

**Florida Public Utilities Company
 Fernandina Beach Water Division
 Docket No. 990535-WU
 Audit Control No. 99-221-4-1 Company Responses**

Audit Exception No. 1.

The Company agrees with the audit findings.

Audit Exception No. 2.

Our records indicate the following results:

	<u>Estimated \$</u>	<u>Actual \$</u>	<u>UNDER COLLECTED</u>
970 ALMOND, AMOS	5,000.00	3,433.00	
712 AMELIA ISLAND HOTEL	3,500.00	1,711.00	
700 AMELIA TRACE	3,630.00	3,209.00	
853 BAPTIST MEDICAL CENTER	3,500.00	2,866.00	
274 CENTREX HOMES	4,000.00	8,262.00	4,262.00
482 CENTREX HOMES	4,000.00	4,204.00	204.00
505 DOSTIE BLDS/OCEAN SND 11	3,000.00	3,933.00	933.00
789 EGMONT PARK <i>See Note 1</i>	1,000.00	793.00	
782 JANE ADAMS HOUSE	3,500.00	1,800.00	
581 ANTONPOU, MIACHEL	5,000.00	4,144.00	
767 OCEAN REACH JT. VENTURE	3,500.00	3,421.00	
886 RAYONIER <i>See Note 2</i>		2,193.00	
422 RED LIMITED	3,000.00	817.00	
593 RED LIMITED	3,500.00	3,117.00	
813 SHELTON, ROBERT	1,500.00	2,274.00	774.00
784 ACQUIPORT	3,500.00	1,351.00	
988 TIGERPOINT <i>See Note 3</i>		5,321.00	
842 AMELIA RIVER <i>See Note 4</i>	3,000.00	2,973.00	
891 MIDLAND GROUP <i>See Note 5</i>	4,000.00	<u>3,196.00</u>	
TOTAL		59,018.00	6,173.00

Note 1. Our records indicate \$1,000.00 was received, attached see copy of check. See Exhibit "Exception No. 2, Note 1".

Note 2. FPUC installed total system. Developer paid total cost \$29,925 to FPUC, which included engineering and inspection. The funds were forwarded to WPB on 12/12/97 and placed into the following accounts: 137.1070.3334 (886) \$3,500 and 137.2520.1 (886) \$26,425.

FPUC does not collect additional funds for engineering and inspection when the developer chooses to contract FPUC to design and install project.

Note 3. FPUC installed total system. Developer paid total cost to FPUC. The funds were forwarded to WPB on 3/9/94 and 6/27/94 and placed into the following account:
137.2520.1 (988) \$21,366.

This project is the same as project in Note 2.

Note 4. FPUC received \$3,000.00 on 6/2/93 placed in acct. 137.2520.1(842).
See Exhibit "Exception No. 2, Note 4".

Note 5. FPUC received \$4,000.00 on 9/2/93 placed in acct. 137.2520.1(891).
See Exhibit "Exception No. 2; Note 5".

Relative to this under collected cost in the above projects, the Company has historically chosen not to pursue collecting overruns for public relations reasons. On IR274 Centrex Homes, there were circumstances beyond the control of the developer or FPUC. The circumstances were caused by governmental agencies which escalated the cost on this job.

Audit Disclosure No. 1.

We agree with the adjustments being made for general plant shared with the electric division with the following exceptions:

- 1 During the audit, it was discovered that depreciation rates used were updated January 1, 1999, according to order PSC-99-0954-PAA-EI. However, the adjustments do not reflect the updated depreciation rates.
- 2 An adjustment was not made for item III, which is for the three vehicles which will be replaced in 2000 that was not included in our original projection.

Below is a recap of all adjustments, made to general plant shared with electric, discovered during the audit.

1999	(A) Original Schedule s	(B) Updated Schedules	(B) - (A) Difference
Plant in Service – Year end	404,975	385,326	(19,649)
Plant in Service – 13 Mos Average	383,238	365,550	(17,688)
Accumulated Depreciation - Year end	170,179	170,434	255
Accumulated Depreciation - 13 Mos Average	159,464	159,569	105
Depreciation Expense	18,862	18,086	(776)

2000	(A) Original Schedule	(B) Updated Schedules	(B) - (A) Difference
Plant in Service – Year end	404,975	388,602	(16,373)
Plant in Service – 13 Mos Average	404,975	388,350	(16,625)
Accumulated Depreciation - Year end	193,145	194,160	1,015
Accumulated Depreciation - 13 Mos Average	182,253	182,887	634
Depreciation Expense	18,814	18,038	(776)

See attached updated schedules, "Disclosure No. 1".

Audit Disclosure No. 2.

The Company has submitted the supporting documents to support the revised forecasted plant in service for 2000 as well as any changes in 1999 with the FPSC's 2nd data request dated October 18, 1999, Question No. 5. The Company expects further supporting document to substantiate the revised plant before the end of 1999. If further details or information is required please let us know and we will provide the necessary information. In total the effect to rate base has not significantly changed over the original filing. We have included the revised MFR schedules supporting plant revisions as exhibit "Disclosure 2".

Audit Disclosure No. 3.

The Company agrees with the elimination of transportation depreciation expense and has reflected this on our revised B-13 submitted with the FPSC's 2nd data request dated October 18, 1999. See attached exhibit "Disclosure 3".

Audit Disclosure No. 4.

The Company agrees with the audit disclosure for Ad Valorem Taxes.

Audit Disclosure No. 5.

The Company does not have a comment on this disclosure at this time.

Audit Disclosure No. 6.

The Company agrees with the adjustments.

Audit Disclosure No. 7.

The Company disagrees with the adjustments and the basis for allocation suggested by the audit staff for two primary reasons.

The first reason would be inconsistency of the application of the allocation methodology for all of our regulated divisions. The Company's methodology has been used for a long period of time and has been used to set base rates throughout our Company. In addition, it has been reviewed and approved by the commission and staff in our rate proceedings and earnings reviews. It will not be unfair to treat the allocation for other regulated divisions one way and change the basis for the allocation to another way in our water division just because it would reduce the amount of expenses in the water division. We will not receive full recovery of expenses if the allocation methodology is not applied consistently throughout the regulated divisions.

The second reason is that we are using the best revenue allocation methodology to project and allocate expenses. It is fair to allocate and project expenses related to revenues that are used to recover these types of expenses. Fuel and PGA expenses are recovered by means other than base rates. Removing certain types of expenses and the "revenue that recovers these expenses," leaves a fair basis that relates to the allocated and projected amounts.

The Company's revenue allocation methodology is a fair and reasonable, and is applied consistently throughout all of our regulated utilities (electric, natural gas and water).

Audit Disclosure No. 8.

The Company does not have any comments on this issue at this time.

Audit Disclosure No. 9.

If this expense is nonrecurring it should be amortized over 5 years per rule 25-30.433 (8). The result would be removal of \$3,380, addition of 1/5 of expense \$676, for a net reduction to 1998 expense of \$2,704. For 2000, the result would be removal of \$2,997 ($2704 * 1.053 * 1.053$), and the addition of \$ 676 for the amortization of nonrecurring expense, for a net reduction to 2000 of \$ 2,321. However, the Company feels that although this expense may be nonrecurring, there will be other nonrecurring expenses in future years and the total expense projected for 2000 should not be adjusted.

Audit Disclosure No. 10.

The Company feels that the expenses are reasonable. This type of maintenance agreement is normal for water companies and is a reasonable expenditure that allows our expenses to be normalized over the years.

Audit Disclosure No. 11.

The Company feels that the projected salaries and wages are valid and reflect necessary expenses to our water division.

Audit Disclosure No. 12.

The Company feels that the projected general liability insurance expense is valid. The storm reserves or property insurance and related expense would be the only type of expense that should be adjusted. In the event of significant storm damage, a reserve or insurance may be necessary to allow recovery of these expenses. This expense should be reviewed and recovery for a reasonable storm reserve should be allowed for the water division. A storm reserve expense was left out of the initial filing.

Audit Disclosure No. 13.

The Company does not have a comment on this disclosure at this time.

Audit Disclosure No. 14.

The Company feels that the legal fees expense should be increased to allow for this missing expense. In addition, although this particular legal fee may have been nonrecurring, it is normal to expect recurring legal fees relating to employee concerns and the expense should be trended using the customer growth and inflation factors to allow for recovery of future legal expenses in the year 2000 of \$ 8,644 ($7,796 * 1.053 * 1.053$).

Audit Disclosure No. 15.

Item 1.

The Company feels that although this particular repair work may not be recurring, in total the overall repair and maintenance expense is a recurring expenditure. This expense should not be removed from the test year.

Item 2.

These trucks are occasionally used in the water divisions; however, even if they were entirely electric this expense should not be removed due to the nature of the clearing account. All transportation expenses for electric and water, even if they are entirely electric or water are charged to the clearing account and then spread to expense and capital accounts based on actual hours vehicles are used and what they are used for. In addition, the amount of expense shown in the audit disclosure would not be equal to the amount of expense actual charged to water operating expenses; in order to determine where these amounts were charged a review of the transportation journal entry would be

necessary. Expenses charged to the water division represent a fair allocation of expenses when reviewed from an overall basis.

Audit Disclosure No. 16.

The Company agrees that the description on the B-3 adjustment should be changed.

Audit Disclosure No. 17.

The Company agrees with the taxes other than income tax disclosure.

EGMONT PROFESSIONAL PARK 1-92
P.O. BOX 401 904-261-8300
FERNANDINA BEACH, FL 32034

E13 126

Dec. 3, 19 92

63 1309.631

PAY TO THE ORDER OF Florida Public Utilities

\$ 1,000.00

One thousand and no/100-----

DOLLARS



FOR Egmont Prof. Park Contract

Joel E. Embry

⑈000126⑈

NOVEMBER 27, 1992

Mr. Joel E. Embry
Egmont Professional Park Inc.
P. O. 401
Fernandina Beach, Florida 32034

IR789

Dear Mr. Embry:

*Park, Inc.
Egmont Park, Inc.*

This will be a letter of agreement between you and the Florida Public Utilities Company relative to the installation of a water main and one (1) private fire hydrant at the following location: Egmont Professional Park, situated off Citrona Drive, Fernandina Beach, Florida.

Installation of water mains and private fire hydrants will be made in accordance with our water tariff as approved by the Florida Public Service Commission.

Engineering review and inspection cost associated with this project will be paid by customer. This estimated cost is \$1,000.00. The difference between the estimated cost and actual cost will be reconciled at project completion.

In addition to the engineering review and inspection fees outlined above the cost to provide onsite and/or offsite water mains, taps and hydrants will be borne by customer. The Florida Public Utilities Company is to bear none of the cost for said facilities. For all customers taking service at any point on this extension within five (5) years from the date of construction, the Florida Public Utilities Company shall refund to you 2.6 times the estimated annual revenue of the new customer. The customer must provide Florida Public Utilities Company a list of materials and installation cost for facilities installed in this project.

Florida Public Utilities Company will allow your approved contractor, Braddock Construction Company, to provide materials, labor and equipment to install the water distribution system in this project under the following conditions:

1. The water distribution system is to consist of all mains, valves, hydrants, tracing wire and appenditures as shown on drawings of your professional engineer. All drawings must be reviewed and approved by Florida Public Utilities Company.


FLORIDA
PUBLIC UTILITIES COMPANY

ADDRESS ONLY TO COMPANY AT

P. O. Box 418
Fernandina Beach,
Florida 32034

May 19, 1993

Mr. Glenn Kuehn
The Joel Embry Company
5 South 5th Street
Fernandina Beach, Florida 32034

Dear Mr. Kuehn:

This will be a letter of agreement between Amelia River Company, Inc. and the Florida Public Utilities Company relative to a water main extension; forty-two (42) residential water services, meter installations and taps at the following location: Lakewood, Phase V, a forty-two (42) lot subdivision, situated off Citrona Drive in Fernandina Beach, Florida.

Water main extensions, services and meter installations will be made in accordance with our Florida Public Utilities Service Commission water tariff. The cost to provide main extensions, services and meter installations under this tariff are as follows:

Plant capacity charge.	42-ERC'S	x	\$ 75.00	=	\$ 3,150.00
Main capacity charge.	42-ERC'S	x	\$390.00	=	\$16,380.00
Meter installation fee.	42-5/8"	x	\$ 54.00	=	<u>\$ 2,268.00</u>
					\$21,798.00

Engineering review and inspection cost associated with this project will be paid by customer. This estimated cost is \$3,000.00. The difference between the estimated cost and actual cost will be reconciled at project completion.

In addition to the fees outlined above the cost to provide onsite and/or offsite water mains, taps, services and meter installations will be borne by customer. The Florida Public Utilities Company is to bear none of the cost for said facilities. For all customers taking service at any point on this extension within five (5) years from the date of construction, the Florida Public Utilities Company shall refund to you 2.6 times the estimated annual revenue of the new customer. Refunds for facilities which qualify under this agreement is \$20,700.00. The customer must provide Florida Public Utilities Company a list of materials and installation cost for facilities installed in this project.

Mr. Glenn Kuehn
Lakewood, Phase V
Page 2
May 19, 1993

Florida Public Utilities Company will allow your approved contractor, Braddock Construction, to provide materials, labor and equipment to install the water distribution system in this project under the following conditions:

1. The water distribution system is to consist of all mains, valves, hydrants, tracing wire services and appentitures as shown on drawings of your professional engineer. All drawings must be reviewed and approved by Florida Public Utilities Company.

2. A list of materials by manufacturer and catalog number shall be provided to Florida Public Utilities Company for approval prior to purchase by contractor.

3. All materials must be installed per Florida Public Utilities Company specifications titled "Specifications For System Additions" and drawing number WD101.

4. Developer's professional engineer to apply for Department of Environmental Regulation permit and to furnish Florida Public Utilities Company a copy of the approved permit prior to the start of construction.

5. Contractor to chlorinate and flush clean all mains and services.

6. Prior to service being rendered the developer's engineer shall provide Florida Public Utilities Company with: 1) Approved Dept. Of Health and Rehabilitive Services drinking water bacteriological analysis reports for two (2) consecutive days; 2) A letter from the Department of Environmental Regulation approving the facilities for service; 3) A complete set of as-built construction drawings; 4) Conveyance of easements.

7. Construction will not be allowed without a Florida Public Utilities Company inspector on the job site.

8. Right-of-way to be completely cleared, destumped and within 6" of final grade.

9. Installation of sewer and drainage systems must be complete prior to installation of water mains and services.

Cost of establishing points of reference designated by the Florida Public Utilities Company on property lines and/or right-of-way lines at a time desired by the Florida Public Utilities Company shall be borne by you. The placing of such points shall be performed by a certified land surveyor. It is also understood that Florida Public

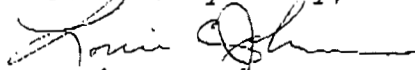
Mr. Glenn Kuehn
Lakewood, Phase V
Page 3
May 19, 1993

Utilities Company will not be liable for any site restoration expense such as paving, landscaping etc.

Upon receipt of \$3,000.00 for engineering review and inspection cost associated with this project; \$21,798.00 for fees enumerated above and acceptance by you of this agreement we shall schedule a pre-construction conference for this project.

Should you have any questions, please do not hesitate to call.

Yours very truly,


Louie C. Johnson
Division Engineer

Enclosure

Amelia River Company, Inc.

ACCEPTED:

W. E. Embury
President

DATE: May 21, 1993

6/2/93 pd
137.2520.842 \$3,000.00
137.2710.300 - \$3,150.00
343 - 16,380.00
346 - 2,268.00

FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH, FLORIDA

AGREEMENT FROM RESIDENTIAL SUBDIVISION
AND/OR COMMERCIAL PROPERTIES
DEVELOPER AS TO LOCATIONS OF ELECTRIC AND WATER FACILITIES

Whereas, the undersigned has made formal application for electric and/or water service to serve subdivisions or portions thereof, described as follows:

LAKEWOOD, PHASE V, A FORTY-TWO (42) SUBDIVISION SITUATED OFF CITRONA DRIVE, FERNANDINA BEACH, FLORIDA.

And whereas; the Florida Public Utilities Company is willing to furnish electric and/or water service, by installing facilities on public roads as designated in the record plat mentioned above, provided the developer agrees to the conditions stated below:

In consideration of the premises and the construction and maintenance of said electric and/or water lines by the Florida Public Utilities Company, the undersigned, as owners, do hereby agree that is, at any time during ownership or connection with the properties described above, the record plat is altered either by re-plat or deed description and/or property monuments are placed incorrectly by agent of the owner, which alteration necessitates the relocation of any electric and/or water facilities, the undersigned will pay to the Florida Public Utilities Company all costs, to make necessary relocation and adjustments.

Witness out hands and seals this 21st date of May, A.D. 1943,
at 5 S. 3rd Street, Fernandina Beach, FL.
(Mailing address)

Signed, sealed and delivered in presence of:

Mary R. DeLille
[Signature]

Amelia River Company the
(Name of Company)

By W. E. Embury
Its President

Attest: Mary R. DeLille
Its Secretary

(Affix Corporate Seal)

(Space for signatures if unincorporated)

Signed, sealed and delivered in the presence of

_____ (Seal)

_____ (Seal)

11


FLORIDA
PUBLIC UTILITIES COMPANY

AGENCY REPLY TO COMPANY AT

P. O. Box 418
Fernandina Beach,
Florida 32034

August 6, 1992

W1451

Mr. Hugh K. Tollison
Midland Group Properties
1235 South 10th Street
Fernandina Beach, Florida 32034

Dear Mr. Tollison:

This will be a letter of agreement between you and the Florida Public Utilities Company relative to a water main extension; fifty-four (54) residential water services, meter installations and taps at the following location: Egans Bluff East, Phase I, a fifty-four (54) lot subdivision, situated off Citrona Drive in Fernandina Beach, Florida.

Water main extensions, services and meter installations will be made in accordance with our Florida Public Service Commission water tariff. The cost to provide main extensions, services and meter installations under this tariff are as follows:

Plant capacity charge.	54-ERC'S	x	\$ 75.00	=	\$ 4,050.00
Main capacity charge.	54-ERC'S	x	\$390.00	=	\$21,060.00
Meter installation fee.	54-5/8"	x	\$ 54.00	=	<u>\$ 2,916.00</u>
					\$28,026.00

Engineering review and inspection cost associated with this project will be paid by customer. This estimated cost is \$4,000.00. The difference between the estimated cost and actual cost will be reconciled at project completion.

In addition to the fees outlined above the cost to provide onsite and/or offsite water mains, taps, services and meter installations will be borne by customer. The Florida Public Utilities Company is to bear none of the cost for said facilities. For all customers taking service at any point on this extension within five (5) years from the date of construction, the Florida Public Utilities Company shall refund to you 2.6 times the estimated annual revenue of the new customer. Refunds for facilities which qualify under this agreement is \$26,352.00. The customer must provide Florida Public Utilities Company a list of materials and installation cost for facilities installed in this project.

Mr. Hugh K. Tollison
Egans Bluff East, Phase I
Page 2
August 6, 1992

Florida Public Utilities Company will allow your approved contractor, BRADDOCK CONST. Co., to provide materials, labor and equipment to install the water distribution system in this project under the following conditions:

1. The water distribution system is to consist of all mains, valves, hydrants, tracing wire services and appenditures as shown on drawings of your professional engineer. All drawings must be reviewed and approved by Florida Public Utilities Company.

2. A list of materials by manufacturer and catalog number shall be provided to Florida Public Utilities Company for approval prior to purchase by contractor.

3. All materials must be installed per Florida Public Utilities Company specifications titled "Specifications For System Additions" and drawing number WD101.

4. Developer's professional engineer to apply for Department of Environmental Regulation permit and to furnish Florida Public Utilities Company a copy of the approved permit prior to the start of construction.

5. Contractor to chlorinate and flush clean all mains and services.

6. Prior to service being rendered the developer's engineer shall provide Florida Public Utilities Company with: 1) Approved Dept. Of Health and Rehabilitive Services drinking water bacteriological analysis reports for two (2) consecutive days; 2) A letter from the Department of Environmental Regulation approving the facilities for service; 3) A complete set of as-built construction drawings; 4) Conveyance of easements.

7. Construction will not be allowed without a Florida Public Utilities Company inspector on the job site.

8. Right-of-way to be completely cleared, destumped and within 6" of final grade.

9. Installation of sewer and drainage systems must be complete prior to installation of water mains and services.

Cost of establishing points of reference designated by the Florida Public Utilities Company on property lines and/or right-of-way lines at a time desired by the Florida Public Utilities Company shall be borne by you. The placing of such points shall be performed by a certified land surveyor. It is also understood that Florida Public


Mr. Hugh K. Tollison
Egans Bluff East, Phase I
Page 3
August 6, 1992

Utilities Company will not be liable for any site restoration expense such as paving, landscaping etc.

Upon receipt of \$4,000.00 for engineering review and inspection cost associated with this project; \$28,026.00 for fees enumerated above and acceptance by you of this agreement we shall schedule a pre-construction conference for this project.

Should you have any questions, please do not hesitate to call.

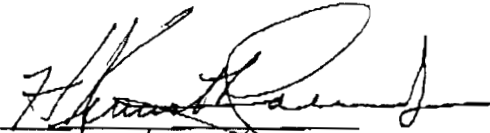
Yours very truly,


Louie C. Johnson
Division Engineer

Enclosure

ACCEPTED:

DATE:


7/28/93

4/2/93
137,2710 . 28,026.00
137,2520 4,000.00
IRD 891W

Company: Florida Public Utilities Company
 Fernandina Beach Water Division

Schedule: H-8a
 Page 2 of 3
 Preparer: Jennifer Starr

Docket No.: 990535-WU
 Schedule Year Ended: December 31, 2000
 Historic [] or Projected [x]

Updated: 11/10/99

Explanation: Provide the basis for the allocation for the adjustment to rate base for common plant allocation for the test year.

Line No.	Plant In Service Vehicle	Projected Year												13 mth Average	
		12/31/1999	1/31/2000	2/29/2000	3/31/2000	4/30/2000	5/31/2000	6/30/2000	7/31/2000	8/31/2000	9/30/2000	10/31/2000	11/30/2000		12/31/2000
1	Electric Plant														
2	389 Land	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696
3	390 Structure - Office	455,312	455,312	455,312	455,312	455,312	455,312	455,312	455,312	455,312	455,312	455,312	455,312	455,312	455,312
4	3911 Office Furniture	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259
5	3912 Office Machines	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704
6	3913 Comp Equip (Exc. Mapping System)	192,444	192,444	192,444	192,444	192,444	192,444	192,444	192,444	192,444	192,444	192,444	192,444	192,444	192,444
7	3913 Computer Equip Mapping System	180,483	180,483	180,483	180,483	180,483	180,483	180,483	180,483	180,483	180,483	180,483	180,483	180,483	180,483
8	396 Power Operated Equipment	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531
9	397 Communication Equipment	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679
10	Total	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>	<u>1,077,108</u>
11	Electric Reserve														
12	390 Structure - Office	166,998	167,757	168,516	169,275	170,034	170,793	171,552	172,311	173,070	173,829	174,588	175,347	176,106	171,552
13	3911 Office Furniture	20,917	20,932	20,948	20,964	20,979	20,995	21,011	21,026	21,042	21,058	21,073	21,089	21,105	21,011
14	3912 Office Machines	17,377	17,458	17,539	17,619	17,700	17,781	17,861	17,942	18,023	18,103	18,184	18,265	18,346	17,861
15	3913 Comp Equip (Exc. Mapping System)	149,798	153,226	156,654	160,082	163,510	166,938	167,418	170,846	174,274	177,702	181,130	184,558	183,490	168,433
16	3913 Computer Equip Mapping System	3,779	4,003	4,227	4,451	4,675	4,899	5,123	5,347	5,571	5,795	6,019	6,243	6,467	5,123
17	396 Power Operated Equipment	11,400	11,503	11,606	11,709	11,812	11,915	12,018	12,121	12,224	12,327	12,430	12,533	12,636	12,018
18	397 Communication Equipment	68,924	69,577	70,230	70,883	71,536	72,189	72,842	73,495	74,148	74,801	75,454	76,107	76,760	72,842
19	Total	<u>439,193</u>	<u>444,456</u>	<u>449,720</u>	<u>454,983</u>	<u>460,246</u>	<u>465,510</u>	<u>467,825</u>	<u>473,088</u>	<u>478,352</u>	<u>483,615</u>	<u>488,878</u>	<u>494,142</u>	<u>494,910</u>	<u>468,840</u>

Note: Account 389, 390, and 397 include book balances
 Account 396 includes Case Backhoe and B & S Boring Machine and Portable Generators.
 Account 391 20% of the cost associated with the computer mapping system is allocated to water based on the work relating to water.

Depreciation Rates	
390	2.0%
391	Amortized
396	4.2%
397	8.1%

Supporting Schedule of Rate Base Adjustments Transportation Expense

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division
 Docket No.: 990535-WU
 Schedule Year Ended: December 31, 2000
 Historic [] or Projected [x]

Schedule: H-8a
 Page 3 of 3
 Preparer: Jennifer Starr
 Updated: 11/10/99

Explanation: Provide the basis for the allocation for the adjustment to rate base for transportation expense for the test year.

Line No.	Plant In Service Vehicle	Alloc %	Projected Year													13 mth Average
			12/31/1999	1/31/2000	2/29/2000	3/31/2000	4/30/2000	5/31/2000	6/30/2000	7/31/2000	8/31/2000	9/30/2000	10/31/2000	11/30/2000	12/31/2000	
1	51742 1	33%	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864
2	51717 2	33%	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441
3	51733 2	95%	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830
4	51736 2	33%	3,858	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,866
5	51734 2	33%	3,858	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,866
6	51739 2	33%	3,858	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,866
8	51722 3	10%	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676
9	51749 3	10%	13,126	13,126	13,126	13,126	13,126	13,126	13,126	13,126	13,126	13,126	13,126	13,126	13,126	13,126
10	51705A 4	30%	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832
11	Total		53,343	56,619	56,619	56,619	56,619	56,619	56,619	56,619	56,619	56,619	56,619	56,619	56,619	56,367
12																
13	Reserve															
14	51742 1	33%	4,341	4,371	4,401	4,431	4,461	4,491	4,521	4,551	4,581	4,611	4,641	4,671	4,701	4,521
15	51717 2	33%	3,053	3,101	3,149	3,197	3,245	3,293	3,341	3,389	3,437	3,485	3,533	3,581	3,629	3,341
16	51733 2	95%	3,021	3,084	3,147	3,210	3,273	3,336	3,399	3,462	3,525	3,588	3,651	3,714	3,777	3,399
17	51736 2	33%	1,051	1,105	1,159	1,213	1,267	1,321	1,375	1,429	1,483	1,537	1,591	1,645	1,699	1,375
18	51734 2	33%	1,051	1,105	1,159	1,213	1,267	1,321	1,375	1,429	1,483	1,537	1,591	1,645	1,699	1,375
19	51739 2	33%	1,025	1,079	1,133	1,187	1,241	1,295	1,349	1,403	1,457	1,511	1,565	1,619	1,673	1,349
21	51722 3	10%	11,174	11,249	11,324	11,399	11,474	11,549	11,624	11,699	11,774	11,849	11,924	11,999	12,074	11,624
22	51749 3	10%	828	920	1,012	1,104	1,196	1,288	1,380	1,472	1,564	1,656	1,748	1,840	1,932	1,380
23	51705A 4	30%	448	452	456	460	464	468	472	476	480	484	488	492	496	472
24	Total		25,992	26,466	26,940	27,414	27,888	28,362	28,836	29,310	29,784	30,258	30,732	31,206	31,680	28,836
25																
26	Depreciation Expense															
27	3921	6.1%														
28	3922	13.0%														
29	3923	8.4%														
30	3924	2.6%														
31																
32	Vehicle 51717 (meter reader truck) was retired and replaced with new vehicle \$13,458 6/99															

Supporting Schedule of Rate Base Adjustments Electric Common Plant Allocation to Water

Florida Public Service Commission

Company: Florida Public Utilities Company
Fernandina Beach Water Division

Schedule: H-8b

Docket No.: 990535-WU

Page 2 of 3

Schedule Year Ended: December 31, 1999

Preparer: Jennifer Starr

Historic [] or Projected [x]

Updated: 11/10/99

Explanation: Provide the basis for the allocation for the adjustment to rate base for common plant allocation for the projected year.

Line No.	Plant In Service Vehicle	Historic Year												13 mth Average	
		12/31/1998	1/31/1999	2/28/1999	3/31/1999	4/30/1999	5/31/1999	6/30/1999	7/31/1999	8/31/1999	9/30/1999	10/31/1999	11/30/1999		12/31/1999
1	Electric Plant														
2	389 Land	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696	68,696
3	390 Structure - Office	437,312	437,312	437,312	437,312	437,312	455,312	455,312	455,312	455,312	455,312	455,312	455,312	455,312	448,389
4	3911 Office Furniture	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259	21,259
5	3912 Office Machines	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704	32,704
6	3913 Comp Equip (Exc. Mapping System)	177,444	177,444	177,444	177,444	177,444	177,444	177,444	177,444	192,444	192,444	192,444	192,444	192,444	183,213
7	3913 Computer Equip Mapping System	80,483	81,983	83,483	84,983	86,483	108,483	130,483	152,483	174,483	175,983	177,483	178,983	180,483	130,483
8	396 Power Operated Equipment	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531	29,531
9	397 Communication Equipment	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679	96,679
10	Total	944,108	945,608	947,108	948,608	950,108	990,108	1,012,108	1,034,108	1,071,108	1,072,608	1,074,108	1,075,608	1,077,108	1,010,954
11	Electric Reserve														
12	390 Structure - Office	158,010	158,739	159,468	160,197	160,926	161,685	162,444	163,203	163,962	164,721	165,480	166,239	166,998	162,467
13	3911 Office Furniture	20,729	20,744	20,760	20,776	20,791	20,807	20,823	20,838	20,854	20,870	20,885	20,901	20,917	20,823
14	3912 Office Machines	16,408	16,489	16,570	16,650	16,731	16,812	16,892	16,973	17,054	17,134	17,215	17,296	17,377	16,892
15	3913 Comp Equip (Exc. Mapping System)	115,425	118,975	122,523	126,069	129,614	133,131	133,673	137,136	140,571	144,004	147,436	150,866	149,798	134,555
16	3913 Computer Equip Mapping System	1,772	1,874	1,978	2,084	2,191	2,326	2,488	2,677	2,894	3,113	3,333	3,555	3,779	2,620
17	396 Power Operated Equipment	10,164	10,267	10,370	10,473	10,576	10,679	10,782	10,885	10,988	11,091	11,194	11,297	11,400	10,782
18	397 Communication Equipment	61,088	61,741	62,394	63,047	63,700	64,353	65,006	65,659	66,312	66,965	67,618	68,271	68,924	65,006
19	Total	383,596	388,829	394,063	399,296	404,529	409,793	412,108	417,371	422,635	427,898	433,161	438,425	439,193	413,146

Note: Account 389, 390, and 397 include book balances

Account 396 includes Case Backhoe and B & S Boring Machine and Portable Generators.

Account 391 20% of the cost associated with the computer mapping system is allocated to water based on the work relating to water.

Depreciation Rates

390	2.0%
391	Amortized
396	4.2%
397	8.1%

Item 1

Supporting Schedule of Rate Base Adjustments Transportation Expense

Florida Public Service Commission

Company: Florida Public Utilities Company
Fernandina Beach Water Division

Schedule: H-8b
Page 3 of 3
Preparer: Jennifer Starr

Docket No.: 990535-WU

Schedule Year Ended: December 31, 1999

Historic [] or Projected [x]

Updated: 11/10/99

Explanation: Provide the basis for the allocation for the adjustment to rate base for transportation expense for the projected year.

Line No.	Plant In Service Vehicle	Alloc %	Historic Year													13 mth Average
			12/31/1998	1/31/1999	2/28/1999	3/31/1999	4/30/1999	5/31/1999	6/30/1999	7/31/1999	8/31/1999	9/30/1999	10/31/1999	11/30/1999	12/31/1999	
1	51742 1	33%	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864	5,864
2	51717 2	33%	2,893	2,893	2,893	2,893	2,893	2,893	2,893	4,441	4,441	4,441	4,441	4,441	4,441	3,727
3	51733 2	95%	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830	5,830
4	51736 2	33%	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858
5	51734 2	33%	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858
6	51739 2	33%	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858
7	51720 3	10%	4,010	-	-	-	-	-	-	-	-	-	-	-	-	308
8	51722 3	10%	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676	10,676
9	51749 3	10%	-	-	-	-	13,126	13,126	13,126	13,126	13,126	13,126	13,126	13,126	13,126	9,087
10	51705A 4	30%	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832
11	Total		42,679	38,669	38,669	38,669	51,795	51,795	53,343	53,343	53,343	53,343	53,343	53,343	53,343	48,898
12																
13	Reserve															
14	51742 1	33%	3,981	4,011	4,041	4,071	4,101	4,131	4,161	4,191	4,221	4,251	4,281	4,311	4,341	4,161
15	51717 2	33%	2,562	2,593	2,624	2,655	2,686	2,717	2,765	2,813	2,861	2,909	2,957	3,005	3,053	2,785
16	51733 2	95%	2,265	2,328	2,391	2,454	2,517	2,580	2,643	2,706	2,769	2,832	2,895	2,958	3,021	2,643
17	51736 2	33%	547	589	631	673	715	757	799	841	883	925	967	1,009	1,051	799
18	51734 2	33%	547	589	631	673	715	757	799	841	883	925	967	1,009	1,051	799
19	51739 2	33%	521	563	605	647	689	731	773	815	857	899	941	983	1,025	773
20	51720 3	10%	1,894	-	-	-	-	-	-	-	-	-	-	-	-	146
21	51722 3	10%	10,274	10,349	10,424	10,499	10,574	10,649	10,724	10,799	10,874	10,949	11,024	11,099	11,174	10,724
22	51749 3	10%	-	-	-	-	92	184	276	368	460	552	644	736	828	318
23	51705A 4	30%	400	404	408	412	416	420	424	428	432	436	440	444	448	424
24	Total		22,991	21,426	21,755	22,084	22,505	22,926	23,364	23,802	24,240	24,678	25,116	25,554	25,992	23,572

25

26 Depreciation Expense

Allocation basis

27	3921	6.1%	Customers	33%	See Schedule H-1
28	3922	13.0%	Vehicle used for water	10%	
29	3923	8.4%	Vehicle used for water	95%	
30	3924	2.6%	Vehicle used for water	30%	

31

32 Vehicle 51717 (meter reader truck) was retired and replaced with new vehicle \$13,458 actual cost.

Schedule of Water Rate Base

Florida Public Service Commission

Company: Florida Public Utilities Company
Fernandina Beach Water Division

Schedule: A-1

Page 1 of 3

Docket No.: 990535-WU

Preparer: Jennifer Starr

Schedule Year Ended: December 31, 2000

Interim [] Final [x]

Revised 11/3/99

Historic [] or Projected [x]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments.
All non-used and useful items should be reported as plant held for future use.

Line No.	(1) Description	(2) Per Books Average Balance 12/31/00	(3) Utility Adjustments	(4) Adjusted Average Balance 12/31/00	(5) Supporting Schedules
1	Utility Plant in service	14,106,174	382,305	14,488,479	A-5
2	Utility Plant in service-Common	-	218,686	218,686	H-6
3	Utility Land & Land Rights	1,717	22,670	24,387	A-5
4	Utility Land & Land Rights-Common	-	14,703	14,703	H-6
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6	Construction Work in Progress	360,692	(360,692)	-	H-10
7	Construction Work in Progress-Common	-	-	-	H-6
8	Less: Accumulated Depreciation	(3,042,872)	(182,253)	(3,225,125)	A-9
9	Less: Accumulated Depreciation-Common		(68,954)	(68,954)	H-7
10	Less: CIAC	(3,603,453)		(3,603,453)	A-12
11	Accumulated Amortization fo CIAC	654,597		654,597	A-14
12	Acquisition Adjustments			-	-
13	Accum. Amort. Of Acq. Adjustments			-	-
14	Less: Advances For Construction	(571,360)		(571,360)	A-19
15	Working Capital Allowance	228,290		228,290	A-17
16	Total Rate Base	8,133,785	26,465	8,160,250	

Schedule of Water Rate Base

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division

Schedule: A-1

Page 2 of 3

Docket No.: 990535-WU

Preparer: Jennifer Starr

Schedule Year Ended: December 31, 1999

Interim [] Final [x]

Revised 11/3/99

Historic [] or Projected [x]

Explanation: Provide the calculation of average rate base for the projected year, showing all adjustments.
 All non-used and useful items should be reported as plant held for future use.

Line No.	(1) Description	(2) Per Books Average Balance 12/31/99	(3) Utility Adjustments	(4) Adjusted Average Balance 12/31/99	(5) Supporting Schedules
1	Utility Plant in service	11,812,365	360,568	12,172,933	A-5
2	Utility Plant in service-Common	-	159,964	159,964	H-6
3	Utility Land & Land Rights	1,820	22,670	24,490	A-5
4	Utility Land & Land Rights-Common	-	14,729	14,729	H-6
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6	Construction Work in Progress	693,203	(693,203)	-	H-10
7	Construction Work in Progress-Common	-	-	-	H-6
8	Less: Accumulated Depreciation	(2,799,011)	(159,464)	(2,958,475)	A-9
9	Less: Accumulated Depreciation-Common	-	(54,842)	(54,842)	H-7
10	Less: CIAC	(3,429,581)		(3,429,581)	A-12
11	Accumulated Amortization fo CIAC	560,432		560,432	A-14
12	Acquisition Adjustments	-		-	-
13	Accum. Amort. Of Acq. Adjustments	-		-	-
14	Less: Advances For Construction	(485,255)		(485,255)	A-19
15	Working Capital Allowance	211,295		211,295	A-17
16	Total Rate Base	<u>6,565,268</u>	<u>(349,578)</u>	<u>6,215,690</u>	

Schedule of Water Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Florida Public Utilities Company
Fernandina Beach Water Division

Schedule: A-4

Page 1 of 2

Preparer: Jennifer Starr

Docket No: 990535-WU

Test Year Ended: December 31, 2000

Revised 11/3/99

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identify those amounts.

Line No.	(1) Description	(2) Water
1	12/31/86 Balance	3,441,640
2	1987 Additions	699,814
3	1987 Retirements	(13,626)
4		
5	12/31/87 Balance	4,127,828
6	1988 Additions	526,244
7	1988 Retirements	(9,686)
8	1989 Transfers	3,230
9		
10	12/31/88 Balance	4,647,616
11	1989 Additions	357,568
12	1989 Retirements	(22,977)
13		
14	12/31/89 Balance	4,982,207
15	1990 Additions	1,182,755
16	1990 Retirements	(15,517)
17		
18	12/31/90 Balance	6,149,445
19	1991 Additions	512,369
20	1991 Retirements	(75,084)
21	1991 Adjustments	2,471
22		
23	12/31/91 Balance	6,589,201
24	1992 Additions	351,936
25	1992 Retirements	(53,262)
26		
27	12/31/92 Balance	6,887,875
28	1993 Additions	820,345
29	1993 Retirements	(35,012)
30		
31	12/31/93 Balance	7,673,208
32	1994 Additions	631,696
33	1994 Retirements	(6,404)
34		
35	12/31/94 Balance	8,298,500

Schedule of Water Plant in Service
 Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division
 Docket No: 990535-WU
 Test Year Ended: December 31, 2000

Schedule: A-4
 Page 2 of 2
 Preparer: Jennifer Starr

Revised 11/3/99

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identify those amounts.

Line No.	(1) Description	(2) Water
1	12/31/94 Balance	8,298,500
2	1995 Additions	456,894
3	1995 Retirements	(17,448)
4		
5	12/31/95 Balance	8,737,946
6	1996 Additions	479,731
7	1996 Retirements	(27,763)
8		
9	12/31/96 Balance	9,189,914
10	1997 Additions	602,063
11	1997 Retirements	(1,549)
12		
13	12/31/97 Balance	9,790,428
14	1998 Additions	1,211,087
15	1998 Retirements	(61,554)
16	1998 Transfers	98,689
17		
18	12/31/98 Balance	11,038,650
19	1999 Additions	2,421,653
20	1999 Retirements	(155,794)
21		
22	12/31/99 Balance	13,304,509
23	2000 Additions	-1,756,196
24	2000 Retirements	(86,400)
25		
26	12/31/00 Balance	<u>14,974,305</u>

Supporting Schedules: A-5
 Recap Schedules:

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division
 Docket No: 990535-WU

Schedule: A-5
 Page 1 of 7
 Preparer: Jennifer Starr

Recap Schedules: A-1, A-4

Schedule Year Ended: December 31, 2000
 Historic [] or Projected [X]

Revised 11/3/99

Line No.	(1) Account No. and Name	(2) 13-Month Average 12/31/98	(3) 13-Month Average 12/31/99	(4) 13-Month Average 12/31/00	(5) Non-Used Useful %	(6) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>					
2	301.1 Organization	-	-	-	0.00%	0
3	302.1 Franchises	-	-	-	0.00%	0
4	339.1 Other Plant & Misc. Equip	-	-	-	0.00%	0
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>					
6	303.2 Land & Land Rights	223	103	-	0.00%	0
7	304.2 Structures & Improvements	314,877	575,202	808,989	0.00%	0
8	305.2 Collect. & Impound. Reservoirs	-	-	-	0.00%	0
9	306.2 Lake, River & Other Intakes	-	-	-	0.00%	0
10	307.2 Wells & Springs	58,841	57,304	57,304	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	-	-	-	0.00%	0
12	309.2 Supply Mains	-	-	-	0.00%	0
13	310.2 Power Generation Equip	191,040	191,040	191,040	0.00%	0
14	311.2 Pumping Equip	621,319	744,467	819,935	0.00%	0
15	339.2 Other Plant & Misc. Equip	9,980	14,305	14,305	0.00%	0
16	<u>WATER TREATMENT PLANT</u>					
17	303.3 Land & Land Rights	-	-	-	0.00%	0
18	304.3 Structures & Improvements	38,454	39,960	159,729	0.00%	0
19	320.3 Water Treatment Equip	428,954	448,514	527,680	0.00%	0
20	339.3 Other Plant & Miscellaneous Equipment	-	-	-	0.00%	0
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>					
22	303.4 Land & Land Rights	-	-	-	0.00%	0
23	304.4 Structures & Improvements	-	-	-	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	812,972	1,003,446	1,609,440	0.00%	0
25	331.4 Transm. & Distribution Mains	4,772,595	5,332,257	6,054,211	0.00%	0
26	333.4 Services	1,543,363	1,705,268	1,852,443	0.00%	0
27	334.4 Meters & Meter Installations	433,283	534,513	627,949	0.00%	0
28	335.4 Hydrants	907,430	958,747	1,041,705	0.00%	0
29	339.4 Other Plant & Misc. Equip	14	42	42	0.00%	0
30	<u>GENERAL PLANT</u>					
31	303.5 Land & Land Rights	1,716	1,717	1,717	0.00%	0
32	304.5 Structures & Improvements	15,094	21,495	86,110	0.00%	0
33	340.5 Office Furniture & Equip	-	-	-	0.00%	0
34	341.5 Transportation Equip	7,591	110,997	154,145	0.00%	0
35	342.5 Stores Equip	2,161	5,699	28,161	0.00%	0
36	343.5 Tools, Shop & Garage Equip	44,809	48,458	52,335	0.00%	0
37	344.5 Laboratory Equip	4,207	4,207	4,207	0.00%	0
38	345.5 Power Operated Equip	7,578	16,273	16,273	0.00%	0
39	346.5 Communication Equip	171	171	171	0.00%	0
40	347.5 Miscellaneous Equip	-	-	-	0.00%	0
41	348.5 Other Tangible Plant	-	-	-	0.00%	0
42	TOTAL	10,216,672	11,814,185	14,107,891		0

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division
 Docket No: 990535-WU

Schedule: A-5

Page 2 of 7

Preparer: Jennifer Starr

Recap Schedules: A-1, A-4

Schedule Year Ended: December 31, 2000
 Historic [] or Projected [X]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Revised 11/3/99

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/99	(3) Jan-00	(4) Feb-00	(5) Mar-00	(6) Apr-00	(7) May-00	(8) Jun-00	(9) Jul-00	(10) Aug-00	(11) Sep-00	(12) Oct-00	(13) Nov-00	(14) Dec-00	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>														
2	301.1 Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUM</u>														
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	723,835	723,835	723,835	723,835	723,835	723,835	723,835	908,335	908,335	908,335	908,335	908,335	908,335	808,989
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equip	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040
14	311.2 Pumping Equip	813,935	813,935	813,935	813,935	813,935	813,935	813,935	826,935	826,935	826,935	826,935	826,935	826,935	819,935
15	339.2 Other Plant & Misc. Equip	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305
16	<u>WATER TREATMENT PLANT</u>														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	39,960	39,960	39,960	39,960	39,960	39,960	39,960	299,460	299,460	299,460	299,460	299,460	299,460	159,729
19	320.3 Water Treatment Equip	457,526	457,526	457,526	457,526	457,526	457,526	457,526	609,526	609,526	609,526	609,526	609,526	609,526	527,680
20	339.3 Other Plant & Misc. Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTIO</u>														
22	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	1,439,594	1,439,594	1,439,594	1,439,594	1,439,594	1,439,594	1,439,594	1,807,594	1,807,594	1,807,594	1,807,594	1,807,594	1,807,594	1,609,440
25	331.4 Transm. & Distribution Mains	5,898,983	5,914,521	5,930,059	5,945,597	5,961,135	5,976,673	5,992,211	6,138,749	6,154,287	6,169,825	6,185,363	6,200,901	6,236,439	6,054,211
26	333.4 Services	1,777,059	1,789,623	1,802,187	1,814,751	1,827,315	1,839,879	1,852,443	1,865,007	1,877,571	1,890,135	1,902,699	1,915,263	1,927,827	1,852,443
27	334.4 Meters & Meter Installations	583,793	589,460	595,127	600,794	606,461	612,128	617,795	645,462	651,129	656,796	662,463	668,130	673,797	627,949
28	335.4 Hydrants	1,002,755	1,007,330	1,011,905	1,016,480	1,021,055	1,045,630	1,050,205	1,054,780	1,059,355	1,061,305	1,065,880	1,070,455	1,075,030	1,041,705
29	339.4 Other Plant & Misc. Equip	42	42	42	42	42	42	42	42	42	42	42	42	42	42
30	<u>GENERAL PLANT</u>														
31	303.5 Land & Land Rights	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717
32	304.5 Structures & Improvements	86,110	86,110	86,110	86,110	86,110	86,110	86,110	86,110	86,110	86,110	86,110	86,110	86,110	86,110
33	340.5 Office Furniture & Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	341.5 Transportation Equip	118,689	118,689	198,689	156,782	156,782	156,782	156,782	156,782	156,782	156,782	156,782	156,782	156,782	154,145
35	342.5 Stores Equip	28,161	28,161	28,161	28,161	28,161	28,161	28,161	28,161	28,161	28,161	28,161	28,161	28,161	28,161
36	343.5 Tools, Shop & Garage Equip	49,050	49,050	50,750	52,250	53,250	53,250	53,250	53,250	53,250	53,250	53,250	53,250	53,250	52,335
37	344.5 Laboratory Equip	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207
38	345.5 Power Operated Equip	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273
39	346.5 Communication Equip	171	171	171	171	171	171	171	171	171	171	171	171	171	171
40	347.5 Miscellaneous Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42		13,304,509	13,342,853	13,462,897	13,460,834	13,500,178	13,558,522	13,596,866	14,765,210	14,803,554	14,839,273	14,877,617	14,915,961	14,974,305	14,107,691

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division
 Docket No: 990535-WU

Schedule: A-5

Page 3 of 7

Preparer: Jennifer Starr

Explanation: Provide month ending balances for each month of the projected year and the ending balance for the prior year.

Recap Schedules: A-1, A-4

Schedule Year Ended: December 31, 1999
 Historic [] or Projected [X]

Revised 11/3/99

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/98	(3) Jan-99	(4) Feb-99	(5) Mar-99	(6) Apr-99	(7) May-99	(8) Jun-99	(9) Jul-99	(10) Aug-99	(11) Sep-99	(12) Oct-99	(13) Nov-99	(14) Dec-99	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>														
2	301.1 Organization	0	-	-	-	-	-	-	-	-	-	-	-	-	-
3	302.1 Franchises	0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equip	0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>														
6	303.2 Land & Land Rights	223	223	223	223	223	223	-	-	-	-	-	-	-	103
7	304.2 Structures & Improvements	509,143	509,143	509,143	509,143	509,143	509,143	509,143	509,143	509,143	723,835	723,835	723,835	723,835	575,202
8	305.2 Collect. & Impound. Reservoirs	0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304	57,304
11	308.2 Infiltration Galleries & Tunnels	0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equip	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040
14	311.2 Pumping Equip	698,532	715,475	715,475	715,475	715,475	715,475	715,475	715,475	715,475	813,935	813,935	813,935	813,935	744,467
15	339.2 Other Plant & Misc. Equip	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305
16	<u>WATER TREATMENT PLANT</u>														
17	303.3 Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	39,960	39,960	39,960	39,960	39,960	39,960	39,960	39,960	39,960	39,960	39,960	39,960	39,960	39,960
19	320.3 Water Treatment Equip	437,434	437,434	437,434	437,434	450,168	450,168	450,168	450,168	450,168	457,526	457,526	457,526	457,526	448,514
20	339.3 Other Plant & Misc. Equip	0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>														
22	303.4 Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Standpipes	813,357	813,357	813,357	813,357	813,357	813,357	813,357	796,463	796,463	1,439,594	1,439,594	1,439,594	1,439,594	1,003,446
25	331.4 Transm. & Distribution Mains	5,046,493	5,051,232	5,056,174	5,057,174	5,058,174	5,073,174	5,288,339	5,303,327	5,304,327	5,676,973	5,751,983	5,752,983	5,898,983	5,332,257
26	333.4 Services	1,635,909	1,643,189	1,650,032	1,656,143	1,662,254	1,668,365	1,726,371	1,732,482	1,738,593	1,742,304	1,764,837	1,770,948	1,777,059	1,705,268
27	334.4 Meters & Meter Installations	493,406	498,739	504,072	509,405	514,738	520,071	525,404	517,196	562,461	567,794	573,127	578,460	583,793	534,513
28	335.4 Hydrants	917,324	918,514	919,606	920,606	921,606	922,366	984,855	985,855	986,855	980,855	1,000,755	1,001,755	1,002,755	958,747
29	339.4 Other Plant & Misc. Equip	42	42	42	42	42	42	42	42	42	42	42	42	42	42
30	<u>GENERAL PLANT</u>														
31	303.5 Land & Land Rights	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717
32	304.5 Structures & Improvements	16,110	16,110	16,110	16,110	16,110	16,110	16,110	16,110	16,110	16,110	16,110	16,110	86,110	21,495
33	340.5 Office Furniture & Equip	0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	341.5 Transportation Equip	98,689	98,689	98,689	98,689	98,689	118,689	118,689	118,689	118,689	118,689	118,689	118,689	118,689	110,997
35	342.5 Stores Equip	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	22,161	28,161	5,699
36	343.5 Tools, Shop & Garage Equip	44,850	46,550	48,050	49,050	49,050	49,050	49,050	49,050	49,050	49,050	49,050	49,050	49,050	48,458
37	344.5 Laboratory Equip	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207
38	345.5 Power Operated Equip	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273	16,273
39	346.5 Communication Equip	171	171	171	171	171	171	171	171	171	171	171	171	171	171
40	347.5 Miscellaneous Equip	0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	0	-	-	-	-	-	-	-	-	-	-	-	-	-
42		11,038,650	11,075,835	11,095,545	11,109,989	11,136,167	11,183,371	11,524,141	11,521,138	11,574,514	12,913,845	13,036,621	13,070,065	13,304,509	11,814,185

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division
 Docket No: 990535-WU

Schedule: A-5
 Page 4 of 7

Preparer: Jennifer Starr

Explanation: Provide month ending balances for each month of the historic year and the ending balance for the prior year.

Recap Schedules: A-1, A-4

Schedule Year Ended: December 31, 1998

Historic [X] or Projected []

Revised 11/3/99

Lino No.	(1) Account No. and Name	(2) Prior Year 12/31/97	(3) Jan-98	(4) Feb-98	(5) Mar-98	(6) Apr-98	(7) May-98	(8) Jun-98	(9) Jul-98	(10) Aug-98	(11) Sep-98	(12) Oct-98	(13) Nov-98	(14) Dec-98	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	-
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	-
4	339.1 Other Plant & Misc. Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>														
6	303.2 Land & Land Rights	223	223	223	223	223	223	223	223	223	223	223	223	223	223
7	304.2 Structures & Improvements	256,597	256,597	256,597	256,597	256,597	256,597	256,597	256,597	256,597	256,597	509,143	509,143	509,143	314,877
8	305.2 Collect. & Impound. Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	-
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	-
10	307.2 Wells & Springs	58,969	58,969	58,969	58,969	58,969	58,969	58,969	58,969	58,969	58,969	58,969	58,969	57,304	58,841
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	-
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	-
13	310.2 Power Generation Equip	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040	191,040
14	311.2 Pumping Equip	590,881	590,881	590,881	590,881	591,135	591,135	591,135	591,135	596,148	596,148	729,127	729,127	698,532	621,319
15	339.2 Other Plant & Misc. Equip	250	250	250	250	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	14,305	9,980
16	<u>WATER TREATMENT PLANT</u>														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	-
18	304.3 Structures & Improvements	38,329	38,329	38,329	38,329	38,329	38,329	38,329	38,329	38,329	38,329	38,329	38,329	39,960	38,454
19	320.3 Water Treatment Equip	426,410	426,410	426,410	426,410	426,410	426,410	426,410	426,410	426,410	426,410	437,434	437,434	437,434	428,954
20	339.3 Other Plant & Misc. Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>														
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	-
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	-
24	330.4 Distr. Reservoirs & Standpipes	812,856	812,856	812,856	812,856	812,856	812,856	812,856	812,856	812,856	812,856	813,357	813,357	813,357	812,972
25	331.4 Transm. & Distribution Mains	4,617,095	4,617,095	4,621,224	4,644,759	4,645,559	4,734,820	4,756,211	4,741,200	4,757,366	4,758,332	5,048,611	5,054,973	5,046,493	4,772,595
26	333.4 Services	1,453,264	1,454,635	1,462,595	1,466,857	1,476,519	1,507,392	1,548,064	1,582,772	1,607,581	1,615,815	1,623,872	1,628,438	1,635,909	1,543,363
27	334.4 Meters & Meter Installations	391,097	391,097	415,306	416,740	416,866	419,892	442,125	425,027	425,027	444,157	458,527	493,406	493,406	433,283
28	335.4 Hydrants	884,667	888,004	888,603	893,170	893,170	912,019	916,309	916,928	921,139	921,249	921,638	922,369	917,324	907,430
29	339.4 Other Plant & Misc. Equip	0	0	0	0	0	0	15	15	15	15	42	42	42	14
30	<u>GENERAL PLANT</u>														
31	303.5 Land & Land Rights	1,716	1,716	1,717	1,716	1,716	1,716	1,716	1,717	1,717	1,717	1,717	1,716	1,717	1,716
32	304.5 Structures & Improvements	14,789	14,789	14,789	14,789	14,789	14,789	14,789	14,789	14,789	14,789	16,110	16,110	16,110	15,094
33	340.5 Office Furniture & Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	-
34	341.5 Transportation Equip	0	0	0	0	0	0	0	0	0	0	0	0	98,689	7,591
35	342.5 Stores Equip	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161
36	343.5 Tools, Shop & Garage Equip	44,771	44,771	44,771	44,771	44,771	44,771	44,818	44,818	44,850	44,850	44,850	44,850	44,850	44,809
37	344.5 Laboratory Equip	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207	4,207
38	345.5 Power Operated Equip	935	935	935	935	935	935	935	935	14,856	14,856	14,856	14,856	16,273	7,578
39	346.5 Communication Equip	171	171	171	171	171	171	171	172	171	171	171	171	171	171
40	347.5 Miscellaneous Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	-
41	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	-
42		9,790,428	9,795,136	9,832,034	9,865,831	9,890,728	10,032,737	10,121,385	10,138,526	10,188,756	10,217,196	10,928,689	10,976,643	11,038,650	10,216,672

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division

Schedule: A-5

Page 5 of 7

Preparer: Jennifer Starr

Docket No: 990535-WU

Schedule Year Ended: December 31, 2000

Revised 11/3/99

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identify those amounts.

Line No.	(1) Description	(2) Month In Service	(3) Account	(5) Water
1	<u>PROJECTION DETAIL OF ANNUAL CHANGES TO PLANT - YEAR ENDED: DECEMBER 31, 2000</u>			
2	Additions: Specific IR's Over \$10,000:			
3	Transportation Equipment - Ford F350 Utility Body Truck	Feb-00	3415	40,000
4	Transportation Equipment - Pickup Water Stores Specialist	Feb-00	3415	20,000
5	Transportation Equipment - Pickup Engineer	Feb-00	3415	20,000
6	#3 Water Plant	Jul-00	3042	184,500
7	#3 Water Plant	Jul-00	3043	259,500
8	#3 Water Plant	Jul-00	3112	13,000
9	#3 Water Plant	Jul-00	3203	152,000
10	#3 Water Plant	Jul-00	3304	368,000
11	#3 Water Plant	Jul-00	3314	131,000
12	#3 Water Plant	Jul-00	3344	22,000
13	Replace Hydrants Atlantic / S Fletcher	May-00	3354	20,000
14	Loop & Main @ Nectarine	Dec-00	3314	20,000
15	Revenue Producing Projects	Various	3314	174,456
16	Revenue Producing Projects	Various	3334	68,640
17	Revenue Producing Projects	Various	3354	42,900
18	Non-Specific IR's:			
19	Main Installations	Various	3314	12,000
20	Service Installations	Various	3334	96,000
21	Meters & Meter Installations	Various	3344	96,000
22	Hydrants	Various	3354	12,000
23	Tools, Shop, & Garage Equipment	Various	3435	4,200
24	Total Additions			<u>1,756,196</u>
25	Retirements: Specific IR's:			
26	Transportation Equipment - 1992 Ford F-350	Feb-00	3415	(19,352)
27	Transportation Equipment - 1994 Chev S-10 Pickup	Feb-00	3415	(11,299)
28	Transportation Equipment - 1991 Dodge Dakota	Feb-00	3415	(11,256)
29	Replace Hydrants Atlantic / S Fletcher	May-00	3354	(2,625)
30	Non-Specific IR's:			
31	Services	Various	3334	(13,872)
32	Meters & Meter Installations	Various	3344	(27,996)
33	Total Retirements			<u>(86,400)</u>
34	Total Net Change 2000			<u><u>1,669,796</u></u>

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Schedule: A-5

Page 6 of 7

Company: Florida Public Utilities Company
 Fernandina Beach Water Division

Preparer: Jennifer Starr

Docket No: 990535-WU

Schedule Year Ended: December 31, 1999

Revised 11/3/99

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identify those amounts.

Line No.	(1) Description	(2) Month In Service	(3) Account	(5) Water
1	<u>PROJECTED DETAIL OF ANNUAL CHANGES TO PLANT - YEAR ENDED: DECEMBER 31, 1999</u>			
2	Additions: Specific IR's Over \$10,000:			
3	IR 773 - Main Installation, Sadler Road	Dec-99	3314	75,000
4	IR 890 - SCBA Manifold Systems	Apr-99	3203	12,734
5	IR 904 - Tidewater	Jun-99	3314	14,170
6	IR 904 - Tidewater	Jun-99	3334	6,501
7	IR 904 - Tidewater	Jun-99	3354	3,205
8	IR 905 - Amelia Park	Jun-99	3314	72,492
9	IR 905 - Amelia Park	Jun-99	3334	15,708
10	IR 905 - Amelia Park	Jun-99	3354	16,400
11	IR 997 - Simmons Cove	Jun-99	3314	46,057
12	IR 997 - Simmons Cove	Jun-99	3334	9,500
13	IR 997 - Simmons Cove	Jun-99	3354	13,148
14	IR 958 - Construction of Overhead Storage Tank	Sep-99	3042	214,692
15	IR 958 - Construction of Overhead Storage Tank	Sep-99	3112	98,507
16	IR 958 - Construction of Overhead Storage Tank	Sep-99	3203	7,358
17	IR 958 - Construction of Overhead Storage Tank	Sep-99	3304	643,131
18	IR 958 - Construction of Overhead Storage Tank	Sep-99	3314	416,312
19	IR 20055 - Deep Well Pump, Well #6	Jan-99	3112	16,943
20	IR 20065 - SeaGrove	Jun-99	3314	37,435
21	IR 20065 - SeaGrove	Jun-99	3334	10,948
22	IR 20065 - SeaGrove	Jun-99	3354	8,801
23	IR 20100 - Apt. Homes of Amelia, Apt. Complex	Jun-99	3314	36,140
24	IR 20100 - Apt. Homes of Amelia, Apt. Complex	Jun-99	3334	8,690
25	IR 20100 - Apt. Homes of Amelia, Apt. Complex	Jun-99	3354	12,420
26	Transportation Equipment - Pickup Truck, Superintendent	May-99	3415	20,000
27	IR 20109 - Main Installation, 4th Ave, Beech to Elm	May-99	3314	16,610
28	Main Installation, Will Hardee	Jul-99	3314	13,988
29	IR 20148 - Seaside Subdivision	Oct-99	3314	74,010
30	IR 20148 - Seaside Subdivision	Oct-99	3334	16,422
31	IR 20148 - Seaside Subdivision	Oct-99	3354	18,900
32	IR 20261 - #18 Drop Pipe & Pump	Sep-99	3112	25,724
33	Cooks Dock Fire Main	Jun-99	3314	15,552
34	Amelia Island Parkway	Aug-99	3314	45,000
35	Replace & Add Plant Meters	Aug-99	3344	39,932
36	Airport Road Water Main	Dec-99	3314	25,000
37	Stores Facility	Dec-99	3045	70,000
38	Stores Equipment	Various	3425	26,000
39	Budgeted and Actual Specific IR's Less Than \$10,000	Various	3334	2,449
40	Budgeted and Actual Specific IR's Less Than \$10,000	Various	3354	7,797
41	Non-Specific Items:			
42	Adjust Land and Land Rights	Jun-99	3032	(223)
43	Mains	Various	3314	12,000
44	Services	Various	3334	90,000
45	Meters & Meter Installations	Various	3344	90,000
46	Hydrants	Various	3354	12,000
47	Tools, Shop, & Garage Equipment	Various	3435	4,200
48	Total Additions			<u>2,421,653</u>

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division

Schedule: A-5

Page 7 of 7

Preparer: Jennifer Starr

Docket No: 990535-WU

Schedule Year Ended: December 31, 1999

Revised 11/3/99

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identify those amounts.

Line No.	(1) Description	(2) Month In Service	(3) Account	(5) Water
1	<u>PROJECTED DETAIL OF ANNUAL CHANGES TO PLANT - YEAR ENDED: DECEMBER 31, 1999 - continued</u>			
2	Retirements: Specific IR's:			
3	IR 773 - Main Installation, Sadler Road	Sep-99	3314	(44,666)
4	IR 773 - Main Installation, Sadler Road	Sep-99	3334	(7,000)
5	IR 773 - Main Installation, Sadler Road	Sep-99	3354	(2,400)
6	IR 958 - Construction of Overhead Storage Tank	Jul-99	3304	(16,894)
7	IR 20109 - Main Installation, 4th Ave, Beech to Elm	Apr-99	3314	(1,250)
8	Cooks Dock Fire Main	May-99	3314	(1,360)
9	Cooks Dock Fire Main	May-99	3354	(240)
10	Replace & Add Plant Meters	Jul-99	3344	(13,541)
11	Well #18 Drop and Pump	Sep-99	3112	(25,771)
12	Non-Specific IR's:			
13	Services	Various	3334	(16,668)
14	Meters & Meter Installations	Various	3344	(26,004)
15	Total Retirements			<u>(155,794)</u>
16	Total Net Change 1999			<u><u>2,265,859</u></u>

Schedule of Water Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Florida Public Utilities Company
Fernandina Beach Water Division

Docket No: 990535-WU

Test Year Ended: December 31, 2000

Schedule: A-8

Page 1 of 2

Preparer: Jennifer Starr

Revised 11/3/99

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identify those amounts.

Line No.	(1) Description	(2) Water
1	12/31/86 Balance	423,737
2	1987 Additions	125,055
3	1987 Retirements	(13,625)
4	1987 Net Salvage	(4,795)
5		
6	12/31/87 Balance	530,372
7	1988 Additions	145,048
8	1988 Retirements	(9,686)
9	1988 Net Salvage	(1,038)
10	1988 Transfers	2,873
11		
12	12/31/88 Balance	667,569
13	1989 Additions	161,562
14	1989 Retirements	(22,977)
15	1989 Net Salvage	(23)
16		
17	12/31/89 Balance	806,131
18	1990 Additions	188,987
19	1990 Retirements	(15,517)
20	1990 Net Salvage	(18,228)
21		
22	12/31/90 Balance	961,373
23	1991 Additions	208,458
24	1991 Retirements	(75,084)
25	1991 Net Salvage	(2,423)
26		
27	12/31/91 Balance	1,092,324
28	1992 Additions	214,707
29	1992 Retirements	(53,262)
30	1992 Net Salvage	(2,559)
31		
32	12/31/92 Balance	1,251,210
33	1993 Additions	227,363
34	1993 Retirements	(35,012)
35	1993 Net Salvage	(4,243)
36		
37	12/31/93 Balance	1,439,318

Schedule of Water Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Florida Public Utilities Company
Fernandina Beach Water Division

Schedule: A-8

Page 2 of 2

Preparer: Jennifer Starr

Docket No: 990535-WU

Test Year Ended: December 31, 2000

Revised 11/3/99

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identify those amounts.

Line No.	(1) Description	(2) Water
1	12/31/93 Balance	1,439,318
2	1994 Additions	243,131
3	1994 Retirements	(6,404)
4	1994 Net Salvage	(3,405)
5	1994 Transfers	(129)
6		
7	12/31/94 Balance	1,672,511
8	1995 Additions	266,652
9	1995 Retirements	(17,449)
10	1995 Net Salvage	(1,734)
11		
12	12/31/95 Balance	1,919,980
13	1996 Additions	276,616
14	1996 Retirements	(27,762)
15	1996 Net Salvage	(5,800)
16		
17	12/31/96 Balance	2,163,034
18	1997 Additions	288,019
19	1997 Retirements	(1,550)
20	1997 Net Salvage	(20,850)
21		
22	12/31/97 Balance	2,428,653
23	1998 Additions	309,980
24	1998 Retirements	(61,553)
25	1998 Transfers	18,565
26		
27	12/31/98 Balance	2,695,645
28	1999 Additions	371,174
29	1999 Retirements	(155,794)
30	1999 Net Salvage	(37,224)
31		
32	12/31/99 Balance	2,873,801
33	2000 Additions	447,011
34	2000 Retirements	(86,400)
35	2000 Net Salvage	6,052
36		
37	12/31/00 Balance	3,240,464

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division
 Docket No: 990535-WU

Schedule: A-9
 Page 1 of 5
 Preparer: Jennifer Starr

Schedule Year Ended: December 31, 2000
 Historic [] or Projected [X]

Recap Schedules: A-1, A-8
 Supporting Schedules: B-13

Revised 11/3/99

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)
		13-Month Average End 12/31/98	13-Month Average 12/31/99	13-Month Average 12/31/00	Non-Used Useful %	Non-Used Amount
1	<u>INTANGIBLE PLANT</u>					
2	301.1 Organization	-	-	-	0.00%	0
3	302.1 Franchises	-	-	-	0.00%	0
4	339.1 Other Plant & Misc. Equip	-	-	-	0.00%	0
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>					
6	303.2 Land & Land Rights	-	-	-	0.00%	0
7	304.2 Structures & Improvements	71,913	86,050	108,481	0.00%	0
8	305.2 Collect. & Impound. Reservoirs	-	-	-	0.00%	0
9	306.2 Lake, River & Other Intakes	-	-	-	0.00%	0
10	307.2 Wells & Springs	26,964	21,579	14,244	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	-	-	-	0.00%	0
12	309.2 Supply Mains	-	-	-	0.00%	0
13	310.2 Power Generation Equip	81,758	91,310	100,862	0.00%	0
14	311.2 Pumping Equip	252,246	249,142	268,900	0.00%	0
15	339.2 Other Plant & Misc. Equip	122	672	1,248	0.00%	0
16	<u>WATER TREATMENT PLANT</u>					
17	303.3 Land & Land Rights	-	-	-	0.00%	0
18	304.3 Structures & Improvements	13,732	15,022	17,166	0.00%	0
19	320.3 Water Treatment Equip	380,312	423,985	470,906	0.00%	0
20	339.3 Other Plant & Misc. Equip	-	-	-	0.00%	0
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>					
22	303.4 Land & Land Rights	-	-	-	0.00%	0
23	304.4 Structures & Improvements	-	-	-	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	227,445	235,242	252,263	0.00%	0
25	331.4 Transm. & Distribution Mains	937,393	1,034,794	1,130,682	0.00%	0
26	333.4 Services	292,253	322,627	348,064	0.00%	0
27	334.4 Meters & Meter Installations	141,992	127,500	122,062	0.00%	0
28	335.4 Hydrants	119,286	137,111	152,442	0.00%	0
29	339.4 Other Plant & Misc. Equip	-	-	-	0.00%	0
30	<u>GENERAL PLANT</u>					
31	303.5 Land & Land Rights	-	-	-	0.00%	0
32	304.5 Structures & Improvements	1,570	1,965	3,243	0.00%	0
33	340.5 Office Furniture & Equip	-	-	-	0.00%	0
34	341.5 Transportation Equip	1,428	26,507	21,131	0.00%	0
35	342.5 Stores Equip	1,617	1,744	2,676	0.00%	0
36	343.5 Tools, Shop & Garage Equip	14,646	17,566	20,735	0.00%	0
37	344.5 Laboratory Equip	3,681	3,957	4,233	0.00%	0
38	345.5 Power Operated Equip	1,049	2,076	3,360	0.00%	0
39	346.5 Communication Equip	150	162	174	0.00%	0
40	347.5 Miscellaneous Equip	-	-	-	0.00%	0
41	348.5 Other Tangible Plant	-	-	-	0.00%	0
42	TOTAL	2,569,557	2,799,011	3,042,872		0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division
 Docket No: 990535-WU

Schedule: A-9
 Page 2 of 5
 Preparer: Jennifer Starr

Schedule Year Ended: December 31, 2000
 Historic [] or Projected [X]

Explanation: Provide month ending balances for each month of the test year
 and the ending balance for the prior year.

Recap Schedules: A-1, A-8
 Supporting Schedules: B-13

Revised 11/3/99

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/99	(3) 1/31/00	(4) 2/29/00	(5) 3/31/00	(6) 4/30/00	(7) 5/31/00	(8) 6/30/00	(9) 7/31/00	(10) 8/31/00	(11) 9/30/00	(12) 10/31/00	(13) 11/30/00	(14) 12/31/00	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>														
2	301.1 Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>														
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvemen	95,950	97,941	99,932	101,923	103,914	105,905	107,896	109,887	112,385	114,883	117,381	119,879	122,377	108,481
8	305.2 Collect. & Impound. Rese	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intak	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	13,296	13,454	13,612	13,770	13,928	14,086	14,244	14,402	14,560	14,718	14,876	15,034	15,192	14,244
11	308.2 Infiltration Galleries & Tu	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equip	96,086	96,882	97,678	98,474	99,270	100,066	100,862	101,658	102,454	103,250	104,046	104,842	105,638	100,662
14	311.2 Pumping Equip	248,491	251,882	255,273	258,664	262,055	265,446	268,837	272,228	275,674	279,120	282,566	286,012	289,458	268,900
15	339.2 Other Plant & Misc. Equip	960	1,008	1,056	1,104	1,152	1,200	1,248	1,296	1,344	1,392	1,440	1,488	1,536	1,248
16	<u>WATER TREATMENT PLANT</u>														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvemen	15,682	15,792	15,902	16,012	16,122	16,232	16,342	16,452	17,276	18,100	18,924	19,748	20,572	17,166
19	320.3 Water Treatment Equip	446,567	450,380	454,193	458,006	461,819	465,632	469,445	473,258	478,337	483,416	488,495	493,574	498,653	470,906
20	339.3 Other Plant & Misc. Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>														
22	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	304.4 Structures & Improvemen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Stand	233,384	236,383	239,382	242,381	245,380	248,379	251,378	254,377	258,143	261,909	265,675	269,441	273,207	252,263
25	331.4 Transm. & Distribution M	1,061,899	1,073,205	1,084,541	1,095,907	1,107,303	1,118,729	1,130,184	1,141,669	1,153,435	1,165,231	1,177,056	1,188,911	1,200,796	1,130,682
26	333.4 Services	332,985	335,402	337,845	340,315	342,811	345,333	347,881	350,455	353,055	355,682	358,335	361,014	363,719	348,064
27	334.4 Meters & Meter Installatio	120,840	120,939	121,062	121,209	121,379	121,573	121,791	122,032	122,388	122,768	123,172	123,599	124,050	122,062
28	335.4 Hydrants	142,389	144,227	146,074	147,929	149,793	151,665	153,582	155,507	157,441	155,358	157,304	159,258	161,221	152,442
29	339.4 Other Plant & Misc. Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>														
31	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	304.5 Structures & Improvemen	2,169	2,348	2,527	2,706	2,885	3,064	3,243	3,422	3,601	3,780	3,959	4,138	4,317	3,243
33	340.5 Office Furniture & Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	341.5 Transportation Equip	35,123	36,607	38,091	7,668	9,628	11,588	13,548	15,508	17,468	19,428	21,388	23,348	25,308	21,131
35	342.5 Stores Equip	1,890	2,021	2,152	2,283	2,414	2,545	2,676	2,807	2,938	3,069	3,200	3,331	3,462	2,676
36	343.5 Tools, Shop & Garage Eq	19,109	19,367	19,625	19,891	20,165	20,445	20,725	21,005	21,285	21,565	21,845	22,125	22,405	20,735
37	344.5 Laboratory Equip	4,095	4,118	4,141	4,164	4,187	4,210	4,233	4,256	4,279	4,302	4,325	4,348	4,371	4,233
38	345.5 Power Operated Equip	2,718	2,825	2,932	3,039	3,146	3,253	3,360	3,467	3,574	3,681	3,788	3,895	4,002	3,360
39	346.5 Communication Equip	168	169	170	171	172	173	174	175	176	177	178	179	180	174
40	347.5 Miscellaneous Equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL	2,873,801	2,904,950	2,936,188	2,935,616	2,967,523	2,999,524	3,031,649	3,063,861	3,099,813	3,131,829	3,167,953	3,204,164	3,240,464	2,949,979

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Florida Public Utilities Company
Fernandina Beach Water Division
Docket No: 990535-WU

Schedule: A-9
Page 3 of 5
Preparer: Jennifer Starr

Schedule Year Ended: December 31, 1999
Historic [] or Projected [X]

Explanation: Provide month ending balances for each month of the
projected year and the ending balance for the prior year.

Recap Schedules: A-1, A-8
Supporting Schedules: B-13

Revised 11/3/99

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/98	(3) 1/31/99	(4) 2/28/99	(5) 3/31/99	(6) 4/30/99	(7) 5/31/99	(8) 6/30/99	(9) 7/31/99	(10) 8/31/99	(11) 9/30/99	(12) 10/31/99	(13) 11/30/99	(14) 12/31/99	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>														
2	301.1 Organization	0	-	-	-	-	-	-	-	-	-	-	-	-	-
3	302.1 Franchises	0	-	-	-	-	-	-	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equip	0	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>														
6	303.2 Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvem	77,377	78,777	80,177	81,577	82,977	84,377	85,777	87,177	88,577	89,977	91,968	93,959	95,950	86,050
8	305.2 Collect. & Impound. Rese	0	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intak	0	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	26,400	26,558	26,716	26,874	27,032	27,190	27,348	27,506	12,664	12,822	12,980	13,138	13,296	21,579
11	308.2 Infiltration Galleries & Tu	0	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	0	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equip	86,534	87,330	88,126	88,922	89,718	90,514	91,310	92,106	92,902	93,698	94,494	95,290	96,086	91,310
14	311.2 Pumping Equip	239,830	242,741	245,722	248,703	251,684	254,665	257,646	260,627	263,608	238,318	241,709	245,100	248,491	249,142
15	339.2 Other Plant & Misc. Equip	384	432	480	528	576	624	672	720	768	816	864	912	960	672
16	<u>WATER TREATMENT PLANT</u>														
17	303.3 Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvem	14,362	14,472	14,582	14,692	14,802	14,912	15,022	15,132	15,242	15,352	15,462	15,572	15,682	15,022
19	320.3 Water Treatment Equip	401,793	405,438	409,083	412,728	416,373	420,124	423,875	427,626	431,377	435,128	438,941	442,754	446,567	423,985
20	339.3 Other Plant & Misc. Equip	0	-	-	-	-	-	-	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>														
22	303.4 Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-	-	-
23	304.4 Structures & Improvem	0	-	-	-	-	-	-	-	-	-	-	-	-	-
24	330.4 Distr. Reservoirs & Stand	237,605	239,299	240,993	242,687	244,381	246,075	247,769	221,069	222,728	224,387	227,386	230,385	233,384	235,242
25	331.4 Transm. & Distribution M	992,792	1,002,464	1,012,146	1,021,837	1,031,530	1,037,590	1,047,314	1,057,450	1,067,615	1,028,966	1,039,847	1,050,872	1,061,899	1,034,794
26	333.4 Services	311,895	313,737	315,594	317,466	319,350	321,247	323,157	325,188	327,231	326,687	328,751	330,862	332,985	322,627
27	334.4 Meters & Meter Installatio	133,864	133,753	133,664	133,597	133,553	133,531	133,531	120,012	120,000	120,177	120,376	120,597	120,840	127,500
28	335.4 Hydrants	129,341	131,023	132,707	134,393	136,081	137,456	139,147	140,953	142,760	136,919	138,717	140,552	142,389	137,111
29	339.4 Other Plant & Misc. Equip	0	-	-	-	-	-	-	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>														
31	303.5 Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-	-	-
32	304.5 Structures & Improvem	1,761	1,795	1,829	1,863	1,897	1,931	1,965	1,999	2,033	2,067	2,101	2,135	2,169	1,965
33	340.5 Office Furniture & Equip	0	-	-	-	-	-	-	-	-	-	-	-	-	-
34	341.5 Transportation Equip	18,565	19,799	21,033	22,267	23,501	24,735	26,219	27,703	29,187	30,671	32,155	33,639	35,123	26,507
35	342.5 Stores Equip	1,677	1,687	1,697	1,707	1,717	1,727	1,737	1,747	1,757	1,767	1,777	1,787	1,890	1,744
36	343.5 Tools, Shop & Garage Eq	16,056	16,291	16,535	16,787	17,045	17,303	17,561	17,819	18,077	18,335	18,593	18,851	19,109	17,566
37	344.5 Laboratory Equip	3,819	3,842	3,865	3,888	3,911	3,934	3,957	3,980	4,003	4,026	4,049	4,072	4,095	3,957
38	345.5 Power Operated Equip	1,434	1,541	1,648	1,755	1,862	1,969	2,076	2,183	2,290	2,397	2,504	2,611	2,718	2,076
39	346.5 Communication Equip	156	157	158	159	160	161	162	163	164	165	166	167	168	162
40	347.5 Miscellaneous Equip	0	-	-	-	-	-	-	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	0	-	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL	2,695,645	2,721,136	2,746,755	2,772,430	2,798,150	2,820,065	2,846,245	2,831,160	2,842,983	2,782,675	2,812,840	2,843,255	2,873,801	2,769,011

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division
 Docket No: 990535-WU

Schedule: A-9
 Page 4 of 5
 Preparer: Jennifer Starr

Schedule Year Ended: December 31, 1998
 Historic [X] or Projected []

Explanation: Provide month ending balances for each month of the historic
 year and the ending balance for the prior year.

Recap Schedules: A-1, A-8
 Supporting Schedules: B-13

Revised 11/3/99

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/97	(3) 1/31/98	(4) 2/28/98	(5) 3/31/98	(6) 4/30/98	(7) 5/31/98	(8) 6/30/98	(9) 7/31/98	(10) 8/31/98	(11) 9/30/98	(12) 10/31/98	(13) 11/30/98	(14) 12/31/98	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc. Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvemen	67,517	68,223	68,929	69,635	70,341	71,047	71,753	72,459	73,165	73,871	74,577	75,284	75,997	77,377
8	305.2 Collect. & Impound. Rese	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intak	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	26,120	26,282	26,444	26,606	26,768	26,930	27,092	27,254	27,416	27,578	27,740	27,902	28,064	26,964
11	308.2 Infiltration Galleries & Tu	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equip	76,982	77,778	78,574	79,370	80,166	80,962	81,758	82,554	83,350	84,146	84,942	85,738	86,534	81,758
14	311.2 Pumping Equip	239,681	242,143	244,605	247,067	249,529	251,992	254,455	256,918	259,381	261,845	264,307	266,770	269,232	252,246
15	339.2 Other Plant & Misc. Equip	0	0	0	0	0	0	0	144	192	240	288	336	384	122
16	<u>WATER TREATMENT PLANT</u>														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvemen	13,102	13,207	13,312	13,417	13,522	13,627	13,732	13,837	13,942	14,047	14,152	14,257	14,362	13,732
19	320.3 Water Treatment Equip	358,973	362,525	366,078	369,632	373,185	376,738	380,290	383,844	387,397	390,950	394,503	398,056	401,609	380,312
20	339.3 Other Plant & Misc. Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>														
22	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	304.4 Structures & Improvemen	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Stand	217,287	218,980	220,673	222,366	224,059	225,752	227,445	229,138	230,831	232,524	234,217	235,911	237,605	227,445
25	331.4 Transm. & Distribution M	883,549	892,398	901,247	910,104	919,006	927,910	936,985	946,101	955,188	964,306	973,426	983,103	992,792	937,393
26	333.4 Services	273,507	276,534	279,564	282,610	285,666	288,742	291,883	295,108	298,405	301,754	305,120	308,503	311,895	292,253
27	334.4 Meters & Meter Installatio	141,742	143,373	145,003	146,733	148,469	150,206	151,956	136,700	138,471	140,242	137,333	131,808	133,864	141,992
28	335.4 Hydrants	109,395	111,018	112,646	114,275	115,912	117,549	119,221	120,901	122,582	124,271	125,960	127,650	129,341	119,286
29	339.4 Other Plant & Misc. Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	<u>GENERAL PLANT</u>														
31	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	304.5 Structures & Improvemen	1,383	1,414	1,445	1,476	1,507	1,538	1,569	1,600	1,631	1,662	1,693	1,727	1,761	1,570
33	340.5 Office Furniture & Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	341.5 Transportation Equip	0	0	0	0	0	0	0	0	0	0	0	0	18,565	1,428
35	342.5 Stores Equip	1,557	1,567	1,577	1,587	1,597	1,607	1,617	1,627	1,637	1,647	1,657	1,667	1,677	1,617
36	343.5 Tools, Shop & Garage Eq	13,236	13,471	13,706	13,941	14,176	14,411	14,646	14,881	15,116	15,351	15,586	15,821	16,056	14,646
37	344.5 Laboratory Equip	3,543	3,566	3,589	3,612	3,635	3,658	3,681	3,704	3,727	3,750	3,773	3,796	3,819	3,681
38	345.5 Power Operated Equip	935	935	935	935	935	935	935	935	1,033	1,131	1,229	1,327	1,434	1,049
39	346.5 Communication Equip	144	145	146	147	148	149	150	151	152	153	154	155	156	150
40	347.5 Miscellaneous Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	TOTAL	2,428,653	2,453,559	2,478,473	2,503,513	2,528,621	2,553,753	2,579,168	2,587,856	2,613,616	2,639,488	2,665,360	2,691,212	2,695,845	2,500,000

Schedule of Water Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service
Commission

Company: Florida Public Utilities Company
Fernandina Beach Water Division
Docket No: 990535-WU

Schedule: A-9
Page 5 of 5
Preparer: Jennifer Starr

Test Year Ended: December 31, 2000

Supporting Schedules: B-13

Revised 11/3/99

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identify those amounts.

Line No.	(1) Description	(2) Month in Service	(3) Account	(5) Water
1	PROJECTED DETAIL OF ANNUAL CHANGES TO ACCUMULATED RESERVE - YEAR ENDED: DECEMBER 31, 1999			
2	Additions: Depreciation for the 12 Months Ended December 31, 1999 - See Schedule B-13.			371,174
3	Retirements: Specific IR's:			
4	IR 773 - Main Installation, Sadler Road	Sep-99	3314	(44,666)
5	IR 773 - Main Installation, Sadler Road	Sep-99	3334	(7,000)
6	IR 773 - Main Installation, Sadler Road	Sep-99	3354	(2,400)
7	IR 958 - Construction of Overhead Storage Tank	Jul-99	3304	(16,894)
8	IR 20109 - Main Installation, 4th Ave, Beech to Elm	Apr-99	3314	(1,250)
9	Cooks Dock Fire Main	May-99	3314	(1,360)
10	Cooks Dock Fire Main	May-99	3354	(240)
11	Replace & Add Plant Meters	Jul-99	3344	(13,541)
12	Well #18 Drop and Pump	Sep-99	3112	(25,771)
13				
14	Services	Various	3334	(16,668)
15	Meters & Meter Installations	Various	3344	(26,004)
16	Total Retirements			(155,794)
17	Net Salvage: Specific IR's:			
18	IR 773 - Main Installation, Sadler Road	Sep-99	3314	(4,150)
19	IR 773 - Main Installation, Sadler Road	Sep-99	3334	(200)
20	IR 773 - Main Installation, Sadler Road	Sep-99	3354	(650)
21	IR 958 - Construction of Overhead Storage Tank	Jul-99	3304	(11,500)
22	IR 20109 - Main Installation, 4th Ave, Beech to Elm	May-99	3314	(600)
23	Cooks Dock Fire Main	May-99	3314	(425)
24	Cooks Dock Fire Main	May-99	3354	(75)
25	#18 Drop and Pump	Sep-99	3112	(2,500)
26	Non-Specific IR's:			
27	Services	Various	3334	(2,124)
28	EPA Directed Capping of 2 Wells	Aug-99	3072	(15,000)
29	Total Net Salvage			(37,224)
30	Total Net Change 1999			178,156
31	PROJECTED DETAIL OF ANNUAL CHANGES TO ACCUMULATED RESERVE - YEAR ENDED: DECEMBER 31, 2000			
32	Additions: Depreciation for the 12 Months Ended December 31, 2000 - See Schedule B-13.			447,011
33	Retirements: Specific IR's:			
34	Transportation Equipment - 1992 Ford Truck	Mar-00	3415	(19,352)
35	Transportation Equipment - 1994 Chev S-10 Pickup	Mar-00	3415	(11,299)
36	Transportation Equipment - 1991 Dodge Dakota	Mar-00	3415	(11,256)
37	Replace Hydrants Atlantic / S Fletcher	May-00	3354	(2,625)
38	Non-Specific IR's:			
39	Services	Various	3334	(13,872)
40	Meters & Meter Installations	Various	3344	(27,996)
41	Total Retirements			(86,400)
42	Net Salvage: Specific IR's:			
43	Transportation Equipment - 1992 Ford Truck	Sep-00	3415	5,000
44	Transportation Equipment - 1994 Chev S-10 Pickup	Mar-99	3415	2,000
45	Transportation Equipment - 1991 Dodge Dakota	Mar-99	3415	2,000
46	Replace Hydrants Atlantic / S Fletcher	May-00	3354	(1,400)
47	Non-Specific IR's:			
48	Services	Various	3334	(1,548)
49	Total Net Salvage			6,052
50	Total Net Change 2000			366,663

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Florida Public Utilities Company
Fernandina Beach Water Division
Docket No: 990535-WU

Explanation: Provide a
schedule of test year non-
used and useful
depreciation expense by
primary account.

Schedule: B-13
Page 1 of 3
Preparer: Jennifer Starr
Supporting Schedules: A-14, H-7, H-8a
Recap Schedules: B-1

Test Year Ended: December 31, 2000
Historic [] or Projected [X]

Revised 11/3/99

Line No.	(1) Account No. and Name	(2) Depreciation Expense*	(3) Utility Adjustments Sch. H-8a	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	<u>INTANGIBLE PLANT</u>					
2	301.1 Organization	-	0	-	0.00%	0
3	302.1 Franchises	-	0	-	0.00%	0
4	339.1 Other Plant & Misc. Equipment	-	0	-	0.00%	0
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>					
6	303.2 Land & Land Rights	-	0	-	0.00%	0
7	304.2 Structures & Improvements	26,427		26,427	0.00%	0
8	305.2 Collect. & Impound. Reservoirs	-	0	-	0.00%	0
9	306.2 Lake, River & Other Intakes	-	0	-	0.00%	0
10	307.2 Wells & Springs	1,896	0	1,896	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	-	0	-	0.00%	0
12	309.2 Supply Mains	-	0	-	0.00%	0
13	310.2 Power Generation Equipment	9,552	0	9,552	0.00%	0
14	311.2 Pumping Equipment	40,967	0	40,967	0.00%	0
15	339.2 Other Plant & Misc. Equipment	576	0	576	0.00%	0
16	<u>WATER TREATMENT PLANT</u>					
17	303.3 Land & Land Rights	-	0	-	0.00%	0
18	304.3 Structures & Improvements	4,890	0	4,890	0.00%	0
19	320.3 Water Treatment Equipment	52,086	0	52,086	0.00%	0
20	339.3 Other Plant & Misc. Equipment	-	0	-	0.00%	0
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>					
22	303.4 Land & Land Rights	-	0	-	0.00%	0
23	304.4 Structures & Improvements	-	0	-	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	39,823	0	39,823	0.00%	0
25	331.4 Transm. & Distribution Mains	138,897	0	138,897	0.00%	0
26	333.4 Services	46,154	0	46,154	0.00%	0
27	334.4 Meters & Meter Installations	31,206	0	31,206	0.00%	0
28	335.4 Hydrants	22,857	0	22,857	0.00%	0
29	339.4 Other Plant & Misc. Equipment	-	0	-	0.00%	0
30	<u>GENERAL PLANT</u>					
31	303.5 Land & Land Rights	-	0	-	0.00%	0
32	304.5 Structures & Improvements	2,148	3,006	5,154	0.00%	0
33	340.5 Office Furniture & Equipment	-	12,038	12,038	0.00%	0
34	341.5 Transportation Equipment (Note 1)	0	0	-	0.00%	0
35	342.5 Stores Equipment	1,572	0	1,572	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	3,296	0	3,296	0.00%	0
37	344.5 Laboratory Equipment	276	0	276	0.00%	0
38	345.5 Power Operated Equipment	1,284	1,184	2,468	0.00%	0
39	346.5 Communication Equipment	12	2,586	2,598	0.00%	0
40	347.5 Miscellaneous Equipment	-	0	-	0.00%	0
41	348.5 Other Tangible Plant	-	0	-	0.00%	0
42	TOTAL DEPRECIATION EXPENSE	423,919	18,814	442,733		-
43	LESS: Amortization of CIAC - Sch. A-14	(96,565)	-	(96,565)	0.00%	0
44	Depreciation Expense-Common - Sch. H-7	18,589	-	18,589	0.00%	0
45	NET DEPRECIATION EXPENSE - WATER	345,943	18,814	364,757		-

46 * Total Depreciation Expense is based on projected monthly Plant balances as determined in Schedule A-4.

47 Note 1 - Water Depreciation is computed on JE 7, with the debit to 1840; 1840 is then allocated through JE 12 based on actual usage.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Florida Public Utilities Company
 Fernandina Beach Water Division
 Docket No: 990535-WU

Explanation: Provide a
 schedule of test year non-
 used a useful depreciation
 expense by primary
 account.

Schedule: B-13
 Page 2 of 3
 Preparer: Jennifer Starr
 Supporting Schedules: A-14, H-7
 Recap Schedules: B-1

Schedule Year Ended: December 31, 1999
 Historic [] or Projected [X]

Revised 11/3/99

Line No.	(1) Account No. and Name	(2) Depreciation Expense*	(3) Utility Adjustments Sch. H-8b	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	<u>INTANGIBLE PLANT</u>					
2	301.1 Organization	-	0	-	0.00%	0
3	302.1 Franchises	-	0	-	0.00%	0
4	339.1 Other Plant & Misc. Equipment	-	0	-	0.00%	0
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>					
6	303.2 Land & Land Rights	-	0	-	0.00%	0
7	304.2 Structures & Improvements	18,573	0	18,573	0.00%	0
8	305.2 Collect. & Impound. Reservoirs	-	0	-	0.00%	0
9	306.2 Lake, River & Other Intakes	-	0	-	0.00%	0
10	307.2 Wells & Springs	1,896	0	1,896	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	-	0	-	0.00%	0
12	309.2 Supply Mains	-	0	-	0.00%	0
13	310.2 Power Generation Equipment	9,552	0	9,552	0.00%	0
14	311.2 Pumping Equipment	36,932	0	36,932	0.00%	0
15	339.2 Other Plant & Misc. Equipment	576	0	576	0.00%	0
16	<u>WATER TREATMENT PLANT</u>					
17	303.3 Land & Land Rights	-	0	-	0.00%	0
18	304.3 Structures & Improvements	1,320	0	1,320	0.00%	0
19	320.3 Water Treatment Equipment	44,774	0	44,774	0.00%	0
20	339.3 Other Plant & Misc. Equipment	-	0	-	0.00%	0
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>					
22	303.4 Land & Land Rights	-	0	-	0.00%	0
23	304.4 Structures & Improvements	-	0	-	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	24,173	0	24,173	0.00%	0
25	331.4 Transm. & Distribution Mains	121,558	0	121,558	0.00%	0
26	333.4 Services	42,482	0	42,482	0.00%	0
27	334.4 Meters & Meter Installations	26,521	0	26,521	0.00%	0
28	335.4 Hydrants	21,013	0	21,013	0.00%	0
29	339.4 Other Plant & Misc. Equipment	-	0	-	0.00%	0
30	<u>GENERAL PLANT</u>					
31	303.5 Land & Land Rights	-	0	-	0.00%	0
32	304.5 Structures & Improvements	408	2,966	3,374	0.00%	0
33	340.5 Office Furniture & Equipment	-	12,126	12,126	0.00%	0
34	341.5 Transportation Equipment (Note 1)	0	0	-	0.00%	0
35	342.5 Stores Equipment	213	0	213	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	3,053	0	3,053	0.00%	0
37	344.5 Laboratory Equipment	276	0	276	0.00%	0
38	345.5 Power Operated Equipment	1,284	1,184	2,468	0.00%	0
39	346.5 Communication Equipment	12	2,586	2,598	0.00%	0
40	347.5 Miscellaneous Equipment	-	0	-	0.00%	0
41	348.5 Other Tangible Plant	-	0	-	0.00%	0
42	TOTAL DEPRECIATION EXPENSE	354,616	18,862	373,478		-
43	LESS: Amortization of CIAC - Sch. A-14	(91,823)	-	(91,823)	0.00%	0
44	Depreciation Expense-Common - Sch. H-7	10,068	-	10,068	0.00%	0
45	NET DEPRECIATION EXPENSE - WATER	272,861	18,862	291,723		-

46 * Total Depreciation Expense is based on projected monthly Plant balances as determined in Schedule A-4.

47 Note 1 - Water Depreciation is computed on JE 7, with the debit to 1840; 1840 is then allocated through JE 12 based on actual usage.