

FLORIDA
PUBLIC UTILITIES COMPANY

ORIGINAL
FILE COPY

ADDRESS REPLY TO COMPANY AT

P. O. Drawer C
West Palm Beach,
Florida 33402

June 29, 1990

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

Dear Mr. Tribble:

Enclosed for filing under Docket No. 900151-GU are original and nineteen (19) copies of the following:

- A) Petition for both permanent and interim rate relief in the natural gas operations of Florida Public Utilities Company.
- B) Sections A, B, C, D, E, F, G, H and I of the minimum filing requirements as required by FPSC Rule 25-7.039(1)(a)(1).
- C) Direct testimony and exhibits of Company witnesses Darryl Troy, George Bachman, Cheryl Portner, Marc Schneidermann, Charles Stein, Robert Jackson and Kenneth Kessler as required by FPSC Rule 25-7.039(1)(a)(3).

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

Yours very truly,

F. C. Gressman

F. C. Gressman
President

Enclosures

A, B, C, D, F, I
DOCUMENT NUMBER-DATE

05800 JUL -2 1990

FPSC-RECORDS/REPORTING

Petition & Testimony
DOCUMENT NUMBER-DATE

05799 JUL -2 1990

FPSC-RECORDS/REPORTING

in filing require proof
DOCUMENT NUMBER-DATE

05802 JUL -2 1990

FPSC-RECORDS/REPORTING

E, H
DOCUMENT NUMBER-DATE

05801 JUL -2 1990

FPSC-RECORDS/REPORTING

**ORIGINAL
FILE COPY**

**LIC UTILITIES COMPANY
OPERATIONS**

**BEFORE THE
LIC SERVICE COMMISSION
CKET NO. 900151-GU**

**FILING REQUIREMENTS
JECTED TEST YEAR SCHEDULES**

DOCUMENT NUMBER-DATE

05802 JUL -2 1990

THIS DOCUMENT REPORTING

JULY 1990

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES - PAGE 1

SCHEDULE NO.	TITLE	PAGE
-----	-----	-----
G-1	PROJECTED TEST YEAR RATE BASE	129
G-1	PROJECTED TEST YEAR WORKING CAPITAL - ASSETS	130
G-1	PROJECTED TEST YEAR WORKING CAPITAL - LIABILITIES	131
G-1	RATE BASE ADJUSTMENTS	132-135
G-1	HISTORIC BASE YEAR + 1 BALANCE SHEET - ASSETS	136
G-1	HISTORIC BASE YEAR + 1 BALANCE SHEET - LIAB. & CAPITALIZATION	137
G-1	PROJECTED TEST YEAR BALANCE SHEET - ASSETS	138
G-1	PROJECTED TEST YEAR BALANCE SHEET - LIAB. & CAPITALIZATION	139
G-1	HISTORIC BASE YEAR + 1 - 13-MONTH AVERAGE UTILITY PLANT	140
G-1	PROJECTED TEST YEAR - 13-MONTH AVERAGE UTILITY PLANT	141
G-1	HISTORIC BASE YEAR + 1 - DEPRECIATION RESERVE BALANCES	142
G-1	PROJECTED TEST YEAR - DEPRECIATION RESERVE BALANCES	143
G-1	HISTORIC BASE YEAR + 1 - AMORTIZATION RESERVE BALANCES	144
G-1	PROJECTED TEST YEAR - AMORTIZATION RESERVE BALANCES	145
G-1	HISTORIC BASE YEAR + 1 - ALLOCATION OF COMMON PLANT	146-147
G-1	HISTORIC BASE YEAR + 1 - ALLOCATION OF GENERAL PLANT - DETAIL	148-152
G-1	HISTORIC BASE YEAR + 1 - ACQUISITION ADJUSTMENT	153
G-1	PROJECTED TEST YEAR - ALLOCATION OF COMMON PLANT	154-155
G-1	PROJECTED TEST YEAR - ALLOCATION OF GENERAL PLANT - DETAIL	156-160

DOCUMENT NUMBER-DATE
05802 JUL -2 1990
FPSC-RECORDS/REPORTING

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES - PAGE 2

SCHEDULE NO. -----	TITLE -----	PAGE -----
G-1	PROJECTED TEST YEAR - ACQUISITION ADJUSTMENT	161
G-1	HISTORIC BASE YEAR + 1 - ALLOC. OF DEPREC./AMORT. RESERVE - COMMON PLT	162
G-1	PROJECTED TEST YEAR - ALLOC. OF DEPR./AMORT. - COMMON PLANT	163
G-1	HISTORIC BASE YEAR + 1 - CONSTRUCTION BUDGET	164-165
G-1	HISTORIC BASE YEAR + 1 - MONTHLY PLANT ADDITIONS	166
G-1	HISTORIC BASE YEAR + 1 - MONTHLY PLANT RETIREMENTS	167
G-1	PROJECTED TEST YEAR - CONSTRUCTION BUDGET	168-170
G-1	PROJECTED TEST YEAR - MONTHLY PLANT ADDITIONS	171
G-1	PROJECTED TEST YEAR - MONTHLY PLANT RETIREMENTS	172
G-2	PROJECTED TEST YEAR NOI - SUMMARY	173
G-2	ADJUSTMENTS TO NET OPERATING INCOME	174
G-2	ADJUSTMENTS TO NET OPERATING INCOME (CONT.)	175
G-2	HISTORIC BASE YEAR + 1 - INCOME STATEMENT	176
G-2	PROJECTED TEST YEAR - INCOME STATEMENT	177
G-2	HISTORIC BASE YEAR + 1 - REVENUES AND COST OF GAS	178-179
G-2	HISTORIC BASE YEAR + 1 - REVENUES AND COST OF GAS (CONT.)	180
G-2	PROJECTED TEST YEAR - REVENUES AND COST OF GAS	181-182
G-2	PROJECTED TEST YEAR - REVENUES AND COST OF GAS (CONT.)	183
G-2	PROJECTED TEST YEAR - CALCULATION OF DISTRIBUTION EXPENSES	184
G-2	PROJECTED TEST YEAR - CALCULATION OF DISTRIBUTION EXPENSES (CONT.)	185

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES - PAGE 3

SCHEDULE NO.	TITLE	PAGE
G-2	PROJECTED TEST YEAR - CALCULATION OF MAINTENANCE EXPENSES	186
G-2	PROJECTED TEST YEAR - CALCULATION OF MAINTENANCE EXPENSES (CONT.)	187
G-2	PROJECTED TEST YEAR - CALCULATION OF CUSTOMER ACCOUNT EXPENSES	188
G-2	PROJECTED TEST YEAR - CALCULATION OF CUSTOMER SELLING EXPENSES	189
G-2	PROJECTED TEST YEAR - CALCULATION OF A & G EXPENSES	190
G-2	PROJECTED TEST YEAR - CALCULATION OF ADMIN. AND GENERAL EXPENSES	191
G-2	PROJECTED TEST YEAR - CALCULATION OF ADMIN. AND GENERAL EXPENSES (CONT.)	192
G-2	PROJECTED TEST YEAR - TAXES OTHER THAN INCOME TAXES	193
G-2	HISTORIC BASE YEAR + 1 - DEPRECIATION / AMORTIZATION EXPENSE	194
G-2	HISTORIC BASE YEAR + 1 - AMORTIZATION EXPENSE DETAIL	195
G-2	HISTORIC BASE YEAR + 1 - ALLOCATION OF DEPR. / AMORT. EXP.	196
G-2	PROJECTED TEST YEAR - DEPRECIATION / AMORTIZATION EXPENSE	197
G-2	PROJECTED TEST YEAR - AMORTIZATION EXPENSE DETAIL	198
G-2	PROJECTED TEST YEAR - ALLOCATION OF DEPR. / AMORT. EXPENSE	199
G-2	HISTORIC BASE YEAR + 1 - RECONCILIATION OF TOTAL INCOME TAX PROVISION	200
G-2	HISTORIC BASE YEAR + 1 - STATE AND FEDERAL INCOME TAX - CURRENT	201
G-2	HISTORIC BASE YEAR + 1 - DEFERRED INCOME TAX EXPENSE	202
G-2	PROJECTED TEST YEAR - RECONCILIATION OF TOTAL INCOME TAX PROVISION	203
G-2	PROJECTED TEST YEAR - STATE AND FEDERAL INCOME TAX - CURRENT	204
G-2	PROJECTED TEST YEAR - DEFERRED INCOME TAX EXPENSE	205

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 900151-GU
MINIMUM FILING REQUIREMENTS
INDEX

PROJECTED TEST YEAR SCHEDULES - PAGE 4

SCHEDULE NO.	TITLE	PAGE
G-3	HISTORIC BASE YEAR + 1 - COST OF CAPITAL	206
G-3	PROJECTED TEST YEAR - COST OF CAPITAL	207
G-3	PROJECTED TEST YEAR - LONG-TERM DEBT OUTSTANDING	208
G-3	PROJECTED TEST YEAR - SHORT-TERM DEBT OUTSTANDING	209
G-3	PROJECTED TEST YEAR - PREFERRED STOCK	210
G-3	PROJECTED TEST YEAR - COMMON STOCK ISSUES	211
G-3	CUSTOMER DEPOSITS	212
G-3	FINANCING PLANS - STOCK AND BOND ISSUES	213
G-3	PROJECTED TEST YEAR - FINANCIAL INDICATORS	214
G-3	PROJECTED TEST YEAR - FINANCIAL INDICATORS (CONT.)	215
G-3	PROJECTED TEST YEAR - FINANCIAL INDICATORS (CONT.)	216
G-4	PROJECTED TEST YEAR - REVENUE EXPANSION FACTOR	217
G-5	PROJECTED TEST YEAR - REVENUE DEFICIENCY	218
G-6	PROJECTED TEST YEAR - MAJOR ASSUMPTIONS	219
G-6	PROJECTED TEST YEAR - MAJOR ASSUMPTIONS (CONT.)	220
G-6	PROJECTED TEST YEAR - MAJOR ASSUMPTIONS (CONT.)	221

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 12-MONTH AVERAGE
RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR
PLUS ONE, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATA: 12/31/09

HISTORIC BASE YEAR + 1: 12/31/10

PROJECTED TEST YEAR: 12/31/11

WITNESS: DACKMAN

LINE NO.	DESCRIPTION	BASE YEAR 1909			BASE YEAR+1 1990		PROJECTED TEST YEAR 1991	
		(PER BOOKS)	COMPANY ADJUSTMENTS	AVERAGE ADJUSTED	COMPANY ADJUSTMENTS	AVERAGE ADJUSTED	COMPANY ADJUSTMENTS	AVERAGE ADJUSTED
UTILITY PLANT								
1	PLANT IN SERVICE	\$ 28,993,764	\$ 0	\$ 28,993,764	\$ 1,605,691	\$ 30,599,455	\$ 2,648,829	\$ 33,248,284
2	GENERAL PLANT ALLOCATED OUT	0	(969,602)	(969,602)	291,919	(677,603)	(24,834)	(702,517)
3	COMMON PLANT ALLOCATED IN	671,945	0	671,945	(1,837)	670,108	14,392	684,500
4	ACQUISITION ADJUSTMENT	303,400	0	303,400	0	303,400	0	303,400
5	CONSTRUCTION WORK IN PROGRESS	200,599	0	200,599	(113,866)	94,733	146,267	241,000
6	TOTAL	30,177,708	(969,602)	29,208,106	1,701,907	30,990,013	2,704,654	33,774,667
DEDUCTIONS								
7	ACCUM DEPR - UTILITY PLANT	8,813,676	0	8,813,676	431,650	9,245,326	746,912	9,992,238
8	ACCUM DEPR - GENERAL PLANT	0	(439,999)	(439,999)	193,668	(246,331)	(13,659)	(259,990)
9	ACCUM DEPR - COMMON PLANT	301,275	0	301,275	(50,898)	250,377	(60,563)	181,814
10	ACCUM AMORT - ACC. ADJ.	296,997	0	296,997	7,970	304,967	8,244	313,211
11	CUSTOMER ADVANCES FOR CONSTRUCTION	323,730	0	323,730	(9,760)	313,970	(6,266)	307,704
12	TOTAL DEDUCTIONS	9,735,678	(439,999)	9,295,679	572,630	9,868,309	666,668	10,534,977
13	PLANT NET	20,442,030	(529,603)	19,912,427	1,209,277	21,121,704	2,117,986	23,239,690
ALLOWANCE FOR WORKING CAPITAL								
14	BALANCE SHEET METHOD	(135,645)	0	(135,645)	(16,007)	(151,652)	(7,551)	(159,203)
15	TOTAL RATE BASE	\$ 20,306,385	\$(529,603)	\$ 19,776,782	\$ 1,193,270	\$ 20,970,052	\$ 2,110,435	\$ 23,080,487
16	NET OPERATING INCOME	\$ 1,069,003	\$ 98,069	\$ 1,167,072	\$(299,000)	\$ 868,064	\$(12,406)	\$ 855,578
17	RATE OF RETURN	5.27%		5.91%		4.10%		3.71%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 12-MONTH AVERAGE WORKING CAPITAL FOR
THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

COMPANY: FPUC GAS OPERATIONS

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/89

HISTORIC BASE YEAR + 1: 12/31/90

PROJECTED TEST YEAR: 12/31/91

OTHERS: TRUE

DOCKET NO.: 900151-00

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR +1		PROJECTED YEAR	
		1989 AVG. YEAR		1990 AVG. YEAR		1991 AVG. YEAR	PROJECTION BASIS
1	CASH	\$ 32,214		\$ 33,401		\$ 34,602	CP1 & CUSTOMER GROWTH
2	WORKING FUNDS	19,650		27,203		27,200	FLAT
3	COST ACCTS REC-GAS	1,790,243		1,007,417		1,079,300	REVENUES
4	COST ACCTS REC-GAS-UNBILLED REVENUES	250,095		202,791		204,033	UNBILLED REVENUE CALCULATION
5	ACCRN PROV UNCOLLECT ACCTS-GAS	(60,350)		(64,077)		(64,700)	FLAT
6	PLANT & OPER MAT & SUPPLIES	339,003		357,005		309,162	UTILITY PLANT
7	STORES EXPENSE	(7,234)		0		0	NONE
8	PREMIUMS - INSURANCE	112,691		105,307		113,015	INSURANCE EXPENSE PROJECTIONS
9	PREMIUMS - PENSIONS	145,045		140,379		171,399	PENSION EXPENSE PROJECTIONS
10	INCOME TAX RECEIVABLE	73,403		3,943		0	ESTIMATED INCOME TAX CREDITS
11	OTHER WIP-ENVIRONMENTAL MATTERS	0		31,623		105,633	PROJECTED COSTS LESS AMORT.
12	UNAMORTIZED RATE CASE EXPENSE	0		17,949		43,570	PROJECTED COSTS LESS AMORT.
13	CLEARING ACCOUNTS	(710)		0		0	NONE
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	TOTAL ASSETS	\$ 2,495,682		\$ 2,762,701		\$ 2,905,222	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 12-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

COMPANY: FPWC GAS OPERATIONS

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/90

HISTORIC BASE YEAR + 1: 12/31/90

PROJECTED TEST YEAR: 12/31/91

WITNESS: TROY

DOCKET NO.: 990151-00

LINE NO.	DESCRIPTION	BASE YEAR	BASE YEAR +1	PROJECTED YEAR	
		1990 AVG. YEAR	1990 AVG. YEAR	1991 AVG. YEAR	PROJECTION BASIS
1	ACCOUNTS PAYABLE - GENERAL	\$ 1,061,990	\$ 1,474,647	\$ 1,532,392	REVENUES
2	ACCOUNTS PAYABLE - OTHER	244,046	245,130	255,790	REVENUES
3	SALARIES & WAGES ACCRUED	137,149	143,839	150,329	PAYROLL
4	TAXES ACCRUED - GENERAL	100,110	174,375	183,560	REVENUES/PROPERTY/PAYROLL
5	TAXES ACCRUED - INCOME	(23,009)	0	97,500	ESTIMATED INCOME TAX EXPENSE
6	INTEREST ACCRUED	290,546	319,613	344,254	BONDS/NOTES/CUST. DEPOSITS
7	DIVIDENDS DECLARED - PREF.	672	1,121	1,121	FLAT
8	TAX COLLECTIONS PAYABLE	232,263	234,600	245,003	REVENUES
9	VAC'Y PAY ACCRUED	223,229	246,040	257,119	PAYROLL
10	HE' INSURANCE RESERVE	44,999	46,829	49,169	5% GROWTH
11	AUDIT FEES ACCRUED	25,116	26,143	27,300	CPI
12					
13					
14					
15					
16					
17					
18					
20	TOTAL LIABILITIES	\$ 2,831,327	\$ 2,914,353	\$ 3,144,425	
22	WORKING CAPITAL	\$ (135,645)	\$ (151,652)	\$ (159,203)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH RATE BASE
FOR THE HISTORIC TEST YEAR + 1TYPE OF DATA SHOWN:
HISTORIC TEST YEAR + 1: 12/31/90
WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900331-00

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REASON FOR ADJUSTMENTS
<u>UTILITY PLANT IN SERVICE</u>					
1	PLANT IN SERVICE	91,403,691		91,403,691	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE UTILITY PLANT IN SERVICE
2	GENERAL PLANT ALLOCATED OUT	291,919	291,919		TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE UTILITY PLANT ALLOCATED TO L.P. OPERATIONS & MERCHANDISING
3	COMMON PLANT ALLOCATED IN	(1,037)		(1,037)	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE COMMON PLANT IN SERVICE (GENERAL OFFICE)
4	CONSTRUCTION WORK IN PROCESS	(113,066)		(113,066)	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE CONSTRUCTION WORK IN PROCESS
	TOTAL UTILITY PLANT IN SERVICE	<u>91,781,907</u>	<u>291,919</u>	<u>91,409,990</u>	
<u>DEDUCTIONS</u>					
5	ACCUM DEPR - UTILITY PLANT	431,650		431,650	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE DEPRECIATION RESERVE
6	ACCUM DEPR - GENERAL PLANT	193,660	193,660		TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE DEPRECIATION RESERVE ALLOCATED TO L.P. OPERATIONS & MERCHANDISING
7	ACCUM DEPR - COMMON PLANT	(50,090)		(50,090)	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE COMMON PLANT DEPRECIATION RESERVE
8	ACCUM AMORT - ACB. ADJUSTMENT	7,970		7,970	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE ACCUMULATED AMORTIZATION ACQUISITION ADJUSTMENT
9	CUSTOMER ADVANCES FOR CONSTRUCTION	(9,760)		(9,760)	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE BALANCE IN CUSTOMER ADVANCES
	TOTAL DEDUCTIONS	<u>572,630</u>	<u>193,660</u>	<u>378,962</u>	

SCHEDULE G-1

RATE BASE ADJUSTMENTS

PAGE 40 OF 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 12-MONTH RATE BASE
FOR THE HISTORIC TEST YEAR + 1TYPE OF DATA SOURCE:
HISTORIC TEST YEAR + 1: 12/31/99
WITNESS: BACKMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990151-00

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REASON FOR ADJUSTMENTS
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
10	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	(14,007)	0	(14,007)	TO RECORD THE CHANGE IN PROJECTED 12 MONTH AVERAGE WORKING CAPITAL ALLOWANCE
TOTAL RATE BASE ADJUSTMENT		<u>1,193,270</u> *****	<u>90,251</u> *****	<u>1,095,019</u> *****	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH RATE BASE
FOR THE PROJECTED TEST YEARTYPE OF DATA SOURCE:
PROJECTED TEST YEAR: 12/31/91
WITNESS: BACKMAN

COMPANY: FPSC GAS OPERATIONS

DUCKET NO.: 900151-00

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REASON FOR ADJUSTMENTS
<u>UTILITY PLANT IN SERVICE</u>					
1	PLANT IN SERVICE	2,640,829		2,640,829	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE UTILITY PLANT IN SERVICE
2	GENERAL PLANT ALLOCATED OUT	(24,834)	(24,834)		TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE UTILITY PLANT ALLOCATED TO L.P. OPERATIONS & MERCHANDISING
3	COMMON PLANT ALLOCATED IN	14,392		14,392	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE COMMON PLANT IN SERVICE (GENERAL OFFICE)
4	CONSTRUCTION WORK IN PROCESS	146,267		146,267	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE CONSTRUCTION WORK IN PROCESS
	TOTAL UTILITY PLANT IN SERVICE	<u>2,704,654</u>	<u>(24,834)</u>	<u>2,609,400</u>	
<u>DEDUCTIONS</u>					
5	ACCUM DEPR - UTILITY PLANT	746,912		746,912	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE DEPRECIATION RESERVE
6	ACCUM DEPR - GENERAL PLANT	(13,659)	(13,659)		TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE DEPRECIATION RESERVE ALLOCATED TO L.P. OPERATIONS & MERCHANDISING
7	ACCUM DEPR - COMMON PLANT	(60,563)		(60,563)	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE COMMON PLANT DEPRECIATION RESERVE
8	ACCUM AMORT - ACB. ADJUSTMENT	8,244		8,244	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE ACCUMULATED AMORTIZATION ACQUISITION ADJUSTMENT RESERVE
9	CUSTOMER ADVANCES FOR CONSTRUCTION	(6,266)		(6,266)	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE BALANCE IN CUSTOMER ADVANCES
	TOTAL DEDUCTIONS	<u>666,660</u>	<u>(13,659)</u>	<u>600,327</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH RATE BASE
FOR THE PROJECTED TEST YEAR

TYPE OF RATE ORDER:

PROJECTED TEST YEAR: 12/31/91

WITNESS: DUCHON

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900131-00

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REASON FOR ADJUSTMENTS
	ALLOWANCE FOR WORKING CAPITAL				
10	(SEE SCHEDULE 6-1 PAGES 2-3 FOR DETAIL)	(7,551)	0	(7,551)	TO RECORD THE CHANGE IN PROJECTED 13 MONTH AVERAGE WORKING CAPITAL ALLOWANCE
	TOTAL RATE BASE ADJUSTMENT	2,110,435	(11,175)	2,121,610	

SCHEDULE G-1

CALCULATION OF THE HISTORIC BASE YEAR + 1 - BALANCE SHEET

PAGE 5 OF 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/90
METHOD: TWP

COMPANY: FPSC GAS OPERATIONS

SHEET NO.: 900151-00

LINE NO.	ASSETS	(1) DEC	(2) JAN	(3) FEB	(4) MAR	(5) APR	(6) MAY	(7) JUN	(8) JUL	(9) AUG	(10) SEP	(11) OCT	(12) NOV	(13) DEC	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	29,067,167	29,132,083	29,261,516	29,335,082	29,443,170	29,634,092	30,005,379	30,000,033	30,109,014	30,262,035	30,621,244	30,779,633	31,149,754	29,921,772	DATE BASE
2	COMMON PLANT	674,007	674,007	674,007	674,007	674,007	674,007	674,007	665,465	665,465	665,465	665,465	665,465	665,465	670,100	DATE BASE
3	CRIP	37,731	63,000	73,700	113,300	106,200	67,000	25,000	120,000	100,000	14,000	26,000	145,000	250,000	94,733	DATE BASE
4	GAS PLANT ACC. ADJ.	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	DATE BASE
5	GROSS UTILITY PLANT	30,002,365	30,192,090	30,312,763	30,440,509	30,526,057	30,679,379	31,007,066	31,177,698	31,310,679	31,244,900	31,616,109	31,893,510	32,360,619	30,990,013	DATE BASE
6	ACCUM. PROVISION FOR DEPR.	(9,264,051)	(9,327,607)	(9,394,056)	(9,461,667)	(9,529,660)	(9,591,200)	(9,659,462)	(9,709,009)	(9,777,036)	(9,816,521)	(9,806,003)	(9,750,040)	(9,629,754)	(9,534,339)	
7	NET PLANT	20,818,314	20,864,283	20,917,047	20,978,722	20,997,309	21,008,091	21,340,004	21,468,694	21,740,043	21,628,379	21,929,306	22,135,474	22,530,865	21,435,674	
8	INVESTMENT IN SUBSIDIARY CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	W. TLTY PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL PROPERTY & INVEST.	20,818,314	20,864,283	20,917,047	20,978,722	20,997,309	21,008,091	21,340,004	21,468,694	21,740,043	21,628,379	21,929,306	22,135,474	22,530,865	21,435,674	
12	CASH	104,021	27,449	27,449	27,449	27,449	27,449	27,449	27,449	27,449	27,449	27,449	27,449	27,449	33,001	WORKING CAP.
13	WORKING FUNDS	27,241	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	WORKING CAP.
14	CUSTOMER ACCOUNTS REC.	2,022,527	2,096,400	2,130,400	1,001,500	1,905,200	1,727,200	1,713,100	1,833,100	1,332,300	1,444,900	1,502,300	1,640,600	2,010,900	1,007,017	WORKING CAP.
15	ACCTS. REC. - UNBILLED REVENUE	446,966	374,710	303,600	309,794	207,104	251,449	239,636	232,576	215,066	222,665	216,391	250,096	310,133	202,291	WORKING CAP.
16	ACCUM. PROVISION UNBILL. ACCTS	(64,663)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,697)	WORKING CAP.
17	PLANT & OPER. MATERIAL & SUPPL.	341,560	339,200	320,100	360,700	350,500	391,000	371,300	379,100	332,000	344,600	332,900	340,500	362,400	357,005	WORKING CAP.
18	STORES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
19	PREPAYMENTS - INSURANCE	43,001	19,431	333	131,300	200,000	100,000	160,000	140,000	120,000	100,000	00,000	60,000	00,000	105,307	WORKING CAP.
20	PREPAYMENTS - PENSIONS	157,709	150,204	150,639	159,074	159,509	159,944	160,379	160,014	161,209	161,604	162,119	162,554	162,909	160,379	WORKING CAP.
21	INCOME TAX RECEIVABLE	130,906	97,939	7,630	(110,015)	(120,995)	(100,295)	(59,204)	(16,004)	36,616	47,909	73,209	64,609	0	3,943	WORKING CAP.
22																
23																
24																
25	TOTAL CURR. & ACCR. ASSETS	3,210,296	3,095,033	2,946,051	2,741,902	2,707,667	2,600,447	2,503,000	2,727,055	2,437,100	2,320,107	2,305,340	2,533,500	2,092,771	2,713,129	
26	UNAMORTIZED NET EXPENSE	313,755	310,033	314,779	311,670	300,457	306,500	294,027	294,023	290,911	205,006	204,757	301,600	302,004	302,715	CAP. STRUCTURE
27	CLEARING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
28	UNRECOVERED GAS COST	439,300	250,990	190,579	117,270	111,930	139,715	167,500	195,205	223,070	250,050	203,190	155,530	107,070	197,631	
29	ENVIRONMENTAL MATTERS	0	2,239	5,337	7,241	14,007	21,190	27,773	34,356	41,155	47,954	54,750	67,750	04,750	31,623	WORKING CAP.
30	UNAMORT RATE CASE EXP	0	1,404	2,005	3,624	6,401	15,101	21,979	22,479	23,579	26,900	29,500	35,000	45,200	17,949	WORKING CAP.
31	TOTAL DEFERRED CHARGES	753,135	501,474	520,700	439,005	441,475	402,506	511,679	546,143	506,715	611,190	572,205	561,096	539,912	549,910	
32	TOTAL ASSETS	24,701,745	24,542,590	24,305,390	24,160,709	24,226,531	24,179,124	24,443,563	24,941,047	24,764,730	24,559,704	24,006,059	25,230,950	25,971,540	24,690,721	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/90
METHOD: TWT

COMPANY: FPSC GAS OPERATIONS

SHEET NO.: 000154-00

LINE NO.	CAPITALIZATION & LIABILITIES	(1) DEC	(2) JAN	(3) FEB	(4) MAR	(5) APR	(6) MAY	(7) JUN	(8) JUL	(9) AUG	(10) SEP	(11) OCT	(12) NOV	(13) DEC	13 MONTH AVERAGE	REFERENCE
1	COMMON EQUITY	5,677,393	5,871,287	5,885,643	5,822,865	5,847,399	5,855,870	5,526,872	5,630,132	5,773,950	5,447,447	5,483,795	5,850,001	5,877,643	5,739,489	CAP. STRUCTURE
2	PREFERRED EQUITY	235,316	240,825	237,869	236,114	234,560	233,970	225,613	226,170	230,819	221,821	221,315	235,325	236,620	231,904	CAP. STRUCTURE
3	TOTAL STOCKHOLDERS EQUITY	5,912,709	6,114,232	6,123,532	6,059,079	6,081,957	6,089,840	5,801,487	5,856,322	6,004,769	5,669,268	5,705,110	6,085,326	6,114,263	5,971,393	
4	LONG-TERM DEBT	7,767,703	7,923,217	7,852,043	7,794,122	7,743,101	7,723,330	7,437,771	7,632,411	7,176,940	6,872,297	6,801,395	7,317,830	7,357,310	7,452,213	CAP. STRUCTURE
5																
6	TOTAL LONG TERM DEBT	7,767,703	7,923,217	7,852,043	7,794,122	7,743,101	7,723,330	7,437,771	7,632,411	7,176,940	6,872,297	6,801,395	7,317,830	7,357,310	7,452,213	
7	NOTES PAYABLE	1,687,992	1,600,165	1,347,922	1,298,627	1,407,410	1,559,798	1,654,509	2,186,320	2,423,605	2,468,874	2,618,884	2,902,330	3,076,063	2,811,670	CAP. STRUCTURE
8	ACCOUNTS PAYABLE - GENERAL	1,899,616	1,513,700	1,469,600	1,455,300	1,414,000	1,432,700	1,563,300	1,418,500	1,343,700	1,151,300	1,320,400	1,327,100	1,096,200	1,474,647	WORKING CAP.
9	ACCOUNTS PAYABLE - OTHER	13,362	26,200	35,622	36,331	22,683	24,956	525,990	926,187	201,863	615,917	476,121	268,833	13,330	245,130	WORKING CAP.
10	SALARIES & WAGES ACCRUED	161,991	92,385	177,394	137,411	139,222	92,330	151,517	169,234	126,441	142,837	169,090	141,344	169,281	143,839	WORKING CAP.
11	TOKEN DEPOSITS	1,274,196	1,302,000	1,307,000	1,307,000	1,304,000	1,324,000	1,312,000	1,314,000	1,307,000	1,314,000	1,337,000	1,341,000	1,362,000	1,316,092	CAP. STRUCTURE
12	WAGES ACCRUED	42,986	76,939	113,610	153,064	170,424	212,169	245,856	243,393	277,512	310,830	345,700	12,495	53,860	174,375	WORKING CAP.
13	INTEREST ACCRUED	276,293	280,799	372,144	404,860	412,706	173,257	240,835	245,616	333,266	421,410	455,586	221,970	300,289	319,613	WORKING CAP.
14	DIVIDENDS DECLARED-PREF.	2,914	0	0	2,914	0	0	2,914	0	0	0	2,914	0	0	2,914	WORKING CAP.
15	TAX COLLECTIONS PAYABLE	302,957	275,807	272,200	279,447	285,939	196,560	155,162	196,232	203,959	212,060	216,175	256,907	302,412	236,600	WORKING CAP.
16	VACATION PAY ACCRUED	245,199	245,199	245,199	245,199	245,199	245,199	245,199	245,199	245,199	245,199	245,199	245,199	245,199	246,040	WORKING CAP.
17	MEDICAL INSURANCE RESERVE	41,200	35,743	41,662	38,943	48,424	48,000	49,300	49,700	50,200	50,600	51,000	51,500	51,700	46,829	WORKING CAP.
18	AUDIT FEES ACCRUED	34,745	38,000	24,100	12,300	15,400	18,500	21,600	21,500	24,700	27,800	30,900	34,000	36,300	26,143	WORKING CAP.
19																
20																
21	TOTAL CURR. & ACCRUED LIAB.	5,905,471	5,495,097	5,406,661	5,315,396	5,394,207	5,340,477	6,176,190	7,015,881	6,537,445	6,964,165	7,266,063	6,801,914	7,520,510	6,242,115	
22	CUSTOMER ADVANCES FOR CONST.	313,815	313,903	314,280	314,280	314,009	313,814	313,814	313,814	313,814	313,814	313,814	313,814	313,814	313,970	RATE BASE
23	UNAMORTIZED I. T. C.	977,155	973,929	970,763	967,477	964,251	961,025	957,799	954,573	951,347	948,121	944,895	941,669	938,443	935,799	CAP. STRUCTURE
24	ACCUMULATED DEFERRED INC. TAX	3,904,812	3,720,212	3,718,171	3,718,347	3,728,196	3,742,630	3,756,302	3,768,046	3,780,415	3,792,899	3,775,582	3,762,405	3,727,200	3,761,232	CAP. STRUCTURE
25	TOTAL DEFERRED CREDITS	5,195,782	5,000,044	5,003,162	5,000,112	5,007,256	5,017,469	5,027,915	5,037,233	5,045,576	5,054,834	5,034,291	5,017,880	4,979,457	5,033,001	
26	TOTAL CAPITAL & LIAB.	24,781,745	24,542,590	24,385,390	24,160,789	24,226,531	24,179,124	24,443,563	24,941,847	24,764,738	24,559,764	24,806,859	25,238,950	25,971,540	24,698,722	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATION THE 13-MONTH AVERAGE
BALANCE SHEET FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN: 12/31/91
PROJECTED TEST YEAR: 12/31/91
WITNESS: TRUE

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900526-00

LINE NO.	ASSETS	(1) DEC	(2) JAN	(3) FEB	(4) MAR	(5) APR	(6) MAY	(7) JUN	(8) JUL	(9) AUG	(10) SEP	(11) OCT	(12) NOV	(13) DEC	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	31,149,700	31,402,224	31,574,170	31,730,000	32,100,121	32,267,025	32,903,364	33,007,926	33,176,612	33,252,563	33,345,420	33,429,100	33,706,192	32,545,767	RATE BASE
2	COMMON PLANT	663,463	663,463	663,463	663,463	663,463	663,463	604,004	604,004	707,316	707,316	707,316	707,316	707,316	604,500	RATE BASE
3	CHIP	230,000	263,000	370,000	477,000	309,000	475,000	134,000	162,000	110,000	130,000	160,000	190,000	0	241,000	RATE BASE
4	GAS PLANT ACC. ADJ.	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	303,000	RATE BASE
5	GROSS UTILITY PLANT	32,340,633	32,634,009	32,915,833	33,196,333	33,505,906	33,710,090	34,025,330	34,157,090	34,297,520	34,392,401	34,516,336	34,630,020	34,717,100	33,774,667	RATE BASE
6	ACCUM. PROVISION FOR DEPR.	(9,829,400)	(9,967,951)	(9,970,363)	(9,992,091)	(10,070,701)	(10,133,013)	(10,213,300)	(10,294,039)	(10,330,545)	(10,422,910)	(10,507,716)	(10,592,702)	(10,670,010)	(10,227,273)	
7	NET PLANT	22,539,225	22,720,130	22,944,670	23,204,242	23,435,205	23,577,077	23,811,942	23,861,031	23,950,983	23,970,563	24,000,620	24,037,242	24,039,090	23,547,394	
8	INVESTMENT IN SUBSIDIARY CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	NON UTILITY PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	AL PROPERTY & INVEST.	22,539,225	22,720,130	22,944,670	23,204,242	23,435,205	23,577,077	23,811,942	23,861,031	23,950,983	23,970,563	24,000,620	24,037,242	24,039,090	23,547,394	
12	CASH	27,449	37,365	37,365	37,365	37,365	37,365	37,365	37,365	37,365	37,365	37,365	37,365	37,365	34,602	WORKING CAP.
13	WORKING FUNDS	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200	WORKING CAP.
14	CUSTOMER ACCOUNTS REC.	2,010,900	2,100,000	2,252,700	1,963,700	1,900,400	1,002,600	1,707,900	1,913,100	1,620,200	1,500,100	1,567,900	1,712,300	2,107,100	1,079,300	WORKING CAP.
15	ACCTS. REC. - UNBILLED REVENUE	310,133	354,349	362,706	346,082	307,769	262,785	240,514	230,626	225,550	229,002	229,103	263,193	312,031	204,033	WORKING CAP.
16	ACCUM. PROVISION UNCOLL. ACCTS	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	(64,700)	WORKING CAP.
17	PLANT & OPER. MATERIAL & SUPPL.	362,000	391,300	357,600	393,100	390,700	426,900	404,600	413,100	304,400	375,500	304,500	379,000	395,000	309,162	WORKING CAP.
18	STORES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
19	PREPAYMENTS - INSURANCE	40,400	20,400	0,400	160,000	220,000	199,000	170,000	157,000	136,000	115,000	94,000	73,000	52,000	113,015	WORKING CAP.
20	PREPAYMENTS - PENSIONS	162,909	164,391	165,793	167,194	168,596	169,998	171,399	172,801	174,203	175,604	177,006	178,408	179,809	171,399	WORKING CAP.
21	INCOME TAX RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
22																
23																
24																
25	TOTAL CURR. & ACCR. ASSETS	2,092,771	3,126,525	3,147,064	3,030,741	3,075,330	2,061,140	2,790,270	2,094,492	2,540,226	2,403,951	2,432,454	2,606,566	3,046,405	2,034,011	
26	UNAUTHORIZED DEBT EXPENSE	302,091	309,105	304,066	303,010	306,307	305,332	294,761	209,141	294,025	204,640	202,073	295,165	291,344	297,204	CAP. STRUCTURE
27	CLEARING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WORKING CAP.
28	UNRECOVERED GAS COST	107,070	60,210	12,550	(35,104)	(29,253)	(23,402)	(17,551)	(11,700)	(5,049)	0	0	0	0	4,446	
29	ENVIRONMENTAL MATTERS	04,750	99,750	114,750	129,750	124,753	119,016	114,049	109,002	104,915	99,940	94,901	90,014	85,047	105,633	WORKING CAP.
30	UNADJ. RATE CASE EXP	45,200	47,200	48,000	40,700	47,347	45,994	44,641	43,200	41,935	40,502	39,229	37,076	36,523	43,570	WORKING CAP.
31	TOTAL DEFERRED CHARGES	539,919	516,273	479,374	446,364	449,106	447,740	436,700	430,611	435,026	427,190	417,003	423,055	412,914	450,941	
32	TOTAL ASSETS	25,971,915	26,370,936	26,571,100	26,401,347	26,959,799	26,005,965	27,030,920	27,106,134	26,935,035	26,001,712	26,070,157	27,066,063	27,490,409	26,034,346	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 12-MONTH AVERAGE
BALANCE SHEET FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91
METHOD: TRIM

COMPANY: FPSC GAS OPERATIONS

SHEET NO.: 900101-00

LINE NO.	CAPITALIZATION & LIABILITIES	(1) DEC	(2) JAN	(3) FEB	(4) MAR	(5) APR	(6) MAY	(7) JUN	(8) JUL	(9) AUG	(10) SEP	(11) OCT	(12) NOV	(13) DEC	12 MONTH AVERAGE	REFERENCE
1	COMMON EQUITY	3,877,774	6,100,460	6,231,966	6,217,073	6,364,200	6,399,790	6,133,729	6,000,001	6,237,000	6,003,030	5,971,746	6,290,707	6,100,476	6,169,042	CAP. STRUCTURE
2	PREFERRED EQUITY	230,625	243,870	239,737	239,035	243,423	243,292	235,000	232,241	237,762	231,006	229,447	240,623	230,136	237,051	CAP. STRUCTURE
3	TOTAL STOCKHOLDERS EQUITY	4,114,399	6,423,330	6,471,703	6,457,320	6,607,711	6,643,090	6,371,337	6,320,042	6,495,430	6,234,836	6,201,413	6,531,330	6,426,632	6,407,493	
4	LONG-TERM DEBT	7,337,473	7,337,864	7,434,225	7,437,920	7,560,827	7,564,761	7,321,043	7,201,810	7,372,907	7,100,335	7,121,990	7,461,740	7,303,209	7,303,769	CAP. STRUCTURE
5																
6	TOTAL LONG TERM DEBT	7,337,473	7,337,864	7,434,225	7,437,920	7,560,827	7,564,761	7,321,043	7,201,810	7,372,907	7,100,335	7,121,990	7,461,740	7,303,209	7,303,769	
7	NOTES PAYABLE	3,076,131	3,200,424	3,196,493	3,270,033	3,407,920	3,407,185	3,430,320	3,403,624	3,645,677	3,631,644	3,674,604	3,930,106	3,969,263	3,495,360	CAP. STRUCTURE
8	ACCOUNTS PAYABLE - GENERAL	1,096,200	1,579,800	1,533,000	1,460,400	1,476,600	1,516,300	1,631,500	1,400,500	1,402,300	1,201,500	1,370,100	1,305,100	1,979,000	1,532,392	WORKING CAP.
9	ACCOUNTS PAYABLE - OTHER	13,330	27,427	37,170	37,170	23,674	26,044	540,973	966,641	210,600	642,020	496,910	279,740	13,921	255,790	WORKING CAP.
10	SALARIES & WAGES ACCRUED	169,201	96,940	105,501	143,591	145,004	96,754	150,331	176,045	132,120	140,426	176,495	147,722	176,094	150,329	WORKING CAP.
11	CUSTOMER DEPOSITS	1,362,000	1,405,000	1,409,000	1,410,000	1,407,000	1,428,000	1,415,000	1,410,000	1,410,000	1,420,000	1,442,000	1,447,000	1,469,000	1,410,615	CAP. STRUCTURE
12	TAXES ACCRUED	53,060	174,041	300,454	430,904	414,315	439,215	393,169	360,292	367,033	311,020	339,395	4,410	56,935	201,060	WORKING CAP.
13	INTEREST ACCRUED	300,209	305,975	401,200	442,002	416,730	190,104	275,177	261,932	361,322	461,140	472,422	249,205	336,900	344,254	WORKING CAP.
14	DIVIDENDS DECLARED-PREF.	2,914	0	0	2,914	0	0	2,914	0	0	2,914	0	0	2,914	1,121	WORKING CAP.
15	TAX COLLECTIONS PAYABLE	302,412	207,937	204,009	291,653	214,934	205,145	161,939	204,003	212,060	221,330	225,617	260,120	315,621	245,003	WORKING CAP.
16	VACATION PAY ACCRUED	256,233	256,233	256,233	256,233	256,233	256,233	256,233	256,233	256,233	256,233	256,233	256,233	256,233	267,757	WORKING CAP.
17	MEDICAL INSURANCE RESERVE	51,700	51,600	50,300	49,600	48,900	48,200	47,500	47,700	47,900	48,100	48,600	49,100	50,000	49,169	WORKING CAP.
18	AUDIT FEES ACCRUED	36,300	39,700	25,200	12,000	16,100	19,300	22,600	22,500	25,700	29,000	32,200	35,500	30,000	27,300	WORKING CAP.
19																
20																
21	TOTAL CURR. & ACCRUED LIAB.	7,520,506	7,424,677	7,607,610	7,816,040	7,827,090	7,712,406	8,371,856	8,679,070	8,071,061	8,374,935	8,542,064	8,052,412	8,676,205	8,050,400	
22	CUSTOMER ADVANCES FOR CONST.	313,814	313,205	313,176	313,150	300,045	300,639	306,264	305,617	305,611	304,506	302,041	302,361	302,036	307,704	DATE BASE
23	UNAUTHORIZED I. T. C.	930,443	935,217	931,991	920,765	925,539	922,313	919,007	915,061	912,633	909,009	906,103	902,937	899,731	919,007	CAP. STRUCTURE
24	ACCUMULATED DEFERRED INC. TAX	3,727,200	3,716,435	3,712,403	3,707,320	3,720,979	3,734,676	3,740,333	3,762,934	3,776,291	3,709,611	3,802,050	3,816,063	3,800,796	3,755,605	CAP. STRUCTURE
25	TOTAL DEFERRED CREDITS	4,979,457	4,964,857	4,957,570	4,949,243	4,955,363	4,965,620	4,973,604	4,904,812	4,994,337	5,003,606	5,011,002	5,021,301	5,010,563	4,902,476	
26	TOTAL CAPITAL & LIAB.	25,971,915	26,370,936	26,571,100	26,601,347	26,959,799	26,005,965	27,030,920	27,104,134	26,935,035	26,001,712	26,070,157	27,064,063	27,090,609	26,834,366	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY
PLAN FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SOURCE

HISTORIC BASE YEAR + 1: 12/31/90

WITNESS: BACHMAN

COMPANY: FPSC GAS OPERATIONS

SHEET NO.: 900131-00

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/90

LINE NO.	A/C NO.	DESCRIPTION	1989 DEC	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1	304	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	311	LIQUEFIED PETROLEUM GAS EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	342	GAS MOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND	85,636	85,636	85,636	85,636	85,636	85,636	85,636	85,636	85,636	85,636	85,636	85,636	85,636	85,636
6	375	STRUCTURES & IMPROVEMENTS	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927
7	376.1	RAINS - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	376.2	RAINS - OTHER	16,570,371	16,610,646	16,646,321	16,681,696	16,706,471	16,841,946	17,115,321	17,135,096	17,173,871	17,210,146	17,307,921	17,340,696	17,000,371	17,049,336
9	378	MEAS & REG STATION EQUIP-GEN	93,020	93,020	93,020	93,020	93,020	93,020	93,020	93,020	93,020	93,020	93,020	93,020	93,020	93,020
10	379	MEAS & REG STATION EQUIP-GATE	329,227	329,227	329,227	329,227	329,227	329,227	329,227	329,227	329,227	329,227	329,227	329,227	329,227	329,227
11	38.1	SERVICES - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	38.2	SERVICES - OTHER	5,000,532	5,016,165	5,051,798	5,087,431	5,123,064	5,158,697	5,294,330	5,329,963	5,365,596	5,401,229	5,436,862	5,472,495	5,508,128	5,543,761
13	381	METERS	2,187,344	2,195,261	2,221,178	2,225,095	2,232,012	2,240,929	2,277,846	2,281,763	2,280,680	2,282,597	2,309,514	2,307,431	2,305,348	2,257,861
14	382	METER INSTALLATIONS	510,230	521,630	525,922	529,314	532,606	536,998	540,290	543,682	547,074	551,366	554,658	559,050	562,342	566,734
15	383	HOUSE REGULATORS	659,796	663,871	668,946	677,021	679,096	681,171	685,246	689,321	690,396	698,471	700,546	702,621	702,696	684,554
16	384	HOUSE REG-INST	230,020	241,445	243,962	245,579	247,096	249,713	251,230	253,847	256,364	257,981	259,498	262,115	263,628	251,637
17	385	IND MEAS & REG STA. EQUIP	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181
18	387	OTHER EQUIPMENT	110,901	110,901	110,901	112,001	112,001	112,001	112,001	112,001	112,001	112,001	112,001	112,001	112,001	111,827
19	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
20	390	STRUCTURES & IMPROVEMENTS	372,370	372,370	372,370	372,370	372,370	372,370	372,370	372,370	372,370	372,370	372,370	372,370	372,370	372,370
21	391.1	OFFICE FURNITURE	105,507	105,507	105,507	105,507	112,007	112,007	114,007	114,007	114,007	114,007	114,007	114,007	114,007	111,595
22	391.2	OFFICE MACHINES	67,266	67,266	67,266	67,266	67,266	67,266	72,466	72,466	72,466	72,466	72,466	72,466	72,466	70,528
23	391.3	EDP EQUIPMENT	109,839	109,839	109,839	109,839	109,839	109,839	116,839	116,839	124,239	124,239	124,239	124,239	124,239	116,454
24	392.1	TRANS. EQUIP. - CARS	377,016	377,016	377,016	377,016	377,016	377,016	379,516	385,416	385,416	385,416	385,416	385,416	385,416	381,505
25	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	870,691	870,691	870,691	870,691	870,691	870,691	870,691	870,691	870,691	870,691	870,691	870,691	870,691	877,737
26	392.4	TRANS. EQUIP. - TRAILERS	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,724
27	393	STORES EQUIPMENT	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756
28	394	TOOLS, SHOP, GARAGE EQUIP	231,392	231,392	231,392	236,192	236,192	240,992	241,392	241,392	242,392	245,392	245,392	245,392	245,392	239,972
29	395	LABORATORY EQUIPMENT	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350
30	396	POWER OPERATED EQUIPMENT	122,909	122,909	122,909	122,909	130,909	130,909	134,909	134,909	134,909	134,909	134,909	134,909	134,909	130,401
31	397	COMMUNICATION EQUIPMENT	112,973	111,673	111,673	111,673	111,673	111,673	111,673	111,673	114,373	114,373	114,373	114,373	114,373	112,927
32	398	TELECOM EQUIPMENT	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213
33		PLANT IN SERVICE	29,737,095	29,822,504	29,932,113	30,027,522	30,118,231	30,311,040	30,605,049	30,761,850	30,852,667	30,944,876	31,304,005	31,462,494	31,832,595	30,599,455
34	102	GAS PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34		TOTAL PLANT IN SERVICE	29,737,095	29,822,504	29,932,113	30,027,522	30,118,231	30,311,040	30,605,049	30,761,850	30,852,667	30,944,876	31,304,005	31,462,494	31,832,595	30,599,455

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN

PROJECTED TEST YEAR: 12/31/91

WITNESS: DACHMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900134-M

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

LINE NO.	A/C NO.	DESCRIPTION	1990 DEC	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH AVERAGE
1	304	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	311	LUBRICATED PETROLEUM GAS EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	342	GAS HOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND	85,634	85,634	85,634	85,634	85,634	85,634	85,634	85,634	85,634	85,634	85,634	105,634	105,634	88,713
6	375	STRUCTURES & IMPROVEMENTS	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927	492,927
7	376.1	HAIRS - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	376.2	HAIRS - OTHER	17,804,371	18,004,871	18,192,271	18,264,671	18,409,071	18,432,371	19,225,771	19,254,671	19,369,171	19,398,471	19,411,871	19,433,271	19,444,671	18,879,654
9	379	HEAS & REG STATION EQUIP-GEN	88,228	88,228	88,228	88,228	88,228	88,228	88,228	88,228	88,228	88,228	88,228	88,228	88,228	88,228
10	379	HEAS & REG STATION EQUIP-GATE	409,227	409,227	409,227	409,227	409,227	409,227	409,227	409,227	409,227	409,227	409,227	409,227	409,227	409,227
11	380.1	SERVICES - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	380.2	SERVICES - OTHER	4,340,132	4,343,982	4,379,932	4,415,782	4,451,732	4,487,582	4,523,632	4,559,582	4,595,632	4,631,582	4,667,632	4,703,582	4,739,532	4,523,724
13	381	METERS	2,340,344	2,340,344	2,340,344	2,311,344	2,338,344	2,340,344	2,331,344	2,340,344	2,340,344	2,340,344	2,340,344	2,340,344	2,340,344	2,340,344
14	382	METER INSTALLATIONS	542,538	542,538	549,418	572,858	574,398	579,738	583,478	584,918	590,558	594,898	597,538	601,088	604,738	583,488
15	383	HOUSE REGULATORS	702,694	705,634	708,574	711,514	714,454	717,394	720,334	723,274	726,214	729,154	732,094	735,034	737,974	726,338
16	384	HOUSE REG-INST	263,628	265,753	267,878	269,983	272,028	274,153	276,278	278,383	280,528	282,653	284,678	286,803	288,928	276,278
17	385	IND HEAS & REG STA. EQUIP	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181	79,181
18	387	OTHER EQUIPMENT	112,881	115,381	120,781	124,781	126,781	126,781	126,781	126,781	126,781	126,781	126,781	126,781	126,781	124,312
19	389	LAND & LAND RIGHTS	53,812	53,812	53,812	53,812	53,812	53,812	53,812	53,812	53,812	53,812	53,812	53,812	53,812	53,812
20	390	STRUCTURES & IMPROVEMENTS	373,370	373,370	373,370	373,370	373,370	373,370	373,370	373,370	373,370	373,370	373,370	373,370	373,370	374,753
21	391.1	OFFICE FURNITURE	114,887	114,887	114,887	115,887	115,887	115,887	115,887	115,887	115,887	115,887	115,887	115,887	115,887	115,454
22	391.2	OFFICE MACHINES	72,444	72,444	74,144	78,144	78,144	78,144	78,144	78,144	80,644	80,644	80,644	80,644	80,644	78,289
23	391.3	EXP EQUIPMENT	124,239	124,239	124,239	125,639	125,639	125,639	125,639	125,639	125,639	125,639	125,639	125,639	125,639	125,316
24	392.1	TRANS. EQUIP. - CARS	385,816	385,816	389,816	391,816	391,816	391,816	409,116	409,116	409,116	409,116	409,116	409,116	409,116	401,139
25	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	873,591	873,591	885,291	897,091	897,091	903,591	903,591	924,091	937,091	945,091	945,091	945,091	945,091	914,176
26	392.4	TRANS. EQUIP. - TRAILERS	13,632	13,632	13,632	13,632	13,632	13,632	13,632	13,632	13,632	13,632	13,632	13,632	13,632	13,632
27	393	STORES EQUIPMENT	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756	17,756
28	394	TOOLS, SHOP, GARAGE EQUIP	243,592	244,792	246,792	251,492	253,592	260,892	269,892	272,392	272,892	272,892	272,892	274,892	275,892	262,080
29	395	LABORATORY EQUIPMENT	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350
30	396	POWER OPERATED EQUIPMENT	134,989	134,989	134,989	142,989	142,989	147,089	147,089	147,089	147,089	147,089	147,089	147,089	147,089	143,584
31	397	COMMUNICATION EQUIPMENT	114,373	114,373	114,373	114,373	117,373	117,373	118,123	118,123	118,123	118,073	118,073	118,073	118,073	117,296
32	398	RISC EQUIPMENT	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213	13,213
33		PLANT IN SERVICE	31,832,595	32,085,558	32,263,485	32,424,748	32,843,815	32,989,528	33,487,575	33,717,338	33,888,185	33,965,799	34,058,645	34,146,628	34,423,895	33,248,284
34	102	GAS PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34		TOTAL PLANT IN SERVICE	31,832,595	32,085,558	32,263,485	32,424,748	32,843,815	32,989,528	33,487,575	33,717,338	33,888,185	33,965,799	34,058,645	34,146,628	34,423,895	33,248,284

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 HISTORIC DATE YEAR + 1.

TYPE OF DATA SOURCE

HISTORIC DATE YEAR + 1: 12/31/90

METHOD: BACKMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	1989 DEC	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MONTH AVERAGE
1	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	311	LICENSED PETROLEUM GAS EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	362	GAS HOLDERS	(19,740)	(19,261)	(18,783)	(18,304)	(17,825)	(17,346)	(16,868)	(16,389)	(15,910)	(15,431)	(14,953)	(14,474)	(13,995)	(16,000)
4	375	STRUCTURES & IMPROVEMENTS	127,403	128,430	129,457	130,484	131,511	132,538	133,565	134,592	135,619	136,646	137,673	138,700	139,727	133,565
5	376.1	PAINT - PLASTIC	1	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376.2	PAINT - OTHER	5,260,870	5,306,837	5,343,290	5,380,630	5,418,081	5,455,590	5,493,457	5,532,056	5,570,700	5,609,463	5,648,336	5,687,902	5,727,741	5,495,330
7	378	HEAD & REG STATION EQUIP-GEN	25,166	26,230	26,510	26,782	27,054	27,326	27,598	27,870	28,142	15,814	16,064	16,314	16,564	23,711
8	379	HEAD & REG STATION EQUIP-GATE	79,560	80,693	81,818	82,943	84,068	85,193	86,318	87,443	88,568	89,693	90,835	91,977	93,375	86,366
9	380.1	SERVICES - PLASTIC	1	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380.2	SERVICES - OTHER	1,387,579	1,391,732	1,395,906	1,400,323	1,404,750	1,409,266	1,413,871	1,418,565	1,423,340	1,428,220	1,433,181	1,438,231	1,443,374	1,414,495
11	381	METERS	623,500	627,720	631,939	636,269	640,590	644,931	649,297	653,760	658,250	662,729	667,213	671,774	676,325	649,544
12	382	METER INSTALLATIONS	160,250	160,956	161,661	170,675	171,497	172,326	173,164	174,010	174,863	175,725	176,595	177,472	178,350	173,220
13	383	HOUSE REGULATORS	119,250	120,422	121,599	122,792	124,011	125,236	126,460	127,713	128,971	130,232	131,519	132,812	134,112	126,330
14	384	HOUSE REG-INST	51,102	51,517	51,937	52,362	52,791	53,223	53,660	54,100	54,546	54,997	55,451	55,909	56,368	53,609
15	385	TWO HEAD & REG STA. EQUIP	22,500	22,752	23,004	23,256	23,508	23,760	24,012	24,264	24,516	24,768	25,020	25,272	25,524	23,972
16	17	OTHER EQUIPMENT	30,811	31,125	31,439	31,753	32,071	32,389	32,707	33,025	33,343	33,661	33,979	34,297	34,615	32,709
17	390	STRUCTURES & IMPROVEMENTS	80,287	80,125	80,963	80,801	81,639	82,477	83,317	84,157	84,997	85,837	86,677	87,517	88,357	93,319
18	391.1	OFFICE FURNITURE	39,987	40,313	40,639	40,965	41,291	41,637	41,983	42,337	42,691	43,045	43,399	43,753	44,107	42,011
19	391.2	OFFICE MACHINES	26,665	27,046	27,427	27,808	28,189	28,594	28,987	29,390	29,792	30,190	30,593	30,996	31,398	28,060
20	391.3	EMP EQUIPMENT	63,231	64,522	65,813	67,104	68,395	69,686	70,977	72,268	73,559	74,850	76,141	77,432	78,723	71,176
21	392.1	TRANS. EQUIP. - CARS	80,170	81,492	82,814	84,136	85,458	86,780	88,102	89,424	90,746	92,068	93,390	94,712	96,034	81,139
22	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	483,073	488,704	494,335	500,006	505,617	511,228	517,339	523,050	528,761	534,472	540,183	545,894	551,605	510,222
23	392.4	TRANS. EQUIP. - TRAILERS	4,629	4,719	4,809	4,899	4,989	5,079	5,169	5,259	5,349	5,439	5,529	5,619	5,709	5,060
24	393	STORES EQUIPMENT	6,389	6,445	6,501	6,557	6,613	6,669	6,725	6,781	6,837	6,893	6,949	7,005	7,061	6,725
25	394	TOOLS, SHOP, GARAGE EQUIP	55,290	56,293	57,296	58,299	59,302	60,305	61,308	62,311	63,314	64,317	65,320	66,323	67,326	60,749
26	395	LABORATORY EQUIPMENT	323	340	357	374	391	408	425	442	459	476	493	510	527	425
27	396	POWER OPERATED EQUIPMENT	65,095	66,822	68,549	69,876	71,203	72,530	73,857	75,184	76,511	77,838	79,165	80,492	81,819	72,719
28	397	COMMUNICATION EQUIPMENT	72,405	69,183	70,169	71,155	72,141	73,127	74,113	75,099	76,085	77,071	78,057	79,043	80,029	73,774
29	398	MISC EQUIPMENT	2,007	2,100	2,271	2,362	2,453	2,544	2,635	2,726	2,817	2,908	2,999	3,090	3,181	2,635
30		DEPRECIATION RESERVE	0,873,404	0,933,733	0,990,572	0,062,001	0,128,190	0,186,180	0,251,006	0,313,706	0,380,100	0,412,221	0,480,270	0,549,292	0,618,775	0,245,326
31	100.3	R.U.T.P	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	100	TOTAL DEPRECIATION RESERVE	0,873,404	0,933,733	0,990,572	0,062,001	0,128,190	0,186,180	0,251,006	0,313,706	0,380,100	0,412,221	0,480,270	0,549,292	0,618,775	0,245,326

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN

PROJECTED TEST YEAR: 12/31/91

BETWEEN: BEGINNING

COMPANY: FPUC GAS OPERATIONS

SHEET NO.: 900191-00

LINE NO.	A/C NO.	DESCRIPTION	1990 DEC	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH AVERAGE
1	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	311	LIQUEFIED PETROLEUM GAS EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	362	GAS HOLDERS	(13,993)	(13,316)	(13,030)	(12,539)	(12,000)	(11,401)	(11,123)	(10,644)	(10,165)	(9,686)	(9,208)	(8,729)	(8,250)	(11,123)
4	375	STRUCTURES & IMPROVEMENTS	139,727	140,734	141,701	142,000	143,035	144,062	145,089	146,116	147,143	148,170	149,197	150,224	151,251	145,009
5	376.1	HAIRS - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376.2	HAIRS - OTHER	5,727,741	5,773,676	5,820,136	5,866,923	5,913,800	5,961,766	6,009,760	6,059,283	6,108,903	6,158,000	6,207,850	6,257,869	6,307,947	6,011,364
7	378	HEADS & REG STATION EQUIP-GEN	16,364	16,814	17,064	17,314	17,564	17,814	18,064	18,314	18,564	18,814	19,064	19,314	19,564	18,064
8	379	HEADS & REG STATION EQUIP-GATE	93,375	94,773	96,171	97,569	98,967	100,365	101,763	103,161	104,559	105,957	107,355	108,753	110,151	101,763
9	380.1	SERVICES - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380.2	SERVICES - OTHER	1,443,374	1,449,069	1,454,834	1,460,729	1,466,673	1,472,747	1,478,891	1,485,125	1,491,449	1,497,863	1,504,367	1,510,961	1,517,645	1,479,521
11	381	METERS	676,325	680,949	685,573	690,205	694,846	699,563	704,286	709,000	713,820	718,640	723,388	728,253	733,114	704,459
12	382	METER INSTALLATIONS	170,350	179,082	180,434	181,514	182,581	183,656	184,739	185,829	186,927	188,033	189,146	190,277	191,413	184,775
13	383	HOUSE REGULATORS	134,112	135,277	136,452	137,636	138,829	140,031	141,243	142,464	143,694	144,934	146,183	147,451	148,729	141,310
14	384	HOUSE REG-TWT	56,360	56,842	57,321	57,804	58,291	58,783	59,279	59,780	60,285	60,794	61,308	61,826	62,349	59,310
15	385	IND HEADS & REG STA. EQUIP	25,436	25,680	25,924	26,168	26,412	26,656	26,900	27,144	27,388	27,632	27,876	28,120	28,364	26,900
16	387	OTHER EQUIPMENT	34,615	34,933	35,260	35,602	35,961	36,329	36,697	37,030	37,397	37,756	38,115	38,474	38,833	36,691
17	390	STRUCTURES & IMPROVEMENTS	90,357	99,197	100,637	100,877	101,717	102,562	103,407	104,252	105,097	105,942	106,787	107,632	108,477	103,411
18	391.1	OFFICE FURNITURE	44,107	44,461	44,815	45,169	45,526	45,883	46,240	46,597	46,954	47,311	47,668	48,025	48,382	46,241
19	391.2	OFFICE MACHINES	31,153	31,564	31,975	32,407	32,850	33,293	33,736	34,179	34,636	35,093	35,550	36,007	36,464	33,762
20	391.3	EDP EQUIPMENT	79,563	81,023	82,483	83,943	85,403	86,863	88,323	89,783	91,243	92,703	94,163	95,623	97,083	84,071
21	392.1	TRANS. EQUIP. - CARS	83,901	84,930	85,959	86,988	88,017	89,046	90,075	91,104	92,133	93,162	94,191	95,220	96,249	84,930
22	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	520,445	534,136	529,127	512,001	510,717	516,043	521,936	527,009	530,719	534,810	520,953	527,096	533,239	522,610
23	392.4	TRANS. EQUIP. - TRAILERS	5,363	5,392	5,401	5,770	5,859	5,948	6,037	6,126	6,215	6,304	6,393	6,482	6,571	6,037
24	393	STORES EQUIPMENT	7,061	7,117	7,173	7,229	7,285	7,341	7,397	7,453	7,509	7,565	7,621	7,677	7,733	7,397
25	394	TOOLS, SHIP, GARAGE EQUIP	66,833	67,097	68,064	70,033	71,123	72,222	73,333	74,523	75,703	76,886	78,069	79,252	80,443	73,085
26	395	LABORATORY EQUIPMENT	527	544	561	578	595	612	629	646	663	680	697	714	731	629
27	396	POWER OPERATED EQUIPMENT	80,025	81,262	82,499	83,736	85,046	86,404	87,752	89,100	90,448	91,796	93,144	94,492	95,840	86,982
28	397	COMMUNICATION EQUIPMENT	70,439	79,449	80,459	81,469	82,479	83,489	84,499	85,509	86,519	87,529	88,539	89,549	90,559	82,707
29	398	MISC EQUIPMENT	3,101	3,272	3,363	3,454	3,545	3,636	3,727	3,818	3,909	4,000	4,091	4,182	4,273	3,727
30		DEPRECIATION RESERVE	9,610,775	9,695,097	9,751,300	9,757,340	9,833,416	9,890,136	9,969,745	10,051,065	10,101,760	10,183,706	10,266,136	10,348,032	10,431,701	9,992,230
31	100.3	R.O.T.P	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	100	TOTAL DEPRECIATION RESERVE	9,610,775	9,695,097	9,751,300	9,757,340	9,833,416	9,890,136	9,969,745	10,051,065	10,101,760	10,183,706	10,266,136	10,348,032	10,431,701	9,992,230

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES
FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

HISTORIC BASE + 1: 12/31/99

WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990131-GU

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	13 MONTH AVERAGE
1			\$	00	00	00	00	00	00	00	00	00	00	00	00	0
2				0	0	0	0	0	0	0	0	0	0	0	0	0
3		(SEE SCHEDULES G2-21		0	0	0	0	0	0	0	0	0	0	0	0	0
4		AND G1-11)		0	0	0	0	0	0	0	0	0	0	0	0	0
5				0	0	0	0	0	0	0	0	0	0	0	0	0
6				0	0	0	0	0	0	0	0	0	0	0	0	0
7				0	0	0	0	0	0	0	0	0	0	0	0	0
8				0	0	0	0	0	0	0	0	0	0	0	0	0
9				0	0	0	0	0	0	0	0	0	0	0	0	0
10				0	0	0	0	0	0	0	0	0	0	0	0	0
11		TOTAL	\$	00	00	00	00	00	00	00	00	00	00	00	00	0

SCHEDULE 6-1

AMORTIZATION / RECOVERY RESERVE BALANCES

PAGE 14 OF 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES
FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE PROJECTED TEST YEAR.

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

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	12 MONTH AVERAGE
1			0	0	0	0	0	0	0	0	0	0	0	0	0	0
2			0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		(SEE SCHEDULES 62-24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		AND 61-12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7			0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1: 12/31/90
 WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	1987 DECEMBER	1990 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	12 MONTH AVERAGE
1	309	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
2	390	STRUCTURES & IMPROVEMENTS	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140	431,140
3	391.1	OFFICE FURNITURE	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003
4	391.2	OFFICE MACHINES	18,590	18,590	18,590	18,590	18,590	18,590	18,590	18,590	18,590	18,590	18,590	18,590	18,590	18,590
5	391.3	COMPUTER EQUIPMENT	644,947	644,947	644,947	644,947	644,947	644,947	644,947	644,947	644,947	644,947	644,947	644,947	644,947	644,947
6	397	COMMUNICATION EQUIPMENT	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205
7		TOTAL	\$ 1,292,732	\$ 1,292,732	\$ 1,292,732	\$ 1,292,732	\$ 1,292,732	\$ 1,292,732	\$ 1,292,732	\$ 1,276,283	\$ 1,276,283	\$ 1,276,283	\$ 1,276,283	\$ 1,276,283	\$ 1,276,283	\$ 1,285,140
			12 MONTH 13 MONTH GAS OPERATIONS 12 MONTH GAS OPERATIONS													
			METHOD OF ALLOCATION DATE DESCRIPTION ADDITIONS (RETIREMENTS) SALVAGE													
8	309	LAND	\$ 145,767	51.87%	75,409	SEE PAGE 2										
9	390	STRUCTURES & IMPROVEMENTS	431,140	51.87%	223,432											
	391.1	OFFICE FURNITURE	47,003	51.87%	24,422											
	391.2	OFFICE MACHINES	18,590	51.87%	9,643											
12	391.3	COMPUTER EQUIPMENT	637,335	52.42%	334,102											
13	397	COMMUNICATION EQUIPMENT	5,205	51.87%	2,700											
14		TOTAL	\$ 1,285,140		\$ 670,100											

DETAIL OF COMMON PLANT - GENERAL OFFICE:

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SOURCE:
HISTORIC BASE YEAR DATA: 12/31/90
WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DUCKET NO.: 990151-00

Line No.	Description	(A)	(B)	(C)	(D)	(E)
1		Allocation			Common	
2		Per Study	Allocation		Utility	
3	GENERAL OFFICE - WEST PALM BCH	Sq. Footage	Per Study-2		Plant	
4						
5	GENERAL "I" ALL DIVISIONS	11,235	58.332		376,479	
6	LOCAL "M" WEST PALM BEACH	6,227	32.332		290,667	
7	LOCAL MERCHANDISING	1,790	9.342		60,283	
8						
9	TOTAL LAND, BLDG. & EQUIP.	19,260	100.002		645,429	
10	DATA PROCESSING EQUIPMENT.				591,103	
11						
12	TOTAL	19,260	100.002		1,236,532	
13		Customers				
14	ALLOCATION OF LOCAL "M"	1907	2		\$ - Amount	
15						
16	FPUC - GAS OPERATIONS	26,435	81.622		170,314	
17	FLO-GAS CORP. (NON-REG.)	5,951	18.382		38,353	
18						
19	TOTAL	32,386	100.002		208,667	
20		Plant Invest.				
21	ALLOCATION OF GENERAL "I"	12/31/87	2		\$ - Amount	
22						
23	FPUC - MARIANNA ELECTRIC	12,639,438	19.70632		74,167	
24	- FERNANDINA BCH. ELECTRIC	14,566,227	23.73682		89,344	
25	- GAS OPERATIONS	26,694,568	43.60672		164,449	
26	- FERNANDINA BCH. WATER	4,529,191	7.39632		27,846	
27	FLO-GAS CORP. (NON-REG.)	3,352,477	5.08572		20,653	
28						
29	TOTAL	61,112,901	100.00002		376,479	
30						
31		Land, Bldg. and Equip.	Land, Bldg. and Equip. 2	DATA PROCESSING EQUIPMENT 2	Common Utility Plant	
32	COMPOSITE ALLOCATION					
33						
34	FPUC - MARIANNA ELECTRIC	74,167	11.4902	14.9792	88,541	162,708
35	- FERNANDINA BCH. ELECTRIC	89,344	13.8502	12.9592	76,601	165,965
36	- GAS OPERATIONS	334,763	51.8702	52.4152	309,827	644,590
37	- FERNANDINA BCH. WATER	27,846	4.3102	5.9232	35,011	62,857
38	FLO-GAS CORP. (NON-REG.)	59,066	9.1402	11.1752	66,056	125,062
39	MERCHANDISING (NON-REG.)	60,283	9.3402	2.5492	15,067	75,350
40						
41	TOTAL	645,429	100.0002	100.0002	591,103	1,236,532
42						

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/90

WITNESS: BACHMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-SU

		DEPRECIATION RESERVE								
LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL	ALLOCATION	NON-REGULATED			TOTAL	NON-REGULATED		
		13 MO AVG	2 BASIS	L.P.	HOUSE	OTHER	13 MO AVG	L.P.	HOUSE	OTHER
<u>UTILITY PLANT IN SERVICE</u>										
1	304									
2		0	39 LAND USE ANALYSIS	0						
3	TOTAL ACCOUNT 304	0		0	0	0	0 LAND			

4	374 WPB LOT 5, BLK 30									
5	DISTRIBUTION YARD	1,173	30 LAND USE ANALYSIS	332						
6	374 WPB LOTS 1,2,3,4 BLK 30									
7	DISTRIBUTION YARD	41,855	20 LAND USE ANALYSIS	8,371						
8	374 WPB LOTS 4,7,8,9,10 BLK 32									
9	DISTRIBUTION YARD	4,150	10 CUSTOMERS	1,100						
10	374 WPB LAND - FOREST HILL VIL.	7,500	100 NOT USED AND USEFUL			7,500				
11	374 WPB EASEMENTS - HTSC.	463	0 ALL NATURAL GAS USE							
12	374 SANFORD PAOLA AREA GATE STATION	28,487	0 ALL NATURAL GAS USE							
13	TOTAL ACCOUNT 374	85,636		9,831	0	7,500	0 LAND			

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-GU

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/99

WITNESS: DACKMAN

LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL 12 MO AVG	ALLOCATION 2 BASIS	NON-REGULATED			DEPRECIATION RESERVE		
				L.P.	HOUSE	OTHER	TOTAL 12 MO AVG	L.P.	HOUSE OTHER
1	309 WPB LOTS 905 BLK 27								
2	DISTRIBUTION YARD	10,314	10 CUSTOMERS	1,057					
3	309 WPB LOTS 10,11,12 DELRAY								
4	DISTRIBUTION YARD	20,290	10 CUSTOMERS	5,092					
5	309 WPB LOTS 283 SEC 34								
6	LANTANA YARD	170	39 LAND USE ANALYSIS	66					
7	309 SANFORD BLK 700 OFFICE AND								
8	DISTRIBUTION YARD	0,435	26 LAND USE ANALYSIS	2,193					
9	309 DELAND BLK 113 OFFICE AND								
10	DISTRIBUTION YARD	3,771	45 LAND USE ANALYSIS	1,697					
11	309 WPB LOTS 283 SEC 34								
12	LANTANA YARD	2,030	39 LAND USE ANALYSIS	792					
13	TOTAL ACCOUNT 309	53,012		11,697	0	0	0 LAND		

SCHEDULE G-1

ALLOCATION OF LAND, STRUCTURES AND GENERAL PLANT

PAGE 14C OF 20

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/90

WITNESS: BACHMAN

					DEPRECIATION RESERVE						
LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL 13 MO AVG	ALLOCATION 2	BASIS	NON-REGULATED			TOTAL 13 MO AVG	NON-REGULATED		
					L.P.	ROSE	OTHER		L.P.	ROSE	OTHER
UTILITY PLANT IN SERVICE											
1	375 UPB										
2											
	YARD IMPROVEMENTS-GRADING, FENCING, PAVING, ETC.	27,362	10	CUSTOMERS		4,925					
3	375 UPB										
4											
	DISTRIBUTION OFFICE-OLD 2ND & SARDONIA	47,190	10	CUSTOMERS		8,494					
5	375 UPB										
6											
	DISTRIBUTION OFFICE-NEW 2ND & SARDONIA	323,214	10	CUSTOMERS		50,179					
7	375 UPB										
8											
	SHEDS - STORAGE 2ND & SARDONIA	5,791	10	CUSTOMERS		1,042					
9	375 UPB										
10											
	GARAGE 2ND & SARDONIA	14,772	10	CUSTOMERS		2,439					
11	375 UPB										
12											
	METER SHOP 2ND & SARDONIA	10,163	10	CUSTOMERS		1,829					
13	375 UPB										
14											
	PARKING LOT 2ND & SARDONIA	44,927	10	CUSTOMERS		8,007					
15	375 UPB										
16											
	GATE STATIONS L.N. RIV. SCH., UPB	830	0	ALL NATURAL GAS USE							
17	375 SANFORD										
18											
	YARD IMPROVEMENTS-FENCING PAVING, LIGHTING, ETC.	4,577	26	LAND USE ANALYSIS		1,710					
19	375 SANFORD										
	SHEDS - STORAGE	4,747	14	CUSTOMERS		945					
20	375 SANFORD										
	IMPROVEMENTS - OFFICE	825	11	CUSTOMERS		91					
			19	ROSE FLOOR SPACE			157				
21	375 DELAND										
22											
	YARD IMPROVEMENTS - PAVING & PIPERACK	1,782	45	LAND USE ANALYSIS		802					
23	375 DELAND										
	SHEDS - STORAGE	2,739	33	CUSTOMERS		994					
24	TOTAL ACCOUNT 375	492,927			89,667	157	0	133,565	24,296	43 0	

SUPPORTING SCHEDULES: G-4 ,G1 p.7, G1 p.11

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 190151-GU

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/90
WITNESS: BACKMAN

		DEPRECIATION RESERVE								
LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL 13 MO AVG	ALLOCATION 2 BASIS	NON-REGULATED			TOTAL 13 MO AVG	NON-REGULATED		
				L.P.	ROSE	OTHER		L.P.	ROSE	OTHER
UTILITY PLANT IN SERVICE										
1	390 WPB WAREHOUSE		50 ROSE FLOOR SPACE		22,639					
2	2ND & SAPORILLA	45,277	9 CUSTOMERS	4,075						
3	390 WPB WAREHOUSE		36 ROSE FLOOR SPACE		2,618					
4	DELRAY	7,271	12 CUSTOMERS	873						
5	390 WPB OFFICE		22 ROSE FLOOR SPACE		8,729					
6	DELRAY	39,676	14 CUSTOMERS	5,555						
7	390 WPB SHED - STORAGE									
8	LANTANA YARD	5,532	18 CUSTOMERS	996						
9	390 WPB MISC. IMPROVEMENTS-FENCING,									
10	PAVING, ALARM SYS, ETC.	7,212	18 CUSTOMERS	1,298						
11	390 SANFORD OFFICE	62,418	19 ROSE FLOOR SPACE		11,899					
			11 CUSTOMERS	4,866						
12	390 SANFORD WAREHOUSE/DISTR. OFFICE	28,392	12 ROSE FLOOR SPACE		3,407					
			16 CUSTOMERS	4,543						
13	390 DELAND OFFICE	167,728	16 ROSE FLOOR SPACE		26,836					
			20 CUSTOMERS	46,964						
14	390 DELAND WAREHOUSE	9,479	18 ROSE FLOOR SPACE		1,786					
			27 CUSTOMERS	2,559						
15	TOTAL ACCOUNT 390	372,985		73,729	77,794	0	93,319	18,447	19,464	0

SCHEDULE G-1

ALLOCATION OF LAND, STRUCTURES AND GENERAL PLANT

PAGE 14E OF 20

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/90

WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

					DEPRECIATION RESERVE						
LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL	ALLOCATION	BASIS	NON-REGULATED			TOTAL	NON-REGULATED		
		13 MO AVG	2		L.P.	HOUSE	OTHER	13 MO AVG	L.P.	HOUSE	OTHER
UTILITY PLANT IN SERVICE											
1	392 WPB	TRANSPORTATION EQUIP.	977,493	18 CUSTOMERS	173,949						
2	392 SANFORD	TRANSPORTATION EQUIP.	180,571	14 CUSTOMERS	25,200						
3	392 DELAND	TRANSPORTATION EQUIP.	114,900	33 CUSTOMERS	37,943						
	TOTAL ACCOUNT 392		1,273,046		239,172	0	0	596,421	112,052	0	0
5	391-										
6	390 WPB	GENERAL PLANT	651,129	18 CUSTOMERS	117,203						
7	391-										
8	390 SANFORD	GENERAL PLANT	86,591	14 CUSTOMERS	12,123						
9	391-										
10	390 DELAND	GENERAL PLANT	79,496	33 CUSTOMERS	26,234						
	TOTAL ACCOUNT 391-390		817,216		155,560	0	0	359,074	68,351	0	0
12	307 WPB	DISTR. - OTHER EQUIPMENT	97,329	9 ITER ANALYSIS	8,760						
13	307 SANFORD	DISTR. - OTHER EQUIPMENT	9,551	27 ITER ANALYSIS	2,579						
14	307 DELAND	DISTR. - OTHER EQUIPMENT	4,947	25 ITER ANALYSIS	1,237						
	TOTAL ACCOUNT 307		111,827		12,576	0	0	32,709	3,670	0	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH
ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.TYPE OF DATA SOURCE:
HISTORIC BASE YEAR + 1: 12/31/90
WITNESS: BACHMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

	1997 DEC	1999 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MO. AVG./ 12 MO. TOTAL
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
UNIV. PARK	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)
NO. PALM BCH.	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)
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	207,040	200,615	209,382	210,149	210,916	211,683	212,450	213,217	213,984	214,751	215,518	216,285	217,052	212,450
ATLANTIS	3,433	3,444	3,459	3,473	3,484	3,499	3,712	3,726	3,739	3,752	3,765	3,779	3,792	3,712
UNIV. PARK	(9,330)	(9,393)	(9,440)	(9,503)	(9,550)	(9,613)	(9,660)	(9,723)	(9,770)	(9,833)	(9,880)	(9,944)	(9,999)	(9,660)
NO. PALM BCH.	(4,131)	(4,149)	(4,207)	(4,246)	(4,204)	(4,322)	(4,360)	(4,399)	(4,437)	(4,475)	(4,513)	(4,551)	(4,589)	(4,360)
TOTAL	300,845	301,532	302,219	302,906	303,593	304,280	304,967	305,654	306,341	307,028	307,715	308,402	309,089	304,967
MONTHLY AMORTIZATION														
SANFORD		0	0	0	0	0	0	0	0	0	0	0	0	0
DELAND		767	767	767	767	767	767	767	767	767	767	767	767	9,204
ATLANTIS		13	13	14	13	13	13	14	13	13	13	14	13	199
UNIV. PARK		(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(56)	(55)	(661)
NO. PALM BCH.		(30)	(30)	(39)	(30)	(30)	(30)	(39)	(30)	(30)	(30)	(30)	(30)	(450)
TOTAL		687	687	687	687	687	687	687	687	687	687	687	687	8,244

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT
 WITHIN THE 13 MONTH AVERAGE OF THE PROJECTED TEST YEAR DEREGATED BY THE AMOUNTS ACCORDING TO
 REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-
 REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

WITNESS: BACHMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	1990 DECEMBER	1991 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE
1	309	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
2	390	STRUCTURES & IMPROVEMENTS	431,140	431,140	431,140	431,140	431,140	431,140	466,996	466,996	466,996	466,996	466,996	466,996	466,996	456,447
3	391.1	OFFICE FURNITURE	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003	47,003
4	391.2	OFFICE MACHINES	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590	10,590
5	391.3	COMPUTER EQUIPMENT	620,490	620,490	620,490	620,490	620,490	620,490	620,490	620,490	673,230	673,230	673,230	673,230	673,230	645,706
6	397	COMMUNICATION EQUIPMENT	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205	5,205
7		TOTAL	\$ 1,276,203	\$ 1,276,203	\$ 1,276,203	\$ 1,276,203	\$ 1,276,203	\$ 1,276,203	\$ 1,312,139	\$ 1,312,139	\$ 1,356,879	\$ 1,356,879	\$ 1,356,879	\$ 1,356,879	\$ 1,356,879	\$ 1,312,790

			13 MONTH AVERAGE	GAS OPERATIONS 2	12 MONTH GAS OPERATIONS	METHOD OF ALLOCATION										

8	309	LAND	\$ 145,767	51.872	75,609	SEE PAGE 2										
9	390	STRUCTURES & IMPROVEMENTS	456,447	51.872	233,647											
10	391.1	OFFICE FURNITURE	47,003	51.872	24,422											
11	391.2	OFFICE MACHINES	10,590	51.872	9,643											
12	391.3	COMPUTER EQUIPMENT	645,706	52.422	338,479											
13	397	COMMUNICATION EQUIPMENT	5,205	51.872	2,700											
14		TOTAL	\$ 1,312,790		\$ 604,500											

DETAIL OF COMMON PLANT - GENERAL OFFICE:

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-BU

Line No.	Description	(A)	(B)	(C)	(D)	(E)
1		Allocation			Common	
2		Per Study	Allocation		Utility	
3	GENERAL OFFICE - WEST PALM BCH	Sq. Footage	Per Study-2		Plant	
4						
5	GENERAL "X" ALL DIVISIONS	11,235	30.332		376,479	
6	LOCAL "A" WEST PALM BEACH	6,227	32.332		200,667	
7	LOCAL MERCHANDISING	1,790	9.342		60,283	
8						
9	TOTAL LAND, BLDG. & EQUIP.	19,260	100.002		645,429	
10	DATA PROCESSING EQUIPMENT.				591,103	
11						
12	TOTAL	19,260	100.002		1,236,532	
13		Customers				
14	ALLOCATION OF LOCAL "A"	1987	2		1 - Amount	
15						
16	FPUC - GAS OPERATIONS	26,435	81.622		170,314	
17	FLO-GAS CORP. (NON-REG.)	5,951	18.382		30,353	
18						
19	TOTAL	32,386	100.002		200,667	
20		Plant Invest.				
21	ALLOCATION OF GENERAL "X"	12/31/87	2		1 - Amount	
22						
23	FPUC - BARTAMIA ELECTRIC	12,039,430	19.70032		74,167	
24	- FERNANDINA BCH. ELECTRIC	14,506,227	23.73682		89,364	
25	- GAS OPERATIONS	26,694,560	43.68072		164,949	
26	- FERNANDINA BCH. WATER	4,520,191	7.39652		27,046	
27	FLO-GAS CORP. (NON-REG.)	3,352,477	5.48572		20,653	
28						
29	TOTAL	61,112,981	100.00002		376,479	
30						
31		Land, Bldg. and Equip.	Land, Bldg. and Equip. 2	DATA Processing Equipment Amount	Common Utility Plant	
32	COMPOSITE ALLOCATION					
33						
34	FPUC - BARTAMIA ELECTRIC	74,167	11.4992	14.9792	80,541	162,700
35	- FERNANDINA BCH. ELECTRIC	89,364	13.8502	12.9592	76,481	163,965
36	- GAS OPERATIONS	334,763	51.8702	52.4152	309,827	644,590
37	- FERNANDINA BCH. WATER	27,046	4.3102	5.9232	35,011	62,057
38	FLO-GAS CORP. (NON-REG.)	59,006	9.1402	11.1752	66,056	125,062
39	MERCHANDISING (NON-REG.)	60,283	9.3402	2.5492	15,067	75,350
40						
41	TOTAL	645,429	100.0002	100.0002	591,103	1,236,532
42						

SCHEDULE G-1

ALLOCATION OF LAND, STRUCTURES AND GENERAL PLANT

PAGE 196 OF 20

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-GU

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

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

		DEPRECIATION RESERVE									
ACCT DIVISION DESCRIPTION		TOTAL	ALLOCATION	NON-REGULATED			TOTAL	NON-REGULATED			
LINE NO.		12 MO AVG	Z	BASIS	L.P.	MPSE	OTHER	12 MO AVG	L.P.	MPSE	OTHER
UTILITY PLANT IN SERVICE											
1	304										
2		0	39	LAND USE ANALYSIS	0						
3	TOTAL ACCOUNT 304	0			0	0	0	0	LAND		
		*****			*****	*****	*****	*****			
4	374 UPD LOT 5, BLK 30										
5	DISTRIBUTION YARD	1,173	30	LAND USE ANALYSIS	332						
6	374 UPD LOTS 1,2,3,4 BLK 30										
7	DISTRIBUTION YARD	41,855	20	LAND USE ANALYSIS	8,371						
8	374 UPD LOTS 6,7,8,9,10 BLK 32										
9	DISTRIBUTION YARD	6,150	10	CUSTOMERS	1,100						
10	374 UPD LAND - FOREST HILL VIL.	7,500	100	NOT USED AND USEFUL			7,500				
11	374 UPD EASEMENTS - MISC.	463	0	ALL NATURAL GAS USE							
12	374 SANFORD PAOLA AREA GATE STATION	20,407	0	ALL NATURAL GAS USE							
13	374 DELAND LAND - SOUTH DEBARY AREA	3,077	0	ALL NATURAL GAS USE							
14	TOTAL ACCOUNT 374	80,713			9,831	0	7,500	0	LAND		
		*****			*****	*****	*****	*****			

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-00

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 15-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS. ALSO INCLUDE OTHER ALLOCATED PLANT ITEMS.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

WITNESS: DACHMAN

DEPRECIATION RESERVE											
LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL 13 IN 000	ALLOCATION 2	BASIS	NON-REGULATED			TOTAL 13 IN 000	NON-REGULATED		
					L.P.	HOUSE	OTHER		L.P.	HOUSE	OTHER
UTILITY PLANT IN SERVICE											
1	309 WPB	LOTS 405 BLK 27									
2		DISTRIBUTION YARD	10,314	10 CUSTOMERS	1,037						
3	309 WPB	LOTS 10,11,12 BELRAY									
4		DISTRIBUTION YARD	20,290	10 CUSTOMERS	5,092						
5	309 WPB	LOTS 263 SEC 34									
6		LANTANA YARD	170	39 LAND USE ANALYSIS	44						
7	309 SANFORD	BLK 700 OFFICE AND									
8		DISTRIBUTION YARD	8,435	26 LAND USE ANALYSIS	2,193						
9	309 BELAND	BLK 113 OFFICE AND									
10		DISTRIBUTION YARD	3,771	45 LAND USE ANALYSIS	1,097						
11	309 WPB	LOTS 263 SEC 34									
12		LANTANA YARD	2,630	39 LAND USE ANALYSIS	792						
13	TOTAL ACCOUNT 309		53,012		11,697	0	0	0 LAND			

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

WITNESS: DACHMAN

					DEPRECIATION RESERVE						
LINE NO.	ACCT DIVISION DESCRIPTION	TOTAL 13 MO AVG	ALLOCATION 2	BASIS	NON-REGULATED			TOTAL 13 MO AVG	NON-REGULATED		
					L.P.	ROSE	OTHER		L.P.	ROSE	OTHER
UTILITY PLANT IN SERVICE											
1	375 UPD	YARD IMPROVEMENTS-GRADING,									
2		FENCING, PAVING, ETC.	27,362	10 CUSTOMERS		4,923					
3	375 UPD	DISTRIBUTION OFFICE-OLD									
4		2ND & SAPODILLA	47,190	10 CUSTOMERS		8,494					
5	375 UPD	DISTRIBUTION OFFICE-NEW									
6		2ND & SAPODILLA	323,214	10 CUSTOMERS		50,179					
7	375 UPD	SHEDS - STORAGE									
8		2ND & SAPODILLA	5,791	10 CUSTOMERS		1,042					
9	375 UPD	GARAGE									
10		2ND & SAPODILLA	14,772	10 CUSTOMERS		2,659					
11	375 UPD	METER SHOP									
12		2ND & SAPODILLA	10,163	10 CUSTOMERS		1,829					
13	375 UPD	PARKING LOT									
14		2ND & SAPODILLA	44,927	10 CUSTOMERS		8,087					
15	375 UPD	GATE STATIONS									
16		L.W. RIV.DCH., UPD	830	0 ALL NATURAL GAS USE							
17	375 SANFORD	YARD IMPROVEMENTS-FENCING									
18		PAVING, LIGHTING, ETC.	6,577	26 LAND USE ANALYSIS		1,710					
19	375 SANFORD	SHEDS - STORAGE	6,747	14 CUSTOMERS		945					
20	375 SANFORD	IMPROVEMENTS - OFFICE	825	11 CUSTOMERS		91					
				19 ROSE FLOOR SPACE		157					
21	375 DELAND	YARD IMPROVEMENTS - PAVING &									
22		PIPERACK	1,782	45 LAND USE ANALYSIS		802					
23	375 DELAND	SHEDS - STORAGE	2,739	33 CUSTOMERS		904					
24	TOTAL ACCOUNT 375		492,927		89,667	157	0	145,809	26,538	46 0	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

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

TYPE OF DATA SOURCE:

PROJECTED TEST YEAR: 12/31/91

WITNESS: DICKMAN

		DEPRECIATION RESERVE									
ACCT DIVISION DESCRIPTION		TOTAL	ALLOCATION	NON-REGULATED			TOTAL	NON-REGULATED			
LINE NO.		12 MO AVG	2	DATED	L.P.	HOUSE	OTHER	12 MO AVG	L.P.	HOUSE	OTHER
UTILITY PLANT IN SERVICE											
1	390 UPD WAREHOUSE		50	HOUSE FLOOR SPACE		22,639					
2	2ND & SAMPULLA	45,277	9	CUSTOMERS	4,073						
3	390 UPD WAREHOUSE		36	HOUSE FLOOR SPACE		2,610					
4	DELANI	7,271	12	CUSTOMERS	873						
5	390 UPD OFFICE		22	HOUSE FLOOR SPACE		8,729					
6	DELANI	39,676	14	CUSTOMERS	5,555						
7	390 UPD SHED - STORAGE										
8	LANTANA YARD	5,532	18	CUSTOMERS	996						
9	390 UPD RISC. IMPROVEMENTS-FENCING,										
10	PAVING, ALARM SYS, ETC.	7,212	18	CUSTOMERS	1,298						
11	390 SANFORD OFFICE	64,188	19	HOUSE FLOOR SPACE		12,196					
			11	CUSTOMERS	7,061						
12	390 SANFORD WAREHOUSE/DISTR. OFFICE	28,392	12	HOUSE FLOOR SPACE		3,487					
			16	CUSTOMERS	4,543						
13	390 DELAND OFFICE	167,728	16	HOUSE FLOOR SPACE		26,836					
			28	CUSTOMERS	46,964						
14	390 DELAND WAREHOUSE	9,479	18	HOUSE FLOOR SPACE		1,786					
			27	CUSTOMERS	2,559						
15	TOTAL ACCOUNT 390	374,755			73,924	78,131	0	183,411	20,399	21,560	0

SCHEDULE G-1

ALLOCATION OF LAND, STRUCTURES AND GENERAL PLANT

PAGE 176 OF 20

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990151-00

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

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

ACCT DIVISION DESCRIPTION		TOTAL 13 MO AVG	ALLOCATION 2	BASIS	NON-REGULATED			DEPRECIATION RESERVE				
					L.P.	HOUSE	OTHER	TOTAL 13 MO AVG	L.P.	HOUSE	OTHER	
LINE NO.	UTILITY PLANT IN SERVICE											
1	392 WPB	TRANSPORTATION EQUIP.	1,016,403	10	CUSTOMERS	102,953						
2	392 SANFORD	TRANSPORTATION EQUIP.	106,653	14	CUSTOMERS	26,131						
3	392 DELAND	TRANSPORTATION EQUIP.	125,791	33	CUSTOMERS	41,911						
4	TOTAL ACCOUNT 392		1,328,847			250,995	0	0	600,605	113,263	0	0
5	391-											
6	390 WPB	GENERAL PLANT	699,783	10	CUSTOMERS	125,961						
7	391-											
8	390 SANFORD	GENERAL PLANT	93,062	14	CUSTOMERS	13,029						
9	391-											
10	390 DELAND	GENERAL PLANT	85,417	33	CUSTOMERS	28,180						
11	TOTAL ACCOUNT 391-390		878,262			167,170	0	0	309,281	74,100	0	0
12	387 WPB	DISTR. - OTHER EQUIPMENT	109,052	9	ITEM ANALYSIS	9,815						
13	387 SANFORD	DISTR. - OTHER EQUIPMENT	10,313	27	ITEM ANALYSIS	2,785						
14	387 DELAND	DISTR. - OTHER EQUIPMENT	4,947	25	ITEM ANALYSIS	1,237						
15	TOTAL ACCOUNT 387		124,312			13,837	0	0	34,491	4,004	0	0

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SOURCE:

PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

WITNESS: BACKMAN

DOCKET NO.: 900151-00

	1990 DEC	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	13 MO. AVG. / 12 MO. TOTAL
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
UNIV. PARK	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)	(24,309)
NO. PALM BCH.	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)	(12,051)
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	217,052	217,819	218,586	219,353	220,120	220,887	221,654	222,421	223,188	223,955	224,722	225,489	226,256	221,654
ATLANTIS	3,792	3,805	3,818	3,832	3,845	3,858	3,871	3,885	3,898	3,911	3,924	3,938	3,951	3,871
UNIV. PARK	(9,999)	(10,054)	(10,109)	(10,164)	(10,219)	(10,274)	(10,329)	(10,384)	(10,439)	(10,494)	(10,549)	(10,605)	(10,660)	(10,329)
NO. PALM BCH.	(4,509)	(4,627)	(4,645)	(4,704)	(4,742)	(4,780)	(4,818)	(4,857)	(4,895)	(4,933)	(4,971)	(5,009)	(5,047)	(4,818)
TOTAL	309,089	309,776	310,463	311,150	311,837	312,524	313,211	313,898	314,585	315,272	315,959	316,646	317,333	313,211
MONTHLY AMORTIZATION														
SANFORD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DELAND	767	767	767	767	767	767	767	767	767	767	767	767	767	9,204
ATLANTIS	13	13	14	13	13	13	13	14	13	13	13	14	13	159
UNIV. PARK	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(56)	(55)	(661)
NO. PALM BCH.	(38)	(38)	(39)	(38)	(38)	(38)	(38)	(39)	(38)	(38)	(38)	(38)	(38)	(458)
TOTAL	687	687	687	687	687	687	687	687	687	687	687	687	687	8,244

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN
SCHEDULE G-1, PAGE 156 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE
BALANCES FOR THE HISTORIC BASE YEAR + 1TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/90
WITNESS: DACHMAN

COMPANY: FPUC GAS OPERATIONS

POCKET NO.: 900131-00

LINE NO.	A/C NO.	DESCRIPTION	1989 DECEMBER	1990 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	12 MONTH AVERAGE
1	389	LAND	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0 0	\$ 0
2	390	STRUCTURES & IMPROVEMENTS	163,596	164,566	165,536	166,506	167,476	168,446	169,416	170,386	171,356	172,326	173,296	174,266	175,236	169,416
3	391.1	OFFICE FURNITURE	13,020	13,173	13,310	13,463	13,600	13,753	13,890	14,043	14,180	14,333	14,470	14,623	14,760	13,890
4	391.2	OFFICE MACHINES	2,199	2,304	2,409	2,514	2,619	2,724	2,829	2,934	3,039	3,144	3,249	3,354	3,459	2,829
5	391.3	COMPUTER EQUIPMENT	447,061	454,639	462,217	469,795	477,373	484,951	492,529	500,107	507,685	515,263	522,841	530,419	538,000	492,529
6	397	COMMUNICATION EQUIPMENT	(9,331)	(9,205)	(9,239)	(9,193)	(9,147)	(9,101)	(9,055)	(9,009)	(8,963)	(8,917)	(8,871)	(8,825)	(8,779)	(9,055)
7		TOTAL	616,553 \$	625,397 \$	634,241 \$	643,085 \$	651,929 \$	660,773 \$	669,617 \$	678,461 \$	687,305 \$	696,149 \$	704,993 \$	713,837 \$	722,681 \$	679,495

			13 MONTH AVERAGE	GAS OPERATIONS 2	12 MONTH GAS OPERATIONS	METHOD OF ALLOCATION										

8	389	LAND	\$ 0	51.8726	0											
9	390	STRUCTURES & IMPROVEMENTS	169,416	51.872	87,876											
10	391.1	OFFICE FURNITURE	13,890	51.872	7,209	SEE SCHEDULE G-1										
11	391.2	OFFICE MACHINES	2,829	51.872	1,467	PAGE 158										
12	391.3	COMPUTER EQUIPMENT	302,407	52.422	150,522											
13	397	COMMUNICATION EQUIPMENT	(9,055)	51.872	(4,697)											
14		TOTAL	\$ 479,495		\$ 250,377											

SEE SCHEDULE G-1
PAGE 158

RELATED COMMON PLANT

DATE	DESCRIPTION	ADDITIONS	(RETIREMENTS)	SALVAGE
JULY 90	COMP. EQUIP.	410,000	426,447	15,000

DETAIL OF COMMON PLANT - GENERAL OFFICE:

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN
SCHEDULE G-1, PAGE 100 OF 20, FOR DEPRECIATION/AMORTIZATION RESERVE
BALANCES FOR THE PROJECTED TEST YEAR.

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

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	1990 DECEMBER	1991 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	12 MONTH AVERAGE
1	309	LAND	\$ 0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0
2	390	STRUCTURES & IMPROVEMENTS	175,234	176,206	177,176	178,146	179,116	180,086	176,912	177,943	179,014	180,065	181,116	182,167	183,218	179,953
3	391.1	OFFICE FURNITURE	14,760	14,913	15,050	15,203	15,340	15,493	15,630	15,783	15,920	16,073	16,210	16,363	16,500	15,630
4	391.2	OFFICE MACHINES	3,459	3,564	3,669	3,774	3,879	3,984	4,089	4,194	4,299	4,404	4,509	4,614	4,719	4,009
5	391.3	COMPUTER EQUIPMENT	125,503	132,960	140,353	147,730	155,123	162,500	169,893	177,270	184,603	162,314	170,225	178,136	186,047	150,659
6	397	COMMUNICATION EQUIPMENT	(0,779)	(0,733)	(0,607)	(0,611)	(0,595)	(0,549)	(0,503)	(0,457)	(0,411)	(0,365)	(0,319)	(0,273)	(0,227)	(0,503)
7		TOTAL	310,267 \$	310,910 \$	327,569 \$	334,220 \$	344,871 \$	353,922 \$	350,029 \$	366,761 \$	345,233 \$	354,491 \$	363,749 \$	373,007 \$	382,265 \$	340,839

LINE NO.	A/C NO.	DESCRIPTION	GAS		12 MONTH GAS OPERATIONS
			13 MONTH AVERAGE	OPERATIONS 2	
8	309	LAND	\$ 0	51.0724	0
9	390	STRUCTURES & IMPROVEMENTS	170,953	51.072	92,024
10	391.1	OFFICE FURNITURE	15,630	51.072	0,111
11	391.2	OFFICE MACHINES	4,009	51.072	2,121
12	391.3	COMPUTER EQUIPMENT	150,659	52.422	83,169
13	397	COMMUNICATION EQUIPMENT	(0,503)	51.072	(4,411)
14		TOTAL	\$ 340,839		\$ 101,014

METHOD OF ALLOCATION

SEE SCHEDULE G-1
PAGE 100

RELATED COMMON PLANT

DATE	DESCRIPTION	ADDITIONS	(RETIREMENTS)	SALVAGE
JUNE 1991	CONTINGENCY(REMODELING)	40,000	4,144	
AUG 1991	SOFTWARE PACKAGE	75,000	30,260	

DETAIL OF COMMON PLANT - GENERAL OFFICE:

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE
HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/99

WITNESS: BUCHANAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 99051-00

ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	COMPLETED DATE OF PROPOSED PURCHASE OR CONTR. (XX/XX/XX)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (XX/XX/XX)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
3762	WAIN EXTENSION -CONGRESS AVE. AND UYPOLOUX ROAD	01/31/99	942,300			
3761	WAIN EXTENSION -LAGE NORTH ROAD (8333)	05/31/99	973,300			
3762	WAIN RELOCATION- SEAVEN AVENUE, PALM BEACH	03/31/99	6900			
3762	INSULATE CASTING AT FEC RR- DOCA RAYON (396)	03/31/99	615,400			
3762	INSTALL FOUR CRITICAL VALVES- WPI (403)	03/31/99	94,000			
397	400 MOBILE UNITS	01/31/99	63,000	12/31/99	64,300	
3761	WAIN INSERTION- N. STONE STREET DELAND	02/28/99	57,000			
376	WAIN EXTENSIONS- VARIOUS LOCATIONS WPD (BOWTILT)		6177,000			
3762	WAIN EXTENSION- JOG ROAD- LANTANA TO MELALEUCA	06/30/99	6124,500			
3762	WAIN EXTENSION-WYPOLOUX ROAD & MILITARY TRAIL	06/30/99	655,500			
3762	WAIN EXTENSION-OLD DOWNTON ROAD & KNUTH ROAD	06/30/99	662,500			
3762	WAIN EXTENSION- HAVERHILL ROAD	12/31/99	6197,500			
3762	WAIN EXTENSION- PROSPERITY FARMS ROAD	10/30/99	6260,000			
3762	WAIN EXTENSION- BEECHMOORE BOULEVARD	12/31/99	6114,000			
3913	P.C. EQUIPMENT- U.P.D. OPERATIONS CENTER	06/30/99	63,500			
379	DATA/TELEMEETERING EQUIPMENT/ U.P.D. DIVISION	11/30/99	650,000			
3762	INSULATE DOCA CASTING- DOCA RAYON	05/31/99	617,000			
3761	INSTALL CRITICAL VALVES- WEST PALM BEACH	00/31/99	619,000			
396	TWO HYDRAULIC BREAKERS AND HAMMER DRILLS	04/30/99	60,000			
396	FUSEMATIC ELECTROFUSION UNIT	06/30/99	64,000			
3762	RELOCATE CANAL CROSSING- LANTANA ROAD	09/30/99	624,500			
3913	P.C. ENGINEERING DEPARTMENT- U.P.D.	00/31/99	67,400			
3912	P.C. EQUIPMENT- SANFORD OPERATIONS CENTER	06/30/99	63,500			
379	DATA/TELEMEETERING EQUIPMENT- SANFORD DIVISION	11/30/99	615,000			
3762	INSTALLATIONS OF LATERALS-SANFORD AVENUE	04/30/99	65,000			
3761	WAIN EXTENSION-SOUTH HIGHWAY & MCGREGOR ROAD	10/31/99	610,000			
3761	WAIN EXTENSION- SOUTH HIGHWAY (VICTORIA SQUARE)	06/30/99	612,000			
3761	WAIN EXTENSION- HAVERLY HILL SUBDIVISION	11/30/99	621,000			
3913	P.C. EQUIPMENT-DELAND OPERATIONS CENTER	06/30/99	63,500			
379	DATA/TELEMEETERING EQUIPMENT-DELAND	11/30/99	610,000			
379	TELEMEETERING SYSTEM-NORTH END DELAND	09/30/99	65,000			
PAGE TOTAL			61,377,100		64,300	60

(CONT'D)

G: BUDGETED BY TREND AND ANTICIPATED CHANGES.

G: PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE
HISTORIC BASE YEAR + 1.TYPE OF DATA SOURCE:
HISTORIC BASE YEAR + 1: 12/31/90
WITNESS: UNKNOWN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	COMPLETED DATE OF PROPOSED PURCHASE OR CONSTR. (XX/XX/XX)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (XX/XX/XX)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
3761	MAIN REPLACEMENT-PENNSYLVANIA & MELIA AVENUES	05/31/90	\$4,300			
381	METERS	(MONTHLY)	\$143,000	(MONTHLY)	\$25,000	\$1,200
382	METER INSTALLATIONS	(MONTHLY)	\$47,000	(MONTHLY)	\$3,700	
388	NEW SERVICES	(MONTHLY)	\$471,600	(MONTHLY)	\$44,000	
383	HOUSE REGULATORS	(MONTHLY)	\$54,000	(MONTHLY)	\$11,100	
384	HOUSE REGULATORS INSTALLATIONS	(MONTHLY)	\$25,000	(MONTHLY)	\$1,000	
376	MAINS	(MONTHLY)	\$82,000	(MONTHLY)	\$47,500	
394	PURCHASED VEHICLE COMPUTER ANALYZER	3/31/90	\$1,000			
394	PURCHASED METER REPAIR RACKS	3/31/90	\$2,000			
394	PURCHASED 5000 WATT GENERATOR	4/30/90	\$2,000			
394	REPLACED 3500 WATT GENERATOR	5/31/90	\$1,000			
394	PURCHASED CONCRETE SAW	9/30/90	\$2,000			
394	CONTINGENCY	(MONTHLY)	\$4,000			
394	PURCHASED POWERSERVICE	3/31/90	\$1,200			
394	PURCHASED AXIAL PIPE CUTTERS	5/31/90	\$900			
394	PURCHASED PORTABLE AIR COMPRESSOR	3/31/90	\$1,000	3/31/90	\$900	
387	PURCHASED 2 PIPE LOCATOR	3/31/90	\$1,100			
397	RADIO UPGRADE	8/31/90	\$2,400	8/31/90	\$500	
397	PURCHASED 2 RADIOS	7/31/90	\$2,000	7/31/90	\$1,200	
399	PURCHASED BUFFER HEDGE	5/31/90	\$1,000			
3911	PURCHASED OFFICE PARTITIONS	4/30/90	\$2,400			
3911	PURCHASED MAP/METER ORDER FILES	4/30/90	\$1,700			
3911	PURCHASED CARPET	6/30/90	\$2,000			
3911	PURCHASED ALARM SYSTEM	4/30/90	\$2,400			
3911	PURCHASED METER HISTORY FILE CABINET	6/30/90	\$800			
3912	PURCHASED COPY MACHINE	3/31/90	\$2,000			
3921	PURCHASED SUPERVISOR VEHICLE-B.P.D.	5/31/90	\$10,000	5/31/90	\$8,300	\$600
3921	PURCHASED 4-DOOR SEDAN-SANFORD	7/31/90	\$11,000	7/31/90	\$5,100	\$200
3922	PURCHASED 2 E-150 SERVICE VANS	9/30/90	\$24,000	9/30/90	\$17,600	\$2,500
3922	RETIRE SERVICE VEHICLE			9/30/90	\$9,500	\$1,500
3912	RETIRE 3 CALCULATORS-BELAND			6/30/90	\$300	
3924	TANK WASH TRUCK			6/30/90	\$200	
378	LOW PRESSURE SYSTEM @ GATE STATION			9/30/90	\$7,400	
PAGE TOTAL			\$907,000		\$185,500	\$6,000
TOTAL			\$2,204,500		\$189,000	\$6,000

0: BUDGETED BY TREND AND ANTICIPATED CHANGES.

0: PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR
THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/99
WITNESS: BACKMAN

COMPANY: FPSC GAS OPERATIONS

SHEET NO.: 000134-00

LINE NO.	A/C NO.	DESCRIPTION	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	304	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
2	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	311	LIQUEFIED PETROLEUM GAS EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0
4	342	GAS VALVES	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	376.1	HAIRS - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
8	376.2	HAIRS - OTHER	36,400	39,000	39,500	28,900	130,700	278,400	23,900	42,900	48,400	293,900	44,900	335,000	1,351,500
9	378	HEAD & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
10	379	HEAD & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	5,000	0	75,000	0	80,000
11	380.1	SERVICES - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	380.2	SERVICES - OTHER	39,300	39,300	39,300	39,300	39,300	39,300	39,300	39,300	39,300	39,300	39,300	39,300	471,600
13	381	METERS	10,000	28,000	6,000	9,000	11,000	39,000	6,000	1,000	4,000	29,000	0	0	143,000
14	382	METER INSTALLATIONS	3,700	1,600	3,700	3,600	4,700	3,600	3,700	4,600	3,700	3,600	4,700	3,600	47,000
15	383	HOUSE REGULATORS	5,000	6,000	9,000	3,000	3,000	5,000	5,000	2,000	9,000	3,000	3,000	1,000	54,000
16	384	HOUSE REG-INST	2,700	2,600	1,700	1,600	2,700	1,600	2,700	2,600	1,700	1,600	2,700	1,600	25,000
17	385	IND HEAD & REG STA. EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
18	387	OTHER EQUIPMENT	0	0	1,100	0	0	0	0	0	0	0	0	0	1,100
19	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	1,000	0	0	0	0	0	0	0	1,000
21	391.1	OFFICE FURNITURE	0	0	0	6,500	0	2,000	0	0	0	0	0	0	9,500
22	391.2	OFFICE MACHINES	0	0	2,000	0	0	3,500	0	0	0	0	0	0	5,500
23	391.3	EXP EQUIPMENT	0	0	0	0	0	7,000	0	7,400	0	0	0	0	14,400
24	392.1	TRANS. EQUIP. - CARS	0	0	0	0	10,000	0	11,000	0	0	0	0	0	21,000
25	392.2	TRANS. EQUIP. - LT TRUCKS, BUSES	0	0	0	0	0	0	0	0	24,000	0	0	0	24,000
26	392.4	TRANS. EQUIP. - TRAILERS	0	0	0	0	0	0	0	0	0	0	0	0	0
27	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, GARAGE EQUIP	0	500	5,200	2,000	1,900	1,500	0	1,000	3,000	0	0	0	15,100
29	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	0	0	0	8,000	0	4,000	0	0	0	0	0	0	12,000
31	397	COMMUNICATION EQUIPMENT	3,000	0	0	0	0	0	2,000	2,400	0	0	0	0	7,400
32	398	WISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
33		TOTAL ADDITIONS	\$ 100,100	\$ 120,800	\$ 167,500	\$ 101,900	\$ 212,300	\$ 385,700	\$ 93,600	\$ 163,200	\$ 130,100	\$ 370,400	\$ 167,600	\$ 381,300	\$ 2,284,500

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SOURCE:
HISTORIC BASE YEAR + 1: 12/31/99
WITNESS: DUCHMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900131-00

LINE NO.	A/C NO.	DESCRIPTION	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	304	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
2	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	311	LINERIED PETROLEUM GAS EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0
4	342	GAS HOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	376.1	RAINS - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
8	376.2	RAINS - OTHER	4,125	4,125	4,125	4,125	4,125	4,125	4,125	4,125	4,125	4,125	4,125	4,125	49,500
9	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	7,600	0	0	0	0	7,600
10	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
11	380.1	SERVICES - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	380.2	SERVICES - OTHER	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	44,000
13	381	METERS	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	25,000
14	382	METER INSTALLATIONS	300	300	300	300	300	300	300	300	300	300	300	312	3,700
15	383	HOUSE REGULATORS	925	925	925	925	925	925	925	925	925	925	925	925	11,100
16	384	HOUSE REG-INST	83	83	83	83	83	83	83	83	83	83	83	87	1,000
17	385	IND MEAS & REG STA. EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
18	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
19	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391.1	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391.2	OFFICE MACHINES	0	0	0	0	0	300	0	0	0	0	0	0	300
23	391.3	EMP EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
24	392.1	TRANS. EQUIP. - CARS	0	0	0	0	8,300	0	5,100	0	0	0	0	0	13,400
25	392.2	TRANS. EQUIP. - LT TRUCKS,VANS	0	0	0	0	0	0	0	27,100	0	0	0	0	27,100
26	392.4	TRANS. EQUIP. - TRAILERS	0	0	0	0	0	200	0	0	0	0	0	0	200
27	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, GARAGE EQUIP	0	0	900	0	0	0	0	0	0	0	0	0	900
29	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	397	COMMUNICATION EQUIPMENT	4,300	0	0	0	0	0	500	1,200	0	0	0	0	6,000
32	398	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
33		TOTAL RETIREMENTS	15,491	11,191	12,091	11,191	19,491	11,691	16,791	12,391	45,091	11,191	11,191	11,191	189,000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE
PROJECTED TEST YEARTYPE OF DATA SHOWN: 12/31/91
PROJECTED TEST YEAR:
WITNESS: DICKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	COMPLETED DATE OF PROPOSED PURCHASE OR CONSTR. (XX/XX/XX)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (XX/XX/XX)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
381	HAIR EXTENSION	(MONTHLY)	\$184,000			
376	HAIR EXTENSION-FOREST HILL DRIVE	2/28/91	986,000			
376	HAIR EXTENSION- SOUTH CHASSIS INDUSTRIAL PARK	6/30/91	987,000			
3913	METERING BEARING SYSTEM- U.P.D.	3/31/91	940,000	3/31/91	944,600	
3913	SOFTWARE PACKAGE FOR ENGINEERING DEPT.-U.P.D.	3/31/91	94,000			
387	1 XETRON CP ANALYZER- U.P.D.	1/31/91	93,300			
387	6 GAS TRAC GAS DETECTORS- U.P.D.	3/31/91	93,600			
387	8 PIPE LINE LOCATORS FOR JAN CREWS- U.P.D.	2/28/91	94,000			
397	5 NOBLE RADIO UNITS-U.P.D.	4/30/91	93,000	4/31/91	92,000	
396	DITCH DITCH TRENCHER, MODEL 1010- U.P.D.	5/31/91	95,900	5/31/91	91,000	9500
3762	HAIR EXTENSION- SOUTHERN & BELLEVUE-U.P.D.	5/31/91	922,000			
3762	HAIR EXTENSION- SUMMIT & SOUTHERN-U.P.D.	1/31/91	925,500			
376	REPLACE 3" STEEL HAIR PARK AVE.- PALM BEACH	4/30/91	911,000			
3762	REPLACE H.R CROSSING ON BELLEVUE ROAD- U.P.D.	1/31/91	912,000			
376	REPLACE 1.5" STEEL TUBING, WATERWAY DRIVE-U.P.D.	3/31/91	940,000			
394	2 HYDRAULIC BREAKERS & 2 HAMMER DRILLS-U.P.D.	5/31/91	94,000			
394	1 INGERSOLL RAND AIR COMPRESSOR	6/30/91	99,000			
376	HAIR EXTENSION- CRIMINAL JUSTICE COMPLEX	1/31/91	9171,200			
394	2 HYDRAULIC POWER UNITS-U.P.D.	3/31/91	98,000			
3761	LAKE HARY SUBDIVISION	12/31/91	9150,000			
3761	SSC SUBDIVISION PUGHARDROADDOOR STREETS-LAKE HARY	8/31/91	940,000			
3761	PLAZA DEL SOL EXTENSION- RANGELINE ROAD	6/30/91	955,000			
3761	46A INTERCHANGE-46A GRANTINART ROAD	3/31/91	95,000			
3762	SEMIWOLE COUNTY EXPRESSWAY- 17-92 & AIRPORT DVL	6/30/91	910,000			
3761	REPLACE 2" P.E. HAIR- CYPRESS AVENUE	8/31/91	915,000			
394	PURCHASE ELECTRO FUSION UNIT	3/31/91	94,000			
3762	HAIR EXTENSION- LAKE HARY DVL. WEST	6/30/91	9400,000			
3762	HAIR EXTENSION 46/46A	4/30/91	9250,000			
3762	HAIR EXTENSION- HIGHWAY 92-DELAND	12/31/91	960,000			
3762	REPLACE HAIR E. GARFIELD-RUT 17/92- DELAND	4/30/91	960,000			
3761	REPLACE HAIR HAYDEN AVE.- DELAND	7/31/91	97,500			
3761	REPLACE HAIR HAVEN ROAD- DELAND	8/31/91	93,500			
PAGE TOTAL (CONT'D)			91,796,300		948,400	9500

0: BUDGETED BY TREND AND ANTICIPATED CHANGES.

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

SUPPORTING SCHEDULES: G-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE
PROJECTED TEST YEARTYPE OF DATA SOURCE:
PROJECTED TEST YEAR: 12/31/91
WITNESS: BACCHINI

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900131-00

ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS	COMPLETED DATE OF PROPOSED PURCHASE OR CONSTR. (XX/XX/XX)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (XX/XX/XX)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
374	PURCHASE PROPERTY FOR CITY GATE STATION-DEBARY	11/31/91	\$20,000			
376	REPLACE 4" CAST IRON MAIN STONE ST.-DELAND	8/31/91	\$15,000			
3722	PURCHASE AND INSTALL DUMP BED IN VEHICLE 059	5/31/91	\$2,600			
381	METERS	(MONTHLY)	\$109,000	(MONTHLY)	\$24,000	\$1,100
382	METER INSTALLATIONS	(MONTHLY)	\$44,300	(MONTHLY)	\$1,900	
388	SERVICES	(MONTHLY)	\$475,300	(MONTHLY)	\$43,000	
383	HOUSE REGULATORS	(MONTHLY)	\$40,000	(MONTHLY)	\$12,700	
384	HOUSE REGULATORS INSTALLATIONS	(MONTHLY)	\$26,300	(MONTHLY)	\$900	
376	RAILS	(MONTHLY)	\$84,900	(MONTHLY)	\$20,300	
394	PURCHASE AND INSTALL 1 REPAIR BENCH-U.P.D.	12/31/91	\$1,000			
394	PURCHASE AND INSTALL 1 METER REPAIR RACK-U.P.D.	4/30/91	\$900			
394	CONTINGENCY	(MONTHLY)	\$6,000			
394	PURCHASED COMPRESSOR-SANFORD	5/31/91	\$1,000			
394	REPLACED TINKER RAZOR-DELAND	1/31/91	\$700			
394	PURCHASED METERTECH LOCATOR-DELAND	3/31/91	\$700			
394	REPLACED C61-DELAND	4/31/91	\$700			
394	PURCHASED ICE MACHINE-DELAND	5/31/91	\$2,300			
387	PURCHASE 4 REPLACEMENT PIPE LOCATORS-U.P.D.	3/31/91	\$2,400			
387	PURCHASE PIPE LOCATOR-SANFORD	2/21/91	\$600			
397	PURCHASE 2 RADIOS-SANFORD	3/31/91	\$2,000			
397	PURCHASE 1 RADIO- DELAND	9/30/91	\$1,000	9/30/91	\$250	
3911	PURCHASE WALL UNIT FOR STORAGE- U.P.D.	3/31/91	\$1,000			
3912	PURCHASE COPY MACHINE-U.P.D.	2/28/91	\$700			
3912	PURCHASE BLUE PRINT MACHINE-SANFORD	7/31/91	\$4,000			
3912	PURCHASE COPY MACHINE- DELAND	3/31/91	\$3,500			
390	OFFICE UTILITY-SANFORD	4/30/91	\$2,000			
3921	PURCHASE 4 DOOR SEDAN- U.P.D.	2/28/91	\$14,500	2/28/91	\$10,900	\$900
3921	PURCHASE NEW VEHICLE FOR SUPERINTENDENT-U.P.D.	5/31/91	\$11,000	5/31/91	\$8,100	\$460
3922	PURCHASE 2 E-150 CARGO VANS-U.P.D.	2/28/90	\$22,000	2/28/91	\$12,300	\$1,600
3922	PURCHASE 2 F-350 CAB & CHASSIS-U.P.D.	3/31/91	\$38,000	3/31/91	\$25,000	\$3,400
3922	PURCHASE 4 T-TOP BODIES FOR 100 VEHICLES-U.P.D.	7/31/91	\$8,500			
3921	PURCHASE METER READING VEHICLE-U.P.D.	3/31/91	\$7,400	3/31/91	\$5,400	\$400
3922	PURCHASE 1 PICK UP TRUCK-U.P.D.	7/31/91	\$14,000			
3992	PURCHASE 1 F-350 CAB AND CHASSIS-SANFORD	8/31/91	\$18,500	8/31/91	\$13,900	\$800
3922	PURCHASE POWER CRANE AND BODY-SANFORD	9/30/91	\$8,500			
PAGE TOTAL (CONT'G)			\$998,300		\$179,850	\$8,900

0: BUDGETED BY TREND AND ANTICIPATED CHANGES.

4: PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

SUPPORTING SCHEDULES: G-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE
PROJECTED TEST YEARTYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91
WITNESS: BACKMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GU

ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS ^a	COMPLETED DATE OF PROPOSED PURCHASE OR CONSTR. (XX/XX/XX)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (XX/XX/XX)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
3921	PURCHASE 4 DOOR SEDAN-DELAND	5/31/91	\$11,000	5/31/91	\$5,300	\$300
3922	PURCHASE VAN W/UTILITY STIMULADDER BACKS-DELAND	5/31/91	\$12,000	5/31/91	\$8,900	\$410
3922	PURCHASE 1 F350 CAB AND CHASSIS- DELAND	8/31/91	\$18,500	8/31/91	\$12,000	\$590
3922	PURCHASE 1 G10 CHEVY TRUCK-DELAND	5/31/91	\$9,500			
397	PURCHASE 1 RADIO - DELAND	5/31/91	\$1,000	5/31/91	\$250	

PAGE TOTAL

\$52,000

\$27,850

\$1,300

TOTAL

\$2,846,600

\$255,300

\$10,700

^a BUDGETED BY TREND AND ANTICIPATED CHANGES.^a PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

SUPPORTING SCHEDULES: G-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

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

COMPANY: FPWC GAS OPERATIONS

ACCOUNT NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	304	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
2	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	311	LIQUEFIED PETROLEUM GAS EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0
4	342	GAS HOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	376.1	BAINS - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
8	376.2	BAINS - OTHER	293,700	100,600	75,600	543,600	44,500	574,600	30,100	121,600	22,500	22,600	22,600	232,600	1,004,600
9	378	HEAD & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
10	379	HEAD & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
11	380.1	SERVICES - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	380.2	SERVICES - OTHER	37,500	37,600	37,500	37,600	37,500	37,700	37,600	37,700	37,600	37,700	37,600	37,700	475,300
13	381	METERS	2,000	5,000	5,000	29,000	4,000	13,000	11,000	2,000	5,000	29,000	2,000	2,000	109,000
14	382	METER INSTALLATIONS	3,700	3,700	3,600	3,700	3,700	3,700	3,600	3,800	3,700	3,600	3,700	3,800	44,300
15	383	HOUSE REGULATORS	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
16	384	HOUSE REG-INST	2,200	2,200	2,100	2,200	2,200	2,200	2,100	2,300	2,200	2,100	2,200	2,300	26,300
17	385	IND HEAD & REG STA. EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
18	387	OTHER EQUIPMENT	3,300	5,400	6,000	0	0	0	0	0	0	0	0	0	14,700
19	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	0	0	0	2,000	0	0	0	0	0	0	0	0	2,000
21	391.1	OFFICE FURNITURE	0	0	1,000	0	0	0	0	0	0	0	0	0	1,000
22	391.2	OFFICE MACHINES	0	3,700	2,000	0	0	0	2,500	0	0	0	0	0	8,200
23	391.3	ERP EQUIPMENT	0	0	44,000	0	0	0	0	0	0	0	0	0	44,000
24	392.1	TRANS. EQUIP. - CARS	0	14,500	7,400	0	31,500	0	0	0	0	0	0	0	53,400
25	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	0	22,000	30,000	0	14,600	0	22,500	37,500	8,000	0	0	0	142,600
26	392.4	TRANS. EQUIP. - TRAILERS	0	0	0	0	0	0	0	0	0	0	0	0	0
27	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, GARAGE EQUIP	700	500	4,700	2,100	7,300	9,000	2,500	500	0	0	2,000	1,000	30,300
29	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	0	0	8,000	0	5,900	0	0	0	0	0	0	0	13,900
31	397	COMMUNICATION EQUIPMENT	0	0	2,000	3,000	1,000	0	0	0	1,000	0	0	0	7,000
32	398	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
33		TOTAL ADDITIONS	\$ 261,100	\$ 209,200	\$ 244,900	\$ 429,200	\$ 150,200	\$ 646,200	\$ 117,900	\$ 211,000	\$ 86,000	\$ 101,000	\$ 96,100	\$ 285,400	\$ 2,044,600

SCHEDULE G-1

MONTHLY PLANT RETIREMENTS

PAGE 28 OF 28

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR
THE PROJECTED TEST YEAR.TYPE OF DATA SOURCE:
PROJECTED TEST YEAR: 12/31/91
WITNESS: BACHMAN

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	A/C NO.	DESCRIPTION	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	304	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
2	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	311	LIQUEFIED PETROLEUM GAS EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0
4	342	GAS HOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	374.1	HAZING - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
8	374.2	HAZING - OTHER	1,200	1,200	1,200	1,200	1,200	1,200	1,200	7,100	1,200	1,200	1,200	1,200	28,300
9	370	HEADS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
10	379	HEADS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
11	300.1	SERVICES - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
12	300.2	SERVICES - OTHER	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	43,000
13	301	METERS	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
14	302	METER INSTALLATIONS	160	160	160	160	160	160	160	160	160	160	150	150	1,900
15	303	HOUSE REGULATORS	1,060	1,060	1,060	1,060	1,060	1,060	1,060	1,060	1,060	1,060	1,050	1,050	12,700
16	304	HOUSE REG-INST	75	75	75	75	75	75	75	75	75	75	75	75	900
17	305	IND HEADS & REG STA. EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
18	307	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
19	309	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391.1	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391.2	OFFICE MACHINES	0	0	0	0	0	0	0	0	0	0	0	0	0
23	391.3	EXP EQUIPMENT	0	0	44,600	0	0	0	0	0	0	0	0	0	44,600
24	392.1	TRANS. EQUIP. - CARS	0	10,900	3,000	0	13,000	0	0	0	0	0	0	0	27,900
25	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	0	12,300	25,400	0	8,900	0	0	26,500	0	0	0	0	73,100
26	392.4	TRANS. EQUIP. - TRAILERS	0	0	0	0	0	0	0	0	0	0	0	0	0
27	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
29	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	0	0	0	0	1,000	0	0	0	0	0	0	0	1,000
31	397	COMMUNICATION EQUIPMENT	0	0	0	2,000	250	0	0	0	250	0	0	0	2,500
32	398	RISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
33		TOTAL RETIREMENTS	0	8,145	31,345	83,545	10,145	32,495	8,145	8,145	40,545	8,395	8,145	8,125	255,300

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR
THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC
BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

COMPANY: FPSC GAS OPERATIONS

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR DATE: 12/31/89

HISTORIC BASE YEAR + 1: 12/31/90

PROJECTED TEST YEAR: 12/31/91

WITNESS: TONY

DOCKET NO.: 900151-00

LINE NO.	HISTORIC BASE YEAR 1989			BASE YEAR+1 1990		PROJECTED TEST YEAR 1991		
	(PER BOOKS)	COMPANY ADJUSTMENTS	1989 ADJUSTED	COMPANY ADJUSTMENTS	1990 ADJUSTED	COMPANY ADJUSTMENTS	1991 ADJUSTED	
OPERATING REVENUES:								
1	OPERATING REVENUES	623,405,497	(615,354,993)	98,130,504	6104,049	98,234,553	948,644	98,683,217
2	REVENUE RELIEF	0	0	0	0	0	0	0
3	CHANGE IN UNBILLED REVENUES	88,575	0	88,575	(225,485)	(134,830)	139,520	2,490
4	TOTAL REVENUES	23,574,872	(15,354,993)	8,219,879	(121,354)	8,097,723	588,192	8,685,915
OPERATING EXPENSES:								
5	OPERATION & MAINTENANCE	28,547,420	(15,251,955)	5,295,465	318,243	5,685,708	317,697	5,923,405
6	DEPRECIATION & AMORTIZATION	971,879	(32,897)	939,773	70,517	1,010,290	85,649	1,095,939
7	AMOUNT OF ENVIRONMENTAL MATTERS	0	0	0	0	0	239,600	239,600
8	TAXES OTHER THAN INCOME	933,525	(186,482)	747,043	42,787	789,750	50,135	839,885
9	INCOME TAXES - FEDERAL	(66,544)	(45,542)	(112,086)	18,186	(93,900)	(171,600)	(265,500)
10	INCOME TAXES - STATE	(23,712)	4,994	(18,718)	2,268	(16,450)	(29,450)	(45,900)
11	DEFERRED TAXES - FEDERAL	197,474	43,717	263,191	(227,063)	(23,872)	92,750	68,878
12	DEFERRED TAXES - STATE	29,876	14,363	35,179	(38,337)	(3,158)	15,876	12,718
13	INVESTMENT TAX CREDITS	(38,640)	0	(38,640)	(69)	(38,709)	1	(38,708)
14	TOTAL OPERATING EXPENSES	22,504,269	(15,453,862)	7,051,207	178,452	7,229,639	600,678	7,830,337
15	OPERATING INCOME	1,069,803	98,049	1,167,872	(299,000)	868,084	(12,486)	855,578
16	TOTAL RATE BASE	29,386,385	(529,603)	19,776,782	1,193,270	20,970,052	2,110,435	23,080,487
17	RATE OF RETURN	5.272		5.912		4.142		3.712

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE HISTORIC BASE YEAR + 1. (FROM SCHEDULE G-2 PAGE 1)TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/90
WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

ADJUST. NO.	ADJUSTMENT TITLE	REFERENCE SCHEDULE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
1	OPERATING REVENUE	G-2,p.6-7	0 104,049	Increase in revenues due to projected customer growth.
2		G-2,p.6	(225,405)	Increase/(Decrease) in unbilled revenues due to projections.
	TOTAL OPERATING REVENUES		(121,356)	
3	OPERATION & MAINTENANCE EXPENSE	G-2,p.10	310,243	Increase/(Decrease) in the primary expense accounts due to projections.
4	DEPRECIATION & AMORTIZATION	G-2,p.20,22	70,517	Increase in expense due to increased plant investment.
5	TAXES OTHER THAN INCOME	G-2,p.19	42,707	Increase in taxes due to projections listed above.
6	INCOME TAXES - FEDERAL	G-2,p.27	(175,052)	To adjust federal income taxes due to various adjustments to operations listed above $(\$544,023) \times 32.13\%$.
7		G-2,p.27	217,049	To adjust 1990 current federal income taxes due to change in normalized items per deferred tax calculation.
8		G-3,p.1	(24,000)	To synchronize income tax associated with interest expense in filing-utilizing a federal tax rate of 34%.
9		G-2,p.27	269	To adjust federal income taxes due to emergency excise tax.
	TOTAL INCOME TAXES - FEDERAL		10,106	
10	INCOME TAXES - STATE	G-2,p.27	(29,965)	To adjust state income taxes due to various adjustments to operations listed above - $(\$544,023) \times 5.5\%$.
11		G-2,p.27	37,204	To adjust 1990 current state income taxes due to change in normalized items per deferred tax calculation.
12		G-3,p.1	(4,299)	To synchronize income tax associated with interest expense in filing-utilizing a state tax rate of 5.5%.
13		G-2,p.27	(792)	To adjust state income taxes due to emergency excise tax.
	TOTAL INCOME TAXES - STATE		2,268	
14	DEFERRED TAXES - FEDERAL	G-2,p.20	(215,007)	To adjust 1990 federal deferred income taxes to computed amount.
15		G-2,p.20	(11,256)	Amortization of excess deferred income taxes (ARRM year of change 1988).
	TOTAL DEFERRED TAXES - FEDERAL		(227,063)	
17	DEFERRED TAXES - STATE	G-2,p.20	(37,330)	To adjust 1990 state deferred income taxes to computed amount.
18		G-2,p.20	(999)	Amortization of excess deferred income taxes (ARRM year of change 1988).
	TOTAL DEFERRED TAXES - STATE		(38,337)	
19	INVESTMENT TAX CREDITS	G-2,p.1	(69)	To adjust amortization of ITC to computed amount.
	OPERATING INCOME		(299,000)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91
WITNESS: TONY

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

ADJUST. NO.	ADJUSTMENT TITLE	REFERENCE SCHEDULE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
1	OPERATING REVENUE	G-2,p.8-9 &	440,664	Increase in revenues due to projected customer growth.
2		G-2,p.8	139,328	Increase/(Decrease) in unbilled revenues due to projections.
	TOTAL OPERATING REVENUES		580,192	
3	OPERATION & MAINTENANCE EXPENSE	G-2,p.10	317,677	Increase/(Decrease) in the primary expense accounts due to projections.
4	DEPRECIATION & AMORTIZATION	G-2,p.23,25	85,667	Increase in expense due to increased plant investment.
5	AMORT. OF ENVIRONMENTAL MATTERS	G-2,p.24	239,600	Ten year write-off of projected environmental costs - plant site contamination.
6	TAXES OTHER THAN INCOME	G-2,p.19	50,135	Increase in taxes due to projections listed above.
7	INCOME TAXES - FEDERAL	G-2,p.30	(33,787)	To adjust federal income taxes due to various adjustments to operations listed above $\$(104,909) \times 32.13\%$.
8		G-2,p.30	(92,786)	To adjust 1991 current federal income taxes due to change in normalized items per deferred tax calculation.
9		G-3,p.2	(43,200)	To synchronize income tax associated with interest expense in filing-utilizing a federal tax rate of 34%.
10		G-2,p.30	13	To adjust federal income taxes due to emergency excise tax.
	TOTAL INCOME TAXES - FEDERAL		(171,600)	
11	INCOME TAXES - STATE	G-2,p.30	(5,770)	To adjust state income taxes due to various adjustments to operations listed above - $\$(104,909) \times 5.5\%$.
12		G-2,p.30	(15,904)	To adjust 1991 current state income taxes due to change in normalized items per deferred tax calculation.
13		G-3,p.2	(7,737)	To synchronize income tax associated with interest expense in filing-utilizing a state tax rate of 5.3%.
14		G-2,p.30	(39)	To adjust state income taxes due to emergency excise tax.
	TOTAL INCOME TAXES - STATE		(29,450)	
15	DEFERRED TAXES - FEDERAL	G-2,p.29	92,750	To adjust 1991 federal deferred income taxes to computed amount.
16		G-2,p.29	0	Amortization of excess deferred income taxes (ARRM year of change 1988)
	TOTAL DEFERRED TAXES - FEDERAL		92,750	
17	DEFERRED TAXES - STATE	G-2,p.29	15,876	To adjust 1991 state deferred income taxes to computed amount.
18		G-2,p.29	0	Amortization of excess deferred income taxes (ARRM year of change 1988)
	TOTAL DEFERRED TAXES - STATE		15,876	
19	INVESTMENT TAX CREDITS	G-2,p.1	1	To adjust amortization of ITC to computed amount.
	OPERATING INCOME		(12,486)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SOURCE:
HISTORIC BASE YEAR + 1: 12/31/90
WITNESS: TONY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

	(0 - THOUSANDS)												1990
	JAN BUDGET	FEB BUDGET	MAR BUDGET	APR BUDGET	MAY BUDGET	JUN BUDGET	JUL BUDGET	AUG BUDGET	SEP BUDGET	OCT BUDGET	NOV BUDGET	DEC BUDGET	12 MONTHS BUDGET
OPERATING REVENUE - NET OF FUEL REVENUES DUE TO GROWTH	1897 3	1782 0	1799 2	1711 (2)	1663 (2)	1662 (3)	1585 (1)	1530 1	1542 10	1534 10	1498 10	1838 10	8,464 38
NET REVENUE	990	782	800	709	681	599	584	531	572	544	700	848	8,098
O & N EXPENSE-NET OF FUEL DEPR & AMORT EXPENSE	472 82	436 82	436 83	438 83	446 83	467 84	473 85	473 85	474 85	474 85	475 86	462 87	5,686 1,010
AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
AMORT OF ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
TAXES OTHER THAN INCOME-REVENUE	16	12	14	13	11	11	10	10	10	10	13	15	145
TAXES OTHER THAN INCOME-GROWTH	0	0	0	0	0	0	0	0	0	0	0	1	1
TAXES OTHER THAN INCOME-OTHER	54	54	53	54	54	53	54	54	53	54	54	53	644
CURRENT INCOME TAXES	62	5	36	7	(31)	(32)	(40)	(38)	(40)	(59)	(8)	42	(124)
CURRENT INCOME TAXES-GROWTH	1	0	1	(1)	(1)	(1)	(0)	0	4	4	4	3	14
DEFERRED INCOME TAXES	15	1	9	1	(8)	(8)	(10)	(14)	(11)	(13)	(1)	12	(27)
INVESTMENT TAX CREDITS	(3)	(3)	(3)	(4)	(3)	(3)	(3)	(4)	(3)	(3)	(3)	(4)	(30)
TOTAL OPERATING EXPENSES	699	687	649	611	571	571	569	546	564	552	620	671	7,230
OPERATING INCOME	281	95	151	98	30	28	15	(15)	8	(8)	88	177	868
OTHER INCOME & DEDUCTIONS NET INTEREST CHARGES	0 86	0 84	0 83	0 83	0 84	0 83	0 83	0 86	0 84	0 86	0 91	0 93	0 1,026
NET INCOME	115	11	68	15	(54)	(55)	(68)	(101)	(76)	(94)	(3)	84	(158)
DIVIDENDS DECLARED SHARES SOLD	N/A 6,025,309	N/A 4,777,887	N/A 4,936,786	N/A 5,038,749	N/A 4,765,315	N/A 5,590,724	N/A 5,685,342	N/A 5,457,382	N/A 5,294,293	N/A 4,542,979	N/A 4,527,322	N/A 5,186,266	N/A 61,828,474

N/A - NOT APPLICABLE; FPUC GAS OPERATION IS NOT A CORPORATE ENTITY.

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-60

	(0 - THOUSANDS)												1991
	JAN BUDGET	FEB BUDGET	MAR BUDGET	APR BUDGET	MAY BUDGET	JUN BUDGET	JUL BUDGET	AUG BUDGET	SEP BUDGET	OCT BUDGET	NOV BUDGET	DEC BUDGET	12 MONTHS BUDGET
OPERATING REVENUE - NET OF FUEL REVENUES DUE TO GROWTH	9942 20	9726 18	9845 16	9733 16	9616 8	9614 9	9588 10	9553 9	9581 9	9579 7	9704 8	9847 8	8,548 138
NET REVENUE	962	944	881	749	624	623	598	562	590	586	712	855	8,486
O & N EXPENSE - NET OF FUEL DEPR & AMORT EXPENSE	501 88	486 88	487 89	488 89	491 90	491 91	498 93	498 93	499 93	499 94	500 94	485 94	5,923 1,096
AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
AMORT OF ENVIRONMENTAL MATTERS	20	20	20	20	20	20	20	20	20	20	20	20	240
TAXES OTHER THAN INCOME-REVENUE	16	16	15	13	10	10	10	9	10	10	12	14	145
TAXES OTHER THAN INCOME-GROWTH	0	0	0	1	0	0	0	1	0	0	0	1	3
TAXES OTHER THAN INCOME-OTHER	57	58	57	58	58	58	57	58	57	58	58	58	692
CURRENT INCOME TAXES	91	90	57	(16)	(80)	(80)	(98)	(118)	(103)	(106)	(42)	42	(363)
CURRENT INCOME TAXES-GROWTH	8	7	6	6	3	3	4	3	3	3	3	3	51
DEFERRED INCOME TAXES	(26)	(25)	(16)	3	20	20	25	30	26	27	10	(12)	82
INVESTMENT TAX CREDITS	(3)	(3)	(3)	(4)	(3)	(3)	(3)	(4)	(3)	(3)	(3)	(4)	(39)
TOTAL OPERATING EXPENSES	752	737	712	658	609	610	606	590	602	602	652	781	7,838
OPERATING INCOME	210	207	169	91	15	13	(8)	(28)	(12)	(16)	60	154	856
OTHER INCOME & DEDUCTIONS NET INTEREST CHARGES	0 96	0 95	0 96	0 98	0 98	0 96	0 95	0 98	0 97	0 96	0 101	0 101	0 1,167
NET INCOME	114	112	73	(7)	(83)	(83)	(103)	(126)	(109)	(112)	(41)	53	(311)
DIVIDENDS DECLARED SHARES SOLD	N/A 6,025,309	N/A 4,777,887	N/A 4,936,786	N/A 5,038,749	N/A 4,765,315	N/A 5,590,924	N/A 5,685,342	N/A 5,457,302	N/A 5,294,293	N/A 4,542,979	N/A 4,527,322	N/A 5,186,266	N/A 61,828,474

N/A - NOT APPLICABLE; FPUC GAS OPERATION IS NOT A CORPORATE ENTITY.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR #1.

TYPE OF DATA SOURCE:

HISTORIC TEST YEAR #1:

12/31/90

METHODS: TBY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-GH

RATE CLASS	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1990 TOTAL
GS BILLS	30,912	31,067	30,900	31,021	30,006	30,102	29,083	29,624	29,006	29,313	30,056	30,379	363,377
GS THERMS	1,470,170	962,230	962,940	856,329	593,437	509,967	406,193	419,797	441,364	441,392	632,617	965,900	8,642,976
CUSTOMER CHARGE	185,472	186,042	185,920	186,126	182,916	186,612	178,818	177,744	176,916	177,078	180,336	182,274	2,100,262
ENERGY CHARGE	304,200	185,704	185,442	178,578	123,726	106,323	101,366	87,523	92,062	96,237	131,094	201,389	1,794,404
PGA	456,585	204,567	254,524	214,909	140,953	128,002	122,035	105,369	110,833	115,060	150,787	242,451	2,336,955
TOTAL	940,257	656,353	625,094	579,693	455,395	414,937	402,219	370,436	379,011	389,175	471,017	626,114	6,311,701
GS BILLS	1,534	1,535	1,522	1,524	1,509	1,490	1,492	1,500	1,530	1,537	1,543	1,551	18,275
GS THERMS	658,800	475,110	475,920	319,432	211,543	138,225	124,758	113,490	126,616	45,019	303,233	489,730	3,496,956
CUSTOMER CHARGE	9,204	9,210	9,132	9,144	9,054	8,980	8,952	9,000	9,100	9,222	9,250	9,306	109,650
ENERGY CHARGE	150,732	100,083	112,092	72,901	40,331	31,500	28,503	25,929	28,920	10,285	69,200	111,889	799,013
PGA	202,152	150,021	138,040	80,177	53,097	34,694	31,314	28,406	31,701	11,300	76,111	122,922	960,895
TOTAL	362,088	267,714	260,664	162,302	110,482	75,262	68,769	63,415	69,009	30,067	154,649	244,117	1,869,550
ULS BILLS	32	32	32	32	22	11	0	0	0	0	0	0	161
ULS THERMS	870	900	820	820	594	297	0	0	0	0	0	0	4,381
CUSTOMER CHARGE	237	236	219	212	153	77	0	0	0	0	0	0	1,134
ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
PGA	267	310	228	206	149	75	0	0	0	0	0	0	1,235
TOTAL	504	546	447	418	302	152	0	0	0	0	0	0	2,369
LVS BILLS	1,271	1,270	1,283	1,285	1,287	1,290	1,294	1,300	1,301	1,304	1,305	1,312	15,510
LVS THERMS	1,905,014	1,678,056	1,852,337	1,677,987	1,509,518	1,631,388	1,567,700	1,361,927	1,449,743	1,427,046	1,544,212	1,716,737	19,483,265
CUSTOMER CHARGE	21,607	21,726	21,011	21,045	21,079	21,930	21,990	22,100	22,117	22,168	22,185	22,304	263,670
ENERGY CHARGE	255,979	225,509	239,340	223,726	211,930	217,513	209,021	181,586	193,294	190,375	205,090	228,092	2,583,063
PGA	582,566	521,974	520,223	421,175	390,969	409,478	393,493	341,044	363,005	350,309	387,597	430,901	5,138,494
TOTAL	869,152	769,209	789,382	666,746	632,778	648,921	624,512	545,530	579,296	570,932	615,672	682,097	7,985,227
PHAS BILLS	944	944	941	940	946	944	947	944	944	947	946	943	11,338
PHAS THERMS	71,114	38,631	34,729	32,570	22,704	20,855	19,360	18,529	18,245	19,444	23,765	33,224	353,190
CUSTOMER CHARGE	3,776	3,776	3,764	3,792	3,704	3,774	3,786	3,776	3,776	3,786	3,782	3,772	45,344
ENERGY CHARGE	4,121	2,171	1,949	1,860	1,296	1,191	1,105	1,050	1,042	1,111	1,357	1,097	20,150
PGA	21,439	12,146	10,217	8,175	5,699	5,235	4,059	4,651	4,579	4,085	5,965	8,339	96,109
TOTAL	29,336	18,093	15,930	13,827	10,779	10,200	9,750	9,485	9,397	9,702	11,104	14,000	161,691

SCHEDULE G-2

CALCULATION OF THE HISTORIC BASE YEAR #1 - REVENUES & COST OF GAS

PAGE 60 OF 31

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
THE HISTORIC BASE YEAR #1.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR #1:

12/31/90

WITNESS: TUDY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

DATE CLASS	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1990 TOTAL
IS BILLS	14	14	14	14	14	14	14	14	14	14	14	14	140
IS THERMS	320,260	233,210	230,700	277,066	233,430	233,000	200,066	220,007	215,133	232,220	249,310	200,625	2,970,303
CUSTOMER CHARGE	900	900	900	900	900	900	900	900	900	900	900	900	11,700
ENERGY CHARGE	12,297	9,319	10,044	10,264	9,436	0,637	7,716	0,157	7,900	0,579	9,210	10,366	111,973
PGA	91,637	60,345	60,352	61,936	56,935	52,114	46,356	49,210	47,930	51,764	55,573	62,551	705,139
TOTAL	104,914	70,004	71,376	73,100	67,351	61,731	55,252	50,355	56,006	61,323	65,763	73,097	820,072
LVIS BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
LVIS THERMS	1,590,201	1,449,670	1,404,300	1,073,545	2,092,009	3,056,392	3,270,465	3,322,752	3,042,972	2,356,030	1,774,177	1,700,010	26,949,403
CUSTOMER CHARGE	700	700	700	700	700	700	700	700	700	700	700	700	8,000
ENERGY CHARGE	0,070	0,046	0,430	10,390	11,611	16,963	10,195	10,441	16,000	13,000	9,047	9,435	150,204
PGA	463,310	404,314	332,530	409,744	457,540	640,433	717,000	726,606	665,490	515,439	300,013	371,792	6,120,315
TOTAL	472,080	413,660	341,660	420,042	469,051	686,096	735,095	745,027	683,006	529,219	390,560	381,927	6,270,919
TOTAL BILLS	34,700	34,811	34,701	34,825	34,265	33,060	33,551	33,303	33,276	33,316	33,065	34,200	400,041
TOTAL THERMS	6,025,309	4,777,007	4,936,706	5,030,749	4,765,315	5,590,924	5,605,342	5,457,302	5,294,293	4,542,979	4,527,322	5,106,266	61,020,474
TOTAL GAS REVENUE	2,770,139	2,203,019	2,104,761	1,917,000	1,747,130	1,097,299	1,096,397	1,793,240	1,770,365	1,591,230	1,716,765	2,022,160	23,430,337
UNBILLED REVENUES	(72,253)	(71,110)	6,194	(22,690)	(35,655)	(11,013)	(7,060)	(16,710)	6,799	(6,274)	42,505	51,237	(136,030)
MISC. SERVICE REVS.	12,205	9,920	12,920	10,110	9,835	10,500	0,705	10,170	10,620	16,050	19,415	12,440	143,050
OTHER REVENUES	1,201	1,120	1,122	1,037	1,002	992	977	946	961	944	1,011	1,075	12,300
TOTAL OPER. REVENUE	2,711,372	2,143,749	2,124,997	1,905,465	1,722,320	1,097,050	1,099,019	1,707,654	1,796,745	1,601,950	1,779,696	2,006,912	23,456,945

SCHEDULE G-2

CALCULATION OF THE HISTORIC BASE YEAR + 1 - REVENUES & COST OF GAS

PAGE 7 OF 31

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR
THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/90
WITNESS: TRU

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1990 TOTAL
TOTAL OPER. REVENUE (P. 40)	2,711,372	2,143,709	2,124,977	1,905,465	1,722,320	1,877,050	1,899,019	1,707,634	1,796,745	1,601,950	1,779,694	2,006,912	23,456,945
THEMES SOLD - FIRM	4,106,040	3,095,007	3,201,746	2,807,330	2,417,796	2,300,732	2,190,011	1,913,743	2,036,140	1,953,921	2,583,027	3,205,631	31,900,740
- IS	320,260	233,210	250,740	277,066	295,430	233,000	200,066	220,007	215,153	232,220	249,310	200,625	2,970,303
- LVIS	1,990,201	1,449,670	1,444,300	1,875,345	2,092,009	3,056,392	3,270,465	3,322,732	3,042,972	2,356,830	1,774,177	1,700,010	26,949,403
- TOTAL	4,025,309	4,777,007	4,936,706	5,030,709	4,765,315	5,390,924	5,680,342	5,457,302	5,294,293	4,542,979	4,327,322	5,106,266	61,820,474
COST OF GAS - FIRM	1,236,303	953,271	916,006	711,065	595,431	566,601	541,304	471,297	501,447	401,192	616,617	709,451	8,301,145
- IS	90,140	67,431	57,571	60,767	55,060	51,130	45,677	40,200	47,052	50,706	54,523	61,370	692,403
- LVIS	462,739	403,009	332,530	409,704	457,540	660,433	717,000	726,606	665,490	515,439	300,013	371,792	6,119,231
- TOTAL	1,789,470	1,424,511	1,300,795	1,181,576	1,100,831	1,266,164	1,303,981	1,246,271	1,213,997	1,047,417	1,059,153	1,222,613	15,192,779
REVENUE TAXES - FIRM	20,426	15,747	15,146	13,457	11,436	10,002	10,397	9,052	9,431	9,242	11,043	15,163	152,622
- IS	1,409	1,114	901	1,170	1,075	904	879	930	906	970	1,050	1,101	12,737
- LVIS	579	505	0	0	0	0	0	0	0	0	0	0	1,004
- TOTAL	22,494	17,366	16,127	14,627	12,511	11,046	11,276	9,982	10,537	10,220	12,093	16,344	166,443
TOTAL PGA REVENUE	1,011,964	1,441,077	1,324,922	1,196,403	1,121,342	1,290,030	1,315,257	1,256,253	1,224,534	1,057,637	1,072,046	1,230,957	15,359,222
NET REVENUE	899,400	701,072	800,075	709,042	600,970	599,020	503,762	531,401	572,211	540,321	707,650	847,955	8,097,723

THERM RATES USED ABOVE

COST OF GAS - FIRM	-----NOT APPLICABLE - ABOVE-----	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627
- IS		0.21069	0.21069	0.21069	0.21069	0.21069	0.21069	0.21069	0.21069	0.21069	0.21069	0.21069
- LVIS	PGA REVENUES ARE ACTUAL	0.21070	0.21070	0.21070	0.21070	0.21070	0.21070	0.21070	0.21070	0.21070	0.21070	0.21070
REVENUE TAXES - FIRM		0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473
- IS	AS RECORDED ON COMPANY BOOKS.	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421
- LVIS		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

WITNESS: TRUT

COMPANY: FPUC GAS OPERATIONS

BUCKET NO.: 900131-00

RATE CLASS	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1991 TOTAL
GS BILLS	31,550	31,505	31,471	31,550	30,500	30,270	30,115	29,945	29,005	29,090	30,220	30,430	367,227
GS THERMS	1,200,609	1,223,249	1,119,229	871,000	595,455	513,143	491,313	424,483	446,459	444,407	636,255	949,127	8,954,891
CUSTOMER CHARGE	109,299	109,512	100,824	109,301	103,527	101,667	100,600	179,672	170,020	170,137	101,310	102,502	2,203,355
ENERGY CHARGE	250,332	255,035	253,340	181,612	124,146	106,906	102,434	80,004	93,002	96,041	132,653	202,053	1,067,006
PGA	301,373	307,636	206,927	210,641	149,459	120,799	123,319	106,525	112,061	116,506	159,700	243,251	2,247,677
TOTAL	741,004	751,983	703,099	509,554	457,132	417,452	406,441	374,601	383,971	391,564	473,671	627,006	6,310,030
GS BILLS	1,553	1,554	1,549	1,540	1,527	1,512	1,505	1,513	1,551	1,554	1,561	1,576	18,503
GS THERMS	611,524	635,270	512,619	324,352	233,160	168,573	125,710	114,424	120,179	132,145	305,370	094,707	3,706,041
CUSTOMER CHARGE	9,310	9,324	9,294	9,208	9,162	9,072	9,030	9,070	9,306	9,324	9,366	9,456	111,010
ENERGY CHARGE	139,715	145,140	117,110	74,105	53,272	33,944	28,721	26,143	29,285	34,761	69,760	113,026	866,990
PGA	153,492	159,453	128,667	81,612	50,525	37,292	31,553	20,721	32,173	30,108	76,640	124,172	950,296
TOTAL	302,525	313,917	255,079	164,005	120,959	80,300	69,304	63,942	70,764	82,273	155,702	246,654	1,926,312
OLS BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
OLS THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0
PGA	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
LVS BILLS	1,314	1,316	1,317	1,321	1,320	1,322	1,325	1,328	1,330	1,331	1,332	1,337	15,093
LVS THERMS	1,957,441	2,051,099	2,111,277	2,027,990	1,767,776	1,772,467	1,655,604	1,524,409	1,560,115	1,482,626	1,606,226	1,700,900	21,266,906
CUSTOMER CHARGE	22,330	22,372	22,309	22,457	22,440	22,474	22,525	22,576	22,610	22,627	22,644	22,729	270,101
ENERGY CHARGE	260,906	273,500	201,497	270,393	235,690	236,323	220,742	203,260	200,010	197,679	214,150	233,193	2,035,519
PGA	491,310	515,027	529,931	509,027	443,712	444,809	415,556	382,647	391,509	372,139	403,163	430,996	5,337,994
TOTAL	774,642	810,979	833,017	801,877	701,050	703,606	650,823	600,403	622,209	592,445	639,965	694,910	8,443,694
PHAS BILLS	947	939	949	949	944	942	947	943	943	947	946	942	11,330
PHAS THERMS	52,791	44,191	42,741	32,507	22,677	20,835	19,366	10,529	10,245	19,449	23,772	33,209	340,412
CUSTOMER CHARGE	3,700	3,756	3,796	3,796	3,776	3,760	3,700	3,772	3,772	3,700	3,704	3,760	45,352
ENERGY CHARGE	3,014	2,523	2,440	1,061	1,295	1,190	1,106	1,050	1,042	1,112	1,357	1,096	19,094
PGA	13,250	11,092	10,720	0,179	5,692	5,230	4,061	4,651	4,579	4,087	5,967	0,336	87,452
TOTAL	20,052	17,371	16,964	13,036	10,763	10,100	9,755	9,401	9,393	9,707	11,100	14,000	152,690

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91
OTHERS: TROY

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-00

DATE CLASS	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1991 TOTAL
IS BILLS	14	14	14	14	14	15	15	15	15	15	15	15	175
IS THERMS	301,104	290,672	314,030	313,066	297,660	203,070	227,006	239,323	233,563	299,143	273,009	300,909	3,347,905
CUSTOMER CHARGE	900	900	900	900	900	1,050	1,050	1,050	1,050	1,050	1,050	1,050	12,250
ENERGY CHARGE	11,234	10,730	11,673	11,994	10,996	10,457	8,410	8,041	8,620	9,573	10,115	11,414	123,673
PGA	67,705	64,746	70,437	69,961	66,349	63,090	50,796	53,345	52,062	57,763	61,032	60,074	746,230
TOTAL	79,999	76,456	83,092	82,535	70,325	74,605	60,264	63,236	61,740	60,306	72,197	81,330	802,173
LVIS BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
LVIS THERMS	2,110,105	1,962,697	1,814,205	1,960,302	2,100,966	3,197,922	3,430,270	3,476,616	3,183,000	2,465,965	1,856,332	1,770,731	29,373,999
CUSTOMER CHARGE	700	700	700	700	700	700	700	700	700	700	700	700	8,400
ENERGY CHARGE	11,755	10,560	10,009	10,000	12,149	17,740	19,830	19,295	17,671	13,606	10,303	9,072	163,026
PGA	463,230	416,120	396,767	420,710	470,727	699,306	750,202	760,336	696,315	539,307	405,900	309,000	6,424,096
TOTAL	475,685	427,300	407,536	440,290	491,576	717,834	769,940	700,331	714,606	553,693	416,903	399,500	6,595,522
TOTAL BILLS	35,379	35,409	35,301	35,303	34,394	34,070	33,900	33,745	33,645	33,530	34,075	34,301	413,140
TOTAL THERMS	6,244,654	6,147,770	5,916,001	5,530,185	5,105,702	5,936,020	5,950,157	5,797,704	5,570,443	4,043,835	4,701,764	5,333,751	67,070,154
TOTAL GAS REVENUE	2,393,907	2,397,686	2,299,507	2,092,905	1,860,605	2,004,073	1,974,527	1,900,154	1,862,763	1,690,140	1,769,706	2,044,376	24,310,437
UNBILLED REVENUES	44,236	0,337	(13,024)	(39,113)	(44,904)	(14,271)	(9,000)	(13,040)	4,324	(699)	34,010	49,430	2,690
MISC. SERVICE REVS.	12,035	10,300	13,300	10,700	9,965	10,645	0,000	10,265	10,730	16,160	19,535	12,470	145,065
OTHER REVENUES	1,141	1,150	1,147	1,100	1,042	1,026	999	970	906	901	1,030	1,009	12,677
TOTAL OPER. REVENUE	2,452,119	2,417,561	2,298,290	2,065,592	1,826,620	2,001,473	1,974,430	1,890,329	1,870,003	1,714,590	1,824,201	2,127,573	24,479,677

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SOURCE:
PROJECTED TEST YEAR: 12/31/91
U/TREND: TEND

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900191-00

	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1991 TOTAL
TOTAL OPER. REVENUE (p.00)	2,452,119	2,417,561	2,290,290	2,045,592	1,826,420	2,001,473	1,974,430	1,890,329	1,878,003	1,714,900	1,824,281	2,127,573	24,479,677
THEIRS SOLD - FIRM	3,822,445	3,994,689	3,785,044	3,256,817	2,619,076	2,455,020	2,291,993	2,081,045	2,152,998	2,118,727	2,571,623	3,246,831	34,356,250
- IS	384,184	290,472	316,010	313,066	297,460	283,070	227,086	239,323	233,565	259,143	273,009	308,989	3,347,905
- LVIS	2,118,105	1,902,697	1,814,295	1,960,382	2,100,966	3,197,922	3,430,278	3,476,616	3,185,000	2,465,965	1,856,352	1,778,731	29,373,999
- TOTAL	6,244,654	6,147,778	5,916,081	5,530,185	5,105,702	5,936,020	5,958,157	5,797,704	5,570,443	4,843,835	4,701,764	5,333,751	67,078,154
COST OF GAS - FIRM	941,354	973,902	932,345	881,859	645,000	684,598	564,449	512,696	530,219	521,779	633,314	799,400	8,460,915
- IS	66,505	63,523	67,180	68,639	65,895	61,906	49,834	52,330	51,078	56,672	59,879	67,573	732,152
- LVIS	463,250	416,120	316,767	428,718	478,727	699,386	750,292	760,336	696,315	539,387	405,900	389,000	6,424,096
- TOTAL	1,471,089	1,453,545	1,378,229	1,299,216	1,189,622	1,345,890	1,364,487	1,325,370	1,277,612	1,117,758	1,099,173	1,255,981	15,617,163
REVENUE TAXES - FIRM	18,080	18,765	17,987	15,401	12,388	11,612	10,841	9,847	10,184	10,822	12,164	13,354	162,505
- IS	1,280	1,223	1,330	1,321	1,253	1,192	959	1,008	983	1,091	1,153	1,301	14,094
- LVIS	0	0	0	0	0	0	0	0	0	0	0	0	0
- TOTAL	19,360	19,928	19,237	16,722	13,641	12,804	11,800	10,855	11,167	11,113	13,317	14,655	176,599
TOTAL PGA REVENUE	1,490,449	1,473,473	1,417,457	1,315,938	1,202,463	1,378,694	1,376,287	1,336,225	1,288,779	1,128,871	1,112,490	1,272,636	13,793,762
NET REVENUE	961,670	944,088	880,833	749,654	624,165	622,779	598,151	562,104	590,824	585,719	711,791	854,937	8,685,915

THEIR RATES USED ABOVE

COST OF GAS - FIRM	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627	0.24627
- IS	0.21869	0.21869	0.21869	0.21869	0.21869	0.21869	0.21869	0.21869	0.21869	0.21869	0.21869	0.21869	0.21869
- LVIS	0.21870	0.21870	0.21870	0.21870	0.21870	0.21870	0.21870	0.21870	0.21870	0.21870	0.21870	0.21870	0.21870
REVENUE TAXES - FIRM	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473	0.00473
- IS	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421	0.00421
- LVIS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR +1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

COMPANY: FPUC GAS OPERATIONS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
HISTORIC BASE YEAR +1: 12/31/00
PROJECTED TEST YEAR: 12/31/01
WITNESS: TROY

DOCKET NO.: 900131-00

TREND BASIS	CODE	HISTORIC BASE YEAR +1 12/31/00	PROJECTED TEST YEAR 12/31/01
No Trend Basis	0	0.002	0.002
Inflation only	1	104.102	100.602
Customer Growth	2	99.712	100.762
Payroll Increases	3	104.502	109.202
Sales / MCF	4	103.302	112.072
Revenues / \$	5	99.022	104.102
Plant - Net	6	104.072	116.712
Inflation X Customer Growth	7	103.002	109.512
Payroll X Customer Growth	8	104.202	110.032
Other	9	VARIOUS	

ACCOUNT	BASE YEAR	BASE YEAR +1	PROJECTED TEST YEAR	CODE		
OTHER GAS SUPPLY EXPENSES						
007.4 PATROLL TRENDED	530	503	609	3	104.502	109.202
OTHER TRENDED	5,022	5,100	5,620	4	103.302	112.072
OTHER TRENDED					0.002	0.002
TOTAL	5,500	5,771	6,237			
TOTAL OTHER GAS SUPPLY EXPENSES	5,500	5,771	6,237			

DISTRIBUTION EXPENSES - OPERATION						
070 PATROLL TRENDED	109,929	156,676	163,722	3	104.502	109.202
OTHER TRENDED	19,215	20,003	20,003	1	104.102	100.602
OTHER TRENDED					0.002	0.002
TOTAL	169,144	176,679	184,605			

	BASE YEAR	BASE YEAR +1	PROJECTED TEST YEAR	CODE		
000 PAYROLL TREND	235,803	244,399	281,473	8	104.202	110.632
OTHER TREND	132,144	137,186	149,733	7	103.002	109.512
OTHER TREND					0.002	0.002
TOTAL	367,977	483,745	426,206			
001 PAYROLL TREND	0	0	0		0.002	0.002
OTHER TREND	3,348	3,485	3,639	1	104.102	100.682
OTHER TREND					0.002	0.002
TOTAL	3,348	3,485	3,639			
TOTAL DISTRIBUTION EXPENSE-OPERATION	1,411,471	1,482,763	1,774,061			

DISTRIBUTION EXPENSES - MAINTENANCE						

003 PAYROLL TREND	57,303	59,882	62,575	3	104.502	109.202
OTHER TREND	7,405	7,709	8,048	1	104.102	100.682
OTHER TREND					0.002	0.002
TOTAL	64,708	67,590	70,623			
004 PAYROLL TREND	63	66	69	3	104.502	109.202
OTHER TREND	3,563	3,709	3,872	1	104.102	100.682
OTHER TREND					0.002	0.002
TOTAL	3,626	3,775	3,941			
007 PAYROLL TREND	184,765	194,609	203,490	8	104.202	110.632
OTHER TREND	120,736	125,324	132,210	7	103.002	109.512
OTHER TREND					0.002	0.002
TOTAL	305,501	319,933	335,716			
009 PAYROLL TREND	541	545	591	3	104.502	109.202
OTHER TREND	370	385	402	1	104.102	100.682
OTHER TREND					0.002	0.002
TOTAL	911	931	993			

***** CUSTOMER ACCT. & COLLEC. *****	BASE YEAR	BASE YEAR +1	PROJECTED TEST YEAR	CODE		
902 PAYROLL TRENDED	140,625	175,707	185,530	8	104.20%	110.03%
OTHER TRENDED	40,205	41,733	44,020	7	103.00%	109.51%
OTHER TRENDED					0.00%	0.00%
TOTAL	200,830	217,440	229,547			
903 PAYROLL TRENDED	344,349	379,672	400,915	8	104.20%	110.03%
OTHER TRENDED	101,665	105,320	111,333	7	103.00%	109.51%
OTHER TRENDED (POSTAGE)	90,936	104,622	123,076	9	POSTAGE INC. & COST. GROWTH	
TOTAL	544,970	589,623	634,125			
904 PAYROLL TRENDED	0	0	0		0.00%	0.00%
OTHER TRENDED	55,535	55,435	57,056	5	99.02%	104.10%
OTHER TRENDED					0.00%	0.00%
TOTAL	55,535	55,435	57,056			
905 PAYROLL TRENDED	6,965	7,250	7,664	8	104.20%	110.03%
OTHER TRENDED	37,961	39,404	41,571	7	103.00%	109.51%
OTHER TRENDED					0.00%	0.00%
TOTAL	44,926	46,654	49,235			
TOTAL CUSTOMER ACCT. EXPENSES	911,360	944,090	1,013,257			
***** CUSTOMER SERVICE & INFO. *****						
900 PAYROLL TRENDED	0	0	0		0.00%	0.00%
OTHER TRENDED	200	291	307	7	103.00%	109.51%
OTHER TRENDED					0.00%	0.00%
TOTAL	200	291	307			
909 PAYROLL TRENDED	0	0	0		0.00%	0.00%
OTHER TRENDED	12,942	13,434	14,173	7	103.00%	109.51%
OTHER TRENDED					0.00%	0.00%
TOTAL	12,942	13,434	14,173			
TOTAL COST. SERVICE EXPENSE	13,222	13,724	14,479			

ADMINISTRATIVE & GENERAL EXPENSE cont.	BASE YEAR	BASE YEAR +1	PROJECTED TEST YEAR	CODE		
935 PAYROLL TRENDED	17,670	18,063	17,296	3	104.502	107.202
OTHER TRENDED	27,929	29,674	30,333	1	104.102	100.602
OTHER TRENDED					0.002	0.002
TOTAL	45,599	47,737	47,629			
TOTAL ADMINISTRATION EXPENSES	1,651,410	1,806,830	1,990,520			
TOTAL O & H EXPENSES	5,293,463	5,605,700	5,923,405			

TOTAL EXPENSES

PAYROLL TRENDED	3,259,724	3,399,537	3,570,630
OTHER TRENDED	1,902,200	1,992,892	2,006,764
OTHER TRENDED	133,433	213,279	250,002
TOTAL O & H EXPENSES	5,295,357	5,605,708	5,927,396

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
FOR THE HISTORIC BASE YEAR +1 AND THE PROJECTED TEST YEAR.
FOR EACH TAX INDICATE THE TREND BASIS USED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
HISTORIC BASE YR +1: 12/31/00
PROJECTED TEST YEAR: 12/31/01
WITNESS: TRUE

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

OTHER TAXES FOR THE PROJECTED TEST YEAR ENDED 12/31/01

LINE NO.	TYPE OF TAX	(1) TAX BASIS	(2) HISTORIC BASE YEAR ADJUSTED	(3) HISTORIC BASE YEAR +1 12/31/00	(4) PROJECTED TEST YEAR 12/31/01	(5) TREND BASIS	RATE	
							1990	1991
1	FEDERAL UNEMPLOYMENT	PAYROLL	5,819	6,001	6,354	PAYROLL	1.04500	1.09200
2	STATE UNEMPLOYMENT	PAYROLL	717	749	783	PAYROLL	1.04500	1.09200
3	FICA	PAYROLL	251,409	267,620	279,655	PAYROLL/RATE CHANGE	1.06400	1.11235
4	STATE INTANGIBLE	ACCTS/REC	2,010	2,004	2,025	REVENUE	0.99710	1.00760
5	UTILITY ASSESSMENT FEE	REVENUES	9,962	29,859	30,174	REVENUE/RATE CHANGE	2.99130	3.02200
6	PROPERTY	PROPERTY	347,100	340,177	405,110	PLANT - NET	1.06070	1.16710
7	GROSS RECEIPTS	REVENUES	116,624	116,206	117,510	REVENUE	0.99710	1.00760
8	OCCUPATIONAL LICENSE	FLAT	5,574	5,574	5,574	FLAT	1.00000	1.00000
9	OTHER (PLEASE LIST) EMERGENCY EXCISE	PROPERTY	7,000	(6,600)	(7,300)	ACRS DEPRECIATION AND PRIOR YEARS PYMT CREDIT		
10	TOTAL		747,043	789,750	839,085			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION
EXPENSE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN

HISTORIC BASE YEAR + 1: 12/31/90

WITNESS: BACHMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

NOTE: DEPRECIATION RATES PER ORDER NO. 15042, DOCKET NO. 850495-00.

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/90

LINE NO.	A/C NO.	DESCRIPTION	% DATE	1990 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL DEPRECIATION
1	304	LAND	0.00	00	00	00	00	00	00	00	00	00	00	00	00	00
2	305	STRUCTURES & IMPROVEMENTS	2.33	0	0	0	0	0	0	0	0	0	0	0	0	0
3	311	LIQUEFIED PETROLEUM GAS EQUIP.	0.66	0	0	0	0	0	0	0	0	0	0	0	0	0
4	362	GAS VALVES	AMORTIZATION	479	479	479	479	479	479	479	479	479	479	479	479	5,745
5	374	LAND	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	2.50	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	12,324
7	376.1	PIPING - PLASTIC	3.20	0	0	0	0	0	0	0	0	0	0	0	0	0
8	376.2	PIPING - OTHER	3.20	44,209	44,295	44,390	44,485	44,581	44,689	44,741	44,894	44,997	45,115	44,600	44,797	543,371
9	378	MEAS & REG STATION EQUIP-GEN	3.40	272	272	272	272	272	272	272	272	272	250	250	250	3,190
10	379	MEAS & REG STATION EQUIP-GATE	4.10	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,142	1,142	1,390	13,007
11	380.1	SERVICES - PLASTIC	3.00	0	0	0	0	0	0	0	0	0	0	0	0	0
12	380.2	SERVICES - OTHER	3.00	14,701	14,790	14,879	14,969	15,050	15,147	15,234	15,325	15,414	15,503	15,592	15,681	182,295
13	381	METERS	3.40	6,197	6,220	6,293	6,304	6,324	6,349	6,454	6,465	6,467	6,467	6,504	6,530	76,617
14	382	METER INSTALLATIONS	2.60	1,123	1,130	1,139	1,147	1,154	1,163	1,171	1,178	1,187	1,195	1,202	1,211	14,000
15	383	HOUSE REGULATORS	3.00	2,009	2,102	2,110	2,144	2,150	2,157	2,170	2,183	2,186	2,212	2,210	2,225	25,954
16	384	HOUSE REG-INSTR	2.50	490	503	500	512	515	520	523	529	534	537	541	546	6,266
17	385	IND MEAS & REG STA. EQUIP	3.70	244	244	244	244	244	244	244	244	244	244	244	244	2,920
18	387	OTHER EQUIPMENT	3.40	314	314	314	310	310	310	310	310	310	310	310	310	3,004
19	389	LAND & LAND RIGHTS	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	2.70	830	830	830	830	830	840	840	840	840	840	840	840	10,070
21	391.1	OFFICE FURNITURE	3.70	326	326	326	326	346	346	354	354	354	354	354	354	4,120
22	391.2	OFFICE MACHINES	6.00	381	381	381	393	393	393	411	411	411	411	411	411	4,700
23	391.3	EDP EQUIPMENT	14.10	1,291	1,291	1,291	1,291	1,291	1,291	1,373	1,373	1,460	1,460	1,460	1,460	16,332
24	392.1	TRANS. EQUIP. - CARS	4.20	1,322	1,322	1,322	1,322	1,322	1,320	1,320	1,349	1,349	1,349	1,349	1,349	16,011
25	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	7.00	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,711	5,691	5,691	5,691	68,472
26	392.4	TRANS. EQUIP. - TRAILERS	7.00	90	90	90	90	90	90	89	89	89	89	89	89	1,074
27	393	STORES EQUIPMENT	3.00	56	56	56	56	56	56	56	56	56	56	56	56	672
28	394	TOOLS, SHOP, GARAGE EQUIP	5.20	1,003	1,003	1,005	1,023	1,032	1,040	1,047	1,047	1,051	1,064	1,064	1,064	12,443
29	395	LABORATORY EQUIPMENT	4.70	17	17	17	17	17	17	17	17	17	17	17	17	204
30	396	POWER OPERATED EQUIPMENT	11.00	1,127	1,127	1,127	1,127	1,200	1,200	1,237	1,237	1,237	1,237	1,237	1,237	14,330
31	397	COMMUNICATION EQUIPMENT	10.60	990	986	986	986	986	986	986	1,000	1,010	1,010	1,010	1,010	11,954
32	398	MISC EQUIPMENT	0.30	91	91	91	91	91	91	91	91	91	91	91	91	1,092
33	TOTAL DEPRECIATION			85,529	85,739	86,029	86,297	86,590	87,090	88,200	88,414	88,721	88,957	89,914	90,383	1,051,071
34	LESS: TRANS. DEPR. ABOVE CHARGED TO CLEARING ACCOUNTS			7,123	7,123	7,123	7,123	7,123	7,129	7,120	7,149	7,149	7,129	7,129	7,129	85,557
35	LESS: GENERAL PLANT DEPRECIATION EXPENSE ALLOCATED OUT			1569	1567	1567	1574	1593	1594	1625	1627	1647	1649	1649	1649	19,312
36	ADD AMORTIZATION OF ACQUISITION ADJUSTMENT EXPENSE			607	607	607	607	607	607	607	607	607	607	607	607	8,244
37	TOTAL DEPRECIATION / AMORTIZATION EXPENSE			77,524	77,734	78,026	78,287	78,561	79,060	80,134	80,325	80,612	80,866	81,823	82,292	955,244

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY
ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/90

COMPANY: FPUC GAS OPERATIONS

WITNESS: BACKMAN

DOCKET NO.: 900151-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	1990												TOTAL AMORT/REC EXPENSE
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1	342	GAS HOLDERS (INCLUDED IN DEPRECIATION G-2 p.20)	479	470	479	479	479	470	479	479	479	470	479	479	5,745

TOTAL AMOUNT OF AMORTIZATION/RECOVERY: 20,725

EFFECTIVE DATE: 1/1/86

AMORTIZATION/RECOVERY PERIOD: 5 YEARS

REASON: Per order no.15042 docket no. 850045-GU

" The company has one gas holder, a Hortonsphere, used to store natural gas above ground. The city of West Palm Beach has requested removal of the Hortonsphere within the next five years as part of the city's plan to revitalize and develop the downtown area. The unrecovered investment in this holder as of January 1, 1986 is \$20,25 (investment, less reserve, less net salvage). For this amount, we are ordering a capital recovery schedule for a five-year period beginning January 1, 1986. Annual expense to be booked for this recovery is \$5,745. It should be noted that this schedule is in dollars of expense and a percent is not to be applied. Expenses relating to this schedule are to be booked as prescribed, unless subsequently revised by order of this Commission."

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/90
WITNESS: BACHMAN

COMPANY: FTFC GAS OPERATIONS

DOCID: 99131-00

[illegible]

DETAIL OF COMMON PLANT - GENERAL OFFICE:

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION
EXPENSE FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/91
WITNESS: BACHMAN

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

NOTE: DEPRECIATION RATES PER ORDER NO. 19042, DOCKET NO. 890045-00.

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

LINE NO.	A/C NO.	DESCRIPTION	2 DATE	1991 JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL DEPRECIATION
1	304	LAND	0.00	00	00	00	00	00	00	00	00	00	00	00	00	00
2	305	STRUCTURES & IMPROVEMENTS	2.35	0	0	0	0	0	0	0	0	0	0	0	0	0
3	311	LIQUEFIED PETROLEUM GAS EQUIP.	4.66	0	0	0	0	0	0	0	0	0	0	0	0	0
4	362	GAS HOLDERS	AMORTIZATION	479	479	479	479	479	479	479	479	479	479	479	479	5,745
5	374	LAND	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	2.50	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	12,324
7	374.1	RAINS - PLASTIC	3.20	0	0	0	0	0	0	0	0	0	0	0	0	0
8	376.2	RAINS - OTHER	3.20	47,481	48,226	48,513	48,711	49,624	49,740	51,269	51,346	51,631	51,708	51,765	51,822	602,056
9	378	HEADS & REG STATION EQUIP-GEN	3.40	250	250	250	250	250	250	250	250	250	250	250	250	3,000
10	379	HEADS & REG STATION EQUIP-GATE	4.10	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	16,776
11	380.1	SERVICES - PLASTIC	3.00	0	0	0	0	0	0	0	0	0	0	0	0	0
12	380.2	SERVICES - OTHER	3.00	15,770	15,840	15,950	16,039	16,129	16,219	16,309	16,399	16,489	16,579	16,669	16,759	195,171
13	381	METERS	3.40	6,532	6,532	6,540	6,549	6,625	6,631	6,662	6,680	6,680	6,696	6,773	6,773	79,689
14	382	METER INSTALLATIONS	2.60	1,210	1,226	1,234	1,241	1,249	1,257	1,264	1,272	1,280	1,289	1,295	1,302	15,125
15	383	HOUSE REGULATORS	3.00	2,225	2,235	2,244	2,253	2,262	2,272	2,281	2,290	2,300	2,309	2,318	2,328	27,317
16	384	HOUSE REG-INST	2.50	509	554	558	562	567	571	576	580	584	589	593	598	6,881
17	385	1ND HEADS & REG STA. EQUIP	3.70	244	244	244	244	244	244	244	244	244	244	244	244	2,928
18	387	OTHER EQUIPMENT	3.40	310	327	342	359	359	359	359	359	359	359	359	359	4,210
19	389	LAND & LAND RIGHTS	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	2.70	840	840	840	840	845	845	845	845	845	845	845	845	10,120
21	391.1	OFFICE FURNITURE	3.70	354	354	354	357	357	357	357	357	357	357	357	357	4,275
22	391.2	OFFICE MACHINES	6.00	411	411	432	443	443	443	443	457	457	457	457	457	5,311
23	391.3	EDP EQUIPMENT	14.10	1,460	1,460	1,460	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	17,644
24	392.1	TRANS. EQUIP. - CARS	4.20	1,349	1,349	1,362	1,369	1,369	1,432	1,432	1,432	1,432	1,432	1,432	1,432	16,822
25	392.2	TRANS. EQUIP. - LT TRUCKS, VANS	7.00	5,691	5,691	5,754	5,836	5,836	5,873	5,873	6,020	6,091	6,143	6,143	6,143	71,094
26	392.4	TRANS. EQUIP. - TRAILERS	7.00	89	89	89	89	89	89	89	89	89	89	89	89	1,060
27	393	STORES EQUIPMENT	3.00	56	56	56	56	56	56	56	56	56	56	56	56	672
28	394	TOOLS, SHOP, GARAGE EQUIP	5.20	1,064	1,067	1,069	1,090	1,099	1,131	1,170	1,180	1,183	1,183	1,183	1,191	13,610
29	395	LABORATORY EQUIPMENT	4.70	17	17	17	17	17	17	17	17	17	17	17	17	204
30	396	POWER OPERATED EQUIPMENT	11.00	1,237	1,237	1,237	1,310	1,310	1,340	1,340	1,340	1,340	1,340	1,340	1,340	15,767
31	397	COMMUNICATION EQUIPMENT	10.40	1,010	1,010	1,010	1,028	1,037	1,043	1,043	1,043	1,043	1,050	1,050	1,050	12,417
32	398	MISC EQUIPMENT	8.30	91	91	91	91	91	91	91	91	91	91	91	91	1,092
33	TOTAL DEPRECIATION			91,360	92,029	92,550	93,114	94,238	94,647	96,350	96,743	97,234	97,468	97,714	97,891	1,141,346
34	LESS: TRANS. DEPR. ABOVE CHARGED TO CLEARING ACCOUNTS			7,129	7,129	7,205	7,294	7,294	7,394	7,394	7,541	7,612	7,664	7,664	7,664	88,984
35	LESS: GENERAL PLANT DEPRECIATION EXPENSE ALLOCATED OUT			1640	1650	1656	1685	1690	1705	1712	1717	1717	1719	1719	1720	20,338
36	ADD: AMORTIZATION OF ACQUISITION ADJUSTMENT EXPENSE			687	687	687	687	687	687	687	687	687	687	687	687	8,244
37	TOTAL DEPRECIATION / AMORTIZATION EXPENSE			83,270	83,937	84,376	84,822	85,941	86,235	87,939	88,172	88,592	88,772	89,010	89,194	1,040,260

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY
ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE PROJECTED TEST YEAR.TYPE OF DATA SOURCE:
PROJECTED TEST YEAR: 12/31/91
WITNESS: BACHMAN/STEIN/TWY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	1990												TOTAL AMORT/REC EXPENSE
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1	362	GAS HOLDERS (INCLUDED IN DEPRECIATION 6-2 p.23)	479	479	479	479	479	479	479	479	479	479	479	479	5,745

TOTAL AMOUNT OF AMORTIZATION/RECOVERY: 26,725

EFFECTIVE DATE: 1/1/86

AMORTIZATION/RECOVERY PERIOD: 5 YEARS

REASON: Per order no.15042 docket no. 850045-00

* The company has one gas holder, a Mortonsphere, used to store natural gas above ground. The city of West Palm Beach has requested removal of the Mortonsphere within the next five years as part of the city's plan to revitalize and develop the downtown area. The unrecovered investment in this holder as of January 1, 1986 is \$26,725 (investment, less reserve, less net salvage). For this amount, we are ordering a capital recovery schedule for a five-year period beginning January 1, 1986. Annual expense to be booked for this period is \$5,745. It should be noted that this schedule is in dollars of expense and a percent is not to be applied. Expenses relating to this schedule are to be booked as prescribed, unless subsequently revised by order of this Commission.

2	106.1	DEFERRED DEBITS (ENVIRONMENTAL COSTS-CHARGED TO ACCOUNT 405)	19,967	19,967	19,966	19,967	19,967	19,966	19,967	19,967	19,966	19,967	19,967	19,966	239,600
---	-------	--	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	---------

TOTAL AMOUNT OF AMORTIZATION/RECOVERY: \$2,396,000 (DETAIL BELOW)

EFFECTIVE DATE: 1/1/91

AMORTIZATION/RECOVERY PERIOD: 10 YEARS

REASON: Plant site contamination in the West Palm Beach and Sanford locations. The preliminary contamination assessment report has disclosed that coal tar contaminants are present in the soils and groundwater at the West Palm Beach plant site. Additional contamination assessment investigations at this site are recommended. The Sanford site preliminary contamination assessment report is not complete at this time.

PROJECTED COSTS:	Completion Date	Amount
WEST PALM BEACH PLANT SITE:		
Preliminary Tests/Legal	7/90	\$ 30,000
Contamination Assessment	7/92	150,000
Remediation	7/93	1,000,000
SANFORD PLANT SITE:		
Preliminary Tests/Legal	10/90	4,000
Contamination Assessment	10/92	210,000
Remediation	10/93	1,000,000
TOTAL ENVIRONMENTAL COSTS		\$ 2,396,000

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

LINE NO.	A/C NO.	DESCRIPTION	1991 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	12 MONTH TOTAL	ANNUAL RATE
1	309	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0.002
2	390	STRUCTURES & IMPROVEMENTS	970	970	970	970	970	970	1,051	1,051	1,051	1,051	1,051	1,051	12,126	2.702
3	391.1	OFFICE FURNITURE	145	145	145	145	145	145	145	145	145	145	145	145	1,740	3.702
4	391.2	OFFICE MACHINES	105	105	105	105	105	105	105	105	105	105	105	105	1,260	6.002
5	391.3	COMPUTER EQUIPMENT	7,305	7,305	7,305	7,305	7,305	7,305	7,305	7,305	7,911	7,911	7,911	7,911	90,724	14.102
6	397	COMMUNICATION EQUIPMENT	46	46	46	46	46	46	46	46	46	46	46	46	552	10.602
7		TOTAL	0	0,431	0	0,431	0	0,431	0	0,732	0	0,732	0	9,250	9,250	106,402

			12 MONTH TOTAL		GAS OPERATIONS 2		12 MONTH GAS OPERATIONS		METHOD OF ALLOCATION		RELATED COMMON PLANT					
8	309	LAND	0	0	51.072	0	SEE PAGE 2		DATE	DESCRIPTION	ADDITIONS	(RETIREMENTS)	SALVAGE			
9	390	STRUCTURES & IMPROVEMENTS	12,126	51.072	6,299	JUNE 1991			CONTINGENCY(REMODELING)	40,000	4,144					
10	391.1	OFFICE FURNITURE	1,740	51.072	903	AUG. 1991			SOFTWARE PACKAGE	75,000	30,240					
11	391.2	OFFICE MACHINES	1,260	51.072	654											
12	391.3	COMPUTER EQUIPMENT	90,724	52.422	47,550											
13	397	COMMUNICATION EQUIPMENT	552	51.072	204											
14		TOTAL	0	106,402	0	55,691										

DETAIL OF COMMON PLANT - GENERAL OFFICE:

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
INCOME FOR THE HISTORIC TEST YEAR + 1

TYPE OF DATA SOURCE:

HISTORIC BASE YEAR + 1: 12/31/90

WITNESS: PARTNER

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENT	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	62-27	(110,350)	0	(110,350)
2	DEFER INCOME TAX EXPENSE	62-20	62,344	(69,374)	(27,030)
3	ITC REALIZED THIS YEAR	62-27	0	0	0
4	ITC AMORTIZATION (3% ITC & INC 44(f)(2))	62-1	(30,709)	0	(30,709)
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		(106,715)	(69,374)	(176,089)
			*****	*****	*****

1990

1	OPERATING INCOME BEFORE TAXES	\$	691,975
2	LESS: INTEREST		1,026,001
3	TAXABLE INCOME		(334,026)
4	EXPECTED TAX PROVISION (LINE 3 x 37.63%)		(125,694)
5	ACTUAL TAX PROVISION		(176,089)
6	ACTUAL/EXPECTED DIFFERENCES	\$	50,395
	ACTUAL/EXPECTED DIFFERENCES:		*****
7	NONDEDUCTIBLE REAL ALLOWANCES (2200 x 37.63%)		(820)
8	EXCISE TAX (6600 x 5.5%)		363
9	FEDERAL TAX EFFECT ON EXCISE TAX (3630342)		(123)
10	AMORTIZATION OF INVESTMENT TAX CREDIT		30,709
11	ROUNDING		19
12	AMORTIZATION CHANGE IN ACCOUNTING		12,255
13	ACTUAL/EXPECTED DIFFERENCES	\$	50,395

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/99
WITNESS: PARTNER

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 990331-00

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 800,004	TIMING DIFFERENCES:	
2	ADD INCOME TAX ACCOUNTS		(176,009)	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	462,402
3	LESS INTEREST CHARGES (FROM G-3 p.1)		1,024,001	2) UNRECOVERED PURCHASE GAS COST	(472,714)
4	TAXABLE INCOME PER BOOKS		(334,026)	3) SELF INSURANCE RESERVE	(10,500)
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)10		(41,454)	4) PENSION COSTS	5,220
6	TAXABLE INCOME		(292,570)	5) RATE CASE EXPENSE	44,148
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)10		(6,600)	6) UNCOLLECTIBLES	(37)
8	STATE TAXABLE INCOME		(299,170)	7) LOSS ON REACQUIRED DEBT	(7,679)
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(16,454)		8) CUSTOMER DEPOSITS	(18,846)
10	EMERGENCY EXCISE	0		9) VACATION PAY ACCRUAL	(45,467)
				10) UNBILLED REVENUES	(77,362)
				11) ENVIRONMENTAL CLEANUP	83,134
				12) AUDIT FEES	(1,535)
11	ROUNDING		(16,454)	PERMANENT TIMING DIFFERENCES:	
			4	13) NONDEDUCTIBLE MEALS	(2,200)
12	STATE TAX - CURRENT		(16,450)		
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)10		0	TOTAL ADJUSTMENTS	\$ (41,454)
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(276,120)		
15	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		342	DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
16	FEDERAL INCOME TAX BEFORE CREDITS		(93,081)		
17	LESS: ITC REALIZED		0	1) EMERGENCY EXCISE TAX	(6,600)
18	ROUNDING		(19)	2)	0
19	FEDERAL TAX - CURRENT	\$	(93,900)	TOTAL ADJUSTMENTS	\$ (6,600)
	SUMMARY:				
20	STATE TAX - CURRENT		(16,450)	DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
21	FEDERAL TAX - CURRENT		(93,900)		
22	TOTAL CURRENT INCOME TAX EXPENSE	\$	(110,350)	1)	0
				TOTAL ADJUSTMENTS	\$ 0

FLORIDA PUBLIC SERVICE COMMISSION

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:
HISTORIC BASE YEAR + 1: 12/31/90
OTHERS: FURTHER

COMPANY: FPMC GAS OPERATIONS

DOCKET NO.: 900131-00

DEFERRED INCOME TAXES - YEAR ENDED 12/31/90

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$ 1,583,253	\$ 0	\$ 1,583,253
2	TAX DEPRECIATION AND AMORTIZATION	(1,120,051)	0	(1,120,051)
3	PROPERTY BASIS DIFFERENCE	0	0	0
4	DIFFERENCE	462,002	0	462,002
5	OTHER TIMING DIFFERENCES (ITEMIZE):			
6	UNRECOVERED PURCHASED GAS COSTS	(472,714)	0	(472,714)
7	SELF INSURANCE RESERVE	(10,500)	0	(10,500)
8	PENSION COSTS	5,220	0	5,220
9	RATE CASE EXPENSE	44,140	0	44,140
10	UNCOLLECTIBLES	(37)	0	(37)
11	LOSS ON REACQUIRED DEBT	(7,679)	0	(7,679)
12	VACATION PAY ACCRUAL	(45,467)	0	(45,467)
13	UNTILLED REVENUES	(77,362)	0	(77,362)
14	CUSTOMER DEPOSITS	(10,866)	0	(10,866)
15	ENVIRONMENTAL PLANT CLEAN-UP	83,134	0	83,134
16	AUDIT FEES	(1,535)	0	(1,535)
17	TOTAL TIMING DIFFERENCES	(501,450)	0	(501,450)
18	STATE TAX RATE	5.502	02	5.502
19	STATE DEFERRED TAXES (LINE 17 x LINE 18)	(27,591)	0	(27,591)
20	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 17 - LINE 19)	(474,067)	0	(474,067)
21	FEDERAL TAX RATE	34.002	02	34.002
22	FEDERAL DEFERRED TAXES (LINE 20 x LINE 21)	(161,183)	0	(161,183)
23	ADD STATE DEFERRED TAXES (LINE 19)	(27,591)	0	(27,591)
24	ADD FED DEFER TAXES ON PROPERTY (LINE 4432.132)	140,570	0	140,570
25	ADD STATE DEFER TAXES ON PROPERTY (LINE 445.52)	25,432	0	25,432
26	ROUNDING-DEFERRED TAXES ON PROPERTY	(3)	0	(3)
27	PRIOR PERIOD ADJUSTMENTS	69,374	(69,374)	0
28	FEDERAL AMORTIZATION CHG IN DEFERRED ACCTG.	(11,256)	0	(11,256)
29	STATE AMORTIZATION CHG IN DEFERRED ACCTG.	(999)	0	(999)
30	TOTAL DEFERRED TAX EXPENSE	\$ 42,344	\$ (69,374)	\$ (27,030)

JUNTA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
INCOME FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

WITNESS: PARTNER

COMPANY: FPUC GAS OPERATIONS

VCECT NO.: 900191-00

LINE NO.	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENT	UTILITY ADJUSTED
	CURRENT INCOME TAX EXPENSE	62-30	(311,900)	0	(311,900)
	DEFER INCOME TAX EXPENSE	62-29	81,596	0	81,596
	ITC REALIZED THIS YEAR	62-30	0	0	0
	ITC AMORTIZATION (3% ITC & IRC 46(f)(2)(i))	62-1	(30,700)	0	(30,700)
	PARENT DEBT ADJUSTMENT		0	0	0
	TOTAL INCOME TAX EXPENSE		(260,512)	0	(260,512)

1991

1	OPERATING INCOME BEFORE TAXES	\$	587,866
2	LESS: INTEREST		1,166,680
3	TAXABLE INCOME		(579,614)
4	EXPECTED TAX PROVISION (LINE 3 x 37.63%)		(218,109)
5	ACTUAL TAX PROVISION		(260,512)
6	ACTUAL/EXPECTED DIFFERENCES	\$	50,403
	ACTUAL/EXPECTED DIFFERENCES:		
7	NONDEDUCTIBLE MEAL ALLOWANCES (2200 x 37.63%)		(828)
8	EXCISE TAX (7300 x 5.5%)		402
9	FEDERAL TAX EFFECT ON EXCISE TAX (402x34%)		(137)
10	AMORTIZATION OF INVESTMENT TAX CREDIT		38,709
11	ROUNDING		2
12	AMORTIZATION CHANGE IN ACCOUNTING		12,255
13	ACTUAL/EXPECTED DIFFERENCES	\$	50,403

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900131-00

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 855,570	TIMING DIFFERENCES:	
2	ADD INCOME TAX ACCOUNTS		(260,512)	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	566,450
3	LESS INTEREST CHARGES (FROM G-3 p.2)		1,166,680	2) UNRECOVERED PURCHASE GAS COST	(262,591)
4	TAXABLE INCOME PER BOOKS		(579,614)	3) SELF INSURANCE RESERVE	1,700
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)4		247,195	4) PENSION COSTS	16,820
6	TAXABLE INCOME		(826,009)	5) RATE CASE EXPENSE	(8,677)
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)4		(7,300)	6) UNCOLLECTIBLES	0
8	STATE TAXABLE INCOME		(834,109)	7) LOSS ON REACQUIRED DEBT	(7,679)
9	INCOME TAX (1.5% OR APPLICABLE RATE OF LINE 8)	(45,076)		8) CUSTOMER DEPOSITS	(8,007)
10	EMERGENCY EXCISE	0		9) VACATION PAY ACCRUAL	(45,938)
				10) UNBILLED REVENUES	0
				11) ENVIRONMENTAL CLEANUP	297
				12) TAXABLE CONTRIBUTIONS	(400)
				13) AUDIT FEES	(1,700)
11	ROUNDING		(15,076)	PERMANENT TIMING DIFFERENCES:	
			(24)	13) NONDEDUCTIBLE MEALS	(2,200)
12	STATE TAX - CURRENT		(45,900)		
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)4		0	TOTAL ADJUSTMENTS	\$ 247,195
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(700,909)		
15	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		342		
16	FEDERAL INCOME TAX BEFORE CREDITS		(265,509)	DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
17	LESS: ITC REALIZED		0		
18	ROUNDING		9	1) EMERGENCY EXCISE TAX	(7,300)
19	FEDERAL TAX - CURRENT	\$	(265,500)	2)	0
				TOTAL ADJUSTMENTS	\$ (7,300)
	SUMMARY:				
20	STATE TAX - CURRENT		(45,900)		
21	FEDERAL TAX - CURRENT		(265,500)	DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
22	TOTAL CURRENT INCOME TAX EXPENSE	\$	(311,400)		
				1)	0
				TOTAL ADJUSTMENTS	\$ 0

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FPMC GAS OPERATIONS

DOCKET NO.: 900151-00

DEFERRED INCOME TAXES - YEAR ENDED 12/31/91

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
	TIMING DIFFERENCES:			
1	TAX DEPRECIATION AND AMORTIZATION	\$ 1,769,774	\$ 0	\$ 1,769,774
2	BOOK DEPRECIATION AND AMORTIZATION	(1,203,324)	0	(1,203,324)
3	PROPERTY BASIS DIFFERENCE	(400)	0	(400)
4	DIFFERENCE	566,050	0	566,050
5	OTHER TIMING DIFFERENCES (ITEMIZE):			
6	UNRECOVERED PURCHASED GAS COSTS	(262,591)	0	(262,591)
7	SELF INSURANCE RESERVE	1,700	0	1,700
8	PENSION COSTS	16,820	0	16,820
9	RATE CASE EXPENSE	(8,677)	0	(8,677)
10	UNCOLLECTIBLES	0	0	0
11	LOSS ON REACQUIRED DEBT	(7,679)	0	(7,679)
12	VACATION PAY ACCRUAL	(45,930)	0	(45,930)
13	UNBILLED REVENUES	0	0	0
14	CUSTOMER DEPOSITS	(8,087)	0	(8,087)
15	ENVIRONMENTAL PLANT CLEAN-UP	297	0	297
16	AUDIT FEES	(1,700)	0	(1,700)
17	TOTAL TIMING DIFFERENCES	(316,655)	0	(316,655)
18	STATE TAX RATE	5.502	02	5.502
19	STATE DEFERRED TAXES (LINE 17 x LINE 18)	(17,416)	0	(17,416)
20	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 17 - LINE 19)	(299,239)	0	(299,239)
21	FEDERAL TAX RATE	34.002	02	34.002
22	FEDERAL DEFERRED TAXES (LINE 20 x LINE 21)	(101,741)	0	(101,741)
23	ADD STATE DEFERRED TAXES (LINE 19)	(17,416)	0	(17,416)
24	ADD FED DEFER TAXES ON PROPERTY (LINE 4032.132)	101,872	0	101,872
25	ADD STATE DEFER TAXES ON PROPERTY (LINE 403.52)	31,133	0	31,133
26	ROUNDING-DEFERRED TAXES ON PROPERTY	3	0	3
27	PRIOR PERIOD ADJUSTMENTS	0	0	0
28	FEDERAL AMORTIZATION CHG IN DEFERRED ACCTG.	(11,256)	0	(11,256)
29	STATE AMORTIZATION CHG IN DEFERRED ACCTG.	(999)	0	(999)
30	TOTAL DEFERRED TAX EXPENSE	\$ 81,596	\$ 0	\$ 81,596

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST
OF CAPITAL FOR THE HISTORIC BASE YEAR + 1.TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/90
WITNESS: TROY

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900151-GU

LINE NO.	DESCRIPTION	PER SHARES	ADJUSTMENTS (\$)			RATIO	COST RATE	WEIGHTED COST	INTEREST EXPENSE
			SPECIFIC	PRO DATA	ADJUSTED				
1	COMMON EQUITY	\$ 5,739,000	\$ 0	\$(74,950)	\$ 5,664,530	27.01%	13.85%	3.741%	
2	PREFERRED EQUITY	231,904	0	\$(3,029)	228,875	1.09%	4.75%	0.052%	
3	LONG TERM DEBT	7,149,490	0	\$(93,372)	7,056,126	33.63%	9.77%	3.280%	489,384
4	SHORT TERM DEBT	2,011,670	0	\$(26,272)	1,985,398	9.47%	0.00%	0.041%	176,303
5	CUSTOMER DEPOSITS	1,316,092	0	0	1,316,092	6.20%	0.46%	0.531%	111,341
6	TAX CREDITS - 0 COST	37,950	0	0	37,950	0.18%	0.00%	0.000%	
7	TAX CREDITS - WTD COST	919,049	0	0	919,049	4.39%	11.47%	0.503%	40,973
8	ACCUM DEFERRED INC TAXES - 0 COST	3,761,232	0	0	3,761,232	17.94%	0.00%	0.000%	
9		21,167,683	0	\$(197,631)	20,970,052	100.01%		8.954%	1,024,001
		=====	=====	=====	=====	=====		=====	=====

COST RATE FOR TAX CREDITS WEIGHTED COST:

10	COMMON EQUITY		\$ 5,664,530	43.74%	13.85%	6.058%
11	PREFERRED EQUITY		228,875	1.77%	4.75%	0.004%
12	LONG TERM DEBT		7,056,126	54.49%	9.77%	5.324%
13	TOTAL		12,949,531	100.00%		11.466%
			=====	=====		=====

(1) ADJUSTMENT REPRESENTS UNRECOVERED GAS COSTS. SEE BALANCE SHEET.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 12 MONTH AVERAGE COST
OF CAPITAL FOR THE PROJECTED TEST YEAR.TYPE OF DATA SUBMITTED:
HISTORIC DATE VR + 1: 12/31/91
WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	DESCRIPTION	PER BOOKS	ADJUSTMENTS (0)			RATIO	COST RATE	WEIGHTED COST	INTEREST EXPENSE
			SPECIFIC	PRO DATA	ADJUSTED				
1	COMMON EQUITY	\$ 4,169,042	0	(1,414)	\$ 4,168,228	26.72%	13.85%	3.781%	
2	PREFERRED EQUITY	237,851	0	(62)	237,789	1.63%	4.75%	0.049%	
3	LONG TERM DEBT	7,006,630	0	(1,855)	7,004,630	30.70%	9.75%	2.993%	690,946
4	SHORT TERM DEBT	3,495,368	0	(915)	3,494,453	15.14%	8.00%	1.344%	310,387
5	CUSTOMER DEPOSITS	1,410,615	0	0	1,410,615	6.15%	8.47%	0.521%	120,157
6	TAX CREDITS - 0 COST	35,002	0	0	35,002	0.15%	0.00%	0.000%	
7	TAX CREDITS - 0% COST	884,005	0	0	884,005	3.83%	11.54%	0.442%	45,270
8	ACCUM DEFERRED INC TAXES - 0 COST	3,755,685	0	0	3,755,685	16.27%	0.00%	0.000%	
9		23,004,933	0	(4,446)	23,000,487	99.99%		9.050%	1,166,680
		=====	=====	=====	=====	=====		=====	=====

COST RATE FOR TAX CREDITS WEIGHTED COST:

10	COMMON EQUITY		\$ 4,168,228	45.72%	13.85%	6.332%
11	PREFERRED EQUITY		237,789	1.76%	4.75%	0.084%
12	LONG TERM DEBT		7,004,630	32.52%	9.75%	5.121%
13	TOTAL		13,492,647	100.00%		11.537%
			=====	=====		=====

(0) ADJUSTMENT REPRESENTS UNRECOVERED GAS COSTS. SEE BALANCE SHEET.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING ISSUE OF
LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE PROJECTED TEST YEAR.TYPE OF DATA SOURCE:
PROJECTED TEST YEAR: 12/31/91
WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

BUCKET NO.: 990151-00

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 13 MO. AVG. (4)	UNAMORTIZED (PREMIUM) DISCOUNT (5)	UNAMORTIZED ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	ANNUAL AMORTIZATION (9)	ANNUAL INTEREST (10)	TOTAL COST (9)+(10) (11)
1	5.25% FIRST MORTGAG	7/1/99	7/1/07	0	0	0	0	0.0	0	0	0
2	10.75% FIRST MORTGAG	7/1/75	7/1/91	0	0	200	200	0.0	1,039	0	1,039
3	4.75% FIRST MORTGAG	6/1/63	6/1/93	720,000	0	607	607	1.5	322	34,172	34,494
4	4.75% FIRST MORTGAG	6/1/65	6/1/95	746,000	0	1,966	1,966	3.5	520	35,000	35,520
5	8.00% FIRST MORTGAG	7/1/72	7/1/02	1,664,923	0	12,577	12,577	10.5	1,204	133,116	134,360
6	9.57% FIRST MORTGAG	5/1/00	5/1/10	10,000,000	0	157,439	157,439	26.5	7,211	957,000	964,211
7	10.83% FIRST MORTGAG	5/1/00	5/1/10	5,500,000	0	84,774	84,774	26.5	3,883	551,652	555,535
8	12.50% FIRST MORTGAG	6/1/83	8	0	0	492,141	492,141	26.5	10,204	0	10,204
9											
10	0 RETIRED MAY 1990										
11	CALL PREMIUM OF \$500,000										
12	INCLUDED IN COL (6)										
13											
14											
15											
16	TOTAL			10,630,923	0	749,704	749,704		32,503	1,711,340	1,743,851
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUING EXPENSE			(749,704)							
18	NET			17,081,139							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			9.7525%							

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/91
WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO: 990151-00

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	BANK LOAN WITH SUN BANK, WEST PALM BEACH \$10,000,000 CREDIT LINE AT LONDON INTERBANK OFFERED RATES (LIBOR) PLUS 1/2 PERCENT	\$783,482	LESS THAN 1 YR.	\$8,823,000	8.88%
2		\$783,482		\$8,823,000	8.88%

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 TEST YEAR: 12/31/91
WITNESS: TROY

COMPANY: FPSC GAS OPERATIONS

DOCKET NO: 900151-GU

LINE NO.	ISSUE (1)	PROJECTED ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1	SERIES A	1945	(a)	1600,000	00	00	1600,000	4.75%	920,500	4.75%
2										
3										
4										
5										
6										
7										
8										
9										
TOTAL				1600,000	00	00	1600,000		920,500	4.75%

(a) CALLABLE IN WHOLE OR IN PART ON 30 DAYS' NOTICE AT ANY TIME AT \$100 PER SHARE
PLUS ACCRUED DIVIDENDS. OTHER VOTING RIGHTS AND DIVIDEND RESTRICTIONS APPLY.

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: FPUC GAS OPERATIONS

TYPE OF DATA SHOWN:
HISTORIC TEST YEAR +1: 12/31/90
PROJECTED TEST YEAR: 12/31/91
WITNESS: TROY

DOCKET NO.: 900151-G0

LINE NO.	METHOD OF ISSUE (1)	PROJECTED PRICE PER SHARE (2)	PROJECTED SHARES TO BE ISSUED (3)	PROJECTED GROSS PROCEEDS (2)X(3) (4)	PROJECTED ISSUE EXPENSE (5)	PROJECTED NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	PROJECTED TOTAL SHARES OUTSTANDING (8)
1	BEGINNING BALANCE					\$5,475,647		1,224,706
2	ISSUE FOR YEAR 1990							
3	DRIP PLAN	\$23.33	6,000	\$140,000		\$140,000	\$23.33	1,236,706
4								
5								
6	ISSUE FOR YEAR 1991							
7	DRIP PLAN	\$23.33	6,000	\$140,000		\$140,000	\$23.33	1,236,706
8								
9								
10								
11								
12								
13								
14								
15								
16	END OF YEAR BALANCE					\$5,755,647		1,236,706

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST
PAYMENTS ON CUSTOMER DEPOSITS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

12/31/91

COMPANY: FPSC GAS OPERATIONS

INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS,
DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDING.

WITNESS: TROY

DOCKET NO.: 900151-G0

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 0.50% (2)	CUSTOMER DEPOSITS @ 0.50% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(0.50%/12) (6)	INTEREST EXPENSE (3)*(0.50%/12) (7)	TOTAL INTEREST (6)+(7) (8)
1	12/90	\$1,360,650	0	\$1,330	\$1,362,000	\$9,630	0	\$9,630
2	1/91	1,403,650	0	1,350	1,405,000	9,943	0	9,943
3	2/91	1,407,650	0	1,350	1,409,000	9,971	0	9,971
4	3/91	1,400,650	0	1,350	1,410,000	9,970	0	9,970
5	4/91	1,405,650	0	1,350	1,407,000	9,957	0	9,957
6	5/91	1,410,900	0	17,100	1,428,000	9,994	0	9,994
7	6/91	1,390,200	0	16,000	1,415,000	9,904	0	9,904
8	7/91	1,401,200	0	16,000	1,418,000	9,925	0	9,925
9	8/91	1,393,500	0	16,500	1,410,000	9,871	0	9,871
10	9/91	1,404,300	0	15,700	1,420,000	9,947	0	9,947
11	10/91	1,436,700	0	5,300	1,442,000	10,177	0	10,177
12	11/91	1,441,700	0	5,300	1,447,000	10,212	0	10,212
13	12/91	1,459,500	0	9,500	1,469,000	10,338	0	10,338
14				12-MONTH AVG.	\$1,418,615	12-MONTH TOTAL	\$120,216	\$120,216
					=====		=====	=====
15				EFFECTIVE INTEREST RATE	0.472			
					=====			

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: FPUC GAS COMPANY

TYPE OF DATA SHOWN:

HISTORIC TEST YEAR +1: 12/31/90

PROJECTED TEST YEAR: 12/31/91

WITNESS: TRUT

DOCKET NO.: 900151-G8

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

CAPITAL STRUCTURE OBJECTIVES:	COMPONENTS (11)	PERCENT OF TOTAL (12)	
11	LONG TERM DEBT	65% - 50%	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 COST EFFICIENT TAKING INTO CONSIDERATION CAPITAL STRUCTURE OBJECTIVES, MAINTAINING INTEREST COVERAGE REQUIREMENTS, AND MARKET CONDITIONS. THE COMPANY WILL ENTER THE EQUITY MARKET WHEN EQUITY IS BELOW 35%.
12	PREFERRED STOCK EQUITY	5% - 10%	
13	COMMON EQUITY	30% - 40%	
14	OTHER (EXPLAIN)		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST
COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND
EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN: 12/31/91
PROJECTED TEST YEAR:
WITNESS: TRUT

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900191-GU

MONTH AND YEAR ENDED 12/91

LINE NO.	INDICATOR	PROJ. TST. YR. CURRENT DATES	PROJ. TST. YR. PROPOSED DATES
	<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>		
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)		
2	BEST PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	THE REQUESTED DATA WILL NOT BE AVAILABLE	
3	INCOME TAXES	UNTIL DECEMBER, 1990 WHEN THE 1991 BUDGET	
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	WILL BE COMPLETE.	
5	INTEREST (BEFORE DEDUCTING AFUDC)		
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)		
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)		
8	PREFERRED DIVIDENDS		
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)		
	<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>		
10	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)		
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION		
12	INCOME TAXES		
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)		
14	INTEREST (BEFORE DEDUCTING AFUDC)		
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)		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE
THE PERCENTAGE OF CONSTRUCTION FUNDS TO BE GENERATED INTERNALLY.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91
WITNESS: TRUY

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 990151-00

MONTH AND YEAR ENDED 12/91

LINE NO.	INDICATOR FUND FROM CURRENT OPERATIONS:	PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	NET INCOME		
2	DEPRECIATION AND AMORTIZATION	THE REQUESTED DATA WILL NOT BE AVAILABLE	
3	ITC (NET)	UNTIL DECEMBER, 1990 WHEN THE 1991 BUDGET	
4	DEFERRED TAXES (NET)	WILL BE COMPLETE.	
5	AFUDC		
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)		
7	RETIREMENTS AND REDEMPTIONS		
8	DIVIDENDS (PREFERRED AND COMMON)		
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)		
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)		
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF
INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/91
WITNESS: TROY

COMPANY: FPWC GAS OPERATIONS

DOCKET NO.: 990191-00

MONTH AND YEAR ENDED 12/91

LINE NO.	INDICATOR	PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
		-----	-----
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION		
2	DEFERRED TAXES ON NET COMPONENT OF AFUDC	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	ARE PROJECTED TO BE \$ -0- IN 1990 AND 1991.	
4	INCOME AVAILABLE FOR COMMON		
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

WITNESS: TROY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900151-00

LINE NO.	DESCRIPTION	2
1	REVENUE REQUIREMENT	100.0000
2	GOODS RECEIPTS TAX RATE	1.5000
3	REGULATORY ASSESSMENT RATE	0.3750
4	BAD DEBT RATE	0.3410
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	97.7040
6	STATE INCOME TAX RATE	5.5000
7	STATE INCOME TAX (5 X 6)	5.3781
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	92.4059
9	FEDERAL INCOME TAX RATE	34.0000
10	FEDERAL INCOME TAX (8 X 9)	31.4180
11	REVENUE EXPANSION FACTOR (8)-(10)	60.9879
12	NET OPERATING INCOME MULTIPLIER (1002 / LINE 11)	1.6396695

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR
THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

COMPANY: FPUC GAS OPERATIONS

WITNESS: TROY

DOCKET NO.: 990151-00

LINE NO.	DESCRIPTION	AMOUNT	LINE NO.	DESCRIPTION	PROJECTED TEST YEAR - 1991	REVENUE DEFICIENCY	PFD - FORM
1	ADJUSTED RATE BASE	\$ 23,000,407	1	OPERATING REVENUE:			
2	REQUESTED RATE OF RETURN	9.052	2	OPERATING REVENUES	68,683,217	0	68,683,217
3	N.O.I. REQUIREMENTS	2,000,704	3	REVENUE RELIEF	0	2,022,050	2,022,050
4	LESS: ADJUSTED N.O.I.	855,570	4	CHANGE IN UNBILLED REVENUES	2,690	0	2,690
5	N.O.I. DEFICIENCY	\$ 1,233,204		TOTAL REVENUES	68,685,915	2,022,050	10,767,965
6	EXPANSION FACTOR	1.6396695	5	OPERATING EXPENSES:			
7	REVENUE DEFICIENCY	\$ 2,022,050	6	OPERATION & MAINTENANCE	5,923,405	4,095	5,930,300
			7	DEPRECIATION & AMORTIZATION	1,095,959	0	1,095,959
			8	ABORT OF ENVIRONMENTAL MATTERS	239,600	0	239,600
			9	TAXES OTHER THAN INCOME	839,005	57,913	877,790
			10	INCOME TAXES - FEDERAL	(265,500)	635,200	369,700
			11	INCOME TAXES - STATE	(45,900)	100,700	62,800
			12	DEFERRED TAXES - FEDERAL	60,870	0	60,870
			13	DEFERRED TAXES - STATE	12,710	0	12,710
				INVESTMENT TAX CREDITS	(30,700)	0	(30,700)
			14	TOTAL OPERATING EXPENSES	7,830,337	700,844	8,619,181
			15	OPERATING INCOME	855,570	1,233,204	2,000,704
			16	TOTAL RATE BASE	23,000,407	0	23,000,407
			17	RATE OF RETURN	3.712		9.052

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/91TYPE OF DATA SHOWN: 12/31/91
PROJECTED TEST YEAR: 12/31/91
OTHERS: DICKMAN/PARTNER/STEIN/THOM

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-00

1 PLANT IN SERVICE

ADDITIONS: Revenue producing capital expenditures are based on normal historical trends with adjustments due to anticipated future projects. There are four major anticipated main extensions that significantly impact these expenditures and total \$771,200. Non-revenue producing capital expenditures are based on normal historical trends and any known projected replacement projects.

RETIREMENTS: Retirements were based on actual historical trends with an adjustment being made in those accounts that will be affected by the completion of the Sanford Low Pressure System Replacement Program in 1990.

CRIP: CRIP is based on the projected construction budget (for projects budgeted to be under construction).

PLANT ALLOCATIONS: Allocations are based on the use characteristics of the individual plant accounts. Common plant, held in FERC accounts 118-119, benefiting Gas Operations, is allocated in; closed gas plant benefiting non-regulated operations is allocated out.

2 CURRENT AND ACCRUED ASSETS:

BALANCE SHEET ASSUMPTIONS: The FPUC Gas Operations is an operating division of Florida Public Utilities Company (FPU) and as such does not have a complete balance sheet of its own. Many of the balance sheet items are commonly shared with all divisions of FPU including the wholly-owned subsidiary, Flo-Gas Corporation (Flo-Gas). It is, therefore, necessary to allocate these amounts on various allocation bases to arrive at a complete balance sheet for the historic test year 1989. The gas operations balance sheet for the historic test year of December, 1989 was then used as a basis for projecting to the years of December 1990 and 1991.

The methodologies used to project the gas operations balance sheet are as follows:

Cash - Projected to increase due to inflation (CPI) and growth (customers).
Working funds - Constant through projection period.
Accounts receivable - Projection based on revenues.
Accounts receivable-Unbilled revenues - Computations based on base revenue projections.
Uncollectible reserve - Constant through projection period.
Materials & supplies - Projected based on plant growth.
Prepayments - Projection based on change in insurance premiums and pension credit.
Income tax receivable - Projection based on net taxable loss.

3 DEFERRED CHARGES:

Unamortized debt expense - Projection based on existing amortization schedules.
Unrecovered gas cost - Projection based on PGA filings.
Environmental matters - Projection based on anticipated expenditures for testing and/or remediation at plant sites less 10 year amortization beginning in 1991.
Unamortized rate case expense - Based on projected cost of current rate case amortized over three (3) years.

4 COMMON EQUITY:

Projected at the consolidated level and then allocated to gas operations at the respective ratios.
Based on projected net income less dividends and including DRIP and stock purchase plan common stock issued.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/91

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

WITNESS: BACHMAN/PANTHER/STEIN/TBOY

COMPANY: FPUC GAS OPERATIONS

DOCKET NO.: 900131-G0

5 LONG-TERM DEBT:

Projected at the consolidated level and then allocated to gas operations at the respective ratios.
Based on scheduled retirements of existing debt with no expected additional debt.

6 CURRENT AND ACCRUED LIABILITIES:

Notes payable - Projected at the consolidated level and then allocated to gas operations at the respective ratios.
Based on construction requirements less funds provided by operations.

Accounts payable - Projection based on revenues.

Salaries & wages accrued - Projection based on payroll.

Customer deposits - Projection based on customer growth and historical trending.

Taxes accrued - Based on revenues, property and payroll.

Interest accrued - Based on notes, bonds and customer deposit balances.

Dividends declared - Constant amount preferred dividends.

Tax collections payable - Based on revenues.

Vacation pay accrued - Based on payroll.

Medical insurance reserve - Maintain a three-month claims experience.

Audit fees accrued - Projection based on inflation (CPI).

7 DEFERRED CREDITS:

Customer Advances for Construction - Projection based on account analysis.

Unamortized I.T.C. - Based on amortization schedules.

Accumulated deferred income taxes - Book/tax timing differences as projected.

8 REVENUES:

Revenues were computed, by rate class, based on changes in customer count and average customer consumption within each rate class.

9 COST OF GAS:

The cost of gas was based on Florida Public Utilities Company's April 1990 Purchased Gas Adjustment. Due to the indefiniteness of the F.G.T.'s future open access status and F.P.U.'s future gas supply portfolio, the Company assumed the future cost of gas will not deviate from the April 1990 level.

10 OPERATING & MAINTENANCE EXP:

All purchased gas costs were eliminated from expenses due to the recovery of these costs through the PGA Adjustment Clause.

All other operation and maintenance expenses as recorded in the Company adjusted historic test year were broken down by payroll costs and up to two categories of other costs for trending to the projection year. The trending periods are test year + 1 = year ending December 31, 1990, projection year = year ending December 31, 1991. Trend bases were then derived from various sources to project increases/decreases from the test year expenses. The most frequently used trend bases are 01 - inflation only - from CPI-U projections; 02 - customer growth - from Company estimates; 03 - payroll increases - from Company estimates; and 07 - inflation and customer growth and 08 - payroll and customer growth which are both based on composites of 01, 02 and 03. Trend basis 09 - Other, was used when other factors influence the projections other than the selections listed. Schedule G-2, p. 10-18, lists the various trend bases and projections by primary accounts.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/91

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/91

WITNESS: BACHMAN/PARTNER/STEIN/TROY

COMPANY: FPSC GAS OPERATIONS

DOCKET NO.: 900551-00

11 CUSTOMER GROWTH

Customer growth was based on the changes in customer count, by rate class, for the period of 1986 through 1989. Any aberrations were adjusted based on each division manager's perception of future customer growth by rate class.

12 DEPRECIATION & AMORTIZATION

Depreciation was computed using projected plant balances, and applying the applicable depreciation rates approved in Docket No. 850045-GU. Plant and acquisition amortization is based on current amortization schedules.

Environmental matters are being amortized over a ten-year period beginning in 1991. See Schedule G-2, p. 24 for detail.

13 TAXES OTHER THAN INCOME:

The Company adjusted test year taxes were broken down by type and trended on various bases as detailed on Schedule G-2, p. 19.

14 INCOME TAXES:

Proposed income taxes were calculated at the current Federal and State Statutory Tax Rates. The effective rate is 37.63%.

Deferred Income Taxes were calculated using the Average Rate Assumption Method. The initial adjustment caused by switching to this method (year of change 1988) will cause an annual \$12,255 credit to deferred tax expense for 13 years.

Accumulated I.T.C. is amortized as a credit to cost of service over the average life of depreciable plant.

15 INTEREST EXPENSE:

Interest expense on long-term debt is based on projected debt service schedule (G-3, p. 3).

Interest expense on short-term debt is based on the three-month London Interbank Offered Rates (LIBOR) plus 50 basis points as of May 25, 1990 (G-3, p. 4).

Interest expense on customer deposits is based on Company tariff average interest rates paid during 1989 test year (G-3, p. 7).

Interest expense also includes implied interest on I.T.C.-wtd. cost (G-3, p. 2).