

**ORIGINAL
FILE COPY**

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION**

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

MINIMUM FILING REQUIREMENTS

**SECTION A- EXECUTIVE SUMMARY SCHEDULES
SECTION G - PROJECTED TEST YEAR SCHEDULES**

VOLUME 2

SEPTEMBER 1994

DOCUMENT NO. DATE

09818 SEP 23 1994

FILED IN LISTING

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 940620-GU
MINIMUM FILING REQUIREMENTS
INDEX

iii

PROJECTED TEST YEAR SCHEDULES

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
G-2(c-25)	DEFERRED TAX ADJUSTMENT	71
G-2(c-30)	OTHER TAXES	72
G-3(d-1)	COST OF CAPITAL	73
G-3(d-2)	LONG-TERM DEBT OUTSTANDING	75
G-3(d-3)	SHORT-TERM DEBT OUTSTANDING	77
G-3(d-4)	PREFERRED STOCK	79
G-3(d-5)	COMMON STOCK ISSUES	81
G-3(d-6)	CUSTOMER DEPOSITS	82
G-3(d-8)	FINANCING PLANS - STOCK AND BOND ISSUES	85
G-3(d-11)	FINANCIAL INDICATORS	86
G-4	REVENUE EXPANSION FACTOR	89
G-5	REVENUE DEFICIENCY	90
G-6	MAJOR ASSUMPTIONS	91

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE MAGNITUDE OF CHANGE - PRESENT vs PRIOR RATE CASE.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR LAST CASE: 12/31/91
PROJECTED TEST YEAR CURRENT CASE: 12/31/95

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

WITNESS: BACHMAN

LINE NO.	ITEM	LAST RATE CASE				DOCKET NO. 900151-GU ORDER NO. 24094				CURRENT RATE CASE REQUESTED		(10)**	(11)**
		REQUESTED		AUTHORIZED		REQUESTED		AUTHORIZED					
		(1)*	(2)*	(3)*	(4)*	(5)*	(6)*	(7)*	(8)*	(9)	(10)		
		HISTORICAL XX/XX/XX	ATTRITION XX/XX/XX	TOTAL XX/XX/XX	PROJECTED TEST YEAR 12/31/91	HISTORICAL XX/XX/XX	ATTRITION XX/XX/XX	TOTAL	PROJECTED TEST YEAR 12/31/91	PROJECTED TEST YEAR 12/31/95	DOLLAR OR PERCENT DIFFERENCE	PERCENTAGE CHANGE	
1	DOCKET NUMBER				900151-GU				900151-GU	940620-GU			
2	HISTORICAL DATA OR TEST YEAR												
3	PROJECTED TEST YEAR												
4	RATE INCREASE - PERMANENT				\$2,022,050				\$2,320,561	\$2,079,120	(\$241,441)	-10.37%	
5	RATE INCREASE - INTERIM				\$990,570				\$997,055	\$496,326	(\$500,729)	-50.22%	
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF				\$23,080,467				\$23,260,599	\$26,437,934	\$3,177,335	13.66%	
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF				\$855,578				\$600,147	\$986,052	\$387,905	64.63%	
8	RATE OF RETURN BEFORE RATE RELIEF				3.71%				2.58%	3.74%	1.16%	44.96%	
9	SYSTEM CAPITALIZATION				\$23,080,467				\$23,260,599	\$26,437,934	\$3,177,335	13.66%	
10	OVERALL RATE OF RETURN				9.05%				8.76%	8.61%	-0.15%	-1.71%	
11	COST OF LONG-TERM DEBT				9.75%				9.75%	9.93%	0.18%	1.83%	
12	COST OF PREFERRED STOCK				4.75%				4.75%	4.75%	0.00%	0.00%	
13	COST OF SHORT-TERM DEBT				8.88%				8.88%	5.10%	-3.78%	-42.57%	
14	COST OF CUSTOMER DEPOSITS				8.47%				8.47%	8.50%	-1.97%	-23.26%	
15	COST OF COMMON EQUITY				13.85%				13.00%	12.30%	-0.70%	-5.38%	
16	NUMBER OF CUSTOMERS - AVERAGE				34,429				34,428	34,574	146	0.42%	
17	DATE NEW PERMANENT RATES EFFECTIVE									FEBRUARY 23, 1991			

(A) AS DETERMINED BY THE "FILE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES.

* IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3) AND COLUMNS (5) - (7) UNDER THE HEADING "LAST RATE CASE". IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE".

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (8).

SUPPORTING SCHEDULES: F-7, G-1(b-2), G-2(c-1), G-3(d-1), A-3, A-4, A-5

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
 OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR LAST CASE: 12/31/91
 PROJECTED TEST YEAR CURRENT CASE: 12/31/95

WITNESS: BACHMAN

LINE NO.	DESCRIPTION	(1) Amount	(2) Jurisdictional Adjusted NOI	(3) Incremental Amount Over Previous Items	(4) Percent Of Total
1	Amount requested to allow utility to earn floor of previously authorized rate of return of 8.51% on previously authorized rate base of \$23,260,599.	1,979,477		1,979,477	86.96%
2	Amount requested to allow utility to earn midpoint of previously authorized rate return of 8.76% on previously authorized rate base of \$23,260,599.	2,037,628		58,151	2.55%
3	Amount requested to allow utility to earn rate of return of 8.51% based on current capital structure midpoint last allowed equity return of 8.76% on previously authorized rate base of \$23,260,599.	2,002,738		(34,691)	-1.53%
4	Amount requested to allow utility to earn rate of return of 8.61% (3 above) on increase in previously authorized rate base of \$23,260,599 to requested rate base of \$26,437,934.	2,276,306		273,569	12.02%
5	Amount requested to increase equity return of 12.30% and overall rate of return of 8.61%.			<u>2,276,306</u>	<u>100.00%</u>
5	NOI increase requested		1,288,254		
7	NOI multiplier		<u>1.6139054</u>		
8	Revenue increase requested		<u>2,079,120</u>		

SUPPORTING SCHEDULES: G-5,G-3(d-1)

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A ANALYSIS
OF JURISDICTIONAL RATE BASE

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR LAST CASE: 12/31/91
PROJECTED TEST YEAR CURRENT CASE: 12/31/95COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940920-GU

WITNESS: BACHMAN

LINE NO	ITEM	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE DOCKET NO. 900151-GU ORDER NO. 24094				RATE BASE REQUESTED BY COMPANY IN CURRENT RATE CASE		(8)** DOLLAR DIFFERENCE	(7)** PERCENT DIFFERENCE
		(1)* HISTORIC XX/XX/XX	(2)* ATTRITION XX/XX/XX	(3)* TOTAL	(4)* PROJECTED TEST YEAR 12/31/91	(5) PROJECTED TEST YEAR 12/31/95			
1									
2	UTILITY PLANT								
3									
4	PLANT IN SERVICE	\$0	\$0	\$0	\$33,300,491	\$40,861,029	\$7,560,538	22.76%	
5	CONSTRUCTION WORK IN PROGRESS	0	0	0	241,000	0	(241,000)	N/A	
6	UTILITY PLANT ACQUISITION ADJUSTMENT	0	0	0	303,400	303,400	0	0.00%	
7									
8	GROSS UTILITY PLANT	0	0	0	33,844,891	41,164,429	7,339,538	21.69%	
9									
10									
11	DEDUCTIONS								
12									
13	ACCUMULATED DEPRECIATION	0	0	0	9,963,377	14,450,739	4,487,362	45.04%	
14	ACCUMULATED AMORTIZATION	0	0	0	0	0	0	N/A	
15	LIMITED TERM UTILITY PLANT	0	0	0	0	0	0	N/A	
16	ACQUISITION ADJUSTMENT	0	0	0	313,211	317,829	4,618	1.47%	
17	CUSTOMER ADVANCES FOR CONSTRUCTION	0	0	0	307,704	267,798	(39,906)	-12.97%	
18									
19	TOTAL DEDUCTIONS	0	0	0	10,584,292	15,036,366	4,452,074	42.06%	
20									
21	NET UTILITY PLANT	0	0	0	23,260,599	26,148,063	2,887,464	12.41%	
22									
23	ALLOWANCE FOR WORKING CAPITAL	0	0	0	0	289,871	289,871	N/A	
24									
25	RATE BASE	\$0	\$0	\$0	\$23,260,599	\$26,437,934	\$3,177,335	13.66%	
26									
27									
28									

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3).
IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE
THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON
A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

SUPPORTING SCHEDULES: G-1(b-2)

RECAP SCHEDULES: A-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL NET OPERATING INCOME

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR LAST CASE: 12/31/91
PROJECTED TEST YEAR CURRENT CASE: 12/31/95

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

WITNESS: BACHMAN

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOI REQUESTED BY COMPANY IN CURRENT CASE	(6)**	(7)**
		(1)*	(2)*	(3)*	(4)*	(5)		
		HISTORIC XX/XX/XX	ATTRITION XX/XX/XX	TOTAL	PROJECTED TEST YEAR 12/31/91	PROJECTED TEST YEAR 12/31/95	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
1	OPERATING REVENUES (A)	\$0	\$0	\$0	\$8,568,405	\$11,317,802	\$2,749,397	32.09%
OPERATING REVENUE DEDUCTIONS:								
2	OPERATING & MAINTENANCE EXPENSE	0	0	0	6,100,071	7,615,790	1,515,719	24.85%
3	DEPRECIATION EXPENSE	0	0	0	1,284,227	1,612,518	328,291	25.56%
4	AMORTIZATION OF ENVIRONMENTAL	0	0	0	239,600	244,000	400	0.17%
5	TAXES OTHER THAN INCOME	0	0	0	729,631	983,231	253,600	34.76%
6	INCOME TAXES (FEDERAL & STATE)	0	0	0	(421,582)	(215,684)	205,898	-48.84%
7	DEFERRED TAXES (FEDERAL & STATE)	0	0	0	81,596	132,565	50,969	62.49%
8	INVESTMENT TAX CREDITS	0	0	0	(45,285)	(38,690)	6,595	-14.56%
9	TOTAL OPERATING REVENUE DEDUCTIONS	0	0	0	7,968,258	10,329,750	2,361,492	29.64%
10	NET OPERATING INCOME (B)	\$0	\$0	\$0	\$600,147	\$988,052	\$387,905	64.63%

(A) EXCLUDES FUEL REVENUE
(B) BEFORE RATE RELIEF

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

SUPPORTING SCHEDULES: G-2(c-1)

RECAP SCHEDULES: A-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING
OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR LAST CASE: 12/31/91

PROJECTED TEST YEAR CURRENT CASE: 12/31/95

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

WITNESS: MARTIN

LINE NO.	ITEM	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
<u>LAST RATE CASE (AUTHORIZED)*</u>					
DOCKET NO. 900151-GU ORDER NO. 24094					
1	COMMON EQUITY	5,763,829	24.78%	13.00%	3.22%
2	PREFERRED STOCK	253,201	1.09%	4.75%	0.05%
3	LONG-TERM DEBT	7,545,801	32.44%	9.75%	3.16%
4	SHORT-TERM DEBT	3,723,310	16.01%	8.88%	1.42%
5	CUSTOMER DEPOSITS	1,390,927	5.98%	8.47%	0.51%
6	TAX CREDITS - 0 COST	34,397	0.15%	0.00%	0.00%
7	TAX CREDITS - WTD COST	868,751	3.73%	10.57%	0.39%
8	DEFERRED TAXES	3,682,383	15.83%	0.00%	0.00%
9	TOTAL CAPITALIZATION	<u>23,280,599</u>	<u>100.00%</u>		<u>8.76%</u>
<u>CURRENT RATE CASE (REQUESTED)</u>					
10	COMMON EQUITY	8,754,189	33.11%	12.30%	4.07%
11	PREFERRED STOCK	239,458	0.91%	4.75%	0.04%
12	LONG-TERM DEBT	9,173,242	34.70%	9.93%	3.45%
13	SHORT-TERM DEBT	1,787,954	6.76%	5.10%	0.34%
14	CUSTOMER DEPOSITS	1,712,702	6.48%	6.50%	0.42%
15	TAX CREDITS - 0 COST	22,170	0.06%	0.00%	0.00%
16	TAX CREDITS - WTD COST	741,282	2.80%	10.47%	0.29%
17	DEFERRED TAXES	4,006,937	15.16%	0.00%	0.00%
18	TOTAL CAPITALIZATION	<u>26,437,934</u>	<u>100.00%</u>		<u>8.81%</u>

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, REPORT THE CAPITAL STRUCTURE FOR THE ATTRITION YEAR. IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, REPORT THE CAPITAL STRUCTURE FOR THE PROJECTED TEST YEAR.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE PRESENT HISTORIC DATA BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR LAST CASE: 12/31/89
 HISTORIC BASE YEAR CURRENT CASE: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

CONSOLIDATED GAS DIVISION

DOCKET NO.: 940620-GU

WITNESS: MARTIN

LINE NO.	INDICATORS	CONSOLIDATED COMPANY				
		(1) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S PRIOR CASE 12/31/89	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE 12/31/93	(3)** YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE 12/31/94	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE 12/31/95	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE 12/31/95
<u>INTEREST COVERAGE RATIOS:</u>						
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	1.92	1.97	2.05		
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	1.92	1.97	2.05		
<u>OTHER FINANCIAL RATIOS:</u>						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	0.17%	0.63%	0.53%	NOT AVAILABLE ON CONSOLIDATED BASIS UNTIL DECEMBER 1994 WHEN 1995 BUDGET WILL BE COMPLETED	
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	26%	16%	59%		
<u>PREFERRED DIVIDEND COVERAGE:</u>						
5	INCLUDING AFUDC	45.21	60.36	64.79		
6	EXCLUDING AFUDC	45.10	59.83	64.86		
<u>RATIO OF EARNINGS TO FIXED CHARGES:</u>						
7	INCLUDING AFUDC	1.92	1.97	2.05		
8	EXCLUDING AFUDC	1.92	1.97	2.05		
<u>EARNINGS PER SHARE:</u>						
9	INCLUDING AFUDC	\$1.56 *	\$1.22	\$1.29		
10	EXCLUDING AFUDC	\$1.56 *	\$1.22	\$1.29		
11	DIVIDENDS PER SHARE	50.96	\$1.12	\$1.16		

* INCLUDES THE CUMULATIVE CHANGE IN ACCOUNTING PRINCIPLE - UNBILLED REVENUES

** BASED ON FORECASTED DATA.

SUPPORTING SCHEDULES: D-11, D-12, G-3(4-11)

RECAP SCHEDULES:

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 940620-GU
MINIMUM FILING REQUIREMENTS
INDEX

EXECUTIVE SUMMARY SCHEDULES

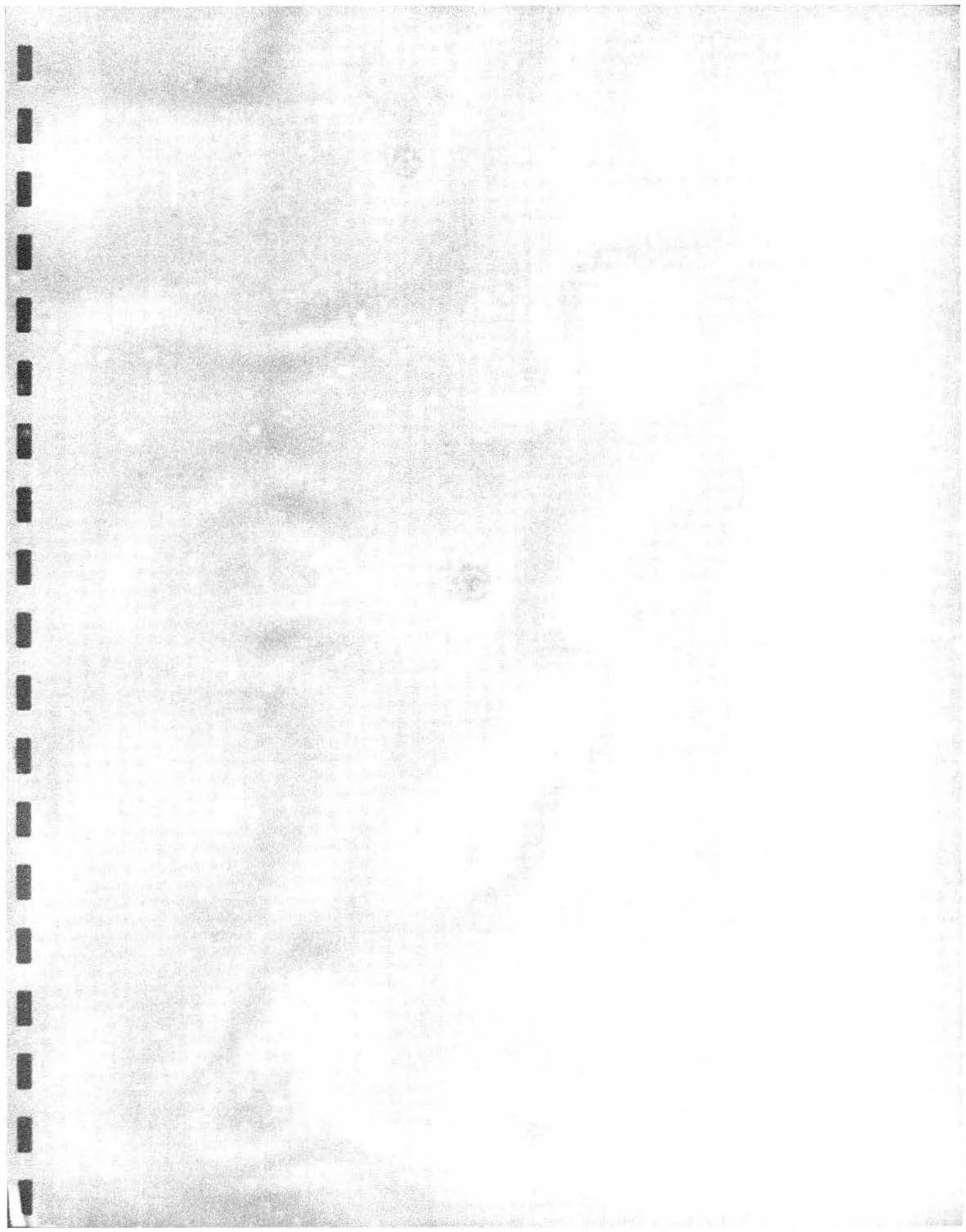
<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
A-1	MAGNITUDE OF CHANGE - PRESENT VS. PRIOR RATE CASE	1
A-2	ANALYSIS OF PERMANENT RATE INCREASE REQUESTED	2
A-3	ANALYSIS OF JURISDICTIONAL RATE BASE	3
A-4	ANALYSIS OF JURISDICTIONAL N. O. I.	4
A-5	OVERALL RATE OF RETURN COMPARISON	5
A-6	FINANCIAL INDICATORS	6

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 940620-GU
MINIMUM FILING REQUIREMENTS
INDEX

ii

PROJECTED TEST YEAR SCHEDULES

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
G-1(b-1)	BALANCE SHEET	7
G-1(b-2)	RATE BASE	11
G-1(b-3)	RATE BASE ADJUSTMENTS	12
G-1(b-4)	13-MONTH AVERAGE UTILITY PLANT	14
G-1(b-5)	ALLOCATION OF COMMON PLANT	16
G-1(b-6)	ACQUISITION ADJUSTMENT	22
G-1(b-7a)	CONSTRUCTION BUDGET	24
G-1(b-7b)	MONTHLY PLANT ADDITIONS	27
G-1(b-7c)	MONTHLY PLANT RETIREMENT	29
G-1(b-9)	DEPRECIATION RESERVE BALANCES	31
G-1(b-13)	WORKING CAPITAL	35
G-2(c-1)	NOI - SUMMARY	37
G-2(c-2)	ADJUSTMENTS TO NET OPERATING INCOME	41
G-2(c-3)	INCOME STATEMENT	45
G-2(c-4)	REVENUES AND COST OF GAS	46
G-2(c-5)	CALCULATION OF DISTRIBUTION EXPENSES	50
G-2(c-5)	CALCULATION OF CUSTOMER ACCOUNT EXPENSES	54
G-2(c-5)	CALCULATION OF CUSTOMER SERVICE EXPENSES	55
G-2(c-5)	CALCULATION OF SELLING EXPENSES	55
G-2(c-5)	CALCULATION OF ADMIN. AND GENERAL EXPENSES	56
G-2(c-17)	DEPRECIATION/AMORTIZATION EXPENSE	60
G-2(c-18)	ENVIRONMENTAL EXPENSES	64
G-2(c-20)	RECONCILIATION OF TOTAL INCOME TAX PROVISION	65
G-2(c-21)	STATE AND FEDERAL INCOME TAX - CURRENT	66
G-2(c-24)	DEFERRED INCOME TAX EXPENSE	69



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

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 12-MONTH AVERAGE BALANCE SHEET
 FOR THE HISTORIC BASE YEAR - 1

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDING: 12/31/94
 WITNESS: BACHMAN

LINE NO	ASSETS	1993 DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	1994 DEC	13 MONTH AVERAGE	NON-REGULATED	ADJ. 13-MONTH AVG.	REB
1	GAS PLANT IN SERV	137,812,303	\$37,766,594	\$37,950,871	\$38,130,565	\$38,276,917	\$38,420,597	\$38,672,477	\$38,862,857	\$39,048,137	\$39,291,700	\$39,359,480	\$39,451,080	\$39,510,540	\$38,642,870	\$90,158	\$37,740,981	RB
2	COMMON PLANT	688,723	688,723	686,867	703,536	707,373	718,953	829,148	876,157	908,676	908,676	961,797	1,013,982	1,066,167	637,599		827,599	RB
3	GAS PLANT ACQ. ADJ	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400		303,400	RB
4																		
5	GROSS UTILITY PLANT	38,804,426	38,756,717	38,941,138	39,137,501	39,287,890	39,442,750	39,805,023	40,042,414	40,280,213	40,503,276	40,524,677	40,769,442	40,880,107	38,773,568	901,589	38,871,880	RB
6	ACCUM. PROVISION FOR DEPR/AMORT	(13,088,477)	(13,191,706)	(13,303,937)	(13,406,962)	(13,513,007)	(13,634,112)	(13,756,424)	(13,877,774)	(14,000,101)	(14,107,384)	(14,233,393)	(14,359,665)	(14,486,279)	(13,766,018)	(385,365)	(13,380,653)	RB
7																		
8	NET PLANT	25,516,949	25,567,009	25,637,201	25,731,539	25,774,883	25,808,636	26,048,599	26,164,640	26,280,112	26,395,892	26,391,294	26,408,777	26,393,826	26,007,550	516,224	25,491,327	
9																		
10	NON UTILITY PROPERTY	200	200	200	200	200	200	200	200	200	200	200	200	200	200		200	
11																		
12	TOTAL PROPERTY & INVEST.	200	200	200	200	200	200	200	200	200	200	200	200	200	200	0	200	
13																		
14	CASH	380,150	200,365	200,365	200,365	200,365	200,365	200,365	200,365	200,365	200,365	200,365	200,365	200,365	214,195		214,195	WC
15	WORKING FUNDS & CASH INVEST.	6,049	6,000	6,000	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100		6,081	WC
16	UNBILLED REVENUE	358,855	358,030	359,105	360,180	361,255	362,330	363,405	364,480	365,555	366,630	367,705	368,780	369,855	363,405		363,405	WC
17	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
18	CUST. ACCTS. REC.-GAS	2,214,223	2,379,726	2,615,008	2,131,498	1,877,828	2,303,622	1,828,583	2,190,766	1,957,277	1,407,757	2,100,141	2,106,226	2,640,882	2,165,647		2,165,647	WC
19	OTHER ACCTS. REC	251,999	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	171,900	42,677		42,677	WC
20	ACCUM. PROV. UNCOLLECT. ACCTS.	(58,573)	(57,553)	(56,101)	(56,555)	(46,845)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(57,244)		(57,244)	WC
21	RECEIVABLE ASSOC. COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
22	PLANT & OPER. MATERIAL & SUPPL.	362,841	339,572	347,921	355,570	365,866	404,714	417,000	435,917	406,056	414,466	421,970	421,741	393,468	391,302		391,302	WC
23	MERCHANDISE	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
24	STORES EXPENSE	0	(12)	(14)	(538)	(661)	0	0	0	0	0	0	0	0	0		(94)	WC
25	PREPAYMENTS-INSURANCE/PENSIONS	272,151	245,626	263,130	525,942	512,304	483,350	454,394	425,440	396,488	367,531	338,577	308,622	280,868	378,555		378,555	WC
26																		
27	TOTAL CURRL & ACCR. ASSETS	3,785,795	3,683,654	3,767,314	3,534,512	3,288,210	3,913,781	3,223,157	3,876,368	3,285,139	2,716,149	3,368,158	3,366,134	4,004,430	3,802,324	0	3,502,324	
28																		
29	UNAMORT. DD&E	325,318	332,139	327,381	318,159	327,537	329,233	328,448	333,943	324,949	323,304	326,406	325,300	314,256	325,875	8,621	317,254	CS
30	CLEARING ACCTS	(23)	393	0	2,863	(6)	0	0	0	0	0	0	0	0	248		248	WC
31	OTHER WIP-ENVIRONMENTAL MATTERS	113,073	106,841	101,628	96,011	86,200	83,762	81,304	124,392	159,772	194,552	229,332	249,968	284,746	147,018		147,018	WC
32	UNRECOVERED GAS COST	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	WC
33	MISC DEFERRED DEBITS	11,125	13,808	11,948	19,193	929	5,312	7,050	9,609	12,843	23,631	4,173	5,757	11,459	10,594		10,594	WC
34																		
35	TOTAL DEFERRED CHARGES	449,494	452,211	440,957	436,226	414,679	416,307	416,802	468,594	497,364	541,487	539,910	582,023	610,461	483,732	8,621	475,111	
36																		
37	TOTAL ASSETS	\$29,751,438	\$29,703,074	\$29,845,672	\$29,702,477	\$29,477,772	\$30,140,926	\$29,688,758	\$30,209,802	\$30,042,815	\$29,653,728	\$30,239,552	\$30,357,134	\$31,008,919	\$29,994,008	\$24,845	\$29,489,161	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1

TYPE OF DATA SHOWN:
PROJECTED YEAR ENDING: 12/31/94
WITNESS: BACHMAN

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

LINE NO	CAPITALIZATION & LIABILITIES	1993 DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	1994 DEC	13 MONTH AVERAGE	NON-REGULATED	ADJ. 13-MONTH AVG. REFIN
1	COMMON STOCK	\$932,048	\$954,901	\$948,816	\$923,746	\$959,492	\$969,850	\$965,703	\$991,891	\$969,009	\$967,964	\$983,172	\$978,916	\$956,959	\$962,113	\$25,387	\$938,716 CS
2	ADDITIONAL CAPITAL	4,300,991	4,418,639	4,391,215	4,269,840	4,450,655	4,500,183	4,504,427	4,623,523	4,514,261	4,512,821	4,597,370	4,596,329	4,482,705	4,473,269	118,061	4,355,228 CS
3	UNAPPROPRIATED RET. EARN.	3,470,730	3,069,028	3,924,548	3,734,754	3,928,522	4,016,250	3,894,678	4,029,183	3,983,057	3,830,956	3,897,082	3,917,657	3,746,739	3,864,099	102,006	3,782,093 CS
4	DIVIDENDS DECLARED-COMMON	159,666	0	0	164,503	0	0	172,044	0	0	171,390	0	0	170,306	84,455	1,704	82,751 CS
5	TREASURY STOCK	(742,445)	(757,199)	(752,780)	(732,127)	(759,116)	(767,550)	(766,378)	(783,176)	(764,700)	(763,464)	(775,460)	(773,000)	(754,214)	(780,900)	(20,081)	(740,819) CS
6	CAPITAL STOCK EXPENSE	(171,640)	(175,955)	(174,472)	(169,926)	(175,329)	(178,500)	(177,909)	(180,866)	(177,068)	(177,233)	(180,017)	(178,714)	(174,361)	(178,308)	(4,646)	(171,662) CS
7																	
8	TOTAL STOCKHOLDERS EQUITY	7,946,350	8,309,414	8,337,427	8,190,790	8,404,224	8,540,253	8,586,565	8,680,535	8,524,859	8,542,254	8,522,147	8,532,068	8,428,134	8,426,746	222,441	8,204,307
9																	
10	PREFERRED STOCK	239,498	245,150	245,045	236,812	246,616	247,917	248,291	254,433	247,117	247,347	251,233	251,003	243,295	246,443	6,504	239,929 CS
11	LONG TERM NOTES	9,895,892	9,910,800	9,846,907	9,571,889	9,916,677	10,031,699	10,011,794	10,221,046	9,981,964	9,977,824	10,112,830	10,086,110	9,839,244	9,938,790	262,345	9,678,445 CS
12	OTHER LT DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 CS
13																	
14	TOTAL LONG TERM DEBT	9,935,190	10,155,950	10,091,952	9,808,701	10,163,293	10,279,616	10,260,085	10,475,479	10,229,061	10,224,971	10,365,363	10,357,313	10,082,539	10,185,233	268,849	9,916,384
15																	
16	NOTES PAYABLE	2,398,975	1,836,977	1,501,639	395,889	1,026,926	1,342,718	1,032,264	1,055,499	1,029,329	1,032,234	1,222,535	1,536,140	2,078,144	1,329,944	33,555	1,296,389 CS
17	ACCOUNTS PAYABLE	1,685,444	1,702,681	1,494,271	2,323,887	1,554,118	1,304,840	1,258,573	1,387,536	1,534,555	1,102,362	1,280,350	1,599,776	2,10,061	1,556,652		1,556,652 WC
18	ACCOUNTS PAYABLE-OTHER	5,538	8,344	13,356	16,682	19,239	23,412	2,786	8,691	12,649	17,472	26,286	29,895	8,605	14,689		14,689 WC
19	SALARIES & WAGES PAYABLE	145,038	141,239	141,671	165,086	157,665	178,360	215,348	146,216	179,844	141,313	161,824	202,336	148,389	165,125		165,125 WC
20	CUSTOMER DEPOSITS	1,632,095	1,655,220	1,669,251	1,678,245	1,707,790	1,697,905	1,700,597	1,703,289	1,705,981	1,706,673	1,711,305	1,714,067	1,716,752	1,692,402		1,692,402 WC
21	TAXES ACCRUED-GENERAL	96,412	58,917	118,868	178,183	210,101	281,283	311,965	314,436	364,118	414,000	483,962	(14,520)	43,024	213,904		213,904 WC
22	TAXES ACCRUED-INCOME	86,434	140,021	205,554	717,385	73,471	196,099	93,007	140,859	103,398	(31,910)	(6,838)	26,369	67,303	137,011		137,011 WC
23	INTEREST ACCRUED	267,056	350,133	429,467	476,577	515,677	317,958	237,966	305,313	406,259	507,188	593,042	348,623	278,754	386,463		386,463 WC
24	DIVIDENDS DECLARED-PREFERRED	3,449	0	0	3,449	0	0	3,449	0	0	3,449	0	0	3,449	1,327		1,327 WC
25	TAX COLLECTIONS PAYABLE	287,473	265,040	340,863	369,352	297,034	278,837	265,704	251,481	202,196	229,818	231,349	264,829	342,840	278,047		278,047 WC
26	INSURANCE RESERVE	186,020	191,989	200,716	219,393	175,354	187,890	200,425	212,961	225,497	238,032	250,568	263,103	275,639	217,507		217,507 WC
27	AUDIT FEES & EXP. ACCRUED	38,720	33,479	17,894	22,512	18,471	21,934	25,298	28,861	32,324	35,788	39,251	42,714	46,177	31,040		31,040 WC
28	VACATION PAY ACCRUED	271,527	265,324	265,324	265,324	265,324	265,324	265,324	265,324	265,324	265,324	265,324	265,324	279,873	266,305		266,305 WC
29	MEDICAL SELF INSURANCE	77,768	79,331	80,894	82,437	84,020	85,583	87,146	88,709	90,272	91,835	93,398	94,961	96,524	87,146		87,146 WC
30	PENSIONS & BENEFITS RESERVE	0	(794)	91,727	97,447	81,285	90,395	99,505	108,615	117,725	126,835	135,945	145,055	154,165	95,896		95,896 WC
31	MISC. CURRENT LIABILITIES	649	(1,197)	(343)	510	(1,198)	(345)	510	(1,198)	(343)	510	(1,198)	(343)	510	(267)		(267) WC
32																	
33	TOTAL CURR. & ACCRUED LIAB.	7,102,600	6,826,939	6,571,182	7,033,358	6,185,279	6,249,991	5,787,967	6,018,584	6,269,928	5,883,223	6,467,190	6,518,319	7,549,012	6,473,291	33,555	6,440,336
34																	
35	CUSTOMER ADVANCES FOR CONST.	270,588	271,443	272,237	272,704	272,775	272,775	272,775	272,775	272,775	272,775	272,775	272,775	269,550	272,209		272,209 RB
36	OVERRECOVERY POWER & GAS	(15,985)	(87,742)	28,479	(184,848)	(128,944)	201,793	167,475	133,157	98,839	64,521	30,203	(4,115)	(38,433)	22,031		22,031 WC
37	ACCUMULATED DEFERRED INC. TAX	3,688,193	3,706,788	3,729,383	3,749,978	3,770,573	3,791,168	3,811,763	3,832,358	3,852,949	3,873,542	3,894,134	3,914,726	3,935,321	3,811,780		3,811,780 CS
38	DEF. INVESTMENT TAX CREDIT	821,502	818,282	815,012	811,792	808,572	805,350	802,128	798,906	795,684	792,462	789,240	786,018	782,796	802,134		802,134 CS
39																	
40	TOTAL DEFERRED CREDITS	4,784,298	4,710,771	4,845,111	4,869,626	4,724,976	5,071,086	5,064,141	5,037,194	5,020,247	5,003,300	4,986,352	4,969,404	4,948,234	4,908,134	0	4,908,134
41																	
42	TOTAL CAPITAL & LIAB.	\$29,751,438	\$29,703,074	\$29,845,672	\$29,702,477	\$29,477,772	\$30,140,826	\$29,888,738	\$30,209,802	\$30,042,815	\$29,653,729	\$30,339,552	\$30,367,134	\$31,008,919	\$29,894,009	\$524,845	\$29,469,161

SUPPORTING SCHEDULES: G-1(b-1), G-1(b-3)

RECAP SCHEDULES: G-1(b-3)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR ENDING: 12/31/95
WITNESS: BACHMAN

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

LINE NO.	ASSETS	1994 DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	1995 DEC	13 MONTH AVERAGE	NON-REGULATED	ADJ. 13-MONTH AVG.	REF
1	GAS PLANT IN SERV.	\$39,510,540	\$39,559,578	\$39,727,314	\$40,115,353	\$40,296,077	\$40,450,961	\$40,682,080	\$40,850,821	\$41,259,459	\$41,321,322	\$41,374,085	\$41,459,848	\$41,507,395	\$40,624,203	\$974,768	\$39,649,435	RB
2	COMMON PLANT	1,066,167	1,143,580	1,250,209	1,252,549	1,255,357	1,255,357	1,255,357	1,255,357	1,255,357	1,255,357	1,255,357	1,255,357	1,255,357	1,231,594		1,231,594	RB
3	GAS PLANT ACQ. ADJ.	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400		303,400	RB
4																		
5	GROSS UTILITY PLANT	40,880,107	41,006,558	41,280,923	41,671,302	41,854,834	42,009,718	42,240,837	42,409,578	42,818,216	42,880,079	42,932,842	43,018,405	43,066,152	42,158,197	974,768	41,184,429	
6	ACCUM. PROVISION FOR DEPR./AMORT.	(14,486,279)	(14,622,435)	(14,699,743)	(14,747,667)	(14,876,450)	(15,015,586)	(15,139,664)	(15,273,895)	(16,414,884)	(15,557,267)	(15,700,060)	(15,842,959)	(15,886,042)	(15,181,749)	(413,181)	(14,768,568)	RB
7																		
8	NET PLANT	26,393,828	26,384,123	26,581,180	26,923,635	26,978,384	26,994,132	27,101,173	27,135,683	27,403,332	27,322,812	27,232,782	27,175,446	27,080,110	26,977,448	561,587	26,415,861	
9																		
10	NON UTILITY PROPERTY	200	200	200	200	200	200	200	200	200	200	200	200	200	200		200	
11																		
12	TOTAL PROPERTY & INVEST.	200	200	200	200	200	200	200	200	200	200	200	200	200	200	0	200	
13																		
14	CASH	200,365	221,149	221,149	221,149	221,149	221,149	221,149	221,149	221,149	221,149	221,149	221,149	221,149	219,550		219,550	WC
15	WORKING FUNDS & CASH INVEST.	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100		6,100	WC
16	UNBILLED REVENUE	369,850	371,037	372,224	373,411	374,598	375,785	376,972	378,159	379,346	380,533	381,720	382,907	384,094	376,972		376,972	WC
17	CUST. ACCTS. REC.-GAS	2,640,682	2,644,219	2,580,363	2,184,785	1,924,874	2,566,213	1,874,277	2,245,535	2,006,209	1,442,951	2,152,645	2,158,882	2,705,699	2,248,335		2,248,335	WC
18	OTHER ACCTS. REC	171,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900	111,900	31,900		31,900	WC
19	ACCUM. PROV. UNCOLLECT. ACCTS.	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)	(58,600)		(58,600)	WC
20	RECEIVABLE ASSOC. COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
21	PLANT & OPER. MATERIAL & SUPPL.	393,465	348,401	356,967	364,815	375,173	415,237	427,873	447,251	416,615	425,242	432,941	432,706	403,895	403,106		403,106	WC
22	MERCHANDISE	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
23	STORES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
24	PREPAYMENTS-INSURANCE/PENSIONS	280,668	257,586	220,839	470,339	448,782	429,772	410,762	391,753	372,744	353,734	334,724	315,715	296,705	352,609		352,609	WC
25																		
26	TOTAL CURR. & ACCR. ASSETS	4,004,430	3,801,792	3,810,762	3,573,899	3,303,976	3,967,556	3,270,433	3,643,247	3,355,461	2,763,009	3,482,579	3,470,759	4,071,737	3,579,872	0	3,579,872	
27																		
28	UNAMORT. DD&E	309,352	316,323	311,696	301,890	312,124	313,367	312,807	318,041	309,383	307,723	310,580	308,236	300,064	310,189	8,929	301,270	CS
29	CLEARING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	WC
30	OTHER WP-ENVIRONMENTAL MATTERS	284,746	292,760	300,813	308,846	316,879	324,912	332,945	340,979	349,012	357,045	365,078	373,111	381,144	332,845		332,845	WC
31																		
32	UNRECOVERED GAS COST	38,433	72,751	107,069	141,386	129,804	117,822	106,040	94,258	82,476	70,694	58,912	47,130	35,348	84,763		84,763	WC
33	MISC DEFERRED DEBITS	11,459	14,392	12,426	19,961	985	5,524	7,332	10,045	13,149	24,576	4,340	7,027	11,917	11,009		11,009	WC
34																		
35	TOTAL DEFERRED CHARGES	643,990	696,246	732,006	772,063	759,572	761,925	758,124	763,323	754,020	760,036	736,910	736,504	728,473	738,916	8,929	729,987	
36																		
37	TOTAL ASSETS	\$31,042,448	\$30,682,361	\$31,124,148	\$31,269,817	\$31,042,132	\$31,723,513	\$31,130,820	\$31,542,453	\$31,613,213	\$30,866,059	\$31,454,471	\$31,362,009	\$31,660,520	\$31,296,536	\$570,516	\$30,726,020	

SUPPORTING SCHEDULES: G-1(b-13), G-1(b-3)

RECAP SCHEDULES: G-1(b-2)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR ENDING: 12/31/95
WITNESS: BACHMAN

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

LINE NO.	CAPITALIZATION & LIABILITIES	1994 DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	1995 DEC	13 MONTH AVERAGE	NON-REGULATED	ADJ. 13-MONTH AVERAGE	REF
1	COMMON STOCK	\$942,027	\$964,786	\$958,618	\$930,977	\$967,199	\$977,793	\$977,523	\$1,001,830	\$976,793	\$977,702	\$993,063	\$989,956	\$965,069	\$971,025	\$27,911	\$943,114	CS
2	ADDITIONAL CAPITAL	4,411,757	4,535,283	4,504,915	4,381,918	4,566,257	4,615,216	4,623,686	4,746,764	4,632,954	4,633,372	4,718,041	4,708,819	4,602,326	4,590,947	131,805	4,459,142	CS
3	UNAPPROPRIATED RET. EARN	3,888,275	4,383,053	4,436,303	4,228,262	4,441,022	4,535,893	4,394,945	4,551,964	4,494,803	4,335,368	4,409,439	4,429,703	4,238,411	4,351,419	124,953	4,226,466	CS
4	DIVIDENDS DECLARED-COMMON	167,649	0	0	171,734	0	0	179,864	0	0	181,128	0	0	178,116	67,599	1,966	65,633	CS
5	TREASURY STOCK	(742,445)	(757,199)	(752,780)	(732,127)	(759,116)	(767,550)	(766,378)	(783,176)	(764,700)	(763,464)	(775,460)	(773,090)	(754,214)	(760,900)	(21,846)	(739,054)	CS
6	CAPITAL STOCK EXPENSE	(171,640)	(175,955)	(174,472)	(169,926)	(175,329)	(178,500)	(177,909)	(180,886)	(177,068)	(177,233)	(180,017)	(176,714)	(174,361)	(176,308)	(5,054)	(171,254)	CS
7																		
8	TOTAL STOCKHOLDERS EQUITY	8,296,625	8,949,568	8,972,584	8,610,858	9,040,033	9,162,632	9,251,731	9,536,496	9,162,762	9,186,893	9,165,066	9,176,674	9,056,647	9,043,762	259,735	8,764,047	
9																		
10	PREFERRED STOCK	229,498	245,150	245,045	236,812	246,816	247,917	248,291	254,433	247,117	247,347	251,233	251,003	243,295	246,443	7,076	230,367	CS
11	LONG TERM NOTES	9,685,713	9,898,938	9,835,145	9,561,042	9,905,116	10,019,799	9,734,177	9,936,797	9,703,715	9,699,115	9,831,724	9,805,187	9,565,538	9,783,231	280,962	9,502,269	CS
12	OTHER LT DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
13																		
14	TOTAL LONG TERM DEBT	9,925,211	10,144,068	10,080,190	9,797,254	10,151,732	10,267,716	9,982,468	10,191,230	9,950,832	9,948,462	10,082,957	10,056,190	9,808,833	10,029,674	280,038	9,741,636	
15																		
16	NOTES PAYABLE	2,362,079	1,588,212	1,768,858	753,052	1,374,794	2,055,335	1,855,478	1,754,491	1,854,095	1,580,802	1,657,614	1,895,861	2,287,196	1,753,374	22,743	1,730,631	CS
17	ACCOUNTS PAYABLE	2,010,061	1,745,453	1,531,628	2,381,984	1,582,971	1,337,256	1,287,987	1,422,224	1,572,919	1,129,942	1,312,365	1,839,770	2,080,313	1,617,298		1,617,298	WC
18	ACCOUNTS PAYABLE-OTHER	6,905	8,552	13,690	17,099	19,720	23,997	2,856	8,908	12,965	17,909	26,943	30,642	6,770	15,127		15,127	WC
19	SALARIES & WAGES PAYABLE	149,389	146,888	147,538	193,529	163,971	186,499	223,963	152,064	186,830	147,485	168,297	210,430	155,369	171,619		171,619	WC
20	CUSTOMER DEPOSITS	1,716,752	1,869,786	1,693,540	1,693,014	1,722,819	1,712,947	1,715,562	1,718,278	1,720,994	1,723,709	1,728,425	1,728,141	1,731,851	1,712,702		1,712,702	CS
21	TAXES ACCRUED-GENERAL	43,024	67,353	132,435	197,540	234,323	289,469	343,608	339,086	362,806	446,812	500,597	(12,244)	46,616	232,420		232,420	WC
22	TAXES ACCRUED-INCOME	67,303	143,521	210,693	735,319	78,307	201,001	95,333	144,381	105,983	(32,708)	(7,010)	27,028	68,986	141,164		141,164	WC
23	INTEREST ACCRUED	278,754	359,236	440,664	489,908	529,085	526,325	244,153	313,251	416,922	520,354	608,461	357,667	296,027	397,666		397,666	WC
24	DIVIDENDS DECLARED-PREFERRED	3,449	0	0	3,449	0	0	3,449	0	0	3,449	0	0	3,449	1,327		1,327	WC
25	TAX COLLECTIONS PAYABLE	342,840	271,666	349,385	378,586	304,460	283,758	262,097	257,768	207,251	235,358	237,133	271,490	351,411	266,705		266,705	WC
26	INSURANCE RESERVE	275,639	220,745	220,745	220,745	220,745	220,745	220,745	220,745	220,745	220,745	220,745	220,745	220,745	220,745		220,745	WC
27	AUDIT FEES & EXP. ACCRUED	46,177	34,316	18,341	23,075	18,933	22,462	26,033	29,583	33,132	36,683	40,232	43,782	47,331	32,315		32,315	WC
28	VACATION PAY ACCRUED	279,673	275,937	275,937	275,937	275,937	275,937	275,937	275,937	275,937	275,937	275,937	275,937	275,937	275,937		275,937	WC
29	MEDICAL SELF INSURANCE	96,528	96,802	97,078	97,354	97,630	97,906	98,182	98,458	98,734	99,010	99,286	99,562	99,838	98,182		98,182	WC
30	PENSIONS & BENEFITS RESERVE	154,165	165,296	176,428	187,559	198,691	209,822	220,954	232,085	243,217	254,348	265,480	276,611	287,743	220,954		220,954	WC
31	MISC. CURRENT LIABILITIES	511	(1,241)	(365)	510	(1,240)	(367)	510	(1,240)	(365)	510	(1,240)	(365)	511	(298)		(298)	WC
32																		
33	TOTAL CURR. & ACCRUED LIAB.	7,832,947	6,792,552	7,086,795	7,647,720	6,828,136	7,241,908	6,876,848	6,966,019	7,342,065	6,666,345	7,131,265	7,066,057	7,944,983	7,184,894	22,743	7,162,151	
34																		
35	CUSTOMER ADVANCES FOR CONST.	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550		267,798	RB
36	OVERRECOVERY POWER & GAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	WC
37	ACCUMULATED DEFERRED INC. TAX	3,935,321	3,946,631	3,958,681	3,970,731	3,982,781	3,994,831	4,006,881	4,018,930	4,030,979	4,043,028	4,055,077	4,067,127	4,079,176	4,091,226		4,091,226	CS
38	DEF. INVESTMENT TAX CREDIT	782,796	779,572	776,348	773,124	769,900	766,676	763,452	760,228	757,005	753,781	750,556	747,331	744,106	740,882		740,882	CS
39																		
40	TOTAL DEFERRED CREDITS	4,987,667	4,995,753	5,004,579	5,013,405	5,022,231	5,031,057	5,039,883	5,048,708	5,057,534	5,066,359	5,075,185	5,084,008	5,070,087	5,038,186	0	5,038,186	
41																		
42	TOTAL CAPITAL & LIAB.	\$31,042,448	\$30,892,361	\$31,124,148	\$31,069,817	\$31,042,132	\$31,723,513	\$31,130,830	\$31,542,453	\$31,513,213	\$30,866,059	\$31,454,471	\$31,262,009	\$31,880,520	\$31,296,536	\$570,918	\$30,728,020	

SUPPORTING SCHEDULES: G-1(b-13), G-1(b-3)

RECAP SCHEDULES: G-1(b-2)

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORICAL YEAR ENDED: 12/31/93

PROJECTED YEAR ENDING: 12/31/94

PROJECTED TEST YEAR ENDING: 12/31/95

WITNESS: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

DOCKET NO.: 940620-GU

LINE NO.	DESCRIPTION	HISTORICAL YEAR ENDED: 12/31/93		PROJECTED YEAR ENDING: 12/31/94		PROJECTED TEST YEAR ENDING: 12/31/95		
		(PER BOOKS)	COMPANY ADJUSTMENTS	AVERAGE ADJUSTED	COMPANY ADJUSTMENTS	AVERAGE ADJUSTED	COMPANY ADJUSTMENTS	AVERAGE ADJUSTED
1								
2								
3	UTILITY PLANT							
4								
5	PLANT IN SERVICE	\$ 36,451,898	\$ (835,984)	\$ 35,615,914	\$ 2,125,067	\$ 37,740,981	\$ 1,908,454	\$ 39,649,435
6	COMMON PLANT ALLOCATED	695,435	0	695,435	132,164	827,599	403,995	1,231,594
7	ACQUISITION ADJUSTMENT	303,400	0	303,400	0	303,400	0	303,400
8	CWIP	269,372	0	269,372	(269,372)	0	0	0
9	TOTAL	37,720,105	(835,984)	36,884,121	1,987,859	38,871,980	2,312,449	41,184,429
10								
11								
12	DEDUCTIONS							
13								
14	ACCUM PROV-DEPR - UTILITY PLANT	12,057,256	(368,541)	11,688,715	1,059,455	12,748,170	1,311,401	14,059,571
15	ACCUM PROV-DEPR - COMMON PLANT	281,901	0	281,901	31,797	313,698	77,470	391,166
16	ACCUM AMORT - ACQ. ADJ.	319,741	0	319,741	(956)	318,785	(956)	317,829
17	CUSTOMER ADVANCES FOR CONSTRUCTION	240,935	0	240,935	31,274	272,209	(4,411)	267,798
18								
19	TOTAL DEDUCTIONS	12,899,833	(368,541)	12,531,292	1,121,570	13,652,862	1,303,504	15,036,366
20								
21	PLANT NET	24,820,272	(467,443)	24,352,829	866,289	25,219,118	928,945	26,148,063
22								
23								
24	ALLOWANCE FOR WORKING CAPITAL							
25								
26	BALANCE SHEET METHOD	(6,655)	6,655	0	186,805	186,805	103,066	269,871
27								
28								
29								
30	TOTAL RATE BASE	\$ 24,813,617	\$ (460,788)	\$ 24,352,829	\$ 1,053,094	\$ 25,405,923	\$ 1,032,011	\$ 26,437,934
31								
32								
33	NET OPERATING INCOME	\$ 1,689,214	\$ (11,989)	\$ 1,677,225	\$ (360,578)	\$ 1,316,647	\$ (328,595)	\$ 988,052
34								
35								
36	RATE OF RETURN	6.81%		6.89%		5.18%		3.74%
37								
38								

SUPPORTING SCHEDULES: B-2, G-1(b-1,b-3,b-4,b-5,b-6,b-9,b-10,b-11,b-13), G-2(c-1)

RECAP SCHEDULES: A-1, A-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE
FOR THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
PROJECTED YEAR ENDING: 12/31/94
WITNESS: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940920-GU

ADJ. NO.	ADJUSTMENT TITLE	NET ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	TOTAL AMOUNT	REASON FOR ADJUSTMENT
<u>UTILITY PLANT IN SERVICE</u>					
1	PLANT IN SERVICE	\$ 2,125,067	\$ (65,605)	\$ 2,190,672	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE UTILITY PLANT IN SERVICE
2	COMMON PLANT ALLOCATED	132,164	0	132,164	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE COMMON PLANT IN SERVICE (GENERAL OFFICE)
3	CONSTRUCTION WORK IN PROGRESS	(269,372)	0	(269,372)	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE CONSTRUCTION WORK IN PROGRESS
4	TOTAL UTILITY PLANT IN SERVICE	\$ <u>1,987,859</u>	\$ <u>(65,605)</u>	\$ <u>2,053,464</u>	
<u>DEDUCTIONS</u>					
5	ACCUM DEPR - UTILITY PLANT	1,059,455	(16,824)	1,076,279	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE DEPRECIATION RESERVE
6	ACCUM DEPR - COMMON PLANT	31,797		31,797	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE COMMON PLANT DEPRECIATION RESERVE
7	ACCUM AMORT - ACQ ADJUSTMENT	(956)		(956)	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE ACCUMULATED AMORTIZATION ACQUISITION ADJUSTMENT
8	CUSTOMER ADVANCES FOR CONSTR	31,274	0	31,274	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE BALANCE IN CUSTOMER ADVANCES
	TOTAL DEDUCTIONS	\$ <u>1,121,570</u>	\$ <u>(16,824)</u>	\$ <u>1,138,394</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
9	(SEE SCHEDULE G-1(b-2) FOR DETAIL)	<u>166,805</u>	<u>0</u>	<u>166,805</u>	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE WORKING CAPITAL
10	TOTAL RATE BASE ADJUSTMENTS	\$ <u>1,053,094</u>	\$ <u>(48,781)</u>	\$ <u>1,101,875</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1(b-2)

ADJ. NO.	ADJUSTMENT TITLE	NET ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	TOTAL AMOUNT	REASON FOR ADJUSTMENT
<u>UTILITY PLANT IN SERVICE</u>					
1	PLANT IN SERVICE	\$ 1,908,454	\$ (72,179)	\$ 1,836,275	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE UTILITY PLANT IN SERVICE
2	COMMON PLANT ALLOCATED	402,995	0	402,995	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE COMMON PLANT IN SERVICE (GENERAL OFFICE)
3	CONSTRUCTION WORK IN PROGRESS	0	0	0	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE CONSTRUCTION WORK IN PROGRESS
4	TOTAL UTILITY PLANT IN SERVICE	\$ 2,311,449	\$ (72,179)	\$ 2,239,270	
<u>DEDUCTIONS</u>					
5	ACCUML DEPR - UTILITY PLANT	1,311,401	(27,816)	1,283,585	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE DEPRECIATION RESERVE
6	ACCUML DEPR - COMMON PLANT	77,470		77,470	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE COMMON PLANT DEPRECIATION RESERVE
7	ACCUML AMORT - ACQ ADJUSTMENT	(956)		(956)	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE ACCUMULATED AMORTIZATION ACQUISITION ADJUSTMENT
8	CUSTOMER ADVANCES FOR CONSTR	(4,411)	0	(4,411)	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE BALANCE IN CUSTOMER ADVANCES
TOTAL DEDUCTIONS		\$ 1,383,926	\$ (27,816)	\$ 1,411,742	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
9	(SEE SCHEDULE G-10-2) FOR DETAIL)	103,086	0	103,086	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE WORKING CAPITAL
10	TOTAL RATE BASE ADJUSTMENTS	\$ 1,072,611	\$ (45,353)	\$ 1,027,258	

SUPPORTING SCHEDULES:

REGV SCHEDULES G-10-2)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED YEAR ENDING 12/31/94

TYPE OF DATA SHOWN:

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

PROJECTED YEAR ENDING: 12/31/94

DOCKET NO.: 94062G-U

WITNESS: MARTIN

LINE NO.	A/C NO.	DESCRIPTION	1993 DEC	1994 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE	NON REGULATED	ADJUSTED 13 MONTH AVERAGE	
1	304	LAND																	
2	305	STRUCTURES & IMPROVEMENTS																	
3	311	LIQUEFIED PETROLEUM GAS EQUIP.																	
4	362	GAS HOLDERS																	
5	374	LAND	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545		17,738	30,807
6	1741	LAND RIGHTS	14,318	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,196	3,815	17,381
7	375	STRUCTURES & IMPROVEMENTS	492,102	492,677	492,677	492,677	492,677	492,677	492,677	492,677	492,677	492,677	492,677	501,677	501,677	501,677	494,710	89,048	405,662
8	376.1	MAINS - PLASTIC	4,849,930	4,874,920	4,952,172	4,982,509	5,033,049	5,085,164	5,169,579	5,271,714	5,319,629	5,461,829	5,512,644	5,546,817	5,575,732	5,202,753		5,202,753	
9	376.2	MAINS - OTHER	15,859,886	15,919,273	15,939,444	15,967,471	15,966,861	16,009,561	16,038,051	16,092,441	16,182,141	16,265,129	16,277,839	16,339,881	16,375,581	16,096,429		16,096,429	
10	378	MEAS & REG STATION EQUIP-GEN	152,457	152,457	152,457	152,457	152,457	152,457	152,457	152,457	152,457	152,457	152,457	152,457	152,457	152,457		152,457	
11	379	MEAS & REG STATION EQUIP-GATE	660,443	664,995	668,102	668,324	669,510	669,510	669,510	669,510	669,510	669,510	669,510	669,510	669,510	668,304		668,304	
12	380.1	SERVICES - PLASTIC	6,188,355	6,233,747	6,291,451	6,339,734	6,412,601	6,418,301	6,419,101	6,422,801	6,420,901	6,419,001	6,417,101	6,415,201	6,413,301	6,369,861		6,369,861	
13	380.2	SERVICES - OTHER	1,764,824	1,761,295	1,758,756	1,753,256	1,751,440	1,748,990	1,746,540	1,744,090	1,741,640	1,739,190	1,736,740	1,734,290	1,731,840	1,747,130		1,747,130	
14	381	METERS	2,631,470	2,638,343	2,644,472	2,656,515	2,655,260	2,653,960	2,652,560	2,651,360	2,704,460	2,708,960	2,710,160	2,710,960	2,711,260	2,671,526		2,671,526	
15	382	METER INSTALLATIONS	614,126	616,837	619,420	621,975	623,003	622,583	622,163	621,743	621,323	620,903	620,483	620,063	619,643	620,313		620,313	
16	383	HOUSE REGULATORS	793,870	795,824	796,756	798,832	798,683	798,333	797,983	797,633	797,283	796,933	796,583	796,233	795,883	796,987		796,987	
17	384	HOUSE REG-INST	298,855	297,361	298,509	300,875	302,308	302,158	302,008	301,858	301,708	301,558	301,408	301,258	301,108	300,621		300,621	
18	385	IND MEAS & REG STA. EQUIP	79,106	79,106	85,025	85,732	87,453	87,288	87,123	86,958	86,793	86,628	86,463	86,298	86,133	91,177		91,177	
19	387	OTHER EQUIPMENT	187,352	187,352	187,352	188,557	188,557	188,557	188,557	188,557	188,557	188,557	188,557	188,557	188,557	188,279		188,279	
20	389	LAND & LAND RIGHTS	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012		53,012	
21	390	STRUCTURES & IMPROVEMENTS	387,476	390,552	391,629	391,990	393,836	393,836	393,836	393,836	393,836	393,836	393,836	393,836	393,836	392,760		392,760	
22	391.1	OFFICE FURNITURE	109,888	109,888	109,888	109,888	109,888	109,888	109,888	109,888	109,888	109,888	109,888	109,888	109,888	109,888		109,888	
23	391.2	OFFICE MACHINES	56,041	53,993	53,993	53,993	53,993	53,993	53,993	53,993	53,993	53,993	53,993	53,993	53,993	54,151		54,151	
24	391.3	EOP EQUIPMENT	154,785	154,785	164,130	164,130	164,130	164,130	164,130	164,130	164,130	164,130	164,130	164,130	164,130	178,843		178,843	
25	392.1	TRANS. EQUIP. - CARS	408,180	408,180	408,180	433,782	433,913	446,413	461,813	461,813	461,813	461,813	461,813	461,813	461,813	443,949		443,949	
26	392.2	TRANS. EQUIP. - LT TRUCKS,VANS	1,068,691	1,068,691	1,068,691	1,068,691	1,068,691	1,125,991	1,248,691	1,248,691	1,248,691	1,248,691	1,248,691	1,248,691	1,248,691	1,170,022		257,405	
27	392.4	TRANS. EQUIP. - TRAILERS	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956		16,956	
28	393	STORES EQUIPMENT	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552		17,552	
29	394	TOOLS, SHOP, GARAGE EQUIP	333,364	333,364	334,514	347,582	347,582	347,582	347,582	347,582	347,582	347,582	347,582	347,582	347,582	344,393		344,393	
30	395	LABORATORY EQUIPMENT	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938		3,938	
31	396	POWER OPERATED EQUIPMENT	148,082	148,082	148,082	148,082	148,082	148,082	148,082	148,082	148,082	148,082	148,082	148,082	148,082	148,082		148,082	
32	397	COMMUNICATION EQUIPMENT	158,752	158,752	158,752	174,824	174,824	174,824	177,724	177,724	177,724	177,724	177,724	177,724	177,724	172,169		39,599	
33	398	MISC EQUIPMENT	16,547	16,547	16,547	16,547	16,547	16,547	16,547	16,547	16,547	16,547	16,547	16,547	16,547	16,547		16,547	
34		PLANT IN SERVICE	37,612,303	37,766,594	37,950,671	38,130,585	38,276,917	38,420,397	38,672,477	38,862,857	39,048,137	39,291,200	39,359,480	39,451,080	39,510,540	38,642,570	901,589	37,740,981	
35		GAS PLANT PURCHASED OR SOLD																	
36		TOTAL PLANT IN SERVICE	37,612,303	37,766,594	37,950,671	38,130,585	38,276,917	38,420,397	38,672,477	38,862,857	39,048,137	39,291,200	39,359,480	39,451,080	39,510,540	38,642,570	901,589	37,740,981	

NON-REGULATED ALLOCATION:

CUSTOMER BASIS FOR ALL ACCOUNTS	ACCOUNT	WTD. AVG.
WPB 18%	374 - 375	18%
SANFORD 12%	387	19%
DELAND 62%	389	20%
	390	37%
	391-398	23%
	392	22%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED YEAR ENDING 12/31/95

TYPE OF DATA SHOWN:

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

PROJECTED TEST YEAR ENDING 12/31/95

DOCKET NO.: 940620-GU

WITNESS: MARTIN

LINE NO.	A/C NO.	DESCRIPTION	1994 DEC	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE	NON REGULATED	ADJUSTED 13 MONTH AVERAGE
1	304	LAND																
2	305	STRUCTURES & IMPROVEMENTS																
3	311	LIQUEFIED PETROLEUM GAS EQUIP.																
4	302	GAS HOLDERS																
5	374	LAND	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	98,545	17,738	80,807
6	374.1	LAND RIGHTS	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	21,769	3,918	17,851
7	375	STRUCTURES & IMPROVEMENTS	501,677	501,677	501,677	501,677	501,677	501,677	501,677	501,677	501,677	501,677	501,677	501,677	501,677	501,677	90,302	411,375
8	378.1	MAINS - PLASTIC	5,575,732	5,603,647	5,631,562	5,671,577	5,701,742	5,736,507	5,797,672	5,917,187	6,077,662	6,119,577	6,184,692	6,252,907	6,280,822	6,280,822	5,888,560	5,888,560
9	378.2	MAINS - OTHER	16,375,581	16,373,464	16,401,347	16,429,230	16,535,963	16,643,442	16,768,075	16,848,693	16,881,616	16,879,499	16,854,662	16,862,765	16,873,152	16,872,917	16,872,917	16,872,917
10	378	MEAS & REG STATION EQUIP-GEN	152,457	152,457	152,457	154,377	160,281	160,281	160,281	160,281	160,281	160,281	160,281	160,281	160,281	160,281	158,067	158,067
11	379	MEAS & REG STATION EQUIP-GATE	669,510	668,685	675,860	937,215	964,086	983,461	1,002,836	1,002,211	1,221,586	1,237,896	1,254,186	1,270,386	1,286,586	1,013,438	1,013,438	1,013,438
12	380.1	SERVICES - PLASTIC	6,413,301	6,411,401	6,409,501	6,407,601	6,405,701	6,403,801	6,401,901	6,400,001	6,398,101	6,396,201	6,394,301	6,392,401	6,390,501	6,401,901	6,401,901	6,401,901
13	380.2	SERVICES - OTHER	1,731,840	1,729,390	1,726,940	1,724,490	1,722,040	1,719,590	1,717,140	1,714,690	1,712,240	1,709,790	1,707,340	1,704,890	1,702,440	1,717,140	1,717,140	1,717,140
14	381	METERS	2,711,260	2,709,960	2,708,660	2,707,360	2,706,060	2,704,760	2,703,460	2,702,160	2,700,860	2,699,560	2,698,260	2,696,960	2,695,660	2,703,460	2,703,460	2,703,460
15	382	METER INSTALLATIONS	619,643	619,223	618,803	618,383	617,963	617,543	617,123	616,703	616,283	615,863	615,443	615,023	614,603	617,123	617,123	617,123
16	383	HOUSE REGULATORS	795,883	795,533	795,183	794,833	794,483	794,133	793,783	793,433	793,083	792,733	792,383	792,033	791,683	793,783	793,783	793,783
17	384	HOUSE REG-INST	301,106	300,956	300,806	300,656	300,506	300,356	300,206	300,056	299,906	299,756	299,606	299,456	299,306	300,206	300,206	300,206
18	385	IND MEAS & REG STA. EQUIP	104,933	104,788	104,643	104,498	104,353	104,208	104,063	103,918	103,773	103,628	103,483	103,338	103,193	103,941	103,941	103,941
19	387	OTHER EQUIPMENT	188,557	188,557	188,557	188,557	188,557	188,557	188,557	188,557	188,557	188,557	188,557	188,557	188,557	188,557	35,826	152,731
20	389	LAND & LAND RIGHTS	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	53,012	10,692	42,410
21	390	STRUCTURES & IMPROVEMENTS	393,836	393,836	393,836	393,836	393,836	393,836	393,836	393,836	393,836	393,836	393,836	393,836	393,836	393,836	145,719	248,117
22	391.1	OFFICE FURNITURE	109,868	109,868	109,868	109,868	113,868	113,868	113,868	113,868	113,868	113,868	113,868	113,868	113,868	113,868	112,657	25,911
23	391.2	OFFICE MACHINES	53,993	53,993	51,342	51,342	49,445	49,445	49,445	49,445	49,445	49,445	49,445	49,445	49,445	50,437	11,601	38,836
24	391.3	EDP EQUIPMENT	199,130	229,730	243,330	243,330	243,330	243,330	243,330	243,330	243,330	255,830	255,830	255,830	255,830	242,730	55,826	188,902
25	392.1	TRANS. EQUIP. - CARS	461,813	461,813	530,852	503,643	503,643	503,643	496,582	496,582	496,582	496,582	496,582	496,582	496,582	496,582	109,010	386,489
26	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	1,248,691	1,248,691	1,260,401	1,350,611	1,359,894	1,359,894	1,366,662	1,361,430	1,361,430	1,361,430	1,361,430	1,361,430	1,361,430	1,335,571	293,626	1,041,745
27	392.4	TRANS. EQUIP. - TRAILERS	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	16,956	3,730	13,226
28	393	STORES EQUIPMENT	17,552	17,552	17,552	17,552	17,552	17,552	17,552	20,352	20,352	20,352	20,352	20,352	20,352	18,629	4,285	14,344
29	394	TOOLS, SHOP, GARAGE EQUIP	347,582	347,582	347,582	347,582	347,582	347,582	361,382	361,382	361,382	361,382	361,382	361,382	361,382	361,382	355,013	61,653
30	395	LABORATORY EQUIPMENT	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	3,938	908	3,032
31	399	POWER OPERATED EQUIPMENT	148,082	148,082	148,082	148,082	152,582	152,582	152,582	152,582	152,582	152,582	152,582	152,582	152,582	151,020	34,919	116,901
32	397	COMMUNICATION EQUIPMENT	177,724	177,724	197,724	197,724	197,724	197,724	197,896	197,896	197,896	197,896	197,896	197,896	197,896	194,741	44,790	149,951
33	398	MISC EQUIPMENT	16,547	16,547	16,547	16,547	16,547	16,547	19,047	19,047	19,047	19,047	19,047	19,047	19,047	18,274	4,204	14,074
34		PLANT IN SERVICE	39,510,540	39,559,578	39,727,314	40,115,353	40,296,077	40,450,961	40,662,080	40,850,821	41,259,459	41,321,322	41,374,055	41,459,648	41,507,395	40,624,203	974,768	39,649,435
35	102	GAS PLANT PURCHASED OR SOLD																
36		TOTAL PLANT IN SERVICE	39,510,540	39,559,578	39,727,314	40,115,353	40,296,077	40,450,961	40,662,080	40,850,821	41,259,459	41,321,322	41,374,055	41,459,648	41,507,395	40,624,203	974,768	39,649,435

NON-REGULATED ALLOCATION:

CUSTOMER BASIS FOR ALL ACCOUNTS

	ACCOUNT	WTD. AVG.
WPB	374 - 375	18%
SANFORD	387	19%
DELAND	389	20%
	390	37%
	391 - 398	23%
	392	22%

FLORIDA PUBLIC SERVICE COMMISSION
 FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISIONS
 DOCKET NO. 94920-00

ALLOCATION OF COMMON PLANT
 EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 12-MONTH AVERAGE UTILITY
 THE PROJECTED TEST YEAR ENDING 12/31/94

PAGE 1 OF 8
 TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDING 12/31/94
 WITNESS: MARTIN

LINE NO.	AC NO.	DESCRIPTION	ALLOCATION %																	
			1993 DEC	1994 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH AVERAGE				
1	389	LAND	145,787	145,787	145,787	145,787	145,787	145,787	145,787	145,787	145,787	145,787	145,787	145,787	145,787	145,787	145,787	145,787	145,787	
2	390	STRUCTURES & IMPROVEMENTS	433,678	433,678	433,678	433,678	433,678	433,678	433,678	433,678	433,678	433,678	433,678	433,678	433,678	433,678	433,678	433,678	433,678	
3	391	OFFICE FURNITURE	44,898	44,898	44,898	44,898	44,898	44,898	44,898	44,898	44,898	44,898	44,898	44,898	44,898	44,898	44,898	44,898	44,898	
4	391	OFFICE MACHINES	36,419	36,419	36,419	36,419	36,419	36,419	36,419	36,419	36,419	36,419	36,419	36,419	36,419	36,419	36,419	36,419	36,419	
5	391	E.O.P. EQUIPMENTS	740,989	740,989	740,989	740,989	740,989	740,989	740,989	740,989	740,989	740,989	740,989	740,989	740,989	740,989	740,989	740,989	740,989	
6	391	TRANS. EQUIP - CARS																		
7	392	TRANS. EQUIP - LIGHT TRUCKS																		
8	394	TRANS. EQUIP - TRAILERS																		
9	394	COMMUNICATIONS EQUIPMENT																		
10	397		5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	
11		TOTAL COMMON PLANT	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	1,423,996	
12																				
13																				
14																				
15																				
16	389	LAND	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	
17	390	STRUCTURES & IMPROVEMENTS	226,478	226,478	226,478	226,478	226,478	226,478	226,478	226,478	226,478	226,478	226,478	226,478	226,478	226,478	226,478	226,478	226,478	
18	391	OFFICE FURNITURE	23,338	23,338	23,338	23,338	23,338	23,338	23,338	23,338	23,338	23,338	23,338	23,338	23,338	23,338	23,338	23,338	23,338	
19	391	OFFICE MACHINES	18,100	18,100	18,100	18,100	18,100	18,100	18,100	18,100	18,100	18,100	18,100	18,100	18,100	18,100	18,100	18,100	18,100	
20	391	E.O.P. EQUIPMENTS	346,773	346,773	346,773	346,773	346,773	346,773	346,773	346,773	346,773	346,773	346,773	346,773	346,773	346,773	346,773	346,773	346,773	
21	391	TRANS. EQUIP - CARS																		
22	392	TRANS. EQUIP - LIGHT TRUCKS																		
23	394	TRANS. EQUIP - TRAILERS																		
24	397	COMMUNICATIONS EQUIPMENT																		
25		TOTAL COMMON PLANT ALLOCATED	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	
26			686,723	686,723	686,867	703,536	707,273	718,853	729,146	876,157	908,876	908,876	961,787	1,013,982	1,056,187					
27																				
28																				
29																				
30																				
31																				
32																				
33																				

SUPPORTING SCHEDULES:

REC'D SCHEDULES G-1(b)-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY THE PROJECTED TEST YEAR ENDING 12/31/95

TYPE OF DATA SHOWN:

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

PROJECTED TEST YEAR ENDING: 12/31/95

DOCKET NO. 940620-GU

WITNESS: MARTIN

LINE NO.	A/C NO.	DESCRIPTION	ALLOCATION %	1994 DEC	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1																	
2	389	LAND		145,767	145,767	145,767	145,767	145,767	145,767	145,767	145,767	145,767	145,767	145,767	145,767	145,767	145,767
3	390	STRUCTURES & IMPROVEMENTS		1,067,711	1,172,711	1,381,511	1,381,511	1,381,511	1,381,511	1,381,511	1,381,511	1,381,511	1,381,511	1,381,511	1,381,511	1,381,511	1,381,511
4	3911	OFFICE FURNITURE		45,913	45,913	45,913	45,913	45,913	45,913	45,913	45,913	45,913	45,913	45,913	45,913	45,913	45,913
5	3912	OFFICE MACHINES		38,534	38,534	38,534	38,534	38,534	38,534	38,534	38,534	38,534	38,534	38,534	38,534	38,534	38,534
6	3913	E.O.P. EQUIPM' NTS		894,256	834,356	940,456	945,456	951,456	951,456	951,456	951,456	951,456	951,456	951,456	951,456	951,456	944,433
7	3921	TRANS. EQUIP. - CARS			13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
8	3922	TRANS. EQUIP. - LIGHT TRUCKS															
9	3924	TRANS. EQUIP. - TRAILERS															
10	397	COMMUNICATIONS EQUIPMENT		5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205
11																	
12		TOTAL COMMON PLANT		2,197,386	2,355,486	2,570,386	2,575,386	2,581,386	2,581,386	2,581,386	2,581,386	2,581,386	2,581,386	2,581,386	2,581,386	2,581,386	2,533,163
13																	
14																	
15																	
16	389	LAND	49.70%	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446	72,446
17	390	STRUCTURES & IMPROVEMENTS	49.70%	530,632	582,837	686,611	686,611	686,611	686,611	686,611	686,611	686,611	686,611	686,611	686,611	686,611	686,632
18	3911	OFFICE FURNITURE	49.70%	22,819	22,819	22,819	22,819	22,819	22,819	22,819	22,819	22,819	22,819	22,819	22,819	22,819	22,819
19	3912	OFFICE MACHINES	49.70%	19,151	19,151	19,151	19,151	19,151	19,151	19,151	19,151	19,151	19,151	19,151	19,151	19,151	19,151
20	3913	E.O.P. EQUIPMENTS	46.80%	416,512	437,279	440,133	442,473	445,281	445,281	445,281	445,281	445,281	445,281	445,281	445,281	445,281	441,995
21	3921	TRANS. EQUIP. - CARS	49.70%		6,461	6,461	6,461	6,461	6,461	6,461	6,461	6,461	6,461	6,461	6,461	6,461	6,461
22	3922	TRANS. EQUIP. - LIGHT TRUCKS	49.70%														
23	3924	TRANS. EQUIP. - TRAILERS	49.70%														
24	397	COMMUNICATIONS EQUIPMENT	49.70%	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587	2,587
25																	
26		TOTAL COMMON PLANT ALLOCATED		1,066,167	1,143,580	1,250,209	1,252,549	1,255,357	1,255,357	1,255,357	1,255,357	1,255,357	1,255,357	1,255,357	1,255,357	1,255,357	1,231,594
27																	
28																	
29																	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 (b-1-b-2)

LINE NO.	AC NO.	DESCRIPTION	ALLOCATION %	1994												TOTAL
				JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
ADDITIONS																
1		STRUCTURES & IMPROVEMENTS														
2	390	OFFICE FURNITURE														
3	3911	OFFICE MACHINES														
4	3912	E.D.P. EQUIPMENT														
5	3913	TRANS. EQUIP - CARS														
6	3921	TRANS. EQUIP - LIGHT TRUCKS														
7	3922	TRANS. EQUIP - TRAILERS														
8	3924	COMMUNICATIONS EQUIPMENT														
9	397															
10		TOTAL FORECAST I.R.'S														
11																
12																
13																
14																
15																
16																
17	390	STRUCTURES & IMPROVEMENTS														
18	3911	OFFICE FURNITURE														
19	3912	OFFICE MACHINES														
20	3913	E.D.P. EQUIPMENT														
21	3921	TRANS. EQUIP - CARS														
22	3922	TRANS. EQUIP - LIGHT TRUCKS														
23	3924	TRANS. EQUIP - TRAILERS														
24	397	COMMUNICATIONS EQUIPMENT														
25		TOTAL FORECAST I.R.'S ALLOCATED														
26																
27																
28																
29																
30																
31	3913	EDP EQUIP - 11 PCS WITH PRINTERS														
32	390	STRUCT. & IMPROVE. - SURVEY														
33	3913	EDP EQUIP - 1 AS400 SYSTEM DRIVE														
34	390	STRUCT. & IMPROVE. - PUNCH PROG														
35	3913	EDP EQUIP - 1 AS400 SYSTEM DRIVE														
36	3913	EDP EQUIP - 2208 MEDIA LIBRARY														
37	3913	EDP EQUIP - PRINTERS AS400														
38	3913	EDP EQUIP - 4 IBM 4200 PRINTERS														
39	3913	STRUCT. & IMPROVE. - PURCHASING SOFTWARE														
40	390	STRUCT. & IMPROVE. - ADOT OFFICE														
41	3913	EDP EQUIP - 2 IBM 3487 N01 COLOR														
42	3913	EDP EQUIP - MOORE DECOLLATOR														
43		TOTAL COMMON ADDITIONS														
44																
45																
46																

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1(b)-1, b-2

FLORIDA PUBLIC SERVICE COMMISSION
 FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 94089-DU

MONTHLY COMMON PLANT ADDITIONS
 EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR
 THE PROJECTED TEST YEAR ENDING 12/31/95

Page 4 of 8
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: MARTIN

LINE NO.	AC NO.	DESCRIPTION	ALLOCATION %	1995												TOTAL
				JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
ADDITIONS																
1	390	STRUCTURES & IMPROVEMENTS		105,000	208,800											313,800
2	3911	OFFICE FURNITURE														57,200
3	3912	E.O.P. EQUIPMENT		40,100	6,100	5,000	6,000									13,000
4	3913	TRANS. EQUIP. - CARS		13,000												
5	3921	TRANS. EQUIP. - LIGHT TRUCKS														
6	3922	TRANS. EQUIP. - TRAILERS														
7	3924	COMMUNICATIONS EQUIPMENT														
8	397	TOTAL FORECAST I.R.'S		158,100	214,900	5,000	6,000									384,000
9	300	STRUCTURES & IMPROVEMENTS	48.70%	52,185	103,774											155,959
10	3011	OFFICE FURNITURE	48.70%													28,770
11	3012	E.O.P. EQUIPMENT	48.70%	18,357	2,855	2,340	2,808									8,461
12	3013	TRANS. EQUIP. - CARS	48.70%	6,461												
13	3021	TRANS. EQUIP. - LIGHT TRUCKS	48.70%													
14	3022	TRANS. EQUIP. - TRAILERS	48.70%													
15	3024	COMMUNICATIONS EQUIPMENT	48.70%													
16	307	TOTAL FORECAST I.R.'S ALLOCATED		77,413	106,628	2,340	2,808									198,150
17	3913	AG/400 SOFTWARE		520,000	\$4,700											20,000
18	3913	10 RULABA UNITS														4,700
19	3913	3915 PAGE PRINTER														5,000
20	3913	SOFTWARE TOOLS FOR AG/400														6,000
21	3913	COLASER VEHICLE														10,000
22	3913	PC MICROEM & PRINTER PERSONNEL														12,000
23	3913	LASER PRINTER														5,400
24	3913	PC FOR TREASURER														1,400
25	3913	ADDITION TO GENERAL OFFICE														4,700
26	390	TOTAL COMMON ADDITIONS		\$158,100	\$14,900	\$5,000	\$6,000									\$194,000

SUPPORTING SCHEDULES:

REC'D SCHEDULES G-1(b-1)-(2)

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

FLORIDA PUBLIC UTILITIES
CONSOLIDATED GAS DIVISIONS
DOCKET NO: 940620-GU

Projection Test Year Ended 12/31/95

Witness: MARTIN

Line No.	Description	Amount		
1	Land	\$145,767		
2	Structures & Improvements	474,229		
3				
4	Sub-Total	619,996		
5				
6	Office Furniture & Equipment	48,958		
7	Office Machines	36,419		
8	EDP Equipment	740,888		
9	Communication Equipment	5,205		
10				
11	Total Common Plant	\$1,449,468		
12				
13				
14	Total Common Land & Structures & Improvements		\$619,996	
15				
16				
17	Allocation of Land & Structures & Improve		Allocation Per Study %	Common Land & Structure
18				
19				
20	Common - All Divisions	11,235	58.33%	361,643
21	Local - WPB*	8,227	32.33%	200,445 (A)
22	Local - Merchandising	1,798	9.34%	57,908 (A)
23				
24	Total	19,260	100.00%	619,996
25				
26				
27			Allocation Per Study %	Common Land & Structure
28				
29	Allocation of Local - WPB*	9/30/93 Customers		
30				
31	FPUC	28,290	82.47%	165,307
32	Flo - Gas (Non-Regulated)	5,590	17.53%	35,138
33				
34	Total	31,880	100.00%	200,445
35				
36				
37	Common Plant (1180)	1,449,468		
38	Less Direct to WPB (A)	258,353		
39				
40	Remaining Common	1,191,113		
41	Less EDP to allocated	740,888		
42				
43	Remaining Common Excl. EDP to allocate	450,225		
44				
45				

Supporting Schedules:

Recap Schedules: G-1(b-1, b-2)

Line No.	Allocation of Utility Plant All Division	(A) Utility Plant (101,108,107)	(B) Acquisition Adjust (114)	(C) Direct Common Loc & Mer	(D) Water Contrib (2710)	(E) Sub-Total (A+B+C+D)	(F) Remaining Common	(G) Common EDP Equip	Adj. Plant (E+F+G)	Allocation %
1	Florida Public Utilities Co.									
2	Marlanna	\$17,462,096	\$3,691			\$17,465,787	\$88,244	\$114,097	\$17,668,128	19.5%
3	Fernandina (E)	21,363,493				\$21,363,493	107,604	107,429	21,578,526	23.9%
4	West Palm Beach	29,358,084	(29,523)	223,215		\$29,551,776	149,474	269,683	29,970,933	33.2%
5	Sanford	5,687,229	102,833			\$5,790,062	29,265	53,344	5,872,671	6.5%
6	Deland	2,080,205	230,090			\$2,310,295	11,706	23,708	2,345,709	2.6%
7	Fernandina (W)	7,686,775			(1,613,863)	\$6,072,912	30,615	53,344	6,156,871	6.8%
8										
9	Flg - Gas Corporation									
10	West Palm Beach	3,526,920		35,138		\$3,562,058	18,009	57,048	3,637,115	4.0%
11	Sanford	482,241				\$482,241	2,251	6,668	491,160	0.5%
12	Deland	2,620,051				\$2,620,051	13,057	38,526	2,671,634	3.0%
13	Total	\$90,267,094	\$307,091	258,353	(1,613,863)	\$89,218,675	\$450,225	\$773,847	\$90,392,747	100.0%

Allocation of Remaining Common Plant:

Line No.	Customers 12 mos ending 9/30/93	EDP Equipment		Remaining Common		Total Common Plant		
		Allocation %	Common EDP	Adj. Plant (Above)	Allocation %		Remaining Common	
20	Florida Public Utilities Co.							
21	Marlanna	133,076	15.4%	114,097	17,465,787	19.6%	88,244	202,341
22	Fernandina (E)	125,797	14.5%	107,429	21,363,493	23.9%	107,604	215,033
23	West Palm Beach *	315,485	36.4%	269,683	29,551,776	33.2%	149,474	419,157
24	Sanford	62,507	7.2%	53,344	5,790,062	6.5%	29,265	82,609
25	Deland	27,675	3.2%	23,708	2,310,295	2.6%	11,706	35,414
26	Fernandina (W)	92,471	7.2%	53,344	6,072,912	6.8%	30,615	83,959
27	Merchandising	19,625	2.3%	17,040	0	0.0%	0	17,040
28								
29	Flg - Gas Corporation							
30	West Palm Beach	67,080	7.7%	57,048	3,562,058	4.0%	18,009	75,057
31	Sanford	8,190	0.9%	6,668	482,241	0.5%	2,251	8,919
32	Deland	44,746	5.2%	38,526	2,620,051	2.9%	13,057	51,583
33	Total	865,652	100.0%	740,887	89,218,675	100.0%	450,225	1,191,112
34	* Includes M&J billings							

Allocation of Total Common Plant:

Line No.	Direct Common	Remaining Common	Common EDP	Total Common	Allocation %	
39	Florida Public Utilities Co.					
40	Marlanna		88,244	114,097	202,341	13.6%
41	Fernandina (E)		107,604	107,429	215,033	14.5%
42	West Palm Beach	200,445	149,474	269,683	619,602	41.7%
43	Sanford		29,265	53,344	82,609	5.6%
44	Deland		11,706	23,708	35,414	2.4%
45	Fernandina (W)		30,615	53,344	83,959	5.7%
46	Merchandising	57,908	0	17,040	74,948	5.0%
47						
48	Flg - Gas Corporation					
49	West Palm Beach	35,138	18,009	57,048	110,195	7.4%
50	Sanford		2,251	6,668	8,919	0.6%
51	Deland		13,057	38,526	51,583	3.5%
52	Total	293,491	450,225	740,887	1,484,603	100.0%

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

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

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDING: 12/31/94
 WITNESS: MARTIN

7. Provide the following information for each acquisition adjustment:

	1993 December	1994 January	February	March	April	May	June	July	August	September	October	1994 November	1994 December	13 MO. AVG
Acquisition Adjustment:														
Sanford	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833
Deland	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090
Atlantis	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717
University Park	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)
North Palm Beach	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)
Total	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400
Accumulated Amortization:														
Sanford	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833
Deland	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090
Atlantis	4,281	4,294	4,308	4,321	4,335	4,348	4,362	4,375	4,389	4,402	4,416	4,429	4,443	4,362
University Park	(11,975)	(12,030)	(12,085)	(12,140)	(12,195)	(12,250)	(12,305)	(12,360)	(12,415)	(12,470)	(12,525)	(12,580)	(12,634)	(12,305)
North Palm Beach	(5,967)	(6,005)	(6,043)	(6,081)	(6,119)	(6,157)	(6,195)	(6,233)	(6,271)	(6,309)	(6,347)	(6,385)	(6,423)	(6,195)
Total	319,262	319,162	319,103	319,023	318,944	318,864	318,785	318,705	318,626	318,546	318,467	318,387	318,306	318,785
Monthly Amortization:														
Sanford		Fully Amortized												
Deland		Fully Amortized												
Atlantis		13	14	13	14	13	14	13	14	13	14	13	14	162
University Park		(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(54)	(689)
North Palm Beach		(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(41)	(459)
Total		(80)	(79)	(80)	(79)	(80)	(79)	(80)	(79)	(80)	(79)	(80)	(81)	(958)

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

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: MARTIN

7. Provide the following information for each acquisition adjustment:

	1994	1995	February	March	April	May	June	July	August	September	October	November	1995	13 MO. AVG.
	December	January											December	
Acquisition Adjustment:														
Sanford	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833
Deland	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090
Atlantis	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717	7,717
University Park	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)
North Palm Beach	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)
Total	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400	303,400
Accumulated Amortization:														
Sanford	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833	102,833
Deland	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090	230,090
Atlantis	4,443	4,456	4,470	4,483	4,497	4,510	4,524	4,537	4,551	4,564	4,578	4,591	4,605	4,524
University Park	(12,634)	(12,689)	(12,744)	(12,799)	(12,854)	(12,909)	(12,964)	(13,019)	(13,074)	(13,129)	(13,184)	(13,239)	(13,293)	(12,964)
North Palm Beach	(6,426)	(6,464)	(6,502)	(6,540)	(6,578)	(6,616)	(6,654)	(6,692)	(6,730)	(6,768)	(6,806)	(6,844)	(6,885)	(6,654)
Total	318,306	318,226	318,147	318,067	317,988	317,908	317,829	317,749	317,670	317,590	317,511	317,431	317,350	317,829
Monthly Amortization:														
Sanford														
Deland														
Atlantis		Fully Amortized	14	13	14	13	14	13	14	13	14	13	14	162
University Park		Fully Amortized	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(54)	(659)
North Palm Beach			(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(38)	(41)	(459)
Total			(80)	(79)	(80)	(79)	(80)	(79)	(80)	(79)	(80)	(79)	(80)	(956)

FLORIDA PUBLIC SERVICE COMMISSION
 EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE
 PROJECTED YEAR ENDING 12/31/94

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDING 12/31/94
 WITNESS: MARTIN

COMPANY: FLORIDA PUBLIC UTILITIES
 CONSOLIDATED GAS DIVISION
 DOCKET NO. 190820-GU

ACCT #	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	I.R. #	COMPLETED DATE OF PROPOSED PURCHASE OR CONSTRUCTION PROJECT	DATE OF RELATED RETIREMENT	PURCHASE PRICE OR CONSTRUCTION COST	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
31810782	DIST. MANS. - HWY 8 BOCA LONDR LINE	328	11/02/94		\$188,900		
31810782	DIST. MANS. - OLD BRYANTON RD EXP	328	11/02/94		127,700		
31810782	DIST. MANS. - JOG RD. BELLE TO OREE	460	12/31/94		520,000		
31810782	DIST. MANS. - BELLE WEST EXP	322	09/30/94		\$2,500		
31810782	DIST. MANS. - W. ATLANTIC & BARWICK	483	06/31/94		\$1,000		
31810782	DIST. MANS. - LW RD. DIST. MAN.	573	09/30/94		\$15,100		
31810782	DIST. MANS. - LEE ESTATES	153	09/30/94		\$10,300		
31810782	DIST. MANS. - BSS PLAT 88	148	07/31/94		\$3,700		
31810782	DIST. MANS. - SHORE COURT MAIN EXT	144	06/30/94		\$2,800		
31810782	DIST. MANS. - SCOTT AVENUE MAIN EXT	129	05/31/94		\$3,700		
31810782	DIST. MANS. - DOT REDDICKMORKE BLVD.	111	07/31/94		\$5,600		
3601	SERVICE LINE - ST. ANDREW SERVICE	998	05/31/94		\$4,300		
3601	SERVICE LINE - PBC ORIENTATION CENTER	997	09/30/94		\$4,800		
3781	DIST. MANS. - N. MILJANEY EXT	969	05/31/94		\$700		
3781	DIST. MANS. - BELLA VISTA	968	07/31/94		\$4,500		
3781	DIST. MANS. - NARCISSEUS AVE	966	09/30/94		\$167,400		
3781	DIST. MANS. - PALMETTO PARK & POWERLIN	964	09/30/94		\$28,600		
3781	DIST. MANS. - BOCA WEST	962	07/31/94		\$4,100		
3781	DIST. MANS. - ST. ANDREW MAIN	961	05/31/94		\$3,000		
3781	DIST. MANS. - N. ABOURGUISSE CONDO	979	07/31/94		\$29,000		
3781	DIST. MANS. - NORMANDY WOODS	974	07/31/94		\$8,300		
3781	DIST. MANS. - MARGOTT ACFL MAIN EXT	152	05/30/94		\$6,100		
3801	SERVICE LINE - FAU SERVICE LINE	985	05/30/94		\$4,400		
3801	TRANS. EQUIP. - 175 SEVEN MANAGER OF ENGINEERING	322	02/20/94		\$19,000		
3802	TRANS. EQUIP. - F. 180 CAR & CHASSIS (2)	322	06/30/94		\$25,000		
3802	TRANS. EQUIP. - SUPER DUTY CAR & CHASSIS	322	06/30/94		\$2,000		
3802	TRANS. EQUIP. - SERVICE VANS (4)	322	06/30/94		\$2,000		
3802	TRANS. EQUIP. - F. 800 DUMP TRUCK	322	05/31/94		\$31,000		
3813	EDP EQUIP. - AUTOCAD SYSTEM	327	07/31/94		\$24,000		
3813	COMMUN. EQUIP. - MOBILE RADIOS (8)	327	06/30/94		\$3,900		
378	REPLACE AC OPERATIONS	1001594	10/31/94		\$8,000		
3781	DIST. MAN. - DV. STREETScape PHASE 8	0531564	10/31/94		\$8,000		
3781	DIST. MAN. - ALLEY CLEMATIS & DATURA	1001594	10/31/94		\$11,500		
3781	DIST. MAN. - S. COUNTY BANYAN TO S VA	1001594	10/31/94		\$24,100		
3781	DIST. MAN. - FLORIDA AVENUE	0602064	06/30/94		\$10,500		
3781	DIST. MAN. - RESIDENTS PARK WEST A1A	0602064	06/30/94		\$4,800		
3781	DIST. MAN. - WASHINGTON PINE TERRACE	1102094	11/30/94		\$18,200		
3781	DIST. MAN. - OLIVE AVE MAIN	1003154	10/31/94		\$28,200		
3781	DIST. MAN. - REPLACEMENT MANS	1003154	10/31/94		\$33,800		
366	FLORIDA EXTRUDERS	0902094	09/30/94		\$18,800		
3781	DIST. MAN. - REPLACEMENT MANS	1201594	12/31/94		\$18,000		
3781	DIST. MAN. - POT TRAINING CENTER	0902094	09/30/94		\$2,500		
37810782	DIST. MAN. - ULTRA BRAVE	0902094	09/30/94		\$6,500		
3781	DIST. MAN. - BOSTON CHOSEN	0902094	09/30/94		\$3,500		
37810782	DIST. MAN. - TORRE CENTER HALL	0531594	05/31/94		\$53,700		
3781	DIST. MAN. - HIGHLAND LARES	0702094	07/31/94		\$3,500		
3781	TRUCKS EQUIP. - FLORENCE TRUCK	0502154	05/31/94		\$24,300		
3781	DIST. MAN. - WAGRENS	0502154	05/31/94		\$3,700		
3781	DIST. MAN. - SANFORD AVENUE	0602094	06/30/94		\$68,500		
3781	DIST. MAN. - LAKE MARY BLVD	0602094	06/30/94		\$12,400		
3781	DIST. MAN. - LAKE MARY BLVD	0602094	06/30/94		\$4,000		
3781	DIST. MAN. - CENTRAL FLA	0602094	06/30/94		\$6,000		
3781	DIST. MAN. - REPLACEMENT MANS	1201594	12/31/94		\$6,000		
3781	DIST. MAN. - DEMARY WOODS	0531594	05/31/94		\$19,400		
3781	DIST. MAN. - 17-46 MAIN REPLACEMENT	0531594	05/31/94		\$3,400		
3802	TRANS. EQUIP. - 4 DOOR SEDAN	0531594	05/31/94		\$12,500		
381	SCADA RTU - CENTRAL FLA	1102094	11/30/94		\$18,400		
3802	TRANS. EQUIP. - 4 DOOR SEDAN	0602094	06/30/94		\$8,700		

RECAP SCHEDULES

SUPPORTING SCHEDULES G-1(b)-79)

SCHEDULE G-1(b)-7A
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: WMRD-010

CONSTRUCTION BUDGET
 EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE
 PROJECTED TEST YEAR ENDING 12/31/95

PAGE 3 OF 3
 TYPE OF DATA SHOWN: PROJECTED TEST YEAR ENDING 12/31/95
 WITNESS: MARTIN

LINE #	ACCT #	DESCRIPTION OF PROPOSED PURCHASES AND/OR CONSTRUCTION PROJECT	COMPLETED DATE OF PROPOSED PURCHASE OR CONSTR. OR CONSTRUCTION COST	PURCHASE PRICE	DATE OF RELATED RETIREMENT	RETIREMENT AMOUNT OF RELATED RETIREMENT	SAVING VALUE OF RELATED RETIREMENT
1		3181 DIST. MAIN - REPLACEMENT MAINS	12/31/95	\$240,000		\$1,020	
2		3176 MEAS. REG. - WESTWARD EXP. GATE STAY.	12/31/95	\$255,000	12/31/95	\$5,000	\$18,316
3		3181 DIST. MAIN - ROCK HATTON METERING	09/21/95	\$550,000	09/21/95	\$2,000	\$18,316
4		3181 DIST. MAIN - HORNADAY WOODS PHASE II	09/21/95	\$95,500	12/31/95	\$21,900	\$39,400
5		3181 DIST. MAIN - SAMPSON COVE	02/31/95	\$12,100			\$18,316
6		3181 DIST. MAIN - FREEDOM VALLEY	11/29/95	\$23,200			\$18,316
7		3181 DIST. MAIN - VILLAGE BLVD.	03/29/95	\$24,000			\$18,316
8		3182 DIST. MAIN - S.R. 44 (ROADS) RD.	07/21/95	\$231,500	12/31/95	\$3,800	\$18,316
9		3182 DIST. MAIN - ANCHORAGE PROJECT	11/29/95	\$45,100			\$18,316
10		3182 DIST. MAIN - WEST PALM BEACH	11/29/95	\$86,100			\$18,316
11		3182 DIST. MAIN - WEST PALM BEACH	11/29/95	\$86,100			\$18,316
12		3182 DIST. MAIN - WEST PALM BEACH	11/29/95	\$127,000			\$18,316
13		3182 DIST. MAIN - WEST PALM BEACH	09/21/95	\$87,200			\$18,316
14		3182 DIST. MAIN - CENTRALWEST ROCK	09/21/95	\$54,000			\$18,316
15		3181 DIST. MAIN - S. COUNTY RD. MAIN REPAIR	10/31/95	\$7,200			\$18,316
16		3181 DIST. MAIN - FLORIDA AVE. MAIN REPAIR	09/21/95	\$12,500			\$18,316
17		3181 EXP. EQUIP. - CAD SYSTEM STADY PACK	02/28/95	\$20,000	02/28/95	\$17,580	\$3,519
18		3181 TRANS. EQUIP. - LINE LOCATION VEHICLES	02/28/95	\$14,000	02/28/95	\$10,982	\$3,018
19		3181 TRANS. EQUIP. - ASST. ENGINEER VEHICLE	02/28/95	\$14,000	02/28/95	\$8,431	\$5,569
20		3181 TRANS. EQUIP. - ASST. DIV. OPER. MGR.	02/28/95	\$25,800			\$18,316
21		3182 TRANS. EQUIP. - ISUZU PICK-UP	02/31/95	\$13,500	02/31/95	\$8,422	\$5,893
22		3182 TRANS. EQUIP. - F. SERIES SUPER DUTY	02/31/95	\$44,000	02/31/95	\$17,800	\$13,200
23		3182 TRANS. EQUIP. - F. 150 CAB & CHASSIS (9)	04/20/95	\$17,800	07/21/95	\$7,800	\$4,500
24		3182 TRANS. EQUIP. - F. 250 SERVICE VAN	02/28/95	\$7,800			\$4,500
25		3182 TRANS. EQUIP. - PICK-UP TRUCK	02/28/95	\$20,000			\$4,500
26		3176 MEAS. REG. - ROYALTON TRADING SQUARE	04/20/95	\$4,500			\$4,500
27		3176 MEAS. REG. - SAFETY SWITCHES REMOTE	02/28/95	\$4,500			\$4,500
28		3176 MEAS. REG. - F. ACCT. TELETRAC (25)	02/28/95	\$4,500			\$4,500
29		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
30		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
31		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
32		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
33		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
34		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
35		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
36		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
37		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
38		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
39		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
40		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
41		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
42		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
43		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
44		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
45		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
46		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
47		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
48		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
49		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
50		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
51		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
52		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
53		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
54		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
55		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
56		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
57		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
58		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
59		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
60		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
61		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
62		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
63		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
64		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
65		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
66		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
67		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
68		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
69		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
70		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
71		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
72		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
73		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
74		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
75		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
76		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
77		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
78		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
79		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
80		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
81		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
82		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
83		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
84		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
85		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
86		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
87		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
88		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
89		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
90		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
91		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
92		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
93		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
94		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
95		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
96		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
97		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
98		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
99		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
100		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
101		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
102		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
103		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
104		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
105		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
106		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
107		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
108		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
109		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
110		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
111		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
112		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
113		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
114		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
115		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
116		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
117		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
118		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
119		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
120		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
121		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
122		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
123		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
124		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
125		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
126		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
127		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
128		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
129		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
130		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
131		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
132		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
133		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
134		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
135		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
136		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
137		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
138		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
139		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
140		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
141		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
142		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
143		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
144		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
145		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
146		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
147		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
148		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
149		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
150		3176 MEAS. REG. - SCADA COMM. EQUIP.	02/28/95	\$4,500			\$4,500
151		3176 MEAS. REG. - SCADA COMM. EQUIP.					

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR
 THE PROJECTED TEST YEAR ENDING 12/31/94

TYPE OF DATA SHOWN:

PROJECTED YEAR ENDING: 12/31/94

DOCKET NO.: 940820-GU

WITNESS: MARTIN

LINE NO.	A/C NO.	DESCRIPTION	1994 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	304	LAND													
2	306	STRUCTURES & IMPROVEMENTS													
3	311	LIQUEFIED PETROLEUM GAS EQUIP.													
4	362	GAS HOLDERS													
5	374	LAND													
6	374.1	LAND RIGHTS	7,451												7,451
7	375	STRUCTURES & IMPROVEMENTS	575									9,000			9,575
8	376.1	MAINS - PLASTIC	24,990	77,252	30,437	52,033	52,200	54,500	102,220	48,000	142,285	50,900	34,256	29,000	728,075
9	376.2	MAINS - OTHER	62,760	20,946	29,597	19,390	22,700	28,500	56,680	92,200	101,015	12,700	62,042	35,700	544,430
10	378	MEAS & REG STATION EQUIP-GEN													
11	379	MEAS & REG STATION EQUIP-GATE	4,552	1,107	722	686									9,067
12	380.1	SERVICES - PLASTIC	47,219	58,621	51,949	74,355	5,800	4,700	5,600						248,044
13	380.2	SERVICES - OTHER	(129)	8	5	5									(111)
14	381	METERS	8,101	7,775	13,339					54,400	5,800	2,500	2,100	1,800	95,615
15	382	METER INSTALLATIONS	2,937	3,075	3,292	1,489									10,793
16	383	HOUSE REGULATORS	2,057	1,378	2,703										6,138
17	384	HOUSE REG-INST	1,617	1,344	2,540	1,583									7,084
18	385	IND MEAS & REG STA. EQUIP		5,919	707	1,721					18,800				27,147
19	387	OTHER EQUIPMENT			1,205										1,205
20	389	LAND & LAND RIGHTS													
21	390	STRUCTURES & IMPROVEMENTS	3,076	1,077	331	1,876									6,360
22	391.1	OFFICE FURNITURE													
23	391.2	OFFICE MACHINES													
24	391.3	EDP EQUIPMENT		9,365					35,000						44,365
25	392.1	TRANS. EQUIP. - CARS			25,602	131	12,500	15,400							53,633
26	392.2	TRANS. EQUIP. - LT TRUCKS,VANS					57,300	122,700							180,000
27	392.4	TRANS. EQUIP. - TRAILERS													
28	393	STORES EQUIPMENT													
29	394	TOOLS, SHOP, GARAGE EQUIP		1,129	13,068										14,197
30	395	LABORATORY EQUIPMENT													
31	396	POWER OPERATED EQUIPMENT													
32	397	COMMUNICATION EQUIPMENT			17,872			3,100							20,972
33	398	MISC EQUIPMENT													
34		TOTAL ADDITIONS	\$165,208	\$190,996	\$193,369	\$153,269	\$150,300	\$258,900	\$199,700	\$194,500	\$257,900	\$75,100	\$98,400	\$65,300	\$2,014,040

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR ENDING 12/31/95.

TYPE OF DATA SHOWN:

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

PROJECTED TEST YEAR ENDING: 12/31/95

DOCKET NO.: 940820-GU

WITNESS: MARTIN

LINE NO.	AC NO.	DESCRIPTION	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	304	LAND													
2	305	STRUCTURES & IMPROVEMENTS													
3	311	LIQUEFIED PETROLEUM GAS EQUIP.													
4	362	GAS HOLDERS													
5	374	LAND													
6	375	STRUCTURES & IMPROVEMENTS													
7	376.1	MAINS - PLASTIC	28,000	28,000	40,100	30,250	34,850	61,250	119,600	180,560	42,000	65,200	68,300	28,000	706,110
8	376.2	MAINS - OTHER		30,000	30,000	108,850	109,950	146,750	65,000	34,840		(22,500)	10,000	12,500	525,390
9	378	MEAS & REG STATION EQUIP-GEN			2,520	5,304									7,824
10	379	MEAS & REG STATION EQUIP-GATE		7,600	261,980	27,496	20,000	20,000		220,000	16,300	16,300	16,200	16,200	622,076
11	380.1	SERVICES - PLASTIC													
12	380.2	SERVICES - OTHER													
13	381	METERS													
14	382	METER INSTALLATIONS													
15	383	HOUSE REGULATORS													
16	384	HOUSE REG-INST													
17	385	IND MEAS & REG STA. EQUIP													
18	387	OTHER EQUIPMENT													
19	389	LAND & LAND RIGHTS													
20	390	STRUCTURES & IMPROVEMENTS													
21	391.1	OFFICE FURNITURE				4,000									4,000
22	391.2	OFFICE MACHINES													
23	391.3	EDP EQUIPMENT	30,600	13,600							12,500				56,700
24	392.1	TRANS. EQUIP. - CARS		107,500											107,500
25	392.2	TRANS. EQUIP. - LT TRUCKS,VANS		30,000	153,200	17,600		10,000							210,800
26	392.4	TRANS. EQUIP. - TRAILERS													
27	393	STORES EQUIPMENT								2,800					2,800
28	394	TOOLS, SHOP, GARAGE EQUIP						13,800							13,800
29	395	LABORATORY EQUIPMENT													
30	396	POWER OPERATED EQUIPMENT				4,500						2,700			7,200
31	397	COMMUNICATION EQUIPMENT		20,000				4,700							24,700
32	398	MISC EQUIPMENT				2,500									2,500
33		TOTAL ADDITIONS	58,600	236,700	487,800	200,500	164,800	256,500	184,800	418,200	70,800	61,700	94,500	58,700	2,291,400

FLORIDA PUBLIC SERVICE COMMISSION
 FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR
 THE PROJECTED TEST YEAR ENDING 12/31/94

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDING: 12/31/94
 WITNESS: MARTIN

DOCKET NO.: 940820-GU

LINE NO.	A/C NO.	DESCRIPTION	1994 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	304	LAND													
2	305	STRUCTURES & IMPROVEMENTS													
3	311	LIQUEFIED PETROLEUM GAS EQUIP.													
4	362	GAS HOLDERS													
5	374	LAND													
6	375	STRUCTURES & IMPROVEMENTS													
7	376.1	MAINS - PLASTIC				1,593	85	85	85	85	85	85	85	85	2,273
8	376.2	MAINS - OTHER	3,613	775	1,570				2,500	2,500	18,017				28,975
9	378	MEAS & REG STATION EQUIP-GEN													
10	379	MEAS & REG STATION EQUIP-GATE													
11	380.1	SERVICES - PLASTIC	427	917	3,668	1,488	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	21,698
12	380.2	SERVICES - OTHER	3,200	2,547	5,505	1,821	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	32,673
13	381	METERS	1,228	1,846	1,296	1,256	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,826
14	382	METER INSTALLATIONS	426	292	737	461	420	420	420	420	420	420	420	420	5,276
15	383	HOUSE REGULATORS	103	446	627	150	350	350	350	350	350	350	350	350	4,128
16	384	HOUSE REG-INST	111	96	274	185	150	150	150	150	150	150	150	150	1,863
17	385	IND MEAS & REG STA. EQUIP					165	165	165	165	165	165	165	165	1,320
18	387	OTHER EQUIPMENT													
19	389	LAND & LAND RIGHTS													
20	390	STRUCTURES & IMPROVEMENTS													
21	391.1	OFFICE FURNITURE													
22	391.2	OFFICE MACHINES	2,048												2,048
23	391.3	EDP EQUIPMENT													
24	392.1	TRANS. EQUIP. - CARS													
25	392.2	TRANS. EQUIP. - LT TRUCKS,VANS													
26	392.4	TRANS. EQUIP. - TRAILERS													
27	393	STORES EQUIPMENT													
28	394	TOOLS, SHOP, GARAGE EQUIP													
29	395	LABORATORY EQUIPMENT													
30	396	POWER OPERATED EQUIPMENT													
31	397	COMMUNICATION EQUIPMENT													
32	398	MISC EQUIPMENT													
33		TOTAL RETIREMENTS	\$11,156	\$6,719	\$13,675	\$6,964	\$6,820	\$6,820	\$9,320	\$9,320	\$24,837	\$6,820	\$6,820	\$6,820	\$116,061

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR ENDING 12/31/95.

TYPE OF DATA SHOWN:

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

PROJECTED TEST YEAR ENDING: 12/31/95

DOCKET NO.: 940620-GU

WITNESS: MARTIN

LINE NO.	A/C NO.	DESCRIPTION	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	304	LAND													\$0
2	305	STRUCTURES & IMPROVEMENTS													
3	311	LIQUEFIED PETROLEUM GAS EQUIP.													
4	362	GAS HOLDERS													
5	374	LAND													
6	375	STRUCTURES & IMPROVEMENTS													
7	375.1	MAINS - PLASTIC	85	85	85	85	85	85	85	85	85	85	85	85	1,020
8	375.2	MAINS - OTHER	2,117	2,117	2,117	2,117	2,471	2,117	4,182	2,117	2,117	2,117	2,117	2,113	27,819
9	378	MEAS & REG STATION EQUIP-GEN													
10	379	MEAS & REG STATION EQUIP-GATE	625	625	625	625	625	625	625	625					5,000
11	380.1	SERVICES - PLASTIC	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800
12	380.2	SERVICES - OTHER	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	29,400
13	381	METERS	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,600
14	382	METER INSTALLATIONS	420	420	420	420	420	420	420	420	420	420	420	420	5,040
15	383	HOUSE REGULATORS	350	350	350	350	350	350	350	350	350	350	350	350	4,200
16	384	HOUSE REG-INST	150	150	150	150	150	150	150	150	150	150	150	150	1,800
17	385	IND MEAS & REG STA. EQUIP	165	165	165	165	165	165	165	165	165	165	165	165	2,000
18	387	OTHER EQUIPMENT													
19	389	LAND & LAND RIGHTS													
20	390	STRUCTURES & IMPROVEMENTS													
21	391.1	OFFICE FURNITURE													
22	391.2	OFFICE MACHINES		2,551		1,597									4,548
23	391.3	EDP EQUIPMENT													
24	392.1	TRANS. EQUIP. - CARS		38,461	27,208			7,061							72,751
25	392.2	TRANS. EQUIP. - LT TRUCKS, VANS		18,290	62,990	8,317		4,232	4,232						98,061
26	392.4	TRANS. EQUIP. - TRAILERS													
27	393	STORES EQUIPMENT													
28	394	TOOLS, SHOP, GARAGE EQUIP													
29	395	LABORATORY EQUIPMENT													
30	398	POWER OPERATED EQUIPMENT													
31	397	COMMUNICATION EQUIPMENT						4,526							4,526
32	398	MISC EQUIPMENT													
33		TOTAL RETIREMENTS	\$9,562	\$68,954	\$99,761	\$19,778	\$9,916	\$25,381	\$15,859	\$9,562	\$8,937	\$8,937	\$8,937	\$8,953	\$294,545

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED YEAR ENDING 12/31/94

TYPE OF DATA SHOWN:

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

PROJECTED YEAR ENDING: 12/31/94

DOCKET NO.: 940820-GU

WITNESS: MARTIN

LINE NO.	AC NO.	DESCRIPTION	1993 DEC	1994 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE	NON REGULATED	ADJUSTED 13 MONTH AVERAGE	
1	305	STRUCTURES & IMPROVEMENTS																	
2	311	LIQUEFIED PETROLEUM GAS EQUIP.																	
3	362	GAS HOLDERS	8,163	7,664	7,205	6,485	5,764	5,043	4,322	3,601	2,880	2,159	1,438	717		4,266		4,266	
4	374.1	LAND RIGHTS	(459)	(510)	(561)	(612)	(663)	(714)	(765)	(816)	(867)	(918)	(969)	(1,020)		(1,801)	(260)	(1,313)	
5	375	STRUCTURES & IMPROVEMENTS	(178,111)	(179,178)	(180,246)	(181,314)	(182,382)	(183,449)	(184,516)	(185,583)	(186,650)	(187,717)	(188,784)	(189,851)	(190,918)	(184,520)	(33,214)	(151,306)	
6	378.1	MAINS - PLASTIC	(821,737)	(831,372)	(841,006)	(850,641)	(860,275)	(869,910)	(879,544)	(889,179)	(898,813)	(908,448)	(918,082)	(927,717)	(937,351)	(880,515)		(880,515)	
7	378.2	MAINS - OTHER	(6,638,884)	(6,678,019)	(6,721,366)	(6,764,037)	(6,808,541)	(6,853,837)	(6,899,197)	(6,944,138)	(6,989,233)	(7,033,065)	(7,076,636)	(7,119,945)	(7,162,992)	(6,893,918)		(6,893,918)	
8	378	MEAS & REG STATION EQUIP-GEN	(5,390)	(5,835)	(6,280)	(6,725)	(7,170)	(7,615)	(8,060)	(8,505)	(8,950)	(9,395)	(9,840)	(10,285)	(10,730)	(8,061)		(8,061)	
9	379	MEAS & REG STATION EQUIP-GATE	(100,404)	(102,250)	(104,096)	(105,942)	(107,788)	(109,635)	(111,482)	(113,328)	(115,174)	(117,020)	(118,866)	(120,712)	(122,558)	(111,621)		(111,621)	
10	380.1	SERVICES - PLASTIC	(984,952)	(1,002,689)	(1,020,364)	(1,038,014)	(1,055,648)	(1,073,267)	(1,090,871)	(1,108,460)	(1,126,034)	(1,143,603)	(1,161,167)	(1,178,726)	(1,196,280)	(1,088,663)		(1,088,663)	
11	380.2	SERVICES - OTHER	(1,001,078)	(1,000,519)	(1,002,292)	(999,634)	(997,016)	(994,438)	(991,899)	(989,399)	(986,938)	(984,516)	(982,133)	(979,789)	(977,484)	(1,020,508)		(1,020,508)	
12	381	METERS	(870,381)	(876,389)	(882,000)	(887,977)	(894,026)	(900,028)	(906,026)	(912,021)	(918,012)	(924,149)	(930,299)	(936,452)	(942,607)	(906,182)		(906,182)	
13	382	METER INSTALLATIONS	(216,595)	(217,784)	(219,136)	(220,651)	(221,249)	(222,490)	(223,730)	(224,969)	(226,207)	(227,444)	(228,680)	(229,915)	(231,149)	(223,600)		(223,600)	
14	383	HOUSE REGULATORS	(212,433)	(214,774)	(216,759)	(218,585)	(220,878)	(222,991)	(225,103)	(227,213)	(229,322)	(231,430)	(233,537)	(235,643)	(237,748)	(225,107)		(225,107)	
15	384	HOUSE REG-INST	(72,801)	(73,179)	(73,778)	(74,200)	(74,718)	(75,273)	(75,826)	(76,383)	(76,937)	(77,491)	(78,045)	(78,598)	(79,151)	(75,860)		(75,860)	
16	385	IND MEAS & REG STA. EQUIP	(21,772)	(22,013)	(22,254)	(22,495)	(22,736)	(22,977)	(23,218)	(23,459)	(23,700)	(23,941)	(24,182)	(24,423)	(24,664)	(22,864)		(22,864)	
17	387	OTHER EQUIPMENT	(53,056)	(53,665)	(54,274)	(54,883)	(55,492)	(56,101)	(56,710)	(57,319)	(57,928)	(58,537)	(59,146)	(59,755)	(60,364)	(58,724)	(10,778)	(45,946)	
18	390	STRUCTURES & IMPROVEMENTS	(125,031)	(125,949)	(126,867)	(127,786)	(128,706)	(129,626)	(130,546)	(131,466)	(132,386)	(133,306)	(134,226)	(135,146)	(136,066)	(130,635)		(130,635)	
19	391.1	OFFICE FURNITURE	(57,018)	(57,448)	(57,878)	(58,308)	(58,738)	(59,168)	(59,598)	(60,028)	(60,458)	(60,888)	(61,318)	(61,748)	(62,178)	(59,598)		(59,598)	
20	391.2	OFFICE MACHINES	(27,096)	(25,421)	(25,878)	(26,335)	(26,792)	(27,249)	(27,706)	(28,163)	(28,620)	(29,077)	(29,534)	(29,991)	(30,448)	(27,516)	(6,329)	(21,187)	
21	391.3	EDP EQUIPMENT	(83,898)	(86,258)	(88,618)	(90,978)	(93,338)	(95,698)	(98,058)	(100,418)	(102,778)	(105,138)	(107,498)	(111,141)	(114,784)	(102,806)		(102,806)	
22	392.1	TRANS. EQUIP. - CARS	(120,849)	(124,897)	(128,945)	(132,993)	(137,041)	(141,089)	(145,137)	(149,185)	(153,233)	(157,281)	(161,329)	(165,377)	(169,425)	(146,533)		(146,533)	
23	392.2	TRANS. EQUIP. - LT TRUCKS,VANS	(599,433)	(605,400)	(611,367)	(617,334)	(623,301)	(629,268)	(635,235)	(641,202)	(647,169)	(653,136)	(659,103)	(665,070)	(671,037)	(637,031)	(140,147)	(496,894)	
24	392.4	TRANS. EQUIP. - TRAILERS	(7,401)	(7,455)	(7,509)	(7,563)	(7,617)	(7,671)	(7,725)	(7,779)	(7,833)	(7,887)	(7,941)	(7,995)	(8,049)	(7,725)	(1,700)	(6,025)	
25	393	STORES EQUIPMENT	(8,960)	(9,039)	(9,098)	(9,157)	(9,216)	(9,275)	(9,334)	(9,393)	(9,452)	(9,511)	(9,570)	(9,629)	(9,688)	(9,334)		(9,334)	
26	394	TOOLS, SHOP, GARAGE EQUIP	(125,038)	(127,038)	(129,038)	(131,038)	(133,038)	(135,038)	(137,038)	(139,038)	(141,038)	(143,038)	(145,038)	(147,038)	(149,038)	(137,303)	(31,588)	(105,750)	
27	395	LABORATORY EQUIPMENT	(812)	(830)	(848)	(866)	(884)	(902)	(920)	(938)	(956)	(974)	(992)	(1,010)	(920)		(12)	(708)	
28	396	POWER OPERATED EQUIPMENT	(80,019)	(80,650)	(81,281)	(81,912)	(82,543)	(83,174)	(83,805)	(84,436)	(85,067)	(85,698)	(86,329)	(86,960)	(87,591)	(84,205)	(19,367)	(64,838)	
29	397	COMMUNICATION EQUIPMENT	(81,355)	(82,270)	(83,185)	(84,100)	(85,015)	(85,930)	(86,845)	(87,760)	(88,675)	(89,590)	(90,505)	(91,420)	(92,335)	(93,250)	(87,234)	(20,064)	(67,170)
30	398	MISC EQUIPMENT	(8,541)	(8,648)	(8,755)	(8,862)	(8,969)	(9,076)	(9,183)	(9,290)	(9,397)	(9,504)	(9,611)	(9,718)	(9,825)	(7,180)		(7,180)	
31		DEPRECIATION RESERVE	(12,493,161)	(12,590,404)	(12,688,486)	(12,795,071)	(12,895,905)	(13,010,722)	(13,126,141)	(13,240,154)	(13,355,048)	(13,454,899)	(13,573,335)	(13,691,908)	(13,810,699)	(13,133,535)	(385,365)	(12,748,170)	
32		R.W.L.P																	
33		TOTAL DEPRECIATION RESERVE	(12,493,161)	(12,590,404)	(12,688,486)	(12,795,071)	(12,895,905)	(13,010,722)	(13,126,141)	(13,240,154)	(13,355,048)	(13,454,899)	(13,573,335)	(13,691,908)	(13,810,699)	(13,133,535)	(385,365)	(12,748,170)	

NON-REGULATED ALLOCATION:

CUSTOMER BASIS FOR ALL ACCOUNTS	ACCOUNT	WTD. AVG.
WPB	374 - 375	18%
SANFORD	387	19%
DELAND	369	20%
	390	37%
	391 - 398	23%
	392	22%

SUPPORTING SCHEDULES: G-1 (b-7c), G-2 (c-17)

RECAP SCHEDULES: G-1 (b-1-D-2-b-3)

FLORIDA PUBLIC SERVICE COMMISSION
 FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED TEST YEAR ENDING 12/31/95.

TYPE OF DATA SHOWN:
 PROJECTED (TEST YEAR ENDING 12/31/95)
 WITNESS: MARTIN

DOCKET NO.: 940820-GU

LINE NO.	A/C NO.	DESCRIPTION	1994 DEC	1995 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE	NON REGULATED	ADJUSTED 13 MONTH AVERAGE	
1	305	STRUCTURES & IMPROVEMENTS																	
2	311	LIQUEFIED PETROLEUM GAS EQUIP																	
3	362	GAS HOLDERS																	
4	374.1	LAND RIGHTS	(3,487)	(3,487)	(3,487)	(3,487)	(3,487)	(3,487)	(3,487)	(3,487)	(3,487)	(3,487)	(3,487)	(3,487)	(3,487)		(628)	(2,859)	
5	375	STRUCTURES & IMPROVEMENTS	(190,958)	(191,836)	(192,714)	(193,592)	(194,470)	(195,348)	(196,226)	(197,104)	(197,982)	(198,860)	(199,738)	(200,616)	(201,494)	(199,226)	(35,321)	(160,905)	
6	376.1	MAINS - PLASTIC	(943,005)	(957,417)	(971,829)	(986,241)	(1,000,653)	(1,015,065)	(1,029,477)	(1,043,889)	(1,058,301)	(1,072,713)	(1,087,125)	(1,101,537)	(1,115,949)	(1,031,964)		(1,031,964)	
7	376.2	MAINS - OTHER	(7,151,567)	(7,196,393)	(7,241,219)	(7,286,045)	(7,330,871)	(7,375,697)	(7,420,523)	(7,465,349)	(7,510,175)	(7,554,999)	(7,600,023)	(7,645,047)	(7,690,071)	(7,422,375)		(7,422,375)	
8	378	MEAS & REG STATION EQUIP-GEN	(10,730)	(11,154)	(11,578)	(12,002)	(12,426)	(12,850)	(13,274)	(13,698)	(14,122)	(14,546)	(14,970)	(15,394)	(15,818)	(16,001)		(13,341)	
9	379	MEAS & REG STATION EQUIP-GATE	(122,964)	(124,225)	(125,486)	(126,747)	(128,008)	(129,269)	(130,530)	(131,791)	(133,052)	(134,313)	(135,574)	(136,835)	(138,096)	(134,558)		(134,558)	
10	380.1	SERVICES - PLASTIC	(1,194,824)	(1,215,157)	(1,235,490)	(1,255,823)	(1,276,156)	(1,296,489)	(1,316,822)	(1,337,155)	(1,357,488)	(1,377,821)	(1,398,154)	(1,418,487)	(1,438,820)	(1,316,877)		(1,316,877)	
11	380.2	SERVICES - OTHER	(1,060,812)	(1,081,239)	(1,101,666)	(1,122,093)	(1,142,520)	(1,162,947)	(1,183,374)	(1,203,801)	(1,224,228)	(1,244,655)	(1,265,082)	(1,285,509)	(1,305,936)	(1,183,655)		(1,183,655)	
12	381	METERS	(942,607)	(948,266)	(953,925)	(959,584)	(965,243)	(970,902)	(976,561)	(982,220)	(987,879)	(993,538)	(999,197)	(1,004,856)	(1,010,515)	(976,488)		(976,488)	
13	382	METER INSTALLATIONS	(231,149)	(232,004)	(232,859)	(233,713)	(234,568)	(235,423)	(236,278)	(237,132)	(237,987)	(238,841)	(239,696)	(240,550)	(241,405)	(236,263)		(236,263)	
14	383	HOUSE REGULATORS	(237,748)	(240,157)	(242,566)	(244,975)	(247,384)	(249,793)	(252,202)	(254,611)	(257,020)	(259,429)	(261,838)	(264,247)	(266,656)	(252,178)		(252,178)	
15	384	HOUSE REG-INST	(79,151)	(79,438)	(79,724)	(80,011)	(80,298)	(80,585)	(80,872)	(81,159)	(81,446)	(81,733)	(82,020)	(82,307)	(82,594)	(80,868)		(80,868)	
16	385	IND MEAS & REG STA. EQUIP	(23,734)	(23,931)	(24,127)	(24,323)	(24,519)	(24,715)	(24,911)	(25,107)	(25,303)	(25,499)	(25,695)	(25,891)	(26,087)	(24,902)		(24,902)	
17	387	OTHER EQUIPMENT	(60,400)	(60,903)	(61,406)	(61,909)	(62,412)	(62,915)	(63,418)	(63,921)	(64,424)	(64,927)	(65,430)	(65,933)	(66,436)	(63,418)		(63,418)	
18	390	STRUCTURES & IMPROVEMENTS	(136,322)	(137,284)	(138,246)	(139,208)	(140,170)	(141,132)	(142,094)	(143,056)	(144,018)	(144,980)	(145,942)	(146,904)	(147,866)	(142,049)		(142,049)	
19	391.1	OFFICE FURNITURE	(62,178)	(62,421)	(62,664)	(62,907)	(63,150)	(63,393)	(63,636)	(63,879)	(64,122)	(64,365)	(64,608)	(64,851)	(65,094)	(63,861)		(63,861)	
20	391.2	OFFICE MACHINES	(29,848)	(29,872)	(29,896)	(29,920)	(29,944)	(29,968)	(29,992)	(30,016)	(30,040)	(30,064)	(30,088)	(30,112)	(30,136)	(29,449)		(29,449)	
21	391.3	EDP EQUIPMENT	(120,252)	(121,933)	(123,614)	(125,295)	(126,976)	(128,657)	(130,338)	(132,019)	(133,700)	(135,381)	(137,062)	(138,743)	(140,424)	(128,527)		(128,527)	
22	392.1	TRANS. EQUIP. - CARS	(173,505)	(180,494)	(187,483)	(194,472)	(201,461)	(208,450)	(215,439)	(222,428)	(229,417)	(236,406)	(243,395)	(250,384)	(257,373)	(218,261)		(218,261)	
23	392.2	TRANS. EQUIP. - LT TRUCKS,VANS	(677,387)	(682,652)	(687,917)	(693,182)	(698,447)	(703,712)	(708,977)	(714,242)	(719,507)	(724,772)	(730,037)	(735,302)	(740,567)	(683,358)		(683,358)	
24	392.4	TRANS. EQUIP. - TRAILERS	(8,049)	(8,276)	9,787	12,550	15,313	18,076	20,839	23,602	26,365	29,128	31,891	34,654	37,417	14,192		14,192	
25	393	STORES EQUIPMENT	(9,888)	(9,732)	(9,778)	(9,824)	(9,869)	(9,915)	(9,960)	(10,006)	(10,051)	(10,097)	(10,142)	(10,187)	(10,233)	(9,957)		(9,957)	
26	394	TOOLS, SHOP, GARAGE EQUIP	(149,811)	(151,077)	(152,343)	(153,609)	(154,875)	(156,141)	(157,407)	(158,673)	(159,939)	(161,205)	(162,471)	(163,737)	(165,003)	(157,468)		(157,468)	
27	395	LABORATORY EQUIPMENT	(1,028)	(1,046)	(1,064)	(1,082)	(1,100)	(1,118)	(1,136)	(1,154)	(1,172)	(1,190)	(1,208)	(1,226)	(1,244)	(1,136)		(1,136)	
28	396	POWER OPERATED EQUIPMENT	(68,896)	(69,138)	(69,380)	(69,622)	(69,864)	(70,106)	(70,348)	(70,590)	(70,832)	(71,074)	(71,316)	(71,558)	(71,800)	(70,358)		(70,358)	
29	397	COMMUNICATION EQUIPMENT	(93,379)	(94,014)	(94,649)	(95,284)	(95,919)	(96,554)	(97,189)	(97,824)	(98,459)	(99,094)	(100,000)	(101,012)	(102,024)	(97,494)		(97,494)	
30	398	MISC EQUIPMENT	(7,817)	(7,902)	(7,987)	(8,072)	(8,157)	(8,242)	(8,327)	(8,412)	(8,497)	(8,582)	(8,667)	(8,752)	(8,837)	(8,922)		(8,922)	
31		DEPRECIATION RESERVE	(13,810,699)	(13,941,548)	(14,072,397)	(14,203,246)	(14,334,095)	(14,464,944)	(14,595,793)	(14,726,642)	(14,857,491)	(14,988,340)	(15,119,189)	(15,250,038)	(15,380,887)	(15,243,313)		(413,181)	(14,059,571)
32		R.W.L.P																	
33		TOTAL DEPRECIATION RESERVE	(13,810,699)	(13,941,548)	(14,072,397)	(14,203,246)	(14,334,095)	(14,464,944)	(14,595,793)	(14,726,642)	(14,857,491)	(14,988,340)	(15,119,189)	(15,250,038)	(15,380,887)	(15,243,313)		(413,181)	(14,059,571)

NON-REGULATED ALLOCATION:

CUSTOMER BASIS FOR ALL ACCOUNTS	ACCOUNTS	WTD. AVG.
WPB	374 - 375	18%
SANFORD	387	19%
DELAND	389	20%
	390	37%
	391 - 398	23%
	392	22%

SUPPORTING SCHEDULES: G-1 (b-7c), G-2 (e-17)

RECAP SCHEDULES: G-1 (b-1,b-2,b-3)

FLORIDA PUBLIC SERVICE COMMISSION
 FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION

DOCKET NO.: 940629-GU

DEPRECIATION RESERVE BALANCES - COMMON

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED TEST YEAR ENDING 12/31/94

TYPE OF DATA SHOWN: PROJECTED YEAR ENDING 12/31/94
 WITNESS: JARTIN

LINE NO.	AC NO.	DESCRIPTION	ALLOCATION %	1983 DEC	1984 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1	289	LAND															
2	290	STRUCTURES & IMPROVEMENTS		(188,943)	(192,079)	(191,158)	(192,311)	(193,327)	(194,431)	(195,521)	(197,713)	(198,834)	(201,241)	(202,820)	(204,752)	(206,833)	(197,109)
3	291	OFFICE FURNITURE		(20,511)	(20,716)	(20,899)	(20,929)	(21,116)	(21,288)	(21,451)	(21,618)	(21,781)	(21,948)	(22,118)	(22,291)	(22,465)	(20,817)
4	2912	OFFICE MACHINES		(8,245)	(8,302)	(8,361)	(8,421)	(8,481)	(8,541)	(8,601)	(8,661)	(8,721)	(8,781)	(8,841)	(8,901)	(8,961)	(8,389)
5	2913	E.D.P. EQUIPMENT		(358,954)	(359,854)	(377,229)	(386,969)	(406,333)	(412,098)	(424,122)	(438,385)	(453,172)	(469,598)	(487,289)	(492,872)	(509,517)	(428,144)
6	2921	TRANS. EQUIP. - CARS															
7	2922	TRANS. EQUIP. - LIGHT TRUCKS															
8	2922	TRANS. EQUIP. - TRAILERS															
9	2924	COMMUNICATIONS EQUIPMENT															
10	297	TOTAL RESERVE		(2,088)	(2,110)	(2,140)	(2,170)	(2,200)	(2,230)	(2,260)	(2,290)	(2,320)	(2,350)	(2,380)	(2,410)	(2,440)	(2,288)
11	12			(575,303)	(588,211)	(598,194)	(609,928)	(623,270)	(638,774)	(651,545)	(667,289)	(683,180)	(699,077)	(715,270)	(731,717)	(748,417)	(658,167)
12	13																
13	14																
14	15																
15	289	LAND															
16	290	STRUCTURES & IMPROVEMENTS	48.70%	(93,806)	(94,449)	(94,894)	(95,238)	(95,684)	(96,030)	(96,476)	(96,922)	(97,368)	(97,814)	(98,260)	(98,706)	(99,152)	(97,828)
17	291	OFFICE FURNITURE	48.70%	(10,254)	(10,289)	(10,324)	(10,359)	(10,394)	(10,429)	(10,464)	(10,500)	(10,535)	(10,570)	(10,605)	(10,640)	(10,675)	(10,348)
18	2912	OFFICE MACHINES	48.70%	(3,154)	(3,162)	(3,170)	(3,178)	(3,186)	(3,194)	(3,202)	(3,210)	(3,218)	(3,226)	(3,234)	(3,242)	(3,250)	(3,258)
19	2913	E.D.P. EQUIPMENT	48.70%	(167,888)	(173,086)	(178,283)	(181,828)	(187,209)	(192,882)	(198,817)	(205,184)	(211,894)	(218,937)	(226,414)	(234,326)	(242,673)	(200,171)
20	2921	TRANS. EQUIP. - CARS	48.70%														
21	2922	TRANS. EQUIP. - LIGHT TRUCKS	48.70%														
22	2922	TRANS. EQUIP. - TRAILERS	48.70%														
23	2924	COMMUNICATIONS EQUIPMENT	48.70%														
24	297	TOTAL RESERVE AS ALLOCATED		(1,034)	(1,049)	(1,064)	(1,079)	(1,093)	(1,108)	(1,123)	(1,138)	(1,153)	(1,168)	(1,183)	(1,198)	(1,213)	(1,123)
25	29			(278,054)	(282,122)	(286,248)	(291,488)	(298,158)	(304,328)	(311,488)	(318,919)	(326,427)	(333,935)	(341,891)	(349,370)	(357,274)	(313,688)
26	27																
27	28																
28	29																
29	30																
30	31																

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1(b)-1-2

DEPRECIATION RESERVE BALANCES - COMMON
 EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT
 OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR
 THE PROJECTED TEST YEAR ENDING 12/31/85

PAGE 4 OF 4
 TYPE OF DATA SHOWN: PROJECTED TEST YEAR ENDING 12/31/85
 WITNESS MARTIN

LINE NO	AC NO	DESCRIPTION	ALLOCATION %	1984 DEC	1985 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1		LAND															
2	339	STRUCTURES & IMPROVEMENTS		(208,132)	(211,196)	(214,599)	(217,942)	(221,215)	(224,568)	(227,911)	(231,264)	(234,617)	(238,020)	(241,523)	(244,828)	(248,298)	(226,108)
3	330	OFFICE FURNITURE		(27,896)	(27,739)	(27,609)	(27,501)	(27,402)	(27,313)	(27,234)	(27,165)	(27,106)	(27,057)	(27,008)	(26,969)	(26,930)	(26,891)
4	331	OFFICE MACHINES		(9,416)	(9,107)	(8,838)	(8,601)	(8,382)	(8,182)	(8,002)	(7,841)	(7,698)	(7,572)	(7,463)	(7,369)	(7,289)	(7,219)
5	3312	E.O.P. EQUIPMENT		(308,510)	(314,388)	(322,117)	(330,118)	(338,300)	(346,382)	(354,414)	(362,446)	(370,478)	(378,510)	(386,542)	(394,574)	(402,606)	(354,451)
6	3321	TRANS. EQUIP. - CARS		0	(197)	(384)	(591)	(788)	(965)	(1,162)	(1,378)	(1,578)	(1,772)	(1,970)	(2,187)	(2,394)	(1,182)
7	3322	TRANS. EQUIP. - LIGHT TRUCKS															
8	3324	TRANS. EQUIP. - TRAILERS															
9	337	COMMUNICATIONS EQUIPMENT		(2,448)	(2,438)	(2,478)	(2,497)	(2,518)	(2,535)	(2,554)	(2,572)	(2,592)	(2,611)	(2,630)	(2,648)	(2,666)	(2,584)
10		TOTAL RESERVE		(748,417)	(758,718)	(771,578)	(783,478)	(795,431)	(807,384)	(819,337)	(831,290)	(843,242)	(855,196)	(867,149)	(879,102)	(891,055)	(819,413)
11																	
12																	
13																	
14																	
15																	
16	339	LAND															
17	330	STRUCTURES & IMPROVEMENTS		48,704	(104,864)	(108,641)	(108,317)	(108,094)	(111,437)	(112,348)	(113,023)	(116,099)	(118,375)	(120,022)	(121,728)	(123,428)	(113,268)
18	331	OFFICE FURNITURE		48,704	(10,814)	(10,864)	(10,915)	(10,965)	(11,015)	(11,065)	(11,115)	(11,165)	(11,215)	(11,265)	(11,315)	(11,365)	(11,365)
19	3312	E.O.P. EQUIPMENT		48,704	(4,824)	(4,838)	(4,854)	(4,869)	(4,884)	(4,899)	(4,914)	(4,929)	(4,944)	(4,959)	(4,974)	(4,989)	(4,989)
20	3313	E.O.P. EQUIPMENT		48,704	(340,728)	(344,184)	(348,188)	(352,192)	(356,196)	(360,200)	(364,204)	(368,208)	(372,212)	(376,216)	(380,220)	(384,224)	(328,428)
21	3321	TRANS. EQUIP. - CARS		48,704	0	(98)	(284)	(382)	(480)	(577)	(685)	(783)	(881)	(978)	(1,077)	(1,175)	(887)
22	3322	TRANS. EQUIP. - LIGHT TRUCKS		48,704													
23	3324	TRANS. EQUIP. - TRAILERS		48,704													
24	337	COMMUNICATIONS EQUIPMENT		48,704	(1,213)	(1,222)	(1,232)	(1,241)	(1,250)	(1,259)	(1,268)	(1,278)	(1,288)	(1,298)	(1,307)	(1,317)	(1,328)
25		TOTAL RESERVE AS ALLOCATED		(397,278)	(382,600)	(388,328)	(374,018)	(378,718)	(385,428)	(391,131)	(396,849)	(402,548)	(408,258)	(413,964)	(418,871)	(423,378)	(397,188)
26																	
27																	
28																	
29																	
30																	
31																	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1B-1&2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORICAL YEAR ENDED: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: BACHMAN

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

LINE NO.	DESCRIPTION	HISTORICAL YEAR ENDED	PROJECTED YEAR ENDING	PROJECTED TEST YEAR ENDING	PROJECTION BASIS
		12/31/93 (PER BOOKS)	12/31/94 AVERAGE YEAR	12/31/95 AS ADJUSTED	
1	ASSETS				
2	CASH	\$540,748	\$214,195	\$219,550	5 YR AVG REVENUES W/FUEL
3	WORKING FUNDS	8,089	8,081	8,100	ACTUAL/CONSTANT
4	ACCTS RECEIVABLE-UNBILLED REVENUE	219,773	363,405	375,870	OTHER
5	CUST ACCTS REC-GAS	1,925,024	2,165,647	2,248,335	ACTUAL/REV WITH FUEL
6	ACCTS REC - OTHER	(7,831)	42,677	31,900	ACTUAL/OTHER
7	ACCUM PROV UNCOLLECT ACCTS-GAS	(66,418)	(57,244)	(55,500)	ACTUAL/CONSTANT
8	PLANT & OPER MAT & SUPPLIES	369,634	391,302	403,106	ACTUAL/PLANT
9	STORES EXPENSE	1,634	(94)	-	OTHER
10	PREPAYMENTS - INSURANCE	159,154	148,981	153,024	ACTUAL/OTHER/CP
11	PREPAYMENTS - PENSIONS	168,147	227,574	190,585	ACTUAL/OTHER
12	PREPAYMENTS - TAXES	1	0	0	OTHER
13	CLEARING ACCTS	(509)	248	0	ACTUAL/CONSTANT
14	OTHER WIP	56,965	81,059	143,442	OTHER
15	OTHER WIP-ENVIRONMENTAL MATTERS	74,850	65,956	189,503	OTHER
16	NET UNDERRECOVERY GAS COST	0	0	84,783	ACTUAL/OTHER
17	MISC DEFERRED DEBITS	11,486	10,594	11,009	ACTUAL/PAYROLL
18					
19					
20					
21					
22	TOTAL ASSETS	<u>\$3,480,707</u>	<u>\$3,660,381</u>	<u>\$4,008,839</u>	
23					
24					
25					
26					
27					
28					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORICAL YEAR ENDED: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: GACHMAN

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

LINE NO.	DESCRIPTION	HISTORICAL YEAR	PROJECTED YEAR	PROJECTED TEST	PROJECTION BASIS
		ENDED 1993 (PER BOOKS)	ENDING 12/31/94 AVERAGE YEAR	YEAR ENDING 12/31/95 AS ADJUSTED	
1	LIABILITIES				
2	ACCOUNTS PAYABLE	\$1,331,291	\$1,556,652	\$1,617,298	REV WITH FUEL
3	ACCOUNTS PAYABLE-OTHER	12,142	14,689	15,127	REV WITH FUEL
4	SALARIES & WAGES PAYABLE	156,503	165,125	171,619	PAYROLL
5	TAXES ACCRUED-GENERAL	82,275	213,904	232,420	OTHER
6	TAXES ACCRUED-INCOME	15,293	137,011	141,164	ACTUAL/REVENUES
7	INTEREST ACCRUED	368,729	386,463	397,666	ACTUAL/PLANT
8	DIVIDENDS DECLARED-PREFERRED	1,655	1,327	1,327	OTHER
9	TAX COLLECTIONS PAYABLE	238,840	278,047	286,705	REV WITH FUEL
10	INSURANCE RESERVE	263,617	217,507	224,967	ACTUAL/CONSTANT/CPI
11	AUDIT FEES & EXP ACCRUED	26,881	31,040	32,315	REV WITH FUEL
12	VACATION PAY ACCRUED	258,866	266,905	277,372	PAYROLL
13	MEDICAL INSURANCE RESERVE	89,766	87,146	96,182	OTHER
14	MIS CURRENT LIABILITIES	(346)	(267)	(298)	OTHER
15	RETIREE MEDICAL/LIFE RESERVE	0	95,996	220,954	(106) OTHER
16	NET OVERRECOVERY GAS COST	539,646	22,031	0	ACTUAL/OTHER
17					
18					
19	TOTAL LIABILITIES	<u>\$3,487,362</u>	<u>\$3,473,576</u>	<u>\$3,716,816</u>	
20					
21	WORKING CAPITAL	<u>(\$8,655)</u>	<u>\$189,805</u>	<u>\$269,871</u>	
22					
23					
24					
25					
26					
27					
28					

DESCRIPTION	1994	1995
CPI	2.84%	3.43%
CUSTOMER GROWTH	1.11%	0.68%
PAYROLL GROWTH	3.00%	4.00%
SALES/THERM	0.38%	5.68%
REVENUES/W/FUEL	19.26%	2.50%
REVENUES/W/O FUEL	0.09%	5.62%
CPI AND CUSTOMER GROWTH	3.98%	4.34%
PAYROLL AND CUSTOMER GROWTH	4.14%	4.92%
PLANT GROWTH	10.01%	5.39%
NET PLANT GROWTH	6.44%	2.60%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of net operating income for the projected test year and the prior year.

Type of Data Shown:
Projected Years Ending: 1994, 1995
Witness: BACHMANCOMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

Line No.	(1) 1993 Historic Year Adjusted	(2) 1994 Adjustments	(3) Reference Adjustments	(4) 1994 Adjusted Projected Year	(5) 1995 Adjustments	(6) Reference Adjustments	(7) 1995 Adjusted Projected Year	(8) Revenue Deficiency	(9) 1995 Proforma
1	Rate Base:								
2	24,352,829	1,053,094	G-1(b-2)	25,405,923	1,032,011	G-1(b-2)	26,437,934		26,437,934
3									
4	10,706,057	9,504	G-2(c-2,c-3)	10,715,561	602,241	G-2(c-2,c-3)	11,317,802	2,079,120	13,396,922
5									
6	Operating Expenses:								
7	5,743,518	339,522	G-2(c-5)	6,083,040	820,187	G-2(c-5)	6,903,227	7,797	8,911,024
8	827,829	54,059	G-2(c-5)	881,888	30,675	G-2(c-5)	912,563		712,563
9	1,312,135	77,906	G-2(c-17)	1,390,041	222,477	G-2(c-17)	1,612,518		1,612,518
10	239,604	264	G-2(c-18)	239,868	132	G-2(c-18)	240,000		240,000
11	853,092	68,827	G-2(c-30)	921,919	61,312	G-2(c-30)	983,231	5,822	989,053
12	Income Taxes								
13	39,799	(144,863)	G-2(c-21)	(105,064)	(79,028)	G-2(c-21)	(184,092)	663,644	479,552
14	5,761	(24,825)	G-2(c-21)	(18,064)	(13,528)	G-2(c-21)	(31,592)	113,603	82,011
15	Deferred Income Taxes - Net								
16	208,964	7	G-2(c-24)	208,971	(95,125)	G-2(c-24)	113,846		113,846
17	35,770	(749)	G-2(c-24)	35,021	(16,282)	G-2(c-24)	18,739		18,739
18	(38,640)	(66)	G-2(c-20)	(38,706)	16	G-2(c-20)	(38,690)		(38,690)
19									
20	9,028,832	370,082		9,398,914	930,838		10,329,750	790,866	11,120,616
21									
22	1,677,225	(360,578)		1,316,647	(328,595)		988,052	1,288,254	2,276,306
23									
24									
25	6.89%			5.18%			3.74%		8.61%
26									

Supporting Schedules: G-1(b-2), G-2(c-2, c-3, c-4, c-5, c-17, c-18, c-30, c-20, c-21, c-24), G-3(d-1)

Recap Schedules:

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

EXPLANATION: Provide the calculation of the requested
 revenue requirements increase.

Type of Data Shown:
 Projected Term Year Ending: 12/31/95
 Witness: BACHMAN

Line No	Description	Source	
1.	Jurisdictional Adjusted Rate Base	Schedule G-1(b-2)	\$26,437,934
2.	Rate of Return on Rate Base Requested	Schedule G-3(d-1)	X <u>8.61%</u>
3.	Jurisdictional Income Requested	Line 1 x Line 2	\$2,276,306
4.	Jurisdictional Adjusted Net Operating Income	Schedule G2(c-2)	- <u>988,052</u>
5.	Income Deficiency (Excess)	Line 3 - Line 4	\$1,288,254
6.	Earned Rate of Return	Line 4/Line 1	<u>3.74%</u>
7.	Net Operating Income Multiplier	Schedule G-4	X <u>1.6139054</u>
8.	Revenue Deficiency (Excess)	Line 5 x Line 7	\$2,079,120
9.	Attrition Allowance	Schedule	<u>N/A</u>
10.	Revenue Increase Requested	Line 8 + Line 9	<u>\$2,079,120</u>

N/A: NOT APPLICABLE

Supporting Schedules: G-1(b-2), G-2(c-2, c-3, c-4, c-5, c-17, c-18, c-20, c-21, c-24, c-30), G-3(d-1)

Recap Schedules: G-2(c-1) p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year and the prior year.

Type of Data Shown:
Projected Year Ending 12/31/94
Witness: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

DOCKET NO.:940620-GU

Line No.		(1) Consolidated Gas Division Per Books	(2) Non Gas Utility	(3) Gas Utility	(4) Jurisdictional Factor 100 % (A)	(5) Jurisdictional Amount (3)x(4)	(6) Commission Adjustments	(7) Company Adjustments	(8) Adjusted Amount (5)+(6)+(7)
1	Operating Revenues:								
2	Sales of Gas	26,515,835		26,515,835		26,515,835	(16,014,258)	10,501,577	
3	Other Operating Revenues	213,984		213,984		213,984		213,984	
4									
5	Total Operating Revenues	26,729,819		26,729,819		26,729,819	(16,014,258)	0	10,715,561
6									
7									
8	Operating Expenses:								
9	Operation	22,049,573		22,049,573		22,049,573	(15,966,533)	6,083,040	
10	Maintenance	681,888		681,888		681,888		681,888	
11	Depreciation & Amortization	1,390,041		1,390,041		1,390,041		1,390,041	
12	Amort. of Environmental	239,868		239,868		239,868		239,868	
13	Taxes Other Than Income Taxes	969,644		969,644		969,644	(47,725)	921,919	
14	Income Taxes								
15	Federal	(105,064)		(105,064)		(105,064)	0	(105,064)	
16	State	(18,064)		(18,064)		(18,064)	0	(18,064)	
17	Deferred Income Taxes-Net							0	
18	Federal	208,971		208,971		208,971		208,971	
19	State	35,021		35,021		35,021		35,021	
20	Investment Tax Credit-Net	(38,706)		(38,706)		(38,706)		(38,706)	
21									
22	Total Operating Expenses	25,413,172		25,413,172		25,413,172	(16,014,258)	0	9,398,914
23									
24	Net Operating Income	\$1,316,647		\$1,316,647		\$1,316,647	\$0	\$0	\$1,316,647
25									

Note (A): All sales of gas in the Consolidated Gas Division are subject to regulation by the Florida Public Service Commission. Therefore, the Jurisdictional Factor is 100%.

Supporting Schedules: G-1(b-2), G-2(c-2, c-3, c-4, c-5, c-17, c-18, c-20, c-21, c-24, c-30), G-3(d-1)

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year and the prior year.

Type of Data Shown:
Projected Year Ending 12/31/95
Witness: BACHMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

DOCKET NO.:940620-GU

Line No.		(1) Consolidated Gas Division Per Books	(2) Non Gas Utility	(3) Gas Utility	(4) Jurisdictional Factor 100 % (A)	(5) Jurisdictional Amount (3)x(4)	(6) Commission Adjustments	(7) Company Adjustments	(8) Adjusted Amount (5)+(6)+(7)
1	Operating Revenues:								
2	Sales of Gas	27,190,339		27,190,339		27,190,339	(16,080,700)		11,109,639
3	Other Operating Revenues	208,163		208,163		208,163			208,163
4									
5	Total Operating Revenues	27,398,502		27,398,502		27,398,502	(16,080,700)	0	11,317,802
6									
7									
8	Operating Expenses:								
9	Operation	22,923,827		22,923,827		22,923,827	(16,020,600)		6,903,227
10	Maintenance	712,563		712,563		712,563			712,563
11	Depreciation & Amortization	1,612,518		1,612,518		1,612,518			1,612,518
12	Amort of Environmental	240,000		240,000		240,000			240,000
13	Taxes Other Than Income Taxes	1,043,331		1,043,331		1,043,331	(60,100)		983,231
14	Income Taxes								
15	Federal	(184,092)		(184,092)		(184,092)	0		(184,092)
16	State	(31,592)		(31,592)		(31,592)	0		(31,592)
17	Deferred Income Taxes-Net								0
18	Federal	113,846		113,846		113,846			113,846
19	State	18,739		18,739		18,739			18,739
20	Investment Tax Credit-Net	(38,690)		(38,690)		(38,690)			(38,690)
21									
22	Total Operating Expenses	26,410,450		26,410,450		26,410,450	(16,080,700)	0	10,329,750
23									
24	Net Operating Income	\$988,052		\$988,052		\$988,052	\$0	\$0	\$988,052
25		*****		*****		*****	*****	*****	*****

Note (A): All sales of gas in the Consolidated Gas Division are subject to regulation by the Florida Public Service Commission. Therefore, the Jurisdictional Factor is 100%.

Supporting Schedules: G-1(b-2), G-2(c-2, c-3, c-4, c-5, c-17, c-18, c-20, c-21, c-24, c-30), G-3(d-1)

Recap Schedules:

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

EXPLANATION: Provide a schedule of proposed adjustments to Net Operating jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
 Projection Year Ending 12/31/94
 Witness: BACHMAN

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment	(4) Included in last Rate Case ?	(5) Incr/(Decr) in Rev. Requir. (Adj X 1.6139054)
1	COMPANY PROPOSED ADJUSTMENTS:						
2							
3							
4	NONE						
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19	TOTAL COMPANY PROPOSED ADJUSTMENTS		<u>0</u>		<u>0</u>		<u>0</u>
20							
21							
22							
23							
24							
25							

Supporting Schedules:

Recap Schedules: G-2(c-1)

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

EXPLANATION: Provide a schedule of proposed adjustments to Net Operating jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
 Projection Test Year Ending 12/31/95
 Witness: BACHMAN

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment	(4) Included in last Rate Case ?	(5) Incr/(Decr) in Rev. Requir. (Adj X 1.6139054)
1	COMPANY PROPOSED ADJUSTMENTS:						
2							
3							
4							
5	NONE						
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19	TOTAL COMPANY PROPOSED ADJUSTMENTS		<u>0</u>		<u>0</u>		<u>0</u>
20							
21							
22							
23							
24							
25							

Supporting Schedules:

Recap Schedules: G-2(c-1)

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

EXPLANATION: Provide a schedule of proposed adjustments to Net Operating jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
 Projection Year Ending 12/31/94
 Witness: BACHMAN

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment	(4) Included in last Rate Case ?	(5) Incr/(Decr) in Rev. Requir. (Adj X 1.6139054)
1	COMMISSION ADJUSTMENTS:						
2	Eliminate Fuel Revenue	To comply with commission guidelines.	(15,966,533)	100%	(15,966,533)	Yes	(25,768,473)
3	Eliminate Revenue Taxes on Fuel	To comply with commission guidelines.	(47,725)	100%	(47,725)	Yes	(77,024)
4							
5							
6							
7							
8	Total Commission Adjustments to Revenue		(16,014,258)		(16,014,258)		(25,845,497)
9							
10	Eliminate Fuel Expense	To comply with commission guidelines.	(16,091,695)	100%	(16,091,695)	Yes	(25,970,473)
11	Eliminate Fuel Underrecovery	To comply with commission guidelines.	125,162	100%	125,162	Yes	202,000
12	Eliminate Taxes Other than income on Fuel	To comply with commission guidelines.	(47,725)	100%	(47,725)	Yes	(77,024)
13							
14							
15	Total Commission Adjustments to Expense		(16,014,258)		(16,014,258)		(25,845,497)
16							
17	TOTAL COMMISSION ADJUSTMENTS		0		0		0
18							
19	NET ADJUSTMENTS		\$0		\$0		\$0
20							
21							
22							
23							
24							
25							
26							
27							
28							

Supporting Schedules: G-2(c-4)

Recap Schedules: G-2(c-1)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPAN FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940602-GU

EXPLANATION: Provide a schedule of proposed adjustments to Net Operating jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
 Projection Test Year Ending 12/31/95
 Witness: BACHMAN

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment	(4) Included in Last Rate Case?	(5) Incr/(Decr) in Rev. Requir. (Adj. to 1/6/19054)
1	COMMISSION ADJUSTMENTS:						
2	Eliminate Fuel Revenue	To comply with commission guidelines.	(16,020,600)	100%	(16,020,600)	Yes	(25,655,733)
3	Eliminate Revenue Taxes on Fuel	To comply with commission guidelines.	(60,100)	100%	(60,100)	Yes	(96,996)
4							
5							
6							
7							
8	Total Commission Adjustments to Revenue		<u>(16,080,700)</u>		<u>(16,080,700)</u>		<u>(25,952,729)</u>
9							
10	Eliminate Fuel Expense	To comply with commission guidelines.	(16,049,200)	100%	(16,049,200)	Yes	(25,901,891)
11	Eliminate Fuel Underrecovery	To comply with commission guidelines.	28,600	100%	28,600	Yes	48,158
12	Eliminate Taxes Other than income on Fuel	To comply with commission guidelines.	(60,100)	100%	(60,100)	Yes	(96,996)
13							
14							
15							
16							
17							
18							
19							
20	Total Commission Adjustments to Expense		<u>(16,080,700)</u>		<u>(16,080,700)</u>		<u>(25,952,729)</u>
21							
22	TOTAL COMMISSION ADJUSTMENTS		<u>0</u>		<u>0</u>		<u>0</u>
23							
24	NET ADJUSTMENTS		<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
25							
26							
27							
28							

Supporting Schedules: G-2(c-4)

Recap Schedules: G-2(c-1)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED YEAR & THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTION YEAR ENDING 12/31/94
 PROJECTION TEST YEAR ENDING 12/31/95
 WITNESS: BACHMAN/SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION

DOCKET NO.: 940620-GU

LINE NO.	1994	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	Operating Revenue	\$2,285,005	\$2,380,720	\$2,261,188	\$1,989,389	\$2,040,123	\$1,943,415	\$1,988,148	\$1,864,747	\$1,914,339	\$1,621,805	\$3,013,807	\$3,266,181	\$28,548,875
2	Revenues due to Growth	168,338	(7,027)	(73,345)	(77,046)	(12,373)	1,835	25,002	48,003	22,411	(1,555)	39,843	51,258	180,944
3	NET REVENUE	2,451,343	2,373,693	2,187,841	1,892,343	2,027,750	1,945,050	2,013,150	1,910,750	1,936,750	1,620,250	3,053,650	3,317,449	26,729,819
4														
5	Cost of Gas	1,292,169	1,356,864	1,107,565	989,815	1,181,200	1,159,800	1,243,400	1,175,000	1,190,400	838,600	2,172,100	2,253,600	15,966,533
6	O & M Expense	476,176	501,163	526,728	500,973	594,986	594,986	594,986	594,986	594,986	594,986	594,986	594,986	8,764,928
7	Depr. & Amort Expense	114,353	114,529	115,650	116,346	116,145	116,145	116,145	116,145	116,145	116,145	116,145	116,145	1,390,041
8	Amort. of Environmental	19,967	19,967	19,967	19,967	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	239,888
9	Taxes Other than Inc Tax	89,945	83,767	87,845	71,817	79,534	79,534	79,534	79,534	79,534	79,534	79,534	79,534	969,644
10	Income Taxes	97,100	87,700	1,004,700	(951,700)	(45,116)	(45,116)	(45,116)	(45,116)	(45,116)	(45,116)	(45,116)	(45,116)	(123,128)
11	Deferred Taxes	36,022	(11,798)	(919,754)	985,673	19,231	19,231	19,231	19,231	19,231	19,231	19,231	19,231	243,992
12	Investment Tax Credit	(3,220)	(3,270)	(3,220)	(3,220)	(3,222)	(3,222)	(3,222)	(3,222)	(3,222)	(3,222)	(3,222)	(3,222)	(38,706)
13	OPERATING EXPENSES	2,122,512	2,148,922	1,939,501	1,729,671	1,962,758	1,941,358	2,024,958	1,966,554	1,977,954	1,620,158	2,953,658	3,035,180	25,413,172
14														
15	OPERATING INCOME	\$328,831	\$224,771	\$248,340	\$162,672	\$64,992	\$3,692	(\$11,808)	(\$45,808)	(\$41,208)	\$92	\$99,792	\$282,289	\$1,316,647
16														
17														
18														
19	1995													
20	Operating Revenue	\$3,214,679	\$2,775,670	\$2,776,880	\$2,500,478	\$1,834,787	\$1,718,286	\$1,718,062	\$1,611,065	\$1,681,934	\$1,788,183	\$2,486,805	\$2,992,831	\$27,097,868
21	Revenue Due to Growth	38,257	34,621	31,270	30,475	28,079	19,875	18,757	18,295	19,290	20,274	19,065	24,576	300,834
22	NET REVENUE	3,252,936	2,810,291	2,808,150	2,530,951	1,862,866	1,738,161	1,736,819	1,627,360	1,701,224	1,808,457	2,505,870	3,017,407	27,398,502
23														
24	Cost of Gas	1,951,800	1,715,400	1,724,700	1,569,500	1,035,300	950,300	941,500	889,300	913,900	965,100	1,534,500	1,809,300	18,020,600
25	O & M Expense	634,650	634,650	634,650	634,650	634,650	634,650	634,650	634,650	634,650	634,650	634,650	634,650	7,815,790
26	Depr. & Amort Expense	134,377	134,377	134,377	134,377	134,377	134,377	134,377	134,377	134,377	134,377	134,377	134,377	1,612,518
27	Amort. of Environmental	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
28	Taxes Other than Inc Tax	86,944	86,944	86,944	86,944	86,944	86,944	86,944	86,944	86,944	86,944	86,944	86,947	1,043,331
29	Income Taxes	(17,973)	(17,973)	(17,973)	(17,973)	(17,973)	(17,973)	(17,973)	(17,973)	(17,973)	(17,973)	(17,973)	(17,981)	(215,684)
30	Deferred Taxes	11,049	11,049	11,049	11,049	11,049	11,049	11,049	11,049	11,049	11,049	11,049	11,048	132,585
31	Investment Tax Credit	(3,224)	(3,224)	(3,224)	(3,224)	(3,224)	(3,224)	(3,224)	(3,223)	(3,224)	(3,225)	(3,225)	(3,225)	(38,690)
32	OPERATING EXPENSES	2,817,823	2,581,223	2,590,523	2,435,323	1,901,123	1,816,123	1,807,323	1,765,124	1,779,723	1,850,922	2,400,322	2,675,098	26,410,450
33														
34	OPERATING INCOME	\$435,313	\$229,068	\$217,627	\$95,628	(\$38,257)	(\$79,962)	(\$70,504)	(\$127,764)	(\$78,499)	(\$42,455)	\$105,548	\$342,309	\$988,052
35														
36														
37														
38														
39														
40														

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2(c-1)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING OPERATING REVENUES FOR THE PROJECTED YEAR ENDING 12/31/94.

TYPE OF DATA SHOWN: PROJECTED YEAR ENDING 12/31/94

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

WITNESS: BACHMAN

LINE NO.	ACCOUNT NO.	1994	(1) PER BOOKS	(2) NON-JURISDICTIONAL	(3) JURISDICTIONAL (1)-(2)	ADJUSTMENTS			(7) TOTAL (4) through (6)	(8) ADJUSTED TOTAL (3)+(7)
						(4) PGA	(5) FRANCHISE FEES	(6) OTHER SPECIFY		
1		SALES OF GAS								
2										
3	4801	Residential Sales - General	\$8,567,255		\$8,567,255	(\$2,989,427)			(\$2,989,427)	\$5,577,828
4	4811	Comm. & Ind. Sales - Small - General	2,758,374		2,758,374	(1,611,774)			(1,611,774)	1,146,600
5	4813	Comm. & Ind. Sales - Large - Firm	10,229,054		10,229,054	(6,874,458)			(6,874,458)	3,354,596
6	4815	Comm. & Ind. Sales - Interruptible	1,114,250		1,114,250	(896,835)			(896,835)	217,615
7	4821	Other Sales to Public Authorities	566,448		566,448	(365,779)			(365,779)	200,667
8	489	Transportation for Lake Worth	3,496,068		3,496,068	(3,276,185)			(3,276,185)	219,883
9		Total Billed Gas	26,731,447		26,731,447	(16,014,258)			(16,014,258)	10,717,189
10	4953	Unbilled Revenue Change	(215,612)		(215,612)	0			0	(215,612)
11		TOTAL SALES OF GAS	26,515,835		26,515,835	(16,014,258)			(16,014,258)	10,501,577
12		(Less) Provision for Rate Refunds	0		0	0			0	0
13		TOTAL REVENUE NET OF REFUND PROVISION	26,515,835		26,515,835	(16,014,258)			(16,014,258)	10,501,577
14										
15										
16	488	Miscellaneous Service Revenue	196,402		196,402	0			0	196,402
17	493	Rents	2,500		2,500	0			0	2,500
18	4951	Overrecovery Purchased Gas	0		0	0			0	0
19	4952	Other Gas Revenue	15,082		15,082	0			0	15,082
20		TOTAL OTHER OPERATING REVENUES	213,984		213,984	0			0	213,984
21										
22		TOTAL GAS OPERATING REVENUES	\$26,729,819		\$26,729,819	(\$16,014,258)			(\$16,014,258)	\$10,715,561

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2(c-1, c-2)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE OPERATING REVENUES FOR THE PROJECTED TEST YEAR ENDING 12/31/95.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR ENDING 12/31/95

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

WITNESS: BACHMAN

DOCKET NO.: 940620-GU

LINE NO.	ACCOUNT NO.	1995	(1) PER BOOKS	(2) NON- JURISDICTIONAL	(3) JURISDICTIONAL (1)-(2)	ADJUSTMENTS			(7) TOTAL (4) through (6)	(8) ADJUSTED TOTAL (3)+(7)
						(4) PGA	(5) FRANCHISE FEES	(6) OTHER SPECIFY		
1		SALES OF GAS								
2										
3	4801	Residential Sales - General	\$9,027,000		\$9,027,000	(\$3,454,000)			(\$3,454,000)	\$5,573,000
4	4811	Comm. & Ind. Sales - Small - General	2,869,400		2,869,400	(1,771,800)			(1,771,800)	1,097,600
5	4813	Comm. & Ind. Sales - Large - Firm	12,643,900		12,643,900	(8,892,700)			(8,892,700)	3,751,200
6	4815	Comm. & Ind. Sales - Interruptible	1,721,100		1,721,100	(1,476,600)			(1,476,600)	244,500
7	4821	Other Sales to Public Authorities	710,400		710,400	(485,600)			(485,600)	224,800
8	489	Transportation for Lake Worth	204,300		204,300	0			0	204,300
9		Total Billed Gas	27,176,100		27,176,100	(16,080,700)			(16,080,700)	11,095,400
10	4953	Unbilled Revenue Change	14,239		14,239	0			0	14,239
11		TOTAL SALES OF GAS	27,190,339		27,190,339	(16,080,700)			(16,080,700)	11,109,639
12		(Less) Provision for Rate Refunds	0		0	0			0	0
13		TOTAL REVENUE NET OF REFUND PROVISION	27,190,339		27,190,339	(16,080,700)			(16,080,700)	11,109,639
14										
15										
16	488	Miscellaneous Service Revenue	193,157		193,157	0			0	193,157
17	493	Rents	2,750		2,750	0			0	2,750
18	4951	Overrecovery Purchased Gas	0		0	0			0	0
19	4952	Other Gas Revenue	12,256		12,256	0			0	12,256
20		TOTAL OTHER OPERATING REVENUES	208,163		208,163	0			0	208,163
21									0	0
22		TOTAL GAS OPERATING REVENUES	\$27,398,502		\$27,398,502	(\$16,080,700)			(\$16,080,700)	\$11,317,802

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 (c-1, c-2)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a reconciliation of fuel revenues and expenses for the projected year ending 12/31/94.

Type of Data Shown:
Projected Year Ending: 12/31/94
Witness: Bachman

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

	1994 January	February	March	April	May	June	July	August	September	October	November	1994 December	1994 Total
Fuel Revenues	1,296,977	1,361,894	1,111,861	993,426	1,184,200	1,182,500	1,248,000	1,177,500	1,199,300	841,800	2,178,400	2,260,900	16,014,258
Less: LWPP	13,507	19,026	23,571	29,447	372,600	439,600	551,200	520,000	493,100	0	499,600	314,700	3,276,551
Total	1,283,470	1,342,868	1,088,290	963,979	811,600	722,900	696,800	657,500	706,200	841,800	1,678,800	1,946,200	12,737,707
Divide: Tax Factor													
Jan-Mar	1.00376	1,278,662	1,337,838	1,084,014	960,368	808,600	720,200	692,200	655,000	703,300	838,600	1,672,300	1,938,900
Apr-Dec	1.00376												12,689,982
LWPP	13,507	19,026	23,571	29,447	372,600	439,600	551,200	520,000	493,100	0	499,600	314,700	3,276,551
Overrecoveries													
Plus: Cur Mo. Interest													0
Rounding													0
Total Fuel Revenues	1,292,169	1,356,864	1,107,585	989,815	1,181,200	1,159,800	1,243,400	1,175,000	1,196,400	838,600	2,172,100	2,253,600	15,966,533
Fuel Cost	1,364,924	1,232,668	1,300,705	952,063	1,183,600	1,161,900	1,245,700	1,177,200	1,198,500	840,200	2,176,100	2,257,800	16,091,380
Underrecoveries	(72,755)	124,196	(193,120)	37,752	(2,400)	(2,100)	(2,300)	(2,200)	(2,100)	(1,600)	(4,000)	(4,200)	(124,827)
Plus: Cur Mo. Interest													0
Less Company Use													0
Total Fuel Cost	1,292,169	1,356,864	1,107,585	989,815	1,181,200	1,159,800	1,243,400	1,175,000	1,196,400	838,600	2,172,100	2,253,600	15,966,533

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a reconciliation of fuel revenues and expenses for the projected test year ending 12/31/95.

Type of Data Shown:
Projected Test Year Ending: 12/31/95
Witness: Bachman

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

	1995 January	February	March	April	May	June	July	August	September	October	November	1994 December	1994 Total
Fuel Revenues	1,959,100	1,721,800	1,731,200	1,575,400	1,039,200	953,900	945,000	892,600	917,300	988,800	1,540,300	1,816,100	16,080,700
Less: LWPP													0
Total	1,959,100	1,721,800	1,731,200	1,575,400	1,039,200	953,900	945,000	892,600	917,300	988,800	1,540,300	1,816,100	16,080,700
Divide: Tax Factor													
Jan-Mar	1.00376	1,951,800	1,715,400	1,724,700	1,569,500	1,035,300	950,300	941,500	889,300	913,900	985,100	1,534,500	1,809,300
Apr-Dec	1.00376												16,020,600
LWPP	0	0	0	0	0	0	0	0	0	0	0	0	0
Overrecoveries													
Plus: Cur Mo. Interest													0
Rounding					0								0
Total Fuel Revenues	1,951,800	1,715,400	1,724,700	1,569,500	1,035,300	950,300	941,500	889,300	913,900	985,100	1,534,500	1,809,300	16,020,600
Fuel Cost	1,955,200	1,718,600	1,727,700	1,572,400	1,037,200	951,900	943,300	890,900	915,800	986,800	1,537,100	1,812,600	16,049,200
Underrecoveries	(3,400)	(3,200)	(3,000)	(2,900)	(1,900)	(1,600)	(1,800)	(1,600)	(1,600)	(1,700)	(2,600)	(3,300)	(28,600)
Plus: Cur Mo. Interest													0
Less Company Use													0
Total Fuel Cost	1,951,800	1,715,400	1,724,700	1,569,500	1,035,300	950,300	941,500	889,300	913,900	985,100	1,534,500	1,809,300	16,020,600

Supporting Schedules:

Recap Schedules: G-2(c-2, c-3, c-4)

SCHEDULE G-26-9
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO. 940920-GU

CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME
 EVALUATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR
 THE PROJECTION YEARS. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN
 EXPLANATION AS TO THE BASIS OF THE FACTOR.

PAGE 1 OF 10
 TYPE OF DATA SHOWN:
 HIST. YR: YEAR ENDING: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: SACRAMENTUM

TREND BASIS	PROJECTION YEARS				
	1994	1995	1996	1997	1998
1	102.84%	103.43%	103.43%	103.43%	103.43%
2	101.11%	101.69%	101.69%	101.69%	101.69%
3	100.00%	100.00%	100.00%	100.00%	100.00%
4	100.00%	100.00%	100.00%	100.00%	100.00%
5	100.00%	100.00%	100.00%	100.00%	100.00%
6	100.00%	100.00%	100.00%	100.00%	100.00%
7	100.00%	100.00%	100.00%	100.00%	100.00%
8	100.00%	100.00%	100.00%	100.00%	100.00%
9	100.00%	100.00%	100.00%	100.00%	100.00%
10	100.00%	100.00%	100.00%	100.00%	100.00%

ACCT. NO.	PRIMARY ACCOUNTS	HISTORIC TREND		ADJUSTED HISTORIC TREND		PROJECTION YEARS				
		1993	1994	1993	1994	1994	1995	1996	1997	1998

Other Gas Supply Expenses:

813 Other Gas Supply Expenses												
Payroll Trended	48,416	48,416	48,669	51,863	3	103.00%	104.00%					
Heat Payroll Trended	8,734	8,734	10,171	10,580	6	103.89%	104.34%					
Other Trended	4,423	4,423	4,549	22,702	8A							
Total	61,573	61,573	63,389	85,145								
Total Other Gas Supply Expenses	61,573	61,573	63,389	85,145								

Distribution Expenses:

810 Operation Supervision & Engineering												
Payroll Trended	130,870	130,870	144,066	149,829	3	103.00%	104.00%					
Heat Payroll Trended	17,410	17,410	17,904	18,518	1	102.84%	103.43%					
Other Trended												
Total	147,280	147,280	161,970	168,347								

871 Distribution Load Dispatching

Payroll Trended	2,996	2,996	3,096	3,209	3	103.00%	104.00%					
Heat Payroll Trended	16,300	16,300	16,736	16,275	1	102.84%	103.43%					
Other Trended												
Total	19,296	19,296	19,831	19,484								

872 Compressor Station Labor & Expenses

Payroll Trended	3	3	3	3	1	102.84%	103.43%					
Heat Payroll Trended												
Other Trended												
Total	3	3	3	3								

874 Meter & Service Expenses

Payroll Trended	284,106	284,106	276,040	288,572	7	104.14%	104.82%					
Heat Payroll Trended	89,280	89,280	82,823	86,862	6	103.89%	104.34%					
Other Trended			16,100	46,032	8B							
Total	353,386	353,386	363,973	431,466								

875 Metering & Regulating Station - General

Heat Payroll Trended	(4)	(4)	0	0	3	103.00%	104.00%					
Other Trended												
Total	(4)	(4)	0	0								

SCHEDULE G-26-91
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940820-00

EXPLANATION: PROVIDE THE CALCULATION OF OPERATING AND MAINTENANCE EXPENSES FOR THE PROJECTION YEARS. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME

PAGE 2 OF 10

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDING: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED YEAR ENDING: 12/31/95
 WITNESS: BACHMANN/STENGERS/SMITH

ACCT. NO.	PRIMARY ACCOUNTS	HISTORIC YEAR		ADJUSTED HISTORIC YEAR		PROJECTION YEARS			TREND BASIS		
		1993	1994	1993	1994	1994	1995	1994	1995		
876 Measure & Regulating Station - Industrial											
	Period Truncated	490	490	490	505	525		3	103.00%	104.00%	
	Non-Period Truncated	1,943	1,943	1,943	1,998	2,087		1	102.84%	103.43%	
	Other Truncated										
	Total	2,433	2,433	2,433	2,503	2,582					
877 Measure & Regulating Station - City Gas											
	Period Truncated	4,195	4,195	4,195	4,321	4,434		3	103.00%	104.00%	
	Non-Period Truncated	8,153	8,153	8,153	8,413	8,738		1	102.84%	103.43%	
	Other Truncated										
	Total	13,348	13,348	13,348	13,734	14,230					
878 Meter & House Regulator Expense											
	Period Truncated	597,006	597,006	597,006	611,310	641,388		7	104.14%	104.32%	
	Non-Period Truncated	170,825	170,825	170,825	177,825	183,244		6	103.80%	104.34%	
	Other Truncated				22,750	26,790		80			
	Total	767,831	767,831	767,831	811,885	851,300					
879 Customer Service Expenses											
	Period Truncated	230,818	230,818	230,818	240,478	252,207		7	104.14%	104.32%	
	Non-Period Truncated	(93,216)	(93,216)	(93,216)	(77,082)	(73,625)		7	104.14%	104.32%	
	Other Truncated										
	Total	137,602	137,602	137,602	163,396	178,582					
880 Other Expense Meter & Records											
	Period Truncated	345,204	345,204	345,204	358,419	377,182		7	104.14%	104.32%	
	Non-Period Truncated	138,898	138,898	138,898	144,414	150,682		8	103.80%	104.34%	
	Other Truncated				8,000	19,572		80			
	Total	484,102	484,102	484,102	510,831	547,436					
881 Rates											
	Period Truncated	6,509	6,509	6,509	7,136	7,381		1	102.84%	103.43%	
	Non-Period Truncated										
	Other Truncated										
	Total	6,509	6,509	6,509	7,136	7,381					
Total Distribution Expense		1,996,300	1,996,300	1,996,300	2,090,128	2,201,135					

REPORTING SCHEDULE:

REGU SCHEDULE: G-26-91-04

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

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE PROJECTION YEARS. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDING: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: BACHMANN/STENGSMITH

ACCT. NO.	PRIMARY ACCOUNTS	HISTORIC YEAR		ADJUSTED HISTORIC YEAR		PROJECTION YEARS			TREND BASIS	1994	1995
		1993	1994	1993	1994	1994	1995	1995			
Distribution Maintenance Expense:											
885 Maintenance Supervision & Engineering											
	Payroll Trended	39,018	39,018	40,189	41,207	3	103.00%	104.00%			
	Non Payroll Trended	4,879	4,879	5,078	5,190	1	102.84%	103.43%			
	Other Trended										
	Total	43,897	43,897	45,267	46,397						
886 Maintenance of Structures & Improvements											
	Payroll Trended	31	31	32	33	3	103.00%	104.00%			
	Non Payroll Trended	1,603	1,603	1,649	1,706	1	102.84%	103.43%			
	Other Trended										
	Total	1,634	1,634	1,681	1,739						
887 Maintenance of Meters											
	Payroll Trended	162,420	162,420	169,346	177,575	7	104.18%	104.92%			
	Non Payroll Trended	112,459	112,459	116,845	122,020	6	103.98%	104.34%			
	Other Trended			30,000	31,200	BE					
	Total	274,879	274,879	316,191	330,795						
889 Maintenance of Meters & Reg. Station - General											
	Payroll Trended	1,277	1,277	1,315	1,368	3	103.00%	104.00%			
	Non Payroll Trended	567	567	583	603	1	102.84%	103.43%			
	Other Trended										
	Total	1,844	1,844	1,898	1,971						

SCHEDULE G-2(c)-5

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO. 940620-00

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE PROJECTION YEARS. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDING: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: BACHMANN/STERNSMITH

CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME

ACCT. NO.	PRIMARY ACCOUNTS	HISTORIC YEAR		ADJUSTED HISTORIC YEAR		PROJECTION YEARS			TREND BASIS	
		1993	1994	1993	1994	1994	1995	1994	1995	
890	Maintenance of Meter, & Reg. Station - Industrial	41	41	41	42	44		3	103.00%	104.00%
	Payroll Trended	562	562	578	598			1	102.84%	103.43%
	Non Payroll Trended									
	Other Trended									
	Total	603	603	630	642					
891	Maintenance of Meter, & Reg. Station - City Gas	16,165	16,155	16,800	17,316			3	103.00%	104.07%
	Payroll Trended	8,844	8,844	9,095	9,407			1	102.84%	103.43%
	Non Payroll Trended									
	Other Trended									
	Total	25,009	25,009	25,895	26,723					
892	Maintenance of Services	49,478	49,478	51,528	54,081			7	104.14%	104.57%
	Payroll Trended	15,071	15,071	15,871	16,381			6	103.89%	104.34%
	Non Payroll Trended									
	Other Trended									
	Total	64,549	64,549	67,197	70,412					
893	Maintenance of Meters & House Regulators	129,088	129,088	134,432	141,046			7	104.14%	104.57%
	Payroll Trended	18,048	18,048	19,207	20,087			6	103.89%	104.34%
	Non Payroll Trended									
	Other Trended									
	Total	148,137	148,137	154,239	161,713					
894	Maintenance of Other Equipment	524	524	546	573			7	104.14%	104.57%
	Payroll Trended	118	118	123	128			6	103.89%	104.34%
	Non Payroll Trended									
	Other Trended									
	Total	642	642	669	701					
	Total Distribution Maintenance	663,326	663,326	693,249	711,633					

SUPPORTING SCHEDULES

REGP SCHEDULE G-2(c)-5-4

EXPLANATION: PROVIDE THE CALCULATION OF OPERATOR AND MAINTENANCE EXPENSES FOR THE PROJECTION YEARS. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDING: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: BACHAWANSTERSMITH

CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME

ACCT NO.	PRIMARY ACCOUNTS	HISTORIC YEAR		ADJUSTED HISTORIC YEAR		PROJECTION YEARS			TREND BASIS		
		1993	1994	1993	1994	1994	1995	1994	1995		
Customer Account Expense											
901	Supervision	56,186	58,106	57,872	60,187	3	103.00%	104.00%	103.41%		
	Payroll Trended	4,295	4,295	4,295	4,295	1	102.94%	103.41%			
	Non Payroll Trended										
	Other Trended										
	Total	60,481	62,401	62,167	64,482						
902	Water Raising Expenses	201,428	201,428	209,757	220,089	7	104.14%	104.27%	104.31%		
	Payroll Trended	41,353	41,353	43,001	44,867	6	103.98%	104.31%			
	Non Payroll Trended										
	Other Trended										
	Total	242,781	242,781	252,758	264,956						
903	Customer Records & Collections	306,458	306,458	402,457	422,258	7	104.14%	104.27%	104.31%		
	Payroll Trended	202,417	202,417	210,473	219,808	6	103.98%	104.31%			
	Non Payroll Trended										
	Other Trended										
	Total	306,458	306,458	402,457	422,258						
904	Uncollectible Accounts	26,152	52,106	53,248	58,331	5	100.09%	105.62%			
	Payroll Trended										
	Non Payroll Trended										
	Other Trended										
	Total	26,152	52,106	53,248	58,331						
905	Miscellaneous Customer Account	11,501	11,501	11,977	12,596	7	104.14%	104.27%	104.31%		
	Payroll Trended	23,416	23,416	24,746	26,254	6	103.98%	104.31%			
	Non Payroll Trended										
	Other Trended										
	Total	44,917	44,917	46,723	48,850						
	Total Customer Acct. Expense	953,178	992,227	1,029,225	1,078,715						

SUPPORTING SCHEDULES:

REG-CP SCHEDULES: G-2(a) (04-04)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO: 940829-GU

CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME

EXPLANATION: PROVIDE THE CALCULATION OF OPERATO AND MAINT ENHANCE EXPENSES FOR THE PROJECTION YEARS. IF ADDITIONAL "ADJ" RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN: HISTORIC YEAR ENDING: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: SACHINWASTENSMITH

ACCT. NO.	PRIMARY ACCOUNTS	HISTORIC YEAR		PROJECTION YEARS			TREND BASIS	
		1993	ADJUSTED HISTORIC YEAR 1993	1994	1995	1994	1995	
Customer Service & Info. Expense:								
300	Customer Assistance	530	530	531	0	5	103.98%	104.34%
	Payroll Trended							
	Non Payroll Trended							
	Other Trended							
	Total	530	530	531	0			
900 International & Instructional Advertising								
	Payroll Trended	0	0	0	0			
	Non Payroll Trended	0	0	0	0			
	Other Trended	0	0	0	0			
	Total	0	0	0	0			
Total Customer Service & Info Expense								
		530	530	531	0			
Sales Expense:								
911 Supervision								
	Payroll Trended	82,784	82,784	85,288	88,879	3	103.00%	104.00%
	Non Payroll Trended	14,247	14,247	14,852	15,158	1	102.84%	103.43%
	Other Trended							
	Total	97,031	97,031	98,930	103,834			
912 Staffing & Demonstrating Expenses								
	Payroll Trended	308,422	308,422	321,191	336,994	7	104.14%	104.87%
	Non Payroll Trended	60,150	60,150	62,344	63,628	5	103.98%	104.34%
	Other Trended			17,723	132,460	BP		
	Total	368,572	368,572	401,468	534,112			
913 Advertising Expenses								
	Payroll Trended	33,821	33,821	33,167	36,893	8	103.98%	104.34%
	Non Payroll Trended				163,800			
	Other Trended							
	Total	33,821	33,821	33,167	200,493			

SUPPORTING SCHEDULES:

REGP SCHEDULES: G-2(a), (a)(4)

ACCT. NO.	PRIMARY ACCOUNTS	HISTORIC YEAR		ADJUSTED HISTORIC YEAR		PROJECTION YEARS			TREND BASIS	1994		1995	
		1993	1994	1993	1994	1994	1995	1994		1995	1994	1995	
915 Miscellaneous Sales Expenses													
	Physical Trended	87,506	87,506	87,506	87,506	91,129	95,613	7	104.14%	104.82%			
	Non Physical Trended	147,266	147,266	147,266	147,266	153,231	159,861	5	103.96%	104.24%			
	Other Trended					138,000	138,000	9M					
	Total	234,772	234,772	234,772	234,772	244,360	255,474						
	Total Sales Expenses	734,296	734,296	734,296	734,296	760,815	1,202,537						
Administration & General Expenses:													
920 Administration & General Services													
	Physical Trended	655,833	655,833	655,833	655,833	675,813	702,538	3	103.00%	104.07%			
	Non Physical Trended												
	Other Trended												
	Total	655,833	655,833	655,833	655,833	675,813	702,538						
921 Office Supplies & Expenses													
	Physical Trended	228	228	228	228	235	244	3	103.00%	104.00%			
	Non Physical Trended	120,197	120,197	120,197	120,197	127,261	132,209	1	102.54%	103.43%			
	Other Trended												
	Total	120,425	120,425	120,425	120,425	127,596	132,453						
922.1 Outside Service Employees - Supervisory Fees													
	Physical Trended	30,696	30,696	30,696	30,696	31,687	32,680	1	102.54%	103.43%			
	Non Physical Trended	2,940	2,940	2,940	2,940	2,940	5,832	81					
	Other Trended												
	Total	33,636	33,636	33,636	33,636	34,627	38,512						
922.2 Outside Service Employees - Legal Fees													
	Physical Trended	26,943	26,943	26,943	26,943	27,719	28,669	1	102.54%	103.43%			
	Non Physical Trended												
	Other Trended												
	Total	26,943	26,943	26,943	26,943	27,719	28,669						

SUPPORTING SCHEDULES: RECAP SCHEDULES G-216-1, G-216-2, G-216-3, G-216-4

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO: 94037-00

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE PROJECTION YEARS IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA OWN:
 HISTORIC YEAR ENDING: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: BAC-MANWINGSMITH

ACCT. NO.	PRIMARY ACCOUNTS	HISTORIC YEAR		ADJUSTED HISTORIC YEAR			PROJECTION YEARS			TREND BASIS		
		1993	1994	1993	1994	1995	1994	1995	1994	1995		
923 Gas Service Employees - Other												
	Payroll Trended	44,730	44,730	44,730	46,000	47,578			1	102.94%	103.43%	
	Non Payroll Trended											
	Other Trended											
	Total	44,730	44,730	44,730	46,000	47,578						
924 Property Insurance												
	Payroll Trended	18,303	18,303	18,303	20,283	21,276			0			
	Non Payroll Trended											
	Other Trended											
	Total	18,303	18,303	18,303	20,283	21,276						
925 Injuries & Damages												
	Payroll Trended	(42,715)	(42,715)	(42,715)	(43,996)	(45,756)			3	103.00%	104.00%	
	Non Payroll Trended	573,049	573,049	573,049	583,890	608,458			8%			
	Other Trended											
	Total	530,334	530,334	530,334	539,894	562,702						
926 1 Employee Pension/Benefits - Pension												
	Payroll Trended	(15,469)	(74,803)	(74,803)	(72,135)	(15,168)			RL			
	Non Payroll Trended											
	Other Trended											
	Total	(15,469)	(74,803)	(74,803)	(72,135)	(15,168)						
926 2 Employee Pension/Benefits - Other												
	Payroll Trended	(81,144)	(81,144)	(81,144)	(83,573)	(86,321)			3	103.00%	104.00%	
	Non Payroll Trended	447,795	444,000	444,000	449,391	464,805			9%			
	Other Trended											
	Total	366,651	362,856	362,856	365,818	378,684						
926 3 Retiree Benefits - Post Retirement												
	Payroll Trended		148,733	148,809	148,809	155,472			RL			
	Non Payroll Trended											
	Other Trended											
	Total	0	148,733	148,809	148,809	155,472						
928 Regulatory Commission Expenses												
	Payroll Trended	55,594	55,594	57,447	59,750				1	102.94%	103.43%	
	Non Payroll Trended	13,915	13,915		36,324				9%			
	Other Trended											
	Total	79,509	79,509	57,447	96,074							

SUPPORTING SCHEDULES:

REC'D SCHEDULES G-2(G-1, G-3, G-4)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO. 940820-01

CALCULATION OF THE PROJECTED TEST YEAR NET OPERATING INCOME

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE PROJECTION YEARS. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC YEAR ENDING: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED TEST YEAR ENDING: 12/31/94
 WITNESS: BACHMANN/STEWART

ACCT. NO.	PRIMARY ACCOUNTS	HISTORIC YEAR		ADJUSTED HISTORIC YEAR		PROJECTION YEARS			TREND BASIS	1984	1995
		1993	1994	1993	1994	1994	1995	1996			
800.1	Installation & Goodwill Advertising										
	Paid/Trended	1,411	1,411	1,411	1,431	1,501			1	102.84%	101.43%
	Non-Paid/Trended										
	Other/Trended										
	Total	1,411	1,411	1,411	1,431	1,501					
800.2	Miscellaneous General Expenses										
	Paid/Trended	41,781	41,781	41,781	42,947	44,420			1	102.84%	101.43%
	Non-Paid/Trended										
	Other/Trended										
	Total	41,781	41,781	41,781	42,947	44,420					
800.22	Industry Association Dues										
	Paid/Trended	21,487	21,487	21,487	22,108	22,888			1	102.84%	101.43%
	Non-Paid/Trended				3,000	3,033			80		
	Other/Trended										
	Total	21,487	21,487	21,487	25,108	25,921					
801	Rentals										
	Paid/Trended	4,555	4,555	4,555	4,685	4,806			1	102.84%	101.43%
	Non-Paid/Trended										
	Other/Trended										
	Total	4,555	4,555	4,555	4,685	4,806					
805	Maintenance of General Plant										
	Paid/Trended	18,020	18,020	18,020	18,001	17,181			3	101.00%	104.00%
	Non-Paid/Trended	50,505	50,504	50,504	51,838	53,719			1	102.84%	103.43%
	Other/Trended										
	Total	68,525	68,524	68,524	69,839	70,900					
	Total Administration & General	2,017,220	2,055,117	2,139,425	2,346,719						
	Total Operation & Maintenance Expenses	6,288,431	6,317,347	6,754,928	7,415,790						
	TOTAL EXPENSES	3,780,083	3,780,083	3,878,348	4,108,044						
	Paid/Trended	1,487,822	1,500,271	1,575,350	1,637,285						
	Non-Paid/Trended	1,090,536	1,070,883	1,298,330	1,870,481						
	Other/Trended										
	Total Operation & Maintenance Expenses	6,288,431	6,317,347	6,754,928	7,415,790						

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 94028-DU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE PROJECTION YEARS IF ADDITIONAL TIERING RATES ARE APPLIED. PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
PROJECTED YEAR ENDED: 12/31/94
PROJECTED TEST YEAR ENDED: 12/31/95
WITNESS: BACHMANNSTENSMITH

Other Trends:

- 8A: Purchase contract for gas supply \$4,400, 1994 & 1995 will increase by the CPI growth rate.
- 8B: Heavy & Gas Supply Assistant \$20,000 in 1995.
- 8B: "One Call" fee increase \$12,500 & Residential Leak Survey contractor \$3,500 for 1994.
- 8B: In 1995 "One Call" fee increased for reduction from 1994 & being an additional line.
- 8C: Lessor \$33,000. (Payroll and transportation)
- 8C: Additional service technician expenses to adjust for non-typical year. We were collectively short one service technician for 1993, \$25,000. Increased this for payroll growth rate for 1994 & 1995.
- 8D: Additional Payroll System cost \$5,000 & \$13,572 for 1994 & 1995, respectively.
- 8D: In 1995 a part time Engineering technician reclassified to full time \$8,000.
- 8E: Additional distribution mechanic expenses to adjust for non-typical year \$30,000.
- 8E: Increased this for payroll growth rate for 1995.
- 8E: SALES: As a result of continuing FPLC for growth and territorial expansion, we have undertaken a new progressive & aggressive marketing strategy. This includes but is not limited to the creation of new positions and programs stated below.
- 8F: New positions will be created: Beginning May 1994, Commercial Marketing Representatives \$75,000; Marketing Support Clerk \$7,500 (part-time position reclassified to full time); In 1995 the following new positions will be created: Commercial Marketing Representative \$25,000; Residential Marketing Representative \$9,500; Construction Coordinator \$4,000; Construction Representative \$22,000; Market Applications Representative \$35,000; Callers Telephone Usage \$3,000.
- 8G: \$33,000 for Other Information/Innovation; \$120,000 for Energy Savers Program; \$18,000 for Energy Savers Program Representative.
- 8H: \$33,000 for Marketing Development and Demonstration Expense; \$39,000 for Water Heater Service; \$15,000 for Conversion; Other Funds to Gas; \$10,000 for Other Misc. Expense; \$39,000 for Proton Assurance.
- 8I: Based on actual method of gas depreciation study expires over a 4 year period.
- 8I: Property insurance based on actual premiums for 1994 and former's estimate for 1995 (Alcott, Sebala & Willard)
- 8I: Insurance estimates were based on estimates provided from the insurance company (Alcott, Sebala & Willard)
- 8I: and gas insurance portion is based on 3 year claim history.
- 8I: Proposals provided by Jack Consultants for gasline & FPLC 105 Plant Replacement.
- 8I: Proposals for Medical Staff Insurance reserves were based on average medical claims over the last three years. Payroll will increase at rate of CPI.
- 8I: Based on annual rates of gas rate case expense over a 4 year period.
- 8I: Increase in annual Gas for Associated Gas Distribution in 1994, \$3,000, 1995 will increase by CPI growth rate.

NOTE: SEE TESTIMONY FOR FURTHER EXPLANATIONS ON "OTHER TRENDED ITEMS".

NOTE: DEPRECIATION RATES PER ORDER NO. 14000, DOCKET NO. 80900-GU ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/96

LINE NO.	AC NO.	DESCRIPTION	% RATE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	NON-REGULATED	ADJUSTED
1	304	LAND	0.00															
2	300	STRUCTURES & IMPROVEMENTS	2.33	14,487	14,500	14,642	14,766	14,875	14,975	15,074	15,170	15,262	15,351	15,438	15,524	16,236	1,590	182,704
3	311	LIQUIDATED PETROLEUM GAS EQUIP	4.66	46,943	48,337	47,017	47,507	47,403	47,711	48,128	48,300	48,304	48,304	48,304	48,304	52,873	5,571	572,973
4	302	GAS HOLDERS	0.00															
5	374	LAND	0.00															
6	374.1	LAND RIGHTS	3.22	618	678	678	678	678	678	678	678	678	678	678	678	7,273	687	82,781
7	375	STRUCTURES & IMPROVEMENTS	2.10	14,642	14,500	14,642	14,766	14,875	14,975	15,074	15,170	15,262	15,351	15,438	15,524	16,236	1,590	182,704
8	376.1	MAINS - PLASTIC	3.12	47,017	48,337	47,017	47,507	47,403	47,711	48,128	48,300	48,304	48,304	48,304	48,304	52,873	5,571	572,973
9	378.2	MAINS - OTHER	3.44	424	424	424	424	446	446	446	446	446	446	446	446	446	4,371	4,371
10	379	MEAS & REG STATION EQUIP-GEN	3.34	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	11,544	872	13,816
11	380.1	MEAS & REG STATION EQUIP-GEN	1.38	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	228,258	2,282	230,540
12	380.2	SERVICES - PLASTIC	1.18	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	228,258	2,282	230,540
13	381.2	SERVICES - OTHER	1.50	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	21,017	228,258	2,282	230,540
14	382	METER INSTALLATIONS	3.06	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	63,627	636	64,263
15	382	HOUSE REGULATIONS	2.47	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	1,274	13,549	1,354	14,903
16	382	HOUSE REGULATIONS	2.75	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	29,298	2,929	32,227
17	384	NO MEAS & REG STA. EQUIP	1.74	437	437	437	437	437	437	437	437	437	437	437	437	4,598	459	5,057
18	385	OTHER EQUIPMENT	4.14	362	361	361	360	360	360	360	360	360	360	360	360	3,808	380	4,188
19	387	LAND & LAND IMPROVEMENTS	3.00	503	503	503	503	503	503	503	503	503	503	503	503	5,285	528	5,813
20	388	STRUCTURES & IMPROVEMENTS	0.00															
21	390.1	OFFICE FURNITURE	2.83	962	962	962	962	962	962	962	962	962	962	962	962	10,144	471	10,615
22	391.2	OFFICE FURNITURE	2.83	243	243	243	243	243	243	243	243	243	243	243	243	2,544	254	2,798
23	391.3	OFFICE FURNITURE	1.18	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	11,156	1,115	12,271
24	391.4	TRAINING EQUIP - GAS	18.18	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	6,069	64,727	647	65,374
25	392.2	TRAINING EQUIP - OTHER	5.06	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	54,727	547	55,274
26	392.4	TRAINING EQUIP - TRAILERS	16.10	227	227	227	227	227	227	227	227	227	227	227	227	2,394	239	2,633
27	392.4	STORAGE EQUIPMENT	3.02	44	44	44	44	44	44	44	44	44	44	44	44	462	46	508
28	394	TOOL SHOP, GAUGE EQUIP	4.37	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	13,623	1,362	14,985
29	396	LABORATORY EQUIPMENT	5.40	18	18	18	18	18	18	18	18	18	18	18	18	190	19	209
30	396	POWER OPERATED EQUIPMENT	3.58	439	439	439	439	439	439	439	439	439	439	439	439	4,618	461	5,079
31	396	COMPARATION EQUIPMENT	4.29	635	635	635	635	635	635	635	635	635	635	635	635	6,738	673	7,411
32	397	MISC EQUIPMENT	6.17	65	65	65	65	65	65	65	65	65	65	65	65	684	68	752
33	398	TOTAL DEPRECIATION		140,411	140,437	143,081	143,530	143,434	143,503	143,531	144,302	144,402	144,402	144,402	144,402	152,159	1,727	1,704,334
34		LESS TRANS. OPER. AMOUNT CHARGED TO CLASSING ACCOUNT		(2,481)	(2,481)	(13,878)	(13,878)	(13,878)	(13,878)	(13,878)	(13,878)	(13,878)	(13,878)	(13,878)	(13,878)	(148,638)		(1,704,334)
35		ADJC. AMORTIZATION OF ACQUISITION ADJUSTMENT EXPENSE																
36		ADJC. AMORTIZATION OF ACQUISITION ADJUSTMENT EXPENSE																
37		TOTAL DEPRECIATION / AMORTIZATION EXPENSE		\$177,850	\$178,127	\$178,425	\$178,307	\$178,291	\$178,189	\$178,207	\$178,340	\$178,229	\$178,640	\$178,640	\$178,640	\$1,988,000	\$21,623	\$1,966,377
38																		

SUPPORTING SCHEDULES

NON-REGULATED ALLOCATION

ACCOUNT	WTD. AVG.
Customer Share For All Accounts	18%
WTRB	367
SWAFCO	389
DELAND	391-398
	18%
	20%
	17%
	27%
	22%

RECAP SCHEDULES: G-2 (9-1, 9-3)

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISIONS

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION
 THE PROJECTED TEST YEAR ENDING 12/31/94

TYPE OF DATA SHOWN:

PROJECTED YEAR ENDING: 12/31/94

DOCKET NO.: 940620-GU

WITNESS: MARTIN

NOTE: DEPRECIATION RATES PER ORDER NO. 24030, DOCKET NO. 900600-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/94

LINE NO.	AC NO.	DESCRIPTION	% RATE	1994 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL DEPRECIATION
1																
2	389	LAND	0.00													
3	390	STRUCTURES & IMPROVEMENTS	2.90	1,096	1,096	1,096	1,100	1,156	1,564	1,663	1,819	1,819	2,071	2,327	2,580	18,394
4	3911	OFFICE FURNITURE	4.70	184	184	180	180	180	180	180	180	180	180	180	180	2,168
5	3912	OFFICE MACHINES	8.50	258	258	273	273	273	273	273	273	273	273	273	273	3,248
6	3913	E.D.P. EQUIPMENT	18.30	11,300	11,239	11,765	11,865	11,865	12,724	13,563	13,607	13,607	13,637	13,637	13,637	152,448
7	3921	TRANS. EQUIP. - CARS	11.90													
8	3922	TRANS. EQUIP. - LIGHT TRUCKS	6.70													
9	3924	TRANS. EQUIP. - TRAILERS	3.80													
10	397	COMMUNICATIONS EQUIPMENT	7.00	30	30	30	30	30	30	30	30	30	30	30	30	360
11																
12		TOTAL DEPRECIATION EXPENSE		12,868	12,807	13,344	13,448	13,504	14,771	15,714	15,909	15,909	16,193	16,447	16,700	177,814
13																
14																
15		ALLOCATION														
16		%														
17																
18	389	LAND	49.70%													
19	390	STRUCTURES & IMPROVEMENTS	49.70%	545	545	545	547	575	777	829	904	904	1,030	1,157	1,282	9,839
20	3911	OFFICE FURNITURE	49.70%	91	91	89	89	89	89	89	89	89	89	89	89	1,077
21	3912	OFFICE MACHINES	49.70%	128	128	136	136	136	136	136	136	136	136	136	136	1,613
22	3913	E.D.P. EQUIPMENT	49.80%	5,288	5,290	5,506	5,553	5,553	5,955	6,347	6,368	6,368	6,382	6,382	6,382	71,345
23	3921	TRANS. EQUIP. - CARS	49.70%													
24	3922	TRANS. EQUIP. - LIGHT TRUCKS	49.70%													
25	3924	TRANS. EQUIP. - TRAILERS	49.70%													
26	397	COMMUNICATIONS EQUIPMENT	49.70%	15	15	15	15	15	15	15	15	15	15	15	15	179
27																
28		DEPRECIATION EXPENSE ALLOCATED		6,068	6,039	6,291	6,340	6,387	6,972	7,417	7,512	7,512	7,652	7,779	7,904	63,853
29																
30																

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2(a-1, c-3)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION
THE PROJECTED TEST YEAR ENDING 12/31/95

TYPE OF DATA SHOWN:

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONS

PROJECTED TEST YEAR ENDING: 12/31/95

WITNESS: MARTIN

DOCKET NO. 340620-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/95

NOTE: DEPRECIATION RATES PER ORDER NO. 24030, DOCKET NO. 900600-GU.

LINE NO.	A/C NO.	DESCRIPTION	% RATE	1994 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL DEPRECIATION
1																
2	389	LAND	0.00													
3	390	STRUCTURES & IMPROVEMENTS	2.93	2,863	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	39,966
4	3911	OFFICE FURNITURE	2.65	101	101	101	101	101	101	101	101	101	101	101	101	1,212
5	3912	OFFICE MACHINES	7.19	231	231	231	231	231	231	231	231	231	231	231	231	2,772
6	3913	E.D.P. EQUIPMENT	10.13	7,888	7,939	7,981	8,032	8,032	8,032	8,032	8,032	8,032	8,032	8,032	8,032	96,096
7	3921	TRANS. EQUIP. - CARS	18.16	197	197	197	197	197	197	197	197	197	197	197	197	2,364
8	3922	TRANS. EQUIP. - LIGHT TRUCKS	5.06													
9	3924	TRANS. EQUIP. - TRAILERS	16.10													
10	397	COMMUNICATIONS EQUIPMENT	4.29	19	19	19	19	19	19	19	19	19	19	19	19	228
11																
12		TOTAL DEPRECIATION EXPENSE		11,299	11,880	11,902	11,953	11,953	11,953	11,953	11,953	11,953	11,953	11,953	11,953	142,838
13																
14																
15		ALLOCATION														
16		%														
17																
18	389	LAND	49.70%													
19	390	STRUCTURES & IMPROVEMENTS	49.70%	1,423	1,676	1,676	1,676	1,676	1,676	1,676	1,676	1,676	1,676	1,676	1,676	19,853
20	3911	OFFICE FURNITURE	49.70%	50	50	50	50	50	50	50	50	50	50	50	50	602
21	3912	OFFICE MACHINES	49.70%	115	115	115	115	115	115	115	115	115	115	115	115	1,378
22	3913	E.D.P. EQUIPMENT	46.80%	3,692	3,715	3,735	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	44,973
23	3921	TRANS. EQUIP. - CARS	49.70%	96	96	96	96	96	96	96	96	96	96	96	96	1,175
24	3922	TRANS. EQUIP. - LIGHT TRUCKS	49.70%													
25	3924	TRANS. EQUIP. - TRAILERS	49.70%													
26	397	COMMUNICATIONS EQUIPMENT	49.70%	9	9	9	9	9	9	9	9	9	9	9	9	113
27																
28		DEPRECIATION EXPENSE ALLOCATED		5,387	5,654	5,684	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	68,104
29																
30																
31																

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2(e-1, e-3)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940520-00

EXPLANATION: PROVIDE A SCHEDULE FOR THE AMORTIZATION OF ENVIRONMENTAL COSTS FOR THE PROJECTED YEAR & PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDED: 12/31/94
 PROJECTED TEST YEAR ENDED: 12/31/95
 WITNESS: BACHMAN

LINE NO.	PLANT ACCOUNT TITLE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL AMORTIZATION EXPENSE
1	MANUFACTURED GAS PLANT SITES	\$19,967	19,967	19,967	19,967	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	\$239,868
2														
3														
4														
5														
6														
7	TOTAL	\$19,967	19,967	19,967	19,967	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	\$239,868
8														
9														
10	1985													
11	MANUFACTURED GAS PLANT SITES	\$20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	\$240,000
12														
13														
14														
15														
16														
17														
18	TOTAL	\$20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	\$240,000
19														
20														
21														
22														
23														
24														

SUPPORTING SCHEDULES

REC'D SCHEDULES: G-2(c)-1

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

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
 INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE
 CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE
 HISTORIC TEST YEAR +1 AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORICAL YEAR ENDED: 12/31/93
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED TEST YEAR ENDING: 12/31/95

WITNESS: MARTIN

LINE NO.	REFERENCE	DESCRIPTION	HISTORICAL YEAR ENDED 12/31/93	PROJECTED YEAR ENDING 12/31/94	PROJECTED TEST YEAR ENDING 12/31/95
1		CURRENT INCOME TAX EXPENSE	446,560	(\$123,128)	(\$215,664)
2		DEFERRED INCOME TAX EXPENSE	244,734	243,992	132,565
3		ITC AMORTIZATION	(38,640)	(38,706)	(38,690)
4		TOTAL INCOME TAX EXPENSE	<u>\$252,654</u>	<u>\$82,158</u>	<u>(\$121,789)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
FOR THE HISTORIC BASE YEAR+1 AND THE PROJECTED TEST YEAR.
PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITSTYPE OF DATA SHOWN:
PROJECTED YEAR ENDING: 12/31/94
PROJECTED TEST YEAR ENDING: 12/31/95COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
GAS CONSOLIDATED DIVISION
DOCKET NO.: 940620-GU

WITNESS: MARTIN

LINE NO.		PROJECTED YEAR ENDING 12/31/94	PROJECTED TEST YEAR ENDING 12/31/95
1	Utility Taxable Operating Income (Before Taxes, Depreciation and Amortization)	\$2,788,846	\$2,478,781
2	Less: Interest Charges	<u>1,141,142</u>	<u>1,150,627</u>
3		1,647,704	1,328,154
4	Other (Deductions)/Additions		
5	Depreciation for Tax Purpose	1,785,600	1,785,600
6	Unrecovered Purchased Power Costs	22,448	(3,085)
7	Ordinary Loss on ACRS Property	22,200	22,200
8	Cost of Removal - ADR Property	55,200	55,200
9	Depreciation Studies	7,901	(5,652)
10	Self-Insurance Reserves	(18,758)	(3,312)
11	Taxable Contributions	(62,100)	(62,100)
12	Pension Costs	18,475	13,032
13	Rate Case Expense	123,400	(30,900)
14	Vacation Pay	(8,146)	(11,187)
15	Uncollectibles	27	0
16	Environmental Costs	<u>28,532</u>	<u>141,396</u>
17	Total Deductions	<u>1,974,779</u>	<u>1,901,192</u>
18			
19	Taxable Income	<u>(\$327,075)</u>	<u>(\$573,038)</u>
20			
21			
22			

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

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
 FOR THE HISTORIC BASE YEAR+1 AND THE PROJECTED TEST YEAR.
 PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDING: 12/31/94
 PROJECTED TEST YEAR ENDING: 12/31/95

WITNESS: MARTIN

LINE NO.		PROJECTED YEAR ENDING 12/31/94	PROJECTED TEST YEAR ENDING 12/31/95
1	Taxable Income	(\$327,075)	(\$573,038)
2	Adjustments to State Taxable Income	<u>1,368</u>	<u>1,368</u>
3	State Taxable Income	(328,443)	(574,406)
4	State Income Tax Rate	X <u>5.50%</u>	<u>5.50%</u>
5	State Income Tax Currently Payable	(18,064)	(31,592)
6	State Income Tax Deferred	<u>35,021</u>	<u>18,739</u>
7	State Income Taxes	<u>16,957</u>	<u>(12,853)</u>
8	Adjustments to Federal Taxable Income	(18,064)	(31,592)
9	Federal Taxable Income (Line 1 - Line 10)	(309,011)	(541,448)
10	Federal Income Tax Rate	X <u>34.00%</u>	<u>34.00%</u>
11	Federal Income Tax Currently Payable	(105,064)	(184,092)
12	Federal Income Tax Deferred	<u>208,971</u>	<u>113,846</u>
13	Federal Income Taxes	<u>\$103,907</u>	<u>(\$70,246)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
FOR THE HISTORIC BASE YEAR+1 AND THE PROJECTED TEST YEAR.
PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:

COM FLORIDA PUBLIC UTILITIES COMPANY
GAS CONSOLIDATED DIVISION
DOCKET NO.: 940820-GUPROJECTED YEAR ENDING: 12/31/94
PROJECTED TEST YEAR ENDING: 12/31/95

WITNESS: MARTIN

LINE NO.		PROJECTED YEAR ENDING 12/31/94	PROJECTED TEST YEAR ENDING 12/31/95
1	<u>Line 2, Page 2 - Adjustments to State Taxable Income</u>		
2	State Exemption	\$1,368	\$1,368
3			
4			
5			
6			
7			
8			
9			
10	Total	<u>1,368</u>	<u>1,368</u>
11	<u>Line 10, Page 2 - Adjustments to Federal Taxable Income</u>		
12	State Income Tax	(18,064)	(31,592)
13			
14			
15			
16			
17			
18			
19			
20	Total	<u>(\$18,064)</u>	<u>(\$31,592)</u>

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

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES
 FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ITEMS RESULTING IN
 TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDING: 12/31/94

WITNESS: MARTIN

DEFERRED INCOME TAXES - YEAR ENDED 12/31/94

LINE NO.			FEDERAL @ 32.13%	STATE @ 5.5%
1	PROPERTY RELATED ITEMS:			
2	Excess Tax Depreciation	\$395,559		
3	Taxable Contributions	(62,100)		
4	ADR Cost of Removal	55,200		
5	Loss on ACRS Retirements	<u>22,200</u>		
6	Net Property Related Items	410,859	\$132,009	\$22,597
7	FULLY NORMALIZED TIMING DIFFERENCES:			
8	Medical Self-Insurance	(18,758)	(6,027)	(1,032)
9	Underrecoveries	22,448	7,212	1,236
10	Rate Case Expense	123,400	39,548	6,788
11	Pension Costs	18,475	5,936	1,016
12	Vacation Pay Accrual	(8,146)	(2,618)	(445)
13	Environmental Costs	28,532	9,168	1,569
14	Uncollectible Accounts	27	9	0
15	Depreciation Studies	<u>7,901</u>	<u>2,539</u>	<u>435</u>
16	Total Normalized Items	173,879	55,867	9,564
17	Amortization of Flowthrough		23,773	3,318
18	Average Rate Assumption Method		<u>(2,678)</u>	<u>(458)</u>
19	Total Deferred Taxes		<u>\$208,971</u>	<u>\$35,021</u>

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

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

TYPE OF DATA SHOWN
 PROJECTION TEST YEAR ENDING 12/31/95

WITNESS: MARTIN

DEFERRED INCOME TAXES - YEAR ENDED 12/31/95

LINE NO.			FEDERAL @ 32.13%	STATE @ 5.5%
1	PROPERTY RELATED ITEMS:			
2	Excess Tax Depreciation	\$173,082		
3	Taxable Contributions	(62,100)		
4	ADR Cost of Removal	55,200		
5	Loss on ACRS Retirements	<u>22,200</u>		
6	Net Property Related Items	188,382	\$60,527	\$10,361
7	FULLY NORMALIZED TIMING DIFFERENCES:			
8	Medical Self-Insurance	(3,312)	(1,064)	(182)
9	Underrecoveries	(3,085)	(992)	(169)
10	Rate Case Expense	(30,900)	(9,928)	(1,699)
11	Pension Costs	13,032	4,187	717
12	Vacation Pay Accrual	(11,187)	(3,595)	(615)
13	Environmental Costs	141,398	45,432	7,777
14	Uncollectible Accounts	0	0	0
15	Depreciation Studies	<u>(5,652)</u>	<u>(1,816)</u>	<u>(311)</u>
16	Total Normalized Items	100,292	32,224	5,518
17	Amortization of Flowthrough		23,773	3,318
18	Average Rate Assumption Method		<u>(2,678)</u>	<u>(458)</u>
19	Total Deferred Taxes		<u>\$113,846</u>	<u>\$18,739</u>

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

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

TYPE OF DATA SHOWN:
 PROJECTION YEAR ENDING 12/31/94
 PROJECTION YEAR ENDING 12/31/95

WITNESS: MARTIN

LINE NO.	VINTAGE YEAR	(1) BOOK DEPREC.	(2) BOOK DEPR. NON-BASE *	(3) NET BOOK (1) - (2)	(4) TAX DEPREC.	(5) EXCESS (4) - (3)	(6) NON-BASE ITEMS	(7) BOOK DEPR. NON-BASE *	(8) NET NON-BASE (6) - (7)	(9) TOTAL EXCESS (5) + (8)	(10) TARGET DEFERRED TAXES (9) X CURR. RATE	(11) FED. & STATE CUMULATIVE	(12) EXCESS (10) - (11)
1	PRF 1971	3,378,122	11,694	3,366,428	4,889,598	1,523,170	35,330	11,694	23,636	1,546,806	582,083	826,975	(244,912)
2	1971	333,968	15,456	318,508	457,997	139,489	46,700	15,458	31,242	170,731	64,246	94,963	(30,717)
3	1972	386,709	14,244	372,465	494,139	121,674	43,032	14,244	28,788	150,462	56,619	87,347	(30,728)
4	1973	381,606	21,965	359,641	534,635	174,994	66,361	21,965	44,396	219,390	82,556	111,704	(29,148)
5	1974	380,187	19,828	360,359	523,083	162,724	59,904	19,828	40,076	202,800	76,314	100,609	(24,295)
6	1975	412,030	33,696	378,334	509,968	131,634	101,802	33,696	65,106	199,740	75,162	98,484	(23,322)
7	1976	381,620	24,642	356,978	489,811	132,833	74,446	24,642	49,804	182,637	68,726	97,241	(28,515)
8	1977	360,350	23,608	336,742	493,404	156,662	71,324	23,608	47,716	204,378	76,907	101,728	(24,821)
9	1978	355,761	20,477	335,284	473,488	138,204	61,863	20,477	41,386	179,590	67,580	92,433	(24,853)
10	1979	765,656	39,476	726,180	1,007,558	281,378	119,262	39,476	79,786	381,164	135,906	181,744	(45,838)
11	1980	677,170	59,791	617,379	817,680	200,501	180,636	59,791	120,845	321,348	120,922	165,779	(44,857)
12	1981	377,185	35,400	341,785	881,469	539,684	106,949	35,400	71,549	611,233	230,007	303,342	(73,336)
13	1982	606,956	42,643	564,313	1,201,398	637,085	128,832	42,643	86,189	723,274	272,168	338,794	(68,826)
14	1983	602,875	67,773	535,102	1,081,148	546,046	204,753	67,773	136,980	683,026	257,023	317,492	(60,469)
15	1984	403,472	60,243	343,229	811,729	468,500	182,003	60,243	121,760	590,260	222,115	269,163	(47,048)
16	1985	354,315	76,801	277,514	762,508	484,994	232,027	76,801	155,226	640,220	240,915	295,311	(54,396)
17	1986	523,489	76,645	446,844	999,555	552,711	231,556	76,645	154,911	707,622	266,278	301,850	(35,572)
18	1987	378,812	(4,890)	383,692	907,418	523,726	(14,744)	(4,880)	(9,864)	513,862	193,366	196,403	(3,037)
19	1988	408,369	(25,816)	435,185	894,465	449,280	(77,993)	(25,816)	(52,177)	397,103	149,430	148,431	(1)
20	1989	283,523	(24,696)	308,219	571,288	263,069	(74,610)	(24,696)	(49,914)	213,155	80,210	80,211	(1)
21	1990	176,729	(23,850)	200,579	607,920	407,341	(72,054)	(23,850)	(48,204)	359,137	135,143	135,143	0
22	1991	142,831	(100,208)	243,039	367,417	124,378	(302,743)	(100,208)	(202,535)	(78,157)	(29,410)	(29,411)	1
23	1992	58,694	(33,461)	92,155	175,220	83,065	(101,090)	(33,461)	(67,629)	15,436	5,809	5,806	3
24	1993	938,097	(56,833)	994,930	1,876,162	881,232	(171,700)	(56,833)	(114,867)	766,365	288,383	413,897	(125,514)
25	1994	1,390,041	5,343	1,384,698	1,785,600	400,902	15,300	5,343	9,957	410,859	154,806	157,742	(3,136)
26	1995	1,612,518	5,438	1,607,080	1,785,600	178,520	15,300	5,438	9,662	188,382	70,888	74,024	(3,136)
TOTALS		16,072,083	385,421	15,686,662	25,390,458	9,703,796	1,162,446	385,421	777,025	10,480,821	3,943,932	4,968,205	(1,024,273)

* Book Reserve/Book Basis = 12,131,427/36,651,758 = 33.10%
 * 1994: Est. Book Reserve/Est. Book Basis = 14,167,973/40,576,707 = 34.92%
 * 1995: Est. Book Reserve/Est. Book Basis = 15,668,892/44,088,761 = 35.54%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING
THE TAXES OTHER THAN INCOME TAXES FOR THE PROJECTED YEARS.TYPE OF DATA SHOWN:
HISTORIC YEAR ENDED: 12/31/93
PROJECTED YEAR ENDING: 12/31/94
PROJECTED TEST YEAR ENDING: 12/31/95
WITNESS: BACHMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

LINE NO.	TYPE OF TAX	Historic Year 12/31/93	Projected Year 12/31/94	Projected Test Year 12/31/95	Projection Basis	1994	1995
1	FUTA	4,693	4,834	6,207	Payroll*	103.00%	104.00%
2	SUTA	4,626	4,765	5,988	Payroll*	103.00%	104.00%
3	FICA	328,777	342,388	370,514	Payroll* & Cust Growth	104.14%	104.92%
4	State Intangible	3,801	4,533	4,646	Revenues	119.26%	102.50%
5	FPSC	39,215	39,402	41,878	Direct-Sen Below		
6	Personal Property	472,227	519,497	547,498	Plant	110.01%	105.39%
7	Occupational License	6,486	6,500	6,500	Flat		
8	Environmental	774	0	0	Expired		
9	Excise	(7,507)	0	0	Expired		
10							
11	Total	<u>853,092</u>	<u>921,919</u>	<u>983,231</u>			
12							
13							
14							
15	FPSC Tax Calculation:						
16							
17	Operating Revenues		26,729,819	27,398,502			
18							
19	Less: Sales to Lake Worth		3,498,068	204,300			
20	Revenues Subject to FPSC		23,233,751	27,194,202			
21							
22	Tax Rate		0.3750%	0.3750%			
23							
24	Total Tax		87,127	101,978			
25	PGA Related Tax Adjustment		47,725	60,100			
26	Net Regulatory Assessment Fees		<u>39,402</u>	<u>41,878</u>			
27							
28							
29							
30	* These were also increased for the additional personnel in Sales Department. See Schedule G-2(c-5).						
31	FICA	\$147,460 x .0765 = \$11,281					
32	FUTA	\$147,460 x .008 = \$1,180					
33	SUTA	\$147,460 x .007 = \$1,032					
34							
35							
36							
37							
38							
39							
40							
41							
42							

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2(c-1, c-2, c-3)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 12-MONTH AVERAGE COST OF CAPITAL FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

PROJECTED YEAR ENDING: 12/31/94

PROJECTED TEST YEAR ENDING: 12/31/95

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

WITNESS: MARTIN JACKSON

LINE NO.	CLASS OF CAPITAL	PROJECTED YEAR ENDING: 12/31/94				PROJECTED TEST YEAR ENDING: 12/31/95					
		DOLLARS	RATIO	COST RATE	WEIGHTED COST	INTEREST EXPENSE	DOLLARS	RATIO	COST RATE	WEIGHTED COST	INTEREST EXPENSE
1	COMMON EQUITY	8,231,939 (2)	32.41%	11.00%	3.57%		8,754,189 (2)	33.11%	12.30%	4.07%	
2	PREFERRED STOCK	240,855 (2)	0.95%	4.75%	0.05%		239,458 (2)	0.91%	4.75%	0.04%	
3	LONG TERM DEBT	9,387,467 (2)	36.95%	9.86%	3.64%	925,604	9,173,242 (2)	34.70%	9.93%	3.45%	910,903
4	SHORT TERM DEBT	1,239,566 (2)	4.86%	4.76%	0.23%	59,003	1,787,954 (2)	6.76%	5.10%	0.34%	91,186
5	CUSTOMER DEPOSITS	1,692,402	6.68%	6.88%	0.46%	116,437	1,712,702	6.48%	6.50%	0.42%	111,326
6	TAX CRDTS - 0 COST	25,039	0.10%	0.00%	0.00%		22,170	0.08%	0.00%	0.00%	
7	TX CRDTS - WTD CST	777,095 (1)	3.06%	9.96%	0.30%	40,098	741,282 (1)	2.80%	10.47%	0.29%	0
8	ACCUM DEFERRED INC TAXES - 0 COST	3,811,780	15.00%	0.00%	0.00%		4,008,937	15.16%	0.00%	0.00%	
9	TOTAL	<u>25,405,923</u>	<u>100.01%</u>		<u>8.25%</u>		<u>25,437,934</u>	<u>100.00%</u>		<u>6.81%</u>	
						<u>1,141,142</u>					<u>1,113,415</u>

SUPPORTING SCHEDULES: G-1(b-2), G-2(c-1, c-2, c-21), G-3(d-5)

CAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE COST OF CAPITAL FOR THE HISTORIC BASE YEAR + 1 AND PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GUPROJECTED YEAR ENDING: 12/31/94
PROJECTED TEST YEAR ENDING: 12/31/95

WITNESS: MARTIN JACKSON

LINE NO.	1994				1995				
1	(1) COST RATE FOR TAX CREDITS WEIGHTED COST:								
2	COMMON EQUITY	8,231,939	43.10%	11.00%	4.74%	3,754,189	43.87%	0.00%	0.00%
3	PREFERRED EQUITY	240,855	1.28%	4.75%	0.06%	239,458	1.20%	0.00%	0.00%
4	LONG-TERM DEBT	9,387,467	49.15%	9.86%	4.85%	9,173,242	45.97%	0.00%	0.00%
5	SHORT-TERM DEBT	1,239,568	6.49%	4.78%	0.31%	1,787,954	8.96%	0.00%	0.00%
6	TOTAL	19,099,827	100.00%		9.98%	19,954,843	100.00%		0.00%
7	COST RATE FOR TAX CREDITS INTEREST EXPENSE:				5.16%				
8	(1) PER ORDER NO. 24094, PAGE 23.								
9	(2) FPUC CAPITAL AMOUNTS FOR ALLOCATION TO CONSOLIDATED GAS DIVISION:								
10	COMMON EQUITY	\$20,508,270	43.10%			\$22,008,270	43.87%		
11	PREFERRED EQUITY	600,000	1.28%			600,000	1.20%		
12	LONG-TERM DEBT	23,392,785	49.15%			23,055,371	45.97%		
13	SHORT-TERM DEBT	3,089,231	6.49%			4,493,308	8.96%		
14	TOTAL	47,590,286	100.00%			50,156,949	100.00%		
15	RATE BASE	25,405,923				26,437,934			
16	NON-ALLOCATED CAPITAL ITEMS	6,306,296				6,483,090			
17	ALLOCATED CAPITAL ITEMS	19,099,827				19,954,844			

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

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING ISSUE OF
 LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDING: 12/31/94
 WITNESS: MARTIN

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 13 MONTH AVG (4)	UNAMORTIZED (PREMIUM) DISCOUNT (5)	UNAMORTIZED ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	ANNUAL AMORTIZATION (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	4.75% FIRST MORTGAGE	6/1/65	6/1/95	665,923	0	443	443	30	493	32,633	33,126
2											
3	8.00% FIRST MORTGAGE	7/1/72	*	0	32,621	0	32,621	9	4,078	0	4,078
4											
5	9.08% FIRST MORTGAGE	6/1/92	6/1/22	8,000,000	0	113,872	113,872	30	4,070	726,400	730,470
6											
7	9.57% FIRST MORTGAGE	5/1/88	5/1/18	10,000,000	0	135,807	135,807	30	7,211	957,000	964,211
8											
9	10.03% FIRST MORTGAGE	5/1/88	5/1/18	5,500,000	0	73,126	73,126	30	3,883	551,650	555,533
10											
11	12.50% FIRST MORTGAGE	6/1/83	**	0	437,289	0	437,289	30	18,284	0	18,284
12											
13	* RETIRED JULY 1993										
14											
15	** RETIRED MAY 1988										
16	TOTAL			<u>24,165,923</u>	<u>469,910</u>	<u>323,248</u>	<u>793,158</u>		<u>38,019</u>	<u>2,267,683</u>	<u>2,305,702</u>
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			<u>(793,158)</u>							
18	NET			<u>23,372,765</u>							
19	EMBEDDED COST OF LONG-TERM DEBT (11)(4)			<u>9.65%</u>							

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

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING ISSUE OF
 LONG-TERM DEBT, ON A 12 MONTH AVERAGE BASIS, FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: MARTIN

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12 MONTH AVG (4)	UNAMORTIZED (PREMIUM) DISCOUNT (5)	UNAMORTIZED ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	ANNUAL AMORTIZATION (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	4.75% FIRST MORTGAGE	6/1/65	6/1/95	310,615	0	47	47	30	244	15,984	16,228
2											
3	8.00% FIRST MORTGAGE	7/1/72	*	0	28,542	0	28,542	9	4,078	0	4,078
4											
5	9.08% FIRST MORTGAGE	6/1/92	6/1/22	8,000,000	0	109,806	109,806	30	4,067	726,400	730,467
6											
7	9.57% FIRST MORTGAGE	5/1/88	5/1/18	10,000,000	0	128,595	128,595	30	7,211	957,000	964,211
8											
9	10.03% FIRST MORTGAGE	5/1/88	5/1/18	5,500,000	0	69,245	69,245	30	3,883	551,650	555,533
10											
11	12.50% FIRST MORTGAGE	6/1/83	**	0	419,009	0	419,009	30	18,284	0	18,284
12											
13	* RETIRED JULY 1993										
14											
15	** RETIRED MAY 1988										
16	TOTAL			<u>23,810,615</u>	<u>447,551</u>	<u>307,693</u>	<u>755,244</u>		<u>37,767</u>	<u>2,251,034</u>	<u>2,288,801</u>
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			<u>(755,244)</u>							
18	NET			<u>23,055,371</u>							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			<u>9.93%</u>							

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

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

TYPE OF DATA SHOWN:
 PROJECTED YEAR ENDING: 12/31/94

WITNESS: MARTIN

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2) *	MONTH END BALANCE (3)	AVERAGE AMOUNT OUTSTANDING PROJECTION YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	DECEMBER 1993		\$4,000,000		
2	JANUARY 1994	12,949	4,000,000	4,000,000	3.88%
3	FEBRUARY 1994	10,432	3,700,000	3,700,000	3.38%
4	MARCH 1994	11,066	1,000,000	3,161,290	4.20%
5	APRIL 1994	9,709	2,500,000	2,833,333	4.11%
6	MAY 1994	12,900	3,250,000	3,250,000	4.76%
7	JUNE 1994	10,837	2,500,000	2,500,000	5.20%
8	JULY 1994	10,837	2,500,000	2,500,000	5.20%
9	AUGUST 1994	10,837	2,500,000	2,500,000	5.20%
10	SEPTEMBER 1994	10,837	2,500,000	2,500,000	5.20%
11	OCTOBER 1994	12,587	2,924,000	2,924,000	5.17%
12	NOVEMBER 1994	15,691	3,678,000	3,678,000	5.12%
13	DECEMBER 1994	<u>21,528</u>	<u>5,108,000</u>	<u>5,108,000</u>	<u>5.06%</u>
14	13 MONTH AVERAGE		<u>\$40,160,000</u> <u>\$3,089,231</u>	<u>\$38,654,624</u>	
15	12 MONTH	<u>\$150,210</u>		<u>\$3,221,219</u>	<u>4.76%</u>
16	TOTAL INTEREST EXPENSE 1994	\$150,210			
17	SHORT-TERM AMORT. EXPENSE	3,246			
18	NET INTEREST EXPENSE	<u>\$153,456</u>			

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

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDING 12/31/95

WITNESS: MARTIN

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)*	MONTH END BALANCE (3)	AVERAGE AMOUNT OUTSTANDING PROJECTION YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	DECEMBER 1994		\$5,108,000		
2	JANUARY 1995	23,333	5,650,000	5,650,000	4.96%
3	FEBRUARY 1995	23,333	5,650,000	5,650,000	4.96%
4	MARCH 1995	15,083	3,650,000	3,650,000	4.96%
5	APRIL 1995	18,208	4,404,000	4,404,000	4.96%
6	MAY 1995	19,716	4,767,000	4,767,000	4.96%
7	JUNE 1995	22,533	5,456,000	5,456,000	4.96%
8	JULY 1995	14,283	3,456,000	3,456,000	4.96%
9	AUGUST 1995	14,283	3,456,000	3,456,000	4.96%
10	SEPTEMBER 1995	14,283	3,455,000	3,455,000	4.96%
11	OCTOBER 1995	14,283	3,455,000	3,455,000	4.96%
12	NOVEMBER 1995	17,383	4,209,000	4,209,000	4.96%
13	DECEMBER 1995	23,533	5,697,000	5,697,000	4.96%
			<u>\$58,413,000</u>	<u>\$53,305,000</u>	
14	13 MONTH AVERAGE		<u>\$4,493,308</u>		
15	12 MONTH	<u>\$220,254</u>		<u>\$4,442,083</u>	<u>5.10%</u>
16	TOTAL INTEREST EXPENSE 1995	\$220,254			
17	SHORT-TERM AMORT. EXPENSE	6,492			
18	NET INTEREST EXPENSE	<u>\$226,746</u>			

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED YEAR ENDING: 12/31/84
PROJECTED TEST YEAR ENDING: 12/31/85

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

WITNESS: MARTY

LINE NO.	DESCRIPTION (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT SOLD (4)	PRINCIPAL AMOUNT OUTSTANDING (5)	DISCOUNT OR PREMIUM ON PRINCIPAL AMOUNT SOLD (6)	DISCOUNT OR PREMIUM ASSOCIATED WITH (5) (7)	ISSUING EXPENSE ON PRINCIPAL AMOUNT SOLD (8)	ISSUING EXPENSE ASSOCIATED WITH (5) (9)	NET PROCEEDS (5)+(7)-(9) (10)	DOLLARS DIVIDENDS ON FACE VALUE (1 X 5) (11)	EFFECTIVE COST RATE (11)/(10) (12)
1	1994 & 1995											
2	4.75% CUMULATIVE											
3	PREFERRED STOCK	12/28/45		\$600,000	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$28,500	4.75%
4												
5												
6												
7												
8												
9												
	TOTAL			\$600,000	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$28,500	4.75%

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED YEAR ENDING: 12/31/94
PROJECTED TEST YEAR ENDING: 12/31/95

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

WITNESS: MARTIN

LINE NO.	DESCRIPTION (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT SOLD (4)	PRINCIPAL AMOUNT OUTSTANDING (5)	DISCOUNT OR PREMIUM ON PRINCIPAL AMOUNT SOLD (6)	DISCOUNT OR PREMIUM ASSOCIATED WITH (5) (7)	ISSUING EXPENSE ON PRINCIPAL AMOUNT SOLD (8)	ISSUING EXPENSE ASSOCIATED WITH (5) (9)	NET PROCEEDS (5)+(7)-(9) (10)	DOLLARS DIVIDENDS ON FACE VALUE (1 X 5) (11)	EFFECTIVE COST RATE (11)/(10) (12)
1	1994 & 1995 4.75% CUMULATIVE PREFERRED STOCK	12/28/45		\$600,000	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$28,500	4.75%
2												
3												
4												
5												
6												
7												
8												
9												
	TOTAL			\$600,000	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$28,500	4.75%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

PROJECTED YEAR ENDING: 12/31/94
PROJECTED TEST YEAR ENDING: 12/31/95COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION

DOCKET NO.: 940620-GU

WITNESS: MARTIN

LINE NO.	METHOD OF ISSUE (1)	SHARES (2)	AMOUNT (3)	PRICE PER SHARE (4)	SHARES ISSUED (5)	GROSS PROCEEDS (6)	ISSUE EXPENSE (7)	NET PROCEEDS (8)	NET PROCEEDS PER SHARE (9)	TOTAL SHARES OUTSTANDING (10)	
1	BEGINNING BALANCE 1/1/1994	1,424,867	13,065,836	8.87						1,424,867	
2	D.R.I.P 1/94	3,407	63,881	18.75						1,428,274	
3	D.R.I.P 4/94	3,725	63,325	17.00						1,431,999	
4	E.S.O.P 4/94	400	4,048	10.12						1,432,399	
5	E.S.O.P 6/94	2,019	19,685	9.75						1,434,418	
6	D.R.I.P 7/94	3,650	62,963	17.25						1,438,068	
7	D.R.I.P 10/94	3,700	63,825	17.25						1,441,768	
8	E.S.O.P 12/94	2,500	21,000	8.40						1,444,268	
9	ENDING BALANCE 12/31/94	1,444,268	13,364,563	9.25						1,444,268	
10											
11	D.R.I.P 1/95	3,725	67,982	18.25						1,447,993	
12	D.R.I.P 4/95	3,750	68,436	18.25						1,451,743	
13	E.S.O.P 6/95	2,550	23,715	9.30						1,454,293	
14	D.R.I.P 7/95	3,625	66,157	18.25						1,457,918	
15	D.R.I.P 10/95	3,650	66,613	18.25						1,461,568	
16	E.S.O.P 12/9	2,600	24,180	9.30						1,464,168	
17	ENDING BALANCE 12/31/95	1,464,168	13,681,648	9.34						1,464,168	
18											
19											
20											
21	COMMON EQUITY COMPONENTS - 13 MONTH AVERAGES - "TOTAL FPUC"										
22											
23			1994	1995							
24											
25	COMMON STOCK		\$13,227,449	\$13,535,232							
26	RETAINED EARNINGS		9,402,393	10,586,849							
27	DIVIDENDS DECLARED - COMMON		158,891	166,452							
28	TREASURY STOCK		(1,851,822)	(1,851,822)							
29	CAPITAL STOCK EXPENSE		(428,441)	(428,441)							
30											
31											
32	TOTAL COMMON EQUITY		\$20,508,270	\$22,008,270							
33											
34											
35											

SUPPORTING SCHEDULES: G-1(b-1)

RECAP SCHEDULES: G-3(d-1)

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

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/94
 WITNESS: MARTIN

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.00% (2)	CUSTOMER DEPOSITS @ 7.00% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6%/12) (6)	INTEREST EXPENSE (3)*(7%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	12/94	N/A	N/A	N/A	\$1,632,095	N/A	N/A		
2	01/95	N/A	N/A	N/A	\$1,655,220	N/A	N/A	\$10,203	
3	02/95	N/A	N/A	N/A	\$1,669,251	N/A	N/A	\$10,766	
4	03/95	N/A	N/A	N/A	\$1,678,245	N/A	N/A	\$10,766	
5	04/95	N/A	N/A	N/A	\$1,707,790	N/A	N/A	\$10,766	
6	05/95	N/A	N/A	N/A	\$1,697,905	N/A	N/A	\$9,197	
7	06/95	N/A	N/A	N/A	\$1,700,597	N/A	N/A	\$9,212	
8	07/95	N/A	N/A	N/A	\$1,703,289	N/A	N/A	\$9,226	
9	08/95	N/A	N/A	N/A	\$1,705,981	N/A	N/A	\$9,241	
10	09/95	N/A	N/A	N/A	\$1,708,673	N/A	N/A	\$9,255	
11	10/95	N/A	N/A	N/A	\$1,711,365	N/A	N/A	\$9,270	
12	11/95	N/A	N/A	N/A	\$1,714,057	N/A	N/A	\$9,284	
13	12/95	N/A	N/A	N/A	\$1,716,752	N/A	N/A	\$9,299	
14				13-MONTH AVG.	<u>\$1,692,402</u>	12-MONTH TOTAL	<u>N/A</u>	<u>N/A</u>	<u>\$116,485</u>
15				EFFECTIVE INTEREST RATE	<u>6.88%</u>				

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: PROJECTED TEST YEAR ENDING: 12/31/95
WITNESS: MARTIN

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

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.00% (2)	CUSTOMER DEPOSITS @ 7.00% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6%/12) (6)	INTEREST EXPENSE (3)*(7%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	12/94	N/A	N/A	N/A	\$1,716,752	N/A	N/A		
2	01/95	N/A	N/A	N/A	\$1,669,786	N/A	N/A	\$9,045	
3	02/95	N/A	N/A	N/A	\$1,663,940	N/A	N/A	\$9,121	
4	03/95	N/A	N/A	N/A	\$1,693,014	N/A	N/A	\$9,170	
5	04/95	N/A	N/A	N/A	\$1,722,819	N/A	N/A	\$9,332	
6	05/95	N/A	N/A	N/A	\$1,712,847	N/A	N/A	\$9,278	
7	06/95	N/A	N/A	N/A	\$1,715,562	N/A	N/A	\$9,293	
8	07/95	N/A	N/A	N/A	\$1,718,278	N/A	N/A	\$9,307	
9	08/95	N/A	N/A	N/A	\$1,720,994	N/A	N/A	\$9,322	
10	09/95	N/A	N/A	N/A	\$1,723,709	N/A	N/A	\$9,337	
11	10/95	N/A	N/A	N/A	\$1,726,425	N/A	N/A	\$9,351	
12	11/95	N/A	N/A	N/A	\$1,729,141	N/A	N/A	\$9,366	
13	12/95	N/A	N/A	N/A	\$1,731,859	N/A	N/A	\$9,381	
14				13-MONTH AVG.	<u>\$1,712,767</u>	12-MONTH TOTAL	<u>N/A</u>	<u>N/A</u>	<u>\$111,303</u>
15				EFFECTIVE INTEREST RATE	<u>6.50%</u>				

NARRATIVE DESCRIPTION:

SUPPORTING SCHEDULES: G-1(b-1)

RECAP SCHEDULES: A-1, A-5, G-3(d-1)

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

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST
PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR, INDICATE
THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT
OF INTEREST, AND REFUNDS
TYPE OF DATA SHOWN: PROJECTED YEAR ENDING: 12/31/94
PROJECTED TEST YEAR ENDING: 12/31/95

WITNESS: MARTIN

Company Policy, Customer Deposits

A. Deposit Required:

Residential: An initial deposit or a suitable guarantee to cover the payment of bills may be required of the Applicant or Customer before service will be supplied. Such initial deposit shall not exceed \$25.00, or an amount necessary to cover charges for service for two billing months, whichever is greater.

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

B. Establishment of Credit:

In lieu of a cash deposit a customer may:

(1) Furnish a satisfactory guarantor to secure payment of bills for the service requested, such guarantor to be customer of the Company with a satisfactory payment record. Guarantors providing security for residential customers' bills shall only be liable for bills contracted at the service address contained in the contract of guaranty.

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

(3) Furnish a surety bond.

C. Refund of Deposits:

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

D. Interest on Deposits:

Company shall pay a minimum interest on deposits of 6 percent per annum. The Company shall pay an interest rate of 7 percent per annum on deposits of nonresidential customers qualifying under Section (C) above when the Company elects not to refund such deposit after 23 months. No customer shall be entitled to receive interest on his deposit until and unless a customer relationship and the deposit have been in existence for a continuous period of six months, then he shall be entitled to receive interest from the day of commencement of the customer relationship and the placement of deposit. Deposits shall cease to bear interest upon discontinuance of service.

E. New or Additional Deposits:

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

F. Retention of Deposits:

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

G. Refund of Deposit When Service is Discontinued:

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

* As of April 25, 1994, the rates of 6% and 7% changed to 8% and 9%.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING PLANS AND ASSUMPTIONS.

TYPE OF DATA SHOWN:
PROJECTED YEAR ENDING: 12/31/94
PROJECTED TEST YEAR ENDING: 12/31/95

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

WITNESS: MARTIN

LINE NO.	TYPE OF ISSUE (1)	DATE OF ISSUE (2)	FOR BONDS			FOR STOCK		ISSUE COST (8)	PRINCIPAL AMOUNT (9)	OTHER ASSUMPTIONS (10)
			CAPITALIZATION (3)	INTEREST RATE (4)	LIFE IN YEARS (5)	NO. OF SHARES (6)	MARKET PRICE (7)			
1	NONE									NONE OTHER THAN DRIP PLAN AND ESOP AS DETAILED ON SCHEDULE G-3(d-5)
2										
3										
4										
5										
6										
7										
8										
9										
10										

CAPITAL STRUCTURE OBJECTIVES:	COMPONENTS (11)	PERCENT OF TOTAL (12)	
11	LONG TERM DEBT	54% - 43%	GENERALLY, FLORIDA PUBLIC UTILITIES PLANS TO ENTER THE MARKET FOR LONG-TERM FINANCING AS SHORT-TERM DEBT AGGREGATES A SUM LARGE ENOUGH TO MAKE THE COST OF LONG-TERM FINANCING INCLUDING SHORT-TERM BORROWINGS COST EFFICIENT TAKING INTO CONSIDERATION THE CAPITAL STRUCTURE OBJECTIVES, MAINTAINING INTEREST COVERAGE REQUIREMENTS, AND MARKET CONDITIONS. THE COMPANY WILL USUALLY ENTER THE EQUITY MARKET WHEN EQUITY IS BELOW 35%.
12	PREFERRED STOCK	1% - 2%	
13	COMMON EQUITY	45% - 55%	
14	OTHER (EXPLAIN)		

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940003-DU

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

TYPE OF DATA SHOWN
PROJECTED TEST YEAR ENDING: 12/31/95
WITNESS: MARTIN

CONSOLIDATED COMPANY

MONTH AND YEAR ENDED 12/31

- | LINE NO | INDICATOR |
|---|--|
| INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | |
| 1 | EARNINGS BEFORE INTEREST (INCLUDING AFDUC) |
| 2 | DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR. |
| 3 | INCOME TAXES |
| 4 | EARNINGS BEFORE INTEREST AND TAXES (1)-(2)-(3) |
| 5 | INTEREST (BEFORE DEDUCTING AFDUC) |
| 6 | PRE-TAX INTEREST COVERAGE RATIO (4)/(5) |
| 7 | EARNINGS AFTER INTEREST, AFTER TAXES (4)-(1)-(2) |
| 8 | PREFERRED DIVIDENDS |
| 9 | PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8) |
| EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION | |
| 10 | EARNINGS BEFORE INTEREST (INCLUDING OTHER AFDUC) |
| 11 | ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION |
| 12 | INCOME TAXES |
| 13 | EARNINGS BEFORE INTEREST AND TAXES (10)-(11)-(12) |
| 14 | INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED FUND) |
| 15 | PRE-TAX INTEREST COVERAGE RATIO (13)/(14) |
| 16 | EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14) |
| 17 | PREFERRED DIVIDENDS |
| 18 | PREFERRED DIVIDEND COVERAGE RATIO (16)/(17) |

THE REQUESTED DATA WILL NOT BE AVAILABLE UNTIL DECEMBER 1994, WHEN THE 1995 BUDGET WILL BE COMPLETE

* ROUNDED TO NEAREST THOUSANDS

SUPPORTING SCHEDULES:

REGUL SCHEDULES: A4

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED GAS DIVISION
 DOCKET NO.: 940670-GU

EXPLANATION: PROVIDE INFORMATION AS SPECIFIED USED TO CALCULATE
 THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDING 12/31/95
 WITNESS: MARTIN

CONSOLIDATED COMPANY

MONTH AND YEAR ENDED 12/31

LINE NO. INDICATOR

FUNDS FROM CURRENT OPERATIONS

1	NET INCOME	THE REQUESTED DATA WILL NOT BE AVAILABLE
2	DEPRECIATION AND AMORTIZATION	UNTIL DECEMBER 1994, WHEN THE 1995 BUDGET
3	ITC (NET)	WILL BE COMPLETE.
4	DEFERRED TAXES (NET)	
5	AFUDC	
6	OTHER	
7	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)+(5)+(6)	
8	RETIREMENTS AND REDEMPTIONS	
9	DIVIDENDS (PREFERRED AND COMMON)	
10	TOTAL FUNDS GENERATED INTERNALLY (7)-(8)-(9)	
11	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	
12	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (10)/(11)	

* ROUNDED TO NEAREST THOUSANDS

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-4

SCHEDULE G-3(a)(1)
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 94020-GU

FINANCIAL INDICATORS - AFUDC AS PERCENTAGE OF INCOME AVAILABLE FOR COMMON
EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON
FOR THE HISTORIC BASE YEAR AND THE FOUR PRIOR YEARS.

PAGE 3 OF 3
TYPE OF DATA SHOWN:
PROJECTED TEST YEAR ENDING: 12/31/99
WITNESS: MARTIN

CONSOLIDATED COMPANY: _____ MONTH AND YEAR ENDED: 12/31

LINE NO.	INDICATOR	
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1-2)	ARE PROJECTED TO BE \$0 IN 1994 AND 1995
4	INCOME AVAILABLE FOR COMMON	
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3/4)	

SUPPORTING SCHEDULES: _____ REPAIR SCHEDULE #4

SCHEDULE G-4

CALCULATION OF THE PROJECTED TEST YEAR - REVENUE EXPANSION FACTOR

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR ENDING: 12/31/95COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISION
DOCKET NO.: 940620-GU

WITNESS: BACHMAN

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1(b-2), G-2(c-1), G-5

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

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE REVENUE DEFICIENCY
 FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR ENDING: 12/31/95
 WITNESS: BACHMAN

LINE NO.	DESCRIPTION	AMOUNT	LINE NO.	DESCRIPTION	PROJECTED TEST YEAR-1995	REVENUE DEFICIENCY	PRO-FORMA
1	ADJUSTED RATE BASE	\$ 26,437,934					
2	REQUESTED RATE OF RETURN	8.61%	1	OPERATING REVENUE:	\$ 11,317,802	\$ 0	\$ 11,317,802
			2	OPERATING REVENUES		2,079,120	2,079,120
3	N.O.I. REQUIREMENTS	\$2,276,306		REVENUE RELIEF			
4	LESS: ADJUSTED N.O.I.	988,052	3	TOTAL REVENUES	11,317,802	2,079,120	13,396,922
5	N.O.I. DEFICIENCY	\$ 1,288,254					
6	EXPANSION FACTOR	1.6129054	4	OPERATING EXPENSES:			
7	REVENUE DEFICIENCY	\$ 2,079,120	5	OPERATION & MAINTENANCE	7,615,790	7,797	7,623,587
			6	DEPRECIATION & AMORTIZATION	1,612,518		1,612,518
			7	AMORT OF ENVIRONMENTAL	240,000		240,000
			8	TAXES OTHER THAN INCOME	963,231	5,822	969,053
			9	INCOME TAXES - FEDERAL	(184,092)	663,644	479,552
			10	INCOME TAXES - STATE	(31,592)	113,603	82,011
			11	DEFERRED TAXES - FEDERAL	113,846		113,846
			12	DEFERRED TAXES - STATE	18,739		18,739
			13	INVESTMENT TAX CREDIT	(38,690)		(38,690)
				TOTAL OPERATING EXPENSES	10,329,750	790,866	11,120,616
			14	OPERATING INCOME	\$ 988,052	\$ 1,288,254	\$ 2,276,306
			15	TOTAL RATE BASE	26,437,934		26,437,934
			16	RATE OF RETURN	3.74%		8.61%

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

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE HISTORIC
BASE YEAR + 1 AND THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN
PROJECTED YEAR ENDING: 12/31/94
PROJECTED TEST YEAR ENDING: 12/31/95
Witness: BACHMAN

I. BALANCE SHEET (13-Month Average)

Most of the Balance Sheet items were derived by using the projected CPI factor and/or various growth rates (customer, revenue, payroll, plant and sales). See Schedules G-1(b-1) for the projection basis. Working Capital components were derived from the balance sheet accounts. See Schedule G-1 (b-13).

II. CONSTRUCTION

REVENUE PRODUCING INVESTMENTS

Revenue producing investments were projected to provide the facilities necessary to serve the future customers. Present day company material and labor cost were applied to determine facilities requirements to derive the required on-premises investment.

NON-REVENUE PRODUCING INVESTMENTS

Non-revenue producing investments in distribution facilities were estimated by projecting historical data for recurring items such as main replacement, as requirements for these items were assumed to remain fairly constant.

Specific investment requirements for system improvements and equipment replacements were calculated by applying present day costs to estimated labor, materials and equipment requirements for each specific occurrence.

The cost of transportation, tools and equipment were projected by estimating future needs due to growth, present physical condition, obsolescence and improved efficiency. Present day costs, adjusted for future increases, were applied to estimated needs. Non-revenue producing plant additions to be accomplished in 1994 and 1995 are estimated to be \$1,210,700.

III. UTILITY PLANT

The projected plant balances were derived by adjusting the balances at April 30, 1994 for projected additions and retirements. Plant also includes projected construction work in progress. Construction Work in Progress was calculated by adding to the balance at April 30, 1994, projected construction expenditures and deducting the projected changes to Plant-in-Service. Also included in Utility Plant is common plant. Common plant is projected on the same premise as the plant balances with the exception that only a percentage is allocated to the Consolidated Gas Division.

Accumulated provision for depreciation balances were calculated by adjusting the balance at April 30, 1994 by the projected provision for depreciation, net salvage and projected retirements. The provision for depreciation was calculated by applying the expected FERC approved rates by FERC account to the projected plant balances.

The non-regulated portion of plant included in Utility Plant was allocated out on a customer basis.

See Schedules G-1 (b-4, b-5, b-7, b-8, b-10, b-11).

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

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE HISTORIC
BASE YEAR + 1 AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED GAS DIVISIONPROJECTED YEAR ENDING: 12/31/94
PROJECTED TEST YEAR ENDING: 12/31/95

DOCKET NO.: 940620-GU

Witness: BACHMAN

IV. OPERATING REVENUES

Base revenues were calculated by applying the FPSC approved rates to the projected therm sales and customers. The unit sales were projected by developing a three year study period for each rate classification. Any known changes in rate classifications, such as customer rate changes were also factored in as appropriate. New customers were projected by using historical data for each rate classification. The assumption was made that customer growth would continue in each rate class at the average rate indicated by historical data. The PGA revenues were calculated by using rates which are based on forecasted recoverable expenses and therm sales. Other operating revenues were projected based on an analysis of the accounts. See Schedule G-2(c-4).

V. OPERATION AND MAINTENANCE EXPENSES

Most of the Operation and Maintenance expenses were trended by using the projected CPI factor and/or various growth rates. Some expenses were projected using specific known data or forecasts from experts such as insurance agents. Details of the trend basis for expenses are shown on Schedule G-2(c-5).

VI. TAXES

Taxes Other Than Income Taxes were trended based on various computed rates. Any known facts about these taxes were taken into account. See Schedule G-2(c-30) for details.

Income Taxes, current and deferred, were projected by using an effective tax rate of 37.63%. FASB 109 has been implemented for the computation of Deferred Taxes. See Schedules G-2(c-20, c-21, c-22).

VII. COST OF CAPITAL

The cost rate for common equity was 11% for 1994 and 12.30% for 1995. All other cost of capital components were projected based on historical trends and known changes. See Schedules C-3(d-1, d-2, d-3, d-4, d-5, d-6, d-8, d-11). The common equity rate of 12.30% was based on a study done by our consultants at Stone & Webster.

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

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE HISTORIC
BASE YEAR + 1 AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED YEAR ENDING: 12/31/94
PROJECTED TEST YEAR ENDING: 12/31/95

Witness: BACHMAN

IV. OPERATING REVENUES

Base revenues were calculated by applying the FPSC approved rates to the projected them sales and customers. The unit sales were projected by developing a three year study period for each rate classification. Any known changes in rate classifications, such as customer rate changes were also factored in as appropriate. New customers were projected by using historical data for each rate classification. The assumption was made that customer growth would continue in each rate class at the average rate indicated by historical data. The PGA revenues were calculated by using rates which are based on forecasted recoverable expenses and them sales. Other operating revenues were projected based on an analysis of the accounts. See Schedule G-2(c-4).

V. OPERATION AND MAINTENANCE EXPENSES

Most of the Operation and Maintenance expenses were trended by using the projected CPI factor and/or various growth rates. Some expenses were projected using specific known data or forecasts from experts such as insurance agents. Details of the trend basis for expenses are shown on Schedule G-2(c-5).

VI. TAXES

Taxes Other Than Income Taxes were trended based on various computed rates. Any known facts about these taxes were taken into account. See Schedule G-2(c-30) for details.

Income Taxes, current and deferred, were projected by using an effective tax rate of 37.63%. FASB 109 has been implemented for the computation of Deferred Taxes. See Schedules G-2(c-20, c-21, c-22).

VII. COST OF CAPITAL

The cost rate for common equity was 11% for 1994 and 12.30% for 1995. All other cost of capital components were projected based on historical trends and known changes. See Schedules G-3(d-1, d-2, c-3, d-4, d-5, d-6, d-8, d-11). The common equity rate of 12.30% was based on a study done by our consultants at Stone & Webster.