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**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION**

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**
DOCKET NO. 940620-GU

MINIMUM FILING REQUIREMENTS

SECTION B - RATE BASE SCHEDULES
SECTION C - NET OPERATING INCOME SCHEDULES
SECTION D - COST OF CAPITAL SCHEDULES
SECTION F - INTERIM RATE RELIEF SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORICAL YEAR ENDED: 12/31/93
WITNESS: BACHMAN

COMPAN Florida Public Utilities Company
CONSOLIDATED GAS DIVISION
DOCKET NO.: 94020-GU

LINE NO	ASSETS	(1) DEC 92	(2) JAN	(3) FEB	(4) MAR	(5) APR	(6) MAY	(7) JUN	(8) JUL	(9) AUG	(10) SEP	(11) OCT	(12) NOV	(13) DEC 92	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	35,530,458	35,617,282	35,808,864	35,959,745	36,238,168	36,412,006	36,610,692	36,753,037	36,793,371	36,828,918	36,977,790	37,057,635	37,277,712	336,451,898	RATE BASE
2	COMMON PLANT	683,637	684,059	685,255	685,591	685,815	699,958	700,236	718,064	700,810	702,216	702,218	703,257	691,935	695,435	RATE BASE
3	CWIP	255,827	309,484	258,224	338,258	207,389	221,070	231,109	221,664	258,916	285,801	271,139	313,557	334,591	289,372	RATE BASE
4	GAS PLANT ACQ. ADJ.	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	RATE BASE
5	GROSS UTILITY PLANT	36,773,322	36,914,225	37,051,743	37,298,992	37,434,572	37,636,438	37,846,438	37,994,165	38,053,297	38,131,135	38,254,545	38,377,849	38,607,638	37,720,105	
6	ACCUM. PROVISION FOR DEPR./AMORT.	(12,166,194)	(12,250,928)	(12,354,791)	(12,429,661)	(12,490,211)	(12,599,969)	(12,702,584)	(12,811,759)	(12,938,330)	(12,904,781)	(12,957,678)	(12,999,346)	(13,069,446)	(12,958,898)	F. TE BASE
7	NET PLANT	24,607,128	24,663,297	24,696,952	24,857,331	24,944,361	25,036,467	25,142,855	25,182,406	25,244,967	25,226,354	25,296,867	25,378,503	25,538,192	25,061,207	
8	INVESTMENT IN SUBSIDIARY CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	NON UTILITY PROPERTY	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
11	TOTAL PROPERTY & INVEST.	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
12	CASH	537,890	(2,568)	456,712	1,168,878	277,324	91,524	1,506,828	318,285	567,169	772,925	827,802	127,303	380,150	540,748	WORKING CAP.
13	SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
14	WORKING FUNDS & CASH INVEST.	6,143	6,143	6,143	6,097	6,097	6,097	6,097	6,097	6,049	6,049	6,049	6,049	6,049	6,089	WORKING CAP.
15	UNBILLED REVENUE	355,123	274,882	251,426	263,812	213,367	203,044	142,475	139,290	120,445	113,423	162,245	260,761	356,955	219,773	WORKING CAP.
16	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
17	CUST. ACCTS. REC.-GAS	1,818,690	2,467,931	2,448,718	2,114,655	2,122,917	2,099,297	1,533,258	1,636,966	1,641,185	1,180,410	1,700,977	1,786,079	2,214,223	1,925,024	WORKING CAP.
18	OTHER ACCTS. REC.	6,519	13,692	21,815	(478,151)	15,020	17,202	10,718	2,455	(531)	14,574	14,067	8,797	251,999	(7,831)	WORKING CAP.
19	ACCUM. PROV. UNCOLLECT. ACCTS.	(71,287)	(72,359)	(71,000)	(72,635)	(70,349)	(71,318)	(69,309)	(65,605)	(62,848)	(62,122)	(58,331)	(57,701)	(58,573)	(66,410)	WORKING CAP.
20	RECEIVABLE ASSOC. COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
21	PLANT & OPER.MATERIAL & SUPPL.	386,866	387,881	420,308	411,477	401,386	373,215	384,572	401,969	374,452	382,208	369,129	388,916	362,941	389,834	WORKING CAP.
22	MERCHANDISE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	STORES EXPENSE	0	0	(11)	(27)	5	4,838	7,975	6,654	6,000	5,520	(2,495)	(8,221)	0	1,834	WORKING CAP.
24	PREPAYMENTS	250,166	219,108	192,952	417,224	411,699	394,744	379,483	362,912	348,426	336,615	334,281	335,157	272,751	327,302	WORKING CAP.
25	TOTAL CURR. & ACCR. ASSETS	3,280,912	3,314,410	3,727,063	3,831,130	3,377,466	3,118,643	3,902,097	3,009,043	3,000,349	2,750,002	3,433,743	2,827,140	3,785,795	3,335,955	
26	UNAMORT. DISE	330,208	336,033	339,225	331,509	332,206	329,651	329,322	334,790	331,399	331,803	337,652	331,369	339,343	333,424	CAP. STRUCTURE
27	CLEARING ACCTS	0	27	0	0	0	6	0	(5,524)	0	120	(1,964)	(20)	(20)	(588)	WORKING CAP.
28	OTHER WIP-ENVIRONMENTAL MATTERS	106,733	105,415	119,486	184,716	177,855	133,806	128,572	108,882	164,545	149,281	131,163	115,601	114,002	133,833	WORKING CAP.
29	UNAMORT. RATE CASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
30	UNRECOVERED GAS COST	0	0	0	0	0	0	0	0	0	0	0	0	15,965	1,230	WORKING CAP.
31	MISC DEFERRED CHRG	11,653	21,798	20,060	18,050	1,399	5,157	6,645	9,378	12,275	22,943	4,051	6,580	11,125	11,486	WORKING CAP.
32	TOTAL DEFERRED CHARGES	448,594	463,273	478,801	532,275	511,480	468,420	464,739	447,526	508,219	504,147	470,862	453,510	460,436	479,406	
33	TOTAL ASSETS	28,345,834	28,441,180	28,903,016	29,220,836	28,833,487	28,623,730	29,508,691	28,839,175	28,753,735	28,481,303	29,201,692	28,699,303	28,784,622	28,876,765	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORICAL YEAR ENDED: 12/31/93
WITNESS: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

LINE NO.	CAPITALIZATION & LIABILITIES	(1) DEC. 92	(2) JAN	(3) FEB	(4) MAR	(5) APR	(6) MAY	(7) JUN	(8) JUL	(9) AUG	(10) SEP	(11) OCT	(12) NOV	(13) DEC. 93	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	929,748	949,904	958,597	943,671	953,203	944,001	952,470	940,779	934,294	938,851	963,075	946,788	972,119	948,267	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	4,200,458	4,308,359	4,352,755	4,283,249	4,341,322	4,298,576	4,344,290	4,307,385	4,280,107	4,302,127	4,427,942	4,353,242	4,481,328	4,328,312	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	3,497,622	3,643,901	3,611,414	3,633,415	3,692,012	3,525,620	3,577,186	3,583,565	3,579,862	3,474,505	3,577,957	3,598,252	3,615,004	3,584,586	CAP. STRUCTURE
4	DIVIDENDS DECLARED-COMMON	153,113	0	163,895	181,997	0	181,080	181,703	0	0	160,248	0	0	185,879	86,746	CAP. STRUCTURE
5	TREASURY STOCK	(743,274)	(760,299)	(768,021)	(755,313)	(760,675)	(754,820)	(758,215)	(750,005)	(745,181)	(748,442)	(765,472)	(753,628)	(772,500)	(758,835)	CAP. STRUCTURE
6	CAPITAL STOCK EXPENSE	(171,561)	(176,484)	(177,236)	(175,172)	(175,540)	(174,191)	(175,507)	(173,941)	(172,253)	(173,442)	(176,500)	(174,205)	(179,652)	(175,051)	CAP. STRUCTURE
7	TOTAL STOCKHOLDERS EQUITY	7,864,117	7,965,301	8,141,404	8,091,837	8,050,322	7,999,860	8,100,927	7,907,783	7,870,819	7,953,845	8,026,902	7,960,429	8,201,973	8,017,025	
8	PREFERRED STOCK	241,661	245,924	247,749	244,865	247,267	243,492	246,496	243,144	241,528	243,196	247,483	244,288	248,517	245,122	CAP. STRUCTURE
9	LONG TERM NOTES	10,671,810	10,897,813	11,007,568	10,830,553	10,908,933	10,818,679	10,597,464	8,793,081	9,730,410	9,776,875	10,010,606	9,840,711	10,096,458	10,363,232	CAP. STRUCTURE
10	OTHER LT DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CAP. STRUCTURE
11	TOTAL LONG TERM DEBT	10,913,471	11,143,537	11,255,417	11,075,418	11,157,200	11,060,171	10,843,963	10,036,225	9,971,938	10,020,071	10,258,089	10,084,977	10,347,975	10,628,344	
12	NOTES PAYABLE	0	0	0	0	0	0	1,104,313	1,094,146	1,205,771	1,210,328	1,237,417	1,221,337	1,570,766	672,621	CAP. STRUCTURE
13	ACCOUNTS PAYABLE	1,751,667	1,427,673	1,252,952	1,948,589	1,303,134	1,093,946	1,053,642	1,163,455	1,286,731	924,352	1,073,584	1,341,419	1,035,444	1,331,291	WORKING CAP.
14	ACCOUNTS PAYABLE-OTHER	2,370	6,999	11,199	13,988	18,132	19,631	2,338	7,287	10,600	14,651	22,041	25,067	5,538	12,142	WORKING CAP.
15	SALARY & WAGES PAYABLE	117,250	137,125	137,545	180,865	153,073	173,165	208,076	141,957	174,412	137,882	157,111	198,443	145,038	158,503	WORKING CAP.
16	CUSTOMER DEPOSITS	1,504,395	1,510,463	1,513,844	1,590,587	1,553,055	1,563,189	1,555,229	1,549,161	1,561,634	1,586,683	1,603,332	1,626,296	1,632,095	1,502,611	CAP. STRUCTURE
17	TAXES ACCRUED-GENERAL	58,995	78,129	121,450	136,012	164,468	205,621	246,783	257,348	297,482	345,172	384,930	15,771	56,412	162,275	WORKING CAP.
18	TAXES ACCRUED-INCOME	(140,069)	(82,764)	(41,672)	(108,335)	78,374	164,429	77,987	118,111	86,699	(28,757)	(5,734)	22,110	58,434	15,223	WORKING CAP.
19	INTEREST ACCRUED	287,419	334,022	429,083	480,599	520,377	293,211	219,445	281,550	374,639	487,895	548,885	321,480	257,058	368,729	WORKING CAP.
20	DIVIDENDS DECLARED - PREFERRED	3,449	0	3,427	3,449	0	3,449	3,449	0	0	0	0	0	3,449	1,855	WORKING CAP.
21	TAX COLLECTIONS PAYABLE	315,095	222,237	285,815	309,703	248,064	232,129	214,409	210,868	169,542	192,536	193,987	222,060	287,473	238,840	WORKING CAP.
22	INSURANCE RESERVE	482,352	471,559	483,458	182,051	174,379	188,921	195,436	204,570	213,703	222,862	228,062	235,634	186,020	263,617	WORKING CAP.
23	AUDIT FEES & EXP. ACCRUED	43,560	28,072	15,004	18,876	15,488	18,292	21,296	24,200	27,104	30,008	32,912	35,818	38,720	28,881	WORKING CAP.
24	VACATION PAY ACCRUED	257,596	257,596	257,596	257,596	257,596	257,596	257,596	257,596	257,596	257,596	257,596	257,596	271,527	258,668	WORKING CAP.
25	MEDICAL SELF INSURANCE	78,387	76,470	98,145	103,053	99,321	122,475	102,092	88,472	100,462	88,906	58,035	73,403	77,768	88,768	WORKING CAP.
26	MISC. CURRENT LIABILITIES	9	(1,475)	(665)	262	(1,322)	(470)	393	(1,182)	(334)	590	(811)	(41)	649	(346)	WORKING CAP.
27	TOTAL CURR. & ACCRUED LIAB.	4,722,475	4,467,303	4,567,181	5,057,095	4,583,139	4,333,664	5,263,482	5,297,538	5,766,047	5,457,750	5,788,267	5,596,395	5,374,391	5,182,748	
28	CUSTOMER ADVANCES FOR CONST.	148,520	171,540	199,583	225,577	250,408	250,408	259,687	298,987	270,307	270,307	272,980	274,277	270,588	240,935	RATE BASE
29	OVERRECOVERY GAS	424,793	407,281	459,578	485,115	517,384	847,832	931,445	897,899	617,259	469,039	569,987	407,518	0	541,076	WORKING CAP.
30	ACCUMULATED DEFERRED INC. TAX	3,414,316	3,429,296	3,428,153	3,435,413	3,427,793	3,287,954	3,289,596	3,292,340	3,418,983	3,479,129	3,457,495	3,511,034	3,686,183	3,425,818	CAP. STRUCTURE
31	DEF. INVESTMENT TAX CREDIT	860,142	158,922	853,702	650,481	847,281	844,041	840,821	837,602	834,582	831,162	827,942	834,722	821,502	840,822	CAP. STRUCTURE
32	TOTAL DEFERRED CREDITS	4,845,771	4,865,039	4,938,014	4,996,568	5,042,828	5,230,235	5,301,519	5,297,628	5,138,931	5,048,637	5,127,434	5,017,552	4,780,283	5,048,651	
33	TOTAL CAPITAL & LIAB.	28,345,834	28,441,180	28,903,018	29,220,938	28,833,487	28,923,720	29,509,891	28,638,175	28,753,735	29,481,303	29,301,682	28,658,353	29,784,622	28,878,760	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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 YEAR ENDED: 12/31/93
WITNESS: BACHMANCOMPAN: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940920-GU

THIRTEEN MONTH AVERAGE

LINE NO.	PRIMARY ACCOUNT	FPUC	FLO-GAS	CONSOLIDATED	METHOD OF ALLOCATION	% ALLOCATED	THIRTEEN MONTH AVERAGE CONSOLIDATED GAS DIVISION
ASSETS							
1	UTILITY PLANT:						
2							
3	ELECTRIC PLANT IN SERVICE	38,250,110	0	38,250,110	NONE		0
4	GAS PLANT IN SERVICE	36,721,270	6,552,238	43,273,508	DIRECT		36,721,270
5	WATER PLANT IN SERVICE	7,599,991	0	7,599,991	NONE		0
6	COMMON PLANT	1,437,323	0	1,437,323	SPECIAL		695,435
7	PLANT ACQUISITION ADJUSTMENTS	307,091	0	307,091	DIRECT		303,400
8							
9	TOTAL UTILITY PLANT	<u>84,315,795</u>	<u>6,552,238</u>	<u>90,868,033</u>			<u>37,720,105</u>
10							
11	ACCUMULATED PROVISION FOR DEPR	(28,341,455)	(1,972,755)	(28,314,210)	SPECIAL		(12,338,157)
12	ACCUMULATED PROVISION FOR AMORT	(323,432)	0	(323,432)	DIRECT		(318,741)
13							
14	NET UTILITY PLANT	<u>57,650,898</u>	<u>4,579,483</u>	<u>62,230,381</u>			<u>25,081,207</u>
15							
16	OTHER PROPERTY & INVESTMENTS:						
17							
18	NON-UTILITY PROPERTY	68,708	0	68,708	DIRECT		209
19	INVESTMENT IN ASSOCIATED COMPANIES	10,000	295,229	0	NONE		0
20	OTHER INVESTMENTS	8	0	8	NONE		0
21							
22	TOTAL OTHER PROPERTY & INVESTMENTS	<u>78,717</u>	<u>295,229</u>	<u>68,717</u>			<u>209</u>
23							
24	CURRENT ASSETS:						
25							
26	CASH	1,160,103	0	1,160,103	REVENUE/DIRECT	48%/DIRECT	540,748
27	SPECIAL DEPOSITS	2,383,885	0	0	NONE		0
28	WORKING FUNDS & CASH INVESTMENTS	9,710	0	9,710	PAYROLL/DIRECT	48.4%/DIREC	6,088

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 YEAR ENDED: 12/31/93
WITNESS: BACHMANCOMPAN: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940825-GU

THIRTEEN MONTH AVERAGE

LINE NO.	PRIMARY ACCOUNT	FPUC	FLO-GAS	CONSOLIDATED	METHOD OF ALLOCATION	% ALLOCATED	THIRTEEN MONTH AVERAGE CONSOLIDATED GAS DIVISION
ASSETS							
1	CURRENT ASSETS: (continued)						
2							
3	UNBILLED REVENUE	476,039	93,797	569,836	DIRECT		219,773
4	CUST ACCTS. REC.	5,495,800	351,804	5,847,604	DIRECT		1,925,024
5	OTHER ACCTS. REC.	222,069	0	222,069	DIRECT		(7,831)
6	ACCUM PROV. UNCOLLECT. ACCTS.	(119,435)	(25,698)	(145,121)	DIRECT		(98,418)
7	RECEIVABLE ASSOC. COMPANIES	1,997,240	0	1,997,240	NONE		0
8	PLANT & OPER. MATERIAL & SUPPLY	1,114,789	711,275	1,826,064	DIRECT		389,634
9	MERCHANDISE	294,989	0	294,989	DIRECT		0
10	STORES EXPENSE	258	0	258	DIRECT		1,634
11	PREPAYMENTS - TAXES	2	0	2	REVENUES	48.40%	1
12	PREPAYMENTS - INSURANCE	328,831	0	328,831	REVENUES	48.40%	159,154
13	PREPAYMENTS - PENSIONS	309,682	0	309,682	PAYROLL	54.30%	188,147
14							
15							
16	TOTAL CURRENT ASSETS	<u>13,363,920</u>	<u>1,131,190</u>	<u>10,413,985</u>			<u>3,337,958</u>
17							
18	DEFERRED DEBITS:						
19	UNAMORTIZED DEBT EXPENSE	816,516		816,516	SOURCE OF FUNDS		333,424
20	CLEARING ACCOUNTS	(592)		(592)	DIRECT		(592)
21	TEMPORARY FACILITIES	5,962		5,962	DIRECT		0
22	OTHER WORK IN PROGRESS	259,333		259,333	SPECIAL/DIRECT		133,835
23	UNDERRECOVERY POWER & GAS	0		0	SPECIAL		1,230
24	MISC DEFERRED DEBITS	28,812	19,549	48,461	DIRECT		11,486
25							
26	TOTAL DEFERRED CHARGES	<u>1,108,131</u>	<u>19,549</u>	<u>1,127,680</u>			<u>479,406</u>
27							
28							
29	TOTAL ASSETS	<u>72,201,056</u>	<u>6,025,451</u>	<u>73,840,763</u>			<u>28,876,768</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

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 YEAR ENDED: 12/31/93
 WITNESS: BACHMAN

THIRTEEN MONTH AVERAGE

LINE NO.	PRIMARY ACCOUNT	FPUC	FLO-GAS	CONSOLIDATED	METHOD OF ALLOCATION	% ALLOCATED	THIRTEEN MONTH AVERAGE CONSOLIDATED GAS DIVISION
LIABILITIES & COMMON EQUITY							
1	COMMON STOCK EQUITY:						
2							
3	COMMON STOCK	2,321,105	10,000	2,321,105	SOURCE OF FUNDS		948,267
4	PREMIUM ON CAPITAL STOCK	9,827,813		9,827,813	SOURCE OF FUNDS		4,015,319
5	MSC, ADDITIONAL PAID IN CAPITAL	788,702		788,702	SOURCE OF FUNDS		313,992
6	RETAINED EARNINGS	8,773,772	2,747,071	11,520,843	SOURCE OF FUNDS		3,594,586
7	DIVIDENDS DECLARED-COMMON	212,053		212,053	SOURCE OF FUNDS		86,746
8	CAPITAL STOCK EXPENSE	(428,441)		(428,441)	SOURCE OF FUNDS		(175,051)
9	TREASURY STOCK	(1,851,822)		(2,147,051)	SOURCE OF FUNDS		(798,835)
10							
11	TOTAL COMMON STOCK EQUITY	18,823,182	2,757,071	22,075,024			8,017,024
12							
13	PREFERRED STOCK (\$100 PAR)	600,000	0	600,000	SOURCE OF FUNDS		245,122
14	LONG-TERM DEBT	25,412,692	0	25,412,692	SOURCE OF FUNDS		10,383,223
15							
16	TOTAL CAPITALIZATION	45,835,874	2,757,071	48,087,718			18,845,369
17							
18							
19	CURRENT LIABILITIES:						
20							
21	NOTES PAYABLE	1,646,158	0	1,646,158	SOURCE OF FUNDS		672,621
22	ACCOUNTS PAYABLE	4,034,818	0	4,034,818	SPECIAL		1,331,291
23	ACCOUNTS PAYABLE TO ASSOC. COMPANIES	0	1,687,240	0	NONE		0
24	ACCOUNTS PAYABLE-OTHER	25,086	0	25,086	REVENUES	48.40%	12,142
25	SALARY & WAGES PAYABLE	291,903	0	291,903	PAYROLL	54.30%	158,303
26	CUSTOMER DEPOSITS	2,749,976	499,942	3,249,918	DIRECT		1,582,611
27	TAXES ACCRUED-GENERAL	528,288	29,091	557,379	SPECIAL/DIRECT		197,568

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940820-GU

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 YEAR ENDED: 12/31/93
 WITNESS: BACHMAN

LINE NO.	PRIMARY ACCOUNT	THIRTEEN MONTH AVERAGE			METHOD OF ALLOCATION	% ALLOCATED	THIRTEEN MONTH AVERAGE
		FPUC	FLO-GAS	CONSOLIDATED			CONSOLIDATED GAS DIVISION
LIABILITIES & COMMON EQUITY							
1	CURRENT LIABILITIES: (continued)						
2							
3	INTEREST ACCRUED	820,918	13,179	834,097	PLANT/DIRECT	42.3%/DIRECT	368,729
4	DIVIDENDS DECLARED- PREFERRED	3,833	0	3,833	REVENUES	48.40%	1,855
5	TAX COLLECTIONS PAYABLE	492,862	28,212	521,074	DIRECT		238,840
6	VACATION PAY ACCRUED	478,368	0	478,368	PAYROLL	54.30%	258,968
7	INACTIVE DIVIDEND CHECKS	5,234	0	5,234	NONE		0
8	MEDICAL INSURANCE RESERVE	173,112	0	173,112	REVENUES	48.40%	89,788
9	PROPERTY DAMAGE RESERVE	703,726	0	703,726	SPECIAL/DIRECT		263,617
10	MISC. CURRENT LIABILITIES	(1,297)	0	(1,297)	SPECIAL/DIRECT		(346)
11	RATE REFUNDS PENDING	2,393,895	0	0	NONE		0
12	AUDIT FEES & EXP. ACCRUED	55,538	0	55,538	REVENUES	48.40%	26,881
13							
14	TOTAL CURR. & ACCRUED LIAB.	14,400,408	2,257,864	12,576,947			5,182,748
15							
16	DEFERRED CREDITS:						
17							
18	OVERRECOVERY POWER & GAS	432,422	0	432,422	SPECIAL		541,076
19	CUSTOMER ADVANCES-CONST.	1,568,851	0	1,568,851	DIRECT		240,933
20	UNAMORTIZED INVESTMENT TAX CREDIT	1,787,788	78,033	1,865,821	DIRECT		840,822
21	CONTRIBUTION IN AID OF CONSTRUCTION	1,459,595	0	1,459,595	NONE		0
22	ACCUMULATED DEFERRED INCOME TAXES	8,916,728	932,683	7,849,411	DIRECT		3,425,818
23							
24	TOTAL DEFERRED CREDITS	12,165,384	1,010,716	13,176,100			5,048,651
25							
26	TOTAL LIABILITIES & CAPITALIZATION	72,201,696	8,025,451	73,840,763			28,876,789
27							
28							
29							
30							

SUPPORTING SCHEDULES:

RECAP SCHEDULES: 9-2

SCHEDULE B-2

RATE BASE - 13 MONTH AVERAGE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH
AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/53
WITNESS: BACHMANCOMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

DOCKET NO.: 940820-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$ 36,451,898	\$ (835,984)	\$ 35,615,914
2	COMMON PLANT ALLOCATED	695,435	0	695,435
3	ACQUISITION ADJUSTMENT	303,400	0	303,400
4	PROPERTY HELD FOR FUTURE USE	0	0	0
5	CONSTRUCTION WORK IN PROGRESS	269,372	0	269,372
6	TOTAL PLANT	\$ <u>37,720,105</u>	\$ <u>(835,984)</u>	\$ <u>36,884,121</u>
	DEDUCTIONS			
7	ACCUM. DEPR. - UTILITY PLANT	\$ 12,057,256	\$ (368,541)	\$ 11,688,715
8	ACCUM. DEPR. - COMMON PLANT	281,901	0	281,901
9	ACCUM. AMORT. - ACQ. ADJ.	319,741	0	319,741
10	ACCUM. DEPR. - LEASEHOLD IMPR.	0	0	0
11	CUSTOMER ADV. FOR CONST.	240,935	0	240,935
12	TOTAL DEDUCTIONS	\$ <u>12,899,833</u>	\$ <u>(368,541)</u>	\$ <u>12,531,292</u>
13	PLANT NET	\$ <u>24,820,272</u>	\$ <u>(467,443)</u>	\$ <u>24,352,829</u>
	ALLOWANCE FOR WORKING CAPITAL			
14	BALANCE SHEET METHOD	\$ (6,655)	\$ 6,655	\$ 0
15	TOTAL RATE BASE	\$ <u>24,813,617</u>	\$ <u>(460,788)</u>	\$ <u>24,352,829</u>
16	NET OPERATING INCOME	\$ <u>1,689,214</u>	\$ <u>(11,989)</u>	\$ <u>1,677,225</u>
17	RATE OF RETURN	<u>6.81%</u>		<u>6.89%</u>

SUPPORTING SCHEDULES: B-1, B-3, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13, C-1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMANN/MARTINCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940820-GU

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	METHOD OF ALLOCATION	INCREASE (DECREASE) IN REVENUE REQUIREMENT [(ADJ x 0.921) x 1.5139054]
				CUSTOMER BASIS FOR ALL ACCOUNTS WFB 18% SANFORD 12% DELAND 62%	
UTILITY PLANT IN SERVICE					
1	374 DISTRIBUTION LAND	L P OPERATIONS - NON-REGULATED	\$ (10,203)	WEIGHTED AVERAGE 18%	\$
2	375 DISTRIBUTION STRUCTURES	L P OPERATIONS - NON-REGULATED	(82,617)	WEIGHTED AVERAGE 18%	
3	367 DISTRIBUTION OTHER EQUIPMENT	L P OPERATIONS - NON-REGULATED	(34,956)	WEIGHTED AVERAGE 19%	
4	389 GENERAL LAND	L P OPERATIONS - NON-REGULATED	(10,695)	WEIGHTED AVERAGE 20%	
5	390 GENERAL STRUCTURES	L P OPERATIONS - NON-REGULATED	(140,614)	WEIGHTED AVERAGE 37%	
6	392 TRANSPORTATION EQUIPMENT	L P OPERATIONS - NON-REGULATED	(322,427)	WEIGHTED AVERAGE 22%	
7	391 -				
8	398 GENERAL PLANT EQUIPMENT	L P OPERATIONS - NON-REGULATED	(227,432)	WEIGHTED AVERAGE 23%	
		TOTAL	\$ (855,984)		\$ (124,261)
ACCUM. DEPR.-UTILITY PLANT					
9	375 DISTRIBUTION STRUCTURES	L P OPERATIONS - NON-REGULATED	\$ (30,908)	WEIGHTED AVERAGE 18%	\$
10	367 DISTRIBUTION OTHER EQUIPMENT	L P OPERATIONS - NON-REGULATED	(9,628)	WEIGHTED AVERAGE 19%	
11	390 GENERAL STRUCTURES	L P OPERATIONS - NON-REGULATED	(45,338)	WEIGHTED AVERAGE 37%	
12	392 TRANSPORTATION EQUIPMENT	L P OPERATIONS - NON-REGULATED	(165,414)	WEIGHTED AVERAGE 22%	
13	391 -				
	398 GENERAL PLANT EQUIPMENT	L P OPERATIONS - NON-REGULATED	(117,253)	WEIGHTED AVERAGE 23%	
		TOTAL	\$ (368,541)		\$ (54,780)
ALLOWANCE FOR WORKING CAPITAL					
14	(SEE SCHEDULE B-13 FOR DETAIL)	DISALLOWANCE OF NEGATIVE WORKING CAPITAL	\$ 8,655		\$
	TOTAL RATE BASE ADJUSTMENTS		\$ (480,788)		\$ (63,492)

SUPPORTING SCHEDULES: B-1, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORICAL

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940820-GU

HISTORIC YEAR ENDED: 12/31/93

WITNESS: MARTIN

LINE NO.	AC NO.	DESCRIPTION	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE
1		STORAGE PLANT - LOCAL														
2																
3																
4	362	GAS HOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5																
6		DISTRIBUTION PLANT														
7																
8																
9	374	LAND	98,545	98,545	98,545	112,864	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	99,647
10	3741	LAND RIGHTS	0	0	0	0	14,318	14,318	14,318	14,318	14,318	14,318	14,318	14,318	14,318	9,912
11	375	STRUCTURES & IMPROVEMENTS	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102	492,102
12	3761	MAINS - PLASTIC	4,222,828	4,240,805	4,300,463	4,317,664	4,367,674	4,422,999	4,488,297	4,532,043	4,555,295	4,565,136	4,609,679	4,688,121	4,823,695	4,471,715
13	3762	MAINS - OTHER	15,247,347	15,250,601	15,276,652	15,323,548	15,483,586	15,494,297	15,507,812	15,503,350	15,503,997	15,502,831	15,588,300	15,573,224	15,574,972	15,448,948
14	378	MEAS & REG STATION EQUIP - GEN	178,216	179,083	179,709	180,343	180,424	180,424	180,424	180,424	180,424	180,425	182,425	182,425	182,457	178,065
15	379	MEAS & REG STATION EQUIP - GATE	632,151	698,160	698,160	679,670	679,670	678,848	678,848	678,848	678,949	679,724	679,724	651,169	651,169	678,848
16	3801	SERVICES - PLASTIC	5,565,572	5,622,890	5,666,282	5,713,596	5,772,944	5,830,081	5,874,402	5,926,321	5,979,890	6,012,987	6,080,362	6,126,398	6,180,273	5,873,208
17	3802	SERVICES - OTHER	1,794,642	1,789,718	1,785,478	1,782,621	1,779,532	1,778,578	1,776,853	1,775,727	1,773,102	1,771,221	1,769,541	1,765,797	1,764,624	1,777,496
18	381	METERS	2,524,928	2,538,235	2,541,495	2,548,800	2,547,785	2,544,962	2,598,966	2,607,940	2,615,724	2,612,292	2,617,306	2,613,434	2,631,470	2,580,296
19	382	METER INSTALLATIONS	588,341	588,260	592,964	594,765	596,876	599,288	601,417	604,983	607,326	606,475	610,418	611,897	614,128	601,320
20	383	HOUSE REGULATORS	759,917	760,710	768,607	784,340	798,535	789,008	790,630	790,409	790,358	792,148	792,966	794,087	793,870	784,284
21	384	HOUSE REGULATOR - INSTALL	278,303	279,678	281,583	282,853	284,173	285,768	287,004	288,132	290,914	291,677	293,163	294,369	295,855	287,257
22	385	LAND	90,980	97,094	97,094	97,094	80,459	80,459	80,459	80,459	80,459	83,584	83,584	83,584	83,584	80,483
23	387	OTHER EQUIPMENT	185,295	185,295	185,295	184,637	183,918	183,918	183,918	183,918	183,918	187,352	187,352	187,352	187,352	185,005
24	389	LAND AND LAND RIGHTS	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012
25																
26		TOTAL DISTRIBUTION PLANT	32,775,949	32,874,057	33,017,522	33,147,908	33,409,554	33,532,607	33,713,037	33,817,540	33,906,967	33,947,627	34,133,916	34,197,854	34,406,946	33,606,248
27																
28		GENERAL PLANT														
29																
30	390	STRUCTURES & IMPROVEMENTS	379,945	379,585	379,585	379,585	378,959	378,959	378,959	378,987	378,987	378,987	378,987	378,987	378,987	379,854
31	3911	OFFICE FURNITURE	109,839	111,855	111,855	111,855	109,395	109,395	110,057	110,057	110,057	110,057	109,898	109,898	109,898	110,281
32	3912	OFFICE MACHINES	80,859	80,859	80,843	80,843	58,687	58,689	58,689	58,689	58,689	58,015	58,544	58,041	58,041	57,498
33	3913	E.D.P. EQUIPMENT	152,132	152,132	198,441	198,441	198,232	198,232	198,232	198,232	196,032	196,032	143,779	143,778	154,765	179,112
34	393	STORES EQUIPMENT	17,757	17,757	17,757	17,757	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,815
35	394	TOOLS, SHOP, GARAGE EQUIP.	318,417	318,417	320,241	323,088	321,678	322,012	324,297	324,903	328,039	328,039	332,740	333,365	333,365	325,085
36	395	LABORATORY EQUIPMENT	4,350	4,350	4,350	4,350	4,229	4,229	4,229	4,229	4,229	3,938	3,938	3,938	3,938	4,177
37	396	POWER OPERATED EQUIPMENT	128,864	128,864	128,864	158,864	145,035	150,180	148,082	148,082	148,082	148,082	148,082	148,082	148,082	144,712
38	397	COMMUNICATION EQUIPMENT	127,359	127,359	127,359	128,472	125,413	125,413	151,397	151,397	151,397	151,397	154,555	154,555	158,752	141,809
39	398	MISCELLANEOUS EQUIPMENT	15,072	15,072	15,072	15,072	15,072	15,072	16,547	16,547	16,547	16,547	16,547	16,547	16,547	15,898
40																
41		TOTAL GENERAL PLANT	1,315,594	1,317,050	1,383,167	1,387,704	1,372,254	1,378,632	1,406,041	1,407,675	1,408,811	1,412,196	1,363,780	1,368,950	1,378,937	1,375,680
42																
43		TRANSPORTATION EQUIPMENT														
44																
45	3921	TRANS EQUIP - CARS	386,451	386,451	386,451	386,451	410,400	410,400	400,718	400,718	394,445	394,445	394,445	408,180	408,180	397,518
46	3922	TRANS EQUIP - LIGHT TRUCKS	1,038,348	1,025,806	1,025,806	1,013,565	1,031,841	1,073,945	1,073,945	1,110,147	1,068,691	1,068,691	1,068,691	1,068,691	1,068,691	1,058,850
47	3924	TRANS EQUIP - TRAILERS	14,118	14,118	14,118	14,118	14,118	14,118	16,424	16,951	16,956	16,956	16,956	16,956	16,956	15,823
48																
49		TOTAL TRANSPORTATION EQUIP	1,438,915	1,426,375	1,426,375	1,414,134	1,458,359	1,500,769	1,491,614	1,527,821	1,480,092	1,480,092	1,480,092	1,493,827	1,493,827	1,469,991
50																
51		TOTAL DEPRECIABLE PLANT	35,530,458	35,817,282	35,806,884	35,959,748	36,238,167	36,412,008	36,810,692	36,753,038	36,793,370	36,838,915	36,977,788	37,057,631	37,277,710	36,451,887

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2

SCHEDULE B-3

ALLOCATION OF COMMON PLANT

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 94000-00

EXPLANATION: Provides the data for allocation of Common Plant to the Consolidated Gas operations for the last year.

TYPE OF DATA SHOWN: HISTORICAL
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: MARTIN

LINE NO.	AC NO.	DESCRIPTION	DECEMBER 1992	JANUARY 1993	FEBRUARY 1993	MARCH 1993	APRIL 1993	MAY 1993	JUNE 1993	JULY 1993	AUGUST 1993	SEPTEMBER 1993	OCTOBER 1993	NOVEMBER 1993	DECEMBER 1993	13 MONTH AVERAGE
1																
2																
3																
4	389	LAND	143,767	143,767	143,767	143,767	143,767	143,767	143,767	143,767	143,767	143,767	143,767	143,767	143,767	143,767
5	390	STRUCTURES AND IMPROVEMENTS	431,140	431,140	431,140	431,140	431,140	431,140	431,140	430,877	416,229	416,229	416,229	416,227	403,678	446,235
6	3911	OFFICE FURNITURE	43,991	43,991	43,991	43,991	43,991	43,991	43,991	43,991	43,991	43,991	43,991	43,991	43,991	43,991
7	3912	OFFICE MACHINES	28,134	28,134	28,134	28,134	28,134	28,134	28,134	28,419	28,419	28,419	28,419	28,419	28,419	28,419
8	3913	EDP EQUIPMENT	797,142	797,142	797,142	797,142	797,142	797,142	797,142	817,033	737,432	742,899	742,899	742,899	742,899	762,732
9	397	COMMUNICATION EQUIPMENT	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205
10		TOTAL COMMON PLANT	1,413,579	1,414,482	1,417,040	1,417,719	1,417,782	1,448,428	1,448,415	1,482,291	1,446,020	1,442,468	1,443,466	1,451,943	1,421,996	1,427,223
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
21																
22	389	LAND	143,767	50.21%	143,767	50.21%	143,767	50.21%	143,767	50.21%	143,767	50.21%	143,767	50.21%	143,767	50.21%
23	390	STRUCTURES AND IMPROVEMENTS	446,235	50.21%	446,235	50.21%	446,235	50.21%	446,235	50.21%	446,235	50.21%	446,235	50.21%	446,235	50.21%
24	3911	OFFICE FURNITURE	46,666	50.21%	46,666	50.21%	46,666	50.21%	46,666	50.21%	46,666	50.21%	46,666	50.21%	46,666	50.21%
25	3912	OFFICE MACHINES	32,667	50.21%	32,667	50.21%	32,667	50.21%	32,667	50.21%	32,667	50.21%	32,667	50.21%	32,667	50.21%
26	3913	EDP EQUIPMENT	760,733	50.21%	760,733	50.21%	760,733	50.21%	760,733	50.21%	760,733	50.21%	760,733	50.21%	760,733	50.21%
27	397	COMMUNICATION EQUIPMENT	3,205	50.21%	3,205	50.21%	3,205	50.21%	3,205	50.21%	3,205	50.21%	3,205	50.21%	3,205	50.21%
28																
29																
30		TOTAL	1,437,223 (1)		1,437,223 (1)		1,437,223 (1)		1,437,223 (1)		1,437,223 (1)		1,437,223 (1)		1,437,223 (1)	
31																

FOOTNOTE:

(1) CWP 13 month average included above amounts to 1,437,223

SUPPORTING SCHEDULES: B-5 P.1, B-5 P.2

REC'D SCHEDULES: B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide the basis for allocation of Common Utility Plant to the Consolidated Gas operations for the test year.

Type of Data Shown: HISTORICAL

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO. 940620-GU

Historic Year Ended 12/31/93

Witness: MARTIN

Line No.	Description	(A)	(B)	(C)	(D)
1.		Allocation Per Study	Allocation Per Study-%	Office Furn., Equip., Machines & Comm. Equip.	Common Utility Plant 9/30/93
2.		Sq. Footage			
3.	GENERAL OFFICE - WEST PALM BEACH				
4.					
5.	GENERAL "X" ALL DIVISIONS	11,235	58.33%		361,643
6.	LOCAL "A" WEST PALM BEACH	6,227	32.33%		200,445
7.	LOCAL MERCHANDISING	1,798	9.34%		57,908
8.					
9.	TOTAL ALLOCATED COMMON PLANT	19,260	100.00%		619,996
10.	GEH "X" ALL DIVISIONS (COL. C)			88,582	88,582
11.	DATA PROCESSING EQUIPMENT				740,688
12.					
13.	TOTAL	19,260	100.00%		1,449,466
14.					
15.		Customers	%		\$ - Amount
16.	ALLOCATION OF LOCAL "A" (Line 6)	9/30/93			
17.					
18.	FPUC - GAS OPERATIONS	25,290	82.47%		165,307
19.	FLO-GAS CORP. (NON-REG.)	5,590	17.53%		35,138
20.					
21.	TOTAL	31,880	100.00%		200,445
22.					
23.		PLANT INVEST.	%		\$ - Amount
24.	ALLOCATION OF GENERAL "X" (Lines 5+10)	9/30/93			
25.					
26.	FPUC - MARIANNA ELECTRIC	17,485,787	19.50%		88,244
27.	- FERNANDINA BCH. ELECTRIC	21,353,493	23.90%		107,604
28.	- GAS OPERATIONS	37,852,133	42.30%		190,445
29.	- FERNANDINA BCH. WATER	6,072,912	6.80%		30,615
30.	FLO-GAS CORP. (NON-REG.)	6,664,350	7.40%		33,317
31.					
32.	TOTAL	89,218,675	100.00%		450,225
33.					
34.		Remaining Common	Data Processing %	Equipment Amount (Line 11)	Common Utility Plant
35.	COMPOSITE ALLOCATION	Land, Bldg. and Equip. (Lines 7+21+32)			
36.					
37.	FPUC - MARIANNA ELECTRIC	12.45%	15.40%	114,097	207,341
38.	- FERNANDINA BCH. ELECTRIC	15.19%	14.50%	107,429	215,033
41.	- GAS OPERATIONS	50.21%	48.76%	346,439	702,191
42.	- FERNANDINA BCH. WATER	4.32%	7.20%	53,344	83,959
43.	FLO-GAS CORP. (NON-REG.)	9.66%	13.80%	102,243	170,698
44.	MERCHANDISING (NON-REG.)	8.17%	2.34%	17,337	75,245
45.					
	TOTAL	100.00%	100.00%	740,888	1,449,466

SUPPORTING SCHEDULES: B-5 p.2, B-5 p.3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH
 ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: MARTIN

1. Describe the property acquired which resulted in the acquisition adjustment.

- A. Sanford Distribution System
- B. Deland Distribution System
- C. Atlantis Distribution System
- D. University Park Distribution System
- E. North Palm Beach Distribution System

2. Date of acquisition.

- A. 1/1/65
- B. 6/1/67
- C. 7/31/67
- D. 10/21/75
- E. 7/22/80

3. Amount of acquisition adjustment.

- A. \$102,833
- B. \$ 230,090
- C. \$ 7,717
- D. (\$ 24,389)
- E. (\$ 12,851)

4. Was the property purchased from a related party?

- A. No
- B. No
- C. No
- D. No
- E. No

5. Has the acquisition adjustment been approved by the Commission?

- A. Yes
- B. Yes
- C. No
- D. No
- E. No

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

- A. Ltr 12/28/65 from F.H. Romig
- B. Not able to locate letter
- C. None
- D. None
- E. None

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

	1992	1993														
	December	January	February	March	April	May	June	July	August	September	October	November	December	13 MO. AVG./	12 MO. TOTAL	
ACQUISITION ADJUSTMENT																
ACCUMULATED AMORTIZATION																SEE PAGE 2
MONTHLY AMORTIZATION																

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH
 ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: MARTIN

7. Provide the following information for each acquisition adjustment:

	1992 December	1993 January	February	March	April	May	June	July	August	September	October	November	1993 December	13 MO. AVG.
Acquisition Adjustment:														
Sanford	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833
Deland	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090
Atlantis	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717
University Park	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)
North Palm Beach	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)
Total	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400
Accumulated Amortization:														
Sanford	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833
Deland	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090
Atlantis	4,119	4,132	4,146	4,159	4,173	4,186	4,200	4,213	4,227	4,240	4,254	4,267	4,281	4,200
University Park	(11,315)	(11,370)	(11,425)	(11,480)	(11,535)	(11,590)	(11,645)	(11,700)	(11,755)	(11,810)	(11,865)	(11,920)	(11,974)	(11,645)
North Palm Beach	(5,508)	(5,546)	(5,584)	(5,622)	(5,660)	(5,698)	(5,736)	(5,774)	(5,812)	(5,850)	(5,888)	(5,926)	(5,967)	(5,736)
Total	320,219	320,139	320,060	319,980	319,901	319,821	319,742	319,662	319,583	319,503	319,424	319,344	319,263	319,742
Monthly Amortization:														
Sanford		Fully Amortized												
Deland		Fully Amortized												
Atlantis		13	14	13	14	13	14	13	14	13	14	13	14	162
University Park		(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(54)	(559)
North Palm Beach		(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(41)	(459)
Total		(80)	(79)	(80)	(79)	(80)	(79)	(80)	(79)	(80)	(79)	(80)	(81)	(856)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORICAL

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISIONS
 DOCKET #.O.: 940620-GUJ

HISTORIC BASE YEAR DATA: 12/31/93

WITNESS: MARTIN

LINE NO.	ACCT. NO.	DESCRIPTION	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE
1			0	0	0	0	0	0	0	0	0	0	0	0	0	0
2			0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		NONE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN: HISTORICAL

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940820-GU

HISTORIC YEAR ENDED: 12/31/93

WITNESS: MARTIN

LINE NO.	ACCT. NO.	DESCRIPTION	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE
1	3761	MAINS - PLASTIC	41,359	59,736	31,418	45,334	40,911	53,871	37,514	27,975	42,168	53,101	93,520	85,574	30,298	48,444
2																
3	3762	MAINS - OTHER	192,678	227,958	237,746	305,143	178,699	179,770	195,992	201,869	216,063	222,234	166,963	205,522	280,658	218,272
4																
5	379	MEASURE/REGULATOR EQUIPMENT	0	0	0	0	0	0	0	1,567	3,139	8,309	8,454	8,462	9,274	3,016
6																
7	3801	SERVICES - PLASTIC	350	350	780	350	350	0	0	0	1,324	1,714	6,603	6,662	6,662	1,936
8																
9	385	IND. MEASURING/REG. STATION	(13,700)	(13,700)	(13,700)	(12,571)	(12,571)	(12,571)	(9,747)	(9,747)	(8,873)	(4,477)	(4,477)	(4,477)	0	(8,124)
10																
11	390	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	1,595	7,489	899
12																
13	3913	E.D.P. EQUIPMENT	35,140	35,140	0	0	0	0	0	0	0	0	56	10,199	0	6,195
14																
15	394	TOOLS, SHOP & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	4,720	0	0	0	363
16																
17	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	7,350	0	75	0	0	0	0	571
18																
19		TOTAL - A.F.U.D.C. CHARGED	255,827	309,484	258,224	338,258	207,389	221,070	231,109	221,664	258,916	265,601	271,139	313,557	334,591	269,371
20																
21																
22		AFUDC CHARGED														
23		DESCRIPTION*														
24																
25																
26																
27		TOTAL C.W.I.P.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.: Allowance for funds used during construction is applied on construction requiring over one year completion and involve gross additions to plant in excess of \$25,000 (FPSC Rule 25-7.0141)

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED TO THE AVERAGE MONTHLY BALANCE.

TYPE OF DATA SHOWN: HISTORICAL

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940826-GU

HISTORIC YEAR ENDED: 12/31/93

WITNESS: MARTIN

LINE NO.	A/C NO.	DESCRIPTION	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	12 MONTH AVERAGE
1		STORAGE PLANT - LOCAL														
2																
3																
4	382	GAS HOLDERS	11,516	11,516	11,516	11,516	11,516	11,516	11,037	10,558	10,079	9,600	9,121	8,642	8,163	10,484
5																
6		TOTAL STORAGE PLANT - LOCAL	11,516	11,516	11,516	11,516	11,516	11,516	11,037	10,558	10,079	9,600	9,121	8,642	8,163	10,484
7																
8		DISTRIBUTION PLANT														
9																
10																
11																
12	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	3741	LAND RIGHTS	0	0	0	0	(51)	(102)	(153)	(204)	(255)	(306)	(357)	(408)	(459)	(177)
14	375	STRUCTURES & IMPROVEMENTS	(165,307)	(166,374)	(167,441)	(168,508)	(169,575)	(170,642)	(171,709)	(172,776)	(173,843)	(174,910)	(175,977)	(177,044)	(178,111)	(171,709)
15	3781	MAINS - PLASTIC	(711,204)	(719,664)	(728,055)	(736,967)	(745,278)	(753,511)	(761,868)	(770,688)	(779,952)	(789,074)	(802,127)	(812,358)	(821,727)	(794,411)
16	3782	MAINS - OTHER	(6,130,878)	(6,170,551)	(6,213,396)	(6,256,355)	(6,299,491)	(6,339,332)	(6,384,506)	(6,428,853)	(6,470,325)	(6,510,601)	(6,551,269)	(6,595,258)	(6,638,884)	(6,363,515)
17	378	MEAS & REG STATION EQUIP-GE	(29,181)	(29,709)	(30,240)	(30,773)	(31,308)	(31,843)	(32,287)	(32,800)	(33,335)	(33,870)	(34,402)	(34,927)	(35,457)	(27,716)
18	379	MEAS & REG STATION EQUIP-GA	(124,535)	(126,495)	(128,470)	(131,955)	(133,878)	(135,757)	(137,678)	(139,599)	(141,520)	(143,325)	(145,251)	(147,181)	(149,104)	(117,496)
19	3801	SERVICES - PLASTIC	(807,674)	(822,332)	(837,740)	(852,805)	(866,946)	(883,090)	(895,705)	(910,812)	(926,545)	(942,752)	(959,372)	(971,034)	(984,952)	(896,981)
20	3802	SERVICES - OTHER	(994,562)	(993,656)	(995,154)	(992,693)	(991,527)	(995,321)	(997,383)	(999,266)	(998,896)	(999,213)	(998,429)	(998,238)	(1,001,078)	(996,647)
21	381	METERS	(807,996)	(814,940)	(820,251)	(826,278)	(832,274)	(838,457)	(841,441)	(846,938)	(854,110)	(857,870)	(865,003)	(867,765)	(870,381)	(841,670)
22	382	METER INSTALLATIONS	(202,563)	(203,429)	(204,836)	(205,907)	(206,936)	(208,416)	(209,260)	(210,997)	(211,647)	(213,124)	(214,317)	(215,329)	(216,595)	(209,469)
23	383	HOUSE REGULATORS	(187,565)	(188,885)	(191,714)	(193,657)	(194,906)	(197,032)	(199,012)	(201,226)	(203,611)	(205,836)	(207,806)	(210,040)	(212,433)	(199,894)
24	384	HOUSE REGULATOR-INSTALL	(66,580)	(67,024)	(67,570)	(68,053)	(68,515)	(69,130)	(69,555)	(70,112)	(70,591)	(70,937)	(71,432)	(71,832)	(72,601)	(68,516)
25	385	IND MEAS & REG STATION-EQUIP	(29,699)	(30,191)	(30,483)	(30,775)	(31,068)	(31,362)	(31,658)	(31,955)	(32,253)	(32,552)	(32,851)	(33,150)	(33,449)	(24,082)
26	387	OTHER EQUIPMENT	(47,170)	(47,772)	(48,374)	(48,347)	(48,228)	(48,626)	(49,424)	(50,022)	(50,620)	(51,229)	(51,838)	(52,447)	(53,056)	(49,796)
27																
28		TOTAL DISTRIBUTION PLANT	(10,305,114)	(10,382,022)	(10,463,724)	(10,522,773)	(10,584,593)	(10,670,155)	(10,751,994)	(10,838,401)	(10,917,918)	(10,995,775)	(11,079,566)	(11,098,530)	(11,177,653)	(10,782,800)
29																
30		GENERAL PLANT														
31																
32																
33	390	STRUCTURES & IMPROVEMENTS	(117,280)	(115,565)	(116,463)	(117,401)	(117,893)	(118,609)	(119,525)	(120,441)	(121,359)	(122,277)	(123,195)	(124,113)	(125,031)	(119,921)
34	3911	OFFICE FURNITURE	(54,265)	(54,896)	(55,133)	(55,570)	(55,746)	(54,174)	(54,802)	(55,033)	(55,464)	(55,895)	(56,157)	(56,589)	(57,018)	(55,257)
35	3912	OFFICE MACHINES	(29,528)	(29,959)	(28,374)	(28,791)	(27,054)	(27,456)	(27,858)	(28,260)	(28,662)	(28,390)	(28,787)	(28,684)	(27,096)	(28,377)
36	3913	E.D.P. EQUIPMENT	(105,960)	(108,260)	(110,056)	(113,082)	(115,896)	(118,921)	(121,944)	(124,967)	(125,790)	(128,779)	(129,502)	(131,705)	(133,698)	(106,144)
37	393	STORES EQUIPMENT	(8,476)	(8,535)	(8,594)	(8,653)	(8,712)	(8,771)	(8,830)	(8,889)	(8,948)	(9,007)	(9,066)	(9,125)	(9,184)	(8,814)
38	394	TOOLS, SHOP, GARAGE EQUIP	(103,981)	(105,891)	(107,872)	(109,793)	(109,749)	(111,879)	(113,285)	(115,182)	(117,510)	(119,086)	(121,042)	(122,953)	(125,038)	(114,085)
39	395	LABORATORY EQUIPMENT	(995)	(1,015)	(1,035)	(1,055)	(953)	(972)	(991)	(1,010)	(1,029)	(1,049)	(1,068)	(1,087)	(1,106)	(958)
40	396	POWER OPERATED EQUIPMENT	(85,500)	(86,046)	(86,592)	(87,138)	(87,684)	(88,230)	(88,776)	(89,322)	(89,868)	(90,414)	(90,960)	(91,506)	(92,052)	(80,816)
41	397	COMMUNICATION EQUIPMENT	(78,777)	(78,520)	(77,263)	(78,006)	(75,997)	(78,429)	(85,010)	(85,893)	(86,776)	(87,659)	(88,542)	(89,425)	(90,308)	(80,174)
42	398	MISCELLANEOUS EQUIPMENT	(5,317)	(5,414)	(5,511)	(5,608)	(5,705)	(5,802)	(5,899)	(6,006)	(6,113)	(6,220)	(6,327)	(6,434)	(6,541)	(5,915)
43																
44																
45		TOTAL GENERAL PLANT	(587,079)	(591,921)	(596,913)	(609,097)	(602,217)	(600,447)	(614,123)	(622,500)	(629,110)	(631,301)	(633,481)	(635,661)	(637,841)	(603,441)
46																
47		TRANSPORTATION EQUIPMENT														
48																
49																
50	3921	TRANS EQUIP - CARS	(101,725)	(105,557)	(106,389)	(113,221)	(117,053)	(121,123)	(115,911)	(119,485)	(104,039)	(107,951)	(111,863)	(115,775)	(120,649)	(112,580)
51	3922	TRANS EQUIP - LIGHT TRUCKS	(91,589)	(94,628)	(91,609)	(98,294)	(90,953)	(98,714)	(90,710)	(98,706)	(90,706)	(98,591)	(98,258)	(94,492)	(99,433)	(91,829)
52	3924	TRANS EQUIP - TRAILERS	(8,900)	(8,645)	(8,890)	(8,935)	(8,980)	(7,025)	(7,077)	(7,121)	(7,165)	(7,239)	(7,293)	(7,347)	(7,401)	(7,060)
53																
54		TOTAL TRANSPORTATION EQUIP	(202,214)	(208,830)	(206,888)	(210,445)	(216,986)	(213,696)	(213,708)	(217,312)	(201,851)	(203,741)	(207,414)	(211,514)	(217,521)	(212,469)
55		TOTAL RESERVE BALANCES	(11,580,771)	(11,659,457)	(11,757,009)	(11,825,904)	(11,900,260)	(11,983,948)	(12,080,378)	(12,183,685)	(12,224,764)	(12,315,224)	(12,362,107)	(12,397,757)	(12,493,161)	(12,057,254)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ENVIRONMENTAL BALANCES FOR THE HISTORIC
BASE YEAR.TYPE OF DATA SHOWN: HISTORICAL
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

DOCKET NO.: 940620-GU

LINE NO.	S.J. No.	DESCRIPTION	Beginning Balance	Current Charges	Amortization	Adjustment	Ending Balance
1	3500	Manufactured Gas Plant Site - Sanford	\$39,793.41	\$21,602.01	\$19,164.00		\$42,231.42
2							
3	3510	Manufactured Gas Plant Site - Deland	(19,181.77)		14,376.00		(33,557.77)
4							
5	3590	Manufactured Gas Plant Site - Pensacola	58,694.58	6,572.80			63,267.38
6							
7	3600	Manufactured Gas Plant Site - Key West	20,820.69	15,717.30			38,537.99
8							
9	3690	Manufactured Gas Plant Site Litigation- Sanford	57,937.82	44,378.05			102,315.87
10							
11	3730	Manufactured Gas Plant Site Insurance Carrier - Sanford	125,615.91	154,856.17			280,472.08
12							
13	3760	Manufactured Gas Plant Site - West Palm Beach	(297,615.71)	102,687.10	206,064.00		(400,992.61)
14							
15							
16		TOTAL	<u>(\$15,938.07)</u>	<u>\$348,613.43</u>	<u>\$239,604.00</u>	<u>\$0.00</u>	<u>\$90,274.36</u>
17							
18							
19							
20							
21							
22							
23							

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE B-11
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONDUCTED GAS DIVISION
 BOOKET NO.:

ALLOCATION OF DEPRECIATION/AMORTIZATION RESERVE - COMMON PLANT
 EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN
 SCHEDULE B-3 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.

PAGE 1 OF 1
 TYPE OF DATA SHOWN: HISTORICAL
 HISTORIC BASE YEAR DATA: 12/31/93
 WITNESS:

LINE NO.	AC NO.	DESCRIPTION	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE
1		TOTAL	(550,658)	(543,657)	(577,214)	(590,286)	(603,271)	(616,426)	(629,667)	(642,297)	(647,281)	(660,156)	(673,072)	(685,889)	(678,242)	(585,882)
2	390	STRUCTURES & IMPROVEMENTS	(200,244)	(207,286)	(202,326)	(203,370)	(204,412)	(205,454)	(206,496)	(207,538)	(208,580)	(209,622)	(210,664)	(211,706)	(212,748)	(204,140)
3	3911	OFFICE FURNITURE	(18,287)	(18,486)	(18,648)	(18,828)	(19,011)	(19,194)	(19,377)	(19,560)	(19,743)	(19,926)	(20,109)	(20,292)	(20,475)	(18,407)
4	3912	OFFICE MACHINES	(2,433)	(2,494)	(2,535)	(2,596)	(2,657)	(2,718)	(2,779)	(2,840)	(2,901)	(2,962)	(3,023)	(3,084)	(3,145)	(4,784)
5	3913	E.O.P. EQUIPMENT	(238,873)	(238,519)	(250,623)	(262,222)	(273,821)	(285,420)	(297,019)	(308,618)	(312,420)	(324,019)	(335,618)	(347,217)	(358,816)	(238,672)
6	397	COMMUNICATIONS EQUIPMENT	(1,720)	(1,750)	(1,780)	(1,810)	(1,840)	(1,870)	(1,900)	(1,930)	(1,960)	(1,990)	(2,020)	(2,050)	(2,080)	(1,800)
7																
8		TOTAL	(550,658)	(543,657)	(577,214)	(590,286)	(603,271)	(616,426)	(629,667)	(642,297)	(647,281)	(660,156)	(673,072)	(685,889)	(678,242)	(585,882)
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
21																
22	390	STRUCTURES & IMPROVEMENTS	(204,140)	73.21%	(192,499)											
23	3911	OFFICE FURNITURE	(18,407)	50.21%	(8,744)											
24	3912	OFFICE MACHINES	(4,784)	50.21%	(2,382)											
25	3913	E.O.P. EQUIPMENT	(238,672)	48.21%	(198,372)											
26	397	COMMUNICATIONS EQUIPMENT	(1,800)	50.21%	(954)											
27																
28																
29																
30		TOTAL	(585,882)		(281,801)											
31																
32																
33																
34																
35																

SUPPORTING SCHEDULES: B-4

REC'D SCHEDULES: B-2, B-3

SCHEDULE B-12

CUSTOMER ADVANCES FOR CONSTRUCTION

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING, BY MONTH, THE AMOUNT OF
CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD
ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORICAL

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO. 940520-GU

HISTORIC YEAR ENDED:

12/31/93

WITNESS:

MARTIN

LINE NO.	MONTH	AMOUNT
1.	DECEMBER 1992	146,520
2.		
3.	JANUARY 1993	171,540
4.		
5.	FEBRUARY	199,583
6.		
7.	MARCH	225,577
8.		
9.	APRIL	250,408
10.		
11.	MAY	270,408
12.		
13.	JUNE	259,687
14.		
15.	JULY	269,987
16.		
17.	AUGUST	270,307
18.		
19.	SEPTEMBER	270,307
20.		
21.	OCTOBER	272,960
22.		
23.	NOVEMBER	274,277
24.		
25.	DECEMBER	270,588
26.		
27.		
28.	TOTAL	<u>3,132,150</u>
29.		
30.	13 MONTH AVERAGE	<u>240,935</u>
31.		

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORICAL YEAR ENDED: 12/31/93
WITNESS: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO. 940620-GJ

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
<u>CURRENT AND ACCRUED ASSETS</u>						
1	CASH	540,748	\$	\$	\$	540,748
2	INVESTMENT IN SUBSIDIARY	0				0
3	SPECIAL DEPOSITS	0				0
4	WORKING FUNDS	6,089				6,089
5	TEMPORARY CASH INVESTMENTS	0				0
6	NOTES RECEIVABLE	0				0
7	CUST. ACCTS. REC.- GAS	1,925,024				1,925,024
8	MDSE, JOBBING & OTHER	(7,831)				(7,831)
9	ACCUM. PROV. UNCOLLECT. ACCTS.- GAS	(66,418)				(66,418)
10	ACCUM. PROV. UNCOLLECT. ACCTS.- OTHER	0				0
11	RECEIVABLE ASSOC. COMPANIES	0				0
12	PLANT & OPER. MATERIAL & SUPPL.	389,634				389,634
13	MERCHANDISE	0				0
14	STORES EXPENSE	1,634				1,634
15	PREPAYMENTS	327,302				327,302
16	MISC. CURRENT AND ACCRUED ASSETS	0				0
17	OTHER INVESTMENTS	0				0
18	SINKING FUNDS	0				0
19	ACCTS. REC. - UNBILLED REVENUE	219,773				219,773
20	TOTAL CURRENT ASSETS	3,335,955	0	0	0	3,335,955
<u>DEFERRED DEBITS</u>						
21	UNAMORTIZED DEBT DISCOUNT & EXPENSE	0	\$	\$	\$	0
22	CLEARING ACCOUNTS	(569)				(569)
23	OTHER WIP- ENVIRONMENTAL MATTERS	133,835				133,835
24	UNAMORTIZED RATE CASE	0				0
25	UNRECOVERED GAS COST	1,230				1,230
26	MISC DEFERRED DEBITS	11,486				11,486
27	TOTAL DEFERRED DEBITS	145,982	0	0	0	145,982
28	TOTAL CURRENT AND DEFERRED ASSETS	3,481,937	0	0	0	3,481,937

SUPPORTING SCHEDULES: B-1, C-4, C-8

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORICAL YEAR ENDED: 12/31/93
WITNESS: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO. 940620-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
	<u>CURRENT LIABILITIES</u>		<u>CAPITAL STRUCTURE</u>	
			<u>NON UTILITY</u>	<u>OTHER</u>
1	NOTES PAYABLE	0	\$	\$
2	ACCOUNTS PAYABLE	1,331,291		
3	ACCTS. PAYABLE - SALARIES & WAGES	158,503		
4	ACCTS. PAYABLE - OTHER	12,142		
5	FPSC ASSESSMENT	0		
6	CUSTOMER DEPOSITS	0		
7	TAXES ACCRUED-GENERAL	182,275		
8	TAXES ACCRUED-INCOME	15,293		
9	INTEREST ACCRUED	368,729		
10	DIVIDENDS DECLARED	1,855		
11	TAX COLLECTIONS PAYABLE	238,840		
12	INACTIVE DEPOSITS	0		
13	ACCRUED INSURANCE	263,617		
14	AUDIT FEES	26,881		
15	MISC. CURRENT ACCRUED LIAB.	541,078		
16	TOTAL CURRENT LIABILITIES	3,140,502	0	0
17	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>			
18	OTHER DEFERRED CREDITS	(346)	\$	\$
19	PENSIONS & BENEFITS RESERVE	348,436		
20	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	348,090	0	0
21	TOTAL LIABILITIES	3,488,592	0	0
22	TOTAL ASSETS LESS LIABILITIES	(6,655)	0	0
23	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	(6,655)	0	0

LINE NO	DESCRIPTION	December 1992	January 1993	February	March	April	May	June	July	August	September	October	November	December 1993	13 Month Average
1	Other Work in Process - Corporate														
2	Line of Credit	\$13,924	\$13,099	\$12,184	\$11,370	\$10,441	\$9,570	\$8,701	\$7,831	\$6,960	\$6,091	\$5,220	\$4,351	\$3,480	\$8,701
3	Prepaid Fuel of Acquisition	0	0	0	802	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,315
4	Good Financing	12	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Other Work in Process - Corporate	13,937	13,099	12,184	12,172	12,441	11,370	10,501	9,631	8,760	7,891	7,020	6,151	5,280	10,017
6															
7															
8															
9															
10	Unrecovered Gas	11,803	21,808	20,102	16,004	1,408	5,168	6,808	8,203	12,311	23,004	4,112	6,523	11,803	\$15,865
11	Unrecovered Capitalized Project	11,653	21,308	20,702	16,004	1,408	5,168	6,808	8,203	12,311	23,004	4,112	6,523	11,803	12 '93
12	TOTAL	25,586	54,407	42,886	32,176	13,849	16,538	17,309	17,834	24,071	46,094	11,224	12,674	17,083	27,820
13	Other Work in Process - Corporate														
14	Gas Plant Cases	23,675	21,984	20,551	18,880	17,189	15,478	13,787	12,086	10,385	8,684	6,983	5,282	3,581	11,185
15	Standard Manufactured Gas Plant	20,703	20,024	18,711	17,000	15,289	13,578	11,867	10,166	8,465	6,764	5,063	3,362	1,661	10,773
16	Quoted Manufactured Gas Plant	(19,187)	(20,380)	(21,573)	(22,778)	(23,974)	(25,170)	(26,366)	(27,562)	(28,758)	(29,954)	(31,150)	(32,346)	(33,542)	(28,570)
17	Standard Land Dispute	14,318	14,318	14,318	14,318	14,318	14,318	14,318	14,318	14,318	14,318	14,318	14,318	14,318	14,318
18	Gas Depreciation Study	8,634	8,598	8,562	8,526	8,490	8,454	8,418	8,382	8,346	8,310	8,274	8,238	8,202	8,166
19	Peruvasa Manufactured Gas Plant	50,695	50,695	50,695	50,695	50,695	50,695	50,695	50,695	50,695	50,695	50,695	50,695	50,695	50,695
20	Key West Manufactured Gas Plant	20,481	22,435	24,389	26,343	28,297	30,251	32,205	34,159	36,113	38,067	40,021	41,975	43,929	45,883
21	FUT Reservation Charge	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338
22	Standard MGP Insurance Carrier	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
23	Standard MGP Insurance Carrier	57,535	57,535	57,535	57,535	57,535	57,535	57,535	57,535	57,535	57,535	57,535	57,535	57,535	57,535
24	Standard MGP Insurance Carrier	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616	12,616
25	Standard MGP Insurance Carrier	4,325	4,325	4,325	4,325	4,325	4,325	4,325	4,325	4,325	4,325	4,325	4,325	4,325	4,325
26	Standard MGP Insurance Carrier	(297,818)	(314,429)	(331,040)	(347,651)	(364,262)	(380,873)	(397,484)	(414,095)	(430,706)	(447,317)	(463,928)	(480,539)	(497,150)	(482,859)
27	West Palm Beach MGP Site	21,081	21,081	21,081	21,081	21,081	21,081	21,081	21,081	21,081	21,081	21,081	21,081	21,081	21,081
28	Associated Gas Distributors	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514
29	Associated Gas Distributors	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081
30	Associated Gas Distributors	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514	24,514
31	TOTAL	90,398	90,008	112,580	173,343	171,003	127,173	122,881	103,253	150,377	144,534	128,839	111,696	102,217	128,298
32	Allocated to Consolidated Gas:														
33	Line of Credit (68.4%)	6,728	6,316	5,805	5,474	5,003	4,632	4,271	3,790	3,309	2,848	2,358	2,108	1,804	4,211
34	Prepaid Fuel of Acquisition (68.4%)	0	0	0	438	871	871	871	871	871	871	871	871	871	871
35	Good Financing (68.4%)	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	TOTAL	6,728	6,316	5,805	5,910	5,874	5,503	5,042	4,661	4,340	3,819	3,229	2,977	2,675	4,948
37	TOTALS	\$118,395	\$127,222	\$128,385	\$200,297	\$176,876	\$132,676	\$127,923	\$107,914	\$154,717	\$148,353	\$132,078	\$114,673	\$104,892	\$133,246
38															
39															
40															
41															

Other Work in Process - Corporate allocated on a revenue basis.

SUPPORTING SCHEDULES

REGARD SCHEDULES B-C-E-13

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE
DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN OTHER
DEFERRED CREDITS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO. 940820-GU

LINE NO.	DESCRIPTION	December 1992	January 1993	February	March	April	May	June	July	August	September	October	November	December 1993	13 Month Average
1															
2	NONE														
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940820-GU

EXPLANATION: FOR ANY RATE BASE COMPONENT NOT ACCOUNTED FOR IN OTHER SCHEDULES,
PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORICAL
HISTORIC YEAR ENDED: 12/31/93
WITNESS: MARTIN

DESCRIPTION	13-MONTH AVERAGE	NON- UTILITY ALLOCATION FACTOR	NON- REGULATED AMOUNT	BASIS FOR ALLOCATION
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NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED (ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/93
 WITNESS: MARTIN

LINE NO.	YEAR/ MONTH	3% ITC						4% ITC					
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION		
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE
1	1990	39,384			(2,869)		36,515	43,781			(2,316)		41,465
2	1991	36,515			(2,869)		33,646	41,465			(2,316)		39,149
3	1992	33,646			(2,869)		30,777	39,149			(2,316)		36,834
4	1993/01	30,777			(238)		30,539	36,834			(192)		36,642
5	1993/02	30,539			(238)		30,301	36,642			(192)		36,450
6	1993/03	30,301			(238)		30,063	36,450			(192)		36,258
7	1993/04	30,063			(238)		29,825	36,258			(192)		36,066
8	1993/05	29,825			(238)		29,587	36,066			(192)		35,874
9	1993/06	29,587			(238)		29,349	35,874			(192)		35,682
10	1993/07	29,349			(238)		29,111	35,682			(192)		35,490
11	1993/08	29,111			(238)		28,873	35,490			(192)		35,298
12	1993/09	28,873			(238)		28,635	35,298			(192)		35,106
13	1993/10	28,635			(238)		28,397	35,106			(192)		34,914
14	1993/11	28,397			(238)		28,159	34,914			(192)		34,722
15	1993/12	28,159			(238)		27,921	34,722			(192)		34,530
16													
17													
18													
19													
20													
21													
22													
23													
							<u>29,349</u>						<u>35,682</u>
							13-MONTH AVERAGE						13-MONTH AVERAGE

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, D-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/93
 WITNESS MARTIN

LINE NO.	YEAR/MONTH	8% ITC						10% ITC					
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION		
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE
1	1990	76,751			(2,488)		74,263	817,371*			(12,093)		785,278
2	1991	74,263			(2,488)		71,774	785,278		(1,057)	(29,880)		754,361
3	1992	71,774			(2,488)		69,286	754,361			(31,116)		723,245
4	1993/01	69,286			(206)		69,080	723,245			(2,584)		720,661
5	1993/02	69,080			(206)		68,874	720,661			(2,584)		718,077
6	1993/03	68,874			(206)		68,668	718,077			(2,584)		715,493
7	1993/04	68,668			(206)		68,462	715,493			(2,584)		712,909
8	1993/05	68,462			(206)		68,256	712,909			(2,584)		710,325
9	1993/06	68,256			(206)		68,050	710,325			(2,584)		707,741
10	1993/07	68,050			(206)		67,844	707,741			(2,584)		705,157
11	1993/08	67,844			(206)		67,638	705,157			(2,584)		702,573
12	1993/09	67,638			(206)		67,432	702,573			(2,584)		699,989
13	1993/10	67,432			(206)		67,226	699,989			(2,584)		697,405
14	1993/11	67,226			(206)		67,020	697,405			(2,584)		694,821
15	1993/12	67,020			(206)		66,814	694,821			(2,584)		692,237
16													
17													
18													
19													
20													
21													
22													
23													
							68,050						707,741

* Docket No. 900151-GU had \$817,239; adjusted to agree with general ledger.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

DOCKET NO.: 940620-GU

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATIONS SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93
WITNESS: MARTIN

ACCOUNTING POLICIES:

RATABLE AMORTIZATION IS BASED ON BOOK DEPRECIATION LIFE. DATA FROM PERIODIC DEPRECIATION STUDIES AS APPROVED BY THE FPSC. AMORTIZATION BEGINS THE CALENDAR YEAR FOLLOWING THE YEAR OF GENERATION.

THERE ARE NO CREDITS RELATED TO QUALIFIED PROGRESS PAYMENTS IN THE ACCUMULATED ITC BALANCES.

THERE ARE NO UNUSED ITC AVAILABLE.

THE COMPANY USES HALF YEAR CONVENTION IN THE YEAR PROPERTY IS PLACED IN SERVICE.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, D-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f),
INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93
WITNESS: MARTIN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940820-GU

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.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, D-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2 AND 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES SHOULD BE SHOWN.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93
PRIOR YEARS ENDED 1990, 1991, 1992COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.:940620-GU

WITNESS: MARTIN

LINE NO.	YEAR/MONTH	ACCOUNT 190			ACCOUNT 282			ACCOUNT 283			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1													
2	DEC 1990	23,745	195,204	218,949	345,559	3,215,035	3,560,594	50,353	294,155	344,508	372,267	3,313,966	3,686,253
3	DEC 1991	18,629	234,655	253,284	368,368	3,219,480	3,587,848	24,219	141,470	165,689	373,958	3,126,295	3,500,253
4	DEC 1992	24,732	240,440	265,172	395,624	3,312,140	3,707,764	(4,134)	(24,142)	(28,276)	366,758	3,047,558	3,414,316
5	JAN 1993	24,732	240,429	265,161	396,244	3,316,664	3,712,908	(2,696)	(15,753)	(18,451)	368,814	3,060,482	3,429,296
6	FEB 1993	23,176	231,349	254,525	395,622	3,313,931	3,709,553	(4,221)	(24,654)	(28,875)	368,225	3,057,928	3,426,153
7	MAR 1993	95,566	654,236	749,804	467,304	3,722,374	4,189,678	(653)	(3,808)	(4,461)	371,085	3,064,328	3,435,413
8	APR 1993	94,678	650,213	745,091	467,965	3,723,390	4,191,355	(2,701)	(15,770)	(18,471)	370,366	3,057,407	3,427,793
9	MAY 1993	96,386	659,010	755,396	468,509	3,723,737	4,192,246	(21,763)	(127,133)	(148,896)	350,360	2,937,594	3,287,954
10	JUN 1993	94,553	640,311	734,864	469,066	3,724,154	4,193,220	(26,425)	(154,365)	(180,790)	348,068	2,921,478	3,269,568
11	JUL 1993	93,103	639,822	732,925	469,564	3,724,218	4,193,782	(24,631)	(143,866)	(168,517)	351,830	2,940,510	3,292,340
12	AUG 1993	93,583	642,819	736,202	470,045	3,724,191	4,194,236	(6,000)	(35,051)	(41,051)	370,462	3,046,521	3,416,983
13	SEP 1993	92,473	636,127	728,600	470,532	3,720,893	4,191,425	2,383	13,921	16,304	380,442	3,098,687	3,479,129
14	OCT 1993	89,791	620,455	710,246	471,008	3,717,537	4,188,545	(3,045)	(17,789)	(20,834)	378,172	3,079,293	3,457,465
15	NOV 1993	90,656	625,502	716,158	471,499	3,714,273	4,185,772	6,051	35,369	41,420	386,894	3,124,140	3,511,034
16	DEC 1993	97,061	1,130,653	1,227,914	479,610	4,256,829	4,736,439	26,261	153,407	179,668	406,810	3,279,383	3,686,193
17													
13 MONTH AVG.		77,745	586,105	663,851	453,276	3,668,795	4,122,071	(4,737)	(27,666)	(32,402)	370,794	3,055,024	3,425,818

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, D-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR, AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93
PRIOR YEARS ENDED 1990, 1991, 1992

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940820-GU

WITNESS: MARTIN

LINE NO.	YEAR/ MONTH	ACCOUNT 190					ACCOUNT 282					ACCOUNT 283				
		BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FASB 109 ARAM & FLOWTHROUGH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FASB 109 ARAM & FLOWTHROUGH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FASB 109 ARAM & FLOWTHROUGH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1																
2	DEC 1990	22,303	1,366		76	23,745	318,179	19,497		7,983	345,659	67,453	(16,342)		(758)	50,353
3	DEC 1991	23,745	4,636		(9,752)	18,629	345,659	1,874		20,835	368,368	50,353	(25,797)		(337)	24,219
4	DEC 1992	18,629	4,950		1,153	24,732	368,368	24,732		2,524	395,624	24,219	(28,773)		420	(4,134)
5	JAN 1993	24,732	0			24,732	395,624	620			396,244		1,436			(2,898)
6	FEB 1993	24,732	(328)		(1,228)	23,178	396,244	606		(1,228)	395,622	(2,698)	(1,523)			(4,221)
7	MAR 1993	23,178	2,366	70,024		95,568	395,622	546	71,136		467,304	(4,221)	3,588			(653)
8	APR 1993	95,568	(421)	(267)		94,878	467,304	558	103		467,965	(653)	(2,046)			(2,701)
9	MAY 1993	94,878	1,775	(267)		96,386	467,965	441	103		468,509	(2,701)	(19,082)			(21,763)
10	JUN 1993	96,386	(1,568)	(267)		94,553	468,509	454	103		469,066	(21,763)	(4,662)			(26,425)
11	JUL 1993	94,553	(1,183)	(267)		93,103	469,066	395	103		469,564	(26,425)	1,794			(24,631)
12	AUG 1993	93,103	747	(267)		93,583	469,564	378	103		470,045	(24,631)	18,631			(6,000)
13	SEP 1993	93,583	(843)	(267)		92,473	470,045	364	103		470,532	(8,000)	8,383			2,383
14	OCT 1993	92,473	(2,415)	(267)		89,791	470,532	373	103		471,008	2,383	(5,426)			(3,045)
15	NOV 1993	89,791	1,132	(267)		90,656	471,008	368	103		471,499	(3,045)	9,096			6,051
16	DEC 1993	90,656	1,034	2,939	2,432	97,061	471,499	531	(1,136)	8,716	479,610	6,051	20,576		(366)	26,261
17																
13 MONTH AVG.		71,712	404	7,083	786	77,745	444,719	2,339	7,082	3,337	453,278	(4,894)	153		27	(4,737)

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940820-GU

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/93
 PRIOR YEARS ENDED 1990, 1991, 1992

WITNESS: MARTIN

LINE NO.	YEAR/ MONTH	ACCOUNT 190					ACCOUNT 282					ACCOUNT 283					
		BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FASB 109 ARAM & FLOWTHROUGH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FASB 109 ARAM & FLOWTHROUGH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FASB 109 ARAM & FLOWTHROUGH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	
1																	
2	DEC 1990	186,546	7,873		785	195,204	3,114,035	113,901		(12,901)	3,215,035	394,040	(95,458)		(4,427)	294,155	
3	DEC 1991	195,204	27,094		12,357	234,655	3,215,035	10,948		(6,503)	3,219,480	294,155	(150,710)		(1,975)	141,470	
4	DEC 1992	234,655	28,913		(23,128)	240,440	3,219,480	89,304		3,358	3,312,140	141,470	(168,067)		2,455	(24,142)	
5	JAN 1993	240,440	(11)			240,429	3,312,140	3,624			3,316,664	(24,142)	8,389			(15,753)	
6	FEB 1993	240,429	(1,910)		(7,170)	231,349	3,316,664	3,537		900	3,313,931	(15,753)	(8,901)			(24,654)	
7	MAR 1993	231,349	13,825	409,064		654,238	3,313,931	3,192		405,251	3,722,374	(24,654)	20,846			(3,808)	
8	APR 1993	654,238	(2,459)	(1,566)		650,213	3,722,374	3,253		(2,237)	3,723,390	(3,808)	(11,962)			(15,770)	
9	MAY 1993	650,213	10,383	(1,566)		659,010	3,723,390	2,584		(2,237)	3,723,737	(15,770)	(111,383)			(127,133)	
10	JUN 1993	659,010	4,482	(15,181)		648,311	3,723,737	2,654		(2,237)	3,724,154	(127,133)	(27,232)			(154,365)	
11	JUL 1993	648,311	(6,923)	(1,566)		639,822	3,724,154	2,301		(2,237)	3,724,218	(154,365)	10,479			(143,886)	
12	AUG 1993	639,822	4,363	(1,566)		642,619	3,724,218	2,210		(2,237)	3,724,191	(143,886)	108,835			(35,051)	
13	SEP 1993	642,619	(4,926)	(1,566)		636,127	3,724,191	2,239		(5,537)	3,720,893	(35,051)	48,972			13,921	
14	OCT 1993	636,127	(14,106)	(1,566)		620,455	3,720,893	2,181		(5,537)	3,717,537	13,921	(31,710)			(17,789)	
15	NOV 1993	620,455	6,613	(1,566)		625,502	3,717,537	2,273		(5,537)	3,714,273	(17,789)	53,158			35,369	
16	DEC 1993	625,502	6,037	377,038	122,276	1,130,853	3,714,273	3,100			4,258,829	35,369	120,179		(2,141)	153,407	
17																	
13 MONTH AVG.		517,187	3,405	75,996	30,659	586,105	3,588,999	9,419		64,463	47,113	3,668,795	(28,584)	894		157	(27,686)

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING
 INCOME PER BOOKS FOR THE HISTORIC BASE YEAR
 AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/93
 HISTORIC YEAR ENDED -1 12/31/92

WITNESS: BACHMAN

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/93

LINE NO.	(1) PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1)	(2) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS	(3) ADJUSTMENTS	(4) CURRENT HISTORIC BASE YEAR ENDED TOTAL (2) - (3)	
1	OPERATING REVENUES	\$24,542,134	\$22,413,675	(\$11,707,618)	\$10,706,057
2	OPERATING EXPENSES:				
3	OPERATION & MAINTENANCE	19,930,609	17,999,964	(11,628,617)	8,371,347
4	DEPRECIATION & AMORTIZATION	1,270,101	1,345,537	(33,402)	1,312,135
5	AMORTIZATION OF ENVIRONMENTAL	239,604	239,604		239,604
6	TAXES OTHER THAN INCOME TAXES	857,891	912,100	(59,008)	853,092
7	INCOME TAXES:				
8	- FEDERAL	437,986	(4,589)	44,388	39,799
9	- STATE	79,760	(3,392)	10,153	6,761
10	DEFERRED INCOME TAXES				
11	- FEDERAL	(78,737)	231,825	(22,861)	208,964
12	- STATE	(7,200)	42,052	(6,282)	35,770
13	INVESTMENT TAX CREDIT - NET	<u>(38,789)</u>	<u>(38,640)</u>		<u>(38,640)</u>
14	TOTAL OPERATING EXPENSES	<u>22,691,225</u>	<u>20,724,461</u>	<u>(11,695,629)</u>	<u>9,028,832</u>
15	OPERATING INCOME	<u>\$1,850,909</u>	<u>\$1,689,214</u>	<u>(\$11,989)</u>	<u>\$1,677,225</u>
16	RATE BASE	<u>\$23,313,429</u>	<u>\$24,813,617</u>	<u>(\$460,788)</u>	<u>\$24,352,829</u>
17	RATE OF RETURN	<u>7.94%</u>	<u>6.81%</u>		<u>6.89%</u>

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GUEXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93
WITNESS: BACHMAN

LINE NO.	ADJUSTMENT TITLE	LAST RATE CASE	PRIMARY ACCOUNT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REVENUE REQUIREMENT 1.6139054	REASON FOR ADJUSTMENT
1								
2	OPERATING REVENUE							
3	PURCHASED GAS REVENUES	YES	400	(\$11,707,618)	\$0	(\$11,707,618)	\$18,894,988	REMOVAL OF PGA FUEL REVENUE
4								
5	TOTAL REVENUE ADJUSTMENTS			<u>(11,707,618)</u>	<u>0</u>	<u>(11,707,618)</u>	<u>18,894,988</u>	
6								
7	OPERATIONS & MAINTENANCE EXPENSE							
8	NATURAL GAS PURCHASES	YES	804	(12,152,222)	0	(12,152,222)	(\$19,612,537)	REMOVAL OF PGA FUEL COSTS
9								
10	PURCHASED GAS UNDERRECOVERY	YES	8041	440,778	0	440,778	711,374	REMOVAL OF PGA FUEL COSTS
11								
12	ODORANT EXPENSE	YES	813	4,423		4,423	7,138	TO RECORD COST OF ODORANT
13								
14	COMPANY USE GAS	YES	921	23,756	0	23,756	38,340	TO RECORD THE COMPANY USE PORTION OF PURCHASED GAS
15								
16	UNCOLLECTIBLE ACCOUNTS	YES	904	29,044	0	29,044	46,874	TO ADJUST TO THREE YEAR AVERAGE CHARGE-OFFS
17								
18	PENSION EXPENSE	NO	9263	25,604	0	25,604	41,322	TO RECORD THE POST RETIREMENT LIFE INSURANCE BENEFITS OBLIGATION FOR CALENDAR YEAR 1993, IN ACCORDANCE WITH FASB 106
19								
20								
21	TOTAL O & M ADJUSTMENTS			<u>(11,628,617)</u>	<u>0</u>	<u>(11,628,617)</u>	<u>(18,767,489)</u>	
22								
23	DEPRECIATION EXPENSE							
24	COMMON DEPR. EXPENSES	YES	403.2	(6,320)	(6,320)	0	(10,200)	TO REMOVE EXPENSE RECORDED ON BOOKS THAT WAS ALLOCATED TO NATURAL GAS & SHOULD HAVE BEEN ALLOCATED TO OTHER DIVISIONS. (C-19)
25								
26								
27	NON-REGULATED DEPR. EXPENSE	YES	403.1	(27,082)	(27,082)	0	(43,706)	NON-REGULATED AND OTHER OPERATIONS
28								
29	TOTAL DEPRECIATION EXPENSE ADJS			<u>(33,402)</u>	<u>(33,402)</u>	<u>0</u>	<u>(63,906)</u>	
30								
31								
32	*NOTE ADJUSTMENTS CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.							

SUPPORTING SCHEDULES: C-4

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
 N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
 EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
 IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/93
 WITNESS: BACHMAN

ADJUST. NO.	ADJUSTMENT TITLE	LAST RATE CASE	PRIMARY ACCOUNT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
1	<u>TAXES OTHER THAN INCOME</u>							
2	PGA REVENUE TAXES	YES	408	(37,889)	0	(37,889)	(61,149)	REMOVAL OF PGA FUEL REVENUE TAXES
3								
4	PROPERTY TAXES - L.P. & MD	YES	408	(9,890)	(9,890)	0	(15,962)	NON-REGULATED OPERATIONS
5								
6	PROPERTY TAXES - GENERAL OFFICE	YES	408	(11,229)	(11,229)	0	(18,123)	NON-REGULATED AND OTHER OPERATIONS
7								
8	TOTAL TAXES OTHER THAN INCOME ADJS			<u>(59,008)</u>	<u>(21,119)</u>	<u>(37,889)</u>	<u>(95,234)</u>	
9								
10	<u>FEDERAL INCOME TAXES</u>							
11	PRIOR PERIOD ADJUSTMENTS	YES	409.1	27,089	0	27,089	43,719	TO REMOVE 1992 ADJUSTMENT (C-23)
12								
13	INTEREST SYNCHRONIZATION	YES	409.1	12,992	0	12,992	20,968	TO ADJUST TO INTEREST EXPENSE IN COST OF MONEY CALCULATION (C-22)
14								
15	TAX EFFECT OF ABOVE OPER. ADJ.	YES	409.1	4,307	17,518	(13,209)	6,951	TAX EFFECT ON ABOVE OPERATION ADJUSTMENTS
16								
17	TOTAL FEDERAL INCOME TAX ADJUSTMENTS			<u>44,388</u>	<u>17,518</u>	<u>26,872</u>	<u>71,638</u>	
18								
19	<u>STATE INCOME TAXES</u>							
20	PRIOR PERIOD ADJUSTMENTS	YES	409.2	7,192	0	7,192	11,607	TO REMOVE 1992 ADJUSTMENT (C-23)
21								
22	INTEREST SYNCHRONIZATION	YES	409.2	2,224	0	2,224	3,589	TO ADJUST TO INTEREST EXPENSE IN COST OF MONEY CALCULATION (C-22)
23								
24	TAX EFFECT OF ABOVE OPER. ADJ.	YES	409.2	737	2,999	(2,261)	1,190	TAX EFFECT ON ABOVE OPERATION ADJUSTMENTS
25								
26	TOTAL STATE INCOME TAX ADJUSTMENTS			<u>10,153</u>	<u>2,999</u>	<u>7,155</u>	<u>16,386</u>	
27								
28	<u>DEFERRED FEDERAL INCOME TAXES</u>							
29	PRIOR PERIOD ADJUSTMENTS	YES	410.1	(22,861)	0	(22,861)	(36,894)	TO REMOVE 1992 ADJUSTMENT (C-24)
30								
31	<u>DEFERRED STATE INCOME TAXES</u>							
32	PRIOR PERIOD ADJUSTMENTS	YES	410.2	(8,282)	0	(8,262)	(10,138)	TO REMOVE 1992 ADJUSTMENT (C-24)
33								
34								
35								
36								
37								
38								
39	TOTAL ALL ADJUSTMENTS			<u>\$11,989</u>	<u>(\$34,004)</u>	<u>\$45,996</u>	<u>\$19,349</u>	
40								

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH,
AND IN TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

DOCKET NO.: 940620-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) JAN.	(2) FEB.	(3) MAR.	(4) APR.	(5) MAY	(6) JUNE	(7) JULY	(8) AUG.	(9) SEPT.	(10) OCT.	(11) NOV.	(12) DEC.	TOTAL
SALES OF GAS															
1	4801	BASE REV. - RESIDENTIAL SALES	\$566,606	\$581,496	\$576,690	\$512,201	\$422,821	\$394,118	\$379,157	\$349,807	\$365,512	\$371,973	\$420,418	\$538,176	\$5,479,175
2	4802	FUEL REV. - RESIDENTIAL SALES	277,340	289,788	286,549	265,055	179,199	152,313	106,253	75,331	98,752	144,522	187,022	311,148	2,373,272
3	4811	BASE REV. - COMMERCIAL-SMALL	142,912	143,420	153,705	129,165	91,930	61,974	49,478	44,723	45,745	58,052	81,927	128,951	1,130,960
4	4812	FUEL REV. - COMMERCIAL-SMALL	157,473	158,019	170,622	162,021	109,431	67,243	37,877	29,542	37,584	63,623	99,585	169,729	1,262,749
5	4813	BASE REV. - COMMERCIAL-LARGE	304,711	285,832	293,507	286,591	262,549	253,221	274,593	231,104	252,828	249,419	264,364	305,586	3,264,305
6	4814	FUEL REV. - COMMERCIAL-LARGE	485,941	451,196	465,232	522,296	470,224	450,689	365,977	275,001	348,257	480,097	493,118	596,450	5,404,478
7	4815	BASE REV. - INTERRUPTIBLE	16,126	16,001	17,709	16,567	15,651	14,900	14,576	14,746	14,697	15,115	14,756	19,405	190,248
8	4816	FUEL REV. - INTERRUPTIBLE	66,878	67,593	76,448	80,443	89,699	68,036	53,803	51,466	68,490	56,786	45,742	57,473	762,877
9	4821	BASE REV. - SALES TO PUBLIC AU.	23,750	22,060	23,692	20,461	18,138	14,614	11,874	11,154	12,167	14,638	14,902	19,780	207,430
10	4822	FUEL REV. - SALES TO PUBLIC AU.	32,942	31,246	34,532	33,853	29,162	23,808	13,787	11,159	14,424	26,110	24,979	35,079	311,061
11	4891	BASE REV. - LAKE WORTH POWER	18,949	17,212	18,949	18,370	18,949	18,370	18,949	18,370	18,949	18,370	18,949	18,635	223,526
12	4892	FUEL REV. - LAKE WORTH POWER	194,371	106,037	87,481	30,583	207,902	110,922	371,185	418,633	23,745	171,857	51,155	(180,710)	1,583,161
13	4953	UNBILLED REVENUES	(80,241)	(23,456)	12,186	(50,245)	(10,323)	(60,569)	(3,185)	(18,845)	(7,022)	48,822	98,516	96,194	1,832
14															
15		TOTAL SALES OF GAS	2,207,758	2,148,444	2,217,502	2,027,361	1,885,332	1,569,639	1,694,322	1,512,789	1,296,549	1,718,163	1,815,119	2,114,136	22,206,114
OTHER OPERATING REVENUES															
12	4880	MISC. SERVICE REVENUE-OTHER	1,049	1,386	1,645	985	777	502	944	1,197	1,015	1,320	1,276	1,500	13,596
13	4882	MISC. SERVICE REVENUE-CK. CHG.	1,502	2,362	1,944	2,393	2,186	2,022	2,368	1,420	2,680	1,480	1,776	2,521	24,654
14	4884	MISC. SERV. REV. - CHANGE ACCT.	770	808	928	1,097	777	912	752	816	856	848	820	872	10,256
15	4885	MISC. SERV. REV. - RECONNECT	6,895	6,605	6,866	6,162	4,957	5,661	5,557	6,478	6,729	10,006	13,800	10,223	89,939
16	4886	MISC. SERV. REV.-RECONNECT NP	3,100	3,725	3,700	2,925	3,366	3,625	3,284	2,550	4,393	3,450	5,125	2,700	41,943
17	4887	MISC. SERV. REV.-BILL COLLECT	847	875	1,701	924	1,085	1,666	833	938	1,274	1,211	1,323	658	13,335
20	493	RENT FROM GAS PROPERTY	250	250	250	250	250	0	500	250	250	250	250	250	3,000
21	4951	OVER REC.-FUEL ADJ.-PUR. G'S	0	0	0	0	0	0	0	0	0	0	0	0	0
22	49511	OVER REC.-FUEL ADJ.-INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0
22	4652	MISC. OTHER GAS REVENUE	998	569	184	1,753	457	1,120	1,657	446	2,650	632	871	501	11,836
23															
25		TOTAL OTHER OPER. REV	15,411	16,580	17,218	16,489	13,855	15,508	15,895	14,095	19,847	19,197	25,241	19,225	208,561
26		TOTAL OPER. REVENUES	2,223,169	2,165,024	2,234,720	2,043,850	1,899,187	1,585,147	1,710,217	1,526,884	1,316,396	1,737,360	1,840,360	2,133,361	22,414,675

SUPPORTING SCHEDULES: E-1

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES CO.
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

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 YEAR ENDED 12/31/93

WITNESS: MARTIN

COMPUTATION OF UNBILLED REVENUES

LINE	DIVISION: WEST PALM BEACH	1992 DEC	1993 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	1993 DEC
1	Purchases - MCF	397,315	451,005	461,938	495,827	437,594	378,385	348,034	362,735	365,617	349,205	377,813	398,822	485,836
2	Less: Company Use	557	628	457	429	652	631	882	615	724	824	655	725	509
3	Less: Unaccounted for	(11,919)	(9,020)	(9,239)	(9,917)	(8,752)	(7,568)	(6,961)	(7,255)	(7,312)	(6,964)	(7,556)	(7,976)	(9,317)
4														
5	Net Available for Sale	408,677	459,397	470,720	505,315	445,694	385,322	354,113	369,175	372,205	355,365	384,714	408,073	474,644
6	Less: Sales	407,428	486,873	480,258	496,660	461,570	390,251	373,654	388,995	361,003	362,007	367,501	381,824	448,966
7														
8	Unbilled Units - MCF	1,249	(27,476)	(9,538)	8,655	(15,876)	(4,929)	(19,541)	0	11,202	(6,642)	17,213	24,249	25,678
9	Cumulative Unbilled Units	104,890	77,414	67,876	76,531	60,655	55,726	36,185	36,185	27,567	20,925	38,138	62,475	88,153
10														
11														
12	Total Revenue	1,833,793	1,846,365	1,693,272	1,691,104	1,629,055	1,511,412	1,273,329	1,394,258	1,264,828	1,029,108	1,320,847	1,349,608	1,530,544
13	Less: PGA Revenue	1,028,870	1,000,186	874,374	867,041	859,498	866,734	687,596	813,643	749,554	487,600	757,307	711,650	729,457
14	Less: Base Revenues-Interruptibles	30,521	31,324	29,604	32,703	31,145	30,992	29,789	30,261	30,303	29,795	30,630	30,144	32,010
15														
16	Base Revenues	774,402	814,855	789,294	791,360	738,412	613,686	555,944	550,354	484,971	531,713	532,910	607,814	769,077
17														
18														
19	Sales - MCF	407,428	486,873	480,258	496,660	461,570	390,251	373,654	388,995	361,003	362,007	367,501	381,824	448,966
20	Sales - Interruptibles	129,350	190,494	199,268	213,804	200,669	184,390	195,456	210,760	214,211	191,748	198,280	178,740	172,631
21														
22	MCF Sales	278,078	296,379	280,990	282,856	260,901	205,861	178,198	176,235	146,792	170,259	169,221	203,084	276,335
23														
24														
25	Base Revenue Factor (Ln. 16/Ln. 22)	2.7848	2.7494	2.8090	2.7977	2.8302	2.9811	3.1198	3.0878	3.3038	3.1230	3.1492	2.9929	2.7831
26														
27														
28	Unbilled Revenues-WPB (Ln. 9 X Ln. 25)	292,098	212,842	190,664	214,111	171,666	166,125	112,890	111,732	91,076	65,349	120,104	186,981	245,339
29														
30	Unbilled Revenues-Sanford (pg. 2)	26,151	26,394	14,573	14,008	14,706	15,123	15,040	15,705	22,673	35,089	25,901	48,667	72,159
31	Unbilled Revenues-DeLand (pg. 3)	36,874	35,656	46,189	35,493	26,995	21,796	14,545	11,853	6,696	12,995	16,240	25,113	39,457
32														
33	TOTAL CUMULATIVE UNBILLED REVENUES	355,123	274,882	251,426	263,612	213,367	203,044	142,475	139,290	120,445	113,423	162,245	260,761	356,955
34														
35	TOTAL MONTHLY UNBILLED REVENUES		(80,241)	(23,456)	12,186	(50,245)	(10,323)	(60,569)	(3,185)	(18,845)	(7,022)	48,822	98,516	98,194
36														
37	* DEDUCT INTERRUPTIBLE REVENUES IF INTERRUPTIBLE METERS ARE READ ON THE LAST DAY OF MONTH													

SUPPORTING SCHEDULES: E-1

RECAP SCHEDULES: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES CO.
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

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 YEAR ENDED 12/31/93
 WITNESS: MARTIN

COMPUTATION OF UNBILLED REVENUES

LINE	DIVISION: SANFORD	1992 DEC	1993 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	1993 DEC
1	Purchases - MCF	45,701	31,817	52,238	51,862	35,124	35,176	32,826	31,276	32,722	35,751	34,931	42,631	62,281
2	Less: Company Use	19	13	16	12	13	12	75	61	40	40	44	27	28
3	Less: Unaccounted for	(1,371)	(795)	(1,306)	(1,297)	(878)	(879)	(821)	(782)	(818)	(894)	(873)	(1,066)	(1,557)
4														
5	Net Available for Sale	47,053	32,599	53,528	53,147	35,989	36,043	33,572	31,997	33,500	36,605	35,760	43,670	63,810
6	Less: Sales	52,949	50,885	57,531	60,733	47,545	40,265	37,188	35,861	31,251	32,390	34,783	36,579	53,761
7														
8	Unbilled Units - MCF	(5,896)	0	(4,002)	0	0	0	0	0	2,249	4,215	977	7,091	10,049
9	Cumulative Unbilled Units (1)	8,988	8,988	4,995	4,995	4,995	4,995	4,995	4,995	7,244	11,481	8,523	15,614	25,663
10														
11														
12	Total Revenue	288,706	278,602	314,150	324,779	279,621	240,178	221,212	195,431	159,109	171,085	216,757	226,328	311,217
13	Less: PGA Revenue	134,649	129,398	146,299	154,454	139,642	118,268	109,236	82,682	81,295	72,091	111,054	112,314	160,052
14	Less: Base Revenues-interruptibles	0	0	0	0	0	0	0	0	0	0	0	0	0
15														
16	Base Revenues	154,057	149,204	167,851	170,325	139,979	121,910	111,976	112,749	97,814	96,994	105,703	114,014	151,165
17														
18														
19	Sales - MCF	52,949	50,885	57,531	60,733	47,545	40,265	37,188	35,861	31,251	32,390	34,783	36,579	53,761
20	Sales - Interruptibles	0	0	0	0	0	0	0	0	0	0	0	0	0
21														
22	MCF Sales	52,949	50,885	57,531	60,733	47,545	40,265	37,188	35,861	31,251	32,390	34,783	36,579	53,761
23														
24														
25	Base Revenue Factor (Ln. 16/Ln. 22)	2.9095	2.9322	2.9176	2.8045	2.9441	3.0277	3.0111	3.1441	3.1299	3.0563	3.0389	3.1169	2.8118
26														
27														
28	Unbilled Revenues-Sanford (Ln. 9 X Ln. 25)	26,151	26,384	14,573	14,008	14,706	15,123	15,040	15,705	22,673	35,089	25,901	48,667	72,159
29														
30														
31														
32														
33	(1) Kept constant due to discrepancies in gas bill. Once gas bill was corrected, a cumulative adjustment was made.													
34														
35	* DEDUCT INTERRUPTIBLE REVENUES IF INTERRUPTIBLE METERS ARE READ ON THE LAST DAY OF MONTH.													

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES CO.
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

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 YEAR ENDED 12/31/93

WITNESS: MARTIN

COMPUTATION OF UNBILLED REVENUES

LINE	DIVISION: DELAND	1992 DEC	1993 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	1993 DEC
1	Purchases - MCF	35,154	34,012	36,741	36,639	29,655	25,932	23,830	22,725	23,540	23,800	28,853	31,124	40,942
2	Less: Company Use	23	19	16	8	24	35	67	80	104	90	77	55	39
3	Less: Unaccounted for	527	680	735	733	593	519	477	455	471	476	537	622	819
4														
5	Net Available for Sale	34,604	33,313	35,990	35,898	29,038	25,378	23,286	22,190	22,965	23,234	28,239	30,447	40,084
6	Less: Sales	32,954	33,568	32,720	39,075	32,381	27,443	25,934	23,337	24,769	21,254	24,703	27,010	34,437
7														
8	Unbilled Units - MCF	1,650	(255)	3,270	(3,177)	(3,343)	(2,065)	(2,648)	(1,147)	(1,804)	1,980	1,536	3,437	5,647
9	Cumulative Unbilled Units	13,644	13,389	16,659	13,482	10,139	8,074	5,426	4,279	2,475	4,455	5,991	9,428	15,075
10														
11														
12	Total Revenue	162,197	163,033	162,478	189,432	168,931	144,064	135,667	107,819	107,696	103,379	131,737	140,668	176,180
13	Less: PGA Revenue	83,804	85,361	83,206	99,369	95,111	80,616	76,178	52,558	50,303	51,561	74,633	77,637	99,659
14	Less: Base Revenues-Interruptibles	3,651	3,751	3,609	3,955	3,792	3,608	3,481	3,264	3,391	3,272	3,434	3,247	4,459
15														
16	Base Revenues	74,742	73,921	75,663	86,108	70,028	59,840	56,008	51,997	54,002	48,546	53,670	59,782	72,062
17														
18														
19	Sales - MCF	32,954	33,568	32,720	39,075	32,381	27,443	25,934	23,337	24,769	21,254	24,703	27,010	34,437
20	Sales - Interruptibles	5,298	5,810	5,430	6,367	6,079	5,276	5,040	4,566	4,808	4,599	4,904	4,567	6,905
21														
22	MCF Sales	27,656	27,758	27,290	32,708	26,302	22,167	20,894	18,771	19,961	16,655	19,799	22,443	27,532
23														
24														
25	Base Revenue Factor (Ln. 16/Ln. 22)	2.7026	2.6631	2.7726	2.6326	2.6625	2.6995	2.6806	2.7701	2.7054	2.9148	2.7107	2.6637	2.6174
26														
27														
28	Unbilled Revenues-DeLand (Ln. 9 X Ln. 25)	36,874	35,656	46,189	35,493	26,995	21,796	14,545	11,853	6,696	12,985	16,240	25,113	39,457
29														
30														
31														
32														
33														
34														
35	* DEDUCT INTERRUPTIBLE REVENUES IF INTERRUPTIBLE METERS ARE READ ON THE LAST DAY OF MONTH													

SUPPORTING SCHEDULES: E-1

RECAP SCHEDULES: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

LINE NO.	AC NO.	DESCRIPTION	(1) JAN.	(2) FEB.	(3) MAR.	(4) APRIL	(5) MAY	(6) JUNE	(7) JULY	(8) AUG.	(9) SEPT.	(10) OCT.	(11) NOV.	(12) DEC.	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1	8011	COMMODITY CHG.-TRANSPORT.	795,503	582,687	771,608	728,091	725,235	508,049	718,929	894,336	572,477	570,811	651,717	1,000,619	8,520,062
2	8041	DEMAND/RES. CHG.-PIPE PURCH.	134,738	121,699	128,115	123,983	(97,401)	43,393	44,839	22,420	21,937	38,886	0	0	580,609
3	8042	NATURAL GAS CITY GATE PURCH.	158,381	216,825	58,314	85,537	112,658	195,835	175,157	158,558	78,240	127,960	44,823	54,112	1,466,400
4	8045	DEMAND/RES. CHG.-TRANS. PURC.	134,485	121,470	127,862	123,738	(14,871)	43,010	44,444	66,685	65,231	67,408	315,231	320,119	1,414,792
5	8047	DEMAND/RES. CHG.-END USE	8,341	7,534	7,930	0	10,073	1,609	1,831	1,683	1,627	42,283	51,934	35,734	170,359
8	8051	UNDER RECOVERY PURCH. GAS	(17,512)	52,295	25,539	32,249	330,468	83,613	(33,746)	(280,440)	(148,220)	100,029	(161,548)	(423,504)	(440,778)
7	80511	UNDER RECOVERY INTEREST PUR.	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8073	PURCHASED GAS CALCULATION E	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8074	OTHER PURCHASED GAS EXPENS	0	0	0	0	0	0	0	0	0	0	0	0	0
10	813	OTHER GAS SUPPLY EXPENSE	4,421	4,196	3,785	6,776	4,410	4,288	4,658	6,243	4,580	5,590	4,648	4,454	58,149
11		COST OF GAS	\$ 1,218,357	\$ 1,106,706	\$ 1,123,153	\$ 1,100,374	\$ 1,070,572	\$ 879,797	\$ 955,912	\$ 869,445	\$ 595,972	\$ 950,966	\$ 906,805	\$ 991,534	\$ 11,769,593
DISTRIBUTION EXPENSES															
OPERATION															
12	841	OPERATION & LABOR EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0
13	870	SUPERVISION & ENGINEERING	15,095	11,227	13,405	13,332	13,565	12,675	14,419	12,893	12,347	12,951	13,533	11,837	157,280
14	8711	DISTRIBUTN LOAD DISPATCHING	889	1,794	1,478	1,487	1,503	1,238	1,824	1,456	1,643	1,689	1,381	2,118	18,298
15	872	COMPRESSOR STATION LABOR	0	0	0	0	3	0	0	0	0	0	0	0	3
18	874	MAINS & SERVICES EXPENSE	29,825	26,346	29,612	35,639	34,436	38,517	28,487	25,817	28,729	24,586	24,468	26,917	353,386
17	8751	MEAS & REG - GENERAL	(4)	0	0	0	0	0	0	0	0	0	0	0	(4)
18	8761	MEAS & REG - INDUSTRIAL	31	402	(10)	27	370	26	19	79	49	8	20	1,412	2,433
19	8771	MEAS & REG - CITY GATE	833	1,134	2,520	1,076	576	854	1,026	1,017	1,225	848	1,331	908	13,348
20	878	METER & HOUSE REG EXPENSE	55,568	53,490	55,890	73,059	65,157	65,057	67,855	70,178	68,102	57,208	61,046	65,426	757,834
21	8791	CUSTOMER SERV. EXP.-NO CHG.	12,415	10,901	14,422	14,865	11,165	12,769	15,917	18,204	14,976	15,465	14,646	18,690	174,435
22	8792	CUSTOMER SERV. EXP.-WARRANT	2,897	3,127	2,944	3,424	1,989	2,021	1,722	1,023	740	876	888	1,661	23,312
23	8793	CUST. SERV. EXP.-CHG.NO PARTS	(3,830)	(2,985)	(5,373)	(1,552)	(1,391)	(2,073)	(1,501)	(1,064)	(1,590)	(4,221)	(6,902)	(3,865)	(36,047)
24	8801	OTHER EXPENSE MAPS & RECORD	17,900	16,493	15,771	20,137	16,358	15,545	15,613	21,135	21,558	19,560	18,185	21,517	219,772
25	8802	OTHER EXPENSES MISCELLANEOU	73,570	19,924	21,382	22,221	19,813	23,942	20,669	25,204	22,951	19,499	24,626	21,517	284,318
26	881	RENTS	0	159	425	153	5,858	0	0	132	0	0	0	212	6,939
27		TOTAL OPERATION	\$ 154,189	\$ 142,012	\$ 152,485	\$ 183,868	\$ 169,402	\$ 170,569	\$ 165,650	\$ 176,072	\$ 170,727	\$ 148,479	\$ 153,522	\$ 168,350	\$ 1,955,305

SUPPORTING SCHEDULES: C-9

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND
 MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: BACHMAN

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: BACHMAN

LINE NO.	A/C NO.	DESCRIPTION	(1) JAN.	(2) FEB.	(3) MAR.	(4) APRIL	(5) MAY	(6) JUNE	(7) JULY	(8) AUG.	(9) SEPT.	(10) OCT.	(11) NOV.	(12) DEC.	TOTAL
MAINTENANCE															
1	8433	MAINTENANCE OF GAS HOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	8439	MAINTENANCE OF OTHER EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0
3	885	SUPERVISION & ENGINEERING	4,210	3,089	3,984	3,746	3,961	3,654	4,017	3,630	3,207	3,526	3,583	3,290	43,897
4	886	STRUCTURES & IMPROVEMENTS	240	221	688	350	22	0	5	46	0	9	23	30	1,634
5	887	MAINS	16,813	22,458	27,482	31,194	24,732	18,861	33,346	31,204	16,865	15,164	25,577	11,293	274,989
6	889	MEAS & REG - GENERAL	477	327	(14)	40	302	56	60	186	37	259	42	72	1,844
7	890	MEAS & REG - INDUSTRIAL	0	0	0	118	84	12	0	144	9	109	127	0	803
8	891	MEAS & REG - GATE STATION	1,526	1,457	3,230	1,210	4,030	1,429	2,428	1,907	2,357	1,955	2,136	1,336	25,009
9	892	SERVICES	5,283	4,142	7,158	5,150	3,146	6,052	6,803	9,295	6,474	3,289	1,617	6,140	64,549
10	8931	METERS	10,894	9,283	8,610	12,162	10,983	13,166	11,529	11,561	9,707	15,709	13,628	14,184	141,416
11	8932	HOUSE REGULATORS	945	442	503	921	424	649	665	279	505	518	676	194	6,721
12	894	MAINTENANCE OF OTHER EQUIP	17	0	0	0	0	23	0	151	531	(140)	0	80	642
13	935	MAINTENANCE GENERAL PLANT	5,823	5,289	5,257	5,469	6,108	6,592	8,241	5,194	5,007	4,371	5,140	4,034	66,525
14		TOTAL MAINTENANCE	\$ 46,228	\$ 46,708	\$ 56,898	\$ 60,360	\$ 53,792	\$ 50,494	\$ 67,092	\$ 63,597	\$ 44,699	\$ 44,779	\$ 52,549	\$ 40,633	\$ 627,829
CUSTOMER ACCOUNTS EXPENSE															
15	901	SUPERVISION	\$ 3,473	\$ 5,056	\$ 4,804	\$ 5,631	\$ 5,103	\$ 5,299	\$ 5,225	\$ 4,733	\$ 5,626	\$ 4,730	\$ 5,379	\$ 5,392	\$ 60,451
16	902	METER READING EXPENSE	16,377	19,251	19,370	21,709	20,227	23,141	22,207	19,503	22,175	19,248	18,719	20,859	242,783
17	903	CUS RECORDS & COLLECTIONS	44,214	43,619	46,522	59,484	42,999	56,464	48,683	55,457	39,249	38,898	61,588	52,518	588,875
18	904	UNCOLLECTIBLE ACCOUNTS	2,637	2,670	2,724	2,568	2,125	1,917	1,686	1,387	1,581	1,910	2,130	2,817	26,152
19	905	MISCELLANEOUS	3,114	3,027	2,617	3,328	2,859	3,355	3,678	4,355	5,596	4,477	4,343	4,198	44,917
20		TOTAL CUSTOMER ACCOUNTS EXS	69,815	73,623	76,037	92,720	73,313	90,176	79,659	85,435	74,197	70,263	92,159	85,781	963,178
CUSTOMER SVCE & INFORMATION															
21	908	CUSTOMER ASSISTANCE EXPENS	0	0	0	0	500	0	0	0	0	0	0	30	530
22		TOTAL CUSTOMER SVCE & INFO	0	0	0	0	500	0	0	0	0	0	0	30	530

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) JAN.	(2) FEB.	(3) MAR.	(4) APRIL	(5) MAY	(6) JUNE	(7) JULY	(8) AUG.	(9) SEPT.	(10) OCT.	(11) NOV.	(12) DEC.	TOTAL
		SALES EXPENSE			0										
1	911	SUPERVISION	\$ 8,597	\$ 7,504	\$ 8,326	\$ 10,477	\$ 8,862	\$ 9,154	\$ 5,964	\$ 5,032	\$ 5,653	\$ 7,451	\$ 10,581	\$ 9,230	\$ 97,031
2	9121	SELLING EXPENSES	24,604	23,887	23,574	30,973	26,298	27,892	35,519	27,383	27,196	24,305	25,684	27,245	324,560
3	9122	DEMONSTRATING EXPENSES	3,813	3,374	3,030	4,583	3,665	3,595	2,705	4,248	2,789	4,502	3,813	3,895	44,012
4	9131	PROMOTIONAL ADVERTISING	225	966	2,858	(481)	645	48	138	0	6	6	729	182	5,322
5	9132	CONSERVATION ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0
6	9133	SAFETY ADVERTISING	16	170	2,430	252	0	0	0	0	0	0	0	0	2,868
7	9134	OTHER INFO. INSTRUCT. CONS/AD	906	557	845	371	1,267	99	114	827	407	681	524	267	6,885
8	9135	COMMUNITY AFFAIRS ADVERTISIN	0	75	0	0	0	0	0	0	0	0	0	0	75
9	9136	OTHER ADVERTISING	3,933	1,456	1,159	1,078	1,906	1,567	1,327	1,463	2,061	987	666	1,088	18,891
10	9161	MISC. SALES EXP.-PIP. & CONV. AL.	9,928	3,494	27,907	19,651	36,249	21,264	13,907	9,395	11,417	11,092	11,849	14,275	190,428
11	9162	MISC. SALES EXP.-PROMO & OTH	3,486	3,292	3,662	3,881	4,265	3,467	3,734	3,182	4,647	3,529	3,897	3,402	44,444
12		TOTAL SALES EXPENSE	\$ 55,508	\$ 44,775	\$ 73,791	\$ 70,785	\$ 83,157	\$ 67,086	\$ 83,408	\$ 51,530	\$ 54,376	\$ 52,553	\$ 57,743	\$ 59,584	\$ 734,296
		ADMINISTRATIVE & GEN EXP													
13	920	ADMIN & GEN SALARIES	\$ 42,238	\$ 52,650	\$ 52,465	\$ 65,184	\$ 52,300	\$ 56,330	\$ 52,990	\$ 55,296	\$ 54,787	\$ 53,986	\$ 53,157	\$ 64,552	\$ 655,935
14	9201	UNDISTRIBUTED PAYROLL	0	0	0	0	0	0	0	0	0	0	0	0	0
15	9211	OFFICE SUPPLIES	9,388	11,093	11,483	10,273	11,341	15,429	10,098	10,017	21,107	22,682	(3,478)	9,992	139,425
16	922	ADMIN EXP TRANS (CR)	0	0	0	0	0	0	0	0	0	0	0	0	0
17	9231	OUTSIDE SERVICES EMPL.-SPR/F	6,966	2,231	(4,542)	246	1,341	2,561	1,683	5,208	246	2,472	3,321	11,902	33,635
18	9232	OUTSIDE SERVICES EMPL.-LEGL/F	924	722	1,080	6,324	1,054	7,480	407	2,437	1,831	168	2,409	2,117	26,953
19	9233	OUTSIDE SERVICES EMPL.-OTHER	3,864	3,864	3,864	3,864	2,898	4,030	2,898	3,097	2,898	2,898	2,898	7,657	44,730
20	924	PROPERTY INSURANCE	1,214	1,214	1,411	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,608	18,303
21	9251	INJURIES & DAMAGES	36,265	39,781	43,024	43,896	46,435	45,073	48,997	46,156	43,105	44,071	48,185	47,348	530,334
22	9261	EMPL PENSION/BENEFITS-PENSIO	(3,477)	(7,422)	15,712	8,657	235	162	(183)	3,415	(16,840)	(16,461)	(16,415)	17,151	(15,486)
23	9262	EMPL PENSION/BENEFITS-OTHER	31,928	31,120	32,383	30,012	30,996	(11,391)	29,529	27,527	26,678	26,603	37,391	73,873	366,651
24	928	REGULATORY COMMISSION EXP.	1,700	37,349	1,772	2,518	2,834	17,803	2,155	3,038	368	8,197	1,106	639	79,499
25	S. 1	INSTITUTIONAL & GOODWILL ADV.	0	0	0	0	1,058	0	0	0	0	0	0	353	1,411
26	9302	MISC. GENERAL EXPENSES	2,477	4,917	7,823	3,243	4,600	1,338	5,371	1,130	7,281	1,085	898	1,620	41,761
27	93022	INDUSTRY ASSOCIATION DUES	450	2,000	0	100	2,176	7,269	100	207	287	6,512	0	2,396	21,497
28	931	RENTS	371	381	381	382	381	381	381	0	763	381	381	382	4,565
29		TOTAL A & G EXPENSE	\$ 134,308	\$ 179,900	\$ 166,855	\$ 178,306	\$ 159,258	\$ 148,072	\$ 154,033	\$ 159,135	\$ 144,118	\$ 154,201	\$ 131,456	\$ 241,588	\$ 1,949,233
30		TOTAL EXPENSE	\$ 1,678,405	\$ 1,593,724	\$ 1,649,200	\$ 1,884,413	\$ 1,609,994	\$ 1,406,194	\$ 1,485,754	\$ 1,405,214	\$ 1,084,089	\$ 1,421,241	\$ 1,394,236	\$ 1,587,500	\$ 17,999,994

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DETAILED DESCRIPTION OF ALLOCATION USED.

TYPE OF DATA SHOW HISTORICAL
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

DOCKET NO.: 940620-GU

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT (CONSOLIDATED)	ALLOCATED TO NON-REGULATED		REGULATED AMOUNT		DESCRIPTION OF ALLOCATIONS METHODS
				PERCENTAGE	AMOUNT	GAS	OTHER	
1								
2	Administrative & General Salaries	920	\$695,803	11.7%	\$81,409	\$389,650	\$224,744	Payroll Base
3	Office Supplies	921	200,222	11.7%	23,426	112,124	64,672	Payroll Base
4	Outside Services - Other	923	88,000	8.6%	7,568	42,504	37,928	Revenue Base
5	Employee Pensions - Benefit - Other	926	6,536	14.4%	941	3,556	2,039	Payroll Base
6	Miscellaneous General Expenses	930	9,000	8.6%	774	4,347	3,879	Revenue Base
7	Maintenance - General Plant	935	12,709	10.1%	1,284	7,333	4,092	Common Plant Base
8								
9								
10								
11								
12								
13								
14								
15								
16								
17	TOTAL		<u>\$1,012,270</u>		<u>\$115,402</u>	<u>\$559,514</u>	<u>\$337,354</u>	
18								
19								
20								
21								
22								
23								

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-7

CONSERVATION REVENUES AND EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES REPORTED
PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT
TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93
WITNESS: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
 FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
 FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

Type of Data Show HISTORICAL
 Historic Year Ended: 12/31/93
 Prior Year Ended: 12/31/92
 Witness: BACHMAN

LINE NO.	Month/Year	Beginning Balance	Provision Accrual	Bad Debt Write Offs	Recoveries & Adjustments	Covered by Customer Deposits *	Ending Balance
1							
2	January 1993	(\$71,288)	(\$2,637)	\$4,482	(\$2,917)	\$0	(72,360)
3	February	(72,360)	(2,670)	5,244	(1,213)	0	(70,999)
4	March	(70,999)	(2,724)	2,489	(1,400)	0	(72,635)
5	April	(72,635)	(2,568)	5,747	(893)	0	(70,349)
6	May	(70,349)	(2,125)	1,680	(524)	0	(71,317)
7	June	(71,317)	(1,917)	4,466	(539)	0	(69,308)
8	July	(69,308)	(1,686)	6,191	(804)	0	(65,607)
9	August	(65,607)	(1,387)	4,899	(754)	0	(62,849)
10	September	(62,849)	(1,581)	2,993	(685)	0	(62,122)
11	October	(62,122)	(1,910)	6,784	(1,083)	0	(58,331)
12	November	(58,331)	(2,130)	3,555	(795)	0	(57,701)
13	December 1993	(57,701)	(2,817)	3,960	(2,015)	0	(58,573)
14							
15	TOTAL	(\$804,866)	(\$26,152)	\$52,490	(\$13,622)	\$0	(\$792,151)
16							
17							
18	January 1992	(\$87,896)	(\$3,915)	\$5,006	(\$2,629)	0	(\$89,434)
19	February	(89,434)	(3,713)	4,229	(1,371)	0	(90,290)
20	March	(90,290)	(3,233)	5,411	(2,535)	0	(90,647)
21	April	(90,647)	(3,051)	3,585	(1,478)	0	(91,591)
22	May	(91,591)	(2,539)	1,815	(1,164)	0	(93,480)
23	June	(93,480)	(2,320)	6,102	(2,089)	0	(91,788)
24	July	(91,788)	(2,287)	6,267	(794)	0	(88,601)
25	August	(88,601)	(2,204)	7,983	(978)	0	(83,800)
26	September	(83,800)	(2,189)	7,039	(485)	0	(79,435)
27	October	(79,435)	(2,346)	9,643	(1,398)	0	(73,536)
28	November	(73,536)	(2,569)	5,409	(1,054)	0	(71,751)
29	December 1992	(71,751)	(3,398)	4,997	(1,137)	0	(71,288)
30							
31	TOTAL	(\$1,032,249)	(\$33,764)	\$67,484	(\$17,112)	\$0	(\$1,015,640)
32							
33							
34							
35							
36							
37							

* We do not track this item in a manner that would allow an efficient recap of the data.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.Type of Data Show HISTORICAL
Prior Year Ended: 12/31/91
Witness: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

LINE NO.	Month/Year	Beginning Balance	Provision Accrual	Bad Debt Write Offs	Recoveries & Adjustments	Covered by Customer Deposits *	Ending Balance
1							
2	January 1991	(\$75,755)	(\$7,292)	\$4,932	(\$310)	0	(\$78,425)
3	February	(78,425)	(7,082)	3,748	(1,156)	0	(82,915)
4	March	(82,915)	(6,598)	4,147	(2,482)	0	(87,848)
5	April	(87,848)	(5,631)	6,243	(1,139)	0	(88,375)
6	May	(88,375)	(4,662)	4,513	(2,563)	0	(91,086)
7	June	(91,086)	(4,298)	7,382	(722)	0	(88,724)
8	July	(88,724)	(3,936)	7,532	(587)	0	(85,715)
9	August	(85,715)	(4,397)	5,943	(922)	0	(85,091)
10	September	(85,091)	(4,157)	7,976	(965)	0	(82,238)
11	October	(82,238)	(4,875)	8,682	(3,668)	0	(82,099)
12	November	(82,099)	(5,852)	5,371	(1,256)	0	(83,835)
13	December 1991	(83,835)	(7,154)	4,579	(1,486)	0	(87,896)
14							
15	Total	(\$1,012,107)	(\$65,933)	\$71,047	(\$17,256)	\$0	(\$1,024,249)
16							
17							
18							

* We do not track this item in a manner that would allow an efficient recap of the data.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT
 FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

Type of Data Shown:
 Historic Year Ended: 12/31/93
 Prior Year Ended: 12/31/92

Witness: Bachman

ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS 1993	TOTAL PER BOOKS 1992
9131	Promotional Advertising	\$5,322	\$713
9132	Conservation Advertising	0	117
9133	Safety Advertising	2,868	1,968
9134	Other Information/Instruction Conservation/Advertising	6,865	9,521
9135	Community Affairs	75	0
9136	Other Advertising	18,691	28,102
9301	Institutional & Goodwill Advertising	1,411	499
TOTAL ADVERTISING EXPENSE		<u>\$35,232</u>	<u>\$40,920</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SCHEDULE OF CIVIC AND CHARITABLE CONTRIBUTIONS
INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMAN

LINE NO.	DESCRIPTION	TOTAL
1		
2		
3	NONE	
4		
5		
6		
7		
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10		
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14		
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION
 DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION
 FOR THE HISTORIC YEAR ENDED 12/31/93.

TYPE OF DATA SHOWN: HISTORICAL
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: BACHMAN

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/93

LINE NO.	ORGANIZATION	AMOUNT
1	Corporate:	
2	National Association of Manufacturers	\$1,500
3	Greater Palm Beach Gas Association	100
4	Southern Gas Association	4,113
5	ASHRAE	140
6	National Associations of Corporate Directors	350
7	National Association of Gas & Mechanical Inspectors	40
8	Palm Beach Treasure Coast PGMI	40
9	Total Corporate	<u>\$6,283</u>
10		
11	Allocated to Consolidated Gas Division (52.9%)	
12	National Association of Manufacturers	794
13	Greater Palm Beach Gas Association	53
14	Southern Gas Association	2,176
15	ASHRAE	74
16	National Associations of Corporate Directors	185
17	National Association of Gas & Mechanical Inspectors	21
18	Palm Beach Treasure Coast PGMI	21
19	Charged Directly to Consolidated Gas:	
20	American Gas Cooling	4,000
21	American Gas Association	100
22	Gas Research Institute	100
23	The American Society of Mechanical Engineers	80
24	Florida Engineering Society	186
25	Florida Natural Gas Association	13,602
26	The Association of Energy Engineers	105
27		
28	Total Industry Dues Charged to Consolidated Gas Divisions	<u>\$21,497</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES
FOR LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES INCLUDED
IN NET OPERATING INCOME FOR THE HISTORIC YEAR.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMAN

LINE NO.	ORGANIZATION	AMOUNT
1		
2		
3		
4	NONE	
5		
6		
7		
8		
9		
10		
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING REVENUES AND THE AMOUNT PER CUSTOMER

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 PRIOR RATE CASE ENDED: 12/31/89
 WITNESS: BACHMAN

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE 1989	CURRENT CASE 1993	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS	\$13,011	\$29,945	130.15%	23.17%	Additional consultant on environmental issue.
2	LEGAL SERVICES	6,714	72,786	984.09%	81.45%	Increase legal expense required for environmental and other material issues and cost of legal services increased due to change in rate case counsel. Also, prior rate case fully stipulated and this case anticipates a full hearing.
3	TRAVEL EXPENSES	4,215	15,535	268.56%	38.56%	Additional witnesses and personnel attending meetings, workshops and hearing due to additional issues. Also, an increase in the cost of airline tickets.
4	PAID OVERTIME	19,002	8,699	-54.22%	-17.74%	Accounting added on additional personnel since last gas rate proceeding, thus reducing need for overtime.
5	OTHER EXPENSES	8,370	17,850	113.26%	20.84%	First class mailout of service hearing notices and anticipating a full hearing.
6	TOTAL	\$51,312	\$144,815	182.22%	29.61%	

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION		AMORTIZED AMOUNT				UNAMORTIZED BALANCE
			DATE	PERIOD	1991	1992	1993	1994	
7	PRIOR CASE: DOCKET NO. 900151-GU	\$51,312	02/19/91	3 YEARS	\$16,911	\$20,293	\$13,915	\$193	\$0
8	CURRENT CASE: DOCKET NO.	144,815			0	0	0	0	\$144,815
9	TOTAL	\$196,127			\$16,911	\$20,293	\$13,915	\$193	\$144,815

DOCKET NO. 900151-GU DOCKET NO. 940620-GU

10	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE (1991 TEST YEAR \$23,260,599)	0.2206%	0.5947%	(1993 HISTORIC YEAR \$24,352,829)
11	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE (1991 TEST YEAR \$8,588,405)	0.5989%	1.3500%	(1993 HISTORIC YEAR \$10,705,057)
12	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER (1991 TEST YEAR 34,428)	\$1.49	\$4.27	(1993 HISTORIC YEAR 33,896)

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE
 CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES)
 FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT
 ALLOCATED TO UTILITY OPERATIONS.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: BACHMAN

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/93

SUB ACCOUNT NUMBER	DESCRIPTION	CONSOLIDATED AMOUNT	UTILITY AMOUNT
9302	Publishing and Distributing Information and Reports to Stockholders; Trustees, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	\$41,476	\$21,942
9302	Director fees and expenses (38 items)	15,720	7,902
9302	Annual Report printing and mailing	11,414	6,049
9302	1st Mortgage Bonds Fiduciary Fees	6,807	3,608
9302	Miscellaneous Expense	396	192
9302	Membership Dues		1,393
9302	Chamber of Commerce (4 items)		675
	Total Account 9302	<u>\$75,813</u>	<u>\$41,761</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE
HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING
REVENUES AND EXPENSES BY PRIMARY ACCOUNT.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93
WITNESS: BACHMANCOMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
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THE FOLLOWING ADJUSTMENTS LISTED ARE OUT OF PERIOD ADJUSTMENTS:

UNCOLLECTIBLE ACCOUNTS
 FEDERAL INCOME TAX PRIOR PERIOD ADJUSTMENTS
 STATE INCOME TAX PRIOR PERIOD ADJUSTMENTS
 FEDERAL DEFERRED INCOME TAX PRIOR PERIOD ADJUSTMENTS
 STATE DEFERRED INCOME TAX PRIOR PERIOD ADJUSTMENTS

SEE SCHEDULE C-2 FOR DETAILS.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO. 940520-GU

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED BY PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 HISTORIC YR - 1: 12/31/90
 HISTORIC YR - 2: 12/31/91
 HISTORIC YR - 3: 12/31/92
 HISTORIC YR - 4: 12/31/93
 WITNESS: MARTIN

GAINS AND LOSSES ON PROPERTY

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
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(NOT APPLICABLE)

SUPPORTING SCHEDULES:

RECAP SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

TYPE OF DATA SHOWN: HISTORICAL

COMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET N 940620-GU

HISTORIC YEAR ENDED: 12/31/93

WITNESS: MARTIN

LINE NO.	A/C NO.	DESCRIPTION	% RATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL DEPRECIATION
1		STORAGE PLANT - LOCAL														
2																
3	352	GAS HOLDERS	AMORTIZED	\$	\$	\$	\$	\$	479	479	479	479	479	479	479	3,353
4																
5		TOTAL STORAGE PLANT - LOCAL							479	479	479	479	479	479	479	3,353
6																
7		DISTRIBUTION & GENERAL PLANT														
8		DISTRIBUTION														
9																
10	374	LAND AND LAND RIGHTS	4.30%				51	51	51	51	51	51	51	51	51	459
11	375	STRUCTURES & IMPROVEMENTS	2.60%	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	12,804
12	3761	MAINS - PLASTIC	2.40%	8,460	8,497	8,616	8,653	8,745	8,855	8,966	9,064	9,122	9,131	9,236	9,378	106,743
13	3762	MAINS - OTHER	3.40%	43,180	43,189	43,282	43,395	43,857	43,867	43,925	43,934	43,935	43,923	44,109	44,122	524,718
14	378	MEAS & REG STATION EQUIP-GEN	3.50%	528	531	533	535	535	535	535	535	535	532	532	532	6,311
15	379	MEAS & REG STATION EQUIP-GATE	3.40%	1,960	1,975	1,975	1,923	1,923	1,921	1,921	1,921	1,926	1,926	1,926	1,948	23,138
16	3801	SERVICES - PLASTIC	3.70%	17,181	17,337	17,471	17,814	17,800	17,976	18,112	18,268	18,410	18,540	18,725	18,881	216,293
17	3802	SERVICES - OTHER	7.10%	10,619	10,589	10,584	10,547	10,529	10,524	10,514	10,507	10,491	10,480	10,469	10,448	128,281
18	381	METERS	3.30%	6,944	6,980	6,989	7,009	7,007	6,999	7,147	7,172	7,193	7,184	7,199	7,188	85,011
19	382	METER INSTALLATIONS	3.20%	1,563	1,569	1,581	1,586	1,582	1,586	1,604	1,613	1,620	1,623	1,628	1,631	19,208
20	383	HOUSE REGULATORS	3.70%	2,343	2,345	2,370	2,418	2,431	2,432	2,437	2,436	2,436	2,442	2,445	2,449	28,984
21	384	HOUSE REGULATOR - INSTALL	2.80%	649	653	657	660	663	667	670	674	679	680	684	687	8,023
22	385	IND MEAS & REG STATION EQUIP	3.70%	292	292	292	(459)	1,008	290	290	290	290	258	258	(472)	2,509
23	387	OTHER EQUIPMENT	3.90%	602	602	602	600	598	598	598	598	609	609	609	609	7,234
24		GENERAL														
25	390	STRUCTURES & IMPROVEMENTS	2.90%	919	918	918	918	916	916	916	916	916	916	916	916	11,011
26	3911	OFFICE FURNITURE	4.70%	431	437	437	437	428	428	431	431	431	431	431	430	5,183
27	3912	OFFICE MACHINES	8.50%	431	431	417	417	402	402	402	402	402	397	401	(1,588)	2,918
28	3913	E.D.P. EQUIPMENT	18.30%	2,320	2,320	3,026	3,026	3,023	3,023	3,023	3,023	2,989	2,989	2,192	2,192	33,146
29	393	STORES EQUIPMENT	4.00%	59	59	59	59	59	59	59	59	59	59	59	59	708
30	394	TOOLS, SHOP, GARAGE EQUIP	7.20%	1,910	1,910	1,921	1,942	1,930	1,937	1,945	1,949	1,956	1,956	1,996	2,000	23,352
31	395	LABORATORY EQUIPMENT	5.60%	20	20	20	20	19	19	19	19	19	18	18	18	229
32	396	POWER OPERATED EQUIPMENT	8.20%	546	546	546	701	624	651	640	640	640	640	640	640	7,454
33	397	COMMUNICATION EQUIPMENT	7.00%	743	743	743	750	732	732	753	753	753	753	753	753	8,829
34	398	MISCELLANEOUS EQUIPMENT	7.70%	97	97	97	97	97	97	107	107	107	107	107	107	1,224
35																
36																
37		TOTAL DISTRIBUTION & GENERAL PLANT		\$ 102,844	\$ 103,107	\$ 104,163	\$ 103,968	\$ 106,036	\$ 105,834	\$ 106,252	\$ 106,529	\$ 106,733	\$ 106,882	\$ 106,801	\$ 104,021	\$ 1,262,788
38																
39		TRANSPORTATION EQUIPMENT														
40																
41	3921	TRANS. EQUIP. - CARS	11.90%	3,832	3,832	3,832	3,832	4,070	4,070	3,974	3,974	3,912	3,912	3,912	4,048	47,200
42	3922	TRANS. EQUIP. - LIGHT TRUCKS	6.70%	5,798	5,727	5,727	5,659	5,781	5,996	5,906	6,199	5,967	5,967	5,967	5,967	70,731
43	3924	TRANS. EQUIP. - TRAILERS	3.80%	45	45	45	45	45	45	45	45	45	45	45	45	540
44																
45		TOTAL TRANSPORTATION EQUIPMENT		9,675	9,604	9,604	9,536	9,878	10,111	10,015	10,218	9,924	9,924	9,924	10,060	118,471
46																
47		TOTAL DEPRECIATION CHARGES		112,519	112,711	113,767	113,502	115,912	116,224	116,746	117,226	117,136	117,285	117,004	114,560	1,384,582
48																
49																
50		NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. 24030, DOCKET NO. 900600-GU.														

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-19

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940820-GU

EXPLANATION: PROVIDE A SCHEDULE FOR THE AMORTIZATION OF ENVIRONMENTAL COSTS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNES: SACHMAN

LINE NO.	S. J. NO.	PLANT ACCOUNT TITLE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL AMORTIZATION EXPENSE
ENVIRONMENTAL															
1	3500	MANUFACTURED GAS PLANT SITE-SANFORD	\$1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	\$19,164
2															
3	3510	MANUFACTURED GAS PLANT SITE-DELAND	\$1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	\$14,376
4															
5	3760	MANUFACTURED GAS PLANT SITE-WEST PALM BEACH	\$17,172	17,172	17,172	17,172	17,172	17,172	17,172	17,172	17,172	17,172	17,172	17,172	\$208,064
6															
7		TOTAL	\$19,967	19,967	19,967	19,967	19,967	19,967	19,967	19,967	19,967	19,967	19,967	19,967	\$238,604
8															
9															
10															
11															
12		TOTAL AMOUNT OF AMORTIZATION:	\$238,604												
13															
14		EFFECTIVE DATE:	MARCH 1991												
15															
16		AMORTIZATION PERIOD:	10 YEARS												
17															
18		REASON:	TO EXPENSE CHARGES FOR ENVIRONMENTAL COSTS.												
19															
20															
21		ACQUISITION ADJUSTMENT													
22		SANFORD													
23		DELAND	FULLY AMORTIZED												
24		ATLANTIS	13	14	13	14	13	14	13	14	13	14	13	14	162
25		UNIVERSITY PARK	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(54)	(650)
26		NORTH PALM BEACH	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(41)	(458)
27															
28		TOTAL	(83)	(79)	(83)	(79)	(83)	(79)	(83)	(79)	(83)	(79)	(83)	(81)	(958)
29															
30															
31															

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940820-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

TYPE OF DATA SHOWN: HISTORICAL
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: MARTIN

LINE NO.	A/C NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	12 MONTH TOTAL
1	390	STRUCTURES & IMPROVEMENTS	\$1,042	\$1,042	\$1,042	\$1,042	\$1,042	\$1,042	\$1,042	\$1,041	\$1,146	\$1,146	\$1,146	\$1,151	\$12,924
2	3911	OFFICE FURNITURE	180	180	180	183	183	233	184	184	184	184	184	184	2,243
3	3912	OFFICE MACHINES	201	201	201	201	230	230	258	258	258	258	258	258	2,812
4	3913	E.D.P. EQUIPMENT	11,546	11,560	11,509	11,509	11,509	11,747	11,940	11,940	11,246	11,299	11,299	11,300	138,674
5	397	COMMUNICATION EQUIPMENT	30	30	30	30	30	30	30	30	30	30	30	30	360
7		TOTAL	12,997	13,013	13,052	13,055	13,084	13,282	13,454	13,453	12,864	12,917	12,917	12,923	157,013

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
14	390	STRUCTURES & IMPROVEMENTS	\$12,924	50.21%	\$6,489	PLANT & CUSTOMER BASIS
15	3911	OFFICE FURNITURE	2,243	50.21%	1,126	PLANT & CUSTOMER BASIS
16	3912	OFFICE MACHINES	2,812	50.21%	1,412	PLANT & CUSTOMER BASIS
17	3913	E.D.P. EQUIPMENT	138,674	46.76%	64,844	PLANT & CUSTOMER BASIS
18	397	COMMUNICATION EQUIPMENT	360	50.21%	181	PLANT & CUSTOMER BASIS
20		TOTAL	157,013	47.16%	74,052	Common expense charged to the consolidated gas division for 1993 was \$80,372.

LINE NO.	DESCRIPTION	TOTAL
24	TOTAL DEPRECIATION AND AMORTIZATION (C-1)	
25		
26	Depreciation - Local Storage (C-17)	\$3,353
27	Depreciation - Distribution & General (C-17)	1,262,768
28	Depreciation - Common Plant (C-19)	74,052
29	Amortization - Acquisition Adjustment (B-6)	(957)
30		
31	Total	1,339,216
32	Common Plant Depreciation Adjustment (C-2)	6,320
33		
34	Total (Schedule C-1)	\$1,345,536

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

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 YEAR ENDED: 12/31/93

WITNESS: MARTIN

LINE NO.	REFERENCE	DESCRIPTION	1993 CURRENTLY PAYABLE	PRIOR PERIOD ADJ.	1993 PER BOOKS
1	C-21	CURRENT INCOME TAX EXPENSE	526,300	(\$34,281)	(\$7,981)
2	C-24	DEFERRED INCOME TAX EXPENSE	244,734	29,143	273,877
3	B-17	ITC AMORTIZATION	(38,640)		(38,640)
4		TOTAL INCOME TAX EXPENSE	<u>\$232,394</u>	<u>(\$5,138)</u>	<u>\$227,256</u>

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 YEAR ENDED: 12/31/93COMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

WITNESS MARTIN

LINE NO		TOTAL UTILITY
1	Utility Taxable Operating Income	\$3,501,809
2	Less: Interest Charges	1,193,195
3		<u>2,308,414</u>
4	Other (Deductions)/Additions	
5	Depreciation for Tax Purpose	1,620,000
6	Unrecovered Purchased Power Costs	440,778
7	Ordinary Loss on ACRS Property	14,904
8	Cost of Removal - ADR Property	29,400
9	Depreciation	(2,945)
10	Self-Insurance Reserve	812
11	Taxable Contributions	(216,000)
12	Pension Costs	28,094
13	Rate Case Expense	(23,482)
14	Vacation Pay	(11,027)
15	Uncollectibles	7,716
16	Nondeductible Meals	1,796
17	Loss on Reacquired Debt	7,467
18	Environmental Costs	345,813
19	Deltona Repairs	(4,826)
20	Total Deductions	<u>2,238,500</u>
21		<u>569,914</u>
22	Taxable Income	

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 YEAR ENDED: 12/31/93COMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

WITNESS: MARTIN

DOCKET NO.: 940620-GU

LINE NO.		TOTAL UTILITY
1	Taxable Income	\$89,914
2	Adjustments to State Taxable Income	<u>1,368</u>
3	State Taxable Income	88,546
4	State Income Tax Rate	X 5.50%
5	State Income Tax Currently Payable	3,770
6	Rounding	30
7	State Prior Period Adjustments	(7,192)
8	State Income Tax Deferred	<u>42,052</u>
9	State Income Taxes	<u>38,660</u>
10	Adjustments to Federal Taxable Income	3,800
11	Federal Taxable Income (Line 1 - Line 10)	66,114
12	Federal Income Tax Rate	X 34.00%
13	Federal Income Tax Currently Payable	22,479
14	Rounding	21
15	Federal Prior Period Adjustments	(27,089)
16	Federal Income Tax Deferred	<u>231,825</u>
17	Federal Income Taxes	<u>\$227,236</u>

SCHEDULE C-21

STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT

PAGE 3 OF 3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

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 YEAR ENDED: 12/31/93
 WITNESS: MARTIN

LINE NO.		TOTAL UTILITY
1	Line 2, Page 2 - Adjustments to State Taxable Income	
2	State Exemption	\$1,368
3		
4		
5		
6		
7		
8		
9		
10	Total	<u>1,368</u>
11	Line 10, Page 2 - Adjustments to Federal Taxable Income	
12	State Income Tax	3,800
13		
14		
15		
16		
17		
18		
19		
20	Total	<u>\$3,800</u>

SUPPORTING SCHEDULES: B-17, C-22, C-23,

RECAP SCHEDULES: C-1, C-20

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY/
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. EXPLAIN ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/93
 PRIOR YEAR ENDED 12/31/92

WITNESS: MARTIN

LINE NO.	DESCRIPTION	(1) HISTORIC YEAR ENDED 1993	(2) PRIOR YEAR ENDED 1992	(3) AMOUNT OF CHANGE	(4) REASON FOR CHANGE
1.	<u>TOTAL COMPANY</u>				
2.	Long Term Debt	2,347,836	2,085,491	262,345	Bonds issued greater in 1993
3.	Bank Notes	61,268	249,183	(187,915)	Decrease in bank note payable
4.	Amortization of Debt Expense	47,175	44,243	2,932	Unamortized debt expense written off
5.	Customer Deposits	222,099	216,402	5,697	Customer Growth
6.	Other	(61,721)	(75,569)	13,848	Decrease in debt to associated company
7.	Total Company Interest	2,616,657	2,519,750	96,907	
8.	Allocation of Gas Consolidated Division:				
9.	Factor (NOTE 1)	45.60%	44.50%		
10.	Net Interest Expense Used To				
11.	Calculate Net Operating Income				
12.	Taxes Per Books	<u>1,193,195</u>	<u>1,121,289</u>	71,906	
			<u>FEDERAL</u>	<u>STATE</u>	<u>TOTAL</u>
13.	Interest Synchronization Adjustment				
14.	Per Books	1,193,195			
15.	Per Rate Case Filing *	1,152,758			
16.	Net	<u>40,437</u>	<u>12,992</u>	<u>2,224</u>	<u>15,216</u>

* Per Schedule D-1

NOTE (1) INTEREST ALLOCATED BASED ON NET PLANT INVESTMENT AT YEAR END

SCHEDULE C-23

BOOK/TAX DIFFERENCES - PERMANENT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93COMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

WITNESS: MARTIN

DOCKET NO.: 940620-GU

LINE NO.		
1	OPERATING INCOME BEFORE TAXES	\$1,916,468
2	LESS: INTEREST	<u>1,193,195</u>
3	BOOK INCOME	723,273
4	EXPECTED TAX PROVISION (LINE 3 X 37.63%)	272,168
5	ACTUAL TAX PROVISION	<u>232,394</u>
6	BOOK/TAX DIFFERENCES	<u>\$39,774</u>
7	BOOK/TAX DIFFERENCES:	
8	NONDEDUCTIBLE MEAL ALLOWANCE (1796 X 37.63%)	(\$676)
9	STATE EXEMPTION (1368 X 5.5%)	(75)
10	FEDERAL TAX EFFECT ON STATE EXEMPTION (75 X 34%)	26
11	AMORTIZATION OF INVESTMENT TAX CREDIT	38,640
12	ROUNDING	<u>1,859</u>
13	BOOK/TAX DIFFERENCES	<u>\$39,774</u>

RECAP SCHEDULES: C-21

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

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 YEAR ENDED: 12/31/93

WITNESS: MARTIN

DEFERRED INCOME TAXES - YEAR ENDED 12/31/93

LINE NO.			FEDERAL @ 32.13%	STATE @ 5.5%
1	PROPERTY RELATED ITEMS:			
2	Excess Tax Depreciation	\$274,862		
3	Taxable Contributions	(216,000)		
4	ADR Cost of Removal	29,400		
5	Loss on ACRS Retirements	14,904		
6	Net Property Related Items	103,166	\$33,147	\$5,674
7	FULLY NORMALIZED TIMING DIFFERENCES:			
8	Medical Self-insurance	489	157	27
9	Underrecoveries	440,778	141,621	24,244
10	Rate Case Expense	(23,482)	(7,545)	(1,291)
11	Pension Costs	26,168	8,408	1,439
12	Loss on Recquired Debt	12,580	4,041	692
13	Vacation Pay Accrual	(10,652)	(3,423)	(586)
14	Environmental Costs	106,208	34,126	5,841
15	Deltona	(9,652)	(3,101)	(531)
16	Uncollectible Accounts	7,714	2,479	423
17	Depreciation Studies	(2,945)	(946)	(162)
18	Total Normalized Items	547,206	175,817	30,096
19	Prior Period Adjustments		22,861	6,282
20	Total Deferred Taxes		\$231,825	\$42,052

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 YEAR ENDED 12/31/93

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.:

WITNESS: MARTIN

LINE NO.	VINTAGE YEAR	(1) BOOK DEPREC.	(2) BOOK DEPR. NON-BASE	(3) NET BOOK (1) - (2)	(4) TAX DEPREC.	(5) EXCESS (4) - (3)	(6) NON-BASE ITEMS	(7) BOOK DEPR. NON-BASE	(8) NET NON-BASE (6) - (7)	(9) TOTAL EXCESS (5) + (8)	(10) TARGET DEFERRED TAXES (9) X CURR. RATE	(11) FED. & STATE CUMULATIVE	(12) EXCESS (10) - (11)
1	PRE 1971	3,378,122	11,694	3,366,428	4,889,598	1,523,170	35,330	11,694	23,636	1,546,806	582,063	826,975	(244,912)
2	1971	333,966	15,458	318,508	457,997	139,489	46,700	15,458	31,242	170,731	64,246	94,963	(30,717)
3	1972	386,709	14,244	372,465	494,139	121,674	43,032	14,244	28,788	150,462	56,619	87,347	(30,728)
4	1973	381,606	21,965	359,641	534,635	174,994	66,361	21,965	44,396	219,390	82,556	111,704	(29,148)
5	1974	380,187	19,828	360,359	523,083	162,724	59,904	19,828	40,076	202,800	76,314	100,609	(24,295)
6	1975	412,030	33,696	378,334	509,968	131,634	101,802	33,696	58,106	199,740	75,162	98,484	(23,322)
7	1976	381,620	24,642	356,978	489,811	132,833	74,446	24,642	49,804	182,637	68,726	97,241	(28,515)
8	1977	360,350	23,608	336,742	493,404	156,662	71,324	23,608	47,716	204,378	76,907	101,728	(24,821)
9	1978	355,761	20,477	335,284	473,488	138,204	61,863	20,477	41,386	179,590	67,580	92,433	(24,853)
10	1979	765,658	39,476	726,180	1,007,558	281,378	119,262	39,476	79,786	361,164	135,906	181,744	(45,838)
11	1980	677,170	59,791	617,379	817,880	200,501	180,536	59,791	120,845	321,346	120,922	165,779	(44,857)
12	1981	377,185	35,400	341,785	881,469	539,684	106,949	35,400	71,549	611,233	230,007	303,342	(73,335)
13	1982	606,956	42,643	564,313	1,201,398	637,085	128,832	42,643	86,189	723,274	272,168	338,794	(66,626)
14	1983	602,875	67,773	535,102	1,081,148	546,046	204,753	67,773	136,980	683,026	257,023	317,492	(60,469)
15	1984	403,472	60,243	343,229	811,729	468,500	182,003	60,243	121,760	590,260	222,115	269,163	(47,048)
16	1985	354,315	76,801	277,514	762,508	484,994	232,027	76,801	155,226	640,220	240,915	295,311	(54,396)
17	1986	523,489	76,645	446,844	999,555	552,711	231,556	76,645	154,911	707,622	266,278	301,850	(35,572)
18	1987	378,812	(4,880)	383,692	907,418	523,726	(14,744)	(4,880)	(9,864)	513,862	193,366	198,403	(3,037)
19	1988	409,369	(25,816)	435,185	884,465	449,280	(77,993)	(25,816)	(52,177)	397,103	149,430	149,431	(1)
20	1989	283,523	(24,696)	308,219	571,288	263,069	(74,610)	(24,696)	(49,914)	213,155	80,210	80,211	(1)
21	1990	176,729	(23,850)	200,579	607,920	407,341	(72,054)	(23,850)	(48,204)	359,137	135,143	135,143	0
22	1991	142,831	(100,208)	243,039	367,417	124,378	(302,743)	(100,208)	(202,535)	(78,157)	(29,410)	(29,411)	1
23	1992	58,694	(33,461)	92,155	175,220	83,065	(101,090)	(33,461)	(67,629)	15,436	5,809	5,806	3
24	1993	938,097	(56,833)	994,930	1,878,162	881,232	(171,700)	(56,833)	(114,867)	766,365	288,383	413,897	(125,514)
TOTALS		13,069,524	374,640	12,694,884	21,819,258	9,124,374	1,131,846	374,640	757,206	9,881,580	3,718,438	4,736,439	(1,018,001)

* BOOK RESERVE/BOOK BASIS = 12,131,427/36,851,758 = 33.10%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE INFORMATION REQUIRED IN ORDER TO ADJUST
 INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S)
 THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF
 YEAR-END RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END
 AND 13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT
 ONLY.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: MARTIN

<u>LINE NO.</u>	<u>AMOUNT</u>	<u>PERCENT OF CAPITAL</u>	<u>COST RATE</u>	<u>WEIGHTED COST</u>	<u>WEIGHTED COST OF DEBT</u>
1					
2	(NOT APPLICABLE)				
3					
4					
5					

NOTE: CONSOLIDATED GAS DIVISIONS IS A DIVISION OF FLORIDA PUBLIC UTILITIES COMPANY AND AS SUCH SHARES THE "COMMON" SOURCES OF CAPITAL WITH OTHER OPERATIONS. THE "COMMON" SOURCES OF CAPITAL ARE COMMON AND PREFERRED EQUITY, AND LONG AND SHORT TERM DEBT. THE BASIS OF SHARING IS THE APPLICABLE RATE BASE. SEE SCHEDULES B-2 AND D-1.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93
WITNESS: MARTIN

ALL THE ABOVE RETURNS AND REPORTS ARE AVAILABLE UPON REASONABLE NOTICE AND DURING NORMAL BUSINESS HOURS AT THE COMPANY'S GENERAL OFFICE AT 401 SOUTH DIXIE HWY., WEST PALM BEACH, FLORIDA. THE 1993 INCOME TAX RETURNS WILL NOT BE COMPLETED UNTIL SEPTEMBER 15, 1994.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

WITNESS: MARTIN

LINE NO.

- 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION? SECTION 1.1552-1(A)
- 2 WHAT TAX YEARS ARE OPEN WITH THE IRS? 1990 FORWARD
- 3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS? NO
- 4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS? NO
- 5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS? NO
- 6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES? NOT APPLICABLE
- 7 HOW WERE THE AMOUNTS IN (6) TREATED? NOT APPLICABLE
- 8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN? NOT APPLICABLE
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

		INCOME (LOSS)									
		BOOK BASIS (000'S)					TAX BASIS (000'S)				
		YEAR					YEAR				
		1989	1990	1991	1992	1993	1989	1990	1991	1992	1993
10	PARENT ONLY	NOT APPLICABLE									
11	APPLICANT ONLY	NOT APPLICABLE									
12	TOTAL GROUP (1)	1,692	1,076	1,597	1,843	1,751	1,020	887	2,780	2,099	1,912
13	TOTAL GROUP EXCLUDING PARENT AND APPLICANT	NOT APPLICABLE									

(1) FPUC CONSOLIDATED INCLUDES WHOLLY OWNED SUBSIDIARY, FLO-GAS CORPORATION. THE APPLICANT, CONSOLIDATED GAS DIVISIONS, IS AN OPERATING DIVISION OF FPUC.

FLORIDA PUBLIC SERVICE COMMISSIONCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION.

DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF
FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE
NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS.
PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH
AFFILIATED COMPANY.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93WITNESS: MARTIN

TOTAL TAXABLE INCOME FOR THE HISTORIC BASE YEAR 12/31/93, WILL BE INCLUDED IN THE CONSOLIDATED INCOME TAX RETURN FOR FPUC, PARENT COMPANY OF FLO-GAS CORPORATION. TAX IS ALLOCATED TO THE COMPANY BASED ON COMPUTATION AS IF SEPARATE RETURNS WERE FILED. THERE IS NO INTERCOMPANY ELIMINATION BETWEEN THE COMPANY AND ITS SUBSIDIARY WHICH AFFECTS TAXABLE INCOME.

THERE IS NO SPECIFIC BENEFIT TO THE COMPANY AND THE RATEPAYERS RESULTING FROM FILING A CONSOLIDATED RETURN.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
PRIOR YEAR ENDED 12/31/92
WITNESS: MARTIN

COMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/92

LINE NO.	TYPE OF TAX	(1) RATE	(2) BASIS	(3) AMOUNT	(4) AMOUNT CHARGED TO OPERATING EXPENSES
1	Federal Unemployment		Payroll	\$13,352	\$8,227
2					
3	State Unemployment		Payroll	5,006	1,200
4					
5	FICA		Payroll	491,725	325,401
6					
7	State Intangible		Accounts Receivable	3,486	3,486
8					
9	Utility Assessment Fee		Revenue	75,959	75,959
10					
11	Real & Personal Property		Property	444,410	444,410
12					
13	State Gross Receipts		Revenue	0	
14					
15	Occupational License		Flat	6,491	6,491
16					
17	Environmental		Net Plant	1,105	1,105
18					
19	Excise		ACRS Depreciation	(6,390)	(6,390)
20					
21	TOTAL			<u>\$1,035,144</u>	<u>\$857,889</u>
22					
23					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
 FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
 INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: MARTIN

LINE NO.	TYPE OF TAX	(1) RATE	(2) BASIS	(3) AMOUNT	(4) AMOUNT CHARGED TO OPERATING EXPENSES
1	Federal Unemployment		Payroll	\$13,376	\$4,693
2					
3	State Unemployment		Payroll	10,033	4,626
4					
5	FICA		Payroll	497,452	328,777
6					
7	State Intangible		Accounts Receivable	3,801	3,801
8					
9	Utility Assessment Fee		Revenue	77,104	77,104
10					
11	Real & Personal Property		Property	493,346	493,346
12					
13	State Gross Receipts		Revenue	0	
14					
15	Occupational License		Flat	6,486	6,486
16					
17	Environmental		Net Plant	774	774
18					
19	Excise		ACRS Depreciation	(7,507)	(7,507)
20					
21	TOTAL			<u>\$1,094,865</u>	<u>\$912,100</u>
22					
23					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940920-GU

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE
 USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE
 YEAR PERIOD. SPECIFY BY CONTRACT AREA(S) SUCH AS ACCOUNTING,
 LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/03
 WITNESS: BACHMANN

TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT		PERIOD OF CONTRACT	ACCOUNT CHARGED (\$)	CONTRACT COST	CONSOLIDATED GAS COSTS	
			TYPE	OT = ONE TIME C = CONTINUING					
1) ACCOUNTING	Deloitte & Touche Grau & Company	Independent Audit of Books 401K Audit	C	OT	N/A	1840 9233 1840 9233	\$90,000 1,700	47,610 899	
2) LEGAL	Alexman & Senterfit	Marianna PCB Investigation	OT		N/A	1860 1	11,836	105,666	
	Alexman & Senterfit	Environmental - Gas (MPG Sites)	C		N/A	1860,1	106,665	1,155	
	Elarbee, Thompson & Triguero	Personnel Matters (Retainer & expenses)	C		N/A	1840 9232	2,184	19,520	
	Elarbee, Thompson & Triguero	Personnel Matters (Retainer & expenses)	C		N/A	121,4010.9232	2,147	19,520	
	Elarbee, Thompson & Triguero	Personnel Matters (Retainer & expenses)	C		N/A	591,4010.9232	2,147	1,225	
	Gallagher, Boland	FIS-1 Contract Review Issue	C		N/A	4010.9212	4,832	4,832	
	Gallagher, Boland	FERC Undersecretary Public Hearing/FOT	C		N/A	4010.9232	10,058	10,058	
	Gallagher, Boland	FERC Docketed	C		N/A	4010.9232	481		
	Gallagher, Boland	General	C		N/A	4010.9232	1,470	1,325	
	Gallagher, Boland	City of Lake Worth/Village of North Palm Beach	C		N/A	4010.9232	1,325	79	
	Lee, Schultz, Eaton & Barron	Purchase of Fern Street Lot from City of WPB	C		N/A	1840.9232	150	40	
	Lee, Schultz, Eaton & Barron	Amendment to Section 13, Chpt. 67-1876	C		N/A	1840.9202	75		
	Lee, Schultz, Eaton & Barron	Marianna Rain Catch Hearing	OT		N/A	1860 1	1,848	40,847	
	Howrey & Simon	Environmental - Gas (MPG Sites)	OT		N/A	1860,1	40,847		
	Howrey & Simon	Marianna PCB Investigation	OT		N/A	1860,1	830		
	Messner, Vickers & Caporale	Representation @ FPSC - PQA	C		N/A	4010.9228	3,656	3,656	
	Messner, Vickers & Caporale	Representation @ FPSC - Fuel	C		N/A	4010.9228	1,189		
	Messner, Vickers & Caporale	Representation @ FPSC - Conservation	C		N/A	1860,1	574		
	3) FINANCIAL	Paine Webber	Quarterly Proxy	OT		N/A	1840.9202	6	3
		Merrill Lynch Pierce	Quarterly Proxy	OT		N/A	1840.9202	140	74
McCormick & Poyor		Proxy Solicitation	C		N/A	1840.9202	18,058	9,574	
Bank of New York		Stock Analysis	C		N/A	1840.9202	11,518	6,148	
Buck Consultants		Actuary Services	C		N/A	1840.9251	18,175	11,841	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-31

OUTSIDE PROFESSIONAL SERVICES

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE
 USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE
 YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING,
 LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/93
 WITNESS: BACHMAN

TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE OT = ONE TIME C = CONTINUING	PERIOD OF CONTRACT	ACCOUNT CHARGED (\$)	CONTRACT COST	CONSOLIDATED GAS COSTS
3) Cont FINANCIAL	Continental Bank Maguire, Voorhis & Wells SunBank	Bonds	C	N/A	1840.9302	\$6,807	3,601
		Bonds	C	N/A	1840.9233	375	198
		Bonds	C	N/A	1840.9233	5,050	3,200
4) ENGINEERING	Paul A. Donofrio	Architectural Fees (Mariana)	OT	N/A	1070.2	8,112	
5) MANAGEMENT CONSULTING	Stone & Webster Stone & Webster Stone & Webster	Consulting	C	N/A	1840.9231	58,048	30,707
		Rate Case (Mariana)	C	N/A	1860.1	5,375	
		Depreciation Study (Mariana)	C	N/A	1860.1	22,567	
TOTAL OUTSIDE PROFESSIONAL SERVICES						<u>\$456,583</u>	<u>\$301,752</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7.014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT AFFECT WILL BE SUFFICIENT

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: BACHMAN

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/93

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR		ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT	ACCOUNT NO.	
1 Flo- Gas Corporation	Wholly - Owned Subsidiary	Insurance	None	\$41,665	146	Various allocations
2 Flo- Gas Corporation	Wholly - Owned Subsidiary	Labor	None	1,358,115	146	Actual use of personnel and various allocation factors
3 Flo- Gas Corporation	Wholly - Owned Subsidiary	Materials & Supplies	None	55,950	146	Actual use of materials
4 Flo- Gas Corporation	Wholly - Owned Subsidiary	Transportation	None	82,812	146	Actual use of vehicles and various allocation basis
5 Flo- Gas Corporation	Wholly - Owned Subsidiary	Cash Receipts & Disbursements	None	(2,079,385)	146	Actual and/or various allocation basis
6 Flo- Gas Corporation	Wholly - Owned Subsidiary	Corporate Expenses charged to Clearing	None	169,487	146	Various allocation basis
7 Flo- Gas Corporation	Wholly - Owned Subsidiary	Customer Accounts	None	30,271	146	Various allocation basis
8 Flo- Gas Corporation	Wholly - Owned Subsidiary	Employee Stock Option	None	36,356	146	Actual stock purchased by employees
9 Flo- Gas Corporation	Wholly - Owned Subsidiary	Miscellaneous Expenses	None	36,921	146	Actual and/or various allocation basis
TOTAL NET AMOUNT				(\$267,808)		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO. 940620-GU

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 HISTORIC YEAR - 1: 12/31/92
 HISTORIC YEAR - 2: 12/31/91
 HISTORIC YEAR - 3: 12/31/90
 WITNESS: BACHMAN

<u>INCREASE IN WAGES AND SALARY BY GROUP</u>	1990	1991	1992	HISTORIC YEAR 1993
SUPERVISORY	4.5%	4.0%	4.0%	3.5%
UNION	4.5%	4.0%	4.0%	3.5%
OPERATIONS	4.5%	4.0%	4.0%	3.5%
TOTAL INCREASE	4.5%	4.0%	4.0%	3.5%
CHANGE IN CPI FROM PREVIOUS YEAR	5.4%	4.2%	3.0%	3.0%
DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	-0.9%	-0.2%	1.0%	0.5%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M
EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCESTYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
PRIOR RATE CASE YEAR ENDED: 12/31/89
WITNESS: BACHMANCOMP FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCK 940620-GU

LINE NO.	FUNCTION	COL 1 HISTORIC YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-2) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 1989 BASE YEAR ADJUSTED O & M (MFR C-35) (PRIOR CASE)	COL 5 COMPOUND MULTIPLIER (MFR C-36)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-37) (COL 6 - 3)
1	DISTRIB. OPER. & MAINTENANCE	\$2,516,609	50	\$2,516,609	\$2,154,609	1.15601	\$2,490,749	\$25,860
2	CUSTOMER ACCOUNTS	963,178	29,044	992,222	907,676	1.15601	\$1,049,283	(57,061)
3	CUSTOMER SVCE & INFO & SALES EXPENSE	734,826	0	734,826	521,584	1.15601	\$602,966	131,870
4	ADMINISTRATIVE & GENERAL	2,015,756	49,360	2,065,116	1,629,871	1.15601	\$1,884,147	180,971
5	OTHER GAS SUPPLY EXPENSE	11,769,593	(11,707,021)	62,572	5,580	1.15601	\$6,451	56,121
6	TOTAL	<u>\$17,999,964</u>	<u>(\$11,628,617)</u>	<u>\$6,371,347</u>	<u>\$5,219,320</u>		<u>\$6,033,586</u>	<u>\$337,761</u>

SUPPORTING SCHEDULES: C-1, C-2, C-6, C-38

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE
HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

<u>LINE NO.</u>	<u>FUNCTION</u>	<u>ADJUSTMENT</u>	<u>EXPLANATION</u>
1	DISTRIBUTION OPERATIONS & MAINTENANCE	\$0	
2	CUSTOMER ACCOUNTS	29,044	FOR ADJUSTMENTS AND EXPLANATIONS SEE SCHEDULE C-2.
3	CUSTOMER SVCE. & INFO & SALES EXPENSE	0	
4	ADMINISTRATIVE & GENERAL	49,360	FOR ADJUSTMENTS AND EXPLANATIONS SEE SCHEDULE C-2.
5	OTHER GAS SUPPLY EXPENSE	(11,707,021)	FOR ADJUSTMENTS AND EXPLANATIONS SEE SCHEDULE C-2.
6	TOTAL	<u>(\$11,628,617)</u>	

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & M
EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS
OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.TYPE OF DATA SHOWN:
PRIOR RATE CASE YEAR: 12/31/89
WITNESS: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION OPERATIONS & MAINTENANCE	\$2,154,609	\$0	\$2,154,609	
2	CUSTOMER ACCOUNTS	907,676	0	\$907,676	
3	CUSTOMER SVCE & INFO & SALES EXPENSE	521,584	0	\$521,584	
4	ADMINISTRATIVE & GENERAL	1,629,871	0	\$1,629,871	
5	OTHER GAS SUPPLY EXPENSE	5,580	0	\$5,580	
6	TOTAL	<u>\$5,219,320</u>	<u>\$0</u>	<u>\$5,219,320</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-34

FLORIDA PUBLIC SERVICE COMMISSION

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:
PRIOR RATE CASE YEAR ENDED: 12/31/89
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

YEAR	TOTAL CUSTOMERS			AVERAGE CPI			INFLATION & GROWTH COMPOUND MULTIPLIER
	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER	(A X B)
1989	34,189		1.0000	124.0		1.0000	1.0000
1990	34,031	-0.40%	0.9980	130.7	5.40%	1.0540	1.0486
1991	33,685	-1.02%	0.9858	135.2	4.21%	1.0984	1.0828
1992	33,652	-0.10%	0.9849	140.3	3.01%	1.1315	1.1143
1993	33,896	0.73%	0.9920	144.5	2.99%	1.1653	1.1580

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-34

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR. THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
 PRIOR RATE CASE YEAR ENDED: 12/31/89
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: SACHMANSTEIN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940820-GU

FERC ACCOUNTS: 870-894 FERC FUNCTIONAL GROUP: Distribution Expense

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$2,518,809
BENCHMARK	2,490,749
VARIANCE TO JUSTIFY	\$28,060

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	DE-1	Mains & Service Expense (Account 874)	184,975	213,831	253,365	138,554	See Below
2	DE-2	Other Expenses - Maps & Records (Account 880)	348,416	402,769	484,291	81,322	See Below
Total			533,391	616,600	737,656	220,878	

JUSTIFICATION

- DE-1:
- a). Two additional line locators were added who charged their time to this account \$70,000.
 - b). Additional leak survey personnel were needed to assist in the residential leak survey - \$4,000.
 - c). Mid-Florida division employees were incorrectly charging line locating to Account 887 in 1989. This was corrected and resulted in a \$36,000 increase in Account 874.
 - d). Revisions to Chapter 25-12, effective December 30, 1991, by the FPSC, significantly increased the work load charged to this account. The three sections having the greatest impact are 25-12.040: Leak Surveys; 25-12.052: Cathodic Protection; and 25-12.055: Odorization of Gas - \$50,000.
- DE-2:
- a). An increase in outside security services amounted to \$15,000.
 - b). Outside engineering related services and utilities increased the amount by \$10,000.
 - c). An increase in staffing for service line location programs \$30,000. The addition of a full-time engineering technician and a part-time engineering aide to assist with the mapping and record system amounted to a \$26,000 increase.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
 PRIOR RATE CASE YEAR ENDED: 12/31/89
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPAN
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940820-GU

FERC ACCOUNTS: 901-905 FERC FUNCTIONAL GROUP: Customer Accounts

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$992,222
BENCHMARK	1,049,283
VARIANCE TO JUSTIFY	<u>(\$57,061)</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
PRIOR RATE CASE YEAR ENDED: 12/31/89
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMAN / SMITH

COMPANY: FLORIDA PUBLIC UTILITIES COMPAN
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

FERC ACCOUNTS: 908-916 FERC FUNCTIONAL GROUP: Customer Service & Info & Sales Expense

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$734,826
BENCHMARK	802,956
VARIANCE TO JUSTIFY	<u>\$131,870</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	SE-1	Supervision (Account 911)	\$74,742	\$88,402	\$97,030	\$10,628	See Below
2	SE-2	Advertising Expense (Account 913)	3,436	3,972	33,824	29,852	See Below
3	SE-3	Miscellaneous Sales Expense (Account 916)	108,976	125,976	234,871	108,895	See Below
Total			<u>187,154</u>	<u>218,350</u>	<u>365,725</u>	<u>148,375</u>	

JUSTIFICATION

- SE-1: a). In 1993, a new Director of Marketing was hired. Account 911, Supervision, is where his salary and associated expenses were charged. The previous Director had retired from the Director of Marketing position, but remained employed on a contractual arrangement with FPUC. This contractual arrangement was to allow for selection of a viable candidate, to permit a smooth transition between the two individuals, and to offer additional expert advice.
- SE-2: a). The primary reason for this increase is due to new advertising programs that have been implemented to promote the safe use and conservation of natural gas. Additional programs such as "Scratch and Sniff" and "Dr Northwind" have been added since our prior rate proceeding. This has resulted in an increase in our sales expense. Our "Scratch and Sniff" program was created to make our customers aware of the odorant added to natural gas so that leaks are more readily detected. Our "Dr. Northwind" program makes our customers aware that the time is approaching for them to have their gas turned on and the system checked. FPUC plans to continue these programs and implement additional ones in the future.
- SE-3: a). During 1993, when a water heater was sold to replace an electric unit, the selling price included delivery and connection. The cost to provide the venting materials and gas piping necessary were charged to piping and conversion allowances. These costs which in previous years averaged \$52.00 per unit, now average \$143.25 per unit. The resulting increase is over 175 %, well over the customer growth and CPI trending factor percentage increase of only 16%.
- b). In 1989, very few alternate fuel conversions were accomplished; whereas, in 1993 over 100 were completed just in the commercial segment. The average cost per unit for residential conversions in 1989 was \$75 and in 1993 was \$150. The average cost per unit for commercial conversions in 1989 was \$100 and in 1993 was \$300. The commercial segment alone with over 100 conversions at the increase in per unit cost of \$200 accounts for \$200,000 of expenses. Again this is well over the CPI and customer growth increase.
- c). In 1989 our average cost to pipe a house and connect an appliance was \$235 per unit, whereas, in 1993 these average costs had increased to \$410 per unit. This is a 74 % increase. This can be attributable to the trend of larger homes being built and purchased, thus requiring more piping and additional labor.
- d). The costs associated with the various items listed above have far exceeded the customer growth and CPI trending factor percentage increases. These costs have increased due to a increase in the cost of materials used and a change in the complexity of the procedures to perform the necessary work and associated building codes, thus creating additional labor costs. The costs of permits now range from \$30 to \$80 depending upon the requirements of the various county and local building inspection governing boards.

Note: Customer Service & Informational expenses and Sales expense are all the responsibility of the Marketing Manager. During Historic Year 1993, there were expenditures charged to Account 913 which were charged to Account 908 in the previous Rate Case. We have combined these two functional groups to account for the change in classifications.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
PRIOR RATE CASE YEAR ENDED: 12/31/89
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPAN
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940820-GU

FERC ACCOUNTS: 920-931 FERC FUNCTIONAL GROUP: Administrative & General Expenses

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$2,065,118
BENCHMARK	1,884,147
VARIANCE TO JUSTIFY	<u>\$180,971</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	A&G-1	Administrative Expense Transfer - Credit (Account 922)	(\$143,964)	(\$168,422)	\$0	\$168,422	See Below
2	A&G-2	Employee Pensions & Benefits (Account 9263)			118,733	118,733	See Below
3	A&G-3	Regulatory Commission Expense (Account 926)	51,165	59,147	79,499	20,352	See Below
Total			<u>(\$92,799)</u>	<u>(\$107,275)</u>	<u>\$198,232</u>	<u>\$305,507</u>	

JUSTIFICATION

A&G-1: FPUC no longer capitalizes overheads. This practice was disallowed in our last rate proceeding.
A&G-2: New FASB 106 requirement to expense future liability for retirees' medical and life insurance increased expenses significantly.
A&G-3: Legal fees increased due to the continued participation in the legal litigation between FGT and FERC (Docket # RP91-187, CP91-2448 and RS92-16) and the issuance of FERC Order 636.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPAN
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE
 EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK
 YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY
 THE DIFFERENCE.

TYPE OF DATA SHOWN:
 PRIOR RATE CASE YEAR ENDED: 12/31/89
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: BACHMAN

FERC ACCOUNTS: 920-931 FERC FUNCTIONAL GROUP: Administrative & General Expenses

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$2,085,118
BENCHMARK	1,884,147
VARIANCE TO JUSTIFY	<u>\$180,971</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	A&G-1	Administrative Expense Transfer - Credit (Account 922)	(\$143,964)	(\$168,422)	\$0	\$168,422	See Below
2	A&G-2	Employee Pensions & Benefits (Account 9263)			118,733	118,733	See Below
3	A&G-3	Regulatory Commission Expense (Account 928)	51,165	59,147	79,499	20,352	See Below
Total			<u>(\$92,799)</u>	<u>(\$107,275)</u>	<u>\$198,232</u>	<u>\$306,507</u>	

JUSTIFICATION

A&G-1: FPUC no longer capitalize overheads. This practice was disallowed in our last rate proceeding.
 A&G-2: New FASB 106 requirement to expense future liability for retirees' medical and life insurance increased expenses significantly.
 A&G-3: Legal fees increased due to the continued participation in the legal litigation between FGT and FERC (Docket # RP91-187, CP91-2448 and RS92-16) and the issuance of FERC Order 636.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPAN
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE
 EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK
 YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY
 THE DIFFERENCE.

TYPE OF DATA SHOWN:
 PRIOR RATE CASE YEAR ENDED: 12/31/89
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: BACHMAN/STEIN

FERC ACCOUNTS: 804-841 FERC FUNCTIONAL GROUP: Other Gas Supply Expense

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$62,572
BENCHMARK	6,451
VARIANCE TO JUSTIFY	<u>\$56,121</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	OGSE-1	Other Gas Supply Expense	\$5,560	\$6,451	\$62,572	\$56,121	See Below

JUSTIFICATION

OGSE-1: This increase was due to FERC Orders 436 and 636 which require LDC's to procure and have transported their own gas supplies. This resulted in 50% of the Manager of Engineering and Gas Supply's salary, 90% of the Gas Supply Analyst's salary and miscellaneous expenses being charged to this account.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/93
 PRIOR RATE CASE PROJECTED YEAR
 ENDING 12/31/91
 WITNESS: MARTIN JACSON

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

LINE NO.	CLASS OF CAPITAL (1)	LAST RATE CASE - PROJECTED TEST YEAR ENDING 12/31/91(1)						AMOUNT PER BOOKS (8)	PRESENT RATE CASE - HISTORIC YEAR ENDED 12/31/93					INTEREST EXPENSE (15)	
		DOLLARS (2)	RATIO (3)	COST RATE		WEIGHTED COST			ADJUSTMENTS			COST RATE (13)	WEIGHTED COST (14)		
				REQUESTED (4)	APPROVED (5)	REQUESTED (6)	APPROVED (7)		SPECIFIC (9)	PRORATA (10)	NET (11)				RATIO (12)
1	COMMON EQUITY	\$5,783,829	24.78%	13.85%	13.00%	3.70%	3.22%	\$7,824,359 (2)	\$0	\$0	\$7,824,359	32.13%	13.00%	4.18%	
2	PREFERRED STOCK	253,201	1.09%	4.75%	4.75%	0.05%	0.05%	238,954 (2)	0	0	238,954	0.98%	4.75%	0.05%	
3	LONG TERM DEBT	7,545,801	32.44%	9.75%	9.75%	2.99%	3.16%	9,804,530 (2)	0	0	9,804,530	40.26%	9.69%	3.90%	950,059
4	SHORT TERM DEBT	3,723,310	16.01%	8.88%	8.88%	1.34%	1.42%	655,735 (2)	0	0	655,735	2.69%	4.86%	0.13%	31,869
5	CUSTOMER DEPOSITS	1,390,927	5.98%	8.47%	8.47%	0.52%	0.51%	1,562,611	0	0	1,562,611	6.42%	8.18%	0.52%	127,822
6	TAX CROTS - 0 COST	34,397	0.15%	0.00%	0.00%	0.00%	0.00%	29,349	0	0	29,349	0.12%	0.00%	0.00%	
7	TX CROTS - WTD CST	888,751	3.73%	11.54%	10.57%	0.44%	0.39%	811,473	0	0	811,473	3.33%	10.85%	0.36%	43,008
8	ACCUM DEFERRED INC TAXES - 0 COST	3,682,383	15.83%	0.00%	0.00%	0.00%	0.00%	3,425,818	0	0	3,425,818	14.07%	0.00%	0.00%	
9	OTHER (EXPLAIN)	0	0.00%	0.00%	0.00%	0.00%	0.00%	0	0	0	0	0.00%	0.00%	0.00%	
10	TOTAL	<u>\$23,280,599</u>	<u>100.00%</u>			<u>9.04%</u>	<u>8.76%</u>	<u>\$24,352,829</u>	<u>\$0</u>	<u>\$0</u>	<u>\$24,352,829</u>	<u>100.00%</u>		<u>9.14%</u>	<u>1,152,758</u>

COST RATE FOR TAX CREDITS WEIGHTED COST:

11	COMMON EQUITY										7,824,359	42.24%	13.00%	5.49%
12	PREFERRED EQUITY										238,954	1.29%	4.75%	0.09%
13	LONG-TERM DEBT										655,735	3.54%	4.86%	0.17%
14	SHORT-TERM DEBT										<u>9,804,530</u>	<u>52.93%</u>	<u>9.69%</u>	<u>5.13%</u>
15	TOTAL										<u>18,523,578</u>	<u>100.00%</u>		<u>10.85%</u>

COST RATE FOR TAX CREDITS INTEREST EXPENSE:

															<u>1.30%</u>
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(1) PER ORDER NO. 24094, PAGE 23.

Note: For comparative purposes, we have used the last rate case authorized equity return for the historic year of the present rate case.

SCHEDULE D-1

COST OF CAPITAL - 13-MONTH AVERAGE

PAGE 2 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GUEXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED
JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS
OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND
THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASETYPE OF DATA SHOWN
HISTORIC YEAR ENDED 12/31/93
PRIOR RATE CASE PROJECTED YEAR
ENDING 12/31/91
WITNESS: MARTIN JACKSON

LINE NO.		DOLLARS	RATIO
1	(2) FPUC CAPITAL AMOUNTS FOR ALLOCATION TO CONSOLIDATED GAS DIVISION:		
2			
3	COMMON EQUITY	\$19,623,182	42.24%
4	PREFERRED EQUITY	600,000	1.29%
5	LONG-TERM DEBT	24,596,178	52.93%
6	SHORT-TERM DEBT	1,646,158	3.54%
7			
8	TOTAL	<u>46,465,518</u>	<u>100.00%</u>
9			
10	RATE BASE	24,352,829	
11	NON-ALLOCATED CAPITAL ITEMS	<u>5,829,251</u>	
12			
13	ALLOCATED CAPITAL ITEMS	<u>18,523,578</u>	

SUPPORTING SCHEDULES: B-1, D-2, D-3, D-4, D-5, D-6

RECAP SCHEDULES: A-1, A-2, C-22

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR, (CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1 PAGE 1)

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED - 1 12/31/92
 WITNESS: MARTIN/JACKSON

HISTORIC YEAR ENDED - 1 (YEAR ENDED 12/31/92) (1)

LINE NO.	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	PERCENT OF TOTAL (3)	COST RATE (4)	WEIGHTED COST RATE (3)X(4) (5)	INTEREST EXPENSE (6)
1	COMMON EQUITY	\$6,946,165	29.79%	13.00%	3.87%	
2	PREFERRED STOCK	230,491	0.99%	4.75%	0.05%	
3	LONG TERM DEBT	8,320,380	35.69%	9.73%	3.47%	809,573
4	SHORT TERM DEBT	1,964,413	8.43%	4.73%	0.40%	92,917
5	CUSTOMER DEPOSITS	1,484,934	6.37%	8.47%	0.54%	125,774
6	TAX CREDITS - 0 COST	32,212	0.14%	0.00%	0.00%	
7	TAX CREDITS - WTD. COST	847,387	3.63%	10.40%	0.38%	43,810
8	ACCUM. DEFERRED INCOME TAX-0 COST	3,487,447	14.96%	0.00%	0.00%	
9	OTHER (EXPLAIN)	0	0.00%	0.00%	0.00%	
10	TOTAL	<u>\$23,313,429</u>	<u>100.00%</u>		<u>6.71%</u>	<u>1,072,074</u>

COST RATE FOR TAX CREDITS WEIGHTED COST:

11	COMMON EQUITY	\$6,946,165	39.78%	13.00%	5.17%
12	PREFERRED EQUITY	230,491	1.32%	4.75%	0.06%
13	LONG-TERM DEBT	1,964,413	11.25%	4.73%	0.53%
14	SHORT-TERM DEBT	<u>8,320,380</u>	<u>47.65%</u>	9.73%	<u>4.64%</u>
15	TOTAL	<u>\$17,461,449</u>	<u>100.00%</u>		<u>10.40%</u>

INTEREST EXPENSE RATE 5.17%

(1) FROM DECEMBER 1992 RATE OF RETURN (SJ 45-69)

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 94020-GJ

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
 ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
 HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: MARTIN

LINE NO.	ISSUE (%)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/93 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	4.75% 30 YEARS	06/01/63	06/01/93	\$373,077	\$30	\$0	\$30	30	\$131	\$13,854	\$13,985
2											
3	4.75% 30 YEARS	06/01/65	06/01/95	713,000	943	0	943	30	507	33,817	\$34,319
4											
5	12.50% 15 YEARS	06/01/83	06/01/98	0	0	455,573	455,573	15	18,294		\$18,294
6											
7	8.00% 30 YEARS	07/01/72	07/01/02	878,615	5,815	16,389	22,004	30	2,647	65,120	\$67,767
8											
9	9.57% 30 YEARS	05/01/88	05/01/18	10,000,000	143,017	0	143,017	30	7,211	957,000	\$964,211
10											
11	10.03% 30 YEARS	05/01/88	05/01/18	5,500,000	77,009	0	77,009	30	3,883	351,650	\$355,533
12											
13	9.08% 30 YEARS	08/01/82	08/01/22	8,000,000	117,940	0	117,940	30	4,072	726,400	\$730,472
14											
15											
16	TOTAL			<u>\$25,412,692</u>	<u>\$344,354</u>	<u>\$471,262</u>	<u>\$816,518</u>		<u>\$36,735</u>	<u>\$1,347,538</u>	<u>\$2,364,871</u>
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			<u>(816,516)</u>							
18	NET			<u>\$24,596,176</u>							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			<u>9.69%</u>							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN EXPLANATION OF CALL PROVISIONS AND SPECIAL RESTRICTIONS INCLUDING SERIES, DUE DATE, AND DEBT TYPE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
WITNESS: MARTINCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GUNARRATIVE 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 (c) (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.

<u>YEAR</u>	<u>"IF REDEEMED DURING THE 12 MONTH PERIOD ENDING"</u>	<u>GENERAL REDEMPTION PRICE* (%)</u>	<u>SPECIAL REDEMPTION PRICE* (%)</u>
4.75 % DUE JUNE 1, 1993	MAY 31, 1993	100.00	N/A
4.75 % DUE JUNE 1, 1995	MAY 31, 1993	100.35	N/A
8.00% DUE JULY 1, 2002	JUNE 30, 1993	102.50	N/A
9.57% DUE MAY 1, 2018	SEE NOTE 1		
10.02% DUE MAY 1, 2018	SEE NOTE 1		
9.08% DUE JUNE 1, 2022	N/A	N/A	

NOTE 1:

Regular Redemption Price % is not effective until the 12 Month Period Beginning May 1, 2013 @ 101.33.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE D-3

SHORT TERM DEBT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93
WITNESS: MARTIN

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MONTH END BALANCE (3)	AVERAGE AMOUNT OUTSTANDING HISTOR. BASE YR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	DECEMBER 1992	\$0	10	\$10	0.00%
2	JANUARY 1993	\$0	10	\$10	0.00%
3	FEBRUARY 1993	\$0	10	\$10	0.00%
4	MARCH 1993	\$0	10	\$10	0.00%
5	APRIL 1993	\$0	10	\$10	0.00%
6	MAY 1993	\$91	10	\$30,000	3.64%
7	JUNE 1993	\$3,406	2,700,000	\$1,089,990	3.75%
8	JULY 1993	\$8,579	2,700,000	\$2,700,000	3.81%
9	AUGUST 1993	\$8,856	3,000,000	\$2,787,097	3.81%
10	SEPTEMBER 1993	\$9,225	3,000,000	\$3,000,000	3.81%
11	OCTOBER 1993	\$9,526	3,000,000	\$3,000,000	3.81%
12	NOVEMBER 1993	\$9,219	3,000,000	\$3,000,000	3.81%
13	DECEMBER 1993	\$12,365	4,000,000	\$3,580,645	4.14%
	13 MONTH TOTAL	<u>\$61,268</u>	<u>\$21,400,060</u>	<u>\$19,187,782</u>	<u>3.83%</u>
	13 MONTH AVERAGE		<u>\$1,646,158</u>	<u>\$1,475,983</u>	<u>4.86%</u>

TOTAL INTEREST EXPENSE 1993 \$61,268
SHORT-TERM AMORT. EXPENSE 10,440
NET INTEREST EXPENSE \$71,708

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: D-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC YEAR ENDED: 12/31/93
WITNESS: MARTIN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

DOCKET NO.: 940620-GU

LINE NO.	DESCRIPTION (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT SOLD (4)	PRINCIPAL AMOUNT OUTSTANDING (5)	DISCOUNT OR PREMIUM ON PRINCIPAL AMOUNT SOLD (6)	DISCOUNT OR PREMIUM ASSOCIATED WITH (5) (7)	ISSUING EXPENSE ON PRINCIPAL AMOUNT SOLD (8)	ISSUING EXPENSE ASSOCIATED WITH (5) (9)	NET PROCEEDS (5)+(7)-(9) (10)	DOLLAR DIVIDENDS ON FACE VALUE (1 X 5) (11)	EFFECTIVE COST RATE (11)/(10)
1	4.75% CUMULATIVE PREFERRED STOCK	12/28/45		\$600,000	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$28,500	4.75%
2												
3												
4												
5												
6												
7												
8												
9												
TOTAL				\$600,000	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$28,500	4.75%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
HISTORIC YR - 1: 12/31/92
HISTORIC YR - 2: 12/31/91
HISTORIC YR - 3: 12/31/90COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

DOCKET NO.: 940620-GU

WITNESS: MARTIN

LINE NO.	METHOD OF ISSUE (1)	SHARES (2)	AMOUNT (3)	PRICE PER SHARE (4)	SHARES ISSUED (5)	GROSS PROCEEDS (6)	ISSUE EXPENSE (7)	NET PROCEEDS (8)	NET PROCEEDS PER SHARE (9)	TOTAL SHARES OUTSTANDING (10)
1	BEGINNING BALANCE 1/1/90	1,076,053	6,075,673	5.65						1,076,053
2	D.R.I.P. 1/90	1,511	34,572	22.88						1,077,564
3	D.R.I.P. 4/90	1,722	39,400	22.88						1,079,286
4	E.S.O.P. 6/90	2,680	26,832	12.90						1,081,966
5	D.R.I.P. 7/90	1,755	36,855	21.00						1,083,721
6	D.R.I.P. 10/90	2,397	39,551	16.50						1,086,118
7	E.S.O.P. 12/90	2,596	22,378	8.62						1,088,714
8	ENDING BALANCE 12/31/90	1,088,114	6,275,261	5.77						1,088,114
9	D.R.I.P. 1/91	2,119	38,099	18.75						1,090,233
10	D.R.I.P. 4/91	2,607	44,971	17.25						1,092,840
11	E.S.O.P. 6/91	3,146	22,193	7.05						1,096,298
12	D.R.I.P. 7/91	2,643	42,948	16.25						1,098,931
13	D.R.I.P. 10/91	2,603	47,504	18.25						1,101,534
14	E.S.O.P. 12/91	3,193	23,948	7.50						1,104,727
15	ENDING BALANCE 12/31/91	1,104,727	6,494,524	5.88						1,104,727
16	D.R.I.P. 1/92	2,629	50,808	19.25						1,107,356
17	D.R.I.P. 4/92	2,835	51,054	18.36						1,110,191
18	E.S.O.P. 6/92	2,707	27,811	10.20						1,112,898
19	D.R.I.P. 7/92	2,487	51,805	20.75						1,115,385
20	PUBLIC SALE 7/92	287,500	5,573,122	19.38						1,402,885
21	D.R.I.P. 10/92	2,637	54,358	20.62						1,405,522
22	E.S.O.P. 12/92	2,508	28,967	11.55						1,407,830
23	ENDING BALANCE 12/31/92	1,407,830	12,332,279	8.76						1,407,830
24	D.R.I.P. 1/93	2,777	54,946	19.75						1,410,607
25	D.R.I.P. 4/93	3,098	64,428	21.00						1,413,675
26	E.S.O.P. 6/93	2,518	28,817	10.65						1,416,193
27	D.R.I.P. 7/93	3,144	65,631	20.88						1,419,337
28	D.R.I.P. 10/93	2,948	63,404	21.50						1,422,286
29	E.S.O.P. 12/93	2,581	29,991	11.62						1,424,867
30										
31										
32										
33	END OF YEAR BALANCE	1,424,867	12,637,395	8.87						1,424,867

SUPPORTING SCHEDULES:

RECAP SCHEDULES: D-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GJ

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: MARTIN

LINE NO.	MONTH & YEAR (1)	RESIDENTIAL CUSTOMER DEPOSITS @ 8.0% (2)	NONRESIDENTIAL CUSTOMER DEPOSITS @ 8.0% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*L%/12 (6)	INTEREST EXPENSE (3)*L%/12 (7)	TOTAL INTEREST (6)+(7) (8)	ACTUAL PAYMENTS AND CREDITS (9)
1	December 1992	N/A	N/A	N/A	\$1,504,396	N/A	N/A		
2	January 1993	N/A	N/A	N/A	\$1,510,463	N/A	N/A	\$10,351	\$1,968
3	February	N/A	N/A	N/A	\$1,513,844	N/A	N/A	\$10,995	\$1,700
4	March	N/A	N/A	N/A	\$1,590,587	N/A	N/A	\$10,673	\$44,921
5	April	N/A	N/A	N/A	\$1,553,055	N/A	N/A	\$10,673	\$58,662
6	May	N/A	N/A	N/A	\$1,563,169	N/A	N/A	\$8,979	\$3,668
7	June	N/A	N/A	N/A	\$1,555,229	N/A	N/A	\$8,658	\$1,448
8	July	N/A	N/A	N/A	\$1,549,161	N/A	N/A	\$11,293	\$1,528
9	August	N/A	N/A	N/A	\$1,581,634	N/A	N/A	\$10,670	\$1,186
10	September	N/A	N/A	N/A	\$1,588,683	N/A	N/A	\$10,960	\$1,766
11	October	N/A	N/A	N/A	\$1,603,332	N/A	N/A	\$8,772	\$2,131
12	November	N/A	N/A	N/A	\$1,628,296	N/A	N/A	\$10,951	\$1,127
13	December	N/A	N/A	N/A	\$1,632,095	N/A	N/A	\$12,956	\$1,903
14	13 Month total	N/A	N/A	N/A	\$20,313,943	12-MONTH TOTAL		\$127,631	\$120,205
15	13 Month Average	N/A	N/A	N/A	\$1,562,611				

EFFECTIVE INTEREST RATE 8.16%

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940520-GU

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST
 PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE
 THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT
 OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: MARTIN

Company Policy: Customer Deposits**A. Deposit Required:**

Residential: An initial deposit or a suitable guarantee 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 \$25.00, or an amount necessary to cover charges for service for two billing months, whichever is greater.

Non-Residential Service: An initial deposit based on the previous customers' 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.

B. Establishment of Credit:

In lieu of a cash deposit a customer may:

- (1). Furnish a satisfactory guarantor to secure payment of bills for the service requested, such guarantor to be customer of the Company with a satisfactory payment record. Guarantors providing security for residential customers' bills shall only be liable for bills contracted at the service address contained in the contract of guaranty.
- (2). Furnish an irrevocable letter of credit from a bank.
- (3). Furnish a surety bond.

C. Refund of Deposits:

After a customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the utility shall refund the residential customer's deposits and shall, at its option either refund or pay the higher rate of interest specified below for nonresidential deposits, providing the customer has not, in the preceding 12 months, (a) made more than one late payment of a bill (after the expiration of 20 days from the date of mailing or delivery by the utility), (b) paid with a check refused by a bank, (c) been disconnected for non-payment, or at any time, (d) tampered with the meter or (e) used service in a fraudulent or unauthorized manner. Company may, at its option, refund a deposit in less than 23 months.

D. Interest on Deposits:

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 qualifying under Section (C) above when the Company elects not to refund such deposit after 23 months. 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 23 months, then he shall be entitled to receive interest from the day of commencement of the customer relationship and the placement of deposit. Deposits shall cease to bear interest upon discontinuance of service.

E. New or Additional Deposits:

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 a previously waived or returned, or 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 service 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.

F. Retention of Deposits:

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

G. Refund of Deposit When Service is Discontinued:

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF SOURCES AND USES OF FUNDS
FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
WITNESS: MARTINCOMPANY: FLORIDA PUBLIC UTILITIES
CONSOLIDATED GAS DIVISION

DOCKET NO.: 940620-GU

CONSOLIDATED COMPANY BASIS - YEAR ENDING 12/31/93

LINE NO.		
1	CASH FLOWS FROM OPERATING ACTIVITIES	
2	Net income	\$1,751
3		
4	Adjustments to reconcile net income	
5	to net cash from operating activities:	
6	Depreciation	3,533
7	Doubtful accounts	139
8	Deferred income taxes	378
9	Investment tax credits	(107)
10	Other	37
11	Changes in operating assets and liabilities:	
12	Accounts receivable	(615)
13	Inventories and prepayments	59
14	Accounts payable and accrued expenses	(289)
15	Over (under) recovery of energy costs	6
16	Other	(51)
17	Net cash provided by operating activities	<u>\$4,841</u>
18		
19	CASH FLOWS FROM INVESTING ACTIVITIES	
20	Construction expenditures	(5,379)
21	Customer advances for construction	(158)
22	Net cash used by investing activities	<u>(\$5,537)</u>
23		
24	CASH FLOWS FROM FINANCING ACTIVITIES	
25	Short-term borrowings	4,000
26	Repayments of long-term debt	(2,354)
27	Proceeds from sale of common stock - stock plans	341
28	Dividends paid	(1,596)
29	Net cash provided by financing activities	<u>\$391</u>
30		
31	NET INCREASE (DECREASE) IN CASH AND	
32	OVERNIGHT INVESTMENTS	(305)
33	CASH AND OVERNIGHT INVESTMENTS AT	
34	BEGINNING OF YEAR	<u>1,151</u>
35	CASH AND OVERNIGHT INVESTMENTS AT	
36	END OF YEAR	<u>\$846</u>

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GUEXPLANATION: PROVIDE A BRIEF NARRATIVE DESCRIPTION OF SECURITY
ISSUANCES SINCE THE LAST RATE PROCEEDING TO INCLUDE DOLLAR
AMOUNT, COST RATE, AND PURPOSE OF ISSUANCES.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93

WITNESS: MARTIN

During 1992, the Company completed two financing transactions. In June, the Company completed an \$8,000,000 private placement of First Mortgage Bonds, 9.08% series due 2002. The proceeds were used to repay \$8,000,000 of the \$10,300,000 short-term debt outstanding. In July, the Company completed the sale of its common stock offering of 287,500 shares at \$20.875 per share. The net proceeds, before deduction of expenses of approximately \$69,000, were \$5,642,000. The proceeds were used to repay the remaining \$2,300,000 short-term debt outstanding and the balance was used for utility construction.

We have no plans for a major stock or bond issuance before the year 2000. The Company believes that funds provided by operations and its short-term line of credit will be adequate for its future needs.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE THE AVERAGE ANNUAL AMOUNT AND SOURCE OF CAPITAL OF
 EACH SUBSIDIARY INVESTMENT FOR THE THREE MOST RECENT CALENDAR YEARS
 AND THE 13-MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/93
 YEAR ENDED 1992, 1991, 1990

WITNESS: MARTIN

LINE NO.	SUBSIDIARY NAME	YEAR OF FORMATION	THIRTEEN MONTHS ENDED (2)			
			12/31/90	12/31/91	12/31/92	12/31/93
1	FLO-GAS CORPORATION (1)	1949	\$1,817,296	\$1,881,043	\$2,172,345	\$2,451,842
2		(2)	(\$412,636)	(\$343,495)	(\$331,726)	(\$305,229)
3	(1) FLO-GAS CORPORATION IS A WHOLLY-OWNED SUBSIDIARY OF FLORIDA PUBLIC UTILITIES COMPANY AND NOT A SUBSIDIARY OF CONSOLIDATED GAS DIVISION. THE NATURAL CONSOLIDATED GAS DIVISION IS AN OPERATING DIVISION OF FLORIDA PUBLIC UTILITIES COMPANY.					
4						
5						
6	(2) INTERCOMPANY INVESTMENT INCLUDED IN ABOVE NUMBER.					
7						
8						

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET N 940620-GU

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/93

WITNESS: MARTIN

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE				RECONCILING ADJUSTMENTS*			(CONSOLIDATED GAS OPERATIONS) RECONCILED CAPITAL STRUCTURE**		
	COMPONENT	(CONSOLIDATED) PER BOOKS	ELIMINATION & RECLASSIFICATION	FLO-GAS PER BOOKS	FPUC PER BOOKS	RECONCILING ITEMS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	\$22,075,024	305,229	(2,757,071)	19,623,182	SEE NOTE (2)		(\$11,798,823)	COMMON EQUITY	7,824,359
2	PREFERRED EQUITY	600,000			600,000	SEE NOTE (2)		(361,046)	PREFERRED EQUITY	238,954
3	LONG TERM DEBT	24,596,176			24,596,176	SEE NOTE (2)		(14,791,646)	LONG TERM DEBT	9,804,530
4	SHORT TERM DEBT	1,646,158			1,646,158	SEE NOTE (2)		(990,423)	SHORT TERM DEBT	655,735
5	CUSTOMER DEPS.	3,249,918		(499,942)	2,749,976	SEE NOTE (1)	(1,187,365)		CUSTOMER DEPS.	1,562,611
6	ITC	1,865,821		(78,033)	1,787,788	SEE NOTE (1)	(946,966)		ITC	840,822
7	DEFERRED TAXES	7,849,411		(932,683)	6,916,728	SEE NOTE (1)	(3,490,910)		DEFERRED TAXES	3,425,818
8	TOTAL	<u>\$61,882,508</u>	<u>\$305,229</u>	<u>(\$4,267,729)</u>	<u>\$57,920,008</u>		<u>(\$5,625,241)</u>	<u>(\$27,941,938)</u>	TOTAL	<u>\$24,352,829</u>

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

NOTE (1): CUSTOMER DEPOSITS, INVESTMENT TAX CREDITS AND DEFERRED TAXES ARE ADJUSTED TO THE ACTUAL AMOUNTS ON BOOKS FOR CONSOLIDATED GAS DIVISION.

NOTE (2): BALANCE OF CAPITAL STRUCTURE ALLOCATED ON A PRO-RATA BASIS FROM FPUC ONLY BALANCES.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE FOUR PRIOR YEARS

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 PRIOR YEAR ENDED: 1992, 1991, 1990, 1989
 WITNESS: MARTIN

CONSOLIDATED COMPANY

MONTH AND YEAR ENDED 12/31

LINE NO.	INDICATOR	1989*	1990*	1991*	1992*	1993*
INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION						
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	\$3,516	\$3,517	\$4,080	\$4,453	\$4,439
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	1	2	2	5	5
3	INCOME TAXES	727	456	721	1,037	867
4	EARNINGS BEFORE INTEREST AND TAXES (1)-(2)+(3)	4,244	3,975	4,803	5,495	5,311
5	INTEREST (BEFORE DEDUCTING AFUDC)	2,206	2,443	2,485	2,615	2,693
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	1.92	1.63	1.93	2.10	1.97
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$1,311	\$1,076	\$1,597	\$1,843	\$1,751
8	PREFERRED DIVIDENDS	29	29	29	29	29
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	45.21	37.10	55.07	63.55	60.38
EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION						
10	EARNINGS BEFORE INTEREST (INCLUDING OTHER AFUDC)	\$3,516	\$3,517	\$4,080	\$4,453	\$4,439
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	2	4	3	7	8
12	INCOME TAXES	727	456	721	1,037	867
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	4,241	3,969	4,798	5,483	5,296
14	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED FUDC)	2,206	2,443	2,485	2,617	2,696
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	1.92	1.62	1.93	2.10	1.97
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$1,308	\$1,070	\$1,592	\$1,829	\$1,735
17	PREFERRED DIVIDENDS	29	29	29	29	29
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	45.10	36.90	54.90	63.07	59.83

* ROUNDED TO NEAREST THOUSANDS

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE
THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
PRIOR YEAR ENDED: 1992, 1991, 1990, 1989
WITNESS: MARTINCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

CONSOLIDATED COMPANY

MONTH AND YEAR ENDED 12/31

LINE NO.	INDICATOR	1989 *	1990 *	1991 *	1992 *	1993 *
<u>FUNDS FROM CURRENT OPERATIONS:</u>						
1	NET INCOME	\$1,692	\$1,076	\$1,537	\$1,843	\$1,751
2	DEPRECIATION AND AMORTIZATION	2,415	2,644	3,123	3,343	3,533
3	ITC (NET)	(111)	(105)	(108)	(108)	(107)
4	DEFERRED TAXES (NET)	581	21	(208)	87	378
5	AFUDC	(3)	(6)	(5)	(12)	(13)
6	OTHER	(1,309)	827	390	544	(727)
7	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)+(6)	3,271	4,469	4,709	5,721	4,841
8	RETIREMENTS AND REDEMPTIONS	847	1,150	50	12,351	2,354
9	DIVIDENDS (PREFERRED AND COMMON)	1,056	1,110	1,121	1,281	1,598
10	TOTAL FUNDS GENERATED INTERNALLY (7)-(8)-(9)	1,368	2,209	3,628	(7,911)	891
11	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	5,176	6,284	5,216	6,155	5,537
12	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (10)/(11)	26%	35%	70%	-129%	16%

* ROUNDED TO NEAREST THOUSANDS

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-8

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON
FOR THE HISTORIC BASE YEAR AND THE FOUR PRIOR YEARS.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
PRIOR YEAR ENDED: 1992, 1991, 1990, 1989
WITNESS: MARTINCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

CONSOLIDATED COMPANY

MONTH AND YEAR ENDED 12/31

LINE NO	INDICATOR	1989	1990	1991	1992	1993
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$3,132	\$5,960	\$5,015	\$12,213	\$12,851
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	376	753	753	1,818	1,926
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	2,756	5,207	4,262	10,395	10,925
4	INCOME AVAILABLE FOR COMMON	1,664,000	1,047,000	1,568,000	1,814,000	1,722,000
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.17%	0.50%	0.27%	0.57%	0.63%

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, FOR THE MOST RECENT FIVE YEAR HISTORICAL MARKET DATA FOR THE COMPANY OR CONSOLIDATED COMPANY (IF APPLICANT'S STOCK IS NOT PUBLICLY TRADED).

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
HISTORIC YR - 1: 12/31/92
HISTORIC YR - 2: 12/31/91
HISTORIC YR - 3: 12/31/90
HISTORIC YR - 4: 12/31/89
WITNESS: MARTINCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

LINE NO.	CONSOLIDATED COMPANY INDICATORS	HBV-4	HBV-3	HBV-2	HBV-1	HISTORIC BASE YEAR*
		1989	1990	1991	1992	1993
1	MARKET/BOOK RATIO	1.68	1.19	1.40	1.29	1.22
2	AVERAGE PRICE/EARNING RATIO	18.54	16.24	13.46	13.44	15.37
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)	2.22	2.18	2.75	2.67	2.20
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	2.22	2.18	2.75	2.67	2.20
5	EARNED RETURNS ON AVERAGE COMMON EQUITY	** 11.75	7.32	10.51	9.55	7.88
6	DIVIDENDS/SHARE	0.96	1.00	1.00	1.08	1.12
7	EARNINGS/SHARE	** 1.56	0.97	1.43	1.47	1.22
8	BOOK VALUE FOR COMMON STOCK	13.21	13.25	13.71	15.26	15.41
9						

*HISTORICAL ONLY

** INCLUDES THE CUMULATIVE CHANGE IN ACCOUNTING PRINCIPLE - UNBILLED REVENUES

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH
 AVERAGE RATE BASE FOR INTERIM RELIEF

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: BACHMAN

DOCKET NO.: 940620-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$ 38,451,898	\$ (835,984)	\$ 35,615,914
2	COMMON PLANT ALLOCATED	695,435	0	695,435
3	ACQUISITION ADJUSTMENT	303,400	0	303,400
4	PROPERTY HELD FOR FUTURE USE	0	0	0
5	CONSTRUCTION WORK IN PROGRESS	289,372	0	289,372
6	TOTAL PLANT	\$ <u>37,720,105</u>	\$ <u>(835,984)</u>	\$ <u>36,884,121</u>
DEDUCTIONS				
7	ACCUM. DEPR. - UTILITY PLANT	\$ 12,057,256	\$ (368,541)	\$ 11,688,715
8	ACCUM. DEPR. - COMMON PLANT	281,901	0	281,901
9	ACCUM. AMORT. - ACQ. ADJ.	319,741	0	319,741
10	ACCUM. DEPR. - LEASEHOLD IMPR.	0	0	0
11	CUSTOMER ADV. FOR CONST.	240,935	0	240,935
12	TOTAL DEDUCTIONS	\$ <u>12,899,833</u>	\$ <u>(368,541)</u>	\$ <u>12,531,292</u>
13	PLANT NET	\$ <u>24,820,272</u>	\$ <u>(467,443)</u>	\$ <u>24,352,829</u>
ALLOWANCE FOR WORKING CAPITAL				
14	BALANCE SHEET METHOD	\$ (8,655)	\$ 8,655	\$ 0
15	TOTAL RATE BASE	\$ <u>24,813,617</u>	\$ <u>(460,788)</u>	\$ <u>24,352,829</u>
16	NET OPERATING INCOME	\$ <u>1,689,214</u>	\$ <u>(11,989)</u>	\$ <u>1,677,225</u>
17	RATE OF RETURN	<u>6.81%</u>		<u>6.89%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEFTYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
<u>CURRENT AND ACCRUED ASSETS</u>						
1	CASH	540,748	\$	\$	\$	540,748
2	INVESTMENT IN SUBSIDIARY	0				0
3	SPECIAL DEPOSITS	0				0
4	WORKING FUNDS	6,089				6,089
5	TEMPORARY CASH INVESTMENTS	0				0
6	NOTES RECEIVABLE	0				0
7	CUST. ACCTS. REC. - GAS	1,925,024				1,925,024
8	MDSE, JOBBING & OTHER	(7,831)				(7,831)
9	ACCUM. PROV. UNCOLLECT. ACCTS. - GAS	(66,418)				(66,418)
10	ACCUM. PROV. UNCOLLECT. ACCTS. - OTHER	0				0
11	RECEIVABLE ASSOC. COMPANIES	0				0
12	PLANT & OPER. MATERIAL & SUPPL.	389,634				389,634
13	MERCHANDISE	0				0
14	STORES EXPENSE	1,634				1,634
15	PREPAYMENTS	327,302				327,302
16	MISC. CURRENT AND ACCRUED ASSETS	0				0
17	OTHER INVESTMENTS	0				0
18	SINKING FUNDS	0				0
19	ACCTS. REC. - UNBILLED REVENUE	219,773				219,773
20						
21	TOTAL CURRENT ASSETS	3,335,955	0	0	0	3,335,955
22						
23						
<u>DEFERRED DEBITS</u>						
24						
25	UNAMORTIZED DEBT EXPENS.	0	\$	\$	\$	0
26	EXTRAORDINARY PROPERTY LOSSES	0				0
27	CLEARING ACCOUNTS	(569)				(569)
28	OTHER CWIP	133,835				133,835
29	UNAMORTIZED RATE CASE	0				0
30	UNRECOVERED GAS COST	1,230				1,230
31	OTHER	11,486				11,486
32						
33	TOTAL DEFERRED DEBITS	145,982	0	0	0	145,982
34						
35	TOTAL CURRENT AND DEFERRED ASSETS	3,481,937	0	0	0	3,481,937
36						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEFTYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
<u>CURRENT LIABILITIES</u>						
1	NOTES PAYABLE	0	\$	\$	\$	0
2	ACCOUNTS PAYABLE	1,331,291				1,331,291
3	ACCTS. PAYABLE - SALARIES & WAGES	158,503				158,503
4	ACCTS. PAYABLE - OTHER	12,142				12,142
5	FPSC ASSESSMENT	0				0
6	CUSTOMER DEPOSITS	0				0
7	TAXES ACCRUED-GENERAL	182,275				182,275
8	TAXES ACCRUED-INCOME	15,293				15,293
9	INTEREST ACCRUED	368,729				368,729
10	DIVIDENDS DECLARED	1,855				1,855
11	TAX COLLECTIONS PAYABLE	238,840				238,840
12	INACTIVE DEPOSITS	0				0
13	ACCRUED INSURANCE	263,617				263,617
14	AUDIT FEES	26,881				26,881
15	MISC. CURRENT ACCRUED LIAB.	541,076				541,076
16						
17						
18	TOTAL CURRENT LIABILITIES	3,140,502	0	0	0	3,140,502
19						
20						
21	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>					
22						
23	OTHER DEFERRED CREDITS	(346)	\$	\$	\$	(346)
24	PENSIONS & BENEFITS RESERVE	348,436				348,436
25						
26	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	348,090	0	0	0	348,090
27						
28						
29						
30	TOTAL LIABILITIES	3,488,592	0	0	0	3,488,592
31						
32						
33	TOTAL ASSETS LESS LIABILITIES	(6,655)	0	0	0	(6,655)
34						
35						
36	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	(6,655)	0	0	0	(6,655)
37						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
WITNESS: BACHMAN/MARTINCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940820-G J

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	METHOD OF ALLOCATION			INCREASE (DECREASE) IN REVENUE REQUIREMENT ((ADJ x 0.015 x 1.6138054))
				CUSTOMER BASIS FOR ALL ACCOUNTS	WPB 18%	SANFORD 12%	
<u>UTILITY PLANT IN SERVICE</u>							
1	374 DISTRIBUTION LAND	L P OPERATIONS - NON-REGULATED	\$ (10,203)	WEIGHTED AVERAGE 18%		\$	
2	375 DISTRIBUTION STRUCTURES	L P OPERATIONS - NON-REGULATED	(88,817)	WEIGHTED AVERAGE 18%			
3	387 DISTRIBUTION OTHER EQUIPMENT	L P OPERATIONS - NON-REGULATED	(34,996)	WEIGHTED AVERAGE 19%			
4	389 GENERAL LAND	L P OPERATIONS - NON-REGULATED	(10,895)	WEIGHTED AVERAGE 20%			
5	390 GENERAL STRUCTURES	L P OPERATIONS - NON-REGULATED	(140,814)	WEIGHTED AVERAGE 37%			
6	392 TRANSPORTATION EQUIPMENT	L P OPERATIONS - NON-REGULATED	(322,427)	WEIGHTED AVERAGE 22%			
7	391 -						
8	398 GENERAL PLANT EQUIPMENT	L P OPERATIONS - NON-REGULATED	(227,432)	WEIGHTED AVERAGE 23%			
		TOTAL	\$ <u>(838,984)</u>				\$ <u>(108,960)</u>
<u>ACCUM. DEPR.-UTILITY PLANT</u>							
9	375 DISTRIBUTION STRUCTURES	L P OPERATIONS - NON-REGULATED	\$ (30,908)	WEIGHTED AVERAGE 18%			\$
10	387 DISTRIBUTION OTHER EQUIPMENT	L P OPERATIONS - NON-REGULATED	(8,628)	WEIGHTED AVERAGE 19%			
11	390 GENERAL STRUCTURES	L P OPERATIONS - NON-REGULATED	(45,338)	WEIGHTED AVERAGE 37%			
12	392 TRANSPORTATION EQUIPMENT	L P OPERATIONS - NON-REGULATED	(185,414)	WEIGHTED AVERAGE 22%			
13	391 -						
	398 GENERAL PLANT EQUIPMENT	L P OPERATIONS - NON-REGULATED	(117,253)	WEIGHTED AVERAGE 23%			
		TOTAL	\$ <u>(387,541)</u>				\$ <u>(48,475)</u>
<u>ALLOWANCE FOR WORKING CAPITAL</u>							
14	(SEE SCHEDULE B-13 FOR DETAIL)	DISALLOWANCE OF NEGATIVE WORKING CAPITAL	\$ 6,655				\$
	TOTAL RATE BASE ADJUSTMENTS		\$ <u>(663,755)</u>				\$ <u>(160,905)</u>

SUPPORTING SCHEDULES: B-3

RECAP SCHEDULES: B-2

SCHEDULE F-4

CALCULATION OF INTERIM RATE RELIEF - NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER
 BOOKS FOR THE HISTORIC BASE YEAR AND ANY ADJUSTMENTS MADE TO THE
 HISTORIC BASE YEAR FOR INTERIM PURPOSES.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED 12/31/93
 WITNESS: BACHMAN

NET OPERATING INCOME - HISTORIC YEAR ENDED 12/31/93

LINE NO.	(1) TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED (1) + (2)	(4) REVENUE REQUIREMENT	(5) JURISDICTIONAL AMOUNT PROPOSED RATES	
1	OPERATING REVENUES	\$22,413,675	(\$11,707,618)	\$10,706,057	\$496,326	\$11,202,383
2	OPERATING EXPENSES:					
3	OPERATION & MAINTENANCE	17,999,964	(11,628,617)	6,371,347	1,390	6,372,737
4	DEPRECIATION & AMORTIZATION	1,345,537	(33,402)	1,312,135		1,312,135
5	AMORTIZATION OF ENVIRONMENTAL	239,604		239,604		239,604
6	TAXES OTHER THAN INCOME TAXES	912,100	(59,008)	853,092	1,861	854,953
7	INCOME TAXES:					
8	- FEDERAL	(4,589)	44,388	39,799	158,425	198,224
9	- STATE	(3,392)	10,153	6,761	27,119	33,880
10	DEFERRED INCOME TAXES					
11	- FEDERAL	231,825	(22,861)	208,964		208,964
12	- STATE	42,052	(6,282)	35,770		35,770
13	INVESTMENT TAX CREDIT - NET	(38,640)		(38,640)		(38,640)
14	TOTAL OPERATING EXPENSES	20,724,461	(11,695,629)	9,028,832	188,795	9,217,627
15	OPERATING INCOME	\$1,689,214	(\$11,989)	\$1,677,225	\$307,531	\$1,984,756
16	RATE BASE	\$24,813,617	(\$460,788)	\$24,352,829		\$24,352,829
17	RATE OF RETURN	6.81%		6.89%		8.15%

SUPPORTING SCHEDULES: C-1, F-5, F-7

RECAP SCHEDULES: F-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
N.O.I. AND THE REVENUE REQUIREMENT EFFECT ON EACH.TYPE OF DATA SHOWN
HISTORIC YEAR ENDED 12/31/93COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

WITNESS BACHMAN

DOCKET NO.: 940620-GU

LINE NO.	ADJUSTMENT TITLE	LAST RATE CASE	PRIMARY ACCOUNT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REVENUE REQUIREMENT 1.6139054	REASON FOR ADJUSTMENT
1	OPERATING REVENUE							
2	PURCHASED GAS REVENUES	YES	400	(\$11,707,618)	\$0	(\$11,707,618)	\$18,894,988	REMOVAL OF PGA FUEL REVENUE
4	TOTAL REVENUE ADJUSTMENTS			<u>(\$11,707,618)</u>	<u>0</u>	<u>(\$11,707,618)</u>	<u>18,894,988</u>	
7	OPERATIONS & MAINTENANCE EXPENSE							
8	NATURAL GAS PURCHASES	YES	804	(12,152,222)	0	(12,152,222)	(19,612,537)	REMOVAL OF PGA FUEL COSTS
9	PURCHASED GAS UNDERRECOVERY	YES	8041	440,778	0	440,778	711,374	REMOVAL OF PGA FUEL COSTS
11	ODORANT EXPENSE	YES	813	4,423	0	4,423	7,138	TO RECORD COST OF ODORANT
13	COMPANY USE GAS	YES	921	23,756	0	23,756	38,340	TO RECORD THE COMPANY USE PORTION OF PURCHASED GAS
15	UNCOLLECTIBLE ACCOUNTS	YES	904	29,044	0	29,044	48,674	TO ADJUST TO THREE YEAR AVERAGE CHARGE-OFFS
17	PENSION EXPENSE	NO	9263	25,604	0	25,604	41,322	TO RECORD THE POST RETIREMENT LIFE INSURANCE BENEFITS OBLIGATION FOR CALENDAR YEAR 1993, IN ACCORDANCE WITH FASB 106.
22	TOTAL O & M ADJUSTMENTS			<u>(11,628,617)</u>	<u>0</u>	<u>(11,628,617)</u>	<u>(18,787,489)</u>	
24	DEPRECIATION EXPENSE							
25	COMMON DEPR. EXPENSES	YES	403.2	(6,320)	(6,320)	0	(10,200)	TO REMOVE EXPENSE RECORDED ON BOOKS THAT WAS ALLOCATED TO NATURAL GAS & SHOULD HAVE BEEN ALLOCATED TO OTHER DIVISIONS. (C-19)
27	NON-REGULATED DEPR. EXPENSE	YES	403.1	(27,082)	(27,082)	0	(43,708)	NON-REGULATED AND OTHER OPERATIONS
30	TOTAL DEPRECIATION EXPENSE ADJS			<u>(33,402)</u>	<u>(33,402)</u>	<u>0</u>	<u>(53,908)</u>	
33	*NOTE ADJUSTMENTS CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE							

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES: F-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND THE REVENUE REQUIREMENT EFFECT ON EACH

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

WITNESS: BACHMAN

ADJUST. NO.	ADJUSTMENT TITLE	LAST RATE CASE	PRIMARY ACCOUNT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
1	TAXES OTHER THAN INCOME							
2	PGA REVENUE TAXES	YES	408	(37,889)	0	(37,889)	(61,149)	REMOVAL OF PGA FUEL REVENUE TAXES
3								
4	PROPERTY TAXES - L.P. & MD	YES	408	(9,890)	(9,890)	0	(15,962)	NON-REGULATED OPERATIONS
5								
6	PROPERTY TAXES - GENERAL OFFICE	YES	408	(11,229)	(11,229)	0	(18,123)	NON-REGULATED AND OTHER OPERATIONS
7								
8	TOTAL TAXES OTHER THAN INCOME ADJS			<u>(59,008)</u>	<u>(21,119)</u>	<u>(37,889)</u>	<u>(95,234)</u>	
9								
10	FEDERAL INCOME TAXES							
11	PRIOR PERIOD ADJUSTMENTS	YES	409.1	27,089	0	27,089	43,719	TO REMOVE 1992 ADJUSTMENT (C-23)
12								
13	INTEREST SYNCHRONIZATION	YES	409.1	12,992	0	12,992	20,968	TO ADJUST TO INTEREST EXPENSE IN COST OF MONEY CALCULATION ((1,193,195-1,152,758)*.3213)
14								
15	TAX EFFECT OF ABOVE OPER. ADJ.	YES	409.1	4,307	17,518	(13,209)	6,951	TAX EFFECT ON ABOVE OPERATION ADJUSTMENTS
16								
17	TOTAL FEDERAL INCOME TAX ADJUSTMENTS			<u>44,388</u>	<u>17,518</u>	<u>26,872</u>	<u>71,638</u>	
18								
19	STATE INCOME TAXES							
20	PRIOR PERIOD ADJUSTMENTS	YES	409.2	7,192	0	7,192	11,607	TO REMOVE 1992 ADJUSTMENT (C-23)
21								
22	INTEREST SYNCHRONIZATION	YES	409.2	2,224	0	2,224	3,589	TO ADJUST TO INTEREST EXPENSE IN COST OF MONEY CALCULATION ((1,193,195-1,152,758)*.059)
23								
24	TAX EFFECT OF ABOVE OPER. ADJ.	YES	409.2	737	2,999	(2,261)	1,190	TAX EFFECT ON ABOVE OPERATION ADJUSTMENTS
25								
26	TOTAL STATE INCOME TAX ADJUSTMENTS			<u>10,153</u>	<u>2,999</u>	<u>7,155</u>	<u>16,386</u>	
27								
28	DEFERRED FEDERAL INCOME TAXES							
29	PRIOR PERIOD ADJUSTMENTS	YES	410.1	(22,851)	0	(22,851)	(36,894)	TO REMOVE 1992 ADJUSTMENT (C-24)
30								
31	DEFERRED STATE INCOME TAXES							
32	PRIOR PERIOD ADJUSTMENTS	YES	410.2	(6,282)	0	(6,282)	(10,136)	TO REMOVE 1992 ADJUSTMENT (C-24)
33								
34								
35								
36								
37								
38	TOTAL ALL ADJUSTMENTS			<u>\$11,989</u>	<u>(\$34,004)</u>	<u>\$45,998</u>	<u>\$19,349</u>	
39								
40								

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES: F-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

WITNESS: BACHMAN

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000
2	GROSS RECEIPTS TAX RATE	0.0000
3	REGULATORY ASSESSMENT RATE	0.3750
4	BAD DEBT RATE	0.2800
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.3450
6	STATE INCOME TAX RATE	5.5000
7	STATE INCOME TAX (5 X 6)	5.4640
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	93.8810
9	FEDERAL INCOME TAX RATE	34.0000
10	FEDERAL INCOME TAX (8 X 9)	31.9195
11	REVENUE EXPANSION FACTOR (8)-(10)	61.9615
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.6139054

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE INTERIM RATE RELIEF
REVENUE DEFICIENCY.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93
WITNESS: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	24,352,829
2	REQUESTED RATE OF RETURN	8.15%
3	N.O.I. REQUIREMENTS	\$1,984,758
4	LESS: ADJUSTED N.O.I.	1,877,225
5	N.O.I. DEFICIENCY	307,531
6	EXPANSION FACTOR	1.5129054
7	REVENUE DEFICIENCY	496,326

SUPPORTING SCHEDULES: F-1, F-4, F-6, F-8

RECAP SCHEDULES: A-1, F-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING 13-MONTH AVERAGE COST OF CAPITAL FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED 12/31/93

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

WITNESS: MARTIN

LINE NO.	CLASS OF CAPITAL	PER BOOKS	ADJUSTMENTS			RATIO	COST RATE	WEIGHTED COST	INTEREST EXPENSE
			SPECIFIC	PRORATA	NET				
1	COMMON EQUITY	\$7,824,359	\$0	\$0	\$7,824,359	32.13%	10.00%	3.21%	
2	PREFERRED STOCK	238,954	0	0	238,954	0.98%	4.75%	0.05%	
3	LONG TERM DEBT	9,804,530	0	0	9,804,530	40.28%	9.89%	3.90%	950,059
4	SHORT TERM DEBT	655,735	0	0	655,735	2.69%	4.86%	0.13%	31,669
5	CUSTOMER DEPOSITS	1,562,611	0	0	1,562,611	6.42%	8.18%	0.52%	127,822
6	TAX CROTS - 0 COST	29,349	0	0	29,349	0.12%	0.00%	0.00%	
7	TX CROTS - WTD CST	811,473	0	0	811,473	3.33%	9.58%	0.33%	43,008
8	ACCUM DEFERRED INC TAXES - 0 COST	3,425,818	0	0	3,425,818	14.07%	0.00%	0.00%	
9	OTHER (EXPLAIN)	0	0	0	0	0.00%	0.00%	0.00%	
10	TOTAL	<u>\$24,382,629</u>	<u>\$0</u>	<u>\$0</u>	<u>\$24,382,629</u>	<u>100.00%</u>		<u>8.15%</u>	<u>\$1,152,758</u>

COST RATE FOR TAX CREDITS WEIGHTED COST:

11	COMMON EQUITY		7,824,359	42.34%	10.00%	4.22%
12	PREFERRED EQUITY		238,954	1.29%	4.75%	0.06%
13	LONG TERM DEBT		9,804,530	52.93%	9.89%	5.13%
14	SHORT TERM DEBT		<u>655,735</u>	<u>3.54%</u>	<u>4.86%</u>	<u>0.17%</u>
15	TOTAL		<u>18,523,578</u>	<u>100.00%</u>		<u>9.58%</u>

COST RATE FOR TAX CREDITS - INTEREST EXPENSE

5.30%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940820-GU

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE WITH THE JURISDICTIONAL 13-MONTH AVERAGE
 AVERAGE RATE BASE FOR THE CORRESPONDING TIME PERIOD USED FOR INTERIM PURPOSES.
 SHOW ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO
 CONSTRUCT THE RATE BASE.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDED: 12/31/93
 WITNESS: MARTIN

LINE NO.	COMPONENT	TOTAL COMPANY CAPITAL STRUCTURE				RECONCILING ADJUSTMENTS*			(CONSOLIDATED GAS OPERATIONS) CAPITAL STRUCTURE **	
		(CONSOLIDATED) PER BOOKS	ELIMINATION & RECLASSIFICATION	FLO-GAS PER BOOKS	FPUC PER BOOKS	RECONCILING ITEMS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	\$22,075,024	305,229	(2,757,071)	19,623,182	SEE NOTE (2)		(\$11,798,823)	COMMON EQUITY	7,824,359
2	PREFERRED EQUITY	600,000			600,000	SEE NOTE (2)		(381,046)	PREFERRED EQUITY	218,954
3	LONG TERM DEBT	24,596,176			24,596,176	SEE NOTE (2)		(14,791,646)	LONG TERM DEBT	9,804,530
4	SHORT TERM DEBT	1,646,158			1,646,158	SEE NOTE (2)		(990,423)	SHORT TERM DEBT	655,735
5	CUSTOMER DEPS.	3,249,918		(499,942)	2,749,976	SEE NOTE (1)		(1,187,368)	CUSTOMER DEPS.	1,562,611
6	ITC	1,865,821		(78,033)	1,787,788	SEE NOTE (1)		(945,966)	ITC	840,822
7	DEFERRED TAXES	7,849,411		(332,683)	6,916,728	SEE NOTE (1)		(3,490,910)	DEFERRED TAXES	3,425,818
8	TOTAL	<u>\$61,882,508</u>	<u>\$305,229</u>	<u>(\$4,267,729)</u>	<u>\$57,920,008</u>			<u>(\$3,625,241)</u> <u>(\$27,941,938)</u>	TOTAL	<u>\$24,357,829</u>

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

NOTE (1): CUSTOMER DEPOSITS, INVESTMENT TAX CREDITS AND DEFERRED TAXES ARE ADJUSTED TO THE ACTUAL AMOUNTS ON BOOKS FOR CONSOLIDATED GAS DIVISION.

NOTE (2): BALANCE OF CAPITAL STRUCTURE ALLOCATED ON A PRORATA BASIS FROM FPUC ONLY BALANCES.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM
RATE RELIEF.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

HISTORICAL YEAR ENDED: 12/31/93

WITNESS: SCHNEIDERMANN/BACHMAN

DOCKET NO: 940620-GU

YEAR ENDED 12/31/93

RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	ENERGY CHARGE	TOTAL (4 + 5)	DOLLAR INCREASE	% INCREASE	INCREASE CENTS PER THERM
RESIDENTIAL	360,540	8,431,321	\$2,837,952	\$2,493,837	\$5,331,789	\$252,088	4.7280%	2.99
GENERAL SERVICE	19,328	4,789,969	191,370	989,009	1,180,379	55,809	4.7280%	1.165
LARGE VOLUME SERVICE	15,407	20,949,408	487,034	2,936,134	3,423,168	161,848	4.7280%	0.773
PUBLIC HOUSING AUTH. SVC.	10,254	299,711	81,463	66,921	148,384	7,017	4.7280%	2.341
INTERRUPTIBLE SERVICE	144	3,044,303	23,040	165,398	188,438	8,910	4.7280%	0.293
INTERRUPTIBLE TRANSP. SVC.	1	31,859	160	1,652	1,812	86	4.7280%	0.27
LARGE VOL. INTERR. TRANSP.	12	21,103,660	12,000	211,526	223,526	10,568	4.7280%	0.05
BALANCE	405,686	58,650,231	3,633,019	6,864,477	10,497,496	496,326	4.7280%	0.846
OTHER REVENUE:								
MISC. SERVICE REVENUE					193,723			
RENT FROM GAS PROPERTY					3,000			
OTHER GAS REVENUES					11,838			
TOTAL					<u>\$10,706,057</u>			

SUPPORTING SCHEDULES: E-1, F-7

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM
 RATE RELIEF.

TYPE OF DATA SHOWN:

HISTORICAL YEAR ENDED: 12/31/93

WITNESS: SCHNEIDERMANN/BACHMAN

DOCKET NO: 940620-GU

YEAR ENDED 12/31/93

RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	ENERGY CHARGE	TOTAL (4 + 5)	DOLLAR INCREASE	% INCREASE	INCREASE CENTS PER THERM
RESIDENTIAL	360,540	8,431,321	\$2,837,952	\$2,493,837	\$5,331,789	\$252,088	4.7280%	2.99
GENERAL SERVICE	19,328	4,789,969	191,370	989,009	1,180,379	55,809	4.7280%	1.165
LARGE VOLUME SERVICE	15,407	20,949,408	487,034	2,936,134	3,423,168	161,848	4.7280%	0.773
PUBLIC HOUSING AUTH. SVC.	10,254	299,711	81,463	66,921	148,384	7,017	4.7280%	2.341
INTERRUPTIBLE SERVICE	144	3,044,303	23,040	165,398	188,438	8,910	4.7280%	0.293
INTERRUPTIBLE TRANSP. SVC.	1	31,859	160	1,652	1,812	86	4.7280%	0.27
LARGE VOL. INTERR. TRANSP.	12	21,103,660	12000	211,526	223,526	10,568	4.7280%	0.05
BALANCE	405,686	58,650,231	3,633,019	8,864,477	10,497,496	496,326	4.7280%	0.846
OTHER REVENUE:								
MISC. SERVICE REVENUE					193,723			
RENT FROM GAS PROPERTY					3,000			
OTHER GAS REVENUES					11,838			
TOTAL					<u>\$10,706,057</u>			

SUPPORTING SCHEDULES: E-1, F-7

RECAP SCHEDULES: