

ORIGINAL
FILE COPY

T



FLORIDA PUBLIC UTILITIES COMPANY

ADDRESS REPLY TO COMPANY AT

P. O. Drawer C
West Palm Beach,
Florida 333402

March 4, 1991

Mr. Steve Tribble, Director
Division of Records & Reporting
Florida Public Service Commission
101 East Gaines Street
Fletcher Building
Tallahassee, FL 32301-8153

RE: Docket No. 910076-EI

Dear Mr. Tribble:

Enclosed for filing is an original and nineteen (19) copies of our Marianna electric division's Modified Minimum Filing Requirements as required by Section 366.06(3) of the Florida Statutes.

Your acknowledgement of this filing indicating the date thereof will be appreciated.

Sincerely,

George M. Bachman
George M. Bachman
Accounting Manager

- ACK _____
- AFA 3
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG 1
- LIN 6
- OPC _____
- RCH _____
- SEC 1
- WAS _____
- OTH _____

Enclosures

MAIL ROOM
6 AM 8 25
1991 MAR 9

RECEIVED & FILED

TB
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

02268 MAR -6 1991

FPSC-RECORDS/REPORTING


FLORIDA
PUBLIC UTILITIES COMPANY

ADDRESS REPLY TO COMPANY #1

P. O. Drawer C
West Palm Beach,
Florida 333402

March 4, 1991

Mr. Steve Tribble, Director
Division of Records & Reporting
Florida Public Service Commission
101 East Gaines Street
Fletcher Building
Tallahassee, FL 32301-8153

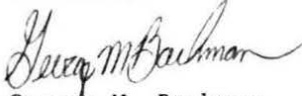
RE: Docket No. 910076-EI

Dear Mr. Tribble:

Enclosed for filing is an original and nineteen (19) copies of our Marianna electric division's Modified Minimum Filing Requirements as required by Section 366.06(3) of the Florida Statutes.

Your acknowledgement of this filing indicating the date thereof will be appreciated.

Sincerely,


George M. Bachman
Accounting Manager

Enclosures

DOCUMENT NUMBER-DATE

02268 MAR -6 1991

FPSC-RECORDS/REPORTING

FLORIDA PUBLIC UTILITIES COMPANY
401 SOUTH DIXIE HIGHWAY
WEST PALM BEACH, FL 33401

CONTACT PERSON: GEORGE BACHMAN
(407) 838-1731

DOCUMENT NUMBER-DATE

02268 MAR -6 1991

PSC-RECORDS/REPORTING

FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 DOCKET NO. 910076-E1
 MODIFIED MINIMUM FILING REQUIREMENTS

1

INDEX

SCHEDULE NO.	TITLE	YEAR	PAGE
A-1	REVENUE INCREASE	90	1
A-12	STATISTICAL INFORMATION	86-90	2
B-2b	BALANCE SHEET - ASSETS	90	3
B-2c	BALANCE SHEET - LIABILITIES & CAPITALIZATION	90	5
B-3b	ADJUSTED RATE BASE	89-90	7
B-3b1	COMMON PLANT, RESERVE, DEPRECIATION EXPENSE	90	9
B-3b2	PLANT BALANCES - 13 MONTH AVERAGE DETAIL	90	13
B-3b3	DEPRECIATION RESERVE - 13 MONTH AVERAGE DETAIL	90	16
B-3b4	CWIP - 13 MONTH AVERAGE DETAIL	89-90	20
B-3c	RATE BASE ADJUSTMENTS	89-90	23
B-7a	CAPITAL ADDITIONS & RETIREMENTS	89-90	24
B-10a	WORKING CAPITAL - 13 MONTH AVERAGE DETAIL	90	25
B-15a	INVESTMENT TAX CREDITS - BY TYPE	87-90	26
B-16a	TOTAL ACCUMULATED DEFERRED TAXES	87-90	31
B-18	ACCOUNTING POLICY CHANGES - RATE BASE	90	34
B-20	PLANT MATERIALS & OPERATING SUPPLIES	90	35
C-2a	JURISDICTIONAL NET OPERATING INCOME	89-90	36
C-2d	ADJUSTED JURISDICTIONAL NET OPERATING INCOME	89-90	37
C-2e	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS	89-90	39
C-2f	INTEREST IN TAX EXPENSE CALCULATION	89-90	45
C-2g	RECONCILIATION OF TAX EXPENSE	89-90	46
C-10	OPERATING REVENUES DETAIL	89-90	47
C-11	UNBILLED REVENUES	89-90	49

FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
DOCKET NO. 910076-E1
MODIFIED MINIMUM FILING REQUIREMENTS

11

INDEX

SCHEDULE NO.	TITLE	YEAR	PAGE
C-12	REVENUE EXPANSION FACTOR	90	51
C-16b	NON-FUEL OPERATION AND MAINTENANCE EXPENSES	87-90	52
C-16c	O & M BENCHMARK COMPARISON BY FUNCTION	90	56
C-16d	O & M ADJUSTMENTS BY FUNCTION	90	57
C-16f	O & M COMPOUND MULTIPLIER CALCULATION	87-90	58
C-17a	FEDERAL AND STATE CURRENT INCOME TAXES	90	59
C-17b	DEFERRED INCOME TAXES	90	60
C-17c	DEFERRED TAX ADJUSTMENT	90	61
C-19d	RECONCILIATION OF TOTAL INCOME TAX PROVISION	90	62
C-21	UNCOLLECTIBLE ACCOUNTS	89-90	63
C-25	LOBBYING AND OTHER POLITICAL EXPENSES	89-90	65
C-32	SUMMARY OF EXPENSES PER CUSTOMER	86-90	66
C-43b	ACTUAL OPERATING REVENUES AND EXPENSES	80-90	67
D-1a	COST OF CAPITAL - 13 MONTH AVERAGE	89-90	73
D-3	SHORT-TERM DEBT	90	76
D-3a	SHORT-TERM FINANCING POLICY	90	77
D-4a	LONG-TERM DEBT OUTSTANDING	90	78
D-4b	DEBT OUTSTANDING - CALL PROVISIONS	90	80
D-4c	PREFERRED STOCK OUTSTANDING	90	81
D-8	CUSTOMER DEPOSITS	90	82
D-9	SUBSIDIARY/ASSOCIATED COMPANY INVESTMENTS	80-90	85
D-11b	FINANCIAL INDICATORS - CALCULATION OF INTEREST AND PREFERRED DIVIDEND COVERAGE RATIOS	86-90	87
D-13	COMMON STOCK DATA	86-90	89

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the revenue deficiency/(surplus).

Type of Data Shown:

Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES

TARIANNA DIVISION

BOCKET NO 910076-EI

Line No.	Description	12/31/90 HISTORIC TEST YEAR REVENUE DEFICIENCY
1		
2		
3		
4		
5	Adjusted Rate Base (Schedule B-3a)	9,113,500
6		
7	Allowable Rate of Return (Schedule B-1a)	0.612
8		-----
9		
10		
11	M. O. I. Requirements	784,672
12		
13	Less: Adjusted M. O. I. (Schedule C-2d)	755,570
14		-----
15		
16		
17	M. O. I. Deficiency	29,102
18		
19	Expansion Factor (Schedule C-12)	1.6322266
20		-----
21		
22		
23	Total Revenue Deficiency	47,502
24		-----
25		
26		
27		
28		
29		
30		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following statistical data for the company,
by calendar year for the most recent 5 years.

Type of Data Shown:

Historic Test Year Ended 12/31/90

Test Years Ended 1986,1987,1988,1989

COMPANY: FLORIDA PUBLIC UTILITIES

HAWAIIAN DIVISION

DOCKET NO.: 910076-EI

Item	1990	1989	1988	1987	1986	Average Annual Growth Rate
THE LEVEL AND ANNUAL GROWTH RATES FOR:						
Peak Load MW	56.0	54.5	49.4	50.1	50.8	2.47%
Peak Load Per Customer (KW)	5.3	5.2	4.8	5.0	5.2	0.46%
Energy Sales (MWH)	236,061	220,410	203,830	208,121	205,168	3.66%
Energy Sales Per Customer (KWH)	22,209	21,013	19,876	20,713	20,821	1.63%
Number of Customers (Average)	10,665	10,489	10,255	10,048	9,854	2.00%
Installed Generating Capacity (MW)	0.168	0.168	0.168	0.168	0.168	0.00%
Population of Service Area						
DOLLAR AMOUNTS IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:						
O & M Expense Less Fuel per KWH Sold	0.0073	0.0078	0.0077	0.0077	0.0078	-1.40%
Revenue per KWH Sold	0.0599	0.0646	0.0568	0.0617	0.0679	-3.10%
A & G Expense per KWH Sold	0.0022	0.0023	0.0023	0.0025	0.0027	-5.07%
DOLLAR AMOUNTS IN REAL TERMS (CONSTANT 1987 DOLLARS)* AND ANNUAL GROWTH RATES FOR:						
O & M Expense Less Fuel per KWH Sold	0.0073	0.0083	0.0085	0.0089	0.0093	-5.72%
Revenue per KWH Sold	0.0599	0.0680	0.0628	0.0709	0.0810	-7.27%
A & G Expense per KWH Sold	0.0022	0.0024	0.0025	0.0029	0.0032	-9.15%
AVERAGE CUSTOMER BY CUSTOMER TYPE:						
Residential	8,692	8,563	8,387	8,225	8,065	1.69%
Commercial/Industrial - Large	4	4	3	4	5	-5.43%
Commercial/Industrial - Small	1,835	1,787	1,728	1,682	1,646	2.75%
Other	134	135	137	137	138	-0.73%
Average Consumer Price Index - CPI(1982-84=100)	130.7	124.0	118.3	113.6	109.6	

Supporting Schedules: C-16f

Recap Schedules:

HMFR102/SCNA12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the assets and other debits portion of the 13-month average jurisdictional balance sheet by primary account for the test year.

Type of Data Shown:
Historic Test Year Ended 12/31/90COMPANY: FLORIDA PUBLIC UTILITIES
HARIANNA DIVISION

DOCKET NO.: 910076-EI

Line No.	Primary Account	Thirteen Month Average			Method of Allocation	13-Month Average
		Consolidated	Flo-Gas	FPUC		Hariana
1	ASSETS					
2	Utility Plant:					
3	Electric Plant in Service	32,195,252	0	32,195,252	Direct Assignment	14,245,188
4	Gas Plant in Service	34,774,712	4,138,913	30,635,799		
5	Water Plant in Service	5,988,458	0	5,988,458		
6	Common Plant	1,451,704	0	1,451,704	Special Allocation	206,335
7	Plant Acquisition Adjustments	307,091	0	307,091	Direct Assignment	3,691
8						
9	Total Utility Plant	74,717,217	4,138,913	70,578,304		14,455,214
10						
11	Accumulated Provision for Depreciation	(21,806,312)	(1,648,745)	(20,157,567)	Direct & Special Assignment	(4,988,209)
12	Accumulated Provision for Amortization	(315,583)	0	(315,583)	Direct Assignment	(3,691)
13						
14	Net Utility Plant	52,595,322	2,490,168	50,105,154		9,463,314
15						
16	Other Property & Investments:					
17	Non-utility Property	68,709	0	68,709	Direct Assignment	68,509
18	Investment in Associated Companies	0	412,636	10,000	None	0
19						
20	Total Other Property & Investments	68,709	412,636	78,709		68,509
21						
22	Current Assets:					
23	Cash	386,717	0	386,717	Revenue Basis	108,331
24	Sinking Fund	0	0	0	None	0
25	Working Funds	24,117	0	24,117	Direct Assignment	1,750
26	Interest Special Deposits	0	0	0	None	0
27						
28						
29						

Supporting Schedules: B-7a, B-15a, B-16a

Recap Schedules: B-10a, B-3b

NNFR107/B2B

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the assets and other debits portion of the 13-month average jurisdictional balance sheet by primary account for the test year.

Type of Data Shown:

COMPANY: FLORIDA PUBLIC UTILITIES
HARRIAMA DIVISION

Historic Test Year Ended 12/31/90

DOCKET NO.: 910076-EI

Line No.	Primary Account	Thirteen Month Average			Method of Allocation	13-Month Average
		Consolidated	Flo-Gas	FPUC		Harianna
	Current Assets (Cont'd):					
1	Dividend Special Deposits	20,056	0	20,056	Revenue Basis	4,493
2	Customer Accounts Receivable	4,909,318	330,770	4,578,548	Direct Assignment	1,030,616
3	Other Accounts Receivable	256,162	0	256,162	None	10,340
4	Accumulated Provision for Uncollectibles	(159,622)	(37,454)	(122,168)	Direct Assignment	(10,309)
5	Receivables from Associated Companies	0	36,300	122,762	None	0
6	Unbilled Revenues	574,877	91,978	482,900	Direct Assignment	96,322
7	Materials and Supplies	1,967,985	534,354	1,433,631	Direct Assignment	321,081
8	Merchandise	249,247	0	249,247	None	0
9	Income Tax Receivable	11,502	(5,322)	16,824	Revenue Basis	3,769
10	Prepayments-Insurance	281,834	0	281,834	Revenue Basis	63,131
11	Prepayments-Pensions	287,615	0	287,615	Payroll Basis	49,182
12	Prepayments-Other	0	0	0	Direct Assignment	0
13	Dividends Receivable	0	0	0	None	0
14	Stores Expense Undistributed	(510)	0	(510)	Direct Assignment	(485)
15		-----	-----	-----		-----
16	Total	8,809,298	950,626	8,017,735		1,678,221
17		-----	-----	-----		-----
18	Deferred Debits:					
19	Unamortized Debt Expense	782,558	0	782,558	Source of Funds Alloc	135,049
20	Clearing Accounts	705	0	705	Revenue Basis	332
21	Temporary Facilities	(6,957)	0	(6,957)	Direct Assignment	(1,310)
22	Other Work in Progress	231,024	0	231,024	Revenue Basis	51,749
23	Underrec. Power & Gas	984,659	0	984,659	Direct Assignment	178,832
24	Miscellaneous Deferred Debits	4,774	1,681	3,094	Revenue Basis	2,110
25		-----	-----	-----		-----
26	Total	1,996,763	1,681	1,995,083		366,762
27		-----	-----	-----		-----
28	TOTAL ASSETS	63,470,092	3,855,111	60,196,681		11,576,806
29		=====	=====	=====		=====

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the liabilities and other credits portion of the 13-month average jurisdictional balance sheet by primary account for the test year.

Type of Data Shown:

Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
MARIANNA DIVISION

DOCKET NO.: 910076-EI

Line No.	1987 Primary Account	Thirteen Month Average			Method of Allocation	13-Month Average Marianna
		Consolidated	Flo-Gas	FPUC		
1						
2	LIABILITIES & CAPITALIZATION					
3						
4	Proprietary Capital:					
5	Common Stock	1,843,484	10,000	1,843,484	Source of Funds Alloc	318,378
6	Premium on Capital Stock	3,717,489	0	3,717,489	Source of Funds Alloc	641,974
7	Miscellaneous Paid in Capital	616,195	0	616,195	Source of Funds Alloc	106,343
8	Capital Stock Expense	0	0	0	Source of Funds Alloc	0
9	Retained Earnings	10,433,924	2,388,649	8,045,276	Source of Funds Alloc	1,388,987
10	Treasury Stock	(2,264,458)	0	(1,851,822)	None	0
11						
12	Total Common Stock Equity	14,346,634	2,398,649	12,370,622		2,455,682
13						
14						
15	Preferred Stock-A (\$100 Par)	600,000	0	600,000	Source of Funds Alloc	103,734
16	Preferred Stock-\$1.12	0	0	0	Source of Funds Alloc	0
17	Long-Term Debt	19,169,385	0	19,169,385	Source of Funds Alloc	3,292,075
18						
19	Total Capitalization	34,116,019	2,398,649	32,140,007		5,851,491
20						
21	Current Liabilities:					
22	Long-Term Debt-Current	103,846	0	103,846	Source of Funds Alloc	17,166
23	Notes Payable	4,580,581	0	4,580,581	Source of Funds Alloc	790,072
24	Notes Payable Adjustment	1,351,573	0	1,351,573	Revenue Basis	302,752
25	Accounts Payable	3,818,859	0	3,818,859	Special - ROR	1,034,129
26	Salaries & Wages Accrued	248,212	0	248,212	Payroll Basis	42,444
27	Accounts Payable - Other	24,064	0	24,064	Revenue Basis	7,181
28	Payable to Associated Companies	0	122,762	36,300	None	0
29	Customer Deposits	2,759,693	349,162	2,410,531	Direct Assignment	438,283
30						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the liabilities and other credits portion of the 13-month average jurisdictional balance sheet by primary account for the test year.

Type of Data Shown:

Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
MARIANNA DIVISION

BUCKET NO.: 910076-EI

Line No.	Primary Account	Thirteen Month Average			Method of Allocation	13-Month Average
		Consolidated	Flo-Gas	FPUC		Marianna
1						
2	Taxes Accrued	515,451	27,138	488,313	Special - ROR	106,862
3	Interest Accrued	721,838	20,309	700,729	Plant Basis	143,667
4	Dividends Declared	105,565	0	105,565	Special Pref Only-Alloc	737
5	Tax Collections Payable	435,580	21,948	413,633	Direct Assignment	78,060
6	Vacation Pay Accrued	424,773	0	424,773	Payroll Basis	72,636
7	Inactive Dividend Checks	4,352	0	4,352	None	0
8	Med. Ins. Reserve	105,564	0	105,564	Revenue Basis	23,645
9	Overrec. Power & Gas	1,107,947	0	1,107,947	Direct Assignment	297,353
10	Misc. Current Liabs.	(122)	0	(122)	Direct Assignment	15
11	Property Damage Reserve	29,918	0	29,918	Direct Assignment	17,304
12	Audit Fees & Expense Accrued	67,117	0	67,117	Revenue Basis	14,215
13						
14	Total	16,404,011	541,319	16,021,755		3,386,971
15						
16	Deferred Credits:					
17	Customer Advances-Constr.	2,132,215	0	2,132,215	Direct Assignment	41,971
18	Unamortized I.T.C.	2,186,176	108,309	2,077,867	Direct Assignment	368,671
19						
20	Total	4,318,391	108,309	4,210,082		410,642
21						
22	Contributions in Aid of Construction	805,658	0	805,658	None	0
23	Accru. Deferred Inc. Tax	7,826,013	806,834	7,019,179	Direct Assignment	1,927,702
24						
25	Total	8,631,671	806,834	7,824,837		1,927,702
26						
27						
28						
29	TOTAL LIABILITIES & CAPITALIZATION	63,470,092	3,855,111	60,196,681		11,576,806
30						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of 13 month average rate base as adjusted for the test year and the prior year. Provide detail of all adjustments on Schedule B-3c.

Type of Data Shown:
Prior Year Ended 12/31/89

COMPANY: FLORIDA PUBLIC UTILITIES

HARIANNA DIVISION

DOCKET NO.: 910076-EI

Line No.	Description	(1) Hariana Division Per Books	(2) Non- Electric Utility	(3) Electric Utility	(4) Commission Adjustments (Sch. B-3c)	(5) Utility Adjusted Per Conn.	(6) Company Adjustments (Sch. B-3c)	(7) Total Utility Adjusted	(8) Jurisdictional Separation Factor	(9) Jurisdictional Utility Adjusted Per Co. & Conn.
1	UTILITY PLANT:									
2	-----									
3	PLANT CLOSED & IN SERVICE	13,216,758		13,216,758		13,216,758		13,216,758	13,216,758	
4	COMMON PLANT ALLOCATED	175,289		175,289		175,289		175,289	175,289	
5	ACQUISITION ADJUSTMENT	3,691		3,691		3,691		3,691	3,691	
6	COMPLETED CONSTRUCTION	133,856		133,856		133,856		133,856	133,856	
7	CONSTRUCTION WORK IN PROGRESS	6,491		6,491		6,491		6,491	6,491	
8	-----									
9	TOTAL PLANT	13,536,085	0	13,536,085	0	13,536,085	0	13,536,085	13,536,085	
10	-----									
11	DEDUCTIONS:									
12	-----									
13	ACCUM. DEPR. UTIL. PLANT	4,407,850		4,407,850		4,407,850		4,407,850	4,407,850	
14	ACCUM. DEPR. COMMON PLANT	82,733		82,733		82,733		82,733	82,733	
15	ACCUM. AMORT. ACQ. ADJUSTMENT	3,691		3,691		3,691		3,691	3,691	
16	CUST. ADVANCES FOR CONSTR.	29,237		29,237		29,237		29,237	29,237	
17	-----									
18	TOTAL DEDUCTIONS	4,523,511	0	4,523,511	0	4,523,511	0	4,523,511	4,523,511	
19	-----									
20	UTILITY PLANT - NET	9,012,574	0	9,012,574	0	9,012,574	0	9,012,574	9,012,574	
21	-----									
22	-----									
23	ALLOWANCE FOR WORKING CAPITAL:									
24	-----									
25	WORKING CAPITAL - BALANCE									
26	SHEET METHOD	166,553		166,553	22,376	188,929		188,929	188,929	
27	-----									
28	TOTAL RATE BASE	9,179,127	0	9,179,127	22,376	9,201,503	0	9,201,503	9,201,503	
29	=====									

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of 13 month average rate base as adjusted for the test year and the prior year. Provide detail of all adjustments on Schedule B-3c.

Type of Data Shown:
Historic Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
HARRIAMA DIVISION

DOCKET NO.: 910076-EI

Line No.	Description	(1) Harrima Division Per Books	(2) Non- Electric Utility	(3) Electric Utility	(4) Commission Adjustments (Sch. B-3c)	(5) Utility Adjusted Per Conn.	(6) Company Adjustments (Sch. B-3c)	(7) Total Utility Adjusted	(8) Jurisdictional Separation Factor	(9) Jurisdictional Utility Adjusted Per Co. & Conn.
1	UTILITY PLANT:									
2	-----									
3	PLANT CLOSED & IN SERVICE	14,165,740		14,165,740		14,165,740	(2) 14,165,738		14,165,738	
4	COMMON PLANT ALLOCATED	200,291		200,291		200,291	6,044	206,335	206,335	
5	ACQUISITION ADJUSTMENT	3,691		3,691		3,691		3,691	3,691	
6	COMPLETED CONSTRUCTION	73,410		73,410		73,410		73,410	73,410	
7	CONSTRUCTION WORK IN PROGRESS	6,040		6,040		6,040		6,040	6,040	
8	-----									
9	TOTAL PLANT	14,449,172	0	14,449,172	0	14,449,172	6,042	14,455,214	14,455,214	
10	-----									
11	DEDUCTIONS:									
12	-----									
13	ACCUM. DEPR. UTIL. PLANT	4,891,768		4,891,768		4,891,768	(3) 4,891,765		4,891,765	
14	ACCUM. DEPR. COMMON PLANT	93,752		93,752		93,752	2,692	96,444	96,444	
15	ACCUM. AMORT. ACQ. ADJUSTMENT	3,691		3,691		3,691		3,691	3,691	
16	CUST. ADVANCES FOR CONSTR.	41,971		41,971		41,971		41,971	41,971	
17	-----									
18	TOTAL DEDUCTIONS	5,031,182	0	5,031,182	0	5,031,182	2,689	5,033,871	5,033,871	
19	-----									
20	UTILITY PLANT - NET	9,417,990	0	9,417,990	0	9,417,990	3,353	9,421,343	9,421,343	
21	-----									
22	-----									
23	ALLOWANCE FOR WORKING CAPITAL:									
24	-----									
25	WORKING CAPITAL - BALANCE									
26	SHEET METHOD	208,093		208,093	(195,795)	12,298	(320,141)	(307,843)	(307,843)	
27	-----									
28	TOTAL RATE BASE	9,626,083	0	9,626,083	(195,795)	9,430,288	(316,788)	9,113,500	9,113,500	
29	=====									

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR + 1 SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR ENDED: 12/31/90

COMPANY: FPSC HARTMAN

BUCKET NO.: 910076-E1

LINE NO.	A/C NO.	DESCRIPTION	1989	1990												13 MONTH AVERAGE				
			DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER					
1	389	LAND	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767	\$ 145,767			
2	390	STRUCTURES & IMPROVEMENTS	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140			
3	391.1	OFFICE FURNITURE	47,083	47,083	47,083	47,083	47,083	47,083	44,984	44,984	44,984	39,522	39,522	39,522	41,621	43,852	43,852			
4	391.2	OFFICE MACHINES	18,590	18,590	18,590	18,590	18,590	21,356	21,356	21,356	23,455	23,455	23,455	23,455	21,356	20,530	20,530			
5	391.3	COMPUTER EQUIPMENT	644,947	644,947	644,947	644,947	658,940	673,633	719,410	1,041,140	1,044,502	1,044,502	1,044,502	1,044,368	609,580	804,644	804,644			
6	397	COMMUNICATION EQUIPMENT	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205			
7		TOTAL	\$ 1,292,732	\$ 1,292,732	\$ 1,292,732	\$ 1,292,732	\$ 1,306,725	\$ 1,322,085	\$ 1,367,862	\$ 1,689,592	\$ 1,689,591	\$ 1,689,591	\$ 1,689,591	\$ 1,689,457	\$ 1,254,677	\$ 1,451,546	\$ 1,451,546			
			HARTMAN 12 MONTH OPERATIONS		HARTMAN 12 MONTH OPERATIONS		METHOD OF ALLOCATION		DATE		RELATED COMMON PLANT									
			13 MONTH AVERAGE	2							ADDITIONS	(RETIREMENTS)	SALVAGE							
8	389	LAND	\$ 145,767	12,332	17,973															
9	390	STRUCTURES & IMPROVEMENTS	431,140	12,332	53,140					JULY 90	COMP EQUIP.	394,000								
10	391.1	OFFICE FURNITURE	43,852	12,332	5,407	SEE PAGE 4				DEC 90	COMP EQUIP.	(437,890)		19,000						
11	391.2	OFFICE MACHINES	20,930	12,332	2,582															
12	391.3	COMPUTER EQUIPMENT	804,644	15,732	126,571															
13	397	COMMUNICATION EQUIPMENT	5,205	12,332	642															
14		TOTAL	\$ 1,451,546	206,335	206,335															

DETAIL OF COMMON PLANT - GENERAL OFFICE:

THE LAND AND STRUCTURE ABOVE ARE LOCATED AT 401 SOUTH DIXIE HIGHWAY, WEST PALM BEACH, FLORIDA 33402. THE STRUCTURE CONSISTS OF A THREE STORY OFFICE BUILDING WHICH SERVES AS CORPORATE HEADQUARTERS AND LOCAL CUSTOMER SERVICES OFFICE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE 8-3 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES. FOR THE HISTORIC TEST YEAR.

TYPE OF DATA SHOWN: HISTORIC TEST YEAR ENDED: 12/31/90

COMPANY: FPUC BARIAMM

DOCKET NO.: 910076-E1

LINE NO.	A/C NO.	DESCRIPTION	1989 - DECEMBER	1990 - JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE
1	389	LAND	\$ 0	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 0
2	390	STRUCTURES & IMPROVEMENTS	163,596	164,289	164,982	165,675	166,368	168,446	169,816	170,386	171,356	172,326	173,296	174,266	175,236	169,283
3	391.1	OFFICE FURNITURE	13,828	13,230	13,432	13,634	13,836	13,184	13,323	13,462	13,601	13,723	13,845	13,967	14,089	13,566
4	391.2	OFFICE MACHINES	2,199	2,279	2,359	2,439	2,519	3,293	3,414	3,535	3,656	3,789	3,922	4,055	4,188	3,284
5	391.3	COMPUTER EQUIPMENT	447,861	453,510	459,159	464,808	472,057	485,116	492,555	520,600	532,834	545,105	556,853	569,423	583,641	472,764
6	397	COMMUNICATION EQUIPMENT	(9,331)	(9,296)	(9,261)	(9,226)	(9,191)	(9,101)	9,855	(9,009)	(8,963)	(8,917)	(8,871)	(8,825)	1,000	(6,918)
7		TOTAL	\$ 616,553	\$ 624,012	\$ 631,471	\$ 638,930	\$ 646,389	\$ 660,930	\$ 667,763	\$ 690,982	\$ 712,484	\$ 726,026	\$ 739,045	\$ 752,086	\$ 768,154	\$ 651,819

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	BARIAMM OPERATIONS ?	12 MONTH BARIAMM OPERATIONS	METHOD OF ALLOCATION
8	389	LAND	\$ 0	12.3328	0	
9	390	STRUCTURES & IMPROVEMENTS	169,283	12.332	20,863	SEE
10	391.1	OFFICE FURNITURE	13,566	12.332	1,673	
11	391.2	OFFICE MACHINES	3,284	12.332	395	PAGE
12	391.3	COMPUTER EQUIPMENT	472,764	15.732	74,366	
13	397	COMMUNICATION EQUIPMENT	(6,918)	12.332	(853)	4
14		TOTAL	\$ 651,819		\$ 96,444	

RELATED COMMON PLANT

DATE	DESCRIPTION	ADDITIONS	(RETIREMENTS)	SALVAGE
JULY 90	COMP. EQUIP.	394,000		
DEC 90	COMP. EQUIP.		(437,090)	19,000

DETAIL OF COMMON PLANT - GENERAL OFFICE:

THE LAND AND STRUCTURE ABOVE ARE LOCATED AT 401 SOUTH DIXIE HIGHWAY, WEST PALM BEACH, FLORIDA 33402. THE STRUCTURE CONSISTS OF A THREE STORY OFFICE BUILDING WHICH SERVES AS CORPORATE HEADQUARTERS AND LOCAL CUSTOMER SERVICES OFFICE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 12 MONTH AVERAGE OF THE HISTORIC BASE YEAR + 1 SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR ENDED: 12/31/90

COMPANY: FPUC HARIANNA

BUCKET NO.: 910076-EI

LINE NO.	A/C NO.	DESCRIPTION	1990 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	12 MONTH TOTAL	ANNUAL RATE
1	389	LAND	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0.002
2	390	STRUCTURES & IMPROVEMENTS	693	693	693	693	2,078	970	970	970	970	970	970	970	11,640	2.702
3	391.1	OFFICE FURNITURE	202	202	202	202	(83)	139	139	139	122	122	122	122	1,630	3.702
4	391.2	OFFICE MACHINES	80	80	80	80	205	121	121	121	133	133	133	133	1,420	4.802
5	391.3	COMPUTER EQUIPMENT	6,449	6,449	6,449	6,449	12,259	7,439	8,453	12,226	12,271	12,271	12,271	12,308	115,294	14.102
6	397	COMMUNICATION EQUIPMENT	35	35	35	35	90	46	46	46	46	46	46	46	552	10.602
7		TOTAL	\$ 7,459	\$ 7,459	\$ 7,459	\$ 7,459	\$ 14,549	\$ 8,715	\$ 9,729	\$ 13,502	\$ 13,542	\$ 13,542	\$ 13,542	\$ 13,579	\$ 130,536	

LINE NO.	A/C NO.	DESCRIPTION	HARIANNA OPERATIONS		METHOD OF ALLOCATION	DATE	RELATED COMMON PLANT		
			12 MONTH TOTAL	12 MONTH OPERATIONS			ADDITIONS	(RETIREMENTS)	SALVAGE
8	389	LAND	\$ 0	12.332					
9	390	STRUCTURES & IMPROVEMENTS	11,640	12.332	SEE	JULY 90	394,000		
10	391.1	OFFICE FURNITURE	1,630	12.332					
11	391.2	OFFICE MACHINES	1,420	12.332	PAGE			(437,890)	19,000
12	391.3	COMPUTER EQUIPMENT	115,294	15.732					
13	397	COMMUNICATION EQUIPMENT	552	12.332					
14		TOTAL	\$ 130,536	\$ 20,815					

DETAIL OF COMMON PLANT - GENERAL OFFICE:
THE LAND AND STRUCTURE ABOVE ARE LOCATED AT 401 SOUTH DIXIE HIGHWAY, WEST PALM BEACH, FLORIDA 33402.
THE STRUCTURE CONSISTS OF A THREE STORY OFFICE BUILDING WHICH SERVES AS CORPORATE HEADQUARTERS AND LOCAL CUSTOMER SERVICES OFFICE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEPARATED BY THE ACCOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR ENDED: 12/31/90

COMPANY: FPUC MARIANNA

DOCKET NO.: 910076-E1

Line No.	Description	(A)	(B)	(C)	(D)	(E)
1		Allocation			Common	
2		Per Study	Allocation		Utility	
3	GENERAL OFFICE - WEST PALM BCH	Sq. Footage	Per Study-2		Plant	
4						
5	GENERAL "Y" ALL DIVISIONS	11,235	50.332		377,052	
6	LOCAL "A" WEST PALM BEACH	4,227	32.332		209,429	
7	LOCAL MERCHANDISING	1,798	9.342		60,503	
8						
9	TOTAL LAND, BLDG. & EQUIP.	19,260	100.002		647,784	
10	DATA PROCESSING EQUIPMENT.				644,947	
11						
12	TOTAL	19,260	100.002		1,292,731	
13		Customers				
14	ALLOCATION OF LOCAL "A"	1989	2		\$ - Amount	
15						
16	FPUC	26,602	82.032		152,997	
17	FLO-GAS CORP. (NON-REG.)	5,828	17.972		33,517	
18						
19	TOTAL	32,430	100.002		186,514	
20		Plant Invest.				
21	ALLOCATION OF GENERAL "X"	12/31/89	2		\$ - Amount	
22						
23	FPUC - MARIANNA ELECTRIC	13,865,195	19.59842		79,848	
24	- FERNANDINA BCH. ELECTRIC	17,108,582	24.18292		98,504	
25	- GAS OPERATIONS	30,232,025	42.73282		174,076	
26	- FERNANDINA BCH. WATER	5,466,226	7.72652		31,491	
27	FLO-GAS CORP. (NON-REG.)	4,074,560	5.75942		23,466	
28						
29	TOTAL	70,746,588	100.00002		407,387	
30						
31		Land, Bldg. and Equip.	Land, Bldg. and Equip. 2	Data Processing Equipment 2	Common Utility Plant	
32	COMPOSITE ALLOCATION					
33						
34	FPUC - MARIANNA ELECTRIC	79,848	12.3302	15.7302	101,450	181,296
35	- FERNANDINA BCH. ELECTRIC	98,504	15.2162	13.7902	88,938	187,444
36	- GAS OPERATIONS	380,956	58.8002	52.8702	340,983	721,939
37	- FERNANDINA BCH. WATER	31,491	4.8602	6.4202	41,406	72,897
38	FLO-GAS CORP. (NON-REG.)	56,982	8.8002	11.1902	72,176	129,153
39						
40						
41	TOTAL	647,784	100.0002	100.0002	644,947	1,292,731
42						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED. (INCLUDE AMORTIZATION/RECOVERY SCHEDULE AMOUNTS)

TYPE OF DATA SUBOH:
HISTORIC TEST YEAR DATA: 12/31/90

COMPANY: FPSC HARTLAND

DOCKET NO.: 910076-EI

LINE NO.	(1) A/C NO.	(2) DESCRIPTION	(3) PLANT BALANCE BEG. OF YEAR	(4) TOTAL PLANT ADDED	(5) TOTAL PLANT RETIRED	(6) ADJUSTMENT/ TRANSFER	(7) PLANT BALANCE END OF YEAR	(8) 13 - MONTH AVERAGE
1	330	LAND & LAND RIGHTS	1,837				1,837	1,837
2	331	STRUCTURES & IMPROVEMENTS	4,822				4,822	4,822
3	332	RESERVOIRS, DAMS & WATERWAYS	61,479				61,479	61,479
4	333	WATER WHEEL, TURBINES, BENE.	98,267				98,267	98,267
5	334	ACCESSORY ELECTRIC EQUIPMENT	62,083				62,083	62,083
6	335	MISC POWER PLANT EQUIPMENT	375				375	375
7	341	STRUCTURES & IMPROVEMENTS	0				0	0
8	360	LAND & LAND RIGHTS	7,941				7,941	7,941
9	361	STRUCTURES & IMPROVEMENTS	8,614				8,614	8,614
10	362	STATION EQUIPMENT	650,866				650,866	650,866
11	364	POLE TOWERS & FIXTURES	2,543,273	245,971	29,515		2,759,729	2,643,501
12	365	OVERHEAD CONDUCTORS & DEVICE	3,322,701	188,101	23,361		3,487,441	3,394,375
13	366	UNDERGRD CONDUIT	80,011	139			80,150	80,075
14	367	UNDERGRD CONDUIT & DEVICE	237,664	5,481	1,277		241,870	241,061
15	368	LINE TRANSFORMERS	3,333,169	245,585	4,571	(1)	3,574,182	3,447,112
16	369	OVERHEAD SERVICES	1,188,346	113,850	17,764		1,284,432	1,235,152
17	370	METERS	746,814	23,369	2,114		768,069	757,711
18	371	INSTALL ON CUSTOMER PREMISES	238,477	29,932	3,369	(1)	265,039	252,870
19	373	STREET LIGHTING & SIGNAL SYSTEM	155,984	2,847	136	1	158,695	157,178
20	389	LAND & LAND RIGHTS	2,822	1,944			4,766	2,972
21	390	STRUCTURES & IMPROVEMENTS	23,577				23,577	23,577
22	391	OFFICE FURNITURE & EQUIP	57,269		171		57,098	57,164
23	392	TRANSPORTATION	788,807	60,137	70,840		778,104	777,997
24	393	STORES EQUIPMENT	17,343				17,343	17,343
25	394	TOOLS, SHOP & GARAGE	34,018	4,754	2,336		36,436	35,992
26	395	LABORATORY EQUIPMENT	26,097				26,097	26,097
27	396	POWER OPERATED EQUIPMENT	61,558				61,558	61,558
28	397	COMMUNICATION EQUIPMENT	54,376				54,376	54,376
29	398	MISCELLANEOUS EQUIPMENT	3,343				3,343	3,343
30		CCMC (1060)	49,567			46,329 1	95,896	73,410
31								
32		TOTAL PLANT BALANCE	13,861,504	922,110	155,457	46,328	14,674,485	14,238,148
33		LESS: NON-DEPRECIABLE PROPERTY	12,600				14,544	12,750
34		MISCELLANEOUS INTANGIBLES	0				0	0
35								
36		TOTAL DEPRECIABLE PLANT BALANCES	13,848,904	922,110	155,457	46,328	14,659,941	14,226,398
37								
38								

39 1 COMPLETED CONSTRUCTION NOT CLASSIFIED TRANSFERED INTO PLANT (1010).

40

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR DATA: 12/31/90

COMPANY: FPUC BARTAMH

BUCKET NO.: 910074-E1

LINE NO.	A/C NO.	DESCRIPTION	1989 DEC	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH AVERAGE
1	330	LAND AND LAND RIGHTS	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837
2	331	STRUCTURES & IMPROVEMENTS	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822
3	332	RESERVOIRS, DAMS & WATERWAYS	61,479	61,479	61,479	61,479	61,479	61,479	61,479	61,479	61,479	61,479	61,479	61,479	61,479	61,479
4	333	WATER WHEELS - TURBINES	98,267	98,267	98,267	98,267	98,267	98,267	98,267	98,267	98,267	98,267	98,267	98,267	98,267	98,267
5	334	ACCESSORY ELECTRIC EQUIPMENT	62,083	62,083	62,083	62,083	62,083	62,083	62,083	62,083	62,083	62,083	62,083	62,083	62,083	62,083
6	335	RISC POWER PLANT EQUIPMENT	375	375	375	375	375	375	375	375	375	375	375	375	375	375
7	340	LAND & LAND RIGHTS	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941
8	341	STRUCTURES & IMPROVEMENTS	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614	8,614
9	342	STATION EQUIPMENT	650,866	650,866	650,866	650,866	650,866	650,866	650,866	650,866	650,866	650,866	650,866	650,866	650,866	650,866
10	344	POLES TOWERS & FIXTURES	2,543,273	2,554,993	2,570,120	2,581,175	2,590,770	2,607,549	2,634,535	2,652,670	2,675,239	2,714,613	2,733,565	2,747,265	2,759,729	2,643,501
11	345	OVERHEADS CONDUCTORS & DEVICES	3,322,701	3,331,209	3,339,620	3,346,455	3,355,802	3,364,839	3,384,240	3,391,787	3,407,859	3,449,813	3,467,387	3,475,687	3,487,441	3,394,375
12	346.1	UNDERGROUND CONDUIT-DUCT	70,859	70,859	70,859	70,859	70,859	70,859	70,859	70,859	70,859	70,859	70,859	70,859	70,859	70,859
13	346.2	UNDERGROUND CONDUIT-BURIED	9,152	9,152	9,152	9,152	9,152	9,152	9,152	9,291	9,291	9,291	9,291	9,291	9,291	9,214
14	347.1	UNDERGRD CONDUCT & DEVICE-DUCT	179,812	179,812	179,812	179,812	179,812	179,812	180,435	180,821	180,821	181,847	181,847	181,847	181,847	180,272
15	347.2	UNDERGRD CONDUCT&DEVICE-BURIED	58,654	58,174	57,892	60,343	61,182	61,260	61,870	61,935	62,089	62,960	63,256	60,701	60,823	60,789
16	348.1	LINE TRANSFORMERS-OVERHEAD	3,104,963	3,124,080	3,124,730	3,145,219	3,174,229	3,182,766	3,201,017	3,204,703	3,237,992	3,260,397	3,294,780	3,313,379	3,320,426	3,207,125
17	348.3	LINE TRANSFORMERS - BURIED	228,206	228,325	228,561	229,785	232,080	233,167	233,167	243,249	247,551	253,751	253,756	253,756	253,756	239,987
18	349.1	OVERHEAD SERVICE	1,032,552	1,038,462	1,042,906	1,048,073	1,054,671	1,062,051	1,066,839	1,072,443	1,080,540	1,084,841	1,091,385	1,096,018	1,103,451	1,067,402
19	349.3	UNDERGRD SERVICES - BURIED	155,794	159,789	163,154	163,799	164,695	165,800	166,246	167,519	170,257	171,423	173,351	177,883	180,981	167,750
20	370	METERS	746,814	748,984	750,832	750,981	751,066	755,307	760,272	760,275	761,531	765,202	765,654	766,859	768,049	757,711
21	371.1	INSTAL ON COST PREMISES-ABOVE	238,477	240,586	243,201	247,119	250,420	252,881	254,450	255,987	257,300	258,851	260,315	262,690	265,839	252,870
22	373.1	STREET LIGHTING & SIGNAL AG	155,986	155,986	155,986	155,986	155,986	156,723	156,746	157,201	158,220	158,501	158,517	158,787	158,695	157,178
23	389	LAND & LAND RIGHTS	2,822	2,822	2,822	2,822	2,822	2,822	2,822	2,822	2,822	2,822	2,822	2,822	2,822	2,822
24	390	STRUCTURES & IMPROVEMENTS	23,577	23,577	23,577	23,577	23,576	23,576	23,577	23,577	23,577	23,577	23,577	23,577	23,577	23,577
25	391.1	OFFICE FURN & EQUIP	17,926	17,926	17,926	17,926	17,926	17,926	17,926	17,926	17,926	17,926	17,926	17,926	17,926	17,926
26	391.2	OFFICE MACHINES	14,339	14,339	14,339	14,339	14,339	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,168	14,234
27	391.3	EMP EQUIPMENT	25,004	25,004	25,004	25,004	25,004	25,004	25,004	25,004	25,004	25,004	25,004	25,004	25,004	25,004
28	392.1	TRANSPORTATION - CARS	45,860	45,860	45,860	46,085	46,085	46,085	46,085	46,085	46,085	46,085	46,085	46,085	46,085	45,712
29	392.2	TRANSPORTATION - LIGHT TRUCKS	98,133	98,133	98,133	98,469	98,469	98,469	98,469	98,469	98,469	98,469	98,469	98,469	98,469	95,521
30	392.3	TRANSPORTATION - HEAVY TRUCKS	646,765	640,104	640,104	630,304	630,304	631,970	631,970	604,988	628,516	628,516	628,516	628,516	628,516	630,853
31	392.4	TRANSPORTATION - TRAILERS	6,849	5,899	5,899	5,899	5,899	5,899	5,899	5,899	5,899	5,899	5,899	5,899	5,899	5,911
32	392.1	STORE EQUIP HANDLING	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,796
33	393.2	STORE EQUIP - PORTABLE	547	547	547	547	547	547	547	547	547	547	547	547	547	547
PAGE TOTAL			13,632,545	13,680,904	13,716,526	13,754,561	13,829,503	13,882,047	13,950,537	13,982,448	14,094,777	14,219,577	14,299,191	14,349,450	14,396,779	13,984,372

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR DATA: 12/31/90

COMPANY: FPSC BARBARA

DOCKET NO.: 910076-EI

LINE NO.	A/C NO.	DESCRIPTION	1989 DEC	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1	394.1	TOOLS, SHOP & GARAGE - FIXED	14,904	12,570	12,570	12,570	12,570	12,570	12,570	12,570	12,570	12,570	12,570	12,570	12,570	12,750
2	394.2	TOOLS, SHOP & GARAGE - PORTABLE	19,112	22,185	22,185	23,864	23,864	23,864	23,864	23,864	23,864	23,864	23,864	23,864	23,864	23,742
3	395.1	LABORATORY FIXED EQUIPMENT	16,904	16,904	16,904	16,904	16,904	16,904	16,904	16,904	16,904	16,904	16,904	16,904	16,904	16,904
4	395.2	LABORATORY PORTABLE EQUIPMENT	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193	9,193
5	396	POWER OPERATOR - EQUIPMENT	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550	61,550
6	397	COMMUNICATION EQUIPMENT	54,376	54,376	54,376	54,376	54,376	54,376	54,376	54,376	54,376	54,376	54,376	54,376	54,376	54,376
7	398	MISCELLANEOUS EQUIPMENT	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343
9		PAGE TOTAL	179,392	180,129	180,129	181,810	181,810	181,810	181,810	181,810	181,810	181,810	181,810	181,810	181,810	181,366
11		CCMC (10660'S)	49,567	51,532	56,605	88,798	87,958	119,516	102,412	103,931	87,568	34,138	34,953	41,456	95,896	72,410
13		UTILITY PLANT IN SERVICE	13,861,504	13,912,565	13,953,260	14,025,169	14,099,271	14,183,373	14,242,759	14,268,109	14,364,155	14,435,525	14,515,954	14,572,716	14,674,485	14,239,148

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED. (INCLUDE AMORTIZATION/RECOVERY SCHEDULE AMOUNTS).

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR ENDED : 12/31/90

COMPANY: FPSC BARTMAN

BOOKET NO.: 910070-EJ

LINE NO.	(1) A/C NO.	(2) DESCRIPTION	(3) ACC. DEP. BEG OF YEAR	(4) TOTAL DEP ACCRUED	(5) RETIREMENTS	(6) NET SALVAGE	(7) ADJUSTMENTS/ TRANSFERS	(8) ACC. DEP. END OF YEAR	(9) 12-MONTH AVERAGE
1	331	STRUCTURES & IMPROVEMENTS	\$ 4,489	\$ 160	\$	\$	\$	\$ 4,657	\$ 4,573
2	332	RESERVOIRS, DAMS & WATERWAYS	59,318	1,968				61,286	60,382
3	333	WATER WHEEL, TURBINES, BEM.	59,931	4,400				64,331	63,171
4	334	ACCESSORY ELECTRIC EQUIP	25,112	3,540				28,652	26,882
5	335	MISC POWER PLANT EQUIP	150	24				182	170
6	341	STRUCTURES & IMPROVEMENTS	(1,936)	0				(1,936)	(1,936)
7	341	STRUCTURES & IMPROVEMENTS	1,441	204				1,645	1,543
8	342	STATION EQUIPMENT	201,161	19,524				220,685	218,923
9	344	POLES TOWERS & FIXTURES	1,072,082	181,238	29,514	(1,279)	1	1,142,528	1,119,729
10	345	OVERHEAD CONDUCTORS & DEVICE	1,043,631	129,683	23,361	3,654	(3)	1,153,604	1,104,437
11	346	UNDERGRD CONDUIT - DUCT	4,941	1,744				6,687	5,887
12	347	UNDERGRD CONDUIT & DEVICE-DUCT	21,330	7,463	1,277	461		27,977	24,982
13	348	LINE TRANSFORMERS-OVERHEAD	1,044,148	151,206	4,571	(28,448)		1,170,343	1,116,944
14	349	OVERHEAD SERVICES	285,815	61,553	17,763	1,466	(4)	334,267	314,187
15	370	METERS	315,416	33,301	2,114	(443)		346,188	331,792
16	371	INSTALL ON CUSTOMER PREMISES	61,204	8,563	3,349	778		67,176	65,219
17	373	STREET LIGHTING & SIGNAL SYSTEM	66,445	4,084	139	14		70,684	68,678
18	390	STRUCTURES & IMPROVEMENTS	6,432	612				7,044	6,738
19	391.1	OFFICE FURN & EQUIP	5,181	2,568				7,749	6,465
20	391.2	OFFICE MACHINES	1,045	2,038	171		1	2,913	2,054
21	391.3	EMP EQUIPMENT	15,173	3,004				20,177	17,675
22	392.1	TRANSPORTATION - CARS	(477)	6,201	11,144	967	1,334	(3,119)	1,986
23	392.2	TRANSPORTATION - LIGHT TRUCKS	31,872	9,157	18,183	1,577	(1,143)	23,340	34,142
24	392.3	TRANSPORTATION - HEAVY TRUCKS	282,571	48,589	41,443	3,604	(158)	293,163	304,954
25	392.4	TRANSPORTATION - TRAILERS	2,819	228	150	12	(12)	2,897	2,921
26	393.1	STORE EQUIP - HANDLING	6,766	540				7,306	7,036
27	393.2	STORE EQUIP - PORTABLE	73	84				157	115
28	394.1	TOOLS, SHOP & GARAGE-FIXED	604	588	2,336			(1,144)	729
29	394.2	TOOLS, SHOP & GARAGE-PORTABLE	2,813	3,072				5,885	3,471
30	395.1	LABORATORY FIXED EQUIPMENT	5,718	420				6,138	5,928
31	395.2	LABORATORY PORTABLE EQUIPMENT	431	1,320				1,751	1,091
32	396	POWER OPERATED EQUIPMENT	14,512	3,294				19,716	18,114
33	397	COMMUNICATION EQUIPMENT	44,894	1,524				45,418	44,856
34	398	MISCELLANEOUS EQUIPMENT	(388)	480				92	(148)
35		TOTAL DEPRECIATION	4,684,525	616,374	155,455	(9,629)	(4)	5,135,811	4,977,442
36		RUP							(85,697)
37		TOTAL DEPRECIATION RESERVE	4,684,525	616,374	155,455	(9,629)	(4)	5,135,811	4,891,745

SUPPORTING SCHEDULES:

RECAP SCHEDULES: D-36

NRFR100RESER

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR ENDED: 12/31/90

COMPANY: FPUC BARIAMH

BUCKET NO.: 910074-E1

LINE NO.	A/C NO.	DESCRIPTION	1987 DEC	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH AVERAGE
1	331	STRUCTURES & IMPROVEMENTS	4,409	4,503	4,517	4,531	4,545	4,559	4,573	4,587	4,601	4,615	4,629	4,643	4,657	4,573
2	332	RESERVOIRS, DAMS & WATERWAYS	59,310	59,482	59,666	59,810	59,974	60,130	60,282	60,466	60,630	60,794	61,122	61,286	61,382	60,382
3	333	WATER WHEEL, TURBINES, GENER.	59,931	60,471	61,011	61,551	62,091	62,631	63,171	63,711	64,251	64,791	65,331	65,871	66,411	63,171
4	334	ACCESSORY ELECTRIC EQUIP	25,112	25,497	25,782	25,977	26,272	26,567	26,862	27,177	27,472	27,767	28,062	28,357	28,652	26,882
5	335	RISC POWER PLANT EQUIP	150	160	162	164	166	168	170	172	174	176	178	180	182	170
6	341	STRUCTURES & IMPROVEMENTS	(1,936)	(1,936)	(1,936)	(1,936)	(1,936)	(1,936)	(1,936)	(1,936)	(1,936)	(1,936)	(1,936)	(1,936)	(1,936)	(1,936)
7	341	STRUCTURES & IMPROVEMENTS	1,401	1,450	1,475	1,492	1,509	1,526	1,543	1,560	1,577	1,594	1,611	1,628	1,645	1,543
8	342	STATION EQUIPMENT	201,161	202,780	204,415	204,942	207,449	209,294	210,923	212,550	214,177	215,804	217,431	219,058	220,685	210,923
9	344	POLES TOWERS & FIXTURES	1,072,002	1,000,216	1,000,390	1,094,431	1,104,942	1,113,290	1,121,726	1,130,100	1,138,711	1,147,200	1,155,893	1,164,504	1,172,528	1,119,729
10	345	OVERHEAD CONDUCTORS & DEVICE	1,043,431	1,054,106	1,044,765	1,073,372	1,084,857	1,096,790	1,107,603	1,118,474	1,129,373	1,140,297	1,151,261	1,162,265	1,173,404	1,106,437
11	346	UNDERSID CONDUIT - DUCT	4,941	5,004	5,227	5,372	5,518	5,651	5,799	5,946	6,093	6,240	6,389	6,538	6,687	5,807
12	347	UNDERSID CONDUIT & DEVICE-DUCT	21,330	21,994	22,554	23,171	23,795	24,406	25,035	25,659	26,283	26,907	27,537	28,160	28,797	24,982
13	348	LINE TRANSFORMERS-OVERHEAD	1,044,140	1,056,370	1,040,669	1,060,972	1,093,347	1,105,000	1,118,365	1,130,957	1,143,599	1,156,379	1,169,264	1,182,275	1,195,347	1,116,964
14	349	OVERHEAD SERVICES	205,015	209,963	294,956	299,901	305,030	310,111	315,227	320,365	325,532	330,744	335,987	341,257	346,567	314,187
15	370	METERS	315,416	318,154	320,900	323,650	326,404	329,158	331,927	334,715	337,503	340,295	343,101	345,900	348,700	331,792
16	371	INSTALL ON CUSTOMER PREMISES	61,204	61,000	62,562	63,251	63,951	64,641	65,377	66,090	66,823	67,552	68,285	69,023	69,774	65,219
17	372	STREET LIGHTING & SIGNAL SYSTEM	66,645	66,983	67,321	67,659	67,997	68,335	68,675	69,015	69,356	69,699	70,042	70,385	70,728	66,670
18	390	STRUCTURES & IMPROVEMENTS	6,432	6,403	6,534	6,505	6,636	6,687	6,738	6,789	6,840	6,891	6,942	6,993	7,044	6,738
19	391.1	OFFICE FURN & EQUIP	5,101	5,395	5,689	5,823	6,037	6,251	6,465	6,679	6,893	7,107	7,321	7,535	7,749	6,465
20	391.2	OFFICE MACHINES	1,045	1,217	1,300	1,559	1,730	1,901	2,070	2,239	2,408	2,577	2,746	2,915	2,913	2,054
21	391.3	EMP EQUIPMENT	15,173	15,590	16,007	16,424	16,841	17,258	17,675	18,092	18,509	18,926	19,343	19,760	20,177	17,675
22	392.1	TRANSPORTATION - CARS	(477)	44	564	1,004	1,477	2,000	2,539	3,070	3,601	4,132	4,663	5,194	(3,119)	1,906
23	392.2	TRANSPORTATION - LIGHT TRUCKS	31,072	32,593	33,314	34,035	34,823	35,646	36,470	37,293	38,116	38,939	39,762	40,585	41,408	34,142
24	392.3	TRANSPORTATION - HEAVY TRUCKS	202,571	204,721	206,871	209,021	211,171	213,321	215,471	217,621	219,771	221,921	224,071	226,221	228,371	204,954
25	392.4	TRANSPORTATION - TRAILERS	2,019	2,030	2,057	2,074	2,095	2,114	2,133	2,152	2,171	2,190	2,209	2,228	2,247	2,021
26	393.1	STORE EQUIP - HANDLING	6,766	6,811	6,856	6,901	6,946	6,991	7,036	7,081	7,126	7,171	7,216	7,261	7,306	7,036
27	393.2	STORE EQUIP - PORTABLE	73	80	87	94	101	108	115	122	129	136	143	150	157	115
28	394.1	TOOLS, SHOP & GARAGE-FIXED	604	657	710	763	816	869	922	975	1,028	1,081	1,134	1,187	1,240	729
29	394.2	TOOLS, SHOP & GARAGE-PORTABLE	2,013	2,241	2,469	2,697	2,925	3,153	3,381	3,609	3,837	4,065	4,293	4,521	4,749	3,471
30	395.1	LABORATORY FIXED EQUIPMENT	5,718	5,753	5,788	5,823	5,858	5,893	5,928	5,963	5,998	6,033	6,068	6,103	6,138	5,928
31	395.2	LABORATORY PORTABLE EQUIPMENT	431	541	651	761	871	981	1,091	1,201	1,311	1,421	1,531	1,641	1,751	1,091
32	396	POWER OPERATED EQUIPMENT	16,512	16,779	17,046	17,313	17,580	17,847	18,114	18,381	18,648	18,915	19,182	19,449	19,716	18,114
33	397	COMMUNICATION EQUIPMENT	44,094	44,221	44,348	44,475	44,602	44,729	44,856	44,983	45,110	45,237	45,364	45,491	45,618	44,856
34	398	MISCELLANEOUS EQUIPMENT	(300)	(340)	(380)	(420)	(460)	(500)	(540)	(580)	(620)	(660)	(700)	(740)	(780)	(540)
35		DEPRECIATION RESERVE	4,604,525	4,734,729	4,785,092	4,835,590	4,886,240	4,937,264	4,988,541	5,040,073	5,091,617	5,143,565	5,195,757	5,248,229	5,135,811	4,977,462
36	106.1	E.V.I.P	0	(10,073)	(37,092)	(83,699)	(105,214)	(127,121)	(149,033)	(170,943)	(192,853)	(214,763)	(236,673)	(258,583)	0	(85,697)
37	106	TOTAL DEPRECIATION RESERVE	4,604,525	4,723,856	4,748,000	4,751,891	4,801,026	4,810,143	4,839,520	4,818,508	4,954,344	5,001,020	5,042,577	5,091,964	5,135,811	4,891,765

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-31

NRFR100/RESER

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR ENDED: 12/31/90

COMPANY: FPUC BARIAMA

BUCKET NO.: 910076-01

LINE NO.	A/C NO.	DESCRIPTION	DATE	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL DEPRECIATION
1	331	STRUCTURES & IMPROVEMENTS	3.50	14	14	14	14	14	14	14	14	14	14	14	14	140
2	332	RESERVOIRS, DAMS & WATERWAYS	3.20	164	164	164	164	164	164	164	164	164	164	164	164	1,968
3	333	WATER WHEEL, TURBINES, GEN.	6.00	540	540	540	540	540	540	540	540	540	540	540	540	6,480
4	334	ACCESSORY ELECTRIC EQUIP	5.70	295	295	295	295	295	295	295	295	295	295	295	295	3,540
5	335	MISC POWER PLANT EQUIP	5.00	2	2	2	2	2	2	2	2	2	2	2	2	24
6	341	STRUCTURES & IMPROVEMENTS	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
7	341	STRUCTURES & IMPROVEMENTS	2.30	17	17	17	17	17	17	17	17	17	17	17	17	204
8	362	STATION EQUIPMENT	3.00	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	1,627	19,524
9	364	POLES TOWERS & FIXTURES	3.00	8,134	8,182	8,233	8,311	8,356	8,420	8,462	8,523	8,569	8,613	8,691	8,736	101,230
10	365	OVERHEAD CONDUCTORS & DEVICE	3.00	10,555	10,579	10,607	10,685	10,741	10,805	10,871	10,899	10,924	10,964	11,004	11,049	129,653
11	366	UNDERGRD CONDUIT - DUCT	2.00	143	143	143	144	133	148	147	147	147	149	149	149	1,744
12	367	UNDERGRD CONDUIT & DEVICE-DUCT	3.00	614	610	617	624	611	629	624	624	624	630	631	625	7,463
13	368	LINE TRANSFORMERS-OVERHEAD	4.00	12,222	12,299	12,303	12,375	12,493	12,525	12,592	12,642	12,700	12,885	13,011	13,079	151,206
14	369	OVERHEAD SERVICES	5.00	4,951	4,993	5,025	5,049	5,081	5,116	5,130	5,167	5,212	5,243	5,270	5,300	61,933
15	376	METERS	4.00	2,730	2,746	2,750	2,754	2,754	2,769	2,780	2,788	2,792	2,806	2,807	2,809	33,301
16	371	INSTALL ON CUSTOMER PREMISES	3.00	676	682	689	700	710	716	721	725	729	733	738	744	8,543
17	373	STREET LIGHTING & SIGNAL SYSTEM	2.00	338	338	338	338	338	340	340	341	343	343	343	344	4,084
18	390	STRUCTURES & IMPROVEMENTS	2.00	51	51	51	51	51	51	51	51	51	51	51	51	612
19	391.1	OFFICE FURN & EQUIP	14.30	214	214	214	214	214	214	214	214	214	214	214	214	2,568
20	391.2	OFFICE MACHINES	14.30	171	171	171	171	171	169	169	169	169	169	169	169	2,030
21	391.3	EMP EQUIPMENT	26.00	417	417	417	417	417	417	417	417	417	417	417	417	5,004
22	392.1	TRANSPORTATION - CARS	13.60	520	520	520	533	531	531	531	531	531	531	531	531	6,291
23	392.2	TRANSPORTATION - LIGHT TRUCKS	9.60	721	721	721	780	780	774	774	774	774	774	774	774	9,157
24	392.3	TRANSPORTATION - HEAVY TRUCKS	7.70	4,150	4,107	4,107	4,044	4,044	4,055	4,055	3,895	4,033	4,033	4,033	4,033	48,589
25	392.4	TRANSPORTATION - TRAILERS	3.00	19	19	19	19	19	19	19	19	19	19	19	19	228
26	393.1	STORE EQUIP - HANDLING	3.20	45	45	45	45	45	45	45	45	45	45	45	45	540
27	393.2	STORE EQUIP - PORTABLE	14.30	7	7	7	7	7	7	7	7	7	7	7	7	84
28	394.1	TOOLS, SHOP & GARAGE-FIXED	4.30	53	53	53	53	53	53	45	45	45	45	45	45	588
29	394.2	TOOLS, SHOP & GARAGE-PORTABLE	14.30	228	228	228	228	228	228	204	204	204	204	204	204	3,072
30	395.1	LABORATORY FIXED EQUIPMENT	2.50	35	35	35	35	35	35	35	35	35	35	35	35	420
31	395.2	LABORATORY PORTABLE EQUIPMENT	14.30	110	110	110	110	110	110	110	110	110	110	110	110	1,320
32	396	POWER OPERATED EQUIPMENT	5.20	267	267	267	267	267	267	267	267	267	267	267	267	3,204
33	397	COMMUNICATION EQUIPMENT	2.00	127	127	127	127	127	127	127	127	127	127	127	127	1,524
34	398	MISCELLANEOUS EQUIPMENT	14.30	40	40	40	40	40	40	40	40	40	40	40	40	480
35		TOTAL DEPRECIATION		50,205	50,363	50,490	50,650	51,023	51,277	51,532	51,545	51,947	52,193	52,471	52,670	614,374
36		LESS: TRANS. DEPR. ABOVE CHARGED TO CLEARING ACCOUNTS		5,410	5,367	5,367	5,244	5,382	5,379	5,379	5,219	5,357	5,357	5,357	5,357	64,175
37		TOTAL DEPRECIATION EXPENSE		44,795	44,996	45,123	45,406	45,641	45,898	46,153	46,326	46,590	46,836	47,114	47,313	552,199

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-36

HRF100/RESER

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED. (INCLUDE AMORTIZATION/RECOVERY SCHEDULE AMOUNTS).

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR ENDED : 12/31/90

COMPANY: FPUC BARTAMM

DOCKET NO.: 910076-E1

LINE NO.	(1) A/C NO.	(2) DESCRIPTION	(3) SALVAGE	(4) COST OF REMOVAL	(5) NET SALVAGE	RECAP OF NET SALVAGE BY PLANT ACCOUNT:	
						ACCOUNT NO.	NET SALVAGE
1	370	METERS	\$	\$ 443	\$ (443)		
2	369	SERVICES	3,868	2,517	1,351		
3	368	LINE TRANSFORMERS	1,506	21,946	(20,440)		
4	364	POLES, TOWERS & FIXTURES	10,120	7,304	2,816	364	(1,279)
5	365	OVERHEAD CONDUITS & DEVICES	13,112	9,455	3,657	365	3,654
6	364	POLES, TOWERS & FIXTURES	215	1,615	(1,400)	367	461
7	365	OVERHEAD CONDUITS & DEVICES	0	3	(3)	368	(20,440)
8	3923	TRANSPORTATION EQUIP - HEAVY TRUCKS	3,604		3,604	369	1,466
9	3921	TRANSPORTATION EQUIPMENT-CARS	967		967	370	(443)
10	3922	TRANSPORTATION EQUIP - LIGHT TRUCKS	1,577		1,577	371	778
11	3924	TRANSPORTATION EQUIP - TRAILERS	12		12	3921	967
12	369	SERVICES	121	6	115	3922	1,577
13	367	UNDERGROUND CONDUIT & DEVICE	461		461	3923	3,604
14	371	INSTALL ON CUSTOMER PREMISE	1,047	269	778	3924	12
15	364	POLES, TOWERS & FIXTURES	39	2,742	(2,703)	3731	14
16	3731	STREET LIGHTING & SIGNAL SYSTEM	14		14		
17						TOTAL	(7,629)
18		TOTAL	36,671	46,300	(9,629)		
19			*****	*****	*****		
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							

SUPPORTING SCHEDULES:

RECAP SCHEDULES: 9-36

INFR100\RESER

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH MAJOR CONSTRUCTION PROJECT WHSE COST EXCEED \$50,000 AND ALL MINOR CONSTRUCTION PROJECTS AS A GROUP, PROVIDE THE REQUESTED DATA FOR THE HISTORICAL TEST YEAR.

TYPE OF DATA SHOWN: PRIOR TEST YEAR ENDED: 12/31/89

COMPANY: FPUC BARJAHN

DOCKET NO: 910074-E1

PROJECT NO.	PROJECT DESCRIPTION	(1) 13-MONTH AVERAGE BALANCE PER BOOKS	(2) NON-ELECTRIC UTILITY	(3) TOTAL ELECTRIC UTILITY (1)-(2)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT (3) x (4)
DISTRIBUTION PLANT						
	SUBTOTAL MAJOR PROJECTS	0		0	1	0
	TOTAL MINOR PROJECTS	4,491		4,491	1	4,491
	TOTAL DISTRIBUTION	4,491	0	4,491		4,491

LINE NO.	DESCRIPTION	TR #	ACC #	13 MONTH AVERAGE												TOTAL			
				1988 DEC	1989 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV		DEC		
1	EXTENSION - RUSSELL BARNFORD-ALLIANCE	305	344,365	2,515													193	2,515	
2	RELOCATE & UPGRADE JEF. PARK CENTER	322	344,365			542	8,253	9,300										1,392	18,095
3	EXTENSION - INDUST. PARK LIFT STAT	324	344,365				4,864	9,766										1,279	16,630
4	EXTENSION - SUNLAND SEWAGE PLANT	325	344,365				3,277	4,067										565	7,344
5	EXTENSION - ITC CABLE CO. - ALFORD	334	344,365				(3,702)											(285)	(3,702)
6	EXTENSION - COTTONDALE CIVIL CENTER	335	344,365					274	1,934	4,984	5,278							959	12,472
7	EXTENSION-COMCAST CABLE	351	344,365							5,183	5,810	7,874						1,445	16,787
8	EXTENSION-JOHN RATZLAFF-BALES RD.	352	367.1							(2,897)								(223)	(2,897)
9	EXTENSION - ITC CABLE TV-85 90	353	364							1,895	4,424							425	5,519
10	SYSTEM UPGRADE - ITC CABLE CO.	273	364								(10,751)	(10,751)	(8,420)					(2,317)	(30,122)
11	UNDERGRD EXTENSION - INDIAN SPRINGS	356	3642,3671								402	5,257	10,812	11,056	11,056			2,968	38,583
12	EXTENSION-CROSSROADS SHOPPING CENTER	364	364,365								77							4	77
13	ITC CABLE POLE MAKE READY	375	364									(6,881)						(529)	(6,881)
14	SYSTEM UPGRADE - CAVERNS ROAD	391	344,365											848	2,353			246	3,201
15	SYSTEM UPGRADE & RELOC - OLD STONE	392	344,365											4,257				327	4,257
16	EXTENSION - RIVERVIEW MOBILE	393	344,365,3671											209	292			39	501
17	EXTENSION - LYNDALL & KELVIN	408	344,365												8			1	8
18																			
19	TOTAL			2,515	0	542	14,492	23,407	1,934	8,287	5,240	(4,501)	2,192	16,370	13,709	0	4,491		84,387
20																			

SUPPORTING SCHEDULES:

RECAP SCHEDULES: 8-36

RHF8100/813-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH MAJOR CONSTRUCTION PROJECT WHOSE COST EXCEEDS \$50,000 AND ALL OTHER CONSTRUCTION PROJECTS AS A GROUP, PROVIDE THE REQUESTED DATA FOR THE HISTORICAL TEST YEAR.

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR ENDED: 12/31/99

COMPANY: FPUC BARIANNA

BUCKET NO: 910076-E1

PROJECT NO.	PROJECT DESCRIPTION	(1) 13-MONTH AVERAGE BALANCE PER BOOKS	(2) NON-ELECTRIC UTILITY	(3) TOTAL ELECTRIC UTILITY (1)-(2)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT (3) x (4)
DISTRIBUTION PLANT						
	SUBTOTAL MAJOR PROJECTS -	0		0	1	0
	TOTAL OTHER PROJECTS	6,000		6,000	1	6,000
	TOTAL DISTRIBUTION	6,000	0	6,000		6,000

LINE NO.	DESCRIPTION	IR	ACC	1999												13 MONTH AVERAGE	TOTAL		
				DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV			DEC	
1	UNDERGRD EXTENSION - DR. PHELPS	420	3662,3671			(4,402)												(339)	(4,402)
2	TIE BARIANNA - CAVERNS SUBSTATION	422	364,365		54	5,013												390	5,047
3	EXTENSION - DR. STEVEN SORGNIER	426	364,365		9	81	87	87	87									27	351
4	EXTENSION - ROY TIPTON - BASCOM	433	364,365			17												1	17
5	REPLACE POLES & OVERHEADS	434	364,365				43	46	172									29	261
6	LINE RELOCATION - BLD US RD	437	364						52	4,555	5,036	5,036	5,007	8,252	26,775			1,753	48,793
7	PURCHASE & INSTALL RECLOSER CONTROL	459	365								5,417	5,417	5,417	5,426				1,667	21,677
8	EXTENSION - RECYCLING PLANT	485	364,365									40	5,160					400	5,200
9	EXTENSION - BURGER KING- BARIANNA	487	364,365										1,874					83	1,874
10	EXTENSION - JACKSON COUNTY JAIL	488	364,365										1,429					110	1,429
11	EXTENSION - MAGNOLIA OAKS C.C.	496	3662,3671											173	268	274		55	715
12	LINE EXTENSION - INDUST PARK	498	364,365											32	146	154		26	332
13	EXPRESS FEEDER FROM CHIPOLA SUB	503	360,364,365												344	367		55	711
14	EXTENSION - CALHOUN AGRY PARK	507	364,365												1,104			85	1,104
15	EXTENSION - SOUTHWINDS ORVILLE HOME	514	364,365												168			13	168
16	REPLACE & INSTALL POLES & CROSSARM	516	364													(3,979)		(306)	(3,979)
17																		0	0
18																			
19	TOTAL				0	(4,339)	5,111	130	133	311	4,555	10,453	10,493	10,167	13,883	10,826	795	6,000	78,510
20																			

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-3B

NRFR1001813-A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH MAJOR CONSTRUCTION PROJECT WHOSE COST OF COMPLETION EXCEEDS \$50,000, AND FOR SMALLER PROJECTS WITHIN EACH CATEGORY SHOWN TAKEN AS GROUP, PROVIDED THE REQUESTED DATA CONCERNING AFDC AND PROGRESS OF PROJECTS FOR THE PRIOR AND HISTORIC TEST YEARS.

TYPE OF DATA SHOWN:
PRIOR TEST YEAR ENDED: 12/31/89
HISTORIC TEST YEAR ENDED: 12/31/90

COMPANY: FPUC BARBARA

DOCKET NO: 910070-E1

PROJECT NO.	PROJECT DESCRIPTION	(1) YEAR END CRIP BALANCE	(2) EST. ADPT'L COST	(3) TOTAL COST OF COMPLETION	(4) INITIAL PROJECT BUDGET PER CONSTRUCTION BID	(5) DATE STARTED	(6) DATE COMPLETED	(7) PERCENT COMPLETE (1)/(3)	(8) AFDC CHARGED
1989									

THERE IS NO CONSTRUCTION WORK IN PROGRESS AT DECEMBER 31, 1989.									
1990									

496	EXTENSION - BAGWOLIA OAKS COUNTY CLUB	6274	\$114,071	\$114,345	\$114,345	10/1990	2/1991	0.242	0
496	EXTENSION - INDUST PARK TO SEED FOUNDATION	154	15,785	15,939	15,939	10/1990	2/1991	0.972	0
503	EXPRESS FEEDER - CHIPOLA SUBSTATION	367	87,116	87,483	87,483	11/1990	3/1991	0.422	0
	TOTAL	6795	\$216,972	\$217,767	\$217,767				0
		*****	*****	*****	*****				*****

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-30

HRF100113-4

Line No.	Adjustment	Reason for Adjustment or Omission	Included in Last Rate Case	Total Adjustment		Effect on Revenue Increase		
				1989	1990	1989 1989=(Adj x 9.132 x 1.4322264)	1990 1990=(Adj x 8.612 x 1.4322264)	
1	COMMISSION ADJUSTMENTS							
2	-----							
3								
4	WORKING CAPITAL	- TO ADJUST WORKING CAPITAL FOR UNAMORTIZED RATE CASE EXPENSE. THIS EXPENSE IS INCLUDED IN WORKING CAPITAL WHEN IT SHOULD BE EXCLUDED.	YES	(85,006)	(77,274)	(12,787)	(10,840)	
5								
6								
7								
8		- TO ADJUST WORKING CAPITAL FOR NET OVER/UNDER RECOVERY. IT IS EXCLUDED FROM WORKING CAPITAL WHEN IT SHOULD BE INCLUDED.	YES	100,182	(118,521)	16,122	(16,656)	
9								
10								
11								
12				22,376	(195,795)	3,335	(27,516)	
13				*****	*****	*****	*****	
14	COMPANY ADJUSTMENTS							
15	-----							
16								
17	UTILITY PLANT:							
18	PLANT AND	- TO ADJUST PLANT CLOSED & IN SERVICE AND ACCUMULATED DEPRECIATION - UTILITY PLANT FOR ROUNDING.	NO		1			
19	ACCUM DEPRECIATION							
20								
21	COMMON PLANT AND	- TO ADJUST COMMON PLANT ALLOCATED AND ACCUMULATED DEPRECIATION - COMMON PLANT FOR NEW ALLOCATION PERCENTAGES.	NO		3,352		471	
22	ACCUM DEPRECIATION							
23								
24								
25				0	3,353		471	
26								
27	WORKING CAPITAL	- TO ADJUST WORKING CAPITAL FOR PAYABLE TO SUBBANK FOR FLOAT RESERVE AND ALLOCATION CHANGES.	NO		(320,141)		(44,991)	
28								
29								
30								
31								
32								
33								
34				0	(320,141)		(44,991)	
35								
36	TOTAL COMPANY ADJUSTMENTS							
37				0	(316,788)		(44,520)	
38				*****	*****	*****	*****	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPU HAWAII

DOCKET NO.: 910076-EI

EXPLANATION: ITEMIZE MAJOR CAPITAL ADDITIONS TO AND RETIREMENTS FROM ELECTRIC PLANT IN SERVICE FOR THE HISTORICAL TEST YEAR AND THE PROJECTED TEST YEAR. FOR PURPOSES OF THIS SCHEDULE, MAJOR CAPITAL ITEMS ARE DEFINED AS INDIVIDUAL PROJECTS THAT EXCEED \$50,000 IN PER BOOK COSTS.

TYPE OF DATA SHOWN
PRIOR TEST YEAR ENDED: 12/31/89
HISTORIC TEST YEAR ENDED : 12/31/90

Line No.	REQUISITION NO.	DESCRIPTION OF ADDITIONS OR RETIREMENTS	DECEMBER 31	
			1989	1990
1		ADDITIONS		
2		-----		
3	149	EXTENSION-HAWAII CORRECTIONS INSTITUTE PHASE III	150,412	
4	206	CONSTRUCTION NEW CAVERNS ROAD SUBSTATION	253,375	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19		RETIREMENTS		
20		-----		
21				
22				
23				
24				
25				
26				
27				
28				
29				

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-3b

MMFR100\B-10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE 13 - MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR THE TEST YEAR.

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR ENDED: 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
HAWAIIAN DIVISION
BUCKET NO.: 910076-E1

LINE NO.	DESCRIPTION	1989 DEC	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1	ASSETS														
2	CASH	14,503	27,512	106,682	335,834	235,051	45,370	96,204	43,022	10,560	91,042	371,657	(66,512)	96,577	108,332
3	CASH-NOTES PAYABLE ADJUSTMENT	187,650	(299,400)	(293,112)	(308,699)	(493,180)	(197,770)	(304,825)	(278,365)	(247,397)	(452,900)	(455,515)	(407,949)	(232,250)	(302,752)
4	STRIKING FUNDS														0
5	WORKING FUNDS	2,155	2,119	2,119	2,119	2,119	2,119	2,119	2,113	916	916	913	913	2,110	1,750
6	INTEREST SPECIAL DEPOSIT														0
7	DIVIDEND SPECIAL DEPOSIT	59,300								(896)					4,493
8	CUSTOMER ACCOUNTS RECEIVABLES	957,681	1,036,899	967,264	875,710	816,245	920,706	1,144,178	1,265,063	1,274,594	1,438,694	1,058,967	843,222	933,205	1,040,956
9	ACC. PROVISION FOR UNCOLLECT.	(19,720)	(15,654)	(14,627)	(13,316)	(13,207)	(8,395)	(8,103)	(7,997)	(6,895)	(7,800)	(7,220)	(6,695)	(4,298)	(10,309)
10	FUEL STOCK														0
11	MATERIALS & SUPPLIES	336,005	334,168	330,939	318,237	323,525	297,464	309,283	305,082	312,306	309,955	344,970	347,186	305,015	321,001
12	INCOME TAX RECEIVABLE														0
13	PREPAYMENTS - INSURANCE	23,639	10,642	(292)	82,907	114,126	113,040	113,599	102,483	80,493	69,378	47,388	36,727	25,770	63,131
14	PREPAYMENTS - PENSION	46,515	47,028	47,541	48,054	48,567	49,080	49,593	50,106	50,619	51,132	50,755	50,379	50,003	49,182
15	UNBILLED REVENUES	129,885	90,205	74,097	70,423	85,599	120,143	106,717	110,747	117,889	93,466	78,468	87,809	93,534	96,322
16	CLEARING ACCOUNTS		5,802										(1,492)	332	
17	TEMPORARY FACILITIES	(958)	(1,508)	(1,119)	(1,023)	(1,063)	(2,499)	(2,230)	(2,134)	(1,513)	(1,759)	(1,461)	(779)	1,013	(1,310)
18	MISCELLANEOUS DEFERRED DEBITS	40,916	44,700	40,687	40,832	42,878	46,078	51,001	52,456	52,131	57,712	64,795	68,178	70,256	51,749
19	MISC DEF DEB-UNADJUST RATE CASE	(86,934)	(85,324)	(83,714)	(82,104)	(80,494)	(78,884)	(77,274)	(75,664)	(74,054)	(72,445)	(70,835)	(69,225)	(67,615)	(77,274)
20	MISC DEF DEB-UNDERRECOVERIES	66,260	58,529	50,798	43,871	35,893	137,984	150,107	186,873	217,218	210,037	371,165	336,099	460,844	178,832
21	MISC DEF DEB-COMSER & UNDIST CAP	(7,450)	(3,657)	(2,649)	(10,342)	(6,349)	(1,550)	3,090	7,759	3,196	5,981	9,135	13,297	16,994	2,110
22															
23	TOTAL	1,669,447	1,252,053	1,224,514	1,329,703	1,109,710	1,443,686	1,627,459	1,761,744	1,788,375	1,794,041	1,863,122	1,231,078	1,751,178	1,526,625
24	LIABILITIES														
25	ACCOUNTS PAYABLE	1,050,567	1,035,162	716,233	955,829	820,314	1,024,348	1,202,678	1,365,238	1,328,781	676,163	1,271,674	874,953	1,121,739	1,034,129
26	SALARIES & WAGES ACCRUED	47,759	40,566	38,061	25,305	43,680	37,894	43,005	52,958	38,876	39,185	53,497	42,729	48,260	42,444
27	OTHER ACCOUNTS PAYABLE	7,318	2,038	5,332	9,973	7,153	9,180	5,033	2,074	4,550	7,140	15,708	14,202	3,648	7,181
28	TAXES ACCRUED	(21,634)	(195)	72,265	124,279	122,823	116,467	130,469	144,662	166,453	173,614	191,756	57,617	61,657	103,895
29	INTEREST ACCRUED	120,530	122,905	162,194	201,385	200,740	80,059	113,688	109,052	149,527	190,390	207,523	87,323	122,362	143,667
30	DIVIDEND DECLARED - PREFERRED	1,596			1,596	1,596	1,596	1,596	1,596					1,596	737
31	TAX COLLECTIONS PAYABLE	84,487	91,569	85,494	85,446	65,045	70,626	68,476	75,708	80,965	85,181	80,578	70,944	70,260	78,060
32	VACATION PAY ACCRUED	72,291	72,291	72,291	72,291	72,291	72,291	72,291	72,291	72,291	72,291	72,291	72,291	76,773	72,634
33	MEDICAL INSURANCE RESERVE	22,564	19,576	22,817	21,329	26,521	14,565	16,878	13,920	23,774	27,681	31,408	39,939	26,479	23,646
34	STORM DAMAGE RESERVE	8,652	10,094	11,534	12,978	14,420	15,862	17,304	18,746	20,188	21,630	23,072	24,514	25,956	17,304
35	AUDIT FEES ACCRUED	19,040	20,627	12,134	7,000	8,587	10,174	12,992	14,579	12,806	14,393	15,942	17,491	19,040	14,216
36	MISC DEF CREDITS-OVERRECOVERIES	237,773	289,311	352,927	287,854	243,794	196,736	148,957	100,981	53,005	632,193	528,762	449,333	343,967	297,353
37															
38	TOTAL	1,650,943	1,703,944	1,551,284	1,805,263	1,626,964	1,649,798	1,833,367	1,970,209	1,951,166	1,939,861	2,492,211	1,751,336	1,921,737	1,834,466
39															
40	WORKING CAPITAL	18,504	(451,891)	(326,770)	(475,560)	(517,254)	(206,112)	(205,908)	(208,465)	(162,791)	(145,820)	(629,089)	(520,258)	(170,559)	(307,843)
41															

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 HAWAIIAN DIVISION
 BOOKET NO.: 910076-EI

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 32 deferred ITC). Amounts provided by the 1971 Revenue Act and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization for both progress payments ITC and other ITC.

Type of Data Shown:
 Historic Test Year Ended 12/31/90
 Prior Years Ended 1987, 1988, 1989

Summary Analysis of Investment Tax Credits

Line No.	Period	Beginning Balance	Amortization	Generation	Ending Balance
1	Prior Year 1987	\$443,605	\$16,792	\$0	\$426,813
2		=====	=====	=====	=====
3	Prior Year 1988	\$426,813	\$26,173	\$0	\$400,640
4		=====	=====	=====	=====
5					
6	Prior Year 1989	\$400,640	\$22,490	\$0	\$378,150
7		=====	=====	=====	=====
8	Test Year (Per Books), 12/31/90				
9	December, 1989				\$378,150
10	January, 1990	\$378,150	\$1,830		\$376,320
11	February	376,320	1,830		\$374,490
12	March	374,490	1,830		\$372,660
13	April	372,660	4,000		\$367,860
14	May	367,860	1,680		\$366,180
15	June	366,180	1,680		\$364,500
16	July	364,500	(290)		\$364,790
17	August	364,790	(290)		\$365,080
18	September	365,080	(290)		\$365,370
19	October	365,370	(291)		\$365,661
20	November	365,661	(291)		\$365,952
21	December	365,952	241		\$365,711
22			-----	-----	
23	Twelve Month Total		\$12,439	\$0	
24			=====	=====	-----
25	Thirteen Month Average				\$368,671
26					=====

Supporting Schedules:

Recap Schedules: B-2c

HMFR101/B-15A

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 HAWAIIAN DIVISION
 DOCKET NO.: 910076-EI

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 32 deferred ITC). Amounts provided by the 1971 Revenue Act and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization for both progress payments ITC and other ITC.

Type of Data Shown:
 Historic Test Year Ended 12/31/90
 Prior Years Ended 1987, 1988, 1989

Analysis of Investment Tax Credits by Type of ITC

Line No.	Period	Beginning Balance	Amortization	Generation	Ending Balance
1			Investment Tax Credit at 32		
2					
3	Prior Year 1987	\$16,000	\$1,757	\$0	\$14,243
4		=====	=====	=====	=====
5	Prior Year 1988	\$14,243	\$1,757	\$0	\$12,486
6		=====	=====	=====	=====
7					
8	Prior Year 1989	\$12,486	\$1,613	\$0	\$10,873
9		=====	=====	=====	=====
10	Test Year (Per Books), 1990				
11	December, 1989				\$10,873
12	January, 1990	\$10,873	\$134		\$10,739
13	February	10,739	\$134		\$10,605
14	March	10,605	\$134		\$10,471
15	April	10,471	\$134		\$10,337
16	May	10,337	\$134		\$10,203
17	June	10,203	\$134		\$10,069
18	July	10,069	\$134		\$9,935
19	August	9,935	\$135		\$9,800
20	September	9,800	\$135		\$9,665
21	October	9,665	\$135		\$9,530
22	November	9,530	\$135		\$9,395
23	December	9,395	\$135		\$9,260
24			-----	-----	
25	Twelve Month Total		\$1,613	\$0	
26			=====	=====	

Supporting Schedules:

Recap Schedules: B-2c

RNR101/B-15A

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 HAWAIIAN DIVISION
 DOCKET NO.: 910076-EI

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 32 deferred ITC). Amounts provided by the 1971 Revenue Act and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization for both progress payments ITC and other ITC.

Type of Data Shown:
 Historic Test Year Ended 12/31/90
 Prior Years Ended 1987, 1988, 1989

Analysis of Investment Tax Credits by Type of ITC

Line No.	Period	Beginning Balance	Amortization	Generation	Ending Balance
1			Investment Tax Credit at 42		
2					
3	Prior Year 1987	\$38,231	\$2,514	\$0	\$35,717
4		=====	=====	=====	=====
5	Prior Year 1988	\$35,717	\$2,514	\$0	\$33,203
6		=====	=====	=====	=====
7					
8	Prior Year 1989	\$33,203	\$2,307	\$0	\$30,896
9		=====	=====	=====	=====
10	Test Year (Per Books), 1990				
11	December, 1989				\$30,896
12	January, 1990	\$30,896	\$192		\$30,704
13	February	30,704	\$192		\$30,512
14	March	30,512	\$192		\$30,320
15	April	30,320	\$192		\$30,128
16	May	30,128	\$192		\$29,936
17	June	29,936	\$192		\$29,744
18	July	29,744	\$192		\$29,552
19	August	29,552	\$192		\$29,360
20	September	29,360	\$192		\$29,168
21	October	29,168	\$192		\$28,976
22	November	28,976	\$193		\$28,783
23	December	28,783	\$193		\$28,590
24			-----	-----	
25	Twelve Month Total		\$2,306	\$0	
26			=====	=====	

Supporting Schedules:

Recap Schedules: B-2c

HFRI01/B-15A

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 HARRIANNNA DIVISION
 DOCKET NO.: 910074-E1

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 32 deferred ITC). Amounts provided by the 1971 Revenue Act and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization for both progress payments ITC and other ITC.

Type of Data Shown:
 Historic Test Year Ended 12/31/90
 Prior Years Ended 1987, 1988, 1989

Analysis of Investment Tax Credits by Type of ITC

Line No.	Period	Beginning Balance	Amortization	Generation	Ending Balance
1			Investment Tax Credit at 82 and 102		
2					
3	Prior Year 1987	\$389,374	\$12,521	\$0	\$376,853
4		=====	=====	=====	=====
5	Prior Year 1988	\$376,853	\$21,902	\$0	\$354,951
6		=====	=====	=====	=====
7					
8	Prior Year 1989	\$354,951	\$18,570	\$0	\$336,381
9		=====	=====	=====	=====
10	Test Year (Per Books), 1990				
11	December, 1989				\$336,381
12	January, 1990	\$336,381	\$1,504		\$334,877
13	February	334,877	\$1,504		\$333,373
14	March	333,373	\$1,504		\$331,869
15	April	331,869	\$4,474		\$327,395
16	May	327,395	\$1,354		\$326,041
17	June	326,041	\$1,354		\$324,687
18	July	324,687	(\$616)		\$325,303
19	August	325,303	(\$617)		\$325,920
20	September	325,920	(\$617)		\$326,537
21	October	326,537	(\$618)		\$327,155
22	November	327,155	(\$619)		\$327,774
23	December	327,774	(\$87)		\$327,687
24			-----	-----	
25	Twelve Month Total		\$8,520	\$0	
26			=====	=====	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 HARRIANA DIVISION
 DOCKET NO.: 910076-EI

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 32 deferred ITC). Amounts provided by the 1971 Revenue Act and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization for both progress payments ITC and other ITC.

Type of Data Shown:
 Historic Test Year Ended 12/31/90
 Prior Years Ended 1987, 1988, 1989

Line No.	Period	Analysis of Investment Tax Credits by Type of ITC			Ending Balance
		Beginning Balance	Amortization	Generation	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					

Company Election under Section 46(f)(2)(A) IRC:

Cost of service is reduced by a ratable portion of the credit allowed by Section 38.

Accounting Policies:

Ratable amortization is based on book depreciation life.

There are no credits related to Qualified Progress Payments in the accumulated ITC balances.

Company uses half year convention in year property is placed in service.

FLORIDA PUBLIC SERVICE COMMISSION

Company: FLORIDA PUBLIC UTILITIES
HARIANNA DIVISION

Docket No.: 910076-EI

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 201, 202, 203) provide (1) annual balances beginning with the year in the last rate case and ending with the beginning of the test year, and (2) monthly activity for the course of the test year. Provide separate schedules for State, Federal and Total.

Type of data shown:

Historic Test Year Ended 12/31/90

Prior Years Ended 1987, 1988, 1989

Deferred Federal and State Income Taxes

Line No.	Period	Acct 190	Acct 202	Acct 203	Net Deferred Income Taxes
1					
2					
3	Prior Year 1987	\$63,511	(\$1,336,321)	(\$60,706)	(\$1,333,596)
4		=====	=====	=====	=====
5	Prior Year 1988	\$63,305	(\$1,398,975)	(\$231,271)	(\$1,566,941)
6		=====	=====	=====	=====
7	Prior Year 1989	(\$306,000)	(\$1,451,913)	(\$119,579)	(\$1,877,492)
8		=====	=====	=====	=====
9	Test Year 1990				
10					
11	December, 1989	(\$306,000)	(\$1,451,913)	(\$119,579)	(\$1,877,492)
12	January, 1990	(308,343)	(1,454,471)	(115,727)	(\$1,878,541)
13	February	(307,040)	(1,456,950)	(102,817)	(\$1,867,615)
14	March	(308,740)	(1,459,380)	(99,817)	(\$1,867,945)
15	April	(307,375)	(1,461,708)	(97,503)	(\$1,866,666)
16	May	(312,439)	(1,463,552)	(136,313)	(\$1,912,304)
17	June	(312,338)	(1,465,625)	(140,919)	(\$1,918,882)
18	July	(313,183)	(1,467,542)	(155,576)	(\$1,936,301)
19	August	(310,929)	(1,469,175)	(167,384)	(\$1,947,488)
20	September	(309,479)	(1,470,708)	(165,190)	(\$1,945,377)
21	October	(308,716)	(1,472,149)	(225,012)	(\$2,005,877)
22	November	(306,591)	(1,473,483)	(210,957)	(\$1,991,031)
23	December	(308,079)	(1,479,608)	(256,912)	(\$2,044,599)
24		-----	-----	-----	-----
25	Total Test Year	(\$4,020,668)	(\$19,046,264)	(\$1,993,786)	(\$25,060,118)
26		=====	=====	=====	=====
27	Thirteen Month Average	(\$309,236)	(\$1,465,097)	(\$153,368)	(\$1,927,702)
28		=====	=====	=====	=====

Supporting Schedules:

Recap Schedules: B-2b, B-2c,

RFR101/B16a

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 201, 202, 203) provide (1) annual balances beginning with the year in the last rate case and ending with the beginning of the test year, and (2) monthly activity for the course of the test year. Provide separate schedules for State, Federal and Total.

Type of data shown:
Historic Test Year Ended 12/31/90

Company: FLORIDA PUBLIC UTILITIES

HARRAHAN DIVISION

Docket No.: 910076-EI

Prior Years Ended 1987, 1988, 1989

Line No.	Period	Deferred Federal Income Taxes			Net Deferred Income Taxes
		Acct 190	Acct 202	Acct 203	
1					
2					
3	Prior Year 1987	\$55,444	(\$1,200,594)	(\$53,064)	(\$1,198,214)
4		=====	=====	=====	=====
5	Prior Year 1988	\$54,053	(\$1,250,736)	(\$197,469)	(\$1,394,152)
6		=====	=====	=====	=====
7	Prior Year 1989	(\$312,461)	(\$1,303,707)	(\$102,102)	(\$1,718,270)
8		=====	=====	=====	=====
9					
10	Test Year 1990				
11					
12	December, 1989	(\$312,461)	(\$1,303,707)	(\$102,102)	(\$1,718,270)
13	January, 1990	(314,461)	(1,305,891)	(98,814)	(\$1,719,166)
14	February	(314,038)	(1,308,008)	(87,841)	(\$1,709,887)
15	March	(314,806)	(1,310,083)	(85,279)	(\$1,710,168)
16	April	(313,634)	(1,312,070)	(83,372)	(\$1,709,076)
17	May	(317,958)	(1,313,645)	(116,441)	(\$1,748,044)
18	June	(317,872)	(1,315,415)	(120,373)	(\$1,753,660)
19	July	(318,594)	(1,317,052)	(132,837)	(\$1,768,483)
20	August	(316,669)	(1,318,447)	(142,920)	(\$1,778,036)
21	September	(315,431)	(1,319,756)	(141,047)	(\$1,776,234)
22	October	(314,779)	(1,320,986)	(192,124)	(\$1,827,889)
23	November	(312,965)	(1,322,126)	(180,125)	(\$1,815,216)
24	December	(314,537)	(1,321,157)	(219,362)	(\$1,855,056)
25		-----	-----	-----	-----
26	Total Test Year	(\$4,098,205)	(\$17,088,343)	(\$1,702,637)	(\$22,889,185)
27		=====	=====	=====	=====
28	Thirteen Month Average	(\$315,247)	(\$1,314,488)	(\$130,972)	(\$1,760,707)
		=====	=====	=====	=====

Supporting Schedules:

Recap Schedules: B-2b, B-2c,

MMFR101/B16a

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 201, 202, 203) provide (1) annual balances beginning with the year in the last rate case and ending with the beginning of the test year, and (2) monthly activity for the course of the test year. Provide separate schedules for State, Federal and Total.

Type of data shown:
Historic Test Year Ended 12/31/90

Company: FLORIDA PUBLIC UTILITIES

HAWAIIAN DIVISION

Docket No.: 910076-EI

Prior Years Ended 1987, 1988, 1989

Line No.	Period	Deferred State Income Taxes			Net Deferred Income Taxes
		Acct 190	Acct 202	Acct 203	
1					
2					
3	Prior Year 1987	\$8,067	(\$135,727)	(\$7,722)	(\$135,382)
4		=====	=====	=====	=====
5	Prior Year 1988	\$9,252	(\$140,239)	(\$33,802)	(\$172,789)
6		=====	=====	=====	=====
7	Prior Year 1989	\$6,461	(\$140,206)	(\$17,477)	(\$159,222)
8		=====	=====	=====	=====
9					
10	Test Year 1990				
11					
12	December, 1989	\$6,461	(\$140,206)	(\$17,477)	(\$159,222)
13	January, 1990	6,118	(140,500)	(16,913)	(159,375)
14	February	6,190	(140,942)	(14,976)	(157,728)
15	March	6,058	(149,297)	(14,530)	(157,777)
16	April	6,259	(149,638)	(14,211)	(157,590)
17	May	5,519	(149,907)	(19,872)	(164,260)
18	June	5,534	(150,210)	(20,546)	(165,222)
19	July	5,411	(150,490)	(22,739)	(167,818)
20	August	5,740	(150,728)	(24,464)	(169,452)
21	September	5,952	(150,952)	(24,143)	(169,143)
22	October	6,063	(151,163)	(32,888)	(177,988)
23	November	6,374	(151,357)	(30,832)	(175,815)
24	December	6,450	(150,451)	(37,550)	(189,543)
25		-----	-----	-----	-----
26	Total Test Year	\$78,137	(\$1,957,921)	(\$291,149)	(\$2,170,933)
27		=====	=====	=====	=====
28	Thirteen Month Average	\$6,011	(\$150,609)	(\$22,396)	(\$166,995)
		=====	=====	=====	=====

Supporting Schedules:

Recap Schedules: B-2b, B-2c,

NFR101/B16A

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a statement of changes in accounting
policy since the last rate case.

COMPANY: FLORIDA PUBLIC UTILITIES
 HARIANNA DIVISION

POCKET NO.: 910076-EI

Type of Data Shown:
Historic Test Year Ended 12/31/90

Prior Historic Year Ended 12/31/87

1989 - UNBILLED REVENUE ACCRUAL

In 1989, the Company changed its accounting method of recognizing revenue to provide for accrual of estimated unbilled revenues.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE 13 MONTHLY BALANCES FOR ACCOUNT 154
(PLANT MATERIALS AND OPERATING SUPPLIES) AND ACCOUNT 143
(STORES EXPENSE) FOR THE HISTORICAL TEST YEAR .

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR ENDED: 12/31/90

COMPANY: FPUC NAJIAHBA

BUCKET NO.: 910076-E1

LINE NO.	MONTH	(1) PLANT MATERIALS & OPERATING SUPPLIES BALANCE ACCOUNT 154	(2) STORES EXPENSE BALANCE ACCOUNT 143	(3) TOTAL PLANT MATERIALS & OPERATING SUPPLIES & STORES EXPENSES (1)+(2)	(4) ADJUSTMENTS FOR OBSOLETE ITEMS	(5) ADJUSTMENTS FOR DIFFERENCES BETWEEN BOOK AND PHYSICAL INVENTORY
1						
2						
3	DECEMBER 1989	334,005	0	334,005		
4	JANUARY 1990	334,168	692	334,860		
5	FEBRUARY	330,939	(1,141)	329,798		
6	MARCH	318,237		318,237		
7	APRIL	323,525		323,525		
8	MAY	297,464		297,464		
9	JUNE	309,283		309,283		
10	JULY	305,082		305,082		
11	AUGUST	312,306		312,306		
12	SEPTEMBER	309,953		309,953		
13	OCTOBER	344,970		344,970		
14	NOVEMBER	347,106		347,106		
15	DECEMBER	305,015		305,015		(24,101)
16						
17		4,174,055	(449)	4,173,606	0	(24,101)
18		*****	*****	*****	*****	*****
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

NAF10018-20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of jurisdictional net operating income per books for the test year and the prior year.

Type of Data Shown:

Historic Test Year Ended 12/31/90

Prior Year Ended 12/31/89

COMPANY: FLORIDA PUBLIC UTILITIES

HARTMAN DIVISION

BUCKET NO.: 910076-EI

Line No.	Description	Test Year Ended 12/31/90	Prior Year Ended 12/31/89	Percent Increase/(Decrease)
1	Operating Revenues:			
2	Sales of Electricity	14,175,359	14,310,615	-1.00%
3	Other Operating Revenues	11,471	(88,883)	-112.91%
4		-----	-----	
5	Total Operating Revenues	14,186,830	14,229,732	-0.30%
6		-----	-----	
7	Operating Expenses:			
8	Operation	11,746,565	11,873,011	-1.06%
9	Maintenance	499,878	486,527	2.74%
10	Depreciation	552,199	520,479	6.09%
11	Depreciation-Common Plant	19,530	13,158	48.43%
12	Taxes Other Than Income Taxes	452,003	414,299	9.10%
13	Income Taxes - Current	(7,813)	(81,399)	-90.40%
14	Deferred Income Taxes-Net	167,107	273,340	-38.86%
15	Charge Equivalent to ITC	0	0	NA
16	Amortization of ITC	(12,439)	(22,490)	-44.69%
17		-----	-----	
18		13,417,030	13,476,925	-0.44%
19		-----	-----	
20	Operating Income	769,800	752,807	2.26%
21		=====	=====	
22				
23				
24				
25				
26				
27				
28				
29				

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 HAWAIIAN DIVISION
 DOCKET NO.: 910076-E1

EXPLANATION: Provide a schedule of proposed and commission adjustments to net operating income per books for the test year.

Type of Data Shown:
 Historic Test Year Ended 12/31/89

Line No.	Description	(1) Hawaii Division Per Books	(2) Non- Electric Utility	(3) Electric Utility	(4) Commission Adjustments (Sch. C-2e)	(5) Utility Adjusted Per Conn.	(6) Company Adjustments (Sch. C-2e)	(7) Total Utility Adjusted	(8) Jurisdictional Separation Factor	(9) Jurisdictional Utility Adjusted Per Co. & Conn.	(10) Additional Company Adjs. (C-2e)	(11) Revised Utility Adjusted
1	Operating Revenues:											
2	Sales of Electricity	14,318,615		14,318,615		14,318,615	(10,877,498)	3,441,117		3,441,117		3,441,117
3	Other Operating Revenues	(88,883)		(88,883)		(88,883)		(88,883)		(88,883)		(88,883)
4		-----										
5	Total Operating Revenues	14,229,732		14,229,732		14,229,732	(10,877,498)	3,352,234		3,352,234		3,352,234
6		-----										
7	Operating Expenses:											
8	Operation	11,873,011		11,873,011		11,873,011	(10,685,575)	1,187,436		1,187,436		1,187,436
9	Maintenance	486,527		486,527		486,527		486,527		486,527		486,527
10	Depreciation	520,479		520,479		520,479		520,479		520,479		520,479
11	Depreciation-Common Plant	13,158		13,158		13,158		13,158		13,158		13,158
12	Taxes Other Than Income Taxes	414,299		414,299		414,299	(180,155)	234,144		234,144		234,144
13	Income Taxes - Current	(81,399)		(81,399)	8,966	(72,433)	(16,497)	(88,930)		(88,930)		(88,930)
16	Deferred Income Taxes-Net	273,340		273,340		273,340		273,340		273,340		273,340
19	Charge Equivalent to ITC											
20	Amortization of ITC	(22,490)		(22,490)		(22,490)		(22,490)		(22,490)		(22,490)
21		-----										
22	Total Operating Expenses	13,476,925		13,476,925	8,966	13,485,891	(10,882,227)	2,603,664		2,603,664		2,603,664
23		-----										
24	Operating Income	752,807		752,807	(8,966)	743,841	4,729	748,570		748,570		748,570
25		=====										

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of proposed and commission adjustments to net operating income per books for the test year.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES

HARRIAMA DIVISION

BUCKET NO.: 910076-E1

Line No.	Description	(1) Harrima Division Per Books	(2) Non- Electric Utility	(3) Electric Utility	(4) Commission Adjustments (Sch. C-2e)	(5) Utility Adjusted Per Conn.	(6) Company Adjustments (Sch. C-2e)	(7) Total Utility Adjusted	(8) Jurisdictional Separation Factor	(9) Jurisdictional Utility Adjusted Per Co. & Conn.	(10) Additional Company Adjs. (C-2e)	(11) Revised Utility Adjusted
1	Operating Revenues:											
2	Sales of Electricity	14,175,359		14,175,359		14,175,359	(10,703,168)	3,472,191		3,472,191		3,472,191
3	Other Operating Revenues	11,471		11,471		11,471		11,471		11,471		11,471
4												
5	Total Operating Revenues	14,186,830	0	14,186,830	0	14,186,830	(10,703,168)	3,483,662		3,483,662		3,483,662
6												
7	Operating Expenses:											
8	Operation	11,746,565		11,746,565		11,746,565	(10,538,072)	1,208,493		1,208,493		1,208,493
9	Maintenance	499,878		499,878		499,878		499,878		499,878		499,878
10	Depreciation	552,199		552,199		552,199		552,199		552,199		552,199
11	Depreciation-Common Plant	19,530		19,530		19,530	485	20,015		20,015		20,015
12	Taxes Other Than Income Taxes	452,003		452,003		452,003	(175,670)	276,333		276,333		276,333
13	Income Taxes - Current	(7,813)		(7,813)	20,221	12,408	3,796	16,204		16,204		16,204
14	Deferred Income Taxes-Net	167,107		167,107		167,107	302	167,409		167,409		167,409
15	Charge Equivalent to ITC	0		0		0		0		0		0
16	Amortization of ITC	(12,439)		(12,439)		(12,439)		(12,439)		(12,439)		(12,439)
17												
18	Total Operating Expenses	13,417,030	0	13,417,030	20,221	13,437,251	(10,709,159)	2,728,092	0	2,728,092	0	2,728,092
19												
20	Operating Income	769,800	0	769,800	(20,221)	749,579	5,991	755,570		755,570	0	755,570
21												
22												
23												
24												
25												
26												
27												
28												

Supporting Schedules: C-2E, C-10, C-43B

Recap Schedules: C-2A

MMFR103/C-2D

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule C-2d) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
Historic Test Year Ended 12/31/89

COMPANY: FLORIDA PUBLIC UTILITIES
HARRIAMA DIVISION

DOCKET NO.: 910076-E1

Line No.	Adjustment	Reason for Adjustment or Omission	Included in Last Rate Case	Total Adjustment	Incr/(Decr) in Rev. Requirement (Adjustment x 1.6322266)
1					
2	Company Proposed Adjustments				
3	-----				
4	Operating Revenue Adjustments:				
5	Sales of Electricity				
6	Eliminate Fuel Revenues	To comply with commission guidelines	Yes	(11,029,820)	18,003,166
7	Eliminate Fuel Overrecoveries	To comply with commission guidelines	Yes	207,913	(339,361)
8	Eliminate Energy Conservation Revenue	To comply with commission guidelines	Yes	(55,591)	90,737
9					
10					
11					
12					
13	Total Sales of Electricity			(10,877,498)	17,754,542
14					
15					
16	Operating Expense Adjustments:				
17	Operation				
18	Eliminate Energy Purchased for Resale	To comply with commission guidelines	Yes	(10,234,234)	(16,704,589)
19	Eliminate Underrecoveries - Fuel	To comply with commission guidelines	Yes	(396,653)	(647,428)
20	Eliminate Energy Conservation Expense	To comply with commission guidelines	Yes	(54,688)	(89,263)
21					
22					
23	Total Operation			(10,685,575)	(17,441,280)
24					
25	Depreciation				
26					
27					
28					
29	Total Depreciation			0	0
30					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule C-2d) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
Historic Test Year Ended 12/31/89

COMPANY: FLORIDA PUBLIC UTILITIES
HAWAIIAN DIVISION

DOCKET NO.: 910076-EI

Line No.	Adjustment	Reason for Adjustment or Omission	Included in Last Rate Case	Total Adjustment	Incr/(Decr) in Rev. Requirement (Adjustment ± 1.6322266)
1	Company Proposed Adjustments				
2	-----				
3					
4					
5					
6					
7					
8	Taxes Other Than Income Taxes				
9	Eliminate Revenue Related Taxes				
10	-Fuel	To comply with commission guidelines	Yes	(179,252)	(292,500)
11	-ECCR	To comply with commission guidelines	Yes	(903)	(1,474)
12					
13					
14	Total Taxes Other Than Income Taxes			(180,155)	(294,054)
15					
16					
17	Income Taxes				
18	Current	To adjust income taxes due to various adjustments listed above	Yes	(4,428)	(7,227)
19					
20					
21	Deferred	To adjust the income tax rate to the effective tax rate (.3763) due to prior year items	Yes	(12,069)	(19,699)
22					
23					
24					
25				(16,497)	(26,927)
26					
27	Charge Equivalent to ITC	To remove prior year adjustments from the test year		0	0
28					
29					
30					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule C-2d) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
Historic Test Year Ended 12/31/89

COMPANY: FLORIDA PUBLIC UTILITIES

HAWAIIAN DIVISION

DOCKET NO.: 910076-E1

Line No.	Adjustment	Reason for Adjustment or Omission	Included in Last Rate Case	Total Adjustment	Incr/(Decr) in Rev. Requirement (Adjustment x 1.632266)
1					
2	Commission Adjustments				
3	-----				
4	Income Taxes				
5		To synchronize income tax associated with	Yes		
6		interest expense in filing-utilizing a			
7		federal tax rate of 34% and a State tax			
8		rate of 5.5% (.3763% overall)		8,966	14,635
9		Interest per books 444,255		-----	-----
10		Interest per D-1a 420,429		8,966	14,635
11		-----		-----	-----
12		Difference 23,826			
13		Effective Tax Rate 0.3763			
14		-----			
15		Current Tax Inc/(Dec) 8,966			
16		-----			
17					
18					
19					
20	Total			(4,237)	(6,916)
21				-----	-----
22					
23					
24					
25					
26					
27					
28					
29					
30					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule C-2d) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
HAWAIIAN DIVISION

DOCKET NO.: 910076-EI

Line No.	Adjustment	Reason for Adjustment or Omission	Included in Last Rate Case	Total Adjustment	Incr/(Decr) in Rev. Requirement (Adjustment x 1.6322266)
1					
2	Company Proposed Adjustments				
3	-----				
4	Operating Revenue Adjustments:				
5	Sales of Electricity				
6	Eliminate Fuel Revenues	To comply with commission guidelines	Yes	(10,782,198)	17,598,990
7	Eliminate Fuel Overrecoveries	To comply with commission guidelines	Yes	106,194	(173,333)
8	Eliminate Energy Conservation Revenue	To comply with commission guidelines	Yes	(27,164)	44,338
9					
10					
11					
12					
13	Total Sales of Electricity			(10,703,168)	17,469,996
14					
15					
16	Operating Expense Adjustments:				
17	Operation				
18	Eliminate Energy Purchased for Resale	To comply with commission guidelines	Yes	(10,905,933)	(17,800,954)
19	Eliminate Underrecoveries - Fuel	To comply with commission guidelines	Yes	394,584	644,051
20	Eliminate Energy Conservation Expense	To comply with commission guidelines	Yes	(26,723)	(43,618)
21					
22					
23	Total Operation			(10,538,072)	(17,200,521)
24					
25	Depreciation				
26	Increase in Allocated Common Depreciation	To adjust booked common depreciation allocated due to change in 2 allocated (\$20,015 - \$19,530)	Yes	485	792
27					
28					
29	Total Depreciation			485	792
30					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 NARIANNA DIVISION
 DOCKET NO.: 910076-EI

EXPLANATION: Provide a schedule of proposed adjustments to MDI (from Schedule C-2d) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
 Historic Test Year Ended 12/31/90

Line No.	Adjustment	Reason for Adjustment or Omission	Included in Last Rate Case	Total Adjustment	Incr/(Decr) in Rev. Requirement (Adjustment x 1.632266)
1					
2	Company Proposed Adjustments				
3	-----				
4					
5					
6					
7					
8	Taxes Other Than Income Taxes				
9	Eliminate Revenue Related Taxes				
10	-Fuel	To comply with commission guidelines	Yes	(175,229)	(286,013)
11	-ECCR	To comply with commission guidelines	Yes	(441)	(720)
12					
13				-----	-----
14	Total Taxes Other Than Income Taxes			(175,670)	(286,733)
15				-----	-----
16					
17	Income Taxes				
18	Current	To adjust income taxes due to various adjustments listed above	Yes	3,796	6,196
19					
20	Deferred	To adjust the income tax rate to the effective tax rate (.3763) due to prior year items	Yes	302	493
21					
22					
23					
24				-----	-----
25				4,098	6,689
26				-----	-----
27	Charge Equivalent to ITC	To remove prior year adjustments from the test year		0	0
28				-----	-----
29					
30					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule C-2d) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
HARRIAMA DIVISION

DOCKET NO.: 910076-EI

Line No.	Adjustment	Reason for Adjustment or Omission	Included in Last Rate Case	Total Adjustment	Incr/(Decr) in Rev. Requirement (Adjustment x 1.632266)
1					
2	Commission Adjustments				
3	-----				
4	Income Taxes				
5		To synchronize income tax associated with			
6		interest expense in filing-utilizing a	Yes	20,221	33,005
7		federal tax rate of 34% and a State tax		-----	-----
8		rate of 5.5% (.3763% overall)		20,221	33,005
9		Interest per books 492,536		-----	-----
10		Interest per D-1a 438,799			
11		-----			
12		Difference 53,737			
13		Effective Tax Rate 0.3763			
14		-----			
15		Current Tax Inc/(Dec) 20,221			
16		=====			
17					
18					
19					
20	Total			(14,230)	(23,227)
21				=====	=====
22					
23					
24					
25					
26					
27					
28					
29					
30					

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:

Explanation: Provide the amount of interest expense used to calculate jurisdictional net operating income taxes on Schedule Nos. C-2a, C-2b, C-2d. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Type of Data Shown:
Historic Test Year Ended 12/31/90
Prior Year Ended 12/31/89

COMPANY: FLORIDA PUBLIC UTILITIES
MARIANNA DIVISION
DOCKET NO.: 910074-E1

Line No	Description	(A) 1990	(B) 1989	(C) INCREASE (DECREASE)	(D) PRIMARY EXPLANATION
1					
2	Total Company				
3	-----				
4	Long Term Debt	1,773,631	1,855,369	(81,738)	Decrease in 12 month average long term debt balance
5	Bank Notes	407,209	94,703	312,506	Increase in 12 month average notes payable balance
6	Customer Deposits	198,493	189,900	8,593	Customer growth
7	Amortization of Debt Expense	34,718	35,195	(477)	Bond (5.25%) paid off in 1989, ending Debt write-off
8	Miscellaneous	339	2,554	(2,215)	Decrease in interest paid to IRS
9	-----				
10	Total Company Interest	2,414,390	2,177,721	236,669	
11					
12					
13					
14	Allocation To Marianna Division:				
15					
16	Factor (NOTE 1)	0.204	0.204		
17	Net Interest Expense Used To				
18	Calculate Net Operating Income				
19	Taxes Per Books	492,536	444,255	48,280	
20	-----				
21					
22	NOTE(1) INTEREST ALLOCATED BASED ON NET PLANT INVESTMENT AT YEAR END				
23					
24	NOTE(2) SEE SCHEDULE D-1, PAGE 1 FOR COMPUTATION OF INTEREST USED TO COMPUTE				
25	ADJUSTED NET OPERATING INCOME TAXES IN COL. 9 OF SCHEDULE C-2D.				
26					
27					
28					
29					

Supporting Schedules:

RECAP SCHEDULES:

NWFR103/C-2F

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
HARIANNA DIVISION

DOCKET NO.: 910076-EI

EXPLANATION: Provide a reconciliation of the tax expense in the filing with the tax check figure. Provide on a per book basis and at the revenue requested. If a projected test year is used, provide both on a projected and historical basis. If a year end rate base is used, provide on both a year-end and 13 months average basis. If a formula working capital is used, provide on that basis and on the basis of a balance sheet working capital calculation.

Type of Data Shown:

Historic Test Year Ended 12/31/90

Prior Test Year Ended 12/31/89

Line No.	Description	1989 Per Books	1989 Adjusted	1990 Per Books	1990 Adjusted
1					
2	Net Operating Income	752,807	748,570	769,800	755,570
3	ADD: Income Taxes	169,451	161,920	146,855	171,174
4	LESS: Interest Applicable to Operating Income	444,255	428,429	492,536	438,799
5		-----	-----	-----	-----
6	Book Taxable Income	478,003	490,061	424,119	487,945
7					
8	Statutory Tax Rate	37.632	37.632	37.632	37.632
9		-----	-----	-----	-----
10					
11	Taxes at Statutory Tax Rate	179,873	184,410	159,596	183,614
12		-----	-----	-----	-----
13	Adjustments				
14	-----				
15	Prior Year Adjustments	12,069		(302)	
16					
17					
18		-----	-----	-----	-----
19	Tax Check Calculation	191,942	184,410	159,294	183,614
20					
21	Tax Expense in Filing	191,941	184,410	159,294	183,613
22		-----	-----	-----	-----
23	Difference	(1)	0	0	(1)
24		=====	=====	=====	=====
25					
26					
27					

Supporting Schedules: D-1a, C-2f, C-2d

Recap Schedules:

RNF103/C-26

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year, and the prior year if the test year is projected. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:
Historic Test Year Ended 12/31/90
Prior Year Ended 12/31/89

COMPANY: FLORIDA PUBLIC UTILITIES
MARIANNA DIVISION

DOCKET NO.: 910076-EI

Account Number	Account Title	For the Year Ended 12/31/90	For the Year Ended 12/31/89
1			
2	SALES OF ELECTRICITY		
3	Residential Sales	6,895,266	6,528,429
4	Commercial and Industrial-Sm	5,741,820	5,982,893
5	Commercial and Industrial-Lg	1,386,334	1,558,400
6	Public Street & Hwy Lighting	98,940	117,725
7	Other Sales to Public Auth	89,350	100,159
8	Unbilled Revenues	(36,351)	31,001
9		-----	-----
10	TOTAL SALES OF ELECTRICITY	14,175,359	14,318,615
11		-----	-----
12			
13	OTHER OPERATING REVENUES		
14	Miscellaneous Sales Revenues	84,861	64,245
15	Rent from Electric Property	26,277	42,488
16	Other Electric Revenues	6,527	12,297
17	Over Recov Purch Electricity	(106,194)	(207,913)
18		-----	-----
19	TOTAL OTHER OPERATING REVENUES	11,471	(88,883)
20		-----	-----
21			
22			
23			
24	TOTAL OPERATING REVENUES	\$14,186,830	\$14,229,732
25		=====	=====
26			
27			
28			
29			
30			

Supporting Schedules:

Recap Schedules: C-2a, C-2d

NHFR100/C10

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 NARIANNA DIVISION
 DOCKET NO.: 910076-E1

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year, and the prior year if the test year is projected. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:
 Historical Test Year Ended 12/31/90

Account Number	Account Title	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1														
2	SALES OF ELECTRICITY													
3	Residential Sales	648,236	463,867	440,766	432,958	464,173	657,262	734,802	765,791	754,273	563,685	451,727	517,726	6,895,266
4	Commercial and Industrial-Sm	453,785	391,217	391,118	403,041	460,938	550,557	572,282	588,337	600,485	508,637	412,296	409,127	5,741,820
5	Commercial and Industrial-Lg	96,306	97,280	95,169	106,025	120,102	136,320	130,856	146,358	138,145	121,110	101,466	97,197	1,386,334
6	Public Street & Hwy Lighting	8,242	8,115	8,002	8,207	8,133	8,099	8,223	8,226	8,370	8,343	8,453	8,527	98,940
7	Other Sales to Public Auth	8,027	7,007	7,218	7,866	7,129	7,016	8,956	8,541	7,743	7,051	6,347	6,449	89,350
8	Unbilled Revenues	(39,680)	(16,108)	(3,674)	15,176	34,544	(19,426)	10,030	6,342	(23,623)	(14,998)	9,341	5,725	(36,351)
9														
10	TOTAL SALES OF ELECTRICITY	1,174,916	951,378	938,599	973,273	1,095,019	1,339,828	1,465,149	1,523,595	1,485,393	1,193,828	989,630	1,044,751	14,175,359
11														
12														
13	OTHER OPERATING REVENUES													
14	Miscellaneous Sales Revenues	6,647	6,542	6,995	7,273	8,086	6,793	6,147	8,201	6,285	8,800	7,613	5,479	84,861
15	Rent from Electric Property	(4,124)	0	0	3,999	0	0	0	0	0	0	4,868	21,534	26,277
16	Other Electric Revenues	316	269	767	98	810	1,818	614	464	296	253	907	(85)	6,527
17	Over Recov Purch Electricity	(51,538)	(63,616)	65,073	44,060	47,058	47,779	47,976	47,976	(579,188)	103,431	79,429	105,366	(106,194)
18														
19	TOTAL OTHER OPERATING REVENUES	(48,699)	(56,805)	72,035	55,430	55,954	56,390	54,737	56,641	(572,607)	112,484	92,817	132,294	11,471
20														
21														
22														
23														
24	TOTAL OPERATING REVENUES	\$1,126,217	\$894,573	\$1,011,434	\$1,028,703	\$1,150,973	\$1,396,218	\$1,519,886	\$1,580,236	\$912,786	\$1,306,312	\$1,082,447	\$1,177,045	\$14,186,830
25														
26														
27														
28														
29														
30														

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
 BARIAMIA DIVISION
 SOCKET NO.: 910076-EI

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
 PRIOR YEAR ENDED: 12/31/89

COMPUTATION OF UNBILLED REVENUES

	1988	1989												UNBILLED REVENUES NET OPERATING INCOME INCREASE(DECREASE)
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 Purchases - RCF	17,414,000	16,899,000	16,836,000	16,888,000	16,612,000	18,658,000	22,527,000	23,946,000	25,518,000	21,403,657	19,085,100	16,937,386	21,810,267	
2 Less: Company Use	8,528	7,620	7,897	7,921	8,106	10,868	11,662	12,244	15,028	11,124	8,155	8,545	9,593	
3 Less: Unaccounted for	1,044,840	1,013,940	962,160	1,012,000	996,720	1,119,480	1,351,620	1,436,760	1,531,000	1,284,219	1,145,106	1,016,243	1,260,616	
4 Net Available for Sale	16,360,632	15,877,440	15,065,943	15,047,999	15,607,174	17,527,652	21,163,518	22,496,996	23,971,892	20,100,314	17,931,839	15,912,598	19,740,058	
5 Less: Sales	15,869,000	16,345,000	15,558,000	16,323,000	14,650,000	15,936,000	20,554,000	21,579,000	23,475,682	23,601,291	18,107,968	15,973,388	18,304,285	
6 Unbilled Units - RCF	491,632	(427,560)	(492,057)	(475,001)	957,174	1,591,652	609,518	917,996	496,210	(3,492,977)	(176,129)	(60,790)	1,435,773	
7 Cumulative Unbilled Units	6,963,671	7,464,637	6,972,580	6,497,579	7,454,753	9,046,405	9,655,923	10,573,919	11,070,129	7,577,152	7,401,023	7,340,233	8,776,006	
8 Total Revenue	957,134	957,134	957,134	1,017,610	1,017,610	1,017,610	1,402,301	1,402,301	1,402,301	1,596,286	1,596,286	1,596,286	1,074,991	
9 Less: PGA Revenue	728,405	728,405	728,405	749,002	749,002	749,002	1,114,965	1,114,965	1,114,965	1,280,007	1,280,007	1,280,007	800,940	
10 Less: Conservation Revenue	3,749	3,749	3,749	3,856	3,856	3,856	5,660	5,660	5,660	6,608	6,608	6,608	3,661	
11 Base Revenues	224,980	224,980	224,980	264,752	264,752	264,752	281,676	281,676	281,676	309,671	309,671	309,671	270,390	
12 RCF Sales	15,869,000	15,869,000	15,869,000	16,322,952	16,322,952	16,322,952	20,553,564	20,553,564	20,553,564	23,601,291	23,601,291	23,601,291	18,304,285	
13 Base Revenue Factor (Ln. 11 / Ln.12)	0.0142	0.0142	0.0142	0.0162	0.0162	0.0162	0.0137	0.0137	0.0137	0.0131	0.0131	0.0131	0.0148	
14 Unbilled Revenues (Ln. 7 X Ln. 13)	98,884	105,998	99,011	105,261	120,767	146,552	132,286	144,910	151,710	99,261	96,953	96,157	129,885	
15 TOTAL UNBILLED REVENUES	98,884	105,998	99,011	105,261	120,767	146,552	132,286	144,910	151,710	99,261	96,953	96,157	129,885	31,001

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-10

NRFR102/SCRC11

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 NARIAMMA DIVISION
 DOCKET NO.: 910074-E1

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/90

COMPUTATION OF UNBILLED REVENUES

	1990												UNBILLED REVENUES NET OPERATING INCOME	
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV		DEC
1 Purchases - NCF	21,010,000	19,596,000	15,713,000	16,674,000	17,544,000	21,475,000	23,720,000	26,818,000	27,867,000	24,924,000	19,504,000	16,080,000	18,431,000	INCREASE(DECREASE)
2 Less: Company Use	10,000	9,000	8,000	8,000	9,000	13,000	15,000	16,000	15,000	15,000	10,000	10,000	9,000	
3 Less: Unaccounted for	1,260,000	1,174,000	943,000	1,000,000	1,053,000	1,789,000	1,423,000	1,609,000	1,672,000	1,495,000	1,175,000	1,013,000	1,104,000	
4 Net Available for Sale	19,740,000	18,411,000	14,762,000	15,666,000	16,482,000	20,173,000	22,282,000	25,193,000	26,180,000	23,414,000	18,377,000	15,057,000	17,316,000	
5 Less: Sales	18,304,000	20,791,000	16,348,000	15,934,000	15,573,000	17,508,000	22,832,000	24,319,000	25,489,000	25,317,000	20,072,000	15,859,000	16,822,000	
6 Unbilled Units - NCF	1,436,000	(2,380,000)	(1,586,000)	(268,000)	909,000	2,665,000	(550,000)	874,000	691,000	(1,903,000)	(1,673,000)	(2,000)	494,000	
7 Cumulative Unbilled Units	8,776,000	6,396,000	4,810,000	4,542,000	5,451,000	8,116,000	7,566,000	8,440,000	9,131,000	7,228,000	5,553,000	5,553,000	6,047,000	
8 Total Revenue	1,074,991	1,214,596	967,486	942,273	958,098	1,060,475	1,359,254	1,455,119	1,517,253	1,509,017	1,208,826	980,290	1,039,024	
9 Less:PGA Revenue \ Conservation	800,940	916,376	712,141	692,417	713,748	801,218	1,054,637	1,128,774	1,182,855	1,173,900	919,163	724,539	773,553	
10 Less:Conservation Revenue\ Gross Receipts	3,661	4,158	3,268	3,185	467	521	681	7,239	7,548	7,660	6,134	4,974	5,272	
11 Base Revenues	270,390	294,062	252,077	246,671	243,883	258,736	303,936	319,104	326,850	327,377	283,530	250,777	260,199	
12 NCF Sales	18,304,000	20,791,000	16,348,000	15,934,000	15,573,000	17,508,000	22,832,000	24,319,000	25,489,000	25,317,000	20,072,000	15,859,000	16,822,000	
13 Base Revenue Factor (Ln. 11 / Ln12)	0.0148	0.0141	0.0154	0.0155	0.0157	0.0148	0.0133	0.0131	0.0128	0.0129	0.0141	0.0158	0.0155	
14 Unbilled Revenues (Line 7 X Line 13)	129,885	90,463	74,167	70,314	85,366	119,940	100,717	110,747	117,089	93,466	78,468	87,809	93,534	
15 TOTAL UNBILLED REVENUES	129,885	90,463	74,167	70,314	85,366	119,940	100,717	110,747	117,089	93,466	78,468	87,809	93,534	(36,351)

* Starting July 1990 conservation is included in PGA Revenue and Gross Receipts is separated out.

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the revenue expansion factor for
the test year.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
NARIANNA DIVISION
DOCKET NO.: 910076-E1

Line No.	Description	Percent at 342 Federal Tax Rate
1	Revenue Requirement	100.0000
2		
3	Gross Receipts Tax Rate	1.5000
4		
5	Regulatory Assessment Rate	0.1250
6		
7	Uncollectible Accounts (3 yr. avg.)	0.1451
8		-----
9		
10	Net Before Income Taxes	98.2299
11		
12	State Income Tax Rate	5.50
13		-----
14		
15	State Income Tax	5.4026
16		-----
17		
18	Net Before Federal Income Tax	92.8273
19		
20	Federal Income Tax Rate	34.00
21		-----
22		
23	Federal Income Tax	31.5613
24		-----
25		
26	Revenue Expansion Factor	61.2660
27		
28	Net Operating Income Multiplier	1.632266
29		=====
30		

Supporting Schedules:

Recap Schedules:

MMFR103/C12

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 WARIANNA DIVISION
 DOCKET NO.: 910076-E1

EXPLANATION: Provide actual yearly non-fuel operation and maintenance expense by primary account for the last three years and the test year.

Type of Data Shown:
 Historic Test Year Ended 12/31/90
 Prior Years 1987, 1988, and 1989

Line No.	Account No.	Account Title	For the Year Ended 12/31/90	For the Year Ended 12/31/89	For the Year Ended 12/31/88	For the Year Ended 12/31/87
1		HYDRAULIC POWER GENERATION - OPERATION				
2	535	Operation Supv. & Engineering	397	0	0	0
3	537	Hydraulic Expenses	0	1,196	0	0
4	538	Electric Expenses	655	2,792	2,645	2,806
5	539	Misc. Hydraulic Power Generation	4,192	2,235	1,006	3,238
6						
7		Total	5,244	6,223	3,651	6,044
8						
9						
10		HYDRAULIC POWER GENERATION - MAINTENANCE				
11	542	Maintenance of Structures	240	7	59	241
12	543	Maint. of Reservoirs, Dams & Waterways	1,179	212	185	226
13	544	Maintenance of Electric Plant	3,966	367	1,284	723
14						
15		Total	5,385	586	1,528	1,190
16						
17						
18		OTHER POWER SUPPLY EXPENSES				
19	557	Other Expenses	0	0	10	24
20						
21		Total	0	0	10	24
22						
23						
24		Total Production Operation & Maintenance Expenses	\$10,629	\$6,809	\$5,189	\$7,258
25			=====	=====	=====	=====
26						
27						
28						
29						
30						

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 HARRIAMA DIVISION
 DOCKET NO.: 910076-EI

EXPLANATION: Provide actual yearly non-fuel operation and maintenance expense by primary account for the last three years and the test year.

Type of Data Shown:
 Historic Test Year Ended 12/31/90
 Prior Years 1987, 1988, and 1989

Line No.	Account No.	Account Title	For the Year Ended 12/31/90	For the Year Ended 12/31/89	For the Year Ended 12/31/88	For the Year Ended 12/31/87
1						
2		DISTRIBUTION EXPENSE - OPERATION				
3	580	Operation Supervision & Engineering	86,676	88,672	58,324	61,137
4	582	Station Equipment	1,501	203	545	138
5	583	Overhead Lines Expenses	53,985	30,889	26,416	26,536
6	584	Underground Line Expenses	216	0	0	131
7	585	Street Lighting & Signal System Equip.	4,258	4,689	3,836	4,290
8	586	Meter Expenses	98,658	86,351	78,135	98,827
9	587	Customer Installations Expenses	5,479	5,350	5,470	4,997
10	588	Miscellaneous Distribution Expenses	37,402	42,918	39,417	37,544
11	589	Rents	1,360	1,361	1,370	1,349
12						
13		Total	289,535	260,433	213,513	234,949
14						
15						
16		DISTRIBUTION EXPENSE - MAINTENANCE				
17	590	Maintenance Supervision & Engineering	22,542	19,945	18,563	20,157
18	592	Maintenance of Station Equipment	2,142	1,269	166	0
19	593	Maintenance of Overhead Lines	394,871	413,287	421,242	374,277
20	594	Maintenance of Underground Lines	2,242	1,244	1,285	1,188
21	595	Maintenance of Line Transformers	47,906	22,461	23,076	26,548
22	596	Maint. of Street Lighting & Signal Sys.	16,566	13,502	19,549	11,182
23	597	Maintenance of Meters	28	0	0	466
24						
25		Total	486,297	471,708	474,881	433,818
26						
27		Total Distribution Expense	775,832	732,141	688,394	668,767
28						
29						
30						

Supporting Schedules:

Recap Schedules: C-2a

NNR103/C16

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA PUBLIC UTILITIES COMPANY HARRIAMA DIVISION DOCKET NO.: 910076-EI	EXPLANATION: Provide actual yearly non-fuel operation and maintenance expense by primary account for the last three years and the test year.	Type of Data Shown: Historic Test Year Ended 12/31/90 Prior Years 1987, 1988, and 1989
--	--	--

Line No.	Account No.	Account Title	For the Year Ended 12/31/90	For the Year Ended 12/31/89	For the Year Ended 12/31/88	For the Year Ended 12/31/87
1						
2		CUSTOMER ACCOUNTS EXPENSE				
3	901	Supervision	41,412	38,111	36,094	39,161
4	902	Meter Reading Expenses	90,860	97,836	75,293	78,716
5	903	Customer Records & Collection Expenses	246,288	247,179	213,602	210,664
6	904	Uncollectible Accounts	17,445	23,981	19,369	15,050
7	905	Miscellaneous	17,908	18,349	15,207	15,502
8						
9		Total	413,913	425,456	359,565	359,093
10						
11						
12		CUSTOMER SERVICE & INFORMATIONAL EXP.				
13	906	Common	21,626	33,291	26,276	23,159
14	907	Supervision	(197)	185	1,390	771
15	908	Customer Assistance Expenses	(2,423)	3,784	20,013	16,978
16	909	Info & Instruction Advertising Expenses	4,348	17,102	9,579	12,977
17	910	Misc. Customer Service & Info Exp.	154	330	460	122
18						
19		Total	23,508	54,692	57,718	54,007
20						
21						
22		SALES EXPENSES				
23	912	Demonstration & Selling Expense	0	0	1,110	1,484
24	913	Advertising Expenses	684	509	674	679
25						
26		Total	684	509	1,784	2,163
27						
28						
29						
30						

Supporting Schedules:

Recap Schedules: C-2a

NFR103/C16

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 HAWAIIAN DIVISION
 DOCKET NO.: 910076-E1

EXPLANATION: Provide actual yearly non-fuel operation and maintenance expense by primary account for the last three years and the test year.

Type of Data Shown:
 Historic Test Year Ended 12/31/90
 Prior Years 1987, 1988, and 1989

Line No.	Account No.	Account Title	For the Year Ended 12/31/90	For the Year Ended 12/31/89	For the Year Ended 12/31/88	For the Year Ended 12/31/87
1		ADMINISTRATIVE & GENERAL EXPENSES - OPERATION				
2	920	Administrative & General Salaries	152,139	143,514	134,121	139,687
3	921	Office Supplies & Expenses	30,783	32,257	31,404	27,430
4	922	Administrative Exp. Transferred-Credit	(48,949)	(40,419)	(41,016)	(40,098)
5	923	Outside Services Employed	26,756	41,385	72,488	70,426
6	924	Property Insurance	26,652	18,359	9,431	9,805
7	925	Injuries & Damages	169,576	157,661	152,173	197,920
8	926.1	Pensions	(2,454)	(4,768)	(11,059)	(7,735)
9	926.2	Employee Benefits	84,478	90,455	52,725	63,082
10	928	Regulatory Commission Expense	22,605	19,584	10,995	2,430
11	930	Miscellaneous General Expenses	18,702	17,352	18,314	21,026
12	931	Rents	22,044	22,161	21,826	21,638
13	920.1	Undistributed Payroll	0	(2,730)	2,590	3,300
14			-----	-----	-----	-----
15		Total	502,332	494,811	453,992	508,911
16			-----	-----	-----	-----
17						
18		ADMINISTRATIVE & GENERAL EXPENSES - MAINTENANCE				
19	935	Maintenance of General Plant	8,196	14,234	8,888	11,055
20			-----	-----	-----	-----
21		Total	8,196	14,234	8,888	11,055
22			-----	-----	-----	-----
23		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	\$510,528	\$509,045	\$462,880	\$519,966
24			-----	-----	-----	-----
25		TOTAL NON-FUEL OPER & MAINT EXPENSES	\$1,735,094	\$1,728,652	\$1,575,530	\$1,611,254
26			=====	=====	=====	=====
27		TOTAL NUMBER OF CUSTOMERS	10,665	10,489	10,255	10,048
28			=====	=====	=====	=====
29		EXPENSE PER CUSTOMER	\$162.69	\$164.80	\$153.64	\$160.36
30			=====	=====	=====	=====

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For the test year functionalized D & M expense
please provide benchmark variances.Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES

MARIANNA DIVISION

DOCKET NO.: 910076-EI

Line No.	(A) Hydro Production	(B) Other Power Supply	(C) Transmission	(D) Distribution	(E) Customer Accounts	(F) Customer Service	(G) Sales	(H) Admin. & General	(I) Total	
1										
2										
3	Projected 1987 D & M Expense	7,234	24	0	668,767	362,549	35	2,163	519,966	1,560,738
4										
5										
6	FPSC D & M Adjustments	0	0	0	11,357	0	0	0	25,244	36,601
7		-----	-----	-----	-----	-----	-----	-----	-----	-----
8										
9	1987 Benchmark Allow. System	7,234	24	0	657,410	362,549	35	2,163	494,722	1,524,137
10										
11										
12	Compound Multiplier	1.22118	1.22118	1.22118	1.22118	1.22118	1.22118	1.22118	1.22118	1.22118
13		-----	-----	-----	-----	-----	-----	-----	-----	-----
14										
15	1990 Benchmark - System	8,834	29	0	802,816	442,738	43	2,641	604,145	1,861,246
16										
17										
18	Adjusted 1990 D & M	10,629	0	0	775,832	413,913	385	684	510,528	1,711,971
19		-----	-----	-----	-----	-----	-----	-----	-----	-----
20										
21	Benchmark Variance	1,795	(29)	0	(26,984)	(28,825)	342	(1,957)	(93,617)	(149,275)
22		=====	=====	=====	=====	=====	=====	=====	=====	=====
23										
24										
25										
26										

Supporting Schedules: C-16d, C-16f

Recap Schedules:

HMF103\C16C

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the detail of adjustments made to test year per books
O & N expenses by function.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
HARRISBURG DIVISION
DOCKET NO.: 910076-EI

Line No.	Function	(A) 1990 System Per Books	(B) Eliminate Recoverable Fuel Expense	(C) Eliminate Recoverable ECCR	(D) Accounting & Proforma Adjustments	(E) Adjusted 1990 System Per Books
1						
2	PRODUCTION					
3						
4	Hydro	10,629				10,629
5						
6	Other Power Supply	10,511,349	10,511,349			0
7						
8	Total Production	10,521,978	10,511,349	0	0	10,629
9						
10						
11						
12	Distribution	775,832				775,832
13						
14	Customer Accounts	413,913				413,913
15						
16	Customer Service and Info	23,508		23,123		385
17						
18	Sales Expenses	684				684
19						
20	Administrative & General	510,528				510,528
21						
22						
23						
24	Total O & N Expense	12,246,443	10,511,349	23,123	0	1,711,971
25						
26						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
HAWAIIAN DIVISION

BUCKET NO.: 910076-EI

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST
RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH
CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND
MULTIPLIER.

Type of Data Shown:

Historic Test Year Last Case 12/31/87

Historic Test Year Current Case 12/31/90

Year	Average Customers			Average CPI (1982-84 = 100)			Inflation and Growth Compound Multiplier
	Amount	% Increase	Compound Multiplier	Amount	% Increase	Compound Multiplier	
1987	10,048	-	1.00000	113.6	-	1.00000	1.00000
1988	10,255	2.0602	1.02060	118.3	4.1372	1.04137	1.06202
1989	10,489	2.2822	1.04389	124.0	4.8182	1.09155	1.13946
1990	10,665	1.6782	1.06141	130.7	5.4032	1.15053	1.22110

Supporting Schedules:

Recap Schedules: C-16c

HFR103/C16F

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES

BARIAHMA DIVISION

DOCKET NO.: 910076-E1

LINE NUMBER	DESCRIPTION	AMOUNT		DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	AMOUNT
				LINE 5	
1	NET UTILITY OPERATING INCOME		769,799		
2	ADD INCOME TAX ACCOUNTS		146,856		
3	LESS INTEREST CHARGES		492,535		
4	TAXABLE INCOME PER BOOKS		424,120		
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)		304,099		
6	TAXABLE INCOME		40,021		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)		0		
8	STATE TAXABLE INCOME		40,021		
9	INCOME TAX (5.3% OR APPLICABLE RATE OF LINE 8)	2,201			
10	EMERGENCY EXCISE	0			
			2,201		
11	ROUNDING		(36)		
12	STATE TAX - CURRENT		2,165		
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)		0		
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		37,856		
15	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		342		
16	FEDERAL INCOME TAX BEFORE CREDITS		12,871		
17	LESS: ITC REALIZED		0		
18	ROUNDING		(71)		
19	FEDERAL TAX - CURRENT		12,800		
	SUBMARY:				
20	STATE TAX - CURRENT		2,165		
21	FEDERAL TAX - CURRENT		12,800		
22	PRIOR PERIOD ADJUSTMENT - STATE		(3,805)		
	- FEDERAL		(18,973)		
23	TOTAL CURRENT INCOME TAX EXPENSE		(7,813)		
24	INVESTMENT TAX CREDIT PROVISION		0		
				TOTAL ADJUSTMENTS	304,099
				DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
				LINE 7	
				TOTAL ADJUSTMENTS	0
				DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
				LINE 13	
				TOTAL ADJUSTMENTS	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
BARTMAN

DOCKET NO.: 910076-E1

DEFERRED INCOME TAXES - YEAR ENDED 12/31/90

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$ 632,000	\$ 0	\$ 632,000
2	BOOK DEPRECIATION AND AMORTIZATION	(571,729)	0	(571,729)
3	PROPERTY BASIS DIFFERENCE	(43,000)	0	(43,000)
4	DIFFERENCE	17,271	0	17,271
OTHER TIMING DIFFERENCES (ITEMIZE):				
5	UNRECOVERED PURCHASED GAS COSTS	394,504	0	394,504
6	SELF INSURANCE RESERVE	(2,831)	0	(2,831)
7	PENSION COSTS	3,305	0	3,305
8	RATE CASE EXPENSE	(19,319)	0	(19,319)
9	UNCOLLECTIBLES	15,421	0	15,421
10	LOSS ON REACQUIRED DEBT	(3,730)	0	(3,730)
11	VACATION PAY ACCRUAL	(13,092)	0	(13,092)
12	UNBILLED REVENUES	(25,575)	0	(25,575)
13	CONSERVATION	18,331	0	18,331
14	TOTAL OTHER TIMING DIFFERENCES	367,094	0	367,094
15	TOTAL TIMING DIFFERENCES	384,365		384,365
16	STATE TAX RATE	5.502	02	5.502
17	STATE DEFERRED TAXES (LINE 15 + LINE 16)	21,140	0	21,140
18	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 15 - LINE 17)	363,225	0	363,225
19	FEDERAL TAX RATE	34.002	02	34.002
20	FEDERAL DEFERRED TAXES (LINE 18 + LINE 19)	123,497	0	123,497
21	ADD STATE DEFERRED TAXES (LINE 17)	21,140	0	21,140
22	ROUNDING-DEFERRED TAXES	(91)	0	(91)
23	PRIOR PERIOD ADJUSTMENTS-STATE	9,178	(9,178)	0
24	PRIOR PERIOD ADJUSTMENTS-FEDERAL	13,383	(13,383)	0
25	TOTAL DEFERRED TAX EXPENSE	\$ 167,107	\$ (22,561)	\$ 144,546

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED
TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME
TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEAR.
PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS
ADJUSTMENT.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

COMPANY: FLORIDA PUBLIC UTILITIES
HARRISBURG

BUCKET NO.: 910076-EI

NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99

COMPANY: FLORIDA PUBLIC UTILITIES
MARIANNA

BUCKET NO.: 910076-E1

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-17a	\$ (7,813)	\$ 22,778	\$ 14,965
2	DEFERRED INCOME TAX EXPENSE	C-17b	167,107	(22,561)	144,546
3	ITC REALIZED THIS YEAR	B-15a		0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))	B-15a	(12,439)	0	(12,439)
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		\$ 146,855	\$ 217	\$ 147,072

SUPPORTING SCHEDULES: C-17a, C-17b, B-15a

RECAP SCHEDULES:

NNFR102/C19d

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 HAWAIIAN DIVISION
 DOCKET NO.: 910076-ET

EXPLANATION: Provide a schedule of balance sheet accounts for the provision of uncollectible accounts by month for the test year and the prior year.

Type of Data Shown:
 Prior Year Ended 12/31/89

Line No.	(1) Month/Year	(2) Beginning Balance Sheet	(3) Provision Accrual	(4) Bad Debts Written Off	(5) Covered by Customer Deposits	(6) Adjustments	(7) Ending Balance
1	JANUARY 1989	11,909	1,719	1,204		440	12,064
2	FEBRUARY	12,064	1,624	2,780		420	12,128
3	MARCH	12,128	1,708	1,544		492	12,784
4	APRIL	12,784	1,710	1,295		957	14,156
5	MAY	14,156	1,812	1,645		442	14,765
6	JUNE	14,765	2,328	1,850		329	15,572
7	JULY	15,572	2,493	1,445		1,118	17,738
8	AUGUST	17,738	2,666	1,312		682	19,774
9	SEPTEMBER	19,774	2,698	1,785		516	21,203
10	OCTOBER	21,203	1,792	1,709		483	21,769
11	NOVEMBER	21,769	1,592	2,609		424	21,176
12	DECEMBER 1989	21,176	1,839	3,618		323	19,720
13		-----	-----	-----		-----	-----
14	12 MO. TOTALS	\$11,909	\$23,981	\$22,796		\$6,626	\$19,720
15		=====	=====	=====		=====	=====
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							

COL (5) NOT AVAILABLE

COL (6) INCLUDES RECOVERIES OF ACCOUNTS PREVIOUSLY WRITTEN-OFF

Supporting Schedules:

Recap Schedules:

NMFR103/C21

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 HAWAIIAN DIVISION
 DOCKET NO.: 910076-EI

EXPLANATION: Provide a schedule of balance sheet accounts for the provision of uncollectible accounts by month for the test year and the prior year.

Type of Data Shown:
 Historic Test Year Ended 12/31/90

Line No.	(1) Month/Year	(2) Beginning Balance Sheet	(3) Provision Accrual	(4) Bad Debts Written Off	(5) Covered by Customer Deposits	(6) Adjustments	(7) Ending Balance
1	JANUARY 1990	19,720	2,109	6,388		213	15,654
2	FEBRUARY	15,654	1,140	3,256		1,089	14,627
3	MARCH	14,627	1,110	2,894		473	13,316
4	APRIL	13,316	1,117	1,921		695	13,207
5	MAY	13,207	1,233	6,593		548	8,395
6	JUNE	8,395	1,598	2,322		432	8,103
7	JULY	8,103	1,729	2,505		670	7,997
8	AUGUST	7,997	1,792	3,239		345	6,895
9	SEPTEMBER	6,895	1,790	1,647		850	7,888
10	OCTOBER	7,888	1,425	2,309		216	7,220
11	NOVEMBER	7,220	1,151	4,700		3,032	6,695
12	DECEMBER 1990	6,695	1,231	4,125		497	4,298
13		-----	-----	-----		-----	-----
14	TOTALS	\$19,720	\$17,425	\$41,907		\$9,060	\$4,298
15		=====	=====	=====		=====	=====

COL (5) NOT AVAILABLE

COL (6) INCLUDES RECOVERIES OF ACCOUNTS PREVIOUSLY WRITTEN-OFF

Supporting Schedules:

Recap Schedules:

MFR103/C21

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA PUBLIC UTILITIES
NARIANNA DIVISION
DOCKET NO.: 910076-EI

EXPLANATION: Provide a schedule, by organization, of expenses for lobbying, civic, political and related activities included in net operating income for the test year, and the prior year if the test year is projected.

Type of Data Shown:
Historic Test Year Ended 12/31/90
Prior Year Ended 12/31/89

Line No.	Description
----------	-------------

1	
2	
3	
4	
5	
6	
7	
8	
9	Expenses for lobbying, civic, political, and related activities
10	are recorded below the line in Account 426.
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	

Supporting Schedules:

Recap Schedules:

MMFR103/C25

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR THE LAST FOUR YEARS AND THE TEST YEAR OF OTHER OPERATION AND MAINTENANCE EXPENSE SUMMARY BY AVERAGE CUSTOMERS AND ANNUAL PLANT ADDITIONS BY ADDITIONAL CUSTOMERS.

TYPE OF DATA SHOWN:
PRIOR TEST YEARS ENDED: 1984, 1987, 1988, 1989
HISTORIC TEST YEAR ENDED: 12/31/1990

COMPANY: FPUC NARIAMM

BUCKET NO.: 910076-EI

	1990	1989	1988	1987	1986
SUMMARY OF EXPENSES (DOLLARS PER CUSTOMER)					
OTHER O & M EXPENSES SUMMARY					
Power Production Expense (1)	1.00	0.65	0.51	0.72	0.54
Distribution Expenses	72.75	69.00	67.13	66.55	65.43
Customer Account Expenses	38.81	40.56	35.06	35.73	35.50
Customer Service Expenses	2.20	5.21	5.63	5.37	4.87
Sales Expenses	0.06	0.05	0.17	0.22	0.20
Administration & General Expenses	47.87	48.53	45.14	51.74	55.25
Total Other O & M Expenses	\$162.69	\$164.00	\$153.64	\$160.33	\$161.87

(1) Excludes Fuel & Purchased Power

	1990	1989	1988	1987	1986
ANNUAL PLANT ADDITIONS (DOLLARS PER ADDITIONAL CUSTOMER)					
ELECTRIC PLANT IN SERVICE					
Production Plant	0	0	0	0	0
Transmission Plant	0	0	0	0.00	0
Distribution Plant	5,122.74	3,541.64	4,612.06	4,464.19	4,740.87
General Plant	379.77	858.51	171.41	653.54	440.66
Total Plant in Service	\$5,502.51	\$4,400.15	\$4,783.47	\$5,117.73	\$5,180.73

CUSTOMER DATA

Average Customer	10,665	10,489	10,255	10,048	9,854
Average Customer Increase	176	234	206	194	165

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For an historic 10 year period and for the test year, provide actual operating revenues and expense by primary account

Type of Data Shown:

Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
HARRIANN DIVISION

Prior Years Ended 1980 through 1989

BUCKET NO.: 910076-E1

Line No.	Acct. No.	Account Title	1980	1981	1982	1983	1984
1							
2		Operating Revenues					
3							
4	440	Residential Sales	3,860,432	4,954,921	4,930,468	5,462,859	5,547,983
5	442.1	Commercial & Industrial Sales-Small	3,022,932	4,149,141	4,175,436	4,548,827	4,735,198
6	442.2	Commercial & Industrial Sales-Large	1,300,620	1,716,753	934,046	1,797,122	2,548,852
7	444	Public Street & Highway Lighting	87,379	106,555	111,843	120,330	118,633
8	445	Other Sales to Public Authorities	127,600	167,046	168,601	185,575	170,539
9	446	Unbilled Revenues	0	0	0	0	0
10	447	Sales for Resale	732,190	969,047	987,316	1,040,272	357,546
11	451	Miscellaneous Sales Revenues	25,401	27,862	32,032	29,092	35,024
12	454	Rent from Electric Property	11,081	10,977	10,843	7,076	6,969
13	456.1	Over Rec. Purch. Elect.	(285,875)	(20,850)	214,704	(214,086)	(193,955)
14	456.2	Other Electric Revenues	8,973	13,364	6,750	6,656	8,657
15							
16		Total Operating Revenues	8,890,733	12,094,816	11,572,039	12,983,723	13,335,446
17							
18							
19		Operating Expenses					
20							
21	535	Operation Supv. & Engineering					
22	537	Hydraulic Expenses	0	0	0	0	0
23	538	Electric Expenses	1,460	2,087	2,511	544	2,740
24	539	Miscellaneous Hydraulic Power Generation	5,624	1,506	1,955	3,893	3,446
25	542	Maintenance of Structures	2,854	4,089	33	111	14
26	543	Maintenance of Reservoirs, Dams & Waterways	0	0	0	0	5
27	544	Maintenance of Electric Plant	24,705	9,133	608	1,747	1,230
28	545	Maintenance of Miscellaneous Hydraulic Plant	0	7	0	0	0
29							
30		Subtotal	34,643	16,822	5,107	6,295	7,435
31							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For an historic 10 year period and for the test year, provide actual operating revenues and expense by primary account

Type of Data Shown:

Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
HAWAIIAN DIVISION

Prior Years Ended 1980 through 1989

BUCKET NO.: 910074-EI

Line No.	Acct. No.	Account Title	1980	1981	1982	1983	1984
1							
2							
3		555 Purchased Power	7,210,448	9,473,775	9,250,551	10,361,942	10,554,557
4		555.1 Under Recovery Elect./Consu.	(149,281)	(71,418)	(82,723)	127,922	132,085
5		557 Other Expenses	0	0	0	12	34
6		580 Operation Supervision & Engineering	32,785	29,985	39,507	45,712	49,114
7		581 Load Dispatching	0	0	0	84	0
8		582 Station Expenses	439	746	195	13,317	231
9		583 Overhead Line Expenses	29,817	22,615	13,846	15,700	14,315
10		584 Underground Line Expenses	19	0	0	965	250
11		585 Street Lighting & Signal System Expenses	4,493	4,355	2,919	2,984	3,071
12		586 Meter Expenses	63,138	63,193	73,147	70,623	83,124
13		587 Customer Installations Expenses	14,133	13,332	11,218	13,666	5,927
14		588 Miscellaneous Distribution Expenses	29,524	52,883	52,414	58,445	60,847
15		589 Rents	1,483	1,284	1,284	1,392	1,284
16		590 Maintenance Supervision & Engineering	0	8,231	12,507	14,724	16,029
17		591 Maintenance of Structures	0	0	0	0	0
18		592 Maintenance of Station Equipment	6,824	1,478	2,921	643	184
19		593 Maintenance of Overhead Lines	251,127	296,874	301,674	246,485	244,175
20		594 Maintenance of Underground Lines	0	154	81	5,623	0
21		595 Maintenance of Line Transformers	9,011	5,963	5,506	27,836	11,751
22		596 Maintenance of Street Lighting & Signal Systems	9,080	10,651	5,848	6,674	9,853
23		597 Maintenance of Meters	0	0	0	0	0
24		598 Maintenance of Miscellaneous Distribution Plant	0	0	0	0	0
25		901 Supervision	7,969	15,651	24,252	28,528	31,054
26		902 Meter Reading Expenses	44,409	45,515	49,684	51,383	54,361
27		903 Customer Records & Collection Expenses	139,517	153,994	166,852	168,791	184,719
28		904 Uncollectible Accounts	8,037	11,544	79,657	32,781	15,829
29		905 Miscellaneous Customer Accounts Expenses	7,280	10,511	12,149	12,878	16,752
30		906 Common	0	23,924	14,615	28,882	28,843
31		907 Subvention	0	7,778	5,744	(4,971)	1,527
32		908 Customer Assistance Expenses	0	24,166	20,320	26,694	22,570
33		909 Informational and Instructional Expenses	0	5,857	12,585	24,999	15,856
34		910 Miscellaneous Customer Service and Informational	32	2,407	767	(1,224)	191
35		911 Supervision	7,998	832	0	0	0
36		912 Demonstrating & Selling Expenses	884	947	1,067	1,147	1,262
37		913 Advertising Expenses	1,887	174	75	357	191
38		914 Miscellaneous Sales Expenses	137	160	116	161	0
39							
40		Subtotal	7,765,833	10,434,757	10,083,825	11,388,640	11,567,345
41							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For an historic 10 year period and for the test year, provide actual operating revenues and expense by primary account

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
MARIANNA DIVISION

Prior Years Ended 1980 through 1989

BUCKET NO.: 910074-E1

Line No.	Acct. No.	Account Title	1980	1981	1982	1983	1984
	920	Administrative & General Salaries	73,068	83,796	97,147	104,568	112,151
	920.1	Undistributed Payroll	0	0	0	0	0
	921	Office Supplies & Expenses	16,884	20,120	22,992	23,562	20,021
	922	Administrative Expenses Transferred-Cr	(16,274)	(17,278)	(18,156)	(19,299)	(22,390)
	923	Outside Services Employed	32,429	54,432	66,946	140,384	65,735
	924	Property Insurance	2,894	2,668	2,932	3,181	5,403
	925	Injuries & Damages	64,327	39,295	14,375	30,578	40,816
	926.1	Pensions	37,425	37,157	38,375	35,284	39,103
	926.2	Employee Benefits	34,642	40,495	39,930	39,545	38,181
	928	Regulatory Commission Expenses	9,443	9,089	1,597	18,233	9,698
	930	Miscellaneous General Expenses	21,508	25,388	30,447	33,856	28,683
	931	Rents	2,549	19,121	20,514	20,638	20,697
	935	Maintenance of General Plant	9,397	10,746	10,219	11,345	12,468
		Total Operation and Maintenance Expense	8,054,125	10,759,786	10,411,163	11,846,310	11,936,911
		Other Operating Expenses					
	403	Depreciation Expense	257,467	273,524	286,263	296,665	316,040
	408	Taxes Other Than Income Taxes	133,965	150,179	152,244	157,879	173,020
	409	Income Taxes	(75,988)	194,353	75,006	161,985	256,376
	410	Deferred Income Taxes	138,297	75,852	182,197	6,304	6,016
	411	Investment Tax Credit	22,993	38,410	23,869	24,456	35,107
		Total Other Operating Expense	476,734	732,318	640,719	646,489	786,553
		Net Utility Operating Income	359,874	602,712	520,157	490,924	611,982

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For an historic 10 year period and for the test year, provide actual operating revenues and expense by primary account

Type of Data Shown:

Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
BARIAMMA DIVISION

Prior Years Ended 1980 through 1989

DOCKET NO.: 910076-E1

Witness:

Line No.	Accl. No.	Account Title	1985	1986	1987	1988	1989	1990
1								
2								
3								
4		Operating Revenues						
5								
6		440 Residential Sales	5,416,418	6,090,061	5,614,268	5,185,807	6,528,429	6,895,265
7		442.1 Commercial & Industrial Sales-Small	4,830,641	5,406,001	5,832,325	4,923,413	5,982,894	5,741,821
8		442.2 Commercial & Industrial Sales-Large	2,287,990	2,308,780	2,010,410	833,135	1,558,407	1,368,236
9		444 Public Street & Highway Lighting	112,168	116,994	109,505	103,177	117,725	98,937
10		445 Other Sales to Public Authorities	136,345	116,667	182,477	87,261	180,159	89,350
11		446 Unbilled Revenues	0	0	0	0	31,001	(36,351)
12		447 Sales for Resale	0	0	0	0	0	0
13		451 Miscellaneous Sales Revenues	30,255	32,504	35,465	35,939	64,245	84,862
14		454 Rent from Electric Property	7,219	7,403	24,164	18,657	42,488	26,277
15		456.1 Over Rec. Purch. Elect.	438,053	(231,395)	(109,637)	380,617	(207,913)	(186,194)
16		456.2 Misc. Other Electric Revenue	6,720	8,249	14,647	8,211	12,297	6,527
17								
18		Total Operating Revenues	13,257,009	13,935,344	12,833,624	11,578,217	14,229,732	14,186,830
19								
20								
21		Operating Expenses						
22								
23		535 Operation Maint. & Engineering	0	0	0	0	0	397
24		537 Hydraulic Expenses	0	0	0	0	1,196	0
25		538 Electric Expenses	2,944	1,073	2,006	2,645	2,792	655
26		539 Miscellaneous Hydraulic Power Generation	664	1,466	3,238	1,006	2,235	4,192
27		542 Maintenance of Structures	14	1,614	241	59	7	240
28		543 Maintenance of Reservoirs, Dams & Waterways	0	2	224	185	212	1,179
29		544 Maintenance of Electric Plant	2,649	1,190	723	1,264	367	3,767
30		545 Maintenance of Miscellaneous Hydraulic Plant	0	0	0	0	0	0
31								
32		Subtotal	6,271	5,345	7,234	5,179	6,809	10,630
33								
34								
35								
36								
37								
38								
39								
40								
41								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For an historic 10 year period and for the test year, provide actual operating revenues and expense by primary account

Type of Data Shown:

Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
HAWAIIAN DIVISION

Prior Years Ended 1980 through 1989

BUCKET NO.: 910076-EI

Witness:

Line No.	Acct. No.	Account Title	1985	1986	1987	1988	1989	1990
1								
2								
3	555	Purchased Power	10,836,645	10,816,112	9,915,234	9,078,010	10,234,234	10,905,933
4	555.1	Under Recovery Elect./Consv.	(443,679)	201,177	83,374	(351,375)	396,653	(394,584)
5	557	Other Expenses	17	18	24	10	0	0
6	580	Operation Supervision & Engineering	51,609	58,799	61,137	58,324	88,672	86,676
7	581	Load Dispatching	0	0	0	0	0	0
8	582	Station Expenses	520	823	138	545	203	1,501
9	583	Overhead Line Expenses	17,811	14,887	26,536	26,416	30,889	53,985
10	584	Underground Line Expenses	268	0	131	0	0	216
11	585	Street Lighting & Signal System Expenses	2,993	3,146	4,290	3,836	4,689	4,258
12	586	Meter Expenses	76,986	80,333	98,827	78,135	86,351	98,657
13	587	Customer Installations Expenses	5,777	10,335	4,997	5,470	5,350	5,479
14	588	Miscellaneous Distribution Expenses	55,565	41,249	37,544	39,417	42,918	37,401
15	589	Rents	1,753	1,707	1,349	1,370	1,361	1,360
16	590	Maintenance Supervision & Engineering	17,036	19,225	20,157	18,563	19,945	22,542
17	591	Maintenance of Structures	199	0	0	0	0	0
18	592	Maintenance of Station Equipment	52	108	0	166	1,269	2,142
19	593	Maintenance of Overhead Lines	384,305	378,741	374,277	421,241	413,287	394,871
20	594	Maintenance of Underground Lines	0	113	1,188	1,285	1,244	2,242
21	595	Maintenance of Line Transformers	21,040	24,466	26,548	23,076	22,461	47,906
22	596	Maintenance of Street Lighting & Signal Systems	11,002	10,788	11,187	10,549	13,502	16,566
23	597	Maintenance of Meters	0	0	466	0	0	28
24	598	Maintenance of Miscellaneous Distribution Plant	0	0	0	0	0	0
25	901	Supervision	32,937	37,391	39,161	36,094	38,111	41,412
26	902	Meter Reading Expenses	62,050	78,850	78,716	75,293	97,836	90,860
27	903	Customer Records & Collection Expenses	208,091	207,216	210,664	213,602	247,179	246,288
28	904	Uncollectible Accounts	4,744	9,055	15,050	19,369	23,981	17,445
29	905	Miscellaneous Customer Accounts Expenses	18,622	18,134	15,502	15,207	18,349	17,908
30	906	Common	24,352	28,326	23,159	24,276	33,291	21,626
31	907	Supervision	1,490	3,736	771	1,390	185	(197)
32	908	Customer Assistance Expenses	19,488	8,341	16,978	20,013	3,784	(2,423)
33	909	Informational and Instructional Expenses	9,804	7,461	12,977	9,579	17,102	4,346
34	910	Miscellaneous Customer Service and Informational	0	115	122	460	330	154
35	911	Supervision	0	0	0	0	0	0
36	912	Demonstrating & Selling Expenses	1,353	1,499	1,484	1,110	0	0
37	913	Advertising Expenses	322	531	679	674	509	684
38	916	Miscellaneous Sales Expenses	0	0	0	0	0	0
39								
40		Subtotal	11,431,619	12,147,960	11,089,896	9,839,284	11,850,494	11,735,914
41								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For an historic 10 year period and for the test year, provide actual operating revenues and expense by primary account

Type of Data Shown:

Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
NARIAMON DIVISION

Prior Years Ended 1980 through 1989

BUCKET NO.: 910076-E1

Witness:

Line No.	Acct. No.	Account Title	1985	1986	1987	1988	1989	1990
1								
2								
3	920	Administrative & General Salaries	124,177	135,602	139,587	134,121	143,514	152,140
4	920.1	Undistributed Payroll	0	8340	3,300	2,590	(2,730)	0
5	921	Office Supplies & Expenses	24,137	33,993	27,430	31,404	32,256	30,783
6	922	Administrative Expenses Transferred-Cr	(27,904)	(33,389)	(40,090)	(41,014)	(40,419)	(40,949)
7	923	Outside Services Employed	53,380	67,949	70,424	72,489	41,385	26,754
8	924	Property Insurance	4,132	9,864	9,805	9,432	18,359	26,452
9	925	Injuries & Damages	124,704	222,545	197,920	152,173	157,461	169,574
10	926.1	Pensions	13,171	(21,130)	(7,735)	(11,059)	(4,768)	(7,454)
11	926.2	Employee Benefits	45,170	57,179	63,082	52,725	90,455	84,478
12	928	Regulatory Commission Expenses	1,288	3,542	2,430	10,995	19,584	22,605
13	930	Miscellaneous General Expenses	17,054	24,245	21,024	18,313	17,352	18,702
14	931	Rents	20,697	21,559	21,630	21,824	22,161	22,044
15	935	Maintenance of General Plant	14,261	12,927	11,055	8,888	14,234	8,196
16								
17		Total Operation and Maintenance Expense	11,849,896	12,692,388	11,609,862	10,302,165	12,359,538	12,246,443
18								
19								
20								
21								
22		Other Operating Expenses						
23								
24	403	Depreciation Expense	330,418	365,148	386,100	423,749	533,637	571,729
25	408	Taxes Other Than Income Taxes	334,253	368,897	348,172	333,482	414,299	452,003
26	409	Income Taxes	(172,431)	68,560	134,773	(178,483)	(81,399)	(7,813)
27	410	Deferred Income Taxes	328,103	(3,868)	(41,678)	233,345	273,340	167,107
28	411	Investment Tax Credit	51,838	(15,000)	(16,792)	(24,173)	(22,490)	(12,439)
29								
30		Total Other Operating Expense	871,981	783,737	810,575	785,940	1,117,387	1,170,587
31								
32								
33		Net Utility Operating Income	535,932	459,219	413,187	490,112	752,807	769,800
34								
35								
36								
37								
38								
39								
40								
41								

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
 HARRIANN DIVISION
 DOCKET NO. 910076-EI

Explanation: Provide the Company's 13-month average cost of capital for (1) the test year, (2) the prior year if the test year is projected, and (3) the test year of the last rate case. In addition, calculate cost rates for each class of capital. Provide data for (1) the test year and (2) the prior year.

Type of Data Shown:

Historic Test Year Ended 12/31/89

Line No.	Class of Capital	(A) Dollars	(B) Ratio	(C) Cost Rate	(D) Weighted Cost Rate	(E) Interest Expense
1						
2						
3						
4	COMMON EQUITY	2,932,249	31.87%	13.35%	4.2546%	
5	PREFERRED EQUITY	109,940	1.19%	4.75%	0.0565%	
6	LONG-TERM DEBT	3,467,636	37.69%	9.72%	3.6635%	337,094
7	BANK NOTES	318,909	3.47%	9.45%	0.3279%	30,137
8	CUSTOMER DEPOSITS					
9	ACTIVE	405,605	4.41%	8.30%	0.3660%	33,665
10	INACTIVE	1,471	0.00%	0.00%	0.0000%	
11	INVESTMENT TAX CREDIT					
12	32	11,607	0.13%	0.00%	0.0000%	
13	POST '70	370,013	4.11%	11.27% (1)	0.4632%	19,573
14	DEFERRED INCOME TAXES	1,576,073	17.13%	0.00%	0.0000%	
15		-----	-----		-----	-----
16		9,201,503	100.00%		9.1317%	420,429
17		-----	-----		-----	-----
18				ROUNDED	9.13%	
19					-----	
20						
21	(1) COST RATE FOR POST '70 INVESTMENT TAX CREDIT:					
22	COMMON EQUITY	2,932,249	45.04%	13.35%	6.0128%	
23	PREFERRED EQUITY	109,940	1.69%	4.75%	0.0003%	
24	LONG-TERM DEBT	3,467,636	53.27%	9.72%	5.1778%	
25		-----	-----		-----	
26		6,509,825	100.00%		11.2709%	
27		-----	-----		-----	
28						

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the Company's 13-month average cost of capital for (1) the test year, (2) the prior year if the test year is projected, and (3) the test year of the last rate case. In addition, calculate cost rates for each class of capital. Provide data for (1) the test year and (2) the prior year.

Type of Data Shown:

COMPANY: FLORIDA PUBLIC UTILITIES

Historic Test Year Ended 12/31/90

HAWAIIAN DIVISION

DOCKET NO. 910076-EI

Line No.	Class of Capital	(A) Dollars	(B) Ratio	(C) Cost Rate	(D) Weighted Cost Rate	(E) Interest Expense
1						
2						
3						
4	COMMON EQUITY	2,400,997	26.35%	13.35%	3.5177%	
5	PREFERRED EQUITY	101,424	1.11%	4.75%	0.0527%	
6	LONG-TERM DEBT	3,103,945	34.06%	10.11%	3.4435%	313,809
7	BANK NOTES	772,478	8.48%	8.89%	0.7539%	68,673
8	CUSTOMER DEPOSITS					
9	ACTIVE	436,699	4.79%	8.30%	0.3976%	36,246
10	INACTIVE	1,584	0.02%	0.00%	0.0000%	
11	INVESTMENT TAX CREDIT					
12	32	10,068	0.11%	0.00%	0.0000%	
13	POST '70	358,603	3.93%	11.40% (1)	0.4480%	20,071
14	DEFERRED INCOME TAXES	1,927,702	21.15%	0.00%	0.0000%	
15		-----	-----		-----	-----
16		9,113,500	100.00%		8.6134%	438,799
17		=====	=====		=====	=====
18				ROUNDED	8.61%	
19					=====	
20						
21	(1) COST RATE FOR POST '70 INVESTMENT TAX CREDIT:					
22	COMMON EQUITY	2,400,997	42.83%	13.35%	5.7178%	
23	PREFERRED EQUITY	101,424	1.81%	4.75%	0.0860%	
24	LONG-TERM DEBT	3,103,945	55.36%	10.11%	5.5969%	
25		-----	-----		-----	
26		5,606,366	100.00%		11.4007%	
27		=====	=====		=====	
28						

Supporting Schedules: D-15a, D-3, D-4A, D-4B, D-4C, D-8, D-3B

Recap Schedules: A-1, C-26

HFR103/D-1A

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the Company's 13-month average cost of capital for (1) the test year, (2) the prior year if the test year is projected, and (3) the test year of the last rate case. In addition, calculate cost rates for each class of capital. Provide data for (1) the test year and (2) the prior year.

Type of Data Shown:

COMPANY: FLORIDA PUBLIC UTILITIES
HARIANNA DIVISION
DOCKET NO. 910076-EI

Prior Rate Case Year Ended 12/31/89

Line No.	Class of Capital	(A) Dollars	(B) Ratio	(C) Cost Rate	(D) Weighted Cost Rate
LAST RATE CASE - REQUESTED CAPITAL STRUCTURE (DOCKET 880550-EI)					
1					
2	COMMON EQUITY	2,668,746	28.91%	13.50%	3.9829%
3	PREFERRED EQUITY	115,237	1.25%	4.75%	0.0594%
4	LONG-TERM DEBT	3,643,610	39.47%	9.81%	3.8720%
5	BANK NOTES	577,955	6.26%	9.00%	0.5634%
6	CUSTOMER DEPOSITS				
7	ACTIVE	408,995	4.43%	6.00%	0.2658%
8	INACTIVE	1,445	0.02%	0.00%	0.0000%
9	INVESTMENT TAX CREDIT				
10	32	11,609	0.13%	0.00%	0.0000%
11	POST '70	382,220	4.14%	11.25%	0.4658%
12	DEFERRED INCOME TAXES	1,420,411	15.39%	0.00%	0.0000%
13		-----	-----		-----
14		9,230,228	100.00%		9.1293%
15		=====	=====		=====
LAST RATE CASE - APPROVED CAPITAL STRUCTURE (ORDER NO. 21532)					
17	COMMON EQUITY	2,319,061	25.26%	13.35%	3.3722%
18	PREFERRED EQUITY	114,079	1.24%	4.75%	0.0589%
19	LONG-TERM DEBT	3,580,998	39.01%	9.81%	3.8269%
20	BANK NOTES	948,815	10.33%	10.30%	1.0640%
21	CUSTOMER DEPOSITS				
22	ACTIVE	408,995	4.45%	8.30%	0.3694%
23	INACTIVE	1,445	0.02%	0.00%	0.0000%
24	INVESTMENT TAX CREDIT				
25	32	11,609	0.13%	0.00%	0.0000%
26	POST '70	382,220	4.16%	11.08%	0.4609%
27	DEFERRED INCOME TAXES	1,413,500	15.40%	0.00%	0.0000%
28		-----	-----		-----
		9,180,722	100.00%		9.1523%
		=====	=====		=====

Supporting Schedules:

Recap Schedules:

MMFR103/D-1A

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the interest rate, maturity date and amount of short term debt outstanding at the end of the test year, by type of debt.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
HAWAIIAN DIVISION
BUCKET NO.: 910076-EI

Line No.	Month	Principal Outstanding at Month End	Average Daily Amount Outstanding	Weighted Amount Outstanding	Interest Expense	
1						
2						
3	Bank Loans	January	94,000,000	3,463,333	9107,364,000	927,130
4	Bank Loans	February	4,000,000	3,491,464	97,761,000	24,007
5	Bank Loans	March	4,000,000	3,100,432	96,114,000	23,695
6	Bank Loans	April	4,000,000	2,598,303	77,949,100	19,262
7	Bank Loans	May	4,000,000	3,917,077	121,430,000	30,988
8	Bank Loans	June	5,338,000	3,977,172	119,315,172	29,434
9	Bank Loans	July	6,590,000	5,347,301	165,766,333	41,839
10	Bank Loans	August	6,590,000	5,485,540	170,052,000	40,367
11	Bank Loans	September	7,500,000	5,477,767	164,333,000	38,095
12	Bank Loans	October	7,500,000	5,466,432	169,460,000	40,393
13	Bank Loans	November	7,500,000	5,678,000	170,364,000	40,318
14	Bank Loans	December	8,000,000	6,963,230	215,861,000	50,881
15						
16		Total		934,966,969		9407,209
17				12		*****
18						
19		Daily Weighted Average Amount Outstanding		94,500,581		
20				*****		
21		Weighted Average Cost Rate				0.892
22						*****
23		Credit Line:				
24		Florida National Bank	910,000,000			
25		Credit Suisse	3,000,000			
26						
27			913,000,000			
28			*****			

Supporting Schedules:

Recap Schedules: D-1a

MFR103/03

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide short-term financing policy for the historic test year.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
 TARIANNA DIVISION
BUCKET NO.: 910076-EI

Line
No.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Short-Term Financing Policy:

On a monthly basis, we monitor our daily cash balances and project receipts and disbursements until the end of the month. We pay our bills to receive discounts and pay them when due. We assess our cash balance at the end of the month and borrow accordingly. Our line of credit is \$13,000,000.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the specified data on long-term debt issues outstanding at the end of the test year.

Type of Data Shown:
Historic Test Year Ended 12/31/90COMPANY: FLORIDA PUBLIC UTILITIES
HAWAIIAN DIVISION

Arrange by type of issue (e.g., first mortgage bonds).

DOCKET NO.: 910076-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description, Coupon Rate Years of Life	Issue Date	Maturity Date	Call Provisions Special	Principal Amount Sold	Principal Amount Outstanding	Amount Due Within One Year
1							
2	FIRST MORTGAGE BONDS						
3	-----						
4	4 3/4% 30 Years	06/01/63	06/01/93	100.35	\$1,000,000	\$727,000	\$13,000
5							
6	4 3/4% 30 Years	06/01/65	06/01/95	100.65	1,000,000	753,000	13,000
7							
8	8% 30 Years	07/01/72	07/01/02	103.05	2,000,000	1,676,000	24,000
9							
10	9.57% 30 Years	05/01/88	05/01/18	See Note 1	10,000,000	10,000,000	0
11							
12	10.03% 30 Years	05/01/88	05/01/18	See Note 1	5,500,000	5,500,000	0
13							
14					-----	-----	-----
15	Subtotal				\$19,500,000	\$18,656,000	\$50,000
16					=====	=====	=====
17							
18							
19							
20							
21	Note 1:						
22	Regular Redemption Price 2 is not effective until the 12 Month Period beginning May 1, 2013 at 101.33.						
23							
24							
25							
26							
27							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the specified data on long-term debt issues outstanding at the end of the test year.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES

Arrange by type of issue (e.g., first mortgage bonds).

NARIAMBA DIVISION

DOCKET NO.: 910076-EI

	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Discount	Issue	Annual	Annual	Interest Cost	Total	Effective
Line	Description,	(Premium)	Expense on	Amortization	Amortization	(Coupon Rate) x	Interest Cost	Cost Rate
No.	Coupon Rate	on Principal	Principal	of Discount	of Issue	(Principal	(11)+(12)+(13)	(14)/(6)-(7)
	Years of Life	Outstanding	Outstanding	on Principal	on Principal	Outstanding)		-(9)-(10)
1								
2	FIRST MORTGAGE BONDS							
3	-----							
4	4 3/4% 30 Years	0	\$769	0	\$328	\$33,915	\$34,243	
5								
6	4 3/4% 30 Years	0	2,227	0	528	35,150	35,678	
7								
8	8% 30 Years	0	13,202	0	1,262	132,160	133,422	
9								
10	9.57% 30 Years	0	161,044	0	7,211	957,000	964,211	
11								
12	10.03% 30 Years	0	86,716	0	3,883	551,650	555,533	
13								
14	10.75% 16 Years	0	0	0	3,222	59,125	62,347	
15								
16	12.50% 30 Years	0	501,283	0	18,284	0	18,284	
17								
18	Subtotal	\$0	\$765,241	\$0	\$34,718	\$1,769,000	\$1,803,718	10.11%
19		=====	=====	=====	=====	=====	=====	=====
20								
21								
22								
23								
24								
25								

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Explain significant call provisions and special restrictions
on debt outstanding at the end of the test year.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
HARTMAN DIVISION
DOCKET NO.: 910076-E1

Series	Maturity Date	If Redeemed During The 12 Month Period Ending	Regular Redemption Price (%)
4 3/42	June 1, 1993	May 31, 1988	100.35
4 3/42	June 1, 1995	May 31, 1988	100.65
8 2	July 1, 2002	June 30, 1988	103.05
9.57 2	May 1, 2018	See Note 1	
10.03 2	May 1, 2018	See Note 1	

Narrative explanation:

The bonds are redeemable prior to maturity as a whole at any time or in part from time to time (a) at the option of the Company (other than in the cases mentioned in the following clause (b)) at the applicable percentage of the principal amount therefore set forth in the tabulation under the heading "Regular Redemption Price"; and (b) (i) by the operation of the sinking and improvement fund for the bonds, (ii) by the operation of the Renewal and Replacement Fund, and (iii) with eminent domain moneys and proceeds of sales pursuant to order of governmental authorities (or in anticipation thereof) as provided in the Indenture, upon payment of the principal amount thereof; together in any case with interest accrued thereon to the date fixed for redemption.

Note 1:

Regular Redemption Price 2 is not effective until the 12 Month Period beginning May 1, 2013 at 101.33.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE DATA AS SPECIFIED ON PREFERRED STOCK FOR THE TEST YEAR.

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR ENDED 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
BARTON DIVISION

DOCKET NO.: 910076-E1

LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1	SERIES A	1945	(a)	\$600,000	\$0	\$0	\$600,000	4.75%	\$28,500	4.75%
2										
3										
4										
5										
6										
7										
8										
9										
TOTAL				\$600,000	\$0	\$0	\$600,000		\$28,500	4.75%

(a) CALLABLE IN WHOLE OR IN PART ON 30 DAYS' NOTICE AT ANY TIME AT \$106 PER SHARE PLUS ACCRUED DIVIDENDS. OTHER VOTING RIGHTS AND RESTRICTIONS APPLY.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, and the prior year if the test year is projected. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
HAWAIIAN DIVISION

DOCKET NO.: 910076-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month and Year	Active Customer Deposits	Inactive Customer Deposits	Total Deposits	Interest Expense	Monthly Interest Rate 0.3% Annual
1						
2						
3	December 1989	414,683	1,504	416,187		
4	January 1990	419,634	1,522	421,156	2,903	0.6917%
5	February	416,590	1,511	418,101	2,882	0.6917%
6	March	419,041	1,520	420,561	2,899	0.6917%
7	April	412,892	1,497	414,389	2,856	0.6917%
8	May	440,713	1,598	442,311	3,048	0.6917%
9	June	444,706	1,613	446,319	3,076	0.6917%
10	July	450,343	1,633	451,976	3,115	0.6917%
11	August	454,174	1,647	455,821	3,142	0.6917%
12	September	453,972	1,646	455,618	3,140	0.6917%
13	October	452,986	1,643	454,629	3,133	0.6917%
14	November	449,516	1,630	451,146	3,109	0.6917%
15	December	447,837	1,624	449,461	3,098	0.6917%
16		-----	-----	-----	-----	
17						
18	Total	\$5,677,087	\$20,588	\$5,697,675	\$36,401	
19		=====	=====	=====	=====	
20						
21						
22	Thirteen Month Average	\$436,699	\$1,584			
23		=====	=====			
24						
25						
26						

Supporting Schedules:

Recap Schedules:

NRFR107/08

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, and the prior year if the test year is projected. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
BARIANNA DIVISION

BUCKET NO.: 910076-EI

1

2

3

Residential:

4

5

An initial deposit or a suitable guarantor to cover the payment of bills may be required of the Applicant or Customer before service will be supplied. Such initial deposit shall not exceed \$135.00 or an amount necessary to cover charges for service for two billing months, whichever is greater.

6

7

8

9

10

(a) Guarantors providing security for payment of residential customers' bills shall only be liable for bills contracted at the service address contained in the contract of guaranty.

11

12

13

General Service:

14

15

An initial deposit based on the previous customer's average two months' billings at the same location, or in the case of the establishment of a new account, based on an estimated two months' billing may be required of the Applicant or Customer before service will be supplied.

16

17

18

19

In lieu of a cash deposit a customer may:

20

21

(a) Furnish a satisfactory guarantor to secure payment of bills for the service requested, such guarantor to be a customer of the Company with a satisfactory payment record.

22

23

24

(b) Furnish an irrevocable letter of credit from a bank.

25

26

(c) Furnish a surety bond.

27

28

Retention by Company, prior to final settlement, of said deposit shall not be considered as payment or part payment of any bill for service. Company shall, however, apply said deposit against unpaid bills for service. In such case, Customer shall be required to restore deposit to original amount.

29

30

31

32

33

Supporting Schedules:

Recap Schedules:

NNFR107/DB

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, and the prior year if the test year is projected. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
MARIANNA DIVISION

DOCKET NO.: 910076-E1

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33

Residential deposits shall be refunded if the customer has had continuous service for a period of 23 months providing the customer has not, in the preceding 12 months:

- (a) Made more than one late payment of a bill (after expiration of 20 days from the date of mailing).
- (b) Paid with a check refused by a bank.
- (c) Been disconnected for nonpayment, or at any time:
 - (i) Tampered with the meter.
 - (ii) Used service in a fraudulent or unauthorized manner.

Company may, at its option, refund a deposit in less than 23 months.

Company may require, upon reasonable written notice of not less than 30 days, such notice being separate and apart from any bill for service, a new deposit where previously waived or returned, or an additional deposit, in order to secure payment of current bills; provided, however, that the total amount of the required deposit shall not exceed an amount equal to the average actual charges for electric service for two billing periods for the 12-month period immediately prior to the date of notice. In the event the customer has had service for less than 12 months, then the Company shall base its new or additional deposit upon the average actual monthly billing available.

Company shall pay a minimum interest on deposits of 8 percent per annum. The Company shall pay an interest rate of 9 percent per annum on deposits of nonresidential customers. No customer shall be entitled to receive interest on his deposit until and unless a customer relationship and the deposit have been in existence for a continuous period of six months, then he shall be entitled to receive interest from the day of the commencement of the customer relationship and the placement of deposit. Deposits shall cease to bear interest upon discontinuance of service.

Upon discontinuance of service, the deposit and accrued interest shall be credited against the final account and the balance, in any, shall be returned promptly to the customer, but in no event later than fifteen (15) days after service is discontinued.

Supporting Schedules:

Recap Schedules:

MMFR107/08

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide levels of subsidiary investment (including accounts receivable) for the past ten years, 13 monthly balances for the test year and a 13-month average balance for the test year. Indicate the source of the investment.

Type of data shown:

Historic Test Year Ended 12/31/90

Prior Years Ended 1980 through 1989

Company: FLORIDA PUBLIC UTILITIES
MARIANNA DIVISION

Docket No.: 910076-EI

Line No.	Subsidiary Name	YEAR END BALANCES										
		1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
1												
2												
3												
4	FLO-GAS CORPORATION											
5	-----											
6												
7	Equity Investment in											
8	Flo-Gas Corporation	1,278,695	1,217,922	1,250,307	1,393,883	1,509,367	1,696,710	1,975,282	2,277,323	1,974,704	2,239,933	1,983,413
9												
10												
11	Less Flo-Gas Investment											
12	in Capital Stock of Parent	(355,953)	(355,953)	(355,953)	(355,953)	(669,828)	(603,123)	(546,878)	(502,066)	(461,838)	(422,046)	(388,706)
13												
14												
15	Accounts Receivable From											
16	(Payable To) Flo-Gas	481,562	907,238	793,793	613,009	662,963	398,615	(81,571)	(300,859)	47,555	90,051	841,748
17	Corporation	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
18												
19												
20	Total	\$1,404,304	\$1,769,207	\$1,688,147	\$1,650,939	\$1,502,502	\$1,492,202	\$1,346,833	\$1,474,398	\$1,560,421	\$1,907,938	\$2,436,455
21		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
22												
23												
24												
25												
26												
27												
28												
29												
30												

Supporting Schedules:

Recap Schedules:

NFR103/99

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide levels of subsidiary investment (including accounts receivable) for the past ten years, 13 monthly balances for the test year and a 13-month average balance for the test year. Indicate the source of the investment.

Type of data shown:
Historic Test Year Ended 12/31/90

Company: FLORIDA PUBLIC UTILITIES
NARIAMMA DIVISION

Docket No.: 910076-EI

Line

No. Subsidiary Name

Line No.	Subsidiary Name	DECEMBER 89	JANUARY 90	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY
1									
2	FLO-GAS CORPORATION								
3	-----								
4	Equity Investment in								
5	Flo-Gas Corporation	2,239,933	2,367,030	2,419,345	2,470,453	2,494,069	2,489,701	2,479,772	2,464,591
6									
7	Less Flo-Gas Investment								
8	in Capital Stock of Parent	(422,046)	(422,046)	(422,046)	(422,046)	(422,046)	(422,046)	(407,215)	(407,215)
9									
10	Accounts Receivable From								
11	(Payable To) Flo-Gas	90,051	142,227	94,369	36,446	(68,408)	(100,851)	(102,006)	(108,935)
12	Corporation	-----	-----	-----	-----	-----	-----	-----	-----
13									
14	Total	\$1,907,938	\$2,087,211	\$2,091,668	\$2,084,853	\$2,004,415	\$1,966,804	\$1,970,551	\$1,948,441
15		-----	-----	-----	-----	-----	-----	-----	-----
16									
17									
18	FLO-GAS CORPORATION	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER 90		TOTAL	13-MONTH AVG
19	-----							-----	-----
20	Equity Investment in								
21	Flo-Gas Corporation	2,443,398	2,436,550	2,434,456	2,456,922	1,983,413		31,182,433	2,398,649
22									
23	Less Flo-Gas Investment								
24	in Capital Stock of Parent	(407,215)	(407,215)	(407,215)	(407,215)	(388,706)		(5,364,272)	(412,636)
25									
26	Accounts Receivable From								
27	(Payable To) Flo-Gas	(65,618)	(26,079)	42,317	348,747	841,748		1,124,008	86,462
28	Corporation	-----	-----	-----	-----	-----		-----	-----
29									
30	Total	\$1,972,565	\$2,003,256	\$2,069,558	\$2,398,454	\$2,436,455		\$26,942,169	\$2,072,475
31		-----	-----	-----	-----	-----		-----	-----

Supporting Schedules:

Recap Schedules:

NNFR103/09

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 HAWAIIAN DIVISION
 BOCKET NO.: 910076-EI

EXPLANATION: Calculate interest and preferred dividend coverage ratios (both including and excluding AFUDC credits from earnings before interest charges) for:
 1) the test year under current and proposed rates,
 2) the prior year, and
 3) three previous calendar years.

Type of Data Shown:
 Historic Test Year Ended 12/31/90
 Prior Years Ended 1986 through 1989

Line No.	Indicator	1986	1987	1988	1989	1990
1						
2						
3						
4	INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION:					
5	-----					
6	Earnings Before Interest (Including Allowance for Other Funds Used During Construction).	\$3,003,389	\$3,107,207	\$3,355,019	\$3,516,296	\$3,516,220
7						
8						
9	Debt Portion of Allowance for Funds Used During Construction	17,362	14,314	17,790	1,230	2,358
10						
11	Income Taxes	1,101,279	885,735	635,520	688,999	433,707
12		-----	-----	-----	-----	-----
13						
14	Total Earnings Before Interest and Taxes (7) + (9) + (11)	\$4,122,030	\$4,007,256	\$4,008,329	\$4,206,525	\$3,952,285
15		-----	-----	-----	-----	-----
16	Interest (Before Deducting Allowance for Borrowed Funds Used During Construction).	\$1,569,038	\$1,643,821	\$2,114,200	\$2,206,525	\$2,442,864
17		-----	-----	-----	-----	-----
18						
19						
20	Interest Coverage Ratio (14) / (17)	2.63	2.44	1.90	1.91	1.62
21						
22	Earnings After Interest, Before Taxes (14) - (17)	\$2,552,992	\$2,363,435	\$1,894,129	\$2,000,000	\$1,509,421
23		-----	-----	-----	-----	-----
24						
25	Preferred Dividends	\$29,106	\$29,004	\$28,500	\$28,500	\$28,500
26		-----	-----	-----	-----	-----
27						
28	Preferred Dividends Coverage Ratio (22) / (25)	87.71	81.49	66.46	70.18	52.96
29						
30						

Supporting Schedules:

Recap Schedules: D-13

HFR103/D11B

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 HAWAIIAN DIVISION
 DOCKET NO.: 910076-EI

EXPLANATION: Calculate interest and preferred dividend coverage ratios (both including and excluding AFUDC credits from earnings before interest charges) for:
 1) the test year under current and proposed rates,
 2) the prior year, and
 3) three previous calendar years.

Type of Data Shown:
 Historic Test Year Ended 12/31/90

Line No.	Indicator	1986	1987	1988	1989	1990
1						
2						
3						
4	EXCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION:					
5	-----					
6	Earnings Before Interest (Including Allowance for Other Funds					
7	Used During Construction).	\$3,003,389	\$3,107,207	\$3,355,019	\$3,516,296	\$3,516,220
8						
9	Less: Allowance for Other Funds Used During Construction	26,467	21,817	26,803	1,902	3,602
10						
11	Income Taxes	1,101,279	885,735	635,520	688,999	433,707
12		-----	-----	-----	-----	-----
13						
14	Total Earnings Before Interest and Taxes (7) - (9) + (11)	\$4,078,201	\$3,971,125	\$3,963,736	\$4,203,393	\$3,946,325
15		-----	-----	-----	-----	-----
16	Interest (Before Deducting Allowance for Borrowed Funds Used					
17	During Construction).	\$1,569,038	\$1,643,821	\$2,114,200	\$2,206,525	\$2,442,864
18		-----	-----	-----	-----	-----
19						
20	Interest Coverage Ratio (14) / (17)	2.60	2.42	1.87	1.90	1.62
21						
22	Earnings After Interest, Before Taxes (14) - (17)	\$2,509,163	\$2,327,304	\$1,849,536	\$1,996,868	\$1,503,461
23		-----	-----	-----	-----	-----
24						
25	Preferred Dividends	\$29,106	\$29,004	\$28,500	\$28,500	\$28,500
26		-----	-----	-----	-----	-----
27						
28	Preferred Dividends Coverage Ratio (22) / (25)	86.21	80.24	64.90	70.07	52.75
29						
30						

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the most recent five year data for the company, or consolidated parent if the company is not publicly traded as indicated.

Type of Data Shown:
Historic Test Year Ended 12/31/90

COMPANY: FLORIDA PUBLIC UTILITIES
NARIANNA DIVISION

Prior Years Ended 1986 through 1989

BUCKET NO.: 910076-E1

Line No.		1986	1987	1988	1989	1990
1						
2						
3						
4	Market/Book Ratio	1.39	1.62	1.75	1.70	1.19
5						
6						
7	Price/Earnings Ratio	13.7	16.0	20.2	19.6	16.2
8						
9						
10	Pre-tax Interest Coverage	2.63	2.44	1.90	1.91	1.62
11						
12						
13	Earned Return on Average Book Equity	10.30	9.70	8.30	9.30	7.30
14						
15						
16	End of Year Book Value/Share	12.93	12.96	12.54	13.21	13.25
17						
18						
19	Dividends/Share (Average)	0.83	0.88	0.92	0.96	1.00
20						
21						
22	Earnings/Share (Average)	1.31	1.31	1.09	1.20	0.97
23						
24						
25	Market Value/Share (Year-end)	18.00	21.00	22.00	23.50	15.75
26						
27						
28						
29						
30						

Supporting Schedules:

Recap Schedules:

NMFR103/013