

14

# FLORIDA

## PUBLIC UTILITIES COMPANY

**ORIGINAL FILE COPY**

ADDRESS REPLY TO COMPANY AT  
 P. O. Drawer C  
 West Palm Beach,  
 Florida 33402

December 3, 1990

**FEDERAL EXPRESS**

Mr. Steve Tribble, Director  
 Division of Records and Reporting  
 Florida Public Service Commission  
 101 East Gaines Street  
 Fletcher Building  
 Tallahassee, FL 32399-0850

**RE: DOCKET NO. 900151-GV**

Dear Mr. Tribble:

Enclosed for filing in the above captioned proceeding on behalf of Florida Public Utilities Company is an original and nineteen (19) copies of Supplemental Direct Testimony and Exhibits of Company Witnesses Darryl Troy and George Bachman.

Please indicate the time and date of receipt on the enclosed duplicate of this letter and return it to this office.

- ACK  \_\_\_\_\_
- AFA 3 \_\_\_\_\_
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG  \_\_\_\_\_
- LEG 1 \_\_\_\_\_
- LIN orig & 6 \_\_\_\_\_
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC 1 \_\_\_\_\_
- WAS \_\_\_\_\_
- OTH \_\_\_\_\_

Yours very truly,

*F. C. Cressman*  
 F. C. Cressman  
 President

*Bachman*  
 DOCUMENT NUMBER-DATE  
 10708 DEC -4 1990  
 PSC-RECORDS/REPORTING

*2 filings*

*Troy*  
 DOCUMENT NUMBER-DATE  
 10707 DEC -4 1990  
 PSC-RECORDS/REPORTING

WESTLON BOND

FILE COPY

BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION  
  
FLORIDA PUBLIC UTILITIES COMPANY  
GAS OPERATIONS

~~DOCKET NO. 900151-GU~~

SUPPLEMENTAL DIRECT TESTIMONY  
OF  
GEORGE M. BACHMAN

DECEMBER 1990

DOCUMENT NUMBER-DATE  
10708 DEC -4 1990  
FPSC-RECORDS/REPORTING

SEARCHED INDEXED  
SERIALIZED FILED  
APR 2 1991  
FBI - MIAMI

SUPPLEMENTAL DIRECT TESTIMONY  
OF  
GEORGE M. BACHMAN

IN

FLORIDA PUBLIC UTILITIES COMPANY  
DOCKET NO. 900151-GU

IN RE: PETITION OF  
FLORIDA PUBLIC UTILITIES COMPANY  
FOR A RATE INCREASE IN THE  
NATURAL GAS OPERATIONS

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- 1 Q. Please state your name and employer.
- 2 A. George Bachman. I am employed by Florida Public Utilities  
3 Company.
- 4 Q. Mr. Bachman, what is the purpose of your testimony at this  
5 time?
- 6 A. I have made certain revisions to the original Minimum Filing  
7 Requirements filed on July 2, 1990.
- 8 Q. What prompted these revisions?
- 9 A. They are the result of several factors, including:  
10 completion of the Florida Public Service Commission (FPSC)  
11 staff audit of Company records on October 23, 1990, the  
12 issuance of FPSC Order No. 23399 dated August 23, 1990  
13 regarding the rate base treatment of the Ibis Country Club  
14 development, and updated information concerning construction  
15 projections.
- 16 Q. Have you prepared an exhibit in connection with your  
17 supplemental testimony?
- 18 A. Yes. The exhibit contains two schedules consisting of six  
19 pages and five pages, respectively. The exhibit has been  
20 designated as Exhibit No. \_\_\_\_\_.

1 Q. Would you please explain the changes you have made to the  
2 MFR's as shown in your exhibit?

3 A. Yes. The first adjustment relates to projected Plant  
4 investment for 1991. Schedule A, Page 6, shows the  
5 construction in our projected year increasing by \$837,400.  
6 This is mainly due to the Ibis Country Club construction,  
7 net of contributions, and the purchase of a SCADA measuring  
8 system. An accurate estimate for the SCADA system wasn't  
9 available when the initial filing was made. The inclusion  
10 of the Ibis Country Club construction wasn't ascertained  
11 until August 23, 1990, when Order No. 23399 allowed us to  
12 recover the construction costs. The effect of the  
13 additional plant on the 13-month average plant is \$542,046  
14 which is shown on Schedule A, Page 2. The depreciation  
15 Reserve and Expense were also changed to reflect this plant  
16 adjustment. Detail for depreciation changes are on Schedule  
17 A, Pages 3, 4 and 5, and show the total change to  
18 Accumulated Depreciation - Utility Plant as an additional  
19 \$6,940.

20 The other adjustment is to General Plant allocated out and  
21 its associated reserve. This is supported by Schedule B,  
22 and is the result of the Florida Public Service Commission's  
23 Audit Report. The adjustment is the result of changing the  
24 allocation basis for some of the General Plant. This  
25 resulted in an additional \$77,608 of General Plant allocated

1 out and an additional \$30,101 of General Plant Accumulated  
2 Depreciation. The adjustments are shown on Schedule A,  
3 Page 1.

4 Q. What is the net change in Florida Public Utilities Company's  
5 Net Plant as a result of the revisions you have discussed?

6 A. The effect of the aforementioned adjustments is an increase  
7 to Net Plant of \$487,599. This brings the total average Net  
8 Plant to \$23,727,289 for the 1991 projected test year.

9 Q. Does that conclude your supplemental direct testimony?

10 A. Yes.

DOCKET NO. 900151-GU  
WITNESS: BACHMAN  
EXHIBIT \_\_\_\_\_  
REVISED MFRS

BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION  
FLORIDA PUBLIC UTILITIES COMPANY  
GAS OPERATIONS

DOCKET NO. 900151-GU

TO ACCOMPANY THE SUPPLEMENTAL DIRECT TESTIMONY  
OF  
GEORGE M. BACHMAN

DECEMBER 1990

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR PLUS ONE, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATE: 12/31/89

HISTORIC BASE YEAR + 1: 12/31/90

PROJECTED TEST YEAR: 12/31/91

WITNESS: DACHMAN

DOCKET NO.: 90050-00

LINE NO.	DESCRIPTION	BASE YEAR 1989		BASE YR+1 1990		PROJECTED TEST YEAR 1991		REVISED COMPANY POSITION		
		(PER BOOKS)	COMPANY ADJUSTMENTS	AVERAGE ADJUSTED	COMPANY ADJUSTMENTS	AVERAGE ADJUSTED	COMPANY ADJUSTMENTS	AVERAGE ADJUSTED	COMPANY ADJUSTMENTS	AVERAGE ADJUSTED
<b>UTILITY PLANT</b>										
1	PLANT IN SERVICE	\$ 28,993,764	\$ 0	\$ 28,993,764	\$ 1,605,691	\$ 30,599,455	\$ 2,640,829	\$ 33,240,284	\$ 542,046	\$ 33,782,330
2	GENERAL PLANT ALLOCATED OUT	0	(969,602)	(969,602)	291,919	(677,683)	(24,834)	(702,517)	(77,600)	(700,125)
3	COMMON PLANT ALLOCATED IN	671,945	0	671,945	(1,837)	670,108	14,392	684,500	0	684,500
4	ACQUISITION ADJUSTMENT	303,400	0	303,400	0	303,400	0	303,400	0	303,400
5	CONSTRUCTION WORK IN PROGRESS	200,599	0	200,599	(113,866)	94,733	146,267	241,000	0	241,000
6	<b>TOTAL</b>	<b>30,177,708</b>	<b>(969,602)</b>	<b>29,208,106</b>	<b>1,781,907</b>	<b>30,990,013</b>	<b>2,704,654</b>	<b>33,774,667</b>	<b>464,430</b>	<b>34,239,105</b>
<b>DEDUCTIONS</b>										
7	ACCR DEPR - UTILITY PLANT	8,813,676	0	8,813,676	431,650	9,245,326	746,912	9,992,238	6,940	9,999,178
8	ACCR DEPR - GENERAL PLANT	0	(439,999)	(439,999)	193,648	(246,351)	(13,639)	(259,990)	(30,101)	(290,091)
9	ACCR DEPR - COMMON PLANT	301,275	0	301,275	(50,898)	250,377	(68,563)	181,814	0	181,814
10	ACCR AMORT - ACC. ADJ.	296,997	0	296,997	7,970	304,967	8,244	313,211	0	313,211
11	CUSTOMER ADVANCES FOR CONSTRUCTION	323,730	0	323,730	(9,760)	313,970	(6,266)	307,704	0	307,704
12	<b>TOTAL DEDUCTIONS</b>	<b>9,735,678</b>	<b>(439,999)</b>	<b>9,295,679</b>	<b>572,630</b>	<b>9,868,309</b>	<b>666,668</b>	<b>10,534,977</b>	<b>(23,161)</b>	<b>10,511,816</b>
13	<b>PLANT NET</b>	<b>20,442,030</b>	<b>(529,603)</b>	<b>19,912,427</b>	<b>1,209,277</b>	<b>21,121,704</b>	<b>2,117,986</b>	<b>23,239,690</b>	<b>487,599</b>	<b>23,727,289</b>
<b>ALLOWANCE FOR WORKING CAPITAL</b>										
14	BALANCE SHEET METHOD	(135,645)	0	(135,645)	(16,007)	(151,652)	(7,551)	(159,203)	159,203	0
15	<b>TOTAL RATE BASE</b>	<b>\$ 20,306,385</b>	<b>\$ (529,603)</b>	<b>\$ 19,776,782</b>	<b>\$ 1,193,270</b>	<b>\$ 20,970,052</b>	<b>\$ 2,110,435</b>	<b>\$ 23,080,487</b>	<b>\$ 646,802</b>	<b>\$ 23,727,289</b>
16	<b>NET OPERATING INCOME</b>	<b>\$ 1,069,003</b>	<b>\$ 90,069</b>	<b>\$ 1,167,072</b>	<b>\$ (299,000)</b>	<b>\$ 868,064</b>	<b>\$ (12,406)</b>	<b>\$ 855,578</b>	<b>\$ (6,999)</b>	<b>\$ 774,579</b>
17	<b>RATE OF RETURN</b>	<b>5.27%</b>		<b>5.91%</b>		<b>4.14%</b>		<b>3.71%</b>		<b>3.26%</b>

Schedule A  
Page 1 of 6  
December 1, 1990

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 12-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN  
PROJECTED TEST YEAR : 12/31/91  
WITNESS: DACHMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO: 90051-00

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/91

LINE NO.	Δ/C NO.	DESCRIPTION	1990 DEC	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH AVERAGE
1		ORIG. TOTAL PLANT IN SERVICE	\$ 31,832,975	\$ 32,005,550	\$ 32,263,005	\$ 32,429,760	\$ 32,043,815	\$ 32,969,520	\$ 33,687,575	\$ 33,717,330	\$ 33,000,185	\$ 33,963,790	\$ 34,838,645	\$ 34,146,620	\$ 34,423,895	\$ 33,290,204
2																
3																
4		CHANGES TO PLANT IN SERVICE														
5																
6	376	MAIN EXTENSION-ROVERHILL RD									200,000					
7	376	DISTRIBUTION MAINS- 1915 C.C.											187,000			
8	376	MAIN EXTENSION - FOREST HILL			(86,000)											
9	376	MAIN EXTENSION - 98 CONGRESS						(22,000)								
10	3761	MAIN EXTENSION-TRACTS 4,B,C	43,700													
11	3761	MAIN EXTENSION - ORAIL HEADRD	15,400													
12	3761	MAIN EXTENSION-1915 CORE ROADS	67,700													
13	3761	MAIN EXTENSION-CARRIAGE COVE									175,000					
14	3761	HIGHWAY 434 EXTENSION												111,000		
15	3761	LAKE HARY BLVD												87,500		
16	3761	LAKE HARY SUBDIVISION													(150,000)	
17	3762	MAIN EXTENSION-1915 C.C.		294,100												
18	3762	I-4 INTERCHANGE				225,000										
19	3762	MAIN EXTENSION-LAKE HARY WEST							(400,000)							
20	3762	MAIN EXTENSION - 46/46A						(86,000)								
21	378/379	SCADA SYSTEM							383,000							
22																
23		NET MONTHLY CHANGE IN PLANT	128,000	294,100	(86,000)	225,000	(86,000)	383,000	(422,000)	0	375,000	0	187,000	198,500	(150,000)	
24																
25		CUMULATIVE CHANGE IN PLANT	128,000	372,900	286,900	511,900	425,900	728,900	306,900	306,900	681,900	681,900	788,900	987,400	837,400	542,846
26		CARRIED FORWARD														
27																
28																
29																
30																
31																
32																
33																
34																
36		REVISED TOTAL PLANT IN SERVICE	\$ 31,961,395	\$ 32,458,450	\$ 32,355,305	\$ 32,936,660	\$ 33,269,715	\$ 33,698,420	\$ 33,914,475	\$ 34,024,230	\$ 34,376,085	\$ 34,647,690	\$ 34,847,545	\$ 35,134,820	\$ 35,261,295	\$ 33,790,330

Schedule A  
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December 1, 1990



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: BALANCES UPON WHICH DEPRECIATION IS COMPUTED FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN  
PROJECTED TEST YEAR : 12/31/91  
UTILITY: BUCKINGHAM

COMPANY: FPSC GAS OPERATIONS

BUCKET NO: 900191-00

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/91

LINE NO.	A/C NO.	DESCRIPTION	1990 DEC	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1		GRIS. TOTAL PLANT IN SERVICE	\$ 31,832,995	\$ 32,003,930	\$ 32,263,905	\$ 32,424,760	\$ 32,643,815	\$ 32,909,520	\$ 33,167,575	\$ 33,417,330	\$ 33,688,185	\$ 33,965,790	\$ 34,250,645	\$ 34,546,620	\$ 34,823,895	\$ 33,240,200
2																
3																
4		CHANGES TO PLANT IN SERVICE														
5																
6	376	MAIN EXTENSION-BURNELL RD									200,000	200,000	200,000	200,000	200,000	76,923
7	376	DISTRIBUTION MAINS- IRIS C.C.											107,000	107,000	107,000	24,092
8	376	MAIN EXTENSION - FOREST HILL			(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(72,709)
9	376	MAIN EXTENSION - 80 COMBESS							(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(11,046)
10	3761	MAIN EXTENSION-TRACTS A,B,C	43,700	43,700	43,700	43,700	43,700	43,700	43,700	43,700	43,700	43,700	43,700	43,700	43,700	43,700
11	3761	MAIN EXTENSION - ORAIL HEADON	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
12	3761	MAIN EXTENSION-IRIS CORE BONDS	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700
13	3761	MAIN EXTENSION-CARRIAGE COVE									175,000	175,000	175,000	175,000	175,000	67,300
14	3761	HIGHWAY 434 EXTENSION												111,000	111,000	17,077
15	3761	LAKE MARY BLVD												87,500	87,500	13,462
16	3761	LAKE MARY SUBDIVISION													(150,000)	(11,530)
17	3762	MAIN EXTENSION-IRIS C.C.		244,100	244,100	244,100	244,100	244,100	244,100	244,100	244,100	244,100	244,100	244,100	244,100	225,323
18	3762	I-4 INTERCHANGE				225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	173,077
19	3762	MAIN EXTENSION-LAKE MARY WEST							(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(213,385)
20	3762	MAIN EXTENSION - 44/46A					(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(84,000)	(59,530)
21	378/379	SCADA SYSTEM						303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	184,460
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
32																
33																
34																
36		REVISED TOTAL PLANT IN SERVICE	\$ 31,961,395	\$ 32,450,450	\$ 32,550,305	\$ 32,934,660	\$ 33,269,715	\$ 33,690,420	\$ 33,914,475	\$ 34,024,230	\$ 34,570,085	\$ 34,647,690	\$ 34,847,545	\$ 35,134,020	\$ 35,261,295	\$ 33,790,330

Schedule A  
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December 1, 1990

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT  
ON SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED  
FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN  
PROJECTED TEST YEAR : 12/31/71  
WITNESS: DACHMAN

COMPANY: FPUC GAS COMPANY

ORDER NO: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	1970 DEC	1971 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH AVERAGE
1		ORIG. DEPRECIATION RESERVE BAL	9,610,775	9,695,977	9,731,300	9,757,300	9,833,416	9,890,136	9,969,745	10,031,065	10,101,760	10,183,706	10,266,136	10,340,032	10,431,701	9,972,230
2																
3		CHANGES TO RESERVE BALANCES														
4																
5	376	MAIN EXTENSION-BIRNEMILL RD	0	0	0	0	0	0	0	0	0	533	1,066	1,599	2,132	410
6	376	DISTRIBUTION MAIN- IRIS C.C.	0	0	0	0	0	0	0	0	0	0	0	205	570	66
7	376	MAIN EXTENSION - FINEST HILL	0	0	0	(229)	(450)	(687)	(916)	(1,145)	(1,374)	(1,603)	(1,832)	(2,061)	(2,290)	(969)
8	376	MAIN EXTENSION - SO CONGRESS	0	0	0	0	0	0	0	(397)	(110)	(177)	(236)	(295)	(354)	(95)
9	3761	MAIN EXTENSION-TRACTS A,B,C	0	117	234	351	468	585	702	819	936	1,053	1,170	1,287	1,404	702
10	3761	MAIN EXTENSION - ORIAL HEADW	0	41	82	123	164	205	246	287	328	369	410	451	492	246
11	3761	MAIN EXTENSION-IRIS CORE ROADS	0	106	212	318	424	530	636	742	848	954	1,060	1,166	1,272	1,116
12	3761	MAIN EXTENSION-CARRIAGE COVE	0	0	0	0	0	0	0	0	0	467	934	1,401	1,868	339
13	3761	HIGHWAY 434 EXTENSION	0	0	0	0	0	0	0	0	0	0	0	0	296	23
14	3761	LAKE HARY BLVD	0	0	0	0	0	0	0	0	0	0	0	0	233	10
15	3761	LAKE HARY SUBDIVISION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	3762	MAIN EXTENSION-IRIS C.C.	0	0	651	1,302	1,953	2,604	3,255	3,906	4,557	5,208	5,859	6,510	7,161	3,305
17	3762	1-4 INTERCHANGE	0	0	0	0	600	1,200	1,800	2,400	3,000	3,600	4,200	4,800	5,400	2,877
18	3762	MAIN EXTENSION-LAKE HARY WEST	0	0	0	0	0	0	0	(1,067)	(2,134)	(3,201)	(4,268)	(5,335)	(6,402)	(1,724)
19	3762	MAIN EXTENSION - 46/46A	0	0	0	0	0	(229)	(450)	(687)	(916)	(1,145)	(1,374)	(1,603)	(1,832)	(634)
20	376/379	SCADA SYSTEM	0	0	0	0	0	0	947	1,894	2,841	3,788	4,735	5,682	6,629	2,400
21																
22		CUMULATIVE CHANGE IN														
23		DEPRECIATION RESERVE BALANCE	0	344	1,339	2,105	3,471	4,600	6,492	7,650	9,600	10,566	12,524	14,767	17,539	4,900
24																
25																
26																
27																
28																
29																
30																
31																
32	100	REVISED DEPRECIATION RESERVE	9,610,775	9,695,941	9,752,727	9,759,045	9,836,007	9,894,744	9,976,437	10,050,715	10,110,360	10,194,272	10,270,660	10,363,599	10,449,200	9,999,170

Schedule A  
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December 1, 1990

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN  
PROJECTED TEST YEAR : 12/31/91  
METHOD: DACHMAN

COMPANY: FPSC GAS OPERATIONS

BUCKET NO: 90051-00

NOTE: DEPRECIATION RATES PER ORDER NO. 13042, BUCKET NO. 030045-00.

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/91

LINE NO.	A/C NO.	DESCRIPTION	2 DATE	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL DEPRECIATION
		<b>MOB. DEPRECIATION EXPENSE</b>		\$ 83,270.0	\$ 83,937.0	\$ 84,376.0	\$ 84,822.0	\$ 85,241.0	\$ 86,235.0	\$ 87,299.0	\$ 88,172.0	\$ 88,992.0	\$ 89,772.0	\$ 89,810.0	\$ 89,194.0	\$ 1,000,260
1		<b>CHANGE IN DEPRECIATION EXPENSE</b>														
2																
3	376	MAIN EXTENSION-DANMILL RD	3.20	00	00	00	00	00	00	00	00	0533	0533	0533	0533	92,132
4	376	DISTRIBUTION MAIN- 1815 C.C.	3.20	0	0	0	0	0	0	0	0	0	0	285	285	570
5	376	MAIN EXTENSION - FIREBAY HILL	3.20	0	0	(229)	(229)	(229)	(229)	(229)	(229)	(229)	(229)	(229)	(229)	(2,290)
6	376	MAIN EXTENSION - 90 CONDORS	3.20	0	0	0	0	0	0	(59)	(59)	(59)	(59)	(59)	(59)	(354)
7	3761	MAIN EXTENSION-TRACTS A,B,C	3.20	117	117	117	117	117	117	117	117	117	117	117	117	1,404
8	3761	MAIN EXTENSION - BRILL HEADS	3.20	41	41	41	41	41	41	41	41	41	41	41	41	492
9	3761	MAIN EXTENSION-1815 CURE DRAPS	3.20	186	186	186	186	186	186	186	186	186	186	186	186	2,232
10	3761	MAIN EXTENSION-CARDIAC COVE	3.20	0	0	0	0	0	0	0	0	467	467	467	467	1,868
11	3761	HIGHWAY 434 EXTENSION	3.20	0	0	0	0	0	0	0	0	0	0	0	296	296
12	3761	LAKE HARY BLVD	3.20	0	0	0	0	0	0	0	0	0	0	0	233	233
13	3761	LAKE HARY SUBDIVISION	3.20	0	0	0	0	0	0	0	0	0	0	0	0	0
14	3762	MAIN EXTENSION-1815 C.C.	3.20	0	651	651	651	651	651	651	651	651	651	651	651	7,161
15	3762	I-4 INTERCHANGE	3.20	0	0	0	600	600	600	600	600	600	600	600	600	5,400
16	3762	MAIN EXTENSION-LAKE HARY WEST	3.20	0	0	0	0	0	0	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(1,067)	(6,062)
20	3762	MAIN EXTENSION - 46/46A	3.20	0	0	0	0	(229)	(229)	(229)	(229)	(229)	(229)	(229)	(229)	(1,832)
21	376/379	SCADA SYSTEM	3.75	0	0	0	0	0	947	947	947	947	947	947	947	4,629
22																
23		<b>CHANGE IN MONTHLY DEPRECIATION EXPENSE</b>		344	995	766	1,366	1,137	2,004	950	950	1,950	1,950	2,243	2,772	17,539
24																
25																
26																
27																
28																
29																
30																
31																
32																
33																
34																
35																
36																
37		<b>REVISED TOTAL DEPRECIATION EXPENSE</b>		\$ 83,614.0	\$ 84,932.0	\$ 85,142.0	\$ 86,180.0	\$ 87,070.0	\$ 88,319.0	\$ 88,897.0	\$ 89,130.0	\$ 90,350.0	\$ 90,730.0	\$ 91,261.0	\$ 91,966.0	\$ 1,057,007

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December 1, 1990

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/91  
WITNESS: BACHMANN

COMPANY: FPUC GAS OPERATIONS

BUCKET NO.: 900131-00

ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	COMPLETED DATE OF PROPOSED PURCHASE OR CONTR. (XX/XX/XX)	ADD/DELETE OR CHANGE	DOLLAR AMOUNT	
3761	WATER EXTENSION - TRACTS A, B, C	12/31/90	ADD	943,700	
3761	WATER EXTENSION - DUAL HEADS (TRACTS W & Z)	12/31/90	ADD	615,000	
3761	WATER EXTENSION - 1815 COKE ROADS PHASE 1	12/31/90	ADD	649,700	
3762	GAS MAIN EXTENSION - 1815 COUNTRY CLUB	01/31/91	ADD	5244,100	
370/379	SCADA SYSTEM	05/31/91	ADD	5303,000	
376	GAS MAIN EXTENSION - HAVENHILL ROAD & 45 ST	08/31/91	ADD	5200,000	
376	DISTRIBUTION MAINS - 1815 GOLF & COUNTRY CLUB	10/31/91	ADD	5107,000	
3761	WATER EXTENSION - CARRIAGE COVE	08/31/91	ADD	5175,000	
3762	I-4 INTERCHANGE	03/31/91	ADD	5225,000	
3761	HIGHWAY 434 EXTENSION	11/30/91	ADD	5111,000	
3761	LAKE MARY BLVD	11/30/91	ADD	987,500	
376	WATER EXTENSION - FOREST HILL BLVD	02/28/91	DELETE	(986,000)	
376	WATER EXTENSION - SOUTH CONGRESS AVE	06/30/91	CHANGE	(522,000)	(ORIGINALLY 987,000; REVISED 665,000)
3761	LAKE MARY SUBDIVISION	12/31/91	DELETE	(9150,000)	
3762	WATER EXTENSION - LAKE MARY BULD WEST	06/30/91	DELETE	(9400,000)	
3762	WATER EXTENSION - 46/46A (BRIENHART ROAD)	04/30/91	CHANGE	(986,000)	(ORIGINALLY 5250,000;REVISED 5164,000)
TOTAL ADJUSTMENT				9837,400	

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December 1, 1990

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-SU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS. ALSO INCLUDE OTHER ALLOCATED PLANT ITEMS.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

WITNESS: DACHMAN

LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL 13 MO AVG	ALLOCATION BASIS	DEPRECIATION RESERVE			TOTAL 13 MO AVG	DEPRECIATION RESERVE		
				L.P.	REG	OTHER		L.P.	REG	OTHER
1	304									
2		0	75 LAND USE ANALYSIS	0						
3	TOTAL ACCOUNT 304	0		0	0	0	0	0	0	0
4	374 UPB LOT 5, BLK 30									
5	DISTRIBUTION YARD	1,173	70 LAND USE ANALYSIS	821						
6	374 UPB LOTS 1,2,3,4 BLK 30									
7	DISTRIBUTION YARD	41,855	20 LAND USE ANALYSIS	8,371						
8	374 UPB LOTS 6,7,8,9,10 BLK 32									
9	DISTRIBUTION YARD	6,158	10 CUSTOMERS	1,188						
10	374 UPB LAND - FOREST HILL VIL.	7,500	100 NOT USED AND USEFUL			7,500				
11	374 UPB EASEMENTS - RISC.	443	0 ALL NATURAL GAS USE							
12	374 SANFORD PARLA AREA GATE STATION	28,487	0 ALL NATURAL GAS USE							
13	374 DELAND LAND - SOUTH DEBARY AREA	3,077	0 ALL NATURAL GAS USE							
14	TOTAL ACCOUNT 374	88,713		10,300	0	7,500	0	0	0	0

Schedule B  
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December 1, 1990

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF CUSTOM UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS. ALSO INCLUDE OTHER ALLOCATED PLANT ITEMS.

TYPE OF DATA SOURCE:  
PROJECTED TEST-YEAR: 12/31/91  
WITNESS: SACMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900191-00

DEPRECIATION RESERVE

LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL		ALLOCATION BASIS	NON-REGULATED			TOTAL		NON-REGULATED				
		13 MO AVG	2		L.P.	WDE	OTHER	13 MO AVG	L.P.	WDE	OTHER			
1	309 UPD LOTS 405 BLK 27													
2	DISTRIBUTION YARD	10,314		20 CUSTOMERS			2,000							
3	309 UPD LOTS 10,11,12 DELANT													
4	DISTRIBUTION YARD	20,290		10 CUSTOMERS			5,092							
5	309 UPD LOTS 203 SEC 34													
6	LANTANA YARD	170		75 LAND USE ANALYSIS 0			120							
7	309 SANFORD BLK 700 OFFICE AND													
8	DISTRIBUTION YARD	8,435		35 LAND USE ANALYSIS			2,952							
9	309 DELAND BLK 113 OFFICE AND													
10	DISTRIBUTION YARD	3,771		45 LAND USE ANALYSIS			1,697							
11	309 UPD LOTS 203 SEC 34													
12	LANTANA YARD	2,030		75 LAND USE ANALYSIS 0			1,523							
13	TOTAL ACCOUNT 309	53,012					14,200	0	0	0				0 LAND

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December 1, 1990

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF CONING UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS. ALSO INCLUDE OTHER ALLOCATED PLANT ITEMS.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/91  
WITNESS: BACHMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL 13 MO AVG	ALLOCATION BASIS	DEPRECIATION RESERVE			TOTAL 13 MO AVG	NON-REGULATED			
				L.P.	HOUSE	OTHER		L.P.	HOUSE	OTHER	
1	375 UPB YARD IMPROVEMENTS-GRADING,										
2	FENCING, PAVING, ETC.	27,362	18 CUSTOMERS		4,925						
3	375 UPB DISTRIBUTION OFFICE-OLD										
4	2ND & SAPODILLA	47,190	18 CUSTOMERS		8,494						
5	375 UPB DISTRIBUTION OFFICE-NEW										
6	2ND & SAPODILLA	323,214	24 CUSTOMERS		77,571						
7	375 UPB SHEDS - STORAGE										
8	2ND & SAPODILLA	5,791	18 CUSTOMERS		1,642						
9	375 UPB GARAGE										
10	2ND & SAPODILLA	14,772	18 CUSTOMERS		2,659						
11	375 UPB METER SHOP										
12	2ND & SAPODILLA	10,163	18 CUSTOMERS		1,829						
13	375 UPB PARKING LOT										
14	2ND & SAPODILLA	44,927	18 CUSTOMERS		8,067						
15	375 UPB GATE STATIONS										
16	L-8, RIV. DCR., UPB	838	0 ALL NATURAL GAS USE								
17	375 SANFORD YARD IMPROVEMENTS-FENCING										
18	PAVING, LIGHTING, ETC.	6,577	35 LAND USE ANALYSIS		2,362						
19	375 SANFORD SHEDS - STORAGE	6,747	14 CUSTOMERS		945						
20	375 SANFORD IMPROVEMENTS - OFFICE	825	11 CUSTOMERS		91						
			19 HOUSE FLOOR SPACE			157					
21	375 BELAND YARD IMPROVEMENTS - PAVING &										
22	PIPERACK	1,782	45 LAND USE ANALYSIS		802						
23	375 BELAND SHEDS - STORAGE	2,739	33 CUSTOMERS		994						
24	TOTAL ACCOUNT 375	492,927			109,651	157	0	145,809	32,453	46	0

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPSC GAS OPERATIONS

BUCKET NO.: 900151-00

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 12-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS. ALSO INCLUDE OTHER ALLOCATED PLANT ITEMS.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/91  
WITNESS: BACHMAN

DEPRECIATION RESERVE

LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL			NON-REGULATED			DEPRECIATION RESERVE			
		13 MO AVG	2	BASIS	L.P.	HOUSE	OTHER	13 MO AVG	L.P.	HOUSE	OTHER
1	390 UPB WAREHOUSE			35 HOUSE FLOOR SPACE		24,902					
2	2ND & SAPIODILLA	45,277		10 CUSTOMERS	4,520						
3	390 UPB WAREHOUSE			36 HOUSE FLOOR SPACE		2,318					
4	DELRAY	7,271		12 CUSTOMERS	973						
5	390 UPB OFFICE			22 HOUSE FLOOR SPACE		8,729					
6	DELRAY	39,676		14 CUSTOMERS	5,555						
7	390 UPB SHED - STORAGE										
8	LANTANA YARD	5,532		10 CUSTOMERS	996						
9	390 UPB MISC. IMPROVEMENTS-FENCING,										
10	PAVING, ALARM SYS, ETC.	7,212		10 CUSTOMERS	1,290						
11	390 SANFORD OFFICE	64,180		19 HOUSE FLOOR SPACE		12,196					
				11 CUSTOMERS	7,061						
12	390 SANFORD WAREHOUSE/DISTR. OFFICE	28,392		12 HOUSE FLOOR SPACE		3,407					
				16 CUSTOMERS	4,543						
13	390 DELAND OFFICE	167,728		16 HOUSE FLOOR SPACE		24,836					
				20 CUSTOMERS	46,964						
14	390 DELAND WAREHOUSE	9,479		18 HOUSE FLOOR SPACE		1,706					
				27 CUSTOMERS	2,559						
15	TOTAL ACCOUNT 390	374,755			74,577	80,394	0	103,411	20,524	22,184	0

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December 1, 1990



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS. ALSO INCLUDE OTHER ALLOCATED PLANT ITEMS.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/91  
WITNESS: BACKMAN

LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL 13 MO AVG	ALLOCATION BASIS	NON-REGULATED			DEPRECIATION RESERVE		
				L.P.	INSE	OTHER	TOTAL 13 MO AVG	L.P.	INSE
1	392 WPB TRANSPORTATION EQUIP.	1,014,403	22 CUSTOMERS	223,409					
2	392 SANFORD TRANSPORTATION EQUIP.	184,653	20 CUSTOMERS	37,331					
3	392 BELAND TRANSPORTATION EQUIP.	125,791	33 CUSTOMERS	41,311					
4	TOTAL ACCOUNT 392	1,320,847		302,451	0	0	600,405	134,700	0 0
5	391-								
6	398 WPB GENERAL PLANT	499,703	18 CUSTOMERS	125,941					
7	391-								
8	398 SANFORD GENERAL PLANT	93,042	14 CUSTOMERS	13,029					
9	391-								
10	398 BELAND GENERAL PLANT	85,417	33 CUSTOMERS	28,100					
11	TOTAL ACCOUNT 391-398	678,262		167,170	0	0	309,281	74,100	0 0
12	387 WPB BISTR. - OTHER EQUIPMENT	109,052	9 ITEN ANALYSIS	9,815					
13	387 SANFORD BISTR. - OTHER EQUIPMENT	10,313	27 ITEN ANALYSIS	2,785					
14	387 BELAND BISTR. - OTHER EQUIPMENT	4,947	25 ITEN ANALYSIS	1,237					
15	TOTAL ACCOUNT 387	124,312		13,837	0	0	34,691	4,004	0 0

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December 1, 1990

CHANGES AGREE TO FPSC STAFF RECOMMENDATIONS