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**FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISION**

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

**MINIMUM FILING REQUIREMENTS**

SECTION E - COST OF SERVICE SCHEDULES  
SECTION H - COST OF SERVICE PROGRAM  
SECTION I - ENGINEERING SCHEDULES

**VOLUME 4**

SEPTEMBER 1994

DOCUMENT NUMBER DATE

09820 SEP 23 94

REC'D BY FILING

FLORIDA PUBLIC UTILITIES COMPANY  
DOCKET NO. 940620-GU  
MINIMUM FILING REQUIREMENTS  
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COST OF SERVICE SCHEDULES

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

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE  
 UNDER PRESENT RATES

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA, 12/1/03  
 WITNESS: V. L. SCHNEIDERMAN

LINE NO.	REVENUE	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERRUPTIBLE SERVICE	INTERRUPTIBLE TRANSPORTATION SERVICE	LARGE VOLUME INTERRUPTIBLE TRANSPORTATION	OTHER	TOTAL	
1	NO. OF BILLS	360,540	19,228	16,407	10,294	144	1	12	0	408,606
2	THERM SALES	8,420,840	4,769,790	20,944,550	299,490	3,644,340	31,860	21,103,660	0	58,548,550
3	UNBILLED THERM SALES	3,350	1,900	8,220	120	0	0	0	0	1,389
4	TOTAL THERM SALES	8,424,190	4,771,690	20,952,770	299,610	3,644,340	31,860	21,103,660	0	58,602,340
5	CUSTOMER CHARGE REVENUE	\$2,817,272	\$191,170	\$487,034	\$81,463	\$23,040	\$150	\$12,000	\$0	\$3,633,019
6	BASE NON-FUEL REVENUE	2,492,848	988,829	2,935,512	66,860	163,398	1,662	211,525	0	6,082,646
7	UNBILLED BASE NON-FUEL REVENUE	989	214	622	27	0	0	0	0	1,852
8	TOTAL BASE NON-FUEL REVENUE	\$5,331,719	\$1,190,413	\$3,422,168	\$148,350	\$168,438	\$1,812	\$223,525	\$0	\$10,497,496
9	FUEL REVENUE	2,293,622	1,310,282	5,697,993	78,706	781,956	1,320	1,998,180	0	11,707,818
10	UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0	0
11	TOTAL FUEL REVENUE	\$2,293,622	\$1,310,282	\$5,697,993	\$78,706	\$781,956	\$1,320	\$1,998,180	\$0	\$11,707,818
12	OTHER REVENUE (1)	0	0	0	0	0	0	0	208,561	208,561
13	TOTAL REVENUE	\$7,625,291	\$2,490,095	\$9,091,161	\$228,008	\$949,994	\$3,132	\$1,818,666	\$208,561	\$22,413,679

(1) OTHER REVENUE:

- ACCT 4880 - OTHER CHARGE \$13,296
- ACCT 4882 - CHECK CHARGE 24,654
- ACCT 4884 - CHANGE OF ACCOUNT 10,226
- ACCT 4885 - RECONNECT CHARGE 89,839
- ACCT 4886 - RECONNECT NON-PAYMENT 41,543
- ACCT 4887 - BILL COLLECTION PAYMENT 13,235
- ACCT 4893 - RENTS 3,000
- ACCT 4892 - MISC OTHER GAS REVENUE 11,836
- 0

TOTAL

\*\*\*\*\* \$208,561 \*\*\*\*\*

RECONCILING ITEMS:

NONE

TOTAL REVENUE (PER SCHEDULE C-1) \*\*\*\*\* \$22,413,679 \*\*\*\*\*

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 CONSOLIDATED GAS CHARGES  
 DOCKET NO.: 94083-DU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE  
 UNDER PRESENT RATE, ADJUSTED FOR GROWTH IN BILLS  
 AND THERMS WITHOUT ANY RATE INCREASE

TYPE OF DATA SHOWN: PROJECTED TEST YEAR  
 1/21/85  
 WITNESS: M. L. SCHNEIDERMAN

LINE NO.	DESCRIPTION	PUBLIC HOUSING										TOTAL
		RESIDENTIAL	GENERAL SERVICE	LARGE VOLUME SERVICE	AUTHORITY SERVICE	INTERMEDIATE SERVICE	INTERRUPTIBLE TRANSPORTATION SERVICE	INTERRUPTIBLE TRANSPORTATION SERVICE	LARGE VOLUME TRANSPORTATION	OTHER	TOTAL	
14	NO. OF BILLS	370,483	19,907	18,570	4,329	163	12	12	12	0	0	414,841
15	THERM SALES	4,562,370	4,814,940	24,015,360	142,640	3,827,270	332,890	19,230,470	0	0	0	61,445,840
16	UNBILLED THERM SALES	17,970	9,660	50,290	310	0	0	0	0	0	0	78,230
17	TOTAL THERM SALES	4,602,340	4,824,600	24,065,650	142,950	3,827,270	332,890	19,230,470	0	0	0	61,524,170
18	CUSTOMER CHARGE REVENUE	\$2,963,944	\$199,070	\$667,800	\$42,632	\$26,860	\$1,920	\$12,000	\$0	\$0	\$0	\$3,614,046
19	BASE NON-FUEL REVENUE	\$2,334,937	\$864,000	\$3,303,817	\$31,608	\$198,482	\$17,264	\$192,328	\$0	\$0	\$0	7,281,354
20	UNBILLED BASE NON-FUEL REVENUE	\$7,254	\$1,542	\$3,243	\$100	\$0	\$0	\$0	\$0	\$0	\$0	14,239
21	TOTAL BASE NON-FUEL REVENUE	\$5,506,195	\$1,164,812	\$3,926,660	\$74,337	\$225,362	\$19,184	\$204,328	\$0	\$0	\$0	\$11,109,539
22	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208,163	\$0	\$0	208,163
23	TOTAL REVENUE	\$5,506,195	\$1,164,812	\$3,926,660	\$74,337	\$225,362	\$19,184	\$204,328	\$208,163	\$0	\$0	\$11,117,802
24	DIFF. IN NO. OF BILLS	8,803	579	2,913	(4,829)	24	11	0	0	0	0	8,195
25	DIFF. IN THERM SALES	191,530	(174,820)	3,098,810	(198,869)	782,890	307,030	(1,173,219)	0	0	0	2,787,290
26	DIFF. IN CUSTOMER CHARGE REVENUE	\$125,992	\$7,700	\$80,566	(\$38,031)	\$3,840	\$1,760	\$0	\$0	\$0	\$0	\$18,027
27	DIFF. IN BASE NON-FUEL REVENUE	\$3,012,218	\$166,668	\$888,528	\$7,460	\$28,864	\$17,532	\$17,197	\$0	\$0	\$0	\$4,245,182
28	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$208)	\$0	\$0	(\$208)
29	DIFF. IN TOTAL REVENUE	\$3,124,210	\$173,288	\$1,070,082	(\$31,281)	\$63,604	\$19,292	(\$7,187)	(\$318)	\$0	\$0	\$4,425,791



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 CONSOLIDATED GAS DIVISIONS  
 DOCKET NO.: 940833-00

EVALUATION: THERM SALES AND REVENUES BY RATE SCHEDULE  
 UNDER PROPOSED RATES

TYPE OF DATA SHOWN: 12/31/95  
 PROJECTED TEST YEAR  
 WITNESS: M. L. SCHNEIDERSMANN

LINE NO.	RESIDENTIAL	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERMITTIBLE SERVICE	INTERMITTIBLE TRANSPORTATION SERVICE	LARGE VOLUME INTERMITTIBLE TRANSPORTATION	OTHER	TOTAL	
30	NO. OF BILLS (1)	278,622	19,807	18,303	0	168	12	12	0	414,841
31	THERM SALES (2)	8,743,290	4,674,600	24,068,650	0	1,827,270	332,890	19,900,470	0	81,524,170
32	CUSTOMER CHANGE REVENUE	\$1,008,576	\$298,603	\$851,400	\$0	\$40,320	\$2,860	\$12,000	\$0	\$4,211,751
33	BASE NON-FUEL REVENUE	\$3,334,691	\$1,087,496	\$3,883,100	\$0	\$312,078	\$27,144	\$294,772	\$0	\$8,939,279
34	FUEL REVENUE	\$2,407,610	\$1,802,392	\$9,379,058	\$0	\$1,491,640	\$0	\$0	\$0	\$16,080,700
35	OTHER REVENUE (3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL REVENUE	\$8,748,877	\$2,168,493	\$14,123,558	\$0	\$1,844,038	\$30,074	\$308,772	\$294,334	\$29,478,034

INCREASE

37	DOLLAR AMOUNT (\$2433-6) (4)	\$1,208,478	\$188,688	\$1,271,232	(\$146,260)	\$163,915	\$28,212	\$82,346	\$2,643,664
38	DOLLAR AMOUNT (\$2433-7) (5)	838,112	211,489	818,840	(74,337)	127,034	10,880	102,443	\$2,081,421
39	% NON-FUEL (37/38)	18.93%	16.73%	26.69%	-100.00%	87.01%	1556.80%	27.24%	25.18%
40	% TOTAL (37/38)	13.24%	7.48%	14.53%	-46.09%	17.29%	900.77%	4.58%	11.79%

- (1) REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
- (2) REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
- (3) IDENTIFY OTHER REVENUE.
- (4) HISTORIC BASE YEAR VS PROJECTED TEST YEAR.
- (5) HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR.

PROJECTED SERVICE CHANGES AT PRESENT RATES

PROJECTED SERVICE CHANGES AT PROPOSED RATES

INCREASE

SERVICE CHANGES	NUMBER	CHANGE	REVENUE	NUMBER	CHANGE	REVENUE	NUMBER	CHANGE	REVENUE
INITIAL CONNECTION - LVS	605	\$21.00	\$12,701.00	525	\$25.00	\$13,125.00	(80)	\$4.00	\$424.00
RECONNECT AFTER DISCONNECT FOR CAUSE	0	\$0.00	\$0.00	80	\$57.00	\$4,560.00	80	\$7.00	\$560.00
RECONNECT AFTER DISCONNECT FOR CAUSE - LVS	5,207	\$17.00	\$88,519.00	5,187	\$21.00	\$108,927.00	(20)	\$4.00	\$724.00
RECONNECT AFTER DISCONNECT FOR NON-PAY	0	\$0.00	\$0.00	20	\$48.00	\$960.00	(20)	\$48.00	\$960.00
RECONNECT AFTER DISCONNECT FOR NON-PAY - LVS	1,718	\$25.00	\$42,943.00	1,708	\$23.00	\$39,484.00	(10)	\$2.00	\$200.00
BILL COLLECTION IN LIEU OF DISCONNECT	0	\$0.00	\$0.00	10	\$58.00	\$580.00	0	\$0.00	\$0.00
CHANGE OF ACCOUNT	2,989	\$7.00	\$20,923.00	2,989	\$8.00	\$23,912.00	0	\$2.00	\$0.00
CHECK CHANGE	1,284	\$8.00	\$10,272.00	1,284	\$12.00	\$15,408.00	0	\$4.00	\$0.00
	1,217	\$20.00	\$24,332.00	1,217	\$20.00	\$24,332.00	0	\$0.00	\$0.00
TOTAL	12,091		\$193,187.00	12,091		\$229,328.00	0		\$49,171.00

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/93  
 PROJECTED TEST YEAR: 12/31/95  
 WITNESS: M. L. SCHNEIDERMAN

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

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
<b>RESIDENTIAL</b>									
CUSTOMER CHARG	360,540	\$8.00	\$2,884,320	370,493	\$8.00	\$2,963,944	375,822	\$8.00	\$3,006,576
ENERGY CHARGE	8,434,190	\$0.29540	2,491,460	8,600,340	\$0.29540	2,540,540	8,743,290	\$0.38140	3,334,691
<b>TOTAL</b>			<b>\$5,375,780</b>			<b>\$5,504,484</b>			<b>\$6,341,267</b>
<b>GENERAL SERVICE</b>									
CUSTOMER CHARG	19,328	\$10.00	\$193,280	19,907	\$10.00	\$199,070	19,907	\$15.00	\$298,605
ENERGY CHARGE	4,791,690	\$0.20672	990,538	4,624,600	\$0.20672	955,997	4,624,600	\$0.23063	1,067,496
<b>TOTAL</b>			<b>\$1,183,818</b>			<b>\$1,155,067</b>			<b>\$1,366,101</b>
<b>LARGE VOLUME SERVICE</b>									
CUSTOMER CHARG	16,407	\$30.00	\$492,210	18,920	\$30.00	\$567,600	18,920	\$45.00	\$851,400
ENERGY CHARGE	20,956,870	\$0.13961	2,925,789	24,065,650	\$0.13961	3,359,805	24,065,650	\$0.16177	3,893,100
<b>TOTAL</b>			<b>\$3,417,999</b>			<b>\$3,927,405</b>			<b>\$4,744,500</b>
<b>PUBLIC HOUSING AUTHORITY SERVICE</b>									
CUSTOMER CHARG	10,254	\$8.00	\$82,032	5,329	\$8.00	\$42,632	0	\$0.00	\$0
ENERGY CHARGE	299,610	\$0.22157	66,385	142,950	\$0.22157	31,673	0	\$0.00000	0
<b>TOTAL</b>			<b>\$148,417</b>			<b>\$74,305</b>			<b>\$0</b>
<b>INTERRUPTIBLE SERVICE</b>									
CUSTOMER CHARG	144	\$160.00	\$23,040	168	\$160.00	\$26,880	168	\$240.00	\$40,320
ENERGY CHARGE	3,044,340	\$0.05186	157,879	3,827,270	\$0.05186	198,482	3,827,270	\$0.08154	312,076
<b>TOTAL</b>			<b>\$180,919</b>			<b>\$225,362</b>			<b>\$352,396</b>
<b>INTERRUPTIBLE TRANSPORTATION SERVICE</b>									
CUSTOMER CHARG	1	\$160.00	\$160	12	\$160.00	\$1,920	12	\$240.00	\$2,880
ENERGY CHARGE	31,860	\$0.05186	1,652	332,890	\$0.05186	17,264	332,890	\$0.08154	27,144
<b>TOTAL</b>			<b>\$1,812</b>			<b>\$19,184</b>			<b>\$30,024</b>



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/93  
 PROJECTED TEST YEAR: 12/31/95  
 WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940820-GU

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
LARGE VOLUME INTERRUPTIBLE TRANSPORTATION SERVICE									
CUSTOMER CHARGE	12	\$1,000.00	\$12,000	12	\$1,000.00	\$12,000	12	\$1,000.00	\$12,000
ENERGY CHARGE	21,103,680	\$0.00965	203,651	19,530,470	\$0.00965	192,329	19,930,470	\$0.01479	294,772
TOTAL			\$215,651			\$204,329			\$306,772
TOTAL			\$3,687,042			\$3,614,046			\$4,211,781
CUSTOMER CHARGE	406,686		6,837,354	414,841		7,298,090	414,841		8,929,279
ENERGY CHARGE	58,662,240			61,524,170			61,524,170		
TOTAL			\$10,524,398			\$11,110,138			\$13,141,060
OTHER REVENUE			208,561			208,163			254,334
TRANSPORTATION ADMIN CHARGE			0			0			1,287
TOTAL REVENUE			\$10,732,957			\$11,318,299			\$13,396,681
ROUND OFF ADJUSTMENT			0			0			\$241
TOTAL			\$10,732,957			\$11,318,299			\$13,396,922

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL  
CONNECTION OF A RESIDENTIAL CUSTOMERTYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/93  
WITNESS: C. L. STEINCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

DESCRIPTION	TIME INVOLVED	COST
<b>CUSTOMER CONTACT:</b> Initial customer contact in person or by phone, establish service address, reference computer account records, schedule turn on including special customer instructions. Receive deposit and charge at \$9.53/hour.	12 minutes	\$1.91
<b>CONNECTION AT SITE:</b> Travel time, customer contact, locate meter, verify meter number and read, remove lock, turn on meter, manometer test fuel line, light appliances, check adjustment and appliance safety, complete paperwork at \$14.31/hour.	50 minutes	\$14.31
Transportation rate average at \$2.89/hour.	60 minutes	\$2.89
<b>MATERIALS AND SUPPLIES:</b> N/A		
<b>OVERHEADS:</b> Payroll taxes, pension, workman's compensation insurance and employee medical insurance at 26% of labor cost.		\$4.80
<b>SUPERVISION/ADMINISTRATION:</b> Processing of order by dispatcher at \$16.89/hour	6 minutes	\$1.59
<b>OUTSIDE CONTRACTOR COST:</b>		
<b>OTHER:</b> (EXPLAIN)		
<b>TOTAL COST OF CONNECTING INITIAL SERVICE</b>		<u>\$25.46</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL  
CONNECTION OF A COMMERCIAL CUSTOMERTYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/63  
WITNESS: C. L. STEINCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

APPLIES TO LARGE VOLUME SERVICE AND LARGE VOLUME TRANSPORTATION SERVICE ONLY.

DOCKET NO.: 940620-GU

DESCRIPTION	TIME INVOLVED	COST
<b>CUSTOMER CONTACT:</b>		
Initial customer contact in person or by phone, establish service address, reference computer account records, schedule turn on including special customer instructions. Receive deposit and charge at \$9.53/hour.	12 minutes	\$1.91
Job coordination by Marketing Department @ \$16.20/hour.	30 minutes	\$8.10
<b>CONNECTION AT SITE:</b>		
Travel time, customer contact, locate meter, verify meter number and read, remove lock, turn on meter, manometer test fuel line, light appliances, check adjustment and appliance safety, complete paperwork at \$14.31/hour.	120 minutes	\$28.62
Transportation rate average at \$2.89/hour.	120 minutes	\$5.76
<b>MATERIALS AND SUPPLIES:</b>		
N/A		
<b>OVERHEADS:</b>		
Payroll taxes, pension, workman's compensation insurance and employee medical insurance at 20% of labor cost.		\$10.48
<b>SUPERVISION/ADMINISTRATION:</b>		
Processing of order by dispatcher at \$16.66/hour	6 minutes	\$1.00
<b>OUTSIDE CONTRACTOR COST:</b>		
<b>OTHER:</b>		
<b>(EXPLAIN)</b>		
<b>TOTAL COST OF CONNECTING INITIAL SERVICE</b>		<b>\$56.58</b>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE  
RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION  
FOR CAUSE.TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/93  
WITNESS: C. L. STEINCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

DESCRIPTION	TIME INVOLVED	COST
<b>CUSTOMER CONTACT:</b> Customer contact, establish service address, reference computer account records, determine outstanding balance due, review deposit, schedule reconnect including special customer instructions, receive payment and reconnect charge at \$9.53/hour.	10 minutes	\$1.59
<b>CONNECTION AT SITE:</b> Travel time, customer contact, locate meter, verify meter number and read, remove barrel seal, turn on meter, test fuel line, light appliances, check adjustment and safety, complete paperwork at \$14.31/hour.	45 minutes	\$10.73
Transportation rate average at \$2.89/hour.	45 minutes	\$2.17
<b>MATERIALS AND SUPPLIES:</b> Barrel lock seal replaced 15% of time at a cost of \$2.05. Two swivels and nuts replaced 10% of time at a cost of \$9.00/set.		\$0.31 \$0.90
<b>OVERHEADS:</b> Payroll taxes, workman's compensation insurance and employee medical insurance at 26% of labor cost.		\$3.64
<b>SUPERVISION/ADMINISTRATION:</b> Processing of order by dispatcher at \$18.89/hour.	8 minutes	\$1.59
<b>OUTSIDE CONTRACTOR COST:</b>		
<b>OTHER: (EXPLAIN)</b>		
<b>TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:</b>		<u>\$21.03</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COST OF DISCONNECTING SERVICE AND THE COST OF BILL COLLECTION IN LIEU OF DISCONNECTION.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/93  
WITNESS: C. L. STEIN

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

DESCRIPTION	DISCONNECTION OF SERVICE		BILL COLLECTION IN LIEU OF DISCONNECTION	
	TIME INVOLVED	COST	TIME INVOLVED	COST
<b>CUSTOMER CONTACT:</b> Determine delinquent accounts, confirm service address at \$9.53/hour.	3 minutes	\$0.48	3 minutes	\$0.48
<b>CONNECTION AT SITE:</b> Travel time, make customer contact for payment, process paperwork at \$13.72/hour.	25 minutes	\$5.72	25 minutes	\$5.72
Turn off and lock meter, process paperwork at \$13.72/hour.	3 minutes	\$0.89	-	\$0.00
Transportation at \$2.89/hour.	28 minutes	\$1.35	25 minutes	\$1.20
<b>MATERIAL AND SUPPLIES:</b> Barrel lock seal replaced 15% of time at a cost of \$2.05.		\$0.31		
<b>OVERHEADS:</b> Payroll taxes, workman's compensation insurance and employee medical insurance at 26% of labor cost.		\$1.79		\$1.81
<b>SUPERVISION/ADMINISTRATION:</b>				
<b>OUTSIDE CONTRACTOR COST:</b>				
<b>OTHER:</b> (EXPLAIN)				
<b>TOTAL COST OF COLLECTING BILL OR DISCONNECTING SERVICE:</b>		\$10.34		\$9.01

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE  
RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION  
FOR CAUSE.TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/93  
WITNESS: C. L. STEINCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

APPLIES TO LARGE VOLUME SERVICE AND LARGE VOLUME TRANSPORTATION SERVICE ONLY.

DOCKET NO.: 940520-GU

DESCRIPTION	TIME INVOLVED	COST
<b>CUSTOMER CONTACT:</b>		
Customer contact, establish service address, reference computer account records, determine outstanding balance due, review deposit, schedule reconnect including special customer instructions, receive payment and reconnect charge at \$9.53/hour.	12 minutes	\$1.91
<b>CONNECTION AT SITE:</b>		
Travel time, customer contact, locate meter, verify meter number and read, remove barrel seal, turn on meter, test fuel line, light appliances, check adjustment and safety, complete paperwork at \$14.31/hour.	120 minutes	\$26.62
Transportation rate average at \$2.89/hour.	120 minutes	\$5.76
<b>MATERIALS AND SUPPLIES:</b>		
Barrel lock seal replaced 15% of time at a cost of \$2.05. Two swivels and nuts replaced 10% of time at a cost of \$9.00/set.		\$0.31 \$0.90
<b>OVERHEADS:</b>		
Payroll taxes, workman's compensation insurance and employee medical insurance at 26% of labor cost.		\$5.38
<b>SUPERVISION/ADMINISTRATION:</b>		
Processing of order by dispatcher at \$16.80/hour.	6 minutes	\$1.50
<b>OUTSIDE CONTRACTOR COST:</b>		
<b>OTHER: (EXPLAIN)</b>		
<b>TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:</b>		<b>\$47.59</b>



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ADMINISTRATIVE COSTS FOR NAME  
AND/OR BILLING ADDRESS CHANGES. (METER READ ONLY)TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/93  
WITNESS: C. L. STEIN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940020-GU

DESCRIPTION	TIME INVOLVED	COST
<b>CUSTOMER CONTACT:</b> Customer contact by phone or in person, establish service address, reference computer account records, process turn off for current customer and turn on for new customer, receive deposit and charge at \$9.53/hour.	12 minutes	\$1.91
<b>METER READ AT SITE:</b> Travel time, locate meter, check meter and read meter, complete paperwork at \$14.31/hour.	20 minutes	\$4.77
Transportation at \$2.59/hour.	20 minutes	\$0.98
<b>MATERIALS AND SUPPLIES:</b>		
<b>OVERHEADS:</b> Payroll taxes, workman's compensation insurance and employee medical insurance at 26% of labor cost.		\$2.18
<b>SUPERVISION/ADMINISTRATION:</b> Processing of order by dispatcher at \$16.81/hour	6 minutes	\$1.69
<b>OTHER:</b> (EXPLAIN)		
<b>TOTAL OF ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY)</b>		<b>\$11.51</b>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK  
MONTH SALES BY RATE CLASS.TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/93  
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940820-GU

## SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 1990-1993 &amp; 1995

MONTH	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	HISTORIC	PROJECTED
	1990	1991	1992	BASE YEAR 1993	TEST YEAR 1995
1 JANUARY	6,034,890	4,812,920	5,076,200	5,713,260	6,077,800
2 FEBRUARY	4,747,300	4,886,890	4,682,660	5,705,090	5,623,920
3 MARCH	4,924,780	5,092,240	4,545,840	5,964,680	5,672,230
4 APRIL	3,883,990	4,523,530	5,320,900	5,414,960	5,311,720
5 MAY	3,617,280	3,751,980	4,954,360	4,579,560	4,675,480
6 JUNE	3,928,550	4,110,130	4,485,930	4,367,760	4,658,950
7 JULY	5,323,630	4,039,510	4,489,700	4,481,930	5,023,200
8 AUGUST	4,857,560	4,014,070	4,132,040	4,170,010	4,705,690
9 SEPTEMBER	4,065,860	3,877,510	4,277,560	4,156,510	4,529,590
10 OCTOBER	5,103,920	3,237,960	4,250,530	4,298,990	4,870,810
11 NOVEMBER	4,483,210	4,535,150	4,789,250	4,454,130	5,081,090
12 DECEMBER	4,201,030	4,894,460	4,933,310	5,371,640	5,435,950
TOTAL	55,152,000	51,376,350	55,948,140	58,648,550	61,445,840

## CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

RATE CLASS	JANUARY 1990	MARCH 1991	APRIL 1992	HISTORIC MARCH 1993	PROJECTED JANUARY 1995
General Service (GS)	658,680	521,210	524,270	696,310	683,440
Residential Service (RS)	1,471,040	968,060	840,010	1,079,020	1,268,270
Large Volume Service (LVS)	1,914,180	1,767,920	1,870,670	1,939,890	2,356,290
Interruptible Service (IS)	320,260	280,080	260,540	300,630	349,800
Large Volume Interruptible Service (LVIS)	1,598,200	1,483,430	0	0	0
Interruptible Transportation Service (ITS)	0	0	0	0	31,830
Large Volume Interruptible Transportation Service (LVITS)	0	0	1,793,500	1,901,080	1,357,370
Public Housing Authority Service (PHAS)	72,130	41,560	31,910	47,750	20,800
TOTAL	6,034,890	5,092,240	5,320,900	5,964,680	6,077,800

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/93  
 PROJECTED TEST YEAR: 12/31/95  
 WITNESS: M. L. SCHNEIDERMANN

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

RATE SCHEDULE: RESIDENTIAL SERVICE (RS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$8.00	CUSTOMER CHARGE	\$8.00
ENERGY CHARGE	\$0.29540 PER THERM	ENERGY CHARGE	\$0.38140 PER THERM

GAS COST	\$0.38974 PER THERM
THERM USAGE INCREMENT	10 THERMS
AVERAGE USAGE PER CUSTOMER	23 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$8.00	\$8.00	\$8.00	\$8.00	0.00%	0.00%
10	\$10.95	\$14.85	\$11.81	\$15.71	7.85%	5.79%
20	\$13.91	\$21.70	\$15.63	\$23.42	12.37%	7.93%
30	\$16.86	\$28.55	\$19.44	\$31.13	15.30%	9.04%
40	\$19.82	\$35.41	\$23.26	\$38.85	17.36%	9.72%
50	\$22.77	\$42.26	\$27.07	\$46.56	18.88%	10.18%
60	\$25.72	\$49.11	\$30.88	\$54.27	20.06%	10.51%
70	\$28.68	\$55.96	\$34.70	\$61.98	20.99%	10.76%
80	\$31.63	\$62.81	\$38.51	\$69.69	21.75%	10.95%
90	\$34.59	\$69.66	\$42.33	\$77.40	22.38%	11.11%
100	\$37.54	\$76.51	\$46.14	\$85.11	22.91%	11.24%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/93  
 PROJECTED TEST YEAR: 12/31/95  
 WITNESS: M. L. SCHNEIDERMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

RATE SCHEDULE: GENERAL SERVICE (GS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$10.00	CUSTOMER CHARGE	\$15.00
ENERGY CHARGE	\$0.20672 PER THERM	ENERGY CHARGE	\$0.23083 PER THERM

GAS COST \$0.38974 PER THERM

THERM USAGE INCREMENT 150 THERMS

AVERAGE USAGE PER CUSTOMER 248 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$10.00	\$10.00	\$15.00	\$15.00	50.00%	50.00%
150	\$41.01	\$99.47	\$49.62	\$108.09	21.01%	8.66%
300	\$72.02	\$188.94	\$84.25	\$201.17	16.99%	6.47%
450	\$103.02	\$278.41	\$118.87	\$294.26	15.38%	5.69%
600	\$134.03	\$367.88	\$153.50	\$387.34	14.52%	5.29%
750	\$165.04	\$457.35	\$188.12	\$480.43	13.99%	5.05%
900	\$196.05	\$546.81	\$222.75	\$573.51	13.62%	4.88%
1,050	\$227.06	\$636.28	\$257.37	\$666.60	13.35%	4.76%
1,200	\$258.06	\$725.75	\$292.00	\$759.68	13.15%	4.68%
1,350	\$289.07	\$815.22	\$326.62	\$852.77	12.99%	4.61%
1,500	\$320.08	\$904.69	\$361.25	\$945.86	12.86%	4.55%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT  
AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/93  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

## RATE SCHEDULE: LARGE VOLUME SERVICE (LVS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$30.00	CUSTOMER CHARGE	\$45.00
ENERGY CHARGE	\$0.13961 PER THERM	ENERGY CHARGE	\$0.16177 PER THERM

GAS COST \$0.38974 PER THERM

THERM USAGE INCREMENT 500 THERMS

AVERAGE USAGE PER CUSTOMER 1,277 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$30.00	\$30.00	\$45.00	\$45.00	50.00%	50.00%
500	\$99.81	\$294.68	\$125.89	\$320.76	26.13%	8.85%
1,000	\$169.61	\$559.35	\$206.77	\$596.51	21.91%	6.64%
1,500	\$239.42	\$824.03	\$287.66	\$872.27	20.15%	5.85%
2,000	\$309.22	\$1,088.70	\$368.54	\$1,148.02	19.18%	5.45%
2,500	\$379.03	\$1,353.38	\$449.43	\$1,423.78	18.57%	5.20%
3,000	\$448.83	\$1,618.05	\$530.31	\$1,699.53	18.15%	5.04%
3,500	\$518.64	\$1,882.73	\$611.20	\$1,975.29	17.85%	4.92%
4,000	\$588.44	\$2,147.40	\$692.08	\$2,251.04	17.61%	4.83%
4,500	\$658.25	\$2,412.08	\$772.97	\$2,526.80	17.43%	4.76%
5,000	\$728.05	\$2,676.75	\$853.85	\$2,802.55	17.28%	4.70%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/93  
 PROJECTED TEST YEAR: 12/31/95  
 WITNESS: M. L. SCHNEIDERMAN

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

RATE SCHEDULE: PUBLIC HOUSING AUTHORITY SERVICE (PHAS)  
 NOTE: This rate is proposed to be eliminated and customers will be moved to the RS schedule.

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$8.00	CUSTOMER CHARGE	\$8.00 RS Schedule
ENERGY CHARGE	\$0.22157 PER THERM	ENERGY CHARGE	0.38140 PER THERM RS Schedule

GAS COST \$0.38974 PER THERM

THERM USAGE INCREMENT 5 THERMS

AVERAGE USAGE PER CUSTOMER 29 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$8.00	\$8.00	\$8.00	\$8.00	0.00%	0.00%
5	\$9.11	\$11.06	\$9.91	\$11.86	8.77%	7.23%
10	\$10.22	\$14.11	\$11.81	\$15.71	15.65%	11.32%
15	\$11.32	\$17.17	\$13.72	\$19.57	21.17%	13.96%
20	\$12.43	\$20.23	\$15.63	\$23.42	25.71%	15.80%
25	\$13.54	\$23.28	\$17.54	\$27.28	29.51%	17.16%
30	\$14.65	\$26.34	\$19.44	\$31.13	32.74%	18.20%
35	\$15.75	\$29.40	\$21.35	\$34.99	35.51%	19.03%
40	\$16.86	\$32.45	\$23.26	\$38.85	37.91%	19.70%
45	\$17.97	\$35.51	\$25.16	\$42.70	40.02%	20.26%
50	\$19.08	\$38.57	\$27.07	\$46.56	41.89%	20.72%

THE PUBLIC HOUSING AUTHORITY SERVICE (PHAS) IS BEING ELIMINATED



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/93  
 PROJECTED TEST YEAR: 12/31/95  
 WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

RATE SCHEDULE: INTERRUPTIBLE SERVICE (IS)

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$160.00	CUSTOMER CHARGE	\$240.00
ENERGY CHARGE	\$0.05186 PER THERM	ENERGY CHARGE	\$0.00154 PER THERM

GAS COST \$0.38974 PER THERM

THERM USAGE INCREMENT 5,000 THERMS

AVERAGE USAGE PER CUSTOMER 21,141 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$160.00	\$160.00	\$240.00	\$240.00	50.00%	50.00%
5,000	\$419.30	\$2,368.00	\$647.70	\$2,596.40	54.47%	9.65%
10,000	\$678.60	\$4,576.00	\$1,055.40	\$4,952.80	55.53%	8.23%
15,000	\$937.90	\$6,784.00	\$1,463.10	\$7,309.20	56.00%	7.74%
20,000	\$1,197.20	\$8,992.00	\$1,870.80	\$9,665.60	56.26%	7.49%
25,000	\$1,456.50	\$11,200.00	\$2,278.50	\$12,022.00	56.44%	7.34%
30,000	\$1,715.80	\$13,408.00	\$2,686.20	\$14,378.40	56.56%	7.24%
35,000	\$1,975.10	\$15,616.00	\$3,093.90	\$16,734.80	56.65%	7.16%
40,000	\$2,234.40	\$17,824.00	\$3,501.60	\$19,091.20	56.71%	7.11%
45,000	\$2,493.70	\$20,032.00	\$3,909.30	\$21,447.60	56.77%	7.07%
50,000	\$2,753.00	\$22,240.00	\$4,317.00	\$23,804.00	56.81%	7.03%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/93  
 PROJECTED TEST YEAR: 12/31/96  
 WITNESS: M. L. SCHNEIDERMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

RATE SCHEDULE: LARGE VOLUME INTERRUPTIBLE SERVICE (LVIS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$1,000.00	CUSTOMER CHARGE	\$1,000.00
ENERGY CHARGE	\$0.00965 PER THERM	ENERGY CHARGE	\$0.01479 PER THERM

GAS COST \$0.38974 PER THERM

THERM USAGE INCREMENT 400,000 THERMS

AVERAGE USAGE PER CUSTOMER 1,758,640 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00%	0.00%
400,000	\$4,860.00	\$160,756.00	\$6,916.00	\$162,612.00	42.30%	1.28%
800,000	\$8,720.00	\$320,512.00	\$12,832.00	\$324,624.00	47.16%	1.28%
1,200,000	\$12,580.00	\$480,268.00	\$18,748.00	\$486,436.00	49.03%	1.28%
1,600,000	\$16,440.00	\$640,024.00	\$24,664.00	\$648,248.00	50.02%	1.28%
2,000,000	\$20,300.00	\$799,780.00	\$30,580.00	\$810,060.00	50.64%	1.29%
2,400,000	\$24,160.00	\$959,536.00	\$36,496.00	\$971,872.00	51.06%	1.29%
2,800,000	\$28,020.00	\$1,119,292.00	\$42,412.00	\$1,133,684.00	51.36%	1.29%
3,200,000	\$31,880.00	\$1,279,048.00	\$48,328.00	\$1,295,496.00	51.59%	1.29%
3,600,000	\$35,740.00	\$1,438,804.00	\$54,244.00	\$1,457,308.00	51.77%	1.29%
4,000,000	\$39,600.00	\$1,598,560.00	\$60,160.00	\$1,619,120.00	51.92%	1.29%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION  
OF RATE BASE. (PLANT)TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/93  
PROJECTED TEST YEAR: 12/31/95  
PRIOR YEARS: 12/31/89 - 12/31/92  
WITNESS: M.L. SCHNEIDERMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

LINE NO.	ACCOUNT NO.	PLANT	PRIOR YEAR 1989	PRIOR YEAR 1990	PRIOR YEAR 1991	PRIOR YEAR 1992	HISTORIC BASE YEAR ENDED 12/31/93		PROJECTED TEST YEAR ENDED 12/31/95
							PER BOOKS	COMPANY ADJUSTED	
1	362	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	301-303	INTANGIBLE PLANT:	0	0	0	0	0	0	0
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	85,636	88,545	98,545	98,545	109,559	99,356	98,658
4	375	STRUCTURES AND IMPROVEMENTS	492,927	492,102	492,102	492,102	492,102	402,485	411,375
5	376	MAINS	16,568,037	17,134,923	18,249,468	19,469,973	19,918,663	19,918,663	22,561,477
6	377	COMPRESSOR STA. EQUIP.	0	0	0	0	0	0	0
7	378	MEAS. & REG. STA. EQUIP.-GEN.	95,828	97,967	99,850	182,634	178,095	178,095	158,067
8	379	MEAS. & REG. STA. EQUIP.-CG	329,228	395,898	400,264	690,594	678,846	678,846	1,013,438
9	380	SERVICES	5,880,532	6,343,985	8,809,902	7,360,215	7,850,704	7,650,704	8,119,041
10	381-382	METERS	2,705,582	2,850,974	2,989,519	3,111,269	3,181,618	3,181,618	3,320,583
11	383-384	HOUSE REGULATORS	898,624	948,419	990,245	1,038,219	1,071,551	1,071,551	1,093,991
12	385	INDUSTRIAL MEAS. & REG. EQUIP.	99,514	94,231	84,000	94,120	88,493	88,493	103,941
13	386	PROPERTY ON CUSTOMER PREMISES	0	0	0	0	0	0	0
14	387	OTHER EQUIPMENT	110,961	173,616	177,000	185,268	185,605	150,809	152,731
15		TOTAL DISTR. PLANT	\$27,256,889	\$28,616,860	\$30,370,895	\$32,722,937	\$33,553,234	\$33,418,418	\$37,033,302
16		GENERAL PLANT:	2,481,009	2,477,139	2,708,328	2,807,522	2,896,863	2,197,495	2,818,133
17		PROPERTY HELD FOR FUTURE USE:	0	0	0	0	0	0	0
18		PLANT ACQUISITIONS:	303,400	303,400	303,400	303,400	303,400	303,400	303,400
19		CWIP:	37,731	703,658	794,682	255,827	269,372	269,372	0
20		PRODUCTION PLANT:	0	0	0	0	0	0	0
21		COMMON PLANT:	674,087	707,378	768,967	761,115	695,435	695,435	1,231,594
		TOTAL PLANT	\$30,753,116	\$32,810,435	\$34,948,072	\$38,850,801	\$37,720,104	\$36,884,120	\$41,184,429

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE, (ACCUMULATED DEPRECIATION)

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/83  
 PROJECTED TEST YEAR: 12/31/95  
 PRIOR YEARS: 12/31/89 - 12/31/92  
 WITNESS: M.L. SCHNEIDERMAN

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

LINE NO.	ACCOUNT NO.	ACCUMULATED DEPRECIATION	PRIOR YEAR 1989	PRIOR YEAR 1990	PRIOR YEAR 1991	PRIOR YEAR 1992	HISTORIC BASE YEAR ENDED 12/31/83		PROJECTED TEST YEAR ENDED 12/31/95
							PER BOOKS	COMPANY ADJUSTED	
1	362	LOCAL STORAGE PLANT:	(\$19,740)	(\$11,516)	(\$11,516)	(\$11,516)	(\$10,484)	(\$10,484)	\$0
2	301-303	INTANGIBLE PLANT:	0	0	0	0	0	0	0
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	0	0	0	0	177	177	2,859
4	375	STRUCTURES AND IMPROVEMENTS	127,403	139,899	152,503	165,307	171,709	140,801	180,905
5	378	MAINS	5,268,670	5,733,323	6,273,819	6,842,082	7,147,926	7,147,926	8,454,339
6	377	COMPRESSOR STA. EQUIP.	0	0	0	0	0	0	0
7	378	MEAS.& REG. STA. EQUIP.-GEN.	25,965	21,129	24,708	29,181	27,715	27,715	13,341
8	379	MEAS.& REG. STA. EQUIP.-CG	79,568	93,976	107,448	124,535	117,496	117,496	134,556
9	380	SERVICES	1,387,578	1,443,134	1,630,280	1,802,238	1,893,628	1,893,628	2,500,332
10	381-382	METERS	791,768	857,252	929,995	1,010,560	1,051,159	1,051,159	1,212,751
11	383-384	HOUSE REGULATORS	170,380	195,382	222,819	254,146	269,112	269,112	333,042
12	385	INDUSTRIAL MEAS.&REG. EQUIP.	22,508	25,425	28,196	29,898	24,082	24,082	24,902
13	386	PROPERTY ON CUSTOMER PREMISES	0	0	0	0	0	0	0
14	387	OTHER EQUIPMENT	30,811	33,981	40,810	47,169	49,796	40,186	51,369
15		TOTAL DISTR. PLANT	\$7,904,831	\$8,543,281	\$9,410,576	\$10,305,116	\$10,752,800	\$10,712,264	\$12,888,368
16		GENERAL PLANT:	988,315	1,074,108	1,225,182	1,287,171	1,314,838	988,833	1,171,173
17		RWIP:	0	0	0	0	0	0	0
18		AMORT. ACQ. ADJUSTMENT	300,844	309,093	317,340	320,219	319,741	319,741	317,829
19		AMORT. OTHER UTILITY PLANT	0	0	0	0	0	0	0
20		PRODUCTION PLANT	0	200	0	0	0	0	0
21		CUST. ADV. FOR CONSTRUCTION	313,815	349,340	340,842	148,520	240,935	240,935	267,798
		COMMON RESERVE	322,285	191,692	250,889	294,048	281,901	281,901	391,168
22		TOTAL ACCUMULATED DEPRECIATIO	\$9,810,330	\$10,458,166	\$11,533,293	\$12,341,558	\$12,899,831	\$12,531,290	\$15,058,368
23		NET PLANT (Plant less Accum. Dep.)	20,942,788	22,354,269	23,412,779	24,509,243	24,820,273	24,352,830	26,148,063
24		Plus: WORKING CAPITAL	0	783,583	0	67,651	(8,855)	0	289,871
25		Equals: TOTAL RATE BASE	\$20,942,788	\$23,137,852	\$23,412,779	\$24,576,894	\$24,813,818	\$24,352,830	\$26,437,934

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/93  
 PROJECTED TEST YEAR: 12/31/95  
 PRIOR YEARS: 12/31/86 - 12/31/92  
 WITNESS: M.L. SCHNEIDERMAN

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

LINE NO.	ACCOUNT NO.	OPERATION AND MAINTENANCE	PRIOR YEAR 1989	PRIOR YEAR 1990	PRIOR YEAR 1991	PRIOR YEAR 1992	HISTORIC BASE YEAR ENDED 12/31/93		PROJECTED TEST YEAR ENDED 12/31/95
							PER BOOKS	COMPANY ADJUSTED	
1	840-848	LOCAL STORAGE EXPENSE	17,236	0	0	0	0	0	0
	804-807	GAS SUPPLY EXPENSES	15,154,808	14,715,616	13,687,003	13,975,324	11,711,444	0	0
	813	OTHER GAS SUPPLY EXPENSE	0	801	14,836	45,393	58,150	62,573	95,128
<b>DISTRIBUTION PLANT:</b>									
2	870	SUPERVISION & ENGINEERING	169,141	177,558	187,909	175,842	157,260	157,280	168,347
3	871	DISTRIBUTION LOAD DISPATCHING	19,686	22,030	21,806	21,073	18,296	18,296	19,484
4	872	COMPRESSOR STATION	72	10	112	1	3	3	0
5	873	COMPRESSOR STA. FUEL	0	0	0	0	0	0	0
6	874	MAINS & SERVICES	184,974	262,021	281,029	366,833	353,386	353,386	431,468
7	875	MEAS. & REG. - GENERAL	1,231	560	789	120	(4)	(4)	0
8	876	MEAS. & REG. - INDUSTRIAL	7,060	2,340	1,870	1,174	2,433	2,433	2,592
9	877	MEAS. & REG. - CITY GATE	7,362	5,943	6,522	10,844	13,348	13,348	14,230
10	878	METER & HOUSE REG. EXPENSE	703,677	711,434	674,426	707,850	757,835	757,834	853,500
11	879	CUSTOMER INSTALLATIONS	126,934	133,426	150,775	177,776	181,701	181,700	178,679
12	880	OTHER EXPENSE	400,882	366,963	459,522	501,081	484,091	484,090	547,438
13	881	RENTS	3,347	3,704	3,550	5,437	6,940	6,939	7,381
14	885	SUPERVISION & ENGINEERING	64,708	77,783	83,166	51,045	43,896	43,897	48,967
15	886	STRUCTURES & IMPROVEMENTS	12,309	4,523	4,095	4,041	1,634	1,634	1,739
16	887	MAINS	307,503	261,754	260,747	294,880	274,989	274,989	330,795
17	888	COMPRESSOR STA. EQUIPMENT	0	0	0	0	0	0	0
18	889	MEAS. & REG. - GENERAL	911	2,502	2,248	4,798	1,844	1,844	1,971
19	890	MEAS. & REG. - INDUSTRIAL	1,728	1,864	1,578	746	803	803	842
20	891	MEAS. & REG. - GATE STATION	12,168	13,473	20,192	23,697	25,008	25,009	28,723
21	892	SERVICES	78,184	86,992	58,000	65,706	84,549	84,549	70,412
22	893	METERS & HOUSE REGULATORS	119,005	109,340	114,788	121,320	148,137	148,137	161,713
23	894	OTHER EQUIPMENT	1,320	776	1,843	1,657	642	642	701
24		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$2,222,202</b>	<b>\$2,265,016</b>	<b>\$2,316,765</b>	<b>\$2,535,701</b>	<b>\$2,516,613</b>	<b>\$2,516,609</b>	<b>\$2,862,796</b>



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION  
OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/83

PROJECTED TEST YEAR: 12/31/85

PRIOR YEARS: 12/31/89 - 12/31/92

WITNESS: M.L. SCI NEIDERMANN

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

LINE NO.	ACCOUNT NO.	OPERATION AND MAINTENANCE	PRIOR	PRIOR	PRIOR	PRIOR	HISTORIC BASE YEAR ENDED 12/31/83		PROJECTED
			YEAR 1989	YEAR 1990	YEAR 1991	YEAR 1992	PER BOOKS	COMPANY ADJUSTED	TEST YEAR ENDED 12/31/85
CUSTOMER ACCOUNTS									
25	901	SUPERVISION	37,097	54,298	61,825	37,917	80,448	80,451	84,723
26	902	METER READING EXPENSE	208,830	205,871	214,873	227,582	242,783	242,783	264,955
27	903	CUST. RECORDS & COLLECTIONS	584,970	584,953	574,264	606,394	588,878	588,875	641,888
28	904	UNCOLLECTIBLE ACCOUNTS	82,283	89,468	64,923	32,542	26,152	55,198	88,148
29	905	MISCELLANEOUS	44,927	43,988	49,093	39,393	44,918	44,917	48,820
30		TOTAL CUSTOMER ACCOUNTS	\$918,107	\$938,358	\$964,778	\$943,808	\$963,177	\$992,222	\$1,088,512
31	907-910	CUSTOMER SERV. & INFO. EXP.	280	30	129	30	530	530	0
32	911-918	SALES EXPENSE	533,578	480,234	604,893	627,952	734,298	734,298	1,232,533
33	935	MAINT. OF GEN. PLANT	45,599	39,170	40,410	58,872	68,526	68,524	70,880
34	920-931	ADMINISTRATION AND GENERAL	1,655,611	1,741,532	2,213,603	1,742,775	1,949,231	1,968,583	2,275,736
35		TOTAL OPER. & MAINT. EXPENSE	\$20,547,421	\$20,190,756	\$19,842,217	\$19,930,855	\$17,999,987	\$6,371,347	\$7,823,587



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION  
OF EXPENSES AND COST OF SERVICE.TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/93  
PROJECTED TEST YEAR: 12/31/95  
PRIOR YEARS: 12/31/89 - 12/31/92  
WITNESS: M.L. SCHNEIDERMANHCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940820-GU

LINE NO.	EXPENSES AND COST OF SERVICE	PRIOR YEAR 1989	PRIOR YEAR 1990	PRIOR YEAR 1991	PRIOR YEAR 1992	HISTORIC BASE YEAR ENDED 12/31/93		PROJECTED TEST YEAR ENDED 12/31/95
						PER BOOKS	COMPANY ADJUSTED	
1	DEPRECIATION EXPENSE	983,825	1,031,744	1,386,279	1,508,828	1,586,098	1,312,135	1,812,518
2	AMORT. OF ENVIRONMENTAL MATTERS	0	0	0	0	0	238,804	240,000
3	AMORT. OF CONVERSION COSTS	0	0	0	0	0	0	0
4	AMORT. OF ACQUISITION ADJ.	8,247	8,247	8,247	2,879	(958)	0	0
5	AMORT. OF LEASE IMPROVEMENTS	0	0	0	0	0	0	0
6	TOTAL DEPREC.& AMORT. EXPENSE	\$971,872	\$1,039,991	\$1,394,526	\$1,509,707	\$1,585,140	\$1,551,739	\$1,852,518
7	TAXES OTHER THAN INCOME							
8								
9	TOTAL TAXES OTHER THAN INCOME	\$933,524	\$1,045,657	\$657,664	\$657,691	\$912,099	\$853,092	\$989,053
10	RETURN (REQUIRED N.O.I.)	1,069,803	995,249	1,547,375	1,850,907	1,689,212	1,877,225	2,276,306
11	INCOME TAXES	51,453	(128,476)	171,744	393,020	227,258	252,854	655,458
12	TOTAL COST TO SERVE	\$23,574,073	\$23,143,176	\$23,813,526	\$24,542,180	\$22,413,674	\$10,706,057	\$13,398,922

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST  
OF METER SET AND SERVICE BY RATE CLASSTYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/93  
WITNESS: M.L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS  
DOCKET NO. 940620-GU

## RATE CLASSES

DESCRIPTION	RESIDENTIAL SERVICE [RS]	GENERAL SERVICE [GS]	INTERRUPTIBLE SERVICE [IS & ITS]	LARGE VOLUME SERVICE [LVS]
SERVICE LINE: PIPE AND PIPING	\$358.00	\$440.00	\$1,035.00	\$1,130.00
METER:				
METER COST	\$69.00	\$162.00	\$5,940.00	\$703.00
METER SET	\$24.00	\$43.00	\$1,062.00	\$54.00
REGULATOR:				
REGULATOR COST	\$20.00	\$20.00	\$909.00	\$255.00
REGULATOR INSTALL	\$16.00	\$29.00	\$48.00	\$36.00
TOTAL	\$487.00	\$694.00	\$8,994.00	\$2,178.00
INDEX (1)	1	1.425051	18.46817	4.4722793

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE RESIDENTIAL CLASS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: TO PROVIDE A SCHEDULE SHOWING THE DERIVATION OF DEDICATED FACILITIES.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMANN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES

NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST

DESCRIPTION:	LARGE VOLUME LVS	INTERRUPTIBLE IS/ITS	LARGE VOLUME INTERRUPTIBLE LVIS/LVITS
SYSTEM MILES OF MAIN: 942			
MILES OF MAIN DEDICATED TO CLASS:	0.00	3.62	3.40
PERCENTAGE OF MILES OF DEDICATED MAIN TO SYSTEM MILES OF MAIN:	0.00%	0.38%	0.36%
NET COST OF MAINS DEDICATED TO CLASS:	-	\$118,948	\$137,499
OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:			
NET COST OF HOUSE REGULATORS DEDICATED TO CLASS:	-	\$11,623	-
NET COST OF METERS DEDICATED TO CLASS:	-	\$77,218	-
NET COST OF INDUST M&R STN DEDICATED TO CLASS:	\$75,072	-	\$3,567
DISTRIBUTION O & M EXPENSES RELATED TO CLASS:			
874 MAINS & SERVICES	-	\$2,792	\$2,688
902 METER READING	-	\$11,329	\$492

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE COPIES OF PROPOSED TARIFF SHEETS  
IN LEGISLATIVE FORMAT.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M.L. SCHNEIDERMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

SEE ATTACHED PROPOSED TARIFF SHEETS FOLLOWING THIS PAGE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

Fourth ~~Third~~ Revised Sheet No. 23  
Cancels ~~Third Second~~ Revised Sheet No. 23

INDEX OF RATE SCHEDULES

<u>Item</u>	<u>Sheet No.</u>
Rate Schedules	
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Schedule LVTS          Large Volume Transportation Service	34.10-34.13
Schedule ITS           Interruptible Transportation Service	34.20-34.23
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 Billing Adjustments	 35-35.1

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Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

Ninth Eighth Revised Sheet No. 22  
Cancels Eighth Seventh Revised Sheet No. 22

RULES AND REGULATIONS (Continued)

18. Service Charge

	<u>LVS &amp; LVTS</u> <u>Customers</u>	<u>All Other</u> <u>Customers</u>
A. Initial Establishment of Service	\$57.00	<del>\$21.00</del> \$25.00
B. Reconnection after Disconnection	\$48.00	<del>\$17.00</del> \$21.00
C. Change of Account (Read Meter Only)	\$12.00	<del>\$8.00</del> \$12.00
D. Reconnection After Disconnection for Non-Pay	\$58.00	<del>\$25.00</del> \$31.00
E. Bill Collection in Lieu of Disconnection for Non-Pay	\$ 9.00	<del>\$ 7.00</del> \$ 9.00

The service charge for each worthless check shall be determined in accordance with Section 68.065, Florida Statutes. As of October 1, 1991, Section 68.065, F.S., provided for a service charge not to exceed \$20.00 or 5% of the face amount of the check, whichever is greater, and such service charge shall be added to the customer's bill for gas service for each check dishonored by the bank upon which it is drawn. Termination of service shall not be made for failure to pay the returned check charge.

19. Measuring Customer Service

(1) All gas sold to customer shall be measured by commercially acceptable measuring devices owned and maintained by the Company, except where it is impractical to meter loads, such as street lighting, temporary or special installations, in which case the consumption may be calculated, or billed on a rate or as provided in Company's filed tariff.

(2)

(a) Individual gas metering by Company shall be required for each separate occupancy unit of new commercial establishments, residential buildings, condominiums, cooperatives, marinas, and trailer, mobile home and recreational vehicle parks for which construction is commenced after January 1, 1987. This requirement shall apply whether or not the facility is engaged in a time-sharing plan. Individual meters shall not, however, be required.

1. In those portions of a commercial establishment where the floor space dimensions or physical configuration of the units are subject to alteration, as evidenced by non-structural element partition walls, unless Company determines that adequate provisions can be made to modify the metering to accurately reflect such alterations;
2. For gas used in central heating, central water heating, ventilating and air conditioning systems, or gas back up service to storage heating and cooling systems;

(Continued on Sheet No. 22.1)



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F.P.S.C. Gas Tariff  
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~~Fourth~~ Fifth Revised Sheet No. 20  
Cancels ~~Fourth~~ Third Revised Sheet No. 20

RULES AND REGULATIONS (Continued)

14. Reconnection of Service

When service shall have been discontinued for any of the reasons set forth in these Rules and Regulations, Company shall not be required to restore service until the following conditions have been met by Customer:

A. Where service was discontinued without notice.

- (1) the dangerous condition shall be removed and, if the Customer had been warned of the condition a reasonable time before the discontinuance and had failed to remove the dangerous condition, a reconnection fee of ~~seventeen dollars (\$17.00)~~ as indicated and as applicable in Section 18B of these Rules and Regulations shall be paid.
- (2) all bills for service due Company by reason of fraudulent use or tampering shall be paid, a deposit to guarantee the payment of future bills shall be made, and a reconnection ~~charge of seventeen dollars (\$17.00)~~ fee as indicated and as applicable in Section 18B of these Rules and Regulations shall be paid.
- (3) if reconnection is requested on the same premises after discontinuance, a reconnection fee of ~~seventeen dollars (\$17.00)~~ as indicated and as applicable in Section 18B of these Rules and Regulations shall be paid.

B. Where service was discontinued with notice,

- (1) satisfactory arrangements for the payment of all bills for service then due shall be made and a reconnection fee of ~~twenty-five dollars (\$25.00)~~ as indicated and as applicable in Section 18D of these Rules and Regulations shall be paid.
- (2) a satisfactory arrangement for the payment of all bills then due under a different name shall be made and a reconnection fee of ~~twenty-five dollars (\$25.00)~~ as indicated and as applicable in Section 18D of these Rules and Regulations shall be paid.
- (3) a satisfactory guarantee of payment for all future bills shall be furnished and a reconnection fee of ~~twenty-five dollars (\$25.00)~~ as indicated and as applicable in Section 18D of these Rules and Regulations shall be paid.
- (4) the violation of these Rules and Regulations shall be corrected and a reconnection fee of ~~seventeen dollars (\$17.00)~~ as indicated and as applicable in Section 18B of these Rules and Regulations shall be paid.

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Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

Tenth ~~Ninth~~ Revised Sheet No. 24  
Cancels Ninth ~~Eighth~~ Revised Sheet No. 24  
[FPUC Internal Rate Code: 111, 211 & 311]

RATE SCHEDULE GS  
GENERAL SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to any non-residential customer for any purpose.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Monthly Rate

Customer Charge:                    \$15.00 ~~\$10.00~~ per meter per month

Energy Charge:

Non-Fuel                                23.083 ~~20.672~~ cents per therm

Minimum Bill:

The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See Sheet Nos. 35 and 35.1.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

~~Eleventh Tenth~~-Revised Sheet No. 26  
~~Cancels Tenth Ninth~~-Revised Sheet No. 26  
[FPUC Internal Rate Codes: 131, 231 & 331]

RATE SCHEDULE RS  
RESIDENTIAL SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to Residential Service classification only.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Monthly Rate

Customer Charge: \$8.00 per meter per month

Energy Charge:

Non-Fuel 38.140 ~~29-540~~ cents per therm

Minimum Bill:

The minimum monthly bill shall consist of the above Customer Charge.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See Sheet Nos. 35 and 35.1.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

Tenth Ninth Revised Sheet No. 28  
Cancels Ninth Eighth Revised Sheet No. 28  
[FPUC Internal Rate Code: 151, 251 & 351]

RATE SCHEDULE LVS  
LARGE VOLUME SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable to large volume users for non-residential purposes.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.

Limitations of Service

Service must be of a non-seasonal nature.  
Use must exceed 435 ~~425~~ therms in each and every month of the year.

Monthly Rate

Customer Charge:           \$45.00 ~~\$30.00~~ per meter per month

Energy Charge:  
Non-Fuel                    16.177 ~~13.961~~ cents per therm

Minimum Bill

The Customer Charge plus the above Energy Charge for 435 ~~425~~ therms, but not less than an amount equal to the bill for 50% of the monthly therm requirement set forth in the contract for service. 23

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.

Billing Adjustments

See Sheet Nos. 35 and 35.1.

Term of Service

Contract for service hereunder shall be for a period of not less than one year.

Terms and Conditions

Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.

Customer must contract for service on an annual basis.

Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

~~Eleventh Tenth~~ Revised Sheet No. 29  
~~Cancels Tenth Ninth~~ Revised Sheet No. 29  
[FPUC Internal Rate Codes: 161, 261 & 361]

RATE SCHEDULE IS  
INTERRUPTIBLE SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable for any non-residential purpose to commercial or industrial customers.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot. All gas delivered shall be subject to interruption in whole or in part at the sole discretion of the Company upon two hours' notice by telephone or otherwise except in force majeure conditions.

Limitations of Service

Customer must contract for service under this schedule for minimum requirements of not less than 120 therms of gas per day.

Monthly Rate

Customer Charge: \$240.00 ~~\$160.00~~ per meter per month

Energy Charge:

Non-Fuel 8.154 ~~5.186~~ cents per therm

Minimum Bill

The minimum bill for each month shall be the Customer Charge plus the billing at the above Energy Charge for a quantity of gas equal to the product of the minimum daily quantity specified in the contract for such month multiplied by the number of days in such month that gas was available from the Company. In the event Company is unable on any day or days to deliver the quantity of gas designated as the Minimum Daily Purchase Quantity, Customer's minimum purchase obligation with respect to such day or days shall be the actual quantity of gas delivered by the Company on such day or days.

If, in any month, the quantity of gas purchased hereunder by the Customer should be less than the applicable minimum purchase obligation specified in the contract and as a consequence the Customer is required to pay for gas not taken, then and in that event the Customer shall be entitled to receive delivery from the Company of such gas paid for but not taken without further charge at any time within the remaining months of the contract year by taking gas in such months in excess of the minimum purchase obligation; but there shall be no carry over from one contract year to another contract year.

Continued on Sheet No. 30

Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

Eleventh Tenth Revised Sheet No. 31  
Cancels Tenth Ninth Revised Sheet No. 31  
[FPUC Internal Rate Codes: 171, 271 & 371]

RATE SCHEDULE LVIS  
LARGE VOLUME INTERRUPTIBLE SERVICE

Availability

Available within the area served with gas by the Company.

Applicability

Applicable for any non-residential purpose to commercial or industrial customers whose annual usage exceeds 12,000,000 therms.

Character of Service

Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot. All gas delivered shall be subject to interruption in whole or in part at the sole discretion of the Company upon two hours' notice by telephone or otherwise except in force majeure conditions.

Monthly Rate

Customer Charge: \$1,000.00 per meter per month

Energy Charge:

Non-Fuel 1.479 ~~0.965~~ cents per therm

Minimum Bill

The minimum bill for each month shall be the Customer charge plus the billing at the above Energy Charge for a quantity of gas equal to the product of the minimum daily quantity specified in the contract for such month multiplied by the number of days in such month that gas was available from the Company. In the event the Company is unable on any day or days to deliver the quantity of gas designated as the Minimum Daily Purchase Quantity, Customer's minimum purchase obligation with respect to such day or days shall be the actual quantity of gas delivered by the Company on such day or days.

If, in any month, the quantity of gas purchased hereunder by the Customer should be less than the applicable minimum purchase obligation specified in the contract and as a consequence the Customer is required to pay for gas not taken, then and in that event the Customer shall be entitled to receive delivery from the Company of such gas paid for but not taken without further charge at any time within the remaining months of the contract year by taking gas in such months in excess of the minimum purchase obligation; but there shall be no carry over from one contract year to another contract year.

Continued on Sheet No. 32



Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

Ninth Eighth Revised Sheet No. 33  
Cancels Eighth Seventh Revised Sheet No. 33  
[FPUC Internal Rate Codes: 181, 281 & 381]

RATE SCHEDULE PHAS  
PUBLIC HOUSING AUTHORITY SERVICE

Availability

~~Available to governmental Public Housing Authorities within the area served with gas by the Company.~~

Applicability

~~Applicable to government owned public housing projects for residential purposes where each dwelling unit is separately metered.~~

Character of Service

~~Natural gas or its equivalent having a nominal heat content of 1,000 BTU per cubic foot.~~

Monthly Rate

~~Customer Charge: \$8.00 per meter per month~~

~~Energy Charge:~~

~~Non Fuel 22.157 cents per therm~~

Minimum Bill

~~The minimum monthly bill for each housing project served shall consist of the above Customer Charge times the number of meters in the project.~~

Terms of Payment

~~Bills are rendered net and are due and payable within twenty (20) days from date of mailing or delivery by the Company.~~

Billing Adjustments

~~See Sheet Nos. 35 and 35.1.~~

Term of Service

~~The contract for initial service shall be for a period of not less than five (5) years. Thereafter service shall continue on a year-to-year basis.~~

Terms and Conditions

~~Service under this rate schedule is subject to the Company's Rules and Regulations applicable to gas service.~~

WITHDRAWN \_\_\_\_\_, 1995

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Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

First Revised Sheet No. 34.12  
Cancels Original Sheet No. 34.12

RATE SCHEDULE LVTS  
LARGE VOLUME TRANSPORTATION SERVICE

Monthly Rate

Customer Charge:	Equal to Rate LVS Customer Charge See Sheet No. 28 <u>plus \$82.50 per meter per month</u>
Energy Charge: Non-Fuel	Equal to Rate LVS Energy Charge See Sheet No. 28
Transportation Administration Charge:	<u>None \$54.00 per meter per month</u>
Shrinkage:	1.0% of deliveries tendered at Company's gate Stations.

The Company will annually redetermine the shrinkage rate based on the shrinkage the Company experienced during the prior calendar year. The applicable shrinkage rate under this rate schedule will be announced prior to and adjusted on March 1 of each year.

Minimum Bill

The Customer Charge plus the above Energy and Transportation Administration Charges for 15,000 therms, but not less than an amount equal to the bill for 50% of the monthly transportation requirement set forth in the contract for service.

(Continued on Sheet No. 34.13)

Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

First Revised Sheet No. 34.11  
Cancels Original Sheet No. 34.11

RATE SCHEDULE LVTS  
LARGE VOLUME TRANSPORTATION SERVICE

Character of Service

The Customer will receive a quantity of gas equal to the quantity of gas delivered to the Company's gate station less shrinkage. All gas transported, less shrinkage, through the Company's facilities to the Customer will be considered the first gas through the meter. Any additional gas received by the Customer will be billed at non-fuel Energy Charge rate listed within the LVS rate schedule.

The Customer is required to furnish to the Company prior to commencement of, or changes to, deliveries to the Company's gate stations, a nomination detailing natural gas volumes to be transported through the Company's facilities. The Company will determine the amount of lead time it requires for such nominations.

The Company will place ~~all~~ nominations with the Florida Gas Transmission Company. The Customer is solely responsible for contracting for the gas supply for which the Customer is requesting this transportation service.

The Customer is responsible for all costs associated with the purchase, installation and maintenance of electronic measurement and data communication devices required by the Company necessary to monitor the daily quantity of gas transported by the Company to that Customer. ~~The Customer must make a voice grade telephone line available to the Company 24 hours per day as well as 110 volt A.C. power. The costs associated with purchase, installation and maintenance of the telephone equipment and electrical power will be the sole responsibility of the Customer.~~

(Continued on Sheet No. 34.12)

Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

First Revised Sheet No. 34.21  
Cancels Original Sheet No. 34.21

RATE SCHEDULE ITS  
INTERRUPTIBLE TRANSPORTATION SERVICE

Character of Service

All gas transported shall be subject to interruption in whole or in part at the sole discretion of the Company upon notice by telephone or otherwise except in force majeure conditions.

The Company, at its sole discretion, may use the Customer's gas supply during a period of transportation interruption. The Company will replace such natural gas quantities used by the Company with equal quantities of natural gas as soon as it is operationally practicable after the interruption ceases.

The Customer will receive a quantity of gas equal to the quantity of gas delivered to the Company's gate station less shrinkage. All gas transported, less shrinkage, through the Company's facilities to the Customer will be considered the first gas through the meter. Any additional gas received by the Customer will be billed at non-fuel Energy Charge rate listed within the IS rate schedule.

The Customer is required to furnish to the Company prior to commencement of, or changes to, deliveries to the Company's gate stations, a nomination detailing natural gas volumes to be transported through the Company's facilities. The Company will determine the amount of lead time it requires for such nominations.

The Company will place all nominations with the Florida Gas Transmission Company. The Customer is solely responsible for contracting for the gas supply for which the Customer is requesting this transportation service.

The Customer is responsible for all costs associated with the purchase, installation and maintenance of electronic measurement and data communication devices required by the Company necessary to monitor the daily quantity of gas transported by the Company to that Customer. ~~The Customer must make a voice grade telephone line available to the Company 24 hours per day as well as 110 volt A.C. power. The costs associated with purchase, installation and maintenance of the telephone equipment and electrical power will be the sole responsibility of the Customer.~~

(Continued on Sheet No. 34.22)

Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

First Revised Sheet No. 34.22  
Cancels Original Sheet No. 34.22

RATE SCHEDULE ITS  
INTERRUPTIBLE TRANSPORTATION SERVICE

Monthly Rate

Customer Charge:	Equal to Rate IS Customer Charge See Sheet No. 29
Energy Charge: Non-Fuel	Equal to Rate IS Energy Charge See Sheet No. 29
Transportation Administration Charge:	None <u>\$54.00 per meter per month</u>
Shrinkage:	1.0% of deliveries tendered at Company's gate Stations.

The Company will annually redetermine the shrinkage rate based shrinkage the Company experienced during the prior calendar year. The applicable shrinkage rate under this rate schedule will be announced prior to and adjusted on March 1 of each year.

Minimum Bill

The minimum bill for each month shall be the Customer Charge plus the billing at the above Energy Charge and Transportation Charge for a quantity of gas transported equal to the product of the minimum daily transportation quantity specified in the contract for such month multiplied by the number of days in such month that this transportation service was available from the Company. In the event Company is unable on any day or days to transport the quantity of gas designated as the Minimum Daily Transportation Quantity, Customer's minimum transportation obligation with respect to such day or days shall be the actual quantity of gas transported by the Company on such day or days.

If, in any month, the quantity of gas transported hereunder by the Customer should be less than the applicable minimum transportation obligation specified in the contract and as a consequence the Customer is required to pay for transportation services not utilized, then and in that event the Customer shall be entitled to receive transportation service from the Company for like quantities without further transportation charges at any time within the remaining months of the contract year by transporting gas in such months in excess of the minimum transportation obligation; but there shall be no carry over from one contract year to another contract year.

(Continued on Sheet No. 34.23)

Issued By: F. C. Cressman, President

Effective: ~~February 23, 1991~~

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Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

First Revised Sheet No. 34.32  
Cancels Original Sheet No. 34.32

RATE SCHEDULE LVITS  
LARGE VOLUME INTERRUPTIBLE TRANSPORTATION SERVICE

Monthly Rate

Customer Charge:	Equal to Rate LVIS Customer Charge See Sheet No. 31
Energy Charge: Non-Fuel	Equal to Rate LVIS Energy Charge See Sheet No. 31
Transportation Administration Charge:	None <u>\$54.00 per meter per month</u>
Shrinkage:	1.0% of deliveries tendered at Company's gate Stations.

The Company will annually redetermine the shrinkage rate based shrinkage the Company experienced during the prior calendar year. The applicable shrinkage rate under this rate schedule will be announced prior to and adjusted on March 1 of each year.

Minimum Bill

The minimum bill for each month shall be the Customer Charge plus the billing at the above Energy Charge and Transportation Charge for a quantity of gas transported equal to the product of the minimum daily transportation quantity specified in the contract for such month multiplied by the number of days in such month that this transportation service was available from the Company. In the event Company is unable on any day or days to transport the quantity of gas designated as the Minimum Daily Transportation Quantity, Customer's minimum transportation obligation with respect to such day or days shall be the actual quantity of gas transported by the Company on such day or days.

If, in any month, the quantity of gas transported hereunder by the Customer should be less than the applicable minimum transportation obligation specified in the contract and as a consequence the Customer is required to pay for transportation services not utilized, then and in that event the Customer shall be entitled to receive transportation service from the Company for like quantities without further transportation charges at any time within the remaining months of the contract year by transporting gas in such months in excess of the minimum transportation obligation; but there shall be no carry over from one contract year to another contract year.

(Continued on Sheet No. 34.33)



Florida Public Utilities Company  
F.P.S.C. Gas Tariff  
Third Revised Volume No. I

First Revised Sheet No. 34.31  
Cancels Original Sheet No. 34.31

RATE SCHEDULE LVITS  
LARGE VOLUME INTERRUPTIBLE TRANSPORTATION SERVICE

Character of Service

All gas transported shall be subject to interruption in whole or in part at the sole discretion of the Company upon notice by telephone or otherwise except in force majeure conditions.

The Company, at its sole discretion, may use the Customer's gas supply during a period of transportation interruption. The Company will replace such natural gas quantities used by the Company with equal quantities of natural gas as soon as it is operationally practicable after the interruption ceases.

The Customer will receive a quantity of gas equal to the quantity of gas delivered to the Company's gate station less shrinkage. All gas transported, less shrinkage, through the Company's facilities to the Customer will be considered the first gas through the meter. Any additional gas received by the Customer will be billed at non-fuel Energy Charge rate listed within the LVIS rate schedule.

The Customer is required to furnish to the Company prior to commencement of, or changes to, deliveries to the Company's gate stations, a nomination detailing natural gas volumes to be transported through the Company's facilities. The Company will determine the amount of lead time it requires for such nominations.

The Company will place all nominations with the Florida Gas Transmission Company. The Customer is solely responsible for contracting for the gas supply for which the Customer is requesting this transportation service.

The Customer is responsible for all costs associated with the purchase, installation and maintenance of electronic measurement and data communication devices required by the Company necessary to monitor the daily quantity of gas transported by the Company to that Customer. The Customer must grant access to make a voice grade telephone line available to the Company 24 hours per day as well as 110 volt A.C. power. The costs associated with ~~purchase, installation and~~ maintenance of the telephone equipment between network interface and Company's electronic measurement equipment if distance is greater than fifty (50) feet and electrical power will be the sole responsibility of the Customer.

(Continued on Sheet No. 34.32)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 CONSOLIDATED GAS DIVISIONS  
 DOCKET NO.: 940620-CU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY  
 CALCULATION OF PROPOSED RATES  
 SCHEDULE A

TYPE OF DATA SPONSOR: 12/31/95  
 PROJECTED TEST YEAR:  
 WITNESS: M. L. SCHNEIDERMAN

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	INTERDISRUPTIBLE SERVICE	LARGE VOLUME INTERDISRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES
PROPOSED TOTAL TARGET REVENUES	13,396,922	6,573,765	1,378,449	4,754,143	387,541	306,697	1,287
LESS OTHER OPERATING REVENUE	254,334	232,469	12,314	8,440	111	0	0
LESS CUSTOMER CHANGE REVENUES							
PROPOSED CUSTOMER CHARGES	414,842	28,000	115,000	445,000	22,400	11,000	50,000
TAKES NUMBER OF BILLS	13,396,922	6,573,765	1,378,449	4,754,143	387,541	306,697	1,287
EQUALS CUSTOMER CHANGE REVENUES	4,212,024	3,006,624	298,620	851,590	43,200	12,000	0
LESS OTHER NON-THERM-RATE REVENUES							
EQUALS PER-THERM TARGET REVENUES	8,590,544	3,334,672	1,067,515	3,893,163	339,229	294,697	1,287
DIVIDED BY NUMBER OF THERMS	61,524,170	8,743,290	4,624,600	24,095,650	4,160,160	19,930,470	N/A
EQUALS PER-THERM RATES(UNRATED)		0.381398	0.230834	0.161773	0.081542	0.014786	N/A
PER-THERM RATES(RATED)		0.28140	0.22083	0.16177	0.08154	0.01479	N/A
PER-THERM-RATE REVENUES(RATED RATES)	8,590,566	3,334,691	1,067,496	3,893,100	339,219	294,772	1,287
SUMMARY PROPOSED TARIFF RATES							
CUSTOMER CHARGES	28.00	28.00	115.00	445.00	22.40	11.00	50.00
ENERGY CHARGES	38.140	38.140	23.083	16.177	8.154	1.479	N/A
NON-GAS (CENTS PER THERM)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PURCHASED GAS ADJUSTMENT	38.140	38.140	23.083	16.177	8.154	1.479	N/A
TOTAL (EXCLUDING PGA)							
SUMMARY PRESENT TARIFF RATES							
CUSTOMER CHARGES	28.00	28.00	110.00	330.00	19.00	11.00	50.00
ENERGY CHARGES	28.540	28.540	20.872	13.961	5.186	0.895	N/A
NON-GAS (CENTS PER THERM)	28.540	28.540	20.872	13.961	5.186	0.895	N/A
TOTAL (EXCLUDING PGA)							
SUMMARY OTHER OPERATING REVENUE							
INITIAL CONNECTION							
NATURAL CONNECTION-LARGE VOLUME ONLY							
RECONNECT AFTER DISCONNECT FOR CAUSE							
RECONNECT AFTER DISCONNECT FOR CAUSE LARGE VOLUME ONLY							
RECONNECT AFTER DISCONNECT FOR NONPAY							
RECONNECT AFTER DISCONNECT FOR NONPAY LARGE VOLUME ONLY							
BILL COLLECTION IN LIEU OF DISCONNECT							
CHANGE OF ACCOUNT							
CHECK CHARGE							
OTHER OPERATING REVENUE							
SUBTOTAL							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

PROPOSED RATE DESIGN  
SCHEDULE B

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES
<b>PRESENT RATES (projected test year)</b>							
GAS SALES (due to growth)	11,109,639	5,560,492	1,154,612	3,925,660	244,546	204,329	0
OTHER OPERATING REVENUE	208,183	188,569	9,989	9,494	90	0	0
<b>TOTAL</b>	<b>11,317,802</b>	<b>5,769,061</b>	<b>1,164,601</b>	<b>3,935,154</b>	<b>244,636</b>	<b>204,329</b>	<b>0</b>
<b>RATE OF RETURN</b>	<b>3.74%</b>	<b>-1.71%</b>	<b>12.08%</b>	<b>8.40%</b>	<b>18.42%</b>	<b>-12.70%</b>	<b>N/A</b>
<b>INDEX</b>	<b>1.00</b>	<b>-0.46</b>	<b>3.23</b>	<b>2.25</b>	<b>4.93</b>	<b>-3.40</b>	<b>0.00</b>
<b>COST OF SERVICE CALCULATED RATES AT EQUAL RATES OF RETURN</b>							
GAS SALES	13,142,588	7,068,346	1,138,233	4,268,218	212,256	456,247	1,287
OTHER OPERATING REVENUE	254,334	232,469	12,314	9,440	111	0	0
<b>TOTAL</b>	<b>13,396,922</b>	<b>7,300,815</b>	<b>1,150,547</b>	<b>4,275,658</b>	<b>212,368</b>	<b>456,247</b>	<b>1,287</b>
<b>TOTAL REVENUE INCREASE</b>	<b>2,079,120</b>	<b>1,531,734</b>	<b>(14,054)</b>	<b>340,504</b>	<b>(32,269)</b>	<b>251,918</b>	<b>1,287</b>
<b>PERCENT INCREASE</b>	<b>18.37%</b>	<b>26.55%</b>	<b>-1.21%</b>	<b>8.65%</b>	<b>-13.19%</b>	<b>123.29%</b>	<b>100.00%</b>
<b>RATE OF RETURN</b>	<b>8.61%</b>	<b>8.61%</b>	<b>8.61%</b>	<b>8.61%</b>	<b>8.61%</b>	<b>8.61%</b>	<b>N/A</b>
<b>INDEX</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>MARKET SENSITIVE RATES PROPOSED BY FPUC</b>							
GAS SALES	13,142,588	6,341,296	1,396,135	4,744,743	382,429	306,697	1,287
OTHER OPERATING REVENUE	254,334	232,469	12,314	9,440	111	0	0
<b>TOTAL</b>	<b>13,396,922</b>	<b>6,573,765</b>	<b>1,378,449</b>	<b>4,754,183</b>	<b>382,541</b>	<b>306,697</b>	<b>1,287</b>
<b>TOTAL REVENUE INCREASE</b>	<b>2,079,120</b>	<b>604,664</b>	<b>213,649</b>	<b>819,029</b>	<b>137,904</b>	<b>102,368</b>	<b>1,287</b>
<b>PERCENT INCREASE</b>	<b>18.37%</b>	<b>13.99%</b>	<b>18.36%</b>	<b>20.61%</b>	<b>58.37%</b>	<b>50.10%</b>	<b>N/A</b>
<b>RATE OF RETURN</b>	<b>8.61%</b>	<b>3.69%</b>	<b>15.08%</b>	<b>12.08%</b>	<b>38.79%</b>	<b>-2.53%</b>	<b>N/A</b>
<b>INDEX</b>	<b>1.00</b>	<b>0.43</b>	<b>1.73</b>	<b>1.40</b>	<b>4.27</b>	<b>-0.89</b>	<b>N/A</b>

## FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDYTYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

RATE OF RETURN BY CUSTOMER CLASS  
SCHEDULE C PAGE 2 OF 3

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES
<b>REVENUES: (projected last year at Cost of Service computed rates)</b>							
Gas Sales	13,142,568	7,068,346	1,138,233	4,268,218	212,256	456,247	1,267
Other Operating Revenue	254,334	232,469	12,314	9,440	111	0	0
Total	13,396,922	7,300,815	1,150,547	4,275,658	212,368	456,247	1,267
<b>EXPENSES:</b>							
Purchased Gas Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A
O&M Expenses	7,623,587	4,879,679	571,395	1,995,085	85,462	90,679	1,267
Depreciation Expenses	1,612,518	717,613	177,106	691,027	16,836	9,936	0
Amortization Expenses	240,000	34,107	18,040	93,878	16,228	77,747	0
Taxes Other Than Income—Fixed	936,707	367,831	75,816	289,762	40,973	162,325	0
Taxes Other Than Income—Revenue	52,346	29,168	4,697	17,605	676	0	0
Total Exps excl. Income Taxes	10,465,158	6,028,398	847,054	3,087,357	160,375	340,686	1,267
PRE TAX NOI:	2,931,764	1,272,416	303,493	1,188,301	51,992	115,561	0
INCOME TAXES:	655,458	284,476	67,852	265,670	11,624	25,636	0
NET OPERATING INCOME:	2,276,306	987,941	235,641	922,631	40,368	89,925	0
=====	=====	=====	=====	=====	=====	=====	=====
RATE BASE:	26,437,934	11,474,343	2,736,829	10,715,810	468,851	1,042,100	0
RATE OF RETURN	0.086100	0.086100	0.086100	0.086100	0.086101	0.086100	N/A
<b>REVENUES: (projected test year at PROPOSED MARKET SENSITIVE LEVELS)</b>							
Gas Sales	13,142,568	6,341,296	1,366,135	4,744,743	382,429	306,697	1,267
Other Operating Revenue	254,334	232,469	12,314	9,440	111	0	0
Total	13,396,922	6,573,765	1,378,449	4,754,183	382,541	306,697	1,267
<b>EXPENSES:</b>							
Purchased Gas Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A
O&M Expenses	7,623,587	4,879,679	571,395	1,995,085	85,462	90,679	1,267
Depreciation Expenses	1,612,518	717,613	177,106	691,027	16,836	9,936	0
Amortization Expenses	240,000	34,107	18,040	93,878	16,228	77,747	0
Taxes Other Than Income—Fixed	936,707	367,831	75,816	289,762	40,973	162,325	0
Taxes Other Than Income—Revenue	52,346	29,168	4,697	17,605	676	0	0
Total Exps excl. Income Taxes	10,465,158	6,028,398	847,054	3,087,357	160,375	340,686	1,267
PRE TAX NOI:	2,931,764	545,368	531,395	1,666,826	222,165	(33,989)	0
INCOME TAXES:	655,458	121,928	116,805	372,654	49,670	(7,598)	0
NET OPERATING INCOME:	2,276,306	423,438	412,590	1,294,172	172,496	(26,390)	0
=====	=====	=====	=====	=====	=====	=====	=====
RATE BASE:	26,437,934	11,474,343	2,736,829	10,715,810	468,851	1,042,100	0
RATE OF RETURN	0.086100	0.036903	0.150755	0.120772	0.367911	-0.025324	N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDYTYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

RATE OF RETURN BY CUSTOMER CLASS  
SCHEDULE C PAGE 1 OF 3

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES
<b>REVENUES: (projected last year at present rates)</b>							
Gas Sales (revenue change due to growth)	11,109,639	5,580,492	1,154,612	3,925,680	244,546	204,329	0
Other Operating Revenue	208,163	188,589	9,989	9,494	90	0	0
Total	11,317,802	5,769,081	1,164,601	3,935,154	244,636	204,329	0
<b>EXPENSES:</b>							
Purchased Gas Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A
O&M Expenses	7,615,790	4,874,589	570,810	1,993,045	85,374	90,586	1,287 PROP W/O XPORT
Depreciation Expenses	1,612,518	717,613	177,106	691,027	16,836	9,936	0
Amortization Expenses	240,000	34,107	18,040	93,878	16,226	77,747	0
Taxes Other Than Income—Fixed	936,707	367,831	75,816	289,782	40,973	162,325	0
Taxes Other Than Income—Revenue	46,524	23,370	4,835	16,440	1,024	356	0
Total Expenses excl. Income Taxes	10,451,539	6,017,609	646,608	3,084,151	160,436	341,449	1,287
PRETAX NOI	866,262	(248,528)	317,994	851,003	84,200	(137,120)	(1,287)
INCOME TAXES:	(121,789)	(52,858)	(12,607)	(49,363)	(2,160)	(4,801)	0
NET OPERATING INCOME:	988,052	(196,670)	330,601	800,367	86,360	(132,321)	(1,287)
=====							
RATE BASE:	26,437,934	11,474,343	2,736,829	10,715,810	468,651	1,042,100	0
RATE OF RETURN	0.037373	-0.017053	0.120707	0.084022	0.184195	-0.126974	N/A



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDYTYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

DERIVATION OF REVENUE DEFICIENCY  
SCHEDULE D

COST OF SERVICE BY CUSTOMER CLASS	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL
							EXPENSE DUE TO TRANSPORTATION SERVICES
CUSTOMER COSTS	7,713,123	5,767,453	454,416	1,401,196	84,474	4,266	1,287
CAPACITY COSTS	5,146,244	1,238,905	661,760	2,757,108	111,295	377,170	0
COMMODITY COSTS	230,875	32,810	17,354	90,309	15,611	74,791	0
REVENUE COSTS	52,346	29,168	4,697	17,605	676	0	0
TOTAL	13,142,566	7,068,346	1,138,233	4,266,216	212,256	456,247	1,287
less: REVENUE AT PRESENT RATES (in the projected test year)	11,109,639	5,580,492	1,154,612	3,925,660	244,546	204,329	0 PHAS INCL IN RS
equals: GAS SALES REVENUE DEFICIENCY	2,032,949	1,487,954	(16,379)	340,558	(32,290)	251,918	1,287
plus: DEFICIENCY IN OTHER OPERATING REV.	46,171	43,680	2,325	(54)	21	0	0
equals: TOTAL BASE-REVENUE DEFICIENCY	2,079,120	1,531,734	(14,054)	340,504	(32,269)	251,918	1,287
UNIT COSTS:							
Customer	18.592489	15.346017	22.825792	74.043340	469.300207	357.204056	53.639250
Capacity	0.463156	0.630465	0.630290	0.637438	0.153481	0.123832	N/A
Commodity	0.003753	0.003753	0.003753	0.003753	0.003753	0.003753	N/A



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

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/95  
 WITNESS: M. L. SCHNEIDERMAN

SUMMARY								
RATE BASE	26,437,934	11,474,343	2,736,829	10,715,810	468,851	1,042,100	0	
ATTRITION	0	0	0	0	0	0	0	
OPERATION AND MAINTENANCE	7,623,587	4,879,679	571,395	1,966,065	85,462	90,679	1,287	
DEPRECIATION	1,612,518	717,613	177,106	691,027	16,836	9,908	0	
AMORTIZATION EXPENSES	240,000	34,107	18,040	93,678	16,228	77,747	0	
TAXES OTHER THAN INCOME TAX (SUB TOTAL)	936,707	367,531	75,816	289,762	40,973	162,325	0	
TAXES OTHER THAN INCOME TAX (REVENUE)	52,346	29,168	4,697	17,606	876	0	0	
INCOME TAX (TOTAL)	655,458	284,476	67,852	265,670	11,024	25,636	0	
REVENUE CREDITED TO COST OF SERVICE	(254,334)	(232,469)	(12,514)	(9,440)	(111)	0	0	
TOTAL COST OF SERVICE (CUSTOMER)	7,713,123	5,767,463	454,418	1,401,196	84,474	4,286	1,287	
TOTAL COST OF SERVICE (CAPACITY)	5,146,244	1,238,905	661,788	2,757,108	111,295	377,170	0	
TOTAL COST OF SERVICE (COMMODITY)	230,875	32,810	17,354	90,309	15,611	74,791	0	
TOTAL COST OF SERVICE (REVENUE)	52,346	29,168	4,697	17,606	876	0	0	
NO. OF CUSTOMERS	34,571	31,319	1,659	1,577	15	1	2	
PEAK AND AVERAGE MONTH SALES VOL.	11,111,264	1,965,068	1,049,939	4,325,294	725,136	3,045,628	0	
ANNUAL SALES	61,524,170	8,743,290	4,624,600	24,066,650	4,160,160	19,930,470	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDY (SUMMARY)TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/85  
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES	
<b>SUMMARY:</b>									
RATE BASE	26,437,934	11,474,343	2,736,829	10,715,810	0	468,851	1,042,100	0	26,437,934
ATTRITION	0	0	0	0	0	0	0	0	0
OPERATION AND MAINTENANCE	7,623,587	4,879,879	571,395	1,995,085	0	85,462	90,679	1,287	7,623,587
DEPRECIATION	1,612,518	717,613	177,106	691,027	0	16,836	9,936	0	1,612,518
AMORTIZATION EXPENSES	240,000	34,107	18,040	93,878	0	16,228	77,747	0	240,000
TAXES OTHER THAN INCOME TAX (SUB TOTAL)	936,707	367,831	75,816	289,762	0	40,973	162,325	0	936,707
TAXES OTHER THAN INCOME TAX (REVENUE)	52,346	29,168	4,697	17,605	0	876	0	0	52,346
INCOME TAX (TOTAL)	655,458	284,478	67,852	265,670	0	11,624	25,836	0	655,458
REVENUE CREDITED TO COST OF SERVICE	(254,334)	(232,469)	(12,314)	(9,440)	0	(111)	0	0	(254,334)
TOTAL COST OF SERVICE (CUSTOMER)	7,713,123	5,767,463	454,416	1,401,196	0	84,474	4,286	1,287	7,713,123
TOTAL COST OF SERVICE (CAPACITY)	5,146,244	1,238,905	661,766	2,757,108	0	111,295	377,170	0	5,146,244
TOTAL COST OF SERVICE (COMMODITY)	230,675	32,810	17,354	90,309	0	15,611	74,791	0	230,675
TOTAL COST OF SERVICE (REVENUE)	52,346	29,168	4,697	17,605	0	876	0	0	52,346
NO. OF CUSTOMERS	34,571	31,319	1,659	1,577	0	15	1	2	34,573
PEAK AND AVERAGE MONTH SALES VOL.	11,111,264	1,965,066	1,049,939	4,325,294	0	725,136	3,045,829	0	11,111,264
ANNUAL SALES	61,524,170	8,743,290	4,624,600	24,065,650	0	4,183,160	19,930,470	0	61,524,170

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMAN

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

ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES  
SCHEDULE E 2 OF 2

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES	ALLOCATOR
<b>AMORT. OF ACQUISITION ADJ.:</b>									
Customer	0	0	0	0	0	0	0	0	weighted cust.
Capacity	0	0	0	0	0	0	0	0	direct
Total	0	0	0	0	0	0	0	0	
<b>AMORT. OF CONVERSION COSTS:</b>									
Commodity	0	0	0	0	0	0	0	0	
<b>TAXES OTHER THAN INCOME TAXES:</b>									
Customer	344,541	263,104	19,861	59,249	0	2,327	0	0	wtd cust1
Capacity	592,186	104,727	55,956	230,513	0	38,646	162,325	0	capacity1
Subtotal	936,707	367,831	75,816	289,762	0	40,973	162,325	0	
Revenue	52,346	29,168	4,697	17,605	0	876	0	0	reg assessment fee
Total	989,053	396,999	80,513	307,367	0	41,849	162,325	0	
<b>RETURN (NOI)</b>									
Customer	840,068	636,895	48,077	143,424	0	11,672	0	0	cust.rel.RB
Capacity	1,435,486	350,939	187,507	776,913	0	23,645	89,481	0	cap.rel.RB direct
Commodity	753	107	57	294	0	51	244	0	comm.rel.RB
Total	2,276,306	987,941	235,641	922,631	0	40,368	89,725	0	
<b>INCOME TAXES</b>									
Customer	241,896	183,393	13,844	41,299	0	3,361	0	0	cust.rel.RB
Capacity	413,345	101,052	53,992	224,267	0	8,248	25,766	0	cap.rel.RB direct
Commodity	217	31	16	85	0	15	70	0	comm.rel.RB
Total	655,458	284,476	67,852	265,670	0	11,624	25,836	0	
<b>REVENUE CREDITED TO COS:</b>									
Customer	(254,334)	(232,469)	(12,314)	(9,440)	0	(111)	0	0	direct assignment
<b>TOTAL COST OF SERVICE:</b>									
Customer	7,713,123	5,767,463	454,418	1,401,196	0	84,474	4,288	1,287	
Capacity	5,146,244	1,238,905	661,766	2,757,108	0	111,295	377,170	0	
Commodity	230,875	32,810	17,354	90,309	0	15,611	74,791	0	
Subtotal	13,090,242	7,039,178	1,133,538	4,248,613	0	211,380	456,247	1,287	
Revenue	52,346	29,168	4,697	17,605	0	876	0	0	
Total	13,142,588	7,068,346	1,138,233	4,266,218	0	212,256	456,247	1,287	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDYTYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONSALLOCATION OF COST OF SERVICE  
TO CUSTOMER CLASSES  
SCHEDULE E 1 OF 2

DOCKET NO.: 940520-GU

	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES	ALLOCATOR
Customer	0	0	0	0	0	0	0	0	0 weighted customers
Capacity	0	0	0	0	0	0	0	0	0 peak/average sales
Commodity	0	0	0	0	0	0	0	0	0 annual sales
Revenue	0	0	0	0	0	0	0	0	0 tax on customer
Total	0	0	0	0	0	0	0	0	0
OPERATIONS AND MAINTENANCE EXPENSE									
DIRECT AND SPECIAL ASSIGNMENTS:									
Customer									
878 Meters and House Regulators	853,500	651,764	49,199	146,772	0	5,765	0	0	0 wtd.cust.
893 Maint. of Meters & House Reg.	161,713	123,490	9,322	27,809	0	1,092	0	0	0 wtd.cust.
893 Maint. of RTUs @ Cust Site Allocated	0	(4,316)	(326)	(972)	0	5,195	419	0	SEE NOTE TO RT
874 Mains & Services	114,180	30,180	16,125	66,429	0	739	706	0	in re REALYS INCREMENTL COST FOR LVTS&METS
892 Maint. of Services	70,412	49,936	3,769	11,245	0	2,792	2,569	0	0 capacity2, IS&M assigned
All Other	4,748,028	3,625,767	273,696	816,493	0	32,071	0	0	0 wtd.cust2, direct to IS, LVIS
Meter Reading /Billing Calculation	0	(9,953)	(782)	(2,374)	0	11,329	492	1,287	0
Total	5,947,832	4,466,868	351,004	1,065,403	0	58,983	4,286	1,287	1,287 reallocation of expense
Capacity									
876 Measuring & Reg. Sta. Eq - I	2,592	0	0	2,431	0	31	130	0	0 peak/average sales
890 Maint. of Mess. & Reg. Sta. Eq - I	642	0	0	602	0	8	32	0	0 peak/average sales
874 Mains and Services	317,266	83,865	44,809	164,596	0	2,053	1,963	0	0 capacity2, IS&M assigned
887 Maint. of Mains	330,795	87,436	48,717	192,455	0	2,141	2,016	0	0 capacity2, IS&M assigned
All Other	794,534	208,837	111,582	459,671	0	6,699	7,744	0	0
Total	1,445,849	380,139	203,109	839,753	0	10,933	11,915	0	0
Commodity									
Account #	0	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0	0
Account #	0	0	0	0	0	0	0	0	0
All Other	229,906	32,672	17,281	89,929	0	15,546	74,477	0	0
Total	229,906	32,672	17,281	89,929	0	15,546	74,477	0	0
									annual sales
TOTAL O&M	7,623,587	4,679,679	571,395	1,995,085	0	85,462	90,679	1,287	
DEPRECIATION EXPENSE:									
Customer	593,120	449,672	33,944	101,262	0	8,241	0	0	0 rate base-cust. cost
Capacity	1,019,398	267,941	143,162	589,764	0	8,595	9,936	0	0 rate base-cap. cost
Total	1,612,518	717,613	177,106	691,027	0	16,836	9,936	0	0
AMORT. OF GAS PLANT:									
Capacity	0	0	0	0	0	0	0	0	0 peak/average sales
AMORT. OF ENVIRONMENTAL MATTERS:									
Commodity	240,000	34,107	18,040	93,878	0	16,228	77,747	0	0 commodity
AMORT OF LIMITED TERM INVEST.									
Capacity	0	0	0	0	0	0	0	0	0 peak/average sales

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDYTYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940520-GU

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES  
SCHEDULE F

RATE BASE BY CUSTOMER CLASS	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES	ALLOCATOR
<b>DIRECT AND SPECIAL ASSIGNMENTS:</b>									
Customer									
Meters	2,107,832	1,561,196	117,849	351,569	0	77,218	0	0	wtd cust cap2 direct to IS
House Regulators	760,949	575,950	43,476	129,699	0	11,823	0	0	wtd cust cap2 direct to IS
Services	5,618,709	4,290,651	323,886	966,220	0	37,952	0	0	wtd cust.
All Other	1,269,395	969,356	73,173	218,291	0	8,574	0	0	weighted cust.
Total	9,756,865	7,397,154	558,385	1,665,779	0	135,568	0	0	
Capacity									
Industrial Meas. & Reg. Sta. Eq.	79,039	0	0	75,072	0	0	3,967	0	direct to LVIS, bal to LVS
Meas. & Reg. Sta. Eq. -Gen.	144,726	25,595	13,676	56,338	0	9,445	39,672	0	peak/average sales
Mains	14,107,138	3,707,959	1,981,170	8,161,563	0	118,948	137,499	0	direct to ls, lvs, cap2
All Other	2,341,404	414,086	221,247	911,441	0	152,803	641,828	0	capacity1
Customer Advance Reallocation	0	(71,692)	(38,305)	(157,801)	0	51,496	216,332	0	capacity2
Total	16,672,307	4,075,948	2,177,787	9,046,612	0	332,692	1,039,268	0	
Commodity									
Account #	0	0	0	0	0	0	0	0	
Account #	0	0	0	0	0	0	0	0	
Account #	0	0	0	0	0	0	0	0	
All Other	8,742	1,242	657	3,419	0	591	2,832	0	annual sales
Total	8,742	1,242	657	3,419	0	591	2,832	0	
<b>TOTAL</b>	<b>26,437,934</b>	<b>11,474,343</b>	<b>2,736,829</b>	<b>10,715,610</b>	<b>0</b>	<b>466,651</b>	<b>1,042,100</b>	<b>0</b>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDYTYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

DEVELOPMENT OF ALLOCATION FACTORS  
SCHEDULE G

CUSTOMER COSTS	TOTAL	RESIDENTIAL SERVICE	GENERAL SERVICE	LARGE VOLUME SERVICE	PUBLIC HOUSING AUTHORITY SERVICE	INTERRUPTIBLE SERVICE	LARGE VOLUME INTERRUPTIBLE SERVICE	ADDITIONAL EXPENSE DUE TO TRANSPORTATION SERVICES	
No. of Customers	34,571	31,319	1,658	1,577	0	15	1	2	GASREV_2 WK1
Weighting	N/A	1.00000	1.42505	4.47228	0.00000	18.46817	0.00000		memo item
Weighted No. of Customers	41,013	31,319	2,364	7,053	0	277	0		
Allocation Factors wtd cust1	1.00000	0.76364	0.05764	0.17196	0.00000	0.00675	0.00000		
Allocation Factors wtd cust2 - meter read	1.00000	0.76863	0.05804	0.17313	0.00000				
<b>CAPACITY COSTS</b>									
Peak & Avg. Month Sales Vol (therms)	11,111,264	1,965,066	1,049,939	4,325,294	0	725,136	3,045,829	0	DEMAND FOLDER
Allocation Factors cap1	1.00000	0.17685	0.09449	0.38927	0.00000	0.06526	0.27412		
Allocation Factors cap2-mains	1.00000	0.26771	0.14304	0.58925	0.00000				
<b>COMMODITY COSTS</b>									
Annual Sales Vol (therms)	61,524,170	8,743,290	4,624,600	24,055,650	0	4,160,160	19,930,470	0	GASREV_2 WK1
Allocation Factors	1.00000	0.14211	0.07517	0.39116	0.00000	0.06762	0.32385		
<b>REVENUE-RELATED COSTS</b>									
Tax on Cust, Cap, & Commod.	47,373	26,397	4,251	15,932	0	793	0	0	
Allocation Factors	1.00000	0.55722	0.08973	0.33632	0.00000	0.01673	0.00000	0.00000	



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

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/95  
 WITNESS: M. L. SCHNEIDERMAN

SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	
ATTRITION	0	0	0	0	0	
OPERATION AND MAINTENANCE EXPENSE	7,823,587	5,947,832	1,445,849	229,908	0	
DEPRECIATION EXPENSE	1,612,518	593,120	1,019,398	0	0	
AMORT. OF OTHER GAS PLANT	0	0	0	0	0	
AMORT. OF PROPERTY LOSS	240,000	0	240,000	240,000	0	
AMORT. OF LIMITED-TERM INVESTMENT	0	0	0	0	0	
AMORT. OF ACQUISITION ADJUSTMENT	0	0	0	0	0	
AMORT. OF CONVERSION COSTS	0	0	0	0	0	
TAXES OTHER THAN INCOME TAXES	989,053	344,541	592,166	0	52,346	
RETURN	2,276,306	840,068	1,435,486	753	0	
INCOME TAXES	655,458	241,898	413,345	217	0	
REV.CRD. TO COS	(254,334)	(254,334)	0	0	0	
TOTAL COST OF SERVICE	13,142,588	7,713,123	4,905,244	470,875	52,346	
RATE BASE	26,437,934	9,756,885	16,672,307	8,742	0	26,437,934 checksum
<b>KNOWN DIRECT &amp; SPECIAL ASSIGNMENTS:</b>						
<b>RATE BASE ITEMS(PLANT-ACC.DEPR):</b>						
381-382 METERS	2,107,832	2,107,832	0	0	0	
383-384 HOUSE REGULATORS	760,949	760,949	0	0	0	
385 INDUSTRIAL MEAS.& REG.EQ.	79,039	0	79,039	0	0	
376 MAINS	14,107,138	0	14,107,138	0	0	
390 SERVICES	5,618,709	5,618,709	0	0	0	
376 MEAS & REG. STA.EQ.-GEN.	144,726	0	144,726	0	0	
822 Maint. of Services O & M ITEMS	70,412	70,412	0	0	0	
876 MEAS & REG. STA.EQ.IND.	2,592	0	2,592	0	0	
878 METER & HOUSE REG.	853,500	853,500	0	0	0	
890 MAINT. OF MEAS & REG. STA.EQ.-IND.	642	0	642	0	0	
893 MAINT. OF METERS AND HOUSE REG.	161,713	161,713	0	0	0	
874 MAINS AND SERVICES	431,466	114,180	317,286	0	0	
887 MAINT. OF MAINS	330,795	0	330,795	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY  
(SUMMARY)TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMANCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	
ATTRITION	0	0	0	0	0	
OPERATION AND MAINTENANCE EXPENSE	7,623,587	5,947,832	1,445,849	229,906	0	
DEPRECIATION EXPENSE	1,612,518	593,120	1,019,398	0	0	
AMORT. OF OTHER GAS PLANT	0	0	0	0	0	
AMORT. OF PROPERTY LOSS	240,000	0	240,000	240,000	0	
AMORT. OF LIMITED-TERM INVESTMENT	0	0	0	0	0	
AMORT. OF ACQUISITION ADJUSTMENT	0	0	0	0	0	
AMORT. OF CONVERSION COSTS	0	0	0	0	0	
TAXES OTHER THAN INCOME TAXES	989,053	344,541	592,166	0	52,346	
RETURN	2,276,306	840,068	1,435,486	753	0	
INCOME TAXES	655,458	241,898	413,345	217	0	
REV.CRD. TO COS	(254,334)	(254,334)	0	0	0	
TOTAL COST OF SERVICE	13,142,588	7,713,123	4,906,244	470,875	52,346	
RATE BASE	26,437,934	9,756,885	16,672,307	8,742		26,437,934 checksum
KNOWN DIRECT & SPECIAL ASSIGNMENTS:						
RATE BASE ITEMS(PLANT-ACC.DEPR):						
381-382 METERS	2,107,832	2,107,832	0	0		
383-384 HOUSE REGULATORS	760,949	760,949	0	0		
385 INDUSTRIAL MEAS.& REG.EQ.	79,039	0	79,039	0		
376 MAINS	14,107,138	0	14,107,138			
380 SERVICES	5,618,709	5,618,709	0			
378 MEAS.& REG.STA.EQ.-GEN.	144,726	0	144,726			
892 Maint. of Services O & M ITEMS	70,412	70,412	0			
876 MEAS.& REG.STA.EQ.IND.	2,592	0	2,592	0		
878 METER & HOUSE REG.	853,500	853,500	0	0		
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	642	0	642	0		
893 MAINT.OF METERS AND HOUSE REG.	161,713	161,713	0	0		
874 MAINS AND SERVICES	431,466	114,180	317,286			
887 MAINT. OF MAINS	330,795	0	330,795			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDYTYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/85  
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONSCLASSIFICATION OF EXPENSES AND  
DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION  
SCHEDULE H 1 OF 2

DOCKET NO.: 940620-GU

OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	ac 301-320
PRODUCTION PLANT	0	0	0	0	100% capacity
DISTRIBUTION:					
813 Other Gas Supply Expense	95,128	0	0	95,128	100% commodity added by fpu
870 Operation Supervision & Eng.	165,347	128,609	39,738	0	ac 871-879
871 Dist. Load Dispatch	19,484	0	19,484	0	100% capacity
872 Compr. Sta. Lab. & Ex.	0	0	0	0	ac 377
873 Compr. Sta. Fuel & Power	0	0	0	0	100% commodity
874 Mains and Services	431,466	114,180	317,286	0	ac376+ac380
875 Meas. & Reg. Sta. Eq.-Gen	0	0	0	0	ac 378
876 Meas. & Reg. Sta. Eq.-Ind.	2,592	0	2,592	0	ac 385
877 Meas. & Reg. Sta. Eq.-CG	14,230	0	14,230	0	ac 379
878 Meter and House Reg.	853,500	853,500	0	0	ac381+ac383
879 Customer Instal.	176,679	176,679	0	0	ac 386 per psc fpu SET @ 100% cust
880 Other Expenses	547,438	360,265	187,171	0	ac 387
881 Rents	7,381	0	7,381	0	100% capacity
885 Maintenance Supervision	48,987	18,362	28,625	0	ac886-894
886 Maint. of Struct. and Improv.	1,739	0	1,739	0	ac375
887 Maintenance of Mains	330,795	0	330,795	0	ac376
888 Maint. of Comp. Sta. Eq.	0	0	0	0	ac 377
889 Maint. of Meas. & Reg. Sta. Eq.-Gen	1,971	0	1,971	0	ac 378
890 Maint. of Meas. & Reg. Sta. Eq.-Ind.	642	0	642	0	ac 385
891 Maint. of Meas. & Reg. Sta. Eq.-CG	26,723	0	26,723	0	ac 379
892 Maintenance of Services	70,412	70,412	0	0	ac 380
893 Maint. of Meters and House Reg.	161,713	161,713	0	0	ac381-383
894 Maint. of Other Equipment	701	274	427	0	ac387
Total Distribution Expenses	2,957,926	1,883,993	978,805	95,128	2,957,926 checksum
CUSTOMER ACCOUNTS:					
901 Supervision	64,723	64,723	0	0	100% customer
902 Meter-Reading Expense	264,955	264,955	0	0	"
903 Records and Collection Exp.	641,866	641,866	0	0	"
904 Uncollectible Accounts	66,148	0	0	66,148	100% commodity
905 Misc. Expenses	48,820	48,820	0	0	100% customer
Total Customer Accounts	1,086,512	1,020,364	0	66,148	
(907-910) CUSTOMER SERV. & INFO. EXP.	0	0	0	0	"
(911-916) SALES EXPENSE	1,232,533	1,232,533	0	0	"
(935) MAINT. OF GEN. PLANT	70,880	35,440	35,440	0	general plant
(920-931) ADMINISTRATION AND GENERAL	2,275,736	1,775,502	431,604	68,630	O&M excl. A&G
TOTAL O&M EXPENSE	7,623,587	5,947,832	1,445,849	229,906	7,623,587 checksum

SUPPORTING SCHEDULES: G- 2 p.10-19

RECAP SCHEDULES: H-3 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDYTYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONSCLASSIFICATION OF EXPENSES AND DERIVATION  
OF COST OF SERVICE BY COST CLASSIFICATION  
SCHEDULE H 2 OF 2

DOCKET NO.: 940620-GU

DEPRECIATION AND AMORTIZATION EXPENSE	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
Depreciation Expense	1,612,518	593,120	1,019,398	0	0	net plant
Amort. of Other Gas Plant	0	0	0	0	0	100% capacity
Amort. of Environmental Matters	240,000	0	0	240,000	0	100% commodity
Amort. of Limited-term Inv.	0	0	0	0	0	intangible plant
Amort. of Acquisition Adj.	0	0	0	0	0	intan/dist/gen plant
Amort. of Conversion Costs	0	0	0	0	0	100% commodity
Total Deprec. and Amort. Expense	1,852,518	593,120	1,019,398	240,000	0	1,852,518 checksum
<b>TAXES OTHER THAN INCOME TAXES:</b>						
Revenue Related	52,346	0	0	0	52,346	100% revenue
Other	936,707	344,541	592,166	0	0	net plant
Total Taxes other than Income Taxes	989,053	344,541	592,166	0	52,346	
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	(254,334)	(254,334)				100% customer
RETURN (REQUIRED NOI)	2,276,306	840,068	1,435,486	753	0	rate base
INCOME TAXES	655,458	241,896	413,345	217	0	return(noi)
<b>TOTAL OVERALL COST OF SERVICE</b>	<b>13,142,588</b>	<b>7,713,123</b>	<b>4,906,244</b>	<b>470,875</b>	<b>52,346</b>	<b>13,142,588</b> checksum

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDYTYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMANNCOMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940620-GU

CLASSIFICATION OF RATE BASE  
ACCUMULATED DEPRECIATION  
SCHEDULE I 2 OF 2

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	related plant
INTANGIBLE PLANT:	0	0	0	0	rel.plant account
PRODUCTION PLANT	0	0	0	0	-
DISTRIBUTION PLANT:					
374 Land & Land Rights	2,859	0	2,859	0	- added by fpu
375 Structures and Improvements	160,905	0	160,905	0	-
376 Mains	8,454,339	0	8,454,339	0	-
377 Compressor Sta. Eq.	0	0	0	0	-
378 Meas.& Reg.Sta. Eq.-Gen	13,341	0	13,341	0	-
379 Meas.& Reg.Sta. Eq.-CG	134,558	0	134,558	0	-
380 Services	2,500,332	2,500,332	0	0	-
381-382 Meters	1,212,751	1,212,751	0	0	-
383-384 House Regulators	333,042	333,042	0	0	-
385 Indust.Meas.& Reg.Sta.Eq.	24,902	0	24,902	0	-
386 Property on Customer Premises	0	0	0	0	-
387 Other Equipment	51,369	17,457	33,912	0	-
Total A.D. on Dist. Plant	12,888,398	4,063,582	8,824,816	0	12,888,398 checksum
GENERAL PLANT:	1,171,173	585,587	585,587	0	general plant
PLANT ACQUISITIONS:	317,829	0	317,829	0	plant acquisitions
RETIREMENT WORK IN PROGRESS:	0	0	0	0	distribution plant
TOTAL ACCUMULATED DEPRECIATION	14,377,400	4,649,169	9,728,231	0	14,377,400 checksum
NET PLANT (Plant less Accum.Dep.)	26,807,029	9,860,214	16,946,815	0	26,807,029 checksum
less: CUSTOMER ADVANCES	(267,798)	(133,899)	(133,899)	0	50% cust 50% cap
less: COMMON RESERVE	(391,168)	(195,584)	(195,584)	0	50% cust 50% cap added by fpu
plus: WORKING CAPITAL	289,871	226,154	54,975	8,742	oper. and maint. exp.
equals: TOTAL RATE BASE	26,437,934	9,756,885	16,672,307	8,742	26,437,934 checksum

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/95  
WITNESS: M. L. SCHNEIDERMAN

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

CLASSIFICATION OF RATE BASE  
PLANT  
SCHEDULE I 1 OF 2

DOCKET NO.: 940620-GU

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	0	0	0	0	100% capacity
INTANGIBLE PLANT:	0	0	0	0	-
PRODUCTION PLANT	0	0	0	0	-
DISTRIBUTION PLANT:					
374 Land and Land Rights	98,658	0	98,658	0	-
375 Structures and Improvements	411,375	0	411,375	0	-
376 Mains	22,561,477	0	22,561,477	0	-
377 Comp.Sta.Eq.	0	0	0	0	-
378 Meas.& Reg.Sta.Eq.-Gen	158,067	0	158,067	0	-
379 Meas.& Reg.Sta.Eq.-CG	1,013,438	0	1,013,438	0	-
380 Services	8,119,041	8,119,041	0	0	100% customer
381-382 Meters	3,320,583	3,320,583	0	0	-
383-384 House Regulators	1,093,991	1,093,991	0	0	-
385 Industrial Meas.& Reg.Eq.	103,941	0	103,941	0	100% capacity
386 Property on Customer Premises	0	0	0	0	ac 374-385
387 Other Equipment	152,731	51,905	100,826	0	ac 374-386
Total Distribution Plant	37,033,302	12,585,520	24,447,782	0	37,033,302
GENERAL PLANT:	2,616,133	1,308,067	1,308,067	0	50% customer,50%, capacity
COMMON PLANT:	1,231,594	615,797	615,797	0	50% customer,50%, capacity
PLANT ACQUISITIONS:	303,400	0	303,400	0	100% capacity
GAS PLANT FOR FUTURE USE:	0	0	0	0	-
CWIP:	0	0	0	0	dist.plant
TOTAL PLANT	41,184,429	14,509,383	26,675,046	0	41,184,429           checksum



SCHEDULE 1-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED GAS DIVISIONS

DOCKET NO.: 940920-GU

CUSTOMER SERVICE - INTERRUPTIONS

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN SERVICES AFFECTING THE LESSER OF TEN PERCENT OR 500 OR MORE OF DIVISION METERS.

PAGE 1 OF 1

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/93  
WITNESS: C. L. STEIN

DESCRIPTION	CAUSE	DATE	DURATION
NONE			

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE 1-2

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

NOTIFICATION OF COMMISSION RULE VIOLATIONS  
 EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO  
 TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS

PAGE 1 OF 1  
 TYPE OF DATA SHOWN: 12/31/93  
 HISTORIC BASE YEAR DATA: 12/31/93  
 HIS. YR. LAST RATE CASE: 12/31/93  
 WITNESS: CL. STEIN

DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
1/22/490 GS-470-FPUWD	1. Florida Public Utilities Company, West Palm Beach Division, is required to maintain records of each leak, survey, or inspection in sufficient detail to demonstrate adequacy of corrosion control measures. In violation of CFR 192.451 (b) (2), this has not been carried out.	RESCHEDULED March 5, 1991
1/22/490 GS-468-FPUDD	1. The operator failed to take prompt remedial action to correct atmospheric corrosion occurring on the Gate Station piping. D.O.T. Title 49, Part 192). 2. The operator failed to maintain the designated emergency sectionalizing valve which controls gas flow to the Highlands County Estates (CV111) so that it is readily accessible. D.O.T. Title 49 CFR, Part 192.747 & FPGC Chapter 25-12.002(4)(b). 3. The operator failed to cathodically protect all coated pipelines in areas where active corrosion is found. (D.O.T. Title 49 CFR, Part 192.457(b)(3)). 4. The operator failed to provide pipe-to-soil readings obtained by placing the reference half cell in the immediate vicinity of gasline encloses to determine the adequacy of cathodic protection. (FPGC Chapter 25-12.004). 5. The operator failed to cathodically protect or electronically survey approximately one mile of steel main located on Santed Airport Authority property. (D.O.T. Title 49 CFR, Part 192.457(b)(2)).	RESCHEDULED July 18, 1991
02/15/91 GS-487-FPUDD	1. The operator has failed to test all pipelines that are under cathodic protection at least once each calendar year, but the intervals not to exceed 18 months, as required by the Federal Regulation Title 49, CFR Part 192.456(a). 2. The operator has failed to take prompt remedial action to correct deficiencies indicated by periodic monitoring of cathodic protection systems required by Federal Regulation Title 49, CFR Part 192.456(b).	RESCHEDULED July 22, 1992
01/13/92 GS-512-FPUDD	1. The operator failed to conduct a leaking survey of all residential service lines within a 5 year period as prescribed by Department of Transportation Regulation Title 49 CFR, Part 192.723(b)(2).	RESCHEDULED July 22, 1992

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE 1-3

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

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfm  
 OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING  
 PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED  
 FOR ACCURACY WITHIN 120 MONTHS (AS OF TEST YEAR END)

METER TESTING - PERIODIC TESTING

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/93  
 WITNESS: CL STEM

COMPANY IDENTIFICATION NUMBER	MFG. NUMBER	MANUFACTURER	TYPE / SIZE
18,253	245,851	ROCKWELL	DA-PH-SM-GM R-125
18,703	190,169	ROCKWELL	DA-PH-SM-GM R-125
22,458	2,259,823	AMERICAN	DA-PH-SM-GM AL-110
22,723	459,999	ROCKWELL	DA-PH-SM-GM R-125
23,148	289,914	AMERICAN	DA-PH-SM-GM AL-110
23,081	7,690,049	AMERICAN	DA-PH-SM-GM AL-250
24,056	8,642,432	AMERICAN	DA-PH-SM-GM AL-250
24,273	300,525	AMERICAN	DA-PH-SM-GM AL-120
24,547	274,913	AMERICAN	DA-PH-SM-GM AL-120
24,571	275,197	AMERICAN	DA-PH-SM-GM AL-120
24,651	275,401	AMERICAN	DA-PH-SM-GM AL-120
24,655	364,464	AMERICAN	DA-PH-SM-GM AL-250
24,908	304,491	AMERICAN	DA-PH-SM-GM AL-250
24,958	703,029	AMERICAN	DA-PH-SM-GM AL-250
24,959	824,369	AMERICAN	DA-PH-SM-GM AL-120
24,967	824,576	AMERICAN	DA-PH-SM-GM AL-120
24,982	824,825	ROCKWELL	DA-PH-SM-GM R-125
24,995	382,210	AMERICAN	DA-PH-SM-GM AC-175
24,996	301,370	AMERICAN	DA-PH-SM-GM AL-250
24,997	920,471	AMERICAN	DA-PH-SM-GM AL-250
24,998	404,873	AMERICAN	DA-PH-SM-GM AC-175
24,999	404,885	AMERICAN	DA-PH-SM-GM AC-175
24,999	404,893	AMERICAN	DA-PH-SM-GM AC-175
24,999	599,307	AMERICAN	DA-PH-SM-GM AC-175
41,389	594,731	AMERICAN	DA-PH-SM-GM AL-250
41,394	594,734	AMERICAN	DA-PH-SM-GM AL-250
42,168	281,191	AMERICAN	DA-PH-SM-GM AC-175
42,413	221,419	AMERICAN	DA-PH-SM-GM AC-175
42,445	221,451	AMERICAN	DA-PH-SM-GM AC-175
42,468	221,472	AMERICAN	DA-PH-SM-GM AC-175
42,848	279,580	AMERICAN	DA-PH-SM-GM AC-175
43,198	279,636	AMERICAN	DA-PH-SM-GM AC-175
43,473	279,636	AMERICAN	DA-PH-SM-GM AC-175
43,533	377,686	AMERICAN	DA-PH-SM-GM AC-175
43,622	377,746	AMERICAN	DA-PH-SM-GM AC-175
43,711	377,815	AMERICAN	DA-PH-SM-GM AC-175
43,825	377,904	AMERICAN	DA-PH-SM-GM AC-175
43,877	378,016	AMERICAN	DA-PH-SM-GM AC-175
44,722	298,302	AMERICAN	DA-PH-SM-GM AC-175
45,003	432,987	AMERICAN	DA-PH-SM-GM AC-175
45,188	450,602	AMERICAN	DA-PH-SM-GM AC-175
45,189	450,603	AMERICAN	DA-PH-SM-GM AC-175
45,202	450,616	AMERICAN	DA-PH-SM-GM AC-175
45,212	450,620	AMERICAN	DA-PH-SM-GM AC-175
45,229	450,643	AMERICAN	DA-PH-SM-GM AC-175

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE 1-3

METER TESTING - PERIODIC TESTING

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

DOCKET NO.: 940620-GU

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF 251 OR THROUGH 2500 OR THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS (AS OF TEST YEAR END)

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/93  
WITNESS: CL. STERN

COMPANY IDENTIFICATION NUMBER: -----

MANUFACTURER -----

TYPE / SIZE -----

NONE

SUPPORTING SCHEDULES: -----

RECAP SCHEDULES: -----

SCHEDULE 1-3

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

METER TESTING - PERIODIC TESTING

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF OVER 2500 cfm THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 60 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 1/23/03  
WITNESS: CL STEIN

COMPANY IDENTIFICATION NUMBER: -----

NONE

MANUFACTURER: -----

TYPE / SIZE: -----

SUPPORTING SCHEDULES: -----

RECALL SCHEDULES: -----

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

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

WITNESS: STEIN/BACHMAN

THE GAS OPERATIONS FLEET CONSISTS OF 131 VEHICLES AT A COST OF \$1,493,826 WHICH IS CAPITALIZED IN THE NATURAL GAS OPERATIONS. THESE VEHICLES ARE USED IN BOTH THE NATURAL GAS AND PROPANE OPERATIONS. THE BASIS OF ALLOCATION TO THE PROPANE OPERATIONS IS AVERAGE CUSTOMERS. SEE SCHEDULE B-5.

A DETAILED LIST OF ALL VEHICLES IS AVAILABLE AT THE COMPANY'S GENERAL OFFICE IN WEST PALM BEACH.

VEHICLE SUMMARY	AUTOS	VANS	TRUCKS LESS THAN 1 TON	TRUCKS 1 TON OR OVER	TRAILERS	TOTAL
SERVICE DEPARTMENT	3	34		1		38
INSTALLATION/MAINTENANCE	10	3	2	18	5	38
METER READERS/COLLECTORS	6		5	1		12
MANAGERS	12					12
SYSTEM OPERATIONS	1	2	4	9		16
METER SHOP		2			1	3
ENGINEERING	4	2	1			7
SALES	1					1
OTHER	2	2				4
<b>TOTAL</b>	<b>39</b>	<b>45</b>	<b>12</b>	<b>29</b>	<b>6</b>	<b>131</b>