equipment	CUST.	1,367,028	827,151	686,811	12,189	1,281	7,872	561	25,209
.1061.34/608 Computer Equipment	CUST.	3,209,089	2,176,468	1,816,515	28,566	2,880	18,479	1,383	56,177
.1061.34/615 Transportation Equipment	CUST.	3,274,528	2,220,883	1,849,473	29,149	3,020	18,858	1,381	60,384
.1061.34/625 Stone Equipment	CUST.	14,490	9,827	7,290	129	13	83	6	267
.1061.34/635 Tools, Shop & Garage	CUST.	836,451	567,301	421,344	7,446	771	4,817	335	15,425
.1061.34/645 Laboratory Equipment	CUST.	217,485	147,510	109,556	1,938	201	1,252	92	4,011
.1061.34/655 Power Operated Equipment	CUST.	1,519,900	1,030,829	785,488	13,327	1,402	8,751	645	29,022
.1061.34/665 Communication Equipment	CUST.	401,887	272,434	202,341	3,575	370	2,313	171	7,407
.1061.34/675 Miscellaneous Equipment	CUST.	97,118	65,868	48,820	864	90	550	41	1,791
.1061.34/685 Other Tangible Plant	CUST.	477,881	323,874	240,821	4,252	441	2,751	203	8,808
TOTAL		12,486,979	8,475,752	6,285,068	111,244	11,528	71,983	5,308	230,450
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
.1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1061.30/545 Structures & Improvements	CUST.	1,180,793	800,842	594,790	16,511	1,089	8,800	502	21,774
.1061.34/605 Office Furniture & Equipment	CUST.	1,584,782	1,061,259	786,218	13,929	1,443	9,011	605	28,855
.1061.34/608 Computer Equipment	CUST.	4,524,979	3,886,950	2,279,382	49,280	4,173	26,057	1,922	83,443
.1061.34/615 Transportation Equipment	CUST.	4,033,672	2,735,733	2,031,878	35,908	3,720	23,228	1,713	74,383
.1061.34/625 Stone Equipment	CUST.	10,884	11,437	6,495	150	10	97	7	311
.1061.34/635 Tools, Shop & Garage	CUST.	939,774	637,377	473,391	8,368	867	5,412	389	17,330
.1061.34/645 Laboratory Equipment	CUST.	317,437	215,234	159,902	2,828	283	1,828	135	5,854
.1061.34/655 Power Operated Equipment	CUST.	1,677,379	1,137,839	844,944	14,931	1,547	9,850	712	30,832
.1061.34/665 Communication Equipment	CUST.	487,585	330,669	245,616	4,340	450	2,800	207	8,991
.1061.34/675 Miscellaneous Equipment	CUST.	122,885	83,330	61,880	1,094	113	708	52	2,289
.1061.34/685 Other Tangible Plant	CUST.	559,385	373,294	277,245	4,889	508	3,189	234	10,149
TOTAL		15,410,504	10,455,843	7,785,738	137,232	14,210	88,775	6,546	284,287
1995 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPRECC - WATER	CUST	13,858,742	9,485,798	7,000,412	124,238	12,873	80,369	5,928	257,268

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

**ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
WATER BALANCES
- 13 Month Average Balance Ended 12/31/98**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beacher's Point	2202 Burnt Store	865 Carlisa Village	335 Cheloda	1117 Clima Park	808 Clima Springs	884 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water: (1)									
Average No. of Customers		164,801	43	383	128	894	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.026092%	0.232402%	0.078458%	0.402910%	0.212884%	1.080182%	0.044803%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/98:									
1081.30/935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/945 Structures & Improvements	CUST.	1,081,808	282	2,514	827	4,359	2,304	11,783	488
1081.34/905 Office Furniture & Equipment	CUST.	1,367,028	357	3,177	1,045	5,506	2,912	14,889	814
1081.34/908 Computer Equipment	CUST.	3,206,099	837	7,458	2,454	12,899	6,835	34,859	1,441
1081.34/915 Transportation Equipment	CUST.	3,274,528	854	7,810	2,504	13,183	6,874	35,888	1,470
1081.34/925 Stores Equipment	CUST.	14,480	4	34	11	58	31	158	7
1081.34/935 Tools, Shop & Garage	CUST.	836,451	210	1,944	640	3,370	1,782	8,111	378
1081.34/945 Laboratory Equipment	CUST.	217,465	57	505	168	878	483	2,389	98
1081.34/955 Power Operated Equipment	CUST.	1,519,800	398	3,532	1,182	6,123	3,237	18,551	882
1081.34/965 Communication Equipment	CUST.	401,887	105	934	307	1,618	858	4,375	180
1081.34/975 Miscellaneous Equipment	CUST.	97,110	25	228	74	391	207	1,058	44
1081.34/985 Other Tangible Plant	CUST.	477,881	125	1,110	365	1,825	1,017	5,203	214
TOTAL		12,486,879	3,281	28,043	9,555	50,252	28,817	138,118	5,811
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/98:									
1081.30/935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/945 Structures & Improvements	CUST.	1,180,783	308	2,744	903	4,758	2,515	12,861	530
1081.34/905 Office Furniture & Equipment	CUST.	1,564,782	408	3,837	1,108	6,205	3,233	17,043	783
1081.34/908 Computer Equipment	CUST.	4,324,979	1,181	10,518	3,460	18,232	9,837	48,288	2,032
1081.34/915 Transportation Equipment	CUST.	4,039,872	1,052	9,374	3,084	16,252	8,581	43,894	1,811
1081.34/925 Stores Equipment	CUST.	18,884	4	39	13	68	36	184	8
1081.34/935 Tools, Shop & Garage	CUST.	938,774	245	2,184	719	3,788	2,002	10,238	422
1081.34/945 Laboratory Equipment	CUST.	317,437	83	738	243	1,279	676	3,458	143
1081.34/955 Power Operated Equipment	CUST.	1,677,379	438	3,888	1,282	6,738	3,573	18,270	753
1081.34/965 Communication Equipment	CUST.	467,585	127	1,133	373	1,985	1,038	5,211	219
1081.34/975 Miscellaneous Equipment	CUST.	122,885	32	288	94	485	282	1,338	55
1081.34/985 Other Tangible Plant	CUST.	550,385	144	1,279	421	2,218	1,172	5,905	247
TOTAL		15,418,594	4,022	35,828	11,787	62,115	32,835	167,815	8,022
1998 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPRECC - WATER	CUST.	13,856,742	3,642	32,436	10,871	50,233	29,728	152,018	6,287

(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)
 WATER BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	105 Deehwyler Shores	108 Deltona	336 Dol Ray Manor	334 Druid Hills	357 East Lake Harris Est.	339 Fern Park	352 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,001	125	22,944	60	240	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.075849%	13.861566%	0.036408%	0.151091%	0.104979%	0.108223%	0.074833%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1081.30935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,081,808	821	148,958	304	1,835	1,136	1,182	807
1081.34905 Office Furniture & Equipment	CUST.	1,267,328	1,037	180,481	408	2,085	1,425	1,403	1,020
1081.34906 Computer Equipment	CUST.	3,209,999	2,434	444,831	1,106	4,049	3,289	3,505	2,305
1081.34915 Transportation Equipment	CUST.	3,274,529	2,484	453,901	1,192	4,948	3,437	3,577	2,444
1081.34925 Stone Equipment	CUST.	14,400	11	2,008	5	22	15	18	11
1081.34935 Tools, Shop & Garage	CUST.	838,451	634	115,945	305	1,284	876	914	624
1081.34945 Laboratory Equipment	CUST.	217,405	165	30,148	79	329	226	238	162
1081.34955 Power Operated Equipment	CUST.	1,519,800	1,153	210,840	553	2,298	1,595	1,680	1,134
1081.34965 Communication Equipment	CUST.	401,887	305	55,680	148	607	422	439	300
1081.34975 Miscellaneous Equipment	CUST.	87,116	74	13,482	35	147	102	108	72
1081.34985 Other Tangible Plant	CUST.	477,861	382	66,214	174	722	501	522	357
TOTAL		12,466,979	9,479	1,732,277	4,550	18,882	13,119	13,850	9,327
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1081.30935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,160,793	896	183,678	430	1,784	1,260	1,290	861
1081.34905 Office Furniture & Equipment	CUST.	1,564,782	1,187	218,901	570	2,284	1,643	1,708	1,168
1081.34906 Computer Equipment	CUST.	4,524,979	3,432	627,233	1,647	6,837	4,730	4,942	3,377
1081.34915 Transportation Equipment	CUST.	4,033,072	3,080	558,130	1,469	6,085	4,234	4,408	3,011
1081.34925 Stone Equipment	CUST.	18,884	13	2,338	6	25	18	18	13
1081.34935 Tools, Shop & Garage	CUST.	938,774	713	130,257	342	1,420	987	1,028	701
1081.34945 Laboratory Equipment	CUST.	317,437	241	44,002	118	480	333	347	237
1081.34955 Power Operated Equipment	CUST.	1,877,379	1,272	232,511	611	2,534	1,781	1,832	1,252
1081.34965 Communication Equipment	CUST.	487,395	370	67,588	178	737	512	533	384
1081.34975 Miscellaneous Equipment	CUST.	122,885	93	17,031	45	188	129	134	92
1081.34985 Other Tangible Plant	CUST.	550,385	417	78,282	200	832	578	601	411
TOTAL		15,418,504	11,693	2,138,999	5,813	23,293	16,183	16,838	11,506
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER	CUST.	13,958,742	10,588	1,904,823	5,081	21,087	14,851	15,244	10,417

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

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**ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
WATER BALANCES
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	598 Friendly Center	922 Golden Terrace	996 Gospel Rd Estates	876 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	139	29	100	20	188	8	110
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017507%	0.060679%	0.012138%	0.094329%	0.004854%	0.068747%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1081.30935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30945 Structures & Improvements	CUST.	1,081,808	912	190	859	131	688	53	722
.1081.34905 Office Furniture & Equipment	CUST.	1,367,028	1,153	241	830	185	879	85	912
.1081.34906 Computer Equipment	CUST.	3,200,099	2,707	565	1,947	389	2,884	158	2,142
.1081.34915 Transportation Equipment	CUST.	3,274,526	2,782	578	1,987	387	2,188	158	2,188
.1081.34925 Stores Equipment	CUST.	14,400	12	3	8	2	8	1	10
.1081.34935 Tools, Shop & Garage	CUST.	838,451	705	147	508	102	538	41	559
.1081.34945 Laboratory Equipment	CUST.	217,495	183	38	132	28	140	11	145
.1081.34955 Power Operated Equipment	CUST.	1,519,900	1,282	287	822	184	977	74	1,914
.1081.34965 Communication Equipment	CUST.	401,887	338	71	244	49	256	19	288
.1081.34975 Miscellaneous Equipment	CUST.	87,119	82	17	58	12	82	5	85
.1081.34985 Other Tangible Plant	CUST.	477,861	403	84	290	58	307	23	319
TOTAL		12,498,979	10,540	2,186	7,563	1,517	8,038	607	8,341
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
.1081.30935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30945 Structures & Improvements	CUST.	1,180,793	988	208	716	143	759	57	788
.1081.34905 Office Furniture & Equipment	CUST.	1,364,782	1,320	275	948	190	1,988	78	1,044
.1081.34906 Computer Equipment	CUST.	4,524,979	3,817	798	2,746	549	2,910	220	3,028
.1081.34915 Transportation Equipment	CUST.	4,033,872	3,402	710	2,448	480	2,594	188	2,882
.1081.34925 Stores Equipment	CUST.	18,884	14	3	10	2	11	1	11
.1081.34935 Tools, Shop & Garage	CUST.	839,774	783	185	570	114	804	48	827
.1081.34945 Laboratory Equipment	CUST.	317,437	268	58	183	39	204	15	212
.1081.34955 Power Operated Equipment	CUST.	1,877,379	1,415	295	1,018	204	1,079	81	1,120
.1081.34965 Communication Equipment	CUST.	487,585	411	86	298	58	314	24	325
.1081.34975 Miscellaneous Equipment	CUST.	122,865	104	22	75	15	78	6	82
.1081.34985 Other Tangible Plant	CUST.	550,385	464	87	334	67	354	27	387
TOTAL		15,418,504	13,003	2,713	9,355	1,671	9,919	746	10,290
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER	CUST.	13,956,742	11,772	2,458	8,468	1,884	8,977	678	9,318

(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)
 WATER BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	328 Harmony Homes	438 Hermits Cove	528 Hobby Hills	673 Holiday Haven	121 Holiday Heights	670 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	83	174	98	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.038228%	0.105562%	0.058252%	0.067354%	0.032180%	0.146237%	0.153518%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1081.30/935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/945 Structures & Improvements	CUST.	1,061,808	414	1,142	630	729	348	1,582	1,861
1081.34/905 Office Furniture & Equipment	CUST.	1,287,028	523	1,443	798	921	440	1,990	2,080
1081.34/908 Computer Equipment	CUST.	3,200,000	1,227	3,388	1,890	2,181	1,032	4,893	4,827
1081.34/915 Transportation Equipment	CUST.	3,274,328	1,252	3,457	1,907	2,208	1,053	4,786	5,027
1081.34/925 Stoves Equipment	CUST.	14,490	8	15	8	10	5	21	22
1081.34/935 Tools, Shop & Garage	CUST.	836,451	320	883	487	563	289	1,223	1,284
1081.34/945 Laboratory Equipment	CUST.	217,495	83	230	127	148	70	318	334
1081.34/955 Power Operated Equipment	CUST.	1,519,800	581	1,604	885	1,024	488	2,222	2,333
1081.34/965 Communication Equipment	CUST.	401,887	154	424	234	271	129	587	617
1081.34/975 Miscellaneous Equipment	CUST.	87,110	37	103	57	65	31	142	149
1081.34/985 Other Tangible Plant	CUST.	477,881	183	504	278	322	154	680	733
TOTAL		12,488,979	4,777	13,165	7,280	8,417	4,019	18,275	19,185
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/945 Structures & Improvements	CUST.	1,180,793	451	1,247	688	795	380	1,727	1,813
1081.34/905 Office Furniture & Equipment	CUST.	1,584,762	598	1,852	912	1,054	503	2,288	2,402
1081.34/908 Computer Equipment	CUST.	4,524,979	1,730	4,778	2,836	3,048	1,455	6,817	6,947
1081.34/915 Transportation Equipment	CUST.	4,033,872	1,542	4,250	2,350	2,717	1,287	5,899	6,182
1081.34/925 Stoves Equipment	CUST.	18,884	8	18	10	11	5	25	26
1081.34/935 Tools, Shop & Garage	CUST.	906,774	359	982	547	633	302	1,374	1,443
1081.34/945 Laboratory Equipment	CUST.	317,437	121	335	185	214	102	484	487
1081.34/955 Power Operated Equipment	CUST.	1,877,379	641	1,771	977	1,130	530	2,453	2,575
1081.34/965 Communication Equipment	CUST.	487,585	189	515	284	328	157	713	749
1081.34/975 Miscellaneous Equipment	CUST.	122,885	47	130	72	83	49	180	188
1081.34/985 Other Tangible Plant	CUST.	550,385	210	581	321	371	177	805	845
TOTAL		15,418,504	5,883	16,277	8,880	10,384	4,958	22,543	23,867
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER	CUST.	19,858,742	5,335	14,736	8,130	9,400	4,488	20,410	21,426

(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)
WATER BALANCES
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Dan	1084 Keystone Heights	1701 Kingswood Manor	773 Lake Ajoy Estates	328 Lake Bromley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :			(1)						
Average No. of Customers		184,001	240	119	888	62	85	88	85
Customer Allocation Factors (Cust)		100.000000%	0.148271%	0.06568%	0.506377%	0.037821%	0.051577%	0.040048%	0.051577%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30543 Structures & Improvements	CUST.	1,081,808	1,815	742	6,472	407	558	438	356
1081.34905 Office Furniture & Equipment	CUST.	1,267,828	2,041	937	8,179	514	705	547	705
1081.34908 Computer Equipment	CUST.	3,208,089	4,780	2,200	19,200	1,207	1,855	1,288	1,855
1081.34915 Transportation Equipment	CUST.	3,274,328	4,888	2,245	19,591	1,232	1,689	1,311	1,689
1081.34925 Stores Equipment	CUST.	14,480	22	10	87	5	7	6	7
1081.34935 Tools, Shop & Garage	CUST.	838,451	1,249	574	5,004	315	431	338	431
1081.34945 Laboratory Equipment	CUST.	217,495	325	146	1,301	82	112	87	112
1081.34955 Power Operated Equipment	CUST.	1,519,800	2,288	1,042	9,092	572	784	609	784
1081.34965 Communication Equipment	CUST.	401,887	608	275	2,403	151	207	161	207
1081.34975 Miscellaneous Equipment	CUST.	97,116	145	87	561	37	50	39	50
1081.34985 Other Tangible Plant	CUST.	477,881	713	328	2,858	180	246	191	246
TOTAL		12,468,979	18,854	8,589	74,788	4,702	6,448	5,005	6,448
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30543 Structures & Improvements	CUST.	1,180,703	1,783	810	7,085	444	600	473	600
1081.34905 Office Furniture & Equipment	CUST.	1,584,762	2,306	1,073	9,382	588	807	627	807
1081.34908 Computer Equipment	CUST.	4,524,979	6,754	3,183	27,073	1,702	2,334	1,812	2,334
1081.34915 Transportation Equipment	CUST.	4,033,872	6,021	2,788	24,133	1,516	2,080	1,615	2,080
1081.34925 Stores Equipment	CUST.	16,884	25	12	101	6	9	7	9
1081.34935 Tools, Shop & Garage	CUST.	839,774	1,403	644	5,623	354	485	378	485
1081.34945 Laboratory Equipment	CUST.	317,437	474	218	1,899	119	164	127	164
1081.34955 Power Operated Equipment	CUST.	1,577,579	2,504	1,150	10,036	631	865	672	865
1081.34965 Communication Equipment	CUST.	487,585	728	334	2,917	183	251	195	251
1081.34975 Miscellaneous Equipment	CUST.	122,865	183	84	735	46	63	49	63
1081.34985 Other Tangible Plant	CUST.	550,385	822	377	3,293	207	284	220	284
TOTAL		15,418,504	23,012	10,571	92,237	5,800	7,951	6,174	7,951
1998 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER	CUST	13,958,742	20,833	9,570	83,503	5,251	7,188	5,589	7,190

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

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
 WATER BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	323 Late Harriet Estates	1054 Lakeview Villas	875 Lakeside Heights	2401 Lakeview Lakeside	2802 Marco Shores	1108 Marion Cove	320 Marathon Manor
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		954,801	282	12	381	263	290	2,514	851
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007282%	0.237258%	0.147451%	0.173870%	1.525476%	0.285022%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,881,888	1,851	79	2,587	1,585	1,804	18,503	4,273
1081.34/905 Office Furniture & Equipment	CUST.	1,287,028	2,338	100	3,283	2,018	2,408	20,854	5,400
1081.34/908 Computer Equipment	CUST.	3,206,088	5,491	234	7,814	4,732	3,847	48,854	12,877
1081.34/915 Transportation Equipment	CUST.	3,274,328	5,803	238	7,788	4,828	3,782	48,852	12,835
1081.34/925 Stores Equipment	CUST.	14,480	25	1	34	21	25	221	57
1081.34/935 Tools, Shop & Garage	CUST.	838,431	1,431	61	1,885	1,233	1,472	12,780	3,334
1081.34/945 Laboratory Equipment	CUST.	217,485	372	18	518	321	383	3,318	859
1081.34/955 Power Operated Equipment	CUST.	1,518,800	2,800	111	3,885	2,241	2,874	23,181	6,033
1081.34/965 Communication Equipment	CUST.	481,887	887	29	983	582	707	6,128	1,587
1081.34/975 Miscellaneous Equipment	CUST.	97,118	188	7	230	143	171	1,481	384
1081.34/985 Other Tangible Plant	CUST.	477,881	817	35	1,133	704	841	7,287	1,887
TOTAL		12,486,870	21,384	910	29,800	18,427	21,981	190,838	49,288
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,180,788	2,021	88	2,882	1,741	2,076	18,913	4,884
1081.34/905 Office Furniture & Equipment	CUST.	1,584,782	2,878	114	3,712	2,387	2,754	23,870	6,181
1081.34/908 Computer Equipment	CUST.	4,584,978	7,743	329	10,738	6,872	7,983	88,927	17,875
1081.34/915 Transportation Equipment	CUST.	4,033,672	6,902	294	9,570	5,848	7,088	61,533	15,884
1081.34/925 Stores Equipment	CUST.	18,884	29	1	40	25	30	257	67
1081.34/935 Tools, Shop & Garage	CUST.	938,774	1,688	68	2,230	1,388	1,654	14,338	3,712
1081.34/945 Laboratory Equipment	CUST.	317,437	543	23	753	488	559	4,842	1,254
1081.34/955 Power Operated Equipment	CUST.	1,877,379	2,870	122	3,880	2,478	2,952	25,588	6,828
1081.34/965 Communication Equipment	CUST.	487,585	834	38	1,157	719	858	7,438	1,828
1081.34/975 Miscellaneous Equipment	CUST.	122,885	210	8	292	181	218	1,874	485
1081.34/985 Other Tangible Plant	CUST.	550,385	942	40	1,308	812	988	8,388	2,174
TOTAL		15,418,504	28,388	1,123	38,577	22,732	27,128	235,175	60,889
1998 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER	CUST.	13,858,742	23,882	1,018	33,113	20,579	24,588	212,907	55,132

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

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**ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (98.1081.3XX3)
WATER BALANCES
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	882 Morningview	983 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1428 Palm Terrace	888 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :		(1)							
Average No. of Customers		164,001	38	143	203	34	88	1,188	58
Customer Allocation Factors (Quot)		100.000000%	0.021643%	0.086771%	0.123179%	0.020631%	0.000072%	0.719059%	0.035104%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1081.30/925 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30/945 Structures & Improvements	CUST.	1,981,808	236	938	1,333	223	650	7,785	361
.1081.34/905 Office Furniture & Equipment	CUST.	1,387,028	299	1,186	1,684	282	821	8,838	461
.1081.34/906 Computer Equipment	CUST.	3,209,090	701	2,785	3,853	682	1,808	23,094	1,129
.1081.34/915 Transportation Equipment	CUST.	3,274,528	715	2,841	4,034	678	1,987	23,585	1,152
.1081.34/925 Stone Equipment	CUST.	14,480	3	13	18	3	0	104	5
.1081.34/925 Tools, Shop & Garage	CUST.	836,451	183	728	1,030	173	502	6,020	294
.1081.34/945 Laboratory Equipment	CUST.	217,465	46	186	268	45	131	1,588	77
.1081.34/955 Power Operated Equipment	CUST.	1,519,800	332	1,310	1,872	314	913	10,839	535
.1081.34/935 Communication Equipment	CUST.	401,887	88	348	465	83	241	2,591	141
.1081.34/975 Miscellaneous Equipment	CUST.	97,110	21	84	120	20	58	680	34
.1081.34/985 Other Tangible Plant	CUST.	477,881	104	414	588	99	287	3,438	168
TOTAL		12,498,879	2,730	10,844	15,394	2,578	7,507	80,035	4,388
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1081.30/925 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30/945 Structures & Improvements	CUST.	1,180,703	258	1,025	1,454	244	709	8,495	416
.1081.34/905 Office Furniture & Equipment	CUST.	1,584,782	342	1,258	1,827	323	940	11,281	551
.1081.34/906 Computer Equipment	CUST.	4,324,879	988	3,828	5,374	934	2,710	32,594	1,593
.1081.34/915 Transportation Equipment	CUST.	4,033,672	881	3,500	4,969	832	2,423	29,020	1,420
.1081.34/925 Stone Equipment	CUST.	16,884	4	15	21	3	10	121	6
.1081.34/925 Tools, Shop & Garage	CUST.	936,774	205	815	1,158	194	565	6,783	331
.1081.34/945 Laboratory Equipment	CUST.	317,437	69	275	391	65	191	2,294	112
.1081.34/955 Power Operated Equipment	CUST.	1,677,379	366	1,455	2,068	346	1,008	12,071	590
.1081.34/965 Communication Equipment	CUST.	487,595	107	423	601	101	293	3,500	172
.1081.34/975 Miscellaneous Equipment	CUST.	122,885	27	107	151	25	74	884	43
.1081.34/985 Other Tangible Plant	CUST.	550,385	120	478	678	114	331	3,961	194
TOTAL		15,416,504	3,368	13,277	18,990	3,181	9,261	110,948	5,428
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER	CUST.	13,856,742	3,049	12,110	17,192	2,879	8,384	100,441	4,812

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

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3X05)
 WATER BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	884 Piccolo Island	907 Pine Ridge	782 Pine Ridge Estate	853 Piney Woods	887 Point O'Woods	468 Poseons Park	1088 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :		(1)							
Average No. of Customers		964,801	132	665	212	167	344	187	158
Customer Allocation Factors (Cust)		100.000000%	0.080007%	0.403517%	0.128940%	0.1012334%	0.206737%	0.101334%	0.004880%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1081.20535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.20545 Structures & Improvements	CUST.	1,081,808	886	4,385	1,382	1,088	2,258	1,088	1,024
1081.24905 Office Furniture & Equipment	CUST.	1,387,028	1,065	5,510	1,739	1,385	2,853	1,385	1,294
1081.24908 Computer Equipment	CUST.	3,209,088	2,570	12,948	4,128	3,232	6,888	3,252	3,038
1081.24915 Transportation Equipment	CUST.	3,274,528	2,623	13,213	4,212	3,318	6,835	3,318	3,100
1081.24925 Stores Equipment	CUST.	14,480	12	58	10	15	30	15	14
1081.24935 Tools, Shop & Garage	CUST.	806,451	870	3,375	1,078	848	1,748	848	792
1081.24945 Laboratory Equipment	CUST.	217,465	174	878	280	220	454	220	208
1081.24955 Power Operated Equipment	CUST.	1,510,800	1,217	0,132	1,855	1,540	3,172	1,540	1,438
1081.24965 Communication Equipment	CUST.	401,687	322	1,821	517	407	838	407	380
1081.24975 Miscellaneous Equipment	CUST.	97,118	78	382	125	98	203	98	92
1081.24985 Other Tangible Plant	CUST.	477,881	383	1,828	614	484	987	484	452
TOTAL		12,488,879	10,010	50,427	18,078	12,884	26,088	12,884	11,830
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1081.20535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.20545 Structures & Improvements	CUST.	1,180,783	948	4,785	1,510	1,197	2,488	1,197	1,118
1081.24905 Office Furniture & Equipment	CUST.	1,584,782	1,253	8,314	2,813	1,586	3,288	1,586	1,481
1081.24908 Computer Equipment	CUST.	4,524,979	3,824	18,258	5,821	4,585	9,445	4,585	4,283
1081.24915 Transportation Equipment	CUST.	4,033,872	3,231	16,277	5,189	4,087	8,420	4,087	3,818
1081.24925 Stores Equipment	CUST.	18,864	14	68	22	17	35	17	18
1081.24935 Tools, Shop & Garage	CUST.	939,774	753	3,792	1,209	952	1,982	952	880
1081.24945 Laboratory Equipment	CUST.	317,437	254	1,281	408	322	689	322	300
1081.24955 Power Operated Equipment	CUST.	1,877,374	1,544	0,788	2,138	1,700	3,501	1,700	1,588
1081.24965 Communication Equipment	CUST.	487,595	391	1,988	627	484	1,018	484	462
1081.24975 Miscellaneous Equipment	CUST.	122,865	98	498	158	125	258	125	118
1081.24985 Other Tangible Plant	CUST.	550,385	441	2,221	706	556	1,148	556	521
TOTAL		15,416,504	12,346	62,208	10,832	15,622	32,180	15,622	14,583
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER	CUST	13,958,742	11,179	56,318	17,954	14,143	29,133	14,143	13,211

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

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ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
WATER BALANCES
- 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Ozell Ridge	442 River Grove	438 River Park	988 Rosemont	1118 Salt Springs	1118 Seminole Village	574 Silver Lake Est.
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	15	105	352	120	118	2	1,348
Customer Allocation Factors (Cust)		100.000000%	0.009102%	0.063713%	0.213591%	0.072815%	0.070388%	0.001214%	0.816743%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1081.20535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.20545 Structures & Improvements	CUST.	1,061,808	86	689	2,311	788	791	13	8,838
.1081.34805 Office Furniture & Equipment	CUST.	1,367,028	124	871	2,820	985	982	17	11,185
.1081.34906 Computer Equipment	CUST.	3,200,000	292	2,045	8,854	2,337	2,259	39	28,210
.1081.34915 Transportation Equipment	CUST.	3,274,328	298	2,088	8,994	2,394	2,305	40	28,744
.1081.34925 Storage Equipment	CUST.	14,400	1	9	31	11	10	0	118
.1081.34935 Tools, Shop & Garage	CUST.	836,451	78	533	1,787	689	589	10	6,832
.1081.34945 Laboratory Equipment	CUST.	217,465	20	139	465	158	153	3	1,778
.1081.34955 Power Operated Equipment	CUST.	1,519,800	138	889	3,246	1,108	1,070	18	12,411
.1081.34965 Communication Equipment	CUST.	401,687	37	258	858	292	283	5	3,351
.1081.34975 Miscellaneous Equipment	CUST.	97,119	9	82	287	71	66	1	783
.1081.34985 Other Tangible Plant	CUST.	477,861	43	304	1,020	348	338	8	3,801
TOTAL		12,408,979	1,137	7,882	28,892	9,100	8,798	132	102,088
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1081.20535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.20545 Structures & Improvements	CUST.	1,180,763	107	752	2,522	889	831	14	9,844
.1081.34905 Office Furniture & Equipment	CUST.	1,584,762	142	897	3,342	1,139	1,101	10	12,780
.1081.34906 Computer Equipment	CUST.	4,324,970	412	2,883	9,885	3,295	3,185	55	36,857
.1081.34915 Transportation Equipment	CUST.	4,883,872	387	2,570	8,810	2,837	2,809	48	32,945
.1081.34925 Storage Equipment	CUST.	10,884	2	11	36	12	12	0	138
.1081.34935 Tools, Shop & Garage	CUST.	939,774	86	599	2,007	684	661	11	7,870
.1081.34945 Laboratory Equipment	CUST.	317,437	29	202	878	231	223	4	2,589
.1081.34955 Power Operated Equipment	CUST.	1,877,379	153	1,069	3,583	1,221	1,181	20	13,700
.1081.34965 Communication Equipment	CUST.	467,365	44	311	1,041	355	343	0	3,882
.1081.34975 Miscellaneous Equipment	CUST.	122,865	11	78	262	89	86	1	1,003
.1081.34985 Other Tangible Plant	CUST.	550,285	50	351	1,178	401	387	7	4,495
TOTAL		15,418,504	1,403	9,822	32,828	11,228	10,851	167	125,913
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPRECIATION - WATER	CUST.	13,858,742	1,270	8,882	29,810	10,183	8,824	169	113,991

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

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX3)
WATER BALANCES
- 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	661 Sycamore	471 St. John's Highlands	666 Stone Mountain	1401 Sugar Mill	668 Sugarhill Woods	3801 Seamy Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		964,801	26	114	82	7	621	2,266	426
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.009174%	0.008757%	0.000248%	0.379819%	1.382856%	0.259464%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30/545 Structures & Improvements	CUST.	1,061,808	171	748	938	48	4,978	14,743	2,706
.1081.34/905 Office Furniture & Equipment	CUST.	1,267,028	216	848	680	56	5,151	15,801	3,304
.1081.34/908 Computer Equipment	CUST.	3,209,089	598	2,220	1,587	126	12,062	43,735	8,285
.1081.34/915 Transportation Equipment	CUST.	3,274,328	517	2,265	1,629	139	12,338	44,827	6,464
.1081.34/925 Storage Equipment	CUST.	14,460	2	10	7	1	55	167	37
.1081.34/935 Tools, Shop & Garage	CUST.	898,451	132	579	418	39	3,152	11,400	2,182
.1081.34/945 Laboratory Equipment	CUST.	217,465	34	159	108	9	820	2,894	582
.1081.34/955 Power Operated Equipment	CUST.	1,518,800	240	1,051	758	65	5,726	20,710	3,828
.1081.34/965 Communication Equipment	CUST.	401,667	83	278	200	17	1,514	5,474	1,038
.1081.34/975 Miscellaneous Equipment	CUST.	67,119	15	67	48	4	368	1,264	251
.1081.34/985 Other Tangible Plant	CUST.	477,661	75	330	238	20	1,800	6,510	1,235
TOTAL		12,498,979	1,872	8,845	6,218	301	47,001	170,918	32,204
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 1/23/96:									
.1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30/545 Structures & Improvements	CUST.	1,186,793	198	817	586	59	4,448	16,083	3,052
.1081.34/905 Office Furniture & Equipment	CUST.	1,594,782	247	1,082	779	68	5,896	21,325	4,045
.1081.34/908 Computer Equipment	CUST.	4,524,979	714	3,130	2,251	182	17,051	61,899	11,867
.1081.34/913 Transportation Equipment	CUST.	4,033,672	636	2,700	2,007	171	15,200	54,973	10,427
.1081.34/925 Storage Equipment	CUST.	16,864	3	12	8	1	64	230	46
.1081.34/935 Tools, Shop & Garage	CUST.	936,774	148	650	468	40	3,341	12,808	2,429
.1081.34/945 Laboratory Equipment	CUST.	317,437	50	229	156	13	1,198	4,328	821
.1081.34/955 Power Operated Equipment	CUST.	1,677,379	265	1,180	835	71	6,921	22,860	4,238
.1081.34/965 Communication Equipment	CUST.	487,565	77	337	243	21	1,837	6,845	1,280
.1081.34/975 Miscellaneous Equipment	CUST.	122,865	19	85	61	5	463	1,674	318
.1081.34/985 Other Tangible Plant	CUST.	550,385	87	381	274	23	2,074	7,501	1,423
TOTAL		15,418,504	2,432	10,684	7,671	655	58,082	210,105	39,951
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPRECC - WATER	CUST.	13,958,742	2,202	9,654	6,944	563	52,562	180,210	36,077

(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)
WATER BALANCES
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	880 Sunshine Parkway	781 Tropical Park	106 University Shores	887 Venetian Village	447 Wetaka	122 Westmont	783 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	10	543	3,382	128	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.008068%	0.329486%	2.052172%	0.082594%	0.081917%	0.079460%	0.063713%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1061.20/935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30/545 Structures & Improvements	CUST.	1,061,808	88	3,564	22,201	883	880	880	880
1061.34/905 Office Furniture & Equipment	CUST.	1,387,028	83	4,304	28,054	1,128	1,120	1,087	871
1061.34/908 Computer Equipment	CUST.	3,208,089	195	10,574	65,858	2,848	2,829	2,551	2,045
1061.34/915 Transportation Equipment	CUST.	3,274,328	199	10,789	67,190	2,702	2,682	2,803	2,086
1061.34/925 Stores Equipment	CUST.	14,460	1	48	297	12	12	12	8
1061.34/935 Tools, Shop & Garage	CUST.	836,451	51	2,759	17,105	680	685	685	533
1061.34/945 Laboratory Equipment	CUST.	217,465	13	717	4,483	179	178	173	130
1061.34/955 Power Operated Equipment	CUST.	1,519,803	92	3,007	31,185	1,254	1,245	1,288	988
1061.34/965 Communication Equipment	CUST.	401,887	24	1,284	8,283	331	329	319	258
1061.34/975 Miscellaneous Equipment	CUST.	97,116	6	320	1,883	80	80	77	62
1061.34/985 Other Tangible Plant	CUST.	477,061	29	1,574	9,803	394	391	380	304
TOTAL		12,486,879	758	41,178	256,480	10,213	10,237	9,824	7,982
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/98:									
1061.20/935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30/545 Structures & Improvements	CUST.	1,180,783	72	3,861	24,232	874	967	898	752
1061.34/905 Office Furniture & Equipment	CUST.	1,564,782	95	5,158	32,112	1,291	1,282	1,244	887
1061.34/908 Computer Equipment	CUST.	4,324,879	275	14,909	92,880	3,734	3,707	3,567	2,883
1061.34/915 Transportation Equipment	CUST.	4,033,672	245	13,290	82,778	3,329	3,304	3,208	2,570
1061.34/925 Stores Equipment	CUST.	16,864	1	58	348	14	14	13	11
1061.34/935 Tools, Shop & Garage	CUST.	839,774	57	3,096	19,288	775	770	747	599
1061.34/945 Laboratory Equipment	CUST.	317,437	19	1,048	6,514	282	280	252	202
1061.34/955 Power Operated Equipment	CUST.	1,877,379	102	3,527	34,423	1,364	1,374	1,333	1,089
1061.34/965 Communication Equipment	CUST.	487,565	30	1,607	10,098	402	399	388	311
1061.34/975 Miscellaneous Equipment	CUST.	122,865	7	405	2,521	101	101	98	78
1061.34/985 Other Tangible Plant	CUST.	550,385	33	1,813	11,295	454	451	437	351
TOTAL		15,418,504	935	50,786	316,373	12,722	12,829	12,255	9,822
1998 13 MONTH AVERAGE GENERAL PLANT & ACCUM DEPREC - WATER	CUST.	13,956,742	847	45,988	286,418	11,518	11,433	11,094	8,882

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

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (89.1081.3XX5)
 WATER BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC		FPSC	FPSC	FPSC
			898	446	1427	SUBTOTAL	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM
Allocation Factor	Allocation	TOTAL	898	446	1427	FPSC	Buena Ventura	2201	1807
	Beats	COMPANY	Woodmere	Woolens	Zephyr	UNIFORM	Lake	Deep	Enterprise
					Shores			Creek	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :	(1)								
Average No. of Customers		164,801	1,167	21	464	55,660	8,560	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.708127%	0.012743%	0.293668%	33.782271%	5.217806%	1.791251%	0.132261%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1081.20/935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.20/945 Structures & Improvements	CUST.	1,061,806	7,961	138	3,177	365,586	56,447	16,378	1,431
1081.24/905 Office Furniture & Equipment	CUST.	1,367,028	9,890	174	4,015	461,650	71,329	24,487	1,808
1081.24/905 Computer Equipment	CUST.	3,206,060	22,724	409	9,425	1,084,427	167,445	57,463	4,245
1081.24/915 Transportation Equipment	CUST.	3,274,529	23,188	417	9,817	1,106,537	170,859	58,655	4,332
1081.24/925 Stores Equipment	CUST.	14,400	103	2	43	4,866	759	260	19
1081.24/935 Tools, Shop & Garage	CUST.	836,451	5,823	107	2,457	282,655	43,644	14,983	1,108
1081.24/945 Laboratory Equipment	CUST.	217,465	1,340	26	639	73,467	11,348	3,886	288
1081.24/955 Power Operated Equipment	CUST.	1,518,860	10,781	194	4,463	513,507	79,280	27,220	2,010
1081.24/965 Communication Equipment	CUST.	401,667	2,844	51	1,180	135,739	20,659	7,185	531
1081.24/975 Miscellaneous Equipment	CUST.	67,119	668	12	268	32,819	3,087	1,740	128
1081.24/985 Other Tangible Plant	CUST.	477,661	3,363	61	1,403	161,419	24,824	8,556	632
TOTAL		12,468,979	66,694	1,562	36,702	4,223,013	652,066	223,652	16,531
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1081.20/935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.20/945 Structures & Improvements	CUST.	1,180,793	8,362	150	3,468	360,017	61,612	21,131	1,562
1081.24/905 Office Furniture & Equipment	CUST.	1,564,782	11,080	199	4,509	528,768	81,666	28,029	2,070
1081.24/908 Computer Equipment	CUST.	4,524,979	32,043	577	13,289	1,529,063	236,105	81,054	3,666
1081.24/915 Transportation Equipment	CUST.	4,033,672	28,564	514	11,646	1,363,069	210,469	72,253	5,336
1081.24/925 Stores Equipment	CUST.	16,664	119	2	59	5,869	880	302	22
1081.24/935 Tools, Shop & Garage	CUST.	636,774	6,655	120	2,780	317,571	49,839	16,634	1,243
1081.24/945 Laboratory Equipment	CUST.	317,437	2,248	40	932	107,269	16,563	5,688	420
1081.24/955 Power Operated Equipment	CUST.	1,677,379	11,676	214	4,926	566,824	87,322	30,646	2,219
1081.24/965 Communication Equipment	CUST.	457,565	3,453	62	1,432	164,769	25,442	8,734	645
1081.24/975 Miscellaneous Equipment	CUST.	122,665	870	16	391	41,519	6,411	2,201	163
1081.24/985 Other Tangible Plant	CUST.	550,385	3,897	70	1,616	185,967	28,716	9,650	728
TOTAL		13,416,504	100,168	1,964	45,276	5,206,587	804,404	276,148	20,363
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER	CUST.	13,956,742	96,831	1,778	40,989	4,716,300	728,236	250,000	16,462

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

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
 WATER BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Onawa Lake Est.	1279 Keystone Club Est.	985 Lakeside	2801 Lehigh	2801 Marco Island	2301 Palm Valley	2302 Remington Forest	994 Spring Gardens
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,801	87	152	87	8,365	5,803	208	84	122
Customer Allocation Factors (Cust)		100.000000%	0.052791%	0.092232%	0.052791%	5.208313%	3.521216%	0.124009%	0.038839%	0.074029%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:										
1081.30935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0
1081.30945 Structures & Improvements	CUST.	1,081,803	371	986	371	56,355	36,083	1,352	420	801
1081.34905 Office Furniture & Equipment	CUST.	1,267,026	722	1,281	722	71,213	48,139	1,709	531	1,012
1081.34906 Computer Equipment	CUST.	3,209,090	1,894	2,960	1,894	167,172	112,980	4,011	1,246	2,376
1081.34915 Transportation Equipment	CUST.	3,274,329	1,729	3,020	1,729	170,560	115,303	4,089	1,272	2,424
1081.34925 Stores Equipment	CUST.	14,480	8	13	8	755	510	18	8	11
1081.34935 Tools, Shop & Garage	CUST.	838,451	442	771	442	43,573	29,493	1,048	325	619
1081.34945 Laboratory Equipment	CUST.	217,485	115	201	115	11,330	7,858	272	84	161
1081.34955 Power Operated Equipment	CUST.	1,519,800	802	1,402	802	78,161	53,508	1,899	590	1,125
1081.34965 Communication Equipment	CUST.	401,887	212	370	212	20,925	14,144	502	158	297
1081.34975 Miscellaneous Equipment	CUST.	87,118	51	80	51	5,059	3,420	121	38	72
1081.34985 Other Tangible Plant	CUST.	477,881	252	441	252	24,864	16,820	597	188	354
TOTAL		12,468,979	6,587	11,528	6,587	651,007	440,048	15,821	4,893	9,251
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:										
1081.30935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0
1081.30945 Structures & Improvements	CUST.	1,180,793	623	1,089	623	61,511	41,576	1,476	489	874
1081.34905 Office Furniture & Equipment	CUST.	1,564,782	828	1,443	828	61,513	55,060	1,858	608	1,158
1081.34906 Computer Equipment	CUST.	4,524,979	2,389	4,173	2,389	235,720	159,334	5,658	1,757	3,350
1081.34915 Transportation Equipment	CUST.	4,033,672	2,120	3,720	2,120	210,127	142,094	5,042	1,568	2,960
1081.34925 Stores Equipment	CUST.	18,884	9	16	9	678	504	21	7	12
1081.34935 Tools, Shop & Garage	CUST.	938,774	496	867	496	48,956	33,091	1,175	365	608
1081.34945 Laboratory Equipment	CUST.	317,437	168	293	168	18,538	11,178	397	123	235
1081.34955 Power Operated Equipment	CUST.	1,677,379	889	1,547	889	67,360	50,084	2,067	651	1,242
1081.34965 Communication Equipment	CUST.	487,595	257	450	257	25,400	17,189	609	189	381
1081.34975 Miscellaneous Equipment	CUST.	122,885	65	113	65	6,400	4,328	154	48	91
1081.34985 Other Tangible Plant	CUST.	550,285	291	508	291	28,671	19,380	686	214	407
TOTAL		15,418,504	8,139	14,219	8,139	803,084	542,848	19,271	5,987	11,413
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPRECC - WATER	CUST.	13,956,742	7,268	12,673	7,268	727,050	481,447	17,448	5,420	10,332

(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)
 WATER BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION		FPSC NON-UNIFORM			COUNTY	COUNTY	COUNTY	COUNTY	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Oglethorpe Estate	1902 Herchel Heights	210 Lake Okech	214 Orange Hill	1906 Seaboard
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	450	27,325	183	319	773	232	2,573
Customer Allocation Factors (Cust)		100.000000%	0.273057%	16.56903%	0.006607%	0.193567%	0.466051%	0.140778%	1.561277%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1061.30/505 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1061.30/545 Structures & Improvements	CUST.	1,061,808	2,864	179,370	1,070	2,094	5,074	1,323	18,880
.1061.34/605 Office Furniture & Equipment	CUST.	1,387,028	3,733	228,801	1,352	2,846	8,412	1,824	21,343
.1061.34/605 Computer Equipment	CUST.	3,200,000	8,763	532,088	3,174	6,212	15,052	4,518	50,103
.1061.34/615 Transportation Equipment	CUST.	3,274,528	8,941	542,836	3,239	6,338	15,350	4,610	51,126
.1061.34/825 Stores Equipment	CUST.	14,400	40	2,402	14	28	68	20	228
.1061.34/835 Tools, Shop & Garage	CUST.	838,451	2,284	138,888	827	1,619	3,923	1,170	13,059
.1061.34/845 Laboratory Equipment	CUST.	217,485	584	38,062	215	421	1,020	308	3,388
.1061.34/855 Power Operated Equipment	CUST.	1,519,800	4,149	251,858	1,503	2,941	7,125	2,139	23,725
.1061.34/865 Communication Equipment	CUST.	401,887	1,087	66,902	367	778	1,884	565	6,271
.1061.34/875 Miscellaneous Equipment	CUST.	97,118	265	18,102	98	188	456	137	1,510
.1061.34/885 Other Tangible Plant	CUST.	477,881	1,304	79,202	472	925	2,241	672	7,456
TOTAL		12,488,879	34,124	2,072,075	12,380	24,100	58,817	17,503	195,112
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1061.30/505 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30/545 Structures & Improvements	CUST.	1,180,793	3,224	195,763	1,168	2,288	5,539	1,682	10,435
1061.34/605 Office Furniture & Equipment	CUST.	1,584,762	4,273	259,447	1,548	3,029	7,340	2,203	24,430
1061.34/605 Computer Equipment	CUST.	4,524,979	12,356	750,260	4,478	8,756	21,224	6,370	70,847
1061.34/615 Transportation Equipment	CUST.	4,033,872	11,014	668,807	3,990	7,908	19,920	5,878	62,877
1061.34/825 Stores Equipment	CUST.	18,884	46	2,798	17	33	79	24	283
1061.34/835 Tools, Shop & Garage	CUST.	938,774	2,588	155,820	900	1,819	4,406	1,323	14,872
1061.34/845 Laboratory Equipment	CUST.	317,437	867	52,833	314	614	1,488	447	4,958
1061.34/855 Power Operated Equipment	CUST.	1,677,379	4,580	278,120	1,659	3,247	7,968	2,381	26,188
1061.34/865 Communication Equipment	CUST.	487,365	1,331	80,848	482	944	2,287	686	7,813
1061.34/875 Miscellaneous Equipment	CUST.	122,985	335	20,372	122	236	578	173	1,918
1061.34/885 Other Tangible Plant	CUST.	550,385	1,503	91,257	544	1,065	2,582	775	8,583
TOTAL		15,418,504	42,098	2,556,149	15,248	29,841	72,311	21,703	240,894
1906 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER	CUST.	13,956,742	38,110	2,314,112	13,804	27,016	65,484	19,648	217,903

(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)
 WATER BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION		COUNTY		COUNTY	SUBTOTAL COUNTY REGULATED
Allocation Factor	Allocation Basis	TOTAL COMPANY	2701 Spring Hill	1801 Valrico Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)					
Average No. of Customers		104,801	24,343	354	24,757
Customer Allocation Factors (Cust)		100.000000%	14.771148%	0.214809%	17.446930%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:					
.1081.30935 Land & Land Rights	CUST.	0	0	0	0
.1081.30945 Structures & Improvements	CUST.	1,081,808	150,798	2,324	188,770
.1081.34905 Office Furniture & Equipment	CUST.	1,387,028	201,828	2,838	238,540
.1081.34906 Computer Equipment	CUST.	3,209,808	474,021	8,883	558,973
.1081.34915 Transportation Equipment	CUST.	3,274,528	483,685	7,034	571,388
.1081.34925 Storage Equipment	CUST.	14,480	2,140	31	2,328
.1081.34935 Tools, Shop & Garage	CUST.	838,451	123,533	1,797	145,957
.1081.34945 Laboratory Equipment	CUST.	217,483	32,127	487	37,892
.1081.34955 Power Operated Equipment	CUST.	1,510,800	224,482	3,284	285,183
.1081.34965 Communication Equipment	CUST.	401,887	58,334	883	70,082
.1081.34975 Miscellaneous Equipment	CUST.	87,110	14,345	208	18,948
.1081.34985 Other Tangible Plant	CUST.	477,881	70,559	1,028	83,333
TOTAL		12,408,979	1,845,947	28,844	2,180,884
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:					
.1081.30935 Land & Land Rights	CUST.	0	0	0	0
.1081.30945 Structures & Improvements	CUST.	1,180,783	174,417	2,338	208,043
.1081.34905 Office Furniture & Equipment	CUST.	1,584,782	231,133	3,381	273,044
.1081.34906 Computer Equipment	CUST.	4,524,979	688,381	9,720	780,588
.1081.34915 Transportation Equipment	CUST.	4,033,872	585,820	8,885	703,857
.1081.34925 Storage Equipment	CUST.	18,884	2,481	38	2,943
.1081.34935 Tools, Shop & Garage	CUST.	938,774	138,815	2,010	183,888
.1081.34945 Laboratory Equipment	CUST.	317,437	48,888	682	55,381
.1081.34955 Power Operated Equipment	CUST.	1,877,379	287,788	3,803	282,885
.1081.34965 Communication Equipment	CUST.	487,585	72,023	1,047	85,083
.1081.34975 Miscellaneous Equipment	CUST.	122,885	18,149	284	21,439
.1081.34985 Other Tangible Plant	CUST.	550,385	81,298	1,182	98,040
TOTAL		15,410,504	2,277,185	33,115	2,680,187
1995 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - WATER	CUST.	13,958,742	2,081,571	29,880	2,435,388

(1) Adjusted for sale of Varice 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 12/31/06

GENERAL PLANT ALLOCATION					FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1818 Amelia Island	980 Apache Shores	332 Apple Valley	980 Bascom Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/06) - SEWER: (1)									
Average No. of Customers		194,801	50,562	42,137	1,278	113	167	2,835	18
Customer Allocation Factors (Cost)		100.000000%	30.668463%	25.568413%	0.775481%	0.068568%	0.101204%	1.780838%	0.007026%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/06:									
.1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30/545 Structures & Improvements	CUST.	1,081,808	332,103	278,801	8,389	742	1,098	19,288	105
.1081.34/685 Office Furniture & Equipment	CUST.	1,267,028	419,882	346,527	10,801	837	1,265	24,348	133
.1081.34/698 Computer Equipment	CUST.	3,209,089	985,159	820,518	24,888	2,200	3,252	57,132	312
.1081.34/615 Transportation Equipment	CUST.	3,274,328	1,005,242	837,244	25,393	2,245	3,318	58,317	318
.1081.34/625 Storage Equipment	CUST.	14,460	4,448	3,705	112	10	15	258	1
.1081.34/635 Tools, Shop & Garage	CUST.	839,451	258,781	213,867	6,487	574	848	14,887	81
.1081.34/645 Laboratory Equipment	CUST.	217,495	66,788	55,610	1,687	149	220	3,673	21
.1081.34/655 Power Operated Equipment	CUST.	1,519,800	469,499	388,537	11,784	1,042	1,540	27,083	148
.1081.34/685 Communication Equipment	CUST.	401,887	123,313	102,705	3,115	275	407	7,154	39
.1081.34/675 Miscellaneous Equipment	CUST.	87,118	29,813	24,831	793	67	98	1,730	9
.1081.34/685 Other Tangible Plant	CUST.	477,081	146,842	122,135	3,704	328	484	8,507	48
TOTAL		12,498,979	3,836,428	3,105,279	98,912	8,589	12,894	222,583	1,213
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/06:									
.1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30/545 Structures & Improvements	CUST.	1,180,793	382,480	301,910	9,157	810	1,197	21,029	115
.1081.34/685 Office Furniture & Equipment	CUST.	1,584,782	480,384	400,085	12,134	1,073	1,588	27,887	152
.1081.34/698 Computer Equipment	CUST.	4,524,979	1,389,118	1,158,985	35,090	3,103	4,585	80,587	439
.1081.34/615 Transportation Equipment	CUST.	4,033,672	1,238,290	1,031,349	31,290	2,786	4,087	71,637	382
.1081.34/625 Storage Equipment	CUST.	18,884	5,177	4,312	131	12	17	300	2
.1081.34/635 Tools, Shop & Garage	CUST.	939,774	298,500	240,285	7,288	644	952	18,737	91
.1081.34/645 Laboratory Equipment	CUST.	317,437	97,450	81,184	2,482	218	322	5,653	31
.1081.34/655 Power Operated Equipment	CUST.	1,877,379	514,936	428,879	13,008	1,150	1,700	29,873	163
.1081.34/685 Communication Equipment	CUST.	487,595	149,686	124,870	3,781	334	484	8,684	47
.1081.34/675 Miscellaneous Equipment	CUST.	122,865	37,718	31,415	953	84	125	2,188	12
.1081.34/685 Other Tangible Plant	CUST.	550,385	168,862	140,725	4,268	377	558	9,802	53
TOTAL		15,418,504	4,732,686	3,941,755	119,532	10,571	15,822	274,558	1,497
1995 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - SEWER	CUST.	13,256,742	4,284,558	3,568,517	108,232	9,570	14,143	240,561	1,355

(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 12/31/96**

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	336 Chula Vista	1117 Clara Park	608 Clara Springs	1805 Delima	673 Fisherman's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		104,801	332	134	286	686	4,817	144	43
Customer Allocation Factors (Cust)		100.000000%	0.201455%	0.081310%	0.161407%	0.416260%	2.801581%	0.067378%	0.028062%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1081.30935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30945 Structures & Improvements	CUST.	1,061,808	2,179	680	1,748	4,503	30,308	945	282
1081.34905 Office Furniture & Equipment	CUST.	1,367,028	2,754	1,112	2,208	5,660	38,298	1,194	357
1081.34908 Computer Equipment	CUST.	3,209,099	6,465	2,809	5,180	13,336	89,605	2,804	837
1081.34915 Transportation Equipment	CUST.	3,274,528	6,547	2,863	5,285	13,691	91,738	2,891	884
1081.34925 Stores Equipment	CUST.	14,460	29	12	23	60	408	13	4
1081.34935 Tools, Shop & Garage	CUST.	638,451	1,685	680	1,350	3,482	23,434	731	218
1081.34945 Laboratory Equipment	CUST.	217,465	438	177	351	905	6,083	190	57
1081.34955 Power Operated Equipment	CUST.	1,519,800	3,061	1,238	2,453	6,325	42,573	1,328	398
1081.34965 Communication Equipment	CUST.	401,687	809	327	648	1,672	11,253	351	105
1081.34975 Miscellaneous Equipment	CUST.	67,116	198	79	157	404	2,721	85	25
1081.34985 Other Tangible Plant	CUST.	477,681	962	386	771	1,988	13,283	417	125
TOTAL		12,496,979	25,176	10,181	20,171	52,020	350,110	10,920	3,281
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/98:									
1081.30935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30945 Structures & Improvements	CUST.	1,180,793	2,379	980	1,908	4,915	33,081	1,032	306
1081.34905 Office Furniture & Equipment	CUST.	1,564,762	3,152	1,272	2,528	6,513	43,638	1,367	405
1081.34908 Computer Equipment	CUST.	4,524,979	9,116	3,670	7,204	18,636	126,779	3,954	1,181
1081.34915 Transportation Equipment	CUST.	4,033,872	8,128	3,280	6,511	16,791	113,008	3,525	1,082
1081.34925 Stores Equipment	CUST.	16,884	34	14	27	70	472	15	4
1081.34935 Tools, Shop & Garage	CUST.	939,774	1,883	784	1,517	3,912	26,328	821	245
1081.34945 Laboratory Equipment	CUST.	317,437	639	256	512	1,321	8,983	277	83
1081.34955 Power Operated Equipment	CUST.	1,677,379	3,379	1,364	2,707	6,982	46,993	1,408	438
1081.34965 Communication Equipment	CUST.	467,585	932	388	767	2,030	13,680	426	127
1081.34975 Miscellaneous Equipment	CUST.	122,865	248	100	198	511	3,442	107	32
1081.34985 Other Tangible Plant	CUST.	550,385	1,100	448	888	2,291	15,410	481	144
TOTAL		15,418,504	31,057	12,535	24,883	64,173	431,803	13,471	4,022
1995 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPRECIATION - SEWER	CUST.	13,954,742	28,117	11,348	22,527	58,086	391,007	12,185	3,942

(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 12/31/96

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Ren	673 Holiday Haven	1802 Jungle Den	675 Lakemai Heights	2401 Lakemo Lakemai	2802 Marco Shores	1108 Meriton Oaks
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER: (1)									
Average No. of Customers		194,801	88	92	118	388	229	283	1,332
Customer Allocation Factors (Cust)		100.000000%	0.050468%	0.055625%	0.070388%	0.238042%	0.138655%	0.153518%	0.808248%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1081.30/505 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30/545 Structures & Improvements	CUST.	1,081,808	843	804	781	2,354	1,503	1,981	8,744
.1081.34/605 Office Furniture & Equipment	CUST.	1,367,028	613	783	662	3,227	1,900	2,088	11,048
.1081.34/608 Computer Equipment	CUST.	3,208,088	1,808	1,791	2,258	7,575	4,458	4,927	25,837
.1081.34/615 Transportation Equipment	CUST.	3,274,828	1,947	1,828	2,305	7,729	4,550	5,027	28,488
.1081.34/625 Storage Equipment	CUST.	14,480	8	8	10	34	20	22	117
.1081.34/635 Tools, Shop & Garage	CUST.	836,451	487	467	588	1,974	1,182	1,284	8,781
.1081.34/645 Laboratory Equipment	CUST.	217,485	128	121	153	513	302	334	1,738
.1081.34/655 Power Operated Equipment	CUST.	1,519,800	804	848	1,070	3,587	2,112	2,333	12,282
.1081.34/665 Communication Equipment	CUST.	401,887	238	224	283	948	558	617	3,247
.1081.34/675 Miscellaneous Equipment	CUST.	87,118	58	54	68	229	135	148	785
.1081.34/685 Other Tangible Plant	CUST.	477,881	284	287	338	1,128	684	733	3,881
TOTAL		12,488,870	7,431	6,978	8,788	29,488	17,385	19,185	101,007
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1081.30/505 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30/545 Structures & Improvements	CUST.	1,188,788	702	858	831	2,787	1,841	1,813	9,544
.1081.34/605 Office Furniture & Equipment	CUST.	1,584,782	838	874	1,101	3,883	2,174	2,402	12,847
.1081.34/608 Computer Equipment	CUST.	4,524,878	2,681	2,528	3,185	10,681	6,288	6,947	38,573
.1081.34/615 Transportation Equipment	CUST.	4,033,872	2,388	2,252	2,838	9,521	5,605	6,182	32,882
.1081.34/625 Storage Equipment	CUST.	16,884	10	9	12	40	23	28	138
.1081.34/635 Tools, Shop & Garage	CUST.	888,774	558	525	681	2,218	1,308	1,443	7,588
.1081.34/645 Laboratory Equipment	CUST.	317,437	168	177	223	740	441	487	2,588
.1081.34/655 Power Operated Equipment	CUST.	1,877,378	987	938	1,181	3,858	2,331	2,575	13,557
.1081.34/665 Communication Equipment	CUST.	487,585	290	272	343	1,151	678	740	3,941
.1081.34/675 Miscellaneous Equipment	CUST.	122,885	73	68	88	288	171	188	883
.1081.34/685 Other Tangible Plant	CUST.	558,385	327	307	387	1,288	785	845	4,448
TOTAL		15,416,504	9,158	8,688	10,851	38,388	21,422	23,887	124,884
1998 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - SEWER	CUST.	13,858,742	8,288	7,781	9,824	32,944	19,384	21,428	112,885

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

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**ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
SEWER BALANCES
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	982 Morningview	440 Palm Port	1428 Palm Terrace	444 Park Manor	987 Point O'Woode	1118 Sell Springs
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		184,801	28	38	89	1,229	29	136	113
Customer Allocation Factors (Cost)		100.000000%	0.016600%	0.021845%	0.060672%	0.624389%	0.017587%	0.063737%	0.088586%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1061.30/545 Structures & Improvements	CUST.	1,061,808	184	236	650	8,755	190	808	742
.1061.34/985 Office Furniture & Equipment	CUST.	1,367,628	232	299	821	6,538	241	1,145	937
.1061.34/908 Computer Equipment	CUST.	3,209,099	545	701	1,828	20,837	585	2,887	2,200
.1061.34/915 Transportation Equipment	CUST.	3,274,528	558	715	1,967	20,448	578	2,742	2,245
.1061.34/925 Stores Equipment	CUST.	14,490	2	3	9	90	3	12	10
.1061.34/935 Tools, Shop & Garage	CUST.	836,451	142	183	502	3,223	147	700	574
.1061.34/945 Laboratory Equipment	CUST.	217,485	37	48	131	1,258	36	182	149
.1061.34/955 Power Operated Equipment	CUST.	1,519,808	258	332	913	9,488	287	1,272	1,042
.1061.34/965 Communication Equipment	CUST.	401,837	68	88	241	2,508	71	338	275
.1061.34/975 Miscellaneous Equipment	CUST.	97,118	17	21	58	608	17	81	67
.1061.34/985 Other Tangible Plant	CUST.	477,681	81	104	287	2,983	84	400	328
TOTAL		12,488,879	2,123	2,730	7,507	78,030	2,109	10,485	8,589
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1061.30/545 Structures & Improvements	CUST.	1,180,793	201	258	700	7,373	208	889	910
.1061.34/985 Office Furniture & Equipment	CUST.	1,564,782	266	342	940	9,770	275	1,310	1,073
.1061.34/908 Computer Equipment	CUST.	4,524,979	789	988	2,718	28,253	798	3,788	3,103
.1061.34/915 Transportation Equipment	CUST.	4,033,672	685	881	2,423	25,188	710	3,278	2,788
.1061.34/925 Stores Equipment	CUST.	18,884	3	4	10	105	3	14	12
.1061.34/935 Tools, Shop & Garage	CUST.	639,774	108	205	585	5,868	185	787	644
.1061.34/945 Laboratory Equipment	CUST.	317,437	54	69	191	1,982	58	286	218
.1061.34/955 Power Operated Equipment	CUST.	1,877,279	285	368	1,008	10,473	295	1,405	1,150
.1061.34/965 Communication Equipment	CUST.	487,585	83	107	293	3,044	88	408	334
.1061.34/975 Miscellaneous Equipment	CUST.	122,985	21	27	74	787	22	103	84
.1061.34/985 Other Tangible Plant	CUST.	550,385	94	120	331	3,437	87	461	377
TOTAL		15,418,504	2,619	3,368	9,281	98,259	2,713	12,908	10,571
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - SEWER	CUST.	13,856,742	2,371	3,048	8,384	87,144	2,456	11,687	9,570

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

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1061.3XX5)
SEWER BALANCES
- 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1901 Sugar Mill	080 Sugarhill Woods	2801 Sunray Hills	080 Sunshine Parkway	106 University Square
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		104,801	26	33	615	2,180	176	6	3,183
Customer Allocation Factors (Cust)		100.00000%	0.015777%	0.020024%	0.373177%	1.228269%	0.108000%	0.005461%	1.918204%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1061.30935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30945 Structures & Improvements	CUST.	1,061,806	171	217	4,037	14,269	1,166	59	20,783
1061.34905 Office Furniture & Equipment	CUST.	1,367,028	216	274	5,101	18,159	1,477	75	26,237
1061.34906 Computer Equipment	CUST.	3,200,069	506	643	11,976	42,825	3,466	175	61,582
1061.34915 Transportation Equipment	CUST.	3,274,528	517	658	12,220	43,465	3,537	179	62,647
1061.34925 Stores Equipment	CUST.	14,460	2	3	54	182	16	1	278
1061.34935 Tools, Shop & Garage	CUST.	836,451	132	167	3,121	11,110	903	46	16,054
1061.34945 Laboratory Equipment	CUST.	217,465	34	44	812	2,869	235	12	4,174
1061.34955 Power Operated Equipment	CUST.	1,519,600	240	304	3,671	20,164	1,641	83	29,185
1061.34965 Communication Equipment	CUST.	401,667	63	80	1,466	5,335	434	22	7,710
1061.34975 Miscellaneous Equipment	CUST.	67,118	15	19	362	1,290	105	5	1,864
1061.34985 Other Tangible Plant	CUST.	477,861	75	98	1,783	6,345	516	29	9,185
TOTAL		12,468,979	1,972	2,502	46,636	165,663	13,466	682	236,633
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1061.30935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30945 Structures & Improvements	CUST.	1,180,793	186	236	4,408	15,664	1,275	64	22,663
1061.34905 Office Furniture & Equipment	CUST.	1,564,762	247	313	5,636	20,784	1,680	85	30,032
1061.34906 Computer Equipment	CUST.	4,524,979	714	908	16,808	60,104	4,887	247	86,647
1061.34915 Transportation Equipment	CUST.	4,033,672	636	808	15,053	53,578	4,357	220	77,416
1061.34925 Stores Equipment	CUST.	16,664	3	3	63	224	18	1	324
1061.34935 Tools, Shop & Garage	CUST.	836,774	148	188	3,307	12,483	1,015	51	16,037
1061.34945 Laboratory Equipment	CUST.	317,437	50	64	1,185	4,218	343	17	6,063
1061.34955 Power Operated Equipment	CUST.	1,677,379	265	336	6,290	22,280	1,812	92	32,194
1061.34965 Communication Equipment	CUST.	487,586	77	98	1,820	6,477	527	27	9,356
1061.34975 Miscellaneous Equipment	CUST.	122,863	19	25	456	1,632	133	7	2,356
1061.34985 Other Tangible Plant	CUST.	550,365	87	110	2,054	7,311	594	30	10,563
TOTAL		15,418,504	2,432	3,067	57,531	204,773	16,651	642	236,667
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - SEWER	CUST.	13,958,742	2,202	2,795	52,063	185,363	15,075	782	267,670

(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 12/31/96**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	857 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Laine	2291 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		104,801	86	1,122	482	22,815	8,889	3,093	128
Customer Allocation Factors (Cust)		100.000000%	0.052184%	0.680821%	0.230474%	13.722811%	4.180183%	1.822188%	0.077889%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
.1081.30/935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30/945 Structures & Improvements	CUST.	1,081,808	585	7,285	3,194	144,482	45,222	18,713	840
.1081.34/905 Office Furniture & Equipment	CUST.	1,387,028	713	9,307	3,988	187,582	57,144	24,910	1,082
.1081.34/906 Computer Equipment	CUST.	3,208,089	1,673	21,848	9,388	440,372	134,147	58,478	2,882
.1081.34/915 Transportation Equipment	CUST.	3,274,528	1,700	22,294	9,577	448,251	138,882	88,888	2,543
.1081.34/925 Stone Equipment	CUST.	14,490	8	99	42	1,988	608	284	11
.1081.34/935 Tools, Shop & Garage	CUST.	838,451	438	5,805	2,448	114,783	34,988	15,282	850
.1081.34/945 Laboratory Equipment	CUST.	217,405	113	1,481	638	29,848	9,082	3,983	189
.1081.34/955 Power Operated Equipment	CUST.	1,519,800	793	10,348	4,444	208,528	83,522	27,660	1,180
.1081.34/965 Communication Equipment	CUST.	401,887	210	2,735	1,175	55,122	18,791	7,380	312
.1081.34/975 Miscellaneous Equipment	CUST.	87,110	51	691	284	13,227	4,080	1,770	75
.1081.34/985 Other Tangible Plant	CUST.	477,681	249	3,252	1,387	85,550	19,988	8,704	371
TOTAL		12,488,979	8,521	85,882	38,550	1,714,912	522,368	227,720	9,708
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/98:									
.1081.30/935 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
.1081.30/945 Structures & Improvements	CUST.	1,180,793	610	8,038	3,454	182,038	49,259	21,518	917
.1081.34/905 Office Furniture & Equipment	CUST.	1,584,782	817	10,633	4,577	214,728	85,418	28,513	1,215
.1081.34/906 Computer Equipment	CUST.	4,524,879	2,381	30,887	13,234	620,845	188,153	82,454	3,515
.1081.34/915 Transportation Equipment	CUST.	4,033,872	2,105	27,482	11,797	593,525	188,915	73,501	3,133
.1081.34/925 Stone Equipment	CUST.	18,884	8	115	49	2,214	705	307	13
.1081.34/935 Tools, Shop & Garage	CUST.	939,774	490	6,388	2,749	128,981	38,284	17,125	730
.1081.34/945 Laboratory Equipment	CUST.	317,437	188	2,161	928	43,561	13,289	5,784	247
.1081.34/955 Power Operated Equipment	CUST.	1,677,379	875	11,420	4,908	230,180	70,118	30,585	1,303
.1081.34/965 Communication Equipment	CUST.	487,585	254	3,320	1,428	68,911	20,382	8,885	378
.1081.34/975 Miscellaneous Equipment	CUST.	122,865	84	838	359	18,880	5,138	2,238	95
.1081.34/985 Other Tangible Plant	CUST.	550,365	287	3,747	1,610	75,527	23,007	10,029	427
TOTAL		15,418,504	8,045	104,958	45,089	2,115,547	644,440	280,918	11,974
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - SEWER	CUST.	13,856,742	7,283	85,820	40,820	1,815,228	583,419	254,318	10,840

(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 12/31/96**

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2001 Lehigh	2001 Marco Island	884 Spring Gardens	2701 Tropical Isles	884 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Okeech
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		166,801	6,701	1,820	122	219	450	16,522	287
Customer Allocation Factors (Cust)		100.000000%	4.120727%	1.185041%	0.074029%	0.132689%	0.273057%	11.845802%	0.182014%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1061.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30545 Structures & Improvements	CUST.	1,081,808	44,576	12,804	801	1,438	2,954	128,140	1,733
1061.34905 Office Furniture & Equipment	CUST.	1,387,028	58,231	15,820	1,012	1,817	3,733	161,835	2,215
1061.34906 Computer Equipment	CUST.	3,208,060	132,238	37,387	2,370	4,284	8,783	380,143	5,180
1061.34915 Transportation Equipment	CUST.	3,274,528	134,834	38,150	2,424	4,251	8,941	387,804	5,305
1061.34925 Stores Equipment	CUST.	14,480	507	188	11	19	40	1,718	23
1061.34935 Tools, Shop & Garage	CUST.	838,431	34,488	9,745	619	1,112	2,284	98,084	1,255
1061.34945 Laboratory Equipment	CUST.	217,465	8,982	2,534	181	289	584	25,784	352
1061.34955 Power Operated Equipment	CUST.	1,519,800	62,619	17,704	1,125	2,019	4,148	180,009	2,482
1061.34965 Communication Equipment	CUST.	481,887	18,552	4,880	297	534	1,087	47,583	651
1061.34975 Miscellaneous Equipment	CUST.	87,118	4,802	1,131	72	129	265	11,504	157
1061.34985 Other Tangible Plant	CUST.	477,001	19,084	5,585	354	635	1,304	56,585	774
TOTAL		12,488,879	514,986	145,585	9,251	16,807	34,124	1,480,287	29,247
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:									
1061.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30545 Structures & Improvements	CUST.	1,100,783	48,857	13,757	874	1,569	3,224	139,874	1,913
1061.34905 Office Furniture & Equipment	CUST.	1,584,782	64,480	18,230	1,158	2,079	4,273	185,359	2,535
1061.34906 Computer Equipment	CUST.	4,524,879	188,462	52,718	3,350	6,013	12,358	538,020	7,331
1061.34915 Transportation Equipment	CUST.	4,933,872	198,217	48,994	2,988	5,360	11,014	477,821	6,335
1061.34925 Stores Equipment	CUST.	10,864	895	198	12	22	46	1,898	27
1061.34935 Tools, Shop & Garage	CUST.	938,774	38,728	10,949	689	1,249	2,588	111,324	1,523
1061.34945 Laboratory Equipment	CUST.	317,437	13,081	3,688	235	422	867	37,803	514
1061.34955 Power Operated Equipment	CUST.	1,677,379	69,120	19,542	1,262	2,229	4,580	198,869	2,718
1061.34965 Communication Equipment	CUST.	487,595	20,062	5,681	361	648	1,331	57,760	790
1061.34975 Miscellaneous Equipment	CUST.	122,885	5,063	1,431	91	163	335	14,554	199
1061.34985 Other Tangible Plant	CUST.	550,385	22,880	6,412	407	731	1,503	65,167	882
TOTAL		15,418,504	635,272	179,609	11,413	20,487	42,088	1,826,208	24,977
1996 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - SEWER	CUST	13,858,742	575,119	182,602	10,332	18,547	38,110	1,853,288	22,812

(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 12/31/96

GENERAL PLANT ALLOCATION		COUNTY			SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1908 Seaboard	2701 Spring Hill		1801 Valrico Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)						
Average No. of Customers		104,801	2,524	5,311	383	8,455
Customer Allocation Factors (Cust)		100.000000%	1.531544%	3.222675%	0.214186%	5.130430%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:						
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,061,808	18,568	34,883	2,317	55,501
1081.34905 Office Furniture & Equipment	CUST.	1,387,828	20,037	44,855	2,928	70,134
1081.34905 Computer Equipment	CUST.	3,200,000	48,149	103,419	6,674	164,841
1081.34915 Transportation Equipment	CUST.	3,274,528	50,131	105,527	7,014	167,697
1081.34925 Store Equipment	CUST.	14,490	222	467	31	743
1081.34935 Tools, Shop & Garage	CUST.	838,451	12,811	28,858	1,782	42,914
1081.34945 Laboratory Equipment	CUST.	217,485	3,331	7,008	468	11,158
1081.34955 Power Operated Equipment	CUST.	1,519,800	23,273	48,872	3,255	77,882
1081.34965 Communication Equipment	CUST.	401,687	6,152	12,845	880	20,808
1081.34975 Miscellaneous Equipment	CUST.	97,118	1,487	3,130	208	4,982
1081.34985 Other Tangible Plant	CUST.	477,681	7,318	15,384	1,023	24,507
TOTAL		12,488,678	191,387	402,737	25,788	641,149
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:						
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,100,793	18,084	36,033	2,329	60,580
1081.34905 Office Furniture & Equipment	CUST.	1,564,782	23,985	50,427	3,352	80,279
1081.34905 Computer Equipment	CUST.	4,524,979	68,302	145,825	9,882	232,151
1081.34915 Transportation Equipment	CUST.	4,033,672	61,777	129,982	8,640	209,945
1081.34925 Store Equipment	CUST.	18,984	258	543	38	885
1081.34935 Tools, Shop & Garage	CUST.	939,774	14,383	30,288	2,013	48,214
1081.34945 Laboratory Equipment	CUST.	317,437	4,882	10,230	680	16,288
1081.34955 Power Operated Equipment	CUST.	1,577,379	25,690	54,056	3,583	86,957
1081.34965 Communication Equipment	CUST.	467,565	7,468	15,714	1,044	25,010
1081.34975 Miscellaneous Equipment	CUST.	122,885	1,882	3,980	283	6,303
1081.34985 Other Tangible Plant	CUST.	550,585	8,429	17,737	1,179	28,237
TOTAL		15,418,504	236,111	498,824	33,022	790,833
1908 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - SEWER	CUST.	13,856,742	213,734	449,780	29,885	718,041

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

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1010.3XX5)
 GAS BALANCES
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION				NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2001 Lehigh	2001 Marco Island	2001 Seaway Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - GAS : (1)								
Average No. of Customers		104,801	2,437	---	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.478753%	---	1.032154%	0.387100%	0.079400%	1.478753%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:								
1081.30535 Land & Land Rights	CUST.	0	0	---	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,061,806	15,967	---	11,188	3,971	880	15,967
1081.34905 Office Furniture & Equipment	CUST.	1,367,026	20,215	---	14,110	5,018	1,067	20,215
1081.34908 Computer Equipment	CUST.	3,206,000	47,455	---	33,123	11,761	2,551	47,455
1081.34915 Transportation Equipment	CUST.	3,274,526	48,422	---	33,708	12,021	2,803	48,422
1081.34925 Storage Equipment	CUST.	14,460	214	---	150	53	12	214
1081.34935 Tools, Shop & Garage	CUST.	838,451	12,369	---	8,833	3,971	605	12,369
1081.34945 Laboratory Equipment	CUST.	217,460	3,216	---	2,345	798	173	3,216
1081.34955 Power Operated Equipment	CUST.	1,516,600	22,471	---	13,885	5,579	1,208	22,471
1081.34965 Communication Equipment	CUST.	401,887	5,940	---	4,146	1,475	319	5,940
1081.34975 Miscellaneous Equipment	CUST.	97,116	1,436	---	1,002	357	77	1,436
1081.34985 Other Tangible Plant	CUST.	477,881	7,064	---	4,830	1,754	380	7,064
TOTAL		12,468,979	164,799	---	128,988	45,878	9,934	164,799
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/96:								
1081.30535 Land & Land Rights	CUST.	0	0	---	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,180,793	17,461	---	12,188	4,335	939	17,461
1081.34905 Office Furniture & Equipment	CUST.	1,564,762	23,139	---	10,151	5,744	1,244	23,139
1081.34908 Computer Equipment	CUST.	4,524,979	66,913	---	48,705	16,812	3,597	66,913
1081.34915 Transportation Equipment	CUST.	4,033,672	59,648	---	41,834	14,806	3,206	59,648
1081.34925 Storage Equipment	CUST.	18,864	249	---	174	62	13	249
1081.34935 Tools, Shop & Garage	CUST.	938,774	13,887	---	9,700	3,450	747	13,887
1081.34945 Laboratory Equipment	CUST.	317,437	4,894	---	3,276	1,165	232	4,894
1081.34955 Power Operated Equipment	CUST.	1,677,379	24,804	---	17,313	6,158	1,333	24,804
1081.34965 Communication Equipment	CUST.	467,585	7,210	---	5,033	1,700	388	7,210
1081.34975 Miscellaneous Equipment	CUST.	122,865	1,817	---	1,268	451	88	1,817
1081.34985 Other Tangible Plant	CUST.	550,385	8,139	---	5,661	2,021	437	8,139
TOTAL		15,418,504	227,972	---	156,122	56,585	12,255	227,972
1998 13 MONTH AVERAGE GENERAL PLANT ACCUM DEPREC - GAS:	CUST.	13,950,742	206,386	---	144,055	51,237	11,064	206,386

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

**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	108,664	39,649	103,173	74,416	28,757	43,703	35,248	8,455	2,437
Customer Allocation Factors (Cust)		100.000000%	73.4457%	26.5543%	68.088471%	49.8389%	19.2595%	23.268387%	23.806788%	5.662601%	1.532142%
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.	952,008	699,209	252,799	857,823	474,470	183,352	278,847	224,738	53,908
99.1081.34/905	Office Furniture & Equipment	CUST.	1,150,668	845,116	305,552	795,094	573,481	221,613	336,793	271,836	18,781
99.1081.34/906	Computer Equipment	CUST.	2,101,076	1,543,150	557,926	1,451,811	1,047,154	404,658	614,972	495,898	118,976
99.1081.34/915	Transportation Equipment	CUST.	2,533,891	1,881,035	672,857	1,750,880	1,262,864	488,016	741,654	598,170	143,484
99.1081.34/925	Stores Equipment	CUST.	12,145	8,920	3,225	8,392	5,053	2,339	3,555	2,867	688
99.1081.34/935	Tools, Shop & Garage	CUST.	712,084	522,995	189,089	482,039	354,886	137,144	208,423	168,100	40,322
99.1081.34/945	Laboratory Equipment	CUST.	102,908	75,581	27,326	71,108	51,288	19,820	30,120	24,293	5,827
99.1081.34/955	Power Operated Equipment	CUST.	1,377,865	1,011,983	365,882	952,084	686,713	265,371	403,293	325,270	78,023
99.1081.34/965	Communication Equipment	CUST.	320,188	235,153	85,035	221,243	159,577	61,666	93,716	75,588	18,131
99.1081.34/975	Miscellaneous Equipment	CUST.	49,247	36,169	13,077	34,029	24,544	9,485	14,414	11,828	2,789
99.1081.34/985	Other Tangible Plant	CUST.	271,540	199,508	72,132	167,699	135,383	52,317	79,507	64,126	15,382
TOTAL			9,583,716	7,038,829	2,544,887	5,522,201	4,776,422	1,845,780	2,805,095	2,282,407	542,888
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.	1,057,215	778,479	280,736	730,520	526,905	203,615	309,440	249,575	59,866
99.1081.34/905	Office Furniture & Equipment	CUST.	1,333,612	979,481	354,131	921,505	664,658	256,848	390,340	314,823	75,517
99.1081.34/906	Computer Equipment	CUST.	3,209,099	2,356,945	852,153	2,217,438	1,599,380	616,056	939,284	757,565	181,716
99.1081.34/915	Transportation Equipment	CUST.	2,961,524	2,175,113	786,412	2,046,366	1,475,992	570,376	866,820	699,121	167,699
99.1081.34/925	Stores Equipment	CUST.	14,490	10,642	3,848	10,012	7,221	2,791	4,241	3,421	820
99.1081.34/935	Tools, Shop & Garage	CUST.	905,633	591,703	213,930	556,680	401,519	155,161	235,804	190,164	45,620
99.1081.34/945	Laboratory Equipment	CUST.	163,631	120,180	43,451	113,067	81,582	31,515	47,894	38,628	9,268
99.1081.34/955	Power Operated Equipment	CUST.	1,497,115	1,099,567	397,548	1,034,484	748,146	286,337	436,196	353,421	84,778
99.1081.34/965	Communication Equipment	CUST.	395,120	290,199	104,921	273,022	196,923	76,098	115,649	93,275	22,374
99.1081.34/975	Miscellaneous Equipment	CUST.	68,863	49,108	17,755	46,201	33,324	12,877	19,570	15,784	3,786
99.1081.34/985	Other Tangible Plant	CUST.	299,497	219,968	79,529	208,948	149,266	57,682	87,881	70,702	16,959
TOTAL			11,803,798	8,668,384	3,134,414	8,158,244	5,882,887	2,273,358	3,454,899	2,768,497	668,402
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION:		CUST.	10,693,757	7,854,107	2,838,851	7,389,223	5,329,654	2,059,569	3,129,997	2,524,452	605,545

(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)
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 WATER	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		148,313	103,173	74,418	1,487	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.098471%	49.836929%	0.982500%	0.101800%	0.635578%	0.046881%	2.035322%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	657,823	474,470	9,353	969	6,051	446	19,378
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	795,094	573,481	11,305	1,171	7,313	539	23,420
1081.34/906 Computer Equipment	CUST.	2,101,078	1,451,811	1,047,154	20,643	2,139	13,354	985	42,764
1081.34/915 Transportation Equipment	CUST.	2,533,891	1,750,880	1,262,964	24,895	2,579	16,105	1,188	51,573
1081.34/925 Stores Equipment	CUST.	12,145	8,392	6,053	119	12	77	6	247
1081.34/935 Tools, Shop & Garage	CUST.	712,084	492,039	354,895	6,998	725	4,526	334	14,493
1081.34/945 Laboratory Equipment	CUST.	102,908	71,108	51,288	1,011	105	654	48	2,095
1081.34/955 Power Operated Equipment	CUST.	1,377,865	952,084	686,713	13,538	1,403	8,757	646	28,044
1081.34/965 Communication Equipment	CUST.	320,186	221,243	159,577	3,146	326	2,035	150	8,517
1081.34/975 Miscellaneous Equipment	CUST.	49,247	34,029	24,544	484	50	313	23	1,002
1081.34/985 Other Tangible Plant	CUST.	271,640	187,699	135,363	2,669	277	1,726	127	5,529
TOTAL		9,583,716	6,622,201	4,776,422	94,160	9,756	60,912	4,483	195,059
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	730,520	526,905	10,387	1,076	8,719	496	21,518
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	921,505	664,658	13,103	1,358	8,478	625	27,143
1081.34/906 Computer Equipment	CUST.	3,209,099	2,217,438	1,599,380	31,529	3,267	20,396	1,504	65,315
1081.34/915 Transportation Equipment	CUST.	2,961,524	2,046,368	1,475,992	29,097	3,015	18,823	1,368	60,277
1081.34/925 Stores Equipment	CUST.	14,490	10,012	7,221	142	15	92	7	295
1081.34/935 Tools, Shop & Garage	CUST.	805,833	556,880	401,519	7,915	820	5,120	378	18,397
1081.34/945 Laboratory Equipment	CUST.	163,631	113,087	81,552	1,608	187	1,040	77	3,330
1081.34/955 Power Operated Equipment	CUST.	1,497,115	1,034,484	748,146	14,709	1,524	9,515	702	30,471
1081.34/965 Communication Equipment	CUST.	395,120	273,022	196,923	3,882	402	2,511	185	8,042
1081.34/975 Miscellaneous Equipment	CUST.	68,863	48,201	33,324	657	68	425	31	1,361
1081.34/985 Other Tangible Plant	CUST.	299,497	206,948	149,266	2,943	305	1,904	140	8,096
TOTAL		11,603,798	8,156,244	5,882,887	115,972	12,016	75,022	5,534	240,245
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	7,389,223	5,329,654	105,066	10,886	67,967	5,013	217,652

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

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ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
Water Balances
 - 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	908 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	43	383	126	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.028799%	0.258506%	0.084386%	0.444703%	0.236077%	1.202173%	0.049560%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	274	2,442	803	4,234	2,238	11,445	472
1081.34/905 Office Furniture & Equipment	CUST.	1,150,868	331	2,952	971	5,117	2,705	13,833	570
1081.34/908 Computer Equipment	CUST.	2,101,076	605	5,389	1,773	9,344	4,939	25,259	1,041
1081.34/915 Transportation Equipment	CUST.	2,533,891	730	6,500	2,138	11,288	5,957	30,462	1,258
1081.34/925 Store Equipment	CUST.	12,145	3	31	10	54	29	148	8
1081.34/935 Tools, Shop & Garage	CUST.	712,084	205	1,827	601	3,187	1,874	8,580	353
1081.34/945 Laboratory Equipment	CUST.	102,908	30	254	87	458	242	1,237	51
1081.34/955 Power Operated Equipment	CUST.	1,377,865	397	3,534	1,183	6,127	3,239	16,504	683
1081.34/965 Communication Equipment	CUST.	320,188	92	821	270	1,424	753	3,849	159
1081.34/975 Miscellaneous Equipment	CUST.	49,247	14	126	42	219	116	592	24
1081.34/985 Other Tangible Plant	CUST.	271,840	78	697	229	1,208	639	3,266	135
TOTAL		9,583,718	2,780	24,583	8,087	42,819	22,529	115,213	4,750
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	304	2,712	892	4,701	2,485	12,710	524
1081.34/905 Office Furniture & Equipment	CUST.	1,333,812	384	3,421	1,125	5,931	3,135	16,032	661
1081.34/908 Computer Equipment	CUST.	3,208,099	924	8,232	2,708	14,271	7,544	38,579	1,590
1081.34/915 Transportation Equipment	CUST.	2,981,524	853	7,597	2,499	13,170	6,962	35,803	1,468
1081.34/925 Store Equipment	CUST.	14,490	4	37	12	64	34	174	7
1081.34/935 Tools, Shop & Garage	CUST.	805,833	232	2,067	680	3,583	1,894	9,685	399
1081.34/945 Laboratory Equipment	CUST.	163,831	47	420	138	728	385	1,967	81
1081.34/955 Power Operated Equipment	CUST.	1,497,115	431	3,840	1,263	6,658	3,519	17,998	742
1081.34/965 Communication Equipment	CUST.	395,120	114	1,014	333	1,757	929	4,750	196
1081.34/975 Miscellaneous Equipment	CUST.	88,863	19	172	56	297	157	804	33
1081.34/985 Other Tangible Plant	CUST.	299,497	86	758	253	1,332	704	3,600	148
TOTAL		11,803,796	3,399	30,276	9,961	52,492	27,748	141,902	5,850
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,683,757	3,080	27,430	9,024	47,556	25,139	128,557	5,300

(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)
Water Balances
 - 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Destwyler Shores	1806 DeTone	336 Dot Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,213	125	22,844	80	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.083717%	15.299405%	0.040184%	0.166764%	0.115864%	0.120552%	0.082377%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	797	145,852	383	1,588	1,103	1,148	784
1081.34/905 Office Furniture & Equipment	CUST.	1,150,868	963	178,045	462	1,919	1,333	1,387	948
1081.34/906 Computer Equipment	CUST.	2,101,076	1,759	321,452	844	3,504	2,434	2,533	1,731
1081.34/915 Transportation Equipment	CUST.	2,533,891	2,121	387,870	1,018	4,226	2,938	3,055	2,087
1081.34/925 Stores Equipment	CUST.	12,145	10	1,858	5	20	14	15	10
1081.34/935 Tools, Shop & Garage	CUST.	712,084	596	108,945	286	1,187	825	858	587
1081.34/945 Laboratory Equipment	CUST.	102,908	86	15,744	41	172	118	124	85
1081.34/955 Power Operated Equipment	CUST.	1,377,865	1,154	210,905	554	2,298	1,598	1,851	1,135
1081.34/965 Communication Equipment	CUST.	320,186	268	48,988	129	534	371	386	264
1081.34/975 Miscellaneous Equipment	CUST.	49,247	41	7,534	20	82	57	59	41
1081.34/985 Other Tangible Plant	CUST.	271,640	227	41,558	109	453	315	327	224
TOTAL		9,583,718	8,023	1,466,252	3,851	15,982	11,104	11,553	7,895
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	885	181,748	425	1,763	1,225	1,274	871
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	1,116	204,035	536	2,224	1,545	1,606	1,099
1081.34/906 Computer Equipment	CUST.	3,208,089	2,667	490,973	1,290	5,352	3,718	3,869	2,644
1081.34/915 Transportation Equipment	CUST.	2,961,524	2,479	453,096	1,190	4,939	3,431	3,570	2,440
1081.34/925 Stores Equipment	CUST.	14,490	12	2,217	6	24	17	17	12
1081.34/935 Tools, Shop & Garage	CUST.	805,633	674	123,257	324	1,344	933	971	664
1081.34/945 Laboratory Equipment	CUST.	183,631	137	25,035	66	273	190	197	135
1081.34/955 Power Operated Equipment	CUST.	1,497,115	1,253	229,050	602	2,497	1,735	1,805	1,233
1081.34/965 Communication Equipment	CUST.	395,120	331	60,451	159	659	458	476	325
1081.34/975 Miscellaneous Equipment	CUST.	66,863	56	10,230	27	112	77	81	55
1081.34/985 Other Tangible Plant	CUST.	299,497	251	45,821	120	499	347	361	247
TOTAL		11,803,798	9,882	1,805,911	4,743	18,684	13,876	14,230	9,724
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	8,952	1,636,061	4,297	17,833	12,390	12,892	8,809

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

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ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
 Water Balances
 - 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	673 Flaherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	982 Golden Terrace	988 Gospel Field Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	139	29	100	20	106	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093093%	0.019422%	0.066973%	0.013395%	0.070982%	0.005358%	0.073671%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	886	185	638	128	676	51	701
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	1,071	223	771	154	817	62	848
1081.34/906 Computer Equipment	CUST.	2,101,076	1,956	408	1,407	281	1,492	113	1,548
1081.34/915 Transportation Equipment	CUST.	2,533,891	2,359	492	1,687	339	1,789	136	1,667
1081.34/925 Stores Equipment	CUST.	12,145	11	2	8	2	9	1	9
1081.34/935 Tools, Shop & Garage	CUST.	712,064	663	136	477	95	506	38	525
1081.34/945 Laboratory Equipment	CUST.	102,908	96	20	69	14	73	6	76
1081.34/955 Power Operated Equipment	CUST.	1,377,895	1,263	268	923	185	978	74	1,015
1081.34/965 Communication Equipment	CUST.	320,186	298	62	214	43	227	17	238
1081.34/975 Miscellaneous Equipment	CUST.	49,247	46	10	33	7	35	3	36
1081.34/985 Other Tangible Plant	CUST.	271,640	253	53	182	36	183	15	200
TOTAL		9,583,716	8,922	1,861	6,419	1,284	6,804	513	7,060
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	984	205	708	142	751	57	779
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	1,241	259	893	179	947	71	982
1081.34/906 Computer Equipment	CUST.	3,209,099	2,987	623	2,149	430	2,278	172	2,364
1081.34/915 Transportation Equipment	CUST.	2,961,524	2,757	575	1,983	397	2,102	169	2,182
1081.34/925 Stores Equipment	CUST.	14,430	13	3	10	2	10	1	11
1081.34/935 Tools, Shop & Garage	CUST.	805,633	750	156	540	108	572	43	594
1081.34/945 Laboratory Equipment	CUST.	163,631	152	32	110	22	116	9	121
1081.34/955 Power Operated Equipment	CUST.	1,497,115	1,394	291	1,003	201	1,063	80	1,103
1081.34/965 Communication Equipment	CUST.	395,120	368	77	265	53	281	21	291
1081.34/975 Miscellaneous Equipment	CUST.	66,863	62	13	45	9	47	4	49
1081.34/985 Other Tangible Plant	CUST.	299,497	279	58	201	40	213	16	221
TOTAL		11,803,798	10,989	2,293	7,905	1,581	8,380	632	8,696
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	9,955	2,077	7,162	1,432	7,582	573	7,878

(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)
Water Balances
- 12 Month Balance Ended 12/31/84 and 12/31/85

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermite Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/85) - Water : (1)									
Average No. of Customers		148,313	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042193%	0.116534%	0.064284%	0.074340%	0.035486%	0.161406%	0.169443%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/84:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	402	1,109	812	708	338	1,537	1,813
1081.34/905 Office Furniture & Equipment	CUST.	1,150,688	486	1,341	740	855	406	1,857	1,950
1081.34/906 Computer Equipment	CUST.	2,101,076	887	2,448	1,351	1,562	748	3,381	3,560
1081.34/915 Transportation Equipment	CUST.	2,533,891	1,069	2,953	1,629	1,884	899	4,090	4,293
1081.34/925 Stores Equipment	CUST.	12,145	5	14	8	9	4	20	21
1081.34/935 Tools, Shop & Garage	CUST.	712,084	300	830	458	529	253	1,149	1,207
1081.34/945 Laboratory Equipment	CUST.	102,908	43	120	66	77	37	166	174
1081.34/955 Power Operated Equipment	CUST.	1,377,865	581	1,806	886	1,024	489	2,224	2,335
1081.34/965 Communication Equipment	CUST.	320,186	135	373	206	238	114	517	543
1081.34/975 Miscellaneous Equipment	CUST.	49,247	21	57	32	37	17	79	83
1081.34/985 Other Tangible Plant	CUST.	271,640	115	317	175	202	96	438	460
TOTAL		9,583,718	4,044	11,168	6,162	7,125	3,402	15,489	16,239
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/85:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	448	1,232	860	786	375	1,706	1,791
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	563	1,554	857	991	473	2,153	2,260
1081.34/906 Computer Equipment	CUST.	3,209,099	1,354	3,740	2,063	2,386	1,139	5,180	5,436
1081.34/915 Transportation Equipment	CUST.	2,961,524	1,250	3,451	1,904	2,202	1,051	4,780	5,018
1081.34/925 Stores Equipment	CUST.	14,490	6	17	9	11	5	23	25
1081.34/935 Tools, Shop & Garage	CUST.	805,633	340	939	518	599	296	1,300	1,365
1081.34/945 Laboratory Equipment	CUST.	162,831	69	191	105	122	58	264	277
1081.34/955 Power Operated Equipment	CUST.	1,497,115	632	1,745	983	1,113	531	2,416	2,537
1081.34/965 Communication Equipment	CUST.	395,120	167	460	254	294	140	636	670
1081.34/975 Miscellaneous Equipment	CUST.	66,863	28	78	43	50	24	108	113
1081.34/985 Other Tangible Plant	CUST.	299,497	126	349	193	223	108	483	507
TOTAL		11,803,798	4,980	13,755	7,589	8,775	4,190	19,052	20,001
1985 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	4,512	12,462	6,875	7,950	3,796	17,260	18,120

(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)
Water Balances
- 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1084 Kaylone Heights	1701 Kingswood Manor	773 Lake Ajoy Estates	325 Lake Branley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,813	246	113	986	62	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.164755%	0.075680%	0.660358%	0.041524%	0.056927%	0.044202%	0.058927%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	1,588	720	6,287	395	542	421	542
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	1,896	871	7,599	470	655	509	855
1081.34/906 Computer Equipment	CUST.	2,101,076	3,462	1,590	13,875	872	1,196	829	1,196
1081.34/915 Transportation Equipment	CUST.	2,533,891	4,175	1,918	16,733	1,052	1,442	1,120	1,442
1081.34/925 Stores Equipment	CUST.	12,145	20	9	80	5	7	5	7
1081.34/935 Tools, Shop & Garage	CUST.	712,084	1,173	539	4,702	298	405	315	405
1081.34/945 Laboratory Equipment	CUST.	102,908	170	78	680	43	59	45	59
1081.34/955 Power Operated Equipment	CUST.	1,377,865	2,270	1,043	9,099	572	784	609	784
1081.34/965 Communication Equipment	CUST.	320,186	528	242	2,114	133	182	142	182
1081.34/975 Miscellaneous Equipment	CUST.	49,247	61	37	325	20	28	22	28
1081.34/985 Other Tangible Plant	CUST.	271,640	448	206	1,794	113	155	120	155
TOTAL		9,563,716	15,790	7,253	63,287	3,879	5,456	4,236	5,456
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	1,742	800	6,961	439	602	467	602
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	2,197	1,008	8,807	554	759	589	759
1081.34/906 Computer Equipment	CUST.	3,208,099	5,267	2,429	21,192	1,333	1,827	1,419	1,827
1081.34/915 Transportation Equipment	CUST.	2,961,524	4,879	2,241	19,557	1,230	1,686	1,309	1,686
1081.34/925 Stores Equipment	CUST.	14,490	24	11	96	8	8	8	8
1081.34/935 Tools, Shop & Garage	CUST.	805,633	1,327	810	5,320	335	459	356	459
1081.34/945 Laboratory Equipment	CUST.	183,631	270	124	1,081	68	93	72	93
1081.34/955 Power Operated Equipment	CUST.	1,497,115	2,487	1,133	9,686	622	852	662	852
1081.34/965 Communication Equipment	CUST.	395,120	651	299	2,609	164	225	175	225
1081.34/975 Miscellaneous Equipment	CUST.	66,863	110	51	442	28	38	30	38
1081.34/985 Other Tangible Plant	CUST.	298,497	493	227	1,878	124	170	132	170
TOTAL		11,803,798	19,447	8,933	77,947	4,901	6,720	5,218	6,720
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,893,757	17,818	8,093	70,817	4,440	6,088	4,727	6,088

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

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ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
Water Balances
- 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeway Villas	675 Lakeland Heights	2401 Leisure Lakes	2602 Marco Shores	1106 Marion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	282	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.188665%	0.008037%	0.261866%	0.162745%	0.194223%	1.683711%	0.435997%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	1,798	77	2,493	1,549	1,849	18,029	4,151
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	2,173	92	3,013	1,873	2,235	19,374	5,017
1081.34/906 Computer Equipment	CUST.	2,101,076	3,988	169	5,502	3,419	4,081	35,376	9,161
1081.34/915 Transportation Equipment	CUST.	2,533,891	4,786	204	6,635	4,124	4,921	42,663	11,048
1081.34/925 Stores Equipment	CUST.	12,145	23	1	32	20	24	204	53
1081.34/935 Tools, Shop & Garage	CUST.	712,084	1,345	57	1,865	1,159	1,383	11,989	3,105
1081.34/945 Laboratory Equipment	CUST.	102,908	194	8	289	187	200	1,733	449
1081.34/955 Power Operated Equipment	CUST.	1,377,865	2,602	111	3,808	2,242	2,676	23,199	6,007
1081.34/965 Communication Equipment	CUST.	320,166	605	26	838	521	622	5,391	1,398
1081.34/975 Miscellaneous Equipment	CUST.	49,247	93	4	129	80	96	829	215
1081.34/985 Other Tangible Plant	CUST.	271,640	513	22	711	442	526	4,574	1,184
TOTAL		9,563,716	18,100	770	25,096	15,597	18,614	161,362	41,785
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	1,997	85	2,768	1,721	2,053	17,800	4,609
1081.34/905 Office Furniture & Equipment	CUST.	1,333,812	2,519	107	3,492	2,170	2,590	22,454	5,815
1081.34/906 Computer Equipment	CUST.	3,209,099	6,061	258	8,404	5,223	6,233	54,032	13,992
1081.34/915 Transportation Equipment	CUST.	2,981,524	5,593	238	7,755	4,820	5,752	49,864	12,912
1081.34/925 Stores Equipment	CUST.	14,490	27	1	38	24	28	244	63
1081.34/935 Tools, Shop & Garage	CUST.	805,631	1,522	65	2,110	1,311	1,565	13,566	3,513
1081.34/945 Laboratory Equipment	CUST.	163,631	309	13	428	266	318	2,756	713
1081.34/955 Power Operated Equipment	CUST.	1,497,115	2,828	120	3,920	2,436	2,908	25,207	6,527
1081.34/965 Communication Equipment	CUST.	395,120	746	32	1,035	643	767	6,653	1,723
1081.34/975 Miscellaneous Equipment	CUST.	66,863	128	5	175	109	130	1,128	292
1081.34/985 Other Tangible Plant	CUST.	299,497	566	24	784	487	582	5,043	1,306
TOTAL		11,803,798	22,293	849	30,910	19,210	22,926	198,742	51,464
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	20,197	859	28,003	17,404	20,770	180,052	46,624

(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)
Water Balances
- 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	578 Palisades Country Club	440 Palm Port	1429 Palm Terrace	539 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.024110%	0.095772%	0.135956%	0.022771%	0.066304%	0.794305%	0.038845%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	230	912	1,294	217	631	7,562	370
1081.34/905 Office Furniture & Equipment	CUST.	1,150,868	277	1,102	1,564	262	783	9,140	447
1081.34/905 Computer Equipment	CUST.	2,101,076	507	2,012	2,857	478	1,393	16,689	816
1081.34/915 Transportation Equipment	CUST.	2,533,891	611	2,427	3,445	577	1,680	20,127	984
1081.34/925 Stores Equipment	CUST.	12,145	3	12	17	3	8	96	5
1081.34/935 Tools, Shop & Garage	CUST.	712,084	172	682	968	162	472	5,658	277
1081.34/945 Laboratory Equipment	CUST.	102,908	25	99	140	23	68	817	40
1081.34/955 Power Operated Equipment	CUST.	1,377,865	332	1,320	1,873	314	914	10,944	535
1081.34/965 Communication Equipment	CUST.	320,186	77	307	435	73	212	2,543	124
1081.34/975 Miscellaneous Equipment	CUST.	49,247	12	47	67	11	33	391	19
1081.34/985 Other Tangible Plant	CUST.	271,640	65	260	369	62	180	2,158	108
TOTAL		9,583,716	2,311	9,179	13,030	2,182	6,354	76,124	3,723
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	255	1,013	1,437	241	701	6,398	411
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	322	1,277	1,813	304	884	10,593	518
1081.34/905 Computer Equipment	CUST.	3,209,099	774	3,073	4,363	731	2,128	25,490	1,247
1081.34/915 Transportation Equipment	CUST.	2,961,524	714	2,836	4,026	674	1,964	23,524	1,150
1081.34/925 Stores Equipment	CUST.	14,490	3	14	20	3	10	115	6
1081.34/935 Tools, Shop & Garage	CUST.	805,633	194	772	1,095	183	534	6,399	313
1081.34/945 Laboratory Equipment	CUST.	163,631	39	157	222	37	108	1,300	64
1081.34/955 Power Operated Equipment	CUST.	1,497,115	361	1,434	2,035	341	993	11,882	582
1081.34/965 Communication Equipment	CUST.	395,120	95	378	537	90	262	3,138	153
1081.34/975 Miscellaneous Equipment	CUST.	66,863	16	64	91	15	44	531	26
1081.34/985 Other Tangible Plant	CUST.	298,497	72	287	407	68	199	2,378	116
TOTAL		11,803,798	2,846	11,305	16,048	2,686	7,826	93,758	4,585
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	2,578	10,242	14,539	2,435	7,080	84,941	4,154

(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)
Water Balance
 - 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Picciola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Pinney Woods	987 Point O'Woods	443 Pomona Park	1085 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	132	665	212	167	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.088405%	0.445373%	0.141984%	0.111846%	0.230389%	0.111846%	0.104479%
GENERAL PLANT ADDUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	842	4,240	1,352	1,085	2,193	1,065	995
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	1,011	5,125	1,634	1,287	2,651	1,287	1,202
1081.34/905 Computer Equipment	CUST.	2,101,076	1,857	8,358	2,983	2,350	4,841	2,350	2,195
1081.34/915 Transportation Equipment	CUST.	2,533,891	2,240	11,285	3,598	2,834	5,838	2,834	2,847
1081.34/925 Stores Equipment	CUST.	12,145	11	54	17	14	28	14	13
1081.34/935 Tools, Shop & Garage	CUST.	712,084	630	3,171	1,011	798	1,841	798	744
1081.34/945 Laboratory Equipment	CUST.	102,908	91	458	148	115	237	115	108
1081.34/955 Power Operated Equipment	CUST.	1,377,865	1,218	6,137	1,956	1,541	3,174	1,541	1,440
1081.34/965 Communication Equipment	CUST.	320,186	283	1,426	455	356	738	356	335
1081.34/975 Miscellaneous Equipment	CUST.	49,247	44	219	70	55	113	55	51
1081.34/985 Other Tangible Plant	CUST.	271,640	240	1,210	388	304	628	304	284
TOTAL		9,583,716	8,472	42,683	13,607	10,719	22,080	10,719	10,013
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	935	4,709	1,501	1,182	2,438	1,182	1,105
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	1,179	5,940	1,894	1,492	3,072	1,492	1,393
1081.34/905 Computer Equipment	CUST.	3,209,099	2,837	14,292	4,558	3,589	7,393	3,589	3,353
1081.34/915 Transportation Equipment	CUST.	2,961,524	2,618	13,190	4,205	3,312	6,823	3,312	3,094
1081.34/925 Stores Equipment	CUST.	14,490	13	65	21	16	33	16	15
1081.34/935 Tools, Shop & Garage	CUST.	805,633	712	3,588	1,144	901	1,856	901	842
1081.34/945 Laboratory Equipment	CUST.	163,831	145	729	232	183	377	183	171
1081.34/955 Power Operated Equipment	CUST.	1,497,115	1,324	6,868	2,128	1,674	3,449	1,674	1,564
1081.34/965 Communication Equipment	CUST.	395,120	348	1,760	561	442	910	442	413
1081.34/975 Miscellaneous Equipment	CUST.	66,863	59	298	95	75	154	75	70
1081.34/985 Other Tangible Plant	CUST.	299,497	265	1,334	425	335	690	335	313
TOTAL		11,803,798	10,435	52,571	16,759	13,202	27,195	13,202	12,332
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	9,454	47,627	15,183	11,960	24,837	11,960	11,173

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

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ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
 Water Balances
 - 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	438 River Park	968 Rosemont	1115 Salt Springs	1118 Sandra Villas	574 Silver Lakes Est.
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,212	15	105	352	120	116	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.010046%	0.070322%	0.235748%	0.080368%	0.077689%	0.001338%	0.901462%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	96	869	2,244	765	740	13	8,582
1081.34/905 Office Furniture & Equipment	CUST.	1,150,868	118	809	2,713	925	894	15	10,373
1081.34/908 Computer Equipment	CUST.	2,101,076	211	1,478	4,953	1,688	1,632	28	18,940
1081.34/915 Transportation Equipment	CUST.	2,533,881	255	1,782	5,974	2,098	1,989	34	22,842
1081.34/925 Storage Equipment	CUST.	12,145	1	9	29	10	9	0	109
1081.34/935 Tools, Shop & Garage	CUST.	712,084	72	501	1,679	572	553	10	6,419
1081.34/945 Laboratory Equipment	CUST.	102,908	10	72	243	83	80	1	928
1081.34/955 Power Operated Equipment	CUST.	1,377,868	138	969	3,248	1,107	1,070	18	12,421
1081.34/965 Communication Equipment	CUST.	320,186	32	225	755	257	249	4	2,886
1081.34/975 Miscellaneous Equipment	CUST.	49,247	5	35	118	40	38	1	444
1081.34/985 Other Tangible Plant	CUST.	271,640	27	191	640	218	211	4	2,448
TOTAL		9,583,718	963	6,739	22,593	7,702	7,446	128	86,394
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	108	743	2,492	850	821	14	9,530
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	134	938	3,144	1,072	1,036	18	12,022
1081.34/908 Computer Equipment	CUST.	3,208,099	322	2,257	7,565	2,579	2,483	43	28,929
1081.34/915 Transportation Equipment	CUST.	2,961,524	298	2,083	6,982	2,380	2,301	40	26,897
1081.34/925 Storage Equipment	CUST.	14,490	1	10	34	12	11	0	131
1081.34/935 Tools, Shop & Garage	CUST.	805,633	81	567	1,899	647	628	11	7,262
1081.34/945 Laboratory Equipment	CUST.	163,631	16	115	386	132	127	2	1,475
1081.34/955 Power Operated Equipment	CUST.	1,497,115	150	1,053	3,529	1,203	1,163	20	13,496
1081.34/965 Communication Equipment	CUST.	395,120	40	278	931	318	307	5	3,582
1081.34/975 Miscellaneous Equipment	CUST.	68,863	7	47	158	54	52	1	603
1081.34/985 Other Tangible Plant	CUST.	299,497	30	211	706	241	233	4	2,700
TOTAL		11,803,798	1,186	8,301	27,827	9,486	9,170	158	108,407
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,893,757	1,074	7,520	25,210	8,594	8,308	143	96,400

(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)

Water Balances

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

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Hill	889 Sugarhill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	26	114	82	7	621	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.076350%	0.054918%	0.004688%	0.415905%	1.504223%	0.285307%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	168	727	523	45	3,959	14,320	2,716
1081.34/905 Office Furniture & Equipment	CUST.	1,150,868	200	879	632	54	4,786	17,309	3,283
1081.34/906 Computer Equipment	CUST.	2,101,076	366	1,604	1,154	99	8,738	31,605	5,995
1081.34/915 Transportation Equipment	CUST.	2,533,891	441	1,835	1,392	119	10,539	38,115	7,229
1081.34/925 Stores Equipment	CUST.	12,145	2	9	7	1	51	183	35
1081.34/935 Tools, Shop & Garage	CUST.	712,084	124	544	391	33	2,982	10,711	2,032
1081.34/945 Laboratory Equipment	CUST.	102,908	18	79	57	5	428	1,548	294
1081.34/955 Power Operated Equipment	CUST.	1,377,885	240	1,052	757	65	5,731	20,725	3,931
1081.34/965 Communication Equipment	CUST.	320,166	56	244	176	15	1,332	4,816	914
1081.34/975 Miscellaneous Equipment	CUST.	49,247	9	38	27	2	205	741	141
1081.34/985 Other Tangible Plant	CUST.	271,640	47	207	149	13	1,130	4,086	775
TOTAL		9,583,716	1,669	7,317	5,263	448	39,859	144,180	27,343
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	184	807	561	50	4,397	15,903	3,016
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	232	1,018	732	63	5,547	20,060	3,805
1081.34/906 Computer Equipment	CUST.	3,209,099	559	2,450	1,762	150	13,347	46,272	8,156
1081.34/915 Transportation Equipment	CUST.	2,961,524	516	2,261	1,626	139	12,317	44,546	8,449
1081.34/925 Stores Equipment	CUST.	14,490	3	11	8	1	80	218	41
1081.34/935 Tools, Shop & Garage	CUST.	805,633	140	615	442	38	3,351	12,119	2,299
1081.34/945 Laboratory Equipment	CUST.	163,631	28	125	90	8	681	2,461	467
1081.34/955 Power Operated Equipment	CUST.	1,497,115	261	1,143	822	70	6,227	22,520	4,271
1081.34/965 Communication Equipment	CUST.	395,120	69	302	217	19	1,643	5,943	1,127
1081.34/975 Miscellaneous Equipment	CUST.	66,863	12	51	37	3	278	1,006	191
1081.34/985 Other Tangible Plant	CUST.	299,497	52	229	184	14	1,246	4,505	854
TOTAL		11,803,798	2,055	9,012	6,462	553	49,093	177,565	33,677
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	1,862	8,165	5,873	501	44,476	150,858	30,510

(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)

Water Balances

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

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	791 Tropical Park	106 University Shores	567 Venetian Village	447 Waiala	122 Westmont	783 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	10	543	3,382	138	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.00687%	0.363666%	2.265041%	0.091084%	0.090414%	0.087735%	0.070322%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	64	3,462	21,563	867	961	835	559
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	77	4,185	26,083	1,048	1,040	1,010	809
1081.34/908 Computer Equipment	CUST.	2,101,079	141	7,841	47,590	1,914	1,800	1,843	1,478
1081.34/915 Transportation Equipment	CUST.	2,533,891	170	9,215	57,394	2,308	2,291	2,223	1,782
1081.34/925 Stores Equipment	CUST.	12,145	1	44	275	11	11	11	9
1081.34/935 Tools, Shop & Garage	CUST.	712,084	48	2,590	16,129	649	644	625	501
1081.34/945 Laboratory Equipment	CUST.	102,908	7	374	2,331	94	93	90	72
1081.34/955 Power Operated Equipment	CUST.	1,377,865	92	5,011	31,209	1,255	1,246	1,209	969
1081.34/965 Communication Equipment	CUST.	320,185	21	1,164	7,252	292	289	281	225
1081.34/975 Miscellaneous Equipment	CUST.	49,247	3	179	1,115	45	45	43	35
1081.34/985 Other Tangible Plant	CUST.	271,640	18	988	6,153	247	246	238	191
	TOTAL	9,583,716	642	34,853	217,075	6,729	6,665	6,408	6,739
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	71	3,845	23,946	963	956	928	743
1081.34/905 Office Furniture & Equipment	CUST.	1,333,812	89	4,850	30,207	1,215	1,206	1,170	938
1081.34/908 Computer Equipment	CUST.	3,209,099	215	11,670	72,687	2,823	2,901	2,818	2,257
1081.34/915 Transportation Equipment	CUST.	2,961,524	196	10,770	67,080	2,697	2,678	2,598	2,083
1081.34/925 Stores Equipment	CUST.	14,490	1	53	328	13	13	13	10
1081.34/935 Tools, Shop & Garage	CUST.	805,833	54	2,330	18,248	734	728	707	567
1081.34/945 Laboratory Equipment	CUST.	183,631	11	595	3,706	149	148	144	115
1081.34/955 Power Operated Equipment	CUST.	1,497,115	100	5,444	33,910	1,364	1,354	1,313	1,053
1081.34/965 Communication Equipment	CUST.	395,120	26	1,437	8,950	360	357	347	278
1081.34/975 Miscellaneous Equipment	CUST.	66,863	4	243	1,514	61	60	59	47
1081.34/985 Other Tangible Plant	CUST.	299,497	20	1,089	6,784	273	271	263	211
	TOTAL	11,803,798	791	42,926	267,361	10,751	10,672	10,356	8,301
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	716	38,890	242,218	9,740	9,669	9,382	7,520

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

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
Water Balances
- 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lakee	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	1,167	21	484	55,690	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.781580%	0.014064%	0.324151%	37.297489%	0.000000%	1.977055%	0.146002%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	7,441	134	3,086	355,075	0	18,822	1,390
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	8,993	162	3,730	428,170	0	22,749	1,680
1081.34/908 Computer Equipment	CUST.	2,101,076	16,422	296	6,811	783,648	0	41,539	3,068
1081.34/915 Transportation Equipment	CUST.	2,533,891	19,804	356	8,214	945,078	0	50,096	3,700
1081.34/925 Stores Equipment	CUST.	12,145	95	2	39	4,530	0	240	18
1081.34/935 Tools, Shop & Garage	CUST.	712,084	5,566	100	2,308	265,589	0	14,076	1,040
1081.34/945 Laboratory Equipment	CUST.	102,908	804	14	334	36,382	0	2,035	150
1081.34/955 Power Operated Equipment	CUST.	1,377,865	10,769	194	4,466	513,909	0	27,241	2,012
1081.34/965 Communication Equipment	CUST.	320,188	2,603	45	1,038	119,421	0	8,330	467
1081.34/975 Miscellaneous Equipment	CUST.	49,247	385	7	160	18,368	0	974	72
1081.34/985 Other Tangible Plant	CUST.	271,640	2,123	38	861	101,315	0	5,370	397
TOTAL		9,583,716	74,904	1,348	31,066	3,574,486	0	189,478	13,932
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	8,263	149	3,427	394,315	0	20,902	1,544
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	10,423	186	4,323	497,404	0	26,366	1,947
1081.34/905 Computer Equipment	CUST.	3,209,099	25,062	451	10,402	1,196,913	0	63,446	4,685
1081.34/915 Transportation Equipment	CUST.	2,961,524	23,147	417	9,600	1,104,574	0	58,551	4,324
1081.34/925 Stores Equipment	CUST.	14,490	113	2	47	5,404	0	288	21
1081.34/935 Tools, Shop & Garage	CUST.	805,633	6,297	113	2,611	300,481	0	15,928	1,178
1081.34/945 Laboratory Equipment	CUST.	163,631	1,279	23	530	81,030	0	3,235	239
1081.34/955 Power Operated Equipment	CUST.	1,497,115	11,701	211	4,853	556,386	0	29,599	2,186
1081.34/965 Communication Equipment	CUST.	395,120	3,068	58	1,261	147,370	0	7,612	577
1081.34/975 Miscellaneous Equipment	CUST.	66,863	523	9	217	24,938	0	1,322	86
1081.34/985 Other Tangible Plant	CUST.	299,497	2,341	42	971	111,705	0	5,921	437
TOTAL		11,603,798	92,256	1,660	38,262	4,402,520	0	233,368	17,234
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	83,580	1,504	34,664	3,988,503	0	211,421	15,613

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

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ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XXS)
Water Balances
- 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2901 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	87	152	87	8,585	5,803	208	64
Customer Allocation Factors (Cust)		100.000000%	0.058267%	0.101800%	0.058267%	5.749667%	3.886467%	0.137965%	0.042863%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	555	969	555	54,737	36,999	1,313	408
1081.34/905 Office Furniture & Equipment	CUST.	1,150,868	670	1,171	670	68,160	44,720	1,588	493
1081.34/906 Computer Equipment	CUST.	2,101,076	1,224	2,139	1,224	120,805	81,858	2,899	901
1081.34/915 Transportation Equipment	CUST.	2,533,891	1,476	2,579	1,476	145,680	98,479	3,486	1,086
1081.34/925 Storage Equipment	CUST.	12,145	7	12	7	698	472	17	5
1081.34/935 Tools, Shop & Garage	CUST.	712,084	415	725	415	40,942	27,675	982	305
1081.34/945 Laboratory Equipment	CUST.	102,908	60	105	60	5,917	3,899	142	44
1081.34/955 Power Operated Equipment	CUST.	1,377,865	803	1,403	803	79,223	53,550	1,901	591
1081.34/965 Communication Equipment	CUST.	320,186	187	326	187	18,410	12,444	442	137
1081.34/975 Miscellaneous Equipment	CUST.	49,247	29	50	29	2,832	1,914	68	21
1081.34/985 Other Tangible Plant	CUST.	271,840	158	277	158	15,818	10,557	376	118
TOTAL		9,583,716	5,584	9,756	5,584	551,032	372,468	13,222	4,108
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	618	1,075	616	60,796	41,085	1,459	453
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	777	1,358	777	78,678	51,830	1,840	572
1081.34/906 Computer Equipment	CUST.	3,209,099	1,870	3,267	1,870	164,512	124,721	4,427	1,376
1081.34/915 Transportation Equipment	CUST.	2,981,524	1,726	3,015	1,726	170,278	115,099	4,086	1,269
1081.34/925 Storage Equipment	CUST.	14,490	8	15	8	833	563	20	8
1081.34/935 Tools, Shop & Garage	CUST.	805,633	469	820	459	48,321	31,311	1,111	345
1081.34/945 Laboratory Equipment	CUST.	163,631	95	167	95	9,408	6,359	226	70
1081.34/955 Power Operated Equipment	CUST.	1,497,115	872	1,524	872	86,079	58,185	2,065	642
1081.34/965 Communication Equipment	CUST.	395,120	230	402	230	22,718	15,356	545	169
1081.34/975 Miscellaneous Equipment	CUST.	86,863	39	68	39	3,844	2,599	92	29
1081.34/985 Other Tangible Plant	CUST.	299,497	175	305	175	17,220	11,640	413	128
TOTAL		11,803,798	8,878	12,016	8,878	878,879	458,751	16,285	5,059
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	8,231	10,865	6,231	814,855	415,609	14,754	4,584

(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)
Water Balances
- 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION		FISC	FISC		COUNTY	COUNTY	COUNTY	COUNTY	
		NON-UNIFORM	NON-UNIFORM						
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsons Estates	1902 Maribel Heights	210 Lake Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,213	122	450	18,726	163	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.081709%	0.301380%	12.541440%	0.109167%	0.213645%	0.517704%	0.155378%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	778	2,869	119,395	1,039	2,034	4,929	1,479
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	940	3,468	144,310	1,256	2,458	5,957	1,788
1081.34/906 Computer Equipment	CUST.	2,101,076	1,717	6,332	263,506	2,294	4,489	10,877	3,265
1081.34/915 Transportation Equipment	CUST.	2,533,891	2,070	7,637	317,786	2,766	5,414	13,118	3,937
1081.34/925 Storage Equipment	CUST.	12,145	10	37	1,523	13	26	63	19
1081.34/935 Tools, Shop & Garage	CUST.	712,084	582	2,146	89,306	777	1,521	3,688	1,108
1081.34/945 Laboratory Equipment	CUST.	102,908	84	310	12,908	112	220	533	160
1081.34/955 Power Operated Equipment	CUST.	1,377,885	1,126	4,153	172,804	1,504	2,944	7,133	2,141
1081.34/965 Communication Equipment	CUST.	320,186	262	965	40,158	350	684	1,658	497
1081.34/975 Miscellaneous Equipment	CUST.	49,247	40	148	6,176	54	105	255	77
1081.34/985 Other Tangible Plant	CUST.	271,640	222	819	34,068	297	580	1,406	422
TOTAL		9,583,716	7,631	28,883	1,201,936	10,462	20,475	49,615	14,891
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	864	3,186	132,690	1,154	2,259	5,473	1,643
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	1,090	4,019	167,254	1,456	2,849	6,904	2,072
1081.34/906 Computer Equipment	CUST.	3,209,099	2,622	9,672	402,467	3,503	6,958	16,614	4,986
1081.34/915 Transportation Equipment	CUST.	2,961,524	2,420	8,925	371,418	3,233	6,327	15,332	4,602
1081.34/925 Storage Equipment	CUST.	14,490	12	44	1,917	16	31	75	23
1081.34/935 Tools, Shop & Garage	CUST.	805,633	658	2,428	101,038	879	1,721	4,171	1,252
1081.34/945 Laboratory Equipment	CUST.	163,631	134	493	20,522	179	350	847	254
1081.34/955 Power Operated Equipment	CUST.	1,497,115	1,223	4,512	187,760	1,634	3,199	7,751	2,326
1081.34/965 Communication Equipment	CUST.	395,120	323	1,191	49,554	431	844	2,046	614
1081.34/975 Miscellaneous Equipment	CUST.	66,863	55	202	8,386	73	143	346	104
1081.34/985 Other Tangible Plant	CUST.	299,497	245	903	37,561	327	640	1,551	465
TOTAL		11,803,798	9,645	35,574	1,480,366	12,886	25,218	61,108	18,341
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	8,738	32,229	1,341,151	11,674	22,847	55,362	16,616

(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)
Water Balances
- 12 Month Balance Ended 12/31/94 and 12/31/95

GENERAL PLANT ALLOCATION		COUNTY			SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill		1901 Valrico Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)						
Average No. of Customers		149,313	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)		100.000000%	1.723226%	16.303336%	0.237066%	19.259542%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:						
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	18,405	155,209	2,257	183,352
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	19,829	187,597	2,728	221,813
1081.34/908 Computer Equipment	CUST.	2,101,076	36,206	342,545	4,981	404,659
1081.34/915 Transportation Equipment	CUST.	2,533,891	43,665	413,109	6,007	488,016
1081.34/925 Stores Equipment	CUST.	12,145	209	1,980	29	2,339
1081.34/935 Tools, Shop & Garage	CUST.	712,084	12,271	116,093	1,688	137,144
1081.34/945 Laboratory Equipment	CUST.	102,908	1,773	16,777	244	19,820
1081.34/955 Power Operated Equipment	CUST.	1,377,665	23,744	224,638	3,287	265,371
1081.34/965 Communication Equipment	CUST.	320,186	5,516	52,201	759	61,666
1081.34/975 Miscellaneous Equipment	CUST.	49,247	849	8,029	117	9,485
1081.34/985 Other Tangible Plant	CUST.	271,640	4,861	44,266	644	52,317
TOTAL		9,583,716	185,149	1,562,465	22,722	1,845,780
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:						
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	18,218	172,361	2,507	203,615
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	22,981	217,423	3,162	256,846
1081.34/908 Computer Equipment	CUST.	3,209,099	55,300	523,190	7,608	618,058
1081.34/915 Transportation Equipment	CUST.	2,981,524	51,034	482,827	7,021	570,376
1081.34/925 Stores Equipment	CUST.	14,490	250	2,362	34	2,791
1081.34/935 Tools, Shop & Garage	CUST.	805,633	13,863	131,345	1,910	155,161
1081.34/945 Laboratory Equipment	CUST.	163,631	2,820	26,677	388	31,515
1081.34/955 Power Operated Equipment	CUST.	1,497,115	25,799	244,080	3,549	288,337
1081.34/965 Communication Equipment	CUST.	395,120	6,809	64,418	937	76,998
1081.34/975 Miscellaneous Equipment	CUST.	66,863	1,152	10,901	159	12,877
1081.34/985 Other Tangible Plant	CUST.	299,497	5,161	48,826	710	57,682
TOTAL		11,803,798	203,405	1,924,413	27,985	2,273,358
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER	CUST.	10,693,757	184,278	1,743,439	25,353	2,059,569

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

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3X.X5)

Sewer Balances

- Operating Systems - 12 Month Balance Ended 12/31/95

GENERAL PLANT ALLOCATION

Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	FPSC	FPSC	FPSC	FPSC	FPSC
					1518 Amelia Island	980 Apache Shores	332 Apple Valley	885 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		149,313	43,703	35,248	1,278	113	187	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.269387%	23.606786%	0.855920%	0.075880%	0.111848%	1.965588%	0.010718%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	278,847	224,738	8,148	720	1,085	18,713	102
1081.34905 Office Furniture & Equipment	CUST.	1,150,868	336,793	271,636	8,849	871	1,287	22,818	123
1081.34906 Computer Equipment	CUST.	2,101,076	614,972	495,898	17,984	1,590	2,350	41,300	225
1081.34915 Transportation Equipment	CUST.	2,533,891	741,854	598,170	21,688	1,918	2,834	49,808	272
1081.34925 Stores Equipment	CUST.	32,145	3,556	2,867	104	9	14	239	1
1081.34935 Tools, Shop & Garage	CUST.	712,084	208,423	168,100	6,085	539	796	13,997	76
1081.34945 Laboratory Equipment	CUST.	102,908	30,120	24,293	881	76	115	2,023	11
1081.34955 Power Operated Equipment	CUST.	1,377,865	403,293	325,270	11,793	1,043	1,541	27,084	148
1081.34965 Communication Equipment	CUST.	320,186	93,716	75,568	2,741	242	358	6,294	34
1081.34975 Miscellaneous Equipment	CUST.	48,247	14,414	11,628	422	37	55	988	5
1081.34985 Other Tangible Plant	CUST.	271,840	79,507	64,126	2,325	206	304	5,340	29
TOTAL		9,583,716	2,805,095	2,262,407	82,029	7,253	10,719	188,384	1,027
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,057,215	309,440	249,575	9,049	800	1,182	20,781	113
1081.34905 Office Furniture & Equipment	CUST.	1,333,612	390,340	314,823	11,415	1,009	1,492	28,214	143
1081.34906 Computer Equipment	CUST.	3,209,089	939,284	757,565	27,467	2,429	3,589	63,080	344
1081.34915 Transportation Equipment	CUST.	2,981,524	866,820	699,121	25,348	2,241	3,312	58,214	317
1081.34925 Stores Equipment	CUST.	14,490	4,241	3,421	124	11	18	285	2
1081.34935 Tools, Shop & Garage	CUST.	805,633	235,804	190,194	6,896	610	901	15,838	86
1081.34945 Laboratory Equipment	CUST.	163,631	47,894	38,628	1,401	124	183	3,218	18
1081.34955 Power Operated Equipment	CUST.	1,497,115	438,196	353,421	12,814	1,133	1,674	29,428	160
1081.34965 Communication Equipment	CUST.	395,120	115,849	93,275	3,382	299	442	7,787	42
1081.34975 Miscellaneous Equipment	CUST.	66,863	19,570	15,784	572	51	75	1,314	7
1081.34985 Other Tangible Plant	CUST.	299,497	87,861	70,702	2,563	227	335	5,887	32
TOTAL		11,803,798	3,454,899	2,796,497	101,031	8,933	13,202	232,024	1,265
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER	CUST.	10,693,757	3,129,997	2,524,452	91,530	8,083	11,960	210,204	1,146

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2203 Burnt Store	335 Chuluota	1117 Citrus Park	906 Citrus Springs	1906 Deftona	673 Fisherman's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,313	332	134	266	686	4,817	144	43
Customer Allocation Factors (Cust)		100.000000%	0.222352%	0.089744%	0.178149%	0.458438%	3.092162%	0.096442%	0.029799%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	2,117	854	1,898	4,374	29,438	918	274
1081.34905 Office Furniture & Equipment	CUST.	1,150,868	2,559	1,033	2,050	5,287	35,591	1,110	331
1081.34908 Computer Equipment	CUST.	2,101,076	4,672	1,888	3,743	9,653	64,989	2,025	605
1081.34915 Transportation Equipment	CUST.	2,533,891	5,634	2,274	4,514	11,642	78,352	2,444	730
1081.34925 Stores Equipment	CUST.	12,145	27	11	22	58	376	12	3
1081.34935 Tools, Shop & Garage	CUST.	712,084	1,583	639	1,269	3,272	22,318	687	205
1081.34945 Laboratory Equipment	CUST.	102,908	229	92	183	473	3,182	99	30
1081.34955 Power Operated Equipment	CUST.	1,377,865	3,084	1,237	2,465	6,330	42,606	1,329	397
1081.34965 Communication Equipment	CUST.	320,186	712	287	570	1,471	9,901	309	92
1081.34975 Miscellaneous Equipment	CUST.	49,247	110	44	88	226	1,523	47	14
1081.34985 Other Tangible Plant	CUST.	271,640	604	244	484	1,248	8,400	262	78
TOTAL		9,583,718	21,310	8,801	17,073	44,031	296,344	9,243	2,760
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,057,215	2,351	949	1,883	4,857	32,891	1,020	304
1081.34905 Office Furniture & Equipment	CUST.	1,333,612	2,965	1,197	2,376	6,127	41,237	1,286	384
1081.34908 Computer Equipment	CUST.	3,209,089	7,135	2,880	5,717	14,744	99,231	3,085	924
1081.34915 Transportation Equipment	CUST.	2,961,524	6,585	2,558	5,276	13,608	91,575	2,858	853
1081.34925 Stores Equipment	CUST.	14,490	32	13	28	67	448	14	4
1081.34935 Tools, Shop & Garage	CUST.	805,633	1,791	723	1,435	3,701	24,911	777	232
1081.34945 Laboratory Equipment	CUST.	183,631	384	147	292	752	5,060	158	47
1081.34955 Power Operated Equipment	CUST.	1,497,115	3,329	1,344	2,687	6,976	48,293	1,444	431
1081.34965 Communication Equipment	CUST.	395,120	879	355	704	1,815	12,218	381	114
1081.34975 Miscellaneous Equipment	CUST.	66,863	149	60	119	307	2,067	64	19
1081.34985 Other Tangible Plant	CUST.	269,497	685	268	534	1,376	9,281	289	86
TOTAL		11,800,798	26,245	10,593	21,028	54,231	364,993	11,264	3,389
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER	CUST.	10,630,757	23,778	9,597	19,051	49,131	330,688	10,313	3,080

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1832 Jungle Den	675 Leland Heights	2401 Leisure Lakes	2802 Marco Shores	1108 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		148,313	98	92	116	388	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.085634%	0.081616%	0.077689%	0.260527%	0.153369%	0.169443%	0.892086%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	825	587	740	2,480	1,480	1,813	8,483
1081.34905 Office Furniture & Equipment	CUST.	1,150,668	755	708	894	2,888	1,765	1,950	10,285
1081.34908 Computer Equipment	CUST.	2,101,076	1,379	1,285	1,632	5,474	3,222	3,580	18,743
1081.34915 Transportation Equipment	CUST.	2,533,891	1,683	1,561	1,969	6,801	3,886	4,283	22,604
1081.34925 Stores Equipment	CUST.	12,145	8	7	9	32	19	21	108
1081.34935 Tools, Shop & Garage	CUST.	712,084	467	438	553	1,855	1,082	1,207	8,352
1081.34945 Laboratory Equipment	CUST.	102,908	68	83	80	288	158	174	918
1081.34955 Power Operated Equipment	CUST.	1,377,865	904	848	1,070	3,580	2,113	2,336	12,282
1081.34965 Communication Equipment	CUST.	320,186	210	197	249	834	481	543	2,856
1081.34975 Miscellaneous Equipment	CUST.	48,247	32	30	38	128	76	83	438
1081.34985 Other Tangible Plant	CUST.	271,840	176	167	211	708	417	460	2,423
TOTAL		9,583,718	8,290	5,905	7,446	24,988	14,896	18,239	85,495
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,057,215	884	651	821	2,754	1,821	1,781	9,431
1081.34905 Office Furniture & Equipment	CUST.	1,333,612	875	822	1,036	3,474	2,045	2,260	11,887
1081.34908 Computer Equipment	CUST.	3,209,069	2,108	1,977	2,493	8,381	4,922	5,438	28,628
1081.34915 Transportation Equipment	CUST.	2,961,524	1,944	1,825	2,301	7,716	4,542	5,018	26,419
1081.34925 Stores Equipment	CUST.	14,490	10	9	11	38	22	25	128
1081.34935 Tools, Shop & Garage	CUST.	805,633	529	496	626	2,089	1,238	1,365	7,187
1081.34945 Laboratory Equipment	CUST.	163,631	107	101	127	426	251	277	1,480
1081.34955 Power Operated Equipment	CUST.	1,497,115	963	922	1,163	3,900	2,286	2,537	13,356
1081.34965 Communication Equipment	CUST.	395,120	259	243	307	1,029	805	870	3,525
1081.34975 Miscellaneous Equipment	CUST.	66,863	44	41	52	174	103	113	585
1081.34985 Other Tangible Plant	CUST.	299,497	197	185	233	780	459	507	2,672
TOTAL		11,803,798	7,747	7,273	9,170	30,752	18,103	20,001	105,300
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER	CUST.	10,883,757	7,019	6,588	8,308	27,860	16,401	18,120	95,397

(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 Balances Ended 12/31/95

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1428 Palm Terrace	444 Park Manor	307 Point O'Wood	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,313	26	36	99	1,029	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.018753%	0.024110%	0.066304%	0.688156%	0.019422%	0.092423%	0.075680%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	179	230	631	6,581	185	880	720
1081.34905 Office Furniture & Equipment	CUST.	1,150,668	216	277	763	7,300	223	1,063	871
1081.34908 Computer Equipment	CUST.	2,101,076	394	507	1,383	14,480	408	1,942	1,590
1081.34915 Transportation Equipment	CUST.	2,533,881	475	611	1,680	17,462	492	2,342	1,818
1081.34925 Stores Equipment	CUST.	12,145	2	3	8	84	2	11	9
1081.34935 Tools, Shop & Garage	CUST.	712,084	134	172	472	4,907	138	658	539
1081.34945 Laboratory Equipment	CUST.	102,908	19	25	68	708	20	95	78
1081.34955 Power Operated Equipment	CUST.	1,377,865	258	332	914	8,496	288	1,273	1,043
1081.34965 Communication Equipment	CUST.	320,186	60	77	212	2,207	62	296	242
1081.34975 Miscellaneous Equipment	CUST.	49,247	9	12	33	338	10	46	37
1081.34985 Other Tangible Plant	CUST.	271,640	51	65	180	1,872	53	251	208
TOTAL		9,583,716	1,797	2,311	6,354	66,047	1,681	8,858	7,253
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,057,215	196	255	701	7,286	205	877	800
1081.34905 Office Furniture & Equipment	CUST.	1,333,812	250	322	884	9,191	259	1,233	1,009
1081.34908 Computer Equipment	CUST.	3,208,099	602	774	2,128	22,118	623	2,866	2,429
1081.34915 Transportation Equipment	CUST.	2,981,524	555	714	1,964	20,410	575	2,737	2,241
1081.34925 Stores Equipment	CUST.	14,480	3	3	10	100	3	13	11
1081.34935 Tools, Shop & Garage	CUST.	805,633	151	194	534	5,522	158	745	610
1081.34945 Laboratory Equipment	CUST.	163,631	31	39	108	1,128	32	151	124
1081.34955 Power Operated Equipment	CUST.	1,497,115	281	361	983	10,317	291	1,384	1,133
1081.34965 Communication Equipment	CUST.	385,120	74	95	262	2,723	77	385	298
1081.34975 Miscellaneous Equipment	CUST.	68,863	13	16	44	461	13	62	51
1081.34985 Other Tangible Plant	CUST.	299,497	56	72	199	2,084	58	277	227
TOTAL		11,803,798	2,214	2,846	7,826	81,347	2,293	10,909	8,933
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER	CUST.	10,683,757	2,005	2,578	7,090	73,697	2,077	9,884	8,083

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Hill	989 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	108 University Shores
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		148,313	28	33	615	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.022101%	0.411888%	1.466246%	0.119213%	0.006228%	2.118369%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	166	210	3,921	13,957	1,136	57	20,167
1081.34905 Office Furniture & Equipment	CUST.	1,150,868	200	254	4,739	16,869	1,372	69	24,375
1081.34906 Computer Equipment	CUST.	2,101,076	368	464	8,854	30,803	2,505	127	44,509
1081.34915 Transportation Equipment	CUST.	2,533,891	441	560	10,437	37,148	3,021	153	53,677
1081.34925 Stores Equipment	CUST.	12,145	2	3	50	178	14	1	257
1081.34935 Tools, Shop & Garage	CUST.	712,084	124	157	2,933	10,439	848	43	15,085
1081.34945 Laboratory Equipment	CUST.	102,808	18	23	424	1,509	123	6	2,180
1081.34955 Power Operated Equipment	CUST.	1,377,855	240	305	5,675	20,200	1,843	83	29,188
1081.34965 Communication Equipment	CUST.	320,186	56	71	1,319	4,694	382	19	6,783
1081.34975 Miscellaneous Equipment	CUST.	49,247	9	11	203	722	59	3	1,043
1081.34985 Other Tangible Plant	CUST.	271,840	47	60	1,119	3,982	324	16	5,754
TOTAL		9,583,716	1,669	2,118	39,474	140,502	11,425	578	203,018
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,057,215	184	234	4,365	15,499	1,280	64	22,336
1081.34905 Office Furniture & Equipment	CUST.	1,333,612	232	295	5,493	19,551	1,590	80	28,251
1081.34906 Computer Equipment	CUST.	3,208,099	559	709	13,218	47,047	3,826	193	67,981
1081.34915 Transportation Equipment	CUST.	2,981,524	518	655	12,198	43,417	3,531	179	62,736
1081.34925 Stores Equipment	CUST.	14,490	3	3	80	212	17	1	307
1081.34935 Tools, Shop & Garage	CUST.	805,633	140	178	3,318	11,811	980	49	17,068
1081.34945 Laboratory Equipment	CUST.	163,631	28	36	674	2,399	195	10	3,466
1081.34955 Power Operated Equipment	CUST.	1,497,115	261	331	6,166	21,948	1,785	90	31,714
1081.34965 Communication Equipment	CUST.	395,120	69	87	1,627	5,793	471	24	8,370
1081.34975 Miscellaneous Equipment	CUST.	66,863	12	15	275	960	80	4	1,416
1081.34985 Other Tangible Plant	CUST.	299,497	52	66	1,234	4,381	357	18	6,344
TOTAL		11,803,796	2,055	2,609	48,618	173,049	14,072	711	250,046
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER	CUST.	10,693,757	1,862	2,353	44,046	158,776	12,749	645	226,533

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

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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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	587 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		148,313	86	1,122	482	22,615	0	3,003	128
Customer Allocation Factors (Cust)		100.000000%	0.057597%	0.751442%	0.322812%	15.146036%	0.000000%	2.011211%	0.085726%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	852,008	546	7,154	3,073	144,191	0	19,147	816
1081.34905 Office Furniture & Equipment	CUST.	1,150,668	663	8,947	3,714	174,281	0	23,142	888
1081.34908 Computer Equipment	CUST.	2,101,076	1,210	15,788	8,783	318,230	0	42,257	1,801
1081.34915 Transportation Equipment	CUST.	2,533,891	1,459	19,041	8,180	383,784	0	50,962	2,172
1081.34925 Stores Equipment	CUST.	12,145	7	91	39	1,839	0	244	10
1081.34935 Tools, Shop & Garage	CUST.	712,064	410	5,351	2,259	107,852	0	14,322	510
1081.34945 Laboratory Equipment	CUST.	102,908	59	773	332	15,586	0	2,070	88
1081.34955 Power Operated Equipment	CUST.	1,377,865	794	10,354	4,448	208,892	0	27,712	1,181
1081.34965 Communication Equipment	CUST.	320,186	184	2,406	1,034	48,495	0	6,440	274
1081.34975 Miscellaneous Equipment	CUST.	49,247	28	370	159	7,459	0	890	42
1081.34985 Other Tangible Plant	CUST.	271,840	158	2,041	877	41,143	0	5,483	233
TOTAL		9,583,716	5,520	72,016	30,937	1,451,553	0	192,749	8,216
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,057,215	609	7,944	3,413	180,128	0	21,263	806
1081.34905 Office Furniture & Equipment	CUST.	1,333,612	758	10,021	4,305	201,989	0	26,622	1,143
1081.34908 Computer Equipment	CUST.	3,209,099	1,848	24,115	10,359	488,051	0	64,542	2,751
1081.34915 Transportation Equipment	CUST.	2,961,524	1,706	22,254	9,560	448,554	0	59,563	2,539
1081.34925 Stores Equipment	CUST.	14,480	6	109	47	2,195	0	291	12
1081.34935 Tools, Shop & Garage	CUST.	805,633	464	8,054	2,801	122,022	0	16,203	691
1081.34945 Laboratory Equipment	CUST.	163,631	94	1,230	528	24,784	0	3,231	140
1081.34955 Power Operated Equipment	CUST.	1,487,115	882	11,250	4,833	226,754	0	30,110	1,283
1081.34965 Communication Equipment	CUST.	395,120	228	2,969	1,275	59,946	0	7,947	339
1081.34975 Miscellaneous Equipment	CUST.	68,863	39	502	216	10,127	0	1,345	57
1081.34985 Other Tangible Plant	CUST.	299,497	173	2,251	967	45,362	0	6,024	257
TOTAL		11,803,798	6,799	88,699	38,104	1,787,807	0	237,389	10,119
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER	CUST.	10,693,757	6,159	80,357	34,521	1,619,680	0	215,074	9,167

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2801 Lehigh	2801 Marco Island	984 Spring Gardens	2101 Tropical Isles	984 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,213	6,791	1,820	122	219	452	12,633	267
Customer Allocation Factors (Cust)		100.000000%	4.548164%	1.285889%	0.081708%	0.146572%	0.301380%	6.460750%	0.178819%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/84:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	43,299	12,242	778	1,398	2,889	80,547	1,702
1081.34905 Office Furniture & Equipment	CUST.	1,150,668	52,334	14,798	940	1,688	3,488	97,355	2,058
1081.34908 Computer Equipment	CUST.	2,101,076	95,580	27,018	1,717	3,082	6,332	177,767	3,757
1081.34915 Transportation Equipment	CUST.	2,533,891	115,248	32,583	2,070	3,717	7,637	214,388	4,531
1081.34925 Stores Equipment	CUST.	12,145	552	156	10	18	37	1,028	22
1081.34935 Tools, Shop & Garage	CUST.	712,084	32,387	9,157	582	1,044	2,146	60,248	1,273
1081.34945 Laboratory Equipment	CUST.	102,908	4,680	1,323	84	151	310	8,707	184
1081.34955 Power Operated Equipment	CUST.	1,377,865	62,688	17,718	1,125	2,021	4,153	116,579	2,464
1081.34965 Communication Equipment	CUST.	320,186	14,583	4,117	262	470	985	27,090	573
1081.34975 Miscellaneous Equipment	CUST.	49,247	2,240	633	40	72	148	4,167	88
1081.34985 Other Tangible Plant	CUST.	271,640	12,355	3,483	222	398	819	22,983	468
TOTAL		9,583,716	435,883	123,226	7,831	14,057	28,883	810,854	17,138
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	1,057,215	48,084	13,595	864	1,551	3,188	89,448	1,891
1081.34905 Office Furniture & Equipment	CUST.	1,333,612	80,855	17,149	1,090	1,956	4,019	112,834	2,365
1081.34908 Computer Equipment	CUST.	3,209,099	145,955	41,265	2,622	4,707	8,672	271,514	5,738
1081.34915 Transportation Equipment	CUST.	2,861,524	134,865	38,082	2,420	4,344	8,925	250,567	5,296
1081.34925 Stores Equipment	CUST.	14,490	659	196	12	21	44	1,226	26
1081.34935 Tools, Shop & Garage	CUST.	805,633	38,642	10,380	658	1,182	2,428	68,163	1,441
1081.34945 Laboratory Equipment	CUST.	163,631	7,442	2,104	134	240	493	13,844	293
1081.34955 Power Operated Equipment	CUST.	1,497,115	88,091	19,251	1,223	2,188	4,512	128,867	2,677
1081.34965 Communication Equipment	CUST.	395,120	17,971	5,081	323	580	1,191	33,430	707
1081.34975 Miscellaneous Equipment	CUST.	88,863	3,041	890	55	98	202	5,667	120
1081.34985 Other Tangible Plant	CUST.	299,497	13,622	3,851	245	439	803	25,340	536
TOTAL		11,803,798	536,856	151,784	9,645	17,313	35,574	988,690	21,107
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER	CUST.	10,683,757	486,370	137,510	8,738	15,685	32,229	904,772	19,122

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

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

GENERAL PLANT ALLOCATION		COUNTY			SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1805 Seaboard	2701 Spring Hill		1801 Valrico Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)						
Average No. of Customers		149,313	2,524	5,311	353	8,465
Customer Allocation Factors (Cust)		100.000000%	1.690409%	3.556958%	0.238416%	5.662601%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:						
1081.30635 Land & Land Rights	CUST.	0	0	0	0	0
1081.30645 Structures & Improvements	CUST.	952,008	18,093	33,883	2,251	53,908
1081.34905 Office Furniture & Equipment	CUST.	1,150,668	19,451	40,929	2,720	65,158
1081.34906 Computer Equipment	CUST.	2,101,078	35,517	74,734	4,957	118,976
1081.34915 Transportation Equipment	CUST.	2,533,891	42,833	90,129	5,991	143,484
1081.34925 Stores Equipment	CUST.	12,145	205	432	29	688
1081.34935 Tools, Shop & Garage	CUST.	712,084	12,037	25,329	1,683	40,322
1081.34945 Laboratory Equipment	CUST.	102,908	1,740	3,680	243	5,827
1081.34955 Power Operated Equipment	CUST.	1,377,865	23,292	48,010	3,257	78,023
1081.34965 Communication Equipment	CUST.	320,186	5,412	11,369	757	18,131
1081.34975 Miscellaneous Equipment	CUST.	49,247	832	1,752	116	2,789
1081.34985 Other Tangible Plant	CUST.	271,840	4,592	9,882	642	15,382
TOTAL		9,583,716	162,004	340,889	22,657	542,688
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:						
1081.30635 Land & Land Rights	CUST.	0	0	0	0	0
1081.30645 Structures & Improvements	CUST.	1,057,215	17,871	37,805	2,498	59,886
1081.34905 Office Furniture & Equipment	CUST.	1,333,812	22,543	47,438	3,153	75,517
1081.34906 Computer Equipment	CUST.	3,209,089	54,247	114,146	7,587	181,718
1081.34915 Transportation Equipment	CUST.	2,961,824	50,062	105,340	7,002	167,989
1081.34925 Stores Equipment	CUST.	14,490	245	515	34	820
1081.34935 Tools, Shop & Garage	CUST.	805,633	13,818	28,656	1,905	45,620
1081.34945 Laboratory Equipment	CUST.	163,631	2,786	5,820	367	9,266
1081.34955 Power Operated Equipment	CUST.	1,497,115	25,307	53,252	3,539	84,776
1081.34965 Communication Equipment	CUST.	395,120	6,679	14,054	934	22,374
1081.34975 Miscellaneous Equipment	CUST.	58,863	1,130	2,378	158	3,766
1081.34985 Other Tangible Plant	CUST.	299,487	5,053	10,653	708	18,959
TOTAL		11,803,798	199,532	419,856	27,906	668,402
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER	CUST.	10,883,757	180,768	380,372	25,282	605,545

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

ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1010.3XX5)

Gas Balances

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

GENERAL PLANT ALLOCATION				NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2001 Lehigh	2001 Marco Island	2001 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/95) - GAS : (1)								
Average No. of Customers		149,313	2,437	---	1,701	805	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.632142%	---	1.139218%	0.405189%	0.087735%	1.632142%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:								
1081.30/535 Land & Land Rights	CUST.	0	0	---	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	15,538	---	10,845	3,857	835	15,538
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	18,781	---	13,109	4,962	1,010	18,781
1081.34/906 Computer Equipment	CUST.	2,101,076	34,293	---	23,938	8,513	1,843	34,293
1081.34/915 Transportation Equipment	CUST.	2,533,891	41,357	---	28,867	10,267	2,223	41,357
1081.34/925 Stores Equipment	CUST.	12,145	198	----	138	49	11	198
1081.34/935 Tools, Shop & Garage	CUST.	712,084	11,622	----	8,112	2,885	625	11,622
1081.34/945 Laboratory Equipment	CUST.	102,908	1,680	----	1,172	417	90	1,680
1081.34/955 Power Operated Equipment	CUST.	1,377,865	22,488	----	15,687	5,583	1,209	22,488
1081.34/965 Communication Equipment	CUST.	320,186	5,226	----	3,648	1,297	281	5,226
1081.34/975 Miscellaneous Equipment	CUST.	49,247	804	----	561	200	43	804
1081.34/985 Other Tangible Plant	CUST.	271,640	4,434	----	3,095	1,101	238	4,434
TOTAL		9,583,718	156,420	----	109,179	38,832	8,408	156,420
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/95:								
1081.30/535 Land & Land Rights	CUST.	0	0	----	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	1,057,215	17,255	----	12,044	4,284	928	17,255
1081.34/905 Office Furniture & Equipment	CUST.	1,333,612	21,766	----	15,193	5,404	1,170	21,766
1081.34/906 Computer Equipment	CUST.	3,209,099	52,377	----	38,559	13,003	2,816	52,377
1081.34/915 Transportation Equipment	CUST.	2,981,524	48,336	----	33,738	12,000	2,598	48,336
1081.34/925 Stores Equipment	CUST.	14,490	236	----	165	59	13	236
1081.34/935 Tools, Shop & Garage	CUST.	805,633	13,149	----	9,178	3,264	707	13,149
1081.34/945 Laboratory Equipment	CUST.	163,831	2,871	----	1,864	683	144	2,871
1081.34/955 Power Operated Equipment	CUST.	1,497,115	24,435	----	17,055	6,086	1,313	24,435
1081.34/965 Communication Equipment	CUST.	395,120	6,449	----	4,501	1,601	347	6,449
1081.34/975 Miscellaneous Equipment	CUST.	86,863	1,091	----	762	271	59	1,091
1081.34/985 Other Tangible Plant	CUST.	299,497	4,888	----	3,412	1,214	263	4,888
TOTAL		11,803,798	192,655	----	134,471	47,828	10,356	192,655
1995 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - GAS:	CUST.	10,693,757	174,537	----	121,825	43,330	9,382	174,537

(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	108,433	39,649	102,514	73,757	28,757	43,131	34,878	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	73.2250%	26.7750%	69.227860%	49.8062%	19.4196%	29.126430%	23.416756%	5.708674%	1.645710%	
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:												
99.1081.30535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.30545	Structures & Improvements	CUST.	855,988	628,797	229,191	592,582	426,352	166,230	249,318	200,445	48,874	
99.1081.34805	Office Furniture & Equipment	CUST.	993,850	727,800	266,050	687,883	494,819	192,963	289,415	232,681	56,734	
99.1081.34808	Computer Equipment	CUST.	1,302,832	953,898	348,834	901,923	648,917	253,005	379,488	305,081	74,387	
99.1081.34915	Transportation Equipment	CUST.	2,472,927	1,810,800	662,127	1,711,954	1,231,721	480,234	720,275	579,079	141,196	
99.1081.34925	Stores Equipment	CUST.	10,276	7,525	2,752	7,114	5,119	1,996	2,993	2,406	587	
99.1081.34935	Tools, Shop & Garage	CUST.	632,617	463,234	169,383	437,947	315,095	122,852	184,258	148,138	36,120	
99.1081.34945	Laboratory Equipment	CUST.	83,485	61,132	22,353	57,795	41,563	16,213	24,316	18,550	4,787	
99.1081.34955	Power Operated Equipment	CUST.	1,302,452	953,720	348,732	901,660	648,728	252,932	379,358	304,892	74,386	
99.1081.34965	Communication Equipment	CUST.	267,111	185,592	71,519	184,915	133,043	51,872	77,600	62,549	15,251	
99.1081.34975	Miscellaneous Equipment	CUST.	31,578	23,123	8,455	21,861	15,728	6,132	9,198	7,395	1,803	
99.1081.34985	Other Tangible Plant	CUST.	270,681	198,214	72,478	187,394	134,826	52,567	78,843	63,387	15,458	
TOTAL			8,223,808	6,021,735	2,201,874	5,683,028	4,096,033	1,586,996	2,395,244	1,925,702	469,541	135,337
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:												
99.1081.30535	Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.30545	Structures & Improvements	CUST.	952,008	687,107	254,900	659,055	474,178	184,877	277,288	222,929	54,357	
99.1081.34805	Office Furniture & Equipment	CUST.	1,150,668	842,578	308,092	798,583	573,127	223,458	335,148	289,449	65,699	
99.1081.34808	Computer Equipment	CUST.	2,101,076	1,538,512	562,564	1,454,530	1,046,508	408,021	611,988	492,004	119,985	
99.1081.34915	Transportation Equipment	CUST.	2,533,691	1,855,441	678,450	1,754,158	1,262,086	492,073	738,032	583,355	144,677	
99.1081.34925	Stores Equipment	CUST.	12,145	8,883	3,262	8,406	6,049	2,358	3,537	2,844	693	
99.1081.34935	Tools, Shop & Garage	CUST.	712,084	521,423	190,661	492,860	354,676	138,284	207,405	166,747	40,858	
99.1081.34945	Laboratory Equipment	CUST.	102,908	75,354	27,554	71,241	51,257	19,984	29,873	24,086	5,876	
99.1081.34955	Power Operated Equipment	CUST.	1,377,865	1,008,941	368,924	963,867	686,290	267,577	401,323	322,651	78,672	
99.1081.34965	Communication Equipment	CUST.	320,188	234,456	85,730	221,659	159,479	62,179	93,259	74,977	18,282	
99.1081.34975	Miscellaneous Equipment	CUST.	49,247	38,061	13,188	34,082	24,529	9,564	14,344	11,532	2,812	
99.1081.34985	Other Tangible Plant	CUST.	271,640	198,908	72,732	188,051	135,299	52,752	79,119	63,609	15,510	
TOTAL			9,583,716	7,017,673	2,566,043	6,634,602	4,773,478	1,861,124	2,791,394	2,244,195	547,199	157,720
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER			8,803,862	6,518,704	2,383,958	6,163,815	4,434,755	1,729,060	2,593,319	2,084,848	508,370	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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	888 Beacon Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	102,514	73,757	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	89.227860%	49.808214%	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	0
1081.30/545 Structures & Improvements	CUST.	855,988	582,582	426,352	8,480	879	5,488	405	17,567
1081.34/905 Office Furniture & Equipment	CUST.	993,650	687,883	494,919	9,944	1,020	6,368	470	20,392
1081.34/906 Computer Equipment	CUST.	1,302,832	901,823	648,817	12,907	1,337	8,349	616	26,737
1081.34/915 Transportation Equipment	CUST.	2,472,927	1,711,954	1,231,721	24,498	2,538	15,848	1,189	50,750
1081.34/925 Stores Equipment	CUST.	10,276	7,114	5,119	102	11	68	5	211
1081.34/935 Tools, Shop & Garage	CUST.	632,617	437,947	315,095	6,267	649	4,054	299	12,983
1081.34/945 Laboratory Equipment	CUST.	83,485	57,795	41,583	827	86	535	39	1,713
1081.34/955 Power Operated Equipment	CUST.	1,302,452	901,660	648,728	12,903	1,337	8,347	616	26,729
1081.34/965 Communication Equipment	CUST.	267,111	184,915	133,043	2,646	274	1,712	128	5,482
1081.34/975 Miscellaneous Equipment	CUST.	31,578	21,861	15,728	313	32	202	15	648
1081.34/985 Other Tangible Plant	CUST.	270,691	187,394	134,826	2,682	278	1,735	128	5,555
TOTAL		8,223,608	5,693,028	4,098,033	61,469	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	0
1081.30/545 Structures & Improvements	CUST.	952,008	659,055	474,179	9,431	977	6,101	450	19,537
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	796,583	573,127	11,399	1,181	7,374	544	23,814
1081.34/906 Computer Equipment	CUST.	2,101,078	1,454,530	1,046,508	20,815	2,157	13,485	993	43,119
1081.34/915 Transportation Equipment	CUST.	2,533,891	1,754,159	1,262,086	25,102	2,601	18,239	1,188	52,002
1081.34/925 Stores Equipment	CUST.	12,145	8,408	6,049	120	12	78	6	249
1081.34/935 Tools, Shop & Garage	CUST.	712,084	492,960	354,678	7,054	731	4,563	337	14,814
1081.34/945 Laboratory Equipment	CUST.	102,908	71,241	51,257	1,019	106	659	49	2,112
1081.34/955 Power Operated Equipment	CUST.	1,377,885	953,867	688,290	13,650	1,414	8,830	651	28,277
1081.34/965 Communication Equipment	CUST.	320,186	221,658	159,479	3,172	329	2,052	151	6,571
1081.34/975 Miscellaneous Equipment	CUST.	49,247	34,092	24,529	488	51	316	23	1,011
1081.34/985 Other Tangible Plant	CUST.	271,640	188,051	135,299	2,691	279	1,741	128	5,575
TOTAL		9,583,716	6,634,602	4,773,478	94,943	9,837	61,418	4,530	196,681
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,662	6,163,615	4,434,755	68,206	9,139	57,060	4,209	182,725

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chulucka	1117 Citrus Park	906 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	43	383	126	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.029038%	0.258640%	0.085068%	0.448400%	0.237031%	1.212166%	0.049972%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	249	2,214	728	3,838	2,029	10,376	428
1081.34/905 Office Furniture & Equipment	CUST.	993,650	289	2,570	845	4,456	2,355	12,045	497
1081.34/905 Computer Equipment	CUST.	1,302,832	378	3,370	1,109	5,842	3,088	15,792	651
1081.34/915 Transportation Equipment	CUST.	2,472,927	718	8,398	2,104	11,088	5,862	29,978	1,236
1081.34/925 Stores Equipment	CUST.	10,276	3	27	9	46	24	125	5
1081.34/935 Tools, Shop & Garage	CUST.	832,617	184	1,838	538	2,837	1,499	7,668	318
1081.34/945 Laboratory Equipment	CUST.	83,485	24	216	71	374	196	1,012	42
1081.34/955 Power Operated Equipment	CUST.	1,302,452	378	3,369	1,108	5,840	3,067	15,788	651
1081.34/955 Communication Equipment	CUST.	267,111	78	691	227	1,198	633	3,238	133
1081.34/975 Miscellaneous Equipment	CUST.	31,578	9	82	27	142	75	383	16
1081.34/985 Other Tangible Plant	CUST.	270,691	79	700	230	1,214	642	3,281	135
TOTAL		8,223,808	2,388	21,270	8,997	36,875	19,482	89,664	4,110
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	278	2,482	810	4,269	2,257	11,540	476
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	334	2,976	979	5,160	2,727	13,948	575
1081.34/905 Computer Equipment	CUST.	2,101,076	610	5,434	1,788	9,421	4,980	25,469	1,050
1081.34/915 Transportation Equipment	CUST.	2,533,691	736	6,554	2,156	11,362	6,008	30,715	1,266
1081.34/925 Stores Equipment	CUST.	12,145	4	31	10	54	29	147	6
1081.34/935 Tools, Shop & Garage	CUST.	712,064	207	1,842	606	3,193	1,698	8,632	356
1081.34/945 Laboratory Equipment	CUST.	102,908	30	266	88	461	244	1,247	51
1081.34/955 Power Operated Equipment	CUST.	1,377,865	400	3,564	1,172	6,176	3,266	16,702	689
1081.34/955 Communication Equipment	CUST.	320,186	93	828	272	1,436	759	3,861	160
1081.34/975 Miscellaneous Equipment	CUST.	49,247	14	127	42	221	117	597	25
1081.34/985 Other Tangible Plant	CUST.	271,640	79	703	231	1,218	644	3,293	136
TOTAL		9,583,716	2,783	24,787	8,155	42,973	22,716	116,171	4,789
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,662	2,585	23,028	7,576	39,924	21,104	107,927	4,449

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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Dexteryler Shores	1806 Deftona	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.084413%	15.426586%	0.040518%	0.168150%	0.116827%	0.121554%	0.083062%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	723	132,050	347	1,439	1,000	1,040	711
1081.34/905 Office Furniture & Equipment	CUST.	893,650	839	153,286	403	1,671	1,161	1,208	825
1081.34/906 Computer Equipment	CUST.	1,302,832	1,100	200,982	528	2,191	1,522	1,584	1,082
1081.34/915 Transportation Equipment	CUST.	2,472,927	2,087	381,488	1,002	4,158	2,869	3,006	2,054
1081.34/925 Stores Equipment	CUST.	10,276	9	1,585	4	17	12	12	9
1081.34/935 Tools, Shop & Garage	CUST.	832,617	534	97,591	256	1,064	739	769	525
1081.34/945 Laboratory Equipment	CUST.	83,485	70	12,879	34	140	98	101	69
1081.34/955 Power Operated Equipment	CUST.	1,302,452	1,099	200,924	528	2,190	1,522	1,583	1,082
1081.34/965 Communication Equipment	CUST.	267,111	225	41,208	108	449	312	325	222
1081.34/975 Miscellaneous Equipment	CUST.	31,578	27	4,871	13	53	37	38	26
1081.34/985 Other Tangible Plant	CUST.	270,691	228	41,758	110	455	316	329	225
TOTAL		8,223,808	6,942	1,268,622	3,332	13,828	9,807	9,996	6,831
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,006	804	148,862	386	1,601	1,112	1,157	791
1081.34/905 Office Furniture & Equipment	CUST.	1,150,868	871	177,509	466	1,935	1,344	1,399	956
1081.34/906 Computer Equipment	CUST.	2,101,076	1,774	324,124	851	3,533	2,455	2,554	1,745
1081.34/915 Transportation Equipment	CUST.	2,533,891	2,139	390,893	1,027	4,261	2,960	3,080	2,105
1081.34/925 Stores Equipment	CUST.	12,145	10	1,874	5	20	14	15	10
1081.34/935 Tools, Shop & Garage	CUST.	712,064	601	109,850	289	1,197	832	868	591
1081.34/945 Laboratory Equipment	CUST.	102,908	87	15,875	42	173	120	125	85
1081.34/955 Power Operated Equipment	CUST.	1,377,865	1,163	212,558	558	2,317	1,610	1,675	1,144
1081.34/965 Communication Equipment	CUST.	320,186	270	49,394	130	538	374	389	266
1081.34/975 Miscellaneous Equipment	CUST.	49,247	42	7,597	20	83	58	60	41
1081.34/985 Other Tangible Plant	CUST.	271,640	229	41,905	110	457	317	330	226
TOTAL		9,583,716	8,080	1,476,440	3,883	16,115	11,196	11,649	7,960
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	6,903,662	7,516	1,373,531	3,608	14,972	10,402	10,823	7,396

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ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
 - WATER BALANCES
 - 12 Month Balance Ended 12/31/83 and 12/31/84

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	992 Golden Terrace	986 Gospel Mtg Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Water :									
Average No. of Customers		148,082	139	29	100	20	106	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093867%	0.019584%	0.067530%	0.013508%	0.071582%	0.005402%	0.074283%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/83:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	803	168	578	118	613	46	838
1081.34/905 Office Furniture & Equipment	CUST.	993,650	833	195	671	134	711	54	738
1081.34/906 Computer Equipment	CUST.	1,302,832	1,223	255	880	178	933	70	968
1081.34/915 Transportation Equipment	CUST.	2,472,927	2,321	484	1,670	234	1,770	134	1,837
1081.34/925 Stores Equipment	CUST.	10,276	10	2	7	1	7	1	8
1081.34/935 Tools, Shop & Garage	CUST.	632,617	594	124	427	85	453	34	470
1081.34/945 Laboratory Equipment	CUST.	83,485	78	16	58	11	80	5	82
1081.34/955 Power Operated Equipment	CUST.	1,302,452	1,223	255	880	178	932	70	968
1081.34/965 Communication Equipment	CUST.	267,111	251	52	180	36	191	14	198
1081.34/975 Miscellaneous Equipment	CUST.	31,578	30	6	21	4	23	2	23
1081.34/985 Other Tangible Plant	CUST.	270,691	254	53	183	37	194	15	201
TOTAL		8,223,608	7,719	1,610	5,553	1,111	5,887	444	6,109
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/84:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	894	186	643	129	681	51	707
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	1,080	225	777	155	824	62	855
1081.34/906 Computer Equipment	CUST.	2,101,076	1,972	411	1,419	284	1,504	114	1,561
1081.34/915 Transportation Equipment	CUST.	2,533,891	2,378	496	1,711	342	1,814	137	1,882
1081.34/925 Stores Equipment	CUST.	12,145	11	2	8	2	9	1	9
1081.34/935 Tools, Shop & Garage	CUST.	712,084	668	139	481	96	510	38	529
1081.34/945 Laboratory Equipment	CUST.	102,908	97	20	69	14	74	6	76
1081.34/955 Power Operated Equipment	CUST.	1,377,865	1,293	270	930	196	988	74	1,024
1081.34/965 Communication Equipment	CUST.	320,186	301	63	216	43	229	17	238
1081.34/975 Miscellaneous Equipment	CUST.	49,247	46	10	33	7	35	3	37
1081.34/985 Other Tangible Plant	CUST.	271,640	255	53	183	37	194	15	202
TOTAL		9,583,716	6,996	1,677	6,472	1,294	6,860	518	7,119
1984 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,662	6,358	1,744	6,013	1,203	6,373	481	6,614

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	225 Harmony Homes	438 Harriffs Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042544%	0.117502%	0.064829%	0.074958%	0.035791%	0.162748%	0.170851%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	364	1,006	555	642	306	1,393	1,462
1081.34/905 Office Furniture & Equipment	CUST.	993,650	423	1,168	644	745	356	1,617	1,698
1081.34/906 Computer Equipment	CUST.	1,302,832	554	1,531	845	977	466	2,120	2,226
1081.34/915 Transportation Equipment	CUST.	2,472,927	1,052	2,908	1,603	1,854	885	4,025	4,225
1081.34/925 Stores Equipment	CUST.	10,276	4	12	7	8	4	17	18
1081.34/935 Tools, Shop & Garage	CUST.	632,617	269	743	410	474	226	1,030	1,081
1081.34/945 Laboratory Equipment	CUST.	83,485	36	98	54	63	30	136	143
1081.34/955 Power Operated Equipment	CUST.	1,302,452	554	1,530	644	976	466	2,120	2,225
1081.34/965 Communication Equipment	CUST.	267,111	114	314	173	200	96	435	456
1081.34/975 Miscellaneous Equipment	CUST.	31,576	13	37	20	24	11	51	54
1081.34/985 Other Tangible Plant	CUST.	270,891	115	318	175	203	97	441	462
TOTAL		8,223,608	3,499	9,863	5,331	6,164	2,943	13,384	14,050
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	405	1,119	617	714	341	1,549	1,627
1081.34/905 Office Furniture & Equipment	CUST.	1,150,868	490	1,352	746	863	412	1,873	1,966
1081.34/906 Computer Equipment	CUST.	2,101,076	894	2,469	1,362	1,575	752	3,419	3,590
1081.34/915 Transportation Equipment	CUST.	2,533,891	1,078	2,977	1,643	1,899	907	4,124	4,329
1081.34/925 Stores Equipment	CUST.	12,145	5	14	8	9	4	20	21
1081.34/935 Tools, Shop & Garage	CUST.	712,064	303	837	462	534	255	1,159	1,217
1081.34/945 Laboratory Equipment	CUST.	102,808	44	121	67	77	37	167	176
1081.34/955 Power Operated Equipment	CUST.	1,377,865	586	1,819	893	1,033	493	2,242	2,354
1081.34/965 Communication Equipment	CUST.	320,186	136	376	208	240	115	521	547
1081.34/975 Miscellaneous Equipment	CUST.	49,247	21	58	32	37	18	80	84
1081.34/985 Other Tangible Plant	CUST.	271,840	116	319	176	204	97	442	464
TOTAL		9,583,716	4,077	11,261	6,213	7,164	3,430	15,597	16,374
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,862	3,788	10,462	5,772	6,874	3,187	14,491	15,212

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**ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XXS)
- WATER BALANCES
- 12 Month Balance Ended 12/31/83 and 12/31/94**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est.	1802 Jungle Den	1084 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	325 Lake Brantley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	245	113	966	82	85	86	85
Customer Allocation Factors (Cust)		100.000000%	0.166124%	0.076309%	0.665847%	0.041869%	0.057401%	0.044570%	0.057401%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/83:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	1,422	553	5,700	358	491	382	491
1081.34/905 Office Furniture & Equipment	CUST.	993,650	1,651	758	6,616	416	570	443	570
1081.34/906 Computer Equipment	CUST.	1,302,832	2,164	994	8,675	545	748	581	748
1081.34/915 Transportation Equipment	CUST.	2,472,927	4,108	1,887	16,488	1,035	1,419	1,102	1,419
1081.34/925 Storage Equipment	CUST.	10,276	17	8	68	4	6	5	6
1081.34/935 Tools, Shop & Garage	CUST.	632,617	1,051	483	4,212	265	363	282	363
1081.34/945 Laboratory Equipment	CUST.	83,485	139	64	556	35	48	37	48
1081.34/955 Power Operated Equipment	CUST.	1,302,452	2,164	994	8,672	545	748	581	748
1081.34/965 Communication Equipment	CUST.	267,111	444	204	1,779	112	153	119	153
1081.34/975 Miscellaneous Equipment	CUST.	31,578	52	24	210	13	16	14	18
1081.34/985 Other Tangible Plant	CUST.	270,691	450	207	1,802	113	156	121	155
TOTAL		8,223,808	13,661	6,276	54,757	3,443	4,720	3,665	4,720
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	1,582	726	6,339	399	546	424	546
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	1,912	878	7,662	482	660	513	660
1081.34/906 Computer Equipment	CUST.	2,101,076	3,490	1,603	13,990	880	1,208	936	1,208
1081.34/915 Transportation Equipment	CUST.	2,533,891	4,209	1,934	16,872	1,081	1,454	1,129	1,454
1081.34/925 Storage Equipment	CUST.	12,145	20	9	81	5	7	5	7
1081.34/935 Tools, Shop & Garage	CUST.	712,084	1,183	543	4,741	298	409	317	409
1081.34/945 Laboratory Equipment	CUST.	102,908	171	79	685	43	59	48	59
1081.34/955 Power Operated Equipment	CUST.	1,377,865	2,289	1,051	9,174	577	791	614	791
1081.34/965 Communication Equipment	CUST.	320,186	532	244	2,132	134	184	143	184
1081.34/975 Miscellaneous Equipment	CUST.	49,247	82	38	328	21	28	22	28
1081.34/985 Other Tangible Plant	CUST.	271,640	451	207	1,809	114	156	121	156
TOTAL		9,583,716	15,921	7,313	63,813	4,013	5,501	4,271	5,501
1084 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,662	14,791	6,794	59,285	3,728	5,111	3,968	5,111

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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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	575 Leiland Heights	2401 Lakeview Lakes	2602 Marco Shores	1106 Marlon Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	282	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.190435%	0.008104%	0.264043%	0.164098%	0.195837%	1.697708%	0.439621%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	1,630	69	2,260	1,405	1,678	14,532	3,783
1081.34/905 Office Furniture & Equipment	CUST.	993,650	1,892	81	2,624	1,631	1,948	16,969	4,368
1081.34/906 Computer Equipment	CUST.	1,302,832	2,481	108	3,440	2,138	2,551	22,118	5,728
1081.34/915 Transportation Equipment	CUST.	2,472,927	4,709	200	8,530	4,058	4,843	41,983	10,872
1081.34/925 Stores Equipment	CUST.	10,276	20	1	27	17	20	174	45
1081.34/935 Tools, Shop & Garage	CUST.	632,617	1,205	51	1,670	1,038	1,239	10,740	2,781
1081.34/945 Laboratory Equipment	CUST.	83,485	159	7	220	137	163	1,417	367
1081.34/955 Power Operated Equipment	CUST.	1,302,452	2,480	106	3,438	2,137	2,551	22,112	5,728
1081.34/965 Communication Equipment	CUST.	267,111	509	22	705	438	523	4,535	1,174
1081.34/975 Miscellaneous Equipment	CUST.	31,578	60	3	83	52	62	536	139
1081.34/985 Other Tangible Plant	CUST.	270,691	515	22	715	444	530	4,596	1,180
TOTAL		6,223,608	15,661	666	21,714	13,495	16,105	139,613	36,153
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	1,813	77	2,514	1,562	1,864	18,182	4,185
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	2,191	93	3,035	1,888	2,253	19,535	5,059
1081.34/906 Computer Equipment	CUST.	2,101,076	4,001	170	5,548	3,448	4,115	35,670	9,237
1081.34/915 Transportation Equipment	CUST.	2,533,891	4,825	205	6,691	4,158	4,962	43,018	11,140
1081.34/925 Stores Equipment	CUST.	12,145	23	1	32	20	24	206	53
1081.34/935 Tools, Shop & Garage	CUST.	712,084	1,356	58	1,880	1,169	1,385	12,069	3,130
1081.34/945 Laboratory Equipment	CUST.	102,908	196	8	272	169	202	1,747	452
1081.34/955 Power Operated Equipment	CUST.	1,377,865	2,624	112	3,838	2,261	2,698	23,392	6,057
1081.34/965 Communication Equipment	CUST.	320,186	610	26	845	525	627	5,435	1,408
1081.34/975 Miscellaneous Equipment	CUST.	49,247	94	4	130	81	96	836	216
1081.34/985 Other Tangible Plant	CUST.	271,640	517	22	717	448	532	4,812	1,194
TOTAL		9,583,716	18,251	777	25,305	15,727	18,769	162,704	42,132
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,662	18,958	722	23,509	14,611	17,437	151,158	39,142

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

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	983 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.024311%	0.095568%	0.137088%	0.022960%	0.066855%	0.800908%	0.039167%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	208	827	1,173	197	572	5,856	335
1081.34/905 Office Furniture & Equipment	CUST.	993,650	242	980	1,362	228	664	7,958	389
1081.34/906 Computer Equipment	CUST.	1,302,832	317	1,258	1,788	299	871	10,434	510
1081.34/915 Transportation Equipment	CUST.	2,472,927	601	2,388	3,390	568	1,653	19,806	969
1081.34/925 Stores Equipment	CUST.	10,276	2	10	14	2	7	82	4
1081.34/935 Tools, Shop & Garage	CUST.	832,617	154	611	867	145	423	5,067	248
1081.34/945 Laboratory Equipment	CUST.	83,485	20	81	114	19	56	689	33
1081.34/955 Power Operated Equipment	CUST.	1,302,452	317	1,258	1,785	299	871	10,431	510
1081.34/965 Communication Equipment	CUST.	267,111	65	258	366	61	179	2,139	105
1081.34/975 Miscellaneous Equipment	CUST.	31,578	8	30	43	7	21	253	12
1081.34/985 Other Tangible Plant	CUST.	270,691	66	261	371	62	181	2,168	108
TOTAL		8,223,938	1,998	7,941	11,273	1,888	5,498	65,864	3,221
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	231	919	1,305	219	636	7,625	373
1081.34/905 Office Furniture & Equipment	CUST.	1,150,868	280	1,111	1,577	264	769	9,216	451
1081.34/906 Computer Equipment	CUST.	2,101,078	511	2,029	2,880	482	1,405	16,828	823
1081.34/915 Transportation Equipment	CUST.	2,533,891	616	2,447	3,474	582	1,694	20,294	992
1081.34/925 Stores Equipment	CUST.	12,145	3	12	17	3	8	97	5
1081.34/935 Tools, Shop & Garage	CUST.	712,064	173	688	975	163	476	5,703	279
1081.34/945 Laboratory Equipment	CUST.	102,908	25	96	141	24	69	824	40
1081.34/955 Power Operated Equipment	CUST.	1,377,865	335	1,331	1,889	316	921	11,035	540
1081.34/965 Communication Equipment	CUST.	320,186	78	309	439	74	214	2,564	125
1081.34/975 Miscellaneous Equipment	CUST.	49,247	12	48	68	11	33	394	19
1081.34/985 Other Tangible Plant	CUST.	271,640	66	262	372	62	182	2,176	108
TOTAL		9,583,718	2,330	9,255	13,138	2,200	6,407	76,757	3,754
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,862	2,165	6,598	12,206	2,044	5,953	71,310	3,487

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	964 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Piney Woods	987 Point O'Woods	443 Pomona Park	1085 Postmaster Village
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	132	665	212	187	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.089140%	0.449076%	0.143164%	0.112775%	0.232304%	0.112775%	0.105347%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,968	783	3,644	1,225	965	1,968	965	902
1081.34/905 Office Furniture & Equipment	CUST.	993,650	686	4,462	1,423	1,121	2,308	1,121	1,047
1081.34/906 Computer Equipment	CUST.	1,302,832	1,161	5,851	1,865	1,489	3,027	1,469	1,372
1081.34/915 Transportation Equipment	CUST.	2,472,927	2,204	11,105	3,540	2,789	5,745	2,789	2,605
1081.34/925 Stores Equipment	CUST.	10,278	9	46	15	12	24	12	11
1081.34/935 Tools, Shop & Garage	CUST.	632,617	564	2,841	906	713	1,470	713	666
1081.34/945 Laboratory Equipment	CUST.	83,485	74	375	120	94	194	94	88
1081.34/955 Power Operated Equipment	CUST.	1,302,452	1,161	5,849	1,865	1,489	3,026	1,469	1,372
1081.34/965 Communication Equipment	CUST.	267,111	238	1,200	382	301	621	301	281
1081.34/975 Miscellaneous Equipment	CUST.	31,578	28	142	45	36	73	36	33
1081.34/985 Other Tangible Plant	CUST.	270,691	241	1,216	388	305	629	305	285
TOTAL		8,223,608	7,331	36,930	11,773	9,274	19,104	9,274	8,663
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	849	4,275	1,363	1,074	2,212	1,074	1,003
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	1,026	5,167	1,647	1,298	2,673	1,298	1,212
1081.34/906 Computer Equipment	CUST.	2,101,078	1,873	9,435	3,006	2,369	4,881	2,369	2,213
1081.34/915 Transportation Equipment	CUST.	2,533,891	2,259	11,379	3,628	2,858	5,886	2,856	2,669
1081.34/925 Stores Equipment	CUST.	12,145	11	55	17	14	28	14	13
1081.34/935 Tools, Shop & Garage	CUST.	712,084	635	3,198	1,019	803	1,654	803	750
1081.34/945 Laboratory Equipment	CUST.	102,906	92	462	147	116	239	116	108
1081.34/955 Power Operated Equipment	CUST.	1,377,865	1,228	6,188	1,973	1,554	3,201	1,554	1,452
1081.34/965 Communication Equipment	CUST.	320,186	285	1,436	458	361	744	361	337
1081.34/975 Miscellaneous Equipment	CUST.	49,247	44	221	71	56	114	56	52
1081.34/985 Other Tangible Plant	CUST.	271,640	242	1,220	389	306	631	306	286
TOTAL		9,583,716	8,543	43,036	13,720	10,608	22,263	10,808	10,096
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,652	7,937	39,984	12,747	10,041	20,684	10,041	9,380

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Ouel Ridge	442 River Grove	439 River Park	988 Rosemont	1115 Saff Springs	1118 Sammis Villas	574 Silver Lakes Est.
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	15	105	352	120	116	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.010130%	0.070907%	0.237706%	0.081036%	0.078335%	0.001351%	0.908956%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	97	607	2,035	694	671	12	7,781
1081.34/905 Office Furniture & Equipment	CUST.	993,650	101	705	2,362	805	778	13	9,032
1081.34/906 Computer Equipment	CUST.	1,302,832	132	924	3,087	1,056	1,021	18	11,842
1081.34/915 Transportation Equipment	CUST.	2,472,927	250	1,753	5,878	2,004	1,937	33	22,478
1081.34/925 Stores Equipment	CUST.	10,276	1	7	24	8	8	0	93
1081.34/935 Tools, Shop & Garage	CUST.	632,817	64	449	1,504	513	496	9	5,750
1081.34/945 Laboratory Equipment	CUST.	93,485	8	59	198	68	65	1	759
1081.34/955 Power Operated Equipment	CUST.	1,302,452	132	924	3,086	1,055	1,020	18	11,839
1081.34/965 Communication Equipment	CUST.	267,111	27	189	635	218	209	4	2,428
1081.34/975 Miscellaneous Equipment	CUST.	31,878	3	22	75	26	25	0	287
1081.34/985 Other Tangible Plant	CUST.	270,691	27	182	643	219	212	4	2,460
TOTAL		8,223,608	833	5,831	19,548	6,684	6,442	111	74,749
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	96	675	2,283	771	746	13	8,853
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	117	816	2,735	932	901	16	10,458
1081.34/906 Computer Equipment	CUST.	2,101,076	213	1,490	4,994	1,703	1,646	28	19,088
1081.34/915 Transportation Equipment	CUST.	2,533,891	257	1,797	6,023	2,053	1,985	34	23,032
1081.34/925 Stores Equipment	CUST.	12,145	1	8	29	10	10	0	110
1081.34/935 Tools, Shop & Garage	CUST.	712,084	72	505	1,693	577	558	10	6,473
1081.34/945 Laboratory Equipment	CUST.	102,908	10	73	245	83	81	1	935
1081.34/955 Power Operated Equipment	CUST.	1,377,865	140	977	3,275	1,117	1,079	19	12,524
1081.34/965 Communication Equipment	CUST.	320,186	32	227	761	259	251	4	2,910
1081.34/975 Miscellaneous Equipment	CUST.	49,247	5	35	117	40	39	1	448
1081.34/985 Other Tangible Plant	CUST.	271,640	28	193	646	220	213	4	2,459
TOTAL		9,583,716	971	6,795	22,781	7,768	7,507	129	87,112
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,682	802	6,313	21,165	7,215	6,975	120	80,930

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	989 Sugarhill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (Without Vanice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	26	114	82	7	621	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.076984%	0.055375%	0.004727%	0.419382%	1.516727%	0.287678%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	150	659	474	40	3,590	12,983	2,482
1081.34/905 Office Furniture & Equipment	CUST.	993,850	174	765	550	47	4,167	15,071	2,859
1081.34/906 Computer Equipment	CUST.	1,302,832	229	1,003	721	62	5,484	19,760	3,748
1081.34/915 Transportation Equipment	CUST.	2,472,927	434	1,904	1,369	117	10,371	37,508	7,114
1081.34/925 Stores Equipment	CUST.	10,276	2	8	6	0	43	156	30
1081.34/935 Tools, Shop & Garage	CUST.	832,617	111	487	350	30	2,653	9,595	1,820
1081.34/945 Laboratory Equipment	CUST.	83,485	15	84	46	4	350	1,266	240
1081.34/955 Power Operated Equipment	CUST.	1,302,452	229	1,003	721	62	5,482	19,755	3,747
1081.34/965 Communication Equipment	CUST.	267,111	47	208	148	13	1,120	4,051	768
1081.34/975 Miscellaneous Equipment	CUST.	31,576	6	24	17	1	132	478	91
1081.34/985 Other Tangible Plant	CUST.	270,591	46	208	150	13	1,136	4,108	779
TOTAL		8,223,608	1,444	6,331	4,554	389	34,487	124,730	23,858
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	167	733	527	45	3,992	14,439	2,739
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	202	886	637	54	4,825	17,452	3,310
1081.34/906 Computer Equipment	CUST.	2,101,078	369	1,617	1,163	99	8,811	31,868	6,044
1081.34/915 Transportation Equipment	CUST.	2,533,891	445	1,951	1,403	120	10,626	38,432	7,289
1081.34/925 Stores Equipment	CUST.	12,145	2	9	7	1	51	184	35
1081.34/935 Tools, Shop & Garage	CUST.	712,084	125	548	394	34	2,986	10,800	2,049
1081.34/945 Laboratory Equipment	CUST.	102,908	18	79	57	5	432	1,561	296
1081.34/955 Power Operated Equipment	CUST.	1,377,865	242	1,061	763	65	5,778	20,898	3,964
1081.34/965 Communication Equipment	CUST.	320,186	56	246	177	15	1,343	4,856	921
1081.34/975 Miscellaneous Equipment	CUST.	49,247	9	38	27	2	207	747	142
1081.34/985 Other Tangible Plant	CUST.	271,640	48	209	150	13	1,138	4,120	781
TOTAL		9,583,716	1,883	7,376	5,307	453	40,190	145,359	27,570
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,662	1,563	6,854	4,930	421	37,339	135,044	25,614

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ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
 - WATER BALANCES
 - 12 Month Balance Ended 12/31/83 and 12/31/84

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Vevellam Village	447 Wetaka	122 Westmont	783 Windong
AVERAGE NO. OF CUSTOMERS (Without Verice Gardens) - 12/31/84 - Water :									
Average No. of Customers		148,082	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006753%	0.366689%	2.283870%	0.091841%	0.091188%	0.088464%	0.070907%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/83:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	56	3,138	19,550	786	780	757	607
1081.34/905 Office Furniture & Equipment	CUST.	993,650	67	3,844	22,694	913	908	879	705
1081.34/906 Computer Equipment	CUST.	1,302,832	88	4,777	29,755	1,197	1,188	1,153	924
1081.34/915 Transportation Equipment	CUST.	2,472,927	167	9,068	56,478	2,271	2,254	2,188	1,753
1081.34/925 Storage Equipment	CUST.	10,276	1	38	235	9	9	9	7
1081.34/935 Tools, Shop & Garage	CUST.	632,817	43	2,320	14,448	581	577	560	449
1081.34/945 Laboratory Equipment	CUST.	83,485	8	308	1,907	77	76	74	59
1081.34/955 Power Operated Equipment	CUST.	1,302,452	88	4,776	29,748	1,198	1,187	1,152	924
1081.34/965 Communication Equipment	CUST.	267,111	18	979	6,100	245	244	236	189
1081.34/975 Miscellaneous Equipment	CUST.	31,578	2	118	721	29	29	28	22
1081.34/985 Other Tangible Plant	CUST.	270,691	18	993	6,182	249	247	239	192
TOTAL		8,223,608	555	30,155	187,817	7,583	7,487	7,275	5,831
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/84:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,006	84	3,491	21,743	874	868	842	675
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	76	4,219	26,280	1,057	1,049	1,018	818
1081.34/906 Computer Equipment	CUST.	2,101,078	142	7,704	47,988	1,930	1,915	1,859	1,490
1081.34/915 Transportation Equipment	CUST.	2,533,891	171	9,291	57,871	2,327	2,310	2,242	1,797
1081.34/925 Storage Equipment	CUST.	12,145	1	45	277	11	11	11	9
1081.34/935 Tools, Shop & Garage	CUST.	712,084	48	2,811	16,283	654	649	630	505
1081.34/945 Laboratory Equipment	CUST.	102,908	7	377	2,350	95	94	91	73
1081.34/955 Power Operated Equipment	CUST.	1,377,865	93	5,052	31,469	1,265	1,256	1,219	977
1081.34/965 Communication Equipment	CUST.	320,186	22	1,174	7,313	294	292	283	227
1081.34/975 Miscellaneous Equipment	CUST.	49,247	3	181	1,125	45	45	44	35
1081.34/985 Other Tangible Plant	CUST.	271,640	18	996	6,204	249	248	240	193
TOTAL		9,563,716	647	35,142	218,880	8,802	8,737	8,478	6,785
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,662	601	32,649	203,348	8,177	8,117	7,877	6,313

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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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wootera	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	1,167	21	484	55,690	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.788077%	0.014181%	0.326846%	37.807542%	0.000000%	1.993490%	0.147216%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	6,746	121	2,798	321,918	0	17,084	1,260
1081.34/905 Office Furniture & Equipment	CUST.	993,650	7,831	141	3,246	373,687	0	19,808	1,463
1081.34/908 Computer Equipment	CUST.	1,302,832	10,267	185	4,258	489,883	0	25,972	1,918
1081.34/915 Transportation Equipment	CUST.	2,472,927	19,489	351	8,083	930,007	0	49,298	3,641
1081.34/925 Storage Equipment	CUST.	10,276	81	1	34	3,865	0	205	15
1081.34/935 Tools, Shop & Garage	CUST.	632,817	4,986	90	2,068	237,912	0	12,811	931
1081.34/945 Laboratory Equipment	CUST.	83,485	658	12	273	31,397	0	1,664	123
1081.34/955 Power Operated Equipment	CUST.	1,302,452	10,264	185	4,257	489,820	0	25,964	1,917
1081.34/965 Communication Equipment	CUST.	267,111	2,105	38	873	100,454	0	5,325	393
1081.34/975 Miscellaneous Equipment	CUST.	31,576	249	4	103	11,876	0	630	46
1081.34/985 Other Tangible Plant	CUST.	270,691	2,132	38	885	101,800	0	5,386	399
TOTAL		8,223,808	64,808	1,166	28,879	3,082,697	0	163,937	12,108
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	7,503	135	3,112	358,027	0	18,978	1,402
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	9,068	163	3,761	432,738	0	22,938	1,694
1081.34/908 Computer Equipment	CUST.	2,101,076	16,558	298	6,867	790,183	0	41,885	3,093
1081.34/915 Transportation Equipment	CUST.	2,533,891	19,969	359	8,282	952,934	0	50,513	3,730
1081.34/925 Storage Equipment	CUST.	12,145	96	2	40	4,567	0	242	18
1081.34/935 Tools, Shop & Garage	CUST.	712,084	5,612	101	2,327	267,797	0	14,195	1,048
1081.34/945 Laboratory Equipment	CUST.	102,908	811	15	336	38,701	0	2,051	151
1081.34/955 Power Operated Equipment	CUST.	1,377,865	10,859	195	4,503	518,181	0	27,468	2,028
1081.34/965 Communication Equipment	CUST.	320,186	2,523	45	1,047	120,414	0	8,383	471
1081.34/975 Miscellaneous Equipment	CUST.	48,247	388	7	181	18,520	0	982	72
1081.34/985 Other Tangible Plant	CUST.	271,640	2,141	39	888	102,157	0	5,415	400
TOTAL		9,583,716	75,527	1,359	31,324	3,604,200	0	191,050	14,109
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,862	70,186	1,263	29,101	3,348,449	0	177,494	13,108

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ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
- WATER BALANCES
- 12 Month Balance Ended 12/31/83 and 12/31/84

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2901 Marco Island	2301 Pala Valley	2302 Ramington Forest
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Water :									
Average No. of Customers		148,082	87	152	0	6,585	5,903	206	64
Customer Allocation Factors (Cust)		100.000000%	0.058751%	0.102646%	0.000000%	5.797464%	3.918775%	0.139112%	0.043219%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/83:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	503	879	0	48,628	33,544	1,181	370
1081.34/905 Office Furniture & Equipment	CUST.	993,650	584	1,020	0	57,807	38,939	1,382	429
1081.34/908 Computer Equipment	CUST.	1,302,832	785	1,337	0	75,531	51,055	1,812	563
1081.34/915 Transportation Equipment	CUST.	2,472,927	1,453	2,538	0	143,367	96,908	3,440	1,069
1081.34/925 Stores Equipment	CUST.	10,276	6	11	0	596	400	14	4
1081.34/935 Tools, Shop & Garage	CUST.	632,817	372	649	0	36,676	24,791	880	273
1081.34/945 Laboratory Equipment	CUST.	83,485	49	86	0	4,840	3,272	116	36
1081.34/955 Power Operated Equipment	CUST.	1,302,452	785	1,337	0	75,509	51,040	1,812	563
1081.34/965 Communication Equipment	CUST.	267,111	157	274	0	15,486	10,467	372	115
1081.34/975 Miscellaneous Equipment	CUST.	31,579	19	32	0	1,831	1,237	44	14
1081.34/985 Other Tangible Plant	CUST.	270,691	159	278	0	15,693	10,608	377	117
TOTAL		8,223,608	4,831	6,441	0	476,761	322,265	11,440	3,554
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/84:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	559	977	0	58,182	37,307	1,324	411
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	676	1,181	0	66,710	45,092	1,601	497
1081.34/908 Computer Equipment	CUST.	2,101,076	1,234	2,157	0	121,809	82,336	2,923	908
1081.34/915 Transportation Equipment	CUST.	2,533,891	1,489	2,601	0	148,901	99,297	3,525	1,095
1081.34/925 Stores Equipment	CUST.	12,145	7	12	0	704	476	17	5
1081.34/935 Tools, Shop & Garage	CUST.	712,084	418	731	0	41,283	27,805	991	308
1081.34/945 Laboratory Equipment	CUST.	102,908	60	106	0	5,966	4,033	143	44
1081.34/955 Power Operated Equipment	CUST.	1,377,855	810	1,414	0	79,881	53,995	1,917	596
1081.34/965 Communication Equipment	CUST.	320,186	188	329	0	18,563	12,547	445	138
1081.34/975 Miscellaneous Equipment	CUST.	49,247	29	51	0	2,855	1,930	69	21
1081.34/985 Other Tangible Plant	CUST.	271,840	160	279	0	15,748	10,845	376	117
TOTAL		9,583,716	5,631	9,837	0	555,612	375,564	13,332	4,142
1984 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,962	5,231	9,139	0	516,187	348,914	12,386	3,848

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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 NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Hershal Heights	210 Lake Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (Without Valencia Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	0	0	18,087	183	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.000000%	0.000000%	12.200673%	0.110074%	0.215421%	0.522008%	0.156870%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	0	0	104,438	942	1,844	4,488	1,341
1081.34/905 Office Furniture & Equipment	CUST.	993,650	0	0	121,232	1,094	2,141	5,187	1,557
1081.34/905 Computer Equipment	CUST.	1,302,832	0	0	158,954	1,434	2,807	6,801	2,041
1081.34/915 Transportation Equipment	CUST.	2,472,927	0	0	301,714	2,722	5,327	12,909	3,874
1081.34/925 Stores Equipment	CUST.	10,276	0	0	1,254	11	22	54	18
1081.34/935 Tools, Shop & Garage	CUST.	632,617	0	0	77,184	696	1,363	3,302	991
1081.34/945 Laboratory Equipment	CUST.	83,485	0	0	10,188	92	180	436	131
1081.34/955 Power Operated Equipment	CUST.	1,302,452	0	0	158,908	1,434	2,806	6,799	2,041
1081.34/965 Communication Equipment	CUST.	267,111	0	0	32,589	294	575	1,394	418
1081.34/975 Miscellaneous Equipment	CUST.	31,576	0	0	3,853	35	68	185	49
1081.34/985 Other Tangible Plant	CUST.	270,691	0	0	33,026	298	583	1,413	424
TOTAL		8,223,808	0	0	1,003,336	9,052	17,715	42,928	12,864
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	0	0	116,151	1,048	2,051	4,970	1,492
1081.34/905 Office Furniture & Equipment	CUST.	1,150,688	0	0	140,389	1,267	2,479	6,007	1,803
1081.34/905 Computer Equipment	CUST.	2,101,076	0	0	256,345	2,313	4,526	10,968	3,292
1081.34/915 Transportation Equipment	CUST.	2,533,891	0	0	309,152	2,799	5,459	13,227	3,970
1081.34/925 Stores Equipment	CUST.	12,145	0	0	1,482	13	26	63	19
1081.34/935 Tools, Shop & Garage	CUST.	712,084	0	0	86,879	784	1,534	3,717	1,116
1081.34/945 Laboratory Equipment	CUST.	102,908	0	0	12,555	113	222	537	161
1081.34/955 Power Operated Equipment	CUST.	1,377,865	0	0	168,109	1,517	2,968	7,193	2,159
1081.34/965 Communication Equipment	CUST.	320,186	0	0	39,065	352	690	1,671	502
1081.34/975 Miscellaneous Equipment	CUST.	49,247	0	0	6,008	54	106	257	77
1081.34/985 Other Tangible Plant	CUST.	271,640	0	0	33,142	299	585	1,418	426
TOTAL		9,583,716	0	0	1,169,278	10,549	20,645	50,028	15,015
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,682	0	0	1,086,307	9,801	19,180	46,478	13,949

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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		COUNTY				SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1806 Seaboard	2701 Spring Hill	1801 Valrico Hills		1801 Venice Gardens
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :							
Average No. of Customers		148,082	2,573	24,343	354	0	28,757
Customer Allocation Factors (Cust)		100.000000%	1.737551%	16.438865%	0.239057%	0.000000%	19.419648%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:							
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	14,873	140,715	2,048	0	186,230
1081.34/905 Office Furniture & Equipment	CUST.	993,650	17,265	163,345	2,375	0	192,963
1081.34/908 Computer Equipment	CUST.	1,302,832	22,837	214,171	3,115	0	253,005
1081.34/915 Transportation Equipment	CUST.	2,472,927	42,968	406,521	5,912	0	480,234
1081.34/925 Stores Equipment	CUST.	10,278	179	1,689	25	0	1,996
1081.34/935 Tools, Shop & Garage	CUST.	632,817	10,992	103,985	1,512	0	122,852
1081.34/945 Laboratory Equipment	CUST.	83,485	1,451	13,724	200	0	16,213
1081.34/955 Power Operated Equipment	CUST.	1,302,452	22,631	214,108	3,114	0	252,932
1081.34/965 Communication Equipment	CUST.	267,111	4,641	43,910	639	0	51,872
1081.34/975 Miscellaneous Equipment	CUST.	31,578	549	5,191	75	0	6,132
1081.34/985 Other Tangible Plant	CUST.	270,591	4,703	44,489	647	0	52,567
TOTAL		8,223,608	142,889	1,351,868	19,659	0	1,586,996
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:							
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	16,542	156,489	2,276	0	164,877
1081.34/905 Office Furniture & Equipment	CUST.	1,150,668	19,993	189,157	2,751	0	223,486
1081.34/908 Computer Equipment	CUST.	2,101,076	36,507	345,393	5,023	0	406,021
1081.34/915 Transportation Equipment	CUST.	2,533,891	44,028	416,543	6,057	0	492,073
1081.34/925 Stores Equipment	CUST.	12,145	211	1,996	29	0	2,358
1081.34/935 Tools, Shop & Garage	CUST.	712,084	12,373	117,058	1,702	0	158,284
1081.34/945 Laboratory Equipment	CUST.	102,908	1,788	15,917	246	0	19,984
1081.34/955 Power Operated Equipment	CUST.	1,377,885	23,941	226,505	3,294	0	267,577
1081.34/965 Communication Equipment	CUST.	320,186	5,563	52,635	765	0	62,179
1081.34/975 Miscellaneous Equipment	CUST.	49,247	856	8,096	118	0	9,594
1081.34/985 Other Tangible Plant	CUST.	271,540	4,720	44,655	649	0	52,752
TOTAL		9,583,716	166,522	1,575,454	22,911	0	1,861,124
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - WATER:	CUST.	8,903,662	154,706	1,463,661	21,285	0	1,729,060

**ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XXS)
- 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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	888 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	34,676	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.128430%	23.416756%	0.863005%	0.076309%	0.112775%	1.982010%	0.010805%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	855,988	249,319	200,445	7,387	663	965	16,986	92
1081.34905 Office Furniture & Equipment	CUST.	993,650	289,415	232,681	8,576	758	1,121	19,694	107
1081.34906 Computer Equipment	CUST.	1,302,632	379,469	305,061	11,244	894	1,469	25,822	141
1081.34915 Transportation Equipment	CUST.	2,472,927	720,275	579,079	21,342	1,867	2,789	49,014	267
1081.34925 Stores Equipment	CUST.	10,276	2,993	2,406	89	8	12	204	1
1081.34935 Tools, Shop & Garage	CUST.	632,617	184,259	148,138	5,460	483	713	12,539	68
1081.34945 Laboratory Equipment	CUST.	83,485	24,318	19,550	721	64	94	1,855	9
1081.34955 Power Operated Equipment	CUST.	1,302,452	379,358	304,892	11,241	894	1,469	25,815	141
1081.34965 Communication Equipment	CUST.	267,111	77,800	62,548	2,305	204	301	5,294	29
1081.34975 Miscellaneous Equipment	CUST.	31,578	9,198	7,385	273	24	36	628	3
1081.34985 Other Tangible Plant	CUST.	270,681	78,843	63,387	2,338	207	305	5,365	29
TOTAL		8,223,608	2,395,244	1,925,702	70,973	6,275	9,274	182,983	889
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	277,286	222,929	8,215	726	1,074	18,869	103
1081.34905 Office Furniture & Equipment	CUST.	1,150,668	335,148	269,449	9,931	878	1,298	22,806	124
1081.34906 Computer Equipment	CUST.	2,101,076	611,968	492,004	16,133	1,803	2,369	41,844	227
1081.34915 Transportation Equipment	CUST.	2,530,891	738,032	593,355	21,858	1,834	2,858	50,222	274
1081.34925 Stores Equipment	CUST.	12,145	3,537	2,944	105	9	14	241	1
1081.34935 Tools, Shop & Garage	CUST.	712,084	207,405	166,747	6,148	543	803	14,114	77
1081.34945 Laboratory Equipment	CUST.	102,908	29,973	24,098	888	79	118	2,040	11
1081.34955 Power Operated Equipment	CUST.	1,377,865	401,320	322,851	11,891	1,051	1,554	27,309	149
1081.34965 Communication Equipment	CUST.	320,198	93,259	74,977	2,763	244	361	6,346	35
1081.34975 Miscellaneous Equipment	CUST.	49,247	14,344	11,532	425	36	58	876	5
1081.34985 Other Tangible Plant	CUST.	271,640	79,119	63,609	2,344	207	305	5,384	29
TOTAL		9,583,716	2,791,394	2,244,195	82,711	7,313	10,808	189,950	1,036
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER:	CUST.	8,903,662	2,593,319	2,084,949	76,842	6,794	10,041	178,471	962

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	325 Chulaota	1117 Citrus Park	608 Citrus Springs	1808 Deltona	673 Fisherman's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	332	134	288	688	4,617	144	43
Customer Allocation Factors (Cust)		100.000000%	0.224200%	0.090490%	0.179630%	0.463257%	3.117867%	0.097243%	0.029038%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	855,988	1,919	775	1,538	3,985	28,589	832	249
1081.34905 Office Furniture & Equipment	CUST.	993,650	2,228	899	1,785	4,803	30,981	986	289
1081.34908 Computer Equipment	CUST.	1,302,832	2,921	1,179	2,340	6,025	40,621	1,267	376
1081.34915 Transportation Equipment	CUST.	2,472,927	5,544	2,238	4,442	11,458	77,103	2,405	718
1081.34925 Stores Equipment	CUST.	10,276	23	9	18	48	320	10	3
1081.34935 Tools, Shop & Garage	CUST.	632,817	1,418	572	1,136	2,831	19,724	615	184
1081.34945 Laboratory Equipment	CUST.	83,485	187	76	150	387	2,603	81	24
1081.34955 Power Operated Equipment	CUST.	1,302,452	2,920	1,179	2,340	6,034	40,608	1,267	376
1081.34968 Communication Equipment	CUST.	267,111	599	242	480	1,237	8,328	260	78
1081.34975 Miscellaneous Equipment	CUST.	31,578	71	29	57	146	985	31	9
1081.34985 Other Tangible Plant	CUST.	270,691	607	245	488	1,254	8,440	263	79
TOTAL		8,223,608	18,437	7,442	14,772	38,098	256,401	7,987	2,388
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	2,134	861	1,710	4,410	29,682	928	276
1081.34905 Office Furniture & Equipment	CUST.	1,150,668	2,580	1,041	2,067	5,331	35,876	1,119	334
1081.34908 Computer Equipment	CUST.	2,101,076	4,711	1,901	3,774	9,733	65,508	2,043	610
1081.34915 Transportation Equipment	CUST.	2,533,891	5,681	2,283	4,552	11,738	79,003	2,464	738
1081.34925 Stores Equipment	CUST.	12,145	27	11	22	58	379	12	4
1081.34935 Tools, Shop & Garage	CUST.	712,084	1,598	544	1,279	3,299	22,202	692	207
1081.34945 Laboratory Equipment	CUST.	102,908	231	93	185	477	3,209	100	30
1081.34955 Power Operated Equipment	CUST.	1,377,865	3,089	1,247	2,475	6,383	42,960	1,340	400
1081.34965 Communication Equipment	CUST.	320,186	718	290	575	1,483	9,983	311	93
1081.34975 Miscellaneous Equipment	CUST.	49,247	110	45	88	228	1,536	48	14
1081.34985 Other Tangible Plant	CUST.	271,840	609	246	488	1,258	8,469	264	79
TOTAL		9,583,716	21,487	8,672	17,215	44,387	296,808	9,320	2,783
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER:	CUST.	8,903,662	19,962	8,057	15,994	41,247	277,804	8,658	2,595

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ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
- SEWER BALANCES
- 12 Month Balance Ended 12/31/83 and 12/31/94

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	678 Fox Run	573 Holiday Haven	1802 Jungle Den	673 Leland Heights	2401 Lakewood Lake	2802 Marco Shores	1108 Marion Oaks
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Sewer :									
Average No. of Customers		148,082	98	82	118	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.066187%	0.062128%	0.078335%	0.262892%	0.154644%	0.170851%	0.899502%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/83:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	855,968	568	532	671	2,249	1,324	1,462	7,700
1081.34905 Office Furniture & Equipment	CUST.	893,650	858	617	778	2,810	1,537	1,898	8,938
1081.34908 Computer Equipment	CUST.	1,302,832	862	809	1,021	3,422	2,015	2,228	11,719
1081.34915 Transportation Equipment	CUST.	2,472,927	1,637	1,536	1,937	8,498	3,824	4,225	22,244
1081.34925 Stores Equipment	CUST.	10,276	7	8	8	27	16	18	92
1081.34935 Tools, Shop & Garage	CUST.	632,617	419	383	498	1,662	978	1,081	5,680
1081.34945 Laboratory Equipment	CUST.	83,485	55	52	65	219	129	143	751
1081.34955 Power Operated Equipment	CUST.	1,302,452	862	808	1,020	3,421	2,014	2,225	11,716
1081.34965 Communication Equipment	CUST.	287,111	177	165	208	702	413	456	2,403
1081.34975 Miscellaneous Equipment	CUST.	31,578	21	20	25	83	49	54	284
1081.34985 Other Tangible Plant	CUST.	270,691	179	168	212	711	419	462	2,435
TOTAL		8,223,808	5,442	5,108	6,442	21,803	12,717	14,050	73,971
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	630	591	746	2,501	1,472	1,627	8,583
1081.34908 Office Furniture & Equipment	CUST.	1,150,868	782	715	901	3,023	1,776	1,988	10,360
1081.34908 Computer Equipment	CUST.	2,101,076	1,390	1,305	1,846	5,519	3,249	3,580	18,898
1081.34915 Transportation Equipment	CUST.	2,633,891	1,677	1,574	1,985	8,658	3,919	4,329	22,792
1081.34925 Stores Equipment	CUST.	12,145	8	8	10	32	19	21	108
1081.34935 Tools, Shop & Garage	CUST.	712,084	471	442	568	1,871	1,101	1,217	6,405
1081.34945 Laboratory Equipment	CUST.	102,908	68	64	81	270	158	176	928
1081.34955 Power Operated Equipment	CUST.	1,377,865	912	856	1,079	3,620	2,131	2,354	12,394
1081.34965 Communication Equipment	CUST.	320,198	212	199	251	841	495	547	2,880
1081.34975 Miscellaneous Equipment	CUST.	49,247	33	31	39	129	76	84	443
1081.34985 Other Tangible Plant	CUST.	271,840	180	169	213	714	420	464	2,443
TOTAL		9,583,716	6,342	5,954	7,507	25,176	14,821	16,374	86,206
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER:	CUST.	8,903,662	5,882	5,532	6,975	23,389	13,788	15,212	80,089

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**ALLOCATION OF GENERAL PLANT ACCUMULATED DEPRECIATION (99.1081.3XX5)
- SEWER BALANCES
- 12 Month Balance Ended 12/31/83 and 12/31/84**

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	982 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Sewer :									
Average No. of Customers		148,052	28	36	99	1,029	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.018308%	0.024311%	0.066855%	0.694885%	0.019584%	0.093192%	0.076309%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/83:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	855,888	162	208	572	5,948	188	798	683
1081.34905 Office Furniture & Equipment	CUST.	993,690	188	242	664	6,905	185	928	758
1081.34906 Computer Equipment	CUST.	1,302,832	246	317	871	9,053	255	1,214	994
1081.34915 Transportation Equipment	CUST.	2,472,827	468	601	1,653	17,184	484	2,305	1,887
1081.34925 Stores Equipment	CUST.	10,276	2	2	7	71	2	10	8
1081.34935 Tools, Shop & Garage	CUST.	632,617	120	154	423	4,388	124	580	483
1081.34945 Laboratory Equipment	CUST.	83,485	16	20	58	580	16	78	64
1081.34955 Power Operated Equipment	CUST.	1,302,452	246	317	871	9,051	255	1,214	994
1081.34965 Communication Equipment	CUST.	287,111	51	65	179	1,858	52	249	204
1081.34975 Miscellaneous Equipment	CUST.	31,578	6	8	21	219	6	29	24
1081.34985 Other Tangible Plant	CUST.	270,691	51	65	181	1,881	53	252	207
TOTAL		8,223,608	1,555	1,989	5,498	57,145	1,610	7,684	6,275
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/84:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	180	231	636	6,615	186	887	726
1081.34905 Office Furniture & Equipment	CUST.	1,150,668	218	280	788	7,996	225	1,072	878
1081.34906 Computer Equipment	CUST.	2,101,076	397	511	1,405	14,800	411	1,958	1,603
1081.34915 Transportation Equipment	CUST.	2,533,891	478	616	1,694	17,608	486	2,381	1,934
1081.34925 Stores Equipment	CUST.	12,145	2	3	8	84	2	11	9
1081.34935 Tools, Shop & Garage	CUST.	712,084	135	173	478	4,946	139	664	543
1081.34945 Laboratory Equipment	CUST.	102,908	19	25	69	715	20	98	78
1081.34955 Power Operated Equipment	CUST.	1,377,865	281	335	921	9,575	270	1,284	1,051
1081.34965 Communication Equipment	CUST.	320,186	61	78	214	2,225	63	298	244
1081.34975 Miscellaneous Equipment	CUST.	49,247	9	12	33	342	10	46	38
1081.34985 Other Tangible Plant	CUST.	271,840	51	68	182	1,868	53	253	207
TOTAL		9,563,716	1,812	2,330	6,407	68,596	1,877	8,831	7,313
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER:	CUST.	8,903,662	1,684	2,165	5,953	61,870	1,744	8,287	6,794

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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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Hill	980 Sugarhill Woods	2801 Bunny Hills	980 Sunshine Parkway	108 University Shores
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	26	33	615	2,169	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.022285%	0.415310%	1.478235%	0.120204%	0.006078%	2.135979%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	855,988	150	191	3,555	12,854	1,029	52	18,284
1081.34905 Office Furniture & Equipment	CUST.	993,650	174	221	4,127	14,688	1,194	60	21,224
1081.34906 Computer Equipment	CUST.	1,302,632	229	290	5,411	19,259	1,586	78	27,828
1081.34815 Transportation Equipment	CUST.	2,472,827	434	551	10,270	36,558	2,973	150	52,621
1081.34925 Stores Equipment	CUST.	10,276	2	2	43	152	12	1	220
1081.34935 Tools, Shop & Garage	CUST.	632,617	111	141	2,827	8,352	780	38	13,513
1081.34945 Laboratory Equipment	CUST.	83,485	15	19	347	1,234	100	5	1,783
1081.34955 Power Operated Equipment	CUST.	1,302,452	229	290	5,409	19,253	1,586	79	27,820
1081.34965 Communication Equipment	CUST.	267,111	47	60	1,108	3,948	321	16	5,705
1081.34975 Miscellaneous Equipment	CUST.	31,578	6	7	131	467	38	2	675
1081.34985 Other Tangible Plant	CUST.	270,691	48	60	1,124	4,001	325	16	5,782
TOTAL		8,221,808	1,444	1,833	34,154	121,564	9,885	500	175,655
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	167	212	3,954	14,073	1,144	58	20,335
1081.34905 Office Furniture & Equipment	CUST.	1,150,668	202	256	4,779	17,010	1,383	70	24,578
1081.34906 Computer Equipment	CUST.	2,101,078	369	468	8,725	31,059	2,526	128	44,679
1081.34815 Transportation Equipment	CUST.	2,533,891	445	565	10,524	37,467	3,046	154	54,123
1081.34925 Stores Equipment	CUST.	12,145	2	3	30	180	15	1	259
1081.34935 Tools, Shop & Garage	CUST.	712,084	125	159	2,957	10,528	856	43	15,210
1081.34945 Laboratory Equipment	CUST.	102,908	19	23	427	1,521	124	6	2,198
1081.34955 Power Operated Equipment	CUST.	1,377,865	242	307	5,722	20,368	1,856	84	29,431
1081.34965 Communication Equipment	CUST.	320,186	56	71	1,330	4,733	385	19	6,839
1081.34975 Miscellaneous Equipment	CUST.	49,247	9	11	205	725	59	3	1,062
1081.34985 Other Tangible Plant	CUST.	271,840	48	61	1,128	4,015	327	17	5,802
TOTAL		9,583,716	1,683	2,136	39,802	141,870	11,520	582	204,706
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER:	CUST.	8,903,662	1,567	1,984	36,978	131,617	10,703	541	190,180

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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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	567 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Butnaventura Lake	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	86	1,122	482	22,815	0	3,003	128
Customer Allocation Factors (Cust)		100.00000%	0.058078%	0.757688%	0.325495%	15.271944%	0.000000%	2.027900%	0.086439%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	855,988	497	6,488	2,788	130,728	0	17,359	740
1081.34905 Office Furniture & Equipment	CUST.	993,650	577	7,529	3,234	151,750	0	20,151	859
1081.34908 Computer Equipment	CUST.	1,302,832	757	9,871	4,241	198,988	0	28,421	1,128
1081.34915 Transportation Equipment	CUST.	2,472,927	1,436	18,737	8,049	377,884	0	50,148	2,138
1081.34925 Stores Equipment	CUST.	10,276	6	78	33	1,589	0	208	9
1081.34935 Tools, Shop & Garage	CUST.	632,617	387	4,793	2,059	98,613	0	12,829	547
1081.34945 Laboratory Equipment	CUST.	83,485	49	633	272	12,750	0	1,693	72
1081.34955 Power Operated Equipment	CUST.	1,302,452	756	9,869	4,239	198,910	0	26,413	1,126
1081.34965 Communication Equipment	CUST.	287,111	155	2,024	889	40,783	0	5,417	231
1081.34975 Miscellaneous Equipment	CUST.	31,578	18	238	103	4,823	0	640	27
1081.34985 Other Tangible Plant	CUST.	270,691	157	2,051	881	41,340	0	5,489	234
TOTAL		8,223,608	4,776	62,309	26,767	1,255,905	0	166,789	7,108
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	563	7,213	3,089	145,390	0	19,308	823
1081.34905 Office Furniture & Equipment	CUST.	1,150,868	888	8,718	3,745	175,729	0	23,335	985
1081.34908 Computer Equipment	CUST.	2,101,078	1,220	15,920	6,839	320,875	0	42,608	1,816
1081.34915 Transportation Equipment	CUST.	2,533,891	1,472	18,189	8,248	386,974	0	51,386	2,190
1081.34925 Stores Equipment	CUST.	12,145	7	92	40	1,855	0	246	10
1081.34935 Tools, Shop & Garage	CUST.	712,084	414	5,395	2,318	108,749	0	14,441	616
1081.34945 Laboratory Equipment	CUST.	102,908	60	780	335	15,716	0	2,087	89
1081.34955 Power Operated Equipment	CUST.	1,377,865	800	10,440	4,485	210,427	0	27,942	1,191
1081.34965 Communication Equipment	CUST.	320,188	185	2,426	1,042	48,899	0	6,453	277
1081.34975 Miscellaneous Equipment	CUST.	49,247	29	373	160	7,521	0	999	43
1081.34985 Other Tangible Plant	CUST.	271,640	158	2,058	884	41,485	0	5,509	235
TOTAL		9,583,716	5,566	72,815	31,195	1,483,620	0	194,261	8,294
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER:	CUST.	8,903,662	5,171	67,462	28,981	1,359,762	0	180,560	7,696

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

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lahigh	2501 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Laha Gibson
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	6,791	1,920	0	219	0	12,081	267
Customer Allocation Factors (Cust)		100.000000%	4.585973%	1.296579%	0.000000%	0.147891%	0.000000%	8.144812%	0.180006%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	855,988	39,255	11,099	0	1,256	0	69,719	1,543
1081.34905 Office Furniture & Equipment	CUST.	933,650	45,569	12,883	0	1,470	0	89,931	1,792
1081.34908 Computer Equipment	CUST.	1,302,832	59,748	16,892	0	1,927	0	108,113	2,349
1081.34915 Transportation Equipment	CUST.	2,472,927	113,408	32,063	0	3,657	0	201,415	4,469
1081.34925 Stores Equipment	CUST.	10,276	471	133	0	15	0	827	19
1081.34935 Tools, Shop & Garage	CUST.	632,617	29,012	8,202	0	906	0	51,525	1,141
1081.34945 Laboratory Equipment	CUST.	63,485	3,829	1,062	0	123	0	6,800	151
1081.34955 Power Operated Equipment	CUST.	1,302,452	59,730	16,887	0	1,926	0	108,082	2,348
1081.34965 Communication Equipment	CUST.	267,111	12,250	3,463	0	395	0	21,758	482
1081.34975 Miscellaneous Equipment	CUST.	31,578	1,448	409	0	47	0	2,572	57
1081.34985 Other Tangible Plant	CUST.	270,691	12,414	3,510	0	400	0	22,047	488
TOTAL		8,223,608	377,132	106,626	0	12,162	0	669,767	14,828
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	952,008	43,859	12,344	0	1,408	0	77,539	1,717
1081.34905 Office Furniture & Equipment	CUST.	1,150,898	52,768	14,919	0	1,702	0	93,720	2,075
1081.34908 Computer Equipment	CUST.	2,101,076	96,355	27,242	0	3,107	0	171,129	3,788
1081.34915 Transportation Equipment	CUST.	2,533,891	116,204	32,854	0	3,747	0	206,281	4,569
1081.34925 Stores Equipment	CUST.	12,145	557	157	0	18	0	989	22
1081.34935 Tools, Shop & Garage	CUST.	712,084	32,656	9,233	0	1,053	0	57,898	1,294
1081.34945 Laboratory Equipment	CUST.	102,808	4,719	1,334	0	152	0	8,382	186
1081.34955 Power Operated Equipment	CUST.	1,377,865	63,189	17,865	0	2,038	0	112,225	2,484
1081.34965 Communication Equipment	CUST.	326,186	14,684	4,151	0	474	0	26,079	577
1081.34975 Miscellaneous Equipment	CUST.	49,247	2,258	639	0	73	0	4,011	89
1081.34985 Other Tangible Plant	CUST.	271,640	12,457	3,522	0	402	0	22,125	490
TOTAL		9,583,716	439,507	124,260	0	14,173	0	780,576	17,280
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER:	CUST.	8,903,662	408,320	115,443	0	13,168	0	725,187	16,054

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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		COUNTY		COUNTY		COUNTY		COUNTY		SUBTOTAL COUNTY REGULATED
Allocation Factor	Allocation Basis	TOTAL COMPANY	1805 Seaboard	2701 Spring Hill	1801 Valrico Hills	1801 Venice Gardens				
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,082	2,824	5,311	363	0			8,456	
Customer Allocation Factors (Cust)		100.000000%	1.704461%	3.586526%	0.236381%	0.000000%			5.708674%	
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:										
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0			0	
1081.30545 Structures & Improvements	CUST.	855,888	14,590	30,700	2,041	0			48,874	
1081.34905 Office Furniture & Equipment	CUST.	983,650	16,836	35,636	2,369	0			56,734	
1081.34905 Computer Equipment	CUST.	1,302,832	22,206	46,726	3,108	0			74,367	
1081.34915 Transportation Equipment	CUST.	2,472,927	42,150	68,692	5,895	0			141,196	
1081.34925 Stores Equipment	CUST.	10,278	175	369	24	0			587	
1081.34935 Tools, Shop & Garage	CUST.	632,817	10,783	22,689	1,508	0			36,120	
1081.34945 Laboratory Equipment	CUST.	83,485	1,423	2,894	199	0			4,787	
1081.34955 Power Operated Equipment	CUST.	1,302,452	22,200	46,713	3,105	0			74,366	
1081.34965 Communication Equipment	CUST.	267,111	4,553	9,580	637	0			15,251	
1081.34975 Miscellaneous Equipment	CUST.	31,578	538	1,133	75	0			1,803	
1081.34985 Other Tangible Plant	CUST.	270,691	4,814	8,708	645	0			15,456	
TOTAL		8,223,608	140,168	294,942	19,804	0			469,541	
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:										
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0			0	
1081.30545 Structures & Improvements	CUST.	952,008	16,227	34,144	2,269	0			54,357	
1081.34905 Office Furniture & Equipment	CUST.	1,150,888	19,613	41,289	2,743	0			65,699	
1081.34905 Computer Equipment	CUST.	2,101,076	35,812	75,356	5,009	0			119,965	
1081.34915 Transportation Equipment	CUST.	2,533,891	43,189	90,879	6,040	0			144,877	
1081.34925 Stores Equipment	CUST.	12,145	207	436	29	0			693	
1081.34935 Tools, Shop & Garage	CUST.	712,084	12,137	25,539	1,697	0			40,858	
1081.34945 Laboratory Equipment	CUST.	102,908	1,754	3,691	245	0			5,876	
1081.34955 Power Operated Equipment	CUST.	1,377,865	23,485	49,417	3,285	0			76,672	
1081.34965 Communication Equipment	CUST.	320,186	5,457	11,484	763	0			18,282	
1081.34975 Miscellaneous Equipment	CUST.	49,247	839	1,766	117	0			2,812	
1081.34985 Other Tangible Plant	CUST.	271,640	4,630	9,742	648	0			15,510	
TOTAL		9,583,716	163,351	343,723	22,846	0			547,199	
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - SEWER:	CUST.	8,903,662	151,759	319,332	21,225	0			508,370	

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

GENERAL PLANT ALLOCATION				NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lahigh	2801 Marco Island	2801 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Gas :								
Average No. of Customers		148,082	2,437	---	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.645710%	---	1.148688%	0.406557%	0.088484%	1.645710%
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/93:								
1081.30/535 Land & Land Rights	CUST.	0	0	---	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	855,988	14,087	---	9,833	3,497	757	14,087
1081.34/905 Office Furniture & Equipment	CUST.	993,650	16,353	---	11,414	4,080	879	16,353
1081.34/906 Computer Equipment	CUST.	1,302,832	21,441	---	14,965	5,323	1,153	21,441
1081.34/915 Transportation Equipment	CUST.	2,472,927	40,697	---	28,406	10,103	2,188	40,697
1081.34/925 Stores Equipment	CUST.	10,276	169	---	118	42	9	169
1081.34/935 Tools, Shop & Garage	CUST.	632,817	10,411	---	7,267	2,585	560	10,411
1081.34/945 Laboratory Equipment	CUST.	83,485	1,374	---	959	341	74	1,374
1081.34/955 Power Operated Equipment	CUST.	1,302,452	21,435	---	14,961	5,321	1,152	21,435
1081.34/965 Communication Equipment	CUST.	267,111	4,396	---	3,068	1,091	236	4,396
1081.34/975 Miscellaneous Equipment	CUST.	31,576	520	---	363	129	28	520
1081.34/985 Other Tangible Plant	CUST.	270,691	4,455	---	3,109	1,108	239	4,455
TOTAL		8,223,608	135,337	---	94,484	33,598	7,275	135,337
GENERAL PLANT ACCUMULATED DEPRECIATION BALANCE @ 12/31/94:								
1081.30/535 Land & Land Rights	CUST.	0	0	----	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	952,008	15,667	----	10,936	3,889	842	15,667
1081.34/905 Office Furniture & Equipment	CUST.	1,150,868	18,937	----	13,218	4,701	1,018	18,937
1081.34/906 Computer Equipment	CUST.	2,101,076	34,576	----	24,135	8,584	1,859	34,576
1081.34/915 Transportation Equipment	CUST.	2,533,891	41,700	----	29,107	10,352	2,242	41,700
1081.34/925 Stores Equipment	CUST.	12,145	200	----	140	50	11	200
1081.34/935 Tools, Shop & Garage	CUST.	712,064	11,719	----	8,180	2,909	630	11,719
1081.34/945 Laboratory Equipment	CUST.	102,908	1,694	----	1,182	420	91	1,694
1081.34/955 Power Operated Equipment	CUST.	1,377,865	22,676	----	15,827	5,629	1,219	22,676
1081.34/965 Communication Equipment	CUST.	320,186	5,269	----	3,678	1,308	283	5,269
1081.34/975 Miscellaneous Equipment	CUST.	49,247	810	----	566	201	44	810
1081.34/985 Other Tangible Plant	CUST.	271,640	4,470	----	3,120	1,110	240	4,470
TOTAL		9,583,716	157,720	----	110,087	39,155	8,476	157,720
1994 AVERAGE GENERAL PLANT ACCUMULATED DEPRECIATION - GAS:	CUST.	8,903,862	148,528	----	102,275	36,377	7,877	148,528

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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	125,152	39,649	111,772	83,015	28,757	50,582	42,137	8,455	2,437	
Customer Allocation Factors (Cust)		100.000%	75.9413%	24.0587%	67.822404%	50.3729%	17.4495%	30.68843%	25.588413%	5.130430%	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	30,726	9,734	27,441	20,381	7,060	12,421	10,345	2,078	
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	1,138,307	360,623	1,016,610	755,054	261,558	460,154	383,253	78,902	
99.1081.34/915	Transportation Equipment	CUST.	201,400	152,946	48,454	136,594	101,451	35,143	81,827	51,495	10,333	
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	48,089	14,601	41,161	30,571	10,590	18,831	15,517	3,114	
99.1081.34/945	Laboratory Equipment	CUST.	47,600	36,148	11,452	32,283	23,977	8,306	14,613	12,171	2,442	
99.1081.34/955	Power Operated Equipment	CUST.	667,700	507,060	160,640	452,850	336,340	116,511	204,978	170,720	34,258	
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	1,911,275	605,505	1,706,941	1,267,774	439,166	772,822	643,501	129,122	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	15,948	5,052	14,243	10,578	3,664	6,447	5,369	1,077	
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	15,948	5,052	14,243	10,578	3,664	6,447	5,369	1,077	311

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura 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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	990 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	111,772	83,015	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	50.37287%	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	0
1081.30/545 Structures & Improvements	CUST.	40,460	27,441	20,381	360	37	233	17	746
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	1,498,830	1,016,610	755,094	13,343	1,382	8,632	637	27,641
1081.34/915 Transportation Equipment	CUST.	201,400	138,594	101,451	1,793	186	1,160	86	3,714
1081.34/925 Storage Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	41,161	30,571	540	56	349	28	1,119
1081.34/945 Laboratory Equipment	CUST.	47,800	32,283	23,977	424	44	274	20	878
1081.34/955 Power Operated Equipment	CUST.	667,700	452,850	336,340	5,944	616	3,845	284	12,313
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	1,706,941	1,267,774	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	0
1081.30/545 Structures & Improvements	CUST.	21,000	14,243	10,578	167	19	121	9	387
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Storage Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	14,243	10,578	167	19	121	9	387

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura 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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	906 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	43	383	126	654	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.026092%	0.232402%	0.076456%	0.402910%	0.212984%	1.089192%	0.044903%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	11	94	31	163	86	441	18
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	1,496,930	391	3,484	1,146	6,038	3,182	16,328	673
1081.34/915 Transportation Equipment	CUST.	201,400	53	468	154	811	429	2,194	90
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	16	141	46	245	129	881	27
1081.34/945 Laboratory Equipment	CUST.	47,800	12	111	36	192	101	518	21
1081.34/955 Power Operated Equipment	CUST.	667,700	174	1,552	510	2,690	1,422	7,273	300
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	657	5,949	1,924	10,140	5,360	27,413	1,130
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	5	49	16	85	45	229	9
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	5	49	16	85	45	229	9

(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 (09.1010.3XX5) - WATER ADDITIONS / RETIREMENTS
- 13 Month Average Balance Ended 12/31/98**

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Dastwyler Shores	1808 Deftone	336 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water :									
Average No. of Customers		164,801	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.075849%	13.861566%	0.036408%	0.151091%	0.104975%	0.109223%	0.074635%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	31	5,608	15	61	42	44	30
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	1,486,930	1,137	207,775	546	2,285	1,574	1,837	1,119
1081.34/915 Transportation Equipment	CUST.	201,400	153	27,917	73	304	211	220	150
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	46	6,413	22	92	64	66	45
1081.34/945 Laboratory Equipment	CUST.	47,600	36	6,598	17	72	50	52	36
1081.34/955 Power Operated Equipment	CUST.	667,700	608	92,554	243	1,009	701	729	498
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,518,780	1,908	348,865	916	3,803	2,642	2,749	1,678
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	16	2,911	8	32	22	23	16
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	16	2,911	8	32	22	23	16

(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) - WATER ADDITIONS / RETIREMENTS
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	982 Golden Terrace	988 Gospel Intl Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		184,801	139	29	100	20	108	8	110
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017597%	0.060679%	0.012136%	0.064320%	0.004854%	0.066747%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,480	34	7	25	5	28	2	27
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	1,498,930	1,264	264	910	182	964	73	1,000
1081.34/915 Transportation Equipment	CUST.	201,400	170	35	122	24	130	10	134
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,890	51	11	37	7	39	3	41
1081.34/945 Laboratory Equipment	CUST.	47,600	40	8	29	6	31	2	32
1081.34/955 Power Operated Equipment	CUST.	667,700	563	117	405	81	429	32	448
1081.34/955 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	2,123	443	1,527	305	1,619	122	1,680
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	18	4	13	3	14	1	14
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	18	4	13	3	14	1	14

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Bueneventura 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) - WATER ADDITIONS / RETIREMENTS
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermita Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		194,801	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.032228%	0.105562%	0.058252%	0.067354%	0.032160%	0.146237%	0.153516%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,480	15	43	24	27	13	59	62
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/908 Computer Equipment	CUST.	1,496,930	573	1,583	873	1,010	482	2,192	2,301
1081.34/915 Transportation Equipment	CUST.	201,400	77	213	117	136	65	295	309
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	23	64	35	41	20	89	93
1081.34/945 Laboratory Equipment	CUST.	47,600	18	50	28	32	15	70	73
1081.34/955 Power Operated Equipment	CUST.	667,700	255	705	389	450	215	978	1,025
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	962	2,657	1,466	1,695	809	3,680	3,964
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	8	22	12	14	7	31	32
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/908 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	8	22	12	14	7	31	32

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Alje Estates	325 Lake Branley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	245	113	986	62	85	86	85
Customer Allocation Factors (Cust)		100.000000%	0.149271%	0.068568%	0.598297%	0.037821%	0.051577%	0.040048%	0.051577%
GENERAL PLANT BALANCE ADDITIONS									
1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30/545 Structures & Improvements	CUST.	40,460	60	26	242	15	21	16	21
1061.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/908 Computer Equipment	CUST.	1,498,930	2,237	1,028	8,968	564	773	600	773
1061.34/915 Transportation Equipment	CUST.	201,400	301	138	1,205	76	104	81	104
1061.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/935 Tools, Shop & Garage	CUST.	60,690	91	42	363	23	31	24	31
1061.34/945 Laboratory Equipment	CUST.	47,600	71	33	265	18	25	19	25
1061.34/955 Power Operated Equipment	CUST.	667,700	997	458	3,995	251	344	267	344
1061.34/955 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,518,780	3,757	1,726	15,058	947	1,298	1,008	1,298
GENERAL PLANT BALANCE RETIREMENTS									
1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30/545 Structures & Improvements	CUST.	21,000	31	14	126	8	11	8	11
1061.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/908 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1061.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	31	14	126	8	11	8	11

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura 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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Lillard Heights	2401 Leisure Lake	2902 Marco Shores	1106 Marion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	282	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007282%	0.237256%	0.147451%	0.175970%	1.525476%	0.395022%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	69	3	96	60	71	617	160
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	1,498,930	2,565	109	3,556	2,210	2,638	22,966	5,921
1081.34/915 Transportation Equipment	CUST.	201,400	345	15	478	297	354	3,072	798
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	104	4	144	89	107	926	240
1081.34/945 Laboratory Equipment	CUST.	47,600	81	3	113	70	84	726	188
1081.34/955 Power Operated Equipment	CUST.	667,700	1,143	49	1,584	965	1,175	10,166	2,638
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	4,307	183	5,971	3,711	4,429	36,393	9,942
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	36	2	50	31	37	320	83
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	36	2	50	31	37	320	83

(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) - WATER ADDITIONS / RETIREMENTS
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	550 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.021845%	0.086771%	0.123179%	0.020631%	0.060072%	0.719656%	0.035194%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	9	35	50	8	24	291	14
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	1,498,930	327	1,301	1,846	309	900	10,787	528
1081.34/915 Transportation Equipment	CUST.	201,400	44	175	248	42	121	1,449	71
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	13	53	75	13	38	437	21
1081.34/945 Laboratory Equipment	CUST.	47,600	10	41	59	10	29	343	17
1081.34/955 Power Operated Equipment	CUST.	687,700	146	579	822	138	401	4,805	235
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	550	2,184	3,100	519	1,512	18,112	886
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	5	18	26	4	13	151	7
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	5	18	26	4	13	151	7

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura 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	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Pinney Woods	907 Point O'Woods	443 Pomona Park	1085 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		184,801	132	665	212	167	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.080097%	0.403517%	0.128640%	0.101334%	0.208737%	0.101334%	0.094680%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,480	32	163	52	41	84	41	38
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	1,498,930	1,201	6,048	1,928	1,519	3,129	1,519	1,419
1081.34/915 Transportation Equipment	CUST.	201,400	161	813	259	204	420	204	191
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,890	49	245	78	61	127	61	57
1081.34/945 Laboratory Equipment	CUST.	47,600	38	192	61	48	99	48	45
1081.34/955 Power Operated Equipment	CUST.	667,700	535	2,694	859	677	1,394	677	632
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,518,780	2,018	10,156	3,238	2,550	5,253	2,550	2,382
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	17	85	27	21	44	21	20
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	17	85	27	21	44	21	20

(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) - WATER ADDITIONS / RETIREMENTS
 - 13 Month Average Balance Ended 12/31/98

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	988 Rosemont	1115 Salt Springs	1116 Samira Villas	574 Silver Lakes Est.
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water :									
Average No. of Customers		164,801	15	105	352	120	116	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.009102%	0.063713%	0.213591%	0.072615%	0.070388%	0.001214%	0.816743%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,480	4	28	86	29	28	0	330
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	1,486,930	138	955	3,202	1,091	1,055	18	12,242
1081.34/915 Transportation Equipment	CUST.	201,400	18	128	430	147	142	2	1,645
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,890	6	39	130	44	43	1	496
1081.34/945 Laboratory Equipment	CUST.	47,600	4	30	102	35	34	1	389
1081.34/955 Power Operated Equipment	CUST.	667,700	61	425	1,428	486	470	8	5,453
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	229	1,604	5,376	1,833	1,772	31	20,556
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	2	13	45	15	15	0	172
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	2	13	45	15	15	0	172

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Hill	888 Sugarmill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	26	114	82	7	621	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.069174%	0.049757%	0.004248%	0.376818%	1.362656%	0.258494%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	6	26	20	2	152	551	105
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	1,488,930	236	1,037	746	64	5,646	20,426	3,675
1081.34/915 Transportation Equipment	CUST.	201,400	32	139	100	9	759	2,145	521
1081.34/925 Storage Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	80,690	10	42	30	3	229	827	157
1081.34/945 Laboratory Equipment	CUST.	41,800	8	33	24	2	179	649	123
1081.34/955 Power Operated Equipment	CUST.	667,700	105	462	332	28	2,518	9,100	1,726
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	397	1,741	1,252	107	6,484	34,300	6,506
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	3	15	10	1	79	286	54
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Storage Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	3	15	10	1	79	286	54

(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) - WATER ADDITIONS / RETIREMENTS
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Wetzel	122 Westmont	783 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006086%	0.329488%	2.052172%	0.082524%	0.081917%	0.079490%	0.063713%
GENERAL PLANT BALANCE ADDITIONS									
1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30/545 Structures & Improvements	CUST.	40,460	2	133	830	33	33	32	26
1061.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/906 Computer Equipment	CUST.	1,498,830	91	4,939	30,781	1,237	1,228	1,191	955
1061.34/915 Transportation Equipment	CUST.	201,400	12	664	4,133	186	165	160	128
1061.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/935 Tools, Shop & Garage	CUST.	60,690	4	200	1,245	50	50	48	39
1061.34/945 Laboratory Equipment	CUST.	47,600	3	157	977	39	39	38	30
1061.34/955 Power Operated Equipment	CUST.	667,700	41	2,200	13,702	551	547	531	425
1061.34/955 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/965 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	153	8,292	51,649	2,077	2,062	2,001	1,504
GENERAL PLANT BALANCE RETIREMENTS									
1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30/545 Structures & Improvements	CUST.	21,000	1	69	431	17	17	17	13
1061.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1061.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/955 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	1	69	431	17	17	17	13

(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 (98.1010.3XX5) - WATER ADDITIONS / RETIREMENTS
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	1,187	21	484	55,690	8,599	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.708127%	0.012743%	0.293688%	33.792271%	5.217808%	1.791251%	0.132261%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	267	5	119	13,872	2,111	725	54
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/908 Computer Equipment	CUST.	1,498,930	10,614	191	4,402	506,522	78,211	26,850	1,983
1081.34/915 Transportation Equipment	CUST.	201,400	1,426	26	591	68,058	10,509	3,608	296
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,890	430	8	178	20,509	3,167	1,087	80
1081.34/945 Laboratory Equipment	CUST.	47,600	337	8	140	18,085	2,484	853	63
1081.34/955 Power Operated Equipment	CUST.	667,700	4,728	85	1,961	225,831	34,839	11,960	883
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,518,780	17,822	321	7,391	850,477	131,321	45,082	3,329
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	149	3	62	7,096	1,098	378	28
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/908 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	149	3	62	7,096	1,098	378	28

(1) Adjusted for sale of Venica 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) - WATER ADDITIONS / RETIREMENTS
- 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1296 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2601 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	67	152	67	8,585	5,803	206	64
Customer Allocation Factors (Cust)		100.000000%	0.052791%	0.092232%	0.052791%	5.209313%	3.521216%	0.124999%	0.038835%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	21	37	21	2,106	1,425	51	16
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	1,498,930	791	1,362	791	78,084	52,781	1,874	582
1081.34/915 Transportation Equipment	CUST.	201,400	106	188	106	10,482	7,092	252	78
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	32	56	32	3,162	2,137	76	24
1081.34/945 Laboratory Equipment	CUST.	47,600	25	44	25	2,480	1,678	59	18
1081.34/955 Power Operated Equipment	CUST.	667,700	352	616	352	34,783	23,511	835	259
1081.34/955 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
	TOTAL	2,518,780	1,329	2,321	1,329	131,107	88,621	3,146	977
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	11	19	11	1,084	739	26	8
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
	TOTAL	21,000	11	19	11	1,084	739	26	8

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura 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 (98.1010.3XX5) - WATER ADDITIONS / RETIREMENTS
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Herakel Heights	210 Lake Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	122	450	27,325	163	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.074029%	0.273057%	18.580603%	0.098907%	0.193567%	0.469051%	0.140776%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	30	110	6,709	40	78	190	57
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	1,498,930	1,110	4,093	248,532	1,483	2,901	7,031	2,110
1081.34/915 Transportation Equipment	CUST.	201,400	149	550	33,393	199	390	945	284
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,890	45	166	10,063	60	117	285	85
1081.34/945 Laboratory Equipment	CUST.	47,600	35	130	7,892	47	92	223	67
1081.34/955 Power Operated Equipment	CUST.	667,700	494	1,823	110,709	660	1,292	3,132	940
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	1,863	6,672	417,297	2,489	4,672	11,805	3,543
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	16	57	3,482	21	41	99	30
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	16	57	3,482	21	41	99	30

(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) - WATER ADDITIONS / RETIREMENTS
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION		COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED
Allocation Factor	Allocation Base	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :					
Average No. of Customers	184,801	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)	100.000000%	1.561277%	14.771148%	0.214805%	17.449530%
GENERAL PLANT BALANCE ADDITIONS					
1081.30/535 Land & Land Rights	CUST.	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	632	5,976	7,060
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0
1081.34/906 Computer Equipment	CUST.	1,498,830	23,402	221,409	261,558
1081.34/915 Transportation Equipment	CUST.	201,400	3,144	29,749	35,143
1081.34/925 Stores Equipment	CUST.	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	948	5,965	130
1081.34/945 Laboratory Equipment	CUST.	47,600	743	7,031	102
1081.34/955 Power Operated Equipment	CUST.	667,700	10,425	98,627	1,434
1081.34/965 Communication Equipment	CUST.	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0
TOTAL		2,518,780	39,294	371,757	5,406
GENERAL PLANT BALANCE RETIREMENTS					
1081.30/535 Land & Land Rights	CUST.	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	326	3,102	3,664
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0
TOTAL		21,000	326	3,102	3,664

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

Notes: 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
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION					FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL SEWER	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	42,137	1,278	113	167	2,925	16
Customer Allocation Factors (Cust)		100.000000%	30.698843%	25.568413%	0.775481%	0.068568%	0.101334%	1.780936%	0.009709%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	40,480	12,421	10,345	314	28	41	721	4
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34906 Computer Equipment	CUST.	1,498,830	460,154	383,253	11,624	1,028	1,519	26,695	146
1081.34915 Transportation Equipment	CUST.	201,400	61,827	51,495	1,562	138	204	3,587	20
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	80,690	18,631	15,517	471	42	61	1,081	6
1081.34945 Laboratory Equipment	CUST.	47,600	14,613	12,171	369	33	48	848	5
1081.34955 Power Operated Equipment	CUST.	687,700	204,976	170,720	5,178	458	677	11,891	65
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	772,822	643,501	19,517	1,726	2,550	44,822	244
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	21,000	6,447	5,369	163	14	21	374	2
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	6,447	5,369	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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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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chulucota	1117 Citrus Park	908 Citrus Springs	1806 DeFona	673 Fishermen's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :									
Average No. of Customers		164,801	332	134	266	686	4,617	144	43
Customer Allocation Factors (Cust)		100.000000%	0.201455%	0.081310%	0.161407%	0.416260%	2.801561%	0.087376%	0.026092%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	40,460	82	33	65	168	1,134	36	11
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34908 Computer Equipment	CUST.	1,498,930	3,020	1,219	2,419	6,239	41,993	1,310	391
1081.34915 Transportation Equipment	CUST.	201,400	406	164	325	838	5,642	176	53
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	60,690	122	49	98	253	1,700	53	16
1081.34945 Laboratory Equipment	CUST.	47,600	96	39	77	196	1,334	42	12
1081.34955 Power Operated Equipment	CUST.	667,700	1,345	543	1,076	2,779	18,706	563	174
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	5,070	2,046	4,062	10,476	70,508	2,189	657
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	21,000	42	17	34	87	588	18	5
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34908 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	42	17	34	87	588	18	5

(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) - SEWER ADDITIONS / RETIREMENTS
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Lollini Heights	2401 Leisure Lakes	2802 Marco Shores	1108 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :									
Average No. of Customers		164,801	98	92	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.059466%	0.055625%	0.070366%	0.236042%	0.138955%	0.153618%	0.808246%
GENERAL PLANT BALANCE ADDITIONS									
1061.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30545 Structures & Improvements	CUST.	40,480	24	23	28	98	56	62	327
1061.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34906 Computer Equipment	CUST.	1,496,930	891	837	1,055	3,538	2,083	2,301	12,115
1061.34915 Transportation Equipment	CUST.	201,400	120	112	142	475	280	309	1,628
1061.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34935 Tools, Shop & Garage	CUST.	60,690	36	34	43	143	84	83	491
1061.34945 Laboratory Equipment	CUST.	47,600	28	27	34	112	66	73	365
1061.34955 Power Operated Equipment	CUST.	667,700	397	373	470	1,576	928	1,025	5,397
1061.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	1,497	1,405	1,772	5,941	3,497	3,664	20,342
GENERAL PLANT BALANCE RETIREMENTS									
1061.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30545 Structures & Improvements	CUST.	21,000	12	12	15	50	29	32	170
1061.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1061.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	12	12	15	50	29	32	170

(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 12/31/86

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/86) - SEWER :									
Average No. of Customers		184,801	26	36	99	1,029	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.016990%	0.021845%	0.060072%	0.624389%	0.017597%	0.083737%	0.068566%
GENERAL PLANT BALANCE ADDITIONS									
1061.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30545 Structures & Improvements	CUST.	40,460	7	9	24	253	7	34	28
1061.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34906 Computer Equipment	CUST.	1,498,930	255	327	900	9,359	264	1,255	1,029
1061.34915 Transportation Equipment	CUST.	201,400	34	44	121	1,258	36	169	138
1061.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34935 Tools, Shop & Garage	CUST.	60,890	10	13	36	379	11	51	42
1061.34945 Laboratory Equipment	CUST.	47,900	8	10	29	297	8	40	33
1061.34955 Power Operated Equipment	CUST.	667,700	113	146	401	4,169	117	559	458
1061.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	428	550	1,512	15,715	443	2,107	1,726
GENERAL PLANT BALANCE RETIREMENTS									
1061.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30545 Structures & Improvements	CUST.	21,000	4	5	13	131	4	18	14
1061.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1061.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	4	5	13	131	4	18	14

(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) - SEWER ADDITIONS / RETIREMENTS
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	989 Sugar Mill Woods	2801 Sunny Hills	580 Sunshine Parkway	105 University Shores
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :									
Average No. of Customers		164,801	26	33	615	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.020024%	0.373177%	1.328269%	0.108009%	0.005461%	1.918264%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	40,460	6	8	151	537	44	2	777
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34906 Computer Equipment	CUST.	1,498,930	238	300	5,594	19,810	1,619	82	28,769
1081.34915 Transportation Equipment	CUST.	201,400	32	40	752	2,675	218	11	3,885
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	60,680	10	12	226	806	66	3	1,165
1081.34945 Laboratory Equipment	CUST.	47,600	8	10	178	632	51	3	914
1081.34955 Power Operated Equipment	CUST.	667,700	105	134	2,482	8,869	721	36	12,615
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	397	504	9,382	33,430	2,718	137	48,304
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	21,000	3	4	78	279	23	1	403
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	3	4	78	279	23	1	403

(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	SUBTOTAL	FPSC	FPSC	FPSC	
		587	888	1427	FPSC	2201	1807		
Allocation Factor	Allocation Basis	Venetian Village	Woodmere	Zephyr Shores	UNIFORM	Deena Ventura Lakes	Deep Creek	Enterprise	
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER:									
Average No. of Customers		164,801	86	1,122	482	22,615	6,889	3,003	128
Customer Allocation Factors (Cust)		100.000000%	0.052184%	0.680821%	0.292474%	13.722611%	4.160193%	1.822196%	0.077669%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	40,460	21	275	118	5,252	1,891	737	31
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34906 Computer Equipment	CUST.	1,498,930	782	10,205	4,384	205,892	62,658	27,313	1,164
1081.34915 Transportation Equipment	CUST.	201,400	105	1,371	589	27,837	8,419	3,670	156
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	60,890	32	413	178	8,328	2,537	1,108	47
1081.34945 Laboratory Equipment	CUST.	47,600	25	324	139	6,532	1,890	867	37
1081.34955 Power Operated Equipment	CUST.	867,700	348	4,548	1,853	91,628	27,911	12,167	519
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		2,516,780	1,313	17,135	7,381	345,368	105,208	45,861	1,955
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	21,000	11	143	61	2,682	878	383	16
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		21,000	11	143	61	2,682	878	383	16

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura 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
- 13 Month Average Balance Ended 12/31/96**

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :									
Average No. of Customers		164,801	6,791	1,920	122	219	450	19,522	267
Customer Allocation Factors (Cust)		100.000000%	4.120727%	1.165041%	0.074029%	0.132866%	0.273057%	11.845802%	0.162014%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	1,667	471	30	54	110	4,793	66
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/908 Computer Equipment	CUST.	1,488,930	61,767	17,463	1,110	1,992	4,093	177,580	2,428
1081.34/915 Transportation Equipment	CUST.	201,400	8,299	2,346	149	268	560	23,667	326
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	2,501	707	45	81	188	7,189	98
1081.34/945 Laboratory Equipment	CUST.	47,600	1,961	555	35	63	130	5,639	77
1081.34/955 Power Operated Equipment	CUST.	667,700	27,514	7,779	494	667	1,623	79,094	1,082
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
	TOTAL	2,516,780	103,710	29,322	1,863	3,344	6,672	298,133	4,078
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	865	245	16	26	57	2,468	34
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/908 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
	TOTAL	21,000	865	245	16	26	57	2,468	34

(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		COUNTY			SUBTOTAL	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER :						
Average No. of Customers		164,801	2,524	5,311	353	6,455
Customer Allocation Factors (Cust)		100.000000%	1.531544%	3.222875%	0.214188%	5.130430%
GENERAL PLANT BALANCE ADDITIONS						
1061.30535 Land & Land Rights	CUST.	0	0	0	0	0
1061.30545 Structures & Improvements	CUST.	40,460	620	1,304	87	2,076
1061.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0
1061.34905 Computer Equipment	CUST.	1,498,930	22,957	48,306	3,211	78,902
1061.34915 Transportation Equipment	CUST.	201,400	3,085	5,490	431	10,333
1061.34925 Stores Equipment	CUST.	0	0	0	0	0
1061.34935 Tools, Shop & Garage	CUST.	60,690	929	1,958	130	3,114
1061.34945 Laboratory Equipment	CUST.	47,600	729	1,534	102	2,442
1061.34955 Power Operated Equipment	CUST.	687,700	10,226	21,518	1,430	34,256
1061.34965 Communication Equipment	CUST.	0	0	0	0	0
1061.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0
1061.34985 Other Tangible Plant	CUST.	0	0	0	0	0
TOTAL		2,515,780	38,546	81,108	5,391	129,122
GENERAL PLANT BALANCE RETIREMENTS						
1061.30535 Land & Land Rights	CUST.	0	0	0	0	0
1061.30545 Structures & Improvements	CUST.	21,000	322	577	45	1,077
1061.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0
1061.34905 Computer Equipment	CUST.	0	0	0	0	0
1061.34915 Transportation Equipment	CUST.	0	0	0	0	0
1061.34925 Stores Equipment	CUST.	0	0	0	0	0
1061.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0
1061.34945 Laboratory Equipment	CUST.	0	0	0	0	0
1061.34955 Power Operated Equipment	CUST.	0	0	0	0	0
1061.34965 Communication Equipment	CUST.	0	0	0	0	0
1061.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0
1061.34985 Other Tangible Plant	CUST.	0	0	0	0	0
TOTAL		21,000	322	577	45	1,077

(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) - GAS ADDITIONS / RETIREMENTS
 - 13 Month Average Balance Ended 12/31/96

GENERAL PLANT ALLOCATION					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2601 Marco Island	2801 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - GAS :								
Average No. of Customers		164,801	2,437	----	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.478753%	----	1.032154%	0.387109%	0.079490%	1.478753%
GENERAL PLANT ADDITIONS								
1081.30/535 Land & Land Rights	CUST.	0	0	----	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	40,460	596	----	418	149	32	598
1081.34/905 Office Furniture & Equipment	CUST.	0	0	----	0	0	0	0
1081.34/906 Computer Equipment	CUST.	1,496,930	22,165	----	15,471	5,503	1,191	22,165
1081.34/915 Transportation Equipment	CUST.	201,400	2,978	----	2,079	739	160	2,978
1081.34/925 Storage Equipment	CUST.	0	0	----	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	60,690	697	----	626	223	48	697
1081.34/945 Laboratory Equipment	CUST.	47,600	704	----	491	175	38	704
1081.34/955 Power Operated Equipment	CUST.	687,700	9,874	----	6,892	2,451	531	9,874
1081.34/965 Communication Equipment	CUST.	0	0	----	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	----	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	----	0	0	0	0
TOTAL		2,516,780	37,217	----	25,977	9,239	2,001	37,217
GENERAL PLANT BALANCE RETIREMENTS								
1081.30/535 Land & Land Rights	CUST.	0	0	----	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	21,000	311	----	217	77	17	311
1081.34/905 Office Furniture & Equipment	CUST.	0	0	----	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	----	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	0	0	----	0	0	0	0
1081.34/925 Storage Equipment	CUST.	0	0	----	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	----	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	----	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	0	0	----	0	0	0	0
1081.34/965 Communication Equipment	CUST.	0	0	----	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	0	0	----	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	----	0	0	0	0
TOTAL		21,000	311	----	217	77	17	311

(1) Adjusted for sale of Vanice 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	108,684	39,649	103,173	74,416	28,757	43,703	35,248	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	73.4457%	26.5543%	69.09471%	49.8389%	19.2595%	29.269387%	23.806796%	5.662601%	1.532142%	
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.	509,183	373,958	135,205	351,824	253,781	98,062	149,029	120,197	28,832	
99.1081.34/905	Office Furniture & Equipment	CUST.	367,272	269,746	97,526	253,779	103,044	70,735	107,498	86,701	20,797	
99.1081.34/908	Computer Equipment	CUST.	679,537	499,164	180,473	469,619	338,724	130,895	198,926	160,440	38,485	
99.1081.34/915	Transportation Equipment	CUST.	499,529	368,983	132,646	345,167	248,960	96,207	146,209	117,923	28,286	
99.1081.34/925	Stores Equipment	CUST.	1,055	775	280	729	526	203	309	249	60	
99.1081.34/935	Tools, Shop & Garage	CUST.	143,588	105,459	38,129	99,217	71,563	27,654	42,027	33,897	8,131	
99.1081.34/945	Laboratory Equipment	CUST.	1,007,071	739,650	267,421	695,971	501,913	193,957	294,784	237,737	57,026	
99.1081.34/955	Power Operated Equipment	CUST.	46,792	34,367	12,425	32,333	23,321	9,012	13,698	11,046	2,650	
99.1081.34/965	Communication Equipment	CUST.	294,203	149,978	54,225	141,101	101,773	39,329	59,769	48,206	11,563	
99.1081.34/975	Miscellaneous Equipment	CUST.	23,222	17,056	6,166	16,046	11,574	4,472	6,797	5,482	1,315	
99.1081.34/985	Other Tangible Plant	CUST.	536,154	395,251	142,903	371,856	268,210	103,646	157,514	127,041	30,474	
TOTAL			4,019,886	2,952,287	1,067,399	2,777,542	2,003,368	774,173	1,176,537	948,919	227,619	
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	4,407	1,593	4,146	2,980	1,156	1,756	1,416	340	
99.1081.34/905	Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.34/908	Computer Equipment	CUST.	0	0	0	0	0	0	0	0	0	
99.1081.34/915	Transportation Equipment	CUST.	234,224	172,027	62,197	181,845	118,735	45,110	68,556	55,293	13,263	
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	441	159	415	299	118	178	142	34	
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	881	319	629	598	231	351	283	68	
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	4,241	1,534	3,990	2,878	1,112	1,680	1,363	327	
99.1081.34/985	Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0	0	
TOTAL			247,799	181,968	65,601	171,225	123,500	47,725	72,529	68,497	14,032	

(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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	999 Apache Shores	332 Apple Valley	784 Bay Lata Estates	888 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
	(1)								
Average No. of Customers		146,313	103,173	74,416	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.098471%	49.838929%	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	0
1081.30/545 Structures & Improvements	CUST.	509,163	351,824	253,761	5,003	518	3,236	239	10,363
1081.34/905 Office Furniture & Equipment	CUST.	367,272	253,779	183,044	3,608	374	2,334	172	7,475
1081.34/906 Computer Equipment	CUST.	679,637	489,619	338,724	6,677	682	4,320	319	13,833
1081.34/915 Transportation Equipment	CUST.	499,529	345,167	248,960	4,908	509	3,175	234	10,167
1081.34/925 Storage Equipment	CUST.	1,055	729	526	10	1	7	0	21
1081.34/935 Tools, Shop & Garage	CUST.	143,588	99,217	71,563	1,411	146	913	87	2,922
1081.34/945 Laboratory Equipment	CUST.	1,007,071	695,871	501,913	9,894	1,025	6,401	472	20,487
1081.34/955 Power Operated Equipment	CUST.	46,792	32,333	23,321	460	48	297	22	952
1081.34/965 Communication Equipment	CUST.	204,203	141,101	101,773	2,006	208	1,296	96	4,156
1081.34/975 Miscellaneous Equipment	CUST.	23,222	16,046	11,574	228	24	148	11	473
1081.34/985 Other Tangible Plant	CUST.	538,154	371,856	268,210	5,287	548	3,420	252	10,953
TOTAL		4,019,588	2,777,542	2,003,366	39,493	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	0
1081.30/545 Structures & Improvements	CUST.	8,000	4,148	2,990	59	8	38	3	122
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	181,845	116,735	2,301	238	1,489	110	4,767
1081.34/925 Storage Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	415	299	6	1	4	0	12
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	829	598	12	1	8	1	24
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	3,990	2,878	57	6	37	3	118
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	171,225	123,500	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) - WATER ADDITIONS / RETIREMENTS
- 12 Month Balance Ended 12/31/95**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chulakota	1117 Citrus Park	906 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :			(1)						
Average No. of Customers		149,213	43	383	128	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.028799%	0.256506%	0.084388%	0.444703%	0.235077%	1.202173%	0.048560%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	508,163	147	1,306	430	2,264	1,197	6,121	252
1081.34/905 Office Furniture & Equipment	CUST.	367,272	108	942	310	1,633	863	4,415	182
1081.34/906 Computer Equipment	CUST.	679,637	196	1,743	574	3,022	1,598	6,170	337
1081.34/915 Transportation Equipment	CUST.	499,529	144	1,281	422	2,221	1,174	6,006	248
1081.34/925 Stores Equipment	CUST.	1,055	0	3	1	5	2	13	1
1081.34/935 Tools, Shop & Garage	CUST.	143,588	41	368	121	639	338	1,728	71
1081.34/945 Laboratory Equipment	CUST.	1,007,071	290	2,583	850	4,478	2,367	12,107	499
1081.34/955 Power Operated Equipment	CUST.	46,792	13	120	39	208	110	583	23
1081.34/965 Communication Equipment	CUST.	204,203	59	524	172	908	480	2,455	101
1081.34/975 Miscellaneous Equipment	CUST.	23,222	7	60	20	103	55	279	12
1081.34/985 Other Tangible Plant	CUST.	538,154	155	1,380	454	2,393	1,265	6,470	267
TOTAL		4,019,686	1,158	10,311	3,392	17,876	9,449	48,324	1,992
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	2	15	5	27	14	72	3
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	67	601	198	1,042	551	2,818	116
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	0	2	1	3	1	7	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	0	3	1	5	3	14	1
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	2	15	5	26	14	69	3
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	71	636	209	1,102	583	2,979	123

(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	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	105 Deerhyler Shores	1805 Deftone	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	125	22,844	80	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.083717%	15.299405%	0.040184%	0.166764%	0.115864%	0.120552%	0.082377%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,163	426	77,699	205	849	590	614	419
1081.34/905 Office Furniture & Equipment	CUST.	367,272	307	58,190	148	612	428	443	303
1081.34/905 Computer Equipment	CUST.	679,637	569	103,980	273	1,133	787	819	560
1081.34/915 Transportation Equipment	CUST.	499,529	418	76,425	201	833	579	602	411
1081.34/925 Stores Equipment	CUST.	1,055	1	161	0	2	1	1	1
1081.34/935 Tools, Shop & Garage	CUST.	143,588	120	21,968	58	239	168	173	118
1081.34/945 Laboratory Equipment	CUST.	1,007,071	843	154,076	405	1,679	1,167	1,214	830
1081.34/955 Power Operated Equipment	CUST.	46,792	39	7,159	19	76	54	56	39
1081.34/965 Communication Equipment	CUST.	204,203	171	31,242	82	341	237	248	168
1081.34/975 Miscellaneous Equipment	CUST.	23,222	19	3,553	9	39	27	26	19
1081.34/985 Other Tangible Plant	CUST.	538,154	451	62,334	216	897	624	649	443
TOTAL		4,019,686	3,365	614,968	1,615	6,703	4,657	4,846	3,311
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	5	918	2	10	7	7	5
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	196	35,835	94	391	271	282	193
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	1	92	0	1	1	1	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	1	184	0	2	1	1	1
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	5	884	2	10	7	7	5
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	207	37,912	100	413	287	299	204

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	982 Golden Terrace	986 Gospel Field Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :		(1)							
Average No. of Customers		148,313	139	29	100	20	108	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093093%	0.019422%	0.066973%	0.013395%	0.070982%	0.005358%	0.073671%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,183	474	99	341	68	361	27	375
1081.34/905 Office Furniture & Equipment	CUST.	367,272	342	71	246	49	261	20	271
1081.34/906 Computer Equipment	CUST.	879,637	633	132	455	91	482	36	501
1081.34/915 Transportation Equipment	CUST.	499,529	465	97	335	67	355	27	368
1081.34/925 Stores Equipment	CUST.	1,055	1	0	1	0	1	0	1
1081.34/935 Tools, Shop & Garage	CUST.	143,588	134	28	96	19	102	8	106
1081.34/945 Laboratory Equipment	CUST.	1,007,071	938	198	674	135	715	54	742
1081.34/955 Power Operated Equipment	CUST.	48,792	44	9	31	8	33	3	34
1081.34/965 Communication Equipment	CUST.	204,203	190	40	137	27	145	11	150
1081.34/975 Miscellaneous Equipment	CUST.	23,222	22	5	18	3	16	1	17
1081.34/985 Other Tangible Plant	CUST.	538,154	501	108	360	72	382	29	396
TOTAL		4,019,686	3,742	781	2,692	536	2,854	215	2,861
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	6	1	4	1	4	0	4
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	218	45	157	31	188	13	173
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	1	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	1	0	1	0	1	0	1
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	5	1	4	1	4	0	4
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	231	48	166	33	176	13	183

(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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**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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	436 Harwalks Cove	556 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	83	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042193%	0.116534%	0.064294%	0.074340%	0.035496%	0.161406%	0.169443%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,163	215	593	327	379	181	822	883
1081.34/905 Office Furniture & Equipment	CUST.	367,272	155	426	236	273	130	593	622
1081.34/906 Computer Equipment	CUST.	679,637	287	792	437	505	241	1,097	1,152
1081.34/915 Transportation Equipment	CUST.	499,529	211	582	321	371	177	806	846
1081.34/925 Stores Equipment	CUST.	1,055	0	1	1	1	0	2	2
1081.34/935 Tools, Shop & Garage	CUST.	143,588	61	167	92	107	51	232	243
1081.34/945 Laboratory Equipment	CUST.	1,007,071	425	1,174	647	749	357	1,625	1,706
1081.34/955 Power Operated Equipment	CUST.	46,792	20	55	30	35	17	76	79
1081.34/965 Communication Equipment	CUST.	204,203	86	236	131	152	72	330	346
1081.34/975 Miscellaneous Equipment	CUST.	23,222	10	27	15	17	8	37	39
1081.34/985 Other Tangible Plant	CUST.	538,154	227	627	346	400	191	869	912
TOTAL		4,019,686	1,696	4,684	2,584	2,988	1,427	6,488	6,811
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	3	7	4	4	2	10	10
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	99	273	151	174	83	376	397
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	0	1	0	0	0	1	1
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	1	1	1	1	0	2	2
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	2	7	4	4	2	9	10
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	105	286	159	164	88	400	420

(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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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingwood Manor	773 Lake Ajoy Estates	325 Lake Branley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	248	113	966	62	85	86	85
Customer Allocation Factors (Cust)		100.000000%	0.164755%	0.075680%	0.660358%	0.041524%	0.056927%	0.044202%	0.056927%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,163	839	385	3,362	211	290	225	290
1081.34/905 Office Furniture & Equipment	CUST.	387,272	605	278	2,425	153	209	162	209
1081.34/905 Computer Equipment	CUST.	679,637	1,120	514	4,488	282	387	300	387
1081.34/915 Transportation Equipment	CUST.	499,529	823	378	3,299	207	284	221	284
1081.34/925 Stores Equipment	CUST.	1,055	2	1	7	0	1	0	1
1081.34/935 Tools, Shop & Garage	CUST.	143,588	237	109	948	60	82	63	82
1081.34/945 Laboratory Equipment	CUST.	1,007,071	1,659	762	8,650	418	573	445	573
1081.34/955 Power Operated Equipment	CUST.	48,792	77	35	309	19	27	21	27
1081.34/965 Communication Equipment	CUST.	204,203	336	155	1,348	85	118	90	118
1081.34/975 Miscellaneous Equipment	CUST.	23,222	36	18	153	10	13	10	13
1081.34/985 Other Tangible Plant	CUST.	538,154	887	407	3,554	223	306	238	306
TOTAL		4,019,686	6,623	3,042	26,544	1,669	2,288	1,777	2,288
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	10	5	40	2	3	3	3
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	386	177	1,547	97	133	104	133
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	1	0	4	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	2	1	8	0	1	1	1
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	10	4	38	2	3	3	3
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	408	188	1,636	103	141	110	141

(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	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Lolland Heights	2401 Leisure Lakes	2602 Marco Shores	1106 Merion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		146,313	282	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.188865%	0.008037%	0.261866%	0.162745%	0.194223%	1.683711%	0.435997%
GENERAL PLANT BALANCE ADDITIONS									
1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30/545 Structures & Improvements	CUST.	509,163	962	41	1,333	829	989	8,573	2,220
1061.34/905 Office Furniture & Equipment	CUST.	367,272	694	30	962	598	713	8,184	1,601
1061.34/905 Computer Equipment	CUST.	679,637	1,264	55	1,780	1,106	1,320	11,443	2,963
1061.34/915 Transportation Equipment	CUST.	499,529	943	40	1,308	813	970	8,411	2,178
1061.34/925 Stores Equipment	CUST.	1,055	2	0	3	2	2	18	5
1061.34/935 Tools, Shop & Garage	CUST.	143,588	271	12	378	234	279	2,418	626
1061.34/945 Laboratory Equipment	CUST.	1,007,071	1,902	81	2,637	1,639	1,956	16,956	4,391
1061.34/955 Power Operated Equipment	CUST.	46,792	88	4	123	76	91	788	204
1061.34/965 Communication Equipment	CUST.	204,203	386	18	535	332	397	3,438	890
1061.34/975 Miscellaneous Equipment	CUST.	23,222	44	2	61	38	45	391	101
1061.34/985 Other Tangible Plant	CUST.	538,154	1,016	43	1,409	878	1,045	9,061	2,346
TOTAL		4,019,686	7,592	323	10,526	6,542	7,607	67,680	17,526
GENERAL PLANT BALANCE RETIREMENTS									
1061.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1061.30/545 Structures & Improvements	CUST.	6,000	11	0	16	10	12	101	26
1061.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/915 Transportation Equipment	CUST.	234,224	442	19	613	381	455	3,944	1,021
1061.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/935 Tools, Shop & Garage	CUST.	600	1	0	2	1	1	10	3
1061.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/955 Power Operated Equipment	CUST.	1,200	2	0	3	2	2	20	5
1061.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1061.34/975 Miscellaneous Equipment	CUST.	5,775	11	0	15	9	11	97	25
1061.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	488	20	649	403	481	4,172	1,080

(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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**ALLOCATION OF GENERAL PLANT (89.1010.3XX5) - WATER ADDITIONS / RETIREMENTS
- 12 Month Balance Ended 12/31/95**

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	893 Oak Forest	1702 Oakwood	579 Pellisdale Country Club	440 Palm Port	1429 Palm Terrace	558 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.024110%	0.065772%	0.135956%	0.022771%	0.066304%	0.794305%	0.036845%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,183	123	488	692	116	338	4,044	198
1081.34/905 Office Furniture & Equipment	CUST.	367,272	89	352	499	84	244	2,917	143
1081.34/908 Computer Equipment	CUST.	679,837	184	861	924	155	451	5,398	264
1081.34/915 Transportation Equipment	CUST.	499,529	120	478	679	114	331	3,968	194
1081.34/925 Stores Equipment	CUST.	1,055	0	1	1	0	1	8	0
1081.34/935 Tools, Shop & Garage	CUST.	143,588	35	138	185	33	95	1,141	58
1081.34/945 Laboratory Equipment	CUST.	1,007,071	243	964	1,369	229	668	7,999	391
1081.34/955 Power Operated Equipment	CUST.	48,792	11	45	84	11	31	372	18
1081.34/955 Communication Equipment	CUST.	204,203	49	198	278	48	135	1,622	79
1081.34/975 Miscellaneous Equipment	CUST.	23,222	6	22	32	5	15	184	9
1081.34/985 Other Tangible Plant	CUST.	538,154	130	515	732	123	357	4,275	209
TOTAL		4,019,888	969	3,850	5,465	915	2,685	31,929	1,581
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	1	6	8	1	4	46	2
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	58	224	318	53	155	1,860	91
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	800	0	1	1	0	0	5	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	0	1	2	0	1	10	0
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	1	6	8	1	4	46	2
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	60	237	337	58	184	1,968	96

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Picciola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Pinwy Woods	907 Point O'Woods	443 Pomona Park	1085 Postmaster Village	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :			(1)							
Average No. of Customers		149,313	132	665	212	187	344	187	156	
Customer Allocation Factors (Cust)		100.000000%	0.088405%	0.445373%	0.141984%	0.111846%	0.230389%	0.111846%	0.104479%	
GENERAL PLANT BALANCE ADDITIONS										
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	
1081.30/545 Structures & Improvements	CUST.	508,163	450	2,268	723	569	1,173	569	532	
1081.34/905 Office Furniture & Equipment	CUST.	367,272	325	1,636	521	411	848	411	384	
1081.34/905 Computer Equipment	CUST.	679,637	601	3,027	965	760	1,566	760	710	
1081.34/915 Transportation Equipment	CUST.	499,529	442	2,225	709	559	1,151	559	522	
1081.34/925 Stores Equipment	CUST.	1,055	1	5	1	1	2	1	1	
1081.34/935 Tools, Shop & Garage	CUST.	143,566	127	640	204	161	331	161	150	
1081.34/945 Laboratory Equipment	CUST.	1,007,071	890	4,485	1,430	1,126	2,320	1,126	1,052	
1081.34/955 Power Operated Equipment	CUST.	46,792	41	208	66	52	108	52	49	
1081.34/955 Communication Equipment	CUST.	204,203	181	909	290	228	470	228	213	
1081.34/975 Miscellaneous Equipment	CUST.	23,222	21	103	33	26	54	26	24	
1081.34/985 Other Tangible Plant	CUST.	538,154	478	2,397	764	602	1,240	602	562	
TOTAL		4,019,686	3,554	17,903	5,707	4,498	9,261	4,498	4,200	
GENERAL PLANT BALANCE RETIREMENTS										
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0	
1081.30/545 Structures & Improvements	CUST.	6,000	5	27	9	7	14	7	6	
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0	
1081.34/905 Computer Equipment	CUST.	0	0	0	0	0	0	0	0	
1081.34/915 Transportation Equipment	CUST.	234,224	207	1,043	333	262	540	262	245	
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0	
1081.34/935 Tools, Shop & Garage	CUST.	600	1	3	1	1	1	1	1	
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0	
1081.34/955 Power Operated Equipment	CUST.	1,200	1	5	2	1	3	1	1	
1081.34/955 Communication Equipment	CUST.	0	0	0	0	0	0	0	0	
1081.34/975 Miscellaneous Equipment	CUST.	5,775	5	26	8	6	13	6	6	
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0	
TOTAL		247,799	219	1,104	352	277	571	277	259	

(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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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	576 Quail Ridge	442 River Grove	439 River Park	988 Rosemont	1115 Salt Springs	1116 Seneca Villas	574 Silver Lake Est.
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :			(1)						
Average No. of Customers		148,313	15	105	352	120	116	2	1,348
Customer Allocation Factors (Cust)		100.000000%	0.010046%	0.070322%	0.235746%	0.080368%	0.077689%	0.001339%	0.901462%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,163	51	356	1,200	409	396	7	4,590
1081.34/905 Office Furniture & Equipment	CUST.	367,272	37	258	866	295	285	5	3,311
1081.34/905 Computer Equipment	CUST.	679,637	68	478	1,602	546	526	9	6,127
1081.34/915 Transportation Equipment	CUST.	499,529	50	351	1,176	401	389	7	4,503
1081.34/925 Stores Equipment	CUST.	1,055	0	1	2	1	1	0	10
1081.34/935 Tools, Shop & Garage	CUST.	143,588	14	101	339	115	112	2	1,294
1081.34/945 Laboratory Equipment	CUST.	1,007,071	101	708	2,374	809	782	13	9,078
1081.34/955 Power Operated Equipment	CUST.	46,792	5	33	110	36	36	1	422
1081.34/965 Communication Equipment	CUST.	204,203	21	144	481	164	159	3	1,841
1081.34/975 Miscellaneous Equipment	CUST.	23,222	2	16	55	19	18	0	209
1081.34/985 Other Tangible Plant	CUST.	538,154	54	378	1,269	433	418	7	4,851
TOTAL		4,019,686	404	2,827	9,476	3,231	3,123	54	36,236
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	1	4	14	5	5	0	54
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	24	165	562	188	182	3	2,111
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	0	0	1	0	0	0	5
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	0	1	3	1	1	0	11
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	1	4	14	5	4	0	52
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	25	174	584	199	193	3	2,234

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	585 Stone Mountain	1801 Sugar Hill	888 Sugarhill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :		(1)							
Average No. of Customers		148,313	26	114	62	7	621	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.076350%	0.054918%	0.004688%	0.415905%	1.504223%	0.285307%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,163	89	389	280	24	2,116	7,659	1,453
1081.34/905 Office Furniture & Equipment	CUST.	367,272	64	280	202	17	1,528	5,525	1,048
1081.34/905 Computer Equipment	CUST.	679,637	118	519	373	32	2,827	10,223	1,939
1081.34/915 Transportation Equipment	CUST.	499,529	87	381	274	23	2,078	7,514	1,425
1081.34/925 Storage Equipment	CUST.	1,055	0	1	1	0	4	16	3
1081.34/936 Tools, Shop & Garage	CUST.	143,588	25	110	79	7	597	2,180	410
1081.34/945 Laboratory Equipment	CUST.	1,007,071	175	789	553	47	4,188	15,149	2,873
1081.34/955 Power Operated Equipment	CUST.	46,792	8	36	26	2	195	704	134
1081.34/965 Communication Equipment	CUST.	204,203	36	156	112	10	849	3,072	583
1081.34/975 Miscellaneous Equipment	CUST.	23,222	4	18	13	1	97	349	66
1081.34/985 Other Tangible Plant	CUST.	538,154	94	411	296	25	2,238	8,095	1,535
TOTAL		4,019,686	700	3,069	2,208	168	16,718	60,465	11,468
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	1	5	3	0	25	90	17
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	41	179	129	11	974	3,523	668
1081.34/925 Storage Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/936 Tools, Shop & Garage	CUST.	600	0	0	0	0	2	9	2
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	0	1	1	0	5	18	3
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	1	4	3	0	24	87	16
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	43	189	136	12	1,031	3,727	707

(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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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Veratian Village	447 Wetala	122 Westmont	783 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006697%	0.363866%	2.265041%	0.091084%	0.090414%	0.087735%	0.070322%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,163	34	1,852	11,533	464	460	447	356
1081.34/905 Office Furniture & Equipment	CUST.	367,272	25	1,336	8,319	335	332	322	256
1081.34/906 Computer Equipment	CUST.	679,837	46	2,472	15,394	619	614	596	478
1081.34/915 Transportation Equipment	CUST.	499,329	33	1,617	11,315	455	452	438	351
1081.34/925 Stone Equipment	CUST.	1,055	0	4	24	1	1	1	1
1081.34/935 Tools, Shop & Garage	CUST.	143,588	10	522	3,252	131	130	126	101
1081.34/945 Laboratory Equipment	CUST.	1,007,071	67	3,662	22,811	917	911	884	708
1081.34/955 Power Operated Equipment	CUST.	46,792	3	170	1,060	43	42	41	33
1081.34/965 Communication Equipment	CUST.	204,203	14	743	4,625	186	185	179	144
1081.34/975 Miscellaneous Equipment	CUST.	23,222	2	84	526	21	21	20	16
1081.34/985 Other Tangible Plant	CUST.	538,154	36	1,957	12,189	480	487	472	378
TOTAL		4,019,588	269	14,618	91,048	3,661	3,634	3,527	2,827
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	0	22	136	5	5	5	4
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	16	852	5,305	213	212	205	165
1081.34/925 Stone Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	800	0	2	14	1	1	1	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	0	4	27	1	1	1	1
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	0	21	131	5	5	5	4
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	17	901	5,613	226	224	217	174

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wooters	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	1,167	21	494	55,690	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.781580%	0.014064%	0.324151%	37.297489%	0.000000%	1.977055%	0.146002%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	508,183	3,980	72	1,650	189,905	0	10,066	743
1081.34905 Office Furniture & Equipment	CUST.	367,272	2,871	52	1,191	136,983	0	7,281	536
1081.34905 Computer Equipment	CUST.	679,837	5,312	96	2,203	253,488	0	13,437	992
1081.34915 Transportation Equipment	CUST.	499,529	3,904	70	1,819	186,312	0	9,678	729
1081.34925 Stores Equipment	CUST.	1,055	8	0	3	393	0	21	2
1081.34935 Tools, Shop & Garage	CUST.	143,588	1,122	20	465	53,555	0	2,839	210
1081.34945 Laboratory Equipment	CUST.	1,007,071	7,871	142	3,264	375,812	0	19,910	1,470
1081.34955 Power Operated Equipment	CUST.	48,792	366	7	152	17,452	0	925	68
1081.34965 Communication Equipment	CUST.	204,203	1,596	29	662	78,163	0	4,037	298
1081.34975 Miscellaneous Equipment	CUST.	23,222	181	3	75	8,681	0	459	34
1081.34985 Other Tangible Plant	CUST.	538,154	4,206	78	1,744	200,718	0	10,840	786
TOTAL		4,019,686	31,417	565	13,030	1,499,242	0	79,471	5,869
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	8,000	47	1	19	2,238	0	119	9
1081.34965 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	234,224	1,831	33	759	87,360	0	4,631	342
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	600	5	0	2	224	0	12	1
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	1,200	9	0	4	448	0	24	2
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	5,775	45	1	19	2,154	0	114	8
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	1,937	35	803	92,423	0	4,899	362

(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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**ALLOCATION OF GENERAL PLANT (89.1010.3X05) - WATER ADDITIONS / RETIREMENTS
- 12 Month Balance Ended 12/31/95**

GENERAL PLANT ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	886 Lakeside	2901 Lahigh	2601 Marco Island	2301 Pelita Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	87	152	87	6,585	5,803	208	64
Customer Allocation Factors (Cust)		100.000000%	0.058267%	0.101600%	0.058267%	5.749667%	3.885467%	0.137965%	0.042863%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,103	297	518	297	29,275	19,788	702	218
1081.34/905 Office Furniture & Equipment	CUST.	367,272	214	374	214	21,117	14,274	507	157
1081.34/905 Computer Equipment	CUST.	679,637	396	892	396	39,077	26,414	938	291
1081.34/915 Transportation Equipment	CUST.	499,529	291	509	291	26,721	19,414	689	214
1081.34/925 Storage Equipment	CUST.	1,055	1	1	1	61	41	1	0
1081.34/935 Tools, Shop & Garage	CUST.	143,588	84	146	84	6,256	5,580	198	62
1081.34/945 Laboratory Equipment	CUST.	1,007,071	567	1,025	587	57,903	39,138	1,389	432
1081.34/955 Power Operated Equipment	CUST.	48,792	27	46	27	2,690	1,619	65	20
1081.34/965 Communication Equipment	CUST.	204,203	119	208	119	11,741	7,936	282	88
1081.34/975 Miscellaneous Equipment	CUST.	23,222	14	24	14	1,335	903	32	10
1081.34/985 Other Tangible Plant	CUST.	538,154	314	548	314	30,942	20,915	742	231
	TOTAL	4,019,686	2,342	4,092	2,342	231,119	158,224	5,546	1,723
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	3	6	3	345	233	8	3
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/905 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	136	238	136	13,467	9,103	323	100
1081.34/925 Storage Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	0	1	0	34	23	1	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	1	1	1	69	47	2	1
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	3	6	3	332	224	8	2
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
	TOTAL	247,799	144	252	144	14,248	9,631	342	108

(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 NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Hershel Heights	216 Lake Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	122	450	18,726	163	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.081708%	0.301360%	12.541440%	0.109167%	0.213645%	0.517704%	0.155378%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,163	416	1,535	83,856	556	1,089	2,636	791
1081.34/905 Office Furniture & Equipment	CUST.	367,272	300	1,107	46,081	401	785	1,901	571
1081.34/908 Computer Equipment	CUST.	679,837	555	2,048	85,236	742	1,452	3,519	1,056
1081.34/915 Transportation Equipment	CUST.	499,529	408	1,505	62,648	545	1,067	2,586	776
1081.34/925 Stores Equipment	CUST.	1,055	1	3	132	1	2	5	2
1081.34/935 Tools, Shop & Garage	CUST.	143,588	117	433	18,008	157	307	743	223
1081.34/945 Laboratory Equipment	CUST.	1,007,071	823	3,035	126,301	1,089	2,152	5,214	1,565
1081.34/955 Power Operated Equipment	CUST.	46,792	36	141	5,868	51	100	242	73
1081.34/965 Communication Equipment	CUST.	204,203	167	615	25,610	223	438	1,057	317
1081.34/975 Miscellaneous Equipment	CUST.	23,222	19	70	2,912	25	50	120	36
1081.34/985 Other Tangible Plant	CUST.	538,154	440	1,622	67,482	587	1,150	2,786	836
TOTAL		4,019,686	3,284	12,115	504,126	4,368	8,580	20,810	6,246
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	5	18	752	7	13	31	9
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/908 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	191	706	29,375	256	500	1,213	364
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	0	2	75	1	1	3	1
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	1	4	150	1	3	6	2
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	5	17	724	6	12	30	9
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	202	747	31,078	271	529	1,283	385

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

GENERAL PLANT ALLOCATION		COUNTY			SUBTOTAL	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)						
Average No. of Customers		148,313	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)		100.000000%	1.723228%	16.303336%	0.237086%	19.259542%
GENERAL PLANT BALANCE ADDITIONS						
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,163	8,774	83,011	1,207	98,062
1081.34/905 Office Furniture & Equipment	CUST.	367,272	6,329	59,878	871	70,735
1081.34/906 Computer Equipment	CUST.	879,837	11,712	110,804	1,811	130,896
1081.34/915 Transportation Equipment	CUST.	499,529	8,608	81,440	1,184	98,207
1081.34/925 Stores Equipment	CUST.	1,055	18	172	3	203
1081.34/935 Tools, Shop & Garage	CUST.	143,588	2,474	23,410	340	27,654
1081.34/945 Laboratory Equipment	CUST.	1,007,071	17,354	154,186	2,388	183,957
1081.34/955 Power Operated Equipment	CUST.	46,792	806	7,629	111	9,012
1081.34/965 Communication Equipment	CUST.	204,203	3,519	33,292	484	39,329
1081.34/975 Miscellaneous Equipment	CUST.	23,222	400	3,786	55	4,472
1081.34/985 Other Tangible Plant	CUST.	538,154	9,274	87,737	1,276	103,646
TOTAL		4,019,686	69,268	655,343	9,530	774,173
GENERAL PLANT BALANCE RETIREMENTS						
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	103	978	14	1,156
1081.34/905 Office Furniture & Equipment	CUST.	0	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	4,036	38,186	555	45,110
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	10	98	1	118
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	21	196	3	231
1081.34/965 Communication Equipment	CUST.	0	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	100	942	14	1,112
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0
TOTAL		247,799	4,270	40,400	587	47,725

(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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	980 Apache Shores	332 Apple Valley	885 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		149,313	43,703	35,248	1,278	113	157	2,335	16
Customer Allocation Factors (Cust)		100.000000%	29.263387%	23.606786%	0.855820%	0.075680%	0.111846%	1.585669%	0.010716%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	508,163	149,029	120,197	4,258	385	589	10,008	55
1081.34905 Office Furniture & Equipment	CUST.	367,272	107,498	88,701	3,144	278	411	7,219	39
1081.34906 Computer Equipment	CUST.	679,637	198,926	160,440	5,817	514	760	13,359	73
1081.34915 Transportation Equipment	CUST.	499,529	146,209	117,923	4,276	378	559	9,819	54
1081.34925 Stores Equipment	CUST.	1,055	309	249	9	1	1	21	0
1081.34935 Tools, Shop & Garage	CUST.	143,589	42,027	33,897	1,229	109	161	2,822	15
1081.34945 Laboratory Equipment	CUST.	1,007,071	294,764	237,737	8,620	762	1,126	19,796	108
1081.34955 Power Operated Equipment	CUST.	46,792	13,686	11,046	401	35	52	920	5
1081.34965 Communication Equipment	CUST.	204,203	59,769	49,206	1,749	155	228	4,014	22
1081.34975 Miscellaneous Equipment	CUST.	23,222	6,797	5,482	189	18	26	456	2
1081.34985 Other Tangible Plant	CUST.	538,154	157,514	127,041	4,606	407	602	10,576	55
TOTAL		4,018,686	1,176,537	948,919	34,405	3,042	4,498	78,014	431
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	6,000	1,756	1,416	51	5	7	116	1
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	234,224	68,556	55,293	2,005	177	262	4,604	25
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	600	178	142	5	0	1	12	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	1,200	351	283	10	1	1	24	0
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	5,775	1,690	1,363	49	4	6	114	1
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	72,529	58,497	2,121	168	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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**ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - SEWER ADDITIONS / RETIREMENTS
- 12 Month Balance Ended 12/31/85**

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	906 Citrus Springs	1906 Deftona	673 Fisherman's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/85) - SEWER : (1)									
Average No. of Customers		149,313	332	134	265	888	4,817	144	43
Customer Allocation Factors (Cust)		100.000000%	0.222352%	0.089744%	0.176149%	0.459436%	3.092162%	0.096442%	0.028799%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	509,163	1,132	457	907	2,339	15,744	491	147
1081.34905 Office Furniture & Equipment	CUST.	367,272	817	330	654	1,687	11,267	354	108
1081.34908 Computer Equipment	CUST.	579,637	1,511	610	1,211	3,123	21,015	655	196
1081.34915 Transportation Equipment	CUST.	499,529	1,111	448	890	2,295	15,446	482	144
1081.34925 Stores Equipment	CUST.	1,055	2	1	2	5	33	1	0
1081.34935 Tools, Shop & Garage	CUST.	143,588	319	129	256	660	4,440	138	41
1081.34945 Laboratory Equipment	CUST.	1,007,071	2,239	904	1,794	4,627	31,140	971	290
1081.34955 Power Operated Equipment	CUST.	46,792	104	42	63	215	1,447	45	13
1081.34965 Communication Equipment	CUST.	204,203	454	183	364	938	6,314	197	59
1081.34975 Miscellaneous Equipment	CUST.	23,222	52	21	41	107	718	22	7
1081.34985 Other Tangible Plant	CUST.	536,154	1,197	483	959	2,472	16,641	519	155
TOTAL		4,019,688	8,936	3,607	7,161	16,468	124,295	3,877	1,158
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	8,000	13	5	11	28	186	6	2
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34908 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	234,224	521	210	417	1,078	7,243	228	87
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	600	1	1	1	3	19	1	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	1,200	3	1	2	6	37	1	0
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	5,775	13	5	10	27	179	6	2
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	551	222	441	1,138	7,662	239	71

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Lakeland Heights	2401 Lakeside Lakes	2802 Marco Shores	1105 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		148,313	98	92	116	389	229	253	1,322
Customer Allocation Factors (Cust)		100.000000%	0.065634%	0.081616%	0.077689%	0.260527%	0.153369%	0.169443%	0.892086%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	509,163	334	314	386	1,327	781	863	4,542
1081.34905 Office Furniture & Equipment	CUST.	367,272	241	228	285	957	563	622	3,276
1081.34908 Computer Equipment	CUST.	679,537	446	419	528	1,771	1,042	1,152	6,063
1081.34915 Transportation Equipment	CUST.	499,529	328	308	389	1,301	786	846	4,456
1081.34925 Stores Equipment	CUST.	1,055	1	1	1	3	2	2	9
1081.34935 Tools, Shop & Garage	CUST.	143,588	94	86	112	374	220	243	1,261
1081.34945 Laboratory Equipment	CUST.	1,007,071	661	621	782	2,624	1,545	1,706	8,984
1081.34955 Power Operated Equipment	CUST.	48,782	31	29	36	122	72	79	417
1081.34965 Communication Equipment	CUST.	204,203	134	128	159	532	313	346	1,822
1081.34975 Miscellaneous Equipment	CUST.	23,222	15	14	18	60	36	39	207
1081.34985 Other Tangible Plant	CUST.	538,154	353	332	418	1,402	825	912	4,801
TOTAL		4,019,686	2,638	2,477	3,123	10,472	6,165	6,811	35,859
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	6,000	4	4	5	18	9	10	54
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34908 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	234,224	154	144	182	610	359	397	2,089
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	600	0	0	0	2	1	1	5
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	1,200	1	1	1	3	2	2	11
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	5,775	4	4	4	15	8	10	52
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	163	153	193	646	380	420	2,211

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		149,313	26	36	99	1,029	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.018753%	0.024110%	0.066304%	0.689156%	0.019422%	0.092423%	0.075687%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	509,183	95	123	338	3,509	99	471	385
1081.34905 Office Furniture & Equipment	CUST.	367,272	69	99	244	2,531	71	336	278
1081.34906 Computer Equipment	CUST.	679,637	127	164	451	4,684	132	628	514
1081.34915 Transportation Equipment	CUST.	499,529	94	120	331	3,443	97	462	376
1081.34925 Stores Equipment	CUST.	1,055	0	0	1	7	0	1	1
1081.34935 Tools, Shop & Garage	CUST.	143,588	27	35	95	890	26	133	109
1081.34945 Laboratory Equipment	CUST.	1,007,071	189	243	668	6,940	196	931	762
1081.34955 Power Operated Equipment	CUST.	46,782	9	11	31	322	9	43	36
1081.34965 Communication Equipment	CUST.	204,203	38	49	136	1,407	40	189	155
1081.34975 Miscellaneous Equipment	CUST.	23,222	4	6	15	160	5	21	16
1081.34985 Other Tangible Plant	CUST.	538,154	101	130	357	3,709	105	497	407
TOTAL		4,019,696	754	969	2,665	27,702	781	3,715	3,042
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	6,000	1	1	4	41	1	6	5
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	234,224	44	58	155	1,614	45	216	177
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	800	0	0	0	4	0	1	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	1,200	0	0	1	8	0	1	1
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	5,775	1	1	4	40	1	5	4
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	46	60	164	1,708	48	229	186

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Hill	989 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	108 University Shores
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		149,313	26	33	615	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.022101%	0.411866%	1.468048%	0.119213%	0.008028%	2.118369%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	509,163	89	113	2,097	7,465	607	31	10,786
1081.34905 Office Furniture & Equipment	CUST.	367,272	84	81	1,513	5,364	438	22	7,780
1081.34908 Computer Equipment	CUST.	679,637	118	150	2,739	9,964	810	41	14,397
1081.34915 Transportation Equipment	CUST.	499,529	87	110	2,057	7,323	586	30	10,582
1081.34925 Stores Equipment	CUST.	1,055	0	0	4	15	1	0	22
1081.34935 Tools, Shop & Garage	CUST.	143,588	25	32	591	2,105	171	9	3,042
1081.34945 Laboratory Equipment	CUST.	1,007,071	175	223	4,148	14,764	1,201	61	21,333
1081.34955 Power Operated Equipment	CUST.	46,792	8	10	193	686	56	3	991
1081.34965 Communication Equipment	CUST.	204,203	35	45	841	2,994	243	12	4,326
1081.34975 Miscellaneous Equipment	CUST.	23,222	4	5	98	340	26	1	492
1081.34985 Other Tangible Plant	CUST.	536,154	94	119	2,217	7,890	642	32	11,400
TOTAL		4,019,686	700	888	16,557	58,931	4,792	242	85,152
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	6,000	1	1	25	88	7	0	127
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34908 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	234,224	41	52	965	3,434	279	14	4,962
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	600	0	0	2	9	1	0	13
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	1,200	0	0	5	18	1	0	25
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	5,775	1	1	24	85	7	0	122
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	43	55	1,021	3,633	295	15	5,249

(1) Adjusted for sale of Veniza 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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	567 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Business Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		149,313	86	1,122	482	22,815	0	3,003	128
Customer Allocation Factors (Cust)		100.000000%	0.057597%	0.751442%	0.322812%	15.146036%	0.000000%	2.011211%	0.085726%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	509,163	293	3,826	1,844	77,118	0	10,240	436
1081.34905 Office Furniture & Equipment	CUST.	367,272	212	2,760	1,186	55,627	0	7,367	315
1081.34906 Computer Equipment	CUST.	679,637	391	5,107	2,194	102,938	0	13,689	563
1081.34915 Transportation Equipment	CUST.	499,529	298	3,754	1,613	75,659	0	10,047	429
1081.34925 Stores Equipment	CUST.	1,055	1	8	3	160	0	21	1
1081.34935 Tools, Shop & Garage	CUST.	143,588	83	1,079	464	21,748	0	2,888	123
1081.34945 Laboratory Equipment	CUST.	1,007,071	580	7,568	3,251	152,531	0	20,254	853
1081.34955 Power Operated Equipment	CUST.	48,792	27	352	151	7,087	0	941	40
1081.34965 Communication Equipment	CUST.	204,203	118	1,534	659	30,929	0	4,107	175
1081.34975 Miscellaneous Equipment	CUST.	23,222	13	174	75	3,517	0	467	20
1081.34985 Other Tangible Plant	CUST.	538,154	310	4,044	1,737	81,509	0	10,823	481
TOTAL		4,019,686	2,315	30,206	12,976	608,823	0	60,844	3,446
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	6,000	3	45	19	909	0	121	5
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	234,224	135	1,760	756	35,476	0	4,711	201
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	600	0	5	2	91	0	12	1
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	1,200	1	9	4	182	0	24	1
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	5,775	3	43	19	875	0	116	5
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	143	1,662	600	37,532	0	4,984	212

(1) Adjusted for sale of Venbo 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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)									
Average No. of Customers		149,313	6,791	1,920	122	219	450	12,633	267
Customer Allocation Factors (Cust)		100.000000%	4.548164%	1.285889%	0.081708%	0.146672%	0.301380%	8.460750%	0.178819%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	508,163	23,158	6,547	416	747	1,535	43,079	910
1081.34905 Office Furniture & Equipment	CUST.	367,272	16,704	4,723	300	539	1,107	31,074	657
1081.34906 Computer Equipment	CUST.	679,637	30,911	8,739	555	997	2,048	57,502	1,215
1081.34915 Transportation Equipment	CUST.	499,529	22,719	6,423	408	733	1,505	42,264	893
1081.34925 Stores Equipment	CUST.	1,055	48	14	1	2	3	89	2
1081.34935 Tools, Shop & Garage	CUST.	143,588	6,531	1,846	117	211	433	12,149	257
1081.34945 Laboratory Equipment	CUST.	1,007,071	45,803	12,950	823	1,477	3,035	85,208	1,801
1081.34955 Power Operated Equipment	CUST.	48,792	2,128	602	38	69	141	3,958	84
1081.34965 Communication Equipment	CUST.	204,203	9,287	2,625	167	300	615	17,277	365
1081.34975 Miscellaneous Equipment	CUST.	23,222	1,055	299	19	34	70	1,965	42
1081.34985 Other Tangible Plant	CUST.	538,154	24,476	6,920	440	788	1,622	45,532	962
TOTAL		4,019,965	182,822	51,689	3,284	5,896	12,115	340,086	7,189
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	6,000	273	77	5	9	18	508	11
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34906 Computer Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34915 Transportation Equipment	CUST.	234,224	10,853	3,012	191	344	708	19,817	419
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	600	27	8	0	1	2	51	1
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	1,200	55	15	1	2	4	102	2
1081.34965 Communication Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34975 Miscellaneous Equipment	CUST.	5,775	263	74	5	8	17	489	10
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		247,799	11,270	3,186	202	363	747	20,968	443

(1) Adjusted for sale of Valencia 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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**ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - SEWER ADDITIONS / RETIREMENTS
- 12 Month Balance Ended 12/31/95**

GENERAL PLANT ALLOCATION		COUNTY		COUNTY		COUNTY		SUBTOTAL COUNTY REGULATED
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills			
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)								
Average No. of Customers		149,313	2,524	5,311	353			8,455
Customer Allocation Factors (Cust)		100.000000%	1.690409%	3.556956%	0.236418%			5.662601%
GENERAL PLANT BALANCE ADDITIONS								
1081.30535 Land & Land Rights	CUST.	0	0	0	0			0
1081.30545 Structures & Improvements	CUST.	509,163	8,607	18,111	1,204			28,632
1081.34905 Office Furniture & Equipment	CUST.	367,272	6,208	13,064	868			20,797
1081.34906 Computer Equipment	CUST.	679,637	11,489	24,174	1,807			38,465
1081.34915 Transportation Equipment	CUST.	489,529	8,444	17,768	1,181			28,288
1081.34925 Stores Equipment	CUST.	1,055	18	38	2			60
1081.34935 Tools, Shop & Garage	CUST.	143,588	2,427	5,107	339			8,131
1081.34945 Laboratory Equipment	CUST.	1,007,071	17,024	35,821	2,381			57,026
1081.34955 Power Operated Equipment	CUST.	46,792	791	1,654	111			2,650
1081.34965 Communication Equipment	CUST.	204,203	3,452	7,283	483			11,563
1081.34975 Miscellaneous Equipment	CUST.	23,222	393	828	55			1,315
1081.34985 Other Tangible Plant	CUST.	538,154	9,097	19,142	1,272			30,474
TOTAL		4,019,688	67,949	142,979	9,503			227,619
GENERAL PLANT BALANCE RETIREMENTS								
1081.30535 Land & Land Rights	CUST.	0	0	0	0			0
1081.30545 Structures & Improvements	CUST.	8,000	101	213	14			340
1081.34905 Office Furniture & Equipment	CUST.	0	0	0	0			0
1081.34906 Computer Equipment	CUST.	0	0	0	0			0
1081.34915 Transportation Equipment	CUST.	234,224	3,959	8,331	554			13,263
1081.34925 Stores Equipment	CUST.	0	0	0	0			0
1081.34935 Tools, Shop & Garage	CUST.	600	10	21	1			34
1081.34945 Laboratory Equipment	CUST.	0	0	0	0			0
1081.34955 Power Operated Equipment	CUST.	1,200	20	43	3			68
1081.34965 Communication Equipment	CUST.	0	0	0	0			0
1081.34975 Miscellaneous Equipment	CUST.	5,775	98	205	14			327
1081.34985 Other Tangible Plant	CUST.	0	0	0	0			0
TOTAL		247,799	4,189	8,814	586			14,032

(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) - GAS ADDITIONS / RETIREMENTS
- 12 Month Balance Ended 12/31/95

GENERAL PLANT ALLOCATION					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2601 Marco Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/95) - GAS : (1)								
Average No. of Customers		149,313	2,437	----	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.632142%	----	1.139218%	0.405189%	0.087735%	1.632142%
GENERAL PLANT ADDITIONS								
1081.30/535 Land & Land Rights	CUST.	0	0	----	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	509,163	8,310	----	5,800	2,063	447	8,310
1081.34/905 Office Furniture & Equipment	CUST.	367,272	5,994	----	4,184	1,488	322	5,994
1081.34/906 Computer Equipment	CUST.	879,637	11,093	----	7,743	2,754	596	11,093
1081.34/915 Transportation Equipment	CUST.	499,529	8,153	----	5,691	2,024	438	8,153
1081.34/925 Stores Equipment	CUST.	1,055	17	----	12	4	1	17
1081.34/935 Tools, Shop & Garage	CUST.	143,588	2,344	----	1,636	582	126	2,344
1081.34/945 Laboratory Equipment	CUST.	1,007,071	16,437	----	11,473	4,081	884	16,437
1081.34/955 Power Operated Equipment	CUST.	46,792	764	----	533	190	41	764
1081.34/965 Communication Equipment	CUST.	204,203	3,333	----	2,326	827	179	3,333
1081.34/975 Miscellaneous Equipment	CUST.	23,222	379	----	265	94	20	379
1081.34/985 Other Tangible Plant	CUST.	536,154	8,783	----	6,131	2,181	472	8,783
TOTAL		4,019,666	65,907	----	45,793	16,267	3,527	65,607
GENERAL PLANT RETIREMENTS								
1081.30/535 Land & Land Rights	CUST.	0	0	----	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	6,000	98	----	68	24	5	98
1081.34/905 Office Furniture & Equipment	CUST.	0	0	----	0	0	0	0
1081.34/906 Computer Equipment	CUST.	0	0	----	0	0	0	0
1081.34/915 Transportation Equipment	CUST.	234,224	3,823	----	2,668	949	205	3,823
1081.34/925 Stores Equipment	CUST.	0	0	----	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	600	10	----	7	2	1	10
1081.34/945 Laboratory Equipment	CUST.	0	0	----	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	1,200	20	----	14	5	1	20
1081.34/965 Communication Equipment	CUST.	0	0	----	0	0	0	0
1081.34/975 Miscellaneous Equipment	CUST.	5,775	94	----	66	23	5	94
1081.34/985 Other Tangible Plant	CUST.	0	0	----	0	0	0	0
TOTAL		247,799	4,044	----	2,823	1,004	217	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.

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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	108,433	39,649	102,514	73,757	28,757	43,131	34,676	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	73.2250%	26.7750%	69.227880%	49.8082%	19.4198%	28.126430%	23.416758%	5.709674%	1.645710%	
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.	332,578	243,803	88,775	230,306	165,701	64,605	96,897	77,902	18,995	5,475
99.1081.34/905	Office Furniture & Equipment	CUST.	305,783	223,995	81,888	211,673	152,295	59,378	89,058	71,600	17,458	5,032
99.1081.34/906	Computer Equipment	CUST.	2,350,634	1,721,251	629,383	1,827,294	1,170,809	456,485	684,656	550,442	134,214	38,685
99.1081.34/915	Transportation Equipment	CUST.	829,482	607,388	222,094	574,233	413,150	161,083	241,599	194,238	47,361	13,651
99.1081.34/925	Stores Equipment	CUST.	16,101	11,790	4,311	11,146	8,020	3,127	4,680	3,770	919	265
99.1081.34/935	Tools, Shop & Garage	CUST.	328,880	239,358	89,522	226,292	162,813	63,479	95,209	76,545	18,664	5,360
99.1081.34/945	Laboratory Equipment	CUST.	231,951	189,846	62,105	180,575	115,531	45,044	87,559	54,315	13,244	3,617
99.1081.34/955	Power Operated Equipment	CUST.	287,730	210,734	77,056	199,231	143,343	55,888	83,823	67,391	16,432	4,736
99.1081.34/905	Communication Equipment	CUST.	194,980	142,774	52,206	134,881	97,116	37,865	58,791	45,658	11,133	3,209
99.1081.34/975	Miscellaneous Equipment	CUST.	154,231	112,936	41,295	108,771	76,820	29,951	44,922	38,116	6,806	2,538
99.1081.34/985	Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0	0	
TOTAL			5,030,491	3,683,576	1,346,916	3,482,501	2,505,598	976,904	1,465,202	1,177,976	287,225	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)	(3,515)	(1,285)	(3,323)	(2,381)	(832)	(1,398)	(1,124)	(274)	(79)
99.1081.34/905	Office Furniture & Equipment	CUST.	(3,612)	(2,645)	(967)	(2,501)	(1,799)	(701)	(1,052)	(846)	(206)	(58)
99.1081.34/906	Computer Equipment	CUST.	(62,462)	(45,738)	(16,724)	(43,241)	(31,111)	(12,130)	(18,193)	(14,627)	(3,566)	(1,028)
99.1081.34/915	Transportation Equipment	CUST.	(555,993)	(407,128)	(146,867)	(384,902)	(276,830)	(107,972)	(181,941)	(130,196)	(31,745)	(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)	(23,798)	(8,702)	(22,499)	(16,188)	(6,311)	(9,486)	(7,610)	(1,856)	(535)
99.1081.34/965	Communication Equipment	CUST.	(2,000)	(1,464)	(536)	(1,385)	(996)	(388)	(583)	(468)	(114)	(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)	(484,286)	(177,081)	(457,850)	(329,415)	(128,435)	(192,633)	(154,871)	(37,762)	(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 WATER	TOTAL FILED FPSC REGULATED WATER	1510 Amelia Island	990 Apache Shores	332 Apple Valley	704 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (Without Varico Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	102,514	73,757	1,467	152	949	70	3,038
Customer Allocation Factors (Cust)		100.000000%	69.227860%	49.808214%	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)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	230,306	165,701	3,296	341	2,132	157	6,827
1081.34/905 Office Furniture & Equipment	CUST.	305,763	211,673	152,295	3,029	314	1,960	145	6,275
1081.34/908 Computer Equipment	CUST.	2,350,634	1,627,294	1,170,809	23,267	2,413	15,064	1,111	46,241
1081.34/915 Transportation Equipment	CUST.	829,482	574,233	413,150	6,217	651	5,318	382	17,023
1081.34/925 Stores Equipment	CUST.	16,101	11,146	8,020	160	17	103	8	330
1081.34/935 Tools, Shop & Garage	CUST.	326,880	226,262	162,813	3,238	336	2,095	155	6,708
1081.34/945 Laboratory Equipment	CUST.	231,951	160,575	115,531	2,298	238	1,486	110	4,760
1081.34/955 Power Operated Equipment	CUST.	287,790	199,231	143,343	2,851	295	1,844	136	5,908
1081.34/965 Communication Equipment	CUST.	194,980	134,981	97,116	1,932	200	1,250	92	4,001
1081.34/975 Miscellaneous Equipment	CUST.	154,231	106,771	76,820	1,528	158	988	73	3,165
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	3,482,601	2,505,598	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	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(3,323)	(2,391)	(48)	(5)	(31)	(2)	(99)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(2,501)	(1,799)	(36)	(4)	(23)	(2)	(74)
1081.34/908 Computer Equipment	CUST.	(82,462)	(43,241)	(31,111)	(619)	(64)	(400)	(30)	(1,282)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(384,902)	(276,930)	(5,508)	(571)	(3,563)	(263)	(11,410)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(22,499)	(16,188)	(322)	(33)	(208)	(15)	(667)
1081.34/965 Communication Equipment	CUST.	(2,000)	(1,385)	(996)	(20)	(2)	(13)	(1)	(41)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(881,367)	(457,850)	(329,415)	(8,552)	(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.

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**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	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	908 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	43	383	126	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.029038%	0.258640%	0.085088%	0.448400%	0.237031%	1.212186%	0.049972%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	97	860	283	1,482	789	4,033	166
1081.34/905 Office Furniture & Equipment	CUST.	305,783	89	791	260	1,371	725	3,708	153
1081.34/908 Computer Equipment	CUST.	2,350,634	683	8,080	2,000	10,540	5,572	28,494	1,175
1081.34/915 Transportation Equipment	CUST.	629,482	241	2,145	706	3,719	1,966	10,055	415
1081.34/925 Stores Equipment	CUST.	18,101	5	42	14	72	36	195	8
1081.34/935 Tools, Shop & Garage	CUST.	326,880	95	845	278	1,468	775	3,962	163
1081.34/945 Laboratory Equipment	CUST.	231,951	67	600	197	1,040	550	2,812	116
1081.34/955 Power Operated Equipment	CUST.	287,790	84	744	245	1,290	682	3,488	144
1081.34/965 Communication Equipment	CUST.	194,980	57	504	166	874	462	2,363	97
1081.34/975 Miscellaneous Equipment	CUST.	154,231	45	399	131	692	366	1,870	77
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	1,461	13,011	4,280	22,557	11,924	60,978	2,514
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(1)	(12)	(4)	(22)	(11)	(58)	(2)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(1)	(9)	(3)	(16)	(9)	(44)	(2)
1081.34/908 Computer Equipment	CUST.	(62,462)	(18)	(162)	(53)	(280)	(146)	(757)	(31)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(161)	(1,438)	(473)	(2,493)	(1,318)	(8,740)	(278)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(9)	(84)	(28)	(146)	(77)	(394)	(18)
1081.34/965 Communication Equipment	CUST.	(2,000)	(1)	(5)	(2)	(9)	(5)	(24)	(1)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(192)	(1,711)	(563)	(2,966)	(1,565)	(8,017)	(331)

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) - WATER ADDITIONS / RETIREMENTS
 - 12 Month Balance Ended 12/31/94

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deerwyler Shores	1806 Deftona	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.064413%	15.426568%	0.040518%	0.168150%	0.118827%	0.121554%	0.083082%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	281	51,321	135	559	389	404	278
1081.34/905 Office Furniture & Equipment	CUST.	305,763	258	47,189	124	514	357	372	254
1081.34/905 Computer Equipment	CUST.	2,350,634	1,984	362,623	952	3,853	2,748	2,857	1,952
1081.34/915 Transportation Equipment	CUST.	829,482	700	127,981	338	1,395	969	1,008	689
1081.34/925 Stores Equipment	CUST.	18,101	14	2,484	7	27	19	20	13
1081.34/935 Tools, Shop & Garage	CUST.	328,880	278	50,427	132	550	362	397	272
1081.34/945 Laboratory Equipment	CUST.	231,951	196	35,782	94	390	271	282	193
1081.34/955 Power Operated Equipment	CUST.	287,790	243	44,398	117	484	336	350	239
1081.34/965 Communication Equipment	CUST.	194,980	165	30,079	79	328	228	237	162
1081.34/975 Miscellaneous Equipment	CUST.	154,231	130	23,793	62	259	180	187	128
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	4,248	778,033	2,038	8,459	5,877	6,115	4,178
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(4)	(740)	(2)	(8)	(6)	(8)	(4)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(3)	(557)	(1)	(6)	(4)	(4)	(3)
1081.34/906 Computer Equipment	CUST.	(62,482)	(53)	(9,636)	(25)	(105)	(73)	(76)	(52)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(469)	(85,771)	(225)	(935)	(650)	(676)	(462)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(27)	(5,014)	(13)	(55)	(38)	(40)	(27)
1081.34/965 Communication Equipment	CUST.	(2,000)	(2)	(309)	(1)	(3)	(2)	(2)	(2)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(558)	(102,026)	(268)	(1,112)	(773)	(804)	(549)

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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	882 Golden Terrace	988 Gospel Intl Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		146,082	139	29	100	20	108	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093867%	0.019584%	0.067530%	0.013506%	0.071582%	0.005402%	0.074283%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,878	312	85	225	45	238	18	247
1081.34/905 Office Furniture & Equipment	CUST.	305,763	287	60	206	41	219	17	227
1081.34/908 Computer Equipment	CUST.	2,350,834	2,206	460	1,587	317	1,683	127	1,746
1081.34/915 Transportation Equipment	CUST.	829,482	779	162	560	112	594	45	616
1081.34/925 Stores Equipment	CUST.	18,101	15	3	11	2	12	1	12
1081.34/935 Tools, Shop & Garage	CUST.	326,880	307	64	221	44	234	18	243
1081.34/945 Laboratory Equipment	CUST.	231,951	218	45	157	31	166	13	172
1081.34/955 Power Operated Equipment	CUST.	267,790	270	56	194	39	206	16	214
1081.34/965 Communication Equipment	CUST.	194,980	183	38	132	26	140	11	145
1081.34/975 Miscellaneous Equipment	CUST.	154,231	145	30	104	21	110	8	115
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,481	4,722	985	3,397	679	3,601	272	3,737
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(5)	(1)	(3)	(1)	(3)	(0)	(4)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(3)	(1)	(2)	(0)	(3)	(0)	(3)
1081.34/908 Computer Equipment	CUST.	(62,462)	(59)	(12)	(42)	(8)	(45)	(3)	(48)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(522)	(109)	(375)	(75)	(398)	(30)	(413)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(31)	(6)	(22)	(4)	(23)	(2)	(24)
1081.34/965 Communication Equipment	CUST.	(2,000)	(2)	(0)	(1)	(0)	(1)	(0)	(1)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(861,367)	(621)	(130)	(447)	(89)	(473)	(36)	(491)

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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	328 Harmony Homes	438 Herwitha Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042544%	0.117502%	0.064829%	0.074956%	0.035791%	0.162748%	0.170851%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,878	142	391	216	249	119	541	568
1081.34/905 Office Furniture & Equipment	CUST.	305,763	130	359	198	229	109	498	522
1081.34/905 Computer Equipment	CUST.	2,350,834	1,000	2,782	1,524	1,782	841	3,826	4,016
1081.34/915 Transportation Equipment	CUST.	829,482	353	975	538	622	297	1,350	1,417
1081.34/925 Stores Equipment	CUST.	16,101	7	19	10	12	8	26	28
1081.34/935 Tools, Shop & Garage	CUST.	326,880	139	384	212	245	117	532	558
1081.34/945 Laboratory Equipment	CUST.	231,951	99	273	150	174	83	377	396
1081.34/955 Power Operated Equipment	CUST.	287,790	122	338	187	216	103	488	492
1081.34/965 Communication Equipment	CUST.	194,980	83	229	126	146	70	317	333
1081.34/975 Miscellaneous Equipment	CUST.	154,231	66	181	100	116	55	251	264
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,481	2,140	5,911	3,261	3,771	1,800	8,187	8,595
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(2)	(8)	(3)	(4)	(2)	(8)	(8)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(2)	(4)	(2)	(3)	(1)	(8)	(6)
1081.34/905 Computer Equipment	CUST.	(82,482)	(27)	(73)	(40)	(47)	(22)	(102)	(107)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(237)	(653)	(360)	(417)	(199)	(905)	(950)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(14)	(38)	(21)	(24)	(12)	(53)	(58)
1081.34/955 Communication Equipment	CUST.	(2,000)	(1)	(2)	(1)	(1)	(1)	(3)	(3)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(281)	(777)	(429)	(496)	(237)	(1,076)	(1,130)

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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingwood Manor	773 Lake Alay Estates	325 Lake Brantley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	246	113	986	62	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.166124%	0.076309%	0.665847%	0.041869%	0.057401%	0.044570%	0.057401%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,878	553	254	2,215	139	191	148	191
1081.34/905 Office Furniture & Equipment	CUST.	905,763	508	233	2,036	128	176	136	176
1081.34/906 Computer Equipment	CUST.	2,350,634	3,905	1,794	15,652	964	1,349	1,048	1,349
1081.34/915 Transportation Equipment	CUST.	829,482	1,378	633	5,523	347	476	370	478
1081.34/925 Storage Equipment	CUST.	16,101	27	12	107	7	9	7	9
1081.34/935 Tools, Shop & Garage	CUST.	326,880	543	249	2,177	137	166	148	188
1081.34/945 Laboratory Equipment	CUST.	231,951	385	177	1,544	97	133	103	133
1081.34/955 Power Operated Equipment	CUST.	267,790	476	220	1,916	120	185	128	185
1081.34/965 Communication Equipment	CUST.	194,980	324	149	1,298	62	112	87	112
1081.34/975 Miscellaneous Equipment	CUST.	154,231	256	118	1,027	85	89	69	69
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	8,357	3,839	33,495	2,108	2,888	2,242	2,888
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(8)	(4)	(32)	(2)	(3)	(2)	(3)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(6)	(3)	(24)	(2)	(2)	(2)	(2)
1081.34/906 Computer Equipment	CUST.	(62,462)	(104)	(48)	(418)	(26)	(36)	(28)	(36)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(924)	(424)	(3,702)	(233)	(319)	(248)	(319)
1081.34/925 Storage Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(54)	(25)	(218)	(14)	(19)	(14)	(19)
1081.34/965 Communication Equipment	CUST.	(2,000)	(3)	(2)	(13)	(1)	(1)	(1)	(1)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(1,099)	(505)	(4,404)	(277)	(380)	(295)	(380)

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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Est.	1054 Lakeview Villas	675 Leelanau Heights	2401 Leisure Lakes	2802 Marco Shores	1108 Merion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	282	12	391	243	290	2,514	851
Customer Allocation Factors (Cust)		100.000000%	0.190435%	0.008104%	0.264043%	0.164098%	0.195837%	1.697706%	0.439621%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	834	27	878	546	852	5,648	1,463
1081.34/905 Office Furniture & Equipment	CUST.	305,763	582	25	807	502	599	5,191	1,344
1081.34/905 Computer Equipment	CUST.	2,350,634	4,476	190	6,207	3,857	4,603	39,907	10,334
1081.34/915 Transportation Equipment	CUST.	829,482	1,580	67	2,190	1,361	1,524	14,082	3,647
1081.34/925 Stores Equipment	CUST.	16,101	31	1	43	26	32	273	71
1081.34/935 Tools, Shop & Garage	CUST.	326,880	622	28	863	536	640	5,540	1,437
1081.34/945 Laboratory Equipment	CUST.	231,851	442	19	812	381	454	3,938	1,020
1081.34/955 Power Operated Equipment	CUST.	287,790	548	23	760	472	564	4,886	1,265
1081.34/965 Communication Equipment	CUST.	194,980	371	18	515	320	382	3,310	857
1081.34/975 Miscellaneous Equipment	CUST.	154,231	294	12	407	253	302	2,818	678
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	9,580	408	13,283	8,255	9,852	85,403	22,115
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(9)	(0)	(13)	(8)	(9)	(81)	(21)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(7)	(0)	(10)	(8)	(7)	(81)	(16)
1081.34/905 Computer Equipment	CUST.	(62,462)	(119)	(5)	(165)	(102)	(122)	(1,060)	(275)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(1,059)	(45)	(1,468)	(912)	(1,089)	(9,439)	(2,444)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(82)	(3)	(88)	(53)	(64)	(552)	(143)
1081.34/965 Communication Equipment	CUST.	(2,000)	(4)	(0)	(5)	(3)	(4)	(34)	(9)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(1,259)	(54)	(1,748)	(1,085)	(1,295)	(11,228)	(2,908)

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) - WATER ADDITIONS / RETIREMENTS
 - 12 Month Balance Ended 12/31/94

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (Without Vanica Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.024311%	0.096568%	0.137086%	0.022960%	0.066855%	0.800908%	0.039167%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	81	321	456	78	222	2,684	130
1081.34/905 Office Furniture & Equipment	CUST.	305,783	74	295	419	70	204	2,449	120
1081.34/906 Computer Equipment	CUST.	2,350,634	571	2,270	3,222	540	1,572	18,826	921
1081.34/915 Transportation Equipment	CUST.	829,482	202	801	1,137	190	555	6,643	325
1081.34/925 Storage Equipment	CUST.	18,101	4	18	22	4	11	129	8
1081.34/935 Tools, Shop & Garage	CUST.	326,880	79	318	448	75	219	2,618	128
1081.34/945 Laboratory Equipment	CUST.	231,951	58	224	318	53	155	1,858	91
1081.34/955 Power Operated Equipment	CUST.	287,790	70	278	395	66	192	2,305	113
1081.34/965 Communication Equipment	CUST.	194,880	47	186	267	45	130	1,562	76
1081.34/975 Miscellaneous Equipment	CUST.	154,231	37	149	211	35	103	1,235	60
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	1,223	4,858	6,896	1,155	3,363	40,290	1,970
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(1)	(5)	(7)	(1)	(3)	(38)	(2)
1081.34/905 Office Furniture & Equipment	CUST.	(3,812)	(1)	(3)	(5)	(1)	(2)	(29)	(1)
1081.34/906 Computer Equipment	CUST.	(82,462)	(15)	(80)	(86)	(14)	(42)	(500)	(24)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(135)	(537)	(762)	(128)	(372)	(4,453)	(218)
1081.34/925 Storage Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(8)	(31)	(45)	(7)	(22)	(260)	(13)
1081.34/965 Communication Equipment	CUST.	(2,000)	(0)	(2)	(3)	(0)	(1)	(16)	(1)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(161)	(639)	(907)	(152)	(442)	(5,297)	(259)

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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	563 Piney Woods	987 Point O'Woods	443 Pomona Park	1095 Postmaster Village
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	132	665	212	167	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.089140%	0.449076%	0.143164%	0.112775%	0.232304%	0.112775%	0.105347%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	297	1,494	478	375	773	375	350
1081.34/905 Office Furniture & Equipment	CUST.	305,763	273	1,373	438	345	710	345	322
1081.34/908 Computer Equipment	CUST.	2,350,834	2,095	10,556	3,365	2,851	5,481	2,851	2,476
1081.34/915 Transportation Equipment	CUST.	829,482	739	3,725	1,188	935	1,927	935	874
1081.34/925 Stores Equipment	CUST.	18,101	14	72	23	16	37	16	17
1081.34/935 Tools, Shop & Garage	CUST.	326,880	291	1,468	468	369	759	369	344
1081.34/945 Laboratory Equipment	CUST.	231,951	207	1,042	332	262	539	262	244
1081.34/955 Power Operated Equipment	CUST.	287,790	257	1,292	412	325	669	325	303
1081.34/965 Communication Equipment	CUST.	194,980	174	878	279	220	453	220	205
1081.34/975 Miscellaneous Equipment	CUST.	154,231	137	893	221	174	358	174	182
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	4,484	22,591	7,202	5,673	11,686	5,673	5,299
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(4)	(22)	(7)	(5)	(11)	(5)	(5)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(3)	(16)	(5)	(4)	(8)	(4)	(4)
1081.34/908 Computer Equipment	CUST.	(62,462)	(56)	(281)	(89)	(70)	(145)	(70)	(66)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(496)	(2,497)	(796)	(627)	(1,292)	(627)	(586)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(29)	(146)	(47)	(37)	(75)	(37)	(34)
1081.34/965 Communication Equipment	CUST.	(2,000)	(2)	(9)	(3)	(2)	(5)	(2)	(2)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(590)	(2,970)	(947)	(746)	(1,536)	(746)	(697)

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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	988 Rosemont	1115 Salt Springs	1118 Samira Village	574 Silver Lakes East
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		146,082	15	105	352	120	116	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.010130%	0.070907%	0.237706%	0.051036%	0.078335%	0.001351%	0.908956%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	34	236	791	270	261	4	3,024
1081.34/905 Office Furniture & Equipment	CUST.	305,763	31	217	727	248	240	4	2,779
1081.34/906 Computer Equipment	CUST.	2,350,634	238	1,667	5,588	1,905	1,841	32	21,388
1081.34/915 Transportation Equipment	CUST.	829,482	84	568	1,972	672	650	11	7,540
1081.34/925 Stores Equipment	CUST.	16,101	2	11	38	13	13	0	146
1081.34/935 Tools, Shop & Garage	CUST.	326,880	33	232	777	265	256	4	2,971
1081.34/945 Laboratory Equipment	CUST.	231,951	23	184	551	188	182	3	2,108
1081.34/955 Power Operated Equipment	CUST.	267,790	29	204	684	233	225	4	2,816
1081.34/965 Communication Equipment	CUST.	194,980	20	138	463	158	153	3	1,772
1081.34/975 Miscellaneous Equipment	CUST.	154,231	16	109	367	125	121	2	1,402
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	510	3,567	11,958	4,077	3,941	68	45,725
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(0)	(3)	(11)	(4)	(4)	(0)	(44)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(0)	(3)	(9)	(3)	(3)	(0)	(33)
1081.34/906 Computer Equipment	CUST.	(62,462)	(6)	(44)	(148)	(51)	(49)	(1)	(568)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(56)	(394)	(1,322)	(451)	(436)	(8)	(5,054)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(3)	(23)	(77)	(26)	(25)	(0)	(295)
1081.34/965 Communication Equipment	CUST.	(2,000)	(0)	(1)	(5)	(2)	(2)	(0)	(18)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(881,367)	(87)	(469)	(1,572)	(536)	(518)	(9)	(6,012)

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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	989 Sugarhill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	26	114	62	7	621	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.076984%	0.055375%	0.004727%	0.419362%	1.516727%	0.287678%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	58	256	184	16	1,395	5,046	957
1081.34/905 Office Furniture & Equipment	CUST.	305,763	54	235	169	14	1,282	4,638	880
1081.34/905 Computer Equipment	CUST.	2,350,634	413	1,810	1,302	111	9,858	35,653	8,762
1081.34/915 Transportation Equipment	CUST.	829,482	146	639	459	39	3,479	12,581	2,388
1081.34/925 Stores Equipment	CUST.	18,101	3	12	9	1	68	244	48
1081.34/935 Tools, Shop & Garage	CUST.	328,880	57	252	181	15	1,371	4,958	940
1081.34/945 Laboratory Equipment	CUST.	231,851	41	179	126	11	973	3,518	667
1081.34/955 Power Operated Equipment	CUST.	287,790	51	222	159	14	1,207	4,365	828
1081.34/965 Communication Equipment	CUST.	194,980	34	150	108	9	818	2,957	561
1081.34/975 Miscellaneous Equipment	CUST.	154,231	27	119	85	7	647	2,339	444
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	883	3,873	2,786	238	21,098	76,239	14,472
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(1)	(4)	(3)	(0)	(20)	(73)	(14)
1081.34/905 Office Furniture & Equipment	CUST.	(3,812)	(1)	(3)	(2)	(0)	(15)	(55)	(10)
1081.34/905 Computer Equipment	CUST.	(62,462)	(11)	(46)	(35)	(3)	(262)	(947)	(180)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(96)	(428)	(308)	(26)	(2,332)	(8,433)	(1,599)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(6)	(25)	(18)	(2)	(136)	(493)	(93)
1081.34/965 Communication Equipment	CUST.	(2,000)	(0)	(2)	(1)	(0)	(8)	(30)	(6)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(116)	(509)	(365)	(31)	(2,774)	(10,031)	(1,903)

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) - WATER ADDITIONS / RETIREMENTS
 - 12 Month Balance Ended 12/31/94

GENERAL PLANT ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	108 University Shores	567 Venetian Village	447 Walaka	122 Westmont	783 Windsong
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006753%	0.366689%	2.283870%	0.091841%	0.091166%	0.088464%	0.070907%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	22	1,220	7,598	306	303	294	236
1081.34/905 Office Furniture & Equipment	CUST.	305,763	21	1,121	6,983	261	279	270	217
1081.34/905 Computer Equipment	CUST.	2,350,634	159	8,820	53,685	2,159	2,143	2,079	1,867
1081.34/915 Transportation Equipment	CUST.	829,482	56	3,042	16,944	762	756	734	588
1081.34/925 Stores Equipment	CUST.	18,101	1	59	368	15	15	14	11
1081.34/935 Tools, Shop & Garage	CUST.	326,880	22	1,199	7,466	300	298	289	232
1081.34/945 Laboratory Equipment	CUST.	231,951	16	851	5,297	213	211	205	164
1081.34/955 Power Operated Equipment	CUST.	287,790	19	1,055	8,573	264	262	255	204
1081.34/965 Communication Equipment	CUST.	194,980	13	715	4,453	179	178	172	136
1081.34/975 Miscellaneous Equipment	CUST.	154,231	10	568	3,522	142	141	136	109
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	340	18,446	114,890	4,620	4,586	4,450	3,567
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(0)	(18)	(110)	(4)	(4)	(4)	(3)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(0)	(13)	(82)	(3)	(3)	(3)	(3)
1081.34/908 Computer Equipment	CUST.	(62,462)	(4)	(229)	(1,427)	(57)	(57)	(55)	(44)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(38)	(2,039)	(12,998)	(511)	(507)	(492)	(394)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(2)	(119)	(742)	(30)	(30)	(29)	(23)
1081.34/965 Communication Equipment	CUST.	(2,000)	(0)	(7)	(46)	(2)	(2)	(2)	(1)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(45)	(2,425)	(15,105)	(607)	(603)	(585)	(469)

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) - WATER ADDITIONS / RETIREMENTS
 - 12 Month Balance Ended 12/31/94

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lake	2201 Deep Creek	1607 Enterprise
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	1,167	21	484	55,690	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.788077%	0.014181%	0.326846%	37.607542%	0.000000%	1.993490%	0.147216%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	2,622	47	1,087	125,112	0	6,632	490
1081.34/905 Office Furniture & Equipment	CUST.	305,763	2,410	43	999	114,990	0	6,095	450
1081.34/908 Computer Equipment	CUST.	2,350,634	18,525	333	7,683	884,016	0	46,860	3,481
1081.34/915 Transportation Equipment	CUST.	829,482	6,537	118	2,711	311,948	0	16,538	1,221
1081.34/925 Stores Equipment	CUST.	16,101	127	2	53	6,055	0	321	24
1081.34/935 Tools, Shop & Garage	CUST.	326,860	2,576	46	1,068	122,932	0	6,516	481
1081.34/945 Laboratory Equipment	CUST.	231,951	1,828	33	758	87,231	0	4,824	341
1081.34/955 Power Operated Equipment	CUST.	287,790	2,268	41	941	108,231	0	5,737	424
1081.34/965 Communication Equipment	CUST.	194,980	1,537	28	637	73,327	0	3,887	287
1081.34/975 Miscellaneous Equipment	CUST.	154,231	1,215	22	504	58,002	0	3,075	227
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	39,644	713	16,442	1,891,844	0	100,282	7,408
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(38)	(1)	(16)	(1,805)	0	(98)	(7)
1081.34/908 Office Furniture & Equipment	CUST.	(3,612)	(28)	(1)	(12)	(1,358)	0	(72)	(5)
1081.34/908 Computer Equipment	CUST.	(62,462)	(492)	(9)	(204)	(23,490)	0	(1,245)	(82)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(4,382)	(79)	(1,817)	(206,095)	0	(11,084)	(819)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(258)	(5)	(108)	(12,222)	0	(648)	(48)
1081.34/965 Communication Equipment	CUST.	(2,000)	(16)	(0)	(7)	(752)	0	(40)	(3)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(5,212)	(94)	(2,182)	(248,724)	0	(13,184)	(974)

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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2601 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (Without Vertical Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	87	152	0	8,585	5,803	208	64
Customer Allocation Factors (Cust)		100.000000%	0.058751%	0.102648%	0.000000%	5.797484%	3.918775%	0.139112%	0.043219%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	195	341	0	18,287	13,037	463	144
1081.34/905 Office Furniture & Equipment	CUST.	305,763	180	314	0	11,727	11,982	425	132
1081.34/906 Computer Equipment	CUST.	2,350,834	1,381	2,413	0	136,277	92,118	3,270	1,016
1081.34/915 Transportation Equipment	CUST.	829,482	487	851	0	48,089	32,506	1,154	358
1081.34/925 Stores Equipment	CUST.	18,101	9	17	0	933	631	22	7
1081.34/935 Tools, Shop & Garage	CUST.	326,880	192	338	0	18,951	12,810	455	141
1081.34/945 Laboratory Equipment	CUST.	231,951	138	238	0	13,447	9,090	323	100
1081.34/955 Power Operated Equipment	CUST.	287,790	169	295	0	16,885	11,278	400	124
1081.34/955 Communication Equipment	CUST.	194,980	115	200	0	11,304	7,841	271	84
1081.34/975 Miscellaneous Equipment	CUST.	154,231	91	158	0	8,941	8,044	215	67
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	2,955	5,164	0	291,641	197,134	8,988	2,174
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(3)	(5)	0	(278)	(188)	(7)	(2)
1081.34/905 Office Furniture & Equipment	CUST.	(3,812)	(2)	(4)	0	(209)	(142)	(5)	(2)
1081.34/906 Computer Equipment	CUST.	(62,462)	(37)	(64)	0	(3,621)	(2,448)	(87)	(27)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(327)	(571)	0	(32,233)	(21,786)	(773)	(240)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(19)	(33)	0	(1,884)	(1,274)	(45)	(14)
1081.34/985 Communication Equipment	CUST.	(2,000)	(1)	(2)	0	(116)	(78)	(3)	(1)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,387)	(389)	(678)	0	(38,343)	(25,917)	(920)	(286)

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 NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1802 Hershel Heights	210 Lake Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	0	0	18,087	163	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.000000%	0.000000%	12.200673%	0.110074%	0.215421%	0.522006%	0.156670%
GENERAL PLANT BALANCE ADDITIONS									
1081.30/535 Land & Land Rights	CUST.	(0)	0	0	(0)	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	0	0	40,589	366	717	1,737	521
1081.34/905 Office Furniture & Equipment	CUST.	305,763	0	0	37,305	337	659	1,596	479
1081.34/906 Computer Equipment	CUST.	2,350,634	0	0	286,793	2,587	5,064	12,270	3,683
1081.34/915 Transportation Equipment	CUST.	829,482	0	0	101,202	913	1,787	4,330	1,300
1081.34/925 Storage Equipment	CUST.	16,101	0	0	1,964	18	35	84	25
1081.34/935 Tools, Shop & Garage	CUST.	326,880	0	0	39,882	360	704	1,708	512
1081.34/945 Laboratory Equipment	CUST.	231,951	0	0	28,300	256	500	1,211	363
1081.34/955 Power Operated Equipment	CUST.	267,790	0	0	35,112	317	620	1,502	451
1081.34/955 Communication Equipment	CUST.	194,960	0	0	23,789	215	420	1,016	305
1081.34/975 Miscellaneous Equipment	CUST.	154,231	0	0	18,817	170	332	805	242
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	0	0	613,754	5,537	10,837	26,260	7,681
GENERAL PLANT BALANCE RETIREMENTS									
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	0	0	(586)	(5)	(10)	(25)	(8)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	0	0	(441)	(4)	(8)	(19)	(6)
1081.34/906 Computer Equipment	CUST.	(62,462)	0	0	(7,621)	(69)	(135)	(326)	(98)
1081.34/915 Transportation Equipment	CUST.	(585,993)	0	0	(67,835)	(612)	(1,198)	(2,902)	(871)
1081.34/925 Storage Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	0	0	(3,965)	(36)	(70)	(170)	(51)
1081.34/955 Communication Equipment	CUST.	(2,000)	0	0	(244)	(2)	(4)	(10)	(3)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	0	0	(80,681)	(728)	(1,425)	(3,452)	(1,036)

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) - WATER ADDITIONS / RETIREMENTS
- 12 Month Balance Ended 12/31/94**

GENERAL PLANT ALLOCATION		COUNTY				SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills		1901 Venice Gardens
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :							
Average No. of Customers		148,082	2,573	24,343	354	0	26,757
Customer Allocation Factors (Cust)		100.000000%	1.737551%	16.438865%	0.239057%	0.000000%	19.419646%
GENERAL PLANT BALANCE ADDITIONS							
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	0	(0)
1081.30/545 Structures & Improvements	CUST.	332,678	5,780	54,888	795	0	84,805
1081.34/905 Office Furniture & Equipment	CUST.	305,763	5,313	50,264	731	0	59,378
1081.34/908 Computer Equipment	CUST.	2,350,634	40,843	386,418	5,619	0	456,485
1081.34/915 Transportation Equipment	CUST.	829,482	14,413	136,357	1,983	0	181,083
1081.34/925 Stores Equipment	CUST.	16,101	280	2,847	38	0	3,127
1081.34/935 Tools, Shop & Garage	CUST.	326,680	5,680	53,735	781	0	63,479
1081.34/945 Laboratory Equipment	CUST.	231,951	4,030	38,130	554	0	45,044
1081.34/955 Power Operated Equipment	CUST.	287,790	5,000	47,309	688	0	55,888
1081.34/965 Communication Equipment	CUST.	194,980	3,388	32,053	466	0	37,865
1081.34/975 Miscellaneous Equipment	CUST.	154,231	2,680	25,354	389	0	29,951
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0
TOTAL		5,030,491	87,407	828,958	12,026	0	978,904
GENERAL PLANT BALANCE RETIREMENTS							
1081.30/535 Land & Land Rights	CUST.	0	0	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(83)	(789)	(11)	0	(932)
1081.34/905 Office Furniture & Equipment	CUST.	(3,612)	(63)	(594)	(9)	0	(701)
1081.34/908 Computer Equipment	CUST.	(82,462)	(1,085)	(10,268)	(149)	0	(12,130)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(9,661)	(91,399)	(1,329)	0	(107,972)
1081.34/925 Stores Equipment	CUST.	0	0	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(565)	(5,343)	(78)	0	(6,311)
1081.34/965 Communication Equipment	CUST.	(2,000)	(35)	(329)	(5)	0	(388)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	0	0	0	0
TOTAL		(661,367)	(11,492)	(108,721)	(1,581)	0	(128,435)

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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1918 Amelia Island	980 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	34,676	1,278	113	167	2,305	16
Customer Allocation Factors (Cust)		100.000000%	29.126430%	23.416756%	0.863035%	0.076306%	0.112775%	1.582010%	0.010805%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30545 Structures & Improvements	CUST.	332,676	98,897	77,902	2,871	254	375	6,594	36
1081.34905 Office Furniture & Equipment	CUST.	305,763	89,058	71,600	2,639	233	345	6,060	33
1081.34906 Computer Equipment	CUST.	2,350,634	684,656	550,442	20,287	1,794	2,651	46,590	254
1081.34915 Transportation Equipment	CUST.	629,482	241,599	194,238	7,159	633	936	16,440	90
1081.34925 Stores Equipment	CUST.	16,101	4,690	3,770	139	12	18	319	2
1081.34935 Tools, Shop & Garage	CUST.	328,880	95,209	76,545	2,821	249	369	6,478	35
1081.34945 Laboratory Equipment	CUST.	231,951	67,559	54,315	2,002	177	262	4,597	25
1081.34955 Power Operated Equipment	CUST.	287,790	83,823	67,391	2,484	220	325	5,704	31
1081.34965 Communication Equipment	CUST.	194,980	58,791	45,658	1,683	149	220	3,865	21
1081.34975 Miscellaneous Equipment	CUST.	154,231	44,922	36,116	1,331	118	174	3,057	17
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	1,465,202	1,177,878	43,415	3,838	5,573	98,705	544
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	(4,800)	(1,298)	(1,124)	(41)	(4)	(5)	(95)	(1)
1081.34905 Office Furniture & Equipment	CUST.	(3,612)	(1,052)	(846)	(31)	(3)	(4)	(72)	(0)
1081.34906 Computer Equipment	CUST.	(62,462)	(18,197)	(14,827)	(539)	(48)	(70)	(1,238)	(7)
1081.34915 Transportation Equipment	CUST.	(555,993)	(161,941)	(130,196)	(4,796)	(424)	(627)	(11,020)	(60)
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	(32,500)	(9,466)	(7,610)	(280)	(25)	(37)	(644)	(4)
1081.34965 Communication Equipment	CUST.	(2,000)	(583)	(468)	(17)	(2)	(2)	(40)	(0)
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(192,833)	(154,671)	(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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ALLOCATION OF GENERAL PLANT (99.1010.3XX5) - SEWER ADDITIONS / RETIREMENTS
 - 12 Month Balance Ended 12/31/84

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	808 Citrus Springs	1806 Deltona	673 Fishermen's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Sewer :									
Average No. of Customers		148,082	332	134	298	888	4,817	144	43
Customer Allocation Factors (Cust)		100.000000%	0.224200%	0.090490%	0.179630%	0.463257%	3.117867%	0.097243%	0.029038%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30545 Structures & Improvements	CUST.	332,878	748	301	598	1,541	10,372	324	97
1081.34905 Office Furniture & Equipment	CUST.	305,783	686	277	549	1,418	9,533	297	83
1081.34906 Computer Equipment	CUST.	2,350,634	5,270	2,127	4,222	10,889	73,290	2,286	663
1081.34915 Transportation Equipment	CUST.	829,482	1,860	751	1,490	3,843	25,862	807	241
1081.34925 Stores Equipment	CUST.	16,101	38	15	29	75	502	16	5
1081.34935 Tools, Shop & Garage	CUST.	326,880	733	296	567	1,514	10,192	318	85
1081.34945 Laboratory Equipment	CUST.	231,951	520	210	417	1,075	7,232	226	67
1081.34955 Power Operated Equipment	CUST.	287,790	845	280	517	1,333	8,973	280	84
1081.34965 Communication Equipment	CUST.	194,980	437	176	350	903	6,079	190	57
1081.34975 Miscellaneous Equipment	CUST.	154,231	346	140	277	714	4,809	150	45
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	11,278	4,552	9,006	23,304	156,844	4,892	1,481
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	(4,800)	(11)	(4)	(9)	(22)	(150)	(5)	(1)
1081.34905 Office Furniture & Equipment	CUST.	(3,612)	(8)	(3)	(6)	(17)	(113)	(4)	(1)
1081.34906 Computer Equipment	CUST.	(62,462)	(140)	(57)	(112)	(289)	(1,947)	(61)	(18)
1081.34915 Transportation Equipment	CUST.	(555,993)	(1,247)	(503)	(999)	(2,576)	(17,335)	(541)	(161)
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	(32,500)	(73)	(29)	(58)	(151)	(1,013)	(32)	(9)
1081.34965 Communication Equipment	CUST.	(2,000)	(4)	(2)	(4)	(9)	(62)	(2)	(1)
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(561,367)	(1,483)	(598)	(1,188)	(3,064)	(20,621)	(643)	(182)

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
 - 12 Month Balance Ended 12/31/94

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Lillian Heights	2401 Leisure Lakes	2892 Marco Shores	1106 Marion Oaks
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	98	82	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.066180%	0.062128%	0.078335%	0.262692%	0.154644%	0.170651%	0.899502%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30545 Structures & Improvements	CUST.	332,678	220	207	261	874	514	368	2,882
1081.34905 Office Furniture & Equipment	CUST.	305,763	202	190	240	803	473	522	2,750
1081.34906 Computer Equipment	CUST.	2,350,634	1,556	1,460	1,841	6,175	3,635	4,016	21,144
1081.34915 Transportation Equipment	CUST.	829,482	549	515	650	2,179	1,283	1,417	7,481
1081.34925 Stone Equipment	CUST.	16,101	11	10	13	42	25	28	145
1081.34935 Tools, Shop & Garage	CUST.	326,880	216	200	256	859	506	556	2,940
1081.34945 Laboratory Equipment	CUST.	231,851	154	144	182	609	369	396	2,086
1081.34955 Power Operated Equipment	CUST.	267,790	190	179	225	756	445	492	2,589
1081.34965 Communication Equipment	CUST.	194,980	129	121	153	512	302	333	1,754
1081.34975 Miscellaneous Equipment	CUST.	154,231	102	98	121	405	239	264	1,387
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	3,329	3,125	3,941	13,215	7,779	8,585	45,249
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	(4,800)	(3)	(3)	(4)	(13)	(7)	(8)	(43)
1081.34905 Office Furniture & Equipment	CUST.	(3,612)	(2)	(2)	(3)	(9)	(6)	(6)	(32)
1081.34906 Computer Equipment	CUST.	(82,462)	(41)	(38)	(49)	(164)	(97)	(107)	(562)
1081.34915 Transportation Equipment	CUST.	(555,963)	(368)	(345)	(436)	(1,461)	(860)	(950)	(5,001)
1081.34925 Stone Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	(32,500)	(22)	(20)	(25)	(85)	(50)	(56)	(292)
1081.34965 Communication Equipment	CUST.	(2,000)	(1)	(1)	(2)	(5)	(3)	(3)	(18)
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(438)	(411)	(518)	(1,737)	(1,023)	(1,130)	(5,949)

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 (89.1010.3XX5) - SEWER ADDITIONS / RETIREMENTS
 - 12 Month Balance Ended 12/31/94

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	448 Palm Port	1428 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	28	36	99	1,029	28	138	113
Customer Allocation Factors (Cust)		100.000000%	0.018908%	0.024311%	0.066655%	0.694885%	0.019584%	0.093192%	0.076309%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30545 Structures & Improvements	CUST.	332,678	63	81	222	2,312	85	310	254
1081.34905 Office Furniture & Equipment	CUST.	305,763	58	74	204	2,125	60	285	233
1081.34906 Computer Equipment	CUST.	2,350,634	444	571	1,572	16,334	480	2,191	1,794
1081.34915 Transportation Equipment	CUST.	829,482	157	202	555	5,764	162	773	633
1081.34925 Stores Equipment	CUST.	16,101	3	4	11	112	3	15	12
1081.34935 Tools, Shop & Garage	CUST.	328,890	82	79	219	2,271	64	305	249
1081.34945 Laboratory Equipment	CUST.	231,951	44	56	155	1,612	45	216	177
1081.34955 Power Operated Equipment	CUST.	287,790	54	70	192	2,000	55	268	220
1081.34965 Communication Equipment	CUST.	194,980	37	47	130	1,355	38	182	149
1081.34975 Miscellaneous Equipment	CUST.	154,231	29	37	100	1,072	30	144	118
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	961	1,223	3,363	34,956	985	4,686	3,839
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	(4,800)	(1)	(1)	(3)	(33)	(1)	(4)	(4)
1081.34906 Office Furniture & Equipment	CUST.	(3,612)	(1)	(1)	(2)	(25)	(1)	(3)	(3)
1081.34908 Computer Equipment	CUST.	(62,462)	(12)	(15)	(42)	(434)	(12)	(50)	(40)
1081.34915 Transportation Equipment	CUST.	(535,993)	(105)	(135)	(372)	(3,864)	(109)	(518)	(424)
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	(32,500)	(6)	(8)	(22)	(228)	(6)	(30)	(25)
1081.34965 Communication Equipment	CUST.	(2,000)	(0)	(0)	(1)	(14)	(0)	(2)	(2)
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,267)	(125)	(161)	(442)	(4,596)	(130)	(616)	(505)

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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	471 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	989 Sugar Mill Woods	2801 Sunny Hills	580 Sunshine Parkway	108 University Shores
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	26	33	615	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.02285%	0.415310%	1.478235%	0.120204%	0.006078%	2.135979%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1081.30545 Structures & Improvements	CUST.	332,878	56	74	1,382	4,918	400	20	7,106
1081.34905 Office Furniture & Equipment	CUST.	305,763	54	68	1,270	4,520	368	19	6,531
1081.34908 Computer Equipment	CUST.	2,350,634	413	524	9,762	34,748	2,826	143	50,208
1081.34915 Transportation Equipment	CUST.	829,482	146	185	3,445	12,262	897	50	17,718
1081.34925 Stores Equipment	CUST.	16,101	3	4	67	238	19	1	344
1081.34935 Tools, Shop & Garage	CUST.	326,880	57	73	1,359	4,832	393	20	6,982
1081.34945 Laboratory Equipment	CUST.	231,951	41	52	983	3,429	279	14	4,954
1081.34955 Power Operated Equipment	CUST.	287,790	51	64	1,195	4,254	346	17	6,147
1081.34965 Communication Equipment	CUST.	194,980	34	43	810	2,882	234	12	4,165
1081.34975 Miscellaneous Equipment	CUST.	154,231	27	34	641	2,280	185	9	3,294
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	883	1,121	20,892	74,382	6,047	306	107,450
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	(4,800)	(1)	(1)	(20)	(71)	(6)	(0)	(103)
1081.34905 Office Furniture & Equipment	CUST.	(3,812)	(1)	(1)	(15)	(53)	(4)	(0)	(77)
1081.34908 Computer Equipment	CUST.	(62,462)	(11)	(14)	(258)	(923)	(75)	(4)	(1,334)
1081.34915 Transportation Equipment	CUST.	(555,993)	(98)	(124)	(2,309)	(8,219)	(668)	(34)	(11,876)
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	(32,500)	(6)	(7)	(135)	(480)	(39)	(2)	(694)
1081.34965 Communication Equipment	CUST.	(2,000)	(0)	(0)	(6)	(30)	(2)	(0)	(43)
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(116)	(147)	(2,747)	(9,777)	(795)	(40)	(14,127)

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 (99.1010.3005) - SEWER ADDITIONS / RETIREMENTS
 - 12 Month Balance Ended 12/31/94

GENERAL PLANT ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	567 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Boona Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	86	1,122	482	22,615	0	3,003	128
Customer Allocation Factors (Cust)		100.000000%	0.058076%	0.757688%	0.325489%	15.271944%	0.000000%	2.027930%	0.088439%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)
1081.30545 Structures & Improvements	CUST.	332,678	193	2,521	1,083	50,806	0	6,748	288
1081.34905 Office Furniture & Equipment	CUST.	305,763	178	2,317	935	46,886	0	6,201	264
1081.34906 Computer Equipment	CUST.	2,350,634	1,365	17,810	7,651	358,988	0	47,889	2,032
1081.34915 Transportation Equipment	CUST.	829,482	482	6,285	2,700	126,578	0	16,621	717
1081.34925 Stores Equipment	CUST.	16,101	9	122	52	2,459	0	327	14
1081.34935 Tools, Shop & Garage	CUST.	326,880	190	2,477	1,064	49,921	0	6,629	283
1081.34945 Laboratory Equipment	CUST.	231,851	135	1,757	755	35,423	0	4,704	200
1081.34955 Power Operated Equipment	CUST.	287,790	157	2,181	937	43,851	0	5,836	249
1081.34965 Communication Equipment	CUST.	194,980	113	1,477	635	29,777	0	3,954	169
1081.34975 Miscellaneous Equipment	CUST.	154,231	90	1,169	502	23,554	0	3,128	133
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,481	2,922	36,115	16,374	768,254	0	102,015	4,348
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	(4,800)	(3)	(36)	(16)	(733)	0	(97)	(4)
1081.34905 Office Furniture & Equipment	CUST.	(3,612)	(2)	(27)	(12)	(552)	0	(73)	(3)
1081.34906 Computer Equipment	CUST.	(52,462)	(38)	(473)	(203)	(9,539)	0	(1,267)	(54)
1081.34915 Transportation Equipment	CUST.	(555,993)	(323)	(4,213)	(1,810)	(84,911)	0	(11,275)	(461)
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	(32,500)	(19)	(246)	(108)	(4,963)	0	(659)	(28)
1081.34965 Communication Equipment	CUST.	(2,000)	(1)	(15)	(7)	(305)	0	(41)	(2)
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(681,267)	(364)	(5,011)	(2,153)	(101,004)	0	(13,412)	(572)

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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2901 Marco Island	994 Spring Gardens	2101 Tropical Isle	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	6,791	1,920	0	219	0	12,081	267
Customer Allocation Factors (Cust)		100.000000%	4.585973%	1.296579%	0.000000%	0.147891%	0.000000%	8.144812%	0.180306%
GENERAL PLANT BALANCE ADDITIONS									
1081.30535 Land & Land Rights	CUST.	(0)	(0)	(0)	0	(0)	0	(0)	(0)
1081.30545 Structures & Improvements	CUST.	332,678	15,257	4,313	0	492	0	27,896	600
1081.34905 Office Furniture & Equipment	CUST.	305,763	14,022	3,964	0	452	0	24,904	551
1081.34906 Computer Equipment	CUST.	2,350,634	107,799	30,478	0	3,476	0	191,455	4,238
1081.34915 Transportation Equipment	CUST.	829,482	38,040	10,755	0	1,227	0	67,560	1,486
1081.34925 Stores Equipment	CUST.	16,101	738	209	0	24	0	1,311	29
1081.34935 Tools, Shop & Garage	CUST.	328,880	14,991	4,238	0	489	0	26,824	589
1081.34945 Laboratory Equipment	CUST.	231,951	10,637	3,007	0	343	0	18,892	418
1081.34955 Power Operated Equipment	CUST.	267,790	13,198	3,731	0	428	0	23,440	519
1081.34965 Communication Equipment	CUST.	194,990	8,942	2,528	0	288	0	15,861	352
1081.34975 Miscellaneous Equipment	CUST.	154,231	7,073	2,000	0	228	0	12,582	278
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		5,030,491	230,697	65,224	0	7,440	0	409,724	9,070
GENERAL PLANT BALANCE RETIREMENTS									
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0	0	0	0
1081.30545 Structures & Improvements	CUST.	(4,800)	(220)	(62)	0	(7)	0	(391)	(9)
1081.34905 Office Furniture & Equipment	CUST.	(3,612)	(166)	(47)	0	(5)	0	(294)	(7)
1081.34906 Computer Equipment	CUST.	(62,462)	(2,864)	(810)	0	(92)	0	(5,067)	(113)
1081.34915 Transportation Equipment	CUST.	(555,993)	(25,498)	(7,209)	0	(822)	0	(45,285)	(1,002)
1081.34925 Stores Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0	0	0	0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34955 Power Operated Equipment	CUST.	(32,500)	(1,490)	(421)	0	(48)	0	(2,847)	(59)
1081.34965 Communication Equipment	CUST.	(2,000)	(92)	(28)	0	(3)	0	(163)	(4)
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0	0	0	0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0	0	0	0
TOTAL		(661,367)	(30,330)	(8,575)	0	(978)	0	(53,867)	(1,192)

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
 - 12 Month Balance Ended 12/31/94

GENERAL PLANT ALLOCATION		COUNTY		COUNTY		COUNTY		COUNTY		SUBTOTAL COUNTY REGULATED
Allocation Factor	Allocation Basis	TOTAL COMPANY	1806 Seaboard	2701 Spring Hill	1801 Vetico Hills	1801 Venice Gardens				
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,082	2,524	5,311	353	0				8,455
Customer Allocation Factors (Cast)		100.000000%	1.704461%	3.586526%	0.238381%	0.000000%				5.709674%
GENERAL PLANT BALANCE ADDITIONS										
1081.30535 Land & Land Rights	CUST.	(0)	(0)	(0)	(0)	0				(0)
1081.30545 Structures & Improvements	CUST.	332,676	5,670	11,932	798	0				16,995
1081.34905 Office Furniture & Equipment	CUST.	305,783	5,212	10,966	729	0				17,458
1081.34906 Computer Equipment	CUST.	2,350,634	40,066	84,306	5,803	0				134,214
1081.34915 Transportation Equipment	CUST.	829,482	14,138	29,750	1,977	0				47,361
1081.34925 Stores Equipment	CUST.	18,101	274	577	38	0				919
1081.34935 Tools, Shop & Garage	CUST.	326,890	5,572	11,724	779	0				18,864
1081.34945 Laboratory Equipment	CUST.	231,951	3,954	8,319	553	0				13,244
1081.34955 Power Operated Equipment	CUST.	287,790	4,905	10,322	688	0				16,432
1081.34965 Communication Equipment	CUST.	194,980	3,323	8,993	465	0				11,133
1081.34975 Miscellaneous Equipment	CUST.	154,231	2,629	5,532	368	0				8,806
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0				0
	TOTAL	5,030,491	85,743	180,420	11,992	0				287,225
GENERAL PLANT BALANCE RETIREMENTS										
1081.30535 Land & Land Rights	CUST.	0	0	0	0	0				0
1081.30545 Structures & Improvements	CUST.	(4,800)	(82)	(172)	(11)	0				(274)
1081.34905 Office Furniture & Equipment	CUST.	(3,612)	(62)	(130)	(9)	0				(208)
1081.34906 Computer Equipment	CUST.	(82,462)	(1,065)	(2,240)	(149)	0				(3,566)
1081.34915 Transportation Equipment	CUST.	(555,993)	(9,477)	(19,941)	(1,325)	0				(31,745)
1081.34925 Stores Equipment	CUST.	0	0	0	0	0				0
1081.34935 Tools, Shop & Garage	CUST.	0	0	0	0	0				0
1081.34945 Laboratory Equipment	CUST.	0	0	0	0	0				0
1081.34955 Power Operated Equipment	CUST.	(32,500)	(554)	(1,165)	(77)	0				(1,856)
1081.34965 Communication Equipment	CUST.	(2,000)	(34)	(72)	(5)	0				(114)
1081.34975 Miscellaneous Equipment	CUST.	0	0	0	0	0				0
1081.34985 Other Tangible Plant	CUST.	0	0	0	0	0				0
	TOTAL	(661,367)	(11,273)	(23,720)	(1,577)	0				(37,762)

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) - GAS ADDITIONS / RETIREMENTS
 - 12 Month Balance Ended and 12/31/94

GENERAL PLANT ALLOCATION					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Gas :								
Average No. of Customers		148,082	2,437	---	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.645710%	----	1.148688%	0.408557%	0.088464%	1.645710%
GENERAL PLANT BALANCE ADDITIONS								
1081.30/535 Land & Land Rights	CUST.	(0)	(0)	----	(0)	(0)	(0)	(0)
1081.30/545 Structures & Improvements	CUST.	332,878	5,475	----	3,821	1,358	264	5,475
1081.34/905 Office Furniture & Equipment	CUST.	305,783	5,032	----	3,512	1,249	270	5,032
1081.34/906 Computer Equipment	CUST.	2,350,634	36,665	----	27,001	9,804	2,079	36,665
1081.34/915 Transportation Equipment	CUST.	828,462	13,651	----	9,528	3,389	734	13,651
1081.34/925 Stores Equipment	CUST.	18,101	265	----	185	88	14	265
1081.34/935 Tools, Shop & Garage	CUST.	328,880	5,380	----	3,755	1,335	289	5,380
1081.34/945 Laboratory Equipment	CUST.	231,951	3,817	----	2,864	948	205	3,817
1081.34/955 Power Operated Equipment	CUST.	287,790	4,738	----	3,306	1,176	255	4,738
1081.34/965 Communication Equipment	CUST.	194,980	3,209	----	2,240	797	172	3,209
1081.34/975 Miscellaneous Equipment	CUST.	154,231	2,538	----	1,772	630	136	2,538
1081.34/985 Other Tangible Plant	CUST.	0	0	----	0	0	0	0
	TOTAL	5,030,491	82,787	----	57,785	20,552	4,450	82,787
GENERAL PLANT BALANCE RETIREMENTS								
1081.30/535 Land & Land Rights	CUST.	0	0	----	0	0	0	0
1081.30/545 Structures & Improvements	CUST.	(4,800)	(79)	----	(55)	(20)	(4)	(78)
1081.34/905 Office Furniture & Equipment	CUST.	(3,812)	(59)	----	(41)	(15)	(3)	(59)
1081.34/906 Computer Equipment	CUST.	(62,462)	(1,028)	----	(717)	(255)	(55)	(1,028)
1081.34/915 Transportation Equipment	CUST.	(555,993)	(9,150)	----	(6,387)	(2,272)	(492)	(9,150)
1081.34/925 Stores Equipment	CUST.	0	0	----	0	0	0	0
1081.34/935 Tools, Shop & Garage	CUST.	0	0	----	0	0	0	0
1081.34/945 Laboratory Equipment	CUST.	0	0	----	0	0	0	0
1081.34/955 Power Operated Equipment	CUST.	(32,500)	(535)	----	(373)	(133)	(29)	(535)
1081.34/965 Communication Equipment	CUST.	(2,000)	(33)	----	(23)	(8)	(2)	(33)
1081.34/975 Miscellaneous Equipment	CUST.	0	0	----	0	0	0	0
1081.34/985 Other Tangible Plant	CUST.	0	0	----	0	0	0	0
	TOTAL	(661,387)	(10,884)	----	(7,587)	(2,702)	(585)	(10,884)

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	83,015	28,757	111,772	83,015	28,757	N/A	N/A	N/A	N/A
Customer Allocation Factors (W Cust)		100.000000%	74.2717%	25.7283%	100.000000%	74.2717%	25.7283%	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 Gallies	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	397,725	137,775	535,500	397,725	137,775	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	Distr. 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	371,210	128,590	499,800	371,210	128,590	0	0	0
334.4	Meters & Meter Installation	W CUST.	937,720	696,461	241,259	937,720	696,461	241,259	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	1,465,398	507,624	1,973,020	1,465,398	507,624	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 WATER	TOTAL FILED FPSC REGULATED WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
				1516 Amelia Island	890 Apache Shores	332 Apple Valley	784 Bay Lake Estates	884 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/1/94) - Water : (1)										
Average No. of Customers		111,772	83,015	1,467	152	849	70	3,038	43	
Customer Allocation Factors (W Cust)		100.000000%	74.27%	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	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										
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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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	
339.3	Other Plant & Misc.	W CUST.	535,500	397,725	7,028	728	4,547	335	14,580	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Service	W CUST.	499,600	371,210	6,560	680	4,244	313	13,589	
334.4	Meters & Meter Installation	W CUST.	937,720	696,481	12,308	1,275	7,882	587	25,498	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,020	1,465,396	25,896	2,683	18,752	1,236	53,845	759

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			2202 Burnt Store	555 Carlton Village	335 Chuluote	1117 Clene Park	906 Clene Springs	984 Crystal River	105 Doctoyler Shores	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :			(1)							
Average No. of Customers		111,772	383	125	644	331	1,785	74	125	
Customer Allocation Factors (W Cust)		100.000000%	0.34%	0.11%	0.58%	0.31%	1.61%	0.07%	0.11%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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 Galler	W CUST.	0	0	0	0	0	0	0	
306.2	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	0	0	0	0	0	0	0	
321.3	Fermentors	W CUST.	0	0	0	0	0	0	0	
339.3	Other Plant & Misc.	W CUST.	535,500	1,835	904	3,181	1,682	8,800	355	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Distr. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,800	1,713	583	2,969	1,570	8,827	331	
334.4	Meters & Meter Installation	W CUST.	937,720	3,213	1,057	5,571	2,945	15,059	621	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,029	8,761	2,224	11,721	8,196	31,888	1,306	2,207

(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 WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			1806 Deltana	338 Del Rey Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fisherman's Haven	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		111,772	22,844	60	240	173	180	123	138	
Customer Allocation Factors (W Cust)		100.000000%	20.44%	0.05%	0.22%	0.15%	0.16%	0.11%	0.12%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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 Gallies	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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	
339.3	Other Plant & Misc.	W CUST.	535,500	109,440	287	1,193	829	862	589	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,800	102,149	268	1,113	774	805	550	
334.4	Meters & Meter Installation	W CUST.	937,720	191,652	503	2,089	1,451	1,510	1,032	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,020	403,247	1,059	4,395	3,054	3,177	2,171	2,454

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
			772 Fountains	678 Fox Run	554 Friendly Center	892 Golden Terrace	888 Gospel Inld Estates	575 Grand Terrace	328 Harmony Homes
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		111,772	29	100	29	108	8	110	63
Customer Allocation Factors (W Cust)		100.000000%	0.03%	0.89%	0.02%	0.09%	0.01%	0.10%	0.06%
WATER BLANKETS ADDITIONS									
INTANGIBLE PLANT									
301.1	Organization	W CUST.	0	0	0	0	0	0	0
302.1	Franchises	W CUST.	0	0	0	0	0	0	0
339.1	Other Plant & Misc.	W CUST.	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
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 Gallies	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
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0
WATER TREATMENT PLANT									
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0
304.3	Structures & Improvements	W CUST.	0	0	0	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
339.3	Other Plant & Misc.	W CUST.	535,500	139	479	98	508	38	527
TRANSMISSION & DISTRIBUTION PLANT									
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	0	0
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0
333.4	Services	W CUST.	498,800	130	447	89	474	38	482
334.4	Meters & Meter Installation	W CUST.	937,720	243	839	168	889	87	923
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0
TOTAL			1,973,020	512	1,765	353	1,071	141	1,942

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			438 Hermits Cove	556 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	700 Intercession City	470 Interlachen Lake Est	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		111,772	174	96	111	53	241	253	246	
Customer Allocation Factors (W Cust)		100.000000%	0.16%	0.09%	0.10%	0.05%	0.22%	0.23%	0.22%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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 Gallies	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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	
339.3	Other Plant & Misc.	W CUST.	535,500	834	460	532	254	1,155	1,212	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
339.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,806	778	429	498	237	1,078	1,131	
334.4	Meters & Meter Installation	W CUST.	937,720	1,460	805	931	445	2,022	2,123	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,020	3,071	1,695	1,959	836	4,254	4,460	4,342

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			1802 Jungle Den	1894 Keystone Heights	1701 Kingswood Manor	773 Lato Ajay Estates	325 Lato Brandley	104 Lato Conway Park	323 Lato Harriet Estates	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		111,772	113	994	62	83	66	83	292	
Customer Allocation Factors (W Cust)		100.000000%	0.10%	0.88%	0.06%	0.08%	0.06%	0.08%	0.25%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
361.1	Organization	W CUST.	0	0	0	0	0	0	0	
362.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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	
347.2	Wells & Springs	W CUST.	0	0	0	0	0	0	0	
308.2	Infiltration Gallies	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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	
339.3	Other Plant & Misc.	W CUST.	535,500	541	4,724	297	407	318	407	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,800	505	4,409	277	380	295	380	
334.4	Meters & Meter Installation	W CUST.	937,720	948	8,272	520	713	554	713	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,020	1,995	17,405	1,094	1,500	1,165	1,500	4,978

(1) Adjusted for sale of Verica 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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			1054 Lazarview Village	675 Lalbert Heights	2401 Laloux Lake	2602 Marco Shores	1106 Merion Oaks	330 Meredith Manor	562 Morningside	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		111,772	12	381	243	280	2,514	651	36	
Customer Allocation Factors (W Cust)		100.000000%	0.01%	0.33%	0.22%	0.26%	2.25%	0.58%	0.03%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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	
339.3	Other Plant & Misc.	W CUST.	535,500	57	1,873	1,184	1,389	12,045	3,119	172
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,800	54	1,748	1,087	1,297	11,242	2,911	161
334.4	Meters & Meter Installation	W CUST.	937,720	101	3,280	2,039	2,433	21,991	5,482	302
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	0
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	0
TOTAL			1,973,020	212	6,902	4,289	5,119	44,378	11,492	635

(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 these budgeted dollars to all water or sewer plants, based on total company number of water or sewer customers.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			963 Oak Forest	1702 Oakwood	576 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park	504 Piccolo Island	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		111,772	143	203	34	99	1,186	58	132	
Customer Allocation Factors (W Cust)		100.000000%	0.13%	0.18%	0.03%	0.09%	1.04%	0.05%	0.12%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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	
339.3	Other Plant & Misc.	W CUST.	535,500	685	975	163	474	5,082	276	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist., Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,800	639	908	152	443	5,303	259	
334.4	Meters & Meter Installation	W CUST.	937,720	1,290	1,703	285	831	9,850	487	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,020	2,524	3,583	600	1,748	20,935	1,024	2,330

(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 12/31/86

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			807 Pine Ridge	782 Pine Ridge Estate	553 Pinny Woods	887 Point O'woods	443 Possum Park	1085 Postmaster Village	578 Quail Ridge	
AVERAGE NO. OF CUSTOMERS (12/31/86) - Water :			(1)							
Average No. of Customers		111,772	865	212	167	344	167	156	15	
Customer Allocation Factors (W Cust)		100.000000%	0.50%	0.19%	0.15%	0.31%	0.15%	0.14%	0.01%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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 Gallies	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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	
330.3	Other Plant & Misc.	W CUST.	535,500	3,186	1,010	800	1,948	800	747	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	498,800	2,974	948	747	1,338	747	898	
334.4	Meters & Meter Installation	W CUST.	937,720	5,579	1,779	1,401	2,888	1,401	1,309	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,020	11,739	3,742	2,948	6,072	2,948	2,754	265

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

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			442 River Grove	438 River Park	988 Rosemont	1115 Salt Springs	1118 Sandus Villas	574 Silver Lakes Est.	473 Silver Lakes Oaks	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		111,772	105	352	120	116	2	1,346	28	
Customer Allocation Factors (W Cust)		100.000000%	0.00%	0.31%	0.11%	0.10%	0.00%	1.20%	0.02%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
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										
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 Galler	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										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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.	535,500	503	1,686	575	558	10	6,449	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,800	470	1,574	537	519	9	0,019	
334.4	Meters & Meter Installation	W CUST.	937,720	881	2,953	1,007	973	17	11,292	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,020	1,853	6,214	2,118	2,048	35	23,780	459

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	989 Sugarhill Woods	2801 Sunny Hills	590 Sunshine Parkway	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :			(1)							
Average No. of Customers		111,772	114	82	7	621	2,296	426	10	
Customer Allocation Factors (W Cust)		100.000000%	0.10%	0.07%	0.01%	0.56%	2.01%	0.38%	0.01%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
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										
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 Gallier	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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	
339.3	Other Plant & Misc.	W CUST.	535,500	548	383	34	2,975	10,761	2,041	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
339.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,800	510	307	31	2,777	10,043	1,905	
334.4	Meters & Meter Installation	W CUST.	937,720	958	688	59	5,210	18,843	3,574	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,020	2,012	1,447	124	10,962	38,647	7,520	177

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FP9C	FP9C	FP9C	FP9C	FP9C	FP9C	FP9C	
			781 Tropical Park	106 University Shores	567 Venetian Village	447 Wetaba	122 Westmont	783 Windsong	888 Woodmere	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		111,772	543	3,382	136	135	131	105	1,167	
Customer Allocation Factors (W Cust)		100.000000%	0.49%	3.03%	0.12%	0.12%	0.12%	0.09%	1.04%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
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										
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	
308.2	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										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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.	535,500	2,802	18,203	852	847	828	503	5,591
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,800	2,428	15,123	808	804	588	470	5,218
334.4	Meters & Meter Installation	W CUST.	937,720	4,358	28,374	1,141	1,133	1,099	881	9,791
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	0
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	0
TOTAL			1,973,020	9,585	59,700	2,401	2,383	2,312	1,853	20,800

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	SUBTOTAL FPSC UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
			448 Woolens	1427 Zephyr Shores		Buena Ventura Lakes	2201 Deep Creek	1907 Enterprise	1298 Geneva Lakes Est.	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		111,772	21	484	55,800	8,869	2,952	219	87	
Customer Allocation Factors (W Cust)		100.000000%	0.02%	0.43%	49.82%	7.89%	2.64%	0.20%	0.08%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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 Gallies	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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	
339.3	Other Plant & Misc.	W CUST.	535,500	101	2,310	206,011	41,198	14,143	1,044	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Distr. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,800	94	2,184	249,024	38,451	13,200	875	
334.4	Meters & Meter Installation	W CUST.	937,720	178	4,081	487,218	72,142	24,788	1,829	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,020	371	8,544	983,050	151,791	52,109	3,948	1,536

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencita 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

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC NON-UNIFORM 1279 Keystone Club Est.	FPSC NON-UNIFORM 985 Lakeside	FPSC NON-UNIFORM 2901 Lehigh	FPSC NON-UNIFORM 2901 Marce Island	FPSC NON-UNIFORM 2301 Palm Valley	FPSC NON-UNIFORM 2302 Risington Forest	FPSC NON-UNIFORM 994 Spring Gardens	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :										
	(1)									
Average No. of Customers		111,772	152	87	8,585	5,803	206	84	122	
Customer Allocation Factors (W Cust)		100.000000%	0.14%	0.08%	7.89%	5.19%	0.19%	0.08%	0.11%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
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										
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										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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.	535,500	728	417	41,131	27,802	987	307	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
306.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,800	680	389	38,388	25,940	921	296	
334.4	Meters & Meter Installation	W CUST.	937,720	1,275	730	72,025	48,685	1,728	537	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,020	2,663	1,536	151,544	102,436	3,636	1,130	2,154

(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 Base	FPSC NON-UNIFORM			COUNTY	COUNTY	COUNTY	COUNTY	COUNTY	
		TOTAL WATER	004 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1002 Harshel Hights	210 Lake Gibson	214 Orange Hill	1006 Seaboard	
AVERAGE NO. OF CUSTOMERS (123106) - Water :		(1)								
Average No. of Customers		111,772	480	27,325	163	319	773	232	2,573	
Customer Allocation Factors (W Cust)		100.000000%	0.40%	24.45%	0.15%	0.29%	0.69%	0.21%	1.30%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
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										
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. & Imposnd.	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	
330.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	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	
339.3	Other Plant & Misc.	W CUST.	535,500	2,150	130,914	781	1,528	3,700	1,112	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	0	0	0	0	0	0	0	
333.4	Services	W CUST.	499,800	2,012	122,187	729	1,426	3,457	1,037	
334.4	Meters & Meter Installation	W CUST.	937,720	3,775	229,245	1,368	2,870	6,485	1,940	
335.4	Hydrants	W CUST.	0	0	0	0	0	0	0	
330.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,973,020	7,943	482,346	2,877	5,631	13,645	4,095	45,419

(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.

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ALLOCATION OF WATER BLANKETS (01.1010.300X) - WATER ADDITIONS
 - 12 Month Balance Ended 12/31/96

Allocation Factor	Allocation Basis	TOTAL WATER	COUNTY		SUBTOTAL COUNTY REGULATED
			2701 Spring Hill	1901 Venice Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)					
Average No. of Customers		111,772	24,243	354	28,757
Customer Allocation Factors (W Cust)		100.000000%	21.78%	0.32%	25.79%
WATER BLANKETS ADDITIONS					
INTANGIBLE PLANT					
301.1	Organization	W CUST.	0	0	0
302.1	Franchises	W CUST.	0	0	0
309.1	Other Plant & Misc.	W CUST.	0	0	0
SOURCE OF SUPPLY PLANT					
303.2	Land & Land Rights	W CUST.	0	0	0
304.2	Structures & Improvements	W CUST.	0	0	0
305.2	Collect. & Impound.	W CUST.	0	0	0
306.2	Lake, River & Other	W CUST.	0	0	0
307.2	Wells & Springs	W CUST.	0	0	0
308.2	Infiltration Galle	W CUST.	0	0	0
309.2	Supply Main	W CUST.	0	0	0
310.2	Power Generation Eq.	W CUST.	0	0	0
311.2	Pumping Equipment	W CUST.	0	0	0
309.2	Other Plant & Misc.	W CUST.	0	0	0
WATER TREATMENT PLANT					
303.3	Land & Land Rights	W CUST.	0	0	0
304.3	Structures & Improvements	W CUST.	0	0	0
320.3	Water Treatment Eq.	W CUST.	0	0	0
321.3	Permeators	W CUST.	0	0	0
309.3	Other Plant & Misc.	W CUST.	535,500	116,827	1,899
TRANSMISSION & DISTRIBUTION PLANT					
303.4	Land & Land Rights	W CUST.	0	0	0
304.4	Structures & Improvements	W CUST.	0	0	0
330.4	Dist. Reservoirs	W CUST.	0	0	0
331.4	Transm. & Distribution	W CUST.	0	0	0
333.4	Services	W CUST.	499,800	108,852	1,583
334.4	Meters & Meter Installation	W CUST.	937,720	204,228	2,970
335.4	Hydrants	W CUST.	0	0	0
309.4	Other Plant & Misc.	W CUST.	0	0	0
TOTAL			1,973,020	429,797	6,249

(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.

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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-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) - Water : (1)											
Average No. of Customers		103,173	74,416	28,757	103,173	74,416	28,757	NA	NA	NA	NA
Customer Allocation Factors (W Cust)		100.000000%	72.1274%	27.8726%	100.000000%	72.1274%	27.8726%	NA	NA	NA	NA
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
309.1	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 Gallers	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
330.2	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	8,666	3,349	12,015	8,666	3,349	0	0	0
321.3	Fermentors	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	249,154	96,282	345,437	249,154	96,282	0	0	0
333.4	Services	W CUST.	485,935	350,492	135,443	485,935	350,492	135,443	0	0	0
334.4	Meters & Meter Installation	W CUST.	520,362	375,323	145,038	520,362	375,323	145,038	0	0	0
335.4	Hydrants	W CUST.	19,048	13,739	5,309	19,048	13,739	5,309	0	0	0
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	0	0
TOTAL			1,382,796	997,374	385,421	1,382,796	997,374	385,421	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

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

Allocation Factor	Allocation Basis	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
				1516 Amelia Island	990 Apache Shore	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)										
Average No. of Customers		103,173	74,416	1,467	152	940	70	3,000	43	
Customer Allocation Factors (W Cust)		100.000000%	72.13%	1.42%	0.15%	0.92%	0.07%	2.95%	0.04%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
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										
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 Gallers	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										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	8,666	171	18	111	8	354	
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										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	345,437	249,154	4,912	509	3,177	234	10,175	
333.4	Services	W CUST.	465,935	350,492	6,909	716	4,470	330	14,313	
334.4	Meters & Meter Installation	W CUST.	520,362	375,323	7,309	767	4,788	353	15,327	
335.4	Hydrants	W CUST.	19,048	13,739	271	28	175	13	561	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,382,796	997,374	19,662	2,037	12,719	808	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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	908 Citrus Springs	884 Crystal River	105 Deerleyer Shores	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		103,173	383	128	884	351	1,785	74	125	
Customer Allocation Factors (W Cust)		100.000000%	0.37%	0.12%	0.84%	0.34%	1.74%	0.07%	0.12%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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 Gallies	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	45	15	77	41	209	9	
321.3	Permeators	W CUST.	0	0	0	0	0	0	0	
339.3	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Distr. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	345,437	1,282	422	2,223	1,175	0,010	248	
333.4	Services	W CUST.	485,935	1,804	593	3,127	1,853	8,454	349	
334.4	Meters & Meter Installation	W CUST.	520,362	1,932	635	3,349	1,770	9,053	373	
335.4	Hydrants	W CUST.	19,048	71	23	123	85	331	14	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,382,796	5,133	1,689	8,899	4,704	24,058	992	1,675

(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 12/31/95

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			1806 Dalton	338 Del Rey Menor	304 Druke Hills	957 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fishermen's Haven	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		103,173	22,844	60	248	179	180	123	138	
Customer Allocation Factors (W Cust)		100.000000%	22.14%	0.06%	0.24%	0.17%	0.17%	0.12%	0.13%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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 Gallies	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	2,660	7	29	20	21	14	
321.3	Permeators	W CUST.	0	0	0	0	0	0	0	
339.3	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331A	Transm. & Distribution	W CUST.	345,437	78,485	201	834	579	603	412	
333.4	Services	W CUST.	485,935	107,593	283	1,173	815	848	579	
334.4	Meters & Meter Installation	W CUST.	520,362	115,216	303	1,258	873	908	620	
335.4	Hydrants	W CUST.	19,046	4,218	11	48	32	33	23	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,382,796	306,171	604	3,337	2,319	2,412	1,619	1,863

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			772 Fountains	679 Fox Run	554 Friendly Center	992 Golden Terrace	984 Geopel Intl Estates	575 Grand Terrace	326 Harmony Homes	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		103,173	29	100	20	106	8	110	63	
Customer Allocation Factors (W Cust)		100.000000%	0.03%	0.10%	0.07%	0.10%	0.01%	0.11%	0.06%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchisees	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										
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 Gallies	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										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,915	3	12	2	12	1	13	
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										
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	0	0	
304.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Tranam. & Distribution	W CUST.	345,437	97	335	67	355	27	368	
333.4	Services	W CUST.	485,935	137	471	94	499	38	518	
334.4	Meters & Meter Installation	W CUST.	520,362	148	504	101	535	40	555	
335.4	Hydrants	W CUST.	19,048	5	18	4	20	1	20	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,382,796	389	1,340	256	1,421	107	1,474	844

(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 12/31/95

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
			438 Herald Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Holidays	576 Imperial Terrace	760 Intercession City	170 Interlachen Lake Est
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		103,173	174	86	111	53	241	253	246
Customer Allocation Factors (W Cust)		100.000000%	0.17%	0.08%	0.11%	0.05%	0.23%	0.25%	0.24%
WATER BLANKETS ADDITIONS									
INTANGIBLE PLANT									
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									
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 Gallies	W CUST.	0	0	0	0	0	0	0
308.2	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
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0
WATER TREATMENT PLANT									
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0
320.3	Water Treatment Eq.	W CUST.	12,015	20	11	13	6	26	29
321.3	Permeators	W CUST.	0	0	0	0	0	0	0
339.3	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0
TRANSMISSION & DISTRIBUTION PLANT									
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	0	0
330.4	Dist., Reservoirs	W CUST.	0	0	0	0	0	0	0
331.4	Transm. & Distribution	W CUST.	345,437	583	321	372	177	607	847
333.4	Services	W CUST.	485,935	820	452	523	250	1,135	1,192
334.4	Meters & Meter Installation	W CUST.	520,362	878	484	560	267	1,210	1,276
335.4	Hydrants	W CUST.	19,048	32	18	20	10	44	47
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0
TOTAL			1,382,796	2,332	1,267	1,468	710	3,230	3,391

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			1802 Jungle Den	1094 Keystone Heights	1701 Kingwood Blaver	773 Lake Ajay Estate	325 Lake Brawley	104 Lake Conway Park	323 Lake Harriet Estates	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		103,173	113	968	62	85	64	85	282	
Customer Allocation Factors (W/Cust)		100.000000%	0.11%	0.96%	0.06%	0.08%	0.06%	0.08%	0.27%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchise	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	13	115	7	10	10	33	
321.3	Permeators	W CUST.	0	0	0	0	0	0	0	
339.3	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	345,437	378	3,301	208	285	221	285	
333.4	Services	W CUST.	485,935	532	4,644	292	400	311	400	
334.4	Meters & Meter Installation	W CUST.	520,362	570	4,973	313	429	333	429	
335.4	Hydrants	W CUST.	19,048	21	182	11	16	12	16	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,362,796	1,515	13,215	831	1,139	885	1,139	3,780

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			1054 Lakeview Villas	675 Lakem Heights	2461 Lakem Lakes	2602 Marco Shores	1104 Marion Oaks	330 Meredith Manor	562 Morningview	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		103,173	12	391	243	290	2,514	631	36	
Customer Allocation Factors (W Cust)		100.000000%	0.01%	0.38%	0.24%	0.28%	2.44%	0.63%	0.03%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
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										
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 Outlet	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										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	1	48	28	34	293	78	
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										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	345,437	40	1,309	814	971	8,417	2,180	
333.4	Services	W CUST.	485,935	57	1,842	1,145	1,366	11,841	3,068	
334.4	Meters & Meter Installation	W CUST.	520,362	61	1,972	1,226	1,463	12,880	3,283	
335.4	Hydrants	W CUST.	19,048	2	72	45	54	464	120	
309.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,382,796	161	5,240	3,257	3,867	33,694	8,725	482

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			903 Oak Forest	1702 Oakwood	579 Palmdale Country Club	440 Palms Port	1420 Palms Terrace	550 Palms Mobile Home Park	564 Picoles Island	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		163,173	143	203	34	89	1,106	58	132	
Customer Allocation Factors (W Cust)		100.000000%	0.14%	0.20%	0.09%	0.10%	1.19%	0.06%	0.19%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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 Gallies	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	17	24	4	12	138	7	
321.3	Permeators	W CUST.	0	0	0	0	0	0	0	
339.3	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	345,437	479	680	114	331	3,971	194	
333.4	Services	W CUST.	485,935	874	956	190	468	5,586	273	
334.4	Meters & Meter Installation	W CUST.	520,362	721	1,024	171	499	5,882	293	
335.4	Hydrants	W CUST.	19,048	26	37	6	18	219	11	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,382,796	1,917	2,721	456	1,327	15,896	777	1,769
					5,441					

(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.

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

Allocation Factor	Allocation Base	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
			907 Pine Ridge	782 Pine Ridge Estates	553 Piney Woods	967 Point O'Woods	443 Pipers Park	1985 Postmaster Village	578 Quail Ridge
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		103,179	645	212	167	344	167	156	15
Customer Allocation Factors (W Cust)		100.000000%	0.64%	0.21%	0.16%	0.33%	0.16%	0.15%	0.01%
WATER BLANKETS ADDITIONS									
INTANGIBLE PLANT									
301.1	Organization	0	0	0	0	0	0	0	0
302.1	Franchises	0	0	0	0	0	0	0	0
309.1	Other Plant & Misc.	0	0	0	0	0	0	0	0
SOURCE OF SUPPLY PLANT									
303.2	Land & Land Rights	0	0	0	0	0	0	0	0
304.2	Structures & Improvements	0	0	0	0	0	0	0	0
305.2	Collect. & Impound.	0	0	0	0	0	0	0	0
306.2	Lake, River & Other	0	0	0	0	0	0	0	0
307.2	Wells & Springs	0	0	0	0	0	0	0	0
308.2	Infiltration Galleries	0	0	0	0	0	0	0	0
308.2	Supply Mains	0	0	0	0	0	0	0	0
310.2	Power Generation Eq.	0	0	0	0	0	0	0	0
311.2	Pumping Equipment	0	0	0	0	0	0	0	0
309.2	Other Plant & Misc.	0	0	0	0	0	0	0	0
WATER TREATMENT PLANT									
303.3	Land & Land Rights	0	0	0	0	0	0	0	0
304.3	Structures & Improvements	0	0	0	0	0	0	0	0
320.3	Water Treatment Eq.	12,015	77	25	10	40	10	18	2
321.3	Permeators	0	0	0	0	0	0	0	0
309.3	Other Plant & Misc.	0	0	0	0	0	0	0	0
TRANSMISSION & DISTRIBUTION PLANT									
303.4	Land & Land Rights	0	0	0	0	0	0	0	0
304.4	Structures & Improvements	0	0	0	0	0	0	0	0
330.4	Dist. Reservoirs	0	0	0	0	0	0	0	0
331.4	Transm. & Distribution	345,437	2,227	710	559	1,152	550	522	50
333.4	Services	485,835	3,132	998	787	1,620	787	735	71
334.4	Meters & Meter Installation	520,362	3,354	1,089	842	1,735	842	787	76
335.4	Hydrants	19,048	123	39	31	64	31	29	3
339.4	Other Plant & Misc.	0	0	0	0	0	0	0	0
TOTAL		1,362,796	8,913	2,841	2,238	4,811	2,238	2,091	201

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPBC	FPBC	FPBC	FPBC	FPBC	
			442 River Geve	438 River Park	808 Rosemont	1115 Salt Springs	1118 Samba Villes	574 Silver Lake Est.	473 Silver Lake Oaks	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		103,173	165	352	120	116	2	1,348	28	
Customer Allocation Factors (W Cust)		100.000000%	0.10%	0.34%	0.12%	0.11%	0.00%	1.30%	0.02%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
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 Gallies	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	12	41	14	14	157	3	
321.3	Permeators	W CUST.	0	0	0	0	0	0	0	
339.3	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	345,437	352	1,179	402	388	7	4,507	
333.4	Services	W CUST.	485,835	495	1,858	565	548	8	8,340	
334.4	Meters & Meter Installation	W CUST.	520,362	530	1,775	605	585	10	8,789	
335.4	Hydrants	W CUST.	19,048	19	65	22	21	0	249	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,382,796	1,407	4,716	1,608	1,555	27	18,040	348

(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.

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

Allocation Factor	Allocation Basis	FPSC								
		TOTAL WATER	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1401 Sugar Mill	889 Sugemill Woods	2801 Sunny Hills	540 Sunshine Parkway	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)										
Average No. of Customers		103,173	114	82	7	621	2,368	426	10	
Customer Allocation Factors (W Cust)		100.000000%	0.11%	0.08%	0.01%	0.60%	2.18%	0.41%	0.01%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
307.1	Organization	W CUST.	0	0	0	0	0	0	0	0
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	0
339.1	Other Plant & Misc.	W CUST.	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
304.2	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	0
305.2	Collect. & Impound.	W CUST.	0	0	0	0	0	0	0	0
306.2	Lake, River & Other	W CUST.	0	0	0	0	0	0	0	0
307.2	Wells & Springs	W CUST.	0	0	0	0	0	0	0	0
308.2	Infiltration Galleries	W CUST.	0	0	0	0	0	0	0	0
309.2	Supply Mains	W CUST.	0	0	0	0	0	0	0	0
310.2	Power Generation Eq.	W CUST.	0	0	0	0	0	0	0	0
311.2	Pumping Equipment	W CUST.	0	0	0	0	0	0	0	0
339.2	Other Plant & Misc.	W CUST.	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
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	0
320.3	Water Treatment Eq.	W CUST.	12,015	13	10	1	72	262	50	1
321.3	Permeators	W CUST.	0	0	0	0	0	0	0	0
339.3	Other Plant & Misc.	W CUST.	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
304.4	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	0
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	0
331.4	Transm. & Distribution	W CUST.	345,437	382	275	23	2,979	7,520	1,428	33
333.4	Services	W CUST.	485,835	537	388	33	2,925	10,578	2,008	47
334.4	Meters & Meter Installation	W CUST.	520,362	575	414	35	3,132	11,328	2,149	50
335.4	Hydrants	W CUST.	19,048	21	15	1	115	415	79	2
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	0
TOTAL			1,362,796	1,528	1,099	94	8,323	30,102	5,710	134

(1) Adjusted for sale of Venica 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

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

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC 781 Tropical Park	FPSC 106 University Shores	FPSC 347 Venetian Village	FPSC 447 Walden	FPSC 122 Westmont	FPSC 783 Windsong	FPSC 686 Woodmere	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		103,173	543	3,282	138	135	131	105	1,187	
Customer Allocation Factors (W Cust)		100.000000%	0.53%	3.28%	0.13%	0.13%	0.13%	0.10%	1.13%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
304.2	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
305.2	Collect. & Inpound.	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 Gallies	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	63	394	18	15	12	138	
321.3	Permeators	W CUST.	0	0	0	0	0	0	0	
339.3	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	345,437	1,818	11,323	455	439	352	3,907	
333.4	Services	W CUST.	485,835	2,557	15,929	641	636	617	5,498	
334.4	Meters & Meter Installation	W CUST.	520,362	2,739	17,057	688	661	530	5,688	
335.4	Hydrants	W CUST.	19,948	100	624	25	24	19	215	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,382,796	7,278	45,328	1,823	1,809	1,750	1,407	15,641

(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.

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ALLOCATION OF WATER BLANKETS (01.1010.3XXX) - WATER ADDITIONS
 - 12 Month Additions Ended 12/31/85

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	SUBTOTAL FPSC UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
			446 Wootens	1427 Zephyr Shore		Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise	1298 Geneva Lake Est.	
AVERAGE NO. OF CUSTOMERS (12/31/85) - Water: (1)										
Average No. of Customers		103,173	21	484	53,880	0	2,952	218	87	
Customer Allocation Factors (W Cust)		100.000000%	0.02%	0.47%	53.08%	0.00%	2.86%	0.21%	0.08%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
301.1	Organization	W CUST.	0	0	0	0	0	0	0	
302.1	Franchises	W CUST.	0	0	0	0	0	0	0	
339.1	Other Plant & Misc.	W CUST.	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	
304.2	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
305.2	Collect. & Inpound.	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 Gallies	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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	2	58	6,485	344	25	10	
321.3	Permeators	W CUST.	0	0	0	0	0	0	0	
339.3	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	345,437	70	1,820	188,457	9,884	730	291	
333.4	Services	W CUST.	485,835	99	2,280	262,294	13,904	1,027	410	
334.4	Meters & Meter Installation	W CUST.	520,262	106	2,441	280,877	14,888	1,100	439	
335.4	Hydrants	W CUST.	19,048	4	89	10,282	545	40	16	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,382,796	281	6,487	748,396	0	39,565	2,922	1,168

(1) Adjusted for sale of Vanica 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.

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ALLOCATION OF WATER BLANKETS (01.1010.3XXX) - WATER ADDITIONS
 - 12 Month Additions Ended 12/31/85

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	
			1279 Keystone Club Est.	985 Lakeside	2901 Lehigh	2901 Maroo Island	2301 Palm Valley	2302 Remington Forest	694 Spring Gardens	
AVERAGE NO. OF CUSTOMERS (12/31/85) - Water :			(1)							
Average No. of Customers		103,173	152	87	8,385	5,803	206	64	122	
Customer Allocation Factors (W Cust)		100.000000%	0.15%	0.08%	8.22%	5.62%	0.20%	0.06%	0.12%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
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										
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 Gallies	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										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	18	10	1,000	076	24	7	
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										
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	0	0	
330.4	Distr. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	345,437	509	291	28,744	19,429	690	214	
333.4	Services	W CUST.	485,935	710	410	40,435	27,332	970	301	
334.4	Meters & Meter Installation	W CUST.	520,382	767	439	43,299	29,268	1,009	323	
335.4	Hydrants	W CUST.	19,048	28	18	1,585	1,071	38	12	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,382,796	2,037	1,166	115,982	77,778	2,761	858	1,835

(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 12/31/95

Allocation Factor	Allocation Basis	TOTAL WATER	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	COUNTY	
			994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	219 Gibraltar Estates	1902 Harshel Heights	210 Lake Gibson	214 Orange Hill	1806 Seaboard	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		103,173	450	14,726	163	319	773	232	2,570	
Customer Allocation Factors (W Cust)		100.000000%	0.44%	14.13%	0.16%	0.31%	0.75%	0.22%	2.40%	
WATER BLANKETS ADDITIONS										
INTANGIBLE PLANT										
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										
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	
339.2	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
303.3	Land & Land Rights	W CUST.	0	0	0	0	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	0	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	52	2,181	19	37	90	300	
321.3	Permeators	W CUST.	0	0	0	0	0	0	0	
339.3	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TRANSMISSION & DISTRIBUTION PLANT										
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	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	0	0	0	0	
331.4	Transm. & Distribution	W CUST.	345,437	1,507	82,697	546	1,068	2,568	8,815	
333.4	Services	W CUST.	485,935	2,119	88,198	788	1,502	3,941	12,119	
334.4	Meters & Meter Installation	W CUST.	520,382	2,270	94,446	822	1,609	3,899	12,077	
335.4	Hydrants	W CUST.	19,048	83	3,457	30	59	143	475	
339.4	Other Plant & Misc.	W CUST.	0	0	0	0	0	0	0	
TOTAL			1,382,796	6,031	250,979	2,185	4,275	10,360	3,109	34,485

(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.

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

Allocation Factor	Allocation Basis	TOTAL WATER	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED	
			2791 Spring Hill	1901 Valencia Hills		
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)						
Average No. of Customers		195,173	24,243	354	26,787	
Customer Allocation Factors (W Cust)		100.000000%	23.89%	0.34%	27.87%	
WATER BLANKETS ADDITIONS						
INTANGIBLE PLANT						
301.1	Organization	W CUST.	0	0	0	
302.1	Franchisees	W CUST.	0	0	0	
339.1	Other Plant & Misc.	W CUST.	0	0	0	
SOURCE OF SUPPLY PLANT						
303.2	Land & Land Rights	W CUST.	0	0	0	
304.2	Structures & Improvements	W CUST.	0	0	0	
305.2	Collect & Impound.	W CUST.	0	0	0	
306.2	Lake, River & Other	W CUST.	0	0	0	
307.2	Wells & Springs	W CUST.	0	0	0	
308.2	Infiltration Galleries	W CUST.	0	0	0	
309.2	Supply Mains	W CUST.	0	0	0	
310.2	Power Generation Eq.	W CUST.	0	0	0	
311.2	Pumping Equipment	W CUST.	0	0	0	
339.2	Other Plant & Misc.	W CUST.	0	0	0	
WATER TREATMENT PLANT						
303.3	Land & Land Rights	W CUST.	0	0	0	
304.3	Structures & Improvements	W CUST.	0	0	0	
320.3	Water Treatment Eq.	W CUST.	12,015	2,835	41	
321.3	Permeators	W CUST.	0	0	0	
339.3	Other Plant & Misc.	W CUST.	0	0	0	
TRANSMISSION & DISTRIBUTION PLANT						
303.4	Land & Land Rights	W CUST.	0	0	0	
304.4	Structures & Improvements	W CUST.	0	0	0	
330.4	Dist. Reservoirs	W CUST.	0	0	0	
331.4	Transm. & Distribution	W CUST.	345,437	81,504	1,185	
333.4	Services	W CUST.	495,935	114,853	1,887	
334.4	Meters & Meter Installation	W CUST.	520,382	122,778	1,785	
335.4	Hydrants	W CUST.	19,048	4,484	65	
339.4	Other Plant & Misc.	W CUST.	0	0	0	
TOTAL			1,382,798	326,262	4,745	385,421

(1) Adjusted for sale of Valencia 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.

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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	35,248	8,455	N/A	N/A	N/A	43,703	35,248	8,455	N/A	
Customer Allocation Factors (S Cust)		100.0000%	80.6336%	19.3665%	N/A	N/A	N/A	100.0000%	80.6336%	19.3665%	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	21,220	5,090	0	0	26,310	21,220	5,090	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	10,082	2,418	0	0	12,500	10,082	2,418	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	66,816	15,835	0	0	81,852	66,816	15,835	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	97,318	23,344	0	0	0	120,662	97,318	23,344	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.

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

Allocation Factor	Allocation Basis	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
				1918 Amelia Island	990 Apache Shores	322 Apple Valley	990 Beacon Hills	472 Beecher's Point	2302 Bernt Store
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		43,709	35,248	1,278	113	167	2,835	18	332
Customer Allocation Factors (S Cust)		100.000000%	80.89%	2.92%	0.28%	0.38%	8.72%	0.04%	0.78%
SEWER BLANKET ADDITIONS									
INTANGIBLE PLANT									
351.1	Organization	S CUST.	0	0	0	0	0	0	0
352.1	Franchises	S CUST.	0	0	0	0	0	0	0
389.1	Other Plant & Misc.	S CUST.	0	0	0	0	0	0	0
COLLECTION PLANT									
353.2	Land & Land Rights	S CUST.	0	0	0	0	0	0	0
354.2	Structures & Improvements	S CUST.	0	0	0	0	0	0	0
360.2	Collection Sewers - F	S CUST.	0	0	0	0	0	0	0
361.2	Collection Sewers - G	S CUST.	28,310	21,220	769	88	1,767	10	200
362.2	Special Collecting	S CUST.	0	0	0	0	0	0	0
363.2	Services to Customers	S CUST.	12,500	10,082	368	32	830	5	95
364.2	Flow Measuring Devices	S CUST.	0	0	0	0	0	0	0
365.2	Flow Measuring Installation	S CUST.	0	0	0	0	0	0	0
389.2	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0
WATER TREATMENT PLANT									
353.3	Land & Land Rights	S CUST.	0	0	0	0	0	0	0
354.3	Structures & Improvements	S CUST.	0	0	0	0	0	0	0
370.3	Receiving Wells	S CUST.	0	0	0	0	0	0	0
371.3	Pumping Equipment	S CUST.	0	0	0	0	0	0	0
389.3	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0
SYSTEM PUMPING PLANT									
353.4	Land & Land Rights	S CUST.	0	0	0	0	0	0	0
354.4	Structures & Improvements	S CUST.	81,852	66,016	2,394	212	5,487	30	622
380.4	Treatment & Disposal	S CUST.	0	0	0	0	0	0	0
381.4	Plant Sewers	S CUST.	0	0	0	0	0	0	0
382.4	Outfall Sewer Lines	S CUST.	0	0	0	0	0	0	0
389.4	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0
TOTAL			120,662	97,318	3,528	312	8,103	44	917

(1) Adjusted for sale of Verico Gardens, Lakeview 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.

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

Allocation Factor	Allocation Basis	TOTAL SEWER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			335 Cherokee	1117 Clara Park	905 Clara Springs	1808 Dalton	673 Fisher's Haven	340 FL. Cent. Comm. Park	670 Fox Run	
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)										
Average No. of Customers		43,703	134	299	808	4,817	144	43	85	
Customer Allocation Factors (S Cust)		100.000000%	0.31%	0.61%	1.57%	10.56%	0.23%	0.10%	0.22%	
SEWER BLANKET ADDITIONS										
INTANGIBLE PLANT										
351.1	Organization	S CUST.	0	0	0	0	0	0	0	
352.1	Franchise	S CUST.	0	0	0	0	0	0	0	
360.1	Other Plant & Misc.	S CUST.	0	0	0	0	0	0	0	
COLLECTION PLANT										
353.2	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	
354.2	Structures & Improvements	S CUST.	0	0	0	0	0	0	0	
360.2	Collection Sewers - F	S CUST.	0	0	0	0	0	0	0	
361.2	Collection Sewers - G	S CUST.	28,310	81	180	413	2,780	87	26	
362.2	Special Collecting	S CUST.	0	0	0	0	0	0	0	
363.2	Services to Customers	S CUST.	12,500	38	76	188	1,321	41	12	
364.2	Flow Measuring Devices	S CUST.	0	0	0	0	0	0	0	
365.2	Flow Measuring Installation	S CUST.	0	0	0	0	0	0	0	
369.2	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
353.3	Land & Land Rights	S CUST.	0	0	0	8	0	0	0	
354.3	Structures & Improvements	S CUST.	0	0	0	0	0	0	0	
370.3	Receiving Wells	S CUST.	0	0	0	0	0	0	0	
371.3	Pumping Equipment	S CUST.	0	0	0	0	0	0	0	
369.3	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
SYSTEM PUMPING PLANT										
353.4	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	
354.4	Structures & Improvements	S CUST.	81,852	251	498	1,285	8,647	270	81	
380.4	Treatment & Disposal	S CUST.	0	0	0	0	0	0	0	
381.4	Plant Sewers	S CUST.	0	0	0	0	0	0	0	
382.4	Outfall Sewer Lines	S CUST.	0	0	0	0	0	0	0	
389.4	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
TOTAL			120,662	370	734	1,894	12,747	368	110	271

(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.

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

Allocation Factor	Allocation Basis	TOTAL SEWER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			875 Holiday Haven	1802 Jungle Doe	876 Leland Heights	2401 Lakeside Lakeside	2802 Marco Shores	1906 Marion Oaks	230 Meredith Manor	
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)										
Average No. of Customers		43,703	92	118	389	229	299	1,332	26	
Customer Allocation Factors (S Cust)		100.000000%	0.21%	0.27%	0.86%	0.52%	0.56%	3.05%	0.08%	
SEWER BLANKET ADDITIONS										
INTANGIBLE PLANT										
351.1	Organization	\$ CUST.	0	0	0	0	0	0	0	
352.1	Franchise	\$ CUST.	0	0	0	0	0	0	0	
389.1	Other Plant & Misc.	\$ CUST.	0	0	0	0	0	0	0	
COLLECTION PLANT										
353.2	Land & Land Rights	\$ CUST.	0	0	0	0	0	0	0	
354.2	Structures & Improvements	\$ CUST.	0	0	0	0	0	0	0	
360.2	Collection Sewers - F	\$ CUST.	0	0	0	0	0	0	0	
361.2	Collection Sewers - G	\$ CUST.	26,310	55	70	234	136	132	802	
362.2	Special Collecting	\$ CUST.	0	0	0	0	0	0	0	
363.2	Services to Customers	\$ CUST.	12,500	28	33	111	86	72	361	
364.2	Flow Measuring Devices	\$ CUST.	0	0	0	0	0	0	0	
365.2	Flow Measuring Installation	\$ CUST.	0	0	0	0	0	0	0	
389.2	Other Plant & Misc. Equipment	\$ CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
353.3	Land & Land Rights	\$ CUST.	0	0	0	0	0	0	0	
354.3	Structures & Improvements	\$ CUST.	0	0	0	0	0	0	0	
370.3	Receiving Wells	\$ CUST.	0	0	0	0	0	0	0	
371.3	Pumping Equipment	\$ CUST.	0	0	0	0	0	0	0	
389.3	Other Plant & Misc. Equipment	\$ CUST.	0	0	0	0	0	0	0	
SYSTEM PUMPING PLANT										
353.4	Land & Land Rights	\$ CUST.	0	0	0	0	0	0	0	
354.4	Structures & Improvements	\$ CUST.	81,852	172	217	729	429	474	2,495	
380.4	Treatment & Disposal	\$ CUST.	0	0	0	0	0	0	0	
381.4	Plant Sewers	\$ CUST.	0	0	0	0	0	0	0	
382.4	Outfall Sewer Lines	\$ CUST.	0	0	0	0	0	0	0	
389.4	Other Plant & Misc. Equipment	\$ CUST.	0	0	0	0	0	0	0	
TOTAL			120,662	254	320	1,974	632	899	3,678	77

(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.

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

Allocation Factor	Allocation Basis	TOTAL SEWER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
			852 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	887 Point O'Woods	1116 Salt Springs	473 Silver Lake Oaks
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		43,703	38	80	1,029	28	135	113	29
Customer Allocation Factors (S Cust)		100.000000%	0.08%	0.23%	2.35%	0.07%	0.32%	0.28%	0.06%
SEWER BLANKET ADDITIONS									
INTANGIBLE PLANT									
351.1	Organization	S CUST.	0	0	0	0	0	0	0
352.1	Franchise	S CUST.	0	0	0	0	0	0	0
369.1	Other Plant & Misc.	S CUST.	0	0	0	0	0	0	0
COLLECTION PLANT									
353.2	Land & Land Rights	S CUST.	0	0	0	0	0	0	0
354.2	Structures & Improvements	S CUST.	0	0	0	0	0	0	0
360.2	Collection Sewers - F	S CUST.	0	0	0	0	0	0	0
361.2	Collection Sewers - G	S CUST.	29,210	22	80	819	17	83	18
362.2	Special Collecting	S CUST.	0	0	0	0	0	0	0
363.2	Services to Customers	S CUST.	12,500	10	28	294	8	30	7
364.2	Flow Measuring Devices	S CUST.	0	0	0	0	0	0	0
365.2	Flow Measuring Installation	S CUST.	0	0	0	0	0	0	0
369.2	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0
WATER TREATMENT PLANT									
353.3	Land & Land Rights	S CUST.	0	0	0	0	0	0	0
354.3	Structures & Improvements	S CUST.	0	0	0	0	0	0	0
370.3	Receiving Wells	S CUST.	0	0	0	0	0	0	0
371.3	Pumping Equipment	S CUST.	0	0	0	0	0	0	0
369.3	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0
SYSTEM PUMPING PLANT									
353.4	Land & Land Rights	S CUST.	0	0	0	0	0	0	0
354.4	Structures & Improvements	S CUST.	81,892	67	185	1,927	54	258	40
360.4	Treatment & Disposal	S CUST.	0	0	0	0	0	0	0
381.4	Plant Sewers	S CUST.	0	0	0	0	0	0	0
382.4	Outfall Sewer Lines	S CUST.	0	0	0	0	0	0	0
389.4	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0
TOTAL			120,662	90	273	2,941	80	381	72

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

Allocation Factor	Allocation Basis	TOTAL SEWER	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			1113 South Forty	1801 Seger Mill	999 Segersmill Woods	2801 Sunny Hills	880 Sunshine Parkway	108 University Shores	887 Venetian Village	
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)										
Average No. of Customers		43,703	33	615	2,180	176	9	3,163	88	
Customer Allocation Factors (S Cust)		100.000000%	0.06%	1.41%	5.01%	0.41%	0.02%	7.24%	0.20%	
SEWER BLANKET ADDITIONS										
INTANGIBLE PLANT										
351.1	Organization	S CUST.	0	0	0	0	0	0	0	
352.1	Franchises	S CUST.	0	0	0	0	0	0	0	
360.1	Other Plant & Misc.	S CUST.	0	0	0	0	0	0	0	
COLLECTION PLANT										
353.2	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	
354.2	Structures & Improvements	S CUST.	0	0	0	0	0	0	0	
360.2	Collection Sewers - F	S CUST.	0	0	0	0	0	0	0	
361.2	Collection Sewers - G	S CUST.	26,210	20	370	1,318	107	5	1,904	
362.2	Special Collecting	S CUST.	0	0	0	0	0	0	0	
363.2	Services to Customers	S CUST.	12,500	0	170	626	51	3	905	
364.2	Flow Measuring Devices	S CUST.	0	0	0	0	0	0	0	
365.2	Flow Measuring Installation	S CUST.	0	0	0	0	0	0	0	
369.2	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
353.3	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	
354.3	Structures & Improvements	S CUST.	0	0	0	0	0	0	0	
370.3	Receiving Wells	S CUST.	0	0	0	0	0	0	0	
371.3	Pumping Equipment	S CUST.	0	0	0	0	0	0	0	
380.3	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
SYSTEM PUMPING PLANT										
353.4	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	
354.4	Structures & Improvements	S CUST.	81,852	62	1,152	4,100	333	17	5,924	
360.4	Treatment & Disposal	S CUST.	0	0	0	0	0	0	0	
381.4	Plant Sewers	S CUST.	0	0	0	0	0	0	0	
382.4	Outfall Sewer Lines	S CUST.	0	0	0	0	0	0	0	
389.4	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
TOTAL			120,662	91	1,668	8,044	491	25	8,733	237

(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.

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ALLOCATION OF SEWER BLANKETS (02.1010.3XXX) - SEWER ADDITIONS
 - 12 Month Additions Ended 12/31/85

Allocation Factor	Allocation Base	TOTAL SEWER	FPSC	FPSC	SUBTOTAL FPSC UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
			000 Woodmere	1427 Zephyr Shores		Bassonville Lakes	2201 Deep Creek	1807 Enterprise	2801 Lehigh	
AVERAGE NO. OF CUSTOMERS (12/31/85) - SEWER: (1)										
Average No. of Customers		43,703	1,122	482	22,815	0	3,003	128	8,791	
Customer Allocation Factors (S Cust)		100.000000%	2.57%	1.10%	51.75%	0.00%	6.87%	0.29%	15.54%	
SEWER BLANKET ADDITIONS										
INTANGIBLE PLANT										
351.1	Organization	S CUST.	0	0	0	0	0	0	0	
352.1	Franchise	S CUST.	0	0	0	0	0	0	0	
359.1	Other Plant & Misc.	S CUST.	0	0	0	0	0	0	0	
COLLECTION PLANT										
353.2	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	
354.2	Structures & Improvements	S CUST.	0	0	0	0	0	0	0	
360.2	Collection Sewers - F	S CUST.	0	0	0	0	0	0	0	
361.2	Collection Sewers - G	S CUST.	26,310	875	290	13,815	1,808	77	4,088	
362.2	Special Collecting	S CUST.	0	0	0	0	0	0	0	
363.2	Service to Customers	S CUST.	12,500	321	138	6,480	859	37	1,942	
364.2	Flow Measuring Devices	S CUST.	0	0	0	0	0	0	0	
365.2	Flow Measuring Installation	S CUST.	0	0	0	0	0	0	0	
369.2	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
353.3	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	
354.3	Structures & Improvements	S CUST.	0	0	0	0	0	0	0	
370.3	Receiving Wells	S CUST.	0	0	0	0	0	0	0	
371.3	Pumping Equipment	S CUST.	0	0	0	0	0	0	0	
369.3	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
SYSTEM PUMPING PLANT										
353.4	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	
354.4	Structures & Improvements	S CUST.	81,852	2,101	603	42,358	5,824	240	12,718	
360.4	Treatment & Disposal	S CUST.	0	0	0	0	0	0	0	
361.4	Plant Sewers	S CUST.	0	0	0	0	0	0	0	
362.4	Outfall Sewer Lines	S CUST.	0	0	0	0	0	0	0	
369.4	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
TOTAL			120,882	3,088	1,231	92,436	0	8,291	283	18,750

(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 SEWER BLANKETS (02.1010.3XXQ) - SEWER ADDITIONS
 - 12 Month Additions Ended 12/31/95

Allocation Factor	Allocation Basis	TOTAL SEWER	FPSC	FPSC	FPSC	FPSC	SUBTOTAL FPSC NON-UNIFORM	COUNTY	COUNTY	
			NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM		210 Lake Gibson	1000 Sandboard	
			2801 Marco Island	804 Spring Gardens	2101 Tropical Isles	804 Valencia Terrace				
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)										
Average No. of Customers		43,703	1,920	122	219	450	12,833	287	2,504	
Customer Allocation Factors (\$ Cust)		100.000000%	4.36%	0.28%	0.50% #	1.03%	28.81%	0.61%	5.76%	
SEWER BLANKET ADDITIONS										
INTANGIBLE PLANT										
351.1	Organization	S CUST.	0	0	0	0	0	0	0	
362.1	Franchises	S CUST.	0	0	0	0	0	0	0	
389.1	Other Plant & Misc.	S CUST.	0	0	0	0	0	0	0	
COLLECTION PLANT										
353.2	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	
354.2	Structures & Improvements	S CUST.	0	0	0	0	0	0	0	
360.2	Collection Sewers - F	S CUST.	0	0	0	0	0	0	0	
361.2	Collection Sewers - G	S CUST.	28,310	1,158	73	132	271	7,805	181	
362.2	Special Collecting	S CUST.	0	0	0	0	0	0	0	
363.2	Services to Customers	S CUST.	12,500	540	35	83	129	3,813	78	
364.2	Flow Measuring Devices	S CUST.	0	0	0	0	0	0	0	
365.2	Flow Measuring Installation	S CUST.	0	0	0	0	0	0	0	
389.2	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
WATER TREATMENT PLANT										
353.3	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	
354.3	Structures & Improvements	S CUST.	0	0	0	0	0	0	0	
370.3	Receiving Wells	S CUST.	0	0	0	0	0	0	0	
371.3	Pumping Equipment	S CUST.	0	0	0	0	0	0	0	
389.3	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
SYSTEM PUMPING PLANT										
353.4	Land & Land Rights	S CUST.	0	0	0	0	0	0	0	
354.4	Structures & Improvements	S CUST.	81,852	3,598	228	410	843	23,880	500	
380.4	Treatment & Disposal	S CUST.	0	0	0	0	0	0	0	
381.4	Plant Sewers	S CUST.	0	0	0	0	0	0	0	
382.4	Outfall Sewer Lines	S CUST.	0	0	0	0	0	0	0	
389.4	Other Plant & Misc. Equipment	S CUST.	0	0	0	0	0	0	0	
TOTAL			120,862	5,301	337	605	1,242	34,879	737	0,886

(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.

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ALLOCATION OF SEWER BLANKETS (02.1010.3000) - SEWER ADDITIONS
 - 12 Month Additions Ended 12/31/95

Allocation Factor	Allocation Basis	COUNTY		SUBTOTAL COUNTY REGULATED
		2701 Spring Hill	1991 Venice Hills	
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)				
Average No. of Customers		43,703	3,311	8,455
Customer Allocation Factors (S Cust)		100.000000%	12.15%	19.35%
SEWER BLANKET ADDITIONS				
INTANGIBLE PLANT				
351.1	Organization	\$ CUST.	0	0
352.1	Franchise	\$ CUST.	0	0
389.1	Other Plant & Misc.	\$ CUST.	0	0
COLLECTION PLANT				
353.2	Land & Land Rights	\$ CUST.	0	0
354.2	Structures & Improvements	\$ CUST.	0	0
360.2	Collection Sewers - F	\$ CUST.	0	0
361.2	Collection Sewers - G	\$ CUST.	26,310	213
362.2	Special Collecting	\$ CUST.	0	0
363.2	Services to Customers	\$ CUST.	12,500	101
364.2	Flow Measuring Devices	\$ CUST.	0	0
365.2	Flow Measuring Installation	\$ CUST.	0	0
389.2	Other Plant & Misc. Equipment	\$ CUST.	0	0
WATER TREATMENT PLANT				
353.3	Land & Land Rights	\$ CUST.	0	0
354.3	Structures & Improvements	\$ CUST.	0	0
370.3	Receiving Wells	\$ CUST.	0	0
371.3	Pumping Equipment	\$ CUST.	0	0
389.3	Other Plant & Misc. Equipment	\$ CUST.	0	0
SYSTEM PUMPING PLANT				
353.4	Land & Land Rights	\$ CUST.	0	0
354.4	Structures & Improvements	\$ CUST.	81,852	661
389.4	Treatment & Disposal	\$ CUST.	0	0
381.4	Plant Sewers	\$ CUST.	0	0
382.4	Outfall Sewer Lines	\$ CUST.	0	0
389.4	Other Plant & Misc. Equipment	\$ CUST.	0	0
TOTAL			120,662	14,963
			973	22,944

(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.

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**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 (12/31/06): (1)												
Average No. of Customers			164,801	125,152	10,882	111,772	83,015	28,757	50,592	42,137	8,455	2,437
Customer Allocation Factors (Cust)			100.000000%	75.941287%	6.609183%	67.822404%	50.372574%	17.449530%	30.696843%	25.568413%	5.130430%	1.478753%
UNFUNDED OPEB @ 12/31/06:		CUST.	1,061,144	805,846	255,298	719,683	534,529	185,165	325,759	271,318	54,441	15,662
UNFUNDED OPEB @ 12/31/06:		CUST.	1,408,178	1,070,146	338,030	955,737	708,842	246,895	432,601	360,304	72,297	20,838
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/06:		CUST.	1,235,160	937,996	297,164	837,715	622,186	215,530	379,180	315,811	63,369	18,265

(1) Adjusted for sale of Verice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura 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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	111,772	83,015	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	50.372874%	0.890165%	0.092232%	0.575846%	0.042475%	1.844042%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,081,144	719,693	534,529	9,446	979	8,111	451	19,568
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	955,737	709,842	12,544	1,300	8,115	599	25,986
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	837,715	622,186	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.

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	906 Citrus Springs	994 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	43	363	126	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.026092%	0.232402%	0.076456%	0.402910%	0.212984%	1.089192%	0.044803%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	277	2,466	811	4,275	2,260	11,558	478
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,178	368	3,275	1,077	5,678	3,001	15,349	633
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	322	2,871	944	4,977	2,631	13,453	555

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

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

UNFUNDED OPEB ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Dextreyler Shores	1806 Daltona	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
	Average No. of Customers	164,801	125	22,844	60	249	173	160	123
	Customer Allocation Factors (Cust)	100.000000%	0.075849%	13.861566%	0.036408%	0.151081%	0.104875%	0.108223%	0.074835%
	UNFUNDED OPEB @ 12/31/96:	CUST. 1,061,144	805	147,091	386	1,603	1,114	1,159	792
	UNFUNDED OPEB @ 12/31/96:	CUST. 1,409,176	1,069	195,334	513	2,129	1,479	1,539	1,052
	13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST. 1,235,180	937	171,213	450	1,866	1,297	1,349	822

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

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ALLOCATION OF UNFUNDED OPEB - WATER
 - 13 Month Average Balance Ended 12/31/98

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	673 Fleherman's Haven	772 Fountain	679 Fox Run	558 Friendly Center	982 Golden Terrace	988 Gospel Inld Estate	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water : (1)									
Average No. of Customers		164,801	139	29	100	20	105	8	110
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017597%	0.060679%	0.012136%	0.064320%	0.004854%	0.066747%
UNFUNDED OPEB @ 12/31/98:	CUST.	1,061,144	895	187	644	129	583	52	708
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	1,189	248	855	171	906	68	941
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/98:	CUST.	1,235,160	1,042	217	749	150	794	60	824

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermita Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Highlights	570 Impartal Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	53	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.038226%	0.105582%	0.058252%	0.067354%	0.032160%	0.148237%	0.153518%
UNFUNDED OPEB @ 12/31/96:	CUST.	1,081,144	408	1,120	618	715	341	1,552	1,629
UNFUNDED OPEB @ 12/31/98:	CUST.	1,408,176	539	1,488	821	949	453	2,061	2,163
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	<u>1,235,160</u>	<u>472</u>	<u>1,304</u>	<u>720</u>	<u>832</u>	<u>397</u>	<u>1,806</u>	<u>1,896</u>

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

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

UNFUNDED OPEB ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	476 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingwood Manor	773 Lake Ajay Estates	325 Lake Brentley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :		(1)							
Average No. of Customers		164,801	248	113	886	62	85	68	85
Customer Allocation Factors (Cust)		100.000000%	0.149271%	0.068568%	0.538297%	0.037821%	0.051577%	0.040048%	0.051577%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	1,584	728	6,349	399	547	425	547
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	2,103	968	8,431	530	727	564	727
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	1,844	947	7,390	465	637	495	637

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

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Lakeri Heights	2401 Leisure Lakes	2602 Marco Shores	1106 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)								
Average No. of Customers		164,801	282	12	391	243	290	2,514
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007282%	0.237256%	0.147451%	0.175970%	1.525476%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	1,816	77	2,518	1,565	1,867	16,187
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	2,411	103	3,343	2,078	2,480	21,497
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	2,114	90	2,930	1,821	2,174	18,842

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

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	893 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1428 Palm Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	651	36	143	203	34	99	1,186
Customer Allocation Factors (Cust)		100.000000%	0.395022%	0.021845%	0.086771%	0.123179%	0.020631%	0.080072%	0.719856%
UNFUNDED OPEB @ 12/31/96:	CUST.	1,061,144	4,192	232	921	1,307	218	637	7,637
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	5,567	308	1,223	1,736	291	847	10,141
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	4,879	270	1,072	1,521	255	742	8,889

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

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	550 Palme Mobile Home Park	584 Piccola Island	907 Pine Ridge	782 Pine Ridge Estate	553 Piney Woods	987 Point O'Woods
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)								
Average No. of Customers		164,801	58	132	665	212	167	344
Customer Allocation Factors (Cust)		100.000000%	0.035194%	0.080097%	0.403517%	0.128640%	0.101334%	0.208737%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	373	850	4,282	1,365	1,075	2,215
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	496	1,129	5,688	1,813	1,428	2,941
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	435	989	4,984	1,589	1,252	2,578

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

464

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

UNFUNDED OPEB ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	443 Powers Park	1095 Postmaster Village	578 Quail Ridge	442 River Grove	438 River Park	888 Rosemont	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :		(1)							
Average No. of Customers		164,801	167	156	15	105	352	120	116
Customer Allocation Factors (Cust)		100.000000%	0.101334%	0.094660%	0.009102%	0.063713%	0.213591%	0.072815%	0.070386%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	1,075	1,004	97	676	2,267	773	747
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	1,428	1,334	128	898	3,010	1,026	992
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	<u>1,235,160</u>	<u>1,252</u>	<u>1,168</u>	<u>112</u>	<u>767</u>	<u>2,636</u>	<u>899</u>	<u>869</u>

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

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	1116 Samira Villas	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	2	1,346	28	114	82	7	621
Customer Allocation Factors (Cust)		100.000000%	0.001214%	0.816743%	0.015777%	0.069174%	0.049757%	0.004248%	0.376818%
UNFUNDED OPEB @ 12/31/96:	CUST.	1,061,144	13	8,667	167	734	828	45	3,999
UNFUNDED OPEB @ 12/31/96:	CUST.	1,408,176	17	11,509	222	975	701	60	5,310
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	<u>1,235,160</u>	<u>15</u>	<u>10,088</u>	<u>195</u>	<u>854</u>	<u>815</u>	<u>52</u>	<u>4,654</u>

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

466

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

UNFUNDED OPEB ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	968 Sugar Mill Woods	2901 Sunny Hills	580 Sunshine Parkway	781 Tropical Park	108 University Shore	567 Venetian Village	447 Wetuka
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :		(1)							
Average No. of Customers		164,801	2,246	426	10	543	3,382	138	135
Customer Allocation Factors (Cust)		100.000000%	1.362856%	0.258494%	0.006068%	0.329488%	2.052172%	0.082524%	0.081917%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,081,144	14,462	2,743	64	3,496	21,777	876	889
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	19,205	3,643	86	4,643	28,919	1,163	1,154
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	16,833	3,193	75	4,070	26,348	1,019	1,012

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

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC		FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	122 Westmont	783 Windsong	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	131	105	1,167	21	484	55,690	8,599
Customer Allocation Factors (Cust)		100.000000%	0.079490%	0.063713%	0.708127%	0.012743%	0.293688%	33.792271%	5.217808%
UNFUNDED OPEB @ 12/31/96:	CUST.	1,061,144	844	676	7,514	135	3,116	358,585	55,368
UNFUNDED OPEB @ 12/31/98:	CUST.	1,409,176	1,120	888	9,979	180	4,139	476,193	73,528
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/98:	CUST.	1,235,160	982	787	8,748	157	3,626	417,389	64,448

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

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

UNFUNDED OPEB ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	2201 Deep Creek	1807 Enterprise	1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2801 Marco Island
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	2,952	218	87	152	87	8,585	5,803
Customer Allocation Factors (Cust)		100.000000%	1.791251%	0.132281%	0.052791%	0.092232%	0.052791%	5.209313%	3.521216%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	19,008	1,404	560	979	560	55,278	37,385
UNFUNDED OPEB @ 12/31/96:	CUST.	1,408,176	25,242	1,964	744	1,300	744	73,408	49,620
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	22,125	1,634	652	1,139	652	64,343	43,493

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

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

UNFUNDED OPEB ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	COUNTY	COUNTY		
Allocation Factor	Allocation Basis	TOTAL COMPANY	2301 Palm Valley	2302 Remington Forest	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Herald Heights
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	206	84	122	450	27,325	163	319
Customer Allocation Factors (Cust)		100.000000%	0.124999%	0.038835%	0.074029%	0.273057%	16.580603%	0.098907%	0.193567%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	1,326	412	786	2,898	175,844	1,050	2,054
UNFUNDED OPEB @ 12/31/95:	CUST.	1,409,176	1,761	547	1,043	3,848	233,650	1,394	2,728
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	1,544	480	914	3,373	204,797	1,222	2,391

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

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

UNFUNDED OPEB ALLOCATION		COUNTY	COUNTY	COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	210 Lake Gibson	214 Orange Hill	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)								
Average No. of Customers		164,801	773	232	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)		100.000000%	0.469051%	0.140776%	1.561277%	14.771148%	0.214805%	17.449530%
UNFUNDED OPEB @ 12/31/96:	CUST.	1,061,144	4,977	1,494	16,567	156,743	2,279	185,165
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	6,610	1,964	22,001	208,151	3,027	245,885
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	<u>1,236,160</u>	<u>5,794</u>	<u>1,739</u>	<u>19,284</u>	<u>182,447</u>	<u>2,653</u>	<u>215,530</u>

(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 Base	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	888 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER: (1)									
Average No. of Customers		164,801	50,592	42,137	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	30.698843%	25.568413%	0.775481%	0.068568%	0.101334%	1.780936%	0.009709%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	325,759	271,316	8,229	728	1,075	18,898	103
UNFUNDED OPEB @ 12/31/95:	CUST.	1,409,176	432,601	360,304	10,828	966	1,428	25,097	137
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	379,160	315,811	9,578	847	1,252	21,997	120

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

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ALLOCATION OF UNFUNDED OPEB - SEWER
 - 13 Month Average Balance Ended 12/31/86

UNFUNDED OPEB ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	608 Citrus Springs	1806 Dulora	673 Fisherman's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/86) - SEWER :		(1)							
Average No. of Customers		164,801	332	134	268	686	4,517	144	43
Customer Allocation Factors (Cust)		100.000000%	0.201455%	0.081310%	0.161407%	0.416280%	2.801561%	0.087378%	0.026092%
UNFUNDED OPEB @ 12/31/85:	CUST.	1,061,144	2,138	863	1,713	4,417	29,729	927	277
UNFUNDED OPEB @ 12/31/86:	CUST.	1,409,178	2,839	1,146	2,275	5,868	39,479	1,231	368
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/86:	CUST.	1,235,160	2,488	1,004	1,994	5,141	34,604	1,079	322

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Lellani Heights	2401 Leisure Lakes	2602 Marco Shores	1106 Marlon Oaks
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER: (1)									
Average No. of Customers		164,801	88	82	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.059466%	0.055825%	0.070388%	0.236042%	0.138955%	0.153518%	0.808248%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	631	592	747	2,505	1,475	1,629	8,577
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	638	787	992	3,326	1,958	2,163	11,390
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	734	690	869	2,915	1,716	1,896	9,983

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

474

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Mercedith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER: (1)									
Average No. of Customers		164,801	28	36	39	1,029	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.016950%	0.021845%	0.060072%	0.624389%	0.017597%	0.083737%	0.068568%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	180	232	637	6,626	187	689	728
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,176	239	308	847	6,799	248	1,180	988
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,180	210	270	742	7,712	217	1,034	847

(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	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	909 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	108 University Shores
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		194,801	26	33	615	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.020024%	0.373177%	1.328289%	0.108009%	0.005461%	1.918284%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,081,144	167	212	3,960	14,085	1,146	58	20,368
UNFUNDED OPEB @ 12/31/95:	CUST.	1,409,178	222	282	5,259	18,718	1,522	77	27,046
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	195	247	4,609	18,408	1,304	67	23,708

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

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Base	TOTAL COMPANY	567 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		164,801	88	1,122	482	22,615	6,889	3,003	128
Customer Allocation Factors (Cust)		100.000000%	0.052184%	0.680821%	0.292474%	13.722611%	4.180193%	1.822198%	0.077669%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,081,144	554	7,224	3,104	145,617	44,358	19,338	824
UNFUNDED OPEB @ 12/31/96:	CUST.	1,408,178	735	9,594	4,121	183,378	58,908	25,678	1,094
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	645	8,409	3,613	168,498	51,832	22,507	959

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

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

UNFUNDED OPEB ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER: (1)								
Average No. of Customers		164,801	6,791	1,320	122	219	450	19,522
Customer Allocation Factors (Cust)		100.000000%	4.120727%	1.165041%	0.074029%	0.132888%	0.273057%	11.845802%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	43,727	12,363	798	1,410	2,888	125,701
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,178	58,068	16,417	1,043	1,873	3,848	166,928
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	<u>1,225,160</u>	<u>50,898</u>	<u>14,390</u>	<u>914</u>	<u>1,641</u>	<u>3,373</u>	<u>146,315</u>

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

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

UNFUNDED OPEB ALLOCATION			COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	210 Lake Gibson	1805 Seaboard	2701 Spring Hill	1801 Valrico Hills	SUBTOTAL COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER:	(1)						
Average No. of Customers		164,801	267	2,524	5,311	353	8,455
Customer Allocation Factors (Cust)		100.000000%	0.162014%	1.531544%	3.222675%	0.214196%	5.130430%
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	1,719	16,252	34,187	2,273	54,441
UNFUNDED OPEB @ 12/31/96:	CUST.	1,408,176	2,283	21,582	45,413	3,018	72,297
13 MONTH AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	2,001	18,917	39,805	2,646	63,369

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

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

UNFUNDED OPEB ALLOCATION					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hill	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - GAS :	(1)							
Average No. of Customers		164,801	2,437	---	1,701	606	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.478753%	---	1.032154%	0.387109%	0.079490%	1.478753%
UNFUNDED OPEB @ 12/31/95	CUST.	1,061,144	15,692	---	10,953	3,896	844	15,692
UNFUNDED OPEB @ 12/31/96:	CUST.	1,409,178	20,838	---	14,545	5,173	1,120	20,838
AVERAGE UNFUNDED OPEB @ 12/31/96:	CUST.	1,235,160	18,265	---	12,749	4,534	982	18,265

(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	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		148,313	108,864	10,882	103,173	74,416	28,757	43,703	35,248	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	73.445715%	7.294743%	68.098471%	49.836929%	19.258542%	29.268387%	23.806788%	5.862501%	1.632142%	
UNFUNDED OPEB @ 12/31/84:	CUST.	713,112	523,750	188,262	492,749	355,407	137,342	208,724	168,343	40,381	11,639	
UNFUNDED OPEB @ 12/31/85:	CUST.	1,081,144	779,385	281,779	733,234	528,863	204,371	310,580	250,502	60,088	17,319	
AVERAGE UNFUNDED OPEB @ 12/31/85:	CUST.	<u>897,128</u>	<u>651,557</u>	<u>235,571</u>	<u>612,992</u>	<u>442,135</u>	<u>170,857</u>	<u>259,657</u>	<u>208,422</u>	<u>50,235</u>	<u>14,479</u>	

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

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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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	990 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	103,173	74,418	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.096471%	49.838929%	0.962500%	0.101800%	0.635578%	0.046881%	2.035322%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	492,748	355,407	7,008	726	4,532	334	14,514
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	733,234	528,863	10,426	1,080	6,744	497	21,598
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	612,992	442,135	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 - WATER
12 Month Balance Ended 12/31/95

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	235 Chestnut	1117 Citrus Park	806 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		148,213	43	383	126	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.028799%	0.258506%	0.084366%	0.444703%	0.235077%	1.202173%	0.049560%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	205	1,829	602	3,171	1,676	8,573	353
UNFUNDED OPEB @ 12/21/96:	CUST.	1,061,144	306	2,722	895	4,719	2,495	12,757	526
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	255	2,276	749	3,945	2,085	10,665	440

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deshwyler Shores	1806 Deltona	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harrie Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	125	22,844	80	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.083717%	15.299405%	0.040184%	0.166784%	0.115864%	0.120552%	0.082377%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	597	109,102	267	1,189	826	860	587
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	888	162,349	426	1,770	1,229	1,279	874
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	743	135,725	356	1,479	1,028	1,069	731

(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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	558 Friendly Center	982 Golden Terrace	986 Gospel Intl Estrata	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		148,213	139	29	100	20	106	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093093%	0.019422%	0.066973%	0.013395%	0.070992%	0.005358%	0.073671%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	664	139	478	96	506	38	525
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	968	206	711	142	753	57	782
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	826	172	594	119	630	48	654

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermita Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042193%	0.116534%	0.064294%	0.074340%	0.035488%	0.161406%	0.169443%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	301	831	456	530	253	1,151	1,208
UNFUNDED OPEB @ 12/31/96:	CUST.	1,061,144	448	1,237	682	789	377	1,713	1,796
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	<u>887,128</u>	<u>374</u>	<u>1,034</u>	<u>570</u>	<u>659</u>	<u>315</u>	<u>1,432</u>	<u>1,503</u>

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

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	225 Lake Brantley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	246	113	986	82	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.164755%	0.075660%	0.660356%	0.041524%	0.056827%	0.044202%	0.056827%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	1,175	540	4,709	296	406	315	406
UNFUNDED OPEB @ 12/31/95:	CUST.	1,081,144	1,748	803	7,007	441	804	469	604
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	897,128	1,462	671	5,858	368	505	392	505

(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	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Lillard Heights	2401 Lakeure Lakes	2602 Marco Shores	1106 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)								
Average No. of Customers		149,313	262	12	391	243	290	2,514
Customer Allocation Factors (Cust)		100.000000%	0.188885%	0.008037%	0.261868%	0.162745%	0.194223%	1.683711%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	1,347	57	1,867	1,161	1,385	12,007
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	2,004	85	2,779	1,727	2,061	17,867
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	1,675	71	2,323	1,444	1,723	14,937

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

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	993 Oak Forest	1702 Oakwood	579 Pallades Country Club	440 Palm Port	1429 Palm Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	651	36	143	203	34	99	1,186
Customer Allocation Factors (Cust)		100.000000%	0.435997%	0.024110%	0.095772%	0.135956%	0.022771%	0.066304%	0.794305%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	3,109	172	683	970	162	473	5,664
UNFUNDED OPEB @ 12/31/95:	CUST.	1,081,144	4,627	256	1,016	1,443	242	704	8,429
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	<u>667,128</u>	<u>3,868</u>	<u>214</u>	<u>850</u>	<u>1,206</u>	<u>202</u>	<u>586</u>	<u>7,046</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	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	559 Palms Mobile Home Park	564 Picciola Island	807 Pine Ridge	782 Pine Ridge Estates	553 Pinney Woods	987 Point O'Woods
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)								
Average No. of Customers		148,313	58	132	865	212	167	344
Customer Allocation Factors (Cust)		100.000000%	0.038845%	0.088405%	0.445373%	0.141984%	0.111846%	0.230389%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	277	630	3,176	1,013	798	1,843
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	412	938	4,726	1,507	1,167	2,445
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	<u>887,128</u>	<u>345</u>	<u>784</u>	<u>3,951</u>	<u>1,260</u>	<u>992</u>	<u>2,044</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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	443 Pomona Park	1095 Postmaster Village	578 Quail Ridge	442 River Grove	438 River Park	988 Rosemont	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water:	(1)								
Average No. of Customers		149,313	167	166	15	105	362	120	116
Customer Allocation Factors (Cust)		100.000000%	0.111848%	0.104479%	0.010046%	0.070322%	0.235746%	0.080368%	0.077689%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	798	745	72	501	1,681	573	554
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	1,167	1,109	107	746	2,502	853	824
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	687,128	992	927	89	624	2,091	713	689

(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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	1118 Samira Villas	574 Silver Lakes Est.	473 Silver Lakes Oaks	551 Stycroft	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	2	1,348	26	114	82	7	621
Customer Allocation Factors (Cust)		100.000000%	0.001333%	0.901462%	0.017413%	0.076350%	0.054918%	0.004668%	0.415905%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	10	6,428	124	544	392	33	2,968
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	14	9,566	185	810	563	50	4,413
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	12	7,997	154	677	487	42	3,690

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	889 Sugarmill Woods	2801 Sunny Hills	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Wetata
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	2,246	426	10	543	3,382	136	135
Customer Allocation Factors (Cust)		100.000000%	1.504223%	0.285307%	0.006897%	0.363688%	2.265041%	0.091084%	0.090414%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	10,727	2,035	48	2,593	16,152	650	645
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	15,962	3,028	71	3,859	24,035	987	959
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	13,344	2,531	59	3,226	20,094	808	802

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

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC		FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	122 Westmont	783 Windsong	888 Woodmere	446 Wootens	1427 Zephyr Shore	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	131	105	1,167	21	484	55,690	0
Customer Allocation Factors (Cust)		100.000000%	0.087735%	0.070322%	0.781580%	0.014064%	0.324151%	37.297489%	0.000000%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	626	501	5,574	100	2,312	265,973	0
UNFUNDED OPEB @ 12/31/95:	CUST.	1,051,144	931	746	8,294	149	3,440	395,780	0
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	867,128	778	624	6,934	125	2,876	330,876	0

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	2201 Deep Creek	1807 Enterprise	1298 Geneva Lake Est.	1279 Keystone Club Est.	986 Lakeside	2901 Lehigh	2601 Marco Island
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	2,952	218	87	152	87	8,585	5,803
Customer Allocation Factors (Cust)		100.000000%	1.977055%	0.146002%	0.058267%	0.101800%	0.058267%	5.749667%	3.866467%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	14,099	1,041	416	726	416	41,002	27,715
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	20,979	1,549	618	1,080	618	61,012	41,241
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	17,539	1,295	817	803	517	51,007	34,478

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2301 Palm Valley	2302 Remington Forest	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1802 Marshall Heights
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	206	64	122	450	18,726	163	319
Customer Allocation Factors (Cust)		100.000000%	0.137965%	0.042863%	0.081706%	0.301380%	12.541440%	0.109167%	0.213645%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	964	306	563	2,149	89,435	778	1,524
UNFUNDED OPEB @ 12/31/95:	CUST.	1,081,144	1,464	455	867	3,198	133,083	1,158	2,287
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,126	1,224	380	725	2,674	111,259	968	1,805

(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			COUNTY	COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	210 Lake Gibson	214 Orange Hill	1908 Seaboard	2701 Spring Hill	1901 Valrico Hills	SUBTOTAL COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)								
Average No. of Customers		148,313	773	232	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)		100.000000%	0.517704%	0.155378%	1.723226%	16.303336%	0.237086%	19.259542%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	3,692	1,108	12,289	118,261	1,691	137,342
UNFUNDED OPEB @ 12/31/95:	CUST.	1,081,144	5,494	1,649	18,288	173,002	2,516	204,371
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	4,593	1,378	15,287	144,631	2,103	170,857

(1) Adjusted for sale of Venico 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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	980 Apache Shores	332 Apple Valley	885 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,313	43,703	35,248	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.268387%	23.606786%	0.855920%	0.075680%	0.111846%	1.965669%	0.010716%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	208,724	168,343	6,104	540	798	14,017	76
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	310,590	250,502	9,083	803	1,187	20,859	114
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	259,657	209,422	7,593	671	992	17,438	95

(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 12/31/85

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burr Stree	335 Chulucota	1117 Citrus Park	908 Citrus Springs	1805 DeRosa	873 Fisherman's Heaven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/85) - SEWER: (1)									
Average No. of Customers		149,313	332	134	265	686	4,617	144	43
Customer Allocation Factors (Cust)		100.000000%	0.222352%	0.089744%	0.178149%	0.458438%	3.092162%	0.095442%	0.028799%
UNFUNDED OPEB @ 12/31/84:	CUST.	713,112	1,586	640	1,270	3,276	22,051	686	205
UNFUNDED OPEB @ 12/31/85:	CUST.	1,061,144	2,359	852	1,890	4,675	32,812	1,023	306
AVERAGE UNFUNDED OPEB @ 12/31/85:	CUST.	887,128	1,973	736	1,580	4,076	27,431	855	255

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1882 Jungle Den	675 Lalani Heights	2401 Lakaina Lakes	2802 Marco Shores	1108 Merion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,313	98	92	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.065634%	0.061616%	0.077689%	0.260527%	0.153389%	0.169443%	0.892086%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	468	439	554	1,858	1,094	1,208	6,382
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	636	654	824	2,765	1,827	1,798	9,466
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	582	547	689	2,311	1,361	1,503	7,914

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

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	582 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,313	28	35	99	1,029	28	136	113
Customer Allocation Factors (Cust)		100.000000%	0.018753%	0.024110%	0.066304%	0.689156%	0.019422%	0.092423%	0.075880%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	134	172	473	4,914	139	669	540
UNFUNDED OPEB @ 12/31/95:	CUST.	1,081,144	199	256	704	7,313	208	981	803
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	897,128	166	214	588	6,114	172	820	671

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

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	989 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	106 University Shores
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		148,313	26	33	615	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.022101%	0.411886%	1.468048%	0.119213%	0.006028%	2.118363%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	124	158	2,937	10,455	850	43	15,106
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	185	236	4,371	15,557	1,265	64	22,479
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	154	196	3,654	13,008	1,056	53	18,793

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	587 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)									
Average No. of Customers		149,313	88	1,122	482	22,615	0	3,003	128
Customer Allocation Factors (Cust)		100.000000%	0.057597%	0.751442%	0.322512%	15.146036%	0.000000%	2.011211%	0.085726%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	411	5,359	2,302	108,008	0	14,342	611
UNFUNDED OPEB @ 12/31/95:	CUST.	1,081,144	611	7,974	3,425	160,721	0	21,342	910
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	<u>897,128</u>	<u>511</u>	<u>6,666</u>	<u>2,864</u>	<u>134,365</u>	<u>0</u>	<u>17,842</u>	<u>760</u>

(1) Adjusted for sale of Vanica 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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	SUBTOTAL FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER : (1)								
Average No. of Customers		149,313	8,791	1,820	122	219	450	12,633
Customer Allocation Factors (Cust)		100.000000%	4.548164%	1.295889%	0.081708%	0.146672%	0.301380%	8.460750%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	32,434	9,170	583	1,046	2,148	60,325
UNFUNDED OPEB @ 12/31/95:	CUST.	1,051,144	48,263	13,645	867	1,558	3,198	89,781
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	40,348	11,407	725	1,301	2,674	75,058

(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		COUNTY					SUBTOTAL COUNTY REGULATED
Allocation Factor	Allocation Basis	TOTAL COMPANY	240 Lake Gibson	1905 Seaboard	2701 Spring Hill	1901 Valrico Hills	
AVERAGE NO. OF CUSTOMERS (12/31/95) - SEWER: (1)							
Average No. of Customers		148,313	267	2,524	5,311	353	8,455
Customer Allocation Factors (Cust)		100.000000%	0.178819%	1.690409%	3.558958%	0.236416%	5.862601%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	1,275	12,055	25,365	1,688	40,361
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	1,898	17,908	37,744	2,509	60,088
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	887,128	1,586	14,986	31,555	2,087	50,235

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

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

UNFUNDED OPEB ALLOCATION					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hill	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/95) - GAS : (1)								
Average No. of Customers		149,313	2,437	---	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.632142%	---	1.139218%	0.405189%	0.087735%	1.632142%
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	11,639	----	8,124	2,989	626	11,639
UNFUNDED OPEB @ 12/31/95:	CUST.	1,061,144	17,319	----	12,089	4,300	931	17,319
AVERAGE UNFUNDED OPEB @ 12/31/95:	CUST.	<u>887,128</u>	<u>14,479</u>	----	<u>10,106</u>	<u>3,595</u>	<u>778</u>	<u>14,479</u>

(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 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 (Without Venice Gardens) - 12/31/94 :												
	Average No. of Customers		148,082	108,433	39,649	102,514	73,757	28,757	43,131	34,678	8,455	2,437
	Customer Allocation Factors (Cust)		100.000000%	73.224970%	26.775030%	68.227880%	49.808214%	19.419846%	29.126430%	23.416758%	5.709674%	1.645710%
UNFUNDED OPEB @ 12/31/93:	CUST.		315,360	230,922	84,438	218,317	157,075	81,242	81,853	73,847	18,008	5,190
UNFUNDED OPEB @ 12/31/94:	CUST.		713,112	522,178	190,936	483,672	355,188	138,484	207,704	188,988	40,716	11,738
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.		<u>514,236</u>	<u>378,549</u>	<u>137,687</u>	<u>355,895</u>	<u>256,132</u>	<u>99,863</u>	<u>148,779</u>	<u>120,417</u>	<u>29,361</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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	686 Beacon Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	102,514	73,757	1,457	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.227860%	49.808214%	0.990667%	0.102646%	0.640661%	0.047271%	2.052241%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	218,317	157,075	3,124	324	2,021	149	6,472
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	493,672	355,188	7,065	732	4,570	337	14,635
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	355,995	256,132	5,094	528	3,296	243	10,553

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chukota	1117 Citrus Park	906 Citrus Springs	884 Crystal River
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	43	383	126	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.029036%	0.258640%	0.085068%	0.448400%	0.237031%	1.212166%	0.049972%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	92	816	268	1,414	748	3,823	158
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	207	1,844	607	3,198	1,680	8,944	356
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	149	1,330	438	2,306	1,219	6,233	257

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

UNFUNDED OPEB ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Dextwyler Shores	1806 DeFiona	336 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	562 Fern Terrace
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.084413%	15.426388%	0.040518%	0.168150%	0.118827%	0.121554%	0.083062%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	266	48,649	128	530	368	383	262
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	602	110,009	289	1,199	833	867	582
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	434	79,329	208	865	801	625	427

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	356 Friendly Center	992 Golden Terrace	996 Gospel held Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	139	29	100	20	108	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093867%	0.019584%	0.067530%	0.013506%	0.071582%	0.005402%	0.074283%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	296	62	213	43	226	17	234
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	669	140	482	96	510	39	530
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	483	101	347	69	368	28	382

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermits Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042544%	0.117502%	0.064829%	0.074958%	0.035791%	0.162748%	0.170851%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,380	134	371	204	236	113	513	539
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	303	838	462	535	255	1,161	1,218
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	219	604	333	385	184	837	879

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	325 Lake Brantley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (Without Yards Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	246	113	986	62	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.166124%	0.076309%	0.665847%	0.041869%	0.057401%	0.044570%	0.057401%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	524	241	2,100	132	181	141	181
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	1,185	544	4,748	299	409	318	409
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	854	392	3,424	215	295	229	295

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ALLOCATION OF UNFUNDED OPEB - WATER
12 Month Balance Ended 12/31/84

UNFUNDED OPEB ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Leland Heights	2401 Leisure Lakes	2602 Marco Shores	1106 Marlon Oaks	530 Meredith Manor
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Water :									
Average No. of Customers		148,082	282	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.190435%	0.008104%	0.264043%	0.164098%	0.195837%	1.697708%	0.438621%
UNFUNDED OPEB @ 12/31/83:	CUST.	315,360	601	26	833	518	618	5,354	1,386
UNFUNDED OPEB @ 12/31/84:	CUST.	713,112	1,358	58	1,883	1,170	1,397	12,107	3,135
AVERAGE UNFUNDED OPEB @ 12/31/84:	CUST.	514,236	979	42	1,358	844	1,007	8,730	2,261

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

UNFUNDED OPEB ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palmdale Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.024311%	0.096568%	0.137086%	0.022960%	0.066855%	0.800908%	0.039167%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	77	305	432	72	211	2,526	124
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	173	668	976	184	477	5,711	279
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	125	497	705	118	344	4,119	201

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Piney Woods	987 Point O'Woods	443 Pomona Park	1095 Postmaster Village
AVERAGE NO. OF CUSTOMERS (Without Varica Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	132	665	212	167	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.089140%	0.449076%	0.143164%	0.112775%	0.232304%	0.112775%	0.105347%
UNFUNDED OPEB @ 12/31/83:	CUST.	315,360	281	1,418	451	356	733	356	332
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	636	3,202	1,021	804	1,657	804	751
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	458	2,309	736	580	1,195	580	542

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	988 Rosemont	1115 Salt Springs	1118 Semira Villas	574 Silver Lake Est.
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	15	105	352	120	116	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.010130%	0.070907%	0.237706%	0.081036%	0.078335%	0.001351%	0.908956%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	32	224	750	256	247	4	2,666
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	72	506	1,895	578	559	10	8,482
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	52	365	1,222	417	403	7	4,674

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

UNFUNDED OPEB ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	989 Sugarmill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	26	114	82	7	621	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.076984%	0.055375%	0.004727%	0.419362%	1.516727%	0.287678%
UNFUNDED OPEB @ 12/31/83:	CUST.	315,360	55	243	175	15	1,323	4,783	907
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	125	549	395	34	2,991	10,816	2,051
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	<u>514,236</u>	<u>90</u>	<u>396</u>	<u>265</u>	<u>24</u>	<u>2,157</u>	<u>7,800</u>	<u>1,479</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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Welaka	122 Westmont	783 Windsong
AVERAGE NO. OF CUSTOMERS (Without Venetia Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006753%	0.366689%	2.283870%	0.091841%	0.091166%	0.088464%	0.070907%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	21	1,156	7,202	290	288	279	224
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	48	2,615	16,287	655	650	631	506
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	35	1,886	11,744	472	469	455	365

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,062	1,167	21	484	55,690	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.788077%	0.014181%	0.326646%	37.607542%	0.000000%	1.993490%	0.147218%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	2,485	45	1,031	118,599	0	8,287	464
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	5,620	101	2,331	268,184	0	14,216	1,050
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	<u>514,236</u>	<u>4,053</u>	<u>73</u>	<u>1,681</u>	<u>193,392</u>	<u>0</u>	<u>10,251</u>	<u>757</u>

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

UNFUNDED OPEB ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2801 Marco Island	2301 Palm Valley	2302 Ramington Forest
AVERAGE NO. OF CUSTOMERS (Without Venica Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	87	152	0	8,585	5,803	206	84
Customer Allocation Factors (Cust)		100.000000%	0.058751%	0.102646%	0.000000%	5.797464%	3.918775%	0.139112%	0.043219%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	185	324	0	18,283	12,358	439	136
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	419	732	0	41,342	27,945	992	308
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	302	528	0	29,813	20,152	715	222

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

UNFUNDED OPEB ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Harshel Heights	210 Lake Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (Without Venica Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	0	0	18,067	183	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.000000%	0.000000%	12.200673%	0.110074%	0.215421%	0.522008%	0.156670%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	0	0	38,478	347	879	1,846	494
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	0	0	87,004	785	1,536	3,723	1,117
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	0	0	62,740	566	1,108	2,684	806

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

UNFUNDED OPEB ALLOCATION		COUNTY				SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills		1901 Venice Gardens
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :							
Average No. of Customers		148,082	2,573	24,343	354	0	28,757
Customer Allocation Factors (Cust)		100.000000%	1.737551%	16.438665%	0.239057%	0.000000%	19.419646%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	5,480	51,842	754	0	61,242
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	12,391	117,228	1,705	0	136,484
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	8,935	84,535	1,229	0	99,863

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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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	980 Apache Shores	332 Apple Valley	888 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	34,676	1,278	113	187	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.126430%	23.416756%	0.863035%	0.076309%	0.112775%	1.982010%	0.010805%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	91,853	73,947	2,722	241	356	6,250	34
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	207,704	166,968	6,154	544	804	14,134	77
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	<u>514,236</u>	<u>149,779</u>	<u>120,417</u>	<u>4,438</u>	<u>392</u>	<u>580</u>	<u>10,192</u>	<u>56</u>

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ALLOCATION OF UNFUNDED OPEB - SEWER
 12 Month Balance Ended 12/31/04

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	806 Citrus Springs	1806 Deltona	673 Fisherman's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/04 - Sewer :									
Average No. of Customers		148,082	332	134	265	685	4,817	144	43
Customer Allocation Factors (Cust)		100.000000%	0.224200%	0.090490%	0.178630%	0.463257%	3.117867%	0.097243%	0.029038%
UNFUNDED OPEB @ 12/31/03:	CUST.	315,360	707	285	568	1,461	8,833	307	92
UNFUNDED OPEB @ 12/31/04:	CUST.	713,112	1,589	845	1,281	3,304	22,234	693	207
AVERAGE UNFUNDED OPEB @ 12/31/04:	CUST.	514,236	1,153	465	924	2,382	16,033	500	149

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	579 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Lakem Heights	2401 Leisure Lake	2802 Marco Shores	1108 Marion Oaks
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	98	92	118	399	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.066180%	0.062128%	0.078335%	0.262692%	0.154644%	0.170851%	0.899502%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	209	196	247	628	488	539	2,837
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	472	443	559	1,873	1,103	1,218	6,414
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,236	340	319	403	1,251	795	879	4,626

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ALLOCATION OF UNFUNDED OPEB - SEWER
12 Month Balance Ended 12/31/84

UNFUNDED OPEB ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	330 Meredith Manor	582 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Sewer :									
Average No. of Customers		148,082	28	36	99	1,029	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.018908%	0.024311%	0.066855%	0.694885%	0.019584%	0.093182%	0.076309%
UNFUNDED OPEB @ 12/31/83:	CUST.	315,360	60	77	211	2,191	62	294	241
UNFUNDED OPEB @ 12/31/84:	CUST.	713,112	136	173	477	4,955	140	665	544
AVERAGE UNFUNDED OPEB @ 12/31/84:	CUST.	514,236	97	125	344	3,573	101	479	392

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	989 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	108 University Shores
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	26	33	615	2,189	178	9	3,183
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.022285%	0.415310%	1.478235%	0.120204%	0.006078%	2.135979%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	55	70	1,310	4,662	379	19	6,736
UNFUNDED OPEB @ 12/31/94:	CUST.	719,112	125	159	2,952	10,541	857	43	15,232
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	<u>514,236</u>	<u>90</u>	<u>115</u>	<u>2,138</u>	<u>7,802</u>	<u>618</u>	<u>31</u>	<u>10,984</u>

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

UNFUNDED OPEB ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	557 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	86	1,122	482	22,815	0	3,003	128
Customer Allocation Factors (Cust)		100.000000%	0.058076%	0.757688%	0.325495%	15.271944%	0.000000%	2.027930%	0.086439%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	183	2,389	1,028	48,162	0	6,395	273
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	414	5,403	2,321	108,808	0	14,461	616
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	514,238	299	3,896	1,674	78,534	0	10,428	444

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

UNFUNDED OPEB ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 LeNigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lakes Gibson
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	6,791	1,920	0	219	0	12,061	267
Customer Allocation Factors (Cust)		100.000000%	4.585973%	1.286579%	0.000000%	0.147891%	0.000000%	8.144812%	0.180308%
UNFUNDED OPEB @ 12/31/83:	CUST.	315,360	14,462	4,089	0	466	0	25,685	569
UNFUNDED OPEB @ 12/31/84:	CUST.	713,112	32,703	9,246	0	1,055	0	58,082	1,286
AVERAGE UNFUNDED OPEB @ 12/31/84:	CUST.	514,236	23,583	6,657	0	761	0	41,884	927

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ALLOCATION OF UNFUNDED OPEB - SEWER
12 Month Balance Ended 12/31/04

UNFUNDED OPEB ALLOCATION		COUNTY					SUBTOTAL
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Vairico Hills	1601 Venice Gardens	COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/04 - Sewer :							
Average No. of Customers		148,082	2,524	5,311	353	0	8,455
Customer Allocation Factors (Cust)		100.000000%	1.704461%	3.596526%	0.238381%	0.000000%	5.709674%
UNFUNDED OPEB @ 12/31/00:	CUST.	315,360	5,375	11,310	752	0	18,006
UNFUNDED OPEB @ 12/31/04:	CUST.	713,112	12,155	25,576	1,700	0	40,716
AVERAGE UNFUNDED OPEB @ 12/31/04:	CUST.	<u>514,236</u>	<u>8,765</u>	<u>18,443</u>	<u>1,226</u>	<u>0</u>	<u>29,361</u>

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

UNFUNDED OPEB ALLOCATION					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Merco Island	2801 Sunny HRIs	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Gas :								
Average No. of Customers		148,082	2,437	---	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.845710%	----	1.148688%	0.408557%	0.088464%	1.845710%
UNFUNDED OPEB @ 12/31/93:	CUST.	315,360	5,190	---	3,623	1,288	279	5,190
UNFUNDED OPEB @ 12/31/94:	CUST.	713,112	11,736	---	8,181	2,913	631	11,736
AVERAGE UNFUNDED OPEB @ 12/31/94:	CUST.	<u>514,236</u>	<u>8,463</u>	---	<u>5,907</u>	<u>2,101</u>	<u>455</u>	<u>8,463</u>

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

WORKING CAPITAL 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 (12/31/86) : (1)												
Average No. of Customers		164,801	125,152	39,648	111,772	83,015	28,757	50,582	42,137	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	75.841287%	24.058713%	67.822404%	50.372874%	17.448530%	30.698843%	25.568413%	5.130430%	1.478753%	
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/86:												
	CUST.	<u>7,154,992</u>	<u>5,433,593</u>	<u>1,721,399</u>	<u>4,852,697</u>	<u>3,804,175</u>	<u>1,248,512</u>	<u>2,198,500</u>	<u>1,829,418</u>	<u>367,082</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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	880 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		184,801	111,772	83,015	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	50.372874%	0.890165%	0.092232%	0.575846%	0.042475%	1.844042%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:									
	CUST.	<u>7,154,992</u>	<u>4,852,867</u>	<u>3,604,175</u>	<u>63,691</u>	<u>8,599</u>	<u>41,202</u>	<u>3,039</u>	<u>131,941</u>

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

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

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	908 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	43	383	126	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.026092%	0.232402%	0.076456%	0.402910%	0.212984%	1.089192%	0.044903%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:									
	CUST.	7,154,992	1,867	16,828	5,470	28,828	15,239	77,932	3,213

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

ALLOCATION OF WORKING CAPITAL - WATER - 1998
- 13 Month Average Balance

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Dastwyler Shores	1806 Deltona	336 Del Rey Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water : (1)									
Average No. of Customers		184,801	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.075849%	13.861566%	0.036408%	0.151091%	0.104975%	0.109223%	0.074635%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/98:									
	CUST.	7,154,992	5,427	991,794	2,605	10,811	7,511	7,815	5,340

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

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

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	992 Golden Terrace	998 Gospel Isld Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	139	29	100	20	106	8	110
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017597%	0.060679%	0.012136%	0.064320%	0.004854%	0.066747%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:									
	CUST.	7,154,992	6,035	1,259	4,342	868	4,602	347	4,776

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

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

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermita Cove	558 Hobby Hills	973 Holiday Heaven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/86) - Water : (1)									
Average No. of Customers		164,801	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.038228%	0.105682%	0.058252%	0.067354%	0.032180%	0.146237%	0.153518%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/86:									
	CUST.	<u>7,154,992</u>	<u>2,735</u>	<u>7,554</u>	<u>4,168</u>	<u>4,819</u>	<u>2,301</u>	<u>10,463</u>	<u>10,984</u>

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

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ALLOCATION OF WORKING CAPITAL - WATER - 1998
- 13 Month Average Balance

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	478 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Highlights	1701 Kingswood Manor	773 Lake Ajoy Estates	325 Lake Brentley	104 Lake Conroy Park
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water : (1)									
Average No. of Customers		164,801	246	113	986	62	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.149271%	0.068568%	0.598297%	0.037621%	0.051577%	0.040048%	0.051577%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/98:									
	CUST.	7,154,992	10,680	4,906	42,808	2,692	3,690	2,865	3,690

(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	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Lillard Heights	2401 Leisure Lakes	2802 Marco Shores	1106 Marlon Oaks
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)								
Average No. of Customers		164,801	282	12	391	243	290	2,514
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007282%	0.237256%	0.147451%	0.175970%	1.525478%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:								
	CUST.	<u>7,154,992</u>	<u>12,243</u>	<u>521</u>	<u>16,976</u>	<u>10,550</u>	<u>12,591</u>	<u>109,148</u>

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

ALLOCATION OF WORKING CAPITAL - WATER - 1986
 - 13 Month Average Balance

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	983 Oak Forest	1702 Oakwood	578 Palisades Country Club	440 Palm Port	1428 Palm Terrace
AVERAGE NO. OF CUSTOMERS (12/31/86) - Water : (1)									
Average No. of Customers		184,801	851	36	143	203	34	99	1,186
Customer Allocation Factors (Cust)		100.000000%	0.395022%	0.021845%	0.086771%	0.123179%	0.020631%	0.060072%	0.719658%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/86:									
	CUST.	7,154,992	26,264	1,563	6,208	8,813	1,476	4,298	51,481

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

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

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	559 Palms Mobile Home Park	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estate	553 Piney Woods	987 Point O'Woods
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)								
Average No. of Customers		164,801	58	132	665	212	167	344
Customer Allocation Factors (Cust)		100.000000%	0.035194%	0.080097%	0.403517%	0.128840%	0.101334%	0.208737%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:								
	CUST.	<u>7,154,992</u>	<u>2,518</u>	<u>5,731</u>	<u>26,872</u>	<u>9,204</u>	<u>7,250</u>	<u>14,935</u>

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

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

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	443 Pomona Park	1095 Postmaster Village	578 Quail Ridge	443 River Grove	438 River Park	988 Rosemont	1115 Sail Springs
AVERAGE NO. OF CUSTOMERS (12/31/86) - Water : (1)									
Average No. of Customers		164,801	167	156	15	105	352	120	116
Customer Allocation Factors (Cust)		100.000000%	0.101334%	0.094860%	0.009102%	0.063713%	0.213591%	0.072815%	0.070388%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/86:									
	CUST.	7,154,992	7,250	6,773	651	4,559	15,282	5,210	5,038

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1118 Serrano Villas	574 Silver Lakes Est.	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	965 Stone Mountain	1801 Sugar Mill
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	2	1,346	26	114	82	7	621
Customer Allocation Factors (Cust)		100.000000%	0.001214%	0.818743%	0.015777%	0.069174%	0.049757%	0.004248%	0.378818%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:									
	CUST.	7,154,982	87	58,438	1,129	4,949	3,580	304	26,861

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

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

WORKING CAPITAL ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	889 Sugarhill Woods	2801 Sunny Hills	560 Sunshine Parkway	781 Tropical Park	106 University Shores	587 Venetian Village	447 Watika
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	2,246	426	10	543	3,382	138	135
Customer Allocation Factors (Cust)		100.000000%	1.362856%	0.258494%	0.006068%	0.329488%	2.052172%	0.082524%	0.081917%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:	CUST.	7,154,992	97,512	18,495	434	23,575	148,533	5,905	5,881

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

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ALLOCATION OF WORKING CAPITAL - WATER - 1998
- 13 Month Average Balance

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC		FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	122 Westmont	783 Windsong	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water : (1)									
Average No. of Customers		184,801	131	105	1,167	21	484	55,890	6,589
Customer Allocation Factors (Cust)		100.000000%	0.079490%	0.063713%	0.708127%	0.012743%	0.283688%	33.792271%	5.217806%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/98:									
	CUST.	<u>7,154,992</u>	<u>6,687</u>	<u>4,559</u>	<u>50,866</u>	<u>912</u>	<u>21,013</u>	<u>2,417,834</u>	<u>373,334</u>

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

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

WORKING CAPITAL ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	2201 Deep Creek	1807 Enterprise	1298 General Lake Est.	1279 Keystone Club Est.	985 Lakeville	2801 Lehigh	2801 Marco Island
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	2,952	218	87	152	87	6,585	5,803
Customer Allocation Factors (Cust)		100.000000%	1.791251%	0.132281%	0.052791%	0.092232%	0.052791%	5.208313%	3.521216%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:	CUST.	7,154,892	128,164	9,465	3,777	6,589	3,777	372,728	251,943

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

ALLOCATION OF WORKING CAPITAL - WATER - 1998
 - 13 Month Average Balance

WORKING CAPITAL ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2301 Palm Valley	2302 Remington Forest	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gilberts Estates	1902 Hersthal Halghts
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water : (1)									
Average No. of Customers		164,801	206	64	122	450	27,325	163	319
Customer Allocation Factors (Cust)		100.000000%	0.124999%	0.038835%	0.074029%	0.273057%	16.580603%	0.098907%	0.193567%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/98:									
	CUST.	<u>7,154,932</u>	<u>8,944</u>	<u>2,779</u>	<u>5,297</u>	<u>19,537</u>	<u>1,186,341</u>	<u>7,077</u>	<u>13,850</u>

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

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

WORKING CAPITAL ALLOCATION			COUNTY	COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	210 Lake Gibson	214 Orange Hill	1906 Seaboard	2701 Spring Hill	1801 Valrico Hills	SUBTOTAL COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water: (1)								
Average No. of Customers		164,801	773	232	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)		100.000000%	0.469051%	0.140776%	1.561277%	14.771148%	0.214805%	17.449530%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:								
	CUST.	<u>7,154,992</u>	<u>33,561</u>	<u>10,073</u>	<u>111,709</u>	<u>1,056,674</u>	<u>15,369</u>	<u>1,248,512</u>

(1) Adjusted for sale of Venice Gardens, Lakeside 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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	890 Apache Shores	332 Apple Valley	888 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		164,801	50,592	42,137	1,278	113	167	2,935	18
Customer Allocation Factors (Cust)		100.000000%	30.696843%	25.568413%	0.775461%	0.068568%	0.101334%	1.780336%	0.003709%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:									
	CUST.	7,154,982	2,196,500	1,829,416	55,486	4,906	7,250	127,426	695

(1) Adjusted for sale of Venice Gardens, Lakeside 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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burr Store	335 Chuluota	1117 Citrus Park	908 Citrus Springs	1908 Deltona	675 Fisherman's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		164,801	332	134	268	686	4,817	144	43
Customer Allocation Factors (Cust)		100.000000%	0.201455%	0.081310%	0.161407%	0.418260%	2.801581%	0.087378%	0.026092%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:									
	CUST.	7,154,992	14,414	5,818	11,549	29,783	200,451	6,252	1,867

(1) Adjusted for sale of Venice Gardens, Lakewood 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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	875 Lollari Heights	2401 Lakeside Lakes	2802 Marco Shores	1105 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER: (1)									
Average No. of Customers		164,801	98	82	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.059466%	0.055825%	0.070388%	0.236042%	0.138955%	0.153518%	0.806248%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:									
	CUST.	<u>7,154,992</u>	<u>4,255</u>	<u>3,994</u>	<u>5,036</u>	<u>16,889</u>	<u>9,942</u>	<u>10,864</u>	<u>57,830</u>

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

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

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		164,801	28	36	99	1,029	28	136	113
Customer Allocation Factors (Cust)		100.000000%	0.016990%	0.021845%	0.060072%	0.624389%	0.017587%	0.083737%	0.068568%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:									
	CUST.	7,154,992	1,216	1,583	4,290	44,675	1,258	5,981	4,908

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

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

WORKING CAPITAL ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	988 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	105 University Shores	
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)										
Average No. of Customers		164,801	26	33	615	2,189	178	9	3,163	
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.020024%	0.373177%	1.328289%	0.108009%	0.005461%	1.919284%	
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:		CUST.	7,154,992	1,129	1,433	26,701	96,038	7,726	381	137,325

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

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

WORKING CAPITAL ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	587 Venetian Village	388 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)									
Average No. of Customers		164,801	86	1,122	482	22,615	6,889	3,000	128
Customer Allocation Factors (Cust)		100.000000%	0.052184%	0.680821%	0.292474%	13.722611%	4.180193%	1.822198%	0.077669%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:									
	CUST.	<u>7,154,992</u>	<u>3,734</u>	<u>48,713</u>	<u>20,926</u>	<u>981,852</u>	<u>299,092</u>	<u>130,378</u>	<u>5,557</u>

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

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

WORKING CAPITAL ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	SUBTOTAL FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	2801 Lahigh	2801 Marco Island	884 Spring Gardens	2101 Tropical Isle	884 Valencia Terrace	
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER : (1)								
Average No. of Customers		164,801	6,781	1,920	122	219	450	19,522
Customer Allocation Factors (Cust)		100.000000%	4.120727%	1.165041%	0.074029%	0.132888%	0.273057%	11.845802%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:	CUST.	7,154,992	294,838	83,259	5,297	9,508	19,537	847,586

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

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

WORKING CAPITAL ALLOCATION			COUNTY	COUNTY	COUNTY	COUNTY		
Allocation Factor	Allocation Basis	TOTAL COMPANY	210 Lake Gibeon	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	SUBTOTAL COUNTY REGULATED	
AVERAGE NO. OF CUSTOMERS (12/31/96) - SEWER: (1)								
Average No. of Customers		164,801	267	2,524	5,311	353	8,455	
Customer Allocation Factors (Cust)		100.000000%	0.162014%	1.531544%	3.222675%	0.214196%	5.130430%	
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:		CUST.	<u>7,154,992</u>	<u>11,592</u>	<u>109,582</u>	<u>230,582</u>	<u>15,326</u>	<u>367,082</u>

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

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

WORKING CAPITAL ALLOCATION				NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - GAS : (1)								
Average No. of Customers		164,801	2,437	---	1,701	805	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.478753%	---	1.032154%	0.367109%	0.079490%	1.478753%
13 MONTH AVERAGE WORKING CAPITAL @ 12/31/96:								
	CUST.	<u>7,154,892</u>	<u>105,805</u>	<u>---</u>	<u>73,851</u>	<u>28,287</u>	<u>5,667</u>	<u>105,805</u>

(1) Adjusted for sale of Venica 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)
- 12 Month Balance Ended 12/31/96**

CUSTOMER ACCOUNTS EXPENSE	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
AVERAGE NO. OF CUSTOMERS (12/31/96): (1)												
Average No. of Customers		194,801	125,152	39,649		111,772	83,015	28,757	50,592	42,137	8,455	2,437
Customer Allocation Factors (Cust)		100.000000%	75.941287%	24.058713%		67.822404%	50.372674%	17.449530%	30.698943%	25.569413%	5.130430%	1.478753%
CUSTOMER ACCOUNTS EXPENSES (00LXXX7.XXXX) - @ 12/31/96:												
02/03/99.8/7017.XXXX Salaries & Wages - Employees		1,897,353	1,288,992	408,361		1,151,186	855,008	296,180	521,068	433,896	87,082	25,100
02/03/99.8/7037.XXXX Salaries & Wages - Officers, Etc.		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7047.XXXX Employee Pensions & Benefits		424,169	322,119	102,050		287,691	213,866	74,015	130,215	108,453	21,762	6,272
02/03/99.8/7107.XXXX Purchased Water / Sewer / Gas		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7117.XXXX Sludge Removal		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7157.XXXX Purchased Power		5,565	4,228	1,339		3,774	2,903	971	1,708	1,423	286	82
02/03/99.8/7167.XXXX Fuel for Power Purchased		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7187.XXXX Chemicals		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7207.XXXX Materials and Supplies		90,267	68,550	21,717		61,221	45,470	15,751	27,711	23,080	4,631	1,335
02/03/99.8/7317.XXXX Contractual Services - Engr.		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7327.XXXX Contractual Services - Acct.		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7337.XXXX Contractual Services - Legal		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7347.XXXX Contractual Services - Mgmt. Fees		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7357.XXXX Contractual Services - Other		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7417.XXXX Rental of Building/Real Prop.		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7427.XXXX Rental of Equipment		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7507.XXXX Transportation Expense		63,858	48,495	15,364		43,310	32,187	11,143	19,604	16,328	3,276	944
02/03/99.8/7567.XXXX Insurance - Vehicle		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7577.XXXX Insurance - General Liability		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7587.XXXX Insurance - Workman's Comp.		29,025	22,042	6,983		19,685	14,621	5,065	8,910	7,421	1,489	429
02/03/99.8/7597.XXXX Insurance - Other		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7607.XXXX Advertising Expense		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7667.XXXX Reg. Comm. Exp. - Rate Case Amort.		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7677.XXXX Reg. Comm. Exp. - Other		0	0	0		0	0	0	0	0	0	0
02/03/99.8/7707.XXXX Bad Debt Expense		222,148	168,702	53,446		150,666	111,902	38,764	68,197	56,800	11,397	3,285
02/03/99.8/7757.XXXX Miscellaneous Expenses		557,191	423,158	134,033		377,901	290,673	87,227	171,051	142,465	28,586	8,239
TOTAL		3,089,576	2,348,264	743,312		2,095,425	1,558,308	539,117	948,464	789,950	158,509	45,687

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

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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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	886 Apache Shores	332 Apple Valley	794 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	111,772	83,015	1,467	152	948	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	50.372874%	0.890165%	0.092232%	0.575846%	0.042475%	1.844042%
O&M EXPENSES (01.0007.0000) - @ 12/31/96:									
01/02/03/99.8/7017.0000	Salaries & Wages - Employees	1,697,353	1,151,186	855,006	15,109	1,568	9,774	721	31,300
01/02/03/99.8/7037.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.0000	Employee Pensions & Benefits	424,169	287,681	213,666	3,778	391	2,443	180	7,822
01/02/03/99.8/7107.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.0000	Purchased Power	5,565	3,774	2,803	50	5	32	2	103
01/02/03/99.8/7167.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7167.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.0000	Materials and Supplies	90,267	61,221	45,470	804	83	520	38	1,665
01/02/03/99.8/7317.0000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.0000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.0000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.0000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.0000	Transportation Expense	83,858	43,310	32,167	568	59	368	27	1,178
01/02/03/99.8/7567.0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7567.0000	Insurance - Workman's Comp.	29,025	19,565	14,621	258	27	167	12	535
01/02/03/99.8/7597.0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.0000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7677.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.0000	Bad Debt Expense	222,148	150,666	111,902	1,977	205	1,279	94	4,097
01/02/03/99.8/7757.0000	Miscellaneous Expenses	557,191	377,901	280,673	4,960	514	3,209	237	10,275
TOTAL		3,089,576	2,095,425	1,556,308	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.

560

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - WATER
 - 12 Month Balance Ended 12/31/86

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Bases	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carillon Village	335 Chulaola	1117 Citrus Park	906 Citrus Springs	884 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/86) - Water : (1)									
Average No. of Customers		164,801	43	383	126	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.026082%	0.232402%	0.076456%	0.402910%	0.212984%	1.089192%	0.044903%
G&M EXPENSES (00,0007,0000) - @ 12/31/86:									
01/02/03/89.87017,0000	Salaries & Wages - Employees	1,897,353	443	3,945	1,296	6,839	3,615	16,467	762
01/02/03/89.87037,0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/89.87047,0000	Employee Pensions & Benefits	424,169	111	988	324	1,709	903	4,620	190
01/02/03/89.87107,0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/89.87117,0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/89.87157,0000	Purchased Power	5,565	1	13	4	22	12	61	2
01/02/03/89.87167,0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/89.87167,0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/89.87207,0000	Materials and Supplies	90,267	24	210	69	364	192	983	41
01/02/03/89.87317,0000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/89.87327,0000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/89.87337,0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/89.87347,0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/89.87357,0000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/89.87417,0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/89.87427,0000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/89.87507,0000	Transportation Expense	63,858	17	148	49	257	136	696	29
01/02/03/89.87567,0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/89.87577,0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/89.87587,0000	Insurance - Workman's Comp.	29,025	8	67	22	117	62	318	13
01/02/03/89.87597,0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/89.87607,0000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/89.87667,0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/89.87677,0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/89.87707,0000	Bad Debt Expense	222,146	58	516	170	695	473	2,420	100
01/02/03/89.87757,0000	Miscellaneous Expenses	557,191	145	1,295	426	2,245	1,187	6,069	250
	TOTAL	3,069,576	806	7,180	2,362	12,448	6,580	33,651	1,387

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

501

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deerwyler Shores	1805 Daltons	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	532 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	125	22,844	80	248	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.075849%	13.861566%	0.036408%	0.151091%	0.104975%	0.109223%	0.074635%
O&M EXPENSES (01/0007/0000) - @ 12/31/96:									
01/02/03/99.87017.X000	Salaries & Wages - Employees	1,697,353	1,287	235,280	618	2,565	1,782	1,854	1,267
01/02/03/99.87037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87047.X000	Employee Pensions & Benefits	424,169	322	58,796	154	841	445	463	317
01/02/03/99.87107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87157.X000	Purchased Power	5,565	4	771	2	8	8	8	4
01/02/03/99.87187.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87187.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87207.X000	Materials and Supplies	90,267	68	12,512	33	136	95	99	67
01/02/03/99.87317.X000	Contractual Services - Engr.	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
01/02/03/99.87337.X000	Contractual Services - Legal	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
01/02/03/99.87357.X000	Contractual Services - Other	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
01/02/03/99.87427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.87507.X000	Transportation Expense	63,658	48	8,852	23	96	67	70	48
01/02/03/99.87567.X000	Insurance - Vehicle	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
01/02/03/99.87587.X000	Insurance - Workman's Comp.	29,025	22	4,023	11	44	30	32	22
01/02/03/99.87597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87607.X000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.87667.X000	Reg. Comm. Exp. - Rate Case Amort.	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
01/02/03/99.87707.X000	Bad Debt Expense	222,148	168	30,793	81	336	233	243	166
01/02/03/99.87757.X000	Miscellaneous Expenses	557,191	423	77,235	203	842	585	609	418
	TOTAL	3,089,576	2,343	428,264	1,125	4,668	3,243	3,375	2,306

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

562

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	558 Friendly Center	882 Golden Terrace	986 Gospel Field Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water: (1)									
Average No. of Customers		164,801	139	29	100	20	106	8	110
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017597%	0.060679%	0.012136%	0.064320%	0.004854%	0.066747%
O&M EXPENSES (DLX007.X000) - @ 12/31/96:									
01/02/03/99.67017.X000	Salaries & Wages - Employees	1,697,353	1,432	259	1,030	206	1,092	82	1,133
01/02/03/99.67037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.67047.X000	Employee Pensions & Benefits	424,169	358	75	257	51	273	21	263
01/02/03/99.67107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.67117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.67157.X000	Purchased Power	5,565	5	1	3	1	4	0	4
01/02/03/99.67167.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.67167.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.67207.X000	Materials and Supplies	90,267	78	16	55	11	58	4	60
01/02/03/99.67317.X000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.67327.X000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.67337.X000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.67347.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.67357.X000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.67417.X000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.67427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.67507.X000	Transportation Expense	63,658	54	11	39	8	41	3	43
01/02/03/99.67567.X000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.67577.X000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.67587.X000	Insurance - Workman's Comp.	29,025	24	5	18	4	19	1	19
01/02/03/99.67597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.67607.X000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.67667.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.67677.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.67707.X000	Bad Debt Expense	222,148	187	39	135	27	143	11	148
01/02/03/99.67757.X000	Miscellaneous Expenses	557,191	470	98	338	68	358	27	372
TOTAL		3,089,576	2,506	544	1,875	375	1,887	150	2,062

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

563

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermits Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	63	174	98	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.038228%	0.105582%	0.058252%	0.067354%	0.032160%	0.148237%	0.153516%
O&M EXPENSES (X0L0007J000) - @ 12/31/96:									
01/02/03/99.8/7017.X000	Salaries & Wages - Employees	1,697,353	649	1,792	989	1,143	546	2,482	2,606
01/02/03/99.8/7037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.X000	Employee Pensions & Benefits	424,169	162	448	247	288	136	620	651
01/02/03/99.8/7107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.X000	Purchased Power	5,565	2	6	3	4	2	8	9
01/02/03/99.8/7167.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7167.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.X000	Materials and Supplies	90,267	35	95	53	61	29	132	139
01/02/03/99.8/7317.X000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.X000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.X000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.X000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.X000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.X000	Transportation Expense	63,658	24	67	37	43	21	80	96
01/02/03/99.8/7567.X000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.X000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.X000	Insurance - Workmen's Comp.	29,025	11	31	17	20	9	42	45
01/02/03/99.8/7597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.X000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7567.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.X000	Bad Debt Expense	222,148	85	235	129	150	71	325	341
01/02/03/99.8/7757.X000	Miscellaneous Expenses	557,191	213	588	325	375	179	815	855
TOTAL		3,089,576	1,181	3,262	1,800	2,081	994	4,516	4,743

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

564

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - WATER
 - 12 Month Balance Ended 12/31/98

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlechen Lake Est	1802 Jungle Dan	1084 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	325 Lake Branley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water : (1)									
Average No. of Customers		164,801	246	113	986	62	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.149271%	0.068568%	0.598297%	0.037621%	0.051577%	0.040048%	0.051577%
GMI EXPENSES (XJLXXXJ,XXXX) - @ 12/31/98:									
01/02/03/99.8/7017.J000X	Salaries & Wages - Employees	1,697,353	2,534	1,164	10,155	639	875	680	875
01/02/03/99.8/7037.J000X	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.J000X	Employee Pensions & Benefits	424,169	633	291	2,538	160	219	170	219
01/02/03/99.8/7107.J000X	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.J000X	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.J000X	Purchased Power	5,565	8	4	33	2	3	2	3
01/02/03/99.8/7167.J000X	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7187.J000X	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.J000X	Materials and Supplies	80,267	135	82	540	34	47	36	47
01/02/03/99.8/7317.J000X	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.J000X	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.J000X	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.J000X	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.J000X	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.J000X	Rental of Building/Fleat Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.J000X	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.J000X	Transportation Expense	63,858	95	44	382	24	33	26	33
01/02/03/99.8/7567.J000X	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.J000X	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.J000X	Insurance - Workman's Comp.	29,025	43	20	174	11	15	12	15
01/02/03/99.8/7597.J000X	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.J000X	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.J000X	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7677.J000X	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.J000X	Bad Debt Expense	222,146	332	152	1,329	64	115	89	115
01/02/03/99.8/7757.J000X	Miscellaneous Expenses	557,191	832	382	3,334	210	267	223	287
TOTAL		3,089,576	4,612	2,118	18,485	1,162	1,594	1,237	1,594

(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 12/31/98

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Leland Heights	2401 Lakeside Lakes	2902 Marco Shores	1106 Marion Oaks	330 Moredun Manor
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water : (1)									
Average No. of Customers		164,801	282	12	391	243	290	2,514	851
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007262%	0.237256%	0.147451%	0.175970%	1.525479%	0.395022%
O&M EXPENSES (00LXXX7.XXXX) - @ 12/31/98:									
01/02/03/99.8/7017.XXXX	Salaries & Wages - Employees	1,697,353	2,904	124	4,027	2,503	2,987	25,883	8,705
01/02/03/99.8/7037.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.XXXX	Employee Pensions & Benefits	424,169	726	31	1,008	625	746	6,471	1,676
01/02/03/99.8/7107.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.XXXX	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.XXXX	Purchased Power	5,565	10	0	13	8	10	85	22
01/02/03/99.8/7167.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7187.XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.XXXX	Materials and Supplies	90,267	154	7	214	133	159	1,377	357
01/02/03/99.8/7317.XXXX	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.XXXX	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.XXXX	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.XXXX	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.XXXX	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.XXXX	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.XXXX	Transportation Expense	63,858	109	5	152	94	112	974	252
01/02/03/99.8/7567.XXXX	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.XXXX	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.XXXX	Insurance - Workman's Comp.	29,025	50	2	69	43	51	443	115
01/02/03/99.8/7597.XXXX	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.XXXX	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7677.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.XXXX	Bad Debt Expense	222,148	380	16	527	326	391	3,389	878
01/02/03/99.8/7757.XXXX	Miscellaneous Expenses	557,191	953	41	1,322	822	980	8,500	2,201
	TOTAL	3,089,576	5,287	225	7,330	4,556	5,437	47,131	12,205

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :			(1)						
Average No. of Customers		164,801	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.021845%	0.086771%	0.123179%	0.020631%	0.060072%	0.719656%	0.035194%
O&M EXPENSES (DOLLAR) - @ 12/31/96:									
01/02/03/99.6/7017.X000	Salaries & Wages - Employees	1,697,353	371	1,473	2,091	350	1,020	12,215	597
01/02/03/99.6/7037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.6/7047.X000	Employee Pensions & Benefits	424,189	93	366	522	88	255	3,053	149
01/02/03/99.6/7107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.6/7117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.6/7157.X000	Purchased Power	5,565	1	5	7	1	3	40	2
01/02/03/99.6/7167.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.6/7187.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.6/7207.X000	Materials and Supplies	90,267	20	78	111	19	54	650	32
01/02/03/99.6/7317.X000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.6/7327.X000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.6/7337.X000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.6/7347.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.6/7357.X000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7417.X000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.6/7427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.6/7507.X000	Transportation Expenses	63,858	14	55	79	13	38	480	22
01/02/03/99.6/7567.X000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.6/7577.X000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.6/7587.X000	Insurance - Workman's Comp.	29,025	6	25	36	6	17	209	10
01/02/03/99.6/7597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7607.X000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.6/7667.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.6/7677.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7707.X000	Bad Debt Expense	222,146	49	193	274	46	133	1,599	79
01/02/03/99.6/7757.X000	Miscellaneous Expenses	557,191	122	483	686	115	335	4,010	196
TOTAL		3,069,576	675	2,681	3,806	637	1,856	22,234	1,087

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	664 Piccolo Island	907 Pine Ridge	782 Pine Ridge Estates	553 Piney Woods	987 Point O'Woods	443 Pomona Park	1086 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :			(1)						
Average No. of Customers		164,801	132	665	212	167	344	167	156
Customer Allocation Factors (Cust)		100.00000%	0.080097%	0.403517%	0.128640%	0.101334%	0.208737%	0.101334%	0.094660%
O&M EXPENSES (00.00007.0000) - @ 12/31/96:									
01/02/03/99.67017.0000	Salaries & Wages - Employees	1,697,353	1,360	6,649	2,163	1,720	3,543	1,720	1,607
01/02/03/99.67037.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.67047.0000	Employee Pensions & Benefits	424,189	940	1,712	548	430	865	430	402
01/02/03/99.67107.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.67117.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.67157.0000	Purchased Power	5,555	4	22	7	6	12	6	5
01/02/03/99.67167.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.67187.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.67207.0000	Materials and Supplies	90,267	72	364	116	91	168	91	85
01/02/03/99.67317.0000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.67327.0000	Contractual Services - Accl.	0	0	0	0	0	0	0	0
01/02/03/99.67337.0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.67347.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.67357.0000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.67417.0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.67427.0000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.67507.0000	Transportation Expenses	63,858	51	258	82	65	133	65	60
01/02/03/99.67667.0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.67577.0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.67587.0000	Insurance - Workman's Comp.	29,025	23	117	37	29	61	29	27
01/02/03/99.67597.0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.67607.0000	Advertising Expenses	0	0	0	0	0	0	0	0
01/02/03/99.67667.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.67677.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.67707.0000	Bad Debt Expense	222,148	178	896	286	225	464	225	210
01/02/03/99.67757.0000	Miscellaneous Expenses	557,191	446	2,248	717	565	1,163	565	527
TOTAL		3,089,576	2,475	12,467	3,974	3,131	6,449	3,131	2,925

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	988 Rosemont	1115 Salt Springs	1118 Semira Villas	574 Silver Lakes Est.
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	15	105	352	120	116	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.009102%	0.063713%	0.213591%	0.072815%	0.070368%	0.001214%	0.816743%
O&M EXPENSES (00L0007.0000) - @ 12/31/96:									
01/02/03/99.6/7017.0000	Salaries & Wages - Employees	1,697,353	154	1,081	3,625	1,236	1,195	21	13,863
01/02/03/99.6/7037.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.6/7047.0000	Employee Pensions & Benefits	424,169	39	270	906	309	299	5	3,464
01/02/03/99.6/7107.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.6/7117.0000	Sudge Removal	0	0	0	0	0	0	0	0
01/02/03/99.6/7157.0000	Purchased Power	5,565	1	4	12	4	4	0	45
01/02/03/99.6/7167.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.6/7187.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.6/7207.0000	Materials and Supplies	90,267	8	58	193	66	64	1	737
01/02/03/99.6/7317.0000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.6/7327.0000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.6/7337.0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.6/7347.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.6/7357.0000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7417.0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.6/7427.0000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.6/7507.0000	Transportation Expense	63,856	8	41	136	48	45	1	522
01/02/03/99.6/7567.0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.6/7577.0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.6/7587.0000	Insurance - Workman's Comp.	29,025	3	18	62	21	20	0	237
01/02/03/99.6/7597.0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7607.0000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.6/7667.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.6/7677.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7707.0000	Bad Debt Expense	222,146	20	142	474	162	156	3	1,814
01/02/03/99.6/7757.0000	Miscellaneous Expenses	557,191	51	355	1,190	406	392	7	4,551
TOTAL		3,089,576	261	1,966	6,599	2,250	2,175	37	25,234

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	909 Sugarmill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	26	114	82	7	621	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.069174%	0.049757%	0.004248%	0.376818%	1.362856%	0.256494%
O&M EXPENSES (00,0007,0000) - @ 12/31/96:									
01/02/03/99.67017.0000	Salaries & Wages - Employees	1,697,350	268	1,174	845	72	6,396	23,132	4,388
01/02/03/99.67037.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.67047.0000	Employee Pensions & Benefits	424,169	67	293	211	18	1,598	5,781	1,096
01/02/03/99.67107.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.67117.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.67157.0000	Purchased Power	5,565	1	4	3	0	21	78	14
01/02/03/99.67167.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.67187.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.67207.0000	Materials and Supplies	90,267	14	62	45	4	340	1,230	233
01/02/03/99.67317.0000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.67327.0000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.67337.0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.67347.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.67357.0000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.67417.0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.67427.0000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.67507.0000	Transportation Expense	63,856	10	44	32	3	241	870	165
01/02/03/99.67567.0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.67577.0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.67587.0000	Insurance - Workmen's Comp.	29,025	5	20	14	1	109	396	75
01/02/03/99.67597.0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.67507.0000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.67667.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.67677.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.67707.0000	Bad Debt Expense	222,148	35	154	111	9	837	3,028	574
01/02/03/99.67757.0000	Miscellaneous Expenses	557,191	88	385	277	24	2,100	7,594	1,440
TOTAL		3,089,576	487	2,137	1,537	131	11,642	42,106	7,986

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

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ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - WATER
 - 12 Month Balance Ended 12/31/98

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	761 Tropical Park	106 University Shore	567 Venetian Village	447 Waloka	122 Westmont	763 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water : (1)									
Average No. of Customers		164,801	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006068%	0.329489%	2.052172%	0.082524%	0.051917%	0.079490%	0.063713%
O&M EXPENSES (XJLJXXJ.JJXX) - @ 12/31/98:									
01/02/03/99.6/7017.JJXX	Salaries & Wages - Employees	1,697,353	103	5,593	34,633	1,401	1,380	1,349	1,061
01/02/03/99.6/7037.JJXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.6/7047.JJXX	Employee Pensions & Benefits	424,169	26	1,398	8,705	350	347	337	270
01/02/03/99.6/7107.JJXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.6/7117.JJXX	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.6/7157.JJXX	Purchased Power	5,565	0	16	114	5	5	4	4
01/02/03/99.6/7167.JJXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.6/7187.JJXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.6/7207.JJXX	Materials and Supplies	90,267	5	297	1,852	74	74	72	58
01/02/03/99.6/7317.JJXX	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.6/7327.JJXX	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.6/7337.JJXX	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.6/7347.JJXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.6/7357.JJXX	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7417.JJXX	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.6/7427.JJXX	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.6/7507.JJXX	Transportation Expense	63,656	4	210	1,310	53	52	51	41
01/02/03/99.6/7567.JJXX	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.6/7577.JJXX	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.6/7587.JJXX	Insurance - Workman's Comp.	29,025	2	96	596	24	24	23	18
01/02/03/99.6/7587.JJXX	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7607.JJXX	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.6/7687.JJXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.6/7677.JJXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7707.JJXX	Bad Debt Expense	222,148	13	732	4,559	183	182	177	142
01/02/03/99.6/7757.JJXX	Miscellaneous Expenses	557,191	34	1,836	11,435	460	458	443	355
TOTAL		3,069,576	187	10,180	63,403	2,550	2,531	2,458	1,968

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

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ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - WATER
 - 12 Month Balance Ended 12/31/86

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC		FPSC	FPSC	FPSC
			888	446	1427	SUBTOTAL	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	Woodmere	Wootens	Zephyr Shores	FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/86) - Water : (1)									
	Average No. of Customers	184,801	1,167	21	484	55,680	8,599	2,952	218
	Customer Allocation Factors (Cust)	100.000000%	0.708127%	0.012743%	0.293688%	33.792271%	5.217808%	1.791251%	0.132281%
O&M EXPENSES (00,000,000) - @ 12/31/86:									
01/02/03/89.6/7017.X000	Salaries & Wages - Employees	1,687,353	12,019	216	4,965	573,574	88,565	30,404	2,245
01/02/03/89.6/7037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/89.6/7047.X000	Employee Pensions & Benefits	424,169	3,004	54	1,246	143,336	22,132	7,596	561
01/02/03/89.6/7107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/89.6/7117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/89.6/7157.X000	Purchased Power	5,565	39	1	18	1,081	290	100	7
01/02/03/89.6/7167.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/89.6/7187.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/89.6/7207.X000	Materials and Supplies	90,267	639	12	265	30,503	4,710	1,617	119
01/02/03/89.6/7317.X000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/89.6/7327.X000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/89.6/7337.X000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/89.6/7347.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/89.6/7357.X000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/89.6/7417.X000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/89.6/7427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/89.6/7507.X000	Transportation Expense	63,858	452	8	188	21,579	3,332	1,144	84
01/02/03/89.6/7567.X000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/89.6/7577.X000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/89.6/7587.X000	Insurance - Workmen's Comp.	29,025	206	4	85	9,806	1,514	520	38
01/02/03/89.6/7597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/89.6/7607.X000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/89.6/7687.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/89.6/7677.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/89.6/7707.X000	Bad Debt Expense	222,148	1,573	26	652	75,069	11,591	3,979	294
01/02/03/89.6/7757.X000	Miscellaneous Expenses	557,191	3,946	71	1,636	188,288	29,073	9,981	737
TOTAL		3,069,576	21,876	394	9,074	1,044,038	161,208	55,342	4,087

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

572

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - WATER
 - 12 Month Balance Ended 12/31/98

CUSTOMER ACCOUNTS ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	985 Lakeside	2901 Lalhigh	2801 Marco Island	2381 Palm Valley	2302 Rawlston Forest
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water : (1)									
Average No. of Customers		164,801	87	152	87	8,585	5,803	208	64
Customer Allocation Factors (Cust)		108.000007%	0.052791%	0.092232%	0.052791%	5.209313%	3.521216%	0.124999%	0.036835%
O&M EXPENSES (01.0007.XXXX) - @ 1/31/98:									
01/02/03/99.8/7017.XXXX	Salaries & Wages - Employees	1,897,253	896	1,568	896	88,420	59,767	2,122	859
01/02/03/99.8/7037.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.XXXX	Employee Pensions & Benefits	424,169	224	391	224	22,098	14,838	530	165
01/02/03/99.8/7107.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.XXXX	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.XXXX	Purchased Power	5,585	3	5	3	290	196	7	2
01/02/03/99.8/7167.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7187.XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.XXXX	Materials and Supplies	90,267	48	83	48	4,702	3,178	113	35
01/02/03/99.8/7317.XXXX	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.XXXX	Contractual Services - Accl.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.XXXX	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.XXXX	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.XXXX	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.XXXX	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.XXXX	Transportation Expenses	63,858	34	59	34	3,327	2,249	80	25
01/02/03/99.8/7567.XXXX	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.XXXX	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.XXXX	Insurance - Workman's Comp.	29,025	15	27	15	1,512	1,022	36	11
01/02/03/99.8/7597.XXXX	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.XXXX	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7677.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.XXXX	Bad Debt Expenses	222,148	117	205	117	11,572	7,822	278	86
01/02/03/99.8/7757.XXXX	Miscellaneous Expenses	557,191	294	514	294	29,026	19,620	696	216
TOTAL		3,089,576	1,631	2,850	1,631	160,946	108,791	3,862	1,200

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

573

ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - WATER
 - 12 Month Balance Ended 12/31/98

CUSTOMER ACCOUNTS ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibson Estates	1902 Herthel Heights	210 Luka Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water : (1)									
	Average No. of Customers	184,801	122	450	27,325	163	319	773	232
	Customer Allocation Factors (Cust)	100.000000%	0.074029%	0.273057%	16.580603%	0.098907%	0.193567%	0.469051%	0.140776%
O&M EXPENSES (01/00/07/0000) - @ 12/31/98:									
01/02/03/99.8/7017.X000	Salaries & Wages - Employees	1,697,353	1,257	4,635	281,431	1,679	3,286	7,961	2,389
01/02/03/99.8/7037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.X000	Employee Pensions & Benefits	424,169	314	1,158	70,330	420	821	1,990	597
01/02/03/99.8/7107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.X000	Purchased Power	5,565	4	15	923	6	11	26	8
01/02/03/99.8/7187.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7167.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.X000	Materials and Supplies	90,287	67	248	14,967	89	175	423	127
01/02/03/99.8/7317.X000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.X000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.X000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.X000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.X000	Rental of Building/Fleat Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.X000	Transportation Expense	63,858	47	174	10,588	63	124	300	90
01/02/03/99.8/7567.X000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.X000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.X000	Insurance - Workman's Comp.	29,025	21	79	4,812	29	56	136	41
01/02/03/99.8/7597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.X000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7677.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.X000	Bad Debt Expense	222,148	164	607	36,833	220	430	1,042	313
01/02/03/99.8/7757.X000	Miscellaneous Expenses	557,191	412	1,521	82,386	551	1,079	2,614	784
	TOTAL	3,089,578	2,287	8,436	512,270	3,056	5,980	14,492	4,348

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

574

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

CUSTOMER ACCOUNTS ALLOCATION		COUNTY			SUBTOTAL	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)						
Average No. of Customers		164,801	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)		100.000000%	1.561277%	14.771148%	0.214806%	17.449530%
O&M EXPENSES (01/00/96 - 12/31/96)						
01/02/03/99.87017.XXXX	Salaries & Wages - Employees	1,697,353	26,500	250,719	3,648	296,180
01/02/03/99.87037.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0
01/02/03/99.87047.XXXX	Employee Pensions & Benefits	424,169	6,622	62,855	911	74,015
01/02/03/99.87107.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0
01/02/03/99.87117.XXXX	Sludge Removal	0	0	0	0	0
01/02/03/99.87157.XXXX	Purchased Power	5,565	87	622	12	971
01/02/03/99.87187.XXXX	Fuel for Power Purchased	0	0	0	0	0
01/02/03/99.87187.XXXX	Chemicals	0	0	0	0	0
01/02/03/99.87207.XXXX	Materials and Supplies	90,267	1,409	13,333	194	15,751
01/02/03/99.87317.XXXX	Contractual Services - Engr.	0	0	0	0	0
01/02/03/99.87327.XXXX	Contractual Services - Acct.	0	0	0	0	0
01/02/03/99.87337.XXXX	Contractual Services - Legal	0	0	0	0	0
01/02/03/99.87347.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0
01/02/03/99.87357.XXXX	Contractual Services - Other	0	0	0	0	0
01/02/03/99.87417.XXXX	Rental of Building/Real Prop.	0	0	0	0	0
01/02/03/99.87427.XXXX	Rental of Equipment	0	0	0	0	0
01/02/03/99.87507.XXXX	Transportation Expense	63,858	997	9,433	137	11,143
01/02/03/99.87567.XXXX	Insurance - Vehicle	0	0	0	0	0
01/02/03/99.87577.XXXX	Insurance - General Liability	0	0	0	0	0
01/02/03/99.87587.XXXX	Insurance - Workman's Comp.	29,025	453	4,287	62	5,065
01/02/03/99.87597.XXXX	Insurance - Other	0	0	0	0	0
01/02/03/99.87607.XXXX	Advertising Expense	0	0	0	0	0
01/02/03/99.87667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0
01/02/03/99.87677.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0
01/02/03/99.87707.XXXX	Bad Debt Expense	222,148	3,468	32,814	477	38,764
01/02/03/99.87757.XXXX	Miscellaneous Expenses	557,191	8,699	82,304	1,197	97,227
	TOTAL	3,089,576	48,237	456,368	6,637	539,117

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

575

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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	688 Beacon Mills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer: (1)										
Average No. of Customers		164,801	50,592	42,137	1,278	113	187	2,935	16	
Customer Allocation Factors (Cust)		100.000000%	30.69843%	25.568413%	0.775481%	0.068568%	0.101334%	1.780536%	0.009709%	
O&M EXPENSES (00L0007.X000) - @ 12/31/96:										
01/02/03/99.67017.X000	Salaries & Wages - Employees	CUST.	1,897,353	521,088	433,966	13,163	1,164	1,720	30,229	185
01/02/03/99.67037.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67047.X000	Employee Pensions & Benefits	CUST.	424,169	130,215	108,453	3,289	291	430	7,554	41
01/02/03/99.67107.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67117.X000	Sudge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67157.X000	Purchased Power	CUST.	5,565	1,708	1,423	43	4	6	99	1
01/02/03/99.67187.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67187.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67207.X000	Materials and Supplies	CUST.	90,267	27,711	23,080	700	62	91	1,608	9
01/02/03/99.67317.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67327.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67337.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67347.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67357.X000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67417.X000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67427.X000	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67507.X000	Transportation Expense	CUST.	63,858	19,604	16,328	485	44	65	1,137	6
01/02/03/99.67567.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67577.X000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67587.X000	Insurance - Workmen's Comp.	CUST.	29,025	8,910	7,421	225	20	29	517	3
01/02/03/99.67597.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67607.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67677.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67707.X000	Bad Debt Expense	CUST.	222,148	68,197	56,800	1,723	152	225	3,956	22
01/02/03/99.67757.X000	Miscellaneous Expenses	CUST.	557,191	171,051	142,465	4,321	382	565	9,823	54
TOTAL			3,089,576	948,464	789,956	23,859	2,118	3,131	55,023	300

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

576

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	906 Citrus Springs	1906 Deltona	673 Fisherman's Haven	340 Fl. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		154,801	332	134	266	686	4,617	144	43
Customer Allocation Factors (Cust)		100.000000%	0.201455%	0.081310%	0.161407%	0.416260%	2.801561%	0.087376%	0.028092%
O&M EXPENSES (O&M007.X000) - @ 12/31/96:									
01A020399.67017.J000	Salaries & Wages - Employees	CUST. 1,897,353	3,419	1,380	2,740	7,065	47,552	1,483	443
01A020399.67037.J000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01A020399.67047.J000	Employee Pensions & Benefits	CUST. 424,169	855	345	685	1,768	11,883	371	111
01A020399.67107.J000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01A020399.67117.J000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01A020399.67157.J000	Purchased Power	CUST. 5,565	11	5	9	23	156	5	1
01A020399.67187.J000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01A020399.67187.J000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01A020399.67207.J000	Materials and Supplies	CUST. 90,267	182	73	146	378	2,529	79	24
01A020399.67317.J000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01A020399.67327.J000	Contractual Services - Accl.	CUST. 0	0	0	0	0	0	0	0
01A020399.67337.J000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01A020399.67347.J000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01A020399.67357.J000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01A020399.67417.J000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0
01A020399.67427.J000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01A020399.67507.J000	Transportation Expense	CUST. 63,858	129	52	103	266	1,789	56	17
01A020399.67567.J000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01A020399.67577.J000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01A020399.67587.J000	Insurance - Workman's Comp.	CUST. 29,025	58	24	47	121	813	25	8
01A020399.67597.J000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01A020399.67607.J000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01A020399.67667.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01A020399.67677.J000	Reg. Comm. Exp. - Other	CUST. 222,148	448	181	359	925	6,224	194	58
01A020399.67707.J000	Bad Debt Expense	CUST. 557,191	1,122	453	899	2,319	15,610	487	145
01A020399.67757.J000	Miscellaneous Expenses	CUST. 0	0	0	0	0	0	0	0
	TOTAL	3,089,576	6,224	2,542	4,987	12,961	86,566	2,700	808

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

577

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	678 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Lelani Heights	2401 Lakemo Lake	2802 Marco Shores	1108 Marlon Oaks
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
	Average No. of Customers	164,801	88	82	116	388	229	253	1,332
	Customer Allocation Factors (Cust)	100.000000%	0.059466%	0.055825%	0.070386%	0.236042%	0.138955%	0.153518%	0.808246%
O&M EXPENSES (OJLXXX7.XXXX) - @ 12/31/96:									
01/02/03/99.67017.XXXX	Salaries & Wages - Employees	CUST. 1,697,263	1,009	948	1,195	4,008	2,359	2,608	13,719
01/02/03/99.67037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67047.XXXX	Employee Pensions & Benefits	CUST. 424,169	252	237	298	1,001	589	651	3,428
01/02/03/99.67107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67117.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67157.XXXX	Purchased Power	CUST. 5,565	3	3	4	13	8	9	45
01/02/03/99.67167.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67187.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67207.XXXX	Materials and Supplies	CUST. 90,267	54	50	64	213	125	139	730
01/02/03/99.67317.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67327.XXXX	Contractual Services - Acc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67337.XXXX	Contractual Services - Legal	CUST. 0	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	0
01/02/03/99.67357.XXXX	Contractual Services - Other	CUST. 0	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	0
01/02/03/99.67427.XXXX	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67507.XXXX	Transportation Expense	CUST. 63,858	36	36	45	151	89	98	518
01/02/03/99.67567.XXXX	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67577.XXXX	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67587.XXXX	Insurance - Workmen's Comp.	CUST. 29,025	17	18	20	69	40	45	235
01/02/03/99.67597.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67607.XXXX	Advertising Expense	CUST. 0	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	0
01/02/03/99.67677.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67707.XXXX	Bad Debt Expense	CUST. 222,148	132	124	156	524	309	341	1,796
01/02/03/99.67757.XXXX	Miscellaneous Expenses	CUST. 557,191	331	311	392	1,315	774	855	4,503
	TOTAL	3,089,576	1,837	1,725	2,175	7,293	4,293	4,743	24,971

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

578

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Bases	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		164,801	28	36	99	1,029	29	136	113
Customer Allocation Factors (Cust)		100.000000%	0.016990%	0.021845%	0.060072%	0.624389%	0.017597%	0.063737%	0.068568%
O&M EXPENSES (DOLLAR.DDXX) - @ 12/31/96:									
01/02/03/99.6/7017.X000	Salaries & Wages - Employees	CUST. 1,697,263	288	371	1,020	10,598	298	1,421	1,184
01/02/03/99.6/7037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7047.X000	Employee Pensions & Benefits	CUST. 424,169	72	93	255	2,648	75	355	291
01/02/03/99.6/7107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7117.X000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7157.X000	Purchased Power	CUST. 5,565	1	1	3	35	1	5	4
01/02/03/99.6/7167.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7167.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7207.X000	Materials and Supplies	CUST. 90,267	15	20	54	564	16	76	62
01/02/03/99.6/7317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7327.X000	Contractual Services - Accl.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7417.X000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7427.X000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7507.X000	Transportation Expense	CUST. 63,858	11	14	38	399	11	53	44
01/02/03/99.6/7567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7587.X000	Insurance - Workmen's Comp.	CUST. 29,025	5	6	17	181	5	24	20
01/02/03/99.6/7597.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7607.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7707.X000	Bad Debt Expense	CUST. 222,148	38	49	133	1,367	39	186	152
01/02/03/99.6/7757.X000	Miscellaneous Expenses	CUST. 557,191	95	122	335	3,479	99	467	382
TOTAL		3,089,576	526	675	1,856	19,291	544	2,587	2,118

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	988 Sugar Mill Woods	2801 Sunny Hills	580 Sunshine Parkway	105 University Shores
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer: (1)									
Average No. of Customers		164,801	26	33	615	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.020024%	0.373177%	1.328269%	0.108009%	0.005461%	1.919284%
O&M EXPENSES (01/0007.XXXX) - @ 12/31/96:									
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	CUST. 1,697,263	266	340	6,334	22,545	1,833	93	32,577
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7047.XXXX	Employee Pensions & Benefits	CUST. 424,169	67	85	1,583	5,634	458	23	8,141
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7117.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7157.XXXX	Purchased Power	CUST. 5,585	1	1	21	74	6	0	107
01/02/03/99.6/7167.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7187.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7207.XXXX	Materials and Supplies	CUST. 90,267	14	18	337	1,189	97	5	1,732
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7327.XXXX	Contractual Services - Accl.	CUST. 0	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	0
01/02/03/99.6/7347.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	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	0
01/02/03/99.6/7417.XXXX	Rental of Building/Real Prop.	CUST. 0	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	0
01/02/03/99.6/7507.XXXX	Transportation Expense	CUST. 63,858	10	13	238	848	69	3	1,228
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	CUST. 0	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	0
01/02/03/99.6/7587.XXXX	Insurance - Workmen's Comp.	CUST. 29,025	5	6	108	386	31	2	557
01/02/03/99.6/7597.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7607.XXXX	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7597.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	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	0
01/02/03/99.6/7707.XXXX	Bad Debt Expense	CUST. 222,148	35	44	829	2,851	240	12	4,264
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	CUST. 557,191	88	112	2,079	7,401	602	30	10,694
TOTAL		3,089,576	487	619	11,530	41,038	3,337	168	59,298

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	567 Venetian Village	886 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		164,801	86	1,122	482	22,615	6,889	3,003	128
Customer Allocation Factors (Cust)		100.00000%	0.052164%	0.680821%	0.292474%	13.722811%	4.180193%	1.822198%	0.077663%
O&M EXPENSES (001.0007.0000) - @ 12/31/96:									
01/02/03/99.6/7017.0000	Salaries & Wages - Employees	CUST. 1,687,353	886	11,556	4,964	232,921	70,953	30,929	1,318
01/02/03/99.6/7037.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7047.0000	Employee Pensions & Benefits	CUST. 424,169	221	2,886	1,241	58,207	17,731	7,729	328
01/02/03/99.6/7107.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7117.0000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7157.0000	Purchased Power	CUST. 5,985	3	38	16	764	233	101	4
01/02/03/99.6/7157.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7187.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7207.0000	Materials and Supplies	CUST. 90,267	47	615	264	12,387	3,773	1,645	70
01/02/03/99.6/7317.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7327.0000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7337.0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7347.0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7357.0000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7417.0000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7427.0000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7507.0000	Transportation Expense	CUST. 63,859	33	435	187	8,763	2,669	1,164	50
01/02/03/99.6/7587.0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7577.0000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7587.0000	Insurance - Workman's Comp.	CUST. 29,025	15	198	86	3,983	1,213	529	23
01/02/03/99.6/7597.0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7607.0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7687.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7677.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7707.0000	Bad Debt Expense	CUST. 222,148	116	1,512	650	30,485	9,286	4,048	173
01/02/03/99.6/7757.0000	Miscellaneous Expenses	CUST. 557,191	291	3,793	1,630	76,481	23,292	10,153	433
TOTAL			1,612	21,004	9,036	423,971	129,150	56,298	2,400

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Okeech	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)										
Average No. of Customers		184,801	6,791	1,920	122	219	450	19,522	267	
Customer Allocation Factors (Cust)		100.000000%	4.120727%	1.165041%	0.074029%	0.132888%	0.273057%	11.845802%	0.162014%	
O&M EXPENSES (01.0007.0000) - @ 12/31/96:										
01/02/03/99.8/7017.X000	Salaries & Wages - Employees	CUST. 1,697,353	69,943	19,775	1,257	2,256	4,635	201,065	2,750	
01/02/03/99.8/7037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7047.X000	Employee Pensions & Benefits	CUST. 424,169	17,479	4,942	314	564	1,158	50,246	657	
01/02/03/99.8/7107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7117.X000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7157.X000	Purchased Power	CUST. 5,565	229	65	4	7	15	659	9	
01/02/03/99.8/7167.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7167.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7207.X000	Materials and Supplies	CUST. 90,267	3,720	1,052	67	120	246	10,693	148	
01/02/03/99.8/7317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7327.X000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7417.X000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7427.X000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7507.X000	Transportation Expense	CUST. 63,858	2,631	744	47	85	174	7,565	103	
01/02/03/99.8/7567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7587.X000	Insurance - Workman's Comp.	CUST. 29,025	1,198	338	21	39	79	3,438	47	
01/02/03/99.8/7587.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7607.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7707.X000	Bad Debt Expense	CUST. 222,148	9,154	2,588	164	295	607	26,315	360	
01/02/03/99.8/7757.X000	Miscellaneous Expenses	CUST. 557,191	22,860	6,492	412	740	1,521	66,004	903	
TOTAL			3,089,576	127,313	35,995	2,287	4,106	8,436	365,985	5,006

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

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

CUSTOMER ACCOUNTS ALLOCATION			COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1908 Seaboard	2701 Spring Hill	1901 Valrico Hills		
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)							
Average No. of Customers		164,801	2,524	5,311	353	8,455	
Customer Allocation Factors (Cust)		100.000000%	1.531544%	3.222675%	0.214196%	5.130430%	
O&M EXPENSES (01/0007.X000) - @ 12/31/96:							
01/02/03/99.6/7017.X000	Salaries & Wages - Employees	CUST. 1,697,353	25,996	54,700	3,638	87,082	
01/02/03/99.6/7037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	
01/02/03/99.6/7047.X000	Employee Pensions & Benefits	CUST. 424,169	6,498	13,670	908	21,762	
01/02/03/99.6/7107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	
01/02/03/99.6/7117.X000	Sludge Removal	CUST. 0	0	0	0	0	
01/02/03/99.6/7157.X000	Purchased Power	CUST. 5,565	85	179	12	298	
01/02/03/99.6/7167.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	
01/02/03/99.6/7167.X000	Chemicals	CUST. 0	0	0	0	0	
01/02/03/99.6/7207.X000	Materials and Supplies	CUST. 90,267	1,382	2,908	193	4,631	
01/02/03/99.6/7317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	
01/02/03/99.6/7327.X000	Contractual Services - Acct.	CUST. 0	0	0	0	0	
01/02/03/99.6/7337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	
01/02/03/99.6/7347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	
01/02/03/99.6/7357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	
01/02/03/99.6/7417.X000	Rental of Building/Pest Prop.	CUST. 0	0	0	0	0	
01/02/03/99.6/7427.X000	Rental of Equipment	CUST. 0	0	0	0	0	
01/02/03/99.6/7507.X000	Transportation Expense	CUST. 63,858	978	2,058	137	3,276	
01/02/03/99.6/7567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	
01/02/03/99.6/7577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	
01/02/03/99.6/7587.X000	Insurance - Workman's Comp.	CUST. 29,025	445	935	62	1,469	
01/02/03/99.6/7597.X000	Insurance - Other	CUST. 0	0	0	0	0	
01/02/03/99.6/7607.X000	Advertising Expense	CUST. 0	0	0	0	0	
01/02/03/99.6/7667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	
01/02/03/99.6/7677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	
01/02/03/99.6/7707.X000	Bad Debt Expense	CUST. 222,148	3,402	7,159	476	11,397	
01/02/03/99.6/7757.X000	Miscellaneous Expenses	CUST. 557,191	8,534	17,956	1,193	28,586	
TOTAL			3,089,576	47,318	99,567	6,818	158,509

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

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

CUSTOMER ACCOUNTS ALLOCATION					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2801 Lehigh	2801 Marco Island	2801 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)								
Average No. of Customers		164,801	2,437	---	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.478753%	----	1.032154%	0.367109%	0.079490%	1.478753%
O&M EXPENSES (XOLXXX.XXXX) - @ 12/31/96:								
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	CUST. 1,697,353	25,100	---	17,519	6,231	1,349	25,100
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7047.XXXX	Employee Pensions & Benefits	CUST. 424,169	6,272	----	4,378	1,557	337	6,272
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7117.XXXX	Sludge Removal	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7157.XXXX	Purchased Power	CUST. 5,565	82	----	57	20	4	82
01/02/03/99.6/7167.XXXX	Fuel for Power Purchased	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7167.XXXX	Chemicals	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7207.XXXX	Materials and Supplies	CUST. 90,257	1,335	----	932	331	72	1,335
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7327.XXXX	Contractual Services - Acct.	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7337.XXXX	Contractual Services - Legal	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7347.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7357.XXXX	Contractual Services - Other	CUST. 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
01/02/03/99.6/7427.XXXX	Rental of Equipment	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7507.XXXX	Transportation Expense	CUST. 63,859	944	----	659	234	51	944
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7577.XXXX	Insurance - General Liability	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7587.XXXX	Insurance - Workman's Comp.	CUST. 29,025	429	----	300	107	23	429
01/02/03/99.6/7597.XXXX	Insurance - Other	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7607.XXXX	Advertising Expense	CUST. 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
01/02/03/99.6/7677.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	----	0	0	0	0
01/02/03/99.6/7707.XXXX	Bad Debt Expense	CUST. 222,148	3,285	----	2,293	816	177	3,285
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	CUST. 557,191	8,239	----	5,751	2,046	443	8,239
TOTAL		3,089,576	45,687	0	31,889	11,342	2,456	45,687

(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-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		149,313	108,684	38,649	103,173	74,418	28,757	43,703	35,248	8,455	2,437
Customer Allocation Factors (Cust)		100.000000%	73.445715%	26.554285%	89.098471%	49.838929%	19.258542%	29.268387%	23.606786%	5.862601%	1.632142%
CUSTOMER ACCOUNTS EXPENSES (XJLJ007.XXXX) - @ 12/31/95:											
01A20399.87017.XXXX	Salaries & Wages - Employees	1,803,243	1,177,513	425,730	1,107,818	799,039	308,777	469,259	378,474	90,785	26,167
01A20399.87037.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
01A20399.87047.XXXX	Employee Pensions & Benefits	398,133	292,412	105,721	275,104	198,425	76,679	116,531	93,986	22,545	8,498
01A20399.87107.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	0	0
01A20399.87117.XXXX	Sludge Removal	0	0	0	0	0	0	0	0	0	0
01A20399.87157.XXXX	Purchased Power	5,565	4,087	1,478	3,845	2,774	1,072	1,629	1,314	315	91
01A20399.87167.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0
01A20399.87187.XXXX	Chemicals	0	0	0	0	0	0	0	0	0	0
01A20399.87207.XXXX	Materials and Supplies	88,540	65,029	23,511	61,180	44,127	17,052	25,915	20,901	5,014	1,445
01A20399.87317.XXXX	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0
01A20399.87327.XXXX	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0
01A20399.87337.XXXX	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0
01A20399.87347.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0
01A20399.87357.XXXX	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0
01A20399.87417.XXXX	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0
01A20399.87427.XXXX	Rental of Equipment	0	0	0	0	0	0	0	0	0	0
01A20399.87507.XXXX	Transportation Expense	62,637	46,004	16,633	43,281	31,218	12,064	18,333	14,787	3,547	1,022
01A20399.87567.XXXX	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0
01A20399.87577.XXXX	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0
01A20399.87587.XXXX	Insurance - Workman's Comp.	28,882	21,068	7,816	18,819	14,295	5,524	8,395	8,771	1,624	468
01A20399.87597.XXXX	Insurance - Other	0	0	0	0	0	0	0	0	0	0
01A20399.87607.XXXX	Advertising Expense	0	0	0	0	0	0	0	0	0	0
01A20399.87567.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0
01A20399.87677.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0
01A20399.87707.XXXX	Bad Debt Expense	217,899	160,037	57,862	150,565	108,599	41,966	83,778	51,439	12,339	3,566
01A20399.87757.XXXX	Miscellaneous Expenses	546,534	401,406	145,128	377,847	272,387	105,260	159,967	129,019	30,948	8,920
TOTAL		2,951,233	2,167,554	783,879	2,039,257	1,470,863	588,394	863,808	696,691	187,117	46,166

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

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ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - WATER
12 Month Balance Ended 12/31/85

CUSTOMER ACCOUNTS ALLOCATION					FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL WATER	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 (12/31/85) - Water :									
Average No. of Customers		148,313	103,173	74,416	1,467	152	848	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.096471%	49.836929%	0.982500%	0.101800%	0.635578%	0.046881%	2.036322%
CUSTOMER ACCOUNTS EXPENSES (XOLXXX.XXXX) - @ 12/31/85:									
01/02/03/99.8/7017.XXXX	Salaries & Wages - Employees	1,603,243	1,107,818	799,009	15,752	1,632	10,190	752	32,631
01/02/03/99.8/7037.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.XXXX	Employee Pensions & Benefits	398,133	275,104	198,425	3,912	405	2,530	187	6,103
01/02/03/99.8/7107.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.XXXX	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.XXXX	Purchased Power	5,565	3,845	2,774	55	6	35	3	113
01/02/03/99.8/7167.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7167.XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.XXXX	Materials and Supplies	88,540	81,180	44,127	870	90	563	42	1,802
01/02/03/99.8/7317.XXXX	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.XXXX	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.XXXX	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.XXXX	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.XXXX	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.XXXX	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.XXXX	Transportation Expense	62,837	43,281	31,218	615	64	398	29	1,275
01/02/03/99.8/7567.XXXX	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.XXXX	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.XXXX	Insurance - Workmen's Comp.	28,682	19,819	14,295	282	29	182	13	584
01/02/03/99.8/7597.XXXX	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.XXXX	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7677.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.XXXX	Bad Debt Expense	217,899	150,565	108,599	2,141	222	1,385	102	4,435
01/02/03/99.8/7757.XXXX	Miscellaneous Expenses	546,534	377,847	272,387	5,370	556	3,474	256	11,124
	TOTAL	2,951,233	2,039,257	1,470,863	28,996	3,004	18,757	1,384	80,087

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carrion Village	335 Chuluots	1117 Ciras Park	808 Ciras Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	43	383	126	864	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.028799%	0.256506%	0.084386%	0.444703%	0.235077%	1.202173%	0.049560%
CUSTOMER ACCOUNTS EXPENSES (01/0007.X000) - @ 12/31/95:									
01/02/03/99.87017.X000	Salaries & Wages - Employees	1,603,243	462	4,112	1,353	7,130	3,769	19,274	795
01/02/03/99.87037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87047.X000	Employee Pensions & Benefits	398,133	115	1,021	336	1,771	936	4,786	197
01/02/03/99.87107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87157.X000	Purchased Power	5,565	2	14	5	25	13	67	3
01/02/03/99.87167.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87167.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87207.X000	Materials and Supplies	88,540	25	227	75	394	208	1,064	44
01/02/03/99.87317.X000	Contractual Services - Engr.	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
01/02/03/99.87337.X000	Contractual Services - Legal	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
01/02/03/99.87357.X000	Contractual Services - Other	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
01/02/03/99.87427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.87507.X000	Transportation Expense	52,637	18	181	53	279	147	753	31
01/02/03/99.87567.X000	Insurance - Vehicle	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
01/02/03/99.87587.X000	Insurance - Workman's Comp.	26,662	8	74	24	128	67	345	14
01/02/03/99.87597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87607.X000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.87667.X000	Reg. Comm. Exp. - Rate Case Amort.	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
01/02/03/99.87707.X000	Bad Debt Expense	217,899	63	559	184	969	512	2,620	108
01/02/03/99.87757.X000	Miscellaneous Expenses	546,534	157	1,402	481	2,430	1,285	6,570	271
TOTAL		2,951,233	850	7,570	2,490	13,124	8,938	35,479	1,463

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deetwyler Shore	1808 Dalton	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,913	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.083717%	15.299405%	0.040184%	0.166764%	0.115864%	0.120552%	0.082377%
CUSTOMER ACCOUNTS EXPENSES (00.0000.0000) - @ 12/31/95:									
01/02/03/99.8/7017.0000	Salaries & Wages - Employees	1,603,243	1,342	245,287	844	2,674	1,858	1,833	1,321
01/02/03/99.8/7037.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.0000	Employee Pensions & Benefits	396,133	333	60,912	180	664	451	480	328
01/02/03/99.8/7107.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.0000	Purchased Power	5,585	5	851	2	9	6	7	5
01/02/03/99.8/7167.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7187.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.0000	Materials and Supplies	88,540	74	13,548	36	148	103	107	73
01/02/03/99.8/7317.0000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.0000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.0000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.0000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.0000	Transportation Expense	62,837	52	9,583	25	104	73	75	52
01/02/03/99.8/7567.0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.0000	Insurance - Workmen's Comp.	28,682	24	4,388	12	48	33	35	24
01/02/03/99.8/7597.0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.0000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7677.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.0000	Bad Debt Expense	217,899	182	33,337	88	363	252	263	179
01/02/03/99.8/7757.0000	Miscellaneous Expenses	546,534	458	83,616	220	911	633	659	450
	TOTAL	2,951,233	2,471	451,521	1,186	4,922	3,419	3,558	2,431

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

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

CUSTOMER ACCOUNTS ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	672 Fisherman's Haven	772 Fountains	679 Fox Run	586 Friendly Center	982 Golden Terrace	986 Gospel Inld Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	139	29	100	20	106	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093093%	0.019422%	0.066973%	0.013395%	0.070992%	0.005358%	0.073671%
CUSTOMER ACCOUNTS EXPENSES (XXLXXX7.XXXX) - @ 12/31/95:									
01/02/03/99.67017.XXXX	Salaries & Wages - Employees	1,603,243	1,493	311	1,074	215	1,139	86	1,181
01/02/03/99.67037.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.67047.XXXX	Employee Pensions & Benefits	398,133	371	77	267	53	283	21	293
01/02/03/99.67107.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.67117.XXXX	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.67157.XXXX	Purchased Power	5,565	5	1	4	1	4	0	4
01/02/03/99.67167.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.67187.XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.67207.XXXX	Materials and Supplies	66,540	82	17	59	12	63	5	65
01/02/03/99.67317.XXXX	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.67327.XXXX	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.67337.XXXX	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.67347.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.67357.XXXX	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.67417.XXXX	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.67427.XXXX	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.67507.XXXX	Transportation Expense	62,637	58	12	42	8	44	3	46
01/02/03/99.67567.XXXX	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.67577.XXXX	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.67587.XXXX	Insurance - Workman's Comp.	28,682	27	6	19	4	20	2	21
01/02/03/99.67597.XXXX	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.67607.XXXX	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.67567.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.67577.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.67707.XXXX	Bad Debt Expense	217,899	203	42	146	29	155	12	161
01/02/03/99.67757.XXXX	Miscellaneous Expenses	546,534	509	106	366	73	368	29	403
TOTAL		2,951,233	2,747	573	1,977	395	2,095	158	2,174

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermita Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		148,313	83	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042193%	0.116534%	0.064294%	0.074340%	0.035496%	0.161406%	0.169443%
CUSTOMER ACCOUNTS EXPENSES (01.0007.0000) - @ 12/31/95:									
01/02/03/99.6/7017.0000	Salaries & Wages - Employees	1,600,243	678	1,868	1,031	1,182	569	2,588	2,717
01/02/03/99.6/7037.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.6/7047.0000	Employee Pensions & Benefits	396,133	166	464	256	296	141	643	675
01/02/03/99.6/7107.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.6/7117.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.6/7157.0000	Purchased Power	5,565	2	6	4	4	2	9	9
01/02/03/99.6/7167.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.6/7187.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.6/7207.0000	Materials and Supplies	88,540	37	103	57	68	31	143	150
01/02/03/99.6/7317.0000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.6/7327.0000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.6/7337.0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.6/7347.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.6/7357.0000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7417.0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.6/7427.0000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.6/7507.0000	Transportation Expense	62,637	26	73	40	47	22	101	106
01/02/03/99.6/7567.0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.6/7577.0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.6/7587.0000	Insurance - Workman's Comp.	26,682	12	33	16	21	10	46	49
01/02/03/99.6/7597.0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7507.0000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.6/7667.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.6/7677.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.6/7707.0000	Bad Debt Expense	217,899	92	254	140	162	77	352	369
01/02/03/99.6/7757.0000	Miscellaneous Expenses	546,534	231	637	351	406	194	882	926
TOTAL		2,951,233	1,245	3,439	1,897	2,194	1,048	4,763	5,001

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

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

CUSTOMER ACCOUNTS ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1084 Keystone Heights	1701 Kingwood Manor	773 Lake Ajoy Estates	325 Lake Brandy	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		148,213	248	113	986	62	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.184755%	0.075680%	0.660358%	0.041524%	0.058927%	0.044202%	0.068927%
CUSTOMER ACCOUNTS EXPENSES (XX.XXX7.XXXX) - @ 12/31/95:									
01/02/03/99.8/7017.XXXX	Salaries & Wages - Employees	1,603,243	2,841	1,213	10,587	866	913	709	913
01/02/03/99.8/7037.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.XXXX	Employee Pensions & Benefits	398,133	656	301	2,629	165	227	176	227
01/02/03/99.8/7107.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.XXXX	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.XXXX	Purchased Power	5,565	9	4	37	2	3	2	3
01/02/03/99.8/7167.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7187.XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.XXXX	Materials and Supplies	88,540	148	67	585	37	50	39	50
01/02/03/99.8/7317.XXXX	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.XXXX	Contractual Services - Accl.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.XXXX	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.XXXX	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.XXXX	Rental of Building/Fleat Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.XXXX	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.XXXX	Transportation Expense	82,637	103	47	414	28	36	28	36
01/02/03/99.8/7567.XXXX	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.XXXX	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.XXXX	Insurance - Workman's Comp.	28,682	47	22	189	12	18	13	16
01/02/03/99.8/7597.XXXX	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.XXXX	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.XXXX	Bad Debt Expense	217,899	359	165	1,438	90	124	96	124
01/02/03/99.8/7757.XXXX	Miscellaneous Expenses	546,534	900	414	3,608	227	311	242	311
TOTAL		2,951,233	4,862	2,233	19,489	1,225	1,680	1,305	1,680

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Est.	1054 Lakeview Villas	675 Lakeland Heights	2401 Lakeside Lakes	2602 Marco Shores	1106 Marion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	282	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.188865%	0.008037%	0.261868%	0.162745%	0.194223%	1.683711%	0.435997%
CUSTOMER ACCOUNTS EXPENSES (XJL007.XXXX) - @ 12/31/95:									
01/02/03/99.8/7017.XXXX	Salaries & Wages - Employees	1,603,243	3,028	129	4,198	2,609	3,114	26,994	6,990
01/02/03/99.8/7037.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.XXXX	Employee Pensions & Benefits	396,133	752	32	1,043	648	773	6,703	1,736
01/02/03/99.8/7107.XXXX	Purchased Winter / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.XXXX	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.XXXX	Purchased Power	5,565	11	0	15	9	11	94	24
01/02/03/99.8/7167.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7187.XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.XXXX	Materials and Supplies	88,540	167	7	232	144	172	1,491	386
01/02/03/99.8/7317.XXXX	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.XXXX	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.XXXX	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.XXXX	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.XXXX	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.XXXX	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.XXXX	Transportation Expense	62,637	118	5	164	102	122	1,055	273
01/02/03/99.8/7567.XXXX	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.XXXX	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.XXXX	Insurance - Workman's Comp.	26,682	54	2	75	47	56	483	125
01/02/03/99.8/7597.XXXX	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.XXXX	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7677.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.XXXX	Bad Debt Expense	217,899	412	18	571	355	423	3,669	950
01/02/03/99.8/7757.XXXX	Miscellaneous Expenses	548,534	1,032	44	1,431	889	1,061	9,202	2,383
TOTAL		2,951,233	5,574	237	7,728	4,803	5,732	49,890	12,867

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	992 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.024110%	0.095772%	0.135956%	0.022771%	0.066304%	0.794305%	0.038845%
CUSTOMER ACCOUNTS EXPENSES (DOLLAR) - @ 12/31/95:									
01/02/03/99.87017.X000	Salaries & Wages - Employees	1,603,243	367	1,535	2,180	365	1,063	12,735	623
01/02/03/99.87037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87047.X000	Employee Pensions & Benefits	398,133	96	381	541	91	264	3,162	155
01/02/03/99.87107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87157.X000	Purchased Power	5,565	1	5	8	1	4	44	2
01/02/03/99.87167.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87187.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87207.X000	Materials and Supplies	88,540	21	85	120	20	58	703	34
01/02/03/99.87317.X000	Contractual Services - Engr.	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
01/02/03/99.87337.X000	Contractual Services - Legal	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
01/02/03/99.87357.X000	Contractual Services - Other	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
01/02/03/99.87427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.87507.X000	Transportation Expense	62,837	15	60	85	14	42	496	24
01/02/03/99.87567.X000	Insurance - Vehicle	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
01/02/03/99.87587.X000	Insurance - Workman's Comp.	28,682	7	27	39	7	19	228	11
01/02/03/99.87597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87607.X000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.87667.X000	Reg. Comm. Exp. - Rate Case Amort.	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
01/02/03/99.87707.X000	Bad Debt Expense	217,899	53	209	296	50	144	1,731	85
01/02/03/99.87757.X000	Miscellaneous Expenses	546,534	132	523	743	124	382	4,341	212
	TOTAL	2,951,233	712	2,826	4,012	672	1,957	23,442	1,146

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

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

CUSTOMER ACCOUNTS ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Pinney Woods	987 Point O'Woods	443 Pomona Park	1085 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	132	865	212	167	344	167	156
Customer Allocation Factors (Cost)		100.000000%	0.088405%	0.445373%	0.141984%	0.111846%	0.230389%	0.111846%	0.104479%
CUSTOMER ACCOUNTS EXPENSES (00.0007.0000) - @ 12/31/95:									
01/02/03/99.5/7017.X000	Salaries & Wages - Employees	1,603,243	1,417	7,140	2,276	1,793	3,894	1,793	1,875
01/02/03/99.5/7037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.5/7047.X000	Employee Pensions & Benefits	398,133	352	1,773	565	445	917	445	418
01/02/03/99.5/7107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.5/7117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.5/7157.X000	Purchased Power	5,565	5	25	8	6	13	6	6
01/02/03/99.5/7167.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.5/7167.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.5/7207.X000	Materials and Supplies	68,540	78	394	126	99	204	99	83
01/02/03/99.5/7317.X000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.5/7327.X000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.5/7337.X000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.5/7347.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.5/7357.X000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.5/7417.X000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.5/7427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.5/7507.X000	Transportation Expense	62,637	55	279	89	70	144	70	85
01/02/03/99.5/7567.X000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.5/7577.X000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.5/7587.X000	Insurance - Workmen's Comp.	28,682	25	128	41	32	66	32	30
01/02/03/99.5/7597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.5/7507.X000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.5/7667.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.5/7677.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.5/7707.X000	Bad Debt Expense	217,899	193	970	309	244	502	244	228
01/02/03/99.5/7757.X000	Miscellaneous Expenses	548,534	483	2,434	776	611	1,259	611	571
	TOTAL	2,951,233	2,909	13,144	4,190	3,301	8,799	3,301	3,083

(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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	988 Rosemont	1115 Salt Springs	1118 Semina Villas	574 Silver Lakes Est.
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	15	105	352	120	116	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.010046%	0.070322%	0.235746%	0.080368%	0.077689%	0.001339%	0.901462%
CUSTOMER ACCOUNTS EXPENSES (01/0007.X000) - @ 12/31/95:									
01/02/03/99.87017.X000	Salaries & Wages - Employees	1,603,243	161	1,127	3,780	1,288	1,246	21	14,453
01/02/03/99.87037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87047.X000	Employee Pensions & Benefits	398,133	40	280	939	320	309	5	3,589
01/02/03/99.87107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87157.X000	Purchased Power	5,565	1	4	13	4	4	0	50
01/02/03/99.87167.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87167.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87207.X000	Materials and Supplies	88,540	9	62	209	71	69	1	798
01/02/03/99.87317.X000	Contractual Services - Engr.	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
01/02/03/99.87337.X000	Contractual Services - Legal	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
01/02/03/99.87357.X000	Contractual Services - Other	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
01/02/03/99.87427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.87507.X000	Transportation Expense	62,637	6	44	148	50	49	1	565
01/02/03/99.87567.X000	Insurance - Vehicle	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
01/02/03/99.87587.X000	Insurance - Workmen's Comp.	28,682	3	20	66	23	22	0	259
01/02/03/99.87597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87607.X000	Advertising Expense	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
01/02/03/99.87677.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87707.X000	Bad Debt Expense	217,899	22	153	514	175	169	3	1,964
01/02/03/99.87757.X000	Miscellaneous Expenses	546,534	55	384	1,288	439	425	7	4,927
	TOTAL	2,951,233	296	2,075	6,957	2,372	2,283	40	26,604

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

505

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

CUSTOMER ACCOUNTS ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	989 Sugarhill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :		(1)							
Average No. of Customers		148,213	26	114	82	7	621	2,246	428
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.076350%	0.054918%	0.004688%	0.415905%	1.504223%	0.285307%
CUSTOMER ACCOUNTS EXPENSES (10,0007,0000) - @ 12/31/95:									
01/02/03/99.8/7017,0000	Salaries & Wages - Employees	1,803,243	279	1,224	680	75	8,968	24,116	4,574
01/02/03/99.8/7037,0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047,0000	Employee Pensions & Benefits	398,133	69	304	219	19	1,668	5,969	1,138
01/02/03/99.8/7107,0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117,0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157,0000	Purchased Power	5,565	1	4	3	0	23	84	16
01/02/03/99.8/7167,0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7167,0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207,0000	Materials and Supplies	88,540	15	68	48	4	368	1,332	253
01/02/03/99.8/7317,0000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327,0000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337,0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347,0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357,0000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417,0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427,0000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507,0000	Transportation Expense	62,637	11	48	34	3	261	942	179
01/02/03/99.8/7567,0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577,0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7587,0000	Insurance - Workmen's Comp.	28,682	5	22	16	1	119	431	82
01/02/03/99.8/7597,0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607,0000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7667,0000	Reg. Comm. Exp. - Reti Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7677,0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707,0000	Bad Debt Expense	217,899	38	166	120	10	906	3,278	622
01/02/03/99.8/7757,0000	Miscellaneous Expenses	546,534	95	417	300	28	2,273	8,221	1,559
TOTAL		2,951,233	514	2,253	1,621	138	12,274	44,393	8,420

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

596

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

CUSTOMER ACCOUNTS ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	587 Vanellan Village	447 Waiala	122 Westmont	763 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,213	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006697%	0.363686%	2.265041%	0.091064%	0.090414%	0.087735%	0.070322%
CUSTOMER ACCOUNTS EXPENSES (10/0007/0000) - @ 12/31/95:									
01/02/03/99.87017.X000	Salaries & Wages - Employees	1,603,243	107	5,830	36,314	1,460	1,450	1,407	1,127
01/02/03/99.87037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87047.X000	Employee Pensions & Benefits	398,133	27	1,448	9,018	363	360	349	280
01/02/03/99.87107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87157.X000	Purchased Power	5,565	0	20	126	5	5	5	4
01/02/03/99.87167.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87167.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87207.X000	Materials and Supplies	88,540	6	322	2,005	81	80	78	62
01/02/03/99.87317.X000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.87327.X000	Contractual Services - Acc.	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
01/02/03/99.87347.X000	Contractual Services - Mgmt. Fees	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
01/02/03/99.87417.X000	Rental of Building/Real Prop.	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
01/02/03/99.87507.X000	Transportation Expense	62,637	4	228	1,419	57	57	55	44
01/02/03/99.87567.X000	Insurance - Vehicle	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
01/02/03/99.87587.X000	Insurance - Workman's Comp.	28,682	2	104	650	26	26	25	20
01/02/03/99.87597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87607.X000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.87667.X000	Reg. Comm. Exp. - Rate Case Amort.	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
01/02/03/99.87707.X000	Bad Debt Expense	217,899	15	792	4,936	198	197	191	153
01/02/03/99.87757.X000	Miscellaneous Expenses	546,534	37	1,988	12,379	498	494	460	384
	TOTAL	2,951,233	198	10,733	66,847	2,668	2,668	2,589	2,075

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	068 Woodmere	446 Wootens	1427 Zephyr Shore	SUBTOTAL FPSC UNIFORM	Burnsventure Lakes	2201 Deep Creek	1607 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	1,167	21	484	55,690	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.781580%	0.014064%	0.324151%	37.297489%	0.000000%	1.977055%	0.146002%
CUSTOMER ACCOUNTS EXPENSES (0XJ00XJ000) - @ 12/31/95:									
01/02/03/99.8/7017.X00X	Salaries & Wages - Employees	1,603,243	12,531	225	5,197	587,869	0	31,697	2,341
01/02/03/99.8/7037.X00X	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.X00X	Employee Pensions & Benefits	398,133	3,112	56	1,291	148,494	0	7,871	581
01/02/03/99.8/7107.X00X	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.X00X	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.X00X	Purchased Power	5,565	43	1	18	2,076	0	110	8
01/02/03/99.8/7167.X00X	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7187.X00X	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.X00X	Materials and Supplies	88,540	692	12	287	33,023	0	1,750	129
01/02/03/99.8/7317.X00X	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.X00X	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.X00X	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.X00X	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.X00X	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.X00X	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.X00X	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.X00X	Transportation Expense	62,637	490	9	203	23,262	0	1,238	91
01/02/03/99.8/7567.X00X	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.X00X	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.X00X	Insurance - Workmen's Comp.	26,982	224	4	93	10,698	0	567	42
01/02/03/99.8/7587.X00X	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.X00X	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.X00X	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7677.X00X	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.X00X	Bad Debt Expense	217,899	1,703	31	706	81,271	0	4,308	318
01/02/03/99.8/7757.X00X	Miscellaneous Expenses	548,534	4,272	77	1,772	203,843	0	10,805	798
TOTAL		2,951,233	23,066	415	9,568	1,100,736	0	58,348	4,309

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

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

CUSTOMER ACCOUNTS ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keylone Club Est.	995 Lakeside	2901 Lehigh	2601 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	87	152	87	8,585	5,803	206	64
Customer Allocation Factors (Cust)		100.000000%	0.058267%	0.101800%	0.058267%	5.749687%	3.886467%	0.137965%	0.042863%
CUSTOMER ACCOUNTS EXPENSES (X0L0007.X000) - @ 12/31/95:									
01A20399.87017.X000	Salaries & Wages - Employees	1,603,243	934	1,632	934	92,181	62,310	2,212	687
01A20399.87037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01A20399.87047.X000	Employee Pensions & Benefits	398,133	232	405	232	22,891	15,473	549	171
01A20399.87107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01A20399.87117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01A20399.87157.X000	Purchased Power	5,565	3	6	3	320	216	8	2
01A20399.87167.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01A20399.87167.X000	Chemicals	0	0	0	0	0	0	0	0
01A20399.87207.X000	Materials and Supplies	88,540	52	90	52	5,091	3,441	122	38
01A20399.87327.X000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01A20399.87327.X000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01A20399.87337.X000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01A20399.87347.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01A20399.87357.X000	Contractual Services - Other	0	0	0	0	0	0	0	0
01A20399.87417.X000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01A20399.87427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01A20399.87507.X000	Transportation Expense	62,637	38	64	38	3,601	2,434	86	27
01A20399.87567.X000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01A20399.87577.X000	Insurance - General Liability	0	0	0	0	0	0	0	0
01A20399.87587.X000	Insurance - Workman's Comp.	28,882	17	29	17	1,649	1,115	40	12
01A20399.87597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01A20399.87607.X000	Advertising Expense	0	0	0	0	0	0	0	0
01A20399.87667.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01A20399.87677.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01A20399.87707.X000	Bad Debt Expense	217,899	127	222	127	12,528	8,469	301	93
01A20399.87757.X000	Miscellaneous Expenses	548,534	318	558	318	31,424	21,241	754	234
TOTAL		2,951,233	1,720	3,004	1,720	169,686	114,699	4,072	1,265

(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 NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	884 Spring Gardens	884 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1882 Herzfel Heights	210 Lake Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	122	450	18,728	163	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.081708%	0.301380%	12.541440%	0.109167%	0.213645%	0.517704%	0.155378%
CUSTOMER ACCOUNTS EXPENSES (X0,XXX7,XXXX) - @ 12/31/95:									
01/02/03/99.67017.X000	Salaries & Wages - Employees	1,803,243	1,310	4,832	201,070	1,750	3,425	8,300	2,491
01/02/03/99.67037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.67047.X000	Employee Pensions & Benefits	398,133	325	1,200	49,932	435	851	2,061	619
01/02/03/99.67107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.67117.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.67157.X000	Purchased Power	5,565	5	17	898	6	12	29	9
01/02/03/99.67187.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.67187.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.67207.X000	Materials and Supplies	88,540	72	287	11,104	97	189	458	138
01/02/03/99.67317.X000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.67327.X000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.67337.X000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.67347.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.67357.X000	Contractual Services - Other	0	0	0	0	0	0	0	0
01/02/03/99.67417.X000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.67427.X000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.67507.X000	Transportation Expense	62,637	51	189	7,856	68	134	324	97
01/02/03/99.67587.X000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.67577.X000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.67587.X000	Insurance - Workman's Comp.	28,682	23	86	3,597	31	61	148	45
01/02/03/99.67597.X000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.67607.X000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.67667.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.67677.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.67707.X000	Bad Debt Expense	217,889	178	657	27,328	238	466	1,129	339
01/02/03/99.67757.X000	Miscellaneous Expenses	548,534	447	1,647	68,543	597	1,168	2,629	849
TOTAL		2,951,233	2,411	8,894	370,127	3,222	6,305	15,279	4,586

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

009

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

CUSTOMER ACCOUNTS ALLOCATION		COUNTY			SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill		1801 Valrico Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)						
Average No. of Customers		146,313	2,573	24,343	354	26,757
Customer Allocation Factors (Cust)		100.000000%	1.723225%	16.303338%	0.237086%	19.259542%
CUSTOMER ACCOUNTS EXPENSES (01/0007.X000) - @ 12/31/95:						
01/02/03/99.67017.X000	Salaries & Wages - Employees	1,603,243	27,627	261,382	3,801	306,777
01/02/03/99.67037.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0
01/02/03/99.67047.X000	Employee Pensions & Benefits	398,133	6,861	64,909	944	78,679
01/02/03/99.67107.X000	Purchased Water / Sewer / Gas	0	0	0	0	0
01/02/03/99.67117.X000	Sludge Removal	0	0	0	0	0
01/02/03/99.67157.X000	Purchased Power	5,565	96	907	13	1,072
01/02/03/99.67167.X000	Fuel for Power Purchased	0	0	0	0	0
01/02/03/99.67167.X000	Chemicals	0	0	0	0	0
01/02/03/99.67207.X000	Materials and Supplies	88,540	1,528	14,435	210	17,052
01/02/03/99.67317.X000	Contractual Services - Engr.	0	0	0	0	0
01/02/03/99.67327.X000	Contractual Services - Acct.	0	0	0	0	0
01/02/03/99.67337.X000	Contractual Services - Legal	0	0	0	0	0
01/02/03/99.67347.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0
01/02/03/99.67357.X000	Contractual Services - Other	0	0	0	0	0
01/02/03/99.67417.X000	Rental of Building/Real Prop.	0	0	0	0	0
01/02/03/99.67427.X000	Rental of Equipment	0	0	0	0	0
01/02/03/99.67507.X000	Transportation Expense	62,637	1,079	10,212	149	12,064
01/02/03/99.67567.X000	Insurance - Vehicle	0	0	0	0	0
01/02/03/99.67577.X000	Insurance - General Liability	0	0	0	0	0
01/02/03/99.67567.X000	Insurance - Workman's Comp.	28,982	494	4,876	68	5,524
01/02/03/99.67597.X000	Insurance - Other	0	0	0	0	0
01/02/03/99.67607.X000	Advertising Expense	0	0	0	0	0
01/02/03/99.67667.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0
01/02/03/99.67677.X000	Reg. Comm. Exp. - Other	0	0	0	0	0
01/02/03/99.67707.X000	Bad Debt Expense	217,899	3,755	35,525	517	41,966
01/02/03/99.67757.X000	Miscellaneous Expenses	546,534	9,418	89,103	1,298	105,260
TOTAL		2,951,233	50,856	481,149	6,997	568,394

(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	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	980 Apache Shore	332 Apple Valley	980 Beacon Hills	472 Beechar's Point
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		149,313	43,703	35,246	1,278	113	187	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.269387%	23.606788%	0.855920%	0.075680%	0.111846%	1.965669%	0.010716%
CUSTOMER ACCOUNTS EXPENSES (DOLLAR) - @ 12/31/95:									
01/02/03/99.67017.X000	Salaries & Wages - Employees	CUST. 1,603,243	469,259	378,474	13,722	1,213	1,793	31,514	172
01/02/03/99.67037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67047.X000	Employee Pensions & Benefits	CUST. 398,133	116,531	93,986	3,408	301	445	7,828	43
01/02/03/99.67107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67117.X000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67157.X000	Purchased Power	CUST. 5,565	1,629	1,314	48	4	6	109	1
01/02/03/99.67167.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67187.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67207.X000	Materials and Supplies	CUST. 88,540	25,915	20,901	756	67	99	1,740	9
01/02/03/99.67317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67327.X000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67417.X000	Rental of Building/Facil Prop.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67427.X000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67507.X000	Transportation Expense	CUST. 62,637	16,333	14,787	536	47	70	1,231	7
01/02/03/99.67567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67587.X000	Insurance - Workman's Comp.	CUST. 28,862	8,395	6,771	245	22	32	564	3
01/02/03/99.67597.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67607.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67707.X000	Bad Debt Expense	CUST. 217,899	63,778	51,439	1,865	165	244	4,283	23
01/02/03/99.67757.X000	Miscellaneous Expenses	CUST. 548,534	159,987	129,019	4,678	414	611	10,743	59
TOTAL		2,951,233	863,806	696,691	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.

602

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	2282 Burnt Store	335 Chuluota	1117 Citrus Park	906 Citrus Springs	1808 Deltona	673 Fisherman's Haven	340 FL. Cent. Comm. Park	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)										
Average No. of Customers		149,313	332	134	266	686	4,617	144	43	
Customer Allocation Factors (Cust)		100.000000%	0.222352%	0.089744%	0.178149%	0.459438%	3.092162%	0.096442%	0.028799%	
CUSTOMER ACCOUNTS EXPENSES (XCLXXX7.XXXX) - @ 12/31/95:										
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	CUST.	1,603,243	3,565	1,439	2,856	7,366	49,575	1,546	482
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7047.XXXX	Employee Pension & Benefits	CUST.	398,133	885	357	709	1,829	12,311	384	115
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7117.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7157.XXXX	Purchased Power	CUST.	5,565	12	5	10	26	172	5	2
01/02/03/99.6/7167.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7187.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7207.XXXX	Materials and Supplies	CUST.	86,540	197	79	158	407	2,738	85	25
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	CUST.	0	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	0
01/02/03/99.6/7337.XXXX	Contractual Services - Legal	CUST.	0	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	0
01/02/03/99.6/7357.XXXX	Contractual Services - Other	CUST.	0	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	0
01/02/03/99.6/7427.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7507.XXXX	Transportation Expense	CUST.	62,637	139	56	112	288	1,937	60	18
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	CUST.	0	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	0
01/02/03/99.6/7587.XXXX	Insurance - Workmen's Comp.	CUST.	28,682	64	26	51	132	887	28	8
01/02/03/99.6/7597.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7607.XXXX	Advertising Expense	CUST.	0	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	0
01/02/03/99.6/7677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7707.XXXX	Bad Debt Expense	CUST.	217,899	485	196	388	1,001	6,738	210	63
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	CUST.	546,534	1,215	490	974	2,511	16,900	527	157
TOTAL			2,951,233	6,562	2,649	5,258	13,559	91,257	2,846	850

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

603

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	579 Fox Run	573 Holiday Haven	1802 Jungle Dan	675 Lillard Heights	2401 Lakeure Lakes	2602 Marco Shores	1106 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		149,313	98	92	116	369	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.065634%	0.061616%	0.077689%	0.260527%	0.153363%	0.169443%	0.892086%
CUSTOMER ACCOUNTS EXPENSES (X00007.X000) - @ 12/31/95:									
01/02/03/99.67017.X000	Salaries & Wages - Employees	CUST. 1,603,243	1,052	988	1,246	4,177	2,459	2,717	14,302
01/02/03/99.67037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67047.X000	Employee Pensions & Benefits	CUST. 398,133	261	245	309	1,037	611	675	3,552
01/02/03/99.67107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67117.X000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67157.X000	Purchased Power	CUST. 5,565	4	3	4	14	9	9	50
01/02/03/99.67157.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67187.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67207.X000	Materials and Supplies	CUST. 88,540	58	55	69	231	138	150	790
01/02/03/99.67317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67327.X000	Contractual Services - Accl.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67417.X000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67427.X000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67507.X000	Transportation Expense	CUST. 62,637	41	39	49	163	96	106	559
01/02/03/99.67567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67587.X000	Insurance - Workman's Comp.	CUST. 28,682	19	18	22	75	44	49	256
01/02/03/99.67597.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67507.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67707.X000	Bad Debt Expense	CUST. 217,899	143	134	169	568	334	369	1,944
01/02/03/99.67757.X000	Miscellaneous Expenses	CUST. 546,534	359	337	425	1,424	838	926	4,676
TOTAL		2,951,233	1,937	1,818	2,293	7,689	4,526	5,001	26,328

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

604

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

CUSTOMER ACCOUNTS ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)										
Average No. of Customers		149,313	26	36	99	1,029	29	138	113	
Customer Allocation Factors (Cust)		100.000000%	0.018753%	0.024110%	0.066304%	0.889156%	0.019422%	0.092423%	0.075680%	
CUSTOMER ACCOUNTS EXPENSES (00.0007.0000) - @ 12/31/95:										
01/02/03/99.67017.0000	Salaries & Wages - Employees	CUST.	1,603,243	301	387	1,063	11,049	311	1,482	1,213
01/02/03/99.67037.0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67047.0000	Employee Pensions & Benefits	CUST.	398,133	75	96	264	2,744	77	368	301
01/02/03/99.67107.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67117.0000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67157.0000	Purchased Power	CUST.	5,565	1	1	4	38	1	5	4
01/02/03/99.67167.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67187.0000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67207.0000	Materials and Supplies	CUST.	88,540	17	21	59	610	17	62	67
01/02/03/99.67317.0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67327.0000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67337.0000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67347.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67357.0000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67417.0000	Rental of Building/Fleet Prop.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67427.0000	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67507.0000	Transportation Expense	CUST.	62,637	12	15	42	432	12	58	47
01/02/03/99.67567.0000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67577.0000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67587.0000	Insurance - Workman's Comp.	CUST.	26,682	5	7	19	196	6	27	22
01/02/03/99.67597.0000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67507.0000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67667.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67577.0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.67707.0000	Bad Debt Expense	CUST.	217,899	41	53	144	1,502	42	201	165
01/02/03/99.67757.0000	Miscellaneous Expenses	CUST.	546,534	102	132	362	3,766	106	505	414
TOTAL			2,951,233	553	712	1,957	20,339	573	2,728	2,233

(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	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1901 Sugar 989	989 Sugarmill Woods	2901 Sunny Hills	560 Sunshine Parkway	106 University Shores	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)										
Average No. of Customers		149,313	26	33	615	2,189	178	9	3,163	
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.022101%	0.411886%	1.466046%	0.119213%	0.006028%	2.118369%	
CUSTOMER ACCOUNTS EXPENSES (DOLLAR) - @ 12/31/95:										
01/02/03/99.8/7017.XXXX	Salaries & Wages - Employees	CUST.	1,603,243	279	354	6,604	23,504	1,911	97	33,963
01/02/03/99.8/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.XXXX	Employee Pensions & Benefits	CUST.	396,133	69	88	1,640	5,837	475	24	8,434
01/02/03/99.8/7107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.XXXX	Purchased Power	CUST.	5,565	1	1	23	82	7	0	118
01/02/03/99.8/7167.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7187.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.XXXX	Materials and Supplies	CUST.	88,540	15	20	365	1,298	106	5	1,678
01/02/03/99.8/7317.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.XXXX	Contractual Services - Accl.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.XXXX	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.XXXX	Transportation Expense	CUST.	82,637	11	14	258	918	75	4	1,327
01/02/03/99.8/7567.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.XXXX	Insurance - Workman's Comp.	CUST.	28,682	5	6	118	420	34	2	608
01/02/03/99.8/7597.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.XXXX	Bad Debt Expense	CUST.	217,899	38	48	897	3,195	260	13	4,616
01/02/03/99.8/7757.XXXX	Miscellaneous Expenses	CUST.	546,534	95	121	2,251	8,012	652	33	11,578
TOTAL			2,951,233	514	652	12,156	43,266	3,518	178	62,518

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

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

CUSTOMER ACCOUNTS ALLOCATION		FPSC	FPSC	FPSC		FPSC	FPSC	FPSC		
			567	888	1427	SUBTOTAL	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	Venetian Village	Woodmere	Zephyr Shores	FPSC UNIFORM	Buena Ventura Lakes	Deep Creek	Enterprise	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)										
Average No. of Customers		149,313	86	1,122	482	22,615	0	3,003	128	
Customer Allocation Factors (Cust)		100.000000%	0.057587%	0.751442%	0.322612%	15.146036%	0.000000%	2.011211%	0.085726%	
CUSTOMER ACCOUNTS EXPENSES (XJLXJX7.XXXX) - @ 12/31/95:										
01/02/03/99.87017.XXXX	Salaries & Wages - Employees	CUST.	1,603,243	923	12,047	5,175	242,628	0	32,245	1,374
01/02/03/99.87037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87047.XXXX	Employee Pensions & Benefits	CUST.	398,133	229	2,992	1,285	60,301	0	8,007	341
01/02/03/99.87107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87117.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87157.XXXX	Purchased Power	CUST.	5,565	3	42	18	843	0	112	5
01/02/03/99.87167.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87187.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87207.XXXX	Materials and Supplies	CUST.	88,540	51	665	288	13,410	0	1,781	76
01/02/03/99.87317.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87327.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87337.XXXX	Contractual Services - Legal	CUST.	0	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	0
01/02/03/99.87357.XXXX	Contractual Services - Other	CUST.	0	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	0
01/02/03/99.87427.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87507.XXXX	Transportation Expense	CUST.	62,537	36	471	202	9,487	0	1,260	54
01/02/03/99.87567.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87577.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87587.XXXX	Insurance - Workman's Comp.	CUST.	28,862	17	216	93	4,344	0	577	25
01/02/03/99.87587.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87607.XXXX	Advertising Expense	CUST.	0	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	0
01/02/03/99.87677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87707.XXXX	Bad Debt Expense	CUST.	217,899	128	1,637	703	33,003	0	4,382	187
01/02/03/99.87757.XXXX	Miscellaneous Expenses	CUST.	546,534	315	4,107	1,784	62,778	0	10,982	469
TOTAL			2,951,233	1,700	22,177	9,527	448,995	0	59,356	2,530

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2601 Marco Island	804 Spring Gardens	2101 Tropical Isles	804 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		149,313	6,791	1,920	122	219	450	12,633	267
Customer Allocation Factors (Cust)		100.000000%	4.548164%	1.285689%	0.081708%	0.146672%	0.301380%	8.460750%	0.176819%
CUSTOMER ACCOUNTS EXPENSES (01/0007/0000) - @ 12/31/95:									
01/02/03/99.8/7017.0000	Salaries & Wages - Employees	CUST. 1,803,243	72,918	20,616	1,310	2,352	4,832	135,646	2,867
01/02/03/99.8/7037.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7047.0000	Employee Pensions & Benefits	CUST. 396,133	16,108	5,120	325	584	1,200	33,685	712
01/02/03/99.8/7107.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7117.0000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7157.0000	Purchased Power	CUST. 5,565	253	72	5	8	17	471	10
01/02/03/99.8/7187.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7187.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7207.0000	Materials and Supplies	CUST. 88,540	4,027	1,139	72	130	267	7,491	158
01/02/03/99.8/7317.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7327.0000	Contractual Services - Accl.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7337.0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7347.0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7357.0000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7417.0000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7427.0000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7507.0000	Transportation Expense	CUST. 62,637	2,849	805	51	92	189	5,300	112
01/02/03/99.8/7567.0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7577.0000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7587.0000	Insurance - Workman's Comp.	CUST. 28,662	1,305	369	23	42	86	2,427	51
01/02/03/99.8/7587.0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7607.0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7667.0000	Reg. Comm. Exp. - Rate Case Annot.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7677.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7707.0000	Bad Debt Expense	CUST. 217,899	9,910	2,802	178	320	657	16,436	390
01/02/03/99.8/7757.0000	Miscellaneous Expenses	CUST. 546,534	24,857	7,026	447	802	1,647	46,241	977
TOTAL		2,951,233	134,227	37,950	2,411	4,329	8,894	249,896	5,277

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

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

CUSTOMER ACCOUNTS ALLOCATION		COUNTY			SUBTOTAL COUNTY REGULATED		
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill		1901 Volrico Hills	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)							
Average No. of Customers		149,313	2,524	5,311	353	8,455	
Customer Allocation Factors (Cust)		100.000000%	1.690409%	3.556958%	0.236416%	5.662601%	
CUSTOMER ACCOUNTS EXPENSES (00J0007.X000) - @ 12/31/95:							
01A20399.97017.X000	Salaries & Wages - Employees	CUST.	1,603,243	27,101	57,027	3,790	90,785
01A20399.97037.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0
01A20399.97047.X000	Employee Pensions & Benefits	CUST.	396,133	8,730	14,161	941	22,545
01A20399.97107.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0
01A20399.97117.X000	Sludge Removal	CUST.	0	0	0	0	0
01A20399.97157.X000	Purchased Power	CUST.	5,565	94	198	13	315
01A20399.97167.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0
01A20399.97187.X000	Chemicals	CUST.	0	0	0	0	0
01A20399.97207.X000	Materials and Supplies	CUST.	88,540	1,497	3,149	209	5,014
01A20399.97317.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0
01A20399.97327.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0
01A20399.97337.X000	Contractual Services - Legal	CUST.	0	0	0	0	0
01A20399.97347.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0
01A20399.97357.X000	Contractual Services - Other	CUST.	0	0	0	0	0
01A20399.97417.X000	Rental of Building/Peel Prop.	CUST.	0	0	0	0	0
01A20399.97427.X000	Rental of Equipment	CUST.	0	0	0	0	0
01A20399.97507.X000	Transportation Expense	CUST.	62,637	1,059	2,226	148	3,547
01A20399.97567.X000	Insurance - Vehicle	CUST.	0	0	0	0	0
01A20399.97577.X000	Insurance - General Liability	CUST.	0	0	0	0	0
01A20399.97587.X000	Insurance - Workman's Comp.	CUST.	28,682	485	1,020	88	1,624
01A20399.97597.X000	Insurance - Other	CUST.	0	0	0	0	0
01A20399.97607.X000	Advertising Expense	CUST.	0	0	0	0	0
01A20399.97667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0
01A20399.97677.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0
01A20399.97707.X000	Bad Debt Expense	CUST.	217,899	3,663	7,751	515	12,339
01A20399.97757.X000	Miscellaneous Expenses	CUST.	546,534	9,239	19,440	1,292	30,948
TOTAL			2,951,233	49,888	104,974	8,977	187,117

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

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

CUSTOMER ACCOUNTS ALLOCATION				NON-REG.					
Allocation Factor	Allocation Base	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2801 Marco Island	2801 Sunny Hills	SUBTOTAL NON-REGULATED	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	2,437	---	1,701	605	131	2,437	
Customer Allocation Factors (Cust)		100.000000%	1.632142%	----	1.139218%	0.405189%	0.087735%	1.632142%	
CUSTOMER ACCOUNTS EXPENSES (XULXXXJXXXX) - @ 12/31/95:									
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	CUST.	1,803,243	26,167	----	18,264	6,498	1,407	26,167
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7047.XXXX	Employee Pensions & Benefits	CUST.	398,133	6,498	----	4,536	1,813	348	6,498
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7117.XXXX	Sludge Removal	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7157.XXXX	Purchased Power	CUST.	5,565	91	----	63	23	5	91
01/02/03/99.6/7167.XXXX	Fuel for Power Purchased	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7187.XXXX	Chemicals	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7207.XXXX	Materials and Supplies	CUST.	88,540	1,445	----	1,008	359	78	1,445
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7327.XXXX	Contractual Services - Acct.	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7337.XXXX	Contractual Services - Legal	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7347.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7357.XXXX	Contractual Services - Other	CUST.	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
01/02/03/99.6/7427.XXXX	Rental of Equipment	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7507.XXXX	Transportation Expense	CUST.	62,637	1,022	----	714	254	55	1,022
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7577.XXXX	Insurance - General Liability	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7587.XXXX	Insurance - Workman's Comp.	CUST.	28,682	468	----	327	116	25	468
01/02/03/99.6/7597.XXXX	Insurance - Other	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7607.XXXX	Advertising Expense	CUST.	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
01/02/03/99.6/7677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	----	0	0	0	0
01/02/03/99.6/7707.XXXX	Bad Debt Expense	CUST.	217,899	3,556	----	2,482	883	191	3,556
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	CUST.	546,534	8,920	----	6,226	2,214	480	8,920
TOTAL			2,951,233	48,168	0	33,621	11,956	2,569	48,168

(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-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	108,433	38,649	102,514	73,757	28,757	43,131	34,678	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	73.224970%	26.775030%	69.227860%	49.806214%	19.419646%	29.126430%	23.416756%	5.709674%	1.645710%	
CUSTOMER ACCOUNTS EXPENSES (DOLXXX7.XXXX) - @ 12/31/94:												
01/02/03/99.67017.XXXX	Salaries & Wages - Employees	CUST.	1,644,339	1,204,067	440,272	1,136,341	819,016	319,325	478,937	365,051	93,888	27,061
01/02/03/99.67037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67047.XXXX	Employee Pensions & Benefits	CUST.	394,148	288,615	105,533	272,860	198,318	78,542	114,801	92,297	22,505	6,487
01/02/03/99.67107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67117.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67157.XXXX	Purchased Power	CUST.	5,268	4,588	1,678	4,338	3,121	1,217	1,825	1,487	358	103
01/02/03/99.67167.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67167.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67207.XXXX	Materials and Supplies	CUST.	96,351	72,017	26,333	68,086	48,967	19,099	28,646	23,031	5,615	1,619
01/02/03/99.67317.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67327.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67337.XXXX	Contractual Services - Legal	CUST.	0	0	0	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	0	0	0
01/02/03/99.67357.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67417.XXXX	Rental of Building/Real Prop.	CUST.	14,297	10,469	3,828	9,898	7,121	2,776	4,164	3,348	816	235
01/02/03/99.67427.XXXX	Rental of Equipment	CUST.	343	251	92	237	171	67	100	80	20	6
01/02/03/99.67507.XXXX	Transportation Expense	CUST.	40,102	29,365	10,737	27,762	19,974	7,788	11,860	9,391	2,290	560
01/02/03/99.67567.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67577.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67587.XXXX	Insurance - Workman's Comp.	CUST.	29,269	21,432	7,837	20,262	14,578	5,684	6,525	6,654	1,671	482
01/02/03/99.67597.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67507.XXXX	Advertising Expense	CUST.	0	0	0	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	0	0	0
01/02/03/99.67677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.67707.XXXX	Bad Debt Expense	CUST.	124,864	91,432	33,432	86,441	62,192	24,248	36,368	29,239	7,129	2,055
01/02/03/99.67757.XXXX	Miscellaneous Expenses	CUST.	117,253	85,858	31,394	81,172	58,401	22,770	34,152	27,457	6,695	1,930
TOTAL			2,469,232	1,808,094	661,138	1,709,336	1,229,880	479,516	719,199	578,214	140,985	40,836

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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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	886 Beacon Hills	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,882	102,514	73,757	1,467	152	949	70	3,039	
Customer Allocation Factors (Cust)		100.000000%	69.227860%	49.908214%	0.990667%	0.102648%	0.640861%	0.047271%	2.052241%	
CUSTOMER ACCOUNTS EXPENSES (DOLLAR) - @ 12/31/94:										
01/02/03/99.8/7017.XXXX	Salaries & Wages - Employees	CUST.	1,844,339	1,138,341	818,016	16,290	1,068	10,538	777	33,748
01/02/03/99.8/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.XXXX	Employee Pensions & Benefits	CUST.	394,148	272,860	196,318	3,905	405	2,526	186	8,089
01/02/03/99.8/7107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7117.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.XXXX	Purchased Power	CUST.	6,266	4,338	3,121	62	6	40	3	129
01/02/03/99.8/7167.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7187.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.XXXX	Materials and Supplies	CUST.	98,351	68,088	48,987	874	101	630	48	2,018
01/02/03/99.8/7317.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.XXXX	Rental of Building/Real Prop.	CUST.	14,287	8,898	7,121	142	15	92	7	293
01/02/03/99.8/7427.XXXX	Rental of Equipment	CUST.	343	237	171	3	0	2	0	7
01/02/03/99.8/7507.XXXX	Transportation Expense	CUST.	40,102	27,782	19,974	397	41	257	19	823
01/02/03/99.8/7567.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.XXXX	Insurance - Workman's Comp.	CUST.	29,269	20,262	14,578	290	30	188	14	601
01/02/03/99.8/7597.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7607.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7707.XXXX	Bad Debt Expense	CUST.	124,864	86,441	62,192	1,237	128	800	59	2,563
01/02/03/99.8/7757.XXXX	Miscellaneous Expenses	CUST.	117,253	81,172	58,401	1,162	120	751	55	2,406
TOTAL			2,469,232	1,709,396	1,229,860	24,462	2,535	15,824	1,167	50,675

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	565 Carlton Village	335 Chulaota	1117 Citrus Park	905 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	43	383	126	684	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.029036%	0.258640%	0.085068%	0.448400%	0.237031%	1.212186%	0.049972%
CUSTOMER ACCOUNTS EXPENSES (X0L0007.X000) - @ 12/31/94:									
01A020399.67017.X000	Salaries & Wages - Employees	CUST. 1,644,339	477	4,253	1,399	7,378	3,696	19,932	822
01A020399.67037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01A020399.67047.X000	Employee Pensions & Benefits	CUST. 394,148	114	1,019	335	1,767	934	4,778	197
01A020399.67107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01A020399.67117.X000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01A020399.67157.X000	Purchased Power	CUST. 6,266	2	16	5	28	15	76	3
01A020399.67167.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01A020399.67187.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01A020399.67207.X000	Materials and Supplies	CUST. 98,351	29	254	84	441	233	1,192	49
01A020399.67317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01A020399.67327.X000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01A020399.67337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01A020399.67347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01A020399.67357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01A020399.67417.X000	Rental of Building/Real Prop.	CUST. 14,297	4	37	12	64	34	173	7
01A020399.67427.X000	Rental of Equipment	CUST. 343	0	1	0	2	1	4	0
01A020399.67507.X000	Transportation Expense	CUST. 40,102	12	104	34	180	95	488	20
01A020399.67567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01A020399.67577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01A020399.67587.X000	Insurance - Workmen's Comp.	CUST. 29,269	8	76	25	131	69	355	15
01A020399.67597.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01A020399.67607.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01A020399.67667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01A020399.67677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01A020399.67707.X000	Bad Debt Expense	CUST. 124,864	36	323	106	560	296	1,514	62
01A020399.67757.X000	Miscellaneous Expenses	CUST. 117,253	34	303	100	526	278	1,421	59
TOTAL		2,469,232	717	6,386	2,101	11,072	5,853	29,931	1,234

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

CUSTOMER ACCOUNTS ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deerleyfer Shores	1806 Deltona	338 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	125	22,844	80	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.084413%	15.426588%	0.040518%	0.168150%	0.116827%	0.121554%	0.083062%
CUSTOMER ACCOUNTS EXPENSES (DOLLAR) - @ 12/31/94:									
01/02/03/99.87017.X000	Salaries & Wages - Employees	CUST. 1,844,339	1,388	253,665	666	2,785	1,921	1,999	1,366
01/02/03/99.87037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87047.X000	Employee Pensions & Benefits	CUST. 394,148	333	60,804	180	663	480	479	327
01/02/03/99.87107.X000	Purchased Water / Sewer / Gas	CUST. 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
01/02/03/99.87157.X000	Purchased Power	CUST. 8,266	5	967	3	11	7	8	5
01/02/03/99.87167.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87187.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87207.X000	Materials and Supplies	CUST. 98,351	83	15,172	40	165	115	120	82
01/02/03/99.87317.X000	Contractual Services - Engr.	CUST. 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
01/02/03/99.87337.X000	Contractual Services - Legal	CUST. 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
01/02/03/99.87357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87417.X000	Rental of Building/Real Prop.	CUST. 14,297	12	2,206	8	24	17	17	12
01/02/03/99.87427.X000	Rental of Equipment	CUST. 343	0	53	0	1	0	0	0
01/02/03/99.87507.X000	Transportation Expense	CUST. 40,102	34	6,186	16	67	47	49	33
01/02/03/99.87567.X000	Insurance - Vehicle	CUST. 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
01/02/03/99.87587.X000	Insurance - Workman's Comp.	CUST. 29,269	25	4,515	12	49	34	36	24
01/02/03/99.87597.X000	Insurance - Other	CUST. 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
01/02/03/99.87667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 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
01/02/03/99.87707.X000	Bad Debt Expense	CUST. 124,864	105	19,262	51	210	148	152	104
01/02/03/99.87757.X000	Miscellaneous Expenses	CUST. 117,253	99	16,068	48	197	137	143	97
TOTAL		2,469,232	2,084	380,918	1,000	4,152	2,885	3,001	2,051

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	558 Friendly Center	982 Golden Terrace	886 Gospel Field Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (Without Verice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	139	29	100	20	108	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093887%	0.019584%	0.067530%	0.013506%	0.071582%	0.005402%	0.074283%
CUSTOMER ACCOUNTS EXPENSES (XCLXXX7.XXXX) - @ 12/31/94:									
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	CUST. 1,644,339	1,543	322	1,110	222	1,177	89	1,221
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7047.XXXX	Employee Pensions & Benefits	CUST. 394,148	370	77	266	53	282	21	293
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7117.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7157.XXXX	Purchased Power	CUST. 6,266	6	1	4	1	4	0	5
01/02/03/99.6/7167.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7187.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7207.XXXX	Materials and Supplies	CUST. 98,351	92	19	66	13	70	5	73
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	CUST. 0	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	0
01/02/03/99.6/7337.XXXX	Contractual Services - Legal	CUST. 0	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	0
01/02/03/99.6/7357.XXXX	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7417.XXXX	Rental of Building/Fiscal Prop.	CUST. 14,297	13	3	10	2	10	1	11
01/02/03/99.6/7427.XXXX	Rental of Equipment	CUST. 343	0	0	0	0	0	0	0
01/02/03/99.6/7507.XXXX	Transportation Expense	CUST. 40,102	38	8	27	5	29	2	30
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	CUST. 0	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	0
01/02/03/99.6/7587.XXXX	Insurance - Workman's Comp.	CUST. 29,269	27	8	20	4	21	2	22
01/02/03/99.6/7597.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7807.XXXX	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7867.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7877.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7707.XXXX	Bad Debt Expense	CUST. 124,864	117	24	84	17	89	7	93
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	CUST. 117,253	110	23	79	16	84	6	87
TOTAL		2,469,232	2,316	484	1,667	333	1,768	133	1,834

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	226 Harmony Homes	438 Harvella Cove	558 Hobby Hills	573 Holiday Heaven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (Without Varlos Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042544%	0.117502%	0.064829%	0.074958%	0.035791%	0.162748%	0.170851%
CUSTOMER ACCOUNTS EXPENSES (X0L0007.X000) - @ 12/31/94:									
01/02/03/99.67017.X000	Salaries & Wages - Employees	CUST. 1,644,338	700	1,932	1,066	1,233	589	2,676	2,909
01/02/03/99.67037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67047.X000	Employee Penalties & Benefits	CUST. 394,148	188	463	256	295	141	641	573
01/02/03/99.67107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67117.X000	Sudge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67167.X000	Purchased Power	CUST. 6,266	3	7	4	5	2	10	11
01/02/03/99.67187.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67187.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67207.X000	Materials and Supplies	CUST. 98,351	42	116	64	74	35	160	168
01/02/03/99.67317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67327.X000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67417.X000	Rental of Building/Real Prop.	CUST. 14,297	6	17	9	11	5	23	24
01/02/03/99.67427.X000	Rental of Equipment	CUST. 343	0	0	0	0	0	1	1
01/02/03/99.67507.X000	Transportation Expense	CUST. 40,102	17	47	26	30	14	65	69
01/02/03/99.67567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67587.X000	Insurance - Workman's Comp.	CUST. 29,269	12	34	19	22	10	48	50
01/02/03/99.67587.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67607.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67707.X000	Bad Debt Expense	CUST. 124,864	53	147	81	94	45	203	213
01/02/03/99.67757.X000	Miscellaneous Expenses	CUST. 117,253	50	136	76	68	42	191	200
TOTAL		2,489,232	1,051	2,901	1,601	1,851	884	4,019	4,219

016

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1084 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	325 Lake Brandey	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers	Customer Allocation Factors (Cust)	148,082 100.000000%	246 0.166124%	113 0.076309%	986 0.665847%	62 0.041869%	85 0.057401%	68 0.044570%	85 0.057401%
CUSTOMER ACCOUNTS EXPENSES (01/0007.X000) - @ 12/31/94:									
01/02/03/99.8/7017.X000	Salaries & Wages - Employees	CUST. 1,644,339	2,732	1,255	10,949	888	944	733	944
01/02/03/99.8/7037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7047.X000	Employee Pensions & Benefits	CUST. 394,146	655	301	2,624	185	226	178	228
01/02/03/99.8/7107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7117.X000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7157.X000	Purchased Power	CUST. 6,266	10	5	42	3	4	3	4
01/02/03/99.8/7167.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7187.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7207.X000	Materials and Supplies	CUST. 98,351	163	75	855	41	56	44	56
01/02/03/99.8/7317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7327.X000	Contractual Services - Accl.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7417.X000	Rental of Building/Real Prop.	CUST. 14,297	24	11	95	6	8	8	8
01/02/03/99.8/7427.X000	Rental of Equipment	CUST. 343	1	0	2	0	0	0	0
01/02/03/99.8/7507.X000	Transportation Expenses	CUST. 40,102	87	31	267	17	23	18	23
01/02/03/99.8/7567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7587.X000	Insurance - Workmen's Comp.	CUST. 26,269	49	22	195	12	17	13	17
01/02/03/99.8/7587.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7607.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7587.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7707.X000	Bad Debt Expense	CUST. 124,884	207	96	831	52	72	56	72
01/02/03/99.8/7757.X000	Miscellaneous Expenses	CUST. 117,253	195	89	761	49	67	52	67
TOTAL		2,469,232	4,102	1,884	16,441	1,034	1,417	1,101	1,417

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	575 Leland Heights	2401 Lakeside Lakes	2602 Marco Shores	1106 Marion Oaks	330 Meredith Manor	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,082	282	12	391	243	290	2,514	951	
Customer Allocation Factors (Cust)		100.000000%	0.190435%	0.008104%	0.264043%	0.164088%	0.195837%	1.697708%	0.430621%	
CUSTOMER ACCOUNTS EXPENSES (01,0007,0000) - @ 12/31/94:										
01/02/03/99.6/7017.X000	Salaries & Wages - Employees	CUST.	1,644,339	3,131	133	4,342	2,698	3,220	27,916	7,229
01/02/03/99.6/7037.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7047.X000	Employee Pensions & Benefits	CUST.	394,148	751	32	1,041	847	772	6,691	1,733
01/02/03/99.6/7107.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7117.X000	Sudge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7157.X000	Purchased Power	CUST.	6,268	12	1	17	10	12	106	28
01/02/03/99.6/7167.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7187.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7207.X000	Materials and Supplies	CUST.	98,351	187	8	260	161	193	1,670	432
01/02/03/99.6/7317.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7327.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7337.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7347.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7357.X000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7417.X000	Rental of Building/Real Prop.	CUST.	14,297	27	1	38	23	29	243	63
01/02/03/99.6/7427.X000	Rental of Equipment	CUST.	343	1	0	1	1	1	6	2
01/02/03/99.6/7507.X000	Transportation Expenses	CUST.	40,102	76	3	106	66	79	681	176
01/02/03/99.6/7567.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7577.X000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7587.X000	Insurance - Workmen's Comp.	CUST.	29,269	56	2	77	48	57	497	129
01/02/03/99.6/7597.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7607.X000	Advertising Expenses	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7677.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7707.X000	Bad Debt Expense	CUST.	124,864	238	10	330	205	245	2,120	549
01/02/03/99.6/7757.X000	Miscellaneous Expenses	CUST.	117,253	223	10	310	192	230	1,991	515
	TOTAL		2,469,232	4,702	200	6,520	4,052	4,836	41,920	10,855

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	558 Palms Mobile Home Park	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,082	36	143	203	34	98	1,186	58	
Customer Allocation Factors (Cust)		100.000000%	0.024311%	0.096568%	0.137086%	0.022960%	0.066852%	0.800908%	0.039167%	
CUSTOMER ACCOUNTS EXPENSES (DOLLAR) - @ 12/31/94:										
01/02/03/99.67017.0000	Salaries & Wages - Employees	CUST. 1,644,339	400	1,588	2,254	378	1,089	13,170	644	
01/02/03/99.67037.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67047.0000	Employee Pensions & Benefits	CUST. 394,148	96	381	540	90	264	3,157	154	
01/02/03/99.67107.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67117.0000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67157.0000	Purchased Power	CUST. 6,266	2	6	9	1	4	50	2	
01/02/03/99.67167.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67187.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67207.0000	Materials and Supplies	CUST. 96,351	24	95	135	23	66	758	39	
01/02/03/99.67317.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67327.0000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67337.0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67347.0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67357.0000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67417.0000	Rental of Building/Real Prop.	CUST. 14,297	3	14	20	3	10	115	6	
01/02/03/99.67427.0000	Rental of Equipment	CUST. 343	0	0	0	0	0	3	0	
01/02/03/99.67507.0000	Transportation Expense	CUST. 40,102	10	39	55	9	27	321	16	
01/02/03/99.67567.0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67577.0000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67587.0000	Insurance - Workman's Comp.	CUST. 29,269	7	28	40	7	20	234	11	
01/02/03/99.67597.0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67607.0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67667.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67677.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.67707.0000	Bad Debt Expense	CUST. 124,864	30	121	171	29	83	1,000	49	
01/02/03/99.67757.0000	Miscellaneous Expenses	CUST. 117,253	29	113	161	27	78	939	46	
	TOTAL		2,469,232	600	2,384	3,385	567	1,851	18,776	967

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Pinay Woods	987 Point O'Woods	443 Pomona Park	1095 Postmaster Village
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	132	665	212	167	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.089140%	0.449076%	0.143164%	0.112775%	0.232304%	0.112775%	0.105347%
CUSTOMER ACCOUNTS EXPENSES (00.0007.0000) - @ 12/31/94:									
01/02/03/99.8/7017.0000	Salaries & Wages - Employees	CUST. 1,844,339	1,466	7,364	2,354	1,854	3,820	1,854	1,732
01/02/03/99.8/7037.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7047.0000	Employee Pensions & Benefits	CUST. 394,148	351	1,770	564	445	916	445	415
01/02/03/99.8/7107.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7117.0000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7157.0000	Purchased Power	CUST. 6,266	6	28	9	7	15	7	7
01/02/03/99.8/7167.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7187.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7207.0000	Materials and Supplies	CUST. 98,351	88	442	141	111	228	111	104
01/02/03/99.8/7317.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7327.0000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7337.0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7347.0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7357.0000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7417.0000	Rental of Building/Real Prop.	CUST. 14,297	13	64	20	16	33	16	15
01/02/03/99.8/7427.0000	Rental of Equipment	CUST. 343	0	2	0	0	1	0	0
01/02/03/99.8/7507.0000	Transportation Expense	CUST. 40,102	36	180	57	45	93	45	42
01/02/03/99.8/7567.0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7577.0000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7587.0000	Insurance - Workman's Comp.	CUST. 29,269	26	131	42	33	68	33	31
01/02/03/99.8/7597.0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7507.0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7667.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7677.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7707.0000	Bad Debt Expense	CUST. 124,884	111	561	179	141	290	141	132
01/02/03/99.8/7757.0000	Miscellaneous Expenses	CUST. 117,253	105	527	168	132	272	132	124
TOTAL		2,469,232	2,201	11,089	3,535	2,785	5,736	2,785	2,601

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	988 Rosemont	1115 Salt Springs	1118 Summit Villas	574 Silver Lakes Est.
AVERAGE NO. OF CUSTOMERS (Without Verica Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	15	105	352	120	118	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.010130%	0.070907%	0.237706%	0.081036%	0.078335%	0.001351%	0.908956%
CUSTOMER ACCOUNTS EXPENSES (DL,XXX7,XXXX) - @ 12/31/94:									
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	CUST. 1,644,339	167	1,186	3,909	1,333	1,288	22	14,946
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7047.XXXX	Employee Pensions & Benefits	CUST. 394,148	40	279	937	319	309	5	3,583
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7117.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7157.XXXX	Purchased Power	CUST. 6,266	1	4	15	5	5	0	57
01/02/03/99.6/7167.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7167.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7207.XXXX	Materials and Supplies	CUST. 98,351	10	70	234	80	77	1	894
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	CUST. 0	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	0
01/02/03/99.6/7337.XXXX	Contractual Services - Legal	CUST. 0	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	0
01/02/03/99.6/7357.XXXX	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7417.XXXX	Rental of Building/Real Prop.	CUST. 14,297	1	10	34	12	11	0	130
01/02/03/99.6/7427.XXXX	Rental of Equipment	CUST. 343	0	0	1	0	0	0	3
01/02/03/99.6/7507.XXXX	Transportation Expense	CUST. 40,102	4	26	95	32	31	1	365
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	CUST. 0	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	0
01/02/03/99.6/7587.XXXX	Insurance - Workmen's Comp.	CUST. 28,269	3	21	70	24	23	0	266
01/02/03/99.6/7597.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7607.XXXX	Advertising Expense	CUST. 0	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	0
01/02/03/99.6/7677.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7707.XXXX	Bad Debt Expense	CUST. 124,864	13	89	297	101	98	2	1,135
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	CUST. 117,253	12	83	279	95	92	2	1,066
	TOTAL	2,469,232	250	1,751	5,870	2,001	1,934	33	22,444

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycroast	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Hill	988 Sugarmill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	26	114	82	7	621	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.076964%	0.055375%	0.004727%	0.419362%	1.516727%	0.287678%
CUSTOMER ACCOUNTS EXPENSES (XX.XXX7.XXXX) - @ 12/31/94:									
01/02/03/99.67017.X000	Salaries & Wages - Employees	CUST. 1,644,339	289	1,266	911	78	6,896	24,940	4,730
01/02/03/99.67037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67047.X000	Employee Pensions & Benefits	CUST. 394,146	69	303	218	19	1,653	5,978	1,134
01/02/03/99.67107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67117.X000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67157.X000	Purchased Power	CUST. 6,266	1	5	3	0	26	95	18
01/02/03/99.67167.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67167.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67207.X000	Materials and Supplies	CUST. 98,351	17	78	54	5	412	1,492	283
01/02/03/99.67317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67327.X000	Contractual Services - Acc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67417.X000	Rental of Building/Real Prop.	CUST. 14,297	3	11	8	1	60	217	41
01/02/03/99.67427.X000	Rental of Equipment	CUST. 343	0	0	0	0	1	5	1
01/02/03/99.67507.X000	Transportation Expense	CUST. 40,102	7	31	22	2	188	608	115
01/02/03/99.67567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67587.X000	Insurance - Workman's Comp.	CUST. 29,269	5	23	16	1	123	444	84
01/02/03/99.67597.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67607.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67707.X000	Bad Debt Expense	CUST. 124,864	22	96	69	6	524	1,894	359
01/02/03/99.67757.X000	Miscellaneous Expenses	CUST. 117,253	21	90	65	6	492	1,778	337
TOTAL		2,469,232	434	1,901	1,367	117	10,355	37,452	7,103

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Veridian Village	447 Wetaka	122 Westmont	783 Windsong
AVERAGE NO. OF CUSTOMERS (Without Yanica Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006753%	0.366689%	2.283870%	0.091841%	0.091186%	0.088464%	0.070907%
CUSTOMER ACCOUNTS EXPENSES (00,0007,0000) - @ 12/31/94:									
01/02/03/99.67017.0000	Salaries & Wages - Employees	CUST. 1,844,339	111	6,030	37,555	1,510	1,499	1,455	1,168
01/02/03/99.67037.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67047.0000	Employee Pensions & Benefits	CUST. 394,148	27	1,445	9,002	382	359	349	279
01/02/03/99.67107.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67117.0000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67157.0000	Purchased Power	CUST. 6,266	0	23	143	6	6	6	4
01/02/03/99.67167.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67167.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67207.0000	Materials and Supplies	CUST. 98,351	7	361	2,246	90	90	87	70
01/02/03/99.67317.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67327.0000	Contractual Services - Accl.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67337.0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67347.0000	Contractual Services - Mgmt, Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67357.0000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67417.0000	Rental of Building/Real Prop.	CUST. 14,297	1	52	327	13	13	13	10
01/02/03/99.67427.0000	Rental of Equipment	CUST. 343	0	1	6	0	0	0	0
01/02/03/99.67507.0000	Transportation Expense	CUST. 40,102	3	147	916	37	37	35	28
01/02/03/99.67567.0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67577.0000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67587.0000	Insurance - Workman's Comp.	CUST. 29,269	2	107	668	27	27	26	21
01/02/03/99.67597.0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67607.0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67667.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67677.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.67707.0000	Bad Debt Expense	CUST. 124,864	8	458	2,852	115	114	110	89
01/02/03/99.67757.0000	Miscellaneous Expenses	CUST. 117,253	8	430	2,678	108	107	104	83
	TOTAL	2,469,232	167	9,054	56,394	2,268	2,251	2,184	1,751

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	1,167	21	484	55,890	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.788077%	0.014181%	0.326848%	37.807542%	0.000000%	1.993490%	0.147218%
CUSTOMER ACCOUNTS EXPENSES (01/007.0000) - @ 12/31/94:									
01/02/03/99.8/7017.X000	Salaries & Wages - Employees	CUST. 1,644,339	12,959	233	5,374	618,398	0	32,780	2,421
01/02/03/99.8/7037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7047.X000	Employee Pensions & Benefits	CUST. 394,148	3,106	56	1,288	148,229	0	7,857	580
01/02/03/99.8/7107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7117.X000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7157.X000	Purchased Power	CUST. 6,266	49	1	20	2,356	0	125	9
01/02/03/99.8/7167.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7167.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7207.X000	Materials and Supplies	CUST. 98,351	775	14	321	36,987	0	1,961	145
01/02/03/99.8/7317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7327.X000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7417.X000	Rental of Building/Real Prop.	CUST. 14,297	113	2	47	5,377	0	285	21
01/02/03/99.8/7427.X000	Rental of Equipment	CUST. 343	3	0	1	129	0	7	1
01/02/03/99.8/7507.X000	Transportation Expense	CUST. 40,102	316	6	131	15,081	0	799	59
01/02/03/99.8/7567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7587.X000	Insurance - Workmen's Comp.	CUST. 29,269	231	4	98	11,007	0	583	43
01/02/03/99.8/7597.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7607.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7707.X000	Bad Debt Expense	CUST. 124,964	984	18	408	46,958	0	2,489	184
01/02/03/99.8/7757.X000	Miscellaneous Expenses	CUST. 117,253	924	17	383	44,098	0	2,337	173
TOTAL		2,469,232	19,459	350	8,071	928,617	0	49,224	3,635

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2601 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	87	152	0	8,585	5,803	206	64
Customer Allocation Factors (Cust)		100.000000%	0.058751%	0.102646%	0.000000%	5.797464%	3.918775%	0.139112%	0.043219%
CUSTOMER ACCOUNTS EXPENSES (DOL,XXX7,0000) - @ 12/31/94:									
01/02/03/99.6/7017.0000	Salaries & Wages - Employees	CUST. 1,644,339	966	1,688	0	95,330	64,438	2,287	711
01/02/03/99.6/7037.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7047.0000	Employee Pensions & Benefits	CUST. 394,148	232	405	0	22,851	15,448	548	170
01/02/03/99.6/7107.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7117.0000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7157.0000	Purchased Power	CUST. 6,266	4	8	0	363	248	9	3
01/02/03/99.6/7157.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7187.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7207.0000	Materials and Supplies	CUST. 98,351	58	101	0	5,702	3,854	137	43
01/02/03/99.6/7317.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7327.0000	Contractual Services - Accl.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7337.0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7347.0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7357.0000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7417.0000	Rental of Building/Real Prop.	CUST. 14,297	8	15	0	829	560	20	8
01/02/03/99.6/7427.0000	Rental of Equipment	CUST. 343	0	0	0	20	13	0	0
01/02/03/99.6/7507.0000	Transportation Expense	CUST. 40,102	24	41	0	2,325	1,571	56	17
01/02/03/99.6/7567.0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7577.0000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7587.0000	Insurance - Workman's Comp.	CUST. 29,269	17	30	0	1,697	1,147	41	13
01/02/03/99.6/7587.0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7607.0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7667.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7677.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.6/7707.0000	Bad Debt Expense	CUST. 124,864	73	128	0	7,239	4,893	174	54
01/02/03/99.6/7757.0000	Miscellaneous Expenses	CUST. 117,253	69	120	0	6,798	4,595	163	51
TOTAL		2,469,232	1,451	2,535	0	143,153	96,764	3,435	1,067

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibson Estates	1902 Herzfel Heights	210 Lata Gibson	214 Orange Hill	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,082	0	0	18,067	163	319	773	232	
Customer Allocation Factors (Cust)		100.000000%	0.000000%	0.000000%	12.200673%	0.110074%	0.215421%	0.522008%	0.156670%	
CUSTOMER ACCOUNTS EXPENSES (XOLJXXJXXXX) - @ 12/31/94:										
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	CUST.	1,644,339	0	0	200,620	1,810	3,542	8,564	2,576
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7047.XXXX	Employee Pensions & Benefits	CUST.	394,148	0	0	48,089	434	849	2,057	618
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7117.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7157.XXXX	Purchased Power	CUST.	6,266	0	0	764	7	13	33	10
01/02/03/99.6/7167.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7187.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7207.XXXX	Materials and Supplies	CUST.	98,351	0	0	11,999	106	212	513	154
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	CUST.	0	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	0
01/02/03/99.6/7337.XXXX	Contractual Services - Legal	CUST.	0	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	0
01/02/03/99.6/7357.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7417.XXXX	Rental of Building/Real Prop.	CUST.	14,297	0	0	1,744	16	31	75	22
01/02/03/99.6/7427.XXXX	Rental of Equipment	CUST.	343	0	0	42	0	1	2	1
01/02/03/99.6/7507.XXXX	Transportation Expenses	CUST.	40,102	0	0	4,893	44	86	209	63
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	CUST.	0	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	0
01/02/03/99.6/7587.XXXX	Insurance - Workman's Comp.	CUST.	29,269	0	0	3,571	32	63	153	46
01/02/03/99.6/7597.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7607.XXXX	Advertising Expense	CUST.	0	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	0
01/02/03/99.6/7677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7707.XXXX	Bad Debt Expense	CUST.	124,864	0	0	15,234	137	269	652	196
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	CUST.	117,253	0	0	14,306	129	253	612	184
TOTAL			2,469,232	0	0	301,263	2,718	5,319	12,890	3,869

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

CUSTOMER ACCOUNTS ALLOCATION			COUNTY	COUNTY	COUNTY	COUNTY		
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	1901 Venice Gardens	SUBTOTAL COUNTY REGULATED	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :								
Average No. of Customers		148,082	2,573	24,343	354	0	28,757	
Customer Allocation Factors (Cust)		100.000000%	1.737551%	16.438865%	0.239057%	0.000000%	19.419646%	
CUSTOMER ACCOUNTS EXPENSES (XOL0007,0000) - @ 12/31/94:								
01A020399.87017.X00X	Salaries & Wages - Employees	CUST.	1,544,339	28,571	270,311	3,931	0	319,325
01A020399.87037.X00X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0
01A020399.87047.X00X	Employee Penators & Benefits	CUST.	394,148	6,848	64,793	942	0	76,542
01A020399.87107.X00X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0
01A020399.87117.X00X	Sludge Removal	CUST.	0	0	0	0	0	0
01A020399.87157.X00X	Purchased Power	CUST.	6,266	109	1,030	15	0	1,217
01A020399.87167.X00X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0
01A020399.87187.X00X	Chemicals	CUST.	0	0	0	0	0	0
01A020399.87267.X00X	Materials and Supplies	CUST.	98,351	1,709	16,168	235	0	19,099
01A020399.87317.X00X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0
01A020399.87327.X00X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0
01A020399.87337.X00X	Contractual Services - Legal	CUST.	0	0	0	0	0	0
01A020399.87347.X00X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0
01A020399.87357.X00X	Contractual Services - Other	CUST.	0	0	0	0	0	0
01A020399.87417.X00X	Rental of Building/Real Prop.	CUST.	14,297	248	2,350	34	0	2,776
01A020399.87427.X00X	Rental of Equipment	CUST.	343	6	58	1	0	67
01A020399.87507.X00X	Transportation Expense	CUST.	40,102	697	6,592	96	0	7,788
01A020399.87567.X00X	Insurance - Vehicle	CUST.	0	0	0	0	0	0
01A020399.87577.X00X	Insurance - General Liability	CUST.	0	0	0	0	0	0
01A020399.87587.X00X	Insurance - Workman's Comp.	CUST.	29,269	509	4,612	70	0	5,684
01A020399.87597.X00X	Insurance - Other	CUST.	0	0	0	0	0	0
01A020399.87607.X00X	Advertising Expense	CUST.	0	0	0	0	0	0
01A020399.87667.X00X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0
01A020399.87677.X00X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0
01A020399.87707.X00X	Bad Debt Expense	CUST.	124,864	2,170	20,526	298	0	24,248
01A020399.87757.X00X	Miscellaneous Expenses	CUST.	117,253	2,037	19,275	280	0	22,770
TOTAL			2,469,232	42,904	405,914	5,903	0	479,516

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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 SEWER	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	34,676	1,278	113	167	2,336	16	
Customer Allocation Factors (Cust)		100.000000%	29.126430%	23.416756%	0.863035%	0.076309%	0.112775%	1.982010%	0.010805%	
CUSTOMER ACCOUNTS EXPENSES (DOLLAR) - @ 12/31/94:										
01/02/03/99.6/7017.X000	Salaries & Wages - Employees	CUST.	1,644,339	478,937	385,051	14,191	1,255	1,854	32,591	178
01/02/03/99.6/7037.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7047.X000	Employee Pensions & Benefits	CUST.	394,148	114,801	92,297	3,402	301	445	7,812	43
01/02/03/99.6/7107.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7117.X000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7157.X000	Purchased Power	CUST.	6,266	1,825	1,467	54	5	7	124	1
01/02/03/99.6/7167.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7187.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7207.X000	Materials and Supplies	CUST.	98,351	29,646	23,031	849	75	111	1,949	11
01/02/03/99.6/7317.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7327.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7337.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7347.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7357.X000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7417.X000	Rental of Building/Real Prop.	CUST.	14,297	4,164	3,348	123	11	16	283	2
01/02/03/99.6/7427.X000	Rental of Equipment	CUST.	343	100	80	3	0	0	7	0
01/02/03/99.6/7507.X000	Transportation Expense	CUST.	40,102	11,680	9,391	346	31	45	795	4
01/02/03/99.6/7567.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7577.X000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7597.X000	Insurance - Workmen's Comp.	CUST.	29,269	8,525	6,854	253	22	33	580	3
01/02/03/99.6/7597.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7607.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7677.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7707.X000	Bad Debt Expense	CUST.	124,864	36,368	29,239	1,078	95	141	2,475	13
01/02/03/99.6/7757.X000	Miscellaneous Expenses	CUST.	117,253	34,152	27,457	1,012	89	132	2,324	13
TOTAL			2,469,232	719,199	578,214	21,310	1,884	2,785	48,940	267

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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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chukota	1117 Citrus Park	906 Citrus Springs	1808 Deltona	673 Fisherman's Haven	340 FL. Cent. Comm. Park	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,082	332	134	266	686	4,817	144	43	
Customer Allocation Factors (Cust)		100.000000%	0.224200%	0.090490%	0.179630%	0.463257%	3.117867%	0.097243%	0.029038%	
CUSTOMER ACCOUNTS EXPENSES (00.00007.0000) - @ 12/31/94:										
01A02K0399.6/7017.0000	Salaries & Wages - Employees	CUST.	1,644,339	3,687	1,488	2,954	7,618	51,268	1,589	477
01A02K0399.6/7037.0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7047.0000	Employee Pensions & Benefits	CUST.	394,148	884	357	708	1,828	12,289	363	114
01A02K0399.6/7107.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7117.0000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7157.0000	Purchased Power	CUST.	6,266	14	6	11	29	195	6	2
01A02K0399.6/7167.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7167.0000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7207.0000	Materials and Supplies	CUST.	98,351	221	89	177	458	3,068	95	29
01A02K0399.6/7317.0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7327.0000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7337.0000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7347.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7357.0000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7417.0000	Rental of Building/Real Prop.	CUST.	14,287	32	13	26	68	446	14	4
01A02K0399.6/7427.0000	Rental of Equipment	CUST.	343	1	0	1	2	11	0	0
01A02K0399.6/7507.0000	Transportation Expense	CUST.	40,102	90	36	72	186	1,250	39	12
01A02K0399.6/7567.0000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7577.0000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7587.0000	Insurance - Workmen's Comp.	CUST.	29,269	66	26	53	136	913	28	8
01A02K0399.6/7587.0000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7607.0000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7667.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7677.0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01A02K0399.6/7707.0000	Bad Debt Expense	CUST.	124,864	280	113	224	578	3,893	121	36
01A02K0399.6/7757.0000	Miscellaneous Expenses	CUST.	117,253	263	106	211	543	3,656	114	34
	TOTAL		2,469,232	5,536	2,234	4,425	11,439	76,987	2,401	717

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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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Leblani Heights	2401 Leisure Lakes	2602 Marco Shores	1108 Marlin Oaks	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,082	88	92	116	389	229	253	1,332	
Customer Allocation Factors (Cust)		100.000000%	0.066180%	0.062126%	0.078335%	0.262692%	0.154644%	0.170851%	0.889502%	
CUSTOMER ACCOUNTS EXPENSES (DLXXXX.XXXX) - @ 12/31/94:										
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	CUST.	1,644,339	1,068	1,022	1,288	4,320	2,543	2,809	14,791
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7047.XXXX	Employee Pensions & Benefits	CUST.	394,148	261	245	309	1,035	610	673	3,545
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7117.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7157.XXXX	Purchased Power	CUST.	6,286	4	4	5	16	10	11	56
01/02/03/99.6/7167.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7187.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7207.XXXX	Materials and Supplies	CUST.	88,351	65	61	77	258	152	168	865
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	CUST.	0	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	0
01/02/03/99.6/7337.XXXX	Contractual Services - Legal	CUST.	0	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	0
01/02/03/99.6/7357.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7417.XXXX	Rental of Building/Real Prop.	CUST.	14,297	9	9	11	38	22	24	129
01/02/03/99.6/7427.XXXX	Rental of Equipment	CUST.	343	0	0	0	1	1	1	3
01/02/03/99.6/7507.XXXX	Transportation Expense	CUST.	40,102	27	25	31	105	62	69	361
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	CUST.	0	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	0
01/02/03/99.6/7587.XXXX	Insurance - Workmen's Comp.	CUST.	29,289	19	19	23	77	45	50	263
01/02/03/99.6/7597.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7607.XXXX	Advertising Expense	CUST.	0	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	0
01/02/03/99.6/7677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7707.XXXX	Bad Debt Expense	CUST.	124,864	83	76	96	328	193	213	1,123
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	CUST.	117,253	76	73	82	308	181	200	1,065
	TOTAL		2,469,232	1,634	1,534	1,934	6,486	3,619	4,219	22,211

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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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Merideth Manor	562 Morningview	448 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,082	28	36	99	1,029	29	136	113	
Customer Allocation Factors (Cust)		100.000000%	0.018906%	0.024311%	0.066855%	0.694885%	0.019584%	0.093182%	0.078309%	
CUSTOMER ACCOUNTS EXPENSES (X) (XXX).XXXX) - @ 12/31/94:										
01/02/03/99.8/7017.XXXXX	Salaries & Wages - Employees	CUST. 1,644,339	311	400	1,089	11,428	322	1,532	1,255	
01/02/03/99.8/7037.XXXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7047.XXXXX	Employee Pensions & Benefits	CUST. 394,148	75	96	264	2,738	77	367	301	
01/02/03/99.8/7107.XXXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7117.XXXXX	Sewage Removal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7157.XXXXX	Purchased Power	CUST. 6,288	1	2	4	44	1	6	5	
01/02/03/99.8/7167.XXXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7167.XXXXX	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7207.XXXXX	Materials and Supplies	CUST. 88,351	19	24	68	683	19	92	75	
01/02/03/99.8/7317.XXXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7327.XXXXX	Contractual Services - Accl.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7337.XXXXX	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7347.XXXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7357.XXXXX	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7417.XXXXX	Rental of Building/Real Prop.	CUST. 14,297	3	3	10	99	3	13	11	
01/02/03/99.8/7427.XXXXX	Rental of Equipment	CUST. 343	0	0	0	2	0	0	0	
01/02/03/99.8/7507.XXXXX	Transportation Expense	CUST. 40,102	8	10	27	279	8	37	31	
01/02/03/99.8/7567.XXXXX	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7577.XXXXX	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7587.XXXXX	Insurance - Workmen's Comp.	CUST. 29,269	6	7	20	203	6	27	22	
01/02/03/99.8/7597.XXXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7607.XXXXX	Advertising Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7687.XXXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7577.XXXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7707.XXXXX	Bad Debt Expense	CUST. 124,864	24	30	83	868	24	116	95	
01/02/03/99.8/7757.XXXXX	Miscellaneous Expenses	CUST. 117,253	22	29	78	815	23	109	99	
	TOTAL		2,469,232	467	600	1,651	17,158	484	2,301	1,864

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	989 Sogarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	101 University Shores
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	26	33	615	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.022285%	0.415310%	1.478235%	0.120204%	0.006078%	2.135879%
CUSTOMER ACCOUNTS EXPENSES (XJLJXXJ.XXXX) - @ 12/31/94:									
01/02/03/99.8/7017.XXXX	Salaries & Wages - Employees	CUST. 1,644,339	289	366	6,829	24,307	1,977	100	35,123
01/02/03/99.8/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7047.XXXX	Employee Pensions & Benefits	CUST. 394,148	69	88	1,637	5,826	474	24	6,419
01/02/03/99.8/7107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7117.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7157.XXXX	Purchased Power	CUST. 8,266	1	1	26	93	8	0	134
01/02/03/99.8/7167.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7167.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7207.XXXX	Materials and Supplies	CUST. 98,351	17	22	408	1,454	118	6	2,101
01/02/03/99.8/7317.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7327.XXXX	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7337.XXXX	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7347.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7357.XXXX	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7417.XXXX	Rental of Building/Real Prop.	CUST. 14,297	3	3	59	211	17	1	305
01/02/03/99.8/7427.XXXX	Rental of Equipment	CUST. 343	0	0	1	5	0	0	7
01/02/03/99.8/7507.XXXX	Transportation Expense	CUST. 40,102	7	9	167	589	48	2	857
01/02/03/99.8/7567.XXXX	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7577.XXXX	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7587.XXXX	Insurance - Workman's Comp.	CUST. 29,269	5	7	122	433	35	2	625
01/02/03/99.8/7597.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7607.XXXX	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7677.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7707.XXXX	Bad Debt Expense	CUST. 124,864	22	28	519	1,846	150	8	2,667
01/02/03/99.8/7757.XXXX	Miscellaneous Expenses	CUST. 117,253	21	26	487	1,733	141	7	2,504
TOTAL		2,469,232	434	550	10,255	36,501	2,988	150	52,742

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ALLOCATION OF CUSTOMER ACCOUNTS EXPENSE - SEWER
 - 12 Month Balance Ended 12/31/84

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	567 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Sewer :										
Average No. of Customers		148,082	86	1,122	482	22,815	0	3,003	128	
Customer Allocation Factors (Cust)		100.000000%	0.058078%	0.757888%	0.325495%	15.271944%	0.000000%	2.027830%	0.086439%	
CUSTOMER ACCOUNTS EXPENSES (JULY007.J0000) - @ 12/31/84:										
01/02/03/99.6/7017.J000X	Salaries & Wages - Employees	CUST.	1,644,339	955	12,459	5,352	251,123	0	33,346	1,421
01/02/03/99.6/7037.J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7047.J000X	Employee Pensions & Benefits	CUST.	394,148	229	2,986	1,283	60,194	0	7,983	341
01/02/03/99.6/7107.J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7117.J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7157.J000X	Purchased Power	CUST.	8,286	4	47	20	957	0	127	5
01/02/03/99.6/7167.J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7167.J000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7207.J000X	Materials and Supplies	CUST.	88,351	57	745	320	15,020	0	1,984	85
01/02/03/99.6/7317.J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7327.J000X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7337.J000X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7347.J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7357.J000X	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7417.J000X	Rental of Building/Real Prop.	CUST.	14,297	8	108	47	2,183	0	290	12
01/02/03/99.6/7427.J000X	Rental of Equipment	CUST.	343	0	3	1	52	0	7	0
01/02/03/99.6/7507.J000X	Transportation Expense	CUST.	40,102	23	304	131	6,124	0	813	35
01/02/03/99.6/7567.J000X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7577.J000X	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7587.J000X	Insurance - Workmen's Comp.	CUST.	29,269	17	222	95	4,470	0	594	25
01/02/03/99.6/7587.J000X	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7607.J000X	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7687.J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7677.J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.6/7707.J000X	Bad Debt Expense	CUST.	124,864	73	946	406	19,069	0	2,532	108
01/02/03/99.6/7757.J000X	Miscellaneous Expenses	CUST.	117,253	83	888	382	17,907	0	2,378	101
	TOTAL		2,489,232	1,434	18,709	8,037	377,100	0	50,074	2,134

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2601 Lehigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isle	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,082	6,791	1,920	0	219	0	12,061	267	
Customer Allocation Factors (Cust)		100.000000%	4.585973%	1.296579%	0.000000%	0.147891%	0.000000%	8.144812%	0.180306%	
CUSTOMER ACCOUNTS EXPENSES (DLXXX7.XXXX) - @ 12/31/94:										
01/02/03/99.6/7017.XXXX	Salaries & Wages - Employees	CUST. 1,644,339	75,409	21,320	0	2,432	0	133,928	2,965	
01/02/03/99.6/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.6/7047.XXXX	Employee Pensions & Benefits	CUST. 394,148	18,076	5,110	0	583	0	32,103	711	
01/02/03/99.6/7107.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.6/7117.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.6/7157.XXXX	Purchased Power	CUST. 6,266	287	81	0	9	0	510	11	
01/02/03/99.6/7187.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.6/7187.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.6/7207.XXXX	Materials and Supplies	CUST. 98,351	4,510	1,275	0	145	0	8,010	177	
01/02/03/99.6/7317.XXXX	Contractual Services - Engr.	CUST. 0	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	0	
01/02/03/99.6/7337.XXXX	Contractual Services - Legal	CUST. 0	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	0	
01/02/03/99.6/7357.XXXX	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.6/7417.XXXX	Rental of Building/Real Prop.	CUST. 14,297	656	185	0	21	0	1,164	26	
01/02/03/99.6/7427.XXXX	Rental of Equipment	CUST. 343	16	4	0	1	0	28	1	
01/02/03/99.6/7507.XXXX	Transportation Expense	CUST. 40,102	1,839	520	0	59	0	3,266	72	
01/02/03/99.6/7567.XXXX	Insurance - Vehicle	CUST. 0	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	0	
01/02/03/99.6/7567.XXXX	Insurance - Workmen's Comp.	CUST. 29,269	1,342	379	0	43	0	2,384	53	
01/02/03/99.6/7567.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.6/7607.XXXX	Advertising Expense	CUST. 0	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	0	
01/02/03/99.6/7677.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.6/7707.XXXX	Bad Debt Expense	CUST. 124,884	5,726	1,619	0	185	0	10,170	225	
01/02/03/99.6/7757.XXXX	Miscellaneous Expenses	CUST. 117,253	5,377	1,520	0	173	0	9,550	211	
	TOTAL		2,469,232	113,238	32,016	0	3,652	0	201,114	4,452

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

CUSTOMER ACCOUNTS ALLOCATION			COUNTY	COUNTY	COUNTY	COUNTY		
Allocation Factor	Allocation Basis	TOTAL COMPANY	1905 Seaboard	2701 Spring Hill	1801 Valrico Hills	1801 Venice Gardens	SUBTOTAL COUNTY REGULATED	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :								
Average No. of Customers		148,082	2,524	5,311	353	0	8,455	
Customer Allocation Factors (Cust)		100.000000%	1.704461%	3.586526%	0.238381%	0.000000%	5.708674%	
CUSTOMER ACCOUNTS EXPENSES (DOLLAR XXXX) - @ 12/31/94:								
01/02/03/99.6/7017.J000X	Salaries & Wages - Employees	CUST.	1,844,339	28,027	58,975	3,920	0	93,886
01/02/03/99.6/7037.J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0
01/02/03/99.6/7047.J000X	Employee Pensions & Benefits	CUST.	394,148	6,718	14,136	940	0	22,505
01/02/03/99.6/7107.J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0
01/02/03/99.6/7117.J000X	Sludge Removal	CUST.	0	0	0	0	0	0
01/02/03/99.6/7157.J000X	Purchased Power	CUST.	6,288	107	225	15	0	358
01/02/03/99.6/7167.J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0
01/02/03/99.6/7167.J000X	Chemicals	CUST.	0	0	0	0	0	0
01/02/03/99.6/7207.J000X	Materials and Supplies	CUST.	98,351	1,576	3,527	234	0	5,615
01/02/03/99.6/7317.J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0
01/02/03/99.6/7327.J000X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0
01/02/03/99.6/7337.J000X	Contractual Services - Legal	CUST.	0	0	0	0	0	0
01/02/03/99.6/7347.J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0
01/02/03/99.6/7357.J000X	Contractual Services - Other	CUST.	0	0	0	0	0	0
01/02/03/99.6/7417.J000X	Rental of Building/Real Prop.	CUST.	14,297	244	513	34	0	816
01/02/03/99.6/7427.J000X	Rental of Equipment	CUST.	343	6	12	1	0	20
01/02/03/99.6/7507.J000X	Transportation Expense	CUST.	40,102	684	1,438	96	0	2,290
01/02/03/99.6/7567.J000X	Insurance - Vehicle	CUST.	0	0	0	0	0	0
01/02/03/99.6/7577.J000X	Insurance - General Liability	CUST.	0	0	0	0	0	0
01/02/03/99.6/7587.J000X	Insurance - Workman's Comp.	CUST.	29,269	499	1,050	70	0	1,671
01/02/03/99.6/7597.J000X	Insurance - Other	CUST.	0	0	0	0	0	0
01/02/03/99.6/7607.J000X	Advertising Expense	CUST.	0	0	0	0	0	0
01/02/03/99.6/7667.J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0
01/02/03/99.6/7677.J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0
01/02/03/99.6/7707.J000X	Bad Debt Expense	CUST.	124,864	2,128	4,478	258	0	7,129
01/02/03/99.6/7757.J000X	Miscellaneous Expenses	CUST.	117,253	1,989	4,205	260	0	6,695
TOTAL			2,469,232	42,067	89,560	5,886	0	140,985

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

CUSTOMER ACCOUNTS ALLOCATION					NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Gas :									
Average No. of Customers		148,082	2,437	---	1,701	605	131	2,437	
Customer Allocation Factors (Cust)		100.000000%	1.645710%	---	1.148688%	0.408557%	0.089464%	1.645710%	
CUSTOMER ACCOUNTS EXPENSES (X0L0007J0000) - @ 12/31/94:									
01/02/03/99.8/7017.J000X	Salaries & Wages - Employees	CUST.	1,644,339	27,061	---	18,888	6,718	1,455	27,061
01/02/03/99.8/7037.J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7047.J000X	Employee Pensions & Benefits	CUST.	394,148	6,487	---	4,528	1,610	349	6,487
01/02/03/99.8/7107.J000X	Purchased Water / Sewer / Gas	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7117.J000X	Sludge Removal	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7157.J000X	Purchased Power	CUST.	6,266	103	---	72	26	6	103
01/02/03/99.8/7167.J000X	Fuel for Power Purchased	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7187.J000X	Chemicals	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7207.J000X	Materials and Supplies	CUST.	98,351	1,619	---	1,130	402	87	1,619
01/02/03/99.8/7317.J000X	Contractual Services - Engr.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7327.J000X	Contractual Services - Acct.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7337.J000X	Contractual Services - Legal	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7347.J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7357.J000X	Contractual Services - Other	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7417.J000X	Rental of Building/Real Prop.	CUST.	14,297	235	---	164	58	13	235
01/02/03/99.8/7427.J000X	Rental of Equipment	CUST.	343	6	---	4	1	0	6
01/02/03/99.8/7507.J000X	Transportation Expense	CUST.	40,102	680	---	461	164	35	680
01/02/03/99.8/7567.J000X	Insurance - Vehicle	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7577.J000X	Insurance - General Liability	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7587.J000X	Insurance - Workmen's Comp.	CUST.	29,269	482	---	336	120	26	482
01/02/03/99.8/7597.J000X	Insurance - Other	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7607.J000X	Advertising Expense	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7667.J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7677.J000X	Reg. Comm. Exp. - Other	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7707.J000X	Bad Debt Expense	CUST.	124,864	2,055	---	1,434	510	110	2,055
01/02/03/99.8/7757.J000X	Miscellaneous Expenses	CUST.	117,253	1,830	---	1,347	479	104	1,830
	TOTAL		2,469,232	40,636	0	28,264	10,088	2,164	40,636

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**SUMMARY OF ALLOCATION OF A&G EXPENSES - (WATER, SEWER, GAS)
- 12 Month Balance Ended 12/31/98**

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 (12/31/98) :											
	Average No. of Customers	164,801	125,162	39,639	111,772	83,015	28,757	50,592	42,137	8,455	2,437
	Customer Allocation Factors (Cost)	100.000000%	75.941287%	24.058713%	67.822404%	50.372874%	17.448230%	30.968433%	25.588413%	5.130430%	1.476733%
A&G EXPENSES (X1,000,000) - @ 12/31/98:											
01/02/03/99.87018.X000X	Salaries & Wages - Employees	4,425,427	3,383,508	1,071,918	3,021,778	2,244,328	777,451	1,367,784	1,138,182	228,583	65,685
01/02/03/99.87038.X000X	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87048.X000X	Employee Pensions & Benefits	1,113,411	845,538	267,872	755,142	580,857	164,285	341,804	284,682	57,122	18,485
01/02/03/99.87108.X000X	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87118.X000X	Sludge Removal	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87158.X000X	Purchased Power	74,927	58,001	16,926	50,817	37,743	13,074	23,002	18,158	3,844	1,108
01/02/03/99.87168.X000X	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87188.X000X	Chemicals	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87208.X000X	Materials and Supplies	204,158	155,038	49,117	138,483	102,838	35,624	62,673	52,188	10,474	3,010
01/02/03/99.87318.X000X	Contractual Services - Engr.	34,177	25,954	8,222	23,179	17,210	5,964	18,482	8,738	1,733	505
01/02/03/99.87328.X000X	Contractual Services - Accl.	181,458	137,800	43,658	123,088	91,404	31,683	53,705	48,365	0,308	2,883
01/02/03/99.87338.X000X	Contractual Services - Legal	109,309	83,034	26,269	74,157	55,077	19,079	33,588	27,858	5,610	1,917
01/02/03/99.87348.X000X	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87358.X000X	Contractual Services - Other	281,888	214,145	67,743	101,251	142,045	49,206	88,587	72,100	14,487	4,170
01/02/03/99.87418.X000X	Rental of Building/Real Prop.	162,237	123,205	39,032	110,033	81,723	28,310	48,805	41,481	8,323	2,389
01/02/03/99.87428.X000X	Rental of Equipment	7,425	5,838	1,588	5,038	3,748	1,288	2,278	1,888	381	110
01/02/03/99.87508.X000X	Transportation Expenses	79,242	60,233	19,009	53,811	39,987	13,845	24,287	20,288	4,001	1,173
01/02/03/99.87588.X000X	Insurance - Vehicle	124,287	94,461	29,826	84,282	62,857	21,425	38,185	31,804	6,382	1,838
01/02/03/99.87578.X000X	Insurance - General Liability	255,688	194,173	61,515	173,414	128,798	44,616	78,493	65,378	13,116	3,781
01/02/03/99.87598.X000X	Insurance - Workmen's Comp.	78,188	57,858	20,330	51,872	38,378	13,494	23,388	18,488	3,908	1,127
01/02/03/99.87588.X000X	Insurance - Other	25,285	19,277	6,007	17,218	12,787	4,429	7,783	6,488	1,295	373
01/02/03/99.87608.X000X	Advertising Expense	27,885	21,032	6,853	18,783	13,851	4,933	8,502	7,481	1,021	410
01/02/03/99.87678.X000X	Reg. Comm. Exp. - Rate Case Amort.	(2) 570,254	570,254	0	378,223	378,223	0	192,031	192,031	0	0
01/02/03/99.87678.X000X	Reg. Comm. Exp. - Other	(2) 59,415	45,788	13,627	40,682	30,378	10,303	18,513	15,410	3,094	0
01/02/03/99.87708.X000X	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0
01/02/03/99.87738.X000X	Miscellaneous Expenses	1,258,882	855,881	393,002	653,750	634,085	210,665	388,638	321,858	64,582	18,615
TOTAL		8,101,788	7,948,919	2,051,870	6,185,158	4,978,208	1,488,852	2,811,208	2,373,813	437,748	125,280

Notes:

- (1) Adjusted for sale of Verica Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.
- (2) Rate Case Expense accounts 8768.8 and 8767.8 are allocated in Rate Case Expense Amortization Allocation - 1998. 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	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	1516 Amelle Island	990 Apache Shore	332 Apple Valley	784 Bay Lake Estates	990 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	111,772	83,015	1,487	152	948	70	3,099
Customer Allocation Factors (Cust)		100.000000%	67.822404%	50.372874%	0.980105%	0.092232%	0.575848%	0.042475%	1.844042%
A&G EXPENSES (00J008J000) - @ 12/31/96:									
01/02/03/99.87010.J000	Salaries & Wages - Employees	4,455,427	3,821,778	2,244,328	38,001	4,108	25,856	1,892	82,160
01/02/03/99.87038.J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87048.J000	Employee Pensions & Benefits	1,113,411	755,142	580,857	9,811	1,027	6,412	473	20,532
01/02/03/99.87108.J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87118.J000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87158.J000	Purchased Power	74,927	50,817	37,743	687	99	431	32	1,382
01/02/03/99.87188.J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87188.J000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87208.J000	Materials and Supplies	294,158	138,483	102,839	1,817	188	1,178	87	3,785
01/02/03/99.87310.J000	Contractual Services - Engr.	34,177	23,170	17,218	304	32	187	15	830
01/02/03/99.87328.J000	Contractual Services - Acct.	181,458	123,868	81,484	1,615	187	1,945	77	3,348
01/02/03/99.87338.J000	Contractual Services - Legal	108,339	74,157	55,877	973	101	830	48	2,018
01/02/03/99.87348.J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87358.J000	Contractual Services - Other	281,888	191,251	142,845	2,510	280	1,824	120	5,200
01/02/03/99.87418.J000	Rental of Building/Real Prop.	182,237	118,833	81,723	1,444	150	934	89	2,882
01/02/03/99.87428.J000	Rental of Equipment	7,425	5,038	3,740	80	7	43	3	137
01/02/03/99.87508.J000	Transportation Expense	78,242	53,811	38,987	708	73	457	34	1,483
01/02/03/99.87568.J000	Insurance - Vehicle	124,267	84,382	62,857	1,187	115	710	53	2,284
01/02/03/99.87578.J000	Insurance - General Liability	255,889	173,414	128,788	2,278	238	1,472	109	4,715
01/02/03/99.87588.J000	Insurance - Workman's Comp.	78,188	51,872	38,578	678	78	438	32	1,405
01/02/03/99.87588.J000	Insurance - Other	25,385	17,210	12,787	228	23	148	11	488
01/02/03/99.87588.J000	Advertising Expense	27,895	18,783	13,851	247	28	159	12	511
01/02/03/99.87688.J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87678.J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87708.J000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758.J000	Miscellaneous Expenses	1,258,882	853,750	634,895	11,295	1,181	7,249	535	23,213
	TOTAL	(2) 5,472,029	5,745,934	4,287,804	75,415	7,814	48,788	3,599	150,228

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.
 (2) Rate Case Expense accounts 8768.8 and 8767.8 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 - WATER
- 12 Month Balance Ended 12/31/96

A&G EXPENSES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	556 Carthon Village	335 Chufueta	1117 Citrus Park	808 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		184,801	43	363	128	804	351	1,785	74
Customer Allocation Factors (Cust)		100.000000%	0.026092%	0.232462%	0.070456%	0.402010%	0.212964%	1.089192%	0.041803%
A&G EXPENSES (00J000J000) - @ 12/31/96:									
01/02/03/99.8/7018.J000	Salaries & Wages - Employees	4,455,427	1,183	10,354	3,408	17,951	8,489	48,528	2,801
01/02/03/99.8/7038.J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000	Employee Pensions & Benefits	1,113,411	291	2,588	851	4,486	2,371	12,127	590
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7118.J000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	74,827	20	174	57	302	160	810	34
01/02/03/99.8/7168.J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	204,158	53	474	158	823	435	2,224	92
01/02/03/99.8/7318.J000	Contractual Services - Engr.	34,177	9	70	28	138	73	372	15
01/02/03/99.8/7328.J000	Contractual Services - Acct.	101,458	47	422	139	731	388	1,978	81
01/02/03/99.8/7338.J000	Contractual Services - Legal	109,339	29	254	84	441	233	1,191	49
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	201,888	74	655	210	1,136	601	3,071	127
01/02/03/99.8/7410.J000	Rental of Building/Real Prop.	182,237	42	377	124	654	348	1,787	73
01/02/03/99.8/7428.J000	Rental of Equipment	7,425	2	17	8	30	10	81	3
01/02/03/99.8/7508.J000	Transportation Expense	79,342	21	184	61	320	169	884	38
01/02/03/99.8/7568.J000	Insurance - Vehicle	124,387	32	289	95	501	265	1,355	58
01/02/03/99.8/7578.J000	Insurance - General Liability	255,889	67	594	195	1,030	545	2,785	115
01/02/03/99.8/7588.J000	Insurance - Workmen's Comp.	78,188	20	177	58	307	162	830	34
01/02/03/99.8/7598.J000	Insurance - Other	25,385	7	59	10	102	54	278	11
01/02/03/99.8/7808.J000	Advertising Expense	27,895	7	64	21	112	59	302	12
01/02/03/99.8/7808.J000	Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	0	0	0
01/02/03/99.8/7878.J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expenses	1,258,802	328	2,825	982	5,072	2,661	13,711	585
TOTAL		(2) 8,472,829	2,211	19,889	6,477	34,135	18,644	92,277	3,904

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

(2) Rate Case Expense accounts 8/786.8 and 8/787.8 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 - WATER
 - 12 Month Balance Ended 12/31/96

A&G EXPENSES		FPBC	FPSC	FPBC	FPSC	FPBC	FPSC	FPBC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Dartmouth Shores	1806 Delans	338 Del Rey Manor	334 Druid Hills	357 East Lake Harris Est.	324 Fern Park	532 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	125	22,844	80	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.075849%	13.861586%	0.036408%	0.151091%	0.104975%	0.109223%	0.074835%
A&G EXPENSES (000000.0000) - @ 12/31/96:									
01/02/03/99.87018.J000	Salaries & Wages - Employees	4,455,427	3,379	617,582	1,822	8,732	4,877	4,888	3,325
01/02/03/99.87038.J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87048.J000	Employee Pensions & Benefits	1,113,411	845	154,338	405	1,082	1,180	1,210	831
01/02/03/99.87108.J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87118.J000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87158.J000	Purchased Power	74,827	57	10,386	27	113	79	82	58
01/02/03/99.87188.J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87188.J000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87288.J000	Materials and Supplies	204,156	155	28,269	74	308	214	223	152
01/02/03/99.87318.J000	Contractual Services - Engr.	34,177	28	4,737	12	52	38	37	28
01/02/03/99.87328.J000	Contractual Services - Asst.	181,458	138	25,153	88	274	180	198	135
01/02/03/99.87338.J000	Contractual Services - Legal	189,339	83	15,158	40	165	115	119	82
01/02/03/99.87348.J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87358.J000	Contractual Services - Other	281,888	214	39,888	103	428	298	308	210
01/02/03/99.87418.J000	Rental of Building/Real Prop.	182,237	123	22,489	59	245	170	177	121
01/02/03/99.87428.J000	Rental of Equipment	7,425	0	1,029	3	11	0	8	0
01/02/03/99.87508.J000	Transportation Expense	79,342	60	10,988	29	120	83	87	59
01/02/03/99.87508.J000	Insurance - Vehicle	124,387	94	17,242	45	188	131	138	93
01/02/03/99.87578.J000	Insurance - General Liability	255,888	194	35,442	93	388	268	279	191
01/02/03/99.87588.J000	Insurance - Workers Comp.	78,188	58	10,561	28	115	80	83	57
01/02/03/99.87588.J000	Insurance - Other	25,385	18	3,519	8	38	27	28	19
01/02/03/99.87608.J000	Advertising Expense	27,895	21	3,839	10	42	29	30	21
01/02/03/99.87608.J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87678.J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87708.J000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758.J000	Miscellaneous Expenses	1,258,882	855	174,490	458	1,882	1,321	1,375	940
	TOTAL	(2) 0,472,029	0,428	1,174,358	3,084	12,800	8,894	9,253	6,323

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

(2) Rate Case Expense accounts 8768.8 and 8767.8 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 - WATER
 - 12 Month Balance Ended 12/31/98

A&G EXPENSES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	992 Golden Terrace	884 Gospel Rd Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water :									
Average No. of Customers		164,801	139	29	100	20	100	8	110
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017597%	0.060879%	0.012136%	0.064320%	0.004854%	0.068747%
A&G EXPENSES (000000.0000) - @ 12/31/98:									
01/02/03/99.87018.XXXX	Salaries & Wages - Employees	4,455,427	3,754	784	2,704	541	2,868	210	2,574
01/02/03/99.87038.XXXX	Salaries & Wages - Officers, Etc.	8	0	0	0	8	0	0	0
01/02/03/99.87046.XXXX	Employee Pensions & Benefits	1,113,411	839	198	878	135	718	54	743
01/02/03/99.87108.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87118.XXXX	Sludge Removal	8	0	0	0	8	0	0	0
01/02/03/99.87154.XXXX	Purchased Power	74,927	83	13	45	0	48	4	50
01/02/03/99.87168.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87168.XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87204.XXXX	Materials and Supplies	204,158	172	38	124	25	131	10	136
01/02/03/99.87318.XXXX	Contractual Services - Engr.	34,177	29	6	21	4	22	2	23
01/02/03/99.87328.XXXX	Contractual Services - Acct.	181,456	153	32	110	22	117	9	121
01/02/03/99.87338.XXXX	Contractual Services - Legal	109,338	92	19	60	13	70	5	73
01/02/03/99.87348.XXXX	Contractual Services - Mgmt. Fees	8	0	0	0	0	0	0	0
01/02/03/99.87358.XXXX	Contractual Services - Other	281,888	238	50	171	34	181	14	188
01/02/03/99.87418.XXXX	Rental of Building/Fixed Prop.	162,237	137	29	98	20	104	8	108
01/02/03/99.87428.XXXX	Rental of Equipment	7,425	0	1	5	1	5	0	5
01/02/03/99.87508.XXXX	Transportation Expense	79,342	67	14	48	10	51	4	53
01/02/03/99.87508.XXXX	Insurance - Vehicle	124,387	105	22	75	15	80	6	83
01/02/03/99.87578.XXXX	Insurance - General Liability	255,889	216	45	155	31	104	12	171
01/02/03/99.87588.XXXX	Insurance - Workmen's Comp.	78,188	64	13	48	0	49	4	51
01/02/03/99.87598.XXXX	Insurance - Other	25,385	21	4	15	3	16	1	17
01/02/03/99.87608.XXXX	Advertising Expense	27,895	23	5	17	3	18	1	10
01/02/03/99.87688.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87678.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87708.XXXX	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758.XXXX	Miscellaneous Expenses	1,258,802	1,062	222	764	153	810	81	840
TOTAL		(2) 8,472,029	7,146	1,481	5,141	1,028	5,449	411	5,655

(1) Adjusted for sale of Valencia Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.
 (2) Rate Case Expense accounts 8768.8 and 8767.8 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 - WATER
 - 12 Month Balance Ended 12/31/95

A&G EXPENSES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	638 Hermita Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :									
Average No. of Customers		164,001	63	174	98	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.038228%	0.105562%	0.058252%	0.067354%	0.032100%	0.146237%	0.153518%
A&G EXPENSES (X,XXX,XXX) - @ 12/31/95:									
01/02/03/99.87918.J000	Salaries & Wages - Employees	4,455,427	1,703	4,704	2,595	3,981	1,433	8,515	8,840
01/02/03/99.87038.J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87048.J000	Employee Pensions & Benefits	1,113,411	426	1,178	648	750	358	1,828	1,709
01/02/03/99.87108.J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87118.J000	Sudge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87158.J000	Purchased Power	74,927	29	79	44	50	24	110	115
01/02/03/99.87168.J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87188.J000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87288.J000	Materials and Supplies	204,158	76	218	110	138	66	299	313
01/02/03/99.87318.J000	Contractual Services - Engr.	34,177	13	38	20	23	11	50	52
01/02/03/99.87328.J000	Contractual Services - Auct.	181,458	69	182	108	122	58	265	278
01/02/03/99.87338.J000	Contractual Services - Legal	199,339	42	115	64	74	35	160	168
01/02/03/99.87348.J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87358.J000	Contractual Services - Other	281,888	108	288	164	190	91	412	433
01/02/03/99.87418.J000	Rental of Building/Real Prop.	162,237	62	171	95	109	52	237	249
01/02/03/99.87428.J000	Rental of Equipment	7,425	3	8	4	5	2	11	11
01/02/03/99.87508.J000	Transportation Expense	79,342	36	64	48	53	26	110	122
01/02/03/99.87568.J000	Insurance - Vehicle	124,387	48	131	72	84	40	182	191
01/02/03/99.87579.J000	Insurance - General Liability	255,689	98	270	149	172	82	374	383
01/02/03/99.87588.J000	Insurance - Workman's Comp.	78,188	29	80	44	51	25	111	117
01/02/03/99.87598.J000	Insurance - Other	25,385	10	27	15	17	8	37	39
01/02/03/99.87688.J000	Advertising Expense	27,695	11	29	16	19	9	48	43
01/02/03/99.87698.J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87678.J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87768.J000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758.J000	Miscellaneous Expenses	1,258,882	481	1,329	733	848	405	1,641	1,932
TOTAL		(2) 9,472,829	3,239	9,945	4,935	5,706	2,725	12,389	13,006

- (1) Adjusted for sale of Veritas Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.
 (2) Rate Case Expense accounts 8766.8 and 8767.8 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 - WATER
- 12 Month Balance Ended 12/31/98

A&G EXPENSES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Dan	1004 Keystone Heights	1701 Kingswood Manor	773 Lake Ajoy Estates	325 Lake Branbury	104 Lake Covey Park
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water :									
Average No. of Customers		184,801	246	113	388	82	85	88	85
Customer Allocation Factors (Cust)		100.000000%	0.140271%	0.068566%	0.598297%	0.037821%	0.051577%	0.040048%	0.051577%
A&G EXPENSES (00J000LJ000) - @ 12/31/98:									
01/02/03/99.97010.J000	Salaries & Wages - Employees	4,455,427	8,051	3,855	28,857	1,678	2,298	1,784	2,298
01/02/03/99.97030.J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.97040.J000	Employee Pensions & Benefits	1,113,411	1,882	783	8,882	419	574	446	574
01/02/03/99.97100.J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.97110.J000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.97150.J000	Purchased Power	74,927	112	51	448	28	39	30	39
01/02/03/99.97160.J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.97180.J000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.97200.J000	Materials and Supplies	204,158	305	148	1,221	77	105	82	105
01/02/03/99.97310.J000	Contractual Services - Engr.	34,177	51	23	204	13	18	14	18
01/02/03/99.97320.J000	Contractual Services - Acct.	181,456	271	124	1,086	88	94	73	94
01/02/03/99.97330.J000	Contractual Services - Legal	109,339	163	75	854	41	58	44	58
01/02/03/99.97340.J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.97350.J000	Contractual Services - Other	281,988	421	193	1,887	188	145	113	145
01/02/03/99.97410.J000	Rental of Building/Real Prop.	182,237	242	111	971	81	84	65	84
01/02/03/99.97420.J000	Rental of Equipment	7,425	11	5	44	3	4	3	4
01/02/03/99.97500.J000	Transportation Expense	79,342	118	54	475	30	41	32	41
01/02/03/99.97560.J000	Insurance - Vehicle	124,587	188	85	744	47	84	58	84
01/02/03/99.97570.J000	Insurance - General Liability	255,889	382	175	1,530	98	132	102	132
01/02/03/99.97580.J000	Insurance - Workmen's Comp.	78,188	114	52	458	29	39	31	39
01/02/03/99.97590.J000	Insurance - Other	25,385	30	17	152	10	13	10	13
01/02/03/99.97600.J000	Advertising Expense	27,895	41	18	188	10	14	11	14
01/02/03/99.97680.J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.97700.J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.97700.J000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.97750.J000	Miscellaneous Expenses	1,258,802	1,878	863	7,531	474	649	504	649
	TOTAL	(2) 8,472,029	12,848	5,809	58,688	3,187	4,370	3,383	4,370

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

(2) Rate Case Expense accounts 9768.8 and 9767.8 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 - WATER
- 12 Month Balance Ended 12/31/96

A&G EXPENSES		FPSC	FPSC	FPBC	FPSC	FPSC	FPBC	FPSC		
Allocated on Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estate	1054 Lakeview Villas	875 Lakeland Heights	2401 Leisure Lakes	2902 Marce Shores	1106 Marion Oaks	330 Meredith Manor	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :										
Average No. of Customers		194,801	282	12	381	243	290	2,514	851	
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007292%	0.237256%	0.147451%	0.175970%	1.525470%	0.395022%	
A&G EXPENSES (000000.0000) - @ 12/31/96:										
01/02/03/99.87918.J000	Salaries & Wages - Employees	4,655,427	7,024	324	10,571	8,570	7,840	87,968	17,968	
01/02/03/99.87938.J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	
01/02/03/99.87948.J000	Employee Penalties & Benefits	1,113,411	1,905	81	2,842	1,842	1,859	18,885	4,398	
01/02/03/99.87108.J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	
01/02/03/99.87118.J000	Sludge Removal	0	0	0	0	0	0	0	0	
01/02/03/99.87158.J000	Purchased Power	74,927	128	5	178	110	132	1,143	296	
01/02/03/99.87168.J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0	
01/02/03/99.87188.J000	Chemicals	0	0	0	0	0	0	0	0	
01/02/03/99.87208.J000	Materials and Supplies	204,156	349	15	484	301	359	3,114	808	
01/02/03/99.87318.J000	Contractual Services - Engr.	34,177	58	2	81	58	80	521	135	
01/02/03/99.87328.J000	Contractual Services - Acct.	181,456	310	13	431	288	310	2,788	717	
01/02/03/99.87338.J000	Contractual Services - Legal	109,339	187	8	259	101	182	1,868	432	
01/02/03/99.87348.J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	
01/02/03/99.87358.J000	Contractual Services - Other	281,868	483	21	889	410	498	4,382	1,114	
01/02/03/99.87418.J000	Rental of Building/Real Prop.	162,237	278	12	385	239	285	2,475	841	
01/02/03/99.87428.J000	Rental of Equipment	7,425	13	1	18	11	13	113	29	
01/02/03/99.87508.J000	Transportation Expense	78,342	136	0	188	117	140	1,210	313	
01/02/03/99.87508.J000	Insurance - Vehicle	124,387	213	0	295	183	210	1,897	491	
01/02/03/99.87578.J000	Insurance - General Liability	255,868	438	10	607	377	450	3,900	1,010	
01/02/03/99.87588.J000	Insurance - Workmen's Comp.	76,188	130	0	181	112	134	1,182	301	
01/02/03/99.87598.J000	Insurance - Other	25,385	43	2	68	37	45	387	100	
01/02/03/99.87608.J000	Advertising Expense	27,695	47	2	68	41	49	422	109	
01/02/03/99.87668.J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	
01/02/03/99.87678.J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	
01/02/03/99.87708.J000	Bad Debt Expense	0	0	0	0	0	0	0	0	
01/02/03/99.87758.J000	Miscellaneous Expenses	1,258,892	2,154	92	2,987	1,858	2,215	10,203	4,973	
TOTAL		(2)	8,472,929	14,487	617	20,189	12,482	14,868	128,239	33,466

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

(2) Rate Case Expense accounts 8766.8 and 8767.8 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 - WATER
 - 12 Month Balance Ended 12/31/96

A&G EXPENSES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	893 Oak Forest	1792 Oakwood	579 Palmetto Country Club	480 Palm Port	1629 Palm Terrace	530 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		184,801	36	143	293	34	99	1,188	56
Customer Allocation Factors (Cust)		100.000000%	0.021845%	0.086771%	0.123179%	0.020631%	0.006672%	0.719956%	0.035194%
A&G EXPENSES (01/00/01/0000) - @ 12/31/96:									
01/02/03/99.8/7016.J000	Salaries & Wages - Employees	4,455,427	073	3,886	5,468	918	2,670	32,064	1,568
01/02/03/99.8/7038.J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000	Employee Pensions & Benefits	1,113,411	243	968	1,371	234	689	8,613	382
01/02/03/99.8/7106.J000	Purchased Water / Sewer / Gas	0	0	0	0	0	9	0	0
01/02/03/99.8/7116.J000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	74,927	18	65	92	15	45	539	26
01/02/03/99.8/7166.J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7166.J000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	204,150	45	177	251	42	123	1,468	72
01/02/03/99.8/7310.J000	Contractual Services - Engr.	34,177	7	30	42	7	21	246	12
01/02/03/99.8/7328.J000	Contractual Services - Acct.	181,450	40	157	224	37	109	1,308	64
01/02/03/99.8/7338.J000	Contractual Services - Legal	199,339	24	65	135	23	66	767	38
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	281,988	92	245	347	58	199	2,029	98
01/02/03/99.8/7418.J000	Rental of Building/Real Prop.	162,237	35	141	206	33	97	1,168	57
01/02/03/99.8/7428.J000	Rental of Equipment	7,425	2	9	9	2	4	53	3
01/02/03/99.8/7508.J000	Transportation Expense	78,342	17	99	99	16	48	571	28
01/02/03/99.8/7508.J000	Insurance - Vehicle	124,367	27	199	153	26	75	895	44
01/02/03/99.8/7578.J000	Insurance - General Liability	255,689	58	222	315	53	154	1,840	98
01/02/03/99.8/7588.J000	Insurance - Workman's Comp.	78,168	17	99	94	16	48	548	27
01/02/03/99.8/7588.J000	Insurance - Other	25,265	6	22	31	5	15	183	9
01/02/03/99.8/7608.J000	Advertising Expense	27,895	0	24	34	0	17	199	10
01/02/03/99.8/7608.J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7678.J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expenses	1,258,802	275	1,092	1,551	260	758	8,659	443
TOTAL		(2) 8,472,029	1,851	7,251	10,436	1,748	5,089	60,969	2,982

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

(2) Rate Case Expense accounts 8/786.8 and 8/787.8 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 - WATER
 - 12 Month Balance Ended 12/31/96

A&G EXPENSES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	544 Pleakata Island	907 Pine Ridge	781 Pine Ridge Estate	553 Piney Weeds	907 Point O'Woods	443 Peavens Park	1089 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		184,891	132	685	212	187	344	187	156
Customer Allocation Factors (Cust)		100.000000%	0.080097%	0.403517%	0.128840%	0.101334%	0.208737%	0.101334%	0.094880%
A&G EXPENSES (00,0008,0000) - @ 12/31/96:									
01/02/03/99.8/7010.0000	Salaries & Wages - Employees	4,455,827	3,589	17,978	5,731	4,515	9,300	4,515	4,217
01/02/03/99.8/7038.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.0000	Employee Pensions & Benefits	1,113,411	892	4,493	1,432	1,129	2,324	1,128	1,054
01/02/03/99.8/7106.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7110.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.0000	Purchased Power	74,927	80	302	98	78	158	78	71
01/02/03/99.8/7188.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.0000	Materials and Supplies	204,158	184	824	283	207	428	207	183
01/02/03/99.8/7310.0000	Contractual Services - Engr.	34,177	27	138	44	35	71	35	32
01/02/03/99.8/7328.0000	Contractual Services - Acct.	181,458	145	732	233	184	378	184	172
01/02/03/99.8/7338.0000	Contractual Services - Legal	189,339	88	441	141	111	228	111	104
01/02/03/99.8/7348.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.0000	Contractual Services - Other	281,988	228	1,138	383	288	589	288	267
01/02/03/99.8/7410.0000	Rental of Building/Real Prop.	162,237	130	655	209	184	339	184	154
01/02/03/99.8/7428.0000	Rental of Equipment	7,425	0	30	10	8	15	8	7
01/02/03/99.8/7508.0000	Transportation Expense	78,342	84	320	102	80	180	80	75
01/02/03/99.8/7588.0000	Insurance - Vehicle	124,387	108	502	180	128	288	128	118
01/02/03/99.8/7578.0000	Insurance - General Liability	255,889	205	1,032	329	258	534	258	242
01/02/03/99.8/7588.0000	Insurance - Workmen's Comp.	78,188	81	387	98	77	159	77	72
01/02/03/99.8/7588.0000	Insurance - Other	25,385	20	102	33	26	53	26	24
01/02/03/99.8/7608.0000	Advertising Expense	27,895	22	112	36	28	58	28	26
01/02/03/99.8/7608.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7678.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.0000	Miscellaneous Expenses	1,258,802	1,008	5,079	1,819	1,278	2,628	1,278	1,182
TOTAL	(2)	8,472,029	8,788	34,188	10,898	8,585	17,884	8,585	8,020

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Businessventures Acquisition.
 (2) Rate Case Expense accounts 8/768.8 and 8/707.8 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 - WATER
 - 12 Month Balance Ended 12/31/95

A&G EXPENSES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	888 Rossmont	1115 Salt Springs	1118 Sunkin Villas	874 Silver Lake Est.
AVERAGE NO. OF CUSTOMERS (12/31/94) - Water:									
Average No. of Customers		164,801	15	105	352	129	118	2	1,348
Customer Allocation Factors (Cust)		100.000000%	0.009102%	0.063713%	0.213591%	0.072815%	0.070388%	0.001214%	0.816743%
A&G EXPENSES (EXCLUDING JUNK) - @ 12/31/94:									
01/02/03/99.87010.J000X	Salaries & Wages - Employees	4,455,427	408	2,838	9,510	3,244	3,136	54	38,389
01/02/03/99.87030.J000X	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87040.J000X	Employee Pensions & Benefits	1,113,411	101	709	2,378	811	784	14	9,094
01/02/03/99.87100.J000X	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87110.J000X	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87150.J000X	Purchased Power	74,927	7	48	188	55	53	1	612
01/02/03/99.87160.J000X	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87180.J000X	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87200.J000X	Materials and Supplies	204,158	10	130	436	149	144	2	1,687
01/02/03/99.87310.J000X	Contractual Services - Engr.	34,177	3	22	73	25	24	0	279
01/02/03/99.87320.J000X	Contractual Services - Acct.	181,458	17	110	388	132	128	2	1,482
01/02/03/99.87330.J000X	Contractual Services - Legal	109,539	10	70	234	80	77	1	893
01/02/03/99.87340.J000X	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87350.J000X	Contractual Services - Other	281,988	26	180	602	265	188	3	2,303
01/02/03/99.87410.J000X	Rental of Building/Real Prop.	182,237	15	103	347	118	114	2	1,325
01/02/03/99.87420.J000X	Rental of Equipment	7,425	1	5	10	5	5	0	81
01/02/03/99.87500.J000X	Transportation Expense	79,342	7	51	188	58	56	1	848
01/02/03/99.87560.J000X	Insurance - Vehicle	124,387	11	70	288	91	88	2	1,918
01/02/03/99.87570.J000X	Insurance - General Liability	255,889	23	183	548	180	180	3	2,088
01/02/03/99.87580.J000X	Insurance - Workmen's Comp.	79,188	7	49	183	55	54	1	822
01/02/03/99.87580.J000X	Insurance - Other	25,385	2	16	54	18	10	0	297
01/02/03/99.87600.J000X	Advertising Expense	27,895	3	10	59	20	19	0	228
01/02/03/99.87800.J000X	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87070.J000X	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87700.J000X	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87750.J000X	Miscellaneous Expense	1,258,802	115	802	2,889	917	888	15	10,281
TOTAL	(2)	6,472,029	771	5,398	18,095	6,169	5,983	103	69,195

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

(2) Rate Case Expense accounts 8799.8 and 8787.8 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 - WATER
- 12 Month Balance Ended 12/31/96

A&G EXPENSES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	543 Stone Mountain	1801 Sugar Hill	889 Sugawhill Woods	2801 Sunray Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		184,801	28	114	82	7	821	2,248	428
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.069174%	0.049757%	0.004248%	0.376818%	1.362856%	0.258494%
A&G EXPENSES (00J000J000) - @ 12/31/96:									
01/02/03/99.8/7018.J000	Salaries & Wages - Employees	4,455,427	703	3,082	2,217	189	10,789	80,721	11,517
01/02/03/99.8/7038.J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000	Employee Pensions & Benefits	1,113,411	178	770	554	47	4,196	15,174	2,878
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	0	0	0	8	0	0	0	0
01/02/03/99.8/7110.J000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	74,927	12	52	37	3	282	1,021	104
01/02/03/99.8/7180.J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	284,156	32	141	102	9	789	2,782	528
01/02/03/99.8/7310.J000	Contractual Services - Engr.	34,177	5	24	17	1	128	488	88
01/02/03/99.8/7328.J000	Contractual Services - Acct.	181,456	28	128	80	8	684	2,473	488
01/02/03/99.8/7338.J000	Contractual Services - Legal	109,339	17	78	54	5	412	1,498	283
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	281,988	44	185	140	12	1,083	3,843	729
01/02/03/99.8/7418.J000	Rental of Building/Real Prop.	182,237	28	112	81	7	611	2,211	410
01/02/03/99.8/7428.J000	Rental of Equipment	7,425	1	5	4	0	20	101	19
01/02/03/99.8/7508.J000	Transportation Expense	78,342	13	55	39	3	298	1,081	205
01/02/03/99.8/7508.J000	Insurance - Vehicle	124,987	28	88	62	5	488	1,885	322
01/02/03/99.8/7578.J000	Insurance - General Liability	255,889	40	177	127	11	963	3,485	881
01/02/03/99.8/7588.J000	Insurance - Workman's Comp.	78,188	12	53	38	3	287	1,038	197
01/02/03/99.8/7588.J000	Insurance - Other	25,385	4	18	13	1	96	348	80
01/02/03/99.8/7608.J000	Advertising Expense	27,895	4	19	14	1	104	377	72
01/02/03/99.8/7808.J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	8	0
01/02/03/99.8/7878.J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expenses	1,258,802	199	871	626	53	4,743	17,158	3,254
	TOTAL	(2) 8,472,029	1,337	5,860	4,215	360	31,924	115,462	21,900

- (1) Adjusted for sale of Venice Gardens, Lakewood Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Businessventura Acquisition.
(2) Rate Case Expense accounts 8/768.8 and 8/767.8 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 - WATER
 - 12 Month Balance Ended 12/31/96

A&G EXPENSES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	580 Sunshine Parkway	781 Tropical Port	906 University Shores	947 Venetian Village	447 Walden	122 Westmont	763 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	10	543	3,382	138	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006068%	0.329468%	2.052172%	0.082524%	0.081917%	0.079490%	0.063713%
A&G EXPENSES (00,000,000) - @ 12/31/96:									
01/02/03/99.87016.X00X	Salaries & Wages - Employees	4,455,427	270	14,680	91,433	3,077	3,658	3,542	2,839
01/02/03/99.87038.X00X	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87048.X00X	Employee Pensions & Benefits	1,113,411	68	3,869	22,848	819	912	885	769
01/02/03/99.87108.X00X	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87118.X00X	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87158.X00X	Purchased Power	74,927	5	247	1,538	62	61	60	48
01/02/03/99.87168.X00X	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87188.X00X	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87208.X00X	Materials and Supplies	284,158	12	673	4,190	188	187	182	130
01/02/03/99.87310.X00X	Contractual Services - Engr.	34,177	2	113	701	28	28	27	22
01/02/03/99.87328.X00X	Contractual Services - Acct.	181,458	11	588	3,724	158	140	144	110
01/02/03/99.87338.X00X	Contractual Services - Legal	109,339	7	360	2,344	90	90	87	70
01/02/03/99.87348.X00X	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87358.X00X	Contractual Services - Other	281,888	17	928	5,767	233	231	228	180
01/02/03/99.87418.X00X	Rental of Building/Fixt Prop.	162,237	10	535	3,329	134	133	129	103
01/02/03/99.87428.X00X	Rental of Equipment	7,425	0	24	152	0	0	0	5
01/02/03/99.87588.X00X	Transportation Expense	79,342	5	261	1,828	65	65	63	51
01/02/03/99.87588.X00X	Insurance - Vehicle	124,387	8	410	2,553	103	102	99	70
01/02/03/99.87578.X00X	Insurance - General Liability	255,889	16	842	5,347	211	209	203	153
01/02/03/99.87588.X00X	Insurance - Workman's Comp.	79,188	5	251	1,584	62	62	61	49
01/02/03/99.87598.X00X	Insurance - Other	25,285	2	84	521	21	21	20	16
01/02/03/99.87608.X00X	Advertising Expense	27,895	2	91	588	23	23	22	18
01/02/03/99.87608.X00X	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87678.X00X	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87708.X00X	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758.X00X	Miscellaneous Expenses	1,258,802	76	4,148	25,833	1,839	1,631	1,601	802
TOTAL		(2) 9,472,029	514	27,914	173,881	6,881	6,940	6,734	5,388

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.
 (2) Rate Case Expense accounts 8768.8 and 8767.8 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 - WATER
- 12 Month Balance Ended 12/31/96

A&G EXPENSES		FPSC	FPSC	FPSC		FPSC	FPSC	FPSC	
		886	446	1427	SUBTOTAL	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	Woodmen	Westons	FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	1,187	21	484	55,090	9,599	2,052	218
Customer Allocation Factors (Cum)		100.000000%	0.708127%	0.012743%	0.293668%	33.792271%	5.217808%	1.761251%	0.132281%
A&G EXPENSES (00.0000.0000) - @ 12/31/96:									
01/02/93/99.8/7018.0000	Salaries & Wages - Employees	4,455,427	31,550	568	13,085	1,505,590	232,478	79,806	5,894
01/02/93/99.8/7038.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/93/99.8/7044.0000	Employee Pensions & Benefits	1,113,411	7,884	142	3,270	379,247	58,098	19,944	1,473
01/02/93/99.8/7104.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7118.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/93/99.8/7154.0000	Purchased Power	74,927	531	10	220	25,326	3,810	1,342	99
01/02/93/99.8/7164.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/93/99.8/7184.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/93/99.8/7204.0000	Materials and Supplies	204,150	1,446	20	690	68,989	10,852	3,857	279
01/02/93/99.8/7318.0000	Contractual Services - Engr.	34,177	242	4	100	11,540	1,783	612	45
01/02/93/99.8/7328.0000	Contractual Services - Acct.	101,458	1,285	23	533	61,310	9,488	3,250	240
01/02/93/99.8/7334.0000	Contractual Services - Legal	109,338	774	14	321	38,948	5,705	1,859	145
01/02/93/99.8/7344.0000	Contractual Services - Mgmt. Fee	0	0	0	0	0	0	0	0
01/02/93/99.8/7354.0000	Contractual Services - Other	281,988	1,997	36	828	95,290	14,714	5,051	373
01/02/93/99.8/7418.0000	Rental of Building/Real Prop.	162,237	1,140	21	478	54,624	8,485	2,908	215
01/02/93/99.8/7428.0000	Rental of Equipment	7,425	53	1	22	2,509	387	133	10
01/02/93/99.8/7504.0000	Transportation Expense	78,242	582	10	233	29,811	4,140	1,421	105
01/02/93/99.8/7568.0000	Insurance - Vehicle	124,387	881	16	365	42,633	6,490	2,228	165
01/02/93/99.8/7578.0000	Insurance - General Liability	255,889	1,811	33	751	99,403	13,341	4,580	338
01/02/93/99.8/7588.0000	Insurance - Workmen's Comp.	78,188	540	10	224	25,748	3,975	1,385	101
01/02/93/99.8/7588.0000	Insurance - Other	25,385	180	3	75	8,578	1,325	455	34
01/02/93/99.8/7608.0000	Advertising Expense	27,895	198	4	81	9,359	1,445	496	37
01/02/93/99.8/7608.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/93/99.8/7678.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/93/99.8/7708.0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/93/99.8/7754.0000	Miscellaneous Expenses	1,258,802	8,914	100	3,687	425,376	65,882	22,548	1,685
TOTAL		(2) 0,472,029	50,993	1,060	24,881	2,862,891	442,054	151,755	11,207

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

(2) Rate Case Expense accounts 8/786.8 and 8/787.8 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 - WATER
- 12 Month Balance Ended 12/31/96

A&G EXPENSES		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1296 Genova Lake Est.	1279 Keystone Club Est.	885 Lakeside	2901 Lehigh	2901 Mirco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		144,801	07	152	87	8,585	5,803	208	84
Customer Allocation Factors (Cust)		100.000000%	0.052791%	0.092232%	0.052791%	5.299313%	3.521218%	0.124999%	0.036835%
A&G EXPENSES (X0,000,000) - @ 12/31/96:									
01/02/03/99.8/7918.X000	Salaries & Wages - Employees	4,455,427	2,352	4,189	2,352	232,997	158,885	5,599	1,730
01/02/03/99.8/7938.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.X000	Employee Pensions & Benefits	1,113,411	588	1,027	588	58,001	39,208	1,392	432
01/02/03/99.8/7108.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7118.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.X000	Purchased Power	74,927	40	90	40	3,803	2,838	94	29
01/02/03/99.8/7188.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7288.X000	Materials and Supplies	294,158	100	188	100	10,835	7,188	255	79
01/02/03/99.8/7318.X000	Contractual Services - Engr.	34,177	18	32	18	1,760	1,203	43	13
01/02/03/99.8/7328.X000	Contractual Services - Acct.	181,458	98	187	98	8,453	6,389	227	79
01/02/03/99.8/7338.X000	Contractual Services - Legal	109,339	58	101	58	5,898	3,858	137	42
01/02/03/99.8/7348.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.X000	Contractual Services - Other	281,988	149	289	149	14,898	9,829	352	110
01/02/03/99.8/7418.X000	Rental of Building/Prod. Prop.	182,237	88	150	88	8,451	5,713	203	83
01/02/03/99.8/7428.X000	Rental of Equipment	7,425	4	7	4	387	281	0	3
01/02/03/99.8/7508.X000	Transportation Expense	79,342	42	73	42	4,133	2,794	99	31
01/02/03/99.8/7588.X000	Insurance - Vehicle	124,387	98	115	98	4,480	4,389	155	40
01/02/03/99.8/7578.X000	Insurance - General Liability	255,889	135	238	135	13,320	9,003	320	99
01/02/03/99.8/7588.X000	Insurance - Workmen's Comp.	79,188	40	79	40	3,989	2,803	95	30
01/02/03/99.8/7598.X000	Insurance - Other	25,385	13	23	13	1,322	894	32	10
01/02/03/99.8/7888.X000	Advertising Expense	27,895	15	26	15	1,443	875	35	11
01/02/03/99.8/7888.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7878.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.X000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.X000	Miscellaneous Expenses	1,258,802	885	1,101	885	85,575	44,325	1,573	489
TOTAL		(2) 8,472,829	4,472	7,814	4,472	441,304	298,318	10,590	3,290

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

(2) Rate Case Expense accounts 8/786.8 and 8/787.8 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 - WATER
 - 12 Month Balance Ended 12/31/96

A&G EXPENSES		FPBC NON-UNIFORM	FPBC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	984 Spring Gardens	984 Valencia Terrace	SUBTOTAL FPBC NON-UNIFORM	215 Gibsonia Estates	1902 Hansel Heights	210 Lata Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	122	450	27,325	183	318	773	232
Customer Allocation Factors (Cust)		100.000000%	0.074029%	0.273057%	18.588003%	0.088807%	0.183587%	0.469051%	0.140778%
A&G EXPENSES (000008J000) - @ 12/31/96:									
01/02/03/99.87018J000	Salaries & Wages - Employees	4,455,427	3,298	12,168	738,737	4,407	8,824	26,898	0,272
01/02/03/99.87038J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87048J000	Employee Pensions & Benefits	1,113,411	824	3,040	184,610	1,101	2,155	5,222	1,587
01/02/03/99.87108J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87118J000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87158J000	Purchased Power	74,927	55	205	12,423	74	145	351	105
01/02/03/99.87168J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87168J000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87208J000	Materials and Supplies	284,158	151	557	33,850	202	395	854	287
01/02/03/99.87318J000	Contractual Services - Engr.	34,177	25	83	5,887	34	88	100	48
01/02/03/99.87328J000	Contractual Services - Acct.	181,458	134	495	30,088	179	351	851	255
01/02/03/99.87338J000	Contractual Services - Legal	109,339	81	299	14,129	188	212	513	154
01/02/03/99.87348J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87358J000	Contractual Services - Other	281,988	209	770	48,755	279	548	1,323	387
01/02/03/99.87418J000	Rental of Building/Real Prop.	182,237	128	443	28,900	180	314	791	228
01/02/03/99.87428J000	Rental of Equipment	7,425	5	20	1,231	7	14	35	10
01/02/03/99.87508J000	Transportation Expense	78,342	59	217	13,155	78	154	372	112
01/02/03/99.87508J000	Insurance - Vehicle	124,287	82	340	28,824	123	241	583	175
01/02/03/99.87578J000	Insurance - General Liability	255,889	189	698	42,385	253	495	1,100	360
01/02/03/99.87588J000	Insurance - Workman's Comp.	78,188	58	208	12,632	75	147	357	107
01/02/03/99.87588J000	Insurance - Other	25,385	19	69	4,209	25	49	118	38
01/02/03/99.87608J000	Advertising Expense	27,695	21	78	4,582	27	54	138	39
01/02/03/99.87608J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87678J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87708J000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758J000	Miscellaneous Expenses	1,258,802	932	3,437	208,717	1,245	2,437	5,904	1,772
	TOTAL	(2) 8,472,029	6,272	23,133	1,404,713	8,379	10,399	39,738	11,927

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.
 (2) Rate Case Expense accounts 8768.8 and 8770.8 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 - WATER
 - 12 Month Balance Ended 12/31/95

A&G EXPENSES		COUNTY			SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1904 Sub-board	2701 Spring Hill		1901 Valrico Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water :						
Average No. of Customers		164,801	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)		100.000000%	1.501277%	14.771148%	0.214805%	17.449530%
A&G EXPENSES (01/01/95-12/31/95) - @ 12/31/95:						
01/02/03/99.87018.XXXX	Salaries & Wages - Employees	4,455,427	69,562	658,118	9,570	777,451
01/02/03/99.87838.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0
01/02/03/99.87048.XXXX	Employee Pensions & Benefits	1,113,411	17,383	164,464	2,362	194,285
01/02/03/99.87108.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0
01/02/03/99.87118.XXXX	Sludge Removal	0	0	0	0	0
01/02/03/99.87158.XXXX	Purchased Power	74,927	1,170	11,868	161	13,074
01/02/03/99.87108.XXXX	Fuel for Power Purchased	0	0	0	0	0
01/02/03/99.87108.XXXX	Chemicals	0	0	0	0	0
01/02/03/99.87208.XXXX	Materials and Supplies	204,150	3,187	30,150	439	35,824
01/02/03/99.87318.XXXX	Contractual Services - Engr.	34,177	534	5,048	73	5,894
01/02/03/99.87328.XXXX	Contractual Services - Acct.	181,458	2,833	28,803	399	31,683
01/02/03/99.87338.XXXX	Contractual Services - Legal	109,339	1,707	16,151	235	19,079
01/02/03/99.87348.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0
01/02/03/99.87358.XXXX	Contractual Services - Other	281,988	4,403	41,853	666	49,200
01/02/03/99.87418.XXXX	Rental of Building/Real Prop.	162,237	2,533	23,964	348	28,310
01/02/03/99.87428.XXXX	Rental of Equipment	7,425	116	1,897	18	1,298
01/02/03/99.87508.XXXX	Transportation Expense	79,342	1,239	11,720	170	13,845
01/02/03/99.87588.XXXX	Insurance - Vehicle	124,367	1,842	18,373	267	21,705
01/02/03/99.87570.XXXX	Insurance - General Liability	255,889	3,992	37,768	540	44,818
01/02/03/99.87588.XXXX	Insurance - Workman's Comp.	78,188	1,199	11,254	164	13,294
01/02/03/99.87508.XXXX	Insurance - Other	25,385	388	3,750	55	4,420
01/02/03/99.87808.XXXX	Advertising Expense	27,895	432	4,091	59	4,833
01/02/03/99.87808.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0
01/02/03/99.87878.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0
01/02/03/99.87708.XXXX	Bad Debt Expense	0	0	0	0	0
01/02/03/99.87758.XXXX	Miscellaneous Expenses	1,258,802	19,853	185,940	2,704	210,855
TOTAL		(2) 8,472,929	132,272	1,251,418	18,188	1,478,329

(1) Adjusted for sale of Valrico Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Burnham's Acquisition.

(2) Rate Case Expense accounts 8786.8 and 8787.8 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 Bases	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1818 Amalia Island	980 Apache Stores	322 Apple Valley	886 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :										
Average No. of Customers		184,801	50,582	42,137	1,278	113	167	2,835	18	
Customer Allocation Factors (Cust)		100.000000%	30.68843%	25.588413%	0.775481%	0.088588%	0.101334%	1.780385%	0.008709%	
A&G EXPENSES (XJXJ009 J000) - @ 12/31/96:										
01/02/03/99.87018J000	Salaries & Wages - Employees	CUST.	4,455,427	1,367,784	1,138,182	34,551	3,055	4,515	79,348	433
01/02/03/99.87038J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87048J000	Employee Pensions & Benefits	CUST.	1,113,411	341,804	294,882	8,034	783	1,128	19,829	108
01/02/03/99.87108J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87118J000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87108J000	Purchased Power	CUST.	74,827	23,002	10,156	561	51	78	1,234	7
01/02/03/99.87188J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87108J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87208J000	Materials and Supplies	CUST.	204,158	62,673	52,188	1,583	140	287	3,638	20
01/02/03/99.87318J000	Contractual Services - Engr.	CUST.	34,177	10,482	8,738	285	23	35	608	3
01/02/03/99.87328J000	Contractual Services - Acct.	CUST.	181,458	55,705	46,385	1,407	124	184	3,232	18
01/02/03/99.87338J000	Contractual Services - Legal	CUST.	108,238	33,588	27,858	848	75	111	1,947	11
01/02/03/99.87348J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358J000	Contractual Services - Other	CUST.	281,888	88,587	72,100	2,187	183	288	5,022	27
01/02/03/99.87418J000	Rental of Building/Real Prop.	CUST.	182,237	48,805	41,481	1,258	111	184	2,888	16
01/02/03/99.87428J000	Rental of Equipment	CUST.	7,425	2,279	1,888	58	5	0	132	1
01/02/03/99.87508J000	Transportation Expense	CUST.	78,942	24,357	20,288	615	54	88	1,413	8
01/02/03/99.87588J000	Insurance - Vehicle	CUST.	124,387	38,185	31,804	885	85	128	2,215	12
01/02/03/99.87578J000	Insurance - General Liability	CUST.	255,888	78,483	65,378	1,983	175	258	4,554	25
01/02/03/99.87588J000	Insurance - Workmen's Comp.	CUST.	78,188	23,388	18,488	581	32	77	1,357	7
01/02/03/99.87598J000	Insurance - Other	CUST.	25,385	7,783	6,488	197	17	28	452	2
01/02/03/99.87608J000	Advertising Expense	CUST.	27,885	8,582	7,081	215	19	28	483	3
01/02/03/99.87688J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87678J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758J000	Miscellaneous Expenses	CUST.	1,254,882	388,438	321,858	8,782	883	1,278	22,418	122
TOTAL		(2)	8,472,028	2,600,815	2,188,183	65,888	5,888	8,585	150,881	823

(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 - 1094. 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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Barrel Store	305 Chateaux	1117 Citrus Park	808 Citrus Springs	1806 Deltona	673 Fishermen's Haven	340 FL. Coast. Comm. Park	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :										
Average No. of Customers		184,801	332	134	268	808	4,817	144	43	
Customer Allocation Factors (Cust)		100.000000%	0.201455%	0.081319%	0.161407%	0.418280%	2.601581%	0.087378%	0.023082%	
A&G EXPENSES (XJLJ008J000) - @ 12/31/96:										
01A020399.87018J000X	Salaries & Wages - Employees	CUST.	4,455,827	8,876	3,523	7,191	18,548	124,821	3,083	1,183
01A020399.87038J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01A020399.87048J000X	Employee Pensions & Benefits	CUST.	1,113,411	2,243	905	1,787	4,635	31,180	873	291
01A020399.87108J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01A020399.87118J000X	Sledge Removal	CUST.	0	0	0	0	0	0	0	0
01A020399.87158J000X	Purchased Power	CUST.	74,927	151	61	121	312	2,088	65	26
01A020399.87168J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01A020399.87188J000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01A020399.87208J000X	Materials and Supplies	CUST.	204,158	411	188	330	850	5,720	178	53
01A020399.87318J000X	Contractual Services - Engr.	CUST.	94,177	80	28	55	142	957	30	0
01A020399.87328J000X	Contractual Services - Acct.	CUST.	101,458	388	148	280	755	5,084	158	47
01A020399.87338J000X	Contractual Services - Legal	CUST.	108,338	223	88	178	455	3,083	88	29
01A020399.87348J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01A020399.87358J000X	Contractual Services - Other	CUST.	281,868	588	229	458	1,174	7,800	248	74
01A020399.87418J000X	Rental of Building/Real Prop.	CUST.	162,237	327	132	262	675	4,543	142	42
01A020399.87428J000X	Rental of Equipment	CUST.	7,425	15	0	12	31	208	0	2
01A020399.87508J000X	Transportation Expense	CUST.	79,342	160	65	128	330	2,223	68	21
01A020399.87568J000X	Insurance - Vehicle	CUST.	124,387	251	101	201	510	3,485	108	32
01A020399.87578J000X	Insurance - General Liability	CUST.	255,888	515	208	413	1,084	7,183	223	67
01A020399.87588J000X	Insurance - Workmen's Comp.	CUST.	78,108	153	62	123	317	2,134	67	29
01A020399.87598J000X	Insurance - Other	CUST.	29,385	51	21	41	108	711	22	7
01A020399.87038J000X	Advertising Expense	CUST.	27,885	56	23	45	115	770	24	7
01A020399.87688J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01A020399.87678J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01A020399.87708J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01A020399.87758J000X	Miscellaneous Expense	CUST.	1,258,802	2,536	1,024	2,032	5,240	35,388	1,100	328
TOTAL		(2)	8,472,029	17,087	6,888	13,874	35,288	237,348	7,403	2,211

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Bismarck Acquisition.
 (2) Rate Case Expense accounts 8768.8 and 8767.8 are allocated in Rate Case Expense Amortization Allocation - 1984. 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		FP&C	FP&C	FP&C	FP&C	FP&C	FP&C	FP&C		
Allocation Factor	Allocation Basis	TOTAL COMPANY	675 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Lakeland Heights	2401 Lakemo Lakes	3802 Marco Shores	1108 Marton Oaks	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :										
Average No. of Customers		164,801	88	92	118	388	229	250	1,232	
Customer Allocation Factors (Cust)		100.000000%	0.054089%	0.055825%	0.071388%	0.238042%	0.138835%	0.153518%	0.808245%	
A&G EXPENSES (XOLCOB.XXXX) - @ 12/31/96:										
01/02/03/96.87018.XXXX	Salaries & Wages - Employees	CUST.	4,655,427	2,640	2,487	3,138	16,517	8,191	8,840	36,011
01/02/03/96.87038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87048.XXXX	Employee Pensions & Benefits	CUST.	1,113,411	682	622	784	2,828	1,347	1,708	8,899
01/02/03/96.87108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87118.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87108.XXXX	Purchased Power	CUST.	74,927	45	42	53	177	104	115	608
01/02/03/96.87168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87208.XXXX	Materials and Supplies	CUST.	204,158	121	114	144	482	284	313	1,850
01/02/03/96.87318.XXXX	Contractual Services - Engr.	CUST.	34,177	20	19	24	01	47	52	278
01/02/03/96.87328.XXXX	Contractual Services - Acct.	CUST.	181,458	108	101	128	426	232	279	1,487
01/02/03/96.87338.XXXX	Contractual Services - Legal	CUST.	108,339	88	81	77	258	132	168	884
01/02/03/96.87348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87358.XXXX	Contractual Services - Other	CUST.	281,888	188	157	108	888	382	433	2,279
01/02/03/96.87418.XXXX	Rental of Building/Real Prop.	CUST.	182,237	88	81	114	383	225	249	1,311
01/02/03/96.87428.XXXX	Rental of Equipment	CUST.	7,425	4	4	5	18	10	11	80
01/02/03/96.87508.XXXX	Transportation Expense	CUST.	79,342	47	44	58	187	110	122	641
01/02/03/96.87508.XXXX	Insurance - Vehicle	CUST.	124,387	74	68	68	294	173	191	1,005
01/02/03/96.87578.XXXX	Insurance - General Liability	CUST.	258,889	152	143	180	604	353	388	2,087
01/02/03/96.87588.XXXX	Insurance - Workman's Comp.	CUST.	78,168	45	43	54	180	108	117	618
01/02/03/96.87588.XXXX	Insurance - Other	CUST.	25,385	15	14	18	60	35	38	205
01/02/03/96.87588.XXXX	Advertising Expense	CUST.	27,685	18	15	19	85	38	43	224
01/02/03/96.87648.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	8	0	0	0
01/02/03/96.87678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87758.XXXX	Miscellaneous Expenses	CUST.	1,258,802	749	703	888	2,971	1,749	1,832	10,174
TOTAL		(2)	8,472,029	5,038	4,730	5,883	19,888	11,772	13,008	68,475

(1) Adjusted for sale of Venice Gardens, Lakewood 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 - 1994. 8 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 12/31/98

A&G EXPENSES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Merideth Manor	562 Morningview	440 Palm Port	1420 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Sail Springs
AVERAGE NO. OF CUSTOMERS (12/31/98) - Sewer :									
Average No. of Customers		184,801	28	38	66	1,029	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.016800%	0.021845%	0.080072%	0.624388%	0.017507%	0.083737%	0.088588%
A&G EXPENSES (DL008JXXX) - @ 12/31/98:									
01/02/03/98.87018JXXX	Salaries & Wages - Employees	CUST. 4,435,427	757	673	2,678	27,819	784	3,731	3,055
01/02/03/98.87038JXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/98.87048JXXX	Employee Pensions & Benefits	CUST. 1,113,411	189	243	689	6,982	198	932	783
01/02/03/98.87108JXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/98.87118JXXX	Solids Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/98.87158JXXX	Purchased Power	CUST. 74,827	13	18	45	488	13	63	51
01/02/03/98.87168JXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/98.87188JXXX	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/98.87208JXXX	Materials and Supplies	CUST. 204,158	35	45	123	1,275	38	171	140
01/02/03/98.87318JXXX	Contractual Services - Engr.	CUST. 34,177	6	7	21	213	6	29	23
01/02/03/98.87328JXXX	Contractual Services - Acct.	CUST. 181,458	31	40	109	1,133	32	152	124
01/02/03/98.87338JXXX	Contractual Services - Legal	CUST. 108,338	19	24	98	983	19	92	75
01/02/03/98.87348JXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/98.87358JXXX	Contractual Services - Other	CUST. 281,988	45	62	189	1,781	50	238	193
01/02/03/98.87418JXXX	Rental of Building/Real Prop.	CUST. 182,237	28	35	97	1,013	29	138	111
01/02/03/98.87428JXXX	Rental of Equipment	CUST. 7,425	1	2	4	46	1	6	5
01/02/03/98.87508JXXX	Transportation Expenses	CUST. 79,342	13	17	48	488	14	66	54
01/02/03/98.87568JXXX	Insurance - Vehicle	CUST. 134,267	21	27	75	777	22	104	85
01/02/03/98.87578JXXX	Insurance - General Liability	CUST. 255,889	43	58	154	1,588	45	214	175
01/02/03/98.87588JXXX	Insurance - Workmen's Comp.	CUST. 78,188	13	17	48	478	13	64	52
01/02/03/98.87598JXXX	Insurance - Other	CUST. 25,385	4	5	15	156	4	21	17
01/02/03/98.87608JXXX	Advertising Expense	CUST. 27,895	5	6	17	173	5	23	19
01/02/03/98.87668JXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/98.87678JXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/98.87708JXXX	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/98.87758JXXX	Miscellaneous Expenses	CUST. 1,258,802	214	275	758	7,880	222	1,054	883
TOTAL		(2) 6,472,029	1,438	1,851	5,088	52,888	1,481	7,094	5,898

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.
 (2) Rate Case Expense accounts 8766.8 and 8767.8 are allocated in Rate Case Expense Amortization Allocation - 1894. 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	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	475 Silver Lake Oaks	1113 South Forty	1901 Sugar Mill	999 Segarsmill Woods	2801 Soney Hills	800 Sunshine Parkway	100 University Shores	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :										
Average No. of Customers		194,801	29	33	915	2,189	173	9	3,183	
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.020024%	0.373177%	1.232260%	0.108009%	0.005461%	1.916284%	
A&G EXPENSES (000000J000) - @ 12/31/96:										
01/02/03/96.87018J000	Salaries & Wages - Employee	CUST.	4,435,427	703	802	16,827	39,180	4,612	263	65,512
01/02/03/96.87068J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87048J000	Employee Pensions & Benefits	CUST.	1,113,411	178	223	4,133	14,789	1,203	61	21,370
01/02/03/96.87106J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87118J000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87158J000	Purchased Power	CUST.	74,827	12	15	280	985	81	4	1,438
01/02/03/96.87168J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87108J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87208J000	Materials and Supplies	CUST.	204,158	32	41	782	2,712	221	11	3,610
01/02/03/96.87318J000	Contractual Services - Engr.	CUST.	34,177	5	7	128	454	37	2	658
01/02/03/96.87328J000	Contractual Services - Acct.	CUST.	181,459	29	38	677	2,410	198	10	3,483
01/02/03/96.87338J000	Contractual Services - Legal	CUST.	100,339	17	22	408	1,452	118	6	2,099
01/02/03/96.87348J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87358J000	Contractual Services - Other	CUST.	281,988	44	56	1,052	3,748	305	15	5,412
01/02/03/96.87418J000	Rental of Building/Real Prop.	CUST.	162,237	26	32	605	2,135	175	0	3,114
01/02/03/96.87428J000	Rental of Equipment	CUST.	7,425	1	1	28	98	0	0	143
01/02/03/96.87508J000	Transportation Expense	CUST.	79,342	13	16	299	1,054	89	4	1,523
01/02/03/96.87568J000	Insurance - Vehicle	CUST.	124,387	20	25	484	1,652	134	7	2,387
01/02/03/96.87578J000	Insurance - General Liability	CUST.	255,689	40	51	954	3,389	278	14	4,007
01/02/03/96.87588J000	Insurance - Workmen's Comp.	CUST.	79,149	12	15	294	1,012	82	4	1,482
01/02/03/96.87598J000	Insurance - Other	CUST.	25,385	4	5	95	337	27	1	467
01/02/03/96.87208J000	Advertising Expense	CUST.	27,805	4	5	103	368	30	2	532
01/02/03/96.87508J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87678J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87708J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87758J000	Miscellaneous Expenses	CUST.	1,258,892	199	252	4,885	16,729	1,360	69	24,180
	TOTAL	(2)	8,472,029	1,337	1,808	31,018	112,501	9,151	483	182,802

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.
 (2) Rate Case Expense accounts 8768.0 and 8767.8 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 12/31/98

A&G EXPENSES			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	857 Venetian Village	855 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenavista Lakes	2291 Deep Creek	1907 Enterprise	
AVERAGE NO. OF CUSTOMERS (12/31/98) - Sewer :										
Average No. of Customers		194,801	86	1,122	482	22,815	8,880	3,003	128	
Customer Allocation Factors (Cust)		100.00000%	0.052104%	0.680821%	0.292474%	13.722911%	4.180160%	1.622168%	0.077869%	
A&G EXPENSES (XJXJ009JX000) - @ 12/31/98:										
01/02/03/99.87018J000X	Salaries & Wages - Employees	CUST.	4,455,427	2,325	30,230	13,031	611,401	168,245	61,167	3,461
01/02/03/99.87038J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87048J000X	Employee Pensions & Benefits	CUST.	1,113,411	561	7,580	3,258	152,789	48,543	20,289	865
01/02/03/99.87108J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87118J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158J000X	Purchased Power	CUST.	74,827	30	510	210	10,282	3,132	1,385	58
01/02/03/99.87108J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87108J000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87208J000X	Materials and Supplies	CUST.	204,158	107	1,360	547	28,016	8,554	3,720	159
01/02/03/99.87318J000X	Contractual Services - Engr.	CUST.	34,177	18	233	100	4,900	1,429	623	27
01/02/03/99.87328J000X	Contractual Services - Acct.	CUST.	181,456	85	1,235	531	24,900	7,585	3,308	141
01/02/03/99.87338J000X	Contractual Services - Legal	CUST.	109,239	57	744	320	15,804	4,571	1,982	85
01/02/03/99.87348J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358J000X	Contractual Services - Other	CUST.	281,988	147	1,920	825	38,898	11,788	5,136	210
01/02/03/99.87418J000X	Rental of Building/Real Prop.	CUST.	182,237	85	1,105	473	22,283	6,782	2,958	128
01/02/03/99.87428J000X	Rental of Equipment	CUST.	7,425	4	51	22	1,010	310	135	8
01/02/03/99.87508J000X	Transportation Expense	CUST.	79,342	41	540	232	10,885	3,517	1,448	62
01/02/03/99.87588J000X	Insurance - Vehicle	CUST.	124,387	65	847	364	17,089	5,200	2,267	87
01/02/03/99.87570J000X	Insurance - General Liability	CUST.	255,889	133	1,741	748	35,057	10,688	4,659	199
01/02/03/99.87588J000X	Insurance - Workmen's Comp.	CUST.	78,160	40	510	223	10,455	3,185	1,268	54
01/02/03/99.87588J000X	Insurance - Other	CUST.	25,245	13	173	74	3,483	1,081	463	20
01/02/03/99.87608J000X	Advertising Expense	CUST.	27,895	14	189	81	3,800	1,158	505	22
01/02/03/99.87668J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87678J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758J000X	Miscellaneous Expense	CUST.	1,258,802	657	8,570	3,682	172,741	52,620	22,938	678
	TOTAL	(2)	6,472,029	4,421	57,879	24,778	1,182,584	354,147	154,377	6,580

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenavista Acquisition.
 (2) Rate Case Expense accounts 87669.0 and 87678.0 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 12/31/96

A&G EXPENSES		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	COUNTY			
Allocation Factor	Allocation Base	TOTAL COMPANY	2801 Lehigh	2801 Marco Island	884 Spring Gardens	2101 Tropical Isles	884 Venice Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lehigh Green	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :										
Average No. of Customers		184,801	6,791	1,820	122	219	450	16,522	287	
Customer Allocation Factors (Cust)		100.000000%	4.128727%	1.185041%	0.074029%	0.132888%	0.273057%	11.845802%	0.182014%	
A&G EXPENSES (XJXJXJXJXJ) - @ 12/31/96:										
01/02/03/96.87018J000X	Salaries & Wages - Employees	CUST.	4,465,427	183,588	51,008	3,286	5,921	12,188	327,761	7,218
01/02/03/96.87034J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87044J000X	Employee Pensions & Benefits	CUST.	1,113,411	45,881	12,872	824	1,480	3,040	131,882	1,804
01/02/03/96.87108J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87118J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87158J000X	Purchased Power	CUST.	74,827	3,088	873	55	180	205	8,876	121
01/02/03/96.87188J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87198J000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87208J000X	Materials and Supplies	CUST.	204,158	8,413	2,379	151	271	557	24,184	331
01/02/03/96.87318J000X	Contractual Services - Engr.	CUST.	34,177	1,408	398	25	45	83	4,049	55
01/02/03/96.87328J000X	Contractual Services - Acct.	CUST.	101,458	7,477	2,114	134	261	485	21,485	284
01/02/03/96.87338J000X	Contractual Services - Legal	CUST.	100,339	4,508	1,274	81	145	289	12,932	177
01/02/03/96.87348J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87358J000X	Contractual Services - Other	CUST.	281,988	11,829	3,285	209	375	770	33,404	457
01/02/03/96.87418J000X	Rental of Building/Real Prop.	CUST.	182,237	6,685	1,880	120	210	440	19,218	283
01/02/03/96.87428J000X	Rental of Equipment	CUST.	7,425	308	87	5	10	20	880	12
01/02/03/96.87508J000X	Transportation Expense	CUST.	79,242	3,286	824	50	105	217	9,399	129
01/02/03/96.87588J000X	Insurance - Vehicle	CUST.	124,287	5,128	1,449	92	165	340	14,735	202
01/02/03/96.87598J000X	Insurance - General Liability	CUST.	255,688	10,538	2,870	180	340	688	30,288	414
01/02/03/96.87598J000X	Insurance - Workmen's Comp.	CUST.	78,188	3,139	884	58	101	208	9,025	123
01/02/03/96.87598J000X	Insurance - Other	CUST.	25,385	1,048	298	10	34	69	3,007	41
01/02/03/96.87608J000X	Advertising Expense	CUST.	27,685	1,141	323	21	37	79	3,261	45
01/02/03/96.87608J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87678J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87708J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87758J000X	Miscellaneous Expenses	CUST.	1,258,802	51,872	14,886	832	1,873	3,437	148,115	2,039
TOTAL		(2)	8,472,029	349,100	98,708	6,272	11,258	23,133	1,003,580	13,728

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Venice Terrace Acquisition, and Businesscenter Acquisition.
 (2) Rate Case Expense accounts 8768.8 and 8767.8 are allocated in Rate Case Expense Amortization Allocation - 1.884. 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		COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED		
Allocation Factor	Allocation Basis	1908 Seaboard	2701 Spring Hill	1801 Valrico Hills			
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :							
Average No. of Customers		194,801	2,324	3,211	8,455		
Customer Allocation Factors (Cust)		100.00000%	1.331544%	3.222679%	5.130430%		
A&G EXPENSES (00.0000.0000) - @ 12/31/96:							
01/02/0399.8701A.X000	Salaries & Wages - Employees	CUST.	4,455,427	88,237	143,564	9,543	228,568
01/02/0399.8703B.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0
01/02/0399.8704B.X000	Employee Pensions & Benefits	CUST.	1,113,411	17,852	35,882	2,365	57,123
01/02/0399.8710A.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0
01/02/0399.8711A.X000	Sudge Removal	CUST.	0	0	0	0	0
01/02/0399.8715A.X000	Purchased Power	CUST.	74,827	1,148	2,415	180	3,844
01/02/0399.8716B.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0
01/02/0399.8718A.X000	Chemicals	CUST.	0	0	0	0	0
01/02/0399.8720A.X000	Materials and Supplies	CUST.	204,158	3,127	6,579	437	10,474
01/02/0399.8731A.X000	Contractual Services - Engr.	CUST.	34,177	523	1,101	73	1,733
01/02/0399.8732B.X000	Contractual Services - Acct.	CUST.	161,456	2,779	5,848	369	9,300
01/02/0399.8733A.X000	Contractual Services - Legal	CUST.	109,339	1,675	3,524	234	5,810
01/02/0399.8734B.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0
01/02/0399.8735A.X000	Contractual Services - Other	CUST.	281,888	4,219	9,088	604	14,487
01/02/0399.8741A.X000	Rental of Building/Real Prop.	CUST.	162,237	2,485	5,228	348	8,323
01/02/0399.8742B.X000	Rental of Equipment	CUST.	7,425	114	238	16	361
01/02/0399.8750A.X000	Transportation Expenses	CUST.	79,942	1,215	2,557	170	4,971
01/02/0399.8751B.X000	Insurance - Vehicle	CUST.	124,367	1,905	4,098	268	6,382
01/02/0399.8757B.X000	Insurance - General Liability	CUST.	255,889	3,919	8,249	546	13,118
01/02/0399.8758B.X000	Insurance - Workmen's Comp.	CUST.	78,188	1,167	2,455	163	3,809
01/02/0399.8759B.X000	Insurance - Other	CUST.	25,385	389	818	54	1,302
01/02/0399.8760A.X000	Advertising Expenses	CUST.	27,895	424	893	58	1,421
01/02/0399.8766A.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0
01/02/0399.8767B.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0
01/02/0399.8770B.X000	Bad Debt Expense	CUST.	0	0	0	0	0
01/02/0399.8775A.X000	Miscellaneous Expenses	CUST.	1,258,802	19,279	40,567	2,698	64,582
TOTAL		(2)	8,472,029	129,733	273,028	18,147	434,652

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.
(2) Rate Case Expense accounts 8766.B and 8767.B are allocated in Rate Case Expense Amortization Allocation - 1004. It is included in the A&G Expense summary to reflect total A&G Expense.

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

A&G EXPENSES					NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2001 Lehigh	2001 Marco Island	2001 Sunny Hills	SUBTOTAL NON-REGULATED	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Gas:									
Average No. of Customers		194,801	2,437	---	1,701	605	131	2,437	
Customer Allocation Factors (Cust)		100.000000%	1.478753%	---	1.022154%	0.367109%	0.079490%	1.478753%	
A&G EXPENSES (00,000,000) - @ 12/31/96:									
01/02/03/99.87018.XXXX	Salaries & Wages - Employees	CUST.	4,465,427	65,885	---	45,987	18,358	3,542	65,885
01/02/03/99.87036.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	---	0	0	0	0
01/02/03/99.87048.XXXX	Employee Pensions & Benefits	CUST.	1,113,411	18,465	---	11,492	4,987	885	18,465
01/02/03/99.87108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	---	0	0	0	0
01/02/03/99.87118.XXXX	Sludge Removal	CUST.	0	0	---	0	0	0	0
01/02/03/99.87158.XXXX	Purchased Power	CUST.	74,927	1,108	---	773	275	60	1,108
01/02/03/99.87168.XXXX	Fuel for Power Purchased	CUST.	0	0	---	0	0	0	0
01/02/03/99.87188.XXXX	Chemicals	CUST.	0	0	---	0	0	0	0
01/02/03/99.87208.XXXX	Materials and Supplies	CUST.	204,156	3,018	---	2,107	749	162	3,019
01/02/03/99.87318.XXXX	Contractual Services - Engr.	CUST.	34,177	505	---	353	125	27	505
01/02/03/99.87328.XXXX	Contractual Services - Acct.	CUST.	181,456	2,683	---	1,873	888	144	2,683
01/02/03/99.87338.XXXX	Contractual Services - Legal	CUST.	109,339	1,617	---	1,129	401	67	1,617
01/02/03/99.87348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	---	0	0	0	0
01/02/03/99.87358.XXXX	Contractual Services - Other	CUST.	281,988	4,170	---	2,911	1,035	224	4,170
01/02/03/99.87418.XXXX	Rental of Building/Real Prop.	CUST.	182,237	2,399	---	1,675	596	129	2,399
01/02/03/99.87428.XXXX	Rental of Equipment	CUST.	7,425	110	---	77	27	8	110
01/02/03/99.87508.XXXX	Transportation Expense	CUST.	79,342	1,173	---	819	291	63	1,173
01/02/03/99.87568.XXXX	Insurance - Vehicle	CUST.	124,387	1,839	---	1,284	457	99	1,839
01/02/03/99.87578.XXXX	Insurance - General Liability	CUST.	255,689	3,781	---	2,639	939	203	3,781
01/02/03/99.87588.XXXX	Insurance - Workmen's Comp.	CUST.	76,188	1,127	---	786	280	81	1,127
01/02/03/99.87598.XXXX	Insurance - Other	CUST.	25,385	375	---	252	93	20	375
01/02/03/99.87608.XXXX	Advertising Expense	CUST.	27,685	410	---	286	102	22	410
01/02/03/99.87688.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	---	0	0	0	0
01/02/03/99.87678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	---	0	0	0	0
01/02/03/99.87708.XXXX	Bad Debt Expense	CUST.	0	0	---	0	0	0	0
01/02/03/99.87758.XXXX	Miscellaneous Expenses	CUST.	1,258,802	18,615	---	12,993	4,821	1,001	18,615
TOTAL		(2)	6,472,029	125,280	0	87,444	31,102	6,734	125,280

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.
(2) Rate Case Expense accounts 8766.8 and 8767.8 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	109,664	30,649	103,173	74,418	28,757	43,703	35,248	8,455	2,437
Customer Allocation Factors (Cust)			100.000000%	73.445713%	29.354283%	89.068471%	49.838929%	19.259542%	29.263367%	23.806786%	5.662601%	1.632142%
A&G EXPENSES (00.0000.0000) - @ 12/31/95:												
01/02/03/99.0/7010.0000	Salaries & Wages - Employees	CUST.	4,206,394	3,090,885	1,117,509	2,907,938	2,097,418	810,517	1,231,771	993,467	238,305	68,687
01/02/03/99.0/7030.0000	Salaries & Wages - Officers, Etc.	CUST.	8	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7040.0000	Employee Pensions & Benefits	CUST.	1,045,070	787,559	277,511	722,128	520,852	201,276	305,888	246,708	59,178	17,057
01/02/03/99.0/7100.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7110.0000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7150.0000	Purchased Power	CUST.	74,927	55,031	19,896	51,773	37,343	14,431	21,931	17,688	4,243	1,223
01/02/03/99.0/7160.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7180.0000	Chemicals	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7200.0000	Materials and Supplies	CUST.	200,251	147,078	53,175	138,370	99,803	38,567	58,812	47,273	11,339	3,288
01/02/03/99.0/7310.0000	Contractual Services - Engr.	CUST.	33,523	24,621	8,902	23,184	16,708	6,456	9,812	7,914	1,898	547
01/02/03/99.0/7320.0000	Contractual Services - Acct.	CUST.	177,985	130,722	47,263	122,905	88,708	34,279	52,095	42,017	10,079	2,905
01/02/03/99.0/7330.0000	Contractual Services - Legal	CUST.	107,248	78,789	28,479	74,107	53,451	20,655	31,391	25,318	6,073	1,750
01/02/03/99.0/7340.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7350.0000	Contractual Services - Other	CUST.	278,594	203,149	73,448	191,122	137,851	53,271	80,957	65,295	15,662	4,514
01/02/03/99.0/7410.0000	Rental of Building/Real Prop.	CUST.	159,134	110,877	42,257	189,859	76,311	30,848	48,578	37,586	9,911	2,597
01/02/03/99.0/7420.0000	Rental of Equipment	CUST.	7,283	5,349	1,934	5,032	3,836	1,193	2,132	1,719	412	110
01/02/03/99.0/7500.0000	Transportation Expense	CUST.	77,824	57,158	20,666	53,775	38,787	14,989	22,779	18,372	4,407	1,270
01/02/03/99.0/7580.0000	Insurance - Vehicle	CUST.	122,008	89,010	32,998	84,306	60,807	23,498	35,711	28,802	6,909	1,991
01/02/03/99.0/7570.0000	Insurance - General Liability	CUST.	250,798	184,200	66,598	173,298	124,095	49,203	73,487	58,205	14,202	4,083
01/02/03/99.0/7580.0000	Insurance - Workmen's Comp.	CUST.	75,288	55,296	19,992	52,023	37,523	14,500	22,038	17,773	4,263	1,229
01/02/03/99.0/7580.0000	Insurance - Other	CUST.	24,899	18,287	6,612	17,295	12,409	4,795	7,288	5,878	1,410	406
01/02/03/99.0/7600.0000	Advertising Expense	CUST.	27,105	19,952	7,213	18,771	13,539	5,232	7,951	6,413	1,538	443
01/02/03/99.0/7600.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	(2) 408,893	373,258	88,637	332,882	255,427	77,455	137,011	117,829	19,182	0
01/02/03/99.0/7670.0000	Reg. Comm. Exp. - Other	CUST.	(2) 59,415	44,362	15,053	41,736	30,103	11,633	17,679	14,259	3,420	0
01/02/03/99.0/7700.0000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7750.0000	Miscellaneous Expenses	CUST.	1,234,725	906,853	327,872	853,178	615,374	237,802	381,398	291,479	89,918	20,152
TOTAL			8,632,425	6,369,010	2,263,415	5,973,748	4,324,037	1,640,711	2,526,423	2,044,973	481,450	132,254

Note:

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

(2) Rate Case Expense accounts 0/760.0 and 0/767.0 are allocated in Rate Case Expense Amortization Allocation - 1995. It is included in this A&G Expense summary to reflect total A&G Expense.

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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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Anacapa Island	890 Apache Shores	332 Apple Valley	784 Bay Lanes Estates	888 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	103,173	74,416	1,487	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.09471%	49.83892%	0.982500%	0.101800%	0.635578%	0.048881%	2.035322%
A&G EXPENSES (00,000,000) - @ 12/31/95:									
01/02/03/99.87018.J000	Salaries & Wages - Employees	4,208,394	2,907,938	2,097,418	41,347	4,284	28,748	1,973	85,854
01/02/03/99.87038.J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87048.J000	Employee Pensions & Benefits	1,045,070	722,128	520,852	10,286	1,084	8,642	490	21,271
01/02/03/99.87108.J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87110.J000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87158.J000	Purchased Power	74,927	51,773	37,343	736	78	470	35	1,525
01/02/03/99.87108.J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87108.J000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87208.J000	Materials and Supplies	200,251	138,370	99,803	1,907	204	1,273	94	4,078
01/02/03/99.87318.J000	Contractual Services - Engr.	33,523	23,184	10,708	329	34	213	18	682
01/02/03/99.87328.J000	Contractual Services - Acct.	177,985	122,885	88,708	1,749	181	1,131	83	3,623
01/02/03/99.87338.J000	Contractual Services - Legal	107,248	74,107	53,451	1,054	109	682	50	2,183
01/02/03/99.87348.J000	Contractual Services - Mgmt Fees	0	0	0	8	0	0	0	0
01/02/03/99.87358.J000	Contractual Services - Other	278,594	191,122	137,851	2,718	282	1,758	130	5,630
01/02/03/99.87418.J000	Rental of Building/Real Prop.	158,134	109,959	79,311	1,563	162	1,011	75	3,239
01/02/03/99.87428.J000	Rental of Equipment	7,283	5,032	3,630	72	7	40	3	148
01/02/03/99.87508.J000	Transportation Expense	77,824	53,775	38,787	785	79	495	38	1,584
01/02/03/99.87568.J000	Insurance - Vehicle	122,808	84,308	60,807	1,189	124	775	57	2,483
01/02/03/99.87570.J000	Insurance - General Liability	258,788	173,288	124,995	2,464	255	1,594	118	5,185
01/02/03/99.87588.J000	Insurance - Workman's Comp.	75,288	52,023	37,523	740	77	479	35	1,532
01/02/03/99.87598.J000	Insurance - Other	24,899	17,205	12,409	245	25	158	12	507
01/02/03/99.87608.J000	Advertising Expense	27,185	18,771	13,539	267	28	173	13	553
01/02/03/99.87688.J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87678.J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87708.J000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758.J000	Miscellaneous Expenses	1,234,725	853,178	615,374	12,131	1,257	7,848	579	25,131
	TOTAL	(2) 8,103,117	5,599,130	4,038,507	79,813	8,249	51,502	3,799	184,924

Note:

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valenda Terrace Acquisition.
- (2) Rate Case Expense accounts 8768.8 and 8767.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chestnut	1117 Citrus Park	906 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	43	383	126	864	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.028799%	0.256508%	0.084386%	0.444703%	0.235077%	1.202173%	0.049580%
A&G EXPENSES (0000000.0000) - @ 12/31/95:									
01/02/03/99.0/7018.0000	Salaries & Wages - Employees	4,208,394	1,212	10,795	3,551	18,715	9,893	50,592	2,088
01/02/03/99.0/7038.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.0/7048.0000	Employee Pensions & Benefits	1,045,070	301	2,881	882	4,847	2,457	12,584	518
01/02/03/99.0/7108.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7118.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.0/7158.0000	Purchased Power	74,927	22	192	83	333	178	901	37
01/02/03/99.0/7188.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.0/7188.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.0/7208.0000	Materials and Supplies	200,251	58	514	189	891	471	2,407	89
01/02/03/99.0/7318.0000	Contractual Services - Engr.	33,523	10	86	28	149	79	483	17
01/02/03/99.0/7328.0000	Contractual Services - Acct.	177,985	51	457	150	782	418	2,140	88
01/02/03/99.0/7338.0000	Contractual Services - Legal	107,248	31	275	91	477	252	1,289	53
01/02/03/99.0/7348.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.0/7358.0000	Contractual Services - Other	276,594	90	709	233	1,230	650	3,325	137
01/02/03/99.0/7410.0000	Rental of Building/Real Prop.	158,134	48	486	134	708	374	1,913	76
01/02/03/99.0/7428.0000	Rental of Equipment	7,283	2	19	0	32	17	84	4
01/02/03/99.0/7508.0000	Transportation Expense	77,824	22	200	66	348	183	938	39
01/02/03/99.0/7568.0000	Insurance - Vehicle	122,008	35	313	183	543	287	1,487	86
01/02/03/99.0/7578.0000	Insurance - General Liability	250,798	72	643	212	1,115	590	3,015	124
01/02/03/99.0/7588.0000	Insurance - Workmen's Comp.	75,288	22	193	84	335	177	905	37
01/02/03/99.0/7598.0000	Insurance - Other	24,899	7	64	21	111	59	299	12
01/02/03/99.0/7608.0000	Advertising Expense	27,185	8	70	23	121	64	327	13
01/02/03/99.0/7668.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.0/7670.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.0/7708.0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.0/7758.0000	Miscellaneous Expenses	1,234,725	358	3,187	1,042	5,481	2,903	14,844	612
TOTAL	(2)	8,103,117	2,334	20,785	8,838	58,035	19,049	97,413	4,016

Note:

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

(2) Rate Case Expense accounts 0/766.8 and 0/767.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deetaylor Shores	1806 Delta	336 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	352 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,219	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.083717%	15.299405%	0.040184%	0.166704%	0.115894%	0.120552%	0.082377%
A&G EXPENSES (00,000,000) - @ 12/31/95:									
01/02/03/99.9/7018.X000	Salaries & Wages - Employees	4,206,394	3,523	843,858	1,691	7,018	4,878	5,073	3,487
01/02/03/99.9/7038.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.9/7048.X000	Employee Pensions & Benefits	1,045,070	875	159,890	420	1,743	1,211	1,280	861
01/02/03/99.9/7108.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.9/7110.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.9/7158.X000	Purchased Power	74,927	63	11,483	30	125	87	90	62
01/02/03/99.9/7168.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.9/7188.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.9/7208.X000	Materials and Supplies	206,251	168	30,837	80	334	232	241	165
01/02/03/99.9/7318.X000	Contractual Services - Engr.	33,523	28	5,129	13	58	39	40	28
01/02/03/99.9/7328.X000	Contractual Services - Acct.	177,985	149	27,231	72	297	208	215	147
01/02/03/99.9/7338.X000	Contractual Services - Legal	107,248	90	16,408	43	179	124	129	88
01/02/03/99.9/7348.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.9/7358.X000	Contractual Services - Other	278,594	232	42,317	111	481	320	333	228
01/02/03/99.9/7418.X000	Rental of Building/Real Prop.	150,134	133	24,347	64	285	184	192	131
01/02/03/99.9/7428.X000	Rental of Equipment	7,283	0	1,114	3	12	8	0	8
01/02/03/99.9/7508.X000	Transportation Expense	77,824	65	11,987	31	130	90	94	64
01/02/03/99.9/7508.X000	Insurance - Vehicle	122,008	102	18,888	49	203	141	147	101
01/02/03/99.9/7578.X000	Insurance - General Liability	250,798	210	38,371	181	418	291	302	207
01/02/03/99.9/7588.X000	Insurance - Workman's Comp.	75,286	63	11,510	30	128	87	91	62
01/02/03/99.9/7588.X000	Insurance - Other	24,890	21	3,809	10	42	29	30	21
01/02/03/99.9/7608.X000	Advertising Expense	27,185	23	4,158	11	45	31	33	22
01/02/03/99.9/7608.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.9/7678.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.9/7708.X000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.9/7758.X000	Miscellaneous Expenses	1,234,725	1,034	188,908	488	2,059	1,431	1,488	1,017
TOTAL	(2)	8,103,117	6,784	1,239,729	3,250	13,513	9,389	9,768	6,675

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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FP&C	FP&C	FP&C	FP&C	FP&C	FP&C	FP&C	
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	536 Friendly Center	992 Golden Terrace	986 Gospel Field Estates	573 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	139	29	100	20	100	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093093%	0.019422%	0.066973%	0.013385%	0.070992%	0.005358%	0.073671%
A&G EXPENSES (001,0000,0000) - @ 12/31/95:									
01/02/03/99.07018,0000	Salaries & Wages - Employees	4,206,394	3,918	617	2,819	584	2,966	225	3,100
01/02/03/99.07038,0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.07048,0000	Employee Pensions & Benefits	1,045,070	973	203	700	140	742	56	770
01/02/03/99.07100,0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.07118,0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.07150,0000	Purchased Power	74,927	70	15	50	10	53	4	55
01/02/03/99.07168,0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.07168,0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.07208,0000	Materials and Supplies	200,251	188	39	134	27	142	11	148
01/02/03/99.07310,0000	Contractual Services - Engr.	33,523	31	7	22	4	24	2	25
01/02/03/99.07328,0000	Contractual Services - Acct.	177,985	186	35	110	24	120	10	131
01/02/03/99.07338,0000	Contractual Services - Legal	107,248	100	21	72	14	70	8	79
01/02/03/99.07348,0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.07358,0000	Contractual Services - Other	278,594	257	54	185	37	196	15	204
01/02/03/99.07410,0000	Rental of Building/Real Prop.	158,134	148	31	107	21	113	9	117
01/02/03/99.07428,0000	Rental of Equipment	7,283	7	1	5	1	5	0	5
01/02/03/99.07508,0000	Transportation Expense	77,824	72	15	52	10	55	4	57
01/02/03/99.07508,0000	Insurance - Vehicle	122,008	114	24	82	18	87	7	90
01/02/03/99.07570,0000	Insurance - General Liability	250,798	233	49	168	34	178	13	185
01/02/03/99.07588,0000	Insurance - Workman's Comp.	75,268	70	15	58	10	53	4	55
01/02/03/99.07598,0000	Insurance - Other	24,899	23	5	17	3	18	1	18
01/02/03/99.07608,0000	Advertising Expense	27,185	25	5	18	4	19	1	20
01/02/03/99.07668,0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.07678,0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.07708,0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.07758,0000	Miscellaneous Expenses	1,234,725	1,149	240	827	165	877	80	910
	TOTAL	(2) 8,103,117	7,543	1,574	5,427	1,085	5,763	434	5,970

Note:

- (1) Adjusted for sale of Venice Gardens, Lakeview Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
- (2) Rate Case Expense accounts 0766.8 and 0767.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermite Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	63	174	98	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042193%	0.116534%	0.064294%	0.074340%	0.035498%	0.161406%	0.169443%
A&G EXPENSES (00,000,000) - @ 12/31/95:									
01/02/03/99.07016.X000	Salaries & Wages - Employees	4,208,394	1,778	4,804	2,708	3,129	1,494	6,793	7,131
01/02/03/99.07038.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.07046.X000	Employee Pensions & Benefits	1,045,070	441	1,218	672	777	371	1,687	1,771
01/02/03/99.07168.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.07114.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.07158.X000	Purchased Power	74,827	32	87	48	58	27	121	127
01/02/03/99.07168.X000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.07168.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.07208.X000	Materials and Supplies	200,251	84	233	129	149	71	323	339
01/02/03/99.07318.X000	Contractual Services - Engr.	33,523	14	39	22	25	12	54	57
01/02/03/99.07328.X000	Contractual Services - Acct.	177,985	75	207	114	132	63	287	302
01/02/03/99.07338.X000	Contractual Services - Legal	107,248	45	125	69	80	39	173	182
01/02/03/99.07348.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.07358.X000	Contractual Services - Other	278,594	117	322	178	206	99	448	469
01/02/03/99.07410.X000	Rental of Building/Real Prop.	159,134	67	185	102	116	58	257	270
01/02/03/99.07428.X000	Rental of Equipment	7,283	3	0	5	5	3	12	12
01/02/03/99.07508.X000	Transportation Expense	77,824	33	61	50	58	28	126	132
01/02/03/99.07508.X000	Insurance - Vehicle	122,068	51	142	78	91	43	197	207
01/02/03/99.07578.X000	Insurance - General Liability	250,798	108	292	161	189	89	405	425
01/02/03/99.07588.X000	Insurance - Workmen's Comp.	75,288	32	68	48	56	27	122	128
01/02/03/99.07598.X000	Insurance - Other	24,899	11	29	16	19	9	48	42
01/02/03/99.07808.X000	Advertising Expense	27,185	11	32	17	20	10	44	46
01/02/03/99.07808.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.07878.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.07708.X000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.07758.X000	Miscellaneous Expenses	1,234,725	521	1,438	794	918	438	1,993	2,092
TOTAL	(2)	8,103,117	3,419	9,443	5,210	6,024	2,878	13,079	13,730

Notes:

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
- (2) Rate Case Expense accounts 07798.0 and 07807.0 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FP&C	FP&C	FP&C	FP&C	FP&C	FP&C	FP&C	
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungla Dan	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	325 Lake Bradley	904 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	240	113	980	82	85	98	85
Customer Allocation Factors (Cust)		100.00000%	0.164755%	0.075680%	0.660356%	0.041524%	0.056927%	0.044262%	0.056927%
A&G EXPENSES (DOLLARS) - @ 12/31/95:									
01/02/93/99.87018.XXXX	Salaries & Wages - Employees	4,208,394	0,934	3,185	27,790	1,747	2,380	1,890	2,380
01/02/93/99.87036.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/93/99.87044.XXXX	Employee Pensions & Benefits	1,045,070	1,722	791	6,901	434	595	462	595
01/02/93/99.87104.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/93/99.87118.XXXX	Sludge Removal	0	0	0	0	0	0	0	0
01/02/93/99.87156.XXXX	Purchased Power	74,927	123	57	495	31	43	33	43
01/02/93/99.87166.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/93/99.87184.XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/93/99.87206.XXXX	Materials and Supplies	200,251	330	152	1,322	83	114	89	114
01/02/93/99.87310.XXXX	Contractual Services - Engr.	33,523	55	25	221	14	19	15	19
01/02/93/99.87328.XXXX	Contractual Services - Acct.	177,885	293	135	1,175	74	101	79	101
01/02/93/99.87334.XXXX	Contractual Services - Legal	107,248	177	91	708	45	61	47	61
01/02/93/99.87348.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/93/99.87354.XXXX	Contractual Services - Other	279,594	450	209	1,827	115	157	122	157
01/02/93/99.87414.XXXX	Rental of Building/Real Prop.	159,134	262	120	1,051	66	91	70	91
01/02/93/99.87428.XXXX	Rental of Equipment	7,283	12	6	46	3	4	3	4
01/02/93/99.87508.XXXX	Transportation Expense	77,824	128	59	514	32	44	34	44
01/02/93/99.87508.XXXX	Insurance - Vehicle	122,008	201	92	806	51	69	54	69
01/02/93/99.87578.XXXX	Insurance - General Liability	254,798	413	190	1,659	104	143	111	143
01/02/93/99.87594.XXXX	Insurance - Workmen's Comp.	75,298	124	57	497	31	43	33	43
01/02/93/99.87598.XXXX	Insurance - Other	24,899	41	19	184	10	14	11	14
01/02/93/99.87608.XXXX	Advertising Expense	27,185	45	21	179	11	15	12	15
01/02/93/99.87804.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/93/99.87878.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/93/99.87706.XXXX	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/93/99.87754.XXXX	Miscellaneous Expenses	1,234,725	2,834	934	8,154	513	703	540	703
	TOTAL	(2) 8,103,117	13,350	6,132	53,510	3,365	4,613	3,582	4,613

Note:

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
(2) Rate Case Expense accounts 8788.8 and 8787.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Est.	1054 Lakeshore Villas	675 Lakeside Heights	2401 Lakeside Lakes	2602 Marco Shores	1106 Marion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	282	12	391	243	290	2,514	851
Customer Allocation Factors (Cust)		100.000000%	0.188865%	0.008037%	0.261869%	0.162745%	0.194223%	1.683711%	0.435997%
A&G EXPENSES (00.0000.0000) - @ 12/31/95:									
01/02/03/99.87018.0000	Salaries & Wages - Employees	4,208,394	7,948	338	11,020	8,849	8,174	70,857	18,348
01/02/03/99.87038.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87048.0000	Employee Pensions & Benefits	1,045,870	1,974	84	2,737	1,701	2,030	17,588	4,558
01/02/03/99.87106.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87118.0000	Sledge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87158.0000	Purchased Power	74,927	142	6	198	122	146	1,262	327
01/02/03/99.87106.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87188.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87208.0000	Materials and Supplies	200,251	370	16	524	320	368	3,372	873
01/02/03/99.87318.0000	Contractual Services - Engr.	33,523	63	3	68	55	65	584	148
01/02/03/99.87328.0000	Contractual Services - Acct.	177,985	336	14	466	290	348	2,997	776
01/02/03/99.87338.0000	Contractual Services - Legal	107,248	203	0	281	175	208	1,808	468
01/02/03/99.87348.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87358.0000	Contractual Services - Other	278,594	522	22	724	450	537	4,857	1,208
01/02/03/99.87418.0000	Rental of Building/Real Prop.	159,134	301	13	417	259	308	2,679	694
01/02/03/99.87428.0000	Rental of Equipment	7,283	14	1	19	12	14	123	32
01/02/03/99.87508.0000	Transportation Expense	77,824	147	6	204	127	151	1,310	339
01/02/03/99.87508.0000	Insurance - Vehicle	122,008	230	10	319	199	237	2,054	532
01/02/03/99.87578.0000	Insurance - General Liability	250,798	474	20	857	408	487	4,223	1,083
01/02/03/99.87588.0000	Insurance - Workman's Comp.	75,288	142	6	197	123	146	1,268	326
01/02/03/99.87588.0000	Insurance - Other	24,899	47	2	85	41	48	419	109
01/02/03/99.87608.0000	Advertising Expense	27,165	51	2	71	44	53	457	110
01/02/03/99.87668.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87678.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87708.0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758.0000	Miscellaneous Expense	1,234,725	2,302	99	3,233	2,009	2,368	20,789	5,383
	TOTAL	(2) 8,103,117	15,304	651	21,219	13,187	15,738	136,433	35,329

Note:

- Adjusted for sale of Varico Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
- Rate Case Expense accounts 8768.8 and 8767.0 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palmdale Country Club	440 Palm Port	1429 Palm Terrace	959 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		189,313	38	143	203	34	99	1,188	58
Customer Allocation Factors (Cust)		100.008000%	0.024110%	0.095772%	0.135858%	0.022771%	0.066304%	0.794305%	0.036845%
A&G EXPENSES (000000.0000) - @ 12/31/95:									
01/02/03/99.87918.XXXX	Salaries & Wages - Employees	4,208,394	1,015	4,030	5,722	958	2,790	33,427	1,835
01/02/03/99.87938.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87948.XXXX	Employee Pensions & Benefits	1,045,070	252	1,001	1,421	238	693	8,301	406
01/02/03/99.87108.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87118.XXXX	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87158.XXXX	Purchased Power	74,827	18	72	102	17	50	595	29
01/02/03/99.87108.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87188.XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87208.XXXX	Materials and Supplies	200,251	48	192	272	48	133	1,501	78
01/02/03/99.87310.XXXX	Contractual Services - Engr.	33,523	8	32	46	8	22	266	13
01/02/03/99.87328.XXXX	Contractual Services - Acct.	177,985	43	170	242	41	118	1,414	69
01/02/03/99.87338.XXXX	Contractual Services - Legal	107,248	26	103	146	24	71	852	42
01/02/03/99.87348.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87358.XXXX	Contractual Services - Other	278,594	67	265	370	63	183	2,107	107
01/02/03/99.87418.XXXX	Rental of Building/Field Prop.	159,134	38	152	210	36	108	1,284	62
01/02/03/99.87428.XXXX	Rental of Equipment	7,283	2	7	10	2	5	58	3
01/02/03/99.87508.XXXX	Transportation Expense	77,824	19	75	108	18	52	618	30
01/02/03/99.87508.XXXX	Insurance - Vehicle	122,008	29	117	168	28	81	969	47
01/02/03/99.87578.XXXX	Insurance - General Liability	250,798	60	240	341	57	166	1,982	97
01/02/03/99.87588.XXXX	Insurance - Workman's Comp.	75,288	18	72	102	17	50	598	29
01/02/03/99.87508.XXXX	Insurance - Other	24,899	0	24	34	6	17	198	10
01/02/03/99.87908.XXXX	Advertising Expense	27,185	7	26	37	6	18	216	11
01/02/03/99.87868.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87878.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87708.XXXX	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758.XXXX	Miscellaneous Expenses	1,234,725	298	1,103	1,070	281	810	9,807	480
TOTAL	(2)	8,103,117	1,954	7,781	11,017	1,845	5,373	64,383	3,148

Note:

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
- (2) Rate Case Expense accounts 8796.8 and 8787.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	544 Floods Island	907 Pine Ridge	782 Pine Ridge Estate	553 Pinery Woods	987 Point O'Woods	443 Pomona Park	1065 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	132	665	212	167	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.088405%	0.445373%	0.141864%	0.111848%	0.230389%	0.111848%	0.104479%
A&G EXPENSES (00,000,000) - @ 12/31/95:									
01/02/03/99.8/7018.J000X	Salaries & Wages - Employees	4,206,264	3,720	18,743	5,975	4,707	9,696	4,767	4,397
01/02/03/99.8/7038.J000X	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000X	Employee Pensions & Benefits	1,045,070	924	4,854	1,464	1,188	2,408	1,189	1,082
01/02/03/99.8/7108.J000X	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7118.J000X	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000X	Purchased Power	74,827	68	334	108	84	173	84	79
01/02/03/99.8/7168.J000X	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000X	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000X	Materials and Supplies	200,251	177	882	284	224	461	224	209
01/02/03/99.8/7318.J000X	Contractual Services - Engr.	33,523	30	148	48	37	77	37	35
01/02/03/99.8/7328.J000X	Contractual Services - Acct.	177,985	157	793	253	199	410	199	189
01/02/03/99.8/7338.J000X	Contractual Services - Legal	107,248	95	478	152	120	247	120	112
01/02/03/99.8/7348.J000X	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000X	Contractual Services - Other	278,594	245	1,232	393	309	637	309	289
01/02/03/99.8/7418.J000X	Rental of Building/Real Prop.	159,134	141	709	228	178	367	178	169
01/02/03/99.8/7428.J000X	Rental of Equipment	7,283	0	32	10	8	17	8	8
01/02/03/99.8/7508.J000X	Transportation Expense	77,824	69	347	110	87	179	87	81
01/02/03/99.8/7508.J000X	Insurance - Vehicle	122,008	108	543	173	138	281	130	127
01/02/03/99.8/7578.J000X	Insurance - General Liability	250,798	222	1,117	358	281	578	281	262
01/02/03/99.8/7588.J000X	Insurance - Workmen's Comp.	75,288	67	335	107	84	173	84	79
01/02/03/99.8/7598.J000X	Insurance - Other	24,899	22	111	35	28	57	28	26
01/02/03/99.8/7608.J000X	Advertising Expense	27,185	24	121	39	30	63	30	28
01/02/03/99.8/7668.J000X	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7678.J000X	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000X	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000X	Miscellaneous Expense	1,234,725	1,882	5,499	1,753	1,381	2,845	1,381	1,290
TOTAL	(2)	9,193,117	7,164	36,089	11,505	9,083	18,669	9,083	8,469

Note:

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
 (2) Rate Case Expense accounts 8/796.8 and 8/787.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	438 River Park	988 Rosemont	1115 Salt Springs	1118 Summit Village	574 Silver Lakes Est.
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,513	15	105	352	120	118	2	1,348
Customer Allocation Factors (Cust)		100.000000%	0.010046%	0.070322%	0.235748%	0.080068%	0.077689%	0.001339%	0.901482%
A&G EXPENSES (00,0000,0000) - @ 12/31/95:									
01/02/03/99.87018.0000	Salaries & Wages - Employees	4,208,394	423	2,959	9,921	3,382	3,289	56	37,937
01/02/03/99.87038.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87048.0000	Employee Pensions & Benefits	1,045,070	105	735	2,484	840	812	14	9,421
01/02/03/99.87108.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87118.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87158.0000	Purchased Power	74,927	4	53	177	80	58	1	675
01/02/03/99.87168.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87188.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87208.0000	Materials and Supplies	200,251	20	141	472	101	158	3	1,805
01/02/03/99.87318.0000	Contractual Services - Engr.	33,523	3	24	79	27	26	0	302
01/02/03/99.87328.0000	Contractual Services - Acct.	177,985	18	125	420	143	138	2	1,604
01/02/03/99.87338.0000	Contractual Services - Legal	107,248	11	75	253	88	83	1	967
01/02/03/99.87348.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87358.0000	Contractual Services - Other	278,594	28	195	652	222	215	4	2,493
01/02/03/99.87418.0000	Rental of Building/Final Prop.	159,134	18	112	375	128	124	2	1,435
01/02/03/99.87428.0000	Rental of Equipment	7,283	1	5	17	0	8	0	68
01/02/03/99.87588.0000	Transportation Expense	77,824	8	55	183	83	80	1	702
01/02/03/99.87588.0000	Insurance - Vehicle	122,008	12	86	288	98	95	2	1,100
01/02/03/99.87578.0000	Insurance - General Liability	250,798	25	178	591	202	195	3	2,281
01/02/03/99.87588.0000	Insurance - Workmen's Comp.	75,288	8	53	177	61	56	1	679
01/02/03/99.87588.0000	Insurance - Other	24,899	3	18	59	26	10	0	224
01/02/03/99.87688.0000	Advertising Expense	27,185	3	19	64	22	21	0	245
01/02/03/99.87688.0000	Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	0	0	0
01/02/03/99.87878.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87708.0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758.0000	Miscellaneous Expenses	1,234,725	124	868	2,911	992	958	17	11,131
TOTAL		(2) 8,103,117	814	5,698	19,103	8,512	8,295	109	73,047

Note:

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

(2) Rate Case Expense accounts 8768.8 and 8787.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	351 Skycrest	471 St. John's Highlands	545 Stone Mountain	1801 Sugar Mill	888 Sugarhill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	26	114	82	7	621	2,248	426
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.076350%	0.054916%	0.004666%	0.415805%	1.504223%	0.285307%
A&G EXPENSES (00J000J000) - @ 12/31/95:									
01/02/03/99.8/7016.X000	Salaries & Wages - Employees	4,206,394	733	3,213	2,311	197	17,503	63,394	12,007
01/02/03/99.8/7038.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.X000	Employee Pensions & Benefits	1,045,070	182	798	574	49	4,340	15,720	2,982
01/02/03/99.8/7108.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7116.X000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.X000	Purchased Power	74,927	13	57	41	4	312	1,127	214
01/02/03/99.8/7188.X000	Fuel for Power Purchased	8	0	0	0	0	0	0	0
01/02/03/99.8/7188.X000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.X000	Materials and Supplies	200,251	35	153	110	0	833	3,012	571
01/02/03/99.8/7318.X000	Contractual Services - Engr.	33,523	0	26	18	2	139	504	98
01/02/03/99.8/7328.X000	Contractual Services - Acct.	177,885	31	138	98	0	749	2,677	508
01/02/03/99.8/7338.X000	Contractual Services - Legal	107,248	10	82	59	5	448	1,613	306
01/02/03/99.8/7348.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.X000	Contractual Services - Other	276,594	49	211	152	13	1,150	4,101	769
01/02/03/99.8/7418.X000	Rental of Building/Fleal Prop.	159,134	26	121	87	7	682	2,384	454
01/02/03/99.8/7428.X000	Rental of Equipment	7,283	1	0	4	0	30	110	21
01/02/03/99.8/7508.X000	Transportation Expense	77,824	14	59	43	4	324	1,171	222
01/02/03/99.8/7508.X000	Insurance - Vehicle	122,008	21	83	67	0	507	1,835	348
01/02/03/99.8/7578.X000	Insurance - General Liability	250,788	44	191	138	12	1,843	3,773	710
01/02/03/99.8/7588.X000	Insurance - Workman's Comp.	75,208	13	57	41	4	313	1,133	215
01/02/03/99.8/7588.X000	Insurance - Other	24,899	4	19	14	1	104	375	71
01/02/03/99.8/7608.X000	Advertising Expense	27,185	5	21	15	1	113	409	78
01/02/03/99.8/7608.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.8/7078.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.X000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.X000	Miscellaneous Expenses	1,234,725	215	943	678	58	5,135	18,573	3,523
	TOTAL	(2) 8,183,117	1,411	6,187	4,450	380	33,701	121,888	23,119

Note:

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

(2) Rate Case Expense accounts 8/768.8 and 8/767.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	547 Verandah Village	447 Welata	122 Westmont	783 Windsor	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		148,313	10	543	3,262	136	135	131	105	
Customer Allocation Factors (Cust)		100.000000%	0.006697%	0.363666%	2.265041%	0.091084%	0.090414%	0.087735%	0.070322%	
A&G EXPENSES (00J000J000) - @ 12/31/95:										
01/02/03/99.8/7818.J000	Salaries & Wages - Employees	4,208,394	262	15,304	65,322	3,633	3,905	3,692	2,959	
01/02/03/99.8/7938.J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	
01/02/03/99.8/7048.J000	Employee Pensions & Benefits	1,645,070	70	3,801	23,071	952	945	017	735	
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	
01/02/03/99.8/7110.J000	Sludge Removal	0	0	0	0	0	0	0	0	
01/02/03/99.8/7158.J000	Purchased Power	74,827	5	272	1,897	88	88	88	53	
01/02/03/99.8/7188.J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0	
01/02/03/99.8/7188.J000	Chemicals	0	0	0	0	0	0	0	0	
01/02/03/99.8/7208.J000	Materials and Supplies	200,251	13	728	4,536	182	181	170	141	
01/02/03/99.8/7318.J000	Contractual Services - Engr.	33,523	2	122	759	31	30	29	24	
01/02/03/99.8/7328.J000	Contractual Services - Acct.	177,885	12	647	4,031	182	181	150	125	
01/02/03/99.8/7338.J000	Contractual Services - Legal	107,248	7	390	2,429	98	97	94	75	
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	
01/02/03/99.8/7358.J000	Contractual Services - Other	279,594	19	1,006	6,285	252	250	243	195	
01/02/03/99.8/7410.J000	Rental of Building/Real Prop.	150,134	11	579	3,604	145	144	140	112	
01/02/03/99.8/7428.J000	Rental of Equipment	7,283	0	28	165	7	7	6	5	
01/02/03/99.8/7508.J000	Transportation Expense	77,824	5	283	1,783	71	70	68	55	
01/02/03/99.8/7508.J000	Insurance - Vehicle	122,008	0	444	2,784	111	110	107	88	
01/02/03/99.8/7578.J000	Insurance - General Liability	250,798	17	612	5,891	228	227	220	178	
01/02/03/99.8/7588.J000	Insurance - Workmen's Comp.	75,288	5	274	1,705	69	68	68	53	
01/02/03/99.8/7598.J000	Insurance - Other	24,899	2	91	564	23	23	22	18	
01/02/03/99.8/7608.J000	Advertising Expense	27,105	2	99	615	25	25	24	19	
01/02/03/99.8/7688.J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	
01/02/03/99.8/7678.J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	
01/02/03/99.8/7708.J000	Bad Debt Expense	0	0	0	0	0	0	0	0	
01/02/03/99.8/7758.J000	Miscellaneous Expenses	1,234,725	83	4,490	27,987	1,125	1,118	1,083	868	
	TOTAL	(2)	8,103,117	543	29,488	183,539	7,381	7,328	7,109	5,698

Notes:

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
- (2) Rate Case Expense accounts 8/768.8 and 8/767.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC		FPSC	FPSC	FPSC	
		888	446	1427	SUBTOTAL	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	Woodmere	Woolens	FPSC UNIFORM	Buenaventura Lake	2201 Deep Creek	1807 Enterprise	
				Zephyr Shores					
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	1,187	21	484	55,899	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.781500%	0.014084%	0.324151%	37.297489%	0.000000%	1.977055%	0.148002%
A&G EXPENSES (00.0000.0000) - @ 12/31/95:									
01/02/03/99.87618.0000	Salaries & Wages - Employees	4,288,394	32,892	592	13,642	1,589,825	0	83,202	6,144
01/02/03/99.87638.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87648.0000	Employee Pensions & Benefits	1,045,070	8,180	147	3,388	369,785	0	20,862	1,528
01/02/03/99.87108.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87118.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87158.0000	Purchased Power	74,927	589	11	243	27,948	0	1,481	109
01/02/03/99.87108.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87108.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87208.0000	Materials and Supplies	200,251	1,585	28	649	74,889	0	3,959	292
01/02/03/99.87318.0000	Contractual Services - Engr.	33,523	282	5	109	12,503	0	863	49
01/02/03/99.87328.0000	Contractual Services - Acct.	177,985	1,391	25	577	68,384	0	3,519	200
01/02/03/99.87338.0000	Contractual Services - Legal	107,248	838	15	348	40,001	0	2,120	157
01/02/03/99.87348.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87358.0000	Contractual Services - Other	278,594	2,182	39	897	103,103	0	5,488	404
01/02/03/99.87418.0000	Rental of Building/Real Prop.	159,134	1,244	22	516	59,353	0	3,148	232
01/02/03/99.87428.0000	Rental of Equipment	7,283	57	1	24	2,710	0	144	11
01/02/03/99.87508.0000	Transportation Expense	77,824	608	11	252	29,028	0	1,539	114
01/02/03/99.87508.0000	Insurance - Vehicle	122,068	954	17	395	45,594	0	2,412	178
01/02/03/99.87578.0000	Insurance - General Liability	250,798	1,980	35	613	83,541	0	4,858	366
01/02/03/99.87588.0000	Insurance - Workman's Comp.	75,288	588	11	244	28,081	0	1,488	110
01/02/03/99.87588.0000	Insurance - Other	24,899	195	4	81	8,287	0	492	36
01/02/03/99.87688.0000	Advertising Expense	27,185	212	4	88	10,132	0	537	40
01/02/03/99.87698.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87678.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87798.0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758.0000	Miscellaneous Expenses	1,234,725	9,850	174	4,002	400,521	0	24,411	1,803
TOTAL		(2) 8,103,117	63,332	1,140	28,286	3,022,259	0	160,203	11,831

Note:

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
- (2) Rate Case Expense accounts 8796.8 and 8787.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Base	TOTAL COMPANY	1290 Geneva Lake Est.	1270 Keystone Club Est.	985 Lakeside	2901 Lehigh	2901 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,313	87	152	87	8,585	5,803	290	84
Customer Allocation Factors (Cust)		100.000000%	0.058267%	0.101800%	0.058267%	5.749887%	3.889487%	0.137985%	0.042983%
A&G EXPENSES (00,000.0000) - @ 12/31/95:									
01/02/03/99.87018.0000	Salaries & Wages - Employees	4,208,264	2,452	4,284	2,452	241,999	183,558	5,888	1,804
01/02/03/99.87038.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87048.0000	Employee Pensions & Benefits	1,045,070	609	1,064	609	60,088	40,819	1,442	448
01/02/03/99.87109.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87118.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87158.0000	Purchased Power	74,927	44	78	44	4,308	2,912	103	32
01/02/03/99.87188.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87188.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87298.0000	Materials and Supplies	200,251	117	204	117	11,514	7,783	278	88
01/02/03/99.87318.0000	Contractual Services - Engr.	33,523	20	34	20	1,827	1,303	46	14
01/02/03/99.87328.0000	Contractual Services - Acct.	177,985	104	181	104	10,234	6,917	248	78
01/02/03/99.87338.0000	Contractual Services - Legal	107,248	82	109	82	6,108	4,188	148	46
01/02/03/99.87348.0000	Contractual Services - Mgmt, Fee	0	0	0	0	0	0	0	0
01/02/03/99.87358.0000	Contractual Services - Other	279,594	161	282	161	15,903	10,750	382	110
01/02/03/99.87418.0000	Rental of Building/Real Prop.	158,134	93	162	93	6,158	8,185	220	88
01/02/03/99.87428.0000	Rental of Equipment	7,283	4	7	4	410	283	10	3
01/02/03/99.87508.0000	Transportation Expense	77,824	45	79	45	4,475	3,025	107	33
01/02/03/99.87508.0000	Insurance - Vehicle	122,068	71	124	71	7,015	4,742	168	52
01/02/03/99.87578.0000	Insurance - General Liability	250,798	146	255	146	14,420	9,747	348	107
01/02/03/99.87588.0000	Insurance - Workman's Comp.	75,288	44	77	44	4,329	2,929	104	32
01/02/03/99.87588.0000	Insurance - Other	24,899	15	25	15	1,432	968	34	11
01/02/03/99.87608.0000	Advertising Expense	27,185	16	28	16	1,582	1,056	37	12
01/02/03/99.87688.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87678.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87708.0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87758.0000	Miscellaneous Expenses	1,234,725	710	1,257	710	70,983	47,987	1,703	529
TOTAL	(2)	8,103,117	4,721	8,249	4,721	485,902	314,925	11,179	3,473

Note:

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

(2) Rate Case Expense accounts 8769.8 and 8767.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	004 Spring Gardens	004 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estate	1002 Harshel Heights	210 Leta Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,813	122	450	18,728	163	318	773	232
Customer Allocation Factors (Cust)		100.000000%	0.081708%	0.301380%	12.541440%	0.109187%	0.213845%	0.517704%	0.155378%
A&G EXPENSES (X)XXXXX.XXXX - @ 12/31/95:									
01/02/03/99.0/7010.XXXX	Salaries & Wages - Employees	4,208,394	3,439	12,083	527,793	4,594	8,991	21,787	9,539
01/02/03/99.0/7030.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.0/7040.XXXX	Employee Pensions & Benefits	1,045,070	854	3,150	131,987	1,141	2,233	5,410	1,824
01/02/03/99.0/7100.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7110.XXXX	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.0/7150.XXXX	Purchased Power	74,927	61	228	9,397	82	160	388	110
01/02/03/99.0/7160.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.0/7180.XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.0/7200.XXXX	Materials and Supplies	200,251	194	604	25,114	219	428	1,037	311
01/02/03/99.0/7310.XXXX	Contractual Services - Engr.	33,523	27	101	4,204	37	72	174	52
01/02/03/99.0/7320.XXXX	Contractual Services - Acct.	177,985	145	538	22,322	194	388	921	277
01/02/03/99.0/7330.XXXX	Contractual Services - Legal	107,248	88	323	13,450	117	229	555	167
01/02/03/99.0/7340.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.0/7350.XXXX	Contractual Services - Other	278,594	228	834	34,089	302	591	1,432	430
01/02/03/99.0/7410.XXXX	Rental of Building/Real Prop.	159,134	130	480	19,958	174	340	824	247
01/02/03/99.0/7420.XXXX	Rental of Equipment	7,283	6	22	913	8	16	38	11
01/02/03/99.0/7500.XXXX	Transportation Expense	77,824	64	235	9,790	85	166	403	121
01/02/03/99.0/7500.XXXX	Insurance - Vehicle	122,008	100	388	15,302	133	261	632	190
01/02/03/99.0/7570.XXXX	Insurance - General Liability	250,798	205	756	31,454	274	536	1,288	390
01/02/03/99.0/7580.XXXX	Insurance - Workmen's Comp.	75,288	62	227	9,442	82	161	390	117
01/02/03/99.0/7580.XXXX	Insurance - Other	24,899	20	75	3,123	27	53	129	39
01/02/03/99.0/7600.XXXX	Advertising Expense	27,165	22	82	3,407	30	59	141	42
01/02/03/99.0/7600.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.0/7670.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.0/7700.XXXX	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.0/7750.XXXX	Miscellaneous Expenses	1,234,725	1,009	3,721	154,852	1,348	2,638	6,382	1,918
	TOTAL	(2) 8,103,117	6,821	24,421	1,019,247	8,948	17,312	41,950	12,590

Notes:

- (1) Adjusted for sale of Verice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
- (2) Rate Case Expense accounts 0/706.8 and 0/707.8 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 - WATER
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION		COUNTY		COUNTY		COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1908 Seaboard	2701 Spring Hill	1901 Venice Hills	SUBTOTAL COUNTY REGULATED	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)							
Average No. of Customers		149,213	2,573	24,343	354	28,757	
Customer Allocation Factors (Cust)		100.000000%	1.723226%	16.303336%	0.237066%	19.259542%	
A&G EXPENSES (DOLLARS,000) - @ 12/31/95:							
01/02/03/99.07018.X000	Salaries & Wages - Employees	4,206,394	72,520	688,109	9,978	810,517	
01/02/03/99.07038.X000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	
01/02/03/99.07048.X000	Employee Pensions & Benefits	1,045,070	18,008	170,361	2,476	201,276	
01/02/03/99.07108.X000	Purchased Water / Sewer / Gas	0	0	0	0	0	
01/02/03/99.07118.X000	Sludge Removal	0	0	0	0	0	
01/02/03/99.07158.X000	Purchased Power	74,927	1,291	12,218	178	14,431	
01/02/03/99.07168.X000	Fuel for Power Purchased	0	0	0	0	0	
01/02/03/99.07188.X000	Chemicals	0	0	0	0	0	
01/02/03/99.07208.X000	Materials and Supplies	200,251	3,451	32,048	475	38,587	
01/02/03/99.07318.X000	Contractual Services - Engr.	33,523	578	5,465	79	6,458	
01/02/03/99.07328.X000	Contractual Services - Acct.	177,985	3,087	29,017	422	34,279	
01/02/03/99.07338.X000	Contractual Services - Legal	107,248	1,848	17,485	254	20,655	
01/02/03/99.07348.X000	Contractual Services - Mgmt. Fees	0	0	0	0	0	
01/02/03/99.07358.X000	Contractual Services - Other	278,594	4,768	45,094	658	53,271	
01/02/03/99.07418.X000	Rental of Building/Real Prop.	159,134	2,742	25,944	377	30,648	
01/02/03/99.07428.X000	Rental of Equipment	7,283	126	1,187	17	1,403	
01/02/03/99.07508.X000	Transportation Expense	77,824	1,241	12,888	185	14,989	
01/02/03/99.07568.X000	Insurance - Vehicle	122,008	2,102	19,891	289	23,498	
01/02/03/99.07578.X000	Insurance - General Liability	250,798	4,322	40,888	595	48,303	
01/02/03/99.07588.X000	Insurance - Workman's Comp.	75,288	1,297	12,274	178	14,500	
01/02/03/99.07598.X000	Insurance - Other	24,899	429	4,858	59	4,795	
01/02/03/99.07608.X000	Advertising Expense	27,185	468	4,429	64	5,232	
01/02/03/99.07668.X000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	
01/02/03/99.07678.X000	Reg. Comm. Exp. - Other	0	0	0	0	0	
01/02/03/99.07708.X000	Bad Debt Expense	0	0	0	0	0	
01/02/03/99.07758.X000	Miscellaneous Expenses	1,234,725	21,277	201,901	2,927	237,802	
TOTAL		(2) 8,103,117	130,835	1,321,078	19,211	1,580,823	

Note:

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

(2) Rate Case Expense accounts 0766.8 and 0767.8 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	FPSC	FPSC	FPSC	FPSC			
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	900 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beechar's Point	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)										
Average No. of Customers		140,313	43,703	35,248	1,278	113	187	2,035	18	
Customer Allocation Factors (Cust)		100.000000%	29.269367%	23.606766%	0.855920%	0.075680%	0.111844%	1.965689%	0.010716%	
A&G EXPENSES (XJXXXXJXXX) - @ 12/31/95:										
01/02/03/99.8/7018.J000X	Salaries & Wages - Employees	CUST.	4,204,394	1,231,771	983,487	36,820	3,185	4,707	82,723	451
01/02/03/99.8/7038.J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000X	Employee Pensions & Benefits	CUST.	1,045,070	305,888	248,708	8,945	791	1,169	20,543	112
01/02/03/99.8/7108.J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7118.J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000X	Purchased Power	CUST.	74,927	21,831	17,688	641	57	84	1,473	8
01/02/03/99.8/7168.J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000X	Materials and Supplies	CUST.	200,251	58,012	47,273	1,714	152	224	3,938	21
01/02/03/99.8/7318.J000X	Contractual Services - Engr.	CUST.	33,523	0,012	7,914	287	25	37	859	4
01/02/03/99.8/7328.J000X	Contractual Services - Acct.	CUST.	177,985	52,095	42,017	1,523	135	199	3,499	10
01/02/03/99.8/7338.J000X	Contractual Services - Legal	CUST.	107,248	31,391	25,318	918	81	120	2,108	11
01/02/03/99.8/7348.J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000X	Contractual Services - Other	CUST.	278,594	88,957	85,295	2,387	209	309	5,437	30
01/02/03/99.8/7418.J000X	Rental of Building/Real Prop.	CUST.	158,134	48,578	37,588	1,282	120	178	3,128	17
01/02/03/99.8/7428.J000X	Rental of Equipment	CUST.	7,283	2,132	1,719	62	0	8	143	1
01/02/03/99.8/7508.J000X	Transportation Expense	CUST.	77,824	22,779	18,372	608	59	87	1,530	8
01/02/03/99.8/7508.J000X	Insurance - Vehicle	CUST.	122,008	35,711	28,802	1,044	92	138	2,388	13
01/02/03/99.8/7578.J000X	Insurance - General Liability	CUST.	250,708	73,407	59,205	2,147	190	281	4,938	27
01/02/03/99.8/7588.J000X	Insurance - Workman's Comp.	CUST.	75,288	22,038	17,773	644	57	84	1,480	8
01/02/03/99.8/7598.J000X	Insurance - Other	CUST.	24,899	7,288	5,078	213	10	28	489	3
01/02/03/99.8/7608.J000X	Advertising Expense	CUST.	27,185	7,951	0,413	233	21	30	534	3
01/02/03/99.8/7608.J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7678.J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000X	Miscellaneous Expenses	CUST.	1,234,725	361,396	291,478	10,568	934	1,381	24,271	132
TOTAL		(2)	8,103,117	2,371,733	1,912,885	69,356	8,132	8,083	159,280	888

Notes:

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
- (2) Rate Case Expense accounts 8/760.8 and 8/767.8 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 12/31/95

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chuluola	1117 Citrus Park	996 Citrus Springs	1806 Defters	673 Fisherman's Haven	340 FL. Cent. Comm. Park	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)										
Average No. of Customers		149,313	332	134	298	688	4,617	144	43	
Customer Allocation Factors (Cust)		100.000000%	0.22252%	0.089744%	0.178149%	0.458438%	3.052182%	0.088442%	0.028789%	
A&G EXPENSES (01/00/95) - @ 12/31/95:										
01/02/03/99.97018.J000	Salaries & Wages - Employees	CUST.	4,208,394	9,357	3,777	7,497	19,335	136,138	4,059	1,212
01/02/03/99.97038.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97048.J000	Employee Pensions & Benefits	CUST.	1,045,070	2,324	936	1,862	4,801	32,315	1,058	301
01/02/03/99.97108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97118.J000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97158.J000	Purchased Power	CUST.	74,927	167	67	133	344	2,317	72	22
01/02/03/99.97168.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97188.J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97208.J000	Materials and Supplies	CUST.	206,251	445	180	357	920	6,192	193	58
01/02/03/99.97318.J000	Contractual Services - Engr.	CUST.	33,523	75	30	60	154	1,037	32	10
01/02/03/99.97328.J000	Contractual Services - Acad.	CUST.	177,985	396	160	317	810	5,504	172	51
01/02/03/99.97338.J000	Contractual Services - Legal	CUST.	107,248	238	96	191	483	3,310	103	31
01/02/03/99.97348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97358.J000	Contractual Services - Other	CUST.	278,594	615	248	483	1,271	8,553	267	80
01/02/03/99.97418.J000	Rental of Building/Real Prop.	CUST.	158,134	354	143	283	731	4,821	153	46
01/02/03/99.97428.J000	Rental of Equipment	CUST.	7,283	16	7	13	33	225	7	2
01/02/03/99.97508.J000	Transportation Expense	CUST.	77,824	173	70	139	358	2,406	75	22
01/02/03/99.97568.J000	Insurance - Vehicle	CUST.	122,008	271	109	217	591	3,773	118	35
01/02/03/99.97578.J000	Insurance - General Liability	CUST.	258,798	558	225	447	1,152	7,755	242	72
01/02/03/99.97588.J000	Insurance - Workman's Comp.	CUST.	75,288	167	68	134	348	2,328	73	22
01/02/03/99.97588.J000	Insurance - Other	CUST.	24,899	55	22	44	114	770	24	7
01/02/03/99.97608.J000	Advertising Expense	CUST.	27,165	60	24	48	125	840	26	8
01/02/03/99.97608.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97758.J000	Miscellaneous Expenses	CUST.	1,234,725	2,745	1,108	2,200	5,873	38,180	1,191	358
TOTAL	(2)	8,103,117	18,017	7,272	14,436	37,229	250,582	7,615	2,334	

Note:

- (1) Adjusted for sale of Venice Gardens, Lakeville Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
- (2) Rate Case Expense accounts 9766.8 and 9767.8 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 12/31/95

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Laurel Heights	2401 Leisure Lakes	2602 Marco Shores	1106 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		149,313	98	92	118	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.065834%	0.061018%	0.077689%	0.260527%	0.153389%	0.169443%	0.892066%
A&G EXPENSES (00J000J000) - @ 12/31/95:									
01/02/03/99.8/7018.J000	Salaries & Wages - Employees	CUST. 4,208,394	2,762	2,593	3,289	10,984	0,454	7,131	37,542
01/02/03/99.8/7038.J000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7044.J000	Employee Pensions & Benefits	CUST. 1,045,070	666	644	812	2,723	1,603	1,771	9,323
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7110.J000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	CUST. 74,927	49	48	58	195	115	127	668
01/02/03/99.8/7168.J000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	CUST. 200,251	131	123	158	522	307	339	1,786
01/02/03/99.8/7318.J000	Contractual Services - Engr.	CUST. 33,523	22	21	26	87	51	57	299
01/02/03/99.8/7328.J000	Contractual Services - Acct.	CUST. 177,985	117	110	138	464	273	302	1,588
01/02/03/99.8/7338.J000	Contractual Services - Legal	CUST. 107,248	70	66	83	279	184	182	957
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	CUST. 276,594	182	179	215	721	424	469	2,467
01/02/03/99.8/7418.J000	Rental of Building/Real Prop.	CUST. 159,134	164	98	124	415	244	270	1,420
01/02/03/99.8/7428.J000	Rental of Equipment	CUST. 7,283	5	4	0	10	11	12	65
01/02/03/99.8/7508.J000	Transportation Expense	CUST. 77,824	51	48	60	203	110	132	694
01/02/03/99.8/7568.J000	Insurance - Vehicle	CUST. 122,008	80	75	95	318	187	207	1,068
01/02/03/99.8/7578.J000	Insurance - General Liability	CUST. 250,798	165	155	195	653	385	425	2,237
01/02/03/99.8/7588.J000	Insurance - Workman's Comp.	CUST. 75,288	49	48	58	198	115	128	672
01/02/03/99.8/7588.J000	Insurance - Other	CUST. 24,899	18	15	18	95	38	42	222
01/02/03/99.8/7668.J000	Advertising Expense	CUST. 27,165	18	17	21	71	42	40	242
01/02/03/99.8/7668.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7679.J000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expenses	CUST. 1,234,725	810	781	959	3,217	1,894	2,082	11,015
TOTAL		(2) 8,103,117	5,318	4,993	0,295	21,111	12,420	13,730	72,287

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 - 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	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer: (1)										
Average No. of Customers		149,313	26	36	99	1,029	26	136	113	
Customer Allocation Factors (Cust)		199.000000%	0.018753%	0.024110%	0.068304%	0.689156%	0.019422%	0.092423%	0.075080%	
A&G EXPENSES (00,000,000) - @ 12/31/95:										
01/02/03/99.8/7018.J000	Salaries & Wages - Employee	CUST.	4,208,394	789	1,015	2,790	29,092	817	3,890	3,185
01/02/03/99.8/7038.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000	Employee Pensions & Benefits	CUST.	1,045,070	196	252	693	7,202	203	968	791
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7118.J000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	CUST.	74,927	14	18	58	510	15	89	57
01/02/03/99.8/7168.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	CUST.	200,251	38	48	133	1,360	39	165	152
01/02/03/99.8/7318.J000	Contractual Services - Engr.	CUST.	33,523	6	8	22	231	7	31	25
01/02/03/99.8/7328.J000	Contractual Services - Acct.	CUST.	177,985	33	43	118	1,227	35	164	135
01/02/03/99.8/7338.J000	Contractual Services - Legal	CUST.	107,248	20	26	71	739	21	99	81
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	CUST.	276,594	52	67	183	1,906	54	250	209
01/02/03/99.8/7418.J000	Rental of Building/Real Prop.	CUST.	159,134	30	38	106	1,097	31	147	129
01/02/03/99.8/7428.J000	Rental of Equipment	CUST.	7,283	1	2	5	58	1	7	6
01/02/03/99.8/7508.J000	Transportation Expense	CUST.	77,824	15	19	52	538	15	72	59
01/02/03/99.8/7568.J000	Insurance - Vehicle	CUST.	122,908	23	29	81	641	24	113	92
01/02/03/99.8/7578.J000	Insurance - General Liability	CUST.	250,798	47	60	166	1,728	49	232	198
01/02/03/99.8/7588.J000	Insurance - Workman's Comp.	CUST.	75,288	14	18	58	519	15	70	57
01/02/03/99.8/7598.J000	Insurance - Other	CUST.	24,899	5	6	17	172	5	23	19
01/02/03/99.8/7608.J000	Advertising Expense	CUST.	27,165	5	7	18	167	5	25	21
01/02/03/99.8/7608.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7670.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expenses	CUST.	1,234,725	232	298	819	8,509	244	1,141	934
TOTAL	(2)	8,103,117	1,520	1,954	5,370	55,843	1,574	7,489	0,132	

Note:

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
- (2) Rate Case Expense accounts 8/769.8 and 8/767.8 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 12/31/95

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	988 Sugarhill Woods	2801 Sunny Hills	980 Sunshine Parkway	108 University Shores
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		149,313	28	33	815	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.022101%	0.411880%	1.466048%	0.119213%	0.00028%	2.118368%
A&G EXPENSES (XXJ008J000) - @ 12/31/95:									
01/02/03/99.8/7018.J000	Salaries & Wages - Employees	CUST. 4,288,384	733	930	17,234	61,897	5,017	254	89,149
01/02/03/99.8/7038.J000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000	Employee Pensions & Benefits	CUST. 1,045,070	182	231	4,305	15,321	1,248	63	22,138
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7118.J000	Solids Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	CUST. 74,927	13	17	309	1,098	89	5	1,587
01/02/03/99.8/7198.J000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	CUST. 200,251	35	44	825	2,998	238	12	4,242
01/02/03/99.8/7318.J000	Contractual Services - Engr.	CUST. 33,523	8	7	138	491	40	2	710
01/02/03/99.8/7328.J000	Contractual Services - Acct.	CUST. 177,985	31	39	733	2,809	212	11	3,770
01/02/03/99.8/7338.J000	Contractual Services - Legal	CUST. 107,248	19	24	442	1,572	128	0	2,272
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	CUST. 278,594	40	81	1,139	4,055	338	17	5,859
01/02/03/99.8/7418.J000	Rental of Building/Real Prop.	CUST. 150,134	28	35	855	2,333	198	10	3,371
01/02/03/99.8/7428.J000	Rental of Equipment	CUST. 7,283	1	2	30	107	8	0	154
01/02/03/99.8/7508.J000	Transportation Expense	CUST. 77,624	14	17	321	1,141	93	5	1,849
01/02/03/99.8/7568.J000	Insurance - Vehicle	CUST. 122,008	21	27	503	1,789	145	7	2,585
01/02/03/99.8/7578.J000	Insurance - General Liability	CUST. 250,798	44	55	1,833	3,877	299	15	5,313
01/02/03/99.8/7588.J000	Insurance - Workman's Comp.	CUST. 75,288	13	17	310	1,104	98	5	1,595
01/02/03/99.8/7598.J000	Insurance - Other	CUST. 24,899	4	0	103	365	30	2	527
01/02/03/99.8/7608.J000	Advertising Expense	CUST. 27,185	5	6	112	398	32	2	575
01/02/03/99.8/7668.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7678.J000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expenses	CUST. 1,234,725	215	273	5,066	18,182	1,472	74	28,158
TOTAL		(2) 8,103,117	1,411	1,791	33,378	118,798	9,880	488	171,654

Notes:

- (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 - 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 12/31/95

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	587 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Business Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		149,313	86	1,122	482	22,615	0	3,803	128
Customer Allocation Factors (Cust)		100.000000%	0.057597%	0.751442%	0.322612%	15.146639%	0.000000%	2.011211%	0.085726%
A&G EXPENSES (00,000,000) - @ 12/31/95:									
01/02/93/99.8/7018.X000	Salaries & Wages - Employees	CUST. 4,208,394	2,424	31,824	13,585	837,405	0	84,840	3,088
01/02/93/99.8/7038.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7048.X000	Employee Pensions & Benefits	CUST. 1,045,970	602	7,853	3,374	158,207	0	21,019	696
01/02/93/99.8/7100.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7118.X000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7158.X000	Purchased Power	CUST. 74,927	43	583	242	11,348	0	1,507	64
01/02/93/99.8/7168.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7188.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7208.X000	Materials and Supplies	CUST. 200,251	115	1,505	648	30,230	0	4,027	172
01/02/93/99.8/7318.X000	Contractual Services - Engr.	CUST. 33,520	19	252	108	5,077	0	674	29
01/02/93/99.8/7328.X000	Contractual Services - Acct.	CUST. 177,985	103	1,337	575	28,958	0	3,580	153
01/02/93/99.8/7338.X000	Contractual Services - Legal	CUST. 107,248	62	806	348	16,244	0	2,157	92
01/02/93/99.8/7348.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7358.X000	Contractual Services - Other	CUST. 278,594	159	2,078	893	41,893	0	5,583	237
01/02/93/99.8/7410.X000	Rental of Building/Real Prop.	CUST. 158,134	92	1,188	514	24,102	0	3,201	138
01/02/93/99.8/7428.X000	Rental of Equipment	CUST. 7,283	4	55	24	1,183	0	148	6
01/02/93/99.8/7508.X000	Transportation Expense	CUST. 77,824	45	585	251	11,787	0	1,565	67
01/02/93/99.8/7568.X000	Insurance - Vehicle	CUST. 122,008	70	917	394	18,478	0	2,454	105
01/02/93/99.8/7578.X000	Insurance - General Liability	CUST. 250,798	144	1,885	610	37,988	0	5,044	215
01/02/93/99.8/7588.X000	Insurance - Workman's Comp.	CUST. 75,288	43	588	243	11,403	0	1,514	65
01/02/93/99.8/7598.X000	Insurance - Other	CUST. 24,899	14	187	88	3,771	0	501	21
01/02/93/99.8/7608.X000	Advertising Expense	CUST. 27,165	18	204	68	4,114	0	548	23
01/02/93/99.8/7668.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7678.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7708.X000	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7758.X000	Miscellaneous Expenses	CUST. 1,234,725	711	9,278	3,988	187,012	0	24,833	1,058
TOTAL	(2)	8,103,117	4,867	60,890	26,158	1,227,301	0	182,971	6,948

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 - 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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2901 Marco Island	894 Spring Gardens	2101 Tropical Isle	894 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lula Gibson	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)										
Average No. of Customers		149,313	6,791	1,920	122	219	450	12,833	267	
Customer Allocation Factors (Cust)		100.000000%	4.548104%	1.285689%	0.081708%	0.146872%	0.301380%	8.460750%	0.178819%	
A&G EXPENSES (01/00/00.XXXX) - @ 12/31/95:										
01/02/03/99.87010.XXXX	Salaries & Wages - Employees	CUST.	4,268,304	191,405	54,115	3,439	8,173	12,883	358,062	7,525
01/02/03/99.87030.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87040.XXXX	Employee Penalties & Benefits	CUST.	1,945,070	47,532	13,438	854	1,533	3,150	88,421	1,889
01/02/03/99.87100.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87110.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87150.XXXX	Purchased Power	CUST.	74,927	3,408	983	81	110	226	6,338	134
01/02/03/99.87180.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87180.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87200.XXXX	Materials and Supplies	CUST.	290,251	9,108	2,575	184	294	904	10,943	358
01/02/03/99.87310.XXXX	Contractual Services - Engr.	CUST.	33,523	1,525	431	27	48	101	2,838	90
01/02/03/99.87320.XXXX	Contractual Services - Acct.	CUST.	177,985	8,095	2,289	145	281	536	15,059	318
01/02/03/99.87330.XXXX	Contractual Services - Legal	CUST.	107,248	4,878	1,379	88	157	323	9,074	192
01/02/03/99.87340.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87350.XXXX	Contractual Services - Other	CUST.	278,594	12,588	3,557	226	408	834	23,402	495
01/02/03/99.87410.XXXX	Rental of Building/Plant Prop.	CUST.	150,134	7,238	2,048	130	233	480	13,484	285
01/02/03/99.87420.XXXX	Rental of Equipment	CUST.	7,283	331	94	8	11	22	810	13
01/02/03/99.87500.XXXX	Transportation Expense	CUST.	77,824	3,540	1,001	84	114	235	6,584	139
01/02/03/99.87500.XXXX	Insurance - Vehicle	CUST.	122,808	5,549	1,569	100	179	368	10,323	218
01/02/03/99.87570.XXXX	Insurance - General Liability	CUST.	250,798	11,407	3,225	205	368	758	21,219	448
01/02/03/99.87580.XXXX	Insurance - Workman's Comp.	CUST.	75,288	3,424	988	62	110	227	6,370	135
01/02/03/99.87580.XXXX	Insurance - Other	CUST.	24,899	1,132	320	20	37	75	2,107	45
01/02/03/99.87600.XXXX	Advertising Expense	CUST.	27,165	1,236	349	22	40	82	2,298	49
01/02/03/99.87600.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87670.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87700.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87750.XXXX	Miscellaneous Expenses	CUST.	1,234,725	50,157	15,877	1,009	1,811	3,721	104,467	2,208
	TOTAL	(2)	8,103,117	368,543	104,197	8,821	11,885	24,421	685,584	14,490

Note:

- (1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
- (2) Rate Case Expense accounts 8766.8 and 8767.8 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		COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED		
Allocation Factor	Allocation Basis	1908 Seaboard	2701 Spring Hill	1901 Valrico Hills			
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)							
Average No. of Customers		149,313	2,324	5,311	353	0,455	
Customer Allocation Factors (Cust)		100.000000%	1.690409%	3.558958%	0.236418%	5.662601%	
A&G EXPENSES (000000.0000) - @ 12/31/95:							
01/02/03/99.877010.J000	Salaries & Wages - Employees	CUST.	4,208,394	71,139	149,691	9,940	238,205
01/02/03/99.877038.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0
01/02/03/99.877048.J000	Employee Pensions & Benefits	CUST.	1,045,070	17,886	37,173	2,471	58,176
01/02/03/99.877106.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0
01/02/03/99.877110.J000	Sludge Removal	CUST.	0	0	0	0	0
01/02/03/99.877158.J000	Purchased Power	CUST.	74,927	1,267	2,665	177	4,263
01/02/03/99.877168.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0
01/02/03/99.877188.J000	Chemicals	CUST.	0	0	0	0	0
01/02/03/99.877288.J000	Materials and Supplies	CUST.	200,251	3,385	7,123	479	11,239
01/02/03/99.877318.J000	Contractual Services - Engr.	CUST.	33,523	567	1,182	79	1,868
01/02/03/99.877328.J000	Contractual Services - Acct.	CUST.	177,985	3,009	6,331	421	10,079
01/02/03/99.877338.J000	Contractual Services - Legal	CUST.	107,248	1,813	3,815	254	6,673
01/02/03/99.877348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0
01/02/03/99.877358.J000	Contractual Services - Other	CUST.	278,594	4,676	8,836	654	15,662
01/02/03/99.877418.J000	Rental of Building/Real Prop.	CUST.	159,134	2,890	5,680	378	9,911
01/02/03/99.877428.J000	Rental of Equipment	CUST.	7,283	123	259	17	412
01/02/03/99.877508.J000	Transportation Expense	CUST.	77,824	1,318	2,768	184	4,407
01/02/03/99.877508.J000	Insurance - Vehicle	CUST.	122,008	2,062	4,340	288	6,309
01/02/03/99.877578.J000	Insurance - General Liability	CUST.	254,798	4,240	8,921	593	14,202
01/02/03/99.877588.J000	Insurance - Workmen's Comp.	CUST.	75,288	1,273	2,678	178	4,283
01/02/03/99.877598.J000	Insurance - Other	CUST.	24,899	421	888	59	1,410
01/02/03/99.877608.J000	Advertising Expense	CUST.	27,165	456	966	64	1,538
01/02/03/99.877668.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0
01/02/03/99.877678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0
01/02/03/99.877708.J000	Bad Debt Expense	CUST.	0	0	0	0	0
01/02/03/99.877758.J000	Miscellaneous Expenses	CUST.	1,234,725	20,872	43,919	2,919	69,918
TOTAL		(2)	8,103,117	136,876	288,224	19,157	458,847

Note:

- (1) Adjusted for sale of Valrico Gardens, Lakeside Acquisition, Spring Gardens Acquisition and Valencia Terrace Acquisition.
(2) Rate Case Expense accounts 8766.8 and 8767.8 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 - GAS
12 Month Balance Ended 12/31/95

A&G EXPENSE ALLOCATION					NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2001 Lehigh	2001 Marco Island	2001 Sunny Hills	SUBTOTAL NON-REGULATED	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		149,313	2,437	---	1,701	805	131	2,437	
Customer Allocation Factors (Cust)		100.000000%	1.632142%	---	1.139218%	0.405189%	0.087735%	1.632142%	
A&G EXPENSES (XX,XXX,XXX) - @ 1991/95:									
01/02/03/99.87018.XXXX	Salaries & Wages - Employees	CUST.	4,208,384	68,687	---	47,943	17,052	3,682	68,687
01/02/03/99.87038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	---	0	0	0	0
01/02/03/99.87048.XXXX	Employee Pensions & Benefits	CUST.	1,045,070	17,057	---	11,906	4,235	917	17,057
01/02/03/99.87108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	---	0	0	0	0
01/02/03/99.87118.XXXX	Sludge Removal	CUST.	0	0	---	0	0	0	0
01/02/03/99.87158.XXXX	Purchased Power	CUST.	74,927	1,223	---	854	304	66	1,223
01/02/03/99.87168.XXXX	Fuel for Power Purchased	CUST.	0	0	---	0	0	0	0
01/02/03/99.87168.XXXX	Chemicals	CUST.	0	0	---	0	0	0	0
01/02/03/99.87208.XXXX	Materials and Supplies	CUST.	200,251	3,268	---	2,281	811	176	3,268
01/02/03/99.87318.XXXX	Contractual Services - Engr.	CUST.	33,529	547	---	382	136	29	547
01/02/03/99.87328.XXXX	Contractual Services - Acct.	CUST.	177,985	2,905	---	2,028	721	158	2,905
01/02/03/99.87338.XXXX	Contractual Services - Legal	CUST.	107,248	1,750	---	1,222	435	94	1,750
01/02/03/99.87348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	---	0	0	0	0
01/02/03/99.87358.XXXX	Contractual Services - Other	CUST.	276,594	4,514	---	3,151	1,121	243	4,514
01/02/03/99.87418.XXXX	Rental of Building/Real Prop.	CUST.	159,134	2,597	---	1,813	645	140	2,597
01/02/03/99.87428.XXXX	Rental of Equipment	CUST.	7,283	119	---	83	30	6	119
01/02/03/99.87508.XXXX	Transportation Expense	CUST.	77,824	1,270	---	887	315	68	1,270
01/02/03/99.87568.XXXX	Insurance - Vehicle	CUST.	122,008	1,991	---	1,390	494	107	1,991
01/02/03/99.87578.XXXX	Insurance - General Liability	CUST.	250,798	4,093	---	2,857	1,016	220	4,093
01/02/03/99.87588.XXXX	Insurance - Workman's Comp.	CUST.	75,288	1,229	---	858	305	66	1,229
01/02/03/99.87598.XXXX	Insurance - Other	CUST.	24,899	406	---	284	101	22	406
01/02/03/99.87608.XXXX	Advertising Expense	CUST.	27,165	443	---	309	110	24	443
01/02/03/99.87668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	---	0	0	0	0
01/02/03/99.87678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	---	0	0	0	0
01/02/03/99.87708.XXXX	Bad Debt Expense	CUST.	0	0	---	0	0	0	0
01/02/03/99.87758.XXXX	Miscellaneous Expenses	CUST.	1,234,725	20,152	---	14,066	5,000	1,083	20,152
TOTAL		(2)	8,103,117	132,254	0	92,312	32,833	7,109	132,254

Note:

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

(2) Rate Case Expense accounts 8766.6 and 8767.8 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)
1994 Average Balance

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 (Without Verioe Gardens) - 12/31/94 :												
Average No. of Customers		148,082	108,633	38,448	102,514	73,757	28,757	43,131	34,878	6,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	73.224679%	26.775321%	69.227860%	49.808214%	19.418048%	29.126430%	23.416756%	5.769874%	1.845710%	
A&G EXPENSES (XOLXXXX,XXXX) - @ 12/31/94:												
01/02/03/99.0/7010.XXXX	Salaries & Wages - Employees	CUST.	3,948,090	2,891,720	1,057,370	2,733,870	1,968,871	766,899	1,150,228	824,740	225,480	64,991
01/02/03/99.0/7030.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7040.XXXX	Employee Perations & Benefits	CUST.	940,597	693,145	253,452	655,309	471,483	183,828	275,710	221,062	54,648	15,578
01/02/03/99.0/7100.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7110.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7150.XXXX	Purchased Power	CUST.	65,330	47,843	17,484	45,231	32,543	12,688	10,930	15,300	3,730	1,075
01/02/03/99.0/7180.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7180.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7200.XXXX	Materials and Supplies	CUST.	205,801	150,817	55,074	142,385	102,451	39,944	59,910	48,188	11,744	3,385
01/02/03/99.0/7310.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7320.XXXX	Contractual Services - Acct.	CUST.	178,822	125,084	45,738	116,258	85,083	33,173	40,754	40,001	9,753	2,811
01/02/03/99.0/7330.XXXX	Contractual Services - Legal	CUST.	135,423	99,183	36,260	93,750	67,452	26,299	38,444	31,712	7,732	2,229
01/02/03/99.0/7340.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7350.XXXX	Contractual Services - Other	CUST.	471,695	345,399	126,297	328,545	234,943	91,602	137,288	110,458	26,932	7,783
01/02/03/99.0/7410.XXXX	Rental of Building/Real Prop.	CUST.	133,194	97,531	35,663	92,207	68,341	25,866	38,795	31,188	7,605	2,102
01/02/03/99.0/7420.XXXX	Rental of Equipment	CUST.	9,083	6,638	2,427	6,274	4,514	1,760	2,840	2,122	517	149
01/02/03/99.0/7500.XXXX	Transportation Expense	CUST.	49,885	38,382	13,309	34,399	24,747	9,640	14,472	11,835	2,837	818
01/02/03/99.0/7500.XXXX	Insurance - Vehicle	CUST.	112,131	82,188	30,023	77,629	55,850	21,775	32,680	26,257	6,402	1,845
01/02/03/99.0/7570.XXXX	Insurance - General Liability	CUST.	258,352	187,888	68,892	177,805	127,784	49,821	74,724	68,078	14,648	4,222
01/02/03/99.0/7580.XXXX	Insurance - Workman's Comp.	CUST.	76,294	51,473	18,821	48,663	35,012	13,651	20,474	16,401	4,014	1,157
01/02/03/99.0/7590.XXXX	Insurance - Other	CUST.	23,284	17,050	6,234	16,119	11,597	4,522	6,782	5,452	1,329	383
01/02/03/99.0/7600.XXXX	Advertising Expense	CUST.	27,949	20,248	7,403	19,141	13,772	5,369	6,053	4,475	1,579	455
01/02/03/99.0/7600.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	(1) 474,298	377,353	96,943	338,194	258,378	78,810	138,102	117,977	18,125	0
01/02/03/99.0/7670.XXXX	Reg. Comm. Exp. - Other	CUST.	(1) 89,429	68,573	22,847	62,939	45,284	17,656	28,481	21,290	5,191	0
01/02/03/99.0/7700.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7750.XXXX	Miscellaneous Expense	CUST.	1,389,157	858,930	350,527	908,301	652,088	254,234	381,311	308,582	74,749	21,545
TOTAL			6,499,378	4,254,812	2,244,568	5,884,822	4,257,271	1,637,551	2,473,958	1,997,541	478,417	130,598

Note:

1. Rate Case Expense accounts 0/766.0 and 0/767.0 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	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	888 Beacon Hills	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,082	102,514	73,757	1,467	152	949	70	3,039	
Customer Allocation Factors (Cust)		100.000000%	69.227860%	49.808214%	0.990667%	0.102949%	0.040861%	0.047271%	2.052241%	
A&G EXPENSES (DOLLARS) - @ 12/31/94:										
01/02/03/99.87018.J000	Salaries & Wages - Employees	CUST.	3,949,090	2,733,870	1,986,971	39,122	4,054	25,308	1,887	81,045
01/02/03/99.87038.J000	Salaries & Wages - Officers, Etc	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87048.J000	Employee Pensions & Benefits	CUST.	948,597	855,209	471,483	9,378	972	8,098	447	19,428
01/02/03/99.87108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87118.J000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158.J000	Purchased Power	CUST.	85,338	45,231	32,543	647	67	419	31	1,341
01/02/03/99.87168.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87188.J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87208.J000	Materials and Supplies	CUST.	205,891	142,395	102,451	2,038	211	1,318	97	4,221
01/02/03/99.87318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87328.J000	Contractual Services - Arch.	CUST.	170,822	118,258	85,083	1,892	175	1,095	81	3,508
01/02/03/99.87338.J000	Contractual Services - Legal	CUST.	135,423	93,750	67,452	1,342	139	888	64	2,779
01/02/03/99.87348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358.J000	Contractual Services - Other	CUST.	471,695	328,545	234,943	4,873	484	3,023	223	9,880
01/02/03/99.87418.J000	Rental of Building/Real Prop.	CUST.	133,194	82,207	68,341	1,320	137	854	63	2,733
01/02/03/99.87428.J000	Rental of Equipment	CUST.	9,083	6,274	4,514	90	0	58	4	168
01/02/03/99.87508.J000	Transportation Expense	CUST.	48,885	34,898	24,747	492	51	318	23	1,020
01/02/03/99.87508.J000	Insurance - Vehicle	CUST.	112,131	77,628	55,850	1,111	115	710	53	2,301
01/02/03/99.87578.J000	Insurance - General Liability	CUST.	258,552	177,805	127,784	2,542	263	1,644	121	5,285
01/02/03/99.87588.J000	Insurance - Workmen's Comp.	CUST.	79,294	48,983	35,012	698	72	450	33	1,443
01/02/03/99.87598.J000	Insurance - Other	CUST.	23,284	18,119	11,597	231	24	149	11	470
01/02/03/99.87608.J000	Advertising Expense	CUST.	27,949	19,141	13,772	274	28	177	13	587
01/02/03/99.87608.J000	Reg. Comm. Exp. - Rate Case Amort	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758.J000	Miscellaneous Expenses	CUST.	1,309,157	906,201	652,068	12,969	1,344	9,390	619	26,887
TOTAL		(1)	7,935,682	5,493,689	3,952,612	78,616	8,148	58,857	3,751	162,859

Note:

- Rate Case Expense accounts 8768.8 and 8767.8 are allocated in Rate Case Expense Amortization Allocation - 1994. Ris included in the A&G Expense summary to reflect total A&G Expense.

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

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Curlew Village	335 Chatsworth	1117 Citrus Park	906 Citrus Springs	984 Crystal River	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,082	43	383	126	664	351	1,795	74	
Customer Allocation Factors (Cust)		100.000000%	0.029036%	0.258640%	0.085068%	0.448400%	0.237031%	1.212166%	0.049972%	
A&G EXPENSES (01J000J000) - @ 12/31/94:										
01/02/03/99.0/7018.X00X	Salaries & Wages - Employees	CUST.	3,949,090	1,147	10,214	3,360	17,708	9,361	47,876	1,973
01/02/03/99.0/7030.X00X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.0/7040.X00X	Employee Pensions & Benefits	CUST.	946,597	275	2,448	805	4,245	2,244	11,474	473
01/02/03/99.0/7100.X00X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.0/7110.X00X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.0/7150.X00X	Purchased Power	CUST.	65,338	19	169	56	293	155	792	33
01/02/03/99.0/7160.X00X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.0/7160.X00X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.0/7200.X00X	Materials and Supplies	CUST.	205,691	60	532	175	922	468	2,493	103
01/02/03/99.0/7310.X00X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.0/7320.X00X	Contractual Services - Acct.	CUST.	176,822	50	442	145	708	405	2,071	85
01/02/03/99.0/7330.X00X	Contractual Services - Legal	CUST.	135,423	39	350	115	607	321	1,642	68
01/02/03/99.0/7340.X00X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	9	0	0	0
01/02/03/99.0/7350.X00X	Contractual Services - Other	CUST.	471,695	137	1,220	401	2,115	1,110	5,718	236
01/02/03/99.0/7410.X00X	Rental of Building/Real Prop.	CUST.	133,194	39	344	113	597	310	1,615	67
01/02/03/99.0/7420.X00X	Rental of Equipment	CUST.	9,063	3	23	8	41	21	110	5
01/02/03/99.0/7500.X00X	Transportation Expense	CUST.	49,685	14	129	42	223	118	602	25
01/02/03/99.0/7500.X00X	Insurance - Vehicle	CUST.	112,131	33	290	85	503	268	1,359	56
01/02/03/99.0/7570.X00X	Insurance - General Liability	CUST.	256,552	74	664	218	1,150	608	3,110	128
01/02/03/99.0/7580.X00X	Insurance - Workman's Comp.	CUST.	70,294	20	182	60	315	167	852	35
01/02/03/99.0/7580.X00X	Insurance - Other	CUST.	23,284	7	60	20	104	55	282	12
01/02/03/99.0/7600.X00X	Advertising Expense	CUST.	27,049	8	72	24	124	60	335	14
01/02/03/99.0/7600.X00X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.0/7670.X00X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.0/7700.X00X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.0/7750.X00X	Miscellaneous Expenses	CUST.	1,369,157	380	3,360	1,114	5,670	3,103	15,869	654
	TOTAL	(1)	7,935,662	2,304	20,525	6,752	35,584	18,810	96,193	3,968

Note:

1. Rate Case Expense accounts 0/760.0 and 0/767.0 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 - WATER
 - 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deerwyler Shores	1808 Doltone	334 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	334 Fern Park	552 Fern Terrace	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,882	125	22,844	80	248	173	180	123	
Customer Allocation Factors (Cust)		100.000000%	0.084413%	15.428588%	0.040518%	0.168150%	0.116827%	0.121554%	0.083082%	
A&G EXPENSES (DOLLARS) - @ 12/31/94:										
01/02/03/99.8/7018.XXXX	Salaries & Wages - Employee	CUST.	3,949,090	3,334	609,210	1,609	6,940	4,614	4,800	3,280
01/02/03/99.8/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.XXXX	Employee Pensions & Benefits	CUST.	946,597	799	146,828	384	1,582	1,106	1,151	790
01/02/03/99.8/7106.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7114.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.XXXX	Purchased Power	CUST.	65,336	55	10,079	26	110	78	79	54
01/02/03/99.8/7168.XXXX	Fuel for Power Purchased	CUST.	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
01/02/03/99.8/7288.XXXX	Materials and Supplies	CUST.	205,891	174	31,731	83	346	240	250	171
01/02/03/99.8/7318.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.XXXX	Contractual Services - Acct.	CUST.	170,822	144	28,352	69	267	280	208	142
01/02/03/99.8/7338.XXXX	Contractual Services - Legal	CUST.	195,423	114	20,891	55	228	158	165	112
01/02/03/99.8/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.XXXX	Contractual Services - Other	CUST.	471,885	398	72,788	101	793	551	573	392
01/02/03/99.8/7416.XXXX	Rental of Building/Real Prop.	CUST.	133,194	112	20,547	54	224	158	162	111
01/02/03/99.8/7428.XXXX	Rental of Equipment	CUST.	9,083	8	1,388	4	15	11	11	8
01/02/03/99.8/7508.XXXX	Transportation Expense	CUST.	49,885	42	7,885	20	84	58	80	41
01/02/03/99.8/7508.XXXX	Insurance - Vehicle	CUST.	112,131	95	17,298	45	189	131	138	93
01/02/03/99.8/7578.XXXX	Insurance - General Liability	CUST.	250,552	217	39,577	194	431	300	312	213
01/02/03/99.8/7588.XXXX	Insurance - Workman's Comp.	CUST.	70,294	59	10,844	28	118	82	65	58
01/02/03/99.8/7588.XXXX	Insurance - Other	CUST.	23,284	20	3,582	9	36	27	28	19
01/02/03/99.8/7608.XXXX	Advertising Expense	CUST.	27,840	23	4,265	11	46	32	34	23
01/02/03/99.8/7608.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.XXXX	Miscellaneous Expenses	CUST.	1,309,157	1,185	201,958	530	2,201	1,529	1,581	1,067
TOTAL		(1)	7,935,862	6,899	1,224,202	3,215	13,344	8,271	9,848	8,592

Note:
 1. Rate Case Expense accounts 8/768.8 and 8/767.8 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 - WATER
- 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fishermen's Haven	772 Fountains	679 Fox Run	906 Friendly Center	902 Golden Terrace	906 Gosport Inld Estates	575 Grand Terrace	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,082	139	29	100	20	108	8	110	
Customer Allocation Factors (Cust)		100.00000%	0.093867%	0.019584%	0.067530%	0.013506%	0.071582%	0.005402%	0.074263%	
A&G EXPENSES (XJXXXXJXXX) - @ 12/31/94:										
01/02/03/99.87716.JXXX	Salaries & Wages - Employees	CUST.	3,949,680	3,707	773	2,667	533	2,827	213	2,994
01/02/03/99.87729.JXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87046.JXXX	Employee Pensions & Benefits	CUST.	946,587	689	185	639	128	678	51	703
01/02/03/99.87108.JXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87118.JXXX	Sudge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158.JXXX	Purchased Power	CUST.	65,236	61	13	44	9	47	4	49
01/02/03/99.87168.JXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87188.JXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87268.JXXX	Materials and Supplies	CUST.	205,691	193	40	139	28	147	11	153
01/02/03/99.87310.JXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87328.JXXX	Contractual Services - Acct.	CUST.	170,822	100	33	115	23	122	9	127
01/02/03/99.87338.JXXX	Contractual Services - Legal	CUST.	135,423	127	27	01	18	07	7	101
01/02/03/99.87348.JXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358.JXXX	Contractual Services - Other	CUST.	471,695	443	82	310	64	338	25	350
01/02/03/99.87418.JXXX	Rental of Building/Real Prop.	CUST.	133,194	125	26	90	10	95	7	99
01/02/03/99.87428.JXXX	Rental of Equipment	CUST.	9,083	9	2	0	1	0	0	7
01/02/03/99.87506.JXXX	Transportation Expense	CUST.	49,885	47	10	34	7	38	3	37
01/02/03/99.87508.JXXX	Insurance - Vehicle	CUST.	112,131	105	22	78	15	80	6	83
01/02/03/99.87578.JXXX	Insurance - General Liability	CUST.	258,552	241	50	173	35	194	14	101
01/02/03/99.87588.JXXX	Insurance - Workman's Comp.	CUST.	70,294	66	14	47	9	50	4	52
01/02/03/99.87588.JXXX	Insurance - Other	CUST.	23,284	22	5	10	3	17	1	17
01/02/03/99.87608.JXXX	Advertising Expense	CUST.	27,849	26	5	10	4	20	1	21
01/02/03/99.87668.JXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87678.JXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708.JXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758.JXXX	Miscellaneous Expenses	CUST.	1,309,157	1,229	258	884	177	937	71	972
TOTAL		(1)	7,835,682	7,449	1,554	5,359	1,072	5,681	429	5,895

Note:

1. Rate Case Expense accounts 8766.8 and 8767.8 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 - WATER
- 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermite Cove	558 Hobby Hills	579 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	790 Intercession City	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,882	83	174	98	111	53	241	253	
Customer Allocation Factor's (Cust)		100.000000%	0.042544%	0.117502%	0.064829%	0.074958%	0.035791%	0.162748%	0.170851%	
A&G EXPENSES (00.0000.0000) - @ 12/31/94:										
01/02/03/99.87018.0000	Salaries & Wages - Employees	CUST.	3,949,090	1,880	4,040	2,588	2,980	1,413	6,427	8,747
01/02/03/99.87038.0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87048.0000	Employee Pensions & Benefits	CUST.	948,597	403	1,112	814	710	339	1,541	1,817
01/02/03/99.87108.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87110.0000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158.0000	Purchased Power	CUST.	85,338	28	77	42	48	23	108	112
01/02/03/99.87198.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87188.0000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87288.0000	Materials and Supplies	CUST.	205,891	88	242	133	154	74	335	351
01/02/03/99.87318.0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87328.0000	Contractual Services - Acct.	CUST.	179,822	73	201	111	128	81	278	292
01/02/03/99.87338.0000	Contractual Services - Legal	CUST.	135,423	58	159	88	102	48	220	231
01/02/03/99.87348.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358.0000	Contractual Services - Other	CUST.	471,885	201	554	300	354	188	788	808
01/02/03/99.87418.0000	Rental of Building/Real Prop.	CUST.	133,194	57	157	88	108	48	217	228
01/02/03/99.87428.0000	Rental of Equipment	CUST.	9,083	4	11	6	7	3	15	15
01/02/03/99.87508.0000	Transportation Expense	CUST.	49,885	21	58	32	37	18	81	85
01/02/03/99.87508.0000	Insurance - Vehicle	CUST.	112,131	40	132	73	84	40	182	192
01/02/03/99.87578.0000	Insurance - General Liability	CUST.	258,552	109	301	168	192	92	418	438
01/02/03/99.87588.0000	Insurance - Workman's Comp.	CUST.	79,294	30	83	48	53	25	114	120
01/02/03/99.87588.0000	Insurance - Other	CUST.	23,294	10	27	15	17	8	38	40
01/02/03/99.87608.0000	Advertising Expense	CUST.	27,849	12	32	18	21	10	45	47
01/02/03/99.87688.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87678.0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708.0000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758.0000	Miscellaneous Expenses	CUST.	1,309,157	557	1,538	849	881	469	2,131	2,237
TOTAL	(1)	7,935,682	3,378	9,325	5,145	5,948	2,840	12,315	13,558	

Note:
1. Rate Case Expense accounts 8768.8 and 8767.8 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 - WATER
 - 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	325 Lake Brandon	104 Lake Conway Park	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,882	248	113	988	62	85	68	85	
Customer Allocation Factors (Cust)		100.000000%	0.168124%	0.076309%	0.665847%	0.041868%	0.057401%	0.044570%	0.057401%	
A&G EXPENSES (XJLJ009J000) - @ 12/31/94:										
01/02/03/99.8/7018.J000	Salaries & Wages - Employees	CUST.	3,949,080	8,560	3,014	28,295	1,853	2,287	1,780	2,287
01/02/03/99.8/7038.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000	Employee Penans & Benefits	CUST.	948,597	1,573	722	8,303	398	543	422	543
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7118.J000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	CUST.	85,338	109	50	435	27	38	29	38
01/02/03/99.8/7180.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	CUST.	205,691	342	157	1,370	88	118	82	118
01/02/03/99.8/7318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.J000	Contractual Services - Acct.	CUST.	170,822	294	138	1,137	72	98	78	98
01/02/03/99.8/7338.J000	Contractual Services - Legal	CUST.	135,423	225	103	902	57	78	88	78
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	CUST.	471,695	794	380	3,141	197	271	218	271
01/02/03/99.8/7418.J000	Rental of Building/Real Prop.	CUST.	133,194	221	102	887	50	78	50	78
01/02/03/99.8/7428.J000	Rental of Equipment	CUST.	9,083	15	7	60	4	5	4	5
01/02/03/99.8/7508.J000	Transportation Expense	CUST.	48,685	83	38	331	21	29	22	29
01/02/03/99.8/7508.J000	Insurance - Vehicle	CUST.	112,131	188	88	747	47	64	50	64
01/02/03/99.8/7578.J000	Insurance - General Liability	CUST.	258,552	428	198	1,708	107	147	114	147
01/02/03/99.8/7588.J000	Insurance - Workman's Comp.	CUST.	70,294	117	54	468	29	40	31	40
01/02/03/99.8/7588.J000	Insurance - Other	CUST.	23,284	39	18	155	10	13	10	13
01/02/03/99.8/7604.J000	Advertising Expense	CUST.	27,849	48	21	184	12	18	12	18
01/02/03/99.8/7608.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	9	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expenses	CUST.	1,309,157	2,175	999	8,717	548	751	583	751
	TOTAL	(1)	7,935,882	13,183	8,056	52,839	3,323	4,555	3,337	4,555

Note:

1. Rate Case Expense accounts 8768.0 and 8767.8 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 EXPENSES - WATER
 - 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Laiba Harriet Estate	1054 Lutzview Villas	675 Lillard Heights	2401 Leisure Lakes	2802 Mirco Shores	1106 Marion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	282	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.190435%	0.008104%	0.264043%	0.164068%	0.195637%	1.687708%	0.439821%
A&G EXPENSES (XU,XXX.XXXX) - @ 12/31/94:									
01/02/03/99.877018.XXXX	Salaries & Wages - Employees	CUST. 3,949,080	7,520	320	10,427	6,480	7,734	67,044	17,361
01/02/03/99.877038.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.877048.XXXX	Employee Pensions & Benefits	CUST. 948,597	1,803	77	2,499	1,583	1,854	10,070	4,161
01/02/03/99.877108.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.877118.XXXX	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.877158.XXXX	Purchased Power	CUST. 65,338	124	5	173	107	128	1,109	287
01/02/03/99.877188.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.877188.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.877208.XXXX	Materials and Supplies	CUST. 205,891	392	17	543	338	403	3,492	904
01/02/03/99.877318.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.877328.XXXX	Contractual Services - Acd.	CUST. 170,822	325	14	451	280	335	2,900	751
01/02/03/99.877338.XXXX	Contractual Services - Legal	CUST. 135,423	258	11	358	222	265	2,289	585
01/02/03/99.877348.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.877358.XXXX	Contractual Services - Other	CUST. 471,695	888	38	1,345	774	924	8,088	2,074
01/02/03/99.877410.XXXX	Rental of Building/Real Prop.	CUST. 133,184	254	11	352	210	261	2,281	586
01/02/03/99.877428.XXXX	Rental of Equipment	CUST. 9,063	17	1	24	15	18	154	40
01/02/03/99.877508.XXXX	Transportation Expense	CUST. 49,685	95	4	131	82	97	844	218
01/02/03/99.877508.XXXX	Insurance - Vehicle	CUST. 112,131	214	9	298	184	220	1,904	493
01/02/03/99.877578.XXXX	Insurance - General Liability	CUST. 258,552	489	21	877	421	502	4,356	1,120
01/02/03/99.877588.XXXX	Insurance - Workman's Comp.	CUST. 70,294	134	0	188	115	138	1,183	300
01/02/03/99.877588.XXXX	Insurance - Other	CUST. 23,284	44	2	61	38	48	395	102
01/02/03/99.877608.XXXX	Advertising Expense	CUST. 27,849	53	2	73	45	54	489	122
01/02/03/99.877608.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.877678.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.877708.XXXX	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87758.XXXX	Miscellaneous Expenses	CUST. 1,309,157	2,493	109	3,457	2,148	2,584	22,220	5,755
	TOTAL	(1) 7,935,862	15,112	643	20,954	13,022	15,541	134,724	34,867

Note:
 1. Rate Case Expense accounts 87768.8 and 87767.8 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 - WATER
- 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocated on Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palmetto Country Club	440 Palm Port	1429 Palm Terrace	550 Palms Mobile Home Park	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,082	36	143	203	34	99	1,188	58	
Customer Allocation Factors (Cust)		100.000000%	0.024311%	0.095688%	0.137068%	0.022980%	0.066855%	0.800908%	0.039187%	
A&G EXPENSES (000008.0000) - @ 12/31/94:										
01/02/93/99.8/7018.0000	Salaries & Wages - Employees	CUST.	3,949,690	960	3,814	5,414	907	2,940	31,629	1,547
01/02/93/99.8/7038.0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/93/99.8/7048.0000	Employee Pensions & Benefits	CUST.	948,597	230	914	1,296	217	833	7,561	371
01/02/93/99.8/7104.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/93/99.8/7114.0000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/93/99.8/7158.0000	Purchased Power	CUST.	65,338	10	63	90	15	44	523	26
01/02/93/99.8/7188.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/93/99.8/7188.0000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/93/99.8/7206.0000	Materials and Supplies	CUST.	205,891	50	199	282	47	136	1,647	81
01/02/93/99.8/7316.0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/93/99.8/7320.0000	Contractual Services - Acct.	CUST.	170,822	42	185	234	39	114	1,368	67
01/02/93/99.8/7338.0000	Contractual Services - Legal	CUST.	135,423	33	131	188	31	01	1,085	53
01/02/93/99.8/7348.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/93/99.8/7358.0000	Contractual Services - Other	CUST.	471,895	115	458	647	188	315	3,778	185
01/02/93/99.8/7418.0000	Rental of Building/Real Prop.	CUST.	133,194	32	129	183	31	89	1,087	52
01/02/93/99.8/7428.0000	Rental of Equipment	CUST.	9,983	2	9	12	2	0	73	4
01/02/93/99.8/7508.0000	Transportation Expense	CUST.	49,885	12	48	90	11	33	398	19
01/02/93/99.8/7508.0000	Insurance - Vehicle	CUST.	112,131	27	108	154	26	75	898	44
01/02/93/99.8/7578.0000	Insurance - General Liability	CUST.	258,552	62	248	352	58	172	2,055	190
01/02/93/99.8/7588.0000	Insurance - Workman's Comp.	CUST.	70,294	17	88	98	10	47	583	28
01/02/93/99.8/7598.0000	Insurance - Other	CUST.	23,284	0	22	32	5	10	186	0
01/02/93/99.8/7608.0000	Advertising Expense	CUST.	27,849	7	27	38	0	10	221	11
01/02/93/99.8/7688.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/93/99.8/7678.0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/93/99.8/7708.0000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/93/99.8/7758.0000	Miscellaneous Expenses	CUST.	1,309,157	318	1,284	1,795	361	875	10,485	513
	TOTAL	(1)	7,935,882	1,929	7,883	10,879	1,822	5,305	63,557	3,108

Note:

1. Rate Case Expense accounts 8/768.8 and 8/767.8 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 - WATER
 - 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estate	853 Pinney Woods	987 Point O'Woods	443 Passons Park	1085 Postmaster Village
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	132	685	212	187	344	187	158
Customer Allocation Factors (Cust)		100.000000%	0.089140%	0.449076%	0.143184%	0.112775%	0.232304%	0.112775%	0.105347%
A&G EXPENSES (00,000,000) - @ 12/31/94:									
01/02/03/99.87018.0000	Salaries & Wages - Employees	CUST. 3,949,089	3,520	17,734	5,854	4,454	9,174	4,454	4,180
01/02/03/99.87038.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87048.0000	Employee Perations & Benefits	CUST. 946,597	844	4,251	1,355	1,068	2,199	1,068	997
01/02/03/99.87108.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87118.0000	Sludge Removed	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87158.0000	Purchased Power	CUST. 85,336	58	283	94	74	152	74	89
01/02/03/99.87168.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87168.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87208.0000	Materials and Supplies	CUST. 205,891	183	924	294	232	478	232	217
01/02/03/99.87318.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87328.0000	Contractual Services - Acct.	CUST. 170,822	152	707	245	193	397	193	180
01/02/03/99.87338.0000	Contractual Services - Legal	CUST. 135,423	121	608	194	153	315	153	143
01/02/03/99.87348.0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87358.0000	Contractual Services - Other	CUST. 471,895	420	2,118	675	532	1,090	532	497
01/02/03/99.87418.0000	Rental of Building/Real Prop.	CUST. 133,194	119	598	191	150	309	150	140
01/02/03/99.87428.0000	Rental of Equipment	CUST. 9,083	8	41	13	10	21	10	10
01/02/03/99.87508.0000	Transportation Expense	CUST. 49,885	44	223	71	58	115	58	52
01/02/03/99.87508.0000	Insurance - Vehicle	CUST. 112,131	100	504	181	126	260	126	118
01/02/03/99.87578.0000	Insurance - General Liability	CUST. 258,552	229	1,152	387	289	588	289	270
01/02/03/99.87588.0000	Insurance - Workmen's Comp.	CUST. 70,294	63	318	101	79	163	79	74
01/02/03/99.87598.0000	Insurance - Other	CUST. 23,284	21	105	33	26	54	26	25
01/02/03/99.87608.0000	Advertising Expense	CUST. 27,949	25	124	40	31	64	31	29
01/02/03/99.87668.0000	Reg. Comm. Exp. - Rate Case Amort	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87678.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87708.0000	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87758.0000	Miscellaneous Expenses	CUST. 1,309,157	1,187	5,879	1,874	1,478	3,041	1,478	1,379
	TOTAL	(1) 7,935,862	7,074	35,837	11,381	8,949	18,435	8,949	8,360

Note:
 1. Rate Case Expense accounts 8766.8 and 8767.8 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 EXPENSES - WATER
- 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	436 River Park	988 Rosemont	1115 Salt Springs	1118 Sandra Villas	574 Silver Lake Est.
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	15	105	352	120	118	2	1,348
Customer Allocation Factors (Cust)		100.000000%	0.010130%	0.070907%	0.237708%	0.081036%	0.078335%	0.001351%	0.908958%
A&G EXPENSES (00.0000.0000) - @ 12/31/94:									
01/02/03/99.07018.0000	Salaries & Wages - Employees	CUST. 3,949,090	400	2,800	9,387	3,200	3,084	53	35,895
01/02/03/99.07038.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.07048.0000	Employee Pensions & Benefits	CUST. 948,597	98	671	2,250	767	742	13	8,804
01/02/03/99.07108.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.07118.0000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.07158.0000	Purchased Power	CUST. 85,336	7	40	155	53	51	1	594
01/02/03/99.07168.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.07188.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.07208.0000	Materials and Supplies	CUST. 205,891	21	146	489	107	161	3	1,870
01/02/03/99.07318.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.07328.0000	Contractual Services - Acct.	CUST. 170,822	17	121	408	138	134	2	1,583
01/02/03/99.07338.0000	Contractual Services - Legal	CUST. 135,423	14	98	322	118	108	2	1,231
01/02/03/99.07348.0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.07358.0000	Contractual Services - Other	CUST. 471,895	48	334	1,121	382	370	0	4,288
01/02/03/99.07418.0000	Rental of Building/Real Prop.	CUST. 133,194	13	94	317	108	104	2	1,211
01/02/03/99.07428.0000	Rental of Equipment	CUST. 9,063	1	8	22	7	7	0	82
01/02/03/99.07588.0000	Transportation Expense	CUST. 49,085	5	35	118	40	39	1	452
01/02/03/99.07588.0000	Insurance - Vehicle	CUST. 112,131	11	80	297	81	88	2	1,010
01/02/03/99.07578.0000	Insurance - General Liability	CUST. 258,552	26	182	610	208	201	3	2,332
01/02/03/99.07588.0000	Insurance - Workman's Comp.	CUST. 70,294	7	50	187	57	55	1	639
01/02/03/99.07588.0000	Insurance - Other	CUST. 23,284	2	17	55	19	18	0	212
01/02/03/99.07688.0000	Advertising Expense	CUST. 27,849	3	20	88	22	22	0	251
01/02/03/99.07688.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.07678.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.07708.0000	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.07758.0000	Miscellaneous Expenses	CUST. 1,399,157	133	928	3,112	1,061	1,828	18	11,980
TOTAL	(1)	7,935,862	804	5,827	10,864	6,431	6,216	107	72,132

Note:

1. Rate Case Expense accounts 0768.8 and 0767.8 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 - WATER
 - 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	473 Silver Lake Delta	551 Stycroast	471 St John's Highlands	545 Stone Mountain	1801 Sugar Mill	888 Sugarmill Woods	2801 Sunny Hills	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,082	28	114	82	7	821	2,248	420	
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.076984%	0.055375%	0.004727%	0.419382%	1.516727%	0.287878%	
A&G EXPENSES (000000.0000) - @ 12/31/94:										
01/02/03/99.87018.X000	Salaries & Wages - Employees	CUST.	3,949,090	693	3,040	2,187	187	18,581	59,897	11,381
01/02/03/99.87038.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87048.X000	Employee Pensions & Benefits	CUST.	948,597	166	729	524	45	3,970	14,357	2,723
01/02/03/99.87108.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87118.X000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158.X000	Purchased Power	CUST.	85,238	11	50	38	3	274	991	188
01/02/03/99.87188.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87188.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87208.X000	Materials and Supplies	CUST.	205,891	38	158	114	10	883	3,128	592
01/02/03/99.87310.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87328.X000	Contractual Services - Acct.	CUST.	170,822	30	132	95	8	710	2,591	491
01/02/03/99.87338.X000	Contractual Services - Legal	CUST.	135,423	24	104	75	8	588	2,054	390
01/02/03/99.87348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358.X000	Contractual Services - Other	CUST.	471,895	83	383	281	22	1,878	7,154	1,357
01/02/03/99.87410.X000	Rental of Building/Real Prop.	CUST.	133,104	23	103	74	8	559	2,020	383
01/02/03/99.87428.X000	Rental of Equipment	CUST.	9,883	2	7	5	0	30	137	28
01/02/03/99.87508.X000	Transportation Expense	CUST.	49,885	9	38	28	2	208	754	143
01/02/03/99.87508.X000	Insurance - Vehicle	CUST.	112,131	28	88	82	5	478	1,701	323
01/02/03/99.87578.X000	Insurance - General Liability	CUST.	258,552	45	198	142	12	1,078	3,891	738
01/02/03/99.87588.X000	Insurance - Workmen's Comp.	CUST.	78,294	12	54	39	3	295	1,088	202
01/02/03/99.87588.X000	Insurance - Other	CUST.	23,284	4	18	13	1	98	353	87
01/02/03/99.87808.X000	Advertising Expense	CUST.	27,049	5	21	15	1	110	419	80
01/02/03/99.87808.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87878.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758.X000	Miscellaneous Expenses	CUST.	1,208,157	230	1,008	725	82	5,490	18,858	3,788
	TOTAL	(1)	7,935,862	1,393	6,109	4,384	375	33,279	120,362	22,829

Note:
 1. Rate Case Expense accounts 8786.0 and 8787.8 are allocated in Rate Case Expense Amortization Allocation - 1994. This is included in the A&G Expense summary to reflect total A&G Expense.

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

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Wetaba	122 Westmont	783 Windsor
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		146,062	10	543	3,282	130	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006753%	0.368689%	2.263670%	0.091841%	0.091168%	0.088464%	0.070907%
A&G EXPENSES (00,000,000) - @ 12/31/94:									
01/02/03/99.8/7016.J000	Salaries & Wages - Employees	CUST. 3,949,690	267	14,481	90,192	3,627	3,690	3,494	2,800
01/02/03/99.8/7036.J000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7046.J000	Employee Pensions & Benefits	CUST. 948,587	84	3,471	21,819	809	863	837	671
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7118.J000	Sludge Removal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	CUST. 85,336	4	240	1,492	66	60	56	46
01/02/03/99.8/7168.J000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	CUST. 205,691	14	754	4,698	169	188	182	148
01/02/03/99.8/7318.J000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7328.J000	Contractual Services - Acct.	CUST. 170,822	12	626	3,901	157	158	151	121
01/02/03/99.8/7338.J000	Contractual Services - Legal	CUST. 135,423	9	497	3,093	124	123	120	90
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	CUST. 471,695	32	1,730	10,773	433	430	417	334
01/02/03/99.8/7418.J000	Rental of Building/Real Prop.	CUST. 133,194	0	488	3,042	122	121	118	94
01/02/03/99.8/7428.J000	Rental of Equipment	CUST. 9,063	1	33	267	8	8	8	6
01/02/03/99.8/7508.J000	Transportation Expense	CUST. 48,865	3	192	1,135	48	45	44	35
01/02/03/99.8/7508.J000	Insurance - Vehicle	CUST. 112,131	8	411	2,561	103	102	99	90
01/02/03/99.8/7578.J000	Insurance - General Liability	CUST. 258,552	17	941	5,859	238	234	227	182
01/02/03/99.8/7588.J000	Insurance - Workman's Comp.	CUST. 70,294	5	256	1,605	65	64	62	50
01/02/03/99.8/7598.J000	Insurance - Other	CUST. 23,284	2	85	532	21	21	21	17
01/02/03/99.8/7668.J000	Advertising Expense	CUST. 27,849	2	101	631	25	25	24	20
01/02/03/99.8/7668.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7678.J000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expense	CUST. 1,309,157	08	4,801	29,699	1,202	1,164	1,156	928
TOTAL		(1) 7,935,662	536	29,099	181,240	7,288	7,235	7,020	5,827

Note:
 1. Rate Case Expense accounts 8/766.8 and 8/767.8 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 - WATER
- 12 Month Balance Ended 12/31/84

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Woolens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Business Lobby	2201 Deep Creek	1807 Enterprise	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Water :										
Average No. of Customers		148,082	1,167	21	484	55,890	0	2,852	218	
Customer Allocation Factors (Cust)		100.000000%	0.788077%	0.014181%	0.326848%	37.807542%	0.000000%	1.93490%	0.147216%	
A&G EXPENSES (DLX009.XXXX) - @ 12/31/84:										
01/02/03/89/87018.XXXX	Salaries & Wages - Employees	CUST.	3,849,880	31,122	580	12,807	1,485,158	0	78,725	5,814
01/02/03/89/87038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/89/87048.XXXX	Employee Penalties & Benefits	CUST.	948,597	7,480	194	3,084	355,892	0	10,870	1,394
01/02/03/89/87108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/89/87118.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/89/87158.XXXX	Purchased Power	CUST.	85,338	515	0	214	24,571	0	1,302	98
01/02/03/89/87168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/89/87188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/89/87208.XXXX	Materials and Supplies	CUST.	205,891	1,821	29	872	77,355	0	4,190	303
01/02/03/89/87318.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/89/87328.XXXX	Contractual Services - Acct.	CUST.	170,822	1,348	24	558	84,242	0	3,405	251
01/02/03/89/87338.XXXX	Contractual Services - Legal	CUST.	135,423	1,087	10	443	58,929	0	2,700	198
01/02/03/89/87348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/89/87358.XXXX	Contractual Services - Other	CUST.	471,895	3,717	87	1,542	177,993	0	9,403	694
01/02/03/89/87410.XXXX	Rental of Building/Real Prop.	CUST.	133,194	1,050	10	435	50,091	0	2,855	198
01/02/03/89/87428.XXXX	Rental of Equipment	CUST.	0,083	71	1	30	3,408	0	181	13
01/02/03/89/87508.XXXX	Transportation Expense	CUST.	49,885	392	7	162	18,885	0	990	73
01/02/03/89/87508.XXXX	Insurance - Vehicle	CUST.	112,131	884	10	388	42,170	0	2,235	185
01/02/03/89/87578.XXXX	Insurance - General Liability	CUST.	258,552	2,022	38	838	88,483	0	5,114	378
01/02/03/89/87588.XXXX	Insurance - Workmen's Comp.	CUST.	70,294	554	10	230	26,438	0	1,401	103
01/02/03/89/87598.XXXX	Insurance - Other	CUST.	23,284	183	3	78	8,757	0	484	34
01/02/03/89/87608.XXXX	Advertising Expense	CUST.	27,849	218	4	90	10,398	0	551	41
01/02/03/89/87688.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/89/87678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/89/87708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/89/87758.XXXX	Miscellaneous Expenses	CUST.	1,309,157	10,317	188	4,279	482,342	0	26,098	1,927
TOTAL	(1)	7,805,862	62,539	1,125	25,837	2,964,407	0	158,187	11,883	

Note:

1. Rate Case Expense accounts 8768.0 and 8767.0 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 EXPENSES - WATER
 - 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeville	2901 Lehigh	2901 Marce Island	2301 Palm Valley	2302 Remington Forest	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,082	87	152	0	8,585	5,803	208	94	
Customer Allocation Factors (Cust)		100.00000%	0.058751%	0.102846%	0.000000%	5.787484%	3.918775%	0.139112%	0.043219%	
A&G EXPENSES (00,000,000) - @ 12/31/94:										
01/02/03/99.07718.X000	Salaries & Wages - Employees	CUST.	3,949,089	2,320	4,054	0	228,947	154,758	5,494	1,797
01/02/03/99.07036.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07948.X000	Employee Pensions & Benefits	CUST.	949,597	558	872	0	54,879	37,995	1,317	409
01/02/03/99.07188.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07118.X000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07158.X000	Purchased Power	CUST.	65,338	38	87	0	3,788	2,590	81	28
01/02/03/99.07168.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07168.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07288.X000	Materials and Supplies	CUST.	205,891	121	211	0	11,825	8,681	286	89
01/02/03/99.07318.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07328.X000	Contractual Services - Acct.	CUST.	170,822	100	175	0	8,883	8,894	238	74
01/02/03/99.07338.X000	Contractual Services - Legal	CUST.	135,423	80	139	0	7,851	5,307	188	59
01/02/03/99.07348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07358.X000	Contractual Services - Other	CUST.	471,895	277	484	0	27,348	18,485	658	204
01/02/03/99.07410.X000	Rental of Building/Real Prop.	CUST.	133,194	78	137	0	7,722	5,229	185	58
01/02/03/99.07428.X000	Rental of Equipment	CUST.	9,083	5	0	0	525	355	13	4
01/02/03/99.07508.X000	Transportation Expense	CUST.	49,885	28	51	0	2,880	1,947	69	21
01/02/03/99.07508.X000	Insurance - Vehicle	CUST.	112,131	66	115	0	8,501	4,394	156	48
01/02/03/99.07578.X000	Insurance - General Liability	CUST.	250,552	151	263	0	14,873	10,854	357	111
01/02/03/99.07588.X000	Insurance - Workmen's Comp.	CUST.	78,294	41	72	0	4,875	2,755	98	30
01/02/03/99.07598.X000	Insurance - Other	CUST.	23,284	14	24	0	1,350	812	32	10
01/02/03/99.07598.X000	Advertising Expense	CUST.	27,649	19	28	0	1,803	1,084	38	12
01/02/03/99.07688.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07678.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07708.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07758.X000	Miscellaneous Expenses	CUST.	1,309,157	789	1,344	0	75,886	51,303	1,821	586
	TOTAL	(1)	7,935,882	4,682	8,148	0	480,087	310,981	11,839	3,430

Note:

1. Rate Case Expense accounts 0768.8 and 0767.8 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 - WATER
- 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Venice Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Harshel Hights	210 Lata Gibson	214 Orange Hill	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :										
Average No. of Customers		148,082	0	0	18,087	183	319	773	232	
Customer Allocation Factors (Cust)		100.000000%	0.000000%	0.000000%	12.200673%	0.110074%	0.215421%	0.522008%	0.156870%	
A&G EXPENSES (00J009J000) - @ 12/31/94:										
01/02/03/99./97018.J000	Salaries & Wages - Employees	CUST.	3,949,060	0	0	481,818	4,347	6,507	20,015	0,107
01/02/03/99./97038.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99./97049.J000	Employee Pensions & Benefits	CUST.	948,597	0	0	115,481	1,042	2,039	4,941	1,463
01/02/03/99./97100.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99./97118.J000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99./97158.J000	Purchased Power	CUST.	65,336	0	0	7,971	72	141	341	102
01/02/03/99./97168.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99./97188.J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99./97268.J000	Materials and Supplies	CUST.	205,691	0	0	25,090	228	443	1,974	322
01/02/03/99./97318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	8	0	0	0
01/02/03/99./97328.J000	Contractual Services - Acct.	CUST.	170,822	0	0	20,841	188	368	882	268
01/02/03/99./97338.J000	Contractual Services - Legal	CUST.	135,423	0	0	16,523	140	292	707	212
01/02/03/99./97348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99./97358.J000	Contractual Services - Other	CUST.	471,695	0	0	57,550	519	1,018	2,462	739
01/02/03/99./97418.J000	Rental of Building/Real Prop.	CUST.	133,184	0	0	10,251	147	287	695	209
01/02/03/99./97428.J000	Rental of Equipment	CUST.	9,063	0	0	1,100	10	20	47	14
01/02/03/99./97508.J000	Transportation Expense	CUST.	49,885	0	0	6,062	55	107	259	78
01/02/03/99./97568.J000	Insurance - Vehicle	CUST.	112,131	0	0	13,681	123	242	585	178
01/02/03/99./97578.J000	Insurance - General Liability	CUST.	258,552	0	0	31,301	282	553	1,339	402
01/02/03/99./97588.J000	Insurance - Workman's Comp.	CUST.	70,294	0	0	8,578	77	151	367	110
01/02/03/99./97598.J000	Insurance - Other	CUST.	23,284	0	0	2,841	26	50	122	36
01/02/03/99./97599.J000	Advertising Expense	CUST.	27,649	0	0	3,373	30	60	144	43
01/02/03/99./97668.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99./97678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99./97708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99./97758.J000	Miscellaneous Expenses	CUST.	1,309,157	0	0	159,728	1,441	2,920	8,834	2,651
	TOTAL	(1)	7,935,662	0	0	968,204	8,735	17,895	41,425	12,433

Note:

- Rate Case Expense accounts 9766.8 and 9767.8 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 EXPENSES - WATER
- 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION		COUNTY	COUNTY	COUNTY	COUNTY			
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	1901 Venice Gardens	SUBTOTAL COUNTY REGULATED	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :								
Average No. of Customers		149,062	2,573	24,343	354	0	28,757	
Customer Allocation Factors (Cust)		100.000000%	1.737551%	16.438865%	0.229057%	0.000000%	19.419046%	
A&G EXPENSES (01/00/94-12/31/94) - @ 12/31/94:								
01/02/03/99.87018.J000	Salaries & Wages - Employees	CUST.	3,949,000	68,617	649,186	9,441	0	788,899
01/02/03/99.87036.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0
01/02/03/99.87048.J000	Employee Pensions & Benefits	CUST.	948,597	16,448	155,018	2,283	0	183,828
01/02/03/99.87108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0
01/02/03/99.87118.J000	Sludge Removal	CUST.	0	0	0	0	0	0
01/02/03/99.87158.J000	Purchased Power	CUST.	65,338	1,135	10,741	158	0	12,688
01/02/03/99.87168.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0
01/02/03/99.87188.J000	Chemicals	CUST.	0	0	0	0	0	0
01/02/03/99.87208.J000	Materials and Supplies	CUST.	205,891	3,574	33,813	482	0	39,844
01/02/03/99.87318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0
01/02/03/99.87328.J000	Contractual Services - Acct.	CUST.	170,822	2,988	28,081	408	0	33,173
01/02/03/99.87338.J000	Contractual Services - Legal	CUST.	135,423	2,353	22,262	324	0	26,299
01/02/03/99.87348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0
01/02/03/99.87358.J000	Contractual Services - Other	CUST.	471,695	8,198	77,541	1,128	0	97,362
01/02/03/99.87410.J000	Rental of Building/Real Prop.	CUST.	133,194	2,314	21,896	316	0	25,806
01/02/03/99.87428.J000	Rental of Equipment	CUST.	9,083	157	1,490	22	0	1,760
01/02/03/99.87506.J000	Transportation Expense	CUST.	49,085	883	8,188	119	0	9,949
01/02/03/99.87506.J000	Insurance - Vehicle	CUST.	112,131	1,948	18,433	268	0	21,775
01/02/03/99.87578.J000	Insurance - General Liability	CUST.	258,552	4,458	42,174	613	0	49,821
01/02/03/99.87588.J000	Insurance - Workmen's Comp.	CUST.	70,294	1,221	11,556	186	0	13,651
01/02/03/99.87598.J000	Insurance - Other	CUST.	23,284	405	3,828	58	0	4,522
01/02/03/99.87608.J000	Advertising Expense	CUST.	27,949	480	4,545	66	0	5,269
01/02/03/99.87608.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0
01/02/03/99.87678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0
01/02/03/99.87708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	0
01/02/03/99.87758.J000	Miscellaneous Expenses	CUST.	1,309,157	22,747	215,211	3,130	0	254,234
TOTAL		(1)	7,935,862	137,888	1,304,533	18,971	0	1,541,077

Note:

1. Rate Case Expense accounts 8766.8 and 8767.8 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 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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1818 Apache Island	990 Apache Shores	332 Apple Valley	995 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	34,878	1,278	113	187	2,935	16	
Customer Allocation Factors (Cust)		100.000000%	29.128430%	23.416756%	0.863035%	0.076309%	0.112775%	1.982010%	0.010809%	
A&G EXPENSES (00J009J000) - @ 12/31/94:										
01/02/03/99.87718J000X	Salaries & Wages - Employees	CUST.	3,040,000	1,150,229	924,740	34,082	3,014	4,454	78,271	427
01/02/03/99.87708J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.877048J000X	Employee Pensions & Benefits	CUST.	949,507	275,710	221,862	8,189	722	1,068	18,782	102
01/02/03/99.877106J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.877118J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.877156J000X	Purchased Power	CUST.	85,338	19,030	15,300	594	50	74	1,295	7
01/02/03/99.877106J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.877156J000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.877206J000X	Materials and Supplies	CUST.	205,891	59,910	48,185	1,775	157	232	4,077	22
01/02/03/99.877318J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.877328J000X	Contractual Services - Acct.	CUST.	170,822	49,754	40,091	1,474	130	193	3,389	18
01/02/03/99.877338J000X	Contractual Services - Legal	CUST.	135,423	38,444	31,712	1,189	103	153	2,894	15
01/02/03/99.877348J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.877358J000X	Contractual Services - Other	CUST.	471,985	137,388	110,436	4,071	380	532	9,340	51
01/02/03/99.877418J000X	Rental of Building/Real Prop.	CUST.	133,194	38,795	31,190	1,150	102	159	2,840	14
01/02/03/99.877428J000X	Rental of Equipment	CUST.	9,983	2,840	2,122	78	7	10	180	1
01/02/03/99.877506J000X	Transportation Expense	CUST.	49,985	14,472	11,835	429	38	56	985	5
01/02/03/99.877588J000X	Insurance - Vehicle	CUST.	112,131	32,880	26,257	986	88	126	2,222	12
01/02/03/99.877578J000X	Insurance - General Liability	CUST.	258,552	74,724	60,978	2,214	198	299	5,085	28
01/02/03/99.877588J000X	Insurance - Workmen's Comp.	CUST.	70,294	20,474	18,481	697	54	70	1,360	8
01/02/03/99.877588J000X	Insurance - Other	CUST.	23,294	6,782	5,452	201	18	26	461	3
01/02/03/99.877806J000X	Advertising Expense	CUST.	27,840	8,053	6,475	239	21	31	548	3
01/02/03/99.877806J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.877878J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.877708J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.877758J000X	Miscellaneous Expenses	CUST.	1,309,157	381,311	308,582	11,298	998	1,478	25,948	141
	TOTAL	(1)	7,935,982	2,311,375	1,858,275	68,488	8,058	8,948	157,288	857

Note:

1. Rate Case Expense accounts 87768.8 and 87767.8 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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2302 Burnt Store	305 Chuteade	1117 Ciras Park	905 Ciras Springs	1805 Deftons	673 Fisherman's Haven	340 FL Cent. Comm. Park	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,082	332	134	298	686	4,617	144	43	
Customer Allocation Factors (Cust)		100.000000%	0.224200%	0.090400%	0.179630%	0.463257%	3.117867%	0.097243%	0.029036%	
A&G EXPENSES (\$0,000's,000) - @ 12/31/94:										
01/02/03/99.87018J000X	Salaries & Wages - Employees	CUST.	3,949,690	8,854	3,574	7,084	18,294	123,127	3,640	1,147
01/02/03/99.87038J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87048J000X	Employee Penants & Benefits	CUST.	948,597	2,122	657	1,700	4,285	29,514	921	275
01/02/03/99.87108J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87118J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158J000X	Purchased Power	CUST.	65,398	149	59	117	303	2,037	84	19
01/02/03/99.87188J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87188J000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87208J000X	Materials and Supplies	CUST.	205,691	461	186	369	953	6,413	200	60
01/02/03/99.87318J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87328J000X	Contractual Services - Accl.	CUST.	170,822	383	155	307	791	5,328	186	50
01/02/03/99.87338J000X	Contractual Services - Legal	CUST.	135,423	304	123	243	627	4,222	132	39
01/02/03/99.87348J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358J000X	Contractual Services - Other	CUST.	471,665	1,058	427	847	2,185	14,707	459	137
01/02/03/99.87418J000X	Rental of Building/Real Prop.	CUST.	133,194	299	121	239	617	4,153	130	39
01/02/03/99.87428J000X	Rental of Equipment	CUST.	9,083	20	8	16	42	283	9	3
01/02/03/99.87508J000X	Transportation Expense	CUST.	46,885	111	45	89	230	1,549	46	14
01/02/03/99.87568J000X	Insurance - Vehicle	CUST.	112,131	251	101	201	519	3,499	109	33
01/02/03/99.87578J000X	Insurance - General Liability	CUST.	259,532	575	232	461	1,186	7,999	249	74
01/02/03/99.87588J000X	Insurance - Wholesaler's Comp.	CUST.	70,294	158	64	128	328	2,192	66	20
01/02/03/99.87588J000X	Insurance - Other	CUST.	23,264	52	21	42	109	728	23	7
01/02/03/99.87508J000X	Advertising Expense	CUST.	27,849	62	25	50	128	862	27	8
01/02/03/99.87568J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87578J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758J000X	Miscellaneous Expenses	CUST.	1,299,157	2,935	1,185	2,352	8,065	49,818	1,273	389
TOTAL	(1)	7,935,882	17,792	7,181	14,255	36,782	247,423	7,717	2,304	

Note:
1. Rate Case Expense accounts 8798.8 and 8797.8 are allocated in Rate Case Expense Amortization Allocation - 1904. 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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	676 Fox Run	673 Holiday Haven	1002 Jungle Den	675 Lalland Heights	2401 Letawa Lakes	2802 Marco Shores	1106 Maricao Oaks	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,082	98	92	116	380	229	253	1,332	
Customer Allocation Factors (Cust)		100.000000%	0.066180%	0.062128%	0.078335%	0.262862%	0.154844%	0.170851%	0.889502%	
A&G EXPENSES (EXCLUDING) - @ 12/31/94:										
01/02/03/96.87018.J000	Salaries & Wages - Employee	CUST.	3,040,000	2,613	2,453	3,094	10,274	6,107	6,747	35,522
01/02/03/96.87034.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87048.J000	Employee Penalties & Benefits	CUST.	948,597	829	568	742	2,487	1,494	1,817	8,515
01/02/03/96.87104.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87118.J000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87106.J000	Purchased Power	CUST.	65,336	43	41	51	172	101	112	588
01/02/03/96.87104.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87104.J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87204.J000	Materials and Supplies	CUST.	205,691	138	128	161	540	318	351	1,650
01/02/03/96.87318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87328.J000	Contractual Services - Acct.	CUST.	176,822	113	108	134	448	284	292	1,337
01/02/03/96.87338.J000	Contractual Services - Legal	CUST.	135,423	80	84	108	359	200	231	1,216
01/02/03/96.87348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87358.J000	Contractual Services - Other	CUST.	471,685	312	293	370	1,238	729	808	4,283
01/02/03/96.87418.J000	Rental of Building/Real Prop.	CUST.	133,194	88	83	194	359	208	228	1,108
01/02/03/96.87428.J000	Rental of Equipment	CUST.	0,083	8	6	7	24	14	15	82
01/02/03/96.87508.J000	Transportation Expense	CUST.	46,885	33	31	39	131	77	85	447
01/02/03/96.87568.J000	Insurance - Vehicle	CUST.	112,131	74	70	88	295	173	192	1,009
01/02/03/96.87578.J000	Insurance - General Liability	CUST.	256,552	170	159	201	674	387	438	2,308
01/02/03/96.87588.J000	Insurance - Workmen's Comp.	CUST.	76,294	47	44	55	185	108	128	632
01/02/03/96.87598.J000	Insurance - Other	CUST.	23,284	15	14	18	61	36	48	209
01/02/03/96.87808.J000	Advertising Expense	CUST.	27,840	18	17	22	73	43	47	249
01/02/03/96.87868.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87878.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87758.J000	Miscellaneous Expenses	CUST.	1,308,157	868	813	1,026	3,438	2,025	2,237	11,778
TOTAL	(1)	7,935,682	5,252	4,930	6,216	20,846	12,272	13,554	71,381	

Note:
 1. Rate Case Expense accounts 8786.8 and 8787.8 are allocated in Rate Case Expense Amortization Allocation - 1094. It is included in the A&G Expense summary to reflect total A&G Expense.

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

A&G EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	882 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	887 Point O'Woods	1115 Sail Springs	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,082	28	38	99	1,029	29	138	113	
Customer Allocation Factors (Cost)		100.000000%	0.018606%	0.026311%	0.066857%	0.694685%	0.019544%	0.093192%	0.078300%	
A&G EXPENSES (XJLJ00B.J000) - @ 12/31/94:										
01/02/03/99.87018.J000	Saleses & Wages - Employees	CUST.	3,949,060	747	980	2,840	27,442	773	3,680	3,014
01/02/03/99.87038.J000	Saleses A Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87048.J000	Employee Penetions & Benefits	CUST.	948,567	179	230	833	8,578	185	882	722
01/02/03/99.87108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87118.J000	Sledge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158.J000	Purchased Power	CUST.	85,238	12	16	44	454	13	61	50
01/02/03/99.87188.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87198.J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87208.J000	Materials and Supplies	CUST.	205,801	38	50	138	1,429	40	182	157
01/02/03/99.87318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87328.J000	Contractual Services - Acct.	CUST.	170,822	32	42	114	1,187	33	130	130
01/02/03/99.87338.J000	Contractual Services - Legal	CUST.	135,423	28	33	91	941	27	128	103
01/02/03/99.87348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358.J000	Contractual Services - Other	CUST.	471,885	89	115	315	3,278	82	440	380
01/02/03/99.87418.J000	Rental of Building/Real Prop.	CUST.	133,194	25	32	89	928	28	124	102
01/02/03/99.87428.J000	Rental of Equipment	CUST.	0,083	2	2	0	83	2	0	7
01/02/03/99.87508.J000	Transportation Expenses	CUST.	48,885	0	12	33	345	10	48	38
01/02/03/99.87588.J000	Insurance - Vehicle	CUST.	112,131	21	27	75	770	22	184	88
01/02/03/99.87578.J000	Insurance - General Liability	CUST.	258,552	48	62	172	1,783	50	230	198
01/02/03/99.87588.J000	Insurance - Workmen's Comp.	CUST.	70,294	13	17	47	488	14	88	54
01/02/03/99.87588.J000	Insurance - Other	CUST.	23,284	4	6	10	162	5	22	18
01/02/03/99.87508.J000	Advertising Expenses	CUST.	27,848	5	7	18	182	5	28	21
01/02/03/99.87588.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87578.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758.J000	Miscellaneous Expenses	CUST.	1,308,157	248	316	575	6,087	258	1,220	988
TOTAL		(1)	7,335,682	1,501	1,829	5,305	55,144	1,584	7,385	6,058

Note:

- Rate Case Expense accounts 8788.8 and 8787.8 are allocated in Rate Case Expense Amortization Allocation - 1894. 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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	989 Sugarmill Woods	2801 Sussy Hills	989 Sunshine Parkway	108 University Stores	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,062	28	33	915	2,189	178	9	3,163	
Customer Allocation Factors (Cust)		100.000000%	0.017556%	0.022289%	0.415310%	1.478235%	0.120204%	0.00678%	2.136779%	
A&G EXPENSES (X)X(X)X(X)X - @ 12/31/94:										
01/02/03/99.97018.XXXX	Salaries & Wages - Employees	CUST.	3,049,000	693	880	16,401	58,377	4,747	240	84,352
01/02/03/99.97038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97048.XXXX	Employee Penalties & Benefits	CUST.	949,587	189	211	3,631	13,983	1,138	58	20,219
01/02/03/99.97108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97118.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97158.XXXX	Purchased Power	CUST.	85,339	11	15	271	988	79	4	1,399
01/02/03/99.97168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97208.XXXX	Materials and Supplies	CUST.	205,891	38	48	854	3,041	247	13	4,304
01/02/03/99.97318.XXXX	Contractual Services - Eng.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97328.XXXX	Contractual Services - Acct.	CUST.	170,822	30	38	709	2,525	205	10	3,849
01/02/03/99.97338.XXXX	Contractual Services - Legal	CUST.	135,423	24	30	582	2,002	183	8	2,883
01/02/03/99.97348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97358.XXXX	Contractual Services - Other	CUST.	471,885	83	105	1,859	6,873	587	29	10,075
01/02/03/99.97418.XXXX	Rental of Building/Real Prop.	CUST.	133,184	23	30	553	1,989	180	8	2,845
01/02/03/99.97428.XXXX	Rental of Equipment	CUST.	0,083	2	2	38	134	11	1	194
01/02/03/99.97508.XXXX	Transportation Expense	CUST.	46,685	0	11	208	734	80	3	1,001
01/02/03/99.97568.XXXX	Insurance - Vehicle	CUST.	112,131	20	25	488	1,858	135	7	2,325
01/02/03/99.97578.XXXX	Insurance - General Liability	CUST.	258,582	45	57	1,085	3,782	308	18	5,489
01/02/03/99.97588.XXXX	Insurance - Workmen's Comp.	CUST.	79,294	12	16	282	1,039	84	4	1,501
01/02/03/99.97598.XXXX	Insurance - Other	CUST.	23,284	4	5	87	344	28	1	487
01/02/03/99.97808.XXXX	Advertising Expense	CUST.	27,840	5	8	115	409	33	2	591
01/02/03/99.97988.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97978.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.97758.XXXX	Miscellaneous Expenses	CUST.	1,208,157	230	292	5,437	19,392	1,574	80	27,983
	TOTAL	(1)	7,935,682	1,363	1,788	32,858	117,308	9,339	482	199,504

Note:
 1. Rate Case Expense accounts 9796.8 and 9797.8 are allocated in Rate Case Expense Amortization Allocation - 1994.
 It is included in the A&G Expense summary to reflect total A&G Expenses.

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

A&G EXPENSE ALLOCATION		FPSC	FPSC	FPSC		FPSC	FPSC	FPSC		
			887	888	1427	SUBTOTAL	Basaventura	2201	1807	
Allocation Factor	Allocation Basis	TOTAL COMPANY	Venables Village	Woodmere	Zephyr Shores	FPSC UNIFORM	Lakes	Deep Creek	Enterprise	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,082	86	1,122	482	22,815	0	3,003	128	
Customer Allocation Factors (Cust)		100.00000%	0.058076%	0.757688%	0.325465%	15.271944%	0.000000%	2.027930%	0.088436%	
A&G EXPENSES (00.0000.0000) - @ 12/31/94:										
01/02/03/99.87918.J000X	Salaries & Wages - Employees	CUST.	3,940,000	2,293	29,022	12,854	603,103	0	80,085	3,414
01/02/03/99.87938.J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87948.J000X	Employee Pensions & Benefits	CUST.	948,507	520	7,172	3,061	144,594	0	19,188	816
01/02/03/99.87106.J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87118.J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87106.J000X	Purchased Power	CUST.	85,238	38	465	213	0,078	0	1,825	58
01/02/03/99.87168.J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87168.J000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87208.J000X	Materials and Supplies	CUST.	205,691	119	1,558	670	31,413	0	4,171	178
01/02/03/99.87318.J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87328.J000X	Contractual Services - Acct.	CUST.	170,822	99	1,294	558	28,088	0	3,664	148
01/02/03/99.87338.J000X	Contractual Services - Legal	CUST.	125,423	70	1,028	441	20,882	0	2,748	117
01/02/03/99.87348.J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358.J000X	Contractual Services - Other	CUST.	471,085	274	3,574	1,525	72,037	0	0,586	408
01/02/03/99.87418.J000X	Rental of Building/Real Prop.	CUST.	133,194	77	1,009	434	20,341	0	2,701	115
01/02/03/99.87428.J000X	Rental of Equipment	CUST.	0,083	5	69	29	1,384	0	184	8
01/02/03/99.87508.J000X	Transportation Expense	CUST.	40,885	29	378	182	7,588	0	1,090	43
01/02/03/99.87508.J000X	Insurance - Vehicle	CUST.	112,131	85	850	365	17,125	0	2,274	97
01/02/03/99.87578.J000X	Insurance - General Liability	CUST.	258,552	149	1,944	835	38,188	0	5,203	222
01/02/03/99.87588.J000X	Insurance - Workman's Comp.	CUST.	70,294	41	533	229	10,735	0	1,428	61
01/02/03/99.87598.J000X	Insurance - Other	CUST.	23,284	14	170	78	3,556	0	472	20
01/02/03/99.87588.J000X	Advertising Expense	CUST.	27,849	10	209	90	4,223	0	561	24
01/02/03/99.87598.J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87878.J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708.J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758.J000X	Miscellaneous Expenses	CUST.	1,308,157	780	9,819	4,281	199,834	0	28,549	1,132
	TOTAL	(1)	7,835,882	4,600	60,128	25,830	1,211,830	0	180,830	6,859

Note:
 1. Rate Case Expense accounts 8798.8 and 8787.8 are allocated in Rate Case Expense Amortization Allocation - 1994.
 1 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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2001 Lehigh	2001 Marco Island	904 Spring Gardens	2101 Tropical Isle	904 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lein Oboro	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :										
Average No. of Customers		148,082	6,791	1,920	0	219	0	12,081	267	
Customer Allocation Factors (Cost)		100.000000%	4.585973%	1.296579%	0.000000%	0.147801%	0.000000%	8.144812%	0.180308%	
A&G EXPENSES (DUJ008J000) - @ 12/31/94:										
01/02/03/99.87018J000X	Salaries & Wages - Employees	CUST.	3,940,090	181,104	31,203	0	5,840	0	321,848	7,120
01/02/03/99.87038J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87048J000X	Employee Pensions & Benefits	CUST.	848,587	43,411	12,273	0	1,400	0	77,000	1,707
01/02/03/99.87108J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87118J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158J000X	Purchased Power	CUST.	65,306	2,008	847	0	97	0	5,322	116
01/02/03/99.87168J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158J000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87208J000X	Materials and Supplies	CUST.	205,891	9,433	2,987	0	304	0	18,733	371
01/02/03/99.87318J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87328J000X	Contractual Services - Acct.	CUST.	170,822	7,834	2,215	0	253	0	13,913	308
01/02/03/99.87338J000X	Contractual Services - Legal	CUST.	135,423	6,210	1,758	0	200	0	11,030	244
01/02/03/99.87348J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358J000X	Contractual Services - Other	CUST.	471,895	21,832	8,118	0	888	0	38,419	850
01/02/03/99.87418J000X	Rental of Building/Real Prop.	CUST.	133,194	6,108	1,727	0	197	0	10,848	240
01/02/03/99.87428J000X	Rental of Equipment	CUST.	9,083	418	118	0	13	0	738	18
01/02/03/99.87508J000X	Transportation Expense	CUST.	46,895	2,279	844	0	73	0	4,047	90
01/02/03/99.87568J000X	Insurance - Vehicle	CUST.	112,131	5,142	1,454	0	188	0	9,133	202
01/02/03/99.87578J000X	Insurance - General Liability	CUST.	258,532	11,765	3,328	0	379	0	20,888	483
01/02/03/99.87588J000X	Insurance - Workman's Comp.	CUST.	70,294	3,224	911	0	104	0	5,725	127
01/02/03/99.87598J000X	Insurance - Other	CUST.	23,284	1,068	302	0	34	0	1,888	42
01/02/03/99.87608J000X	Advertising Expense	CUST.	27,849	1,268	358	0	41	0	2,252	50
01/02/03/99.87668J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87678J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758J000X	Miscellaneous Expense	CUST.	1,209,157	60,038	18,074	0	1,038	0	108,628	2,360
	TOTAL	(1)	7,935,662	383,927	162,692	0	11,738	0	648,345	14,208

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

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

A&G EXPENSE ALLOCATION			COUNTY	COUNTY	COUNTY	COUNTY		
Allocation Factor	Allocation Basis	TOTAL COMPANY	1908 Seaboard	2701 Spring Hill	1801 Valrico Hills	1801 Venice Gardens	SUBTOTAL COUNTY REGULATED	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :								
Average No. of Customers		148,082	2,524	5,311	353	0	8,455	
Customer Allocation Factor (Cust)		100.000000%	1.704481%	3.588528%	0.238381%	0.000000%	3.708674%	
A&G EXPENSES (XJL009J000) - @ 12/31/94:								
01/02/03/99.87018J000X	Salaries & Wages - Employees	CUST.	3,949,080	67,311	141,835	8,414	0	225,460
01/02/03/99.87068J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0
01/02/03/99.87048J000X	Employee Pensions & Benefits	CUST.	949,597	16,134	33,950	2,257	0	54,048
01/02/03/99.87108J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0
01/02/03/99.87118J000X	Sludge Removed	CUST.	0	0	0	0	0	0
01/02/03/99.87158J000X	Purchased Power	CUST.	85,338	1,114	2,943	158	0	3,730
01/02/03/99.87168J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0
01/02/03/99.87168J000X	Chemicals	CUST.	0	0	0	0	0	0
01/02/03/99.87208J000X	Materials and Supplies	CUST.	205,891	3,506	7,377	480	0	11,744
01/02/03/99.87318J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0
01/02/03/99.87328J000X	Contractual Services - Acct.	CUST.	170,822	2,912	6,127	407	0	9,753
01/02/03/99.87338J000X	Contractual Services - Legal	CUST.	135,423	2,308	4,857	323	0	7,732
01/02/03/99.87348J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0
01/02/03/99.87358J000X	Contractual Services - Other	CUST.	471,885	8,040	16,917	1,124	0	28,932
01/02/03/99.87418J000X	Rental of Building/Real Prop.	CUST.	133,194	2,270	4,777	318	0	7,805
01/02/03/99.87428J000X	Rental of Equipment	CUST.	9,083	154	325	22	0	517
01/02/03/99.87508J000X	Transportation Expense	CUST.	49,805	847	1,782	114	0	2,837
01/02/03/99.87588J000X	Insurance - Vehicle	CUST.	112,131	1,911	4,022	287	0	9,402
01/02/03/99.87578J000X	Insurance - General Liability	CUST.	258,582	4,373	9,201	612	0	14,648
01/02/03/99.87588J000X	Insurance - Workmen's Comp.	CUST.	70,294	1,188	2,521	168	0	4,014
01/02/03/99.87598J000X	Insurance - Other	CUST.	23,294	397	835	59	0	1,329
01/02/03/99.87608J000X	Advertising Expense	CUST.	27,649	471	992	68	0	1,579
01/02/03/99.87608J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0
01/02/03/99.87678J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0
01/02/03/99.87708J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0
01/02/03/99.87758J000X	Miscellaneous Expense	CUST.	1,309,157	22,314	48,253	3,121	0	74,746
	TOTAL	(1)	7,935,862	135,260	284,615	18,917	0	453,100

Note:
 1. Rate Case Expense accounts 8766.8 and 8767.8 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 Expenses - GAS
- 12 Month Balance Ended 12/31/94

A&G EXPENSE ALLOCATION						NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED	
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Gas :									
Average No. of Customers		148,082	2,437	---	1,701	605	131	2,437	
Customer Allocation Factors (Cust)		100.000000%	1.645710%	---	1.148689%	0.408567%	0.088464%	1.645710%	
A&G EXPENSES (0010000.0000) - @ 12/31/94:									
01/02/03/99.67018.XXXX	Salaries & Wages - Employees	CUST.	3,949,090	64,991	---	45,363	16,134	3,494	64,991
01/02/03/99.67038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	---	0	0	0	0
01/02/03/99.67048.XXXX	Employee Pensions & Benefits	CUST.	946,597	15,578	---	10,873	3,867	837	15,578
01/02/03/99.67108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	---	0	0	0	0
01/02/03/99.67118.XXXX	Sludge Removal	CUST.	0	0	---	0	0	0	0
01/02/03/99.67158.XXXX	Purchased Power	CUST.	65,336	1,075	---	751	287	58	1,075
01/02/03/99.67168.XXXX	Fuel for Power Purchased	CUST.	0	0	---	0	0	0	0
01/02/03/99.67188.XXXX	Chemicals	CUST.	0	0	---	0	0	0	0
01/02/03/99.67208.XXXX	Materials and Supplies	CUST.	205,691	3,385	---	2,383	840	182	3,385
01/02/03/99.67318.XXXX	Contractual Services - Engr.	CUST.	0	0	---	0	0	0	0
01/02/03/99.67328.XXXX	Contractual Services - Acct.	CUST.	170,822	2,811	---	1,962	698	151	2,811
01/02/03/99.67338.XXXX	Contractual Services - Legal	CUST.	135,423	2,229	---	1,598	553	120	2,229
01/02/03/99.67348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	---	0	0	0	0
01/02/03/99.67358.XXXX	Contractual Services - Other	CUST.	471,695	7,763	---	5,418	1,927	417	7,763
01/02/03/99.67418.XXXX	Rental of Building/Real Prop.	CUST.	133,194	2,192	---	1,530	544	118	2,192
01/02/03/99.67428.XXXX	Rental of Equipment	CUST.	9,063	149	---	104	37	8	149
01/02/03/99.67508.XXXX	Transportation Expense	CUST.	49,685	818	---	571	203	44	818
01/02/03/99.67568.XXXX	Insurance - Vehicle	CUST.	112,131	1,845	---	1,288	458	99	1,845
01/02/03/99.67578.XXXX	Insurance - General Liability	CUST.	256,552	4,222	---	2,947	1,048	227	4,222
01/02/03/99.67588.XXXX	Insurance - Workmen's Comp.	CUST.	70,294	1,157	---	807	287	82	1,157
01/02/03/99.67598.XXXX	Insurance - Other	CUST.	23,284	383	---	267	95	21	383
01/02/03/99.67608.XXXX	Advertising Expense	CUST.	27,849	455	---	318	113	24	455
01/02/03/99.67668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	---	0	0	0	0
01/02/03/99.67678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	---	0	0	0	0
01/02/03/99.67708.XXXX	Bad Debt Expense	CUST.	0	0	---	0	0	0	0
01/02/03/99.67758.XXXX	Miscellaneous Expenses	CUST.	1,309,157	21,545	---	15,038	5,349	1,158	21,545
TOTAL	(1)	7,935,662	130,598	0	91,156	32,422	7,020	130,598	

Note:

1. Rate Case Expense accounts 6766.8 and 6767.8 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	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	125,152	10,882	111,772	83,015	28,757	50,582	42,137	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	75.941287%	6.608183%	67.822404%	50.372874%	17.449530%	30.898843%	25.588413%	5.130430%	1.478753%	
NET TAX BASIS (12/31/96) :												
Net Tax Basis		110,754,588	100,852,801	9,901,988	59,411,034	53,328,126	6,082,908	49,965,882	47,623,475	2,342,207	1,377,873	
Customer Allocation Factors (NTB)		100.000000%	91.149813%	8.850187%	53.642052%	48.150715%	5.491337%	45.113871%	42.898099%	2.114772%	1.244078%	
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96 :	NTB	3,930,984	3,583,085	347,898	2,108,661	1,882,797	215,864	1,773,419	1,680,288	83,131	48,904	
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	128,181	41,926	115,371	85,688	29,683	52,221	43,484	6,727	2,515	
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	3,712,288	389,825	2,224,031	1,978,485	245,546	1,825,640	1,733,781	91,859	51,420	
ADJUSTMENTS TO PROPERTY TAXES - 1996												
(1) Spring Gardens		900	900	0	285	285	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		276,822	276,822	0	82,749	82,749	0	194,173	194,173	0	0	
(4) Non-used and Useful Add-back		494,641	475,389	19,252	285,718	270,784	14,932	208,925	204,625	4,300	0	
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	758,945	19,252	371,185	356,233	14,932	407,012	402,712	4,300	0	
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/96:		4,879,288	4,471,211	408,077	2,595,217	2,334,718	260,488	2,232,652	2,136,493	98,159	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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	794 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	111,772	83,015	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	67.822404%	50.372874%	0.890185%	0.092232%	0.575848%	0.042475%	1.844042%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,589	59,411,034	53,329,126	412,359	52,470	473,132	32,822	245,269
Customer Allocation Factors (NTB)		100.000000%	53.642052%	48.150715%	0.372318%	0.047375%	0.427190%	0.029454%	0.221453%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,930,894	2,108,661	1,892,797	14,636	1,862	18,793	1,158	8,705
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	178,107	115,371	85,688	1,514	157	980	72	3,137
TOTAL PROPERTY TAX @ 12/31/96:		4,109,001	2,224,031	1,978,485	16,150	2,019	17,772	1,230	11,842
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		890	265	265	0	0	0	0	0
(2) Valencia Terrace		5,734	2,456	2,458	0	0	0	0	0
(3) Buenaventura Lakes		278,922	82,749	82,749	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	265,716	270,764	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,187	371,185	356,233	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	2,595,217	2,334,718	16,150	2,019	17,772	1,230	11,842
(1) Adjusted for sale of Venice Gardens, Lakeview Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.									

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

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chulucota	1117 Citrus Park	908 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	43	383	126	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.026092%	0.232402%	0.076456%	0.402910%	0.212964%	1.089192%	0.044803%
NET TAX BASES (12/31/96) - Water :									
Net Tax Bases		110,754,588	47,411	1,937,597	43,050	603,691	37,084	2,485,276	0
Customer Allocation Factors (NTB)		100.000000%	0.042807%	1.748451%	0.038870%	0.545071%	0.033463%	2.243949%	0.000000%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,930,984	1,683	68,771	1,528	21,427	1,316	88,209	0
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	178,107	44	395	130	685	362	1,853	76
TOTAL PROPERTY TAX @ 12/31/96:		4,109,091	1,727	69,166	1,658	22,112	1,679	90,062	76
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		908	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		276,922	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	26,088	0	0	0	35,209	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	26,088	0	0	0	35,209	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,878,288	1,727	97,254	1,658	22,112	1,679	125,271	76

(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 - WATER
- 12 Month Balance Ended 12/31/96

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deerebyler Shores	1806 Deltona	336 Del Rey Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		184,801	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.075849%	13.861566%	0.036408%	0.151091%	0.104979%	0.109223%	0.074635%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,988	65,867	3,546,772	64,843	240,253	61,260	36,820	43,750
Customer Allocation Factors (NTB)		100.000000%	0.059471%	3.202370%	0.058547%	0.216624%	0.055302%	0.035050%	0.039502%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,830,884	2,338	125,885	2,301	8,527	2,174	1,378	1,553
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	129	23,579	82	257	179	186	127
TOTAL PROPERTY TAX @ 12/31/96:		4,101,081	2,467	149,464	2,383	8,784	2,353	1,564	1,680
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buena Ventura Lakes		276,922	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		484,641	0	29,208	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	29,208	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	2,467	178,672	2,383	8,784	2,353	1,564	1,680

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

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

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	982 Golden Terrace	986 Gospel Isld Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	139	29	100	20	108	8	110
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017597%	0.060679%	0.012138%	0.064320%	0.004854%	0.068747%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,588	268	52,917	363,791	7,700	18,855	12,824	38,850
Customer Allocation Factors (NTB)		100.000000%	0.000242%	0.047779%	0.328466%	0.006952%	0.015216%	0.011579%	0.035076%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,830,884	10	1,878	12,912	273	598	455	1,379
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	143	30	103	21	109	8	114
TOTAL PROPERTY TAX @ 12/31/96:		4,101,891	153	1,908	13,015	294	708	463	1,492
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		276,822	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	153	1,908	13,015	294	708	463	1,492
(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.									

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Heron's Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		184,801	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.038228%	0.105582%	0.056252%	0.067354%	0.032160%	0.148237%	0.153518%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,589	28,375	188,170	35,700	38,550	22,587	65,400	182,188
Customer Allocation Factors (NTB)		100.000000%	0.028523%	0.169698%	0.032233%	0.035710%	0.020394%	0.077107%	0.164497%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,830,994	1,043	6,879	1,267	1,404	802	3,031	6,466
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	65	180	99	115	55	249	261
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	1,108	6,658	1,366	1,518	856	3,280	6,727
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		278,822	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,107	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,200	1,108	6,658	1,366	1,518	856	3,280	6,727
(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 - WATER
 - 12 Month Balance Ended 12/31/96

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajoy Estates	325 Lake Branley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	246	113	986	62	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.149271%	0.068568%	0.598297%	0.037621%	0.051577%	0.040046%	0.051577%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,588	96,758	0	884,695	2,121	130,884	28,725	31,113
Customer Allocation Factors (NTB)		100.000000%	0.087383%	0.000000%	0.798789%	0.001915%	0.118175%	0.025937%	0.028092%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,930,984	3,434	0	31,400	75	4,845	1,020	1,104
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	254	117	1,018	64	66	66	66
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	3,688	117	32,418	139	4,733	1,086	1,192
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		276,922	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		776,107	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,876,288	3,688	117	32,418	139	4,733	1,086	1,192
(1) Adjusted for sale of Vanice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.									

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Lullani Heights	2401 Leisure Lakee	2602 Marco Shores	1106 Marion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	262	12	391	243	290	2,514	851
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007282%	0.237256%	0.147451%	0.175970%	1.525476%	0.395022%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,588	58,529	11,599	99,296	48,334	354,318	3,581,664	186,793
Customer Allocation Factors (NTB)		100.000000%	0.052846%	0.010473%	0.089654%	0.043641%	0.319913%	3.215816%	0.168855%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,830,884	2,077	412	3,524	1,716	12,576	126,413	6,630
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	179,107	291	12	404	251	299	2,695	672
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	2,368	424	3,928	1,966	12,875	129,008	7,302
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		800	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buena Ventura Lakes		276,922	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	0	0	0	932	50,779	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	0	0	0	932	50,779	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	2,368	424	3,928	1,966	13,807	179,787	7,302
(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.									

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		184,801	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.021845%	0.088771%	0.123179%	0.020631%	0.060072%	0.719656%	0.035194%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,589	11,900	31,748	4,218	6,850	18,146	44,685	20,300
Customer Allocation Factors (NTB)		100.000000%	0.010744%	0.028666%	0.003807%	0.006004%	0.014578%	0.040349%	0.018329%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,930,984	422	1,127	150	236	573	1,566	721
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	37	148	210	35	102	1,224	60
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	460	1,274	359	271	675	2,810	780
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buena Ventura Lakes		276,922	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	460	1,274	359	271	675	2,810	780

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

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

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Pinay Woods	987 Point O'Woods	443 Pomona Park	1095 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	132	665	212	167	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.080097%	0.403517%	0.128640%	0.101334%	0.208737%	0.101334%	0.094660%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Base		110,754,588	45,500	2,036,772	108,188	59,850	40,446	84,558	105,605
Customer Allocation Factors (NTB)		100.000000%	0.041082%	1.838996%	0.097681%	0.054038%	0.036519%	0.085378%	0.095350%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,830,984	1,815	72,291	3,840	2,124	1,438	3,358	3,748
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,167	136	666	219	172	355	172	161
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	1,751	72,977	4,059	2,297	1,791	3,528	3,909
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		276,922	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	16,151	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	16,151	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	1,751	89,128	4,059	2,297	1,791	3,528	3,909
(1) Adjusted for sale of Vanice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buenaventura Acquisition.									

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	438 River Park	988 Rosemont	1115 Salt Springs	1118 Samira Villas	574 Silver Lakes Est.
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	15	105	352	120	118	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.009102%	0.063713%	0.213591%	0.072815%	0.070388%	0.001214%	0.816743%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,589	4,900	55,795	215,980	215,679	269,113	6,521	459,200
Customer Allocation Factors (NTB)		100.000000%	0.004424%	0.050377%	0.195008%	0.195619%	0.242981%	0.005889%	0.414610%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,930,994	174	1,960	7,666	7,698	9,552	231	16,298
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	176,107	15	108	363	124	120	2	1,389
TOTAL PROPERTY TAX @ 12/31/96:		4,107,101	189	2,069	8,029	7,821	9,671	234	17,688
ADJUSTMENTS TO PROPERTY TAXES - 1998									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		278,922	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,107	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,208	189	2,069	8,029	7,821	9,671	234	17,688

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

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	555 Stone Mountain	1801 Sugar Mill	989 Sugarhill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		184,801	26	114	82	7	821	2,248	428
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.068174%	0.049757%	0.004248%	0.376818%	1.362856%	0.258494%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		118,754,589	53,518	40,950	28,829	2,450	325,665	3,163,196	522,327
Customer Allocation Factors (NTB)		100.000000%	0.048321%	0.036974%	0.024043%	0.002212%	0.294042%	2.856041%	0.471606%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,830,984	1,900	1,453	945	87	11,559	112,270	18,539
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	178,107	27	118	85	7	841	2,318	440
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	1,926	1,571	1,030	94	12,200	114,589	18,979
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		988	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		276,822	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		484,841	0	0	0	0	0	37,605	32,201
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	0	0	0	0	37,605	32,201
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	1,926	1,571	1,030	94	12,200	152,194	51,180
(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 - WATER
 - 12 Month Balance Ended 12/31/96

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Welaka	122 Westmont	788 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006068%	0.329468%	2.052172%	0.082524%	0.081917%	0.078490%	0.063713%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,588	2,800	134,128	256,168	47,950	123,753	2,398	26,307
Customer Allocation Factors (NTB)		100.000000%	0.002528%	0.121104%	0.231292%	0.043294%	0.111736%	0.002185%	0.023753%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,930,984	99	4,761	9,092	1,702	4,392	85	934
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	10	560	3,491	140	139	135	108
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	110	5,321	12,583	1,842	4,532	220	1,042
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		276,922	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	110	5,321	12,583	1,842	4,532	220	1,042

(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 - WATER
 - 12 Month Balance Ended 12/31/96

PROPERTY TAXES	Allocation Basis	TOTAL COMPANY	FPSC	FPSC	FPSC	SUBTOTAL FPSC UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
			888 Woodmere	446 Woolens	1427 Zephyr Shores		Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	1,167	21	484	55,690	6,569	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.708127%	0.012743%	0.293688%	33.792271%	5.217808%	1.791251%	0.132281%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,589	184,923	2,987	56,072	25,809,891	0	2,713,741	0
Customer Allocation Factors (NTB)		100.000000%	0.148908%	0.002697%	0.050627%	23.303496%	0.000000%	2.450229%	0.000000%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,830,984	5,854	106	1,990	916,057	0	98,318	0
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	178,187	1,205	22	500	57,483	8,876	3,047	225
TOTAL PROPERTY TAX @ 12/31/96:		4,101,081	7,058	128	2,490	973,540	8,876	99,365	225
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buena Ventura Lakes		276,822	0	0	0	0	82,748	0	0
(4) Non-used and Useful Add-back		494,641	0	0	0	230,173	0	34,054	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	0	0	230,173	82,748	34,054	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	7,058	128	2,490	1,203,713	91,825	133,419	225
(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura Acquisition.									

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

PROPERTY TAXES	Allocation Basis	TOTAL COMPANY	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
			NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM
			1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lahigh	2901 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	87	152	87	8,585	5,803	206	64
Customer Allocation Factors (Cust)		100.000000%	0.052791%	0.092232%	0.052791%	5.209313%	3.521216%	0.124999%	0.038635%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,569	49,808	119,384	0	3,889,814	19,490,854	1,201,890	44,346
Customer Allocation Factors (NTB)		100.000000%	0.044970%	0.107791%	0.000000%	3.521131%	17.598055%	1.085002%	0.040040%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,930,684	1,768	4,237	0	138,415	691,777	42,851	1,574
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	178,107	90	157	90	8,861	5,990	213	66
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	1,858	4,394	90	147,276	697,767	42,864	1,640
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		276,922	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	0	0	0	6,537	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	0	0	0	6,537	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	1,858	4,394	90	147,276	704,304	42,864	1,640
(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 - WATER
 - 12 Month Balance Ended 12/31/96

PROPERTY TAXES		FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estate	1982 Hershel Heights	210 Lata Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :									
Average No. of Customers		164,801	122	450	27,325	163	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.074029%	0.273057%	16.580603%	0.098907%	0.183567%	0.489051%	0.140778%
NET TAX BASIS (12/31/96) - Water :									
Net Tax Basis		110,754,528	0	0	27,519,435	144,289	79,590	144,289	52,152
Customer Allocation Factors (NTB)		100.000000%	0.000000%	0.000000%	24.847219%	0.130278%	0.071862%	0.130278%	0.047086%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,930,994	0	0	978,740	5,121	2,825	5,121	1,851
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	126	464	28,205	168	328	798	239
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	126	464	1,004,945	5,289	3,154	5,919	2,090
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	265	0	265	0	0	0	0
(2) Valencia Terrace		5,734	0	2,456	2,456	0	0	0	0
(3) Buenaventura Lakes		278,822	0	0	82,749	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	0	40,591	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	265	2,456	126,060	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	391	2,920	1,131,005	5,289	3,154	5,919	2,090
(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 - WATER
- 12 Month Balance Ended 12/31/96

PROPERTY TAXES	Allocation Factor	Allocation Basis	TOTAL COMPANY	COUNTY			SUBTOTAL COUNTY REGULATED
				1906 Seaboard	2701 Spring Hill	1801 Valrico Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :							
Average No. of Customers			164,801	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)			100.000000%	1.561277%	14.771148%	0.214805%	17.449530%
NET TAX BASIS (12/31/96) - Water :							
Net Tax Basis			110,754,560	838,378	4,735,678	87,532	5,081,908
Customer Allocation Factors (NTB)			100.000000%	0.756969%	4.275830%	0.079032%	5.491337%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:		NTB	3,830,984	29,756	188,082	3,107	215,864
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:		CUST.	170,107	2,656	25,127	365	29,883
TOTAL PROPERTY TAX @ 12/31/96:			4,101,091	32,412	193,209	3,472	245,546
ADJUSTMENTS TO PROPERTY TAXES - 1906							
(1) Spring Gardens			900	0	0	0	0
(2) Valencia Terrace			5,734	0	0	0	0
(3) Buenaventura Lakes			276,822	0	0	0	0
(4) Non-used and Useful Add-back			434,641	0	14,952	0	14,952
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:			778,197	0	14,952	0	14,952
TOTAL PROPERTY TAXES @ 12/31/96:			4,879,288	32,412	208,161	3,472	260,498

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

ALLOCATION OF PROPERTY TAXES - SEWER
- 12 Month Balance Ended 12/31/86

PROPERTY TAXES					FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	886 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beechcraft Point
AVERAGE NO. OF CUSTOMERS (12/31/86) - Sewer :									
Average No. of Customers		184,801	50,582	42,137	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	30.69843%	25.568413%	0.775481%	0.068568%	0.101334%	1.780936%	0.009709%
NET TAX BASIS (12/31/86) - Sewer :									
Net Tax Basis		110,754,389	49,965,682	47,823,475	2,183,580	101,168	27,369	130,217	31,041
Customer Allocation Factors (NTB)		100.000000%	45.113871%	42.998089%	1.953490%	0.091344%	0.024711%	0.117575%	0.028027%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/86:	NTB	3,800,884	1,773,419	1,690,288	78,791	3,591	871	4,622	1,102
PROPERTY TAX ON GENERAL PLANT @ 12/31/86:	CUST.	170,107	52,221	43,494	1,319	117	172	3,029	17
TOTAL PROPERTY TAX @ 12/31/86:		4,101,891	1,825,640	1,733,781	78,111	3,707	1,144	7,651	1,118
ADJUSTMENTS TO PROPERTY TAXES - 1986									
(1) Spring Gardens		800	635	635	0	0	0	0	0
(2) Valencia Terrace		5,734	3,279	3,279	0	0	0	0	0
(3) Buenaventura Lakes		278,822	194,173	194,173	0	0	0	0	0
(4) Non-used and Useful Add-back		494,841	208,825	204,625	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/86:		778,197	407,012	402,712	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/86:		4,879,288	2,232,652	2,136,493	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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ALLOCATION OF PROPERTY TAXES - SEWER
- 12 Month Balance Ended 12/31/96

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burrill Store	335 Chulaota	1117 Citrus Park	908 Citrus Springs	1806 Deltona	673 Fisherman's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :									
Average No. of Customers		164,801	332	134	288	686	4,817	144	43
Customer Allocation Factors (Cust)		100.000000%	0.201455%	0.081310%	0.161407%	0.416260%	2.801561%	0.087378%	0.026092%
NET TAX BASIS (12/31/96) - Sewer :									
Net Tax Basis		110,754,589	1,546,328	977,177	213,307	682,616	8,004,648	179,709	520,305
Customer Allocation Factors (NTB)		100.000000%	1.396175%	0.882290%	0.192594%	0.616332%	7.227375%	0.162259%	0.468782%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,930,864	54,883	34,683	7,571	24,228	284,107	6,378	16,467
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	343	138	275	708	4,766	148	44
TOTAL PROPERTY TAX @ 12/31/96:		4,101,081	55,226	34,821	7,845	24,936	288,873	6,527	16,511
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		800	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buena Ventura Lakes		278,822	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		484,841	52,615	0	0	619	1,147	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		770,197	52,615	0	0	619	1,147	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,286	107,841	34,821	7,845	25,555	290,020	6,527	16,511

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

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ALLOCATION OF PROPERTY TAXES - SEWER
- 12 Month Balance Ended 12/31/86

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	578 Holiday Haven	1802 Jungle Den	675 Lillian Heights	2401 Leisure Lakes	2802 Marco Shores	1108 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/86) - Sewer :									
Average No. of Customers		164,801	88	92	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.059466%	0.055823%	0.070368%	0.236042%	0.138955%	0.153518%	0.808248%
NET TAX BASIS (12/31/86) - Sewer :									
Net Tax Basis		110,754,889	247,692	37,200	181,895	174,747	39,080	32,679	1,460,468
Customer Allocation Factors (NTB)		100.000000%	0.223840%	0.033668%	0.146175%	0.157779%	0.035297%	0.029699%	1.318632%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/86:	NTB	3,930,984	6,791	1,320	5,748	6,202	1,388	1,167	51,836
PROPERTY TAX ON GENERAL PLANT @ 12/31/86:	CUST.	170,107	101	95	120	402	236	261	1,375
TOTAL PROPERTY TAX @ 12/31/86:		4,101,091	6,892	1,415	5,868	6,604	1,624	1,428	53,211
ADJUSTMENTS TO PROPERTY TAXES - 1990									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		278,922	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	6,753
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/86:		779,197	0	0	0	0	0	0	6,753
TOTAL PROPERTY TAXES @ 12/31/86:		4,879,288	6,892	1,415	5,868	6,604	1,624	1,428	59,964
(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1,429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :									
Average No. of Customers		184,801	28	36	89	1,029	29	136	113
Customer Allocation Factors (Cust)		100.000000%	0.016990%	0.021845%	0.050072%	0.624389%	0.017597%	0.083737%	0.068568%
NET TAX BASES (12/31/96) - Sewer :									
Net Tax Base		110,754,588	0	13,600	78,384	45,539	14,725	151,642	163,808
Customer Allocation Factors (NTB)		100.000000%	0.000000%	0.012279%	0.070773%	0.041117%	0.013295%	0.136917%	0.147902%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,920,984	0	483	2,782	1,816	523	5,382	5,814
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	29	37	102	1,062	30	142	117
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	29	520	2,884	2,878	553	5,525	5,931
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		278,922	0	0	0	0	0	0	0
(4) Non-used and Useful Acid-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	29	520	2,884	2,878	553	5,525	5,931

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

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Hill	888 Sugarhill Woods	2801 Sunny Hills	580 Sunshine Parkway	105 University Shores
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :									
Average No. of Customers		144,801	28	33	615	2,189	178	9	3,183
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.020024%	0.373177%	1.328289%	0.106009%	0.005461%	1.918284%
NET TAX BASIS (12/31/96) - Sewer :									
Net Tax Basis		110,754,588	52,241	288,307	245,151	4,192,892	273,429	2,800	1,110,228
Customer Allocation Factors (NTB)		100.000000%	0.047166%	0.260312%	0.221346%	3.785750%	0.246878%	0.002526%	1.002422%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,800,984	1,854	10,233	8,701	148,817	8,705	99	38,405
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	27	34	635	2,259	184	9	3,265
TOTAL PROPERTY TAX @ 12/31/96:		4,101,081	1,881	10,267	9,336	151,077	9,889	108	42,670
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Buenaventura Lakes		278,922	0	0	0	0	0	0	0
(4) Non-used and Useful Add-back		494,641	0	0	0	69,732	108	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,107	0	0	0	69,732	108	0	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	1,881	10,267	9,336	220,809	9,997	108	42,670

(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 12/31/86

PROPERTY TAXES	Allocation Factor	Allocation Basis	TOTAL COMPANY	FPSC	FPSC	FPSC	SUBTOTAL FPSC UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
				587 Venetian Village	888 Woodmere	1427 Zephyr Shore		Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/86) - Sewer :										
Average No. of Customers			144,801	86	1,122	482	22,815	8,889	3,003	128
Customer Allocation Factors (Cust)			100.000000%	0.052184%	0.680821%	0.292474%	13.722811%	4.180183%	1.822188%	0.077669%
NET TAX BASIS (12/31/86) - Sewer :										
Net Tax Basis			110,754,588	34,000	1,070,244	205,370	24,673,800	0	3,345,048	1,284
Customer Allocation Factors (NTB)			100.000000%	0.030699%	0.866320%	0.185428%	22.277803%	0.000000%	3.020234%	0.001153%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/86:	NTB		3,930,884	1,207	37,988	7,289	875,741	0	118,725	45
PROPERTY TAX ON GENERAL PLANT @ 12/31/86:	CUST.		170,107	89	1,158	498	23,343	7,111	3,100	132
TOTAL PROPERTY TAX @ 12/31/86:			4,101,091	1,296	39,144	7,787	899,084	7,111	121,825	178
ADJUSTMENTS TO PROPERTY TAXES - 1988										
(1) Spring Gardens			800	0	0	0	0	0	0	0
(2) Valencia Terrace			5,734	0	0	0	0	0	0	0
(3) Buena Ventura Lakes			276,822	0	0	0	0	184,173	0	0
(4) Non-used and Useful Add-back			484,841	0	0	0	130,975	0	65,693	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/86:			778,187	0	0	0	130,975	184,173	65,693	0
TOTAL PROPERTY TAXES @ 12/31/86:			4,879,278	1,296	39,144	7,787	1,030,059	201,284	187,518	178

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

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

PROPERTY TAXES	Allocation Basis	TOTAL COMPANY	FPSC	FPSC	FPSC	FPSC	FPSC	SUBTOTAL FPSC NON-UNIFORM	COUNTY
			NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM		210 Lake Gibson
Allocation Factor			2901 Lehigh	2801 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace		
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :									
Average No. of Customers		164,801	6,791	1,920	122	219	460	19,522	267
Customer Allocation Factors (Cust)		100.000000%	4.120727%	1.185041%	0.074029%	0.132886%	0.273057%	11.845802%	0.162014%
NET TAX BASIS (12/31/96) - Sewer :									
Net Tax Basis		110,754,988	6,947,890	12,458,889	0	198,674	0	22,948,675	534,782
Customer Allocation Factors (NTB)		100.000000%	6.273311%	11.247109%	0.000000%	0.178382%	0.000000%	20.721196%	0.482882%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,930,984	246,603	442,122	0	7,051	0	814,547	18,981
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	7,010	1,982	128	228	484	20,151	276
TOTAL PROPERTY TAX @ 12/31/96:		4,101,091	253,613	444,104	128	7,278	484	834,697	19,257
ADJUSTMENTS TO PROPERTY TAXES - 1996									
(1) Spring Gardens		900	0	0	635	0	0	635	0
(2) Valencia Terrace		3,734	0	0	0	0	3,279	3,279	0
(3) Buenaventura Lakes		276,922	0	0	0	0	0	194,173	0
(4) Non-used and Useful Add-back		694,641	0	7,957	0	0	0	73,650	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	7,957	635	0	3,279	271,737	0
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,288	253,613	452,061	761	7,278	3,743	1,106,434	19,257

(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		COUNTY				
Allocation Factor	Allocation Basis	TOTAL COMPANY	1905 Seaboard	2701 Spring Hill	1901 Valrico Hills	SUBTOTAL COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :						
Average No. of Customers		164,801	2,524	5,311	353	8,455
Customer Allocation Factors (Cust)		100.000000%	1.531544%	3.222575%	0.214196%	5.130430%
NET TAX BASIS (12/31/96) - Sewer :						
Net Tax Basis		110,754,589	806,111	1,098,658	102,646	2,342,207
Customer Allocation Factors (NTB)		100.000000%	0.547256%	0.991975%	0.082679%	2.114772%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:	NTB	3,830,964	21,513	38,994	3,643	83,131
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:	CUST.	170,107	2,605	5,482	364	8,727
TOTAL PROPERTY TAX @ 12/31/96:		4,101,071	24,118	44,476	4,008	91,858
ADJUSTMENTS TO PROPERTY TAXES - 1996						
(1) Spring Gardens		900	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0
(3) Buenaventura Lakes		276,922	0	0	0	0
(4) Non-used and Useful Add-back		484,641	0	4,300	0	4,300
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:		778,197	0	4,300	0	4,300
TOTAL PROPERTY TAXES @ 12/31/96:		4,879,268	24,118	48,776	4,008	96,158

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

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

PROPERTY TAXES	Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	NON-REG.			SUBTOTAL NON-REGULATED
						2901 Lehigh	2901 Marco Island	2901 Sunny Hill	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Gas :									
	Average No. of Customers		164,801	2,437	---	1,701	605	131	2,437
	Customer Allocation Factors (Cust)		100.000000%	1.478753%	---	1.032154%	0.387108%	0.078490%	1.478753%
NET TAX BASIS (12/31/96) - Gas :									
	Net Tax Basis		110,754,589	1,377,873	---	507,172	677,868	192,833	1,377,873
	Customer Allocation Factors (NTB)		100.000000%	1.244078%	---	0.457824%	0.612045%	0.174108%	1.244078%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/96:									
	NTB		3,330,984	48,904	---	16,001	24,059	6,844	48,904
PROPERTY TAX ON GENERAL PLANT @ 12/31/96:									
	CUST.		170,107	2,515	---	1,756	624	135	2,515
TOTAL PROPERTY TAX @ 12/31/96:									
			4,101,091	51,420	0	18,757	24,684	6,979	51,420
ADJUSTMENTS TO PROPERTY TAXES - 1996									
	(1) Spring Gardens		900	0	---	0	0	0	0
	(2) Valencia Terrace		5,734	0	---	0	0	0	0
	(3) Buenaventura Lakes		276,322	0	---	0	0	0	0
	(4) Non-used and Useful Add-back		494,641	0	---	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/96:									
			778,197	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/96:									
			4,879,288	51,420	0	18,757	24,684	6,979	51,420
(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	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		149,313	109,894	10,882	103,173	74,416	28,757	43,703	35,248	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	73.445715%	7.294743%	69.098471%	49.836929%	19.259542%	29.259367%	23.806786%	5.862601%	1.632142%	
NET TAX BASIS (12/31/95):												
Net Tax Basis		110,754,538	100,952,801	9,801,988	59,411,034	53,329,128	9,081,908	49,985,982	47,625,475	2,342,207	1,377,873	
Customer Allocation Factors (NTB)		100.000000%	91.149813%	8.850187%	53.642052%	48.150715%	5.491337%	45.113871%	42.988099%	2.114772%	1.244078%	
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	3,129,678	303,876	1,841,829	1,653,281	188,548	1,549,009	1,476,387	72,612	42,716	
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	108,127	39,455	102,668	74,051	28,618	43,489	35,075	8,414	2,425	
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	3,238,804	343,331	1,944,496	1,727,332	217,166	1,592,498	1,511,472	81,025	45,141	
ADJUSTMENTS TO PROPERTY TAXES - 1995												
(1) Spring Gardens		900	900	0	285	285	0	635	635	0	0	
(2) Valencia Terrace		5,734	5,734	0	2,458	2,458	0	3,279	3,279	0	0	
(3) Non-used and Useful Add-back		494,641	475,388	19,252	285,716	270,784	14,932	208,925	204,625	4,300	0	
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	482,022	19,252	288,459	273,484	14,932	212,839	208,539	4,300	0	
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/95:		4,083,410	3,720,826	362,583	2,232,955	2,000,816	232,116	1,805,337	1,720,011	85,325	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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	886 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		148,313	103,173	74,416	1,467	152	848	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.098471%	49.838929%	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	53,328,126	412,359	52,470	473,132	32,622	245,269
Customer Allocation Factors (NTB)		100.000000%	53.642052%	48.150719%	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	1,653,281	12,784	1,627	14,668	1,011	7,604
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	102,668	74,051	1,460	151	944	70	3,024
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	1,944,496	1,727,332	14,244	1,778	15,612	1,081	10,628
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	265	265	0	0	0	0	0
(2) Valencia Terrace		5,734	2,456	2,456	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	285,716	270,764	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	288,436	273,484	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	2,232,933	2,000,816	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 - WATER
12 Month Balance Ended 12/31/95

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	235 Chulavita	1117 Citrus Park	906 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		149,213	43	383	128	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.028799%	0.258508%	0.084389%	0.444703%	0.235077%	1.202173%	0.049580%
NET TAX BASIS (12/31/95) - Water :									
Net Tax Basis		110,754,589	47,411	1,937,597	43,050	803,891	37,084	2,485,278	0
Customer Allocation Factors (NTB)		100.000000%	0.042807%	1.749451%	0.038870%	0.545071%	0.033483%	2.243949%	0.000000%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	1,470	60,068	1,335	18,715	1,150	77,047	0
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	43	381	125	661	349	1,786	74
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	1,513	60,449	1,460	19,376	1,499	78,833	74
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,841	0	28,088	0	0	0	35,209	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	28,088	0	0	0	35,209	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	1,513	88,537	1,460	19,376	1,499	114,042	74

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

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deerwyler Shores	1806 DeRona	338 Dot Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.083717%	15.299405%	0.040184%	0.168764%	0.115864%	0.120552%	0.082377%
NET TAX BASIS (12/31/95) - Water :									
Net Tax Basis		110,754,589	85,867	3,548,772	64,843	240,253	61,250	38,820	43,750
Customer Allocation Factors (NTB)		100.000000%	0.059471%	3.202370%	0.056547%	0.216924%	0.055302%	0.035050%	0.039502%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,534	2,042	109,955	2,010	7,448	1,899	1,203	1,358
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	124	22,732	60	248	172	179	122
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	2,166	132,687	2,070	7,696	2,071	1,383	1,479
ADJUSTMENTS TO PROPERTY TAXES - 1806									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	0	29,208	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	29,208	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	2,166	161,895	2,070	7,696	2,071	1,383	1,479

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

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	678 Fox Run	556 Friendly Center	982 Golden Terrace	988 Gospel Inld Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	139	29	100	20	106	8	110
Customer Allocation Factors (Cust)		100.000000%	0.093093%	0.019422%	0.066973%	0.013395%	0.070992%	0.005358%	0.073671%
NET TAX BASIS (12/31/95) - Water :									
Net Tax Basis		110,754,589	268	52,917	363,791	7,700	16,855	12,824	39,850
Customer Allocation Factors (NTB)		100.000000%	0.000242%	0.047779%	0.328468%	0.006952%	0.015218%	0.011579%	0.036078%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	8	1,841	11,278	239	523	398	1,204
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,591	138	29	100	20	105	8	109
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	147	1,869	11,378	259	628	406	1,314
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	147	1,869	11,378	259	628	406	1,314

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermita Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	83	174	98	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042193%	0.116534%	0.064294%	0.074340%	0.035488%	0.161408%	0.169443%
NET TAX BASIS (12/31/95) - Water :									
Net Tax Basis		110,754,588	29,375	186,170	35,700	39,550	22,587	85,400	182,188
Customer Allocation Factors (NTB)		100.000000%	0.026523%	0.168988%	0.032233%	0.035710%	0.020384%	0.077107%	0.164487%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	911	5,834	1,107	1,228	700	2,548	5,548
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,681	63	173	98	110	53	240	252
TOTAL PROPERTY TAX @ 12/31/95:		3,582,185	973	6,007	1,202	1,337	753	2,887	5,800
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		591,275	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	973	6,007	1,202	1,337	753	2,887	5,800

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

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlechen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingwood Manor	773 Lake Ajay Estates	325 Lake Branley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	248	113	986	62	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.164756%	0.075680%	0.660358%	0.041524%	0.056927%	0.044202%	0.056927%
NET TAX BASIS (12/31/95) - Water :									
Net Tax Basis		110,754,588	96,758	0	864,695	2,121	130,684	26,726	31,113
Customer Allocation Factors (NTB)		100.000000%	0.087363%	0.000000%	0.796789%	0.001915%	0.118175%	0.025937%	0.028032%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	3,000	0	27,427	68	4,058	891	965
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	146,581	245	112	981	62	85	68	85
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	3,244	112	28,408	127	4,142	956	1,049
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		694,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	3,244	112	28,408	127	4,142	956	1,049

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villas	675 Lulliert Heights	2401 Leisure Lakes	2802 Marco Shores	1106 Merion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,913	262	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.188865%	0.008377%	0.261889%	0.162745%	0.194223%	1.683711%	0.435997%
NET TAX BASES (12/31/95) - Water :									
Net Tax Base		110,764,588	58,529	11,599	99,296	48,334	354,318	3,561,664	186,793
Customer Allocation Factors (NTB)		100.000000%	0.052846%	0.010473%	0.089654%	0.043641%	0.319913%	3.215616%	0.168655%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,594	1,814	360	3,078	1,498	10,984	110,417	5,791
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	261	12	389	242	289	2,502	648
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	2,095	372	3,467	1,740	11,273	112,918	6,439
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		800	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	0	0	0	0	932	50,779	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	0	932	50,779	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	2,095	372	3,467	1,740	12,205	163,697	6,439

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

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	539 Palma Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		188,313	36	143	203	34	99	1,186	58
Customer Allocation Factors (Cust)		100.000000%	0.024110%	0.095772%	0.135956%	0.022771%	0.068304%	0.794305%	0.038845%
NET TAX @ BASIS (12/31/95) - Water :									
Net Tax Basis		110,754,589	11,900	31,749	4,216	6,650	16,146	44,685	20,300
Customer Allocation Factors (NTB)		100.000000%	0.010744%	0.028688%	0.003807%	0.006004%	0.014578%	0.040346%	0.018323%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,432,554	369	984	131	206	501	1,385	629
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	36	142	202	34	99	1,180	58
TOTAL PROPERTY TAX @ 12/31/95:		3,581,135	405	1,127	333	240	599	2,565	687
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,841	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,082,410	405	1,127	333	240	599	2,565	687

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Pinney Woods	967 Point O'Woode	443 Pomona Park	1085 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	132	665	212	167	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.088405%	0.445373%	0.141984%	0.111846%	0.230389%	0.111846%	0.104479%
NET TAX BASIS (12/31/95) - Water :									
Net Tax Basis		110,754,588	45,500	2,036,772	108,188	59,850	40,446	84,558	105,605
Customer Allocation Factors (NTB)		100.000000%	0.041082%	1.838986%	0.097681%	0.054038%	0.036519%	0.085376%	0.095350%
PROPERTY TAX NET OF GENERAL PLANT @12/31/95:	NTB	3,423,854	1,411	83,143	3,354	1,855	1,254	2,931	3,274
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	131	662	211	166	342	166	155
TOTAL PROPERTY TAX @12/31/95:		3,582,135	1,542	83,805	3,565	2,022	1,596	3,098	3,429
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	0	16,151	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	16,151	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	1,542	79,956	3,565	2,022	1,596	3,098	3,429

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

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ALLOCATION OF PROPERTY TAXES - WATER
12 Month Balance Ended 12/31/85

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	888 Rosemont	1115 Sell Springs	1118 Steeple Villas	574 Silver Lakes Est.
AVERAGE NO. OF CUSTOMERS (12/31/85) - Water : (1)									
Average No. of Customers		148,313	15	105	352	120	116	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.010046%	0.070322%	0.235746%	0.080368%	0.077869%	0.001339%	0.901462%
NET TAX BASIS (12/31/85) - Water :									
Net Tax Base		110,734,588	4,800	55,795	215,980	216,879	289,113	6,521	459,200
Customer Allocation Factors (NTB)		100.000000%	0.004424%	0.050377%	0.195008%	0.195819%	0.242981%	0.005868%	0.414610%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/85:	NTB	3,433,354	152	1,730	6,696	6,724	8,343	202	14,236
PROPERTY TAX ON GENERAL PLANT @ 12/31/85:	CUST.	146,581	15	104	350	119	115	2	1,339
TOTAL PROPERTY TAX @ 12/31/85:		3,582,135	167	1,834	7,046	6,843	8,458	204	15,575
ADJUSTMENTS TO PROPERTY TAXES - 1985									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,841	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/85:		501,275	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/85:		4,083,410	167	1,834	7,046	6,843	8,458	204	15,575

(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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	888 Sugarcreek Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	26	114	82	7	821	2,246	426
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.076350%	0.054918%	0.004688%	0.415905%	1.504223%	0.285307%
NET TAX BASES (12/31/95) - Water :									
Net Tax Bases		110,764,688	53,518	40,950	26,629	2,450	325,865	3,183,198	522,327
Customer Allocation Factors (NTB)		100.000000%	0.048321%	0.036974%	0.024043%	0.002212%	0.294042%	2.856041%	0.471608%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	1,659	1,270	826	76	10,088	98,064	18,193
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,561	26	113	82	7	818	2,236	424
TOTAL PROPERTY TAX @ 12/31/95:		3,582,125	1,685	1,383	907	83	10,714	100,299	18,617
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	0	0	0	0	0	37,605	32,201
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	0	0	37,605	32,201
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	1,685	1,383	907	83	10,714	137,904	48,818

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

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	580 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Venetian Village	447 Welaka	122 Westport	788 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006697%	0.363666%	2.265041%	0.091084%	0.090414%	0.087735%	0.070322%
NET TAX BASIS (12/31/95) - Water :									
Net Tax Basis		110,754,589	2,800	134,128	256,166	47,950	123,753	2,398	26,307
Customer Allocation Factors (NTB)		100.000000%	0.002526%	0.121104%	0.231292%	0.043294%	0.111736%	0.002165%	0.023753%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	87	4,158	7,942	1,487	3,837	74	816
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CLUST.	148,581	10	540	3,365	135	134	130	104
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	97	4,699	11,307	1,622	3,971	205	920
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	97	4,699	11,307	1,622	3,971	205	920

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wooters	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Businessville Lake	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	1,187	21	484	55,690	0	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.781580%	0.014064%	0.324151%	37.297489%	0.000000%	1.977055%	0.146002%
NET TAX BASIS (12/31/95) - Water :									
Net Tax Basis		110,754,588	164,923	2,987	56,072	25,808,661	0	2,713,741	0
Customer Allocation Factors (NTB)		100.000000%	0.148909%	0.002697%	0.050627%	23.303496%	0.000000%	2.450229%	0.000000%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,423,654	5,113	93	1,738	800,138	0	64,130	0
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	1,161	21	482	55,417	0	2,938	217
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	6,274	113	2,220	855,555	0	87,067	217
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		800	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	0	0	0	230,173	0	34,054	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	230,173	0	34,054	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	6,274	113	2,220	1,085,728	0	121,121	217

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

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

PROPERTY TAXES			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Genova Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2601 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)									
Average No. of Customers		148,313	87	152	87	8,585	5,803	206	64
Customer Allocation Factors (Cust)		100.000000%	0.058267%	0.101800%	0.058267%	5.749667%	3.888467%	0.137965%	0.042883%
NET TAX BASIS (12/31/95) - Water :									
Net Tax Basis		110,754,588	49,808	119,384	0	3,899,814	19,490,654	1,201,690	44,348
Customer Allocation Factors (NTB)		100.000000%	0.044970%	0.107791%	0.000000%	3.521131%	17.598056%	1.085002%	0.040040%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	1,544	3,701	0	120,900	604,238	37,254	1,375
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	87	151	87	8,543	5,775	206	64
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	1,631	3,852	87	129,443	610,013	37,459	1,438
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	0	0	0	0	8,537	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	0	8,537	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	1,631	3,852	87	129,443	618,550	37,459	1,438

(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	Allocation Factor	Allocation Basis	TOTAL COMPANY	FPSC	FPSC	SUBTOTAL FPSC NON-UNIFORM	COUNTY	COUNTY	COUNTY	COUNTY
				NON-UNIFORM	NON-UNIFORM		215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers			149,313	122	450	18,726	163	319	773	232
Customer Allocation Factors (Cust)			100.000000%	0.081708%	0.301380%	12.541440%	0.109167%	0.213845%	0.517704%	0.155378%
NET TAX BASIS (12/31/95) - Water :										
Net Tax Basis			110,754,589	0	0	27,519,435	144,289	79,590	144,289	52,152
Customer Allocation Factors (NTB)			100.000000%	0.000000%	0.000000%	24.847219%	0.130278%	0.071862%	0.130278%	0.047088%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:		NTB	3,433,554	0	0	853,143	4,473	2,467	4,473	1,617
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:		CUST.	148,581	121	448	18,634	162	317	769	231
TOTAL PROPERTY TAX @ 12/31/95:			3,582,135	121	448	871,777	4,635	2,785	5,242	1,848
ADJUSTMENTS TO PROPERTY TAXES - 1995										
(1) Spring Gardens			800	265	0	265	0	0	0	0
(2) Valencia Terrace			5,734	0	2,458	2,456	0	0	0	0
(3) Non-used and Useful Add-back			494,541	0	0	40,591	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:			501,275	265	2,458	43,311	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:			4,083,410	386	2,904	915,088	4,635	2,785	5,242	1,848

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

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

PROPERTY TAXES	Allocation Factor	Allocation Basis	TOTAL COMPANY	COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED
				1906 Seaboard	2701 Spring Hill	1801 Valrico Hills	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)							
Average No. of Customers			148,213	2,573	24,343	354	28,757
Customer Allocation Factors (Cust)			100.000000%	1.723228%	16.303336%	0.237066%	19.259542%
NET TAX BASIS (12/31/95) - Water :							
Net Tax Basis			110,754,588	838,378	4,735,878	87,532	6,081,908
Customer Allocation Factors (NTB)			100.000000%	0.756969%	4.275830%	0.079032%	5.491337%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB		3,433,554	25,991	148,813	2,714	188,548
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.		148,581	2,560	24,224	352	28,616
TOTAL PROPERTY TAX @ 12/31/95:			3,582,135	28,551	171,037	3,066	217,164
ADJUSTMENTS TO PROPERTY TAXES - 1995							
(1) Spring Gardens			908	0	0	0	0
(2) Valencia Terrace			5,734	0	0	0	0
(3) Non-used and Useful Add-back			494,841	0	14,952	0	14,952
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:			501,275	0	14,952	0	14,952
TOTAL PROPERTY TAXES @ 12/31/95:			4,083,410	28,551	185,989	3,066	232,116

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

ALLOCATION OF PROPERTY TAXES - SEWER
12 Month Balance Ended 12/31/85

PROPERTY TAXES						FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	880 Apache Shores	332 Apple Valley	885 Beacon Hills	472 Boscher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/85) - Sewer : (1)										
Average No. of Customers		148,313	43,703	35,248	1,278	113	167	2,935	18	
Customer Allocation Factors (Cust)		100.000000%	29.289387%	23.606786%	0.855820%	0.075880%	0.111846%	1.965665%	0.010716%	
NET TAX BASIS (12/31/85) - Sewer :										
Net Tax Basis		110,754,540	48,865,082	47,623,475	2,163,580	101,160	27,369	130,217	31,041	
Customer Allocation Factors (NTB)		100.000000%	45.113871%	42.989099%	1.953490%	0.091344%	0.024711%	0.117573%	0.028027%	
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/85:	NTB	3,433,554	1,549,009	1,476,387	67,074	3,138	848	4,037	962	
PROPERTY TAX ON GENERAL PLANT @ 12/31/85:	CUST.	148,581	43,489	35,075	1,272	112	166	2,921	18	
TOTAL PROPERTY TAX @ 12/31/85:		3,582,135	1,592,498	1,511,472	68,346	3,249	1,015	6,958	978	
ADJUSTMENTS TO PROPERTY TAXES - 1985										
(1) Spring Gardens		900	635	635	0	0	0	0	0	
(2) Valencia Terrace		3,794	3,279	3,279	0	0	0	0	0	
(3) Non-used and Useful Add-back		494,641	208,925	204,625	0	0	0	0	0	
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/85:		501,275	212,839	208,539	0	0	0	0	0	
TOTAL PROPERTY TAXES @ 12/31/85:		4,083,410	1,805,337	1,720,011	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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ALLOCATION OF PROPERTY TAXES - SEWER
12 Month Balance Ended 12/31/85

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chufuota	1117 Citrus Park	808 Citrus Springs	1808 DeLone	673 Fisherman's Haven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/85) - Sewer : (1)									
Average No. of Customers		148,313	332	134	288	888	4,617	144	43
Customer Allocation Factors (Cust)		100.000000%	0.222252%	0.089744%	0.178148%	0.459438%	3.082162%	0.098442%	0.028789%
NET TAX BASIS (12/31/85) - Sewer :									
Net Tax Basis		110,754,588	1,546,328	877,177	213,307	682,616	8,004,649	179,709	520,305
Customer Allocation Factors (NTB)		100.000000%	1.398175%	0.882290%	0.192594%	0.616332%	7.227375%	0.162259%	0.468782%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/85:	NTB	3,433,554	47,938	30,294	6,513	21,182	248,158	5,571	18,130
PROPERTY TAX ON GENERAL PLANT @ 12/31/85:	CUST.	148,581	330	133	285	880	4,584	143	43
TOTAL PROPERTY TAX @ 12/31/85:		3,582,135	48,268	30,427	6,878	21,845	252,750	5,715	18,173
ADJUSTMENTS TO PROPERTY TAXES - 1985									
(1) Spring Gardens		800	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,641	52,615	0	0	619	1,147	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/85:		501,275	52,615	0	0	619	1,147	0	0
TOTAL PROPERTY TAXES @ 12/31/85:		4,083,410	100,884	30,427	6,878	22,464	253,897	5,715	18,173

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

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	676 Fox Run	572 Holiday Haven	1802 Jungle Den	675 Lilleni Heights	2401 Lakeside Lakes	2602 Marco Shores	1106 Marlon Oaks
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		148,313	96	92	116	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.065634%	0.061816%	0.077869%	0.260527%	0.153369%	0.169443%	0.892066%
NET TAX BASIS (12/31/95) - Sewer :									
Net Tax Basis		110,754,588	247,682	37,200	161,806	174,747	38,083	32,879	1,460,468
Customer Allocation Factors (NTB)		100.000000%	0.222640%	0.033588%	0.146175%	0.157779%	0.035297%	0.029686%	1.318652%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	7,679	1,153	5,019	5,417	1,212	1,019	45,277
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	96	92	115	387	228	252	1,325
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	7,776	1,245	5,134	5,805	1,440	1,271	46,602
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		494,441	0	0	0	0	0	0	6,753
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	0	0	0	6,753
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	7,776	1,245	5,134	5,805	1,440	1,271	53,355

(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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		148,313	28	36	99	1,029	29	136	113
Customer Allocation Factors (Cust)		100.000000%	0.018753%	0.024110%	0.066304%	0.688156%	0.019422%	0.092423%	0.075880%
NET TAX BASIS (12/31/95) - Sewer :									
Net Tax Basis		110,754,588	0	13,600	78,304	45,538	14,725	151,642	163,808
Customer Allocation Factors (NTB)		100.000000%	0.000000%	0.012279%	0.070773%	0.041117%	0.013295%	0.136917%	0.147902%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,594	0	422	2,430	1,412	456	4,701	5,076
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	28	36	99	1,024	29	137	112
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	28	457	2,529	2,436	485	4,838	5,191
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Acid-back		484,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	28	457	2,529	2,436	485	4,838	5,191

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

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	989 Sugar Mill Woods	2801 Sunny Hills	580 Sunshyne Parkway	108 University Shores
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		148,313	26	33	615	2,189	178	9	3,163
Customer Allocation Factors (Cust)		100.000000%	0.017413%	0.022101%	0.411886%	1.466048%	0.118213%	0.008028%	2.118369%
NET TAX BASIS (12/31/95) - Sewer :									
Net Tax Basis		110,754,588	52,241	288,307	245,151	4,192,892	273,429	2,600	1,110,228
Customer Allocation Factors (NTB)		100.000000%	0.047168%	0.260312%	0.221346%	3.785750%	0.246878%	0.002529%	1.002422%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,554	1,620	8,938	7,600	129,986	8,477	87	34,419
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,501	26	33	612	2,178	177	9	3,148
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	1,645	8,971	8,212	132,164	8,654	96	37,568
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Add-back		484,641	0	0	0	69,732	108	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		591,275	0	0	0	69,732	108	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	1,645	8,971	8,212	201,896	8,763	96	37,568

(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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	587 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		148,313	85	1,122	482	22,815	0	3,003	128
Customer Allocation Factors (Cust)		100.000000%	0.057597%	0.751442%	0.322812%	15.146038%	0.000000%	2.011211%	0.085726%
NET TAX BASIS (12/31/95) - Sewer :									
Net Tax Basis		110,794,588	34,000	1,070,244	205,370	24,673,800	0	3,345,048	1,284
Customer Allocation Factors (NTB)		100.000000%	0.030689%	0.966320%	0.185428%	22.277903%	0.000000%	3.020234%	0.001158%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,423,854	1,054	33,179	8,367	784,824	0	103,701	40
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	88	1,117	480	22,504	0	2,988	127
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	1,140	34,296	8,846	787,428	0	106,689	167
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	0	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0	0	0	0
(3) Non-used and Useful Adit-back		494,641	0	0	0	130,975	0	65,693	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	130,975	0	65,693	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	1,140	34,296	8,846	918,403	0	172,383	167

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

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

PROPERTY TAXES		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2801 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lute Gibson
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)									
Average No. of Customers		148,213	6,791	1,920	122	219	459	12,633	267
Customer Allocation Factors (Cust)		100.000000%	4.548164%	1.285889%	0.081708%	0.146672%	0.301360%	8.460750%	0.178819%
NET TAX BASIS (12/31/95) - Sewer :									
Net Tax Base		110,754,589	6,947,980	12,456,689	0	196,674	0	22,949,675	534,732
Customer Allocation Factors (NTB)		100.000000%	6.273311%	11.247109%	0.000000%	0.178382%	0.000000%	20.721196%	0.482862%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,430,554	215,387	388,175	0	6,159	0	711,473	16,579
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	6,758	1,911	121	218	448	12,571	266
TOTAL PROPERTY TAX @ 12/31/95:		3,579,135	222,155	388,086	121	6,377	448	724,044	16,845
ADJUSTMENTS TO PROPERTY TAXES - 1995									
(1) Spring Gardens		900	0	0	635	0	0	635	0
(2) Valencia Terrace		3,734	0	0	0	0	3,279	3,279	0
(3) Non-used and Useful Add-back		494,641	0	7,957	0	0	0	73,650	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	7,957	635	0	3,279	77,564	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,080,410	222,155	396,043	757	6,377	3,726	801,608	16,845

(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		COUNTY			SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1908 Seaboard	2701 Spring Hill		1901 Valrico Hills
AVERAGE NO. OF CUSTOMERS (12/31/95) - Sewer : (1)						
Average No. of Customers		148,313	2,524	5,311	363	8,465
Customer Allocation Factors (Cust)		100.000000%	1.690409%	3.556968%	0.236416%	5.662601%
NET TAX BASIS (12/31/95) - Sewer :						
Net Tax Basis		198,754,588	808,111	1,086,658	102,646	2,342,207
Customer Allocation Factors (NTB)		100.000000%	0.547268%	0.881979%	0.082679%	2.114772%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,854	18,780	34,080	3,182	72,812
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,681	2,512	5,285	351	8,414
TOTAL PROPERTY TAX @ 12/31/95:		3,582,535	21,302	39,365	3,533	81,226
ADJUSTMENTS TO PROPERTY TAXES - 1995						
(1) Spring Gardens		880	0	0	0	0
(2) Valencia Terrace		5,734	0	0	0	0
(3) Non-used and Useful Add-back		494,841	0	4,300	0	4,300
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,455	0	4,300	0	4,300
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,990	21,302	43,665	3,533	85,526

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

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

PROPERTY TAXES					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/95) - Gas : (1)								
Average No. of Customers		149,313	2,437	---	1,701	605	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.632142%	---	1.136218%	0.405189%	0.067735%	1.632142%
NET TAX BASIS (12/31/95) - Gas :								
Net Tax Basis		110,754,589	1,377,873	---	507,172	677,868	192,833	1,377,873
Customer Allocation Factors (NTB)		100.000000%	1.244078%	---	0.457924%	0.812045%	0.174108%	1.244078%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/95:	NTB	3,433,564	42,718	---	15,723	21,015	5,978	42,718
PROPERTY TAX ON GENERAL PLANT @ 12/31/95:	CUST.	148,581	2,425	---	1,693	602	130	2,425
TOTAL PROPERTY TAX @ 12/31/95:		3,582,135	45,141	0	17,416	21,617	6,108	45,141
ADJUSTMENTS TO PROPERTY TAXES - 1995								
(1) Spring Gardens		600	0	---	0	0	0	0
(2) Valencia Terrace		5,734	0	---	0	0	0	0
(3) Non-used and Useful Add-back		494,841	0	---	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/95:		501,275	0	0	0	0	0	0
TOTAL PROPERTY TAXES @ 12/31/95:		4,083,410	45,141	0	17,416	21,617	6,108	45,141

(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 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 (Without Venice Gardens) - 12/31/94 :												
Average No. of Customers			148,082	108,433	39,649	102,514	73,757	28,757	43,131	34,876	8,455	2,437
Customer Allocation Factors (Cust)			100.000000%	73.224970%	26.775030%	69.227880%	49.808214%	19.419646%	29.126430%	23.416758%	5.709874%	1.645710%
NET TAX BASIS (12/31/94) :												
Net Tax Basis			110,754,589	100,952,801	9,801,788	59,411,034	53,329,126	6,081,908	49,965,682	47,823,475	2,342,207	1,377,873
Customer Allocation Factors (NTB)			100.000000%	91.149813%	8.850187%	53.642052%	48.150715%	5.491337%	45.113871%	42.990089%	2.114772%	1.244078%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB		3,205,742	2,922,028	283,714	1,719,628	1,543,588	176,038	1,448,234	1,378,440	67,794	39,882
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.		138,723	101,580	37,143	98,035	89,096	26,940	40,405	32,484	7,921	2,283
TOTAL PROPERTY TAX @ 12/31/94:			3,344,465	3,023,608	320,857	1,815,661	1,632,683	202,978	1,488,639	1,410,925	75,715	42,165
ADJUSTMENTS TO PROPERTY TAXES - 1994												
(1) Non-used and Useful Add-back			494,641	475,389	19,252	285,716	270,764	14,952	208,925	204,625	4,300	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:			494,641	475,389	19,252	285,716	270,764	14,952	208,925	204,625	4,300	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:			3,839,106	3,498,997	340,109	2,101,377	1,903,447	217,930	1,697,564	1,615,550	80,015	42,165

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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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	890 Apeche Shores	332 Apple Valley	794 Bay Lake Estates	886 Beacon Hill
AVERAGE NO. OF CUSTOMERS (Without Varica Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	102,514	73,757	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	69.227860%	49.806214%	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	53,329,126	412,359	52,470	473,132	32,622	245,269
Customer Allocation Factors (NTB)		100.000000%	53.642052%	48.150715%	0.372318%	0.047375%	0.427190%	0.029454%	0.221453%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	1,719,625	1,543,588	11,936	1,519	13,895	944	7,099
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	96,035	69,096	1,374	142	889	66	2,847
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	1,815,661	1,612,683	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	270,764	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	285,716	270,764	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	2,101,377	1,883,447	13,310	1,661	14,584	1,010	9,946

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuluota	1117 Citrus Park	806 Citrus Springs	884 Crystal River
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	43	383	126	864	351	1,785	74
Customer Allocation Factors (Cust)		100.000000%	0.029038%	0.258640%	0.085068%	0.448400%	0.237031%	1.212166%	0.048972%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,588	47,411	1,937,587	43,050	603,691	37,084	2,485,276	0
Customer Allocation Factors (NTB)		100.000000%	0.042807%	1.749451%	0.038870%	0.545071%	0.033483%	2.243949%	0.000000%
PROPERTY TAX NET OF GENERAL PLANT @12/31/94:	NTB	3,205,742	1,372	56,083	1,246	17,474	1,073	71,935	0
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	40	359	118	622	329	1,682	69
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	1,413	56,442	1,364	18,096	1,402	73,617	69
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	26,088	0	0	0	35,209	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	26,088	0	0	0	35,209	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	1,413	84,530	1,364	18,096	1,402	108,826	69

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 DeSweyer Shore	1808 DeNora	336 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.084413%	15.426588%	0.040518%	0.168150%	0.116827%	0.121554%	0.083062%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Base		110,794,989	85,867	3,546,772	64,843	240,253	61,250	38,820	43,750
Customer Allocation Factors (NTB)		100.000000%	0.058471%	3.202370%	0.058547%	0.218924%	0.055302%	0.036050%	0.039502%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	1,906	102,660	1,877	6,954	1,773	1,124	1,266
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	188,723	117	21,400	56	233	162	169	115
TOTAL PROPERTY TAX @ 12/31/94:		3,394,465	2,024	124,060	1,933	7,187	1,935	1,292	1,382
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	29,208	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	29,208	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,889,105	2,024	153,268	1,933	7,187	1,935	1,292	1,382

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fishermen's Haven	772 Fountains	679 Fox Run	558 Friendly Center	982 Golden Terrace	986 Gospel Road Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (Without Vantico Gardens) - 12/31/94 - Water :									
Average No. of Customers		146,082	139	29	100	20	106	5	110
Customer Allocation Factors (Cust)		100.000000%	0.093667%	0.019584%	0.067530%	0.013506%	0.071562%	0.005402%	0.074263%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,589	268	52,917	363,791	7,700	16,855	12,624	38,850
Customer Allocation Factors (NTB)		100.000000%	0.000242%	0.047779%	0.328466%	0.006952%	0.015218%	0.011579%	0.035078%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	8	1,532	10,530	223	468	371	1,124
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	130	27	94	19	89	7	103
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	138	1,559	10,623	242	557	378	1,228
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	138	1,559	10,623	242	557	378	1,228

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermita Cove	558 Hobby Hills	573 Holiday Heaven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	63	174	96	111	53	241	253
Customer Allocation Factors (Cust)		100.000000%	0.042544%	0.117502%	0.064629%	0.074956%	0.035791%	0.162748%	0.170851%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,589	29,375	106,170	35,700	39,550	22,587	85,400	182,188
Customer Allocation Factors (NTB)		100.000000%	0.026523%	0.168998%	0.032233%	0.035710%	0.020394%	0.077107%	0.164497%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	850	5,446	1,033	1,145	654	2,472	5,273
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	59	163	90	104	50	228	237
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	909	5,609	1,123	1,249	703	2,698	5,510
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	909	5,609	1,123	1,249	703	2,698	5,510

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingwood Manor	773 Lake Alay Estates	325 Lake Brantley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	246	113	886	82	85	86	85
Customer Allocation Factors (Cust)		100.000000%	0.166124%	0.076309%	0.685847%	0.041869%	0.057401%	0.044570%	0.057401%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,580	98,758	0	684,695	2,121	130,884	28,726	31,113
Customer Allocation Factors (NTB)		100.000000%	0.087363%	0.000000%	0.798789%	0.001915%	0.118175%	0.025937%	0.028092%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	2,801	0	25,807	81	3,788	831	901
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	230	106	924	58	80	82	80
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	3,031	106	26,531	119	3,868	893	980
ADJUSTMENTS TO PROPERTY TAXES - 1094									
(1) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	3,031	106	26,531	119	3,868	893	980

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	223 Lake Harriet Estates	1054 Lakeview Villas	675 Lillard Heights	2401 Lakeure Lakes	2802 Marco Shores	1106 Marion Oaks	330 Meredith Manor
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	262	12	391	243	290	2,514	651
Customer Allocation Factors (Cust)		100.000000%	0.190435%	0.008104%	0.264043%	0.184098%	0.195837%	1.697706%	0.438621%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,588	56,529	11,599	99,296	48,334	354,318	3,561,864	186,793
Customer Allocation Factors (NTB)		100.000000%	0.052846%	0.010473%	0.089654%	0.043641%	0.319913%	3.215816%	0.168655%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	1,694	336	2,874	1,399	10,258	103,091	5,407
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	136,723	264	11	366	228	272	2,355	610
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	1,958	347	3,240	1,627	10,527	105,446	6,016
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	0	0	0	932	50,779	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	0	0	932	50,779	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	1,958	347	3,240	1,627	11,459	156,225	6,016

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	983 Oak Forest	1702 Oakwood	579 Palmsades Country Club	440 Palm Port	1420 Palm Terrace	559 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	38	143	203	34	99	1,188	58
Customer Allocation Factors (Cust)		100.000000%	0.024311%	0.096568%	0.137068%	0.022960%	0.066859%	0.800908%	0.039167%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,588	11,900	31,749	4,216	8,650	16,146	44,685	20,300
Customer Allocation Factors (NTB)		100.000000%	0.010744%	0.028666%	0.003807%	0.006004%	0.014578%	0.040346%	0.018329%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	344	919	122	192	467	1,293	588
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	136,723	34	134	190	32	93	1,111	54
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	378	1,053	312	224	560	2,404	642
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	378	1,053	312	224	560	2,404	642

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Picochote Island	907 Pine Ridge	762 Pine Ridge Estates	553 Piney Woods	967 Point O'Woods	443 Possum Park	1085 Postmaster Village
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	132	665	212	167	344	167	156
Customer Allocation Factors (Cust)		100.000000%	0.089140%	0.449076%	0.143164%	0.112775%	0.232304%	0.112775%	0.105347%
NET TAX BASES (12/31/94) - Water :									
Net Tax Basis		110,754,569	45,500	2,036,772	108,186	59,850	40,446	84,558	105,605
Customer Allocation Factors (NTB)		100.000000%	0.041082%	1.838996%	0.097681%	0.054038%	0.036519%	0.085376%	0.095350%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	1,317	58,953	3,131	1,732	1,171	2,737	3,057
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	124	623	189	156	322	156	148
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	1,441	59,576	3,330	1,889	1,493	2,893	3,203
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		484,641	0	16,151	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		484,641	0	16,151	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,829,106	1,441	75,727	3,330	1,889	1,493	2,893	3,203

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

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	988 Rosemont	1115 Salt Springs	1118 Sawtooth Villas	574 Silver Lakes Est.
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	15	105	352	120	118	2	1,346
Customer Allocation Factors (Cust)		100.000000%	0.010130%	0.070907%	0.237706%	0.081036%	0.078335%	0.001351%	0.008956%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,580	4,900	55,795	215,980	216,879	269,113	6,521	459,200
Customer Allocation Factors (NTB)		100.000000%	0.004424%	0.050377%	0.195008%	0.195819%	0.242981%	0.005888%	0.414610%
PROPERTY TAX NET OF GENERAL PLANT @12/31/94:	NTB	3,205,742	142	1,815	6,251	8,277	7,789	189	13,291
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	14	98	330	112	109	2	1,261
TOTAL PROPERTY TAX @12/31/94:		3,344,465	156	1,713	6,581	8,390	7,898	191	14,552
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	156	1,713	6,581	8,390	7,898	191	14,552

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	989 Sugarmill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	26	114	82	7	821	2,248	428
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.078984%	0.055375%	0.004727%	0.419382%	1.516727%	0.287678%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,589	53,518	40,950	26,829	2,450	325,685	3,183,198	522,327
Customer Allocation Factors (NTB)		100.000000%	0.048321%	0.036974%	0.024043%	0.002212%	0.294042%	2.858041%	0.471608%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	1,549	1,185	771	71	9,428	91,557	15,119
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	24	107	77	7	582	2,104	399
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	1,573	1,292	848	77	10,008	93,661	15,518
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	0	0	0	0	37,605	32,201
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	0	0	0	37,605	32,201
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	1,573	1,292	848	77	10,008	131,266	47,719

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

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shore	567 Venetian Village	447 Welaka	122 Westmont	788 Windsong
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	10	543	3,382	138	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006753%	0.366689%	2.283870%	0.091841%	0.091166%	0.088464%	0.070907%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,598	2,800	134,128	256,166	47,950	123,753	2,398	28,307
Customer Allocation Factors (NTB)		100.000000%	0.002528%	0.121104%	0.231292%	0.043294%	0.111736%	0.002165%	0.023753%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	81	3,882	7,415	1,388	3,582	69	751
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	9	509	3,188	127	128	123	98
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	90	4,391	10,583	1,515	3,708	192	850
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	90	4,391	10,583	1,515	3,708	192	850

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

PROPERTY TAXES	Allocation Basis	TOTAL COMPANY	FPSC	FPSC	FPSC	SUBTOTAL FPSC UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
			888 Woodmere	446 Woolens	1427 Zephyr Shores		Buenaventura Lakes	2201 Deep Creek	1807 Enterprise
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		140,082	1,167	21	484	55,890	0	2,962	218
Customer Allocation Factors (Cust)		100.000000%	0.788077%	0.014181%	0.326648%	37.807542%	0.000000%	1.983490%	0.147216%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,580	164,823	2,967	56,072	25,809,691	0	2,713,741	0
Customer Allocation Factors (NTB)		100.000000%	0.148909%	0.002697%	0.050827%	23.303498%	0.000000%	2.450229%	0.000000%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	2,208,742	4,774	86	1,623	747,050	0	78,548	0
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	1,083	20	453	52,170	0	2,765	204
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	5,867	106	2,078	799,220	0	81,313	204
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	0	0	230,173	0	34,054	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	0	230,173	0	34,054	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	5,867	106	2,078	1,029,393	0	115,367	204

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

PROPERTY TAXES	Allocation Basis	TOTAL COMPANY	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
			NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM
Allocation Factor			1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2601 Marco Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	87	152	0	8,585	5,803	208	64
Customer Allocation Factors (Cust)		100.000000%	0.058751%	0.102646%	0.000000%	5.797484%	3.918775%	0.139112%	0.043219%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,589	49,806	119,384	0	3,899,814	19,490,854	1,201,690	44,346
Customer Allocation Factors (NTB)		100.000000%	0.044970%	0.107791%	0.000000%	3.521131%	17.598055%	1.085002%	0.040040%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	1,442	3,456	0	112,878	564,148	34,782	1,284
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	82	142	0	8,042	5,436	193	60
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	1,523	3,598	0	120,921	569,584	34,975	1,344
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	0	0	0	6,537	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	0	0	6,537	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	1,523	3,598	0	120,921	576,121	34,975	1,344

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

PROPERTY TAXES		FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Harshel Heights	210 Lake Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :									
Average No. of Customers		148,082	0	0	18,067	183	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.000000%	0.000000%	12.200673%	0.110074%	0.215421%	0.522008%	0.156670%
NET TAX BASIS (12/31/94) - Water :									
Net Tax Basis		110,754,589	0	0	27,519,435	144,289	79,590	144,289	52,152
Customer Allocation Factors (NTB)		100.000000%	0.000000%	0.000000%	24.847219%	0.130278%	0.071862%	0.130278%	0.047088%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	0	0	796,538	4,176	2,304	4,178	1,510
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	0	0	16,925	153	299	724	217
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	0	0	813,463	4,329	2,603	4,901	1,727
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	0	40,591	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	40,591	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	0	0	854,054	4,329	2,603	4,901	1,727

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

PROPERTY TAXES		COUNTY					
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Vahico Hills	1901 Venice Gardens	SUBTOTAL COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Water :							
Average No. of Customers		148,082	2,573	24,343	354	0	28,757
Customer Allocation Factors (Cust)		100.000000%	1.737551%	16.438865%	0.239057%	0.000000%	19.419646%
NET TAX BASIS (12/31/94) - Water :							
Net Tax Basis		110,754,589	838,378	4,735,878	87,532	0	6,061,808
Customer Allocation Factors (NTB)		100.000000%	0.756869%	4.275830%	0.079032%	0.000000%	5.481337%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	24,266	137,072	2,534	0	178,038
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	128,723	2,410	22,805	332	0	26,940
TOTAL PROPERTY TAX @ 12/31/94:		3,334,465	26,677	159,877	2,865	0	204,978
ADJUSTMENTS TO PROPERTY TAXES - 1994							
(1) Non-used and Useful Add-back		494,641	0	14,952	0	0	14,952
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	14,952	0	0	14,952
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,829,106	26,677	174,829	2,865	0	219,930

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ALLOCATION OF PROPERTY TAXES - SEWER
12 Month Balance Ended 12/31/04

PROPERTY TAXES					FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL SEWER	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) - 12/31/04 - Sewer :									
Average No. of Customers		148,082	43,131	34,876	1,278	113	167	2,935	16
Customer Allocation Factors (Cust)		100.000000%	29.126430%	23.416756%	0.863035%	0.076309%	0.112775%	1.982010%	0.010805%
NET TAX BASIS (12/31/04) - Sewer :									
Net Tax Basis		110,754,589	49,865,582	47,623,475	2,163,580	101,168	27,368	130,217	31,041
Customer Allocation Factors (NTB)		100.000000%	45.113871%	42.999099%	1.953480%	0.091344%	0.024711%	0.117573%	0.028027%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/04:	NTB	3,205,742	1,448,234	1,376,440	62,624	2,928	792	3,769	898
PROPERTY TAX ON GENERAL PLANT @ 12/31/04:	CUST.	138,723	40,405	32,484	1,197	108	158	2,750	15
TOTAL PROPERTY TAX @ 12/31/04:		3,344,465	1,488,639	1,410,925	63,821	3,034	949	6,519	913
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	206,925	204,625	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/04:		494,641	206,925	204,625	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/04:		3,839,106	1,695,564	1,615,550	63,821	3,034	949	6,519	913

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ALLOCATION OF PROPERTY TAXES - SEWER
12 Month Balance Ended 12/31/84

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FP6C	FPSC	FP6C
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burr Store	335 Chuluota	1117 Citrus Park	808 Citrus Springs	1806 Dehona	673 Fisherman's Heaven	340 FL. Cent. Comm. Park
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Sewer :									
Average No. of Customers		148,082	332	134	268	686	4,617	144	43
Customer Allocation Factors (Cust)		100.000000%	0.224200%	0.090490%	0.179630%	0.463267%	3.117867%	0.097243%	0.029038%
NET TAX BASIS (12/31/84) - Sewer :									
Net Tax Base		110,754,588	1,546,328	977,177	213,207	682,816	0,004,648	179,709	520,305
Customer Allocation Factors (NTB)		100.000000%	1.396175%	0.882290%	0.192594%	0.618332%	7.227375%	0.162259%	0.469782%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/84:	NTB	3,205,742	44,758	28,284	6,174	19,758	231,891	5,202	15,080
PROPERTY TAX ON GENERAL PLANT @ 12/31/84:	CUST.	138,723	311	126	249	643	4,325	135	40
TOTAL PROPERTY TAX @ 12/31/84:		3,344,465	45,069	28,409	6,423	20,401	236,216	5,336	15,100
ADJUSTMENTS TO PROPERTY TAXES - 1984									
(?) Non-used and Useful Add-back		494,641	52,615	0	0	619	1,147	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/84:		494,641	52,615	0	0	619	1,147	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/84:		3,839,106	97,684	28,409	6,423	21,020	237,363	5,336	15,100

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

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Latham Heights	2401 Leisure Lakes	2802 Marco Shores	1108 Marion Oaks
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	88	82	118	388	228	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.068180%	0.062128%	0.078335%	0.262692%	0.154644%	0.170851%	0.898502%
NET TAX BASIS (12/31/94) - Sewer :									
Net Tax Basis		110,754,588	247,692	37,200	161,895	174,747	39,083	32,878	1,460,468
Customer Allocation Factors (NTB)		100.000000%	0.223640%	0.033568%	0.148175%	0.157773%	0.035297%	0.029688%	1.318652%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	7,169	1,077	4,688	5,058	1,132	952	42,273
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	136,723	82	86	109	364	215	237	1,248
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	7,251	1,163	4,795	5,422	1,346	1,189	43,520
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	6,753
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	0	0	0	0	0	6,753
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,108	7,251	1,163	4,795	5,422	1,346	1,189	50,273

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ALLOCATION OF PROPERTY TAXES - SEWER
12 Month Balance Ended 12/31/84

PROPERTY TAXES		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	887 Point O'Woode	1115 Salt Springs
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Sewer :									
Average No. of Customers		148,082	28	36	89	1,029	29	138	113
Customer Allocation Factors (Cust)		100.000000%	0.018908%	0.024311%	0.068855%	0.694885%	0.018584%	0.053192%	0.076309%
NET TAX BASIS (12/31/84) - Sewer :									
Net Tax Basis		110,754,589	0	13,600	78,384	45,539	14,725	151,842	163,808
Customer Allocation Factors (NTB)		100.000000%	0.000000%	0.012279%	0.070773%	0.041117%	0.013285%	0.136817%	0.147902%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/84:	NTB	3,205,742	0	394	2,269	1,318	428	4,389	4,741
PROPERTY TAX ON GENERAL PLANT @ 12/31/84:	CUST.	138,723	28	34	83	964	27	129	108
TOTAL PROPERTY TAX @ 12/31/84:		3,344,465	28	427	2,362	2,282	453	4,518	4,847
ADJUSTMENTS TO PROPERTY TAXES - 1984									
(1) Non-used and Useful Add-back		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/84:		494,641	0	0	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/84:		3,839,106	28	427	2,362	2,282	453	4,518	4,847

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

PROPERTY TAXES			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Hill	989 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	105 University Shores
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	28	33	615	2,188	178	9	3,153
Customer Allocation Factors (Cust)		100.000000%	0.017558%	0.022285%	0.415310%	1.478235%	0.120204%	0.006078%	2.135979%
NET TAX BASIS (12/31/94) - Sewer :									
Net Tax Basis		110,754,589	52,241	288,307	245,151	4,182,882	273,429	2,800	1,110,228
Customer Allocation Factors (NTB)		100.000000%	0.047188%	0.260312%	0.221346%	3.785750%	0.246878%	0.002528%	1.002422%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	1,512	8,345	7,088	121,381	7,914	81	32,135
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	24	31	576	2,051	187	8	2,983
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	1,536	8,376	7,672	123,412	8,081	89	35,098
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,841	0	0	0	89,732	108	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,841	0	0	0	89,732	109	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	1,536	8,376	7,672	193,144	8,190	89	35,098

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ALLOCATION OF PROPERTY TAXES - SEWER
12 Month Balance Ended 12/31/84

PROPERTY TAXES			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	587 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprises
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/84 - Sewer :									
Average No. of Customers		148,052	88	1,122	482	22,815	0	3,000	128
Customer Allocation Factors (Cust)		100.000000%	0.058078%	0.757688%	0.325495%	15.271944%	0.000000%	2.027930%	0.088439%
NET TAX BASIS (12/31/84) - Sewer :									
Net Tax Basis		110,754,588	34,000	1,070,244	205,370	24,673,800	0	3,345,048	1,284
Customer Allocation Factors (NTB)		100.000000%	0.030699%	0.966320%	0.185428%	22.277803%	0.000000%	3.020234%	0.001159%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/84:	NTB	3,205,742	984	30,978	5,944	714,172	0	98,821	37
PROPERTY TAX ON GENERAL PLANT @ 12/31/84:	CUST.	138,723	81	1,051	452	21,186	0	2,813	120
TOTAL PROPERTY TAX @ 12/31/84:		3,344,465	1,065	32,029	6,396	735,358	0	99,634	157
ADJUSTMENTS TO PROPERTY TAXES - 1984									
(1) Non-used and Useful Add-back		484,641	0	0	0	130,975	0	65,683	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/84:		484,641	0	0	0	130,975	0	65,683	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/84:		3,829,106	1,065	32,029	6,396	866,333	0	165,327	157

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

PROPERTY TAXES	Allocation Factor	Allocation Basis	FP9C	FP9C	FP9C	FP9C	FP9C	SUBTOTAL	COUNTY
			NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM		FP9C
		TOTAL COMPANY	2901	2801	894	2101	894	FP9C	210
			Lehigh	Marco Island	Spring Gardens	Tropical Isles	Valencia Terrace	NON-UNIFORM	Lake Gibson
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :									
Average No. of Customers		148,082	6,791	1,920	0	218	0	12,061	267
Customer Allocation Factors (Cust)		100.000000%	4.585973%	1.296579%	0.000000%	0.147891%	0.000000%	8.144812%	0.180306%
NET TAX BASIS (12/31/94) - Sewer :									
Net Tax Basis		110,754,588	6,947,980	12,458,889	0	198,674	0	22,949,675	534,792
Customer Allocation Factors (NTB)		100.000000%	6.273311%	11.247109%	0.000000%	0.179382%	0.000000%	20.721196%	0.482862%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	201,106	360,553	0	5,751	0	664,266	15,479
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	6,362	1,799	0	205	0	11,289	250
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	207,468	362,352	0	5,956	0	675,557	15,729
ADJUSTMENTS TO PROPERTY TAXES - 1994									
(1) Non-used and Useful Add-back		494,641	0	7,957	0	0	0	73,650	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,641	0	7,957	0	0	0	73,650	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	207,468	370,309	0	5,956	0	749,217	15,729

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

PROPERTY TAXES		COUNTY	COUNTY	COUNTY	COUNTY		
Allocation Factor	Allocation Basis	TOTAL COMPANY	1908 Seaboard	2701 Spring Hill	1901 Valrico Hills	1901 Venice Gardens	SUBTOTAL COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Sewer :							
Average No. of Customers		148,082	2,524	5,311	353	0	8,455
Customer Allocation Factors (Cust)		100.000000%	1.704481%	3.586526%	0.236381%	0.000000%	5.708674%
NET TAX BASIS (12/31/94) - Sewer :							
Net Tax Basis		110,754,589	806,111	1,098,658	102,646	0	2,342,207
Customer Allocation Factors (NTB)		100.000000%	0.547256%	0.991975%	0.082679%	0.000000%	2.114772%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	17,544	31,800	2,971	0	67,794
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	136,723	2,354	4,975	331	0	7,821
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	19,908	36,776	3,302	0	75,715
ADJUSTMENTS TO PROPERTY TAXES - 1994							
(1) Non-used and Useful Add-back		484,841	0	4,300	0	0	4,300
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		484,841	0	4,300	0	0	4,300
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,829,106	19,908	41,076	3,302	0	80,015

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

PROPERTY TAXES					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2001 Lehigh	2001 Marco Island	2001 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF CUSTOMERS (Without Venice Gardens) - 12/31/94 - Gas :								
Average No. of Customers		148,082	2,437	---	1,701	805	131	2,437
Customer Allocation Factors (Cust)		100.000000%	1.645710%	---	1.148688%	0.408557%	0.089464%	1.645710%
NET TAX BASIS (12/31/94) - Gas :								
Net Tax Basis		110,754,589	1,377,873	---	507,172	677,868	182,833	1,377,873
Customer Allocation Factors (NTB)		100.000000%	1.244078%	---	0.457924%	0.612045%	0.174106%	1.244078%
PROPERTY TAX NET OF GENERAL PLANT @ 12/31/94:	NTB	3,205,742	39,882	---	14,680	18,821	5,581	39,882
PROPERTY TAX ON GENERAL PLANT @ 12/31/94:	CUST.	138,723	2,283	---	1,583	567	123	2,283
TOTAL PROPERTY TAX @ 12/31/94:		3,344,465	42,165	0	16,273	20,187	5,704	42,165
ADJUSTMENTS TO PROPERTY TAXES - 1994								
(1) Non-used and Useful Add-back		494,841	0	---	0	0	0	0
TOTAL ADJUSTMENTS TO PROPERTY TAXES @ 12/31/94:		494,841	0	0	0	0	0	0
TOTAL ADJUSTED PROPERTY TAXES @ 12/31/94:		3,839,106	42,165	0	16,273	20,187	5,704	42,165

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

RATE CASE EXPENSE AMORTIZATION ALLOCATION		TOTAL COMPANY			WATER			SEWER			GAS
Allocation Factor	Allocation Basis	Total	Filed-PPSC Regulated	Other Plants	Total	Filed-PPSC Regulated	Other Plants	Total	Filed-PPSC Regulated	Other Plants	Gas Plants
		Filed-PPSC Regulated Water & Sewer									
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%	68.31341%	68.31341%	0.000000%	33.86859%	33.86859%	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		162,344	125,152	37,212	111,772	83,015	28,757	50,592	42,137	8,455	0
Customer Allocation Factors (CUST/Without Gas)		100.000000%	77.061128%	22.918874%	68.840383%	51.128945%	17.711438%	31.159617%	25.852182%	5.207435%	0.000000%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST/Without Gas	98,415	45,798	18,817	49,902	30,378	10,523	18,513	15,419	3,094	0

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1995 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	888 Apache Shores	332 Apple Valley	784 Bay Lake Estates	884 Beacon Hills
AVERAGE NO. OF FPSC CUSTOMERS (12/31/94) - Water :									
Average No. of FPSC Customers		125,152	83,015	83,015	1,487	152	949	70	3,039
Customer Allocation Factors (CUST./FPSC)		100.000000%	66.331341%	66.331341%	1.172175%	0.121452%	0.758278%	0.055632%	2.428247%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/94)	CUST./FPSC	870,354	378,323	378,323	8,888	883	4,325	319	13,850
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/94) - Water :									
Average No. of Customers Without Gas		182,384	111,772	83,015	1,487	152	949	70	3,039
Customer Allocation Factors (CUST./Without Gas)		100.000000%	61.348383%	51.128945%	0.963525%	0.083817%	0.584488%	0.043113%	1.671720%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/94)	CUST./Without Gas	58,415	40,982	38,378	537	56	347	28	1,112

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1995 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL FILED FPSC REGULATED WATER & SEWER	472 Beecher's Point	2282 Burnt Store	556 Carlton Village	335 Chuteau	1117 Citus Park	906 Citus Springs	984 Crystal River
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		125,192	43	383	128	864	351	1,786	74
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.034358%	0.308228%	0.100678%	0.530555%	0.280458%	1.434258%	0.059128%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	<u>576,254</u>	<u>198</u>	<u>1,745</u>	<u>574</u>	<u>3,628</u>	<u>1,600</u>	<u>8,188</u>	<u>337</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		162,264	43	383	128	864	351	1,786	74
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.026464%	0.235890%	0.077803%	0.408958%	0.216181%	1.105541%	0.045577%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST./Without Gas	<u>88,415</u>	<u>16</u>	<u>140</u>	<u>40</u>	<u>243</u>	<u>128</u>	<u>657</u>	<u>27</u>

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	105 Deertrayter Shores	1804 Deltone	336 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		125,152	125	22,844	60	248	173	180	123
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.09879%	18.250004%	0.047942%	0.198956%	0.138232%	0.143825%	0.098280%
13 MONTH AVERAGE REG. COMML. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	570,264	570	104,187	273	1,135	788	820	581
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		182,384	125	22,844	60	248	173	180	123
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.076988%	14.089621%	0.006954%	0.153359%	0.106551%	0.110862%	0.075756%
13 MONTH AVERAGE REG. COMML. EXP. - OTHER (12/31/96)	CUST./Without Gas	58,415	48	8,359	22	91	63	66	45

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	673 Fisherman's Haven	772 Fountains	679 Fox Run	554 Friendly Center	992 Golden Temple	984 Goepel Isld Estates	575 Grand Terrace
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		125,132	139	29	100	20	100	8	110
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.111065%	0.023172%	0.079983%	0.015981%	0.084997%	0.008392%	0.087880%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	<u>570,354</u>	<u>633</u>	<u>132</u>	<u>456</u>	<u>91</u>	<u>483</u>	<u>36</u>	<u>561</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		162,364	139	29	100	20	100	8	110
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.085610%	0.017981%	0.001590%	0.012318%	0.065285%	0.004827%	0.067749%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST./Without Gas	<u>98,415</u>	<u>51</u>	<u>11</u>	<u>37</u>	<u>7</u>	<u>39</u>	<u>3</u>	<u>40</u>

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	326 Harrison Homes	638 Herricks Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Hights	578 Imperial Terrace	780 Intercession City
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		125,152	83	174	90	111	53	241	253
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.050339%	0.139031%	0.071707%	0.088692%	0.042349%	0.192568%	0.202154%
13 MONTH AVERAGE REG. COMB. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	570,354	267	783	437	509	242	1,088	1,153
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		182,384	83	174	90	111	53	241	253
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.038802%	0.107107%	0.050120%	0.060365%	0.032843%	0.148432%	0.155823%
13 MONTH AVERAGE REG. COMB. EXP. - OTHER (12/31/96)	CUST./Without Gas	86,415	23	64	35	41	10	68	83

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	470 Interlachen Lata Est	1882 Jungle Den	1884 Keystone Highlights	1701 Kingswood Manor	773 Lata Ajay Estates	325 Lata Brentley	104 Lata Comway Park
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		125,152	246	113	988	82	85	88	85
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.196561%	0.090290%	0.787842%	0.049540%	0.067617%	0.052736%	0.067917%
13 MONTH AVERAGE REG. COMB. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	<u>570,354</u>	<u>1,121</u>	<u>515</u>	<u>4,480</u>	<u>283</u>	<u>387</u>	<u>301</u>	<u>387</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		182,384	246	113	988	82	85	88	85
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.151511%	0.069597%	0.807277%	0.038186%	0.052352%	0.040049%	0.052352%
13 MONTH AVERAGE REG. COMB. EXP. - OTHER (12/31/96)	CUST./Without Gas	<u>58,415</u>	<u>90</u>	<u>41</u>	<u>381</u>	<u>23</u>	<u>31</u>	<u>24</u>	<u>31</u>

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	323 Lake Harriet Estates	1054 Lakewood Villas	675 Lakeland Heights	2401 Lakewood Lakes	2802 Marco Shores	1196 Marion Oaks	339 Meredith Manor
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		125,192	282	12	391	243	290	2,514	651
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.225328%	0.009589%	0.312420%	0.194184%	0.231718%	2.006757%	0.520167%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	<u>570,354</u>	<u>1,285</u>	<u>55</u>	<u>1,782</u>	<u>1,107</u>	<u>1,322</u>	<u>11,457</u>	<u>2,997</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		162,344	282	12	391	243	290	2,514	651
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.173684%	0.007391%	0.240817%	0.149684%	0.178611%	1.546373%	0.400951%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST./Without Gas	<u>98,415</u>	<u>103</u>	<u>4</u>	<u>143</u>	<u>89</u>	<u>106</u>	<u>920</u>	<u>238</u>

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	562 Morningside	980 Oak Forest	1702 Oakwood	578 Palmetto Country Club	408 Palm Park	1428 Palm Terrace	568 Palm Mobile Home Park
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		125,152	36	143	203	34	99	1,188	58
Customer Allocation Factors (CUST/FPSC)		100.000000%	0.028765%	0.114261%	0.162203%	0.027167%	0.079104%	0.947646%	0.046344%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST/FPSC	<u>670,354</u>	<u>184</u>	<u>852</u>	<u>925</u>	<u>155</u>	<u>451</u>	<u>5,405</u>	<u>294</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		182,384	36	143	203	34	99	1,188	58
Customer Allocation Factors (CUST/Without Gas)		100.000000%	0.022172%	0.088874%	0.125028%	0.020941%	0.068874%	0.730457%	0.035722%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST/Without Gas	<u>98,415</u>	<u>13</u>	<u>52</u>	<u>74</u>	<u>12</u>	<u>38</u>	<u>434</u>	<u>21</u>

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	944 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	933 Piney Woods	987 Pine O'Woods	448 Powers Park	1095 Postmaster Village
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		125,152	132	665	212	187	944	187	156
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.105472%	0.531354%	0.169394%	0.133438%	0.274868%	0.133438%	0.124648%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	570,264	602	3,031	966	781	1,568	781	711
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		162,364	132	665	212	107	944	187	156
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.081299%	0.409574%	0.130571%	0.102855%	0.211870%	0.102855%	0.096080%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST./Without Gas	98,415	48	243	78	01	128	01	57

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL FILED FPSC REGULATED WATER & SEWER	576 Quail Ridge	442 River Grove	439 River Park	680 Rosemont	1115 Salt Springs	1118 Seminole Village	574 Silver Lakes Est.
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		125,152	15	105	352	120	118	2	1,348
Customer Allocation Factors (CUST/FPSC)		100.000000%	0.011965%	0.083896%	0.281256%	0.095883%	0.092687%	0.001596%	1.075492%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST/FPSC	<u>576,354</u>	<u>68</u>	<u>479</u>	<u>1,604</u>	<u>547</u>	<u>529</u>	<u>9</u>	<u>6,134</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		182,264	15	105	352	120	118	2	1,348
Customer Allocation Factors (CUST/Without Gas)		100.000000%	0.009239%	0.064670%	0.216797%	0.073908%	0.071444%	0.001232%	0.829002%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST/Without Gas	<u>58,415</u>	<u>5</u>	<u>38</u>	<u>129</u>	<u>44</u>	<u>42</u>	<u>1</u>	<u>493</u>

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	473 Silver Lake Oaks	331 Skycrest	471 St. John's Highlands	545 Stone Mountain	1801 Sugar Mill	688 Sugarsill Woods	2801 Sunny Hills
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		128,152	26	114	82	7	821	2,348	426
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.020775%	0.091089%	0.065520%	0.005593%	0.498197%	1.794816%	0.340368%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	876,354	118	529	374	32	2,830	10,236	1,941
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		182,364	26	114	82	7	821	2,348	426
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.016013%	0.078213%	0.050504%	0.004311%	0.382474%	1.383312%	0.262373%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST./Without Gas	58,615	10	42	30	3	227	822	158

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	560 Sunshine Parkway	781 Tropical Park	104 University Shores	567 Venetian Village	447 Webb	122 Westmont	783 Windsong
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		128,182	10	543	3,382	138	135	131	105
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.007990%	0.433872%	2.702314%	0.108868%	0.107869%	0.104873%	0.083898%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)									
	CUST./FPSC	570,354	48	2,475	15,413	828	815	597	478
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		182,384	10	543	3,382	138	135	131	105
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.006156%	0.334434%	2.082974%	0.083782%	0.083147%	0.080683%	0.064870%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)									
	CUST./Without Gas	88,615	4	199	1,238	50	40	48	38

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	898 Woodmere	446 Wooters	1427 Zephyr Shore	SUBTOTAL FPSC UNIFORM	Buena Ventura Lafon	2201 Deep Creek	1907 Enterprise
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
	Average No. of FPSC Customers	125,152	1,167	21	484	55,890	8,589	2,952	218
	Customer Allocation Factors (CUST./FPSC)	100.000000%	0.932466%	0.016780%	0.386730%	44.697891%	6.879845%	2.358732%	0.174188%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	<u>578,354</u>	<u>5,318</u>	<u>88</u>	<u>2,208</u>	<u>253,795</u>	<u>38,168</u>	<u>13,453</u>	<u>983</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
	Average No. of Customers Without Gas	162,344	1,167	21	484	55,890	8,589	2,952	218
	Customer Allocation Factors (CUST./Without Gas)	100.000000%	0.718755%	0.012934%	0.298086%	34.298475%	5.296125%	1.818137%	0.134268%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST./Without Gas	<u>88,415</u>	<u>427</u>	<u>8</u>	<u>177</u>	<u>20,379</u>	<u>3,147</u>	<u>1,080</u>	<u>80</u>

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	1298 Genova Lake Est.	1279 Kaysiana Club Est.	995 Lakeside	2981 Lehigh	2901 Maroo Island	2301 Palm Valley	2362 Roxington Forest
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		125,152	87	152	87	8,565	5,803	298	84
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.069515%	0.121452%	0.069515%	0.059659%	4.698782%	0.104000%	0.051138%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)									
	CUST./FPSC	<u>570,354</u>	<u>398</u>	<u>693</u>	<u>398</u>	<u>36,124</u>	<u>29,448</u>	<u>939</u>	<u>292</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		162,344	87	152	87	8,565	5,803	298	84
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.053583%	0.093617%	0.053583%	5.287502%	3.574068%	0.120675%	0.039418%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)									
	CUST./Without Gas	<u>59,415</u>	<u>32</u>	<u>56</u>	<u>32</u>	<u>3,142</u>	<u>2,124</u>	<u>75</u>	<u>23</u>

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	004 Spring Gardens	004 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1002 Harshel Heights	210 Lata Gibson	214 Orange Hill
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :									
Average No. of FPSC Customers		125,452	122	450	27,325	0	0	0	0
Customer Allocation Factors (CUST/FPSC)		100.000000%	0.097481%	0.359583%	21.833451%	0.000000%	0.000000%	0.000000%	0.000000%
12 MONTH AVERAGE REG. COMBL EXP. - RATE CASE AMORT. (12/31/96)									
	CUST/FPSC	<u>570,354</u>	<u>556</u>	<u>2,051</u>	<u>124,528</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :									
Average No. of Customers Without Gas		162,364	122	450	27,325	183	318	773	232
Customer Allocation Factors (CUST/Without Gas)		100.000000%	0.075140%	0.277159%	10.820470%	0.100392%	0.196472%	0.478091%	0.142889%
12 MONTH AVERAGE REG. COMBL EXP. - OTHER (12/31/96)									
	CUST/Without Gas	<u>59,415</u>	<u>45</u>	<u>165</u>	<u>9,899</u>	<u>60</u>	<u>117</u>	<u>283</u>	<u>85</u>

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		COUNTY				
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	1904 Seaboard	2701 Spring Hill	1901 Valrico Hills	SUBTOTAL COUNTY REGULATED
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - Water :						
Average No. of FPSC Customers		125,152	0	0	0	0
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%
12 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	870,264	0	0	0	0
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - Water :						
Average No. of Customers Without Gas		182,264	2,573	24,343	354	28,757
Customer Allocation Factors (CUST./Without Gas)		100.000000%	1.584711%	14.992856%	0.218029%	17.711438%
12 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST./Without Gas	59,415	942	8,998	130	10,523

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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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1916 Azele Island	890 Apache Shores	332 Apple Valley	898 Beacon Hills	472 Beecher's Point
AVERAGE NO. OF FPSC CUSTOMERS (12/31/86) - SEWER :									
Average No. of FPSC Customers		125,162	42,137	42,137	1,278	113	167	2,935	18
Customer Allocation Factors (CUST./FPSC)		100.000000%	33.668650%	33.668650%	1.021158%	0.000290%	0.133038%	2.345148%	0.012784%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/86)	CUST./FPSC	870,364	162,031	162,031	5,824	515	761	13,376	73
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/86) - SEWER :									
Average No. of Customers Without Gas		162,384	50,502	42,137	1,278	113	167	2,935	18
Customer Allocation Factors (CUST./Without Gas)		100.000000%	31.156917%	25.852182%	0.767120%	0.068597%	0.102855%	1.807867%	0.008654%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/86)	CUST./Without Gas	89,416	18,513	15,418	468	41	61	1,074	6

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	2202 Bernl Store	236 Chlecola	1117 Cibres Park	908 Cibres Springs	1908 Dalkona	673 Fisherman's Haven	340 FL. CenL. Comm. Park
AVERAGE NO. OF FPSC CUSTOMERS (12/31/88) - SEWER :									
Average No. of FPSC Customers		128,162	332	134	288	688	4,817	144	43
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.265277%	0.107070%	0.212542%	0.548133%	3.889114%	0.115080%	0.034354%
12 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/88)	CUST./FPSC	670,264	1,513	811	1,212	3,128	21,041	658	108
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/88) - SEWER :									
Average No. of Customers Without Gas		982,984	332	134	288	688	4,817	144	43
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.204479%	0.082311%	0.183829%	0.422507%	2.843811%	0.088600%	0.028444%
12 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/88)	CUST./Without Gas	98,615	121	49	87	251	1,680	33	10

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL FILED FPSC REGULATED WATER & SEWER	679 Fox Run	573 Holiday Haven	1802 Jungle Dea	575 Lakem Heights	2401 Lakere Lake	2602 Marso Shores	1108 Marion Coto
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - SEWER :									
Average No. of FPSC Customers		131,162	98	92	118	389	228	253	1,332
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.078309%	0.073511%	0.092887%	0.310822%	0.182977%	0.202154%	1.004309%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	<u>679,364</u>	<u>47</u>	<u>419</u>	<u>529</u>	<u>1,773</u>	<u>1,044</u>	<u>1,153</u>	<u>6,070</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - SEWER :									
Average No. of Customers Without Gas		162,364	98	92	118	389	228	253	1,332
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.060358%	0.056853%	0.071444%	0.239585%	0.141041%	0.156823%	0.820379%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST./Without Gas	<u>88,415</u>	<u>38</u>	<u>34</u>	<u>42</u>	<u>142</u>	<u>84</u>	<u>98</u>	<u>487</u>

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	330 Meredith Manor	882 Moralegview	440 Palm Point	1,029 Palm Terrace	444 Park Manor	887 Point O' Woods	1118 Sell Springs
AVERAGE NO. OF FPSC CUSTOMERS (12/31/88) - SEWER :									
Average No. of FPSC Customers		126,182	28	38	99	1,029	29	138	113
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.022323%	0.028785%	0.079104%	0.822200%	0.023172%	0.110288%	0.089280%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (1/29/88)	CUST./FPSC	576,264	128	164	451	4,888	132	829	515
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/88) - SEWER :									
Average No. of Customers Without Gas		182,264	28	38	99	1,029	29	138	113
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.017245%	0.022172%	0.088074%	0.833781%	0.017881%	0.084084%	0.088587%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (1/29/88)	CUST./Without Gas	88,418	10	13	38	377	11	50	41

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL FILED FPSC REGULATED WATER & SEWER	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Hill	908 Sugarhill Woods	2801 Sussex Hills	880 Sunshine Parkway	100 University Shores
AVERAGE NO. OF FPSC CUSTOMERS (12/31/88) - SEWER :									
Average No. of FPSC Customers		128,162	28	33	815	2,188	178	8	3,183
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.020775%	0.026388%	0.641402%	1.748073%	0.142227%	0.007181%	2.527327%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/88)	CUST./FPSC	678,364	118	150	2,882	8,878	811	41	14,415
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/88) - SEWER :									
Average No. of Customers Without Gas		162,364	28	33	815	2,188	178	8	3,183
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.016013%	0.020329%	0.506779%	1.348205%	0.109830%	0.005343%	1.948882%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/88)	CUST./Without Gas	88,418	10	12	225	801	85	3	1,157

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
 1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	057 Veehoff Village	006 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Greenwatre Lakes	2291 Deep Creek	1407 Esterysco
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - SEWER :									
	Average No. of FPSC Customers	126,162	86	1,122	482	22,815	6,889	3,003	128
	Customer Allocation Factors (CUST./FPSC)	100.000000%	0.06714%	0.89510%	0.385132%	18.970027%	5.394907%	2.368482%	0.102278%
13 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/96)	CUST./FPSC	670,264	392	5,113	2,197	103,093	31,265	13,888	563
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - SEWER :									
	Average No. of Customers Without Gas	162,264	86	1,122	482	22,815	6,889	3,003	128
	Customer Allocation Factors (CUST./Without Gas)	100.000000%	0.052967%	0.691040%	0.298864%	13.828580%	4.242038%	1.846548%	0.078833%
13 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/96)	CUST./Without Gas	89,418	31	411	178	8,278	2,521	1,098	47

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	2801 Lehigh	2801 Merco Island	884 Spring Gardens	2101 Tropical Isle	884 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lula Obispo
AVERAGE NO. OF FPSC CUSTOMERS (12/31/98) - SEWER :									
Average No. of FPSC Customers		125,182	8,791	1,920	122	219	450	19,522	0
Customer Allocation Factors (CUST./FPSC)		100.000000%	5.428202%	1.534134%	0.097481%	0.174887%	0.359563%	15.58832%	0.000000%
12 MONTH AVERAGE REG. COMM. EXP. - RATE CASE AMORT. (12/31/98)	CUST./FPSC	<u>878,384</u>	<u>30,946</u>	<u>8,750</u>	<u>558</u>	<u>688</u>	<u>2,051</u>	<u>88,987</u>	<u>0</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/98) - SEWER :									
Average No. of Customers Without Gas		182,384	8,791	1,920	122	219	450	19,522	287
Customer Allocation Factors (CUST./Without Gas)		100.000000%	4.182577%	1.182529%	0.075140%	0.134882%	0.277153%	12.02891%	0.184443%
12 MONTH AVERAGE REG. COMM. EXP. - OTHER (12/31/98)	CUST./Without Gas	<u>88,418</u>	<u>2,485</u>	<u>703</u>	<u>45</u>	<u>80</u>	<u>185</u>	<u>7,144</u>	<u>98</u>

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION		COUNTY			SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL FILED FPSC REGULATED WATER & SEWER	1906 Seaboard	2701 Spring Hill		1901 Volusia Hills
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - SEWER :						
Average No. of FPSC Customers		128,182	0	0	0	0
Customer Allocation Factors (CUST/FPSC)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%
13 MONTH AVERAGE REG. COMBL. EXP. - RATE CASE AMORT. (12/31/96)	CUST/FPSC	<u>570,264</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - SEWER :						
Average No. of Customers Without Gas		182,284	2,324	5,211	353	8,455
Customer Allocation Factors (CUST/Without Gas)		100.000000%	1.534322%	3.271043%	0.217413%	5.207438%
13 MONTH AVERAGE REG. COMBL. EXP. - OTHER (12/31/96)	CUST/Without Gas	<u>88,416</u>	<u>824</u>	<u>1,943</u>	<u>129</u>	<u>3,094</u>

ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - GAS - 1996
1996 Balance

RATE CASE EXPENSE AMORTIZATION ALLOCATION				NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Base	TOTAL FILED FPSC REGULATED WATER & SEWER	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED
AVERAGE NO. OF FPSC CUSTOMERS (12/31/96) - GAS :								
Average No. of FPSC Customers		125,182	0	---	0	0	0	0
Customer Allocation Factors (CUST./FPSC)		100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%
13 MONTH AVERAGE RATE CASE EXPENSE AMORTIZATION @ 12/31/96:								
	CUST./FPSC	570,354	0	---	0	0	0	0
AVERAGE NO. OF CUSTOMERS WITHOUT GAS (12/31/96) - GAS :								
Average No. of Customers Without Gas		162,294	0	---	0	0	0	0
Customer Allocation Factors (CUST./Without Gas)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
13 MONTH AVERAGE RATE CASE EXPENSE AMORTIZATION @ 12/31/96:								
	CUST./Without Gas	59,415	0	---	0	0	0	0

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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-PPSC Regulated	Other Plants	Total Water	Filed-PPSC Regulated	Other Plants	Total Sewer	Filed-PPSC Regulated	Other Plants	Gas Plants
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:											
Total	(W-T-CU/Without Gas)	146,878	108,884	37,212	103,173	74,416	28,757	43,703	35,248	8,455	0
Giga	(W-GG-CU)	107,369	78,305	29,864	60,033	55,690	24,343	27,328	22,615	5,311	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	6,781	6,781	0	0
Pine Ridge	(W-PR-CU)	665	665	0	665	665	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	319	319	0	319	0	0	0	0
Charlotte	(W-C-CU)	5,955	5,955	0	2,952	2,952	0	3,003	3,003	0	0
Seminole County Systems	(W-SM-CU)	5,087	0	5,087	2,573	0	2,573	2,524	0	2,524	0
Seaboard Systems	(W-SB-CU)	5,087	0	5,087	2,573	0	2,573	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:											
Total (W-T-CU/Without Gas)		100.000000%	74.864343%	25.38857%	70.244969%	50.895669%	18.579101%	28.755931%	23.998475%	5.758557%	0.000000%
Giga (W-GG-CU)		100.000000%	72.532165%	27.467835%	74.132773%	51.594388%	22.548375%	25.867227%	20.947787%	4.919460%	0.000000%
Marco (W-MC-CU)		100.000000%	100.000000%	0.000000%	75.138185%	75.138185%	0.000000%	24.860805%	24.860805%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	100.000000%	0.000000%	55.833787%	55.833787%	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%	0.000000%	100.000000%	100.000000%	0.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	100.000000%	0.000000%	49.571789%	49.571789%	0.000000%	50.428212%	50.428212%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	100.000000%	50.480675%	0.000000%	50.480675%	49.519325%	0.000000%	49.519325%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	100.000000%	50.480675%	0.000000%	50.480675%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02/97/988.XXXX):											
Giga	(W-GG-CU)	325,380	236,150	89,439	241,281	167,948	73,413	84,218	68,202	16,017	0
Marco	(W-MC-CU)	54,980	54,980	0	41,312	41,312	0	13,665	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)	2,651	2,651	0	2,651	2,651	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	815	815	0	815	0	0	0	0
Charlotte	(W-C-CU)	13,888	13,888	0	6,791	6,791	0	8,908	8,908	0	0
Seaboard Systems	(W-SM-CU)	6,382	0	6,382	3,227	0	3,227	3,185	0	3,185	0
TOTAL		669,883	373,256	86,537	332,682	255,427	77,455	137,011	117,829	19,182	0
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02/97/978.JXXX):											
	(W-T-CU/Without Gas)	59,415	44,262	15,053	41,736	30,103	11,633	17,679	14,259	3,420	0

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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 WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	980 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
1986 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	146,876	103,173	74,416	1,467	152	949	70	3,039
Giga	(W-GG-CU)	107,869	80,033	55,890	1,467	152	949	70	3,039
Marco	(W-MC-CU)	7,723	5,803	5,803	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	8,585	8,585	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	665	665	0	0	0	0	0
Hillsborough	(W-H-CU)	319	319	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,865	2,952	2,952	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	2,573	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	70.244969%	50.965868%	0.998802%	0.103489%	0.646123%	0.047859%	2.089092%
Giga (W-GG-CU)		100.000000%	74.132773%	51.584398%	1.358849%	0.140794%	0.879037%	0.084839%	2.814958%
Marco (W-MC-CU)		100.000000%	75.139195%	75.139195%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	55.833767%	55.833767%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-H-CU)		100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	49.571788%	49.571788%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	50.480675%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/766LXXXX):									
Giga	(W-GG-CU)	325,580	241,361	167,948	4,424	458	2,862	211	9,165
Marco	(W-MC-CU)	54,980	41,312	41,312	0	0	0	0	0
Lehigh	(W-LH-CU)	65,778	36,725	36,725	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,551	2,651	2,651	0	0	0	0	0
Hillsborough	(W-H-CU)	815	815	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,899	6,791	6,791	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	3,227	0	0	0	0	0	0
TOTAL		469,883	332,882	255,427	4,424	458	2,862	211	9,165
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.6/767LXXXX)									
	(W-T-CU/Without Gas)	59,415	41,736	30,103	593	61	364	28	1,229

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

RATE CASE EXPENSE AMORTIZATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Becher's Point	2202 Burnt Store	555 Carlton Village	335 Chulucota	1117 Citrus Park	906 Citrus Springs	984 Crystal River
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	146,876	43	383	126	664	351	1,795	74
Giga	(W-GG-CU)	107,959	43	383	126	664	351	1,795	74
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	318	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,855	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.029276%	0.280764%	0.085787%	0.452082%	0.238977%	1.222119%	0.050383%
Giga (W-GG-CU)		100.000000%	0.039830%	0.354764%	0.116711%	0.615048%	0.325123%	1.662668%	0.065451%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7668JXXX):									
Giga	(W-GG-CU)	325,580	130	1,155	380	2,002	1,059	5,413	223
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,651	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	0	0	0	0	0	0	0
TOTAL		469,833	130	1,155	380	2,002	1,059	5,413	223
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.6/7678JXXX)									
	(W-T-CU/Without Gas)	59,415	17	155	51	269	142	728	30

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Dasherlyer Shores	1806 Deftona	338 Del Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
1985 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	146,876	125	22,844	80	249	173	180	123
Giga	(W-GG-CU)	107,959	125	22,844	80	249	173	180	123
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	865	0	0	0	0	0	0	0
Hillsborough	(W-HH-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.085106%	15.553256%	0.040851%	0.189531%	0.117788%	0.122552%	0.083744%
Giga (W-GG-CU)		100.000000%	0.115785%	21.158685%	0.055577%	0.230643%	0.180244%	0.166730%	0.113932%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-HH-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1985 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.67768.XXXX):									
Giga	(W-GG-CU)	325,580	377	68,892	181	751	522	543	371
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	85,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,651	0	0	0	0	0	0	0
Hillsborough	(W-HH-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	0	0	0	0	0	0	0
TOTAL		469,893	377	68,892	181	751	522	543	371
(2) 1985 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.67767LXXXX)									
	(W-T-CU/Without Gas)	59,415	51	9,241	24	101	70	73	50

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	556 Friendly Center	982 Golden Terrace	985 Gospel Inld Estates	575 Grand Terrace
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	148,876	139	29	100	20	106	8	110
Giga	(W-GG-CU)	107,969	139	29	100	20	106	8	110
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,855	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.094639%	0.019745%	0.068085%	0.013817%	0.072170%	0.005447%	0.074893%
Giga (W-GG-CU)		100.000000%	0.128753%	0.029862%	0.082626%	0.018526%	0.098185%	0.007410%	0.101891%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/766LXXXX):									
Giga	(W-GG-CU)	325,560	419	87	302	60	320	24	332
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,651	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	0	0	0	0	0	0	0
TOTAL		469,893	419	87	302	60	320	24	332
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/767LXXXX)									
	(W-T-CU/Without Gas)	58,415	56	12	40	8	43	3	44

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	326 Harmony Homes	498 Harveys Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intercession City
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	146,878	63	174	98	111	53	241	253
Giga	(W-GG-CU)	107,959	63	174	96	111	53	241	253
Marzo	(W-MC-CU)	7,723	0	0	0	0	0	0	0
LeHigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	985	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	318	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,365	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.042893%	0.118467%	0.065361%	0.075574%	0.036065%	0.164084%	0.172254%
Giga (W-GG-CU)		100.000000%	0.056355%	0.161172%	0.066923%	0.102817%	0.049093%	0.222323%	0.234348%
Marzo (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
LeHigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/786LJXXX):									
Giga	(W-GG-CU)	325,580	190	525	290	335	160	727	763
Marzo	(W-MC-CU)	54,980	0	0	0	0	0	0	0
LeHigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,651	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	8,382	0	0	0	0	0	0	0
TOTAL		469,893	190	525	290	335	160	727	763
(2) 1995 REGULATORY COMML EXP. - OTHER ALLOCATION (01/02.6/7678JXXX)									
	(W-T-CU/Without Gas)	58,415	25	70	39	45	21	97	102

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Dan	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	325 Lake Branley	104 Lake Conway Park
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	148,878	246	113	988	62	85	88	85
Giga	(W-GG-CU)	107,959	246	113	988	62	85	88	85
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lahigh	(W-LH-CU)	15,378	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.167488%	0.078336%	0.671315%	0.042212%	0.057872%	0.044836%	0.057872%
Giga (W-GG-CU)		100.000000%	0.227864%	0.104669%	0.913310%	0.057429%	0.078734%	0.061134%	0.078734%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lahigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (\$102,67668.0000):									
Giga	(W-GG-CU)	325,580	742	341	2,974	187	256	199	256
Marco	(W-MC-CU)	54,880	0	0	0	0	0	0	0
Lahigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,851	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	0	0	0	0	0	0	0
TOTAL		469,893	742	341	2,974	187	256	199	256
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (\$102,67678.0000)									
	(W-T-CU/Without Gas)	59,415	100	46	399	25	34	27	34

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakewood Villas	675 Lehigh Heights	2401 Leisure Lakes	2602 Marco Shores	1106 Marion Oaks	330 Meredith Manor
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	148,876	282	12	391	243	290	2,514	651
Giga	(W-GG-CU)	107,658	282	12	391	243	290	2,514	651
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,665	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,007	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.191899%	0.008170%	0.268211%	0.165446%	0.197445%	1.711648%	0.443231%
Giga (W-GG-CU)		100.000000%	0.281210%	0.011115%	0.382175%	0.225085%	0.288620%	2.328862%	0.603007%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7688.J000):									
Giga	(W-GG-CU)	325,580	850	36	1,179	733	875	7,582	1,963
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	85,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,651	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,689	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	0	0	0	0	0	0	0
TOTAL		489,893	850	36	1,179	733	875	7,582	1,963
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.6/7676.J000):									
	(W-T-CU/Without Gas)	59,415	114	5	158	98	117	1,017	263

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	883 Oak Forest	1702 Oakwood	579 Palmetto Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	148,876	36	143	203	34	99	1,186	58
Giga	(W-GG-CU)	107,959	36	143	203	34	99	1,186	58
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,378	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	965	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	6,955	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.024510%	0.097361%	0.136212%	0.023149%	0.067404%	0.807484%	0.039488%
Giga (W-GG-CU)		100.000000%	0.033346%	0.132456%	0.188034%	0.031493%	0.091701%	1.088565%	0.053724%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.67968JXXXX):									
Giga	(W-GG-CU)	325,580	109	431	612	103	299	3,577	175
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,651	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,899	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	8,392	0	0	0	0	0	0	0
TOTAL		469,893	109	431	612	103	299	3,577	175
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.67578JXXXX)									
	(W-T-CU/Without Gas)	59,415	15	58	82	14	40	480	23

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	564 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Pinay Woods	987 Point O'Woods	443 Pomona Park	1085 Postmaster Village
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	146,876	132	865	212	157	344	167	156
Giga	(W-GG-CU)	107,859	132	865	212	157	344	167	156
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,276	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	885	0	865	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,855	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,987	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.089872%	0.452763%	0.144339%	0.113701%	0.234211%	0.113701%	0.106212%
Giga (W-GG-CU)		100.000000%	0.122269%	0.815979%	0.196371%	0.154688%	0.318639%	0.154688%	0.144499%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	0.000000%	100.000000%	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%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.67668JXXX):									
Giga	(W-GG-CU)	325,580	396	2,005	639	504	1,037	504	470
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,651	0	2,651	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,689	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	0	0	0	0	0	0	0
TOTAL		469,893	396	4,656	639	504	1,037	504	470
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.67678JXXX)									
	(W-T-CU/Without Gas)	59,415	53	269	86	68	139	68	63

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	988 Rosemond	1115 Salt Springs	1118 Semira Villas	574 Silver Lake Est.
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	146,876	15	105	352	120	116	2	1,346
Giga	(W-GG-CU)	107,969	15	105	352	120	116	2	1,346
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	16,378	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.010213%	0.071489%	0.239658%	0.081702%	0.078978%	0.001362%	0.916419%
Giga (W-GG-CU)		100.000000%	0.013894%	0.097259%	0.326050%	0.111153%	0.107448%	0.001853%	1.246770%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7068.X000):									
Giga	(W-GG-CU)	325,580	45	317	1,062	362	350	6	4,059
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,651	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	0	0	0	0	0	0	0
TOTAL		489,893	45	317	1,062	362	350	6	4,059
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/7678.X000):									
	(W-T-CU/Without Gas)	59,415	6	42	142	49	47	1	544

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	988 Sugarmill Woods	2801 Sunny Hills
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	146,876	26	114	82	7	621	2,246	426
Giga	(W-GG-CU)	107,969	26	114	82	7	621	2,246	426
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,953	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.017702%	0.077618%	0.055829%	0.004768%	0.422808%	1.529181%	0.290041%
Giga (W-GG-CU)		100.000000%	0.024083%	0.106596%	0.075955%	0.008484%	0.575218%	2.080418%	0.394594%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7868.J000):									
Giga	(W-GG-CU)	325,580	78	344	247	21	1,873	6,773	1,265
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,651	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	0	0	0	0	0	0	0
TOTAL		469,893	78	344	247	21	1,873	6,773	1,265
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/7878.J000):									
	(W-T-CU/Without Gas)	59,415	11	46	33	3	251	909	172

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	580 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Verillion Village	447 Wetata	122 Westport	783 Windsong
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	146,876	10	543	3,382	138	135	131	105
Giga	(W-GG-CU)	107,958	10	543	3,382	138	135	131	105
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	18,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.006808%	0.369700%	2.302623%	0.092595%	0.091914%	0.089191%	0.071489%
Giga (W-GG-CU)		100.000000%	0.006263%	0.502989%	3.132671%	0.125974%	0.125047%	0.121342%	0.097259%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/768.J000):									
Giga	(W-GG-CU)	325,580	30	1,638	10,199	410	407	395	317
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,851	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	0	0	0	0	0	0	0
TOTAL		469,893	30	1,638	10,199	410	407	395	317
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/768.J000)									
	(W-T-CU/Without Gas)	59,415	4	220	1,368	55	55	53	42

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	688 Woodmere	446 Wootens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	146,876	1,167	21	484	55,690	0	2,952	218
Giga	(W-GG-CU)	107,969	1,167	21	484	55,690	0	0	0
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	685	0	0	0	665	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,965	0	0	0	0	0	2,952	0
Seaboard Systems	(W-SB-CU)	5,087	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.794548%	0.014298%	0.329530%	37.916338%	0.000000%	2.008659%	0.148425%
Giga (W-GG-CU)		100.000000%	1.080966%	0.019452%	0.448318%	51.584388%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	0.000000%	0.000000%	0.000000%	100.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	49.571788%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/766LJ000X):									
Giga	(W-GG-CU)	325,580	3,519	63	1,460	167,948	0	0	0
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,778	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,851	0	0	0	2,851	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	6,791	0
Seaboard Systems	(W-SB-CU)	8,392	0	0	0	0	0	0	0
	TOTAL	469,893	3,519	63	1,460	170,599	0	6,791	0
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/767LJ000X)									
	(W-T-CU/Without Gas)	59,415	472	8	196	22,528	0	1,194	88

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

RATE CASE EXPENSE AMORTIZATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	985 Lakeside	2901 Lehigh	2601 Marco Island	2301 Palm Valley	2302 Remington Forest
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	146,876	87	152	81	8,585	5,803	206	84
Giga	(W-GG-CU)	107,859	0	0	0	0	0	0	0
Marco	(W-MC-CU)	7,723	0	0	0	0	5,803	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	8,585	0	0	0
Pine Ridge	(W-PR-CU)	985	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	318	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.059234%	0.103489%	0.059234%	5.845067%	3.950952%	0.140254%	0.043574%
Giga (W-GG-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	75.139195%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	0.000000%	55.833767%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7888.XXXX):									
Giga	(W-GG-CU)	325,580	0	0	0	0	0	0	0
Marco	(W-MC-CU)	54,980	0	0	0	0	41,312	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	36,725	0	0	0
Pine Ridge	(W-PR-CU)	2,851	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	0	0	0	0	0	0	0
	TOTAL	469,693	0	0	0	36,725	41,312	0	0
(2) 1995 REGULATORY COMBL. EXP.- OTHER ALLOCATION (01/02.6/7878.XXXX)									
	(W-T-CU/Without Gas)	59,415	35	81	35	3,473	2,347	83	26

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

RATE CASE EXPENSE AMORTIZATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(W-T-CU/Without Gas)	146,876	122	450	18,728	163	319	773	232
Giga	(W-GG-CU)	107,869	0	0	0	0	0	0	0
Marco	(W-MC-CU)	7,723	0	0	5,803	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	5,585	0	0	0	0
Pine Ridge	(W-PR-CU)	865	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	319	0	0
Charlotte	(W-C-CU)	5,955	0	0	2,952	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.083063%	0.306361%	12.749530%	0.110978%	0.217190%	0.526294%	0.157958%
Giga (W-GG-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	75.139195%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	55.833767%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	100.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	49.571788%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.9/766LXXXX):									
Giga	(W-GG-CU)	325,580	0	0	0	0	0	0	0
Marco	(W-MC-CU)	54,980	0	0	41,312	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	36,725	0	0	0	0
Pine Ridge	(W-PR-CU)	2,651	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	815	0	0
Charlotte	(W-C-CU)	13,699	0	0	6,791	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	0	0	0	0	0	0	0
	TOTAL	469,893	0	0	84,828	0	815	0	0
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.9/767LXXXX)									
	(W-T-CU/Without Gas)	59,415	49	182	7,575	66	129	313	94

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

RATE CASE EXPENSE AMORTIZATION			COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1908 Seaboard	2701 Spring Hill	1901 Valrico Hills	1901 Venice Gardens	SUBTOTAL COUNTY REGULATED
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:							
Total	(W-T-CU/Without Gas)	146,876	2,573	24,343	354	0	29,757
Giga	(W-GG-CU)	107,959	0	24,343	0	0	24,343
Marco	(W-MC-CU)	7,723	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	319
Charlotte	(W-C-CU)	5,955	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	8,087	2,573	0	0	0	2,573
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:							
Total (W-T-CU/Without Gas)		100.000000%	1.751818%	16.573845%	0.241020%	0.000000%	19.579101%
Giga (W-GG-CU)		100.000000%	0.000000%	22.548375%	0.000000%	0.000000%	22.548375%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	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%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	100.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	50.480875%	0.000000%	0.000000%	0.000000%	50.480875%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.87068.X000):							
Giga	(W-GG-CU)	325,580	0	73,413	0	0	73,413
Marco	(W-MC-CU)	54,980	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0
Pine Ridge	(W-PR-CU)	2,851	0	0	0	0	0
Hillsborough	(W-H-CU)	815	0	0	0	0	815
Charlotte	(W-C-CU)	13,699	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	6,392	3,227	0	0	0	3,227
TOTAL		469,893	3,227	73,413	0	0	77,455
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.6767LXXXX)							
	(W-T-CU/Without Gas)	59,415	1,041	9,847	143	0	11,633

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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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	980 Apache Shores	332 Apple Valley	888 Beacon Hills	472 Beecher's Point
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(S-T-CU/Without Gas)	146,878	43,703	35,248	1,278	113	167	2,935	16
Giga	(S-GG-CU)	107,959	27,926	22,615	1,278	113	167	2,935	16
Marco	(S-MC-CU)	7,723	1,820	1,820	0	0	0	0	0
Lehigh	(S-LH-CU)	15,376	6,791	6,791	0	0	0	0	0
Pine Ridge	(S-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	3,003	3,003	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,097	2,524	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	29.75031%	23.89475%	0.870122%	0.076936%	0.113701%	1.996284%	0.010894%
Giga (W-GG-CU)		100.000000%	25.867227%	20.847767%	1.183783%	0.104689%	0.154688%	2.718625%	0.014620%
Marco (W-MC-CU)		100.000000%	24.860805%	24.860805%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	44.166233%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	50.428212%	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%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7684.0000):									
Giga	(S-GG-CU)	325,580	84,219	68,202	3,854	341	504	8,851	48
Marco	(S-MC-CU)	54,880	13,668	13,668	0	0	0	0	0
Lehigh	(S-LH-CU)	65,776	29,051	29,051	0	0	0	0	0
Pine Ridge	(S-PR-CU)	2,851	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,899	6,908	6,908	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	6,382	3,185	0	0	0	0	0	0
TOTAL		489,883	137,011	117,829	3,854	341	504	8,851	48
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.6/7678.0000)	(S-T-CU/Without Gas)	58,415	17,679	14,259	517	48	68	1,187	8

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
12 Month Balance Ended 12/31/85

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burr Store	335 Chuluota	1117 Citrus Park	808 Citrus Springs	1808 DeFona	673 Fisherman's Haven	340 FL. Cent. Covert. Park
1985 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(S-T-CU/Without Gas)	146,876	332	134	286	686	4,617	144	43
Giga	(S-GG-CU)	107,959	332	134	286	686	4,617	144	43
Marco	(S-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	865	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	318	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,087	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.228041%	0.091233%	0.181105%	0.467061%	3.143486%	0.098042%	0.029276%
Giga (W-GG-CU)		100.000000%	0.307524%	0.124121%	0.246390%	0.635426%	4.276624%	0.133364%	0.039830%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1985 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.67/668.J000):									
Giga	(S-GG-CU)	325,580	1,001	404	802	2,069	13,824	434	130
Marco	(S-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	2,851	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,689	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	6,382	0	0	0	0	0	0	0
TOTAL		469,893	1,001	404	802	2,069	13,824	434	130
(2) 1985 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.67/678.J000):									
	(S-T-CU/Without Gas)	98,415	134	54	108	278	1,886	58	17

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
12 Month Balance Ended 12/31/85

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	678 Fox Run	573 Holiday Haven	1802 Jungle Den	875 Latta Heights	2401 Latsura Lakes	2802 Marco Shores	1108 Marlon Oaks
1985 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(S-T-CU/Without Gas)	146,878	98	92	116	389	229	253	1,332
Giga	(S-GG-CU)	107,959	98	92	116	389	229	253	1,332
Marco	(S-MC-CU)	7,723	0	0	0	0	0	0	0
Laligh	(S-LH-CU)	15,378	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	685	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,087	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.06723%	0.06238%	0.07897%	0.26484%	0.15591%	0.17225%	0.90887%
Giga (W-GG-CU)		100.000000%	0.09775%	0.08218%	0.10744%	0.38032%	0.21211%	0.23434%	1.23882%
Marco (W-MC-CU)		100.000000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
Laligh (W-LH-CU)		100.000000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
Pine Ridge (W-PR-CU)		100.000000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
Hillsborough (W-H-CU)		100.000000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
Charlotte (W-C-CU)		100.000000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
Seaboard Systems (W-SB-CU)		100.000000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
(1) 1985 RATE CASE EXPENSE AMORT. ALLOCATION (\$182,6766,000):									
Giga	(S-GG-CU)	325,580	296	277	350	1,173	691	763	4,017
Marco	(S-MC-CU)	34,980	0	0	0	0	0	0	0
Laligh	(S-LH-CU)	85,776	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	2,651	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	915	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,699	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	6,282	0	0	0	0	0	0	0
TOTAL		469,883	296	277	350	1,173	691	763	4,017
(2) 1985 REGULATORY COMM. EXP. - OTHER ALLOCATION (\$182,6767,000):									
	(S-T-CU/Without Gas)	58,415	40	37	47	157	93	102	539

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
12 Month Balance Ended 12/31/85

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	338 Meredith Manor	562 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	887 Point O'Woods	1115 Salt Springs
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(S-T-CU/Without Gas)	146,876	28	36	99	1,029	29	136	113
Giga	(S-GG-CU)	107,959	28	36	99	1,029	29	136	113
Marco	(S-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	685	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,087	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.019084%	0.024510%	0.067404%	0.700591%	0.019745%	0.093957%	0.078938%
Giga (W-GG-CU)		100.000000%	0.025936%	0.033349%	0.091701%	0.953140%	0.028962%	0.127829%	0.104869%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.8/766LJ000):									
Giga	(S-GG-CU)	325,580	84	109	299	3,103	87	416	341
Marco	(S-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	2,851	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	875	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,888	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	8,282	0	0	0	0	0	0	0
TOTAL		480,853	84	109	299	3,103	87	416	341
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.8/767LJ000)									
	(S-T-CU/Without Gas)	98,415	11	15	40	416	12	56	46

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	959 Sugar Mill Woods	2801 Sweeny Hills	590 Sunshine Parkway	106 University Shores
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(S-T-CU/Without Gas)	146,678	26	33	615	2,189	178	9	3,183
Giga	(S-GG-CU)	107,959	26	33	615	2,189	178	9	3,183
Marco	(S-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	685	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,855	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.017702%	0.022468%	0.418721%	1.490373%	0.121191%	0.008128%	2.153517%
Giga (W-GG-CU)		100.000000%	0.024063%	0.030567%	0.589881%	2.027622%	0.164877%	0.008338%	2.929816%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7968.X000):									
Giga	(S-GG-CU)	325,580	78	100	1,855	6,802	537	27	9,539
Marco	(S-MC-CU)	54,380	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	2,851	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,888	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	6,382	0	0	0	0	0	0	0
TOTAL		499,883	78	100	1,855	6,802	537	27	9,539
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/7671.X000)									
	(S-T-CU/Without Gas)	59,415	11	13	249	685	72	4	1,280

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
12 Month Balance Ended 12/31/85

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	587 Vandalia Village	885 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Sussex Lakes	2201 Deep Creek	1807 Enterprise
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(S-T-CU/Without Gas)	146,876	86	1,122	482	22,615	0	3,003	126
Giga	(S-GG-CU)	107,859	86	1,122	482	22,615	0	0	0
Marco	(S-MC-CU)	7,723	0	0	0	0	0	0	0
Lahigh	(S-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	685	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	318	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,855	0	0	0	0	0	3,003	0
Seaboard Systems	(S-SB-CU)	5,087	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	0.058553%	0.763910%	0.328168%	15.397342%	0.000000%	2.044582%	0.087148%
Giga (W-GG-CU)		100.000000%	0.079860%	1.039283%	0.446466%	20.947787%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lahigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	50.428212%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.8/7988LXXXX):									
Giga	(S-GG-CU)	325,580	259	3,384	1,454	68,202	0	0	0
Marco	(S-MC-CU)	54,680	0	0	0	0	0	0	0
Lahigh	(S-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	2,851	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	815	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,888	0	0	0	0	0	5,908	0
Seaboard Systems	(S-SB-CU)	8,382	0	0	0	0	0	0	0
TOTAL		688,883	259	3,384	1,454	68,202	0	5,908	0
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.8/7678LXXXX):									
	(S-T-CU/Without Gas)	58,415	35	454	185	9,148	0	1,215	52

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

RATE CASE EXPENSE AMORTIZATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	COUNTY	
Allocation Factor	Allocation Base	TOTAL COMPANY	2801 Lehigh	2801 Marco Island	984 Spring Gardens	2101 Tropical Isles	984 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lula Gibson
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(S-T-CU/Without Gas)	146,576	6,791	1,920	122	219	450	12,633	267
Giga	(S-GG-CU)	107,969	0	0	0	0	0	0	0
Marco	(S-MC-CU)	7,723	0	1,920	0	0	0	1,920	0
Lehigh	(S-LH-CU)	15,378	6,791	0	0	0	0	6,791	0
Pine Ridge	(S-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(S-HH-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	0	0	0	0	0	3,003	0
Seaboard Systems	(S-SB-CU)	5,087	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (W-T-CU/Without Gas)		100.000000%	4.623628%	1.307225%	0.083053%	0.149105%	0.306381%	6.801133%	0.181786%
Giga (W-GG-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	24.860805%	0.000000%	0.000000%	0.000000%	24.860805%	0.000000%
Lehigh (W-LH-CU)		100.000000%	44.166233%	0.000000%	0.000000%	0.000000%	0.000000%	44.166233%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-HH-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	50.428212%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.67668J0000):									
Giga	(S-GG-CU)	325,580	0	0	0	0	0	0	0
Marco	(S-MC-CU)	54,980	0	13,668	0	0	0	13,668	0
Lehigh	(S-LH-CU)	65,778	29,051	0	0	0	0	29,051	0
Pine Ridge	(S-PR-CU)	2,851	0	0	0	0	0	0	0
Hillsborough	(S-HH-CU)	813	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,889	0	0	0	0	0	6,908	0
Seaboard Systems	(S-SB-CU)	6,382	0	0	0	0	0	0	0
TOTAL		489,883	29,051	13,668	0	0	0	49,627	0
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.67676J0000)									
	(S-T-CU/Without Gas)	58,415	2,747	777	48	89	182	5,110	108

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

RATE CASE EXPENSE AMORTIZATION		COUNTY				SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1806 Seaboard	2701 Spring Hill	1801 Valrico Hills		1801 Venice Gardens
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:							
Total	(S-T-CU/Without Gas)	146,876	2,524	5,311	353	0	8,465
Giga	(S-GG-CU)	107,869	0	5,311	0	0	5,311
Marco	(S-MC-CU)	7,723	0	0	0	0	0
Lehigh	(S-LH-CU)	15,376	0	0	0	0	0
Pine Ridge	(S-PR-CU)	665	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,087	2,524	0	0	0	2,524
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:							
Total (W-T-CU/Without Gas)		100.000000%	1.718456%	3.615975%	0.240335%	0.000000%	5.758557%
Giga (W-GG-CU)		100.000000%	0.000000%	4.919480%	0.000000%	0.000000%	4.919480%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	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%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	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%	49.519325%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7868.J0000):							
Giga	(S-GG-CU)	325,580	0	16,017	0	0	16,017
Marco	(S-MC-CU)	54,880	0	0	0	0	0
Lehigh	(S-LH-CU)	65,778	0	0	0	0	0
Pine Ridge	(S-PR-CU)	2,851	0	0	0	0	0
Hillsborough	(S-H-CU)	815	0	0	0	0	0
Charlotte	(S-C-CU)	13,688	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	6,382	3,185	0	0	0	3,185
TOTAL		469,883	3,185	16,017	0	0	19,182
(2) 1995 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/7678.J0000)							
	(S-T-CU/Without Gas)	59,415	1,021	2,148	143	0	3,420

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

RATE CASE EXPENSE AMORTIZATION					NON-REG.	NON-REG.	NON-REG.	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2801 Lehigh	2801 Marco Island	2801 Sunny Hills	SUBTOTAL NON-REGULATED
1995 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:								
Total	(G-T-CU/Without Gas)	146,878	0	0	0	0	0	0
Giga	(G-GG-CU)	107,959	0	0	0	0	0	0
Marco	(G-MC-CU)	7,723	0	0	0	0	0	0
Lehigh	(G-LH-CU)	15,378	0	0	0	0	0	0
Pine Ridge	(G-PR-CU)	685	0	0	0	0	0	0
Hillsborough	(G-H-CU)	319	0	0	0	0	0	0
Charlotte	(G-C-CU)	5,955	0	0	0	0	0	0
Seaboard Systems	(G-SB-CU)	5,097	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:								
Total (W-T-CU/Without Gas)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Giga (W-GG-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	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%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1995 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7668.XXXX):								
Giga	(G-GG-CU)	325,580	0	0	0	0	0	0
Marco	(G-MC-CU)	54,980	0	0	0	0	0	0
Lehigh	(G-LH-CU)	85,778	0	0	0	0	0	0
Pine Ridge	(G-PR-CU)	2,651	0	0	0	0	0	0
Hillsborough	(G-H-CU)	815	0	0	0	0	0	0
Charlotte	(G-C-CU)	13,699	0	0	0	0	0	0
Seaboard Systems	(G-SB-CU)	6,392	0	0	0	0	0	0
TOTAL		469,893	0	0	0	0	0	0
(2) 1995 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.6/7678.XXXX)								
	(G-T-CU/Without Gas)	59,415	0	0	0	0	0	0

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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 Basis	Total Company	Filed-PP&C Regulated	Other Plants	Total Water	Filed-PP&C Regulated	Other Plants	Total Sewer	Filed-PP&C Regulated	Other Plants	Gas Plants
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:											
Total	(CUST./Without Gas)	145,845	108,433	37,212	102,514	73,757	28,757	43,131	34,678	8,455	0
Giga	(W-GG-CU)	107,959	78,305	29,654	80,033	55,880	24,343	27,828	22,615	5,311	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)	15,378	15,378	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	0	319	319	0	319	0	0	0	0
Charlotte	(W-C-CU)	5,955	5,955	0	2,952	2,952	0	3,003	3,003	0	0
Seminole County Systems	(W-SM-CU)	3,536	3,536	0	3,164	3,164	0	372	372	0	0
Seaboard Systems	(W-SB-CU)	5,087	0	5,087	2,573	0	2,573	2,524	0	2,524	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:											
Total (W-T-CU/Without Gas)		100.000000%	74.450204%	25.949796%	70.386213%	50.641629%	18.744584%	29.613787%	23.806576%	5.805211%	0.000000%
Giga (W-GG-CU)		100.000000%	72.532165%	27.467835%	74.132773%	51.584388%	22.546375%	25.867227%	20.947767%	4.919480%	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%	55.833787%	55.833787%	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%	0.000000%	100.000000%	100.000000%	0.000000%	100.000000%	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%	89.479638%	89.479638%	0.000000%	10.520362%	10.520362%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	100.000000%	50.480875%	0.000000%	50.480875%	49.519325%	0.000000%	49.519325%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/768BJ000):											
Giga	(W-GG-CU)	325,547	238,128	88,421	241,337	167,931	73,406	64,210	68,195	18,015	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	0	3,261	3,261	0	3,261	0	0	0	0
Charlotte	(W-C-CU)	13,889	13,889	0	8,791	8,791	0	8,908	8,908	0	0
Seminole County Systems	(W-SM-CU)	1,489	1,489	0	1,314	1,314	0	155	155	0	0
Seaboard Systems	(W-SB-CU)	4,282	0	4,282	2,151	0	2,151	2,110	0	2,110	0
TOTAL		474,296	377,353	95,843	338,194	259,378	78,818	136,102	117,977	18,125	0
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/767BJ000):											
	(CUST./Without Gas)	88,420	66,573	22,847	62,939	45,284	17,656	28,481	21,290	5,191	0

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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 Base	TOTAL COMPANY	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	990 Apache Shores	332 Apple Valley	784 Bay Lake Estates	886 Beacon Hills
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,846	102,514	73,757	1,467	152	949	70	3,039
Giga	(W-GG-CU)	107,959	80,033	55,690	1,467	152	949	70	3,039
Marco	(W-MC-CU)	7,723	5,803	5,803	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	8,585	8,585	0	0	0	0	0
Pine Ridge	(W-PR-CU)	886	665	665	0	0	0	0	0
Hillsborough	(W-H-CU)	319	319	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	2,952	2,952	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,538	3,164	3,164	0	0	949	0	0
Seaboard Systems	(W-SB-CU)	5,097	2,573	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	70.386213%	50.841629%	1.007244%	0.104363%	0.851584%	0.048062%	2.086580%
Giga (W-GG-CU)		100.000000%	74.132773%	51.584386%	1.358849%	0.140794%	0.879037%	0.064839%	2.814958%
Marco (W-MC-CU)		100.000000%	75.139195%	75.139195%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	55.833767%	55.833767%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-H-CU)		100.000000%	100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	49.571786%	49.571786%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	69.479638%	69.479638%	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%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6768LJ000):									
Giga	(W-GG-CU)	325,547	241,337	167,931	4,424	456	2,862	211	9,184
Marco	(W-MC-CU)	54,980	41,312	41,312	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	36,725	36,725	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	5,303	5,303	0	0	0	0	0
Hillsborough	(W-H-CU)	3,261	3,261	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,690	6,791	6,791	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	1,314	1,314	0	0	384	0	0
Seaboard Systems	(W-SB-CU)	4,262	2,151	0	0	0	0	0	0
TOTAL		474,296	338,194	259,376	4,424	456	3,256	211	9,184
(2) 1994 REGULATORY COMML EXP. - OTHER ALLOCATION (01/02.67678LJ000):									
	(CUST./Without Gas)	89,420	62,939	45,284	901	93	583	43	1,866

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chulucka	1117 Citrus Park	906 Citrus Springs	684 Crystal River
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	43	383	126	664	351	1,795	74
Giga	(W-GG-CU)	107,959	43	383	126	664	351	1,795	74
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	663	0	0	0	0	0	0	0
Hillsborough	(W-HH-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,855	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,536	0	0	0	664	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.029524%	0.262968%	0.086512%	0.455803%	0.240897%	1.232449%	0.050808%
Giga (W-GG-CU)		100.000000%	0.039530%	0.354764%	0.110711%	0.815048%	0.325123%	1.862668%	0.068545%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-HH-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	18.778281%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/766LXXXX):									
Giga	(W-GG-CU)	325,547	130	1,155	380	2,002	1,058	5,413	223
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(W-HH-CU)	3,251	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,689	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	0	0	0	276	0	0	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,296	130	1,155	380	2,278	1,058	5,413	223
(2) 1994 REGULATORY COMBL EXP. - OTHER ALLOCATION (01/02.6/767LXXXX):									
	(CUST./Without Gas)	89,420	26	235	77	408	215	1,102	45

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Destiny Shores	186 Dalton	338 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	146,648	125	22,844	80	249	173	180	123
Giga	(W-GG-CU)	107,869	125	22,844	80	249	173	180	123
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	965	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,536	0	0	80	249	0	180	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.085825%	15.684713%	0.041196%	0.170964%	0.118782%	0.123588%	0.084452%
Giga (W-GG-CU)		100.000000%	0.115785%	21.159885%	0.055577%	0.230643%	0.180246%	0.166730%	0.113932%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	1.896833%	7.041855%	0.000000%	5.090498%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.8768LXXXX):									
Giga	(W-GG-CU)	325,547	377	68,885	181	751	522	543	371
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	3,281	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,688	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,468	0	0	25	103	0	75	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,236	377	68,885	206	854	522	618	371
(2) 1994 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.8767LXXXX)									
	(CUST./Without Gas)	88,420	77	14,025	37	153	106	111	76

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fishermen's Haven	772 Fountains	679 Fox Run	554 Friendly Center	992 Golden Terrace	986 Gospel Field Estates	575 Grand Terrace
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	139	29	100	20	106	8	110
Giga	(W-GG-CU)	107,859	139	29	100	20	106	8	110
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	16,378	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	865	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,865	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,536	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.095436%	0.019911%	0.068660%	0.013732%	0.072780%	0.005493%	0.075526%
Giga (W-GG-CU)		100.000000%	0.126753%	0.026862%	0.062626%	0.018526%	0.098185%	0.007410%	0.101891%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.67668.XXXX):									
Giga	(W-GG-CU)	325,547	419	87	302	60	320	24	332
Marco	(W-MC-CU)	54,880	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	3,261	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,698	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,296	419	87	302	60	320	24	332
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.67676.XXXX):									
	(CUST./Without Gas)	89,420	85	18	81	12	65	5	68

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	328 Harmony Homes	438 Harwell Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	790 Intercession City
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	63	174	96	111	53	241	253
Giga	(W-GG-CU)	107,959	63	174	96	111	53	241	253
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,855	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,536	63	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.043256%	0.119469%	0.065914%	0.076213%	0.036390%	0.165471%	0.173710%
Giga (W-GG-CU)		100.000000%	0.058355%	0.181172%	0.088923%	0.102917%	0.048093%	0.223233%	0.234348%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	1.781874%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/798LXXXX):									
Giga	(W-GG-CU)	325,547	190	525	289	335	160	727	783
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	3,251	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	26	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,296	218	525	289	335	160	727	763
(2) 1994 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.6/767LXXXX)									
	(CUST./Without Gas)	88,420	39	107	59	68	33	148	155

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Lake Ajay Estates	325 Lake Branley	104 Lake Conway Park
1094 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,848	248	113	986	82	85	68	85
Giga	(W-GG-CU)	107,899	248	113	986	82	85	68	85
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lanigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	685	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	318	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,865	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,538	0	0	0	0	0	68	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.168904%	0.077588%	0.676889%	0.042569%	0.058361%	0.045316%	0.058361%
Giga (W-GG-CU)		100.000000%	0.227864%	0.104869%	0.913310%	0.057428%	0.078734%	0.061134%	0.078734%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lanigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	1.868516%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1094 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7668.JXXX):									
Giga	(W-GG-CU)	325,547	742	341	2,973	187	256	199	256
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lanigh	(W-LH-CU)	63,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	9,303	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	3,281	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	0	0	0	0	0	27	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,296	742	341	2,973	187	256	226	256
(2) 1094 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/7678.JXXX):									
	(CUST./Without Gas)	88,420	151	89	605	38	52	41	52

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Estates	1054 Lakeview Villa	675 Lehigh Heights	2401 Lakeside Lakes	2802 Marco Shores	1198 Marlon Oaks	330 Maro/Rh Manor
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	148,845	282	12	391	243	290	2,514	651
Giga	(W-GG-CU)	107,859	282	12	391	243	290	2,514	651
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	888	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	318	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,855	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,536	282	0	0	0	0	0	651
Seaboard Systems	(W-SB-CU)	5,087	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.189621%	0.008239%	0.268461%	0.166844%	0.199114%	1.726115%	0.448977%
Giga (W-GG-CU)		100.000000%	0.281210%	0.011119%	0.362179%	0.225085%	0.288620%	2.329682%	0.603007%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	7.975113%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	18.410633%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6798LXXXX):									
Giga	(W-GG-CU)	325,547	850	36	1,179	733	874	7,581	1,963
Marco	(W-MC-CU)	54,888	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	3,281	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,689	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	117	0	0	0	0	0	270
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,286	967	36	1,179	733	874	7,581	2,233
(2) 1994 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.6767LXXXX)									
	(CUST./Without Gas)	88,420	173	7	240	149	178	1,543	400

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palmetto Country Club	440 Palm Port	1429 Palm Terrace	559 Palma Mobile Home Park
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,845	36	143	203	34	99	1,186	58
Giga	(W-GG-CU)	107,859	38	143	203	34	99	1,186	58
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lahigh	(W-LH-CU)	15,378	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,535	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,037	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.024718%	0.098184%	0.139380%	0.023344%	0.067973%	0.814309%	0.039823%
Giga (W-GG-CU)		100.000000%	0.03346%	0.132458%	0.18834%	0.031493%	0.091701%	1.095565%	0.03724%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lahigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6768LXXXX):									
Giga	(W-GG-CU)	325,547	109	431	612	103	299	3,576	175
Marco	(W-MC-CU)	54,860	0	0	0	0	0	0	0
Lahigh	(W-LH-CU)	65,778	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	3,261	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	12,689	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	4,282	0	0	0	0	0	0	0
TOTAL		674,296	109	431	612	103	299	3,576	175
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6767LXXXX):									
	(CUST./Without Gas)	89,420	22	86	125	21	61	728	36

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - WATER
- 12 Month Balance Ended 12/31/04

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	584 Piccola Island	967 Pine Ridge	782 Pine Ridge Estates	553 Pinney Woods	967 Point O'Woods	443 Pomona Park	1085 Postmaster Village
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	132	665	212	167	344	167	158
Giga	(W-GG-CU)	107,969	132	665	212	167	344	167	156
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	18,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	665	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,655	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,536	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,967	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.090631%	0.458590%	0.145559%	0.114662%	0.236191%	0.114662%	0.107110%
Giga (W-GG-CU)		100.000000%	0.122269%	0.815979%	0.196371%	0.154668%	0.318639%	0.154668%	0.144499%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	0.000000%	100.000000%	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%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.8/786LJ000):									
Giga	(W-GG-CU)	325,547	398	2,005	639	504	1,037	504	470
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	5,303	0	0	0	0	0
Hillsborough	(W-H-CU)	3,261	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,689	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,296	398	7,308	639	504	1,037	504	470
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.8/767LJ000):									
	(CUST./Without Gas)	88,420	61	408	130	103	211	103	96

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	438 River Park	986 Rosemont	1115 Salt Springs	1118 Sawto Village	574 Silver Lakes Est.
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,845	15	105	352	120	118	2	1,348
Giga	(W-GG-CU)	107,059	15	105	352	120	116	2	1,346
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,276	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	865	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,536	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.010299%	0.072093%	0.241684%	0.082382%	0.079646%	0.001373%	0.324168%
Giga (W-GG-CU)		100.000000%	0.013894%	0.072593%	0.325050%	0.111153%	0.107448%	0.001853%	1.246770%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (\$1,02,67868,000):									
Giga	(W-GG-CU)	325,547	45	317	1,061	362	350	6	4,059
Marco	(W-MC-CU)	54,880	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,300	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	3,261	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,899	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,468	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,286	45	317	1,061	362	350	6	4,059
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (\$142,67878,000):									
	(CUST./Without Gas)	88,420	9	64	216	74	71	1	826

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	585 Stone Mountain	1801 Sugar Hill	989 Sugarhill Woods	2801 Sunny Hills
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	26	114	82	7	621	2,246	426
Giga	(W-GG-CU)	107,859	26	114	82	7	621	2,246	426
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,853	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,538	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.017852%	0.078273%	0.056301%	0.004806%	0.428379%	1.542106%	0.292492%
Giga (W-GG-CU)		100.000000%	0.024083%	0.105598%	0.075855%	0.006484%	0.575218%	2.080419%	0.394584%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7868.XXXX):									
Giga	(W-GG-CU)	325,547	78	344	247	21	1,873	6,773	1,285
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	3,261	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,988	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,468	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,206	78	344	247	21	1,873	6,773	1,285
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/7678.XXXX):									
	(CUST./Without Gas)	89,420	16	70	50	4	381	1,379	262

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	667 Venetian Village	447 Wetaka	122 Westwood	783 Windcong
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	10	543	3,382	136	135	131	105
Giga	(W-GG-CU)	107,998	10	543	3,382	136	135	131	105
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lahigh	(W-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,536	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,057	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.008666%	0.372624%	2.322085%	0.093376%	0.092691%	0.089945%	0.072093%
Giga (W-GG-CU)		100.000000%	0.008263%	0.502969%	3.132671%	0.125974%	0.125047%	0.121342%	0.097259%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lahigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.67988.XXXX):									
Giga	(W-GG-CU)	325,547	30	1,637	10,198	410	407	395	317
Marco	(W-MC-CU)	54,980	0	0	0	0	0	0	0
Lahigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	3,261	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,689	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,296	30	1,637	10,198	410	407	395	317
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.67676.XXXX):									
	(CUST./Without Gas)	89,420	8	333	2,076	83	83	80	64

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

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	446 Wootana	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakee	2201 Deep Creek	1807 Enterprise
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	1,157	21	484	55,690	0	2,952	218
Giga	(W-GG-CU)	107,959	1,157	21	484	55,690	0	0	0
Marco	(W-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	15,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	665	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,955	0	0	0	0	0	2,952	0
Seminole County Systems	(W-SM-CU)	3,536	0	0	0	3,184	0	0	0
Seaboard Systems	(W-SB-CU)	5,057	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.801263%	0.014419%	0.332315%	38.236809%	0.000000%	2.028946%	0.149679%
Giga (W-GG-CU)		100.000000%	1.080968%	0.019452%	0.448318%	51.584398%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	0.000000%	0.000000%	0.000000%	100.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	49.571788%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	89.479638%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.8/7868.J000):									
Giga	(W-GG-CU)	325,547	3,519	63	1,459	167,831	0	0	0
Marco	(W-MC-CU)	54,960	0	0	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	0	0	5,303	0	0	0
Hillsborough	(W-H-CU)	3,261	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,698	0	0	0	0	0	8,791	0
Seminole County Systems	(W-SM-CU)	1,468	0	0	0	1,314	0	0	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,298	3,519	63	1,459	174,548	0	8,791	0
(2) 1994 REGULATORY COMM. EXP.- OTHER ALLOCATION (01/02.8/7678.J000)									
	(CUST./Without Gas)	89,420	716	13	297	34,191	0	1,812	134

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

RATE CASE EXPENSE AMORTIZATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakewood	2901 Lehigh	2901 Marco Island	2301 Palm Valley	2302 Remington Forest
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	87	152	0	8,585	5,800	208	84
Giga	(W-GG-CU)	107,869	0	0	0	0	0	0	0
Marco	(W-MC-CU)	7,723	0	0	0	0	5,800	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	8,585	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	5,855	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,538	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.059734%	0.104363%	0.000000%	5.894469%	3.984345%	0.141440%	0.043942%
Giga (W-GG-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	75.139195%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	0.000000%	55.833787%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.8766LJ000):									
Giga	(W-GG-CU)	325,347	0	0	0	0	0	0	0
Marco	(W-MC-CU)	54,880	0	0	0	0	41,312	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	36,725	0	0	0
Pine Ridge	(W-PR-CU)	5,300	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	3,281	0	0	0	0	0	0	0
Charlotte	(W-C-CU)	13,699	0	0	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,296	0	0	0	36,725	41,312	0	0
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.8767LJ000):									
	(CUST./Without Gas)	89,420	53	93	0	5,271	3,563	126	39

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

RATE CASE EXPENSE AMORTIZATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Hershel Heights	210 Lake Gibson	214 Orange Hill
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	0	0	18,067	163	319	773	232
Giga	(W-GG-CU)	107,659	0	0	0	0	0	0	0
Marco	(W-MC-CU)	7,723	0	0	5,803	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	8,585	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	319	0	0
Charlotte	(W-C-CU)	5,855	0	0	2,952	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,536	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.000000%	0.000000%	12.404820%	0.111916%	0.219028%	0.530743%	0.159291%
Giga (W-GG-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	75.139195%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	55.833767%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	100.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	49.571788%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.8786LXXXX):									
Giga	(W-GG-CU)	325,547	0	0	0	0	0	0	0
Marco	(W-MC-CU)	54,980	0	0	41,312	0	0	0	0
Lehigh	(W-LH-CU)	65,775	0	0	36,725	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(W-H-CU)	3,261	0	0	0	0	3,261	0	0
Charlotte	(W-C-CU)	13,699	0	0	6,791	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,469	0	0	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	4,262	0	0	0	0	0	0	0
	TOTAL	474,296	0	0	84,828	0	3,261	0	0
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.87678LXXXX)									
	(CUST./Without Gas)	89,420	0	0	11,092	100	195	475	142

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

RATE CASE EXPENSE AMORTIZATION		COUNTY				SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills		1901 Varice Gardens
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:							
Total	(CUST./Without Gas)	145,645	2,573	24,343	354	0	28,757
Giga	(W-GG-CU)	107,858	0	24,343	0	0	24,343
Marco	(W-MC-CU)	7,723	0	0	0	0	0
Lehigh	(W-LH-CU)	15,376	0	0	0	0	0
Pine Ridge	(W-PR-CU)	665	0	0	0	0	0
Hillsborough	(W-H-CU)	319	0	0	0	0	319
Charlotte	(W-C-CU)	5,955	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	3,536	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	5,067	2,573	0	0	0	2,573
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:							
Total (CUST./Without Gas)		100.000000%	1.76624%	16.713228%	0.243057%	0.000000%	19.744584%
Giga (W-GG-CU)		100.000000%	0.000000%	22.548375%	0.000000%	0.000000%	22.548375%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	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%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	100.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	50.480675%	0.000000%	0.000000%	0.000000%	50.480675%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6786LJXXX):							
Giga	(W-GG-CU)	325,547	0	73,406	0	0	73,406
Marco	(W-MC-CU)	54,980	0	0	0	0	0
Lehigh	(W-LH-CU)	65,776	0	0	0	0	0
Pine Ridge	(W-PR-CU)	5,303	0	0	0	0	0
Hillsborough	(W-H-CU)	3,261	0	0	0	0	3,261
Charlotte	(W-C-CU)	13,899	0	0	0	0	0
Seminole County Systems	(W-SM-CU)	1,468	0	0	0	0	0
Seaboard Systems	(W-SB-CU)	4,262	2,151	0	0	0	2,151
TOTAL		474,296	2,151	73,406	0	0	78,818
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.67678JXXX):							
	(CUST./Without Gas)	89,420	1,580	14,946	217	0	17,656

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
 - 12 Month Balance Ended 12/31/84

RATE CASE EXPENSE AMORTIZATION					FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	980 Apache Shores	332 Apple Valley	886 Beacon Hills	472 Beaches Point
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	43,131	34,676	1,278	113	167	2,935	16
Giga	(S-GG-CU)	107,959	27,928	22,615	1,278	113	167	2,935	16
Marco	(S-MC-CU)	7,723	1,820	1,820	0	0	0	0	0
Lehigh	(S-LH-CU)	15,376	6,791	6,791	0	0	0	0	0
Pine Ridge	(S-PR-CU)	885	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	3,003	3,003	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	3,538	372	372	0	0	167	0	0
Seaboard Systems	(S-SB-CU)	5,087	2,524	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	29.613787%	23.808576%	0.877478%	0.077588%	0.114862%	2.015174%	0.010988%
Giga (W-GG-CU)		100.000000%	25.867227%	20.947767%	1.183783%	0.104888%	0.154688%	2.718225%	0.014820%
Marco (W-MC-CU)		100.000000%	24.860805%	24.860805%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	44.166233%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	50.428212%	50.428212%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	10.520362%	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%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.87886.LXXXX):									
Giga	(S-GG-CU)	225,347	84,210	68,185	3,854	341	504	8,850	48
Marco	(S-MC-CU)	54,880	13,668	13,668	0	0	0	0	0
Lehigh	(S-LH-CU)	65,776	29,051	29,051	0	0	0	0	0
Pine Ridge	(S-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	3,261	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,899	6,908	6,908	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	1,469	155	155	0	0	89	0	0
Seaboard Systems	(S-SB-CU)	4,282	2,110	0	0	0	0	0	0
TOTAL		474,296	136,102	117,977	3,854	341	573	8,850	48
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.67878.LXXXX)									
	(CUST./Without Gas)	89,420	25,461	21,290	785	89	103	1,802	10

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Chuluota	1117 Citrus Park	908 Citrus Springs	1908 Deltona	679 Fisherman's Haven	340 FL. Cent. Comm. Park
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,845	332	134	266	686	4,617	144	43
Giga	(S-GG-CU)	107,869	332	134	266	686	4,617	144	43
Marco	(S-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	15,378	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	3,353	0	0	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	3,536	0	134	0	0	0	0	43
Seaboard Systems	(S-SB-CU)	5,087	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.00000%	0.227952%	0.092005%	0.182636%	0.471008%	3.170037%	0.098871%	0.029524%
Giga (W-GG-CU)		100.00000%	0.307524%	0.124121%	0.248390%	0.635426%	4.276624%	0.133384%	0.038630%
Marco (W-MC-CU)		100.00000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.00000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Pine Ridge (W-PR-CU)		100.00000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Hillsborough (W-H-CU)		100.00000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.00000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.00000%	0.000000%	3.789593%	0.000000%	0.000000%	0.000000%	0.000000%	1.218063%
Seaboard Systems (W-SB-CU)		100.00000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/7668.J000):									
Giga	(S-GG-CU)	325,547	1,001	404	802	2,069	13,922	434	130
Marco	(S-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	1,261	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,698	0	0	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	1,469	0	56	0	0	0	0	18
Seaboard Systems	(S-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,296	1,001	460	802	2,069	13,922	434	148
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/7678.J000):									
	(CUST./Without Gas)	65,420	204	82	163	421	2,835	88	26

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	679 Fox Run	573 Holiday Haven	1802 Jungle Den	675 Leland Heights	2401 Leisure Lakes	2802 Marco Shores	1106 Marion Oaks
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	98	92	118	389	229	253	1,332
Giga	(S-GG-CU)	107,959	98	92	116	389	229	253	1,332
Marco	(S-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	695	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	0	0	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	3,538	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.067287%	0.063167%	0.079848%	0.267068%	0.157232%	0.173710%	0.914553%
Giga (W-GG-CU)		100.000000%	0.067775%	0.065218%	0.167448%	0.360222%	0.212118%	0.234348%	1.23802%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.67968JXXX):									
Giga	(S-GG-CU)	325,547	298	277	350	1,173	691	783	4,017
Marco	(S-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	65,778	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	3,281	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,689	0	0	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	1,488	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,258	298	277	350	1,173	691	783	4,017
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.67976JXXX):									
	(CUST./Without Gas)	89,420	60	56	71	239	141	155	818

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ALLOCATION OF RATE CASE EXPENSE AMORTIZATION - SEWER
 - 12 Month Balance Ended 12/31/84

RATE CASE EXPENSE AMORTIZATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	582 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Salt Springs
1984 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,845	28	36	99	1,029	29	138	113
Giga	(S-GG-CU)	107,959	28	36	99	1,029	29	138	113
Marco	(S-MC-CU)	7,723	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	15,276	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	665	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	0	0	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	3,536	28	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,087	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.019225%	0.024719%	0.067973%	0.708512%	0.019911%	0.094751%	0.077586%
Giga (W-GG-CU)		100.000000%	0.025936%	0.033348%	0.091701%	0.953140%	0.026862%	0.127826%	0.104889%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.791855%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1984 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.87668.XXXX):									
Giga	(S-GG-CU)	325,547	84	108	259	3,103	87	416	341
Marco	(S-MC-CU)	54,980	0	0	0	0	0	0	0
Lehigh	(S-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	3,261	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,699	0	0	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	1,489	12	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	4,282	0	0	0	0	0	0	0
TOTAL		474,288	96	108	259	3,103	87	416	341
(2) 1984 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.87678.XXXX)									
	(CUST./Without Gas)	88,420	17	22	61	632	13	85	69

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	988 Sugarhill Woods	2801 Sunny Hills	580 Sunshine Parkway	108 University Shores
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	26	33	615	2,188	178	9	3,163
Giga	(S-GG-CU)	107,959	25	33	615	2,188	178	9	3,163
Marco	(S-MC-CU)	7,723	0	0	0	0	0	0	0
Lahigh	(S-LH-CU)	15,376	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	685	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,965	0	0	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	3,536	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,087	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.017852%	0.022856%	0.422280%	1.502970%	0.122215%	0.008178%	2.171719%
Giga (W-GG-CU)		100.000000%	0.024083%	0.030567%	0.588861%	2.027822%	0.184877%	0.008339%	2.929818%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lahigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.8/7868.J000):									
Giga	(S-GG-CU)	325,347	78	100	1,855	6,801	537	27	9,538
Marco	(S-MC-CU)	54,980	0	0	0	0	0	0	0
Lahigh	(S-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	3,281	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,689	0	0	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	1,489	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	4,252	0	0	0	0	0	0	0
TOTAL		474,296	78	100	1,855	6,801	537	27	9,538
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.8/7878.X000):									
	(CUST./Without Gas)	89,420	16	20	378	1,344	109	6	1,942

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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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	567 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Bucconventura Lakes	2201 Deep Creek	1807 Enterprise
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	86	1,122	482	22,515	0	3,003	129
Giga	(S-GG-CU)	107,959	86	1,122	482	22,515	0	0	0
Marco	(S-MC-CU)	7,723	0	0	0	0	0	0	0
Lefhigh	(S-LH-CU)	15,276	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	885	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,855	0	0	0	0	0	3,003	0
Seminole County Systems	(S-SM-CU)	3,536	0	0	0	372	0	0	0
Seaboard Systems	(S-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	0.059046%	0.770366%	0.330942%	15.527461%	0.000000%	2.061863%	0.087885%
Giga (W-GG-CU)		100.000000%	0.079880%	1.038283%	0.448466%	20.947767%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lefhigh (W-LH-CU)		100.000000%	0.000000%	0.000000%	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%	0.000000%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	50.428212%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	10.520362%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01A02.87668.J000):									
Giga	(S-GG-CU)	325,547	259	3,383	1,453	68,195	0	0	0
Marco	(S-MC-CU)	54,980	0	0	0	0	0	0	0
Lefhigh	(S-LH-CU)	65,776	0	0	0	0	0	0	0
Pine Ridge	(S-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	3,261	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,699	0	0	0	0	0	6,908	0
Seminole County Systems	(S-SM-CU)	1,489	0	0	0	155	0	0	0
Seaboard Systems	(S-SB-CU)	4,262	0	0	0	0	0	0	0
TOTAL		474,236	259	3,383	1,453	68,349	0	6,908	0
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01A02.87678.J000):									
	(CUST./Without Gas)	89,420	53	669	295	13,885	0	1,844	79

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

RATE CASE EXPENSE AMORTIZATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isle	994 Valencia Terra	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:									
Total	(CUST./Without Gas)	145,645	6,791	1,820	0	219	0	12,061	267
Giga	(S-GG-CU)	107,859	0	0	0	0	0	0	0
Marco	(S-MC-CU)	7,723	0	1,820	0	0	0	1,820	0
Lehigh	(S-LH-CU)	15,976	6,791	0	0	0	0	6,791	0
Pine Ridge	(S-PR-CU)	685	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	5,955	0	0	0	0	0	3,000	0
Seminole County Systems	(S-SM-CU)	3,536	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,097	0	0	0	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:									
Total (CUST./Without Gas)		100.000000%	4.662707%	1.318274%	0.000000%	0.150989%	0.000000%	8.261094%	0.183222%
Giga (W-GG-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	24.860805%	0.000000%	0.000000%	0.000000%	24.860805%	0.000000%
Lehigh (W-LH-CU)		100.000000%	44.186233%	0.000000%	0.000000%	0.000000%	0.000000%	44.186233%	0.000000%
Pine Ridge (W-PR-CU)		100.000000%	0.000000%	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%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	50.429212%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/766JXXX):									
Giga	(S-GG-CU)	325,547	0	0	0	0	0	0	0
Marco	(S-MC-CU)	54,980	0	13,668	0	0	0	13,668	0
Lehigh	(S-LH-CU)	65,776	29,051	0	0	0	0	29,051	0
Pine Ridge	(S-PR-CU)	5,303	0	0	0	0	0	0	0
Hillsborough	(S-H-CU)	3,261	0	0	0	0	0	0	0
Charlotte	(S-C-CU)	13,699	0	0	0	0	0	6,908	0
Seminole County Systems	(S-SM-CU)	1,469	0	0	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	4,252	0	0	0	0	0	0	0
TOTAL		474,298	29,051	13,668	0	0	0	49,627	0
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/767JXXX):									
	(CUST./Without Gas)	89,420	4,169	1,179	0	134	0	7,405	164

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

RATE CASE EXPENSE AMORTIZATION			COUNTY	COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED
Allocation Factor	Allocation Basis	TOTAL COMPANY	1808 Seaboard	2701 Spring Hill	1901 Valrico Hills	1801 Venice Gardens	
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:							
Total	(CUST./Without Gas)	145,645	2,524	5,311	353	0	8,455
Olga	(S-GG-CU)	107,859	0	5,311	0	0	5,311
Marco	(S-MC-CU)	7,723	0	0	0	0	0
Lehigh	(S-LH-CU)	15,376	0	0	0	0	0
Pine Ridge	(S-PR-CU)	665	0	0	0	0	0
Hillsborough	(S-H-CU)	319	0	0	0	0	0
Charlotte	(S-C-CU)	5,855	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	3,536	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	5,087	2,524	0	0	0	2,524
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:							
Total (CUST./Without Gas)		100.000000%	1.732981%	3.646538%	0.242370%	0.000000%	5.805211%
Olga (W-GG-CU)		100.000000%	0.000000%	4.919460%	0.000000%	0.000000%	4.919460%
Marco (W-MC-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	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%
Hillsborough (W-H-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	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%	49.519325%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.6/766LXXXX):							
Olga	(S-GG-CU)	325,547	0	16,015	0	0	16,015
Marco	(S-MC-CU)	54,880	0	0	0	0	0
Lehigh	(S-LH-CU)	65,776	0	0	0	0	0
Pine Ridge	(S-PR-CU)	5,303	0	0	0	0	0
Hillsborough	(S-H-CU)	3,281	0	0	0	0	0
Charlotte	(S-C-CU)	13,898	0	0	0	0	0
Seminole County Systems	(S-SM-CU)	1,468	0	0	0	0	0
Seaboard Systems	(S-SB-CU)	4,262	2,110	0	0	0	2,110
TOTAL		474,296	2,110	16,015	0	0	16,125
(2) 1994 REGULATORY CONNL EXP.- OTHER ALLOCATION (01/02.6/767LXXXX):							
	(CUST./Without Gas)	88,420	1,550	3,261	217	0	5,191

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

RATE CASE EXPENSE AMORTIZATION				NON-REG.			NON-REG.	NON-REG.
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED
1994 AVERAGE NUMBER OF CUSTOMERS FOR RC EXP. AMORT.:								
Total	(CUST./Without Gas)	145,645	0	---	0	0	0	0
Giga	(G-GG-CU)	107,859	0	---	0	0	0	0
Marco	(G-MC-CU)	7,723	0	---	0	0	0	0
Lehigh	(G-LH-CU)	15,376	0	---	0	0	0	0
Pine Ridge	(G-PR-CU)	865	0	---	0	0	0	0
Hillsborough	(G-H-CU)	319	0	---	0	0	0	0
Charlotte	(G-C-CU)	5,955	0	---	0	0	0	0
Seminole County Systems	(G-SM-CU)	3,536	0	---	0	0	0	0
Seaboard Systems	(G-SB-CU)	5,097	0	---	0	0	0	0
CUSTOMER ALLOCATION FACTORS FOR RC EXP. AMORT.:								
Total (CUST./Without Gas)		100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%
Giga (W-GG-CU)		100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%
Marco (W-MC-CU)		100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%
Lehigh (W-LH-CU)		100.000000%	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%
Hillsborough (W-H-CU)		100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%
Charlotte (W-C-CU)		100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%
Seminole County Systems (W-SM-CU)		100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%
Seaboard Systems (W-SB-CU)		100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%
(1) 1994 RATE CASE EXPENSE AMORT. ALLOCATION (01/02.8/7668.XXXX):								
Giga	(G-GG-CU)	325,547	0	---	0	0	0	0
Marco	(G-MC-CU)	54,980	0	---	0	0	0	0
Lehigh	(G-LH-CU)	65,776	0	---	0	0	0	0
Pine Ridge	(G-PR-CU)	5,303	0	---	0	0	0	0
Hillsborough	(G-H-CU)	3,261	0	---	0	0	0	0
Charlotte	(G-C-CU)	13,699	0	---	0	0	0	0
Seminole County Systems	(G-SM-CU)	1,469	0	---	0	0	0	0
Seaboard Systems	(G-SB-CU)	4,262	0	---	0	0	0	0
TOTAL		474,296	0	---	0	0	0	0
(2) 1994 REGULATORY COMM. EXP. - OTHER ALLOCATION (01/02.6/7676.XXXX)								
	(CUST./Without Gas)	69,420	0	---	0	0	0	0

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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		164,901	125,152	39,649	111,772	83,015	28,757	50,592	42,137	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	75.941287%	24.058713%	67.822404%	50.372874%	17.449530%	30.698843%	25.568413%	5.130430%	1.478753%	
CUSTOMER ACCOUNTS EXPENSES (XX,XXX7,XXXX) - @ 12/31/96:												
02/03/99.8/7017.XXXX	Salaries & Wages - Employees	CUST.	94,762	71,963	22,798	64,270	47,734	16,535	29,091	24,229	4,862	1,401
02/03/99.8/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7047.XXXX	Employee Pensions & Benefits	CUST.	23,681	17,964	5,697	16,061	11,929	4,132	7,270	6,056	1,215	350
02/03/99.8/7107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7117.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7157.XXXX	Purchased Power	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7167.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7187.XXXX	Chemicals	CUST.	9,381	7,124	2,257	6,363	4,726	1,637	2,880	2,399	481	139
02/03/99.8/7207.XXXX	Materials and Supplies	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7317.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7327.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7337.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7347.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7357.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7417.XXXX	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7427.XXXX	Rental of Equipment	CUST.	7,988	6,066	1,922	5,417	4,024	1,394	2,452	2,042	410	118
02/03/99.8/7507.XXXX	Transportation Expense	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7567.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7577.XXXX	Insurance - General Liability	CUST.	1,620	1,231	390	1,099	816	283	497	414	83	24
02/03/99.8/7587.XXXX	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7597.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7607.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7687.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0	0	0
02/03/99.8/7677.XXXX	Reg. Comm. Exp. - Other	CUST.	24,017	18,239	5,778	16,289	12,098	4,191	7,373	6,141	1,232	355
02/03/99.8/7707.XXXX	Bad Debt Expense	CUST.	32,175	24,434	7,741	21,822	16,207	5,614	9,877	6,227	1,651	476
02/03/99.8/7757.XXXX	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	0	0	0
TOTAL			193,624	147,041	46,583	131,320	97,534	33,786	59,440	49,507	9,934	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 12/31/99

CUSTOMER ACCOUNTS ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amails Island	900 Apache Shores	332 Apple Valley	794 Bay Lake Estates	886 Beacon Hills
AVERAGE NO. OF CUSTOMERS (12/31/99) - Water : (1)									
Average No. of Customers		164,801	111,772	83,015	1,467	152	949	70	3,039
Customer Allocation Factors (Cust)		100.000000%	87.822404%	50.372874%	0.890165%	0.092232%	0.575848%	0.042475%	1.844042%
O&M EXPENSES (01/0007/0000) - @ 12/31/99:									
01/02/03/99.8/7017/0000	Salaries & Wages - Employees	CUST. 94,782	64,270	47,734	844	87	548	40	1,747
01/02/03/99.8/7037/0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7047/0000	Employee Pensions & Benefits	CUST. 23,861	18,091	11,929	211	22	136	10	437
01/02/03/99.8/7107/0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7157/0000	Purchased Power	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7187/0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7187/0000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7267/0000	Materials and Supplies	CUST. 9,381	6,383	4,726	94	9	54	4	173
01/02/03/99.8/7317/0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7327/0000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7337/0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7347/0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7357/0000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7417/0000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7427/0000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7507/0000	Transportation Expense	CUST. 7,988	5,417	4,024	71	7	48	3	147
01/02/03/99.8/7567/0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7577/0000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7587/0000	Insurance - Workmen's Comp.	CUST. 1,820	1,099	818	14	1	9	1	30
01/02/03/99.8/7507/0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7607/0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7607/0000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7677/0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7707/0000	Bad Debt Expense	CUST. 24,017	10,289	12,096	214	22	138	10	443
01/02/03/99.8/7757/0000	Miscellaneous Expenses	CUST. 32,175	21,822	10,207	286	30	185	14	593
TOTAL		183,624	131,320	97,534	1,724	179	1,115	82	3,571

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	553 Carlton Village	335 Chukwila	1117 Citrus Park	906 Citrus Springs	984 Crystal River	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		104,801	43	383	126	864	351	1,785	74	
Customer Allocation Factors (Cust)		100.000000%	0.026092%	0.232402%	0.078450%	0.402910%	0.212984%	1.088192%	0.044903%	
O&M EXPENSES (00,0007,0000) - @ 12/31/96:										
01/02/03/99.87017,0000	Salaries & Wages - Employees	CUST.	94,782	25	220	72	382	202	1,032	43
01/02/03/99.87037,0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87047,0000	Employee Pensions & Benefits	CUST.	23,661	8	55	18	95	50	258	11
01/02/03/99.87107,0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87157,0000	Purchased Power	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87187,0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87187,0000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87207,0000	Materials and Supplies	CUST.	9,381	2	22	7	38	20	102	4
01/02/03/99.87317,0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87327,0000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87337,0000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87347,0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87357,0000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87417,0000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87427,0000	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87507,0000	Transportation Expense	CUST.	7,988	2	18	6	32	17	47	4
01/02/03/99.87587,0000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87577,0000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87587,0000	Insurance - Workman's Comp.	CUST.	1,820	0	4	1	7	3	18	1
01/02/03/99.87597,0000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87607,0000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87607,0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87607,0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87707,0000	Bad Debt Expense	CUST.	24,817	0	58	10	97	51	282	11
01/02/03/99.87757,0000	Miscellaneous Expenses	CUST.	32,175	4	75	25	130	69	350	14
TOTAL			193,824	51	450	148	780	412	2,109	87

(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 - WATER
 - 12 Month Balance Ended 12/31/96

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	103 Deshlyer Shores	1006 Deltans	334 Del Rey Menor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.075849%	13.851566%	0.036408%	0.151091%	0.104975%	0.109223%	0.074635%
O&M EXPENSES (DLJ007.J000) - @ 12/31/96:									
01/02/03/99.87017.J000	Salaries & Wages - Employees	CUST. 94,762	72	13,135	35	143	80	104	71
01/02/03/99.87037.J000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87047.J000	Employee Pensions & Benefits	CUST. 23,681	18	3,283	9	36	25	26	18
01/02/03/99.87107.J000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87157.J000	Purchased Power	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87167.J000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87167.J000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87207.J000	Materials and Supplies	CUST. 9,381	7	1,300	3	14	10	10	7
01/02/03/99.87317.J000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87327.J000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87337.J000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87347.J000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87357.J000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87417.J000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87427.J000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87507.J000	Transportation Expense	CUST. 7,968	6	1,107	3	12	8	9	0
01/02/03/99.87567.J000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87577.J000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87587.J000	Insurance - Workman's Comp.	CUST. 1,820	1	225	1	2	2	2	1
01/02/03/99.87587.J000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87607.J000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87667.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87677.J000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87707.J000	Bad Debt Expense	CUST. 24,017	18	3,329	9	36	25	26	18
01/02/03/99.87757.J000	Miscellaneous Expenses	CUST. 32,175	24	4,460	12	49	34	35	24
TOTAL		193,624	147	28,839	70	293	203	211	145

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fishermen's Haven	772 Fountains	679 Fox Run	554 Friendly Center	892 Golden Terrace	986 Gospel Intl Estates	575 Grand Terrace	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,801	139	29	100	20	108	8	110	
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017597%	0.060679%	0.012136%	0.064320%	0.004854%	0.066747%	
O&M EXPENSES (OJLJ007.J000) - @ 12/31/96:										
01/02/03/99.8/7017.J000	Salaries & Wages - Employees	CUST.	94,762	80	17	58	12	81	5	83
01/02/03/99.8/7037.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7047.J000	Employee Pensions & Benefits	CUST.	23,681	20	4	14	3	15	1	18
01/02/03/99.8/7107.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7157.J000	Purchased Power	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7167.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7187.J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7207.J000	Materials and Supplies	CUST.	9,381	8	2	0	1	8	0	0
01/02/03/99.8/7317.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7327.J000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7337.J000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7347.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7357.J000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7417.J000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7427.J000	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7507.J000	Transportation Expense	CUST.	7,988	7	1	5	1	5	0	5
01/02/03/99.8/7567.J000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7577.J000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7587.J000	Insurance - Workmen's Comp.	CUST.	1,620	1	0	1	0	1	0	1
01/02/03/99.8/7597.J000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7807.J000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7807.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7877.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7767.J000	Bad Debt Expense	CUST.	24,017	20	4	15	3	15	1	16
01/02/03/99.8/7757.J000	Miscellaneous Expenses	CUST.	32,175	27	6	20	4	21	2	21
TOTAL			193,624	183	34	117	23	125	9	129

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermite Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	790 Intercession City	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water: (1)										
Average No. of Customers		164,801	63	174	98	111	53	241	253	
Customer Allocation Factors (Cust)		100.000000%	0.038228%	0.105582%	0.058252%	0.067354%	0.032180%	0.148237%	0.153518%	
O&M EXPENSES (000000.0000) - @ 12/31/96:										
01/02/03/99.8/7017.X000	Salaries & Wages - Employees	CUST. 94,782	36	100	55	94	30	130	145	
01/02/03/99.8/7037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7047.X000	Employee Pensions & Benefits	CUST. 23,681	9	25	14	18	8	35	38	
01/02/03/99.8/7107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7157.X000	Purchased Power	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7167.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7187.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7207.X000	Materials and Supplies	CUST. 9,381	4	10	5	8	3	14	14	
01/02/03/99.8/7317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7327.X000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7417.X000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7427.X000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7507.X000	Transportation Expense	CUST. 7,988	3	8	5	5	3	12	12	
01/02/03/99.8/7507.X000	Insurance - Vehicles	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7587.X000	Insurance - Workmen's Comp.	CUST. 1,620	1	2	1	1	1	2	2	
01/02/03/99.8/7507.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7607.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7607.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7707.X000	Bad Debt Expense	CUST. 24,017	9	25	14	10	0	35	37	
01/02/03/99.8/7757.X000	Miscellaneous Expenses	CUST. 32,175	12	34	19	22	10	47	49	
TOTAL			193,624	74	204	113	130	62	263	297

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1002 Jungle Den	1004 Keystone Heights	1701 Kingwood Manor	773 Lake Ajoy Estates	325 Lake Brentley	104 Lake Conway Park	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		104,801	248	113	988	82	85	88	85	
Customer Allocation Factors (Cust)		100.000000%	0.149271%	0.068568%	0.506297%	0.037821%	0.051577%	0.040048%	0.051577%	
O&M EXPENSES (000007.0000) - @ 12/31/96:										
01/02/03/99.8/7017.0000	Salaries & Wages - Employees	CUST. 94,762	141	85	507	38	49	38	49	
01/02/03/99.8/7037.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7047.0000	Employee Pensions & Benefits	CUST. 23,681	35	16	142	9	12	9	12	
01/02/03/99.8/7107.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7157.0000	Purchased Power	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7187.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7187.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7287.0000	Materials and Supplies	CUST. 9,381	14	0	56	4	5	4	5	
01/02/03/99.8/7317.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7327.0000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7337.0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7347.0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7357.0000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7417.0000	Rental of Building/Reel Prop.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7427.0000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7507.0000	Transportation Expense	CUST. 7,988	12	5	48	3	4	3	4	
01/02/03/99.8/7507.0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7577.0000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7587.0000	Insurance - Workman's Comp.	CUST. 1,620	2	1	10	1	1	1	1	
01/02/03/99.8/7587.0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7607.0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7687.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7677.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7707.0000	Bad Debt Expense	CUST. 24,017	38	18	144	9	12	10	12	
01/02/03/99.8/7757.0000	Miscellaneous Expenses	CUST. 32,175	48	22	193	12	17	13	17	
TOTAL			193,624	289	133	1,158	73	100	78	100

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Est.	1054 Lakeview Villa	675 Leland Heights	2401 Lakeure Lakes	2802 Mirro Shores	1108 Marlon Oaks	330 Meredith Manor	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,801	282	12	391	243	290	2,514	651	
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007282%	0.237256%	0.147451%	0.175970%	1.525476%	0.395022%	
O&M EXPENSES (00.0007.0000) - @ 12/31/96:										
01/02/03/99.8/7017.X000	Salaries & Wages - Employees	CUST. 94,762	182	7	225	140	187	1,448	374	
01/02/03/99.8/7037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7047.X000	Employee Pensions & Benefits	CUST. 23,681	41	2	56	35	42	361	94	
01/02/03/99.8/7107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7157.X000	Purchased Power	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7107.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7187.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7207.X000	Materials and Supplies	CUST. 9,381	10	1	22	14	17	143	37	
01/02/03/99.8/7317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7327.X000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7417.X000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7427.X000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7507.X000	Transportation Expense	CUST. 7,988	14	1	19	12	14	122	32	
01/02/03/99.8/7567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7587.X000	Insurance - Workmen's Comp.	CUST. 1,620	3	0	4	2	3	25	6	
01/02/03/99.8/7507.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7807.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7867.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7877.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7707.X000	Bad Debt Expense	CUST. 24,017	41	2	57	35	42	368	95	
01/02/03/99.8/7757.X000	Miscellaneous Expenses	CUST. 32,175	55	2	76	47	57	491	127	
TOTAL			193,624	331	14	459	285	341	2,954	765

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palisades Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,801	38	143	203	34	89	1,198	58	
Customer Allocation Factors (Cust)		100.000000%	0.021845%	0.088771%	0.123179%	0.020631%	0.060072%	0.719656%	0.035194%	
O&M EXPENSES (XJXXXXX) - @ 12/31/96:										
01/02/03/99.87017.XXXX	Salaries & Wages - Employees	CUST.	94,762	21	82	117	20	57	682	33
01/02/03/99.87037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87047.XXXX	Employee Pensions & Benefits	CUST.	23,681	5	21	29	5	14	170	8
01/02/03/99.87107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87157.XXXX	Purchased Power	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87187.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87187.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87207.XXXX	Materials and Supplies	CUST.	9,381	2	8	12	2	0	68	3
01/02/03/99.87317.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87327.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87337.XXXX	Contractual Services - Legal	CUST.	0	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	0
01/02/03/99.87357.XXXX	Contractual Services - Other	CUST.	0	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	0
01/02/03/99.87427.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87507.XXXX	Transportation Expense	CUST.	7,988	2	7	10	2	5	57	3
01/02/03/99.87587.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87577.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87587.XXXX	Insurance - Workmen's Comp.	CUST.	1,620	0	1	2	0	1	12	1
01/02/03/99.87597.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87607.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87607.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	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	0
01/02/03/99.87707.XXXX	Bad Debt Expense	CUST.	24,017	5	21	30	5	14	173	0
01/02/03/99.87757.XXXX	Miscellaneous Expenses	CUST.	32,175	7	28	40	7	19	232	11
TOTAL			193,624	42	166	239	40	118	1,393	68

(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	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	544 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	583 Piney Woods	987 Point O'Woods	443 Pomona Park	1085 Portchester Village	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,861	132	665	212	167	344	187	156	
Customer Allocation Factors (Cust)		100.000000%	0.08097%	0.403517%	0.128640%	0.101334%	0.208737%	0.101334%	0.094680%	
O&M EXPENSES (00.0007.0000) - @ 12/31/96:										
01/02/03/99.87017.0000	Salaries & Wages - Employees	CUST. 94,782	76	382	122	80	198	99	96	
01/02/03/99.87037.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87047.0000	Employee Penalties & Benefits	CUST. 23,861	19	98	30	24	49	24	22	
01/02/03/99.87107.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87157.0000	Purchased Power	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87167.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87187.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87207.0000	Materials and Supplies	CUST. 9,301	0	38	12	10	20	10	9	
01/02/03/99.87317.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87327.0000	Contractual Services - Acad.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87337.0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87347.0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87357.0000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87417.0000	Rental of Building/Fixed Prop.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87427.0000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87507.0000	Transportation Expense	CUST. 7,988	8	32	10	0	17	8	0	
01/02/03/99.87507.0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87577.0000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87587.0000	Insurance - Workman's Comp.	CUST. 1,820	1	7	2	2	3	2	2	
01/02/03/99.87587.0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87607.0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87687.0000	Reg. Comm. Exp. - Rate-Case Amort.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87677.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87707.0000	Bad Debt Expense	CUST. 24,017	19	07	31	24	50	24	23	
01/02/03/99.87757.0000	Miscellaneous Expenses	CUST. 32,175	29	130	41	33	67	33	30	
TOTAL			183,824	155	781	249	196	404	196	183

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	638 River Park	988 Rosemont	1115 Salt Springs	1118 Gamble Villas	574 Silver Lakes Est.
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	15	105	352	120	116	2	1,348
Customer Allocation Factors (Cust)		100.000000%	0.009102%	0.063713%	0.213591%	0.072815%	0.070388%	0.001214%	0.818743%
O&M EXPENSES (00,000,000) - @ 12/31/96:									
01/02/03/99.87617.0000	Salaries & Wages - Employees	CUST. 94,782	9	60	202	69	67	1	774
01/02/03/99.87037.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87047.0000	Employee Pensions & Benefits	CUST. 23,881	2	15	51	17	17	0	193
01/02/03/99.87167.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87157.0000	Purchased Power	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87147.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87187.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87267.0000	Materials and Supplies	CUST. 9,381	1	6	20	7	7	0	77
01/02/03/99.87317.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87327.0000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87337.0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87347.0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87357.0000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87417.0000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87427.0000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87507.0000	Transportation Expense	CUST. 7,988	1	5	17	8	8	0	65
01/02/03/99.87507.0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87577.0000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87507.0000	Insurance - Workman's Comp.	CUST. 1,620	0	1	3	1	1	0	13
01/02/03/99.87507.0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87607.0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87687.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87677.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87787.0000	Bad Debt Expense	CUST. 24,017	2	15	51	17	17	0	196
01/02/03/99.87757.0000	Miscellaneous Expenses	CUST. 32,175	3	20	69	23	23	0	263
TOTAL			18	123	414	141	136	2	1,581

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

881

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1891 Sugar Mill	888 Sugarhill Woods	2801 Sunny Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		184,801	28	114	82	7	821	2,248	426	
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.069174%	0.049757%	0.004248%	0.376818%	1.382856%	0.258494%	
O&M EXPENSES (00J0007J0000) - @ 12/31/96:										
01/02/03/99.8/7017.X000	Salaries & Wages - Employees	CUST. 94,782	15	66	47	4	357	1,291	245	
01/02/03/99.8/7037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7047.X000	Employee Pensions & Benefits	CUST. 23,881	4	18	12	1	89	323	81	
01/02/03/99.8/7107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7157.X000	Purchased Power	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7107.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7107.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7207.X000	Materials and Supplies	CUST. 9,381	1	0	5	0	35	128	24	
01/02/03/99.8/7317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7327.X000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7417.X000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7427.X000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7507.X000	Transportation Expense	CUST. 7,988	1	8	4	0	30	109	21	
01/02/03/99.8/7567.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7587.X000	Insurance - Workman's Comp.	CUST. 1,620	0	1	1	0	0	22	4	
01/02/03/99.8/7507.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7807.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7867.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7077.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7707.X000	Bad Debt Expense	CUST. 24,817	4	17	12	1	91	327	82	
01/02/03/99.8/7757.X000	Miscellaneous Expenses	CUST. 32,175	5	22	10	1	121	438	83	
TOTAL			193,624	31	134	96	8	790	2,639	501

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

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

CUSTOMER ACCOUNTS ALLOCATION			FP6C	FP6C	FP6C	FP6C	FP6C	FP6C	FP6C
Allocation Factor	Allocation Basis	TOTAL COMPANY	360 Sunshine Parkway	781 Tropical Park	106 University Shores	567 Veratien Village	447 Wabala	122 Westmont	783 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,001	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006088%	0.329488%	2.052172%	0.082524%	0.081917%	0.079490%	0.083713%
O&M EXPENSES (XUJ0007.X000) - @ 12/31/96:									
01/02/03/99.077017.X000	Salaries & Wages - Employee	CUST. 94,762	0	312	1,945	78	78	75	60
01/02/03/99.077037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077041.X000	Employee Pensions & Benefits	CUST. 23,681	1	78	488	20	19	19	15
01/02/03/99.077107.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077157.X000	Purchased Power	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077187.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077187.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077207.X000	Materials and Supplies	CUST. 9,361	1	31	193	8	8	7	6
01/02/03/99.077317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077327.X000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077337.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077347.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077357.X000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077417.X000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077427.X000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077507.X000	Transportation Expense	CUST. 7,988	0	26	164	7	7	0	5
01/02/03/99.077507.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077577.X000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077587.X000	Insurance - Workman's Comp.	CUST. 1,620	0	5	33	1	1	1	1
01/02/03/99.077587.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077607.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077607.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077677.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.077707.X000	Bad Debt Expense	CUST. 24,017	1	79	493	20	20	10	15
01/02/03/99.077757.X000	Miscellaneous Expenses	CUST. 32,175	2	106	660	27	26	26	20
TOTAL		193,624	12	638	3,973	160	159	154	123

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	988 Woodmere	446 Woolens	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1907 Enterprise	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		194,801	1,167	21	484	55,690	8,589	2,952	218	
Customer Allocation Factors (Cust)		100.000000%	0.706127%	0.012743%	0.293688%	33.792271%	5.217806%	1.791251%	0.132281%	
O&M EXPENSES (01/0007.X000) - @ 12/31/96:										
01/02/03/99.87017.X000	Salaries & Wages - Employees	CUST.	94,762	871	12	278	32,022	4,944	1,997	125
01/02/03/99.87037.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87047.X000	Employee Pensions & Benefits	CUST.	23,881	168	3	70	8,002	1,238	424	31
01/02/03/99.87107.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87157.X000	Purchased Power	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87187.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87187.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87207.X000	Materials and Supplies	CUST.	9,361	88	1	28	3,170	490	168	12
01/02/03/99.87317.X000	Contractual Services - Engr.	CUST.	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
01/02/03/99.87337.X000	Contractual Services - Legal	CUST.	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
01/02/03/99.87357.X000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87417.X000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87427.X000	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87507.X000	Transportation Expense	CUST.	7,968	57	1	23	2,669	417	143	11
01/02/03/99.87567.X000	Insurance - Vehicle	CUST.	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
01/02/03/99.87587.X000	Insurance - Workmen's Comp.	CUST.	1,620	11	0	5	548	85	29	2
01/02/03/99.87587.X000	Insurance - Other	CUST.	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
01/02/03/99.87687.X000	Reg. Comm. Exp. - Rate Case Amort	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87707.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87707.X000	Bad Debt Expense	CUST.	24,817	170	3	71	8,118	1,253	436	32
01/02/03/99.87757.X000	Miscellaneous Expenses	CUST.	32,175	228	4	94	10,873	1,679	570	43
TOTAL			193,624	1,371	25	569	65,430	10,183	3,468	258

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

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneva Lake Est.	1278 Keystone Club Est.	995 Lakeside	2901 Lehigh	2801 Marce Island	2301 Palm Valley	2302 Remington Forest	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,801	87	152	87	6,585	5,803	206	84	
Customer Allocation Factors (Cust)		100.000000%	0.052791%	0.092232%	0.052791%	5.208313%	3.521216%	0.124999%	0.036835%	
O&M EXPENSES (01/0007.XXXX) - @ 12/31/96:										
01/02/03/99.87017.XXXX	Salaries & Wages - Employees	CUST.	94,782	50	87	50	4,938	3,307	116	37
01/02/03/99.87037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87047.XXXX	Employee Pensions & Benefits	CUST.	23,881	13	22	13	1,234	834	30	0
01/02/03/99.87107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87157.XXXX	Purchased Power	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87107.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87167.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87207.XXXX	Materials and Supplies	CUST.	0,381	5	0	5	489	330	12	4
01/02/03/99.87317.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87327.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87337.XXXX	Contractual Services - Legal	CUST.	0	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	0
01/02/03/99.87357.XXXX	Contractual Services - Other	CUST.	0	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	0
01/02/03/99.87427.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87507.XXXX	Transportation Expense	CUST.	7,988	4	7	4	410	281	10	3
01/02/03/99.87507.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87577.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87587.XXXX	Insurance - Workman's Comp.	CUST.	1,620	1	1	1	84	57	2	1
01/02/03/99.87597.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87607.XXXX	Advertising Expense	CUST.	0	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	0
01/02/03/99.87677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87707.XXXX	Bad Debt Expense	CUST.	24,817	13	22	13	1,251	848	30	9
01/02/03/99.87757.XXXX	Miscellaneous Expenses	CUST.	32,175	17	30	17	1,878	1,133	40	12
TOTAL			193,824	102	179	102	10,986	8,818	242	75

(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 12/31/95

CUSTOMER ACCOUNTS ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1982 Hershey Heights	210 Lake Gibson	214 Orange Hill	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		164,801	122	450	27,325	183	319	773	232	
Customer Allocation Factors (Cust)		100.000000%	0.074029%	0.273057%	10.580603%	0.098907%	0.193587%	0.469051%	0.140778%	
O&M EXPENSES (00,0007,0000) - @ 12/31/95:										
01/02/03/99.8/7017,0000	Salaries & Wages - Employees	CUST. 94,762	70	259	15,712	94	183	444	133	
01/02/03/99.8/7037,0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7047,0000	Employee Pensions & Benefits	CUST. 23,881	10	85	3,826	23	48	111	33	
01/02/03/99.8/7107,0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7157,0000	Purchased Power	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7187,0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7187,0000	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7207,0000	Materials and Supplies	CUST. 9,381	7	26	1,558	0	10	44	13	
01/02/03/99.8/7317,0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7327,0000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7337,0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7347,0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7357,0000	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7417,0000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7427,0000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7507,0000	Transportation Expense	CUST. 7,988	0	22	1,324	0	15	37	11	
01/02/03/99.8/7587,0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7577,0000	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7567,0000	Insurance - Workmen's Comp.	CUST. 1,620	1	4	269	2	3	8	2	
01/02/03/99.8/7587,0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7807,0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7887,0000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7877,0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7707,0000	Bad Debt Expense	CUST. 24,017	10	88	3,982	24	48	113	34	
01/02/03/99.8/7757,0000	Miscellaneous Expenses	CUST. 32,175	24	88	5,335	32	82	151	45	
TOTAL			193,824	143	529	32,104	192	375	908	273

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

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

CUSTOMER ACCOUNTS ALLOCATION			COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Venice Hills		
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)							
Average No. of Customers		164,801	2,573	24,343	354	28,757	
Customer Allocation Factors (Cust)		100.000000%	1.561277%	14.771148%	0.214805%	17.448530%	
O&M EXPENSES (O&M XXXX.XXXX) - @ 12/31/96:							
01/02/03/99.87017.XXXX	Salaries & Wages - Employee	CUST.	94,762	1,479	13,997	204	16,535
01/02/03/99.87037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0
01/02/03/99.87047.XXXX	Employee Pensions & Benefits	CUST.	23,881	370	3,498	51	4,132
01/02/03/99.87107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0
01/02/03/99.87157.XXXX	Purchased Power	CUST.	0	0	0	0	0
01/02/03/99.87167.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0
01/02/03/99.87187.XXXX	Chemicals	CUST.	0	0	0	0	0
01/02/03/99.87207.XXXX	Materials and Supplies	CUST.	9,381	148	1,388	20	1,637
01/02/03/99.87317.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0
01/02/03/99.87327.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0
01/02/03/99.87337.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0
01/02/03/99.87347.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0
01/02/03/99.87357.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0
01/02/03/99.87417.XXXX	Rental of Building/Real Prop.	CUST.	0	0	0	0	0
01/02/03/99.87427.XXXX	Rental of Equipment	CUST.	0	0	0	0	0
01/02/03/99.87507.XXXX	Transportation Expense	CUST.	7,988	125	1,180	17	1,394
01/02/03/99.87567.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0
01/02/03/99.87577.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0
01/02/03/99.87587.XXXX	Insurance - Workman's Comp.	CUST.	1,620	25	239	3	283
01/02/03/99.87597.XXXX	Insurance - Other	CUST.	0	0	0	0	0
01/02/03/99.87607.XXXX	Advertising Expense	CUST.	0	0	0	0	0
01/02/03/99.87667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0
01/02/03/99.87677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0
01/02/03/99.87707.XXXX	Bad Debt Expense	CUST.	24,017	375	3,548	52	4,191
01/02/03/99.87757.XXXX	Miscellaneous Expenses	CUST.	32,175	502	4,753	69	5,614
TOTAL			193,624	3,023	28,600	418	33,786

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

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 SEWER	TOTAL FILED FPSC REGULATED SEWER	1516 Amelia Island	880 Apache Shores	332 Apple Valley	888 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)										
Average No. of Customers		184,801	50,592	42,137	1,278	113	167	2,035	18	
Customer Allocation Factors (Cost)		100.000000%	30.68843%	25.568413%	0.775481%	0.068569%	0.101334%	1.790639%	0.006700%	
Overall EXPENSES (XOLXXXXX.XXXX) - @ 12/31/96:										
01/02/03/99.87017.XXXX	Salaries & Wages - Employees	CUST.	94,782	29,091	24,229	735	65	98	1,688	9
01/02/03/99.87037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87047.XXXX	Employee Pensions & Benefits	CUST.	23,681	7,270	6,655	184	16	24	422	2
01/02/03/99.87107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87117.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87157.XXXX	Purchased Power	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87187.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87187.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87207.XXXX	Materials and Supplies	CUST.	6,361	2,880	2,300	73	8	10	167	1
01/02/03/99.87317.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87327.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87337.XXXX	Contractual Services - Legal	CUST.	0	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	0
01/02/03/99.87357.XXXX	Contractual Services - Other	CUST.	0	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	0
01/02/03/99.87427.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87507.XXXX	Transportation Expense	CUST.	7,988	2,452	2,042	62	5	8	142	1
01/02/03/99.87527.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87527.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87587.XXXX	Insurance - Workmen's Comp.	CUST.	1,620	487	414	13	1	2	29	0
01/02/03/99.87587.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87607.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87687.XXXX	Reg. Govern. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87687.XXXX	Reg. Govern. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87707.XXXX	Bad Debt Expense	CUST.	24,017	7,373	6,141	186	10	24	428	2
01/02/03/99.87757.XXXX	Miscellaneous Expenses	CUST.	32,175	9,677	8,227	250	22	33	573	3
TOTAL			183,624	59,440	48,507	1,502	133	198	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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ALLOCATION OF BUENAVENTURA LAKES CUSTOMER ACCOUNTS EXPENSE - SEWER
 - 12 Month Balance Ended 12/31/98

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Bent Store	335 Chuloote	1117 Clina Part	906 Clina Springs	1806 Daltona	573 Flaberman's Naven	340 FL. Canl. Comm. Part	
AVERAGE NO. OF CUSTOMERS (12/31/98) - Sewer : (1)										
Average No. of Customers		194,861	332	134	286	666	4,917	144	43	
Customer Allocation Factors (Cust)		100.000000%	0.201453%	0.061310%	0.161407%	0.418200%	2.601561%	0.082378%	0.029002%	
O&M EXPENSES (DOLLAR) - @ 1.251/98:										
01/02/03/99.87017.J000	Salaries & Wages - Employees	CUST.	94,762	191	77	130	394	2,655	83	25
01/02/03/99.87037.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87047.J000	Employee Pensions & Benefits	CUST.	23,681	48	19	34	99	683	21	6
01/02/03/99.87107.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87117.J000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87157.J000	Purchased Power	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87187.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87187.J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87207.J000	Materials and Supplies	CUST.	9,281	19	8	15	38	283	8	2
01/02/03/99.87317.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87327.J000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87337.J000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87347.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87357.J000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87417.J000	Rental of Building/Fuel Prop.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87427.J000	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87507.J000	Transportation Expenses	CUST.	7,868	16	6	13	33	224	7	2
01/02/03/99.87587.J000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87577.J000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87587.J000	Insurance - Workman's Comp.	CUST.	1,620	3	1	3	7	48	1	0
01/02/03/99.87597.J000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87607.J000	Advertising Expenses	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87687.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87677.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87707.J000	Bad Debt Expense	CUST.	24,017	48	28	38	100	673	21	6
01/02/03/99.87757.J000	Miscellaneous Expenses	CUST.	32,175	65	28	52	134	901	28	8
TOTAL			193,624	300	157	313	806	5,424	168	51

(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 - SEWER
 - 12 Month Balance Ended 12/31/96

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	676 Fox Run	673 Holiday Haven	1602 Jungle Den	676 Lillard Heights	2401 Leisure Lake	2602 Marco Thomas	1106 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		194,801	90	92	116	360	220	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.059486%	0.055625%	0.070388%	0.236042%	0.136055%	0.132618%	0.008248%
O&M EXPENSES (XOLJ007J000) - @ 1/31/96:									
01/02/03/99.87017.X000	Salaries & Wages - Employees	CUST. 94,762	56	53	67	224	132	145	786
01/02/03/99.87037.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87047.X000	Employee Pensions & Benefits	CUST. 23,981	14	13	17	56	33	36	191
01/02/03/99.87107.X000	Purchased Water / Sewer / Gas	CUST. 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
01/02/03/99.87157.X000	Purchased Power	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87167.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87187.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87207.X000	Materials and Supplies	CUST. 9,361	6	5	7	22	13	14	78
01/02/03/99.87317.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87327.X000	Contractual Services - Accl.	CUST. 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
01/02/03/99.87347.X000	Contractual Services - Mgmt. Fees	CUST. 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
01/02/03/99.87417.X000	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87427.X000	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87507.X000	Transportation Expense	CUST. 7,668	5	4	6	19	11	12	85
01/02/03/99.87567.X000	Insurance - Vehicle	CUST. 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
01/02/03/99.87587.X000	Insurance - Workmen's Comp.	CUST. 1,820	1	1	1	4	2	2	13
01/02/03/99.87597.X000	Insurance - Other	CUST. 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
01/02/03/99.87667.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 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
01/02/03/99.87707.X000	Bad Debt Expense	CUST. 24,017	14	13	17	57	33	37	194
01/02/03/99.87757.X000	Miscellaneous Expenses	CUST. 32,175	19	18	23	76	45	46	280
TOTAL		193,824	115	108	136	457	289	297	1,585

(1) Adjusted for sale of Venice Gardens, Lakeside Acquisition, Spring Gardens Acquisition, Valencia Terrace Acquisition, and Buena Ventura 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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	862 Morningview	448 Palm Port	1428 Palm Terrace	444 Park Manor	987 Point O'Woods	1118 Sail Springs	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)										
Average No. of Customers		164,801	28	36	99	1,029	29	136	113	
Customer Allocation Factors (Cust)		100.000000%	0.016990%	0.021643%	0.060072%	0.624389%	0.017587%	0.083737%	0.068568%	
O&M EXPENSES (00.0000.0000) - @ 12/31/96:										
01/02/03/96.87017.000X	Salaries & Wages - Employees	CUST.	64,782	18	21	57	592	17	79	65
01/02/03/96.87037.000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87047.000X	Employee Pensions & Benefits	CUST.	23,881	4	5	14	148	4	20	18
01/02/03/96.87107.000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87117.000X	Sledge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87157.000X	Purchased Power	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87187.000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87187.000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87207.000X	Materials and Supplies	CUST.	9,381	2	2	6	50	2	8	6
01/02/03/96.87317.000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87327.000X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87337.000X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87347.000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87357.000X	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87417.000X	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87427.000X	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87507.000X	Transportation Expense	CUST.	7,888	1	2	5	50	1	7	5
01/02/03/96.87567.000X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87577.000X	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87587.000X	Insurance - Workman's Comp.	CUST.	1,820	0	0	1	10	0	1	1
01/02/03/96.87587.000X	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87607.000X	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87667.000X	Reg. Comm. Exp. - Rate Case Annot.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87677.000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87707.000X	Bad Debt Expense	CUST.	24,017	4	5	14	150	4	20	18
01/02/03/96.87757.000X	Miscellaneous Expenses	CUST.	32,175	5	7	19	201	6	27	22
TOTAL			193,624	33	42	116	1,209	34	162	133

(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 - SEWER
 - 12 Month Balance Ended 12/31/96

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	880 Sugarhill Woods	2801 Soney Hills	880 Sunshine Parkway	108 University Shores	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)										
Average No. of Customers		184,801	26	33	615	2,188	178	9	3,183	
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.020024%	0.373177%	1.328289%	0.108800%	0.005461%	1.918284%	
O&M EXPENSES (XOL,XXX7,XXXX) - @ 12/31/96:										
01/02/03/99.87017,XXXX	Salaries & Wages - Employees	CUST.	94,782	15	19	354	1,258	102	5	1,819
01/02/03/99.87037,XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87047,XXXX	Employee Pensions & Benefits	CUST.	23,881	4	5	88	315	26	1	455
01/02/03/99.87107,XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87117,XXXX	Sledge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87157,XXXX	Purchased Power	CUST.	0	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	0
01/02/03/99.87167,XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87207,XXXX	Materials and Supplies	CUST.	9,361	1	2	35	125	10	1	160
01/02/03/99.87317,XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87327,XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87337,XXXX	Contractual Services - Legal	CUST.	0	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	0
01/02/03/99.87357,XXXX	Contractual Services - Other	CUST.	0	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	0
01/02/03/99.87427,XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87507,XXXX	Transportation Expense	CUST.	7,866	1	2	30	108	9	0	153
01/02/03/99.87567,XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87577,XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87587,XXXX	Insurance - Workmen's Comp.	CUST.	1,620	0	0	0	22	2	0	31
01/02/03/99.87597,XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87607,XXXX	Advertising Expense	CUST.	0	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	0
01/02/03/99.87677,XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87767,XXXX	Bad Debt Expense	CUST.	24,017	4	5	90	319	26	1	461
01/02/03/99.87757,XXXX	Miscellaneous Expense	CUST.	32,175	5	6	120	427	35	2	618
TOTAL			183,824	31	39	723	2,572	209	11	3,716

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

892

ALLOCATION OF BUENAVENTURA LAKES CUSTOMER ACCOUNTS EXPENSE - SEWER
 - 12 Month Balance Ended 12/31/98

CUSTOMER ACCOUNTS ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	867 Venetian Village	866 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise	
AVERAGE NO. OF CUSTOMERS (12/31/98) - Sewer : (1)										
Average No. of Customers		164,801	86	1,122	482	22,615	6,889	3,003	126	
Customer Allocation Factors (Cust)		100.000000%	0.052184%	0.680821%	0.292474%	13.722811%	4.180193%	1.622198%	0.077869%	
O&M EXPENSES (00J0007J0000) - @ 12/31/98:										
01/02/03/99.87017 J000X	Salaries & Wages - Employees	CUST.	64,782	645	277	13,004	3,961	1,727	74	
01/02/03/99.87037 J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87047 J000X	Employee Pensions & Benefits	CUST.	23,981	12	161	69	990	432	18	
01/02/03/99.87107 J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87117 J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87157 J000X	Purchased Power	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87187 J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87107 J000X	Chemicals	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87207 J000X	Materials and Supplies	CUST.	9,381	5	64	27	1,287	362	171	
01/02/03/99.87317 J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87327 J000X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87337 J000X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87347 J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87357 J000X	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87417 J000X	Rental of Building/Reel Prop.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87427 J000X	Rental of Equipment	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87507 J000X	Transportation Expense	CUST.	7,988	4	54	23	1,068	334	148	
01/02/03/99.87557 J000X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87577 J000X	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87587 J000X	Insurance - Workmen's Comp.	CUST.	1,620	1	11	5	222	66	30	
01/02/03/99.87587 J000X	Insurance - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87607 J000X	Advertising Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87667 J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87677 J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87707 J000X	Bad Debt Expense	CUST.	24,017	13	164	70	3,298	1,004	438	
01/02/03/99.87757 J000X	Miscellaneous Expenses	CUST.	32,175	17	210	64	4,415	1,345	588	
TOTAL			189,624	101	1,318	568	28,570	6,094	3,525	150

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

893

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

CUSTOMER ACCOUNTS ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2001 LaHigh	2001 Marco Island	984 Spring Gardens	2101 Tropical Isles	984 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake GReon	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)										
Average No. of Customers		164,801	6,701	1,920	122	219	450	19,822	287	
Customer Allocation Factors (Cust)		100.000000%	4.120727%	1.165041%	0.074029%	0.132968%	0.273057%	11.845802%	0.162014%	
O&M EXPENSES (XJLXXXJ.XXXX) - @ 12/31/96:										
01/02/03/96.87017.XXXX	Salaries & Wages - Employees	CUST.	94,762	3,905	1,104	70	128	258	11,225	154
01/02/03/96.87037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87047.XXXX	Employee Pensions & Benefits	CUST.	23,681	978	278	18	31	65	2,805	38
01/02/03/96.87107.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87117.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87157.XXXX	Purchased Power	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87167.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87107.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87257.XXXX	Materials and Supplies	CUST.	0,381	357	109	7	12	25	1,111	15
01/02/03/96.87317.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87327.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87337.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87347.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87357.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87417.XXXX	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87427.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87507.XXXX	Transportation Expense	CUST.	7,968	329	93	8	11	22	946	13
01/02/03/96.87507.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87577.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87587.XXXX	Insurance - Workmen's Comp.	CUST.	1,620	67	10	1	2	4	192	3
01/02/03/96.87597.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87607.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87707.XXXX	Bad Debt Expense	CUST.	24,017	990	280	18	32	66	2,845	38
01/02/03/96.87757.XXXX	Miscellaneous Expenses	CUST.	32,175	1,328	375	24	43	88	3,811	52
TOTAL			169,824	7,979	2,259	143	257	529	22,938	314

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

894

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

CUSTOMER ACCOUNTS ALLOCATION			COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1808 Seaboard	2701 Spring Hill	1801 Valrico Hills		
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)							
Average No. of Customers		164,801	2,524	5,311	363	8,435	
Customer Allocation Factors (Cust)		100.000000%	1.531544%	3.222675%	0.214108%	5.130400%	
O&M EXPENSES (00,0007,0000) - @ 12/31/96:							
01/02/03/96.87117.0000	Salaries & Wages - Employees	CUST.	94,762	1,451	3,054	203	4,882
01/02/03/96.87137.0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0
01/02/03/96.87147.0000	Employee Pensions & Benefits	CUST.	23,681	383	783	51	1,215
01/02/03/96.87167.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0
01/02/03/96.87117.0000	Sludge Removal	CUST.	0	0	0	0	0
01/02/03/96.87157.0000	Purchased Power	CUST.	0	0	0	0	0
01/02/03/96.87187.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0
01/02/03/96.87187.0000	Chemicals	CUST.	0	0	0	0	0
01/02/03/96.87207.0000	Materials and Supplies	CUST.	9,361	144	302	20	481
01/02/03/96.87317.0000	Contractual Services - Engr.	CUST.	0	0	0	0	0
01/02/03/96.87327.0000	Contractual Services - Acct.	CUST.	0	0	0	0	0
01/02/03/96.87337.0000	Contractual Services - Legal	CUST.	0	0	0	0	0
01/02/03/96.87347.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0
01/02/03/96.87357.0000	Contractual Services - Other	CUST.	0	0	0	0	0
01/02/03/96.87417.0000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0
01/02/03/96.87427.0000	Rental of Equipment	CUST.	0	0	0	0	0
01/02/03/96.87507.0000	Transportation Expense	CUST.	7,968	122	257	17	410
01/02/03/96.87507.0000	Insurance - Vehicle	CUST.	0	0	0	0	0
01/02/03/96.87577.0000	Insurance - General Liability	CUST.	0	0	0	0	0
01/02/03/96.87587.0000	Insurance - Workmen's Comp.	CUST.	1,620	25	52	3	83
01/02/03/96.87587.0000	Insurance - Other	CUST.	0	0	0	0	0
01/02/03/96.87607.0000	Advertising Expense	CUST.	0	0	0	0	0
01/02/03/96.87667.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0
01/02/03/96.87677.0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0
01/02/03/96.87707.0000	Bad Debt Expense	CUST.	24,017	-368	774	51	1,232
01/02/03/96.87757.0000	Miscellaneous Expenses	CUST.	32,175	483	1,037	66	1,651
TOTAL			183,624	2,965	6,240	415	9,834

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

895

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

CUSTOMER ACCOUNTS ALLOCATION				NON-REG.	NON-REG.	NON-REG.			
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,901	2,437	---	1,701	605	131	2,437	
Customer Allocation Factors (Cust)		100.000000%	1.478753%	---	1.032154%	0.367109%	0.079490%	1.478753%	
O&M EXPENSES (XXJ007.XXXX) - @ 12/31/96:									
01/02/03/99.8/7017.XXXX	Salaries & Wages - Employees	CUST.	94,762	1,401	---	978	346	75	1,401
01/02/03/99.8/7037.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7047.XXXX	Employee Pensions & Benefits	CUST.	23,881	350	---	244	87	19	350
01/02/03/99.8/7167.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7117.XXXX	Sludge Removal	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7157.XXXX	Purchased Power	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7167.XXXX	Fuel for Power Purchased	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7187.XXXX	Chemicals	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7207.XXXX	Materials and Supplies	CUST.	9,381	139	---	97	34	7	139
01/02/03/99.8/7317.XXXX	Contractual Services - Engr.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7327.XXXX	Contractual Services - Acct.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7337.XXXX	Contractual Services - Legal	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7347.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7357.XXXX	Contractual Services - Other	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7417.XXXX	Rental of Building/Real Prop.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7427.XXXX	Rental of Equipment	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7507.XXXX	Transportation Expenses	CUST.	7,988	118	---	82	29	6	118
01/02/03/99.8/7567.XXXX	Insurance - Vehicle	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7577.XXXX	Insurance - General Liability	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7587.XXXX	Insurance - Workman's Comp.	CUST.	1,620	24	---	17	6	1	24
01/02/03/99.8/7597.XXXX	Insurance - Other	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7607.XXXX	Advertising Expense	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7667.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7677.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7707.XXXX	Bad Debt Expense	CUST.	24,017	355	---	248	88	19	355
01/02/03/99.8/7757.XXXX	Miscellaneous Expenses	CUST.	32,175	478	---	332	118	26	478
TOTAL			193,824	2,863	0	1,998	711	154	2,863

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

968

SUMMARY OF BUENAVENTURA LAKES A&G EXPENSE ALLOCATION - (WATER, SEWER, GAS)
 - 12 Month Balance Ended 12/31/86

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 (12/31/86): (1)												
Average No. of Customers		164,801	125,132	39,669	111,772	83,015	28,757	59,582	42,137	8,455	2,437	
Customer Allocation Factors (Cust)		100.000000%	75.841287%	24.058713%	67.822404%	50.372874%	17.449530%	30.698843%	25.586413%	5.130430%	1.478753%	
CUSTOMER ACCOUNTS EXPENSES (00,000,000) - @ 12/31/86:												
01/02/03/99.0/7010.X000	Salaries & Wages - Employees	CUST.	55,270	41,973	13,297	37,480	27,841	9,644	18,967	14,132	2,836	017
01/02/03/99.0/7030.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7040.X000	Employee Pensions & Benefits	CUST.	13,812	10,489	3,323	9,368	6,958	2,410	4,240	3,332	709	204
01/02/03/99.0/7100.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7150.X000	Purchased Power	CUST.	10,139	7,706	2,439	6,877	5,167	1,709	3,113	2,582	520	150
01/02/03/99.0/7160.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7160.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7200.X000	Materials and Supplies	CUST.	3,869	0,758	2,141	0,836	4,483	1,553	2,732	2,275	457	132
01/02/03/99.0/7310.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7320.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7330.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7340.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7350.X000	Contractual Services - Other	CUST.	40,690	35,463	11,235	31,872	23,523	8,149	14,336	11,940	2,399	691
01/02/03/99.0/7410.X000	Rental of Building/Real Prop.	CUST.	25,412	19,298	6,114	17,235	12,801	4,434	7,801	6,487	1,304	370
01/02/03/99.0/7420.X000	Rental of Equipment	CUST.	3,769	2,862	907	2,550	1,898	652	1,157	984	193	58
01/02/03/99.0/7500.X000	Transportation Expense	CUST.	3,909	2,969	940	2,051	1,969	82	1,200	999	201	58
01/02/03/99.0/7500.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7570.X000	Insurance - General Liability	CUST.	53,065	40,298	12,767	35,990	26,730	9,260	18,290	13,588	2,722	765
01/02/03/99.0/7580.X000	Insurance - Workman's Comp.	CUST.	945	718	227	841	478	185	290	242	48	14
01/02/03/99.0/7580.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7600.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7660.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7670.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7700.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0	0	0
01/02/03/99.0/7750.X000	Miscellaneous Expenses	CUST.	51,478	39,093	12,385	34,914	25,931	8,983	15,803	13,162	2,641	781
TOTAL			273,297	207,821	65,776	185,424	137,718	47,706	83,830	69,903	14,928	4,043

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

897

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

A&G ALLOCATION			FPSC							
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	090 Apache Shores	332 Apple Valley	784 Bay Lake Estates	096 Beacon Hills	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		164,801	111,772	83,015	1,487	152	949	70	3,039	
Customer Allocation Factors (Cust)		100.000000%	67.822404%	50.372874%	0.890165%	0.092232%	0.575848%	0.042475%	1.844042%	
O&M EXPENSES (00,000,000) - @ 12/31/95:										
01/02/03/99.8/7018.X00X	Salaries & Wages - Employees	CUST.	55,270	37,486	27,841	492	51	318	23	1,019
01/02/03/99.8/7038.X00X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.X00X	Employee Pensions & Benefits	CUST.	13,812	9,368	6,858	123	13	80	6	255
01/02/03/99.8/7186.X00X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.X00X	Purchased Power	CUST.	10,139	8,877	5,107	80	9	58	4	167
01/02/03/99.8/7168.X00X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.X00X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.X00X	Materials and Supplies	CUST.	6,899	8,008	4,483	79	8	51	4	164
01/02/03/99.8/7318.X00X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.X00X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.X00X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.X00X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.X00X	Contractual Services - Other	CUST.	46,898	31,872	23,523	416	43	269	20	861
01/02/03/99.8/7418.X00X	Rental of Building/Real Prop.	CUST.	25,412	17,235	12,901	228	23	148	11	469
01/02/03/99.8/7428.X00X	Rental of Equipment	CUST.	3,769	2,556	1,898	34	3	22	2	80
01/02/03/99.8/7508.X00X	Transportation Expense	CUST.	9,909	2,851	1,969	35	4	23	2	72
01/02/03/99.8/7588.X00X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.X00X	Insurance - General Liability	CUST.	53,065	35,990	26,730	472	49	308	23	979
01/02/03/99.8/7508.X00X	Insurance - Workman's Comp.	CUST.	945	641	478	8	1	5	0	17
01/02/03/99.8/7598.X00X	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7808.X00X	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7808.X00X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7878.X00X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.X00X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.X00X	Miscellaneous Expenses	CUST.	51,478	34,914	25,931	458	47	298	22	949
TOTAL			273,397	185,424	137,718	2,434	252	1,574	116	5,042

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	555 Carlton Village	335 Chuteuta	1117 Citrus Park	906 Citrus Springs	984 Crystal River	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		184,801	43	383	129	664	351	1,795	74	
Customer Allocation Factors (Cust)		100.000000%	0.028092%	0.232402%	0.078456%	0.482910%	0.212944%	1.089192%	0.044903%	
O&M EXPENSES (\$0,000.000) - @ 12/31/96:										
01/02/03/99.8/7018.X000	Salaries & Wages - Employees	CUST.	55,270	14	128	42	223	118	802	25
01/02/03/99.8/7034.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	6	0
01/02/03/99.8/7043.X000	Employee Pensions & Benefits	CUST.	13,812	4	32	11	58	29	150	8
01/02/03/99.8/7106.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.X000	Purchased Power	CUST.	10,139	3	24	8	41	22	110	5
01/02/03/99.8/7168.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7169.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7206.X000	Materials and Supplies	CUST.	8,899	2	21	7	36	19	97	4
01/02/03/99.8/7318.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.X000	Contractual Services - Other	CUST.	48,698	12	109	36	188	99	509	21
01/02/03/99.8/7418.X000	Rental of Building/Fleet Prop.	CUST.	25,412	7	59	19	102	54	277	11
01/02/03/99.8/7428.X000	Rental of Equipment	CUST.	3,789	1	9	3	15	8	41	2
01/02/03/99.8/7508.X000	Transportation Expense	CUST.	3,909	1	9	3	16	8	43	2
01/02/03/99.8/7568.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.X000	Insurance - General Liability	CUST.	53,885	14	123	41	214	113	578	24
01/02/03/99.8/7588.X000	Insurance - Workman's Comp.	CUST.	945	0	2	1	4	2	10	0
01/02/03/99.8/7598.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7688.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7688.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7670.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.X000	Miscellaneous Expenses	CUST.	51,478	13	120	39	207	110	581	23
TOTAL			273,397	71	635	209	1,102	582	2,978	123

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

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deerwyler Shores	1806 Deltona	336 Dot Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	952 Fern Terrace	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,801	125	22,844	60	249	179	180	123	
Customer Allocation Factors (Cust)		100.000000%	0.075648%	13.861566%	0.036408%	0.151091%	0.104975%	0.109223%	0.074835%	
O&M EXPENSES (00.0000.0000) - @ 12/31/96:										
01/02/03/99.87018.X000	Salaries & Wages - Employees	CUST.	55,270	42	7,661	20	64	58	80	41
01/02/03/99.87038.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87048.X000	Employee Pensions & Benefits	CUST.	13,812	10	1,915	5	21	14	15	10
01/02/03/99.87108.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158.X000	Purchased Power	CUST.	10,139	8	1,405	4	15	11	11	8
01/02/03/99.87168.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87168.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87208.X000	Materials and Supplies	CUST.	8,899	7	1,234	3	13	9	10	7
01/02/03/99.87318.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87328.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87338.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358.X000	Contractual Services - Other	CUST.	40,688	35	6,473	17	71	40	51	35
01/02/03/99.87418.X000	Rental of Building/Real Prop.	CUST.	25,412	19	3,522	9	38	27	28	19
01/02/03/99.87428.X000	Rental of Equipment	CUST.	3,769	3	522	1	6	4	4	3
01/02/03/99.87508.X000	Transportation Expense	CUST.	3,909	3	542	1	6	4	4	3
01/02/03/99.87568.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87578.X000	Insurance - General Liability	CUST.	53,065	40	7,250	19	80	58	58	40
01/02/03/99.87588.X000	Insurance - Workmen's Comp.	CUST.	945	1	131	0	1	1	1	1
01/02/03/99.87598.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87608.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87668.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87678.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758.X000	Miscellaneous Expenses	CUST.	51,478	39	7,136	19	78	54	56	38
TOTAL			273,397	207	37,897	100	413	287	299	204

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	878 Fox Run	854 Friendly Center	991 Golden Terrace	996 Gospel Isld Estates	575 Grand Terrace	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,801	139	29	100	20	108	8	110	
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017597%	0.080879%	0.012136%	0.064320%	0.004854%	0.066747%	
O&M EXPENSES (DCJ0000J0000) - @ 12/31/96:										
01/02/03/99.8/7018.X000	Salaries & Wages - Employees	CUST.	55,270	47	10	34	7	38	3	37
01/02/03/99.8/7038.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.X000	Employee Pensions & Benefits	CUST.	13,812	12	2	8	2	9	1	9
01/02/03/99.8/7108.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.X000	Purchased Power	CUST.	10,139	9	2	6	1	7	0	7
01/02/03/99.8/7168.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7168.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.X000	Materials and Supplies	CUST.	9,899	8	2	5	1	0	0	8
01/02/03/99.8/7318.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.X000	Contractual Services - Other	CUST.	48,898	39	8	28	6	30	2	31
01/02/03/99.8/7418.X000	Rental of Building/Real Prop.	CUST.	25,412	21	4	15	3	10	1	17
01/02/03/99.8/7428.X000	Rental of Equipment	CUST.	3,789	3	1	2	0	2	0	3
01/02/03/99.8/7508.X000	Transportation Expense	CUST.	3,909	3	1	2	0	3	0	3
01/02/03/99.8/7568.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.X000	Insurance - General Liability	CUST.	53,065	45	9	32	6	34	3	35
01/02/03/99.8/7588.X000	Insurance - Workman's Comp.	CUST.	945	1	0	1	0	1	0	1
01/02/03/99.8/7588.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7668.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7668.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7678.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.X000	Miscellaneous Expenses	CUST.	51,478	43	9	31	6	33	2	34
TOTAL			273,397	231	48	166	33	178	13	182

(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 - WATER
 - 12 Month Balance Ended 12/31/96

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermita Cove	558 Hobby Hills	573 Holiday Heaven	121 Holiday Heights	570 Imperial Terrace	780 Intracession City	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		144,001	83	174	96	111	53	241	253	
Customer Allocation Factors (Cust)		100.000000%	0.038228%	0.105582%	0.058252%	0.087354%	0.02180%	0.148237%	0.153518%	
O&M EXPENSES (XJL000J000) - @ 12/31/96:										
01/02/03/99.8/7018.J000	Salaries & Wages - Employees	CUST.	55,270	21	58	32	37	18	81	85
01/02/03/99.8/7038.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000	Employee Pensions & Benefits	CUST.	13,812	5	15	8	9	4	20	21
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	CUST.	10,139	4	11	6	7	3	15	18
01/02/03/99.8/7188.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	CUST.	8,899	3	8	5	8	3	13	14
01/02/03/99.8/7318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.J000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.J000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	CUST.	48,898	18	48	27	31	15	88	72
01/02/03/99.8/7418.J000	Rental of Building/Real Prop.	CUST.	25,412	10	27	15	17	8	37	39
01/02/03/99.8/7428.J000	Rental of Equipment	CUST.	3,789	1	4	2	3	1	6	6
01/02/03/99.8/7508.J000	Transportation Expense	CUST.	3,909	1	4	2	3	1	8	8
01/02/03/99.8/7568.J000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.J000	Insurance - General Liability	CUST.	53,065	20	58	31	36	17	78	81
01/02/03/99.8/7588.J000	Insurance - Workman's Comp.	CUST.	945	0	1	1	1	0	1	1
01/02/03/99.8/7588.J000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7608.J000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7608.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expenses	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expenses	CUST.	51,478	20	54	30	35	17	75	79
TOTAL			273,397	105	289	159	184	88	400	420

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

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1094 Keystone Heights	1701 Kingswood Manor	773 Laka Ajay Estates	325 Laka Branbury	104 Laka Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	246	113	886	82	85	88	85
Customer Allocation Factors (Cust)		100.000000%	0.149271%	0.068568%	0.598297%	0.037821%	0.051577%	0.040048%	0.051577%
O&M EXPENSES (01/01/99-12/31/96) - @ 12/31/96:									
01/02/93/99.8/7018.X000	Salaries & Wages - Employees	CUST. 55,270	83	38	331	21	29	22	29
01/02/93/99.8/7038.X000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7048.X000	Employee Pensions & Benefits	CUST. 13,812	21	9	83	5	7	8	7
01/02/93/99.8/7188.X000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7158.X000	Purchased Power	CUST. 10,139	15	7	61	4	5	4	5
01/02/93/99.8/7168.X000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7188.X000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7268.X000	Materials and Supplies	CUST. 8,899	13	0	53	3	5	4	5
01/02/93/99.8/7318.X000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7328.X000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7338.X000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7348.X000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	8	0	0	0
01/02/93/99.8/7358.X000	Contractual Services - Other	CUST. 48,698	70	32	279	16	24	19	24
01/02/93/99.8/7418.X000	Rental of Building/Real Prop.	CUST. 25,412	38	17	152	10	13	10	13
01/02/93/99.8/7428.X000	Rental of Equipment	CUST. 3,769	6	3	23	1	2	2	2
01/02/93/99.8/7508.X000	Transportation Expense	CUST. 3,909	0	3	23	1	2	2	2
01/02/93/99.8/7508.X000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7578.X000	Insurance - General Liability	CUST. 53,085	79	36	317	20	27	21	27
01/02/93/99.8/7588.X000	Insurance - Workman's Comp.	CUST. 945	1	1	0	0	0	0	0
01/02/93/99.8/7598.X000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7608.X000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7688.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7678.X000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/93/99.8/7708.X000	Bad Debt Expense	CUST. 0	0	0	0	8	0	0	0
01/02/93/99.8/7758.X000	Miscellaneous Expenses	CUST. 51,478	77	35	308	19	27	21	27
TOTAL			408	187	1,638	103	141	108	141

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

903

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Est.	1064 Lakerview Villas	675 Lakeland Heights	2401 Leisure Lakes	2802 Marco Shores	1104 Merion Oaks	330 Meredith Manor	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		184,001	282	12	391	243	290	2,514	651	
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007282%	0.237258%	0.147451%	0.175970%	1.525478%	0.365022%	
O&M EXPENSES (00J000J000) - @ 12/31/96:										
01/02/03/99.8/7018.J000	Salaries & Wages - Employees	CUST.	55,270	95	4	131	81	97	843	218
01/02/03/99.8/7038.J000	Salaries & Wages - Officers, Etc	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000	Employee Pensions & Benefits	CUST.	13,812	24	1	33	20	24	211	55
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	CUST.	10,139	17	1	24	15	18	155	40
01/02/03/99.8/7108.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7108.J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	CUST.	8,899	15	1	21	13	18	138	35
01/02/03/99.8/7318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.J000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.J000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	CUST.	48,698	80	3	111	69	82	712	184
01/02/03/99.8/7418.J000	Rental of Building/Pool Prop.	CUST.	25,412	43	2	60	37	45	388	100
01/02/03/99.8/7428.J000	Rental of Equipment	CUST.	3,769	8	0	9	6	7	57	15
01/02/03/99.8/7508.J000	Transportation Expense	CUST.	3,909	7	0	9	6	7	60	15
01/02/03/99.8/7508.J000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.J000	Insurance - General Liability	CUST.	53,065	91	4	120	78	93	809	210
01/02/03/99.8/7588.J000	Insurance - Workmen's Comp.	CUST.	945	2	0	2	1	2	14	4
01/02/03/99.8/7598.J000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7608.J000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7608.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expenses	CUST.	51,478	88	4	122	78	91	785	203
TOTAL			273,397	488	20	649	403	481	4,171	1,080

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

904

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palmetto Country Club	440 Palm Park	1429 Palm Terrace	539 Palma Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	38	143	203	34	99	1,166	58
Customer Allocation Factors (Cust)		100.000000%	0.021845%	0.086771%	0.123179%	0.020631%	0.060072%	0.719656%	0.035194%
O&M EXPENSES (O&M0000.XXXX) - @ 12/31/96:									
01/02/03/99 0/7018.XXXX	Salaries & Wages - Employees	CUST. 55,270	12	48	68	11	33	398	19
01/02/03/99 0/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7048.XXXX	Employee Pensions & Benefits	CUST. 13,812	3	12	17	3	8	99	5
01/02/03/99 0/7108.XXXX	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7158.XXXX	Purchased Power	CUST. 10,139	2	9	12	2	8	73	4
01/02/03/99 0/7168.XXXX	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7188.XXXX	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7208.XXXX	Materials and Supplies	CUST. 8,899	2	8	11	2	5	64	3
01/02/03/99 0/7318.XXXX	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7328.XXXX	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7338.XXXX	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7348.XXXX	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7358.XXXX	Contractual Services - Other	CUST. 48,898	10	41	58	10	28	338	10
01/02/03/99 0/7418.XXXX	Rental of Building/Real Prop.	CUST. 25,412	8	22	31	5	15	183	9
01/02/03/99 0/7428.XXXX	Rental of Equipment	CUST. 3,789	1	3	5	1	2	21	1
01/02/03/99 0/7508.XXXX	Transportation Expense	CUST. 3,909	1	3	5	1	2	28	1
01/02/03/99 0/7568.XXXX	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7578.XXXX	Insurance - General Liability	CUST. 53,065	12	48	65	11	32	382	19
01/02/03/99 0/7588.XXXX	Insurance - Workmen's Comp.	CUST. 945	0	1	1	0	1	7	0
01/02/03/99 0/7598.XXXX	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7608.XXXX	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7678.XXXX	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7708.XXXX	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99 0/7758.XXXX	Miscellaneous Expenses	CUST. 51,478	11	45	83	11	31	370	18
	TOTAL		273,397	60	237	337	56	1,968	96

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

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	544 Piccolo Island	907 Pine Ridge	782 Pine Ridge Estates	553 Pinney Woods	987 Point O'Woods	443 Pomona Park	1095 Portmeador Village	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,801	132	685	212	187	344	187	158	
Customer Allocation Factors (Cust)		100.000000%	0.080097%	0.403517%	0.128840%	0.101334%	0.208737%	0.101334%	0.094660%	
O&M EXPENSES (00.0000.0000) - @ 12/31/96:										
01/02/03/99.8/7018.0000	Salaries & Wages - Employees	CUST. 55,270	44	223	71	58	115	56	52	
01/02/03/99.8/7038.0000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7046.0000	Employee Pensions & Benefits	CUST. 13,812	11	58	18	14	29	14	13	
01/02/03/99.8/7108.0000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7158.0000	Purchased Power	CUST. 10,139	8	41	13	10	21	10	10	
01/02/03/99.8/7188.0000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7188.0000	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7208.0000	Materials and Supplies	CUST. 8,899	7	38	11	9	19	0	8	
01/02/03/99.8/7318.0000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7328.0000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7338.0000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7348.0000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7358.0000	Contractual Services - Other	CUST. 48,890	37	188	60	47	97	47	44	
01/02/03/99.8/7418.0000	Rental of Building/Real Prop.	CUST. 25,412	20	103	33	26	53	26	24	
01/02/03/99.8/7428.0000	Rental of Equipment	CUST. 3,789	3	15	5	4	8	4	4	
01/02/03/99.8/7508.0000	Transportation Expense	CUST. 3,909	3	16	5	4	8	4	4	
01/02/03/99.8/7568.0000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7578.0000	Insurance - General Liability	CUST. 53,065	43	214	68	54	111	54	50	
01/02/03/99.8/7588.0000	Insurance - Workman's Comp.	CUST. 945	1	4	1	1	2	1	1	
01/02/03/99.8/7598.0000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7608.0000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7608.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7678.0000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7708.0000	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.8/7758.0000	Miscellaneous Expenses	CUST. 51,478	41	208	68	52	107	52	49	
	TOTAL		273,397	219	1,103	352	277	571	277	259

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

906

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	439 River Park	988 Rosemont	1115 Salt Springs	1118 Semira Vista	574 Silver Lakes Est.	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water: (1)										
Average No. of Customers		184,801	15	105	352	120	110	2	1,348	
Customer Allocation Factors (Cust)		100.000000%	0.009102%	0.063713%	0.213591%	0.072615%	0.070388%	0.001214%	0.018743%	
O&M EXPENSES (000000.0000) - @ 12/31/96:										
01/02/03/99.8/7018.X000	Salaries & Wages - Employees	CUST.	55,270	5	35	118	40	39	1	451
01/02/03/99.8/7038.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.X000	Employee Pensions & Benefits	CUST.	13,812	1	9	30	10	10	0	113
01/02/03/99.8/7108.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.X000	Purchased Power	CUST.	10,139	1	8	22	7	7	0	83
01/02/03/99.8/7188.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.X000	Materials and Supplies	CUST.	8,899	1	8	19	8	8	0	73
01/02/03/99.8/7318.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.X000	Contractual Services - Acd.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.X000	Contractual Services - Other	CUST.	48,898	4	30	108	34	33	1	381
01/02/03/99.8/7418.X000	Rental of Building/Real Prop.	CUST.	25,412	2	18	54	19	18	0	208
01/02/03/99.8/7428.X000	Rental of Equipment	CUST.	3,789	0	2	8	3	3	0	31
01/02/03/99.8/7508.X000	Transportation Expense	CUST.	3,909	0	2	8	3	3	0	32
01/02/03/99.8/7568.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.X000	Insurance - General Liability	CUST.	53,065	5	34	113	39	37	1	433
01/02/03/99.8/7588.X000	Insurance - Workmen's Comp.	CUST.	945	0	1	2	1	1	0	8
01/02/03/99.8/7588.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7808.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7868.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7078.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.X000	Miscellaneous Expenses	CUST.	51,478	5	33	110	37	30	1	420
TOTAL			273,397	25	174	584	199	192	3	2,233

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

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Delta	551 Skycrest	471 St. John's Highlands	565 Stone Mountain	1801 Sugar Mill	988 Sugarhill Woods	2801 Sunny Hills
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	28	114	82	7	821	2,248	428
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.069174%	0.049757%	0.004248%	0.378818%	1.382856%	0.258494%
O&M EXPENSES (01/00/00/0000) - @ 12/31/96:									
01/02/03/99.87018.J000X	Salaries & Wages - Employees	CUST. 55,270	9	38	28	2	208	753	143
01/02/03/99.87038.J000X	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87048.J000X	Employee Pensions & Benefits	CUST. 13,812	2	10	7	1	52	188	38
01/02/03/99.87108.J000X	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87158.J000X	Purchased Power	CUST. 10,139	2	7	5	0	38	138	26
01/02/03/99.87188.J000X	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87188.J000X	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87208.J000X	Materials and Supplies	CUST. 8,899	1	8	4	0	34	121	23
01/02/03/99.87318.J000X	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87328.J000X	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87338.J000X	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87348.J000X	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87358.J000X	Contractual Services - Other	CUST. 48,898	7	32	23	2	170	638	121
01/02/03/99.87418.J000X	Rental of Building/Real Prop.	CUST. 25,412	4	18	13	1	98	348	68
01/02/03/99.87428.J000X	Rental of Equipment	CUST. 3,789	1	3	2	0	14	51	10
01/02/03/99.87508.J000X	Transportation Expense	CUST. 3,909	1	3	2	0	15	53	10
01/02/03/99.87508.J000X	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87578.J000X	Insurance - General Liability	CUST. 53,065	8	37	26	2	200	723	137
01/02/03/99.87588.J000X	Insurance - Workmen's Comp.	CUST. 945	0	1	0	0	4	13	2
01/02/03/99.87588.J000X	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87608.J000X	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87608.J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87678.J000X	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87708.J000X	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87758.J000X	Miscellaneous Expenses	CUST. 51,478	8	38	26	2	194	702	133
TOTAL		273,397	43	189	138	12	1,030	3,726	707

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

908

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	104 University Shores	547 Venetian Village	447 Wolke	122 Westmont	783 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	10	543	3,382	136	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006066%	0.329488%	2.052172%	0.082524%	0.081917%	0.079490%	0.063713%
O&M EXPENSES (OLJ0008J000) - @ 12/31/96:									
01/02/03/99.8/7018.J000	Salaries & Wages - Employees	CUST. 55,270	3	182	1,134	46	45	44	25
01/02/03/99.8/7038.J000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000	Employee Pensions & Benefits	CUST. 13,812	1	46	283	11	11	11	9
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	CUST. 10,139	1	33	208	6	6	6	6
01/02/03/99.8/7188.J000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	CUST. 6,899	1	29	183	7	7	7	8
01/02/03/99.8/7318.J000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7328.J000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7338.J000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	CUST. 46,898	3	154	958	39	38	37	30
01/02/03/99.8/7418.J000	Rental of Building/Real Prop.	CUST. 25,412	2	84	521	21	21	20	18
01/02/03/99.8/7428.J000	Rental of Equipment	CUST. 3,789	0	12	77	3	3	3	2
01/02/03/99.8/7508.J000	Transportation Expense	CUST. 3,909	0	13	88	3	3	3	2
01/02/03/99.8/7508.J000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7578.J000	Insurance - General Liability	CUST. 53,085	3	175	1,089	44	43	42	34
01/02/03/99.8/7588.J000	Insurance - Workman's Comp.	CUST. 945	8	3	19	1	1	1	1
01/02/03/99.8/7588.J000	Insurance - Other	CUST. 0	0	0	0	6	0	0	0
01/02/03/99.8/7808.J000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.8/7808.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	6	0	0	0
01/02/03/99.8/7878.J000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	6	6	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	6
01/02/03/99.8/7758.J000	Miscellaneous Expenses	CUST. 51,478	3	170	1,058	42	42	41	33
TOTAL			17	901	5,811	228	224	217	174

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
			888	446	1427	SUBTOTAL	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	Woodmere	Woolens	Zephyr Shores	FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		184,801	1,167	21	484	55,890	8,589	2,952	218	
Customer Allocation Factors (Cust)		100.000000%	0.708127%	0.012743%	0.293688%	33.792271%	5.217608%	1.791251%	0.132281%	
O&M EXPENSES (DLX008J000) - @ 12/31/96:										
01/02/03/99.87018J000	Salaries & Wages - Employees	CUST.	55,270	391	7	182	18,677	2,884	990	73
01/02/03/99.87038J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87048J000	Employee Pensions & Benefits	CUST.	13,812	98	2	41	4,687	721	247	18
01/02/03/99.87108J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158J000	Purchased Power	CUST.	10,139	72	1	30	3,426	529	182	13
01/02/03/99.87168J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87188J000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87208J000	Materials and Supplies	CUST.	8,899	63	1	26	3,007	484	159	12
01/02/03/99.87318J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87328J000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87338J000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87348J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358J000	Contractual Services - Other	CUST.	46,898	331	8	137	15,780	2,437	836	62
01/02/03/99.87418J000	Rental of Building/Real Prop.	CUST.	25,412	180	3	75	8,587	1,328	455	34
01/02/03/99.87428J000	Rental of Equipment	CUST.	3,789	27	0	11	1,274	197	68	5
01/02/03/99.87508J000	Transportation Expense	CUST.	3,909	28	0	11	1,321	204	70	5
01/02/03/99.87568J000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87578J000	Insurance - General Liability	CUST.	53,085	378	7	158	17,832	2,769	951	70
01/02/03/99.87588J000	Insurance - Workman's Comp.	CUST.	945	7	0	3	319	40	17	1
01/02/03/99.87598J000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87608J000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87688J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87678J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758J000	Miscellaneous Expenses	CUST.	51,470	365	7	151	17,396	2,888	922	68
TOTAL			273,397	1,938	35	803	92,387	14,265	4,897	362

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

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

A&G ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1296 Geneva Lake Est.	1279 KeyStone Club Est.	995 Lakeside	2901 Lehigh	2901 Marco Island	2301 Palm Valley	2302 Risington Forest	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		194,891	87	152	87	8,585	5,803	209	64	
Customer Allocation Factors (Cust)		100.000000%	0.052791%	0.082232%	0.052791%	5.209313%	3.521216%	0.124999%	0.038835%	
O&M EXPENSES (XJXX08.XXXX) - @ 12/31/96:										
01/02/03/99.8/7018.XXXX	Salaries & Wages - Employees	CUST.	55,270	29	51	29	2,879	1,940	89	21
01/02/03/99.8/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.XXXX	Employee Pensions & Benefits	CUST.	13,812	7	13	7	720	488	17	5
01/02/03/99.8/7108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.XXXX	Purchased Power	CUST.	10,139	5	9	5	528	357	13	4
01/02/03/99.8/7168.XXXX	Fuel for Power Purchased	CUST.	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
01/02/03/99.8/7208.XXXX	Materials and Supplies	CUST.	8,899	5	8	5	484	313	11	3
01/02/03/99.8/7310.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.XXXX	Contractual Services - Other	CUST.	48,898	25	43	25	2,433	1,844	58	18
01/02/03/99.8/7418.XXXX	Rental of Building/Real Prop.	CUST.	25,412	13	23	13	1,324	895	32	10
01/02/03/99.8/7428.XXXX	Rental of Equipment	CUST.	3,789	2	3	2	198	133	5	1
01/02/03/99.8/7508.XXXX	Transportation Expense	CUST.	3,909	2	4	2	204	138	5	2
01/02/03/99.8/7568.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.XXXX	Insurance - General Liability	CUST.	53,085	28	49	28	2,784	1,889	86	21
01/02/03/99.8/7588.XXXX	Insurance - Workman's Comp.	CUST.	945	0	1	0	40	33	1	0
01/02/03/99.8/7598.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7608.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7078.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.XXXX	Miscellaneous Expenses	CUST.	51,478	27	47	27	2,682	1,813	84	20
TOTAL			273,397	144	252	144	14,242	9,827	342	106

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

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

A&G ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Hershel Hights	210 Latta Gibson	214 Orange Hill
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	122	450	27,325	163	319	773	232
Customer Allocation Factors (Cust)		100.000000%	0.074029%	0.273057%	18.580603%	0.098907%	0.193587%	0.469051%	0.140776%
O&M EXPENSES (00J000J0000) - @ 12/31/96:									
01/02/03/99.87018.J000	Salaries & Wages - Employee	CUST. 55,270	41	151	9,164	55	107	259	78
01/02/03/99.87038.J000	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87048.J000	Employee Pensions & Benefits	CUST. 13,812	10	38	2,290	14	27	65	19
01/02/03/99.87106.J000	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87158.J000	Purchased Power	CUST. 10,139	8	28	1,681	10	20	48	14
01/02/03/99.87168.J000	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87168.J000	Chemicals	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87208.J000	Materials and Supplies	CUST. 8,899	7	24	1,478	0	17	42	13
01/02/03/99.87310.J000	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87328.J000	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87338.J000	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87348.J000	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87358.J000	Contractual Services - Other	CUST. 48,898	35	128	7,743	40	90	210	68
01/02/03/99.87410.J000	Rental of Building/Real Prop.	CUST. 25,412	19	60	4,213	25	40	119	36
01/02/03/99.87428.J000	Rental of Equipment	CUST. 3,789	3	10	625	4	7	18	5
01/02/03/99.87504.J000	Transportation Expense	CUST. 3,909	3	11	648	4	8	18	6
01/02/03/99.87508.J000	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87578.J000	Insurance - General Liability	CUST. 53,965	39	145	8,798	52	103	249	75
01/02/03/99.87588.J000	Insurance - Workmen's Comp.	CUST. 945	1	3	157	1	2	4	1
01/02/03/99.87598.J000	Insurance - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87608.J000	Advertising Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87668.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87678.J000	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87708.J000	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87758.J000	Miscellaneous Expenses	CUST. 51,478	36	141	8,535	51	100	241	72
TOTAL		273,397	202	747	45,331	270	529	1,282	385

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

A&G ALLOCATION		COUNTY	COUNTY	COUNTY			
Allocation Factor	Allocation Basis	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	SUBTOTAL COUNTY REGULATED		
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)							
Average No. of Customers		164,801	2,570	24,343	28,757		
Customer Allocation Factors (Cust)		100.000000%	1.561277%	14.771148%	0.214805%		
O&M EXPENSES (000000.0000) - @ 12/31/96:							
01/02/03/99.0/7018.J000	Salaries & Wages - Employees	CUST.	55,270	863	8,164	119	9,944
01/02/03/99.0/7038.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0
01/02/03/99.0/7048.J000	Employee Pensions & Benefits	CUST.	13,812	216	2,040	30	2,410
01/02/03/99.0/7108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0
01/02/03/99.0/7158.J000	Purchased Power	CUST.	10,139	158	1,498	22	1,769
01/02/03/99.0/7168.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0
01/02/03/99.0/7188.J000	Chemicals	CUST.	0	0	0	0	0
01/02/03/99.0/7208.J000	Materials and Supplies	CUST.	8,899	139	1,315	19	1,553
01/02/03/99.0/7318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0
01/02/03/99.0/7328.J000	Contractual Services - Acct.	CUST.	0	0	0	0	0
01/02/03/99.0/7338.J000	Contractual Services - Legal	CUST.	0	0	0	0	0
01/02/03/99.0/7348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0
01/02/03/99.0/7358.J000	Contractual Services - Other	CUST.	46,898	729	8,898	100	8,149
01/02/03/99.0/7418.J000	Rental of Building/Real Prop.	CUST.	25,412	397	3,754	55	4,434
01/02/03/99.0/7428.J000	Rental of Equipment	CUST.	3,768	58	557	8	656
01/02/03/99.0/7508.J000	Transportation Expense	CUST.	3,909	61	577	8	682
01/02/03/99.0/7568.J000	Insurance - Vehicle	CUST.	0	0	0	0	0
01/02/03/99.0/7578.J000	Insurance - General Liability	CUST.	53,965	828	7,808	114	8,260
01/02/03/99.0/7588.J000	Insurance - Workman's Comp.	CUST.	945	15	146	2	165
01/02/03/99.0/7598.J000	Insurance - Other	CUST.	0	0	0	0	0
01/02/03/99.0/7608.J000	Advertising Expense	CUST.	0	0	0	0	0
01/02/03/99.0/7668.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0
01/02/03/99.0/7678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0
01/02/03/99.0/7708.J000	Bad Debt Expense	CUST.	0	0	0	0	0
01/02/03/99.0/7758.J000	Miscellaneous Expenses	CUST.	51,478	804	7,804	111	8,983
TOTAL			273,397	4,268	40,384	587	47,708

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

ALLOCATION OF BUENAVENTURA A&G EXPENSE - SEWER
 - 12 Month Balance Ended 12/31/86

A&G ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Base	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1518 Amelia Island	980 Apache Shores	332 Apple Valley	888 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/86) - Sewer : (1)										
Average No. of Customers		164,801	50,562	42,137	1,278	113	187	2,935	18	
Customer Allocation Factors (Cust)		100.000000%	30.68843%	25.568413%	0.775481%	0.068568%	0.101334%	1.780036%	0.009709%	
O&M EXPENSES (DOLLARS) - @ 12/31/86:										
01/02/03/86.87018.J000X	Salaries & Wages - Employees	CUST.	55,270	16,967	14,132	429	38	58	984	5
01/02/03/86.87038.J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87048.J000X	Employee Pensions & Benefits	CUST.	13,812	4,240	3,532	107	9	14	246	1
01/02/03/86.87108.J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87118.J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87158.J000X	Purchased Power	CUST.	16,138	3,113	2,582	79	7	10	181	1
01/02/03/86.87188.J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87188.J000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87208.J000X	Materials and Supplies	CUST.	8,699	2,732	2,275	69	8	9	158	1
01/02/03/86.87318.J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87328.J000X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87338.J000X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87348.J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87358.J000X	Contractual Services - Other	CUST.	48,896	14,238	11,940	382	32	47	832	5
01/02/03/86.87418.J000X	Rental of Building/Real Prop.	CUST.	25,412	7,801	6,497	197	17	28	453	2
01/02/03/86.87428.J000X	Rental of Equipment	CUST.	3,769	1,157	984	29	3	4	67	0
01/02/03/86.87508.J000X	Transportation Expense	CUST.	3,989	1,200	999	30	3	4	78	0
01/02/03/86.87588.J000X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87578.J000X	Insurance - General Liability	CUST.	53,065	16,290	13,568	412	38	54	945	5
01/02/03/86.87588.J000X	Insurance - Workman's Comp.	CUST.	945	290	242	7	1	1	17	0
01/02/03/86.87598.J000X	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87608.J000X	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87688.J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87678.J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87708.J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/86.87758.J000X	Miscellaneous Expenses	CUST.	51,478	15,803	13,162	399	35	52	917	5
TOTAL			273,397	83,930	69,903	2,120	187	277	4,869	27

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

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Burnt Store	335 Civitate	1117 Citrus Park	806 Citrus Springs	1808 Dafona	673 Fisherman's Haven	340 FL. Cent. Comm. Park	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)										
Average No. of Customers		184,801	332	134	288	688	4,617	144	43	
Customer Allocation Factors (Cust)		100.000000%	0.201459%	0.081310%	0.161407%	0.416280%	2.801561%	0.087378%	0.028082%	
O&M EXPENSES (00.0000.0000) - @ 12/31/96:										
01/02/03/96.87018.0000	Salaries & Wages - Employees	CUST.	55,270	111	45	89	230	1,548	48	14
01/02/03/96.87038.0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87048.0000	Employee Pensions & Benefits	CUST.	13,812	28	11	22	57	387	12	4
01/02/03/96.87108.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87118.0000	Sudge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87158.0000	Purchased Power	CUST.	10,139	20	8	10	42	284	0	3
01/02/03/96.87168.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87188.0000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87208.0000	Materials and Supplies	CUST.	8,899	18	7	14	37	249	8	2
01/02/03/96.87318.0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87328.0000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87338.0000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87348.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87358.0000	Contractual Services - Other	CUST.	48,898	94	38	75	194	1,308	41	12
01/02/03/96.87418.0000	Rental of Building/Real Prop.	CUST.	25,412	51	21	41	108	712	22	7
01/02/03/96.87428.0000	Rental of Equipment	CUST.	3,769	8	3	8	18	108	3	1
01/02/03/96.87508.0000	Transportation Expense	CUST.	3,909	8	3	0	18	110	3	1
01/02/03/96.87588.0000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87578.0000	Insurance - General Liability	CUST.	53,085	107	43	86	221	1,487	48	14
01/02/03/96.87588.0000	Insurance - Workmen's Comp.	CUST.	945	2	1	2	4	28	1	0
01/02/03/96.87598.0000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87608.0000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87688.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87788.0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87798.0000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87758.0000	Miscellaneous Expense	CUST.	51,478	104	42	83	214	1,442	45	13
TOTAL			273,387	551	222	441	1,138	7,859	238	71

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

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	878 Fox Run	575 Holiday Haven	1802 Jungle Dee	675 Lakeland Heights	2401 Lakeside Lakes	2802 Marco Shores	1108 Maricao Oaks	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)										
Average No. of Customers		164,801	98	92	196	366	229	253	1,332	
Customer Allocation Factors (Cust)		100.000000%	0.059468%	0.055825%	0.070388%	0.226042%	0.138659%	0.153518%	0.805248%	
O&M EXPENSES (EX. 0000L0000) - @ 12/31/96:										
01/02/03/96/8701L0000	Salaries & Wages - Employee	CUST.	55,270	33	31	36	130	77	85	447
01/02/03/96/8703L0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8704L0000	Employee Pensions & Benefits	CUST.	13,812	8	8	10	33	19	21	132
01/02/03/96/8710L0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8711L0000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8715L0000	Purchased Power	CUST.	10,139	6	6	7	24	14	16	82
01/02/03/96/8716L0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8718L0000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8720L0000	Materials and Supplies	CUST.	8,669	5	5	8	21	12	14	72
01/02/03/96/8731L0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8732L0000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8733L0000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8734L0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8735L0000	Contractual Services - Other	CUST.	48,669	26	26	33	110	65	72	377
01/02/03/96/8741L0000	Rental of Building/Real Prop.	CUST.	25,412	15	14	18	60	35	39	205
01/02/03/96/8742L0000	Rental of Equipment	CUST.	2,760	2	2	3	9	5	6	30
01/02/03/96/8750L0000	Transportation Expense	CUST.	2,908	2	2	3	9	5	6	32
01/02/03/96/8756L0000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8757L0000	Insurance - General Liability	CUST.	53,065	32	30	37	125	74	81	429
01/02/03/96/8758L0000	Insurance - Workmen's Comp.	CUST.	945	1	1	1	2	1	1	8
01/02/03/96/8759L0000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8760L0000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8766L0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8767L0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8770L0000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96/8775L0000	Miscellaneous Expenses	CUST.	51,478	31	29	36	122	72	79	416
TOTAL			273,397	163	153	192	645	380	420	2,210

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

916

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Meredith Manor	862 Morningview	440 Palm Port	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1115 Sail Springs	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)										
Average No. of Customers		164,801	25	38	99	1,029	29	138	113	
Customer Allocation Factors (Cust)		100.000000%	0.016990%	0.021843%	0.060072%	0.626380%	0.017567%	0.083737%	0.068589%	
O&M EXPENSES (01J0000J000) - @ 12/31/96:										
01/02/03/99.87018.J00X	Salaries & Wages - Employees	CUST.	55,270	0	12	33	345	10	46	36
01/02/03/99.87038.J00X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87048.J00X	Employee Pensions & Benefits	CUST.	13,612	2	3	8	88	2	12	9
01/02/03/99.87108.J00X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87118.J00X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87158.J00X	Purchased Power	CUST.	10,139	2	2	8	63	2	8	7
01/02/03/99.87168.J00X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87188.J00X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87208.J00X	Materials and Supplies	CUST.	8,899	2	2	5	56	2	7	6
01/02/03/99.87318.J00X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87328.J00X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87338.J00X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87348.J00X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87358.J00X	Contractual Services - Other	CUST.	48,888	8	10	25	282	8	36	32
01/02/03/99.87418.J00X	Rental of Building/Real Prop.	CUST.	25,412	4	6	15	150	4	21	17
01/02/03/99.87428.J00X	Rental of Equipment	CUST.	3,789	1	1	2	24	1	3	3
01/02/03/99.87508.J00X	Transportation Expense	CUST.	3,909	1	1	2	24	1	3	3
01/02/03/99.87568.J00X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87578.J00X	Insurance - General Liability	CUST.	53,085	9	12	32	331	9	44	38
01/02/03/99.87588.J00X	Insurance - Workmen's Comp.	CUST.	945	0	0	1	8	0	1	1
01/02/03/99.87588.J00X	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87608.J00X	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87668.J00X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87678.J00X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87708.J00X	Bond Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87758.J00X	Miscellaneous Expenses	CUST.	51,476	8	11	31	321	9	43	35
TOTAL			273,387	46	60	164	1,707	48	229	167

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

917

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

A&G ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	479 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	888 Sugar Mill Woods	2801 Senny Hills	880 Sunshine Parkway	108 University Shores	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)										
Average No. of Customers		184,801	26	33	815	2,180	178	8	3,163	
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.020024%	0.373177%	1.228289%	0.108009%	0.005461%	1.910284%	
O&M EXPENSES (XXJ000J000X) - @ 12/31/96:										
01/02/03/96.87016J000X	Salaries & Wages - Employees	CUST.	55,270	9	11	208	734	60	3	1,801
01/02/03/96.87034J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87044J000X	Employee Pensions & Benefits	CUST.	13,612	2	3	52	183	15	1	285
01/02/03/96.87104J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87116J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87158J000X	Purchased Power	CUST.	10,138	2	2	38	135	11	1	165
01/02/03/96.87188J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87188J000X	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87208J000X	Materials and Supplies	CUST.	8,890	1	2	33	116	10	0	171
01/02/03/96.87318J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87328J000X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87338J000X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87344J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87354J000X	Contractual Services - Other	CUST.	48,888	7	0	174	620	50	3	888
01/02/03/96.87418J000X	Rental of Building/Real Prop.	CUST.	25,412	4	5	85	338	27	1	488
01/02/03/96.87428J000X	Rental of Equipment	CUST.	3,788	1	1	14	50	4	0	72
01/02/03/96.87508J000X	Transportation Expense	CUST.	3,888	1	1	15	52	4	0	75
01/02/03/96.87588J000X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87578J000X	Insurance - General Liability	CUST.	53,085	8	11	198	705	57	3	1,018
01/02/03/96.87588J000X	Insurance - Workman's Comp.	CUST.	945	0	0	4	13	1	0	18
01/02/03/96.87588J000X	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87608J000X	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87608J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87678J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87708J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87758J000X	Miscellaneous Expenses	CUST.	51,478	8	10	192	684	58	3	888
	TOTAL		273,387	43	55	1,020	3,831	295	15	5,247

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

918

ALLOCATION OF BUENAVENTURA A&G EXPENSE - SEWER
 - 12 Month Balance Ended 12/31/86

A&G ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
		857	886	1427	SUBTOTAL	857	2201	1607		
Allocation Factor	Allocation Base	Vanellan Village	Woodmere	Zephyr Shores	FPSC UNIFORM	Buena Ventura Lake	Damp Creek	Enterprise		
AVERAGE NO. OF CUSTOMERS (12/31/86) - Sewer : (1)										
Average No. of Customers		164,801	88	1,122	482	22,815	6,689	3,003	128	
Customer Allocation Factors (Coeff)		100.000000%	0.052184%	0.680821%	0.282474%	13.722817%	4.180193%	1.822188%	0.077889%	
O&M EXPENSES (XUXXXX.XXXX) - @ 12/31/86:										
01/02/0399.87018.XXXX	Salaries & Wages - Employees	CUST.	55,270	29	378	182	7,585	2,310	1,007	43
01/02/0399.87058.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87108.XXXX	Employee Pensions & Benefits	CUST.	13,812	7	94	40	1,805	577	252	11
01/02/0399.87108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87118.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87158.XXXX	Purchased Power	CUST.	10,138	5	88	38	1,901	424	185	8
01/02/0399.87168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87208.XXXX	Materials and Supplies	CUST.	8,899	5	81	28	1,221	372	182	7
01/02/0399.87318.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87328.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87338.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87358.XXXX	Contractual Services - Other	CUST.	48,688	24	318	137	8,408	1,852	851	38
01/02/0399.87418.XXXX	Rental of Building/Real Prop.	CUST.	25,412	13	173	74	3,457	1,062	483	20
01/02/0399.87428.XXXX	Rental of Equipment	CUST.	3,789	2	28	11	577	158	89	3
01/02/0399.87508.XXXX	Transportation Expenses	CUST.	3,909	2	27	11	536	183	71	3
01/02/0399.87568.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87578.XXXX	Insurance - General Liability	CUST.	53,065	28	361	155	7,282	2,218	987	41
01/02/0399.87588.XXXX	Insurance - Workmen's Comp.	CUST.	945	0	8	3	130	40	17	1
01/02/0399.87598.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87608.XXXX	Advertising Expenses	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87688.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87708.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/0399.87758.XXXX	Miscellaneous Expenses	CUST.	51,478	27	350	151	7,064	2,152	938	40
TOTAL			273,287	143	1,881	800	37,517	11,429	4,982	212

(1) Adjusted for sale of Venice Gardens, Lakeview 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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2801 Lehigh	2801 Marco Island	984 Spring Gardens	2101 Tropical Isle	984 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lata Gibson	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)										
Average No. of Customers		184,801	6,791	1,920	122	219	450	19,522	257	
Customer Allocation Factors (Cust)		100.000000%	4.120727%	1.165041%	0.074023%	0.132888%	0.273057%	11.845802%	0.162014%	
O&M EXPENSES (XX.X00B.X000) - @ 12/31/96:										
01/02/03/96.87018.X000	Salaries & Wages - Employees	CUST.	55,270	2,278	644	41	73	151	8,547	90
01/02/03/96.87038.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87048.X000	Employee Pensions & Benefits	CUST.	13,812	569	161	10	18	38	1,838	22
81/02/03/96.87108.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87118.X000	Sludge Removal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87158.X000	Purchased Power	CUST.	10,138	418	118	8	13	28	1,201	18
01/02/03/96.87168.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87188.X000	Chemicals	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87288.X000	Materials and Supplies	CUST.	8,899	367	104	7	12	24	1,054	14
01/02/03/96.87318.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87328.X000	Contractual Services - Acc.	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87338.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87358.X000	Contractual Services - Other	CUST.	48,688	1,924	544	35	62	128	5,532	78
01/02/03/96.87418.X000	Rental of Building/Real Prop.	CUST.	25,412	1,047	298	19	34	69	3,010	41
01/02/03/96.87428.X000	Rental of Equipment	CUST.	3,799	155	44	3	5	10	446	8
01/02/03/96.87508.X000	Transportation Expense	CUST.	3,908	161	48	3	5	11	483	8
01/02/03/96.87588.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87578.X000	Insurance - General Liability	CUST.	53,085	2,187	618	39	71	145	6,286	69
01/02/03/96.87588.X000	Insurance - Workman's Comp.	CUST.	945	39	11	1	3	112	2	
01/02/03/96.87598.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87888.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87898.X000	Reg. Comm. Exp. - Rate Case Amort	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87878.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87708.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87758.X000	Miscellaneous Expenses	CUST.	51,478	2,121	600	38	68	141	6,088	83
TOTAL			273,397	11,288	3,185	202	363	747	32,388	443

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

920

ALLOCATION OF BUENAVENTURA A&G EXPENSE - SEWER
 - 12 Month Balance Ended 12/31/98

A&G ALLOCATION			COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills		
AVERAGE NO. OF CUSTOMERS (12/31/98) - Sewer : (1)							
Average No. of Customers		194,801	2,324	3,311	253	6,455	
Customer Allocation Factors (Cust)		100.000000%	1.531544%	3.222675%	0.214199%	5.130430%	
O&M EXPENSES (X0.X000.X000) - @ 12/31/98:							
01/02/03/99.87018.X000	Salaries & Wages - Employees	CUST.	55,270	846	1,781	118	2,836
01/02/03/99.87038.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0
01/02/03/99.87048.X000	Employee Pensions & Benefits	CUST.	13,812	212	443	30	700
01/02/03/99.87108.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0
01/02/03/99.87118.X000	Sludge Removal	CUST.	0	0	0	0	0
01/02/03/99.87158.X000	Purchased Power	CUST.	10,139	155	327	22	520
01/02/03/99.87168.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0
01/02/03/99.87188.X000	Chemicals	CUST.	0	0	0	0	0
01/02/03/99.87208.X000	Materials and Supplies	CUST.	8,899	136	287	19	457
01/02/03/99.87318.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0
01/02/03/99.87328.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0
01/02/03/99.87338.X000	Contractual Services - Legal	CUST.	0	0	0	0	0
01/02/03/99.87348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0
01/02/03/99.87358.X000	Contractual Services - Other	CUST.	48,888	715	1,505	100	2,308
01/02/03/99.87418.X000	Rental of Building/Real Prop.	CUST.	25,412	389	819	54	1,304
01/02/03/99.87428.X000	Rental of Equipment	CUST.	3,769	58	121	8	183
01/02/03/99.87508.X000	Transportation Expenses	CUST.	3,909	60	129	8	201
01/02/03/99.87568.X000	Insurance - Vehicle	CUST.	0	0	0	0	0
01/02/03/99.87578.X000	Insurance - General Liability	CUST.	53,065	813	1,710	114	2,722
01/02/03/99.87588.X000	Insurance - Workman's Comp.	CUST.	945	14	30	2	48
01/02/03/99.87598.X000	Insurance - Other	CUST.	0	0	0	0	0
01/02/03/99.87808.X000	Advertising Expense	CUST.	0	0	0	0	0
01/02/03/99.87888.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0
01/02/03/99.87878.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0
01/02/03/99.87708.X000	Bad Debt Expense	CUST.	0	0	0	0	0
01/02/03/99.87758.X000	Miscellaneous Expenses	CUST.	51,478	788	1,656	110	2,641
TOTAL			273,397	4,187	8,611	588	14,026

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

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

A&G ALLOCATION					NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2001 Lehigh	2001 Marco Island	2001 Sunny HWR	SUBTOTAL NON-REGULATED	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	2,437	---	1,701	605	131	2,437	
Customer Allocation Factors (Cust)		100.00000%	1.478753%	---	1.032154%	0.367109%	0.079490%	1.478753%	
O&M EXPENSES (X0LJ000J.X000) - @ 12/31/96:									
01/02/03/99.8/7018.X000	Salaries & Wages - Employees	CUST.	55,270	817	---	570	203	44	817
01/02/03/99.8/7038.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7048.X000	Employee Pensions & Benefits	CUST.	13,612	204	---	143	51	11	204
01/02/03/99.8/7108.X000	Purchased Water / Sewer / Gas	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7118.X000	Sludge Removal	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7158.X000	Purchased Power	CUST.	10,139	150	---	105	37	8	150
01/02/03/99.8/7168.X000	Fuel for Power Purchased	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7168.X000	Chemicals	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7208.X000	Materials and Supplies	CUST.	8,899	132	---	92	33	7	132
01/02/03/99.8/7318.X000	Contractual Services - Engr.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7328.X000	Contractual Services - Acct.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7338.X000	Contractual Services - Legal	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7358.X000	Contractual Services - Other	CUST.	46,698	691	---	482	171	37	691
01/02/03/99.8/7418.X000	Rental of Building/Real Prop.	CUST.	25,412	376	---	262	93	20	376
01/02/03/99.8/7428.X000	Rental of Equipment	CUST.	3,769	56	---	39	14	3	56
01/02/03/99.8/7508.X000	Transportation Expense	CUST.	3,908	56	---	40	14	3	56
01/02/03/99.8/7568.X000	Insurance - Vehicle	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7578.X000	Insurance - General Liability	CUST.	53,065	785	---	548	195	42	785
01/02/03/99.8/7588.X000	Insurance - Workman's Comp.	CUST.	945	14	---	10	3	1	14
01/02/03/99.8/7598.X000	Insurance - Other	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7608.X000	Advertising Expense	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7668.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7678.X000	Reg. Comm. Exp. - Other	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7708.X000	Bad Debt Expense	CUST.	0	0	---	0	0	0	0
01/02/03/99.8/7758.X000	Miscellaneous Expenses	CUST.	51,478	761	---	531	169	41	761
TOTAL			273,397	4,043	0	2,822	1,004	217	4,043

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

922

**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-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		164,001	125,152	38,849	111,772	83,015	28,757	50,562	42,137	8,455	2,437
Customer Allocation Factors (Cust)		100.000000%	75.941267%	24.058713%	67.822404%	50.372674%	17.449330%	30.688943%	25.569413%	5.150430%	1.478750%
O&M EXPENSES (00.0000.0000) - @ 12/31/96:											
12/03/99.8/7018.XXXX	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7048.XXXX	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7118.XXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7158.XXXX	Purchased Power	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7208.XXXX	Materials and Supplies	CUST.	9,670	7,344	2,326	6,558	4,871	1,687	2,969	2,472	496
12/03/99.8/7318.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7328.XXXX	Contractual Services - Accl.	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7338.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7358.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7418.XXXX	Rental of Building/Real Prop	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7428.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7508.XXXX	Transportation Expense	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7568.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7578.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7588.XXXX	Insurance - Workman's Comp	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7598.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7608.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	0	0
12/03/99.8/7758.XXXX	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	0	0
TOTAL			9,670	7,344	2,326	6,558	4,871	1,687	2,969	2,472	496

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

923

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION					FPBC	FPBC	FPBC	FPBC	FPBC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL WATER	TOTAL FILED FPBC REGULATED WATER	1518 Amelia Island	980 Apache Shores	332 Apple Valley	784 Bay Lake Estates	668 Beacon Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,801	111,772	83,015	1,467	152	948	70	3,039	
Customer Allocation Factors (Cust)		100.000000%	87.822404%	50.372074%	0.890165%	0.092232%	0.575846%	0.042475%	1.844042%	
OPERATING EXPENSES (000000.0000) - @ 12/31/96:										
01/02/03/99.87010.0000	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87038.0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87048.0000	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87108.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87158.0000	Purchased Power	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87168.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87188.0000	Chemicals	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87208.0000	Materials and Supplies	CUST.	0,670	0,558	4,871	88	58	4	178	
01/02/03/99.87310.0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87328.0000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87338.0000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87348.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87358.0000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87410.0000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87428.0000	Rental of Equipment	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87508.0000	Transportation Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87508.0000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87578.0000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87588.0000	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87588.0000	Insurance - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87608.0000	Advertising Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87608.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87678.0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87708.0000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87758.0000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	
TOTAL			0,670	0,558	4,871	88	0	58	4	178

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

924

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	355 Carlton Village	335 Chuluota	1117 Citrus Park	906 Citrus Springs	984 Crystal River
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	43	383	129	664	351	1,795	74
Customer Allocation Factors (Cust)		100.000000%	0.028992%	0.232402%	0.078456%	0.402910%	0.212884%	1.088192%	0.044903%
O&M EXPENSES (\$0,000,000) - @ 12/31/96:									
01/02/03/99.8/7018.X000	Salaries & Wages - Employee	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7038.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7048.X000	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7108.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7158.X000	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7168.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7188.X000	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7208.X000	Materials and Supplies	CUST.	9,570	3	22	7	39	21	105
01/02/03/99.8/7318.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7328.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7338.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7358.X000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7418.X000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7428.X000	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7508.X000	Transportation Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7588.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7578.X000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7588.X000	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7598.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7608.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7668.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7678.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7708.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7758.X000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
TOTAL			9,570	3	22	7	39	21	105

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

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Dunwoody Shores	1806 Deftons	334 Del Ray Manor	334 Druid Hills	957 East Lake Harris Est.	324 Fern Park	552 Fern Terrace
AVERAGE NO. OF CUSTOMERS (12/01/96) - Water : (1)									
Average No. of Customers		164,801	125	22,844	60	249	173	180	123
Customer Allocation Factors (Cust)		100.000000%	0.075649%	13.861566%	0.036408%	0.151091%	0.104875%	0.108223%	0.074635%
O&M EXPENSES (00.0000.0000) - @ 12/31/96:									
01/02/03/99.8/7018.0000	Salary & Wages - Employee	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7038.0000	Salary & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7048.0000	Employee Penants & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7188.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7158.0000	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7168.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7188.0000	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7208.0000	Materials and Supplies	CUST.	9,670	7	1,340	4	15	10	11
01/02/03/99.8/7318.0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7328.0000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7338.0000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7348.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7358.0000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7418.0000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7428.0000	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7548.0000	Transportation Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7568.0000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7578.0000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7588.0000	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7598.0000	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7608.0000	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7668.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7078.0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7708.0000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7758.0000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
TOTAL			9,670	7	1,340	4	15	10	11

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

926

ALLOCATION OF HURRICANE PREPAREDNESS - WATER
 - 12 Month Balance Ended 12/31/95

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	670 Fox Run	554 Friendly Center	092 Golden Terrace	004 Gospel Field Estates	575 Grand Terrace
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water: (1)									
Average No. of Customers		164,801	139	29	100	20	106	8	110
Customer Allocation Factors (Cust)		100.000000%	0.084344%	0.017587%	0.060679%	0.012136%	0.064320%	0.004854%	0.066747%
O&M EXPENSES (00,000.0000) - @ 12/31/95:									
01/02/03/99.87016.J00X	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0
01/02/03/99.87038.J00X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87048.J00X	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/99.87106.J00X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.87158.J00X	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/99.87168.J00X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.87168.J00X	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.87208.J00X	Materials and Supplies	CUST.	9,670	8	2	8	1	0	6
01/02/03/99.87316.J00X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87326.J00X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87336.J00X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/99.87346.J00X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.87356.J00X	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.87418.J00X	Rental of Building/Fixl Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87428.J00X	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/99.87508.J00X	Transportation Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.87568.J00X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/99.87576.J00X	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/99.87588.J00X	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87598.J00X	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.87608.J00X	Advertising Expense	CUST.	0	0	0	0	6	0	0
01/02/03/99.87668.J00X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87878.J00X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.87708.J00X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.87758.J00X	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
TOTAL			9,670	8	2	8	1	0	6

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

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	328 Harmony Homes	438 Hermita Cove	588 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	780 Intrusion City	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		184,801	83	174	98	111	53	241	253	
Customer Allocation Factors (Cust)		100.000000%	0.038228%	0.105562%	0.058252%	0.067354%	0.02169%	0.148237%	0.153518%	
O&M EXPENSES (DLX008J000) - @ 12/31/96:										
01/02/93/99.87918J000	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87938J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87948J000	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87108J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87158J000	Purchased Power	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87168J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87168J000	Chemicals	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87208J000	Materials and Supplies	CUST.	0,870	4	10	6	7	3	14	
01/02/93/99.87318J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87328J000	Contractual Services - Arch.	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87338J000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87348J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87358J000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87418J000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87428J000	Rental of Equipment	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87508J000	Transportation Expense	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87568J000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87578J000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87588J000	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87588J000	Insurance - Other	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87808J000	Advertising Expense	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87808J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87878J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87708J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	
01/02/93/99.87758J000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	
TOTAL			9,870	4	10	0	7	3	14	15

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

928

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPBC	FPSC	FPBC	FPSC	FPBC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1802 Jungle Den	1084 Keystone Heights	1701 Kingwood Manor	773 Lake Aley Estates	325 Lake Branley	104 Lake Conway Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	246	113	986	62	85	66	85
Customer Allocation Factors (Cust)		100.000000%	0.149271%	0.068568%	0.538297%	0.037821%	0.051577%	0.040048%	0.051577%
DLM EXPENSES (01/00/96-12/31/96) - @ 12/31/96:									
01/02/03/99.8/7018.X00X	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7038.X00X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7046.X00X	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7108.X00X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7158.X00X	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7168.X00X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7188.X00X	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7208.X00X	Materials and Supplies	CUST.	9,670	14	7	58	4	5	4
01/02/03/99.8/7314.X00X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7328.X00X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7336.X00X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7346.X00X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7358.X00X	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7414.X00X	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7428.X00X	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7508.X00X	Transportation Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7568.X00X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7578.X00X	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7588.X00X	Insurance - Workmen's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7598.X00X	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7608.X00X	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7668.X00X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7678.X00X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7708.X00X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7758.X00X	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
TOTAL			9,670	14	7	58	4	5	4

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Est.	1054 Lakeview Villas	875 Lakem Heights	2401 Lakewood Lakes	2602 Marco Shores	1106 Marion Oaks	330 Meredith Manor	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,801	282	12	381	243	290	2,514	851	
Customer Allocation Factors (Cust)		100.000000%	0.171115%	0.007282%	0.237256%	0.147451%	0.175970%	1.525476%	0.395022%	
O&M EXPENSES (POL000J000) - @ 12/31/96:										
01/02/03/99.87018.J000	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87036.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87048.J000	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87104.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87158.J000	Purchased Power	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87104.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87188.J000	Chemicals	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87208.J000	Materials and Supplies	CUST.	9,670	17	1	23	14	17	148	
01/02/03/99.87318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87328.J000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87338.J000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87358.J000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87418.J000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87428.J000	Rental of Equipment	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87508.J000	Transportation Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87508.J000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87578.J000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87588.J000	Insurance - Workmen's Comp.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87588.J000	Insurance - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87608.J000	Advertising Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87668.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87758.J000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	
TOTAL			9,670	17	1	23	14	17	148	38

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

930

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	579 Palmetto Country Club	440 Palm Port	1429 Palm Terrace	559 Palms Mobile Home Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		184,801	30	143	203	34	99	1,188	58
Customer Allocation Factors (Cust)		100.000000%	0.021845%	0.088711%	0.123179%	0.020631%	0.060072%	0.719856%	0.035194%
O&M EXPENSES (00,0000,0000) - @ 12/31/96:									
01/02/03/99.87018.0000	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0
01/02/03/99.87038.0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87044.0000	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/99.87188.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.87158.0000	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/99.87188.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.87188.0000	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.87208.0000	Materials and Supplies	CUST.	9,670	2	12	2	8	70	3
01/02/03/99.87318.0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87328.0000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87338.0000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/99.87348.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.87358.0000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.87410.0000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87428.0000	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/99.87508.0000	Transportation Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.87588.0000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/99.87578.0000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/99.87588.0000	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87588.0000	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.87608.0000	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.87608.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.87678.0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.87708.0000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.87758.0000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
TOTAL			9,670	2	8	2	8	70	3

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

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	544 Piccola Island	907 Pine Ridge	782 Pine Ridge Estates	553 Pinay Woods	907 Point O'Woods	443 Pomona Park	1085 Postmaster Village
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	132	665	212	167	344	167	158
Customer Allocation Factors (Cust)		100.000000%	0.080097%	0.403517%	0.128640%	0.101334%	0.208737%	0.101334%	0.094680%
O&M EXPENSES (00,0000,0000) - @ 12/31/96:									
01/02/03/99.8/7016.0000	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7036.0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7048.0000	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7108.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7158.0000	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7168.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7188.0000	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7208.0000	Materials and Supplies	CUST.	9,670	39	12	10	20	10	9
01/02/03/99.8/7318.0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7328.0000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7338.0000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7348.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7358.0000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7418.0000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7428.0000	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7508.0000	Transportation Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7508.0000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7578.0000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7588.0000	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7588.0000	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7508.0000	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7668.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7678.0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7708.0000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7758.0000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
TOTAL			9,670	39	12	10	20	10	9

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

932

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	578 Quail Ridge	442 River Grove	438 River Park	988 Rosemont	1115 Salt Springs	1118 Sandia Vista	574 Silver Lake Est.	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		164,861	15	105	352	120	116	2	1,348	
Customer Allocation Factors (Cust)		100.000000%	0.009102%	0.063713%	0.213591%	0.072815%	0.070388%	0.001214%	0.018743%	
O&M EXPENSES (COLD008.X000) - @ 12/31/96:										
01/02/03/99.8/7018.X000	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7038.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7048.X000	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7108.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7158.X000	Purchased Power	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7188.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7188.X000	Chemicals	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7208.X000	Materials and Supplies	CUST.	9,670	1	8	21	7	0	79	
01/02/03/99.8/7310.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7328.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7338.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7358.X000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7418.X000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7428.X000	Rental of Equipment	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7508.X000	Transportation Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7568.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7578.X000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7588.X000	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7588.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7608.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7608.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7678.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7708.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.8/7758.X000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	
TOTAL			9,670	1	8	21	7	7	0	79

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

939

ALLOCATION OF HURRICANE PREPAREDNESS - WATER
 - 12 Month Balance Ended 12/31/95

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	563 Stone Mountain	1801 Sugar Hill	988 Sugarhill Woods	2801 Sunny Hills	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		164,801	28	114	82	7	621	2,248	426	
Customer Allocation Factors (Cust)		100.000000%	0.015777%	0.069174%	0.049757%	0.004248%	0.378818%	1.362656%	0.258494%	
OLM EXPENSES (XJ000J000) - @ 12/31/95:										
01/02/03/98.877018.J000X	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877038.J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877048.J000X	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877108.J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877158.J000X	Purchased Power	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877168.J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877188.J000X	Chemicals	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877288.J000X	Materials and Supplies	CUST.	9,870	2	7	5	0	36	132	
01/02/03/98.877318.J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877328.J000X	Contractual Services - Asst.	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877338.J000X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877348.J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877358.J000X	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877418.J000X	Rental of Building/Facil Prop.	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877428.J000X	Rental of Equipment	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877508.J000X	Transportation Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877568.J000X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877578.J000X	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877588.J000X	Insurance - Workmen's Comp.	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877598.J000X	Insurance - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877608.J000X	Advertising Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877668.J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877678.J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877708.J000X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/98.877758.J000X	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	
TOTAL			0,870	2	7	5	0	36	132	25

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

934

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	560 Sunshine Parkway	781 Tropical Park	106 University Shores	547 Venetian Village	447 Welaka	122 Westmont	783 Windsong
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water: (1)									
Average No. of Customers		184,801	10	543	3,382	138	135	131	105
Customer Allocation Factors (Cust)		100.000000%	0.006068%	0.329488%	2.052172%	0.062524%	0.081917%	0.079490%	0.083713%
O&M EXPENSES (00,000,000) - @ 12/31/96:									
01/02/03/99.9/7018.XXXX	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7048.XXXX	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7158.XXXX	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7188.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7208.XXXX	Materials and Supplies	CUST.	9,670	32	198	8	8	8	0
01/02/03/99.9/7310.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7328.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7338.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7356.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7418.XXXX	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7428.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7508.XXXX	Transportation Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7568.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7578.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7588.XXXX	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7598.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7808.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7808.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7878.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.9/7758.XXXX	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
TOTAL			9,670	1	32	198	8	8	8

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

935

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC		FPSC	FPSC	FPSC
			088	446	1427	SUBTOTAL	NON-UNIFORM	NON-UNIFORM	NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	Woodmere	Wootens	Zephyr Shore	FPSC UNIFORM	Buena Ventura Lakes	Deep Creek	Enterprise
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,801	1,187	21	484	53,890	8,599	2,952	218
Customer Allocation Factors (Cust)		100.000000%	0.708127%	0.012743%	0.293668%	33.792271%	5.217806%	1.791251%	0.132281%
O&M EXPENSES (00J008J000) - @ 12/31/96:									
01/02/03/99.8/7018.J000	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7038.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7168.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	CUST.	9,670	68	1	28	3,268	505	173
01/02/03/99.8/7318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7328.J000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7338.J000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7348.J000	Contractual Service - Mgmt. Fee	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7418.J000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7428.J000	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7508.J000	Transportation Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7508.J000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7578.J000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7588.J000	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7598.J000	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7608.J000	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7608.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
TOTAL			9,670	68	1	28	3,268	505	173

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

966

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM
Allocation Factor	Allocation Basis	TOTAL COMPANY	1298 Geneve Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2601 Marce Island	2301 Palm Valley	2302 Remington Forest
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
Average No. of Customers		164,861	87	152	87	3,585	5,369	298	84
Customer Allocation Factors (Cust)		100.000000%	0.052791%	0.092232%	0.052791%	5.209313%	3.521218%	0.124999%	0.038835%
O&M EXPENSES (000000.0000) - @ 12/31/96:									
01/02/03/99.8/7018.X000	Salaries & Wages - Employee	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7038.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7048.X000	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7168.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7158.X000	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7168.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7168.X000	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7268.X000	Materials and Supplies	CUST.	9,670	5	5	504	341	12	4
01/02/03/99.8/7318.X000	Contractual Services - Engr	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7328.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7338.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7348.X000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7358.X000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7418.X000	Rent of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7428.X000	Rent of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7508.X000	Transportation Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7508.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7578.X000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7588.X000	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7598.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7608.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7608.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7078.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7708.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/99.8/7758.X000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
TOTAL			9,670	5	5	504	341	12	4

(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 NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonville Estatee	1902 Marshall Heights	210 Lake Gibson	214 Orange Hill	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		184,801	122	450	27,325	163	319	773	232	
Customer Allocation Factors (Cust)		100.000000%	0.074029%	0.273057%	18.500603%	0.088907%	0.183567%	0.469051%	0.140776%	
O&M EXPENSES (XX,XXX,XXX) - @ 12/31/96:										
01/02/03/99.9/7018.XXXX	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7048.XXXX	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7106.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7158.XXXX	Purchased Power	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7168.XXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7188.XXXX	Chemicals	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7208.XXXX	Materials and Supplies	CUST.	9,670	7	26	1,603	10	19	45	
01/02/03/99.9/7318.XXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7328.XXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7338.XXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7358.XXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7418.XXXX	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7428.XXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7508.XXXX	Transportation Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7588.XXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7578.XXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7568.XXXX	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7588.XXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7608.XXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7608.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7078.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7708.XXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.9/7758.XXXX	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	
TOTAL			9,670	7	26	1,603	10	19	45	14

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

938

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION		COUNTY			SUBTOTAL	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1806 Seaboard	2701 Spring Hill	1801 Venice Hills	COUNTY REGULATED
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)						
Average No. of Customers		164,801	2,573	24,943	354	28,757
Customer Allocation Factors (Cust)		100.000000%	1.561277%	14.771148%	0.214805%	17.449530%
O&M EXPENSES (00,000,000) - @ 12/31/96:						
01/02/03/99.87018.J000	Salaries & Wages - Employees	CUST.	0	0	0	0
01/02/03/99.87038.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0
01/02/03/99.87048.J000	Employee Pensions & Benefits	CUST.	0	0	0	0
01/02/03/99.87108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0
01/02/03/99.87158.J000	Purchased Power	CUST.	0	0	0	0
01/02/03/99.87168.J000	Fuel for Power Purchased	CUST.	0	0	0	0
01/02/03/99.87188.J000	Chemicals	CUST.	0	0	0	0
01/02/03/99.87208.J000	Materials and Supplies	CUST.	9,670	151	1,428	21
01/02/03/99.87318.J000	Contractual Services - Engr.	CUST.	0	0	0	0
01/02/03/99.87328.J000	Contractual Services - Acct.	CUST.	0	0	0	0
01/02/03/99.87338.J000	Contractual Services - Legal	CUST.	0	0	0	0
01/02/03/99.87348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0
01/02/03/99.87358.J000	Contractual Services - Other	CUST.	0	0	0	0
01/02/03/99.87418.J000	Rental of Building/Real Prop.	CUST.	0	0	0	0
01/02/03/99.87428.J000	Rental of Equipment	CUST.	0	0	0	0
01/02/03/99.87508.J000	Transportation Expense	CUST.	0	0	0	0
01/02/03/99.87568.J000	Insurance - Vehicle	CUST.	0	0	0	0
01/02/03/99.87578.J000	Insurance - General Liability	CUST.	0	0	0	0
01/02/03/99.87588.J000	Insurance - Workman's Comp.	CUST.	0	0	0	0
01/02/03/99.87598.J000	Insurance - Other	CUST.	0	0	0	0
01/02/03/99.87608.J000	Advertising Expense	CUST.	0	0	0	0
01/02/03/99.87688.J000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0
01/02/03/99.87678.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0
01/02/03/99.87708.J000	Bad Debt Expense	CUST.	0	0	0	0
01/02/03/99.87758.J000	Miscellaneous Expenses	CUST.	0	0	0	0
TOTAL			9,670	151	1,428	21
						1,887

(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 12/31/98

HURRICANE PREPAREDNESS EXPENSE ALLOCATION					FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1818 Amelia Island	285 Apache Shores	322 Apple Valley	285 Beacon Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (12/31/98) - Sewer : (1)										
Average No. of Customers		194,801	50,592	42,137	1,278	113	167	2,835	18	
Customer Allocation Factors (Cust)		100.000000%	30.69943%	25.589413%	0.775481%	0.068568%	0.101334%	1.78038%	0.000700%	
O&M EXPENSES (000000LXXXX) - @ 1/291/98:										
01/02/03/99.87018.J000X	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87038.J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87048.J000X	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87108.J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87118.J000X	Sludge Removal	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87158.J000X	Purchased Power	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87188.J000X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87188.J000X	Chemicals	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87208.J000X	Materials and Supplies	CUST.	0,870	2,869	2,472	75	7	10	172	
01/02/03/99.87318.J000X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87328.J000X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87338.J000X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87348.J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87358.J000X	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87418.J000X	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87428.J000X	Rental of Equipment	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87508.J000X	Transportation Expenses	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87588.J000X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87578.J000X	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87588.J000X	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87588.J000X	Insurance - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87808.J000X	Advertising Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87888.J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87878.J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87708.J000X	Bad Debt Expenses	CUST.	0	0	0	0	0	0	0	
01/02/03/99.87758.J000X	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	
TOTAL			0,870	2,869	2,472	75	7	10	172	1

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

940

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL COMPANY	2202 Berritt Store	335 Chivicola	1117 Citrus Park	908 Citrus Springs	1908 Deltona	873 Fisherman's Haven	340 FL. Cost. Comm. Park
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		164,801	332	134	288	868	4,817	144	43
Customer Allocation Factors (Cust)		100.000000%	0.201455%	0.081310%	0.161407%	0.418280%	2.801561%	0.087378%	0.028082%
O&M EXPENSES (00.0000.0000) - @ 12/31/96:									
01/02/03/96.87018.0000	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0
01/02/03/96.87038.0000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87048.0000	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/96.87108.0000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/96.87118.0000	Sludge Removal	CUST.	0	0	0	0	0	0	0
01/02/03/96.87158.0000	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/96.87158.0000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/96.87188.0000	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/96.87208.0000	Materials and Supplies	CUST.	9,870	10	8	16	40	271	8
01/02/03/96.87318.0000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87328.0000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87338.0000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/96.87348.0000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/96.87358.0000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/96.87418.0000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87428.0000	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/96.87508.0000	Transportation Expense	CUST.	0	0	0	0	0	0	0
01/02/03/96.87568.0000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/96.87578.0000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/96.87588.0000	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87598.0000	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/96.87608.0000	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/96.87668.0000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87678.0000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/96.87708.0000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/96.87758.0000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
	TOTAL		9,870	10	8	16	40	271	8

(1) Adjusted for sale of Venice Gardens, Lakewood 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	FPSC	FPSC
Allocation Factor	Allocation Base	TOTAL COMPANY	678 Fox Run	573 Holiday Haven	1802 Jungle Dea	675 Lakeland Heights	2401 Lakewood Lakes	2802 Marco Shores	1108 Marion Oaks
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		184,801	66	92	118	389	229	253	1,332
Customer Allocation Factors (Cust)		100.000000%	0.059469%	0.050625%	0.070388%	0.208042%	0.134855%	0.153918%	0.806248%
O&M EXPENSES (01.X009.X000) - @ 12/31/96:									
01/02/03/96.87018.X000	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0
01/02/03/96.87038.X000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87048.X000	Employee Pension & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/96.87108.X000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/96.87118.X000	Sludge Removal	CUST.	0	0	0	0	0	0	0
01/02/03/96.87158.X000	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/96.87188.X000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/96.87188.X000	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/96.87208.X000	Materials and Supplies	CUST.	9,670	8	5	7	23	13	78
01/02/03/96.87318.X000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87328.X000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87338.X000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/96.87348.X000	Contractual Services - Mgmt. Fee	CUST.	0	0	0	0	0	0	0
01/02/03/96.87358.X000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/96.87418.X000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87428.X000	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/96.87508.X000	Transportation Expenses	CUST.	0	0	0	0	0	0	0
01/02/03/96.87568.X000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/96.87578.X000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/96.87588.X000	Insurance - Workmen's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87598.X000	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/96.87808.X000	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/96.87808.X000	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87878.X000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/96.87708.X000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/96.87738.X000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
	TOTAL		9,670	8	5	7	23	13	78

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

942

ALLOCATION OF HURRICANE PREPAREDNESS - SEWER
 - 12 Month Balance Ended 12/31/06

HURRICANE PREPAREDNESS EXPENSE ALLOCATION		FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	330 Merced/ Menor	662 Morningview	440 Palm Port	1428 Palm Terrace	444 Park Menor	987 Point O'Woode	1115 Sell Springs	
AVERAGE NO. OF CUSTOMERS (1/231/06) - Sewer :		(1)								
Average No. of Customers		164,801	28	36	99	1,029	29	138	113	
Customer Allocation Factors (Cust)		100.00000%	0.01690%	0.02184%	0.06007%	0.62438%	0.01757%	0.08373%	0.06856%	
O&M EXPENSES (XX.X00B.X000) - @ 1/231/06:										
01/02/03/06.67018.X00X	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67036.X00X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67046.X00X	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67106.X00X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67116.X00X	Sludge Removal	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67156.X00X	Purchased Power	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67166.X00X	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67186.X00X	Chemicals	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67206.X00X	Materials and Supplies	CUST.	9,670	2	8	60	2	8	7	
01/02/03/06.67316.X00X	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67326.X00X	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67336.X00X	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67346.X00X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67356.X00X	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67416.X00X	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67426.X00X	Rental of Equipment	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67506.X00X	Transportation Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67566.X00X	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67576.X00X	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67586.X00X	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67596.X00X	Insurance - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67606.X00X	Advertising Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67096.X00X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67676.X00X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67706.X00X	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/06.67756.X00X	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	
TOTAL			9,670	2	2	8	60	2	8	7

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

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	1113 South Forty	1801 Sugar Mill	880 Sugarhill Woods	2801 Senny Hills	800 Sunshine Parkway	105 University Shores	
AVERAGE NO. OF CUSTOMERS (1/231/96) - Sewer : (1)										
Average No. of Customers		184,801	26	33	015	2,180	178	0	3,183	
Customer Allocation Factors (Cust)		100.00000%	0.01577%	0.02002%	0.37317%	1.23826%	0.10800%	0.00546%	1.91028%	
O&M EXPENSES (OJLX009JXXX) - @ 12/31/96:										
01/02/03/96/87016JXXX	Salary & Wages - Employees	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87036JXXX	Salary & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87046JXXX	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87106JXXX	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87116JXXX	Sludge Removal	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87156JXXX	Purchased Power	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87166JXXX	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87106JXXX	Chemicals	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87206JXXX	Materials and Supplies	CUST.	9,670	2	36	126	10	1	186	
01/02/03/96/87318JXXX	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87328JXXX	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87338JXXX	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87348JXXX	Contractual Services - Mgmt. Fee	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87358JXXX	Contractual Services - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87418JXXX	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87428JXXX	Rental of Equipment	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87506JXXX	Transportation Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87566JXXX	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87578JXXX	Insurance - General Liability	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87586JXXX	Insurance - Workman's Comp.	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87596JXXX	Insurance - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87606JXXX	Advertising Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87636JXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87678JXXX	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87706JXXX	Bad Debt Expense	CUST.	0	0	0	0	0	0	0	
01/02/03/96/87756JXXX	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0	
TOTAL			9,670	2	2	36	126	10	1	186

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

944

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION			FPSC	FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	867 Venetian Village	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Laine	2201 Deep Creek	1807 Enterprise	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)										
Average No. of Customers		164,801	86	1,122	462	22,815	8,800	3,003	128	
Customer Allocation Factor (Cust)		100.000000%	0.052164%	0.680821%	0.292474%	13.722617%	4.180163%	1.822169%	0.077660%	
O&M EXPENSES (DOLLAR,000) - @ 12/31/96:										
01/02/03/99.87018.000X	Salaries & Wages - Employees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87038.000X	Salaries & Wages - Officers, Etc.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87048.000X	Employee Pensions & Benefits	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87108.000X	Purchased Water / Sewer / Gas	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87116.000X	Sludge Removal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87158.000X	Purchased Power	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87108.000X	Fuel for Power Purchased	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87108.000X	Chemicals	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87208.000X	Materials and Supplies	CUST. 9,870	5	88	28	1,327	404	176	8	
01/02/03/99.87318.000X	Contractual Services - Engr.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87328.000X	Contractual Services - Acct.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87338.000X	Contractual Services - Legal	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87348.000X	Contractual Services - Mgmt. Fees	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87358.000X	Contractual Services - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87418.000X	Rental of Building/Real Prop.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87428.000X	Rental of Equipment	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87508.000X	Transportation Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87588.000X	Insurance - Vehicle	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87578.000X	Insurance - General Liability	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87598.000X	Insurance - Workmen's Comp.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87588.000X	Insurance - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87608.000X	Advertising Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87698.000X	Reg. Comm. Exp. - Rate Case Amort.	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87678.000X	Reg. Comm. Exp. - Other	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87708.000X	Bad Debt Expense	CUST. 0	0	0	0	0	0	0	0	
01/02/03/99.87758.000X	Miscellaneous Expense	CUST. 0	0	0	0	0	0	0	0	
	TOTAL		9,870	5	88	28	1,327	404	176	8

(1) Adjusted for sale of Venetia 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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY
Allocation Factor	Allocation Basis	TOTAL COMPANY	2801 LeHigh	2801 Marco Island	984 Spring Gardens	2101 Tropical Isle	984 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lake Gibson
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		184,801	8,791	1,920	122	219	450	18,522	287
Customer Allocation Factors (Cost)		100.000000%	4.120727%	1.165041%	0.074029%	0.132888%	0.273057%	11.845802%	0.162014%
O&M EXPENSES (XX,XXX,XXX) - @ 12/31/96:									
01/02/03/96.87018.J000	Salaries & Wages - Employees	CUST.	0	0	0	0	0	0	0
01/02/03/96.87038.J000	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87048.J000	Employee Pensions & Benefits	CUST.	0	0	0	0	0	0	0
01/02/03/96.87108.J000	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	0	0	0
01/02/03/96.87118.J000	Sledge Removal	CUST.	0	0	0	0	0	0	0
01/02/03/96.87158.J000	Purchased Power	CUST.	0	0	0	0	0	0	0
01/02/03/96.87168.J000	Fuel for Power Purchased	CUST.	0	0	0	0	0	0	0
01/02/03/96.87188.J000	Chemicals	CUST.	0	0	0	0	0	0	0
01/02/03/96.87208.J000	Materials and Supplies	CUST.	9,870	388	113	7	13	28	16
01/02/03/96.87318.J000	Contractual Services - Engr.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87328.J000	Contractual Services - Acct.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87338.J000	Contractual Services - Legal	CUST.	0	0	0	0	0	0	0
01/02/03/96.87348.J000	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	0	0	0
01/02/03/96.87358.J000	Contractual Services - Other	CUST.	0	0	0	0	0	0	0
01/02/03/96.87418.J000	Rental of Building/Real Prop.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87428.J000	Rental of Equipment	CUST.	0	0	0	0	0	0	0
01/02/03/96.87508.J000	Transportation Expenses	CUST.	0	0	0	0	0	0	0
01/02/03/96.87568.J000	Insurance - Vehicle	CUST.	0	0	0	0	0	0	0
01/02/03/96.87578.J000	Insurance - General Liability	CUST.	0	0	0	0	0	0	0
01/02/03/96.87588.J000	Insurance - Workmen's Comp.	CUST.	0	0	0	0	0	0	0
01/02/03/96.87598.J000	Insurance - Other	CUST.	0	0	0	0	0	0	0
01/02/03/96.87808.J000	Advertising Expense	CUST.	0	0	0	0	0	0	0
01/02/03/96.87868.J000	Reg. Comm. Exp. - Rate Case Amort	CUST.	0	0	0	0	0	0	0
01/02/03/96.87878.J000	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	0	0	0
01/02/03/96.87708.J000	Bad Debt Expense	CUST.	0	0	0	0	0	0	0
01/02/03/96.87758.J000	Miscellaneous Expenses	CUST.	0	0	0	0	0	0	0
	TOTAL		9,870	388	113	7	13	28	16

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

946

ALLOCATION OF HURRICANE PREPAREDNESS - SEWER
 - 12 Month Balance Ended 12/31/86

HURRICANE PREPAREDNESS EXPENSE ALLOCATION		COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED		
Allocation Factor	Allocation Base	1806 Seaboard	2701 Spring Hill	1801 Valrico Hills			
AVERAGE NO. OF CUSTOMERS (12/31/86) - Sewer : (1)							
Average No. of Customers		184,801	2,524	5,211	283	8,455	
Customer Allocation Factors (Cust)		100.00000%	1.531547%	3.222673%	0.214108%	5.130430%	
O&M EXPENSES (00,000,000) - @ 12/31/86:							
01/02/03/99/07018.J000X	Salaries & Wages - Employees	CUST.	0	0	0	0	
01/02/03/99/07038.J000X	Salaries & Wages - Officers, Etc.	CUST.	0	0	0	0	
01/02/03/99/07048.J000X	Employee Pensions & Benefits	CUST.	0	0	0	0	
01/02/03/99/07108.J000X	Purchased Water / Sewer / Gas	CUST.	0	0	0	0	
01/02/03/99/07118.J000X	Sludge Removal	CUST.	0	0	0	0	
01/02/03/99/07158.J000X	Purchased Power	CUST.	0	0	0	0	
01/02/03/99/07168.J000X	Fuel for Power Purchased	CUST.	0	0	0	0	
01/02/03/99/07188.J000X	Chemicals	CUST.	0	0	0	0	
01/02/03/99/07208.J000X	Materials and Supplies	CUST.	0,670	148	312	21	460
01/02/03/99/07318.J000X	Contractual Services - Engr.	CUST.	0	0	0	0	
01/02/03/99/07328.J000X	Contractual Services - Acct.	CUST.	0	0	0	0	
01/02/03/99/07338.J000X	Contractual Services - Legal	CUST.	0	0	0	0	
01/02/03/99/07348.J000X	Contractual Services - Mgmt. Fees	CUST.	0	0	0	0	
01/02/03/99/07358.J000X	Contractual Services - Other	CUST.	0	0	0	0	
01/02/03/99/07418.J000X	Rental of Building/Real Prop.	CUST.	0	0	0	0	
01/02/03/99/07428.J000X	Rental of Equipment	CUST.	0	0	0	0	
01/02/03/99/07508.J000X	Transportation Expense	CUST.	0	0	0	0	
01/02/03/99/07588.J000X	Insurance - Vehicle	CUST.	0	0	0	0	
01/02/03/99/07578.J000X	Insurance - General Liability	CUST.	0	0	0	0	
01/02/03/99/07588.J000X	Insurance - Workman's Comp.	CUST.	0	0	0	0	
01/02/03/99/07598.J000X	Insurance - Other	CUST.	0	0	0	0	
01/02/03/99/07608.J000X	Advertising Expense	CUST.	0	0	0	0	
01/02/03/99/07668.J000X	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	0	0	
01/02/03/99/07678.J000X	Reg. Comm. Exp. - Other	CUST.	0	0	0	0	
01/02/03/99/07708.J000X	Bad Debt Expense	CUST.	0	0	0	0	
01/02/03/99/07758.J000X	Miscellaneous Expenses	CUST.	0	0	0	0	
TOTAL			0,670	148	312	21	460

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

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

HURRICANE PREPAREDNESS EXPENSE ALLOCATION					NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FP9C REGULATED GAS	2901 Lehigh	2901 Marco Island	2901 Sunny Hills	SUBTOTAL NON-REGULATED	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Gas : (1)									
Average No. of Customers		184,801	2,437	---	1,701	605	131	2,437	
Customer Allocation Factors (Cust)		100.000000%	1.478753%	---	1.032154%	0.367109%	0.079490%	1.478753%	
O&M EXPENSES (01/00/96-00/00) - @ 12/31/96:									
01/02/03/99.8/7018.XXXX	Salaries & Wages - Employees	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7038.XXXX	Salaries & Wages - Officers, Etc.	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7048.XXXX	Employee Pensions & Benefits	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7108.XXXX	Purchased Water / Sewer / Gas	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7118.XXXX	Sludge Removal	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7158.XXXX	Purchased Power	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7168.XXXX	Fuel for Power Purchased	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7188.XXXX	Chemicals	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7208.XXXX	Materials and Supplies	CUST.	9,670	143	---	100	35	8	
01/02/03/99.8/7318.XXXX	Contractual Services - Engr.	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7328.XXXX	Contractual Services - Acct.	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7338.XXXX	Contractual Services - Legal	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7348.XXXX	Contractual Services - Mgmt. Fees	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7358.XXXX	Contractual Services - Other	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7418.XXXX	Rental of Building/Real Prop.	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7428.XXXX	Rental of Equipment	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7508.XXXX	Transportation Expense	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7568.XXXX	Insurance - Vehicle	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7578.XXXX	Insurance - General Liability	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7588.XXXX	Insurance - Workman's Comp.	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7588.XXXX	Insurance - Other	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7608.XXXX	Advertising Expense	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7678.XXXX	Reg. Comm. Exp. - Other	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7708.XXXX	Bad Debt Expense	CUST.	0	0	---	0	0	0	
01/02/03/99.8/7758.XXXX	Miscellaneous Expenses	CUST.	0	0	---	0	0	0	
TOTAL			9,670	143	0	100	35	8	143

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

948

**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-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 GAS (12/31/96) :												
	(1)											
Average No. of Customers		162,384	125,152	37,212	111,772	83,015	28,757	50,592	42,137	8,455	0	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	77.081126%	22.918874%	68.840383%	51.128949%	17.711438%	31.156617%	25.952182%	5.207439%	0.000000%	
O&M EXPENSES (XOLXXXX.XXXX) - @ 12/31/96:												
02/03/99.87016.XXXX	Salaries & Wages - Employee	Cust w/o Gas	76,461	56,937	17,524	52,636	39,094	13,542	23,625	19,843	3,882	0
02/03/99.87038.XXXX	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87046.XXXX	Employee Pensions & Benefits	Cust w/o Gas	19,108	14,729	4,379	13,154	9,770	3,384	5,954	4,959	995	0
02/03/99.87108.XXXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87118.XXXX	Sludge Removal	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87158.XXXX	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87188.XXXX	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87188.XXXX	Chemicals	Cust w/o Gas	24,671	19,171	5,700	17,121	12,716	4,405	7,750	6,455	1,295	0
02/03/99.87208.XXXX	Materials and Supplies	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87316.XXXX	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87328.XXXX	Contractual Services - Accl.	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87338.XXXX	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87348.XXXX	Contractual Services - Mgmt. Fees	Cust w/o Gas	83,550	64,401	19,149	57,516	42,718	14,798	26,034	21,683	4,351	0
02/03/99.87368.XXXX	Contractual Services - Other	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87418.XXXX	Rental of Building/Real Prop.	Cust w/o Gas	640	493	147	441	327	113	199	166	33	0
02/03/99.87428.XXXX	Rental of Equipment	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87508.XXXX	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87568.XXXX	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87578.XXXX	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87588.XXXX	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87598.XXXX	Insurance - Other	Cust w/o Gas	24,600	18,962	5,638	18,935	12,578	4,357	7,665	6,384	1,281	0
02/03/99.87608.XXXX	Advertising Expense	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87678.XXXX	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
02/03/99.87708.XXXX	Bad Debt Expense	Cust w/o Gas	92,080	70,961	21,099	63,374	47,069	16,305	26,688	23,882	4,794	0
02/03/99.87758.XXXX	Miscellaneous Expenses	Cust w/o Gas	0	0	0	0	0	0	0	0	0	0
TOTAL			321,290	247,654	73,636	221,177	164,272	56,905	100,113	83,382	18,731	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 12/31/95

CONSERVATION COSTS ALLOCATION				FPSC	FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	1518 Amelia Island	600 Apache Shores	332 Apple Valley	704 Bay Lake Estates	886 Beacon Hills	
AVERAGE NO. OF CUSTOMERS (12/31/94) - Water : (1)										
Average No. of Customers		162,364	111,772	83,015	1,467	152	949	70	3,039	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	66.840383%	51.126945%	0.903525%	0.093617%	0.584489%	0.043113%	1.871720%	
O&M EXPENSES (00,000,000) - @ 12/31/95:										
01/02/03/99.877916.J000	Salaries & Wages - Employee	Cust w/o Gas	76,461	52,836	39,094	691	72	447	33	1,431
01/02/03/99.877038.J000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.877048.J000	Employee Pensions & Benefits	Cust w/o Gas	10,168	13,154	9,770	173	18	112	8	358
01/02/03/99.877106.J000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.877158.J000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.877168.J000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.877168.J000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.877208.J000	Materials and Supplies	Cust w/o Gas	24,871	17,121	12,718	225	23	145	11	486
01/02/03/99.877310.J000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.877328.J000	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.877338.J000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.877348.J000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.877358.J000	Contractual Services - Other	Cust w/o Gas	83,550	57,516	42,718	755	78	488	36	1,564
01/02/03/99.874118.J000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.874228.J000	Rental of Equipment	Cust w/o Gas	640	441	327	8	1	4	0	12
01/02/03/99.87508.J000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87508.J000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87578.J000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87588.J000	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87598.J000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87508.J000	Advertising Expense	Cust w/o Gas	24,800	16,935	12,578	222	23	144	11	460
01/02/03/99.87688.J000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87678.J000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87708.J000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87758.J000	Miscellaneous Expenses	Cust w/o Gas	92,060	63,374	47,069	832	69	538	40	1,723
TOTAL			321,290	221,177	164,272	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.

950

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Beecher's Point	2202 Burnt Store	856 Carlton Village	335 Chufuola	1117 Clines Park	906 Clines Springs	884 Crystal River	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		182,364	43	383	126	604	351	1,795	74	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	0.026484%	0.235690%	0.077803%	0.408958%	0.218101%	1.105541%	0.045577%	
O&M EXPENSES (00.0000.0000) - @ 12/31/96:										
01/02/03/99.8/7018.X000	Salaries & Wages - Employees	Cust w/o Gas	78,461	20	180	59	313	185	845	35
01/02/03/99.8/7038.X000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.X000	Employee Pensions & Benefits	Cust w/o Gas	19,108	5	45	15	78	41	211	9
01/02/03/99.8/7188.X000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.X000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7168.X000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.X000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7288.X000	Materials and Supplies	Cust w/o Gas	24,871	7	59	19	102	54	275	11
01/02/03/99.8/7318.X000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.X000	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.X000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.X000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.X000	Contractual Services - Other	Cust w/o Gas	83,550	22	197	85	342	101	924	38
01/02/03/99.8/7418.X000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7428.X000	Rental of Equipment	Cust w/o Gas	640	0	2	0	3	1	7	0
01/02/03/99.8/7548.X000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7568.X000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.X000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7588.X000	Insurance - Workman's Comp	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7598.X000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7608.X000	Advertising Expense	Cust w/o Gas	24,600	7	58	19	101	53	272	11
01/02/03/99.8/7688.X000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7678.X000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7788.X000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.X000	Miscellaneous Expenses	Cust w/o Gas	92,060	24	217	71	378	199	1,014	42
TOTAL			321,290	85	758	249	1,314	695	3,552	149

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

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	105 Deehwyler Shores	1806 Deltona	334 Dol Ray Manor	334 Druid Hills	557 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :			(1)							
Average No. of Customers		162,384	125	22,844	80	249	173	180	123	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	0.076968%	14.069621%	0.036954%	0.153359%	0.106511%	0.110862%	0.075756%	
O&M EXPENSES (DOLLAR JOURNAL) - @ 12/31/96:										
01/02/03/99.8/7018.J000X	Salaries & Wages - Employees	Cust w/o Gas	78,461	59	10,758	28	117	85	58	
01/02/03/99.8/7038.J000X	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7048.J000X	Employee Pensions & Benefits	Cust w/o Gas	19,108	15	2,868	7	29	21	14	
01/02/03/99.8/7108.J000X	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7158.J000X	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7188.J000X	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7188.J000X	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7208.J000X	Materials and Supplies	Cust w/o Gas	24,871	19	3,499	9	36	27	19	
01/02/03/99.8/7318.J000X	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7328.J000X	Contractual Services - Acad.	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7338.J000X	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7348.J000X	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7354.J000X	Contractual Services - Other	Cust w/o Gas	63,550	64	11,755	31	128	93	60	
01/02/03/99.8/7418.J000X	Rental of Building/Fixed Prop.	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7428.J000X	Rental of Equipment	Cust w/o Gas	840	0	90	1	1	1	0	
01/02/03/99.8/7508.J000X	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7508.J000X	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7578.J000X	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7588.J000X	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7598.J000X	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7608.J000X	Advertising Expense	Cust w/o Gas	24,800	19	3,461	9	36	27	19	
01/02/03/99.8/7668.J000X	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7678.J000X	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7708.J000X	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	
01/02/03/99.8/7758.J000X	Miscellaneous Expenses	Cust w/o Gas	92,060	71	12,952	34	141	102	70	
TOTAL			321,290	247	45,204	119	493	342	243	

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

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	673 Fisherman's Haven	772 Fountains	679 Fox Run	554 Friendly Center	992 Golden Terrace	994 Gospel lnd Estates	373 Grand Terrace	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		162,364	139	29	100	20	100	8	110	
Customer Allocation Factors (Cust w/o Gas)		100.00000%	0.085610%	0.017881%	0.061590%	0.012318%	0.095285%	0.004827%	0.067749%	
O&M EXPENSES (01/0009.X000) - @ 12/31/95:										
01/02/03/99.87019.X000	Salaries & Wages - Employees	Cust w/o Gas	78,461	85	14	47	9	50	4	52
01/02/03/99.87036.X000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87048.X000	Employee Pensions & Benefits	Cust w/o Gas	19,168	16	3	12	2	12	1	13
01/02/03/99.87106.X000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87150.X000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87168.X000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87168.X000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87206.X000	Materials and Supplies	Cust w/o Gas	24,871	21	4	15	3	16	1	17
01/02/03/99.87318.X000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87328.X000	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87338.X000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87348.X000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87358.X000	Contractual Services - Other	Cust w/o Gas	83,550	72	15	51	10	55	4	57
01/02/03/99.87418.X000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87428.X000	Rental of Equipment	Cust w/o Gas	640	1	0	0	0	0	0	0
01/02/03/99.87508.X000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87508.X000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87578.X000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87588.X000	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87598.X000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87608.X000	Advertising Expense	Cust w/o Gas	24,600	21	4	15	3	16	1	17
01/02/03/99.87668.X000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87678.X000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87708.X000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87758.X000	Miscellaneous Expenses	Cust w/o Gas	92,060	79	16	57	11	68	5	62
TOTAL			321,290	275	57	198	40	210	16	218

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

953

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

CONSERVATION COSTS ALLOCATION			FP&C	FP&C	FP&C	FP&C	FP&C	FP&C	FP&C	
Allocation Factor	Allocation Basis	TOTAL COMPANY	326 Harmony Homes	438 Hermite Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	790 Intervention City	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :										
	(1)									
Average No. of Customers		162,264	83	174	99	111	53	241	253	
Customer Allocation Factors (Cust w/o Gas)		100.008000%	0.038802%	0.107157%	0.059126%	0.068365%	0.032643%	0.148432%	0.155823%	
O&M EXPENSES (00,000,000) - @ 12/31/96:										
01/02/03/99.87018.X000	Salaries & Wages - Employee	Cust w/o Gas	79,461	38	82	45	52	25	113	119
01/02/03/99.87038.X000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87048.X000	Employee Pensions & Benefits	Cust w/o Gas	19,108	7	20	11	13	6	28	30
01/02/03/99.87108.X000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87158.X000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87108.X000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	9	0	0	0	0
01/02/03/99.87188.X000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87208.X000	Materials and Supplies	Cust w/o Gas	24,871	18	27	15	17	8	37	39
01/02/03/99.87318.X000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87328.X000	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87338.X000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87348.X000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87358.X000	Contractual Services - Other	Cust w/o Gas	63,550	32	90	49	57	27	124	130
01/02/03/99.87418.X000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87428.X000	Rental of Equipment	Cust w/o Gas	640	0	1	0	0	0	1	1
01/02/03/99.87508.X000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87568.X000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87578.X000	Insurance - General Liability	Cust w/o Gas	9	0	0	0	0	0	0	0
01/02/03/99.87588.X000	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87598.X000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87608.X000	Advertising Expense	Cust w/o Gas	24,500	10	26	15	17	8	37	38
01/02/03/99.87568.X000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87078.X000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87708.X000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87758.X000	Miscellaneous Expenses	Cust w/o Gas	92,060	36	99	54	63	39	137	143
TOTAL			321,290	125	344	190	220	105	477	501

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

954

ALLOCATION OF A&G CONSERVATION COST - WATER
 - 12 Month Balance Ended 12/31/98

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	470 Interlachen Lake Est	1602 Jungla Den	1084 Krystene Heights	1701 Kingswood Manor	773 Lake Ajoy Estates	325 Lake Brantley	104 Lake Conway Park	
AVERAGE NO. OF CUSTOMERS (12/31/98) - Water :			(1)							
Average No. of Customers		162,264	246	113	988	82	85	86	85	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	0.151511%	0.069597%	0.607277%	0.038186%	0.052352%	0.040040%	0.052352%	
O&M EXPENSES (000000.0000) - @ 12/31/98:										
01/02/03/99.8/7018.0000	Salaries & Wages - Employees	Cust w/o Gas	76,461	118	53	484	29	40	31	40
01/02/03/99.8/7036.0000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.0000	Employee Pensions & Benefits	Cust w/o Gas	19,108	29	13	110	7	10	8	10
01/02/03/99.8/7186.0000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.0000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7186.0000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7186.0000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.0000	Materials and Supplies	Cust w/o Gas	24,671	38	17	151	9	13	10	13
01/02/03/99.8/7310.0000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.0000	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.0000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.0000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.0000	Contractual Services - Other	Cust w/o Gas	83,550	127	58	507	32	44	34	44
01/02/03/99.8/7416.0000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7428.0000	Rental of Equipment	Cust w/o Gas	640	1	0	4	0	0	0	0
01/02/03/99.8/7508.0000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7508.0000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.0000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7588.0000	Insurance - Workmen's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7588.0000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7608.0000	Advertising Expense	Cust w/o Gas	24,800	37	17	149	9	13	10	13
01/02/03/99.8/7688.0000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.0000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.0000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7756.0000	Miscellaneous Expenses	Cust w/o Gas	92,060	138	64	558	35	48	37	48
TOTAL			321,290	487	224	1,951	123	168	131	168

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

9/15

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	323 Lake Harriet Est.	1054 Lakeview Villa	675 Lakeland Heights	2401 Lakewood Lakes	2802 Morse Shores	1106 Marion Oaks	330 Meredith Manor	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water:										
	(1)									
Average No. of Customers		162,264	282	12	391	243	290	2,514	651	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	0.173664%	0.007391%	0.240817%	0.149684%	0.178811%	1.548373%	0.400951%	
O&M EXPENSES (XJLX08J000) - @ 12/31/96:										
01/02/03/99.0/7018.J000	Salaries & Wages - Employees	Cust w/o Gas	70,461	133	6	184	114	137	1,184	307
01/02/03/99.0/7038.J000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7048.J000	Employee Pensions & Benefits	Cust w/o Gas	19,196	33	1	48	29	34	296	77
01/02/03/99.0/7156.J000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7158.J000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7168.J000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7188.J000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7268.J000	Materials and Supplies	Cust w/o Gas	24,871	43	2	60	37	44	385	100
01/02/03/99.0/7318.J000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7328.J000	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7338.J000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7348.J000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7358.J000	Contractual Services - Other	Cust w/o Gas	83,550	145	0	201	125	149	1,294	335
01/02/03/99.0/7418.J000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7428.J000	Rental of Equipment	Cust w/o Gas	840	1	0	2	1	1	10	3
01/02/03/99.0/7568.J000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7568.J000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7578.J000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7588.J000	Insurance - Workmen's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7598.J000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7668.J000	Advertising Expense	Cust w/o Gas	24,600	43	2	59	37	44	381	99
01/02/03/99.0/7868.J000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7878.J000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7768.J000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.0/7758.J000	Miscellaneous Expenses	Cust w/o Gas	92,060	168	7	222	138	164	1,425	369
	TOTAL		321,290	558	24	774	481	574	4,975	1,280

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

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

CONSERVATION COSTS ALLOCATION			FPSC	FPBC	FPBC	FPBC	FPBC	FPBC	FPBC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	562 Morningview	993 Oak Forest	1702 Oakwood	578 Palmdale Country Club	440 Palm Port	1629 Palms Terrace	359 Palms Mobile Home Park	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		162,364	36	143	203	34	99	1,198	59	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	0.022172%	0.088074%	0.125028%	0.020941%	0.006974%	0.730457%	0.035722%	
O&M EXPENSES (00J009J000) - @ 12/31/96:										
01/02/0399.8/7018.J000	Salaries & Wages - Employees	76,461	17	67	96	18	47	559	27	
01/02/0399.8/7038.J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	
01/02/0399.8/7048.J000	Employee Pensions & Benefits	19,108	4	17	24	4	12	140	7	
01/02/0399.8/7189.J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0	
01/02/0399.8/7158.J000	Purchased Power	0	0	0	0	0	0	0	0	
01/02/0399.8/7188.J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0	
01/02/0399.8/7188.J000	Chemicals	0	0	0	0	0	0	0	0	
01/02/0399.8/7208.J000	Materials and Supplies	24,871	6	22	31	5	15	182	9	
01/02/0399.8/7318.J000	Contractual Services - Engr.	0	0	0	0	0	0	0	0	
01/02/0399.8/7328.J000	Contractual Services - Acct.	0	0	0	0	0	0	0	0	
01/02/0399.8/7338.J000	Contractual Services - Legal	0	0	0	0	0	0	0	0	
01/02/0399.8/7348.J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	
01/02/0399.8/7358.J000	Contractual Services - Other	83,550	10	74	104	17	51	610	30	
01/02/0399.8/7418.J000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	
01/02/0399.8/7428.J000	Rental of Equipment	640	0	1	1	0	0	5	0	
01/02/0399.8/7508.J000	Transportation Expense	0	0	0	0	0	0	0	0	
01/02/0399.8/7568.J000	Insurance - Vehicle	0	0	0	0	0	0	0	0	
01/02/0399.8/7578.J000	Insurance - General Liability	0	0	0	0	0	0	0	0	
01/02/0399.8/7588.J000	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	
01/02/0399.8/7598.J000	Insurance - Other	0	0	0	0	0	0	0	0	
01/02/0399.8/7608.J000	Advertising Expense	24,800	5	22	31	5	15	180	9	
01/02/0399.8/7688.J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	
01/02/0399.8/7678.J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	
01/02/0399.8/7708.J000	Bad Debt Expense	0	0	0	0	0	0	0	0	
01/02/0399.8/7758.J000	Miscellaneous Expenses	92,060	20	81	115	19	58	672	33	
TOTAL			321,290	71	283	402	67	198	2,347	115

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

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	544 Piccola Island	867 Pine Ridge	782 Pine Ridge Estates	953 Piney Woods	867 Point O'Woods	443 Parsons Park	1885 Postmaster Village	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :			(1)							
Average No. of Customers		162,384	132	865	212	167	344	187	150	
Customer Allocation Factors (Dist w/o Gas)		100.000000%	0.081299%	0.489574%	0.130571%	0.102855%	0.211870%	0.102855%	0.098080%	
O&M EXPENSES (001.0000.0000) - @ 12/31/96:										
01/02/03/99.87018.0000	Salaries & Wages - Employees	Cust w/o Gas	78,481	82	313	100	79	162	79	73
01/02/03/99.87028.0000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87048.0000	Employee Pensions & Benefits	Cust w/o Gas	19,108	18	78	25	20	40	20	18
01/02/03/99.87108.0000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87158.0000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87168.0000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87188.0000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87208.0000	Materials and Supplies	Cust w/o Gas	24,871	20	102	32	26	53	26	24
01/02/03/99.87318.0000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87328.0000	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87338.0000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87348.0000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87358.0000	Contractual Services - Other	Cust w/o Gas	83,558	86	342	109	86	177	86	80
01/02/03/99.87418.0000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87428.0000	Rental of Equipment	Cust w/o Gas	640	1	3	1	1	1	1	1
01/02/03/99.87508.0000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87588.0000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87578.0000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87588.0000	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87598.0000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87608.0000	Advertising Expense	Cust w/o Gas	24,808	20	101	32	25	52	25	24
01/02/03/99.87668.0000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87678.0000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87708.0000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87758.0000	Miscellaneous Expenses	Cust w/o Gas	92,068	75	377	120	95	195	95	88
TOTAL			321,290	261	1,316	420	330	681	330	309

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

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	378 Quail Ridge	442 Silver Grove	638 River Park	988 Rosemont	1115 Salt Springs	1118 Saddle Village	574 Silver Lakes Est.	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		187,344	15	105	352	128	118	2	1,348	
Customer Allocation Factors (Dust w/o Gas)		100.000000%	0.009239%	0.064670%	0.216797%	0.073906%	0.071444%	0.001232%	0.829002%	
GAIN EXPENSES (00.0000.0000) - @ 12/31/95:										
01/02/93/99.8/7018.0000	Salaries & Wages - Employees	Cust w/o Gas	78,461	7	48	186	57	55	1	634
01/02/93/99.8/7038.0000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7048.0000	Employee Penalties & Benefits	Cust w/o Gas	19,108	2	12	41	14	14	0	158
01/02/93/99.8/7104.0000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7158.0000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7168.0000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7168.0000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7208.0000	Materials and Supplies	Cust w/o Gas	24,871	2	18	54	18	18	0	208
01/02/93/99.8/7318.0000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7328.0000	Contractual Services - Acad.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7338.0000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7348.0000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7358.0000	Contractual Services - Other	Cust w/o Gas	83,550	8	54	181	82	80	1	893
01/02/93/99.8/7418.0000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7428.0000	Rental of Equipment	Cust w/o Gas	640	0	0	1	0	0	0	5
01/02/93/99.8/7508.0000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7568.0000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7578.0000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7588.0000	Insurance - Workmen's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7598.0000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7608.0000	Advertising Expense	Cust w/o Gas	24,000	2	16	53	18	18	0	204
01/02/93/99.8/7608.0000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7678.0000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7704.0000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/93/99.8/7754.0000	Miscellaneous Expenses	Cust w/o Gas	92,060	9	80	200	68	66	1	783
TOTAL		321,290	30	204	687	237	230	4	2,883	

(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	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	473 Silver Lake Oaks	551 Skycrest	471 St. John's Highlands	585 Stone Mountain	1801 Sugar Hill	880 Sugarmill Woods	2801 Sunny Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :			(1)							
Average No. of Customers		182,944	29	114	82	7	821	2,210	428	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	0.018013%	0.070213%	0.050504%	0.004311%	0.382474%	1.383312%	0.282373%	
O&M EXPENSES (00,0000,0000) - @ 12/31/96:										
01/02/03/99.8/7818,0000	Salaries & Wages - Employees	Cust w/o Gas	78,481	12	54	38	3	292	1,058	201
01/02/03/99.8/7838,0000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7848,0000	Employee Pensions & Benefits	Cust w/o Gas	19,108	3	13	10	1	73	284	50
01/02/03/99.8/7108,0000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7158,0000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7168,0000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7188,0000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7208,0000	Materials and Supplies	Cust w/o Gas	24,871	4	17	13	1	95	344	65
01/02/03/99.8/7310,0000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7328,0000	Contractual Services - Acad.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7338,0000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7348,0000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7358,0000	Contractual Services - Other	Cust w/o Gas	83,550	13	59	42	4	320	1,158	219
01/02/03/99.8/7418,0000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7428,0000	Rental of Equipment	Cust w/o Gas	646	0	0	0	0	2	0	2
01/02/03/99.8/7508,0000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7588,0000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7578,0000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7568,0000	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7598,0000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7808,0000	Advertising Expense	Cust w/o Gas	24,800	4	17	12	1	94	340	65
01/02/03/99.8/7868,0000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7878,0000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7708,0000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7758,0000	Miscellaneous Expenses	Cust w/o Gas	82,060	15	65	46	4	352	1,273	242
TOTAL			321,290	51	226	162	14	1,229	4,444	843

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

096

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	566 Serenity Parkway	781 Tropical Park	806 University Shore	567 Venetian Village	447 Walden	122 Westmont	783 Winseong	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :			(1)							
Average No. of Customers		182,344	10	543	3,382	136	135	131	105	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	0.006159%	0.334434%	2.02574%	0.083762%	0.083147%	0.080983%	0.064670%	
O&M EXPENSES (000000.0000) - @ 12/31/96:										
01/02/03/99.8/7018.0000	Salaries & Wages - Employees	Cust w/o Gas	70,481	5	258	1,583	64	64	62	49
01/02/03/99.8/7038.0000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.0000	Employee Payments & Benefits	Cust w/o Gas	19,108	1	64	398	18	16	15	12
01/02/03/99.8/7108.0000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.0000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7168.0000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.0000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.0000	Materials and Supplies	Cust w/o Gas	24,871	2	83	518	21	21	20	18
01/02/03/99.8/7318.0000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.0000	Contractual Services - Acc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.0000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.0000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.0000	Contractual Services - Other	Cust w/o Gas	83,550	5	279	1,740	70	69	67	54
01/02/03/99.8/7418.0000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7428.0000	Rental of Equipment	Cust w/o Gas	640	0	2	13	1	1	1	0
01/02/03/99.8/7508.0000	Transportation Expenses	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7568.0000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.0000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7588.0000	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7598.0000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7568.0000	Advertising Expense	Cust w/o Gas	24,600	2	82	512	21	20	20	10
01/02/03/99.8/7868.0000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7878.0000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7706.0000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.0000	Miscellaneous Expenses	Cust w/o Gas	92,060	6	368	1,818	77	77	74	60
TOTAL			321,290	20	1,075	9,892	269	267	259	208

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

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	666 Woodson	444 Wooten	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise	
AVERAGE NO. OF CUSTOMERS (12/31/95) - Water : (1)										
Average No. of Customers		162,344	1,167	21	484	55,680	8,508	2,952	218	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	0.718755%	0.012934%	0.298099%	34.299475%	5.298125%	1.818137%	0.134268%	
O&M EXPENSES (00,0000,0000) - @ 12/31/95:										
01/02/03/99.87018.XXXX	Salaries & Wages - Employees	Cust w/o Gas	78,461	550	10	228	28,229	4,049	1,390	103
01/02/03/99.87038.XXXX	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87044.XXXX	Employee Pensions & Benefits	Cust w/o Gas	19,108	137	2	57	8,564	1,012	347	29
01/02/03/99.87108.XXXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87158.XXXX	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87188.XXXX	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87208.XXXX	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87208.XXXX	Materials and Supplies	Cust w/o Gas	24,871	179	3	74	4,531	1,317	452	33
01/02/03/99.87318.XXXX	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87328.XXXX	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87338.XXXX	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87348.XXXX	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87358.XXXX	Contractual Services - Other	Cust w/o Gas	83,556	601	11	249	28,057	4,425	1,519	112
01/02/03/99.87418.XXXX	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87428.XXXX	Rental of Equipment	Cust w/o Gas	640	5	0	2	228	34	12	1
01/02/03/99.87508.XXXX	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87508.XXXX	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87578.XXXX	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87598.XXXX	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87598.XXXX	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87608.XXXX	Advertising Expense	Cust w/o Gas	24,800	177	3	73	4,438	1,303	447	33
01/02/03/99.87688.XXXX	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87678.XXXX	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87708.XXXX	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.87758.XXXX	Miscellaneous Expenses	Cust w/o Gas	92,060	662	12	274	31,578	4,878	1,874	124
TOTAL			321,290	2,309	42	958	119,201	17,018	5,841	431

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

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

CONSERVATION COSTS ALLOCATION		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		
Allocation Factor	Allocation Basis	TOTAL COMPANY	1206 Geneva Lake Est.	1279 Keystone Club Est.	995 Lakeside	2901 Lehigh	2601 Marco Island	2301 Palm Valley	2302 Restington Forest	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :		(1)								
Average No. of Customers		162,364	87	152	87	8,585	5,883	206	84	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	0.053583%	0.093817%	0.053583%	5.287582%	3.574068%	0.126675%	0.039418%	
O&M EXPENSES (XJL0008.J000) - @ 12/31/96:										
01/02/03/99.8/7018.J000	Salaries A Wages - Employees	Cust w/o Gas	76,461	41	72	41	4,943	2,733	97	30
01/02/03/99.8/7038.J000	Salaries A Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.J000	Employee Pensions & Benefits	Cust w/o Gas	19,108	10	18	10	1,910	683	24	8
01/02/03/99.8/7108.J000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.J000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.J000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.J000	Materials and Supplies	Cust w/o Gas	24,871	13	23	13	1,315	669	32	10
01/02/03/99.8/7318.J000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7328.J000	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.J000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.J000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.J000	Contractual Services - Other	Cust w/o Gas	83,550	45	78	45	4,418	2,968	188	33
01/02/03/99.8/7418.J000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7428.J000	Rental of Equipment	Cust w/o Gas	640	0	1	0	34	23	1	0
01/02/03/99.8/7508.J000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7568.J000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.J000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7588.J000	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7598.J000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7608.J000	Advertising Expense	Cust w/o Gas	24,600	13	23	13	1,301	879	31	10
01/02/03/99.8/7668.J000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7678.J000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.J000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.J000	Miscellaneous Expenses	Cust w/o Gas	92,960	49	88	49	4,868	3,290	117	36
TOTAL			321,290	172	301	172	16,988	11,483	408	127

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

923

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

CONSERVATION COSTS ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL COMPANY	994 Spring Gardens	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	215 Gilbeah Estates	1902 Herchel Heights	210 Lake Gilbeon	214 Orange Hill	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)										
Average No. of Customers		182,344	122	450	27,325	183	319	773	232	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	0.075140%	0.277155%	18.829470%	0.106392%	0.198472%	0.478091%	0.142889%	
O&M EXPENSES (000000.0000) - @ 12/31/96:										
01/02/03/99.8/7018.X000	Salaries & Wages - Employees	Cust w/o Gas	78,461	57	212	12,868	77	150	384	108
01/02/03/99.8/7038.X000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7048.X000	Employee Pensions & Benefits	Cust w/o Gas	19,108	14	53	3,218	10	38	91	27
01/02/03/99.8/7108.X000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7158.X000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7168.X000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7188.X000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7208.X000	Materials and Supplies	Cust w/o Gas	24,871	10	89	4,188	25	40	118	38
01/02/03/99.8/7318.X000	Contractual Services - Eng.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7320.X000	Contractual Services - Acad.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7338.X000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7348.X000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7358.X000	Contractual Services - Other	Cust w/o Gas	83,550	83	232	14,801	84	184	388	110
01/02/03/99.8/7418.X000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7428.X000	Rental of Equipment	Cust w/o Gas	840	0	2	188	1	1	3	1
01/02/03/99.8/7508.X000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7509.X000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7578.X000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7588.X000	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7589.X000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7668.X000	Advertising Expense	Cust w/o Gas	24,800	18	68	4,140	25	48	117	35
01/02/03/99.8/7868.X000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7878.X000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7708.X000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0	0
01/02/03/99.8/7758.X000	Miscellaneous Expenses	Cust w/o Gas	92,060	89	255	15,493	92	181	438	132
TOTAL			321,290	241	890	54,071	323	831	1,530	459

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

964

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

CONSERVATION COSTS ALLOCATION			COUNTY	COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1906 Steubard	2701 Spring Hill	1901 Vanico Hills		
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water :							
	(1)						
Average No. of Customers		182,344	2,573	24,343	354	28,757	
Customer Allocation Factors (Cust w/o Gas)		100.000000%	1.584711%	14.992856%	0.218029%	17.711438%	
D&M EXPENSES (00,000,000) - @ 12/31/96:							
01/02/03/99.87016.J000X	Salaries & Wages - Employees	Cust w/o Gas	78,461	1,212	11,484	187	13,542
01/02/03/99.87038.J000X	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87048.J000X	Employee Penstons & Benefits	Cust w/o Gas	19,188	303	2,885	42	3,384
01/02/03/99.87108.J000X	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87158.J000X	Purchased Power	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87188.J000X	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87188.J000X	Charcoals	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87208.J000X	Materials and Supplies	Cust w/o Gas	24,871	394	3,729	54	4,405
01/02/03/99.87316.J000X	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87328.J000X	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87338.J000X	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87348.J000X	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87358.J000X	Contractual Services - Other	Cust w/o Gas	83,558	1,324	12,527	182	14,798
01/02/03/99.87418.J000X	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87428.J000X	Rental of Equipment	Cust w/o Gas	640	10	96	1	113
01/02/03/99.87508.J000X	Transportation Expense	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87588.J000X	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87578.J000X	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87598.J000X	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87598.J000X	Insurance - Other	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87608.J000X	Advertising Expense	Cust w/o Gas	24,600	390	3,688	54	4,357
01/02/03/99.87688.J000X	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87678.J000X	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87708.J000X	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0
01/02/03/99.87758.J000X	Miscellaneous Expenses	Cust w/o Gas	92,060	1,458	13,802	201	16,305
TOTAL			321,290	5,892	48,171	781	58,905

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

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

CONSERVATION COSTS ALLOCATION				FPSC	FPSC	FPSC	FPSC		
Allocation Factor	Allocation Basis	TOTAL COMPANY	TOTAL SEWER	TOTAL FILED FPSC REGULATED SEWER	1810 Amelia Island	900 Apache Shores	322 Apple Valley	888 Beacon Hills	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		162,364	50,592	42,137	1,278	113	167	2,935	
Customer Allocation Factors (Cust)		100.000000%	31.159617%	25.952182%	0.787120%	0.069597%	0.102855%	1.807667%	
O&M EXPENSES (00XXXXX.XXXX) - @ 12/31/96:									
01/02/03/99.67018.XXXX	Salaries & Wages - Employees	Cust w/o Gas	76,461	23,625	19,843	602	53	79	1,382
01/02/03/99.67038.XXXX	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67048.XXXX	Employee Pensions & Benefits	Cust w/o Gas	19,108	5,954	4,959	150	13	20	345
01/02/03/99.67108.XXXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67118.XXXX	Sludge Removal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67158.XXXX	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67168.XXXX	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67188.XXXX	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67208.XXXX	Materials and Supplies	Cust w/o Gas	24,871	7,750	6,455	196	17	28	450
01/02/03/99.67316.XXXX	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67328.XXXX	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67338.XXXX	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67348.XXXX	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67358.XXXX	Contractual Services - Other	Cust w/o Gas	83,550	28,034	21,683	658	58	86	1,510
01/02/03/99.67418.XXXX	Rental of Building/Reel Prop.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67428.XXXX	Rental of Equipment	Cust w/o Gas	640	199	168	5	0	1	12
01/02/03/99.67508.XXXX	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67568.XXXX	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67578.XXXX	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67588.XXXX	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67598.XXXX	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67608.XXXX	Advertising Expense	Cust w/o Gas	24,600	7,685	6,384	194	17	25	445
01/02/03/99.67688.XXXX	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67678.XXXX	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67706.XXXX	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.67758.XXXX	Miscellaneous Expenses	Cust w/o Gas	92,060	28,688	23,892	725	64	95	1,664
TOTAL			321,290	100,113	83,382	2,529	224	330	5,806

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

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	472 Boecher's Point	2292 Burnt Store	335 Chuluota	1117 Citrus Park	904 Citrus Springs	1886 Deltona	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :									
	(1)								
	Average No. of Customers	162,364	16	332	134	266	688	4,617	
	Customer Allocation Factors (Cust)	100.000000%	0.009854%	0.204479%	0.082531%	0.163829%	0.422507%	2.843811%	
O&M EXPENSES (O&M) - @ 12/31/96:									
01/02/03/99.6/7018.XXXX	Salaries & Wage - Employee	Cust w/o Gas	76,461	8	156	63	125	323	2,174
01/02/03/99.6/7036.XXXX	Salaries & Wage - 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	19,108	2	39	16	31	81	543
01/02/03/99.6/7108.XXXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7118.XXXX	Sludge Removal	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	24,971	2	51	21	41	105	707
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	83,550	8	171	69	137	353	2,376
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	0	1	1	3	18	18
01/02/03/99.6/7508.XXXX	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7588.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	2	50	20	40	104	700
01/02/03/99.6/7688.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	9	188	78	151	389	2,818
	TOTAL		321,290	32	657	265	526	1,357	9,136

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

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Base	TOTAL COMPANY	673 Rehman's Heaven	340 Fl. Cent. Comm. Park	679 Fox Run	673 Holiday Heaven	1802 Jungle Den	675 Laferrri Heights	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		162,364	144	43	98	82	118	389	
Customer Allocation Factors (Cust)		100.000000%	0.088690%	0.026484%	0.060358%	0.050663%	0.071444%	0.239586%	
O&M EXPENSES (00100000000) - @ 12/31/96:									
01/02/03/99.6/7018.X000	Salaries & Wages - Employee	Cust w/o Gas	76,461	88	20	46	43	55	183
01/02/03/99.6/7036.X000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7048.X000	Employee Pensions & Benefits	Cust w/o Gas	19,106	17	5	12	11	14	46
01/02/03/99.6/7108.X000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7118.X000	Sludge Removal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7158.X000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7188.X000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7188.X000	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7208.X000	Materials and Supplies	Cust w/o Gas	24,871	22	7	15	14	18	60
01/02/03/99.6/7318.X000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7328.X000	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7338.X000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7348.X000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7358.X000	Contractual Services - Other	Cust w/o Gas	83,550	74	22	50	47	60	200
01/02/03/99.6/7418.X000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7428.X000	Rental of Equipment	Cust w/o Gas	640	1	0	0	0	0	2
01/02/03/99.6/7508.X000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7568.X000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7578.X000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7588.X000	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7598.X000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7608.X000	Advertising Expense	Cust w/o Gas	24,600	22	7	15	14	18	59
01/02/03/99.6/7668.X000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7678.X000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7708.X000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7758.X000	Miscellaneous Expenses	Cust w/o Gas	92,060	82	24	56	52	66	221
TOTAL			321,290	285	.85	194	182	230	770

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

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2401 Lakota Lakes	2602 Marco Shores	1106 Marion Oaks	336 Marndith Manor	662 Morningview	440 Palm Port	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		182,364	229	253	1,332	26	36	99	
Customer Allocation Factors (Cust)		100.000000%	0.141041%	0.155823%	0.820379%	0.017245%	0.022172%	0.080974%	
O&M EXPENSES (X)XXXXXXX - @ 12/31/96:									
01/02/03/99.8/7016.XXXX	Salaries & Wages - Employees	Cust w/o Gas	76,481	108	119	627	13	17	47
01/02/03/99.8/7038.XXXX	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7048.XXXX	Employee Pensions & Benefits	Cust w/o Gas	19,108	27	30	157	3	4	12
01/02/03/99.8/7108.XXXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7118.XXXX	Sludge Removal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7158.XXXX	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7158.XXXX	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7188.XXXX	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7208.XXXX	Materials and Supplies	Cust w/o Gas	24,871	35	39	204	4	6	15
01/02/03/99.8/7318.XXXX	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7328.XXXX	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7338.XXXX	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7348.XXXX	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7358.XXXX	Contractual Services - Other	Cust w/o Gas	83,550	118	130	685	14	19	51
01/02/03/99.8/7418.XXXX	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7428.XXXX	Rental of Equipment	Cust w/o Gas	640	1	1	5	0	0	0
01/02/03/99.8/7508.XXXX	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7568.XXXX	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7578.XXXX	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7588.XXXX	Insurance - Workmen's Comp.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7598.XXXX	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7608.XXXX	Advertising Expense	Cust w/o Gas	24,600	35	36	202	4	5	15
01/02/03/99.8/7668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7678.XXXX	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7708.XXXX	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7758.XXXX	Miscellaneous Expenses	Cust w/o Gas	92,060	130	143	755	16	20	56
TOTAL			321,290	453	501	2,636	55	71	196

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

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1429 Palm Terrace	444 Park Manor	987 Point O'Woods	1116 Salt Springs	473 Silver Lake Oaks	1113 South Forty	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer :									
	(1)								
Average No. of Customers		162,364	1,029	29	138	113	28	33	
Customer Allocation Factors (Cust)		100.000000%	0.633781%	0.017961%	0.064994%	0.069597%	0.016013%	0.020325%	
O&M EXPENSES (XOXOXOXOXOX) - @ 12/31/96:									
01/02/03/99.8/7018.XOXX	Salaries & Wages - Employees	Cust w/o Gas	76,461	485	14	65	53	12	18
01/02/03/99.8/7038.XOXX	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7048.XOXX	Employee Pensions & Benefits	Cust w/o Gas	19,108	121	3	16	13	3	4
01/02/03/99.8/7108.XOXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7118.XOXX	Sludge Removal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7158.XOXX	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7168.XOXX	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7188.XOXX	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7208.XOXX	Materials and Supplies	Cust w/o Gas	24,871	158	4	21	17	4	5
01/02/03/99.8/7318.XOXX	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7328.XOXX	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7338.XOXX	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7348.XOXX	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7358.XOXX	Contractual Services - Other	Cust w/o Gas	83,550	530	15	71	58	13	17
01/02/03/99.8/7418.XOXX	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7428.XOXX	Rental of Equipment	Cust w/o Gas	640	4	0	1	0	0	0
01/02/03/99.8/7508.XOXX	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7568.XOXX	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7578.XOXX	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7588.XOXX	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7598.XOXX	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7608.XOXX	Advertising Expense	Cust w/o Gas	24,600	156	4	21	17	4	5
01/02/03/99.8/7668.XOXX	Reg. Comm. Exp. - Rate Case Amort	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7678.XOXX	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7708.XOXX	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7758.XOXX	Miscellaneous Expenses	Cust w/o Gas	92,060	563	16	78	64	15	19
TOTAL			321,290	2,036	57	273	224	51	65

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

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

CONSERVATION COSTS ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL COMPANY	1801 Sugar Mill	989 Sugar Mill Woods	2801 Sunny Hills	580 Sunnyside Parkway	106 University Shore	587 Venetian Village	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		162,364	615	2,189	178	9	3,163	86	
Customer Allocation Factors (Cust)		100.000000%	0.378778%	1.348205%	0.109830%	0.005543%	1.948092%	0.052987%	
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	290	1,031	84	4	1,480	40
01/02/03/99.6/7036.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	19,108	72	258	21	1	372	10
01/02/03/99.6/7108.XXXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7118.XXXX	Sludge Removal	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
01/02/03/99.6/7168.XXXX	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7206.XXXX	Materials and Supplies	Cust w/o Gas	24,871	94	335	27	1	485	13
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	83,550	316	1,126	92	5	1,626	44
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	2	9	1	0	12	0
01/02/03/99.6/7508.XXXX	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.6/7588.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	93	332	27	1	479	13
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	349	1,241	101	5	1,783	49
TOTAL			321,290	1,217	4,332	352	18	6,259	170

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

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ALLOCATION OF A&G CONSERVATION COSTS - SEWER
 - 12 Month Balance Ended 12/31/98

CONSERVATION COSTS ALLOCATION			FPSC	FPSC		FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	888 Woodmere	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Buenaventura Lakes	2281 Deep Creek	1807 Enterprise	
AVERAGE NO. OF CUSTOMERS (12/31/98) - Sewer : (1)									
Average No. of Customers		162,364	1,122	482	22,815	6,689	3,003	128	
Customer Allocation Factors (Cust)		100.000000%	0.691040%	0.298894%	13.828580%	4.242938%	1.849548%	0.078835%	
OMM EXPENSES (00XXXXXX) - @ 12/31/98:									
01/02/03/99.8/7018.XXXX	Salaries & Wages - Employees	Cust w/o Gas	78,481	528	227	10,850	3,244	1,414	60
01/02/03/99.8/7038.XXXX	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7048.XXXX	Employee Pensions & Benefits	Cust w/o Gas	19,108	132	57	2,661	811	353	15
01/02/03/99.8/7108.XXXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7118.XXXX	Sudge Removal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7158.XXXX	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7188.XXXX	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7188.XXXX	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7208.XXXX	Materials and Supplies	Cust w/o Gas	24,871	172	74	3,484	1,055	460	20
01/02/03/99.8/7318.XXXX	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7328.XXXX	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7338.XXXX	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7348.XXXX	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7358.XXXX	Contractual Services - Other	Cust w/o Gas	83,550	577	248	11,837	3,545	1,545	86
01/02/03/99.8/7418.XXXX	Rental of Building/Real Prop	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7428.XXXX	Rental of Equipment	Cust w/o Gas	640	4	2	69	27	12	1
01/02/03/99.8/7508.XXXX	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7568.XXXX	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7578.XXXX	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7588.XXXX	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7598.XXXX	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7608.XXXX	Advertising Expense	Cust w/o Gas	24,600	170	73	3,426	1,044	455	19
01/02/03/99.8/7968.XXXX	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7678.XXXX	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7708.XXXX	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7758.XXXX	Miscellaneous Expenses	Cust w/o Gas	92,060	636	273	12,823	3,908	1,703	73
TOTAL			321,290	2,220	954	44,751	13,832	5,942	253

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

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

CONSERVATION COSTS ALLOCATION			FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	SUBTOTAL FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL COMPANY	2901 Lehigh	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace		
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)									
Average No. of Customers		182,364	6,791	1,920	122	219	450	19,522	
Customer Allocation Factors (Cust)		100.000000%	4.182577%	1.182528%	0.075140%	0.134882%	0.277155%	12.023601%	
O&M EXPENSES (POL,XXX,XXXX) - @ 12/31/96:									
01/02/03/99.8/7018.XXXX	Salaries & Wages - Employees	Cust w/o Gas	76,461	3,198	904	57	103	212	9,193
01/02/03/99.8/7038.XXXX	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7048.XXXX	Employee Pensions & Benefits	Cust w/o Gas	19,108	799	228	14	26	53	2,297
01/02/03/99.8/7108.XXXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7118.XXXX	Sludge Removal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7158.XXXX	Purchased Power	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7168.XXXX	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7188.XXXX	Chemicals	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7208.XXXX	Materials and Supplies	Cust w/o Gas	24,871	1,040	294	19	34	69	2,990
01/02/03/99.8/7318.XXXX	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7328.XXXX	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7338.XXXX	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7348.XXXX	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7358.XXXX	Contractual Services - Other	Cust w/o Gas	83,550	3,495	988	63	113	232	10,046
01/02/03/99.8/7418.XXXX	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7428.XXXX	Rental of Equipment	Cust w/o Gas	640	27	0	1	2	77	
01/02/03/99.8/7508.XXXX	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7568.XXXX	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7578.XXXX	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7588.XXXX	Insurance - Workmen's Comp.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7598.XXXX	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7608.XXXX	Advertising Expense	Cust w/o Gas	24,600	1,029	291	18	33	68	2,956
01/02/03/99.8/7668.XXXX	Reg. Comm. Exp - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7678.XXXX	Reg. Comm. Exp - Other	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7708.XXXX	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0	0
01/02/03/99.8/7758.XXXX	Miscellaneous Expenses	Cust w/o Gas	92,060	3,850	1,089	69	124	255	11,069
TOTAL			321,290	13,438	3,799	241	433	890	38,831

(1) Adjusted for sale of Venica 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			COUNTY	COUNTY	COUNTY	COUNTY		
Allocation Factor	Allocation Base	TOTAL COMPANY	210 Lake Gibson	1906 Seaboard	2701 Spring Hill	1901 Valrico Hills	SUBTOTAL COUNTY REGULATED	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Sewer : (1)								
Average No. of Customers		162,364	267	2,524	5,311	353	8,455	
Customer Allocation Factors (Cust)		100.000000%	0.164446%	1.554532%	3.271045%	0.217413%	5.207435%	
O&M EXPENSES (00.0000.0000) - @ 12/31/96:								
01/02/03/99.6/7016.0000	Salaries & Wages - Employees	Cust w/o Gas	76,461	126	1,189	2,501	166	3,962
01/02/03/99.6/7036.0000	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7048.0000	Employee Pensions & Benefits	Cust w/o Gas	19,108	31	297	625	42	995
01/02/03/99.6/7108.0000	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7118.0000	Sludge Removal	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7158.0000	Purchased Power	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7168.0000	Fuel for Power Purchased	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7188.0000	Chemicals	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7208.0000	Materials and Supplies	Cust w/o Gas	24,871	41	387	814	54	1,295
01/02/03/99.6/7318.0000	Contractual Services - Engr.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7328.0000	Contractual Services - Acct.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7338.0000	Contractual Services - Legal	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7348.0000	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7358.0000	Contractual Services - Other	Cust w/o Gas	83,550	137	1,299	2,733	182	4,351
01/02/03/99.6/7418.0000	Rental of Building/Real Prop.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7428.0000	Rental of Equipment	Cust w/o Gas	640	1	10	21	1	33
01/02/03/99.6/7508.0000	Transportation Expense	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7568.0000	Insurance - Vehicle	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7578.0000	Insurance - General Liability	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7588.0000	Insurance - Workman's Comp.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7598.0000	Insurance - Other	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7608.0000	Advertising Expense	Cust w/o Gas	24,600	40	382	805	53	1,281
01/02/03/99.6/7668.0000	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7678.0000	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7708.0000	Bad Debt Expense	Cust w/o Gas	0	0	0	0	0	0
01/02/03/99.6/7758.0000	Miscellaneous Expenses	Cust w/o Gas	92,060	151	1,431	3,011	200	4,794
	TOTAL		321,290	528	4,995	10,510	699	16,731

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

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

CONSERVATION COSTS ALLOCATION					NON-REG.	NON-REG.	NON-REG.		
Allocation Factor	Allocation Base	TOTAL COMPANY	TOTAL GAS	TOTAL FILED FPSC REGULATED GAS	2901 L+high	2601 Marco Island	2801 Sunny Hill	SUBTOTAL NON-REGULATED	
AVERAGE NO. OF CUSTOMERS (12/31/96) - Water : (1)									
	Average No. of Customers	162,364	0	---	0	0	0	0	
	Customer Allocation Factors (Cust)	100.000000%	0.000000%	---	0.000000%	0.000000%	0.000000%	0.000000%	
O&M EXPENSES (XX,XXX#.XXXX) - @ 12/31/96:									
01.0203/99.67016.XXXX	Salaries & Wages - Employees	Cust w/o Gas	76,461	0	---	0	0	0	0
01.0203/99.67038.XXXX	Salaries & Wages - Officers, Etc.	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67048.XXXX	Employee Pensions & Benefits	Cust w/o Gas	19,108	0	---	0	0	0	0
01.0203/99.67108.XXXX	Purchased Water / Sewer / Gas	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67118.XXXX	Sludge Removal	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67158.XXXX	Purchased Power	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67168.XXXX	Fuel for Power Purchased	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67168.XXXX	Chemicals	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67208.XXXX	Materials and Supplies	Cust w/o Gas	24,671	0	---	0	0	0	0
01.0203/99.67318.XXXX	Contractual Services - Engr.	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67328.XXXX	Contractual Services - Acct.	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67338.XXXX	Contractual Services - Legal	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67348.XXXX	Contractual Services - Mgmt. Fees	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67358.XXXX	Contractual Services - Other	Cust w/o Gas	83,550	0	---	0	0	0	0
01.0203/99.67418.XXXX	Rental of Building/Real Prop.	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67428.XXXX	Rental of Equipment	Cust w/o Gas	840	0	---	0	0	0	0
01.0203/99.67508.XXXX	Transportation Expense	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67568.XXXX	Insurance - Vehicle	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67578.XXXX	Insurance - General Liability	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67588.XXXX	Insurance - Workmen's Comp.	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67598.XXXX	Insurance - Other	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67608.XXXX	Advertising Expense	Cust w/o Gas	24,600	0	---	0	0	0	0
01.0203/99.67668.XXXX	Reg. Comm. Exp. - Rate Case Amort.	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67678.XXXX	Reg. Comm. Exp. - Other	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67708.XXXX	Bad Debt Expense	Cust w/o Gas	0	0	---	0	0	0	0
01.0203/99.67758.XXXX	Miscellaneous Expenses	Cust w/o Gas	82,060	0	---	0	0	0	0
TOTAL			321,290	0	0	0	0	0	0

(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-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)												
Average No. of Customers (Water Only)		103,173	74,418	28,757	103,173	74,418	28,757	NA	NA	NA	NA	
Customer Allocation Factors (Cust Water Only)		100.000000%	72.127388%	27.872602%	100.000000%	72.127388%	27.872602%	NA	NA	NA	NA	
CUSTOMER ACCOUNTS EXPENSES (01/0001-4/0000) - @ 12/31/95:												
01/02/03/99.87011-8/0000	Salaries & Wages - Employees	W CUST.	253,831	183,154	70,777	253,831	183,154	70,777	0	0	0	
01/02/03/99.87031-8/0000	Salaries & Wages - Officers, Etc.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87041-8/0000	Employee Pensions & Benefits	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87101-8/0000	Purchased Water / Sewer / Gas	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87111-8/0000	Sludge Removal	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87151-8/0000	Purchased Power	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87181-8/0000	Fuel for Power Purchased	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87181-8/0000	Chemicals	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87201-8/0000	Materials and Supplies	W CUST.	13,989	13,989	5,406	13,989	13,989	5,406	0	0	0	
01/02/03/99.87311-8/0000	Contractual Services - Engr.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87321-8/0000	Contractual Services - Acct.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87331-8/0000	Contractual Services - Legal	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87341-8/0000	Contractual Services - Mgmt. Fees	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87351-8/0000	Contractual Services - Other	W CUST.	(42,008)	(30,294)	(11,708)	(42,008)	(30,294)	(11,708)	0	0	0	
01/02/03/99.87421-8/0000	Rental of Building/Real Prop.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87421-8/0000	Rental of Equipment	W CUST.	1,450	1,046	404	1,450	1,046	404	0	0	0	
01/02/03/99.87501-8/0000	Transportation Expense	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87501-8/0000	Insurance - Vehicle	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87571-8/0000	Insurance - General Liability	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87581-8/0000	Insurance - Workman's Comp.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87591-8/0000	Insurance - Other	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87601-8/0000	Advertising Expense	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87601-8/0000	Reg. Comm. Exp. - Rate Case Amrt.	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87671-8/0000	Reg. Comm. Exp. - Other	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87701-8/0000	Bad Debt Expense	W CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87751-8/0000	Miscellaneous Expenses	W CUST.	141,472	102,040	39,432	141,472	102,040	39,432	0	0	0	
TOTAL			374,248	269,835	104,313	374,248	269,835	104,313	0	0	0	

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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 Base	TOTAL WATER	TOTAL FILED FPSC REGULATED WATER	1618 Amelia Island	980 Apache Shore	332 Apple Valley	784 Bay Lake Estates	980 Beasco Hills	472 Beecher's Point	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :										
Average No. of Customers (Water Only)		108,173	74,418	1,467	192	940	70	3,090	43	
Customer Allocation Factors (Cost Water Only)		100.000000%	72.127366%	1.421864%	0.147325%	0.816814%	0.007847%	2.845508%	0.041878%	
O&M EXPENSES (XX,XXX1-4,XXXX) - @ 12/31/95:										
01/02/03/96.87011-4,XXXX	Salaries & Wages - Employees	W CUST.	253,931	183,154	3,011	374	2,338	172	7,480	100
01/02/03/96.87031-4,XXXX	Salaries & Wages - Officers, Etc.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87041-4,XXXX	Employee Pensions & Benefits	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87101-4,XXXX	Purchased Water / Sewer / Gas	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87111-4,XXXX	Sledge Removal	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87151-4,XXXX	Purchased Power	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87101-4,XXXX	Fuel for Power Purchased	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87101-4,XXXX	Chemicals	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87201-4,XXXX	Materials and Supplies	W CUST.	10,365	13,969	276	29	178	13	571	8
01/02/03/96.87311-4,XXXX	Contractual Services - Engr.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87321-4,XXXX	Contractual Services - Acct.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87331-4,XXXX	Contractual Services - Legal	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87341-4,XXXX	Contractual Services - Mgmt. Fees	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87351-4,XXXX	Contractual Services - Other	W CUST.	(42,000)	(30,294)	(567)	(62)	(386)	(28)	(1,237)	(18)
01/02/03/96.87411-4,XXXX	Rental of Building/Real Prop.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87421-4,XXXX	Rental of Equipment	W CUST.	1,450	1,040	21	2	13	1	43	1
01/02/03/96.87501-4,XXXX	Transportation Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87561-4,XXXX	Insurance - Vehicle	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87571-4,XXXX	Insurance - General Liability	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87581-4,XXXX	Insurance - Workmen's Comp.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87591-4,XXXX	Insurance - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87601-4,XXXX	Advertising Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87661-4,XXXX	Reg. Comm. Exp. - Rate Case Antort.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87671-4,XXXX	Reg. Comm. Exp. - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87701-4,XXXX	Bad Debt Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/03/96.87751-4,XXXX	Miscellaneous Expenses	W CUST.	141,472	102,040	2,012	208	1,301	98	4,187	50
TOTAL			374,248	289,935	5,321	551	3,442	254	11,624	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.

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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	FPSC
Allocation Factor	Allocation Basis	TOTAL WATER	2202 Barnet Store	855 Carlton Village	335 Chetwaka	1117 Citrus Park	906 Citrus Springs	884 Crystal River	105 Deshwyler Shores
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only:									
Average No. of Customers (Water Only)		103,173	383	128	664	351	1,795	74	125
Customer Allocation Factors (Cost Water Only)		100.000000%	0.371221%	0.122125%	0.643579%	0.340205%	1.736798%	0.071726%	0.121156%
O&M EXPENSES (XOLXXX1-8.XXXX) - @ 12/31/95:									
01/02/03/99.87011-8.XXXX	Salaries & Wages - Employees	253,931	943	319	1,834	664	4,418	182	308
01/02/03/99.87031-8.XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87041-8.XXXX	Employee Pensions & Benefits	0	0	0	0	0	0	0	0
01/02/03/99.87101-8.XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87111-8.XXXX	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87151-8.XXXX	Purchased Power	0	0	0	0	0	0	0	0
01/02/03/99.87101-8.XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87101-8.XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87201-8.XXXX	Materials and Supplies	10,365	72	24	125	66	337	14	23
01/02/03/99.87311-8.XXXX	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.87321-8.XXXX	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.87331-8.XXXX	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.87341-8.XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87351-8.XXXX	Contractual Services - Other	(42,000)	(156)	(51)	(270)	(143)	(731)	(30)	(51)
01/02/03/99.87411-8.XXXX	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.87421-8.XXXX	Rental of Equipment	1,450	5	2	9	5	25	1	2
01/02/03/99.87501-8.XXXX	Transportation Expense	0	0	0	0	0	0	0	0
01/02/03/99.87501-8.XXXX	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.87571-8.XXXX	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.87581-8.XXXX	Insurance - Workmen's Comp.	0	0	0	0	0	0	0	0
01/02/03/99.87591-8.XXXX	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87601-8.XXXX	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.87601-8.XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87671-8.XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87701-8.XXXX	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87751-8.XXXX	Miscellaneous Expenses	141,472	525	173	910	461	2,461	101	171
TOTAL		374,248	1,286	457	2,409	1,273	9,511	268	453

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

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	FPSC	
Allocation Factor	Allocation Basis	TOTAL WATER	188 Dalhousie	338 Dot Ray Manor	394 Druid Mills	567 East Lake Harris Est.	324 Fern Park	552 Fern Terrace	673 Fisherman's Haven	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :										
Average No. of Customers (Water Only)		103,173	22,844	60	246	173	180	123	139	
Customer Allocation Factors (Cust Water Only)		100.000000%	22.141452%	0.058155%	0.241342%	0.167680%	0.174464%	0.119217%	0.134725%	
O&M EXPENSES (\$X,XXX+4,XXX) - @ 12/31/95:										
01/02/03/99.87011-4,XXXX	Salaries & Wages - Employees	W CUST.	253,831	56,224	148	613	428	443	303	342
01/02/03/99.87031-4,XXXX	Salaries & Wages - Officers, Etc.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87041-4,XXXX	Employee Pensions & Benefits	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87101-4,XXXX	Purchased Water / Sewer / Gas	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87111-4,XXXX	Sledge Removal	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87151-4,XXXX	Purchased Power	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87161-4,XXXX	Fuel for Power Purchased	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87181-4,XXXX	Chemicals	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87201-4,XXXX	Materials and Supplies	W CUST.	19,365	4,294	11	47	33	34	23	28
01/02/03/99.87311-4,XXXX	Contractual Services - Eng.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87321-4,XXXX	Contractual Services - Acc.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87331-4,XXXX	Contractual Services - Legal	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87341-4,XXXX	Contractual Services - Mgmt. Fees	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87351-4,XXXX	Contractual Services - Other	W CUST.	(42,000)	(9,250)	(26)	(101)	(79)	(59)	(57)	
01/02/03/99.87411-4,XXXX	Rental of Building/Real Prop.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87421-4,XXXX	Rental of Equipment	W CUST.	1,450	321	1	3	2	3	2	2
01/02/03/99.87501-4,XXXX	Transportation Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87501-4,XXXX	Insurance - Vehicle	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87511-4,XXXX	Insurance - General Liability	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87581-4,XXXX	Insurance - Workmen's Comp.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87591-4,XXXX	Insurance - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87601-4,XXXX	Advertising Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87691-4,XXXX	Reg. Comm. Exp. - Rate Case Amort.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87671-4,XXXX	Reg. Comm. Exp. - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87701-4,XXXX	Bad Debt Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87751-4,XXXX	Miscellaneous Expenses	W CUST.	141,472	31,324	82	341	237	247	160	191
TOTAL			374,246	82,364	218	903	628	653	446	504

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

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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	FPSC
Allocation Factor	Allocation Base	TOTAL WATER	772 Fountains	576 Fox Run	506 Friendly Center	902 Golden Terrace	506 Ocupel Intl Estates	576 Grand Terrace	328 Harmony Homes
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :									
Average No. of Customers (Water Only)		103,173	29	100	20	100	8	110	83
Customer Allocation Factors (Cust Water Only)		100.000000%	0.028106%	0.098227%	0.019385%	0.102740%	0.007754%	0.108617%	0.081082%
O&M EXPENSES (000001-00000) - @ 12/31/95:									
01/02/03/96.87011-8.J000X	Salaries & Wages - Employees	259,831	71	246	49	261	20	271	155
01/02/03/96.87031-8.J000X	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/96.87041-8.J000X	Employee Penalties & Benefits	0	0	0	0	0	0	0	0
01/02/03/96.87101-8.J000X	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/96.87111-8.J000X	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/96.87151-8.J000X	Purchased Power	0	0	0	0	0	0	0	0
01/02/03/96.87161-8.J000X	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/96.87181-8.J000X	Chemicals	0	0	0	0	0	0	0	0
01/02/03/96.87201-8.J000X	Materials and Supplies	19,265	5	19	4	20	2	21	12
01/02/03/96.87311-8.J000X	Contractual Services - Eng.	0	0	0	0	0	0	0	0
01/02/03/96.87321-8.J000X	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/96.87331-8.J000X	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/96.87341-8.J000X	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/96.87351-8.J000X	Contractual Services - Other	(42,000)	(12)	(41)	(8)	(43)	(3)	(45)	(28)
01/02/03/96.87411-8.J000X	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/96.87421-8.J000X	Rental of Equipment	1,450	0	1	0	1	0	2	1
01/02/03/96.87501-8.J000X	Transportation Expense	0	0	0	0	0	0	0	0
01/02/03/96.87561-8.J000X	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/96.87571-8.J000X	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/96.87581-8.J000X	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0
01/02/03/96.87591-8.J000X	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/96.87681-8.J000X	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/96.87691-8.J000X	Reg. Convn. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/96.87811-8.J000X	Reg. Convn. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/96.87701-8.J000X	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/96.87751-8.J000X	Miscellaneous Expenses	141,472	40	137	27	145	11	151	86
TOTAL		374,246	105	383	73	385	29	380	229

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

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	FPSC	
Allocation Factor	Allocation Base	TOTAL WATER	435 Hemlock Cove	558 Hobby Hills	573 Holiday Haven	121 Holiday Heights	570 Imperial Terrace	788 Intercession City	470 Interlachen Lake Est	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :										
Average No. of Customers (Water Only)		103,173	174	98	111	33	241	253	248	
Customer Allocation Factors (Cust Water Only)		100.000000%	0.168649%	0.093048%	0.107586%	0.051370%	0.233588%	0.245210%	0.239434%	
O&M EXPENSES (JUL001-J000) - @ 12/31/95:										
01/02/03/95.87011-4J000	Salaries & Wages - Employees	W CUST.	253,931	428	238	273	130	583	823	605
01/02/03/95.87031-4J000	Salaries & Wages - Officers, Etc.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87041-4J000	Employee Pensions & Benefits	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87101-4J000	Purchased Water / Sewer / Gas	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87111-4J000	Sludge Removal	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87131-4J000	Purchased Power	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87181-4J000	Fuel for Power Purchased	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87181-4J000	Chemicals	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87201-4J000	Materials and Supplies	W CUST.	19,385	33	18	21	10	45	48	48
01/02/03/95.87311-4J000	Contractual Services - Engr.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87321-4J000	Contractual Services - Acct.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87331-4J000	Contractual Services - Legal	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87341-4J000	Contractual Services - Mgmt. Fees	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87351-4J000	Contractual Services - Other	W CUST.	(42,000)	(71)	(38)	(45)	(22)	(98)	(108)	(100)
01/02/03/95.87411-4J000	Rental of Building/Rental Prop.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87421-4J000	Rental of Equipment	W CUST.	1,450	2	1	2	1	3	4	3
01/02/03/95.87501-4J000	Transportation Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87501-4J000	Insurance - Vehicle	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87511-4J000	Insurance - General Liability	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87501-4J000	Insurance - Workman's Comp.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87501-4J000	Insurance - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87601-4J000	Advertising Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87681-4J000	Reg. Comm. Exp. - Rate Case Amot.	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87671-4J000	Reg. Comm. Exp. - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87701-4J000	Bad Debt Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/03/95.87751-4J000	Miscellaneous Expenses	W CUST.	141,472	238	132	152	73	330	347	337
TOTAL			374,248	631	346	403	192	874	918	682

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

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ALLOCATION OF DIRECT O&M EXPENSE AT THE COMPANY LEVEL - WATER
 - 12 Month Balance Ended 12/31/85

DIRECT EXPENSE AT COMPANY LEVEL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	
Allocation Factor	Allocation Basis	TOTAL WATER	1602 Jungle Den	1084 Keystone Heights	1701 Kingswood Manor	773 Latta Ajay Estates	328 Lake Brambley	104 Lake Conroy Park	323 Lake Harriet Est.	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/85) - Water Only :										
Average No. of Customers (Water Only)		103,173	113	986	62	85	86	85	282	
Customer Allocation Factors (Cust Water Only)		100.000000%	0.109525%	0.955678%	0.060003%	0.082386%	0.083970%	0.082386%	0.273327%	
O&M EXPENSES (XJLJXX1-6JXX0) - @ 12/31/85:										
01/02/0399.87011-6JXX0	Salaries & Wages - Employees	W CUST.	253,831	278	2,427	150	209	162	209	684
01/02/0399.87031-6JXX0	Salaries & Wages - Officers, Etc.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87041-6JXX0	Employee Pensions & Benefits	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87101-6JXX0	Purchased Water / Sewer / Gas	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87111-6JXX0	Sledge Removal	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87151-6JXX0	Purchased Power	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87101-6JXX0	Fuel for Power Purchased	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87181-6JXX0	Chemicals	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87201-6JXX0	Materials and Supplies	W CUST.	16,385	21	185	12	18	12	18	53
01/02/0399.87311-6JXX0	Contractual Services - Engr.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87321-6JXX0	Contractual Services - Acct.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87331-6JXX0	Contractual Services - Legal	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87341-6JXX0	Contractual Services - Mgmt. Fees	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87351-6JXX0	Contractual Services - Other	W CUST.	(42,000)	(46)	(401)	(25)	(35)	(27)	(35)	(115)
01/02/0399.87411-6JXX0	Rental of Building/Real Prop.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87421-6JXX0	Rental of Equipment	W CUST.	1,450	2	14	1	1	1	1	4
01/02/0399.87501-6JXX0	Transportation Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87581-6JXX0	Insurance - Vehicle	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87571-6JXX0	Insurance - General Liability	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87591-6JXX0	Insurance - Workmen's Comp.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87591-6JXX0	Insurance - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87601-6JXX0	Advertising Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87681-6JXX0	Reg. Comm. Exp. - Rate Case Amort.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87671-6JXX0	Reg. Comm. Exp. - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87701-6JXX0	Bad Debt Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87751-6JXX0	Miscellaneous Expenses	W CUST.	141,472	155	1,352	85	117	90	117	387
TOTAL			374,248	410	3,577	225	306	230	306	1,023

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

386

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	FPSC
Allocation Factor	Allocation Base	TOTAL WATER	1064 Lakewood Village	876 Lakeland Heights	3401 Lakewood Lakes	2802 Marco Shores	1108 Merion Oaks	320 Meridian Manor	882 Morningview
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :									
Average No. of Customers (Water Only)		103,173	12	361	243	220	2,514	851	38
Customer Allocation Factors (Cost Water Only)		100.000000%	0.011831%	0.378979%	0.235527%	0.281081%	2.438884%	0.830079%	0.034803%
O&M EXPENSES (\$0,000-\$1,000) - @ 12/31/95:									
01/02/03/99.87011-8.0000	Salaries & Wages - Employees	253,031	30	682	568	714	8,187	1,602	68
01/02/03/99.87031-8.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87041-8.0000	Employee Payments & Benefits	0	0	0	0	0	0	0	0
01/02/03/99.87101-8.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87111-8.0000	Solids Removal	0	0	0	0	0	0	0	0
01/02/03/99.87151-8.0000	Purchased Power	0	0	0	0	0	0	0	0
01/02/03/99.87181-8.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87181-8.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87201-8.0000	Materials and Supplies	19,385	2	74	48	55	473	122	7
01/02/03/99.87311-8.0000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.87321-8.0000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.87331-8.0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.87341-8.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87351-8.0000	Contractual Services - Other	(42,000)	(5)	(150)	(98)	(118)	(1,023)	(285)	(15)
01/02/03/99.87411-8.0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.87421-8.0000	Rental of Equipment	1,450	0	5	3	4	35	0	1
01/02/03/99.87501-8.0000	Transportation Expense	0	0	0	0	0	0	0	0
01/02/03/99.87591-8.0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.87571-8.0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.87581-8.0000	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0
01/02/03/99.87591-8.0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87601-8.0000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.87681-8.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87671-8.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87701-8.0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87751-8.0000	Miscellaneous Expense	141,472	18	538	333	398	3,467	883	48
	TOTAL	374,248	44	1,418	881	1,092	8,119	2,381	131

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

984

ALLOCATION OF DIRECT O&M EXPENSE AT THE COMPANY LEVEL - WATER
 - 12 Month Balance Ended 12/31/85

DIRECT EXPENSE AT COMPANY LEVEL ALLOCATION			FPSC	FPSC	FPSC	FPSC	FPSC	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL WATER	980 Oak Forest	1702 Oakwood	678 Palmettos Country Club	440 Palm Point	1429 Palm Terrace	589 Palms Mobile Home Park	594 Piccolo Island
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/85) - Water Only:									
Average No. of Customers (Water Only)		103,173	143	203	34	98	1,108	58	132
Customer Allocation Factors (Cost Water Only)		100.000000%	0.138802%	0.198757%	0.032954%	0.095653%	1.148326%	0.058216%	0.127940%
O&M EXPENSES (200001-60000) - @ 12/31/85:									
01/02/0399.87011-8.0000	Salaries & Wages - Employees	253,801	352	500	84	244	2,010	149	325
01/02/0399.87031-8.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/0399.87041-8.0000	Employee Pensions & Benefits	0	0	0	0	0	0	0	0
01/02/0399.87101-8.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/0399.87111-8.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/0399.87151-8.0000	Purchased Power	0	0	0	0	0	0	0	0
01/02/0399.87181-8.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/0399.87181-8.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/0399.87201-8.0000	Materials and Supplies	19,385	27	38	6	19	223	11	25
01/02/0399.87311-8.0000	Contractual Services - Eng.	0	0	0	0	0	0	0	0
01/02/0399.87321-8.0000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/0399.87331-8.0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/0399.87341-8.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/0399.87361-8.0000	Contractual Services - Other	(42,000)	(58)	(83)	(14)	(49)	(483)	(26)	(54)
01/02/0399.87411-8.0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/0399.87421-8.0000	Rental of Equipment	1,450	2	3	0	1	17	1	2
01/02/0399.87501-8.0000	Transportation Expenses	0	0	0	0	0	0	0	0
01/02/0399.87561-8.0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/0399.87571-8.0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/0399.87581-8.0000	Insurance - Workmen's Comp.	0	0	0	0	0	0	0	0
01/02/0399.87591-8.0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/0399.87601-8.0000	Advertising Expenses	0	0	0	0	0	0	0	0
01/02/0399.87681-8.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/0399.87671-8.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/0399.87701-8.0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/0399.87731-8.0000	Miscellaneous Expenses	141,472	198	276	47	136	1,628	80	181
	TOTAL	374,246	519	736	123	350	4,302	210	470

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

985

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	FPSC
Allocation Factor	Allocation Basis	TOTAL WATER	907 Pine Ridge	792 Pine Ridge Estates	953 Piney Woods	957 Point O'woods	443 Pomona Park	1085 Postmaster Village	579 Quail Ridge
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :									
	Average No. of Customers (Water Only)	103,173	665	212	157	344	167	156	15
	Customer Allocation Factors (Cost Water Only)	100.000000%	0.644548%	0.205480%	0.161864%	0.333421%	0.161864%	0.151202%	0.014336%
O&M EXPENSES (10XXXX-8XXXX) - @ 12/31/95:									
01/02/03/99.87011-8XXXX	Salaries & Wages - Employees	253,931	1,837	322	411	847	411	364	37
01/02/03/99.87031-8XXXX	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87041-8XXXX	Employee Pensions & Benefits	0	0	0	0	0	0	0	0
01/02/03/99.87101-8XXXX	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87111-8XXXX	Sledge Removed	0	0	0	0	0	0	0	0
01/02/03/99.87151-8XXXX	Purchased Power	0	0	0	0	0	0	0	0
01/02/03/99.87161-8XXXX	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87181-8XXXX	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87201-8XXXX	Materials and Supplies	19,385	125	40	31	65	31	29	3
01/02/03/99.87211-8XXXX	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.87321-8XXXX	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.87331-8XXXX	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.87341-8XXXX	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87351-8XXXX	Contractual Services - Other	(42,000)	(271)	(88)	(68)	(140)	(68)	(64)	(6)
01/02/03/99.87411-8XXXX	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.87421-8XXXX	Rental of Equipment	1,450	9	3	2	5	2	2	0
01/02/03/99.87501-8XXXX	Transportation Expense	0	0	0	0	0	0	0	0
01/02/03/99.87561-8XXXX	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.87571-8XXXX	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.87581-8XXXX	Insurance - Workmen's Comp.	0	0	0	0	0	0	0	0
01/02/03/99.87591-8XXXX	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87601-8XXXX	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.87681-8XXXX	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87671-8XXXX	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87701-8XXXX	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87751-8XXXX	Miscellaneous Expense	141,472	912	291	229	472	229	214	21
	TOTAL	374,248	2,412	769	608	1,248	608	568	54

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

986

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	FPSC
Allocation Factor	Allocation Basis	TOTAL WATER	442 River Grove	439 River Park	989 Rosemont	1115 Salt Springs	1118 Sawdust Village	574 Silver Lake Est.	473 Silver Lake Oaks
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :									
Average No. of Customers (Water Only)		103,173	105	352	120	116	2	1,348	29
Customer Allocation Factors (Cust Water Only)		100.000000%	0.101771%	0.341175%	0.118009%	0.112433%	0.001938%	1.304605%	0.025200%
O&M EXPENSES (XJLJ001-6JX001) - @ 12/31/95:									
01/02/03/99.87011-8J000	Salaries & Wages - Employees	253,931	258	868	285	288	5	3,313	84
01/02/03/99.87031-8J000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87041-8J000	Employee Pensions & Benefits	0	0	0	0	0	0	0	0
01/02/03/99.87101-8J000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87111-8J000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87151-8J000	Purchased Power	0	0	0	0	0	0	0	0
01/02/03/99.87161-8J000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87181-8J000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87201-8J000	Materials and Supplies	19,395	20	66	23	22	0	253	5
01/02/03/99.87311-8J000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.87321-8J000	Contractual Services - Acad.	0	0	0	0	0	0	0	0
01/02/03/99.87331-8J000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.87341-8J000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87351-8J000	Contractual Services - Other	(42,000)	(43)	(143)	(46)	(47)	(1)	(548)	(11)
01/02/03/99.87411-8J000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.87421-8J000	Rental of Equipment	1,450	1	5	2	2	0	19	0
01/02/03/99.87501-8J000	Transportation Expense	0	0	0	0	0	0	0	0
01/02/03/99.87561-8J000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.87571-8J000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.87581-8J000	Insurance - Workmen's Comp.	0	0	0	0	0	0	0	0
01/02/03/99.87591-8J000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87601-8J000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.87661-8J000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87671-8J000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87701-8J000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87751-8J000	Miscellaneous Expenses	141,472	144	483	165	159	3	1,846	36
TOTAL		374,248	361	1,277	435	421	7	4,882	84

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

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	FPSC
Allocation Factor	Allocation Basis	TOTAL WATER	551 Stycroft	471 St. John's Highlands	555 Stone Mountain	1801 Seger Mill	555 Sugarmill Woode	2001 Sawary Hills	555 Sunshine Parkway
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :									
Average No. of Customers (Water Only)		103,173	114	82	7	621	2,268	428	10
Customer Allocation Factors (Cust Water Only)		100.000000%	0.110404%	0.079475%	0.006785%	0.801902%	2.170628%	0.412800%	0.000602%
O&M EXPENSES (DOLLARS) - @ 12/31/95:									
01/02/03/99.87011-4.000X	Salaries & Wages - Employees	250,931	281	202	17	1,528	5,528	1,048	25
01/02/03/99.87031-4.000X	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87041-4.000X	Employee Pensions & Benefits	0	0	0	0	0	0	0	0
01/02/03/99.87101-4.000X	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87111-4.000X	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87131-4.000X	Purchased Power	0	0	0	0	0	0	0	0
01/02/03/99.87101-4.000X	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87181-4.000X	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87201-4.000X	Materials and Supplies	19,395	21	15	1	117	422	80	2
01/02/03/99.87311-4.000X	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.87321-4.000X	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.87331-4.000X	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.87341-4.000X	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87351-4.000X	Contractual Services - Other	(42,000)	(48)	(33)	(5)	(253)	(914)	(173)	(4)
01/02/03/99.87411-4.000X	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.87421-4.000X	Rental of Equipment	1,450	2	1	0	9	32	6	0
01/02/03/99.87501-4.000X	Transportation Expense	0	0	0	0	0	0	0	0
01/02/03/99.87511-4.000X	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.87511-4.000X	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.87561-4.000X	Insurance - Workmen's Comp.	0	0	0	0	0	0	0	0
01/02/03/99.87591-4.000X	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87601-4.000X	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.87681-4.000X	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87671-4.000X	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87701-4.000X	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87751-4.000X	Miscellaneous Expenses	141,472	156	112	10	652	3,080	564	14
	TOTAL	374,246	414	297	25	2,253	8,147	1,545	38

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

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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	FPSC	
Allocation Factor	Allocation Basis	TOTAL WATER	791 Tropical Park	106 University Shore	397 Venetian Village	447 Walnut	122 Westmont	763 Windsor	888 Woodmere	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :										
Average No. of Customers (Water Only)		103,173	543	3,282	136	135	131	105	1,187	
Customer Allocation Factors (Cost Water Only)		100.000000%	0.526300%	3.277989%	0.131817%	0.130649%	0.126671%	0.101771%	1.131110%	
O&M EXPENSES (JULY001-6JXXX) - @ 12/31/95:										
01/02/0399.87011-6JXXX	Salaries & Wages - Employees	W CUST.	253,891	1,236	8,324	335	332	322	258	2,872
01/02/0399.87031-6JXXX	Salaries & Wages - Officers, Etc.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87041-6JXXX	Employee Pensions & Benefits	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87101-6JXXX	Purchased Water / Sewer / Gas	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87111-6JXXX	Sludge Removal	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87151-6JXXX	Purchased Power	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87181-6JXXX	Fuel for Power Purchased	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87181-6JXXX	Chemicals	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87201-6JXXX	Materials and Supplies	W CUST.	10,395	102	608	28	25	25	20	210
01/02/0399.87311-6JXXX	Contractual Services - Engr.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87321-6JXXX	Contractual Services - Acct.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87331-6JXXX	Contractual Services - Legal	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87341-6JXXX	Contractual Services - Mgmt. Fees	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87351-6JXXX	Contractual Services - Other	W CUST.	(42,000)	(221)	(1,377)	(55)	(59)	(49)	(49)	(479)
01/02/0399.87411-6JXXX	Rental of Building/Real Prop.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87421-6JXXX	Rental of Equipment	W CUST.	1,450	8	48	2	2	2	1	10
01/02/0399.87501-6JXXX	Transportation Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87561-6JXXX	Insurance - Vehicle	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87571-6JXXX	Insurance - General Liability	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87581-6JXXX	Insurance - Workmen's Comp.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87591-6JXXX	Insurance - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87801-6JXXX	Advertising Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87861-6JXXX	Reg. Comm. Exp. - Rate Case Amort.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87871-6JXXX	Reg. Comm. Exp. - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87771-6JXXX	Bad Debt Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87751-6JXXX	Miscellaneous Expense	W CUST.	141,472	745	4,637	186	185	180	144	1,900
	TOTAL		374,248	1,870	12,268	493	490	475	381	4,233

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

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	448 Woolase	1427 Zephyr Shores	SUBTOTAL FPSC UNIFORM	Enterprise Lakes	2201 Deep Creek	1607 Enterprise	1258 Omaha Lake Est.
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :									
	Average No. of Customers (Water Only)	103,173	21	484	53,660	0	2,852	218	57
	Customer Allocation Factors (Cost Water Only)	100.000000%	0.020354%	0.468119%	53.677300%	0.000000%	2.881214%	0.211286%	0.054324%
O&M EXPENSES (X0,0001-4,000) - @ 12/31/95:									
01/02/03/95.87011-4,000X	Salaries & Wages - Employees	253,831	52	1,191	137,065	0	7,298	537	214
01/02/03/95.87031-4,000X	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/95.87041-4,000X	Employee Pensions & Benefits	0	0	0	0	0	0	0	0
01/02/03/95.87101-4,000X	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/95.87111-4,000X	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/95.87151-4,000X	Purchased Power	0	0	0	0	0	0	0	0
01/02/03/95.87161-4,000X	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/95.87181-4,000X	Chemicals	0	0	0	0	0	0	0	0
01/02/03/95.87201-4,000X	Materials and Supplies	10,265	4	91	10,469	0	355	41	10
01/02/03/95.87311-4,000X	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/95.87321-4,000X	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/95.87331-4,000X	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/95.87341-4,000X	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/95.87351-4,000X	Contractual Services - Other	(42,000)	(9)	(197)	(22,670)	0	(1,202)	(86)	(35)
01/02/03/95.87411-4,000X	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/95.87421-4,000X	Rental of Equipment	1,450	0	7	783	0	41	3	1
01/02/03/95.87501-4,000X	Transportation Expense	0	0	0	0	0	0	0	0
01/02/03/95.87581-4,000X	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/95.87571-4,000X	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/95.87581-4,000X	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0
01/02/03/95.87591-4,000X	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/95.87601-4,000X	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/95.87681-4,000X	Reg. Comm. Exp. - Rate Case Approval	0	0	0	0	0	0	0	0
01/02/03/95.87671-4,000X	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/95.87701-4,000X	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/95.87751-4,000X	Miscellaneous Expenses	141,472	29	984	70,383	0	4,048	290	110
	TOTAL	374,248	76	1,758	292,909	0	10,708	791	316

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

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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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	
Allocation Factor	Allocation Basis	TOTAL WATER	1279 Keystone Club Est.	985 Lakeside	2901 Lehigh	2901 Marco Island	2301 Palm Valley	2302 Roxington Forest	994 Spring Gardens	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :										
Average No. of Customers (Water Only)		103,173	152	67	8,585	5,803	208	64	122	
Customer Allocation Factors (Cust Water Only)		100.000000%	0.147322%	0.064324%	8.320775%	5.624534%	0.199895%	0.062032%	0.118248%	
O&M EXPENSES (XJXJX11-4JXJX) - @ 12/31/95:										
01/02/0399.87011-8JXJX	Salaries & Wages - Employees	W CUST.	253,831	374	214	21,130	14,282	507	158	300
01/02/0399.87031-8JXJX	Salaries & Wages - Officers, Etc.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87041-8JXJX	Employee Pensions & Benefits	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87101-8JXJX	Purchased Water / Sewer / Gas	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87111-8JXJX	Sledge Removal	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87151-8JXJX	Purchased Power	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87161-8JXJX	Fuel for Power Purchased	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87181-8JXJX	Chemicals	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87201-8JXJX	Materials and Supplies	W CUST.	10,385	29	19	1,614	1,091	38	12	23
01/02/0399.87211-8JXJX	Contractual Services - Engr.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87221-8JXJX	Contractual Services - Acct.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87331-8JXJX	Contractual Services - Legal	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87341-8JXJX	Contractual Services - Mgmt. Fees	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87351-8JXJX	Contractual Services - Other	W CUST.	(42,000)	(82)	(35)	(3,469)	(2,362)	(64)	(28)	(50)
01/02/0399.87411-8JXJX	Rental of Building/Real Prop.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87421-8JXJX	Rental of Equipment	W CUST.	1,450	2	1	121	82	3	1	2
01/02/0399.87501-8JXJX	Transportation Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87561-8JXJX	Insurance - Vehicle	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87571-8JXJX	Insurance - General Liability	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87581-8JXJX	Insurance - Workman's Comp.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87591-8JXJX	Insurance - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87601-8JXJX	Advertising Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87661-8JXJX	Reg. Comm. Exp. - Rate Case Amort.	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87671-8JXJX	Reg. Comm. Exp. - Other	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87701-8JXJX	Bad Debt Expense	W CUST.	0	0	0	0	0	0	0	0
01/02/0399.87751-8JXJX	Miscellaneous Expenses	W CUST.	141,472	206	110	11,772	7,957	282	88	167
TOTAL			374,246	551	318	31,141	21,050	747	232	443

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

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 NON-UNIFORM	COUNTY	COUNTY	COUNTY	COUNTY	COUNTY		
Allocation Factor	Allocation Basis	TOTAL WATER	984 Valencia Terrence	SUBTOTAL FPSC NON-UNIFORM	215 Gibsonia Estates	1902 Herzli Heights	210 Latta Gibson	214 Orange Hill	1905 Seaboard	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :										
Average No. of Customers (Water Only)		103,173	450	18,729	183	319	773	232	2,573	
Customer Allocation Factors (Cost Water Only)		100.000000%	0.436161%	18.150387%	0.157967%	0.306188%	0.746227%	0.224889%	2.483870%	
O&M EXPENSES (XLDJ001-4J000) - @ 12/31/95:										
01/02/03/99.87011-8J000	Salaries & Wages - Employees	W CUST	253,981	1,108	49,899	401	785	1,003	571	6,333
01/02/03/99.87031-8J000	Salaries & Wages - Officers, Etc.	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87041-8J000	Employee Pensions & Benefits	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87101-8J000	Purchased Water / Sewer / Gas	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87111-8J000	Sludge Removal	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87151-8J000	Purchased Power	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87161-8J000	Fuel for Power Purchased	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87181-8J000	Chemicals	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87201-8J000	Materials and Supplies	W CUST	19,385	85	3,520	31	80	145	44	464
01/02/03/99.87311-8J000	Contractual Services - Engr.	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87321-8J000	Contractual Services - Acct.	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87331-8J000	Contractual Services - Legal	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87341-8J000	Contractual Services - Mgmt. Fees	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87351-8J000	Contractual Services - Other	W CUST	(42,000)	(183)	(7,823)	(68)	(130)	(315)	(94)	(1,047)
01/02/03/99.87411-8J000	Rental of Building/Real Prop.	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87421-8J000	Rental of Equipment	W CUST	1,450	6	283	2	4	11	3	38
01/02/03/99.87501-8J000	Transportation Expense	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87561-8J000	Insurance - Vehicle	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87571-8J000	Insurance - General Liability	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87581-8J000	Insurance - Waterman's Comp.	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87591-8J000	Insurance - Other	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87601-8J000	Advertising Expense	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87661-8J000	Reg. Comm. Exp. - Rate Case Amort.	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87671-8J000	Reg. Comm. Exp. - Other	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87701-8J000	Bad Debt Expense	W CUST	0	0	0	0	0	0	0	0
01/02/03/99.87751-8J000	Miscellaneous Expenses	W CUST	141,472	917	25,877	224	437	1,090	318	3,528
TOTAL			374,248	1,832	87,926	581	1,157	2,804	842	9,333

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

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

DIRECT EXPENSE AT COMPANY LEVEL ALLOCATION		COUNTY	COUNTY			
Allocation Factor	Allocation Basis	TOTAL WATER	2701 Spring Hill	1801 Valrico Hills	SUBTOTAL COUNTY REGULATED	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Water Only :						
Average No. of Customers (Water Only)		103,173	24,243	354	28,757	
Customer Allocation Factors (Cost Water Only)		100.000000%	23.594351%	0.343113%	27.872802%	
O&M EXPENSES (XJL0001-4J000) - @ 12/31/95:						
01/02/03/99.87011-4J000X	Salaries & Wages - Employees	W CUST.	253,891	59,813	871	70,777
01/02/03/99.87031-4J000X	Salaries & Wages - Officers, Etc.	W CUST.	0	0	0	0
01/02/03/99.87041-4J000X	Employee Pensions & Benefits	W CUST.	0	0	0	0
01/02/03/99.87101-4J000X	Purchased Water / Sewer / Gas	W CUST.	0	0	0	0
01/02/03/99.87111-4J000X	Sludge Removal	W CUST.	0	0	0	0
01/02/03/99.87151-4J000X	Purchased Power	W CUST.	0	0	0	0
01/02/03/99.87161-4J000X	Fuel for Power Purchased	W CUST.	0	0	0	0
01/02/03/99.87181-4J000X	Chemicals	W CUST.	0	0	0	0
01/02/03/99.87201-4J000X	Materials and Supplies	W CUST.	19,385	4,578	87	5,408
01/02/03/99.87311-4J000X	Contractual Services - Engr.	W CUST.	0	0	0	0
01/02/03/99.87321-4J000X	Contractual Services - Acad.	W CUST.	0	0	0	0
01/02/03/99.87331-4J000X	Contractual Services - Legal	W CUST.	0	0	0	0
01/02/03/99.87341-4J000X	Contractual Services - Mgmt. Fees	W CUST.	0	0	0	0
01/02/03/99.87351-4J000X	Contractual Services - Other	W CUST.	(42,000)	(9,810)	(144)	(11,708)
01/02/03/99.87411-4J000X	Rental of Building/Real Prop.	W CUST.	0	0	0	0
01/02/03/99.87421-4J000X	Rental of Equipment	W CUST.	1,450	342	5	404
01/02/03/99.87501-4J000X	Transportation Expense	W CUST.	0	0	0	0
01/02/03/99.87561-4J000X	Insurance - Vehicle	W CUST.	0	0	0	0
01/02/03/99.87571-4J000X	Insurance - General Liability	W CUST.	0	0	0	0
01/02/03/99.87581-4J000X	Insurance - Workman's Comp.	W CUST.	0	0	0	0
01/02/03/99.87591-4J000X	Insurance - Other	W CUST.	0	0	0	0
01/02/03/99.87601-4J000X	Advertising Expense	W CUST.	0	0	0	0
01/02/03/99.87601-4J000X	Reg. Comm. Exp. - Rate Case Amort.	W CUST.	0	0	0	0
01/02/03/99.87671-4J000X	Reg. Comm. Exp. - Other	W CUST.	0	0	0	0
01/02/03/99.87701-4J000X	Bad Debt Expenses	W CUST.	0	0	0	0
01/02/03/99.87751-4J000X	Miscellaneous Expenses	W CUST.	141,472	33,379	485	39,432
TOTAL			374,248	88,301	1,284	104,313

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

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	35,248	8,455	N/A	N/A	N/A	43,703	35,248	8,455	N/A	
Customer Allocation Factors (Sewer Only)		100.000000%	80.833502%	19.344498%	N/A	N/A	N/A	100.000000%	80.833502%	19.344498%	N/A	
CUSTOMER ACCOUNTS EXPENSES (01/001-4/000) - @ 12/31/95:												
01/02/03/99.87011-8.J000	Salaries & Wages - Employee	S CUST.	221,857	178,935	42,922	0	0	221,857	178,935	42,922	0	
01/02/03/99.87031-8.J000	Salaries & Wages - Officers, Etc.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87041-8.J000	Employee Pensions & Benefits	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87101-8.J000	Purchased Water / Sewer / Gas	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87111-8.J000	Sludge Removal	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87151-8.J000	Purchased Power	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87161-8.J000	Fuel for Power Purchased	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87181-8.J000	Chemicals	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87201-8.J000	Materials and Supplies	S CUST.	15,425	12,441	2,984	0	0	15,425	12,441	2,984	0	
01/02/03/99.87311-8.J000	Contractual Services - Engr.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87321-8.J000	Contractual Services - Acct.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87331-8.J000	Contractual Services - Legal	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87341-8.J000	Contractual Services - Mgmt. Fees	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87351-8.J000	Contractual Services - Other	S CUST.	20,000	16,131	3,869	0	0	20,000	16,131	3,869	0	
01/02/03/99.87411-8.J000	Rental of Building/Real Prop.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87421-8.J000	Rental of Equipment	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87501-8.J000	Transportation Expense	S CUST.	2,788	2,247	539	0	0	2,788	2,247	539	0	
01/02/03/99.87581-8.J000	Insurance - Vehicle	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87571-8.J000	Insurance - General Liability	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87581-8.J000	Insurance - Workman's Comp.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87591-8.J000	Insurance - Other	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87601-8.J000	Advertising Expense	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87681-8.J000	Reg. Comm. Exp. - Rate Case Amort.	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87671-8.J000	Reg. Comm. Exp. - Other	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87701-8.J000	Bad Debt Expense	S CUST.	0	0	0	0	0	0	0	0	0	
01/02/03/99.87751-8.J000	Miscellaneous Expenses	S CUST.	78,596	64,197	14,399	0	0	78,596	64,197	14,399	0	
TOTAL			339,644	273,951	65,713	0	0	339,644	273,951	65,713	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.

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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	TOTAL FILED FPSC REGULATED SEWER	1318 Amelia Island	990 Apache Shores	332 Apple Valley	686 Beacon Hills	472 Beecher's Point	2392 Burnt Store	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Sewer Only :										
Average No. of Customers (Sewer Only)		43,703	35,248	1,278	113	167	2,895	18	332	
Customer Allocation Factors (Cust Sewer Only)		100.000000%	80.653502%	2.924284%	0.258563%	0.382125%	6.715786%	0.036811%	0.759673%	
O&M EXPENSES (00.0001-4.0000) - @ 12/31/95:										
01/02/03/99.07011-0.J000	Salaries & Wages - Employees	S CUST.	221,857	178,935	8,488	574	848	14,899	81	1,685
01/02/03/99.07031-0.J000	Salaries & Wages - Officers, Etc.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07041-0.J000	Employee Pensions & Benefits	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07101-0.J000	Purchased Water / Sewer / Gas	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07111-0.J000	Sludge Removal	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07151-0.J000	Purchased Power	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07161-0.J000	Fuel for Power Purchased	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07181-0.J000	Chemicals	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07201-0.J000	Materials and Supplies	S CUST.	15,425	12,441	451	40	59	1,038	0	117
01/02/03/99.07311-0.J000	Contractual Services - Engr.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07321-0.J000	Contractual Services - Asst.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07331-0.J000	Contractual Services - Legal	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07341-0.J000	Contractual Services - Mgmt. Fees	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07351-0.J000	Contractual Services - Other	S CUST.	20,000	10,131	595	52	76	1,343	7	152
01/02/03/99.07411-0.J000	Rental of Building/Fleet Prop.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07421-0.J000	Rental of Equipment	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07501-0.J000	Transportation Expense	S CUST.	2,786	2,247	81	7	11	187	1	21
01/02/03/99.07501-0.J000	Insurance - Vehicle	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07571-0.J000	Insurance - General Liability	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07581-0.J000	Insurance - Workman's Comp.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07591-0.J000	Insurance - Other	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07601-0.J000	Advertising Expense	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07661-0.J000	Reg. Comm. Exp. - Rate Case Amort.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07671-0.J000	Reg. Comm. Exp. - Other	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07701-0.J000	Bad Debt Expense	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07751-0.J000	Miscellaneous Expenses	S CUST.	79,598	64,197	2,328	206	304	5,345	29	605
TOTAL			339,684	273,951	9,333	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.

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	FPSC
Allocation Factor	Allocation Base	TOTAL SEWER	335 Chulucote	1117 Citrus Park	808 Citrus Springs	1806 Dutton	673 Fishermen's Haven	340 FL. Cent. Const. Park	679 Fox Run
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Sewer Only:									
Average No. of Customers (Sewer Only)		43,703	134	298	680	4,817	144	43	98
Customer Allocation Factors (Cust Sewer Only)		100.000000%	0.306615%	0.806654%	1.589686%	10.564492%	0.329497%	0.098391%	0.224241%
O&M EXPENSES (01/001-4/000) - @ 12/31/95:									
01/02/03/99.87011-8/0000	Salaries & Wages - Employees	221,857	680	1,250	3,482	23,438	731	218	497
01/02/03/99.87031-8/0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87041-8/0000	Employee Pensions & Benefits	0	0	0	0	0	0	0	0
01/02/03/99.87101-8/0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87111-8/0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87151-8/0000	Purchased Power	0	0	0	0	0	0	0	0
01/02/03/99.87161-8/0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87181-8/0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87201-8/0000	Materials and Supplies	15,425	47	94	242	1,830	51	15	35
01/02/03/99.87311-8/0000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.87321-8/0000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.87331-8/0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.87341-8/0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87351-8/0000	Contractual Services - Other	20,000	61	122	314	2,113	68	20	45
01/02/03/99.87411-8/0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.87421-8/0000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.87501-8/0000	Transportation Expense	2,788	9	17	44	294	0	3	8
01/02/03/99.87561-8/0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.87571-8/0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.87581-8/0000	Insurance - Workman's Comp	0	0	0	0	0	0	0	0
01/02/03/99.87591-8/0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87601-8/0000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.87601-8/0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87671-8/0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87701-8/0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87751-8/0000	Miscellaneous Expense	79,596	244	484	1,249	8,409	262	78	178
TOTAL		338,664	1,041	2,087	5,332	35,864	1,119	334	762

Note: Some direct expenses were budgeted at the company level. This schedule allocates those expenses to the plan

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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	FPSC
Allocation Factor	Allocation Basis	TOTAL SEWER	573 Holiday Haven	1802 Jungle Den	675 Lillani Heights	2401 Leleure Lakee	2602 Marce Shores	1106 Merion Oaks	330 Mowdith Manor
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Sewer Only:									
Average No. of Customers (Sewer Only)		43,703	92	116	389	229	253	1,332	28
Customer Allocation Factors (Cust Sewer Only)		100.000000%	0.210512%	0.265428%	0.890099%	0.523991%	0.578908%	3.047646%	0.064069%
O&M EXPENSES (00.0001-4.0000) - @ 12/31/95:									
01/02/03/99.87011-8.J000	Salaries & Wages - Employees	S CUST. 221,857	467	569	1,975	1,183	1,284	8,762	142
01/02/03/99.87031-8.J000	Salaries & Wages - Officers, Etc.	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87041-8.J000	Employee Pensions & Benefits	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87101-8.J000	Purchased Water / Sewer / Gas	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87111-8.J000	Sludge Removal	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87151-8.J000	Purchased Power	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87161-8.J000	Fuel for Power Purchased	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87181-8.J000	Chemicals	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87201-8.J000	Materials and Supplies	S CUST. 15,425	32	41	137	01	89	470	10
01/02/03/99.87311-8.J000	Contractual Services - Engr.	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87321-8.J000	Contractual Services - Acct.	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87331-8.J000	Contractual Services - Legal	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87341-8.J000	Contractual Services - Mgmt. Fees	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87351-8.J000	Contractual Services - Other	S CUST. 20,000	42	53	178	105	110	010	13
01/02/03/99.87411-8.J000	Rental of Building/Real Prop.	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87421-8.J000	Rental of Equipment	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87501-8.J000	Transportation Expense	S CUST. 2,786	6	7	25	15	16	65	2
01/02/03/99.87501-8.J000	Insurance - Vehicle	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87571-8.J000	Insurance - General Liability	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87581-8.J000	Insurance - Workmen's Comp.	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87581-8.J000	Insurance - Other	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87601-8.J000	Advertising Expense	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87601-8.J000	Reg. Comm. Exp. - Rate Case Amort.	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87671-8.J000	Reg. Comm. Exp. - Other	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87701-8.J000	Bad Debt Expense	S CUST. 0	0	0	0	0	0	0	0
01/02/03/99.87751-8.J000	Miscellaneous Expenses	S CUST. 79,596	168	211	706	417	461	2,426	51
TOTAL		339,884	715	902	3,023	1,780	1,966	10,352	218

Note: Some direct expenses were budgeted at the company level. This schedule allocates those expenses to the plan

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	FPSC	
Allocation Factor	Allocation Basis	TOTAL SEWER	582 Morningsview	440 Palm Port	1428 Palm Terrace	444 Palm Manor	987 Palm O'woods	1115 Bull Springs	475 Silver Lake Oaks	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Sewer Only :										
Average No. of Customers (Sewer Only)		43,703	38	99	1,029	29	138	113	28	
Customer Allocation Factors (Cust Sewer Only)		100.000000%	0.082374%	0.229529%	2.354529%	0.068357%	0.315788%	0.254583%	0.059492%	
O&M EXPENSES (DL0001-4J000) - @ 12/31/95:										
01/02/03/99.07011-0.J000	Salaries & Wages - Employees	S CUST.	221,857	183	503	5,224	147	701	574	132
01/02/03/99.07031-0.J000	Salaries & Wages - Officers, Etc.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07041-0.J000	Employee Pensions & Benefits	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07101-0.J000	Purchased Water / Sewer / Gas	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07111-0.J000	Sludge Removal	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07151-0.J000	Purchased Power	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07161-0.J000	Fuel for Power Purchased	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07101-0.J000	Chemicals	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07201-0.J000	Materials and Supplies	S CUST.	15,425	13	35	363	10	49	40	0
01/02/03/99.07311-0.J000	Contractual Services - Engr.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07321-0.J000	Contractual Services - Acct.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07331-0.J000	Contractual Services - Legal	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07341-0.J000	Contractual Services - Mgmt. Fees	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07351-0.J000	Contractual Services - Other	S CUST.	20,000	10	45	471	13	83	52	12
01/02/03/99.07411-0.J000	Rental of Building/Field Prop.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07421-0.J000	Rental of Equipment	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07501-0.J000	Transportation Expense	S CUST.	2,798	2	6	68	2	9	7	2
01/02/03/99.07501-0.J000	Insurance - Vehicle	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07571-0.J000	Insurance - General Liability	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07581-0.J000	Insurance - Workman's Comp.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07591-0.J000	Insurance - Other	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07601-0.J000	Advertising Expense	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07661-0.J000	Reg. Comm. Exp. - Rate Case Amort.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07671-0.J000	Reg. Comm. Exp. - Other	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07701-0.J000	Bad Debt Expense	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.07751-0.J000	Miscellaneous Expenses	S CUST.	79,598	68	180	1,074	53	251	208	47
	TOTAL		339,884	280	769	7,987	225	1,073	878	202

Note: Some direct expenses were budgeted at the company level. This schedule allocates those expenses to the plan

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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	FPSC	
Allocation Factor	Allocation Basis	TOTAL SEWER	1113 South Forty	1801 Sugar Mill	988 Sugarmill Woods	2801 Sunny Hills	580 Sunshine Parkway	108 University Shores	947 Venetian Village	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Sewer Only:										
Average No. of Customers (Sewer Only)		43,703	33	815	2,189	178	9	3,183	88	
Customer Allocation Factors (Cust Sewer Only)		100.000000%	0.075510%	1.407226%	5.004809%	0.407295%	0.020594%	7.237489%	0.198783%	
O&M EXPENSES (DLJ001-4J000) - @ 12/31/95:										
01/02/03/99.87011-6J000	Salaries & Wages - Employees	S CUST.	221,857	188	3,122	11,112	904	40	16,057	437
01/02/03/99.87031-6J000	Salaries & Wages - Officers, Etc.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87041-6J000	Employee Pensions & Benefits	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87101-6J000	Purchased Water / Sewer / Gas	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87111-6J000	Sludge Removal	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87151-6J000	Purchased Power	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87161-6J000	Fuel for Power Purchased	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87181-6J000	Chemicals	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87201-6J000	Materials and Supplies	S CUST.	15,425	12	217	773	83	3	1,118	30
01/02/03/99.87311-6J000	Contractual Services - Engr.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87321-6J000	Contractual Services - Acct.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87331-6J000	Contractual Services - Legal	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87341-6J000	Contractual Services - Mgmt. Fees	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87351-6J000	Contractual Services - Other	S CUST.	20,000	15	281	1,002	61	4	1,447	39
01/02/03/99.87411-6J000	Rental of Building/Real Prop.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87421-6J000	Rental of Equipment	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87501-6J000	Transportation Expense	S CUST.	2,788	2	39	140	11	1	202	5
01/02/03/99.87501-6J000	Insurance - Vehicle	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87511-6J000	Insurance - General Liability	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87581-6J000	Insurance - Workman's Comp.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87581-6J000	Insurance - Other	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87801-6J000	Advertising Expense	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87801-6J000	Reg. Comm. Exp. - Rate Case Amort.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87811-6J000	Reg. Comm. Exp. - Other	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87701-6J000	Bad Debt Expense	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87751-6J000	Miscellaneous Expenses	S CUST.	79,588	60	1,120	3,987	324	10	5,781	157
TOTAL			339,864	258	4,780	17,013	1,383	70	24,583	688

Note: Some direct expenses were budgeted at the company level. This schedule allocates those expenses to the plan

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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	FPSC	FPSC
Allocation Factor	Allocation Basis	TOTAL SEWER	986 Woodmen	1427 Zephyr Shore	SUBTOTAL FPSC UNIFORM	Buena Ventura Lakes	2201 Deep Creek	1807 Enterprise	2801 Lehigh
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Sewer Only:									
Average No. of Customers (Sewer Only)		43,703	1,122	482	22,815	0	3,003	128	8,781
Customer Allocation Factors (Cust Sewer Only)		100.000000%	2.567329%	1.102899%	51.747020%	0.000000%	6.871382%	0.292886%	15.538979%
O&M EXPENSES (00.0001-4.0000) - @ 12/31/95:									
01/02/03/99.87611-8.0000	Salaries & Wages - Employees	221,857	5,698	2,447	114,804	0	15,245	850	34,474
01/02/03/99.87631-8.0000	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0
01/02/03/99.87641-8.0000	Employee Pensions & Benefits	0	0	0	0	0	0	0	0
01/02/03/99.87101-8.0000	Purchased Water / Sewer / Gas	0	0	0	0	0	0	0	0
01/02/03/99.87111-8.0000	Sludge Removal	0	0	0	0	0	0	0	0
01/02/03/99.87151-8.0000	Purchased Power	0	0	0	0	0	0	0	0
01/02/03/99.87161-8.0000	Fuel for Power Purchased	0	0	0	0	0	0	0	0
01/02/03/99.87181-8.0000	Chemicals	0	0	0	0	0	0	0	0
01/02/03/99.87201-8.0000	Materials and Supplies	15,425	396	170	7,982	0	1,060	45	2,397
01/02/03/99.87311-8.0000	Contractual Services - Engr.	0	0	0	0	0	0	0	0
01/02/03/99.87321-8.0000	Contractual Services - Acct.	0	0	0	0	0	0	0	0
01/02/03/99.87331-8.0000	Contractual Services - Legal	0	0	0	0	0	0	0	0
01/02/03/99.87341-8.0000	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0
01/02/03/99.87351-8.0000	Contractual Services - Other	20,000	513	221	10,349	0	1,374	50	3,108
01/02/03/99.87411-8.0000	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0
01/02/03/99.87421-8.0000	Rental of Equipment	0	0	0	0	0	0	0	0
01/02/03/99.87501-8.0000	Transportation Expense	2,788	72	31	1,442	0	101	8	433
01/02/03/99.87561-8.0000	Insurance - Vehicle	0	0	0	0	0	0	0	0
01/02/03/99.87571-8.0000	Insurance - General Liability	0	0	0	0	0	0	0	0
01/02/03/99.87581-8.0000	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0
01/02/03/99.87591-8.0000	Insurance - Other	0	0	0	0	0	0	0	0
01/02/03/99.87601-8.0000	Advertising Expense	0	0	0	0	0	0	0	0
01/02/03/99.87661-8.0000	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0
01/02/03/99.87671-8.0000	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0
01/02/03/99.87701-8.0000	Bad Debt Expense	0	0	0	0	0	0	0	0
01/02/03/99.87751-8.0000	Miscellaneous Expenses	79,598	2,043	878	41,189	0	5,489	233	12,368
TOTAL		339,864	8,720	3,748	175,768	0	23,340	995	52,780

Note: Some direct expenses were budgeted at the company level. This schedule allocates those expenses to the plan

1000

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 NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM	FPSC NON-UNIFORM		COUNTY	COUNTY	
Allocation Factor	Allocation Basis	TOTAL SEWER	2601 Marco Island	994 Spring Gardens	2101 Tropical Isles	994 Valencia Terrace	SUBTOTAL FPSC NON-UNIFORM	210 Lula Gibson	1906 Seaboard	
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Sewer Only:										
Average No. of Customers (Sewer Only)		43,703	1,920	122	219	450	12,833	297	2,524	
Customer Allocation Factors (Cust Sewer Only)		100.000000%	4.383291%	0.279157%	0.501110%	1.029678%	28.906482%	0.810942%	5.775347%	
O&M EXPENSES (00.0001-4.0000) - @ 12/31/95:										
01/02/03/99.87011-8.0000	Salaries & Wages - Employees	S CUST.	221,857	9,747	619	1,112	2,284	84,131	1,355	12,813
01/02/03/99.87031-8.0000	Salaries & Wages - Officers, Etc.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87041-8.0000	Employee Pensions & Benefits	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87101-8.0000	Purchased Water / Sewer / Gas	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87111-8.0000	Sludge Removal	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87151-8.0000	Purchased Power	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87181-8.0000	Fuel for Power Purchased	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87181-8.0000	Chemicals	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87201-8.0000	Materials and Supplies	S CUST.	15,425	678	43	77	159	4,459	94	891
01/02/03/99.87311-8.0000	Contractual Services - Engr.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87321-8.0000	Contractual Services - Acct.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87331-8.0000	Contractual Services - Legal	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87341-8.0000	Contractual Services - Mgmt. Fees	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87351-8.0000	Contractual Services - Other	S CUST.	29,066	879	58	100	208	5,781	122	1,155
01/02/03/99.87411-8.0000	Rental of Building/Real Prop.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87421-8.0000	Rental of Equipment	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87501-8.0000	Transportation Expense	S CUST.	2,786	122	8	14	29	805	17	161
01/02/03/99.87501-8.0000	Insurance - Vehicle	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87571-8.0000	Insurance - General Liability	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87581-8.0000	Insurance - Workmen's Comp.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87591-8.0000	Insurance - Other	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87601-8.0000	Advertising Expense	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87601-8.0000	Reg. Comm. Exp. - Rate Case Amort.	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87671-8.0000	Reg. Comm. Exp. - Other	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87701-8.0000	Bad Debt Expense	S CUST.	0	0	0	0	0	0	0	0
01/02/03/99.87751-8.0000	Miscellaneous Expenses	S CUST.	79,596	3,497	222	399	620	23,098	486	4,567
TOTAL			339,684	14,922	948	1,702	3,497	98,185	2,075	19,017

Note: Some direct expenses were budgeted at the company level. This schedule allocates those expenses to the plan.

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

DIRECT EXPENSE AT COMPANY LEVEL ALLOCATION			COUNTY	COUNTY	SUBTOTAL COUNTY REGULATED	
Allocation Factor	Allocation Basis	TOTAL SEWER	2701 Spring Hill	1801 Valrico Hills		
AVERAGE NO. OF CUSTOMERS (ADJUSTED 12/31/95) - Sewer Only :						
Average No. of Customers (Sewer Only)		43,703	5,311	353	8,455	
Customer Allocation Factors (Cust Sewer Only)		100.000000%	12.152484%	0.807725%	19.348489%	
O&M EXPENSES (0210001-410000) - @ 12/31/95:						
01/02/03/99.87011-8.J000	Salaries & Wages - Employees	S CUST.	221,857	20,961	1,792	42,922
01/02/03/99.87031-8.J000	Salaries & Wages - Officers, Esp.	S CUST.	0	0	0	0
01/02/03/99.87041-8.J000	Employee Pensions & Benefits	S CUST.	0	0	0	0
01/02/03/99.87101-8.J000	Purchased Water / Sewer / Gas	S CUST.	0	0	0	0
01/02/03/99.87111-8.J000	Sludge Removal	S CUST.	0	0	0	0
01/02/03/99.87151-8.J000	Purchased Power	S CUST.	0	0	0	0
01/02/03/99.87161-8.J000	Fuel for Power Purchased	S CUST.	0	0	0	0
01/02/03/99.87181-8.J000	Chemicals	S CUST.	0	0	0	0
01/02/03/99.87201-8.J000	Materials and Supplies	S CUST.	15,425	1,875	125	2,984
01/02/03/99.87311-8.J000	Contractual Services - Engr.	S CUST.	0	0	0	0
01/02/03/99.87321-8.J000	Contractual Services - Acct.	S CUST.	0	0	0	0
01/02/03/99.87331-8.J000	Contractual Services - Legal	S CUST.	0	0	0	0
01/02/03/99.87341-8.J000	Contractual Services - Mgmt. Fees	S CUST.	0	0	0	0
01/02/03/99.87351-8.J000	Contractual Services - Other	S CUST.	20,000	2,430	182	3,869
01/02/03/99.87411-8.J000	Rental of Building/Real Prop.	S CUST.	0	0	0	0
01/02/03/99.87421-8.J000	Rental of Equipment	S CUST.	0	0	0	0
01/02/03/99.87501-8.J000	Transportation Expense	S CUST.	2,786	339	23	539
01/02/03/99.87561-8.J000	Insurance - Vehicle	S CUST.	0	0	0	0
01/02/03/99.87571-8.J000	Insurance - General Liability	S CUST.	0	0	0	0
01/02/03/99.87581-8.J000	Insurance - Workman's Comp.	S CUST.	0	0	0	0
01/02/03/99.87591-8.J000	Insurance - Other	S CUST.	0	0	0	0
01/02/03/99.87801-8.J000	Advertising Expense	S CUST.	0	0	0	0
01/02/03/99.87801-8.J000	Reg. Comm. Exp. - Rate Case Amort.	S CUST.	0	0	0	0
01/02/03/99.87871-8.J000	Reg. Comm. Exp. - Other	S CUST.	0	0	0	0
01/02/03/99.87701-8.J000	Bad Debt Expense	S CUST.	0	0	0	0
01/02/03/99.87751-8.J000	Miscellaneous Expenses	S CUST.	79,596	9,673	643	15,389
TOTAL			339,664	41,278	2,744	65,713

Note: Some direct expenses were budgeted at the company level. This schedule allocates those expenses to the plan

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PARENT COMPANY CHARGES - Summary

FPSC

Company: Southern States Utilities, Inc.

Supplemental Schedule PC-1

Docket No.: 950495-WS

Explanation: In addition to costs reported on Schedule B-12, provide information on costs allocated or charged to the Company from a parent, affiliate, or related party.

Page 1 of 2

Test Years Ended: 1994, 1995, 1996

Preparer: Scott W. Vierlma

Line No.	Account No.	Description	Charging Entity	Direct or Apportioned	Apportionment Method	Total Cost if Apport.(1995)	> 1% of Revenues	Actual 1994	Budgeted 1995	Projected 1996
1	1620-2000	Prepaid Insurance	TG (2)	Apportioned	Broker Assigned	992,774	No	120,408	106,956	109,042 (1)
2	6328-0000	Contractual Services - Acctng	TG (2)	Direct	////////////////////	////////////////////	No	47,237	77,940	79,460 (1)
3	6358-0000	Contractual Services - Other	TG (2)	Direct	////////////////////	////////////////////	No	313,124	33,671	34,328 (1)
4	6358-0000	Shareholder Services	TG (2)	Apportioned	Invested Equity	995,892	No	232,379	204,783	208,776 (1)
5		Subtotal (6358)						545,503	238,454	243,104
6	1861-0000	Deferred Rate Case Costs	TG (2)	Direct	////////////////////	////////////////////	No	16,224	30,000	30,000 (3)
7	4280-0000	Credit Support Fees	TG (2)	Direct	////////////////////	////////////////////	No	92,753	136,450	121,931
								<u>822,125</u>	<u>589,800</u>	<u>583,536</u>
								546,619	557,642	////////////////////

One percent (1%) of audited/budgeted total Company revenues :

- (1) All affiliate charges for 1996 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95).
- (2) TG = Topeka Group Incorporated, owner of 100% of Southern States Utilities, Inc. common stock.
- (3) Estimate for instant docket spread between 1995 and 1996.

Attachments per FAC 25-30.436 (4)(h):

- h4) apportionment method workpapers
- h5) direct charge workpapers
- h6) organizational chart
- h7) copies of existing interaffiliate agreements

Parent Company Charges - Detail
Company: Southern States Utilities, Inc.
Docket No.: 950495-WS

FPSC

Supplemental Schedule PC-1
Page 2 of 2

<u>Incurring Cost</u>	<u>Actual</u> <u>1994</u>	<u>Budget</u> <u>1995</u>	<u>Projected</u> <u>1996</u>	<u>Comments</u>
Board & Officer Costs	177,418	20,000	20,390	Labor and benefits for SSU CEO billed by MP in 1994.
Investment & Analysis	9,194	0	0	Budgeted in 1995 as offset to yield on MP portfolio.
Corporate Finance & Admin.	5,380	6,000	6,117	Forecasting, financing and credit support work.
Corporate Accounting	11,051	10,997	11,211	Recurring services for budgeting, general and property accounting.
Internal Audit	16,303	49,169	50,128	Two operational audits rescheduled from 1994 to 1995.
Tax	19,883	17,774	18,121	Includes Federal and State return preparation.
Environmental Services	15,887	7,671	7,821	Reduced needs due to improved on site audit/lab capabilities
Organizational Development	5,541	0	0	No OD projects scheduled for 1995,1996.
Corporate Development	87,845	0	0	Acquisition related costs, normally capitalized, inestimable.
Shareholder Services	232,379	204,783	208,776	Changed allocation factors as a function of equity invested.
Prepaid Insurance	120,408	106,956	109,042	Improved market conditions and modified primary coverage.
Rate Case Assistance	16,224	30,000	30,000	Cost estimate for 1995 consolidated filing divided 95-96.
Other (IS, Legal, HR)	11,859	0	0	Reduced needs due to improving internal capabilities.
SUBTOTAL	729,372	453,350	461,605	
Credit Support Fees	92,753	136,450	121,931	Increase due to LOC guaranty for \$10.3MM Volusia Cty Bond.
TOTAL BILLINGS	822,125	589,800	583,536	

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Schedule h4

Apportionment Workpapers

- . Prepaid Insurance**
- . Shareholder Services**



minnesota power / 30 west superior street / duluth, minnesota 55802 / telephone 218-722-2641

November 11, 1994

Mr. Gene DeMarie
Southern States Utility Services
1000 Color Place
Apopka, FL 32703

RE: **Renewal of Excess Liability Insurance**
November 15, 1994 - November 15, 1995

Dear Gene:

The Excess Liability Policy renewed November 15, 1994. A limit of \$65 million has been placed. The total premium for \$65 million has decreased from \$811,840 to \$793,232, or 2%.

We established in 1984 that the subsidiaries would be charged for coverage under Minnesota Power's policy. Based on the market check and discussions with the broker, it was agreed that the charge would be based on the value determined by the underwriters of the policy. Based on this method, SSU's renewal premium will be \$86,956. Billing for this premium will be handled through the accounting department and should occur some time in December.

The Excess Liability policy provides third-party bodily injury and property damage for SSU. The policy provides a total of \$65 million coverage. The policy also provides \$25 million sudden, accidental and gradual pollution coverage. The policy form is still claims-first-made. The policy includes all subsidiaries and provides coverage in excess of \$1 million for SSU Services. A summary of the policy will be forthcoming.

If you have any questions, please advise.

Sincerely,

Roni A. Salo
Insurance Administrator

lj

**Minnesota Power
Excess Liability Insurance
Premium Charges**

Policy Term	Limit	Premium	MP	SWL&P	Topeka	SSU	Heater	Lehigh Utilities	Lehigh Acquisition	BNI Coal	Rainy River	SRFI
10/31/83-10/31/84 ^{1/}	\$30M		\$118,000	\$ 43,000								
10/31/84-11/15/85	\$50M	\$248,045	\$183,145	\$ 60,400	\$ 4,500							
11/15/85-11/15/86	\$35M	\$679,332	\$501,269	\$165,717	\$ 12,346							
11/15/86-11/15/87	\$45M	\$939,940	\$749,000	\$173,860	\$ 17,080							
11/15/87-11/15/88	\$50M	\$851,796	\$678,296	\$158,000	\$ 15,500							
1007 11/15/88-11/15/89	\$50M	\$620,484 ^{2/}	\$500,484	\$ 85,000	\$ 35,000							
11/15/89-11/15/90	\$65M	\$618,601	\$503,601	\$ 71,400	\$ 35,600					\$3,000	\$5,000	
11/15/90-11/15/91	\$65M	\$678,968	\$547,968	\$ 78,800	\$ 44,200					\$3,000	\$5,000	
11/15/91-11/15/92	\$65M	\$787,119	\$569,319	\$ 78,800	\$ 131,000					\$3,000	\$5,000	
11/15/92-11/15/93	\$65M	\$801,598	\$576,498	\$ 81,100	\$ 131,000					\$3,000	\$5,000	
11/15/93-11/15/94	\$65M	\$811,840	\$593,536	\$ 82,073	\$ 123,231					\$3,000	\$5,000	\$5,000
11/15/94-11/15/95	\$65M	\$793,232	\$584,194	\$ 80,432	\$ 980	\$ 86,956 106,456	\$ 3,920	\$ 3,920	\$24,990	\$2,940	-	\$4,900

^{1/} For referenced policy term, MP and SWL&P had separate policies.

^{2/} Charges determined by underwriter.

SSU	\$8,956
Heater	\$3,920
Lehigh Utilities	\$3,920
Lehigh Acquisitions	\$24,990

Minnesota power / 30 west superior street / duluth, minnesota 55802 / telephone 218-722-2841

May 19, 1994

Mr. Gene DeMarie
Southern States Utility Services
1000 Color Place
Apopka, FL 32703

RE: Directors' and Officers' Insurance
Executive Risk Policy
May 1, 1994—May 1, 1995

Dear Gene:

As you know, we renewed the Directors' and Officers' (D&O) insurance and Executive Risk policy on May 1, 1994. The policy is underwritten by AEGIS, AETNA and National Union and handled through the brokerage firm Offenhauser & Co. The policy renewed containing the limits and coverage as outlined in Attachment A. The policies provide coverage for Minnesota Power and subsidiaries and include Directors' and Officers' insurance, Fiduciary Liability insurance and Commercial Crime.

The premium increased from \$189,527 to \$199,542, or 6% for all coverages. The increase in premium was due to the market situation. A portion of the charges are related to the subsidiaries. The underwriter for the policy determines the premium charge based on revenues, assets, number of directors and officers, pension plan assets, number of employees and overall Company operations. As a result, SSU's portion of the premium will be \$29,532 (see Attachment B).

The billing for the premium should occur in May and the Accounting Department will make charges in June.

We will bill SSU \$29,532 covering the Directors' and Officers' insurance, Fiduciary Liability insurance and Commercial Crime.

If you require additional information please advise.

Sincerely,



Roni A. Salo
Insurance Administrator

RAS:bjr
Attachments

Attachment B
Minnesota Power
Executive Risk
Premium and Allocations

Policy Term	Limit	Total Premium	MP Premium	SWL&P Premium	Topeka Premium	BNI Premium	Lehigh Premium	SSU Premium	Heater Premium
05/01/84-05/01/85	\$20M	\$ 22,316 (1)							
05/01/85-05/01/86	\$20M	\$ 29,011	\$ 20,136	\$ 5,525	\$ 3,350				
05/01/86-05/01/87	\$15M	\$ 25,220	\$ 24,446	\$ 6,707	\$ 4,067				
05/01/87-05/01/88	\$15M	\$ 187,456 (2)	\$ 106,159	\$ 37,700	\$ 43,600				
05/01/88-05/01/89	\$15M	\$ 149,960	\$ 87,920	\$ 30,160	\$ 34,880				
05/01/89-05/01/90	\$15M	\$ 146,695	\$ 79,210	\$ 29,705	\$ 32,530	\$5,250			
05/01/90-05/01/91	\$15M	\$ 153,795	\$ 84,798	\$ 30,273	\$ 33,343	\$5,381			
05/01/91-05/01/92	\$15M	\$ 155,126	\$ 85,532	\$ 30,535	\$ 33,631	\$5,428			
05/01/92-05/01/93	\$25M	\$ 205,528	\$ 110,491	\$ 39,504	\$ 43,515	\$7,018	\$5,000		
05/01/93-05/01/94	\$25M	\$ 189,527	\$ 102,345	\$ 36,389	\$ 39,992 (3)	\$6,254	\$4,547		
05/01/94-05/01/95	\$25M	\$ 199,542	\$ 107,893	\$ 38,332	\$ 9,538	\$8,545	\$4,749	\$29,532	\$ 2,963

- (1) Did not allocate premium first year to subsidiaries.
(2) Premium allocation determined by underwriter.
(3) Topeka includes SSU and Heater charged as follows:
Topeka \$ 9,097
SSU \$28,050
Heater \$ 2,845

MINNESOTA POWER

1995 BUDGET

M/OR CHARGES CLEARING TO SUBSIDIARIES

EXHIBIT A

M/OR	Total										Steam District	MP Investments	Topoka Parent	Fin. Serv. Nonutility
	Dollars	SW&P	SSU	Heater	ELASCO	BNI	MN Power	Smeriac	SBEI					
Avg. Equity Percentage for M/ORs Below		2.10%	9.50%	1.00%	0.10%	1.50%	3.70%	3.90%				16.60%	7.80%	
Percentage of Nonelectric for M/ORs Below		4.55%	20.56%	2.16%	0.22%	3.25%	8.01%	8.44%				35.93%	16.88%	
1862-0385 Shareholder Services	\$172,027	\$7,819	\$36,374	\$3,724	\$372	\$5,586	\$13,777	\$14,522				\$61,811	\$29,044	
1862-0392 Prep. of Proxy and Notice of Ar	67,884	3,086	13,959	1,469	147	2,204	6,437	6,730				24,391	11,461	
1862-0402 Mn. Utilities Investors Group	26,203	1,146	6,182	646	56	818	2,018	2,128				9,056	4,256	
1862-1009 Gen. Div.-Cost of Annual Shareh	5,008	228	1,030	108	11	163	401	423				1,799	846	
1862-8006 Corporate Communication - R	172,669	5,576	25,224	2,656	266	3,983	9,824	10,356	0	0		44,076	20,710	0
1862-9356 Dividend Reinvestment & Stock	58,340	2,652	11,996	1,263	126	1,894	4,672	4,926				20,962	9,850	
1862-9506 New York Stock Exchange Fee	18,600	845	3,825	403	40	604	1,490	1,570				6,683	3,140	
1862-9507 American Stock Exchange Fee	3,255	148	669	70	7	106	261	276				1,170	560	
1862-9508 Rating Agency Appraisal	69,971	3,181	14,388	1,516	161	2,272	6,604	6,907				25,141	11,813	
1862-9536 SEC Form 10-K and 10-Q	70,999	3,225	14,587	1,535	154	2,303	6,681	6,988				25,899	11,977	
1862-9507 Registrar and Transfer Agent Ex	37,315	1,696	7,673	808	81	1,212	2,988	3,150				13,408	6,300	
1862-9611 Investor Relations	76,189	3,463	15,667	1,649	165	2,474	6,102	6,432				27,376	12,863	
1862-9612 American Bank Note Compan	7,440	338	1,530	161	16	242	596	628				2,673	1,256	
1862-9614 Mn. Power Bd. of Directors' Fee	165,359	7,516	34,002	3,579	358	5,369	13,243	13,959				59,415	27,918	
1862-9801 Annual Shareholder Meeting	42,714	1,942	8,783	925	92	1,387	3,421	3,606				15,347	7,211	
1862-9824 Corp. Sharehldr. System Annual M	21,391	972	4,399	463	46	696	1,713	1,806				7,686	3,611	
1862-9827 Financial Mailing List	31,568	1,434	6,495	684	68	1,026	2,530	2,662				11,350	5,333	
SUBTOTAL SHAREHOLDER SERVICE M/ORs	995,892	45,268	204,783	21,556	2,156	32,334	79,758	84,069	0	0		357,831	168,138	0

1010

Schedule h5

Direct Charge Workpapers

- . Sample Invoice Summary**
- . Payroll Overhead Rates**

JULY 1994

SOUTHERN STATES UTILITIES, INC.

Tax
Budgeted

RE: SSU Tax Return

Labor 410.80

001.00001.000.99.2410.2000.000
410.80

Corp. Svcs.
Unbudgeted

RE: SSU Bonds - Legal

Labor 339.64

001.00001.000.99.1810.0000.000
339.64

Board Meeting
Unbudgeted

RE: SSU Issues-Consultations / Board & Other Meetings

D. Gartzke-Labor 2,166.19
R. Edwards-Labor 7,167.68

001.90001.500.99.6358.0000.150
9,333.87

Org. Develop.
Budgeted

RE: OD Phone Consultations

C. Welty-Labor 24.65

001.90001.60.99.6358.0000.150
24.65

Corp. Finance
Budgeted

RE: Florida Public Service-Rate on Equity

J. Dick-Labor 229.22

001.90001.505.99.6358.0000.150
229.22

Environ Svcs.
Budgeted

RE: Environmental Special Project - WO 94CA218

Craig Anderson - Environmental Services
labor 2,487.99
federal express 18.00
expenses 1,321.48

001.90001.595.99.6358.0000.150
3,827.47

Shareholder Svcs.
Budgeted

RE: Shareholder Services/Investor Relations

labor 5,082.46
expenses 3,235.49

001.90001.999.99.6358.0000.150
8,317.95

Environ Svcs.
Budgeted

RE: Environmental Services Audit

labor 146.85

001.90001.595.99.6358.0000.150
146.85

IS
Budgeted

RE: Communication Lines for computer system

A T & T 302.04

001.90001.540.99.6358.0000.150
302.04

Invest. Analysis
Budgeted

RE: Investment Portfolio Fee

Fee 390.00

000.99.4190.0000.000
001.90001.540.99.6358.0000.150
390.00

nd State Recorder RE: Solid State Recorder
 Unbudgeted JULY fee

10.00 001.90001.300.99.6158.0000.110
 10.00

Tapeka Charges RE: Bert Phillips Labor
 Budgeted SSU - General Adm.

13,052.47 001.90001.500.99.6358.0000.150
 13,052.47

Tapeka Charges RE: Bert Phillips Vehicle Credit
 Budgeted Included in payroll for tax purposes

(154.00) 001.90001.500.99.6358.0000.150
(154.00)

Total Expense Billing-Revised 8/25/94

\$36,230.76

PAYROLL OVERHEAD COMPONENTS

		<u>Assessed Percent</u>	
<u>Payroll Overheads</u>			
2365-0000	Federal Old Age Benefit Tax:		
	Medicare (no limit)	1.6820	
/	Social Security (on wages up to \$61,200)	7.0788	> L1 04
/	2366-0000 Federal Unemployment Insurance Tax (on wages to \$7,000)	0.1930	L1 05
/	2367-1000 State Unemployment Insurance Tax (on wages to \$15,300)	0.3059	L1 06
/	9250-0000 Injuries & Damages Expense	4.0600	✓ L1 07
/	9260-9999 Pension & Benefits Expense	17.4000	✓ L1 03
	2284-1000 Lost Time Provision	<u>16.0000</u>	/ L1 01
/	Total Payroll Overheads:*	<u>46.7197</u>	

Plus: (if applicable)

/	9260-9999 Pay Conversion (Estimated Average)	6.50	
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Post-Retirement Benefit Cost Components (FAS 106):

/	9260-9998 Utility (Example: O&M, ERs & EOs)	16.5459	
/	9260-9998 Non-Utility (Example: FSOs, JOs)	4.9078	L1 33
/	9260-9997 WPPI	13.4469	

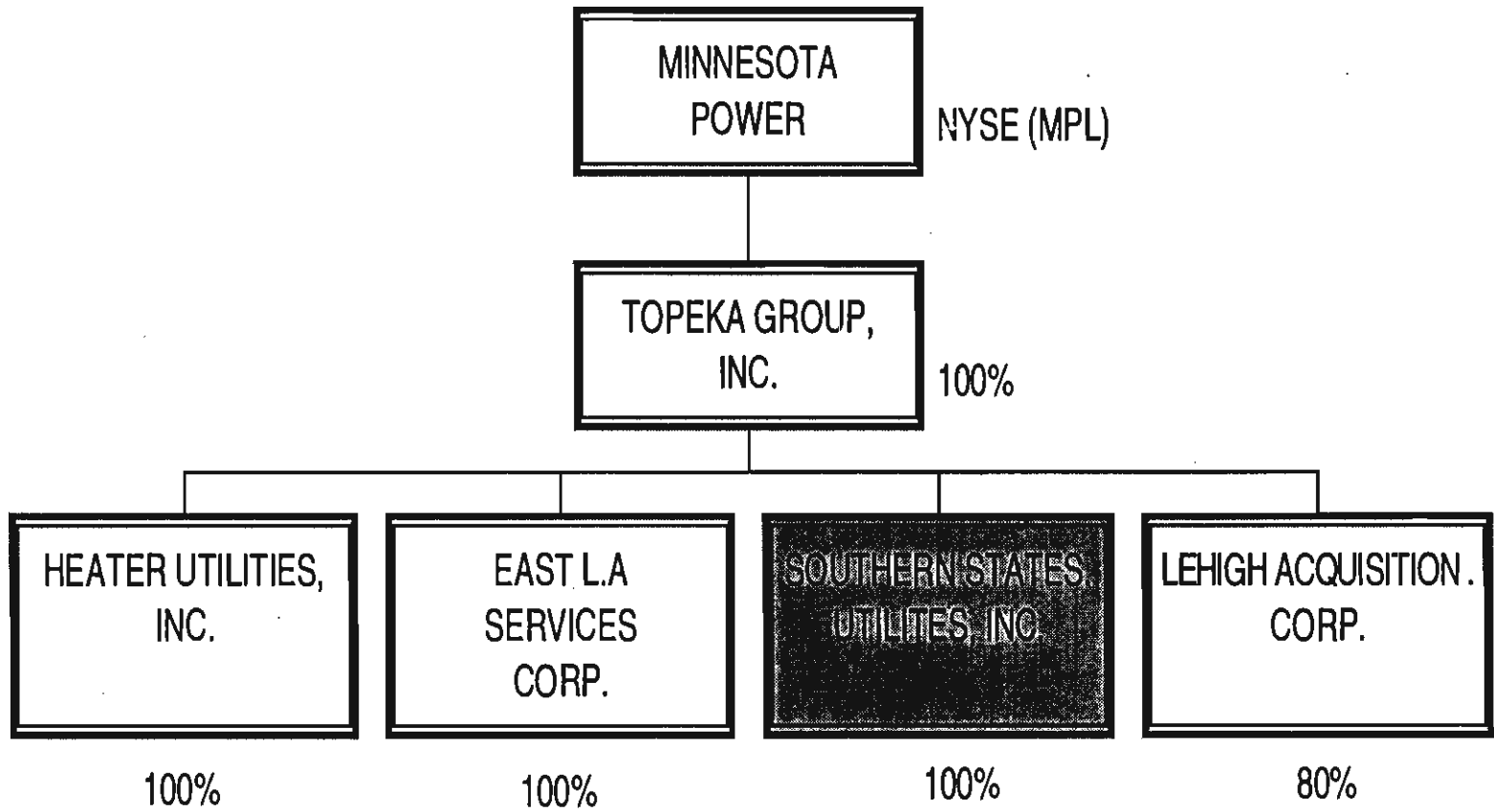
TOTAL FULL OVERHEAD RATES (includes payroll overheads, FAS106 overheads and pay conversion estimates).

UTILITY ACCOUNTS	69.7656%
NON-UTILITY ACCOUNTS	58.1275%
WPPI ASSOCIATED ACCOUNTS	66.6666%

The full overhead rate uses a direct labor plus lost time base; see explanation on next page.

Schedule h6
Organizational Chart

SSU CORPORATE OWNERSHIP STRUCTURE



1016

Schedule h7

Interaffiliate Agreements

- **Tax Sharing Agreement**
- **Credit Support Agreements**

TAX AGREEMENT

This Agreement, dated this 5th day of October, 1993, is entered into between and among Minnesota Power & Light Company ("MP") and each subsidiary corporation of MP executing a Signature Page in the form attached (referred to herein as a "Subsidiary" or the "Subsidiaries").

WITNESSETH:

WHEREAS, MP is the common parent of an affiliated group which includes the Subsidiaries (the "Group"); and

WHEREAS, MP and the Subsidiaries have elected to file consolidated federal income tax returns and wish to make provisions therefor;

NOW, THEREFORE, in consideration of the premises and of the agreements herein set forth, MP and the Subsidiaries hereby agree as follows:

1. Each Subsidiary shall join in the consolidated return to be filed by MP for the first taxable year ending after the effective date of this Agreement with respect to such Subsidiary, as set forth in Paragraph 10 of this Agreement, and shall continue to join in the consolidated return until this Agreement is terminated with respect to the Subsidiary as set forth in Paragraph 7. In the event that a Subsidiary becomes ineligible to remain a member of the consolidated return within the thirty-day period within which a member of an affiliated group may elect to be excluded from the consolidated return of the Group, the Subsidiary agrees not to exercise (if so ineligible) its election to be excluded from the consolidated return.

2. Each Subsidiary hereby irrevocably designates MP as its agent for the purpose of taking any and all action necessary or incidental to the filing of consolidated returns, including the filing of Internal Revenue Service Form 1122, and agrees to deliver to MP executed copies of said Form 1122, if required, and to furnish MP with any and all information requested by MP in order to carry out the provisions of this Agreement. Each Subsidiary acknowledges and agrees that MP shall have exclusive power and authority to make any and all federal income tax elections which could effect the consolidated or separate federal income tax liability of MP or any Subsidiary in the Group.

3. Each Subsidiary will cooperate with MP in filing any return or consent contemplated by this Agreement and agrees to take such action as MP may request, including but not limited to the filing of requests for the extension of time within which to file tax returns, and to cooperate in connection with any refund claim with respect to any year for which it has filed or will file a consolidated return with MP.

4. For any year or partial year in which a Subsidiary is a party to this Agreement, the Subsidiary shall pay to MP, or receive from MP, the following amounts in connection with the consolidated federal income tax liability of MP and the Subsidiaries subject to this Agreement:

A. On or before the prescribed due date for each estimated payment and extension payment of federal income tax: (i) MP shall compute the estimated payment that would be required to be made by Subsidiary if it filed a separate return, subject to the provisions of Paragraph 5 hereof; and (ii) each Subsidiary shall pay such amount to MP. MP shall provide to each Subsidiary documentation supporting its computation. In the event Subsidiary disagrees with MP's computations, the parties shall make a good-faith effort to resolve their differences within 45 days after the documentation is provided by MP. In the event the parties cannot agree, they shall submit the issue to the certified public accounting firm then utilized by MP for federal income tax matters for a final and binding determination to be made within 30 days after submission.

B. On or before the prescribed due date (including extension) of the federal consolidated income tax return for the Group: (i) MP shall compute the amount of federal income tax the Subsidiary would be required to pay for the immediately preceding fiscal year if the Subsidiary had filed a separate return, subject to the provisions of Paragraph 5 hereof; (ii) MP shall determine the amount of the total tax liability of the consolidated group and apportion it among the members of the Group in proportion to their respective separate tax liabilities, and (iii) MP shall notify each Subsidiary of its share of the consolidated tax liability no later than 60 days after completing the consolidated federal income tax return of the Group, taking into account prior estimated tax payments. Each Subsidiary shall make payments to MP within 30 business days of such notification. MP shall provide to each Subsidiary documentation supporting its computation. In the event Subsidiary disagrees with MP's computation, the parties shall make a good-faith effort to resolve their differences within 45 days after the documents are provided by MP. In the event the parties cannot agree, they shall submit the issue to the certified public accounting firm then utilized by MP for federal income tax matters for a final and binding determination to be made within 30 days after submission.

C. If any Subsidiary shall have a net operating loss or unused tax credits on a separate return basis, which losses or unused tax credits are used on the consolidated return, MP shall pay to such Subsidiary the amount by which the taxes of the Group are less by reason of including the Subsidiary in the Group. In the event MP owes an amount to a Subsidiary, MP shall pay such amount to the Subsidiary not later than 60 days after filing of the consolidated federal income tax return of the Group, including proper extensions.

5. In the computation of the amounts to be paid under Paragraph 4, the following rules shall apply:

A. Except as otherwise provided below, all applicable rules of federal income tax law shall be applied as if each Subsidiary filed a separate return.

B. The alternative minimum tax liability of the Group shall be taken into account.

C. MP's determination of the amount due from or payable to a Subsidiary shall be controlling, notwithstanding the dispute resolution provisions of Paragraph 4, unless there are shareholders of a Subsidiary that are not members of the Group.

D. Gain or loss from "deferred intercompany transactions" pursuant to the Treasury Regulations promulgated under Section 1502 of the Code shall be recognized at the same time as on the consolidated return of the Group.

E. In determining the separate return income tax liability of a Subsidiary, MP will equitably resolve the treatment of elections and tax computations, such as surtax exemptions, which may have been different from the consolidated treatment if separate returns were filed.

F. Payments made under Paragraph 4 shall be apportioned to and among MP and the remaining Subsidiaries under Treasury Regulation Section 1.1502-33(d)(2)(ii), and the "fixed percentage" under such regulations shall be 100%.

G. The foregoing rules shall be applied on a consistent basis from one year to the next. If a Subsidiary desires to change the basis on which it applies any rule of federal income tax law, it shall first obtain MP's approval.

6. The computation of the amount of the separate return federal income tax of Subsidiary as determined in Paragraphs 4 and 5 above for any period in which Subsidiary joined a consolidated federal income tax return of MP shall be adjusted consistent with any adjustment by the Internal Revenue Service or tax refund obtained by MP. The computation of a Subsidiary's obligation to pay (or right to receive payment) with respect to any such Internal Revenue Service adjustment or tax refund shall be made under Paragraph 4 by giving effect to the portion of such adjustment or tax refund which is attributable to such Subsidiary as if it had been made a part of the original computation of tax liability hereunder. Such recomputation and any adjusting payment required as a result shall be made forthwith upon the final administrative or judicial determination of such adjustment or refund claim. Adjusting payments shall include that portion of the interest payable to (or receivable from) the IRS which is attributable to the Subsidiary's adjusting payment to (or from) MP.

Any income tax deficiencies which arise with respect to the consolidated federal income tax of the MP affiliated group and which are attributable to Subsidiary shall be promptly and diligently defended by MP with counsel and accountants of its own selection. Subsidiary will pay the expenses of counsel and accountants which are attributable to Subsidiary. Subsidiary shall cooperate with and assist MP as required in any such proceeding and Subsidiary agrees not to accept any overassessment or deficiency of consolidated federal income tax which is attributable to Subsidiary without the written consent of MP. Subsidiary further agrees to execute and file such waivers, consents, other Treasury Department forms, Tax Court or other petitions, powers of attorneys and other document as MP requests from time to time in order to defend income tax deficiencies attributable to Subsidiary.

7. This Agreement shall not apply to a Subsidiary for any consolidated return tax year beginning on or after the date the Subsidiary ceases to be a member of the Group; provided that following termination, the Subsidiary shall be bound by the terms of this Agreement, and shall be entitled to receive payments attributable to any period during which it was a party to this Agreement, and shall be obligated to make payments attributable to any period during which it was a party to this Agreement.

8. This Agreement shall be governed by the law of the State of Minnesota and shall be binding on the successors and assigns of the parties hereto.

9. This Agreement may be executed in two or more counterparts, each of which will constitute an original.

10. This Agreement shall be effective with respect to a Subsidiary for all taxable years of the Group ending after the date specified in the Signature Page attached to this Agreement, and shall supercede any prior tax sharing agreement between MP and the Subsidiary.

MINNESOTA POWER & LIGHT COMPANY

By *Duce E. Jensen*

Its Assistant Corporate Controller

SIGNATURE PAGE

Southern States Utilities, Inc. hereby agrees to join in the filing of a consolidated return with the Minnesota Power & Light Company affiliated group, and to be governed by the Tax Agreement dated October 5, 1993, effective beginning October 5, 1993.

SOUTHERN STATES UTILITIES, INC.

By: *Bob Kelly*

Its: President and CEO

GUARANTY OF PAYMENT

Dated as of December 1, 1992

By and Between

**TOPEKA GROUP INCORPORATED
(the "Guarantor")**

and

**SUN BANK, NATIONAL ASSOCIATION
(the "Bank")**

**relating to reimbursement obligations of
Southern States Utilities, Inc. arising out of**

\$11,125,000

**COLLIER COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY
WATER AND SEWER INDUSTRIAL DEVELOPMENT REVENUE BONDS,
SERIES 1990 (MARCO ISLAND UTILITIES PROJECT)**

and

\$8,325,000

**COLLIER COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY
WATER AND SEWER INDUSTRIAL DEVELOPMENT REVENUE BONDS,
SERIES 1992 (MARCO ISLAND UTILITIES PROJECT)**

This instrument prepared by:

**Leighton D. Yates, Jr.
Maguire, Voorhis & Wells, P.A.
SunBank Center, Suite 3000
200 South Orange Avenue
Orlando, Florida 32801
Telephone: (407) 843-4421**

GUARANTY OF PAYMENT

THIS GUARANTY OF PAYMENT (this "Agreement"), made and entered into as of December 1, 1992, by and between TOPEKA GROUP INCORPORATED, a Minnesota corporation, having its principal office and place of business at 30 West Superior Street, Duluth, Minnesota (the "Guarantor" which term as used herein shall include its successors), and SUN BANK, NATIONAL ASSOCIATION, a national banking association having its principal place of business at 200 South Orange Avenue, Orlando, Florida 32801 (hereinafter referred to as the "Bank"), which term as used in every instance shall include the Bank's successors, legal representatives and assigns, including the assignees of the indebtedness guaranteed hereby.

W I T N E S S E T H:

WHEREAS, the Guarantor is the owner of all of the outstanding equity securities of Southern States Utilities, Inc., a Florida corporation having its principal place of business in Apopka, Florida (hereinafter referred to as the "Company"); and

WHEREAS, in 1990, the Collier County Industrial Development Authority (the "Issuer"), at the request of Deltona Utilities, Inc. ("DUI"), issued its Collier County Industrial Development Authority Water and Sewer Industrial Development Revenue Bonds, Series 1990 (Marco Island Utilities Project), in the principal amount of \$11,125,000 (the "Series 1990 Bonds") pursuant to the Indenture of Trust dated as of September 1, 1990 (the "Series 1990 Indenture") between the Issuer and Sun Bank and Trust Company (the "Trustee"); and

WHEREAS, the proceeds derived by the Issuer from the sale of the Series 1990 Bonds were loaned to DUI and applied toward the acquisition, construction and equipping of the Project, as defined in the Series 1990 Indenture, for the benefit of DUI; and

WHEREAS, as additional security for the payment of the Series 1990 Bonds, the Bank issued its Letter of Credit, dated the date of issuance of the Series 1990 Bonds (the "Series 1990 Letter of Credit"), in favor of the Trustee, for the account of DUI; and

WHEREAS, the reimbursement obligations of DUI to the Bank in respect of the Series 1990 Bonds are set forth in a Letter of Credit Agreement, dated as of September 1, 1990 (the "Series 1990 Letter of Credit Agreement"), between DUI and the

Bank and are secured by a Mortgage and Security Agreement dated as of September 1, 1990 (the "Series 1990 Mortgage"), from DUI to the Bank; and

WHEREAS, the Bank would not issue the Series 1990 Letter of Credit unless the Guarantor executed and delivered the Guaranty of Payment dated as of September 1, 1990 (the "Series 1990 Guaranty") for the purpose of guaranteeing payment by DUI to the Bank of all sums at any time due or to become due from DUI to the Bank in respect of the Series 1990 Letter of Credit Agreement and/or the Series 1990 Mortgage delivered by DUI to the Bank in connection with the issuance of the Series 1990 Bonds; and

WHEREAS, effective as of July 15, 1992, DUI was merged into the Company, and the Company thereby assumed all obligations of DUI in respect of the Series 1990 Bonds, the Series 1990 Letter of Credit Agreement and the Series 1990 Mortgage; and

WHEREAS, as a consequence of the merger of DUI into the Company, the Bank desires to cause the Guarantor to acknowledge in this Agreement that the Guarantor has guaranteed payment by the Company of all former obligations of DUI that now have been assumed by the Company in respect of the Series 1990 Bonds, the Series 1990 Letter of Credit Agreement and the Series 1990 Mortgage; and

WHEREAS, the Company now has requested that the Issuer issue its Collier County Industrial Development Authority Water and Sewer Industrial Development Revenue Bonds, Series 1992 (Marco Island Utilities Project), in the principal amount of \$8,325,000 (the "Bonds") pursuant to the Indenture of Trust dated as of December 1, 1992 (the "Indenture") between the Issuer and the Trustee; and

WHEREAS, the proceeds to be derived by the Issuer from the sale of the Bonds are to be loaned to the Company and applied toward refinancing for the Company moneys spent by DUI in connection with the acquisition, construction and equipping of the Project, as defined in the Indenture, for the benefit of the Company; and

WHEREAS, as additional security for the payment of the Bonds, the Bank will issue its Letter of Credit, dated the date of issuance of the Bonds (the "Letter of Credit"), in favor of the Trustee, for the account of the Company; and

WHEREAS, the reimbursement obligations of the Company to the Bank are set forth in a Letter of Credit Agreement, dated as of December 1, 1992 (the "Letter of Credit Agreement"),

between the Company and the Bank and are secured by a Mortgage and Security Agreement dated as of December 1, 1992 (the "Mortgage"), from the Company to the Bank and, initially, by a pledge and Escrow Agreement (the "Escrow Agreement") among the Company, the Bank and Sun Bank and Trust Company, as escrow agent; and

WHEREAS, the Bank will not issue the Letter of Credit unless the Guarantor executes and delivers this Agreement for the purpose of guaranteeing to the Bank the timely payment by the Company of all sums at any time due or to become due from the Company to the Bank under the Letter of Credit Agreement and/or the Mortgage and Security Agreement (the "Mortgage") delivered by the Company to the Bank in connection with the issuance of the Bonds; and

WHEREAS, the arrangement set forth in this Agreement is acceptable to the Guarantor; and

WHEREAS, this Agreement shall supersede the Series 1990 Guaranty in all respects.

NOW, THEREFORE, the Guarantor and the Bank agree as follows:

1. Definitions. All capitalized terms used herein and not otherwise defined shall have the same meaning in this Agreement as in the Letter of Credit Agreement.

2. Obligations of Guarantor. The Guarantor absolutely and unconditionally guarantees to the Bank, its successors and assigns, the full and prompt performance and payment, whether at maturity or by acceleration or otherwise, of the Obligations, as hereinafter defined. As used herein, the "Obligations" shall mean all sums due or to become due from the Company to the Bank under (a) the Series 1990 Letter of Credit Agreement, (b) the Series 1990 Mortgage (c) the Letter of Credit Agreement, and (d) the Mortgage, including, without limitation, all principal, interest, indemnity payments, and costs, expenses and attorneys' fees and paralegals' fees (including those incurred on appeal or in administrative or bankruptcy proceedings) incurred or to be incurred in connection with the collection of sums due under the Series 1990 Letter of Credit Agreement, the Series 1990 Mortgage, the Letter of Credit Agreement and the Mortgage.

3. Guaranty of Payment. This is a guaranty of payment and not of collection. Guarantor agrees that the Guarantor shall, immediately upon the occurrence of any Event of Default under the Letter of Credit Agreement, immediately pay to Bank the full amount of the Obligations, as if the Obligations

constituted the direct and primary obligation of the Guarantor. The Bank shall be entitled to proceed directly against the Guarantor for payment of the Obligations or performance of any of the Obligations without first pursuing or exhausting any remedy which the Bank then may have against the Company or against any property of the Company constituting collateral for the Obligations. The Guarantor agrees that any failure of the Bank to exercise its right to proceed directly against Guarantor, or any delay in the exercise thereof, shall not be construed as a waiver by the Bank with respect thereto, but Bank may proceed directly against Guarantor at any time.

4. Separate Actions. The obligations of the Guarantor hereunder are independent of the obligations of the Company, and a separate action or actions may be brought and prosecuted against Guarantor, irrespective of whether such action is brought against the Company or whether the Company be joined in any such action or actions. The Bank may maintain successive actions for other defaults, and its rights hereunder shall not be exhausted by its exercise of any of its rights or remedies or by any such action or by any number of successive actions, unless and until all of the Obligations have been fully paid and discharged.

5. Authorization of Bank. Guarantor authorizes the Bank at any time, either with or without consideration, without notice (except for such notice as is specifically required by the Letter of Credit Agreement) or demand and without affecting Guarantor's liability hereunder, from time to time to (a) renew, amend, compromise, extend, accelerate or otherwise change the time for payment of, or otherwise change the terms of the Obligations or any part thereof, including any increase or decrease of the rate of interest thereon; (b) take and hold security (other than property of the Guarantor) for the payment of the Obligations guaranteed, and exchange, modify, enforce, waive, release or impair any such security; or (c) apply such security and direct the order or manner of sale thereof as the Bank in its sole discretion may determine.

6. Waiver by Guarantor. Guarantor hereby waives: (a) all right to assert or plead at any time any statute of limitations as or relating to the Obligations or the obligations created hereby; (b) any right to require Bank to proceed against the Company or against any other person or to apply any security it may hold, or to proceed to first exhaust any security it may hold or to pursue any other remedy before it may proceed against the Guarantor hereunder; (c) any right to assert or plead at any time any defense or setoff (other than payment) the Guarantor may have as a result of the violation of any of its rights as Guarantor, including but not limited to, any right of subrogation or of exoneration, or to

reimbursement or of contribution arising out of or in any way connected with the holder of this instrument; (d) any defense arising by reason of any disability of the Company; (e) presentments, demands for performance, notices of non-performance, protest, notices of dishonor and notices of acceptance of this Agreement; (f) any right or claim of right to cause a marshalling of the Company's assets; (g) any right to require the Bank to enforce any remedy which Bank now has or may hereafter have against the Company, and (h) any right to participate in any security now or hereafter held by the Bank.

7. Delay by Bank. No delay on the part of the Bank in the exercise of any right, power or privileges under the Letter of Credit Agreement with the Company or under this Agreement shall operate as a waiver of any such privilege, power or right.

8. Enforcement. If this Agreement is placed in the hands of an attorney at law for enforcement, whether suit be brought or not, Guarantor hereby agrees to pay all reasonable costs, expenses and attorneys' and paralegals' fees incurred by the Bank in connection therewith, including such costs, expenses and reasonable attorneys' and paralegals' fees incurred on appeal or in administrative or bankruptcy proceedings. The Guarantor hereby consents to the jurisdiction of the Florida courts and specifically agrees that venue shall be proper in any proceeding brought in Orange County, Florida or, at the option of the Bank, Collier County, Florida.

9. Bank's Exercise of Powers. The Bank shall not be obligated to exercise any of the powers or authority hereby given it, but the exercise by it of any or all of such powers and authority are hereby consented to. No exercise by the Bank of and no omission of the Bank to exercise any such power or authority, and no dealing by the Bank with the Company or the Guarantor or any endorser and no impairment or suspension of any right or remedy of Bank against the Company, or the Guarantor or any endorser shall in any way suspend, discharge, release, lessen, exonerate or otherwise affect any of the Guarantor's obligations hereunder or any security furnished by the Guarantor at any time or give to it any right or recourse against the Bank.

10. Default by the Company. Upon the occurrence of any Event of Default under the Letter of Credit Agreement, all or any part of the Obligations of the Company and/or Guarantor to the Bank, whether direct or contingent, shall, without any additional notice or demand, at the option of Bank, become immediately due and payable and shall be paid forthwith by the Guarantor.

11. Further Authorization of Bank. Without affecting the undersigned's Obligations created hereby or hereunder, the Guarantor hereby gives and grants to the Bank full power and authority, in its discretion and at any time and from time to time, and in such manner and upon such terms as it deems fit and with or without notice to Guarantor:

(a) To apply any one or more payments or recoveries from the Company or sums realized from collateral or security hypothecated or furnished by the Company upon any Obligations in such manner and in such order of priority as Bank deems fit and whether or not such Obligation is guaranteed hereby or is otherwise secured or is due at the time of such application;

(b) To apply any one or more payments or recoveries from the Guarantor or sums realized from collateral or security hypothecated or furnished by the Company upon any Obligation in such manner and in such order of priority as Bank deems fit; and

(c) To refund at any time, with or without notice and at the sole discretion of the Bank, any payment received by the Bank upon any Obligation hereby guaranteed, and payment to the Bank of the amount so refunded to the Company shall be fully guaranteed by this Agreement.

12. Rights Under Other Agreements. Nothing in this Agreement is intended or shall be construed to prevent the Bank, upon the occurrence of any event of default, in the exercise of its discretion, from pursuing its rights under any other agreement delivered by the Company or the Guarantor as security for the Obligations.

13. No Release of Guarantor. Guarantor hereby agrees that until all of the terms, covenants and conditions of this Agreement are fully performed, the Obligations hereunder shall not be released, in whole or in part, by any act or thing which might, but for this provision, be deemed a legal or equitable discharge of the Guarantor, it being the purpose and intent of the parties hereto that the Obligations of the Guarantor hereunder are absolute and unconditional. No act or omission of any kind by the Bank shall affect or impair this Agreement. Guarantor hereby agrees that its obligations hereunder shall be absolute and primary and shall be complete and binding as to Guarantor upon this Agreement being executed by it and subject to no conditions precedent or otherwise.

14. Release of Agreement. The Bank shall release the Guarantor from its obligations under this Agreement when and if all of the conditions to such release specified in Paragraph 11H of the Letter of Credit Agreement (including,

without limitation, the delivery by the Guarantor of the comfort letter attached to the Letter of Credit Agreement as Annex IV) have been satisfied.

15. Notices to Guarantor. Any notice, demand or request given by the Bank, its successors or assigns, to Guarantor shall be deemed to have been duly given or made if either delivered personally to the Guarantor or mailed by certified mail or registered mail addressed to the Guarantor at its address as hereinabove set forth.

16. Governing Law. This Agreement shall for all purposes be governed by and construed in accordance with the laws of the State of Florida, and in the event any provision of this Agreement shall be determined to be unenforceable under or contrary to the laws of the State of Florida, the remaining provisions hereof shall continue to be in full force and effect. Anything in this Agreement to the contrary notwithstanding if from any circumstances whatever fulfillment of any provisions of this Agreement at the time performance of said provision shall be due shall involve transcending the limit of validity prescribed by the statutes of Florida governing usury or any other law of Florida, then ipso facto the obligation to be fulfilled shall be reduced to the limit of such validity so that in no event shall exaction be possible under this Agreement in excess of the limit of such validity, but such obligation shall be fulfilled to the limit of such validity.

17. Assignment by Bank. This Agreement shall, without further reference or assignment, pass to, and may be relied upon and enforced by, any successor or participant or assignee of the Bank in and to any Obligations. Guarantor further agrees that the Bank may assign this Agreement and all of its rights, interests and remedies hereunder to any other person, firm, bank or corporation whatsoever, without notice to or consent by Guarantor, and when so assigned, the undersigned shall be bound, as above, to the assignees, without in any manner affecting its liability hereunder on any part of said Obligations retained by the Bank.

18. Guarantor's Waiver of Subrogation. Nothing herein contained is intended or shall be construed to give the Guarantor any right of subrogation in or under the Letter of Credit Agreement, the Mortgage, or any note, security document or any other document evidencing in any way or relating to any obligation of the Company to the Bank which is or may be covered by this Agreement, any right to participate in any way therein, or in the right, title and interest of the Bank in and to any collateral covered by any security documents relating to such obligations notwithstanding any payments made by the Guarantor under this Agreement, all such rights of

subrogation being hereby expressly waived and released. The Guarantor hereby waives any possible "claim" it may have against the Company, as such term "claim" is used in the United States Bankruptcy Code. The Guarantor also waives any possible rights of indemnity or reimbursement against the Company in connection with its unconditional and absolute guaranty of the Obligations.

19. Term of Agreement. Subject to Section 14 hereof, this Agreement shall remain in full force until all of the Obligations guaranteed hereby are paid in full, and all obligations of the Guarantor created hereby are satisfied and fully performed.

20. Bank's Rights Cumulative. All rights, powers and remedies of the Bank hereunder and under any other agreement now or at any time hereafter in force between the Bank and the Guarantor shall be cumulative and not alternative and shall be in addition to all rights, powers and remedies given to the Bank by law.

21. Parties in Interest. This Agreement shall inure to the benefit of the Bank, its successors and assigns, and shall bind Guarantor and the successors of the Guarantor. It is not the purpose of this Agreement to render any other party a third party beneficiary hereof.

22. Gender and Number. Whenever the text of this instrument so requires, the use of any gender shall be deemed to include all genders, and the use of the singular shall include the plural.

23. Entire Agreement. The whole of this Agreement is herein set forth, and there is no verbal or other written agreement, and no understanding or custom affecting the terms hereof. This Agreement can be modified only by a written instrument signed by the party to be charged therewith.

24. Waiver of Right to Jury Trial. The Guarantor and the Bank each hereby waive any right to trial by jury that they might otherwise have under this Agreement.

25. Authorization of this Agreement. The Guarantor hereby represents and warrants that this Agreement has been duly authorized by the Guarantor, has been duly executed and delivered on behalf of the Guarantor and constitutes a valid and binding agreement of the Guarantor enforceable against the Guarantor in accordance with its terms. The Guarantor acknowledges that this Agreement has been duly authorized by the Board of Directors of the Guarantor pursuant to certain standing resolutions that remain in full force and effect.

Notwithstanding the foregoing standing resolutions, the Guarantor hereby agrees to deliver to the Bank within ninety (90) days of the date of this Agreement a resolution of the Board of Directors of the Guarantor reasonably acceptable to the Bank ratifying this Agreement.

26. Series 1990 Guaranty Superseded. The Series 1990 Guaranty is superseded in all respects by this Agreement.

IN WITNESS WHEREOF, the parties hereto, acting by their duly authorized officers, have executed and delivered this Agreement as of the day and year first above written.

"GUARANTOR"

TOPEKA GROUP INCORPORATED

By: 

As its: President

"BANK"

SUN BANK, NATIONAL ASSOCIATION

By: 

Amy W. Medendorp
Vice President

O:068\SB\SSU\27B

HV&W FINAL 12/26/92

GUARANTY OF PAYMENT

Dated as of June 1, 1994

By and Between

TOPEKA GROUP INCORPORATED
(the "Guarantor")

and

SUN BANK, NATIONAL ASSOCIATION
(the "Bank")

This instrument prepared by:

Leighton D. Yates, Jr.
Maguire, Voorhis & Wells, P.A.
SunBank Center, Suite 3000
200 South Orange Avenue
Orlando, Florida 32801
Telephone: (407) 244-1100

GUARANTY OF PAYMENT

THIS GUARANTY OF PAYMENT (this "Agreement"), made and entered into as of June 1, 1994, by and between TOPEKA GROUP INCORPORATED, a Minnesota corporation, having its principal office and place of business at 30 West Superior Street, Duluth, Minnesota (the "Guarantor" which term as used herein shall include its successors), and SUN BANK, NATIONAL ASSOCIATION, a national banking association having its principal place of business at 200 South Orange Avenue, Orlando, Florida 32801 (hereinafter referred to as the "Bank"), which term as used in every instance shall include the Bank's successors, legal representatives and assigns, including the assignees of the indebtedness guaranteed hereby.

W I T N E S S E T H:

WHEREAS, the Guarantor is the owner of all of the outstanding equity securities of Southern States Utilities, Inc., a Florida corporation having its principal place of business in Apopka, Florida (hereinafter referred to as the "Company"); and

WHEREAS, in 1990, the Collier County Industrial Development Authority (the "Collier IDA"), at the request of Deltona Utilities, Inc. ("DUI"), issued its Collier County Industrial Development Authority Water and Sewer Industrial Development Revenue Bonds, Series 1990 (Marco Island Utilities Project), in the principal amount of \$11,125,000 (the "Series 1990 Bonds") pursuant to the Indenture of Trust dated as of September 1, 1990 (the "Series 1990 Indenture") between the Collier IDA and Sun Bank and Trust Company (the "Trustee"); and

WHEREAS, the proceeds derived by the Collier IDA from the sale of the Series 1990 Bonds were loaned to DUI and applied toward the acquisition, construction and equipping of the Project, as defined in the Series 1990 Indenture, for the benefit of DUI; and

WHEREAS, as additional security for the payment of the Series 1990 Bonds, the Bank issued its Letter of Credit, dated the date of issuance of the Series 1990 Bonds (the "Series 1990 Letter of Credit"), in favor of the Trustee, for the account of DUI; and

WHEREAS, the reimbursement obligations of DUI to the Bank in respect of the Series 1990 Bonds are set forth in a Letter of Credit Agreement, dated as of September 1, 1990 (the "Series 1990 Letter of Credit Agreement"), between DUI and the Bank and are secured by a Mortgage and Security Agreement dated as of September 1, 1990 (the "Series 1990 Mortgage"), from DUI to the Bank; and

WHEREAS, the Bank would not issue the Series 1990 Letter of Credit unless the Guarantor executed and delivered the Guaranty of Payment dated as of September 1, 1990 (the "Series 1990 Guaranty") for the purpose of guaranteeing payment by DUI to the Bank of all sums at any time due or to become due from DUI to the Bank in respect of the Series 1990 Letter of Credit Agreement and/or the Series 1990 Mortgage delivered by DUI to the Bank in connection with the issuance of the Series 1990 Bonds; and

WHEREAS, effective as of July 15, 1992, DUI was merged into the Company, and the Company thereby assumed all obligations of DUI in respect of the Series 1990 Bonds, the Series 1990 Letter of Credit Agreement and the Series 1990 Mortgage; and

WHEREAS, in 1992, the Company requested that the Collier IDA issue its Collier County Industrial Development Authority Water and Sewer Industrial Development Revenue Bonds, Series 1992 (Marco Island Utilities Project), in the principal amount of \$8,325,000 (the "Series 1992 Bonds") pursuant to the Indenture of Trust dated as of December 1, 1992 (the "Series 1992 Indenture") between the Collier IDA and the Trustee, and the Collier IDA issued the Series 1992 Bonds; and

WHEREAS, the proceeds derived by the Collier IDA from the sale of the Series 1992 Bonds were loaned to the Company and applied toward refinancing for the Company moneys spent by DUI in connection with the acquisition, construction and equipping of the Project, as defined in the Series 1992 Indenture, for the benefit of the Company; and

WHEREAS, as additional security for the payment of the Series 1992 Bonds, the Bank issued its Letter of Credit, dated the date of issuance of the Bonds (the "Series 1992 Letter of Credit"), in favor of the Trustee, for the account of the Company; and

WHEREAS, the reimbursement obligations of the Company to the Bank are set forth in a Letter of Credit Agreement, dated as of December 1, 1992 (the "Series 1992 Letter of Credit Agreement"), between the Company and the Bank and are secured by a Mortgage and Security Agreement dated as of December 1, 1992 (the "Series 1992 Mortgage"); and

WHEREAS, the Bank would not issue the Series 1992 Letter of Credit unless the Guarantor executed and delivered the Guaranty of Payment dated as of December 1, 1992 (the "Series 1992 Guaranty") for the purpose of guaranteeing payment by the Company to the Bank of all sums at any time due or to become due from Company to the Bank in respect of (a) the Series 1990 Letter of Credit Agreement and/or the Series 1990 Mortgage delivered by DUI to the Bank in connection with the issuance of the Series 1990 Bonds, and (b) the Series 1992 Letter of Credit Agreement and/or the Series 1992 Mortgage delivered by the Company to the Bank in connection with the issuance of the Series 1992 Bonds; and

WHEREAS, the Company now has requested that the Issuer issue its Volusia County Industrial Development Authority Industrial Development Revenue Bonds (Southern States Utilities, Inc. Project), Series 1994, in the principal amount of \$10,290,000 (the "Bonds") pursuant to the Indenture of Trust dated as of June 1, 1994 (the "Indenture") between the Issuer and the Trustee; and

WHEREAS, the proceeds to be derived by the Issuer from the sale of the Bonds are to be loaned to the Company and applied toward financing for the Company costs to be incurred in connection with the acquisition, construction and equipping of the Project, as defined in the Indenture, for the benefit of the Company; and

WHEREAS, as additional security for the payment of the Bonds, the Bank will issue its Letter of Credit, dated the date of issuance of the Bonds (the "Letter of Credit"), in favor of the Trustee, for the account of the Company; and

WHEREAS, the reimbursement obligations of the Company to the Bank are set forth in a Letter of Credit Agreement, dated as of June 1, 1994 (the "Letter of Credit Agreement"), between the Company and the Bank and are secured by a Mortgage and Security Agreement dated as of June 1, 1994 (the "Mortgage"), from the Company to the Bank among the Company, the Bank and Sun Bank and Trust Company, as escrow agent; and

WHEREAS, the Bank will not issue the Letter of Credit unless the Guarantor executes and delivers this Agreement for the purpose of guaranteeing to the Bank the timely payment by the Company of the Obligations, as defined in Section 2 hereof; and

WHEREAS, the arrangement set forth in this Agreement is acceptable to the Guarantor; and

WHEREAS, this Agreement shall supersede the Series 1990 Guaranty and the Series 1992 Guaranty in all respects.

NOW, THEREFORE, the Guarantor and the Bank agree as follows:

1. Definitions. All capitalized terms used herein and not otherwise defined shall have the same meanings in this Agreement as in the Letter of Credit Agreement.

2. Obligations of Guarantor. The Guarantor absolutely and unconditionally guarantees to the Bank, its successors and assigns, the full and prompt performance and payment, whether at maturity or by acceleration or otherwise, of the Obligations, as hereinafter defined. As used herein, the "Obligations" shall mean all sums due or to become due from the Company to the Bank under (a) the Series 1990 Letter of Credit Agreement, the Series 1990 Mortgage and the other "Operative Documents" as defined in the Series 1990 Letter of Credit Agreement, (b) the Series 1992 Letter of Credit Agreement, the Series 1992 Mortgage, and the other "Operative Documents" as defined in the Series 1992 Letter of Credit Agreement and (c) the Letter of Credit Agreement, the Mortgage, and the other "Operative Documents" as defined in the Letter of Credit Agreement, including, without limitation, in each such case, all principal, interest, indemnity payments, and costs, expenses and attorneys' fees and paralegals' fees (including those incurred on appeal or in administrative or bankruptcy proceedings) incurred or to be incurred in connection with the collection of sums due under any of such documents.

3. Guaranty of Payment. This is a guaranty of payment and not of collection. Guarantor agrees that the Guarantor shall, immediately upon the occurrence of any Event of Default under the Letter of Credit Agreement, immediately pay to Bank the full amount of the Obligations, as if the Obligations constituted the direct and primary obligation of the Guarantor. The Bank shall be entitled to proceed directly against the Guarantor for payment of the Obligations or

performance of any of the Obligations without first pursuing or exhausting any remedy which the Bank then may have against the Company or against any property of the Company constituting collateral for the Obligations. The Guarantor agrees that any failure of the Bank to exercise its right to proceed directly against Guarantor, or any delay in the exercise thereof, shall not be construed as a waiver by the Bank with respect thereto, but Bank may proceed directly against Guarantor at any time.

4. Separate Actions. The obligations of the Guarantor hereunder are independent of the obligations of the Company, and a separate action or actions may be brought and prosecuted against Guarantor, irrespective of whether such action is brought against the Company or whether the Company be joined in any such action or actions. The Bank may maintain successive actions for other defaults, and its rights hereunder shall not be exhausted by its exercise of any of its rights or remedies or by any such action or by any number of successive actions, unless and until all of the Obligations have been fully paid and discharged.

5. Authorization of Bank. Guarantor authorizes the Bank at any time, either with or without consideration, without notice (except for such notice as is specifically required by the Letter of Credit Agreement) or demand and without affecting Guarantor's liability hereunder, from time to time to (a) renew, amend, compromise, extend, accelerate or otherwise change the time for payment of, or otherwise change the terms of the Obligations or any part thereof, including any increase or decrease of the rate of interest thereon; (b) take and hold security (other than property of the Guarantor) for the payment of the Obligations guaranteed, and exchange, modify, enforce, waive, release or impair any such security; or (c) apply such security and direct the order or manner of sale thereof as the Bank in its sole discretion may determine.

6. Waiver by Guarantor. Guarantor hereby waives: (a) all right to assert or plead at any time any statute of limitations as or relating to the Obligations or the obligations created hereby; (b) any right to require Bank to proceed against the Company or against any other person or to apply any security it may hold, or to proceed to first exhaust any security it may hold or to pursue any other remedy before it may proceed against the Guarantor hereunder; (c) any right to assert or plead at any time any defense or setoff (other than payment) the Guarantor may have as a result of the violation of any of its rights as Guarantor, including but not limited to, any right of subrogation or of exoneration, or to reimbursement or of contribution arising out of or in any way connected with the holder of this instrument; (d) any defense arising by reason of any disability of the Company; (e) presentments, demands for performance, notices of non-performance, protest, notices of dishonor and notices of acceptance of this Agreement; (f) any right or claim of right to cause a marshalling of the Company's assets; (g) any right to require the Bank to enforce any remedy which Bank now has or may hereafter have against the Company, and (h) any right to participate in any security now or hereafter held by the Bank.

7. Delay by Bank. No delay on the part of the Bank in the exercise of any right, power or privileges under the Letter of Credit Agreement with the Company or under this Agreement shall operate as a waiver of any such privilege, power or right.

8. Enforcement. If this Agreement is placed in the hands of an attorney at law for enforcement, whether suit be brought or not, Guarantor hereby agrees to pay all reasonable costs, expenses and attorneys' and paralegals' fees incurred by the Bank in connection therewith, including such costs, expenses and reasonable attorneys' and paralegals' fees incurred on appeal or in administrative or bankruptcy proceedings. The Guarantor hereby consents to the jurisdiction of the Florida courts and specifically agrees that venue shall be proper in any proceeding brought in Orange County, Florida or, at the option of the Bank, Collier County, Florida.

9. Bank's Exercise of Powers. The Bank shall not be obligated to exercise any of the powers or authority hereby given it, but the exercise by it of any or all of such powers and authority are hereby consented to. No exercise by the Bank of and no omission of the Bank to exercise any such power or authority, and no dealing by the Bank with the Company or the Guarantor or any endorser and no impairment or suspension of any right or remedy of Bank against the Company, or the Guarantor or any endorser shall in any way suspend, discharge, release, lessen, exonerate or otherwise affect any of the Guarantor's obligations hereunder or any security furnished by the Guarantor at any time or give to it any right or recourse against the Bank.

10. Default by the Company. Upon the occurrence of any Event of Default under the Letter of Credit Agreement, all or any part of the Obligations of the Company and/or Guarantor to the Bank, whether direct or contingent, shall, without any additional notice or demand, at the option of Bank, become immediately due and payable and shall be paid forthwith by the Guarantor.

11. Further Authorization of Bank. Without affecting the undersigned's Obligations created hereby or hereunder, the Guarantor hereby gives and grants to the Bank full power and authority, in its discretion and at any time and from time to time, and in such manner and upon such terms as it deems fit and with or without notice to Guarantor:

(a) To apply any one or more payments or recoveries from the Company or sums realized from collateral or security hypothecated or furnished by the Company upon any Obligations in such manner and in such order of priority as Bank deems fit and whether or not such Obligation is guaranteed hereby or is otherwise secured or is due at the time of such application;

(b) To apply any one or more payments or recoveries from the Guarantor or sums realized from collateral or security hypothecated or furnished by the Company upon any Obligation in such manner and in such order of priority as Bank deems fit; and

(c) To refund at any time, with or without notice and at the sole discretion of the Bank, any payment received by the Bank upon any Obligation hereby guaranteed, and payment to the Bank of the amount so refunded to the Company shall be fully guaranteed by this Agreement.

12. Rights Under Other Agreements. Nothing in this Agreement is intended or shall be construed to prevent the Bank, upon the occurrence of any event of default, in the exercise of its discretion, from pursuing its rights under any other agreement delivered by the Company or the Guarantor as security for the Obligations.

13. No Release of Guarantor. Guarantor hereby agrees that until all of the terms, covenants and conditions of this Agreement are fully performed, the Obligations hereunder shall not be released, in whole or in part, by any act or thing which might, but for this provision, be deemed a legal or equitable discharge of the Guarantor, it being the purpose and intent of the parties hereto that the Obligations of the Guarantor hereunder are absolute and unconditional. No act or omission of any kind by the Bank shall affect or impair this Agreement. Guarantor hereby agrees that its obligations hereunder shall be absolute and primary and shall be complete and binding as to Guarantor upon this Agreement being executed by it and subject to no conditions precedent or otherwise.

14. Release of Agreement. The Bank shall release the Guarantor from its obligations under this Agreement when and if all of the conditions to such release specified in Paragraph 11H of the Letter of Credit Agreement (including, without limitation, the delivery by the Guarantor of the comfort letter attached to the Letter of Credit Agreement as Annex III) have been satisfied.

15. Notices to Guarantor. Any notice, demand or request given by the Bank, its successors or assigns, to Guarantor shall be deemed to have been duly given or made if either delivered personally to the Guarantor or mailed by certified mail or registered mail addressed to the Guarantor at its address as hereinabove set forth.

16. Governing Law. This Agreement shall for all purposes be governed by and construed in accordance with the laws of the State of Florida, and in the event any provision of this Agreement shall be determined to be unenforceable under or contrary to the laws of the State of Florida, the remaining provisions hereof shall continue to be in full force and effect. Anything in this Agreement to the contrary notwithstanding if from any circumstances whatever fulfillment of any provisions of this Agreement at the time performance of said provision shall be due shall involve transcending the limit of validity prescribed by the statutes of Florida governing usury or any other law of Florida, then ipso facto the obligation to be fulfilled shall be reduced to the limit of such validity so that in no event shall exaction be possible under this Agreement in excess of the limit of such validity, but such obligation shall be fulfilled to the limit of such validity.

17. Assignment by Bank. This Agreement shall, without further reference or assignment, pass to, and may be relied upon and enforced by, any successor or participant or assignee of the Bank in and to any Obligations. Guarantor further agrees that the Bank may assign this Agreement and all of its rights, interests and remedies hereunder to any other person, firm, bank or corporation whatsoever, without notice to or consent by Guarantor, and when so assigned, the undersigned shall be bound, as above, to the assignees, without in any manner affecting its

liability hereunder on any part of said Obligations retained by the Bank.

18. Guarantor's Waiver of Subrogation. Nothing herein contained is intended or shall be construed to give the Guarantor any right of subrogation in or under the Letter of Credit Agreement, the Mortgage, or any note, security document or any other document evidencing in any way or relating to any obligation of the Company to the Bank which is or may be covered by this Agreement, any right to participate in any way therein, or in the right, title and interest of the Bank in and to any collateral covered by any security documents relating to such obligations notwithstanding any payments made by the Guarantor under this Agreement, all such rights of subrogation being hereby expressly waived and released. The Guarantor hereby waives any possible "claim" it may have against the Company, as such term "claim" is used in the United States Bankruptcy Code. The Guarantor also waives any possible rights of indemnity or reimbursement against the Company in connection with its unconditional and absolute guaranty of the Obligations.

19. Term of Agreement. Subject to Section 14 hereof, this Agreement shall remain in full force until all of the Obligations guaranteed hereby are paid in full, and all obligations of the Guarantor created hereby are satisfied and fully performed.

20. Bank's Rights Cumulative. All rights, powers and remedies of the Bank hereunder and under any other agreement now or at any time hereafter in force between the Bank and the Guarantor shall be cumulative and not alternative and shall be in addition to all rights, powers and remedies given to the Bank by law.

21. Parties in Interest. This Agreement shall inure to the benefit of the Bank, its successors and assigns, and shall bind Guarantor and the successors of the Guarantor. It is not the purpose of this Agreement to render any other party a third party beneficiary hereof.

22. Gender and Number. Whenever the text of this instrument so requires, the use of any gender shall be deemed to include all genders, and the use of the singular shall include the plural.

23. Entire Agreement. The whole of this Agreement is herein set forth, and there is no verbal or other written agreement, and no understanding or custom affecting the terms hereof. This Agreement can be modified only by a written instrument signed by the party to be charged therewith.

24. Waiver of Right to Jury Trial. The Guarantor and the Bank each hereby waive any right to trial by jury that they might otherwise have under this Agreement.

25. Authorization of this Agreement. The Guarantor hereby represents and warrants that this Agreement has been duly authorized by the Guarantor, has been duly executed and delivered on behalf of the Guarantor and constitutes a valid and binding agreement of the Guarantor enforceable against the Guarantor in accordance with its terms. The Guarantor acknowledges

that this Agreement has been duly authorized by the Board of Directors of the Guarantor pursuant to certain standing resolutions that remain in full force and effect. Notwithstanding the foregoing standing resolutions, the Guarantor hereby agrees to deliver to the Bank within ninety (90) days of the date of this Agreement a resolution of the Board of Directors of the Guarantor reasonably acceptable to the Bank ratifying this Agreement.

26. Series 1992 Guaranty Superseded. The Series 1992 Guaranty is superseded in all respects by this Agreement.

IN WITNESS WHEREOF, the parties hereto, acting by their duly authorized officers, have executed and delivered this Agreement as of the day and year first above written.

"GUARANTOR"

TOPEKA GROUP INCORPORATED

By: Burt P. Kelly
Title: Sec. Vice Pres.

"BANK"

SUN BANK, NATIONAL ASSOCIATION

By: Edward E. Woster
~~Chris Aguilar~~ Edward E. Woster
First Vice President

o:\corp\068\sb\ssu\27b
mvw draft 6/27/94

COPY

GUARANTY OF PAYMENT

Dated as of March 31, 1995

By and Between

**TOPEKA GROUP INCORPORATED
(the "Guarantor")**

and

**SUN BANK, NATIONAL ASSOCIATION
(the "Bank")**

**Relating to the \$13,000,000 Credit Agreement of Even Date
Herewith Between
the Company and the Bank**

GUARANTY OF PAYMENT

THIS GUARANTY OF PAYMENT (this "Agreement"), made and entered into as of March 31, 1995, by and between TOPEKA GROUP INCORPORATED, a Minnesota corporation having its principal office and place of business at 30 West Superior Street, Duluth, Minnesota (the "Guarantor" which term as used herein shall include its successors), and SUN BANK, NATIONAL ASSOCIATION, in its individual capacity (the "Bank").

WITNESSETH:

WHEREAS, the Guarantor is the owner of all of the outstanding equity securities of Southern States Utilities, Inc., a Florida corporation having its principal place of business in Apopka, Florida (hereinafter referred to as the "Company"); and

WHEREAS, the Company has requested that the Bank establish certain credit facilities for the benefit of the Company, and the Bank desires to establish such credit facilities for the Company through the Credit Agreement of even date herewith (the "Credit Agreement") between the Company and the Bank; and

WHEREAS, the Bank will not execute and deliver the Credit Agreement unless the Guarantor executes and delivers this Agreement guaranteeing the timely payment and performance of the Obligations, as hereinafter defined; and

WHEREAS, the arrangement set forth in this Agreement is acceptable to the Guarantor and the Bank.

NOW, THEREFORE, the Guarantor and the Bank agree as follows:

1. **Definitions.** All capitalized terms used herein and not otherwise defined shall have the same meaning in this Agreement as in the Credit Agreement.

2. **Obligations of Guarantor.** The Guarantor absolutely and unconditionally guarantees to the Bank and its successors and assigns, the full and prompt performance and payment, whether at maturity or by acceleration or otherwise, of the Obligations, as hereinafter defined. As used herein, the "Obligations" shall mean all payment and performance duties, obligations and

liabilities of any kind or nature of the Company to the Bank under the Credit Agreement and the Loan Documents, including but not limited to (a) the indebtedness evidenced by the Notes together with all accrued but unpaid interest thereon, (b) all fees payable to the Bank under the Credit Agreement, (c) all costs, expenses and attorneys' and paralegals' fees and expenses for which the Company may be liable under the Credit Agreement or the Loan Documents, (d) the obligation to indemnify the Bank for Hazardous Materials Liabilities and certain other liabilities as set forth in Section 9.14 of the Credit Agreement, and (e) all other payment and performance duties, obligations and liabilities of the Company to the Bank under the Credit Agreement, the Loan Documents and all renewals, extensions, modifications or amendments of any thereof.

3. **Guaranty of Payment.** This is a guaranty of payment and not of collection. Guarantor agrees that the Guarantor shall, immediately, upon the occurrence of any Event of Default under the Credit Agreement, pay to the Bank the full amount of the Obligations, as if the Obligations constituted the direct and primary obligation of the Guarantor. The Bank shall be entitled to proceed directly against the Guarantor for payment of the Obligations or performance of any of the Obligations without first pursuing or exhausting any remedy which the Bank then may have against the Company or against any property of the Company constituting collateral for the Obligations. The Guarantor agrees that any failure of the Bank to exercise its right to proceed directly against Guarantor, or any delay in the exercise thereof, shall not be construed as a waiver by the Bank with respect thereto, but the Bank may proceed directly against Guarantor at any time.

4. **Separate Actions.** The obligations of the Guarantor hereunder are independent of the obligations of the Company, and a separate action or actions may be brought and prosecuted against Guarantor, irrespective of whether such action is brought against the Company or whether the Company be joined in any such action or actions. The Bank may maintain successive actions for other defaults, and its rights hereunder shall not be exhausted by its exercise of any of its rights or remedies or by any such action or by any number of successive actions, unless and until all of the Obligations have been fully paid and discharged.

5. **Authorization of Bank.** Guarantor authorizes the Bank at any time, either with or without consideration, without notice (except for such notice as is specifically required by the Credit Agreement) or demand and without affecting

Guarantor's liability hereunder, from time to time to (a) renew, amend, compromise, extend, accelerate or otherwise change the time for payment of, or otherwise change the terms of the Obligations or any part security (other than property of the Guarantor) for the payment of the Obligations guaranteed, and exchange, modify, enforce, waive, release or impair any such security; or (b) apply such security and direct the order or manner of sale thereof as the Bank in its sole discretion may determine.

6. **Waiver by Guarantor.** Guarantor hereby waives: (a) all right to assert or plead at any time any statute of limitations as or relating to the Obligations or the obligations created hereby; (b) any right to require the Bank to proceed against the Company or against any other person or to apply any security it may hold, or to proceed to first exhaust any security it may hold or to pursue any other remedy before it may proceed against the Guarantor hereunder; (c) any right to assert or plead at any time any defense or setoff (other than payment) the Guarantor may have as a result of the violation of any of its rights as Guarantor, including but not limited to any right of subrogation or of exoneration, or to reimbursement or of contribution arising out of or in any way connected with the holder of this instrument; (d) any defense arising by reason of any disability of the Company; (e) presentments, demands for performances, notices of non-performance, protest, notices of dishonor and notices of acceptance of this Agreement; (f) any right or claim of right to cause a marshaling of the Company's assets; (g) any right to require the Bank to enforce any remedy which the Bank now has or may hereafter have against the Company, and (h) any right to participate in any security now or hereafter held by the Bank.

7. **Delay by Bank.** No delay on the part of the Bank in the exercise of any right, power or privileges under the Credit Agreement with the Company or under this Agreement shall operate as a waiver of any such privilege, power or right.

8. **Enforcement.** If following any default (as defined in the Credit Agreement) this Agreement is placed in the hands of an attorney at law for enforcement, whether suit be brought or not, Guarantor hereby agrees to pay all reasonable costs, expenses and attorneys' and paralegals' fees incurred by the Bank in connection herewith, including such costs, expenses and reasonable attorneys' and paralegals' fees incurred on appeal or in administrative or bankruptcy

proceedings. The Guarantor hereby consents to the jurisdiction of the Florida courts and specifically agrees that venue shall be proper in any proceeding brought in Orange County, Florida.

9. **Bank's Exercise of Powers.** The Bank shall not be obligated to exercise any of the powers of authority hereby given it, but the exercise by it of any or all of such powers and authority are hereby consented to. No exercise by the Bank of and no omission of the Bank to exercise any such power or authority, and no dealing by the Bank with the Company or the Guarantor or any endorser and no impairment or suspension of any right or remedy of Bank against the Company, or the Guarantor or any endorser shall in any way suspend, discharge, release, lessen, exonerate or otherwise affect any of the Guarantor's obligations hereunder or any security furnished by the Guarantor at any time or give to it any right or recourse against the Bank.

10. **Default by the Company.** Upon the occurrence of any Event of Default under the Credit Agreement, all or any part of the Obligations of the Company and/or Guarantor to the Bank, whether direct or contingent, shall, without any additional notice or demand, at the option of the Bank, become immediately due and payable and shall be paid forthwith by the Guarantor.

11. **Further Authorization of Bank.** Without affecting the undersigned's Obligations created hereby or hereunder, the Guarantor hereby gives and grants to the Bank full power and authority, in its discretion and at any time and from time to time, and in such manner and upon such terms as it deems fit and with or without notice to Guarantor:

(a) To apply any one or more payments or recoveries from the Company or sums realized from collateral or security hypothecated or furnished by the Company upon any Obligations in such manner and in such order of priority as the Bank deems fit and whether or not such Obligation is guaranteed hereby or is otherwise secured or is due at the time of such application;

(b) To apply any one or more payments or recoveries from the Guarantor or sums realized from collateral or security hypothecated or

furnished by the Company upon any Obligation in such manner and in such order of priority as the Bank deems fit; and

(c) To refund at any time, with or without notice and at the sole discretion of the Bank, any payment received by the Bank upon any Obligation hereby guaranteed, and payment to the Bank of the amount so refunded to the Company shall be fully guaranteed by this Agreement.

12. **Rights Under Other Agreements.** Nothing in this Agreement is intended or shall be construed to prevent the Bank, upon the occurrence of any Event of Default, in the exercise of its discretion, from pursuing its rights under any other agreement delivered by the Company or the Guarantor as security for the Obligations.

13. **No Release of Guarantor.** Subject to Section 14 of this Agreement, Guarantor hereby agrees that until all of the terms, covenants and conditions of this Agreement are fully performed, the Obligations hereunder shall not be released, in whole or in part, by any act or thing which might, but for this provision, be deemed a legal or equitable discharge of the Guarantor, it being the purpose and intent of the parties hereto that the Obligations of the Guarantor hereunder are absolute and unconditional. No act or omission of any kind by the Bank shall affect or impair this Agreement. Guarantor hereby agrees that its obligations hereunder shall be absolute and primary and shall be complete and binding as to Guarantor upon this Agreement being executed by it and subject to no conditions precedent or otherwise.

14. **Release of Agreement.** The Bank shall release the Guarantor from its obligations under this Agreement when and if all of the conditions to such release specified in Section 2.12 of the Credit Agreement have been satisfied.

15. **Notices to Guarantor.** Any notice, demand or request given by the Bank, its successors and assigns, to Guarantor shall be deemed to have been duly given or made if either delivered personally to the Guarantor or mailed by certified mail or registered mail addressed to the Guarantor at its address as hereinabove set forth.

16. **Governing Law.** This Agreement shall for all purposes be governed by and construed in accordance with the laws of the State of Florida, and

in the event any provision of this Agreement shall be determined to be unenforceable under or contrary to the laws of the State of Florida, the remaining provisions hereof shall continue to be in full force and effect. Anything in this Agreement to the contrary, notwithstanding if from any circumstances whatsoever fulfillment of any provisions of this Agreement at the time performance of said provision shall be due shall involve transcending the limit of validity prescribed by the statutes of Florida governing usury or any other law of Florida, then ipso facto the obligation to be fulfilled shall be reduced to the limit of such validity so that in no even shall exaction be possible under this Agreement in excess of the limit of such validity, but such obligation shall be fulfilled to the limit of such validity.

17. **Assignment by Bank.** This Agreement shall, without further reference or assignment, pass to, and may be relied upon and enforced by, any successor or participant or assignee for the Bank in and to any Obligations. Guarantor further agrees that the Bank may assign this Agreement and all of its rights, interests and remedies hereunder to any other person, firm, bank or corporation whatsoever, without notice to or consent by Guarantor, and when so assigned, the undersigned shall be bound, as above, to the assignees, without in any manner affecting its ability hereunder on any part of said Obligations retained by the Bank.

18. **Guarantor's Waiver of Subrogation.** Nothing herein contained is intended or shall be construed to give the Guarantor any right of subrogation in or under the Credit Agreement, or any Note, security document or any other document evidencing in any way or relating to any Obligation that is or may be covered by this Agreement, any right to participate in any way therein, or in the right, title and interest of the Bank in and to any collateral covered by any security documents relating to such obligations notwithstanding any payments made by the Guarantor under this Agreement, all such rights of subrogation being hereby expressly waived and released.

19. **Term of Agreement.** Subject to Section 14 hereof, this Agreement shall remain in full force until all of the Obligations guaranteed hereby are paid in full, and all obligations of the Guarantor created hereby are satisfied and fully performed.

20. **Bank's Rights Cumulative.** All rights, powers and remedies of the Bank hereunder and under any other agreement now or at any time hereafter in force between the Bank and the Guarantor shall be cumulative and not alternative and shall be in addition to all rights, powers and remedies given to the Bank by law.

21. **Parties in Interest.** This Agreement shall inure to the benefit of the Bank and its successors and assigns, and shall bind Guarantor and the successors of the Guarantor. It is not the purpose of this Agreement to render any other party a third party beneficiary hereof.

22. **Gender and Number.** Whenever the text of this instrument so requires, the use of any gender shall be deemed to include all genders, and the use of the singular shall include the plural.

23. **Entire Agreement.** The whole of this Agreement is herein set forth, and there is no verbal or other written agreement, and no understanding or custom effecting the terms hereof. This Agreement can be modified only by a written instrument signed by the party to be charged herewith.

24. **Waiver of Right to Jury Trial.** The Guarantor and the Bank each hereby waives any rights to trial by jury that they might otherwise have under this Agreement, all as more fully provided in the Credit Agreement.

25. **Authorization of this Agreement.** The Guarantor hereby represents and warrants that this Agreement has been duly authorized by the Guarantor, has been duly executed and delivered on behalf of the Guarantor and constitutes a valid and binding agreement of the Guarantor enforceable against the Guarantor in accordance with its terms. The Guarantor acknowledges that this Agreement has been duly authorized by the Board of Directors of the Guarantor.

IN WITNESS WHEREOF, the parties hereto, acting by their duly authorized officers, have executed and delivered this Agreement as of the day and year first above written.

"GUARANTOR"

TOPEKA GROUP INCORPORATED

By: *Arend J. Sandbulte*

**Arend J. Sandbulte, Chairman
and Chief Executive Officer**

"BANK"

SUN BANK NATIONAL ASSOCIATION

By: *C. J. Aguilar*

C. J. Aguilar, Vice President