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FPSC - COMMISSION CLERK

# FLORIDA PUBLIC UTILITIES COMPANY
# ELECTRIC DIVISION

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
## Docket No. 140025-EI

## MINIMUM FILING REQUIREMENTS

## VOLUME I: SCHEDULES A-E

**April 2014**

FLORIDA PUBLIC UTILITIES

SCHEDULE A

# FLORIDA PUBLIC UTILITIES COMPANY
# ELECTRIC DIVISION

## BEFORE THE
## FLORIDA PUBLIC SERVICE COMMISSION
## DOCKET NO. 140025-EI

## MINIMUM FILING REQUIREMENTS
## SCHEDULE A – EXECUTIVE SUMMARY SCHEDULES

APRIL 2014

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 140025-EI

**MINIMUM FILING REQUIREMENTS**

EXECUTIVE SUMMARY SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

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

Type of Data Shown:
X Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin

| Line No | Description | Source | | Amount |
|---|---|---|---|---|
| 1. | Jurisdictional Adjusted Rate Base | Schedule B-1 | | $ 60,596,169 |
| 2. | Rate of Return on Rate Base Requested | Schedule D-1 | | 7.18% |
| 3. | Jurisdictional Net Operating Income Requested | Line 1 x Line 2 | | $ 4,350,805 |
| 4. | Jurisdictional Adjusted Net Operating Income | Schedule C-1 | | $ 768,115 |
| 5. | Net Operating Income Deficiency (Excess) | Line 3 - Line 4 | | $ 3,582,690 |
| 6. | Earned Rate of Return | Line 4/Line 1 | 1.27% | |
| 7. | Net Operating Income Multiplier | Schedule C-44 | | 1.6335 |
| 8. | Revenue Increase (Decrease) Requested | Line 5 x Line 7 | | $ 5,852,171 |
| 9. | Increase in Service Charges and Other Revenues | Schedule E | | $ 30,962 |
| 10. | Increase in Base Rate Revenues | Line 8 less Line 9 | | $ 5,821,209 |

| | | | |
|---|---|---|---|
| Base Revenues | $ 17,363,433 | % Increase on Base Revenues | 33.53% |
| Total Revenues | $ 85,669,952 | % Increase on Total Revenues | 6.79% |

Supporting Schedules: B-1, C-1, C-5, C-44, D-1, E-16b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of Data Shown:
X Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

**Residential (RS)**

| | | Current | Proposed | |
|---|---|---|---|---|
| | CUSTOMER FACILITIES CHARGE | $12.00 | $16.00 | |
| | DEMAND CHARGE | $0.00 | $0.00 | $/KW |
| (≤1000kwh) | ENERGY CHARGE | $0.01958 | $0.02170 | $/KWH |
| (>1000kwh) | ENERGY CHARGE | N/A | $0.03420 | $/KWH |
| | FUEL CHARGE* | $0.09983 | $0.09983 | $/KWH |
| | CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

NW Florida Fuel Charge $0.09740 ≤1000 kwh / $0.10990 >1000 kwh

Northeast Florida Fuel Charge $0.08975 ≤1000 kwh / $0.10225 >1000 kwh

| (1) TYPICAL KW | (2) KWH | (3) BASE RATE | (4) FUEL CHARGE | (5) ECCR CHARGE | (6) CAPACITY CHARGE | (7) ENVIRONMENTAL CHARGE | (8) TOTAL | (9) BASE RATE | (10) FUEL CHARGE | (11) ECCR CHARGE | (12) CAPACITY CHARGE | (13) ENVIRONMENTAL CHARGE | (14) TOTAL | (15) INCREASE DOLLARS (14)-(8) | (16) INCREASE PERCENT (15)/(8) | (17) COSTS IN CENTS/KWH PRESENT (8)/(2) | (18) COSTS IN CENTS/KWH PROPOSED (14)/(2) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | kwh | | | | | | | | | | | | | | | | |
| | 0 | $12.00 | $0.00 | $0.00 | $0.00 | | $12.00 | $16.00 | $0.00 | $0.00 | $0.00 | | $16.00 | $4.00 | 33.33% | N/A | N/A |
| | 100 | $13.96 | $9.98 | $0.10 | $0.00 | | $24.04 | $18.17 | $9.98 | $0.10 | $0.00 | | $28.25 | $4.21 | 17.52% | 24.04 | 28.25 |
| | 250 | $16.90 | $24.96 | $0.25 | $0.00 | | $42.10 | $21.42 | $24.96 | $0.25 | $0.00 | | $46.63 | $4.53 | 10.76% | 16.84 | 18.65 |
| | 500 | $21.79 | $49.91 | $0.50 | $0.00 | | $72.20 | $26.85 | $49.91 | $0.50 | $0.00 | | $77.26 | $5.06 | 7.01% | 14.44 | 15.45 |
| | 750 | $26.69 | $74.87 | $0.75 | $0.00 | | $102.30 | $32.27 | $74.87 | $0.75 | $0.00 | | $107.89 | $5.59 | 5.46% | 13.64 | 14.39 |
| | 1,000 | $31.58 | $99.83 | $1.00 | $0.00 | | $132.41 | $37.70 | $99.83 | $1.00 | $0.00 | | $138.52 | $6.12 | 4.62% | 13.24 | 13.85 |
| | 1,250 | $36.48 | $124.78 | $1.25 | $0.00 | | $162.51 | $46.25 | $124.78 | $1.25 | $0.00 | | $172.28 | $9.77 | 6.01% | 13.00 | 13.78 |
| | 1,500 | $41.37 | $149.74 | $1.50 | $0.00 | | $192.61 | $54.80 | $149.74 | $1.50 | $0.00 | | $206.04 | $13.43 | 6.97% | 12.84 | 13.74 |
| | 2,000 | $51.16 | $199.65 | $2.00 | $0.00 | | $252.81 | $71.90 | $199.65 | $2.00 | $0.00 | | $273.55 | $20.74 | 8.20% | 12.64 | 13.68 |
| | 3,000 | $70.74 | $299.48 | $3.00 | $0.00 | | $373.22 | $106.10 | $299.48 | $3.00 | $0.00 | | $408.57 | $35.36 | 9.47% | 12.44 | 13.62 |
| | 5,000 | $109.90 | $499.13 | $5.00 | $0.00 | | $614.03 | $174.49 | $499.13 | $5.00 | $0.00 | | $678.62 | $64.59 | 10.52% | 12.28 | 13.57 |

* Current fuel charge calclulated as the kWh weighted average across the Fernandina Beach and Marianna divisions

**General Service (GS)**

| | | Current | Proposed | |
|---|---|---|---|---|
| | CUSTOMER FACILITIES CHARGE | $18.00 | $24.00 | |
| | DEMAND CHARGE | $0.00 | $0.00 | $/KW |
| | ENERGY CHARGE | $0.01927 | $0.02582 | $/KWH |
| | FUEL CHARGE* | $0.09082 | $0.09082 | $/KWH |
| | CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

NW Florida Fuel Charge $0.09829

Northeast Florida Fuel Charge $0.08335

| (1) TYPICAL KW | (2) KWH | (3) BASE RATE | (4) FUEL CHARGE | (5) ECCR CHARGE | (6) CAPACITY CHARGE | (7) ENVIRONMENTAL CHARGE | (8) TOTAL | (9) BASE RATE | (10) FUEL CHARGE | (11) ECCR CHARGE | (12) CAPACITY CHARGE | (13) ENVIRONMENTAL CHARGE | (14) TOTAL | (15) INCREASE DOLLARS (14)-(8) | (16) INCREASE PERCENT (15)/(8) | (17) COSTS IN CENTS/KWH PRESENT (8)/(2) | (18) COSTS IN CENTS/KWH PROPOSED (14)/(2) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | kwh | | | | | | | | | | | | | | | | |
| | 0 | $18.00 | $0.00 | $0.00 | $0.00 | | $18.00 | $24.00 | $0.00 | $0.00 | $0.00 | | $24.00 | 6.00 | 33.33% | N/A | N/A |
| | 250 | $22.82 | $22.71 | $0.25 | $0.00 | | $45.77 | $30.46 | $22.71 | $0.25 | $0.00 | | $53.41 | 7.64 | 16.69% | 18.31 | 21.36 |
| | 500 | $27.64 | $45.41 | $0.50 | $0.00 | | $73.55 | $36.91 | $45.41 | $0.50 | $0.00 | | $82.82 | 9.28 | 12.61% | 14.71 | 16.56 |
| | 750 | $32.45 | $68.12 | $0.75 | $0.00 | | $101.32 | $43.37 | $68.12 | $0.75 | $0.00 | | $112.23 | 10.91 | 10.77% | 13.51 | 14.96 |
| | 1,000 | $37.27 | $90.82 | $1.00 | $0.00 | | $129.09 | $49.82 | $90.82 | $1.00 | $0.00 | | $141.64 | 12.55 | 9.72% | 12.91 | 14.16 |
| | 1,250 | $42.09 | $113.53 | $1.25 | $0.00 | | $156.86 | $56.28 | $113.53 | $1.25 | $0.00 | | $171.05 | 14.19 | 9.05% | 12.55 | 13.68 |
| | 1,500 | $46.91 | $136.23 | $1.50 | $0.00 | | $184.64 | $62.73 | $136.23 | $1.50 | $0.00 | | $200.46 | 15.83 | 8.57% | 12.31 | 13.36 |
| | 2,000 | $56.54 | $181.64 | $2.00 | $0.00 | | $240.18 | $75.64 | $181.64 | $2.00 | $0.00 | | $259.28 | 19.10 | 7.95% | 12.01 | 12.96 |
| | 3,000 | $75.81 | $272.46 | $3.00 | $0.00 | | $351.27 | $101.47 | $272.46 | $3.00 | $0.00 | | $376.93 | 25.66 | 7.30% | 11.71 | 12.56 |
| | 5,000 | $114.35 | $454.10 | $5.00 | $0.00 | | $573.45 | $153.11 | $454.10 | $5.00 | $0.00 | | $612.21 | 38.76 | 6.76% | 11.47 | 12.24 |

* Current fuel charge calclulated as the kWh weighted average across the Fernandina Beach and Marianna divisions

Supprting Schedules: A-3, E-16c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of Data Shown:
X Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

**General Service Demand (GSD)**

| | Current | Proposed | |
|---|---|---|---|
| CUSTOMER FACILITIES CHARGE | $52.00 | $65.00 | |
| DEMAND CHARGE | $2.80 | $4.20 | $/KW |
| ENERGY CHARGE | $0.00340 | $0.00571 | $/KWH |
| FUEL CHARGE* | $0.08771 | $0.08771 | $/KWH |
| CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

| | | BILL UNDER PRESENT RATES | | | | | | BILL UNDER PROPOSED RATES | | | | | | INCREASE | | COSTS IN CENTS/KWH | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| TYPICAL KW | KWH | BASE RATE | FUEL CHARGE | ECCR CHARGE | CAPACITY CHARGE | ENVIRONMENTAL CHARGE | TOTAL | BASE RATE | FUEL CHARGE | ECCR CHARGE | CAPACITY CHARGE | ENVIRONMENTAL CHARGE | TOTAL | DOLLARS (14)-(8) | PERCENT (15)/(8) | PRESENT (8)/(2) | PROPOSED (14)/(2) |
| kw | kwh | | | | | | | NW Florida Fuel Charge | | $0.09322 | | Northeast Florida Fuel Charge | | $0.08220 | | | |
| 25 | 5,475 | $70.62 | $480.21 | $5.48 | $70.00 | | $626.30 | $96.26 | $480.21 | $5.48 | $105.00 | | $686.95 | $60.65 | 9.68% | 11.44 | 12.55 |
| 25 | 10,950 | $89.23 | $960.42 | $10.95 | $70.00 | | $1,130.60 | $127.52 | $960.42 | $10.95 | $105.00 | | $1,203.90 | $73.29 | 6.48% | 10.33 | 10.99 |
| 25 | 16,425 | $107.85 | $1,440.64 | $16.43 | $70.00 | | $1,634.91 | $158.79 | $1,440.64 | $16.43 | $105.00 | | $1,720.85 | $85.94 | 5.26% | 9.95 | 10.48 |
| 50 | 10,950 | $89.23 | $960.42 | $10.95 | $140.00 | | $1,200.60 | $127.52 | $960.42 | $10.95 | $210.00 | | $1,308.90 | $108.29 | 9.02% | 10.96 | 11.95 |
| 50 | 21,900 | $126.46 | $1,920.85 | $21.90 | $140.00 | | $2,209.21 | $190.05 | $1,920.85 | $21.90 | $210.00 | | $2,342.80 | $133.59 | 6.05% | 10.09 | 10.70 |
| 50 | 32,850 | $163.69 | $2,881.27 | $32.85 | $140.00 | | $3,217.81 | $252.57 | $2,881.27 | $32.85 | $210.00 | | $3,376.70 | $158.88 | 4.94% | 9.80 | 10.28 |
| 75 | 16,425 | $107.85 | $1,440.64 | $16.43 | $210.00 | | $1,774.91 | $158.79 | $1,440.64 | $16.43 | $315.00 | | $1,930.85 | $155.94 | 8.79% | 10.81 | 11.76 |
| 75 | 32,850 | $163.69 | $2,881.27 | $32.85 | $210.00 | | $3,287.81 | $252.57 | $2,881.27 | $32.85 | $315.00 | | $3,481.70 | $193.88 | 5.90% | 10.01 | 10.60 |
| 75 | 49,275 | $219.54 | $4,321.91 | $49.28 | $210.00 | | $4,800.72 | $346.36 | $4,321.91 | $49.28 | $315.00 | | $5,032.55 | $231.83 | 4.83% | 9.74 | 10.21 |
| 100 | 21,900 | $126.46 | $1,920.85 | $21.90 | $280.00 | | $2,349.21 | $190.05 | $1,920.85 | $21.90 | $420.00 | | $2,552.80 | $203.59 | 8.67% | 10.73 | 11.66 |
| 100 | 43,800 | $200.92 | $3,841.70 | $43.80 | $280.00 | | $4,366.42 | $315.10 | $3,841.70 | $43.80 | $420.00 | | $4,620.60 | $254.18 | 5.82% | 9.97 | 10.55 |
| 100 | 65,700 | $275.38 | $5,762.55 | $65.70 | $280.00 | | $6,383.63 | $440.15 | $5,762.55 | $65.70 | $420.00 | | $6,688.39 | $304.77 | 4.77% | 9.72 | 10.18 |
| 250 | 54,700 | $237.98 | $4,797.74 | $54.70 | $700.00 | | $5,790.42 | $377.34 | $4,797.74 | $54.70 | $1,050.00 | | $6,279.77 | $489.36 | 8.45% | 10.59 | 11.48 |
| 250 | 109,500 | $424.30 | $9,604.25 | $109.50 | $700.00 | | $10,838.05 | $690.25 | $9,604.25 | $109.50 | $1,050.00 | | $11,453.99 | $615.95 | 5.68% | 9.90 | 10.46 |
| 250 | 164,500 | $611.30 | $14,428.30 | $164.50 | $700.00 | | $15,904.10 | $1,004.30 | $14,428.30 | $164.50 | $1,050.00 | | $16,647.09 | $743.00 | 4.67% | 9.67 | 10.12 |

* Current fuel charge calclulated as the kWh weighted average across the Fernandina Beach and Marianna divisions

**General Service Large Demand (GSLD)**

| | Current | Proposed | |
|---|---|---|---|
| CUSTOMER FACILITIES CHARGE | $100.00 | $150.00 | |
| DEMAND CHARGE | $4.00 | $6.00 | $/KW |
| ENERGY CHARGE | $0.00145 | $0.00218 | $/KWH |
| FUEL CHARGE* | $0.08605 | $0.08605 | $/KWH |
| CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| kw | kwh | | | | | | | NW Florida Fuel Charge | | $0.08965 | | Northeast Florida Fuel Charge | | $0.08245 | | | |
| 500 | 109,500 | $258.78 | $9,422.48 | $109.50 | $2,000.00 | | $11,790.75 | $388.16 | $9,422.48 | $109.50 | $3,000.00 | | $12,920.14 | $1,129.39 | 9.58% | 10.77 | 11.80 |
| 500 | 219,000 | $417.55 | $18,844.95 | $219.00 | $2,000.00 | | $21,481.50 | $626.33 | $18,844.95 | $219.00 | $3,000.00 | | $22,690.28 | $1,208.78 | 5.63% | 9.81 | 10.36 |
| 500 | 328,500 | $576.33 | $28,267.43 | $328.50 | $2,000.00 | | $31,172.25 | $864.49 | $28,267.43 | $328.50 | $3,000.00 | | $32,460.41 | $1,288.16 | 4.13% | 9.49 | 9.88 |
| 750 | 164,250 | $338.16 | $14,133.71 | $164.25 | $3,000.00 | | $17,636.13 | $507.24 | $14,133.71 | $164.25 | $4,500.00 | | $19,305.21 | $1,669.08 | 9.46% | 10.74 | 11.75 |
| 750 | 328,500 | $576.33 | $28,267.43 | $328.50 | $3,000.00 | | $32,172.25 | $864.49 | $28,267.43 | $328.50 | $4,500.00 | | $33,960.41 | $1,788.16 | 5.56% | 9.79 | 10.34 |
| 750 | 492,750 | $814.49 | $42,401.14 | $492.75 | $3,000.00 | | $46,708.38 | $1,221.73 | $42,401.14 | $492.75 | $4,500.00 | | $48,615.62 | $1,907.24 | 4.08% | 9.48 | 9.87 |
| 1,500 | 328,500 | $576.33 | $28,267.43 | $328.50 | $6,000.00 | | $35,172.25 | $864.49 | $28,267.43 | $328.50 | $9,000.00 | | $38,460.41 | $3,288.16 | 9.35% | 10.71 | 11.71 |
| 1,500 | 657,000 | $1,052.65 | $56,534.85 | $657.00 | $6,000.00 | | $64,244.50 | $1,578.98 | $56,534.85 | $657.00 | $9,000.00 | | $67,770.83 | $3,526.32 | 5.49% | 9.78 | 10.32 |
| 1,500 | 985,500 | $1,528.98 | $84,802.28 | $985.50 | $6,000.00 | | $93,316.75 | $2,293.46 | $84,802.28 | $985.50 | $9,000.00 | | $97,081.24 | $3,764.49 | 4.03% | 9.47 | 9.85 |
| 3,000 | 657,000 | $1,052.65 | $56,534.85 | $657.00 | $12,000.00 | | $70,244.50 | $1,578.98 | $56,534.85 | $657.00 | $18,000.00 | | $76,770.83 | $6,526.32 | 9.29% | 10.69 | 11.69 |
| 3,000 | 1,314,000 | $2,005.30 | $113,069.70 | $1,314.00 | $12,000.00 | | $128,389.00 | $3,007.95 | $113,069.70 | $1,314.00 | $18,000.00 | | $135,391.65 | $7,002.65 | 5.45% | 9.77 | 10.30 |
| 3,000 | 1,971,000 | $2,957.95 | $169,604.55 | $1,971.00 | $12,000.00 | | $186,533.50 | $4,436.93 | $169,604.55 | $1,971.00 | $18,000.00 | | $194,012.48 | $7,478.97 | 4.01% | 9.46 | 9.84 |
| 5,000 | 1,095,000 | $1,687.75 | $94,224.75 | $1,095.00 | $20,000.00 | | $117,007.50 | $2,531.63 | $94,224.75 | $1,095.00 | $30,000.00 | | $127,851.38 | $10,843.88 | 9.27% | 10.69 | 11.68 |
| 5,000 | 2,190,000 | $3,275.50 | $188,449.50 | $2,190.00 | $20,000.00 | | $213,915.00 | $4,913.25 | $188,449.50 | $2,190.00 | $30,000.00 | | $225,552.75 | $11,637.75 | 5.44% | 9.77 | 10.30 |
| 5,000 | 3,285,000 | $4,863.25 | $282,674.25 | $3,285.00 | $20,000.00 | | $310,822.50 | $7,294.88 | $282,674.25 | $3,285.00 | $30,000.00 | | $323,254.13 | $12,431.63 | 4.00% | 9.46 | 9.84 |

* Current fuel charge calclulated as the kWh weighted average across the Fernandina Beach and Marianna divisions

Supprting Schedules: A-3(2), E-16c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of Data Shown:
X Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

| | | | BILL UNDER PRESENT RATES | | | | | | BILL UNDER PROPOSED RATES | | | | | | INCREASE | | COSTS IN CENTS/KWH | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| TYPICAL KW | TYPICAL KWH | BASE RATE | FUEL CHARGE | ECCR CHARGE | CAPACITY CHARGE | ENVIRONMENTAL CHARGE | TOTAL | | BASE RATE | FUEL CHARGE | ECCR CHARGE | CAPACITY CHARGE | ENVIRONMENTAL CHARGE | TOTAL | DOLLARS (14)-(8) | PERCENT (15)/(8) | PRESENT (8)/(2) | PROPOSED (14)/(2) |

**General Service Large Demand (GSLD1)**

| | Current | Proposed | |
|---|---|---|---|
| CUSTOMER FACILITIES CHARGE | $600.00 | $900.00 | |
| DEMAND CHARGE | $1.12 | $1.68 | $/KW |
| REACTIVE DEMAND CHARGE | $0.24 | $0.36 | $/Kvar |
| ENERGY CHARGE | $0.00000 | $0.00000 | $/KWH |
| GSLD1 FUEL CHARGE | $0.05733 | $0.05733 | $/KWH |
| PRODUCTION DEMAND | $14.75 | $14.75 | $/KW CP |
| CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 16,833 | 1,444,188 | $600.00 | $178,611.30 | $1,444.19 | $18,952.45 | $0.00 | $199,607.94 | | $900.00 | $178,611.30 | $1,444.19 | $28,428.68 | | $209,384.17 | $9,776.23 | 4.90% | 13.82 | 14.50 |

Note: Fuel Charge and Production Demand charge used to calculate cost of purchased power and reported above as "Fuel Charge"
For the GSLD-1 tariff, the fuel charge is applied to the average KWH and the production demand charge is applied to an estimated average coincindent peak of 6,496 KW
Average Monthly KVAR estimated at 413

**Standby (SB)**

| | Current | Proposed | |
|---|---|---|---|
| CUSTOMER FACILITIES CHARGE | $626.47 | $940.00 | |
| DEMAND CHARGE | $0.53 | $0.80 | $/KW |
| REACTIVE DEMAND CHARGE | $0.00 | $0.00 | $/Kvar |
| ENERGY CHARGE | $0.00000 | $0.00000 | $/KWH |
| GSLD1 FUEL CHARGE | $0.05733 | $0.05733 | $/KWH |
| PRODUCTION DEMAND | $14.75 | $14.75 | $/KW CP |
| CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26,000 | 534,152 | $626.47 | $126,438.92 | $534.15 | $13,780.00 | $0.00 | $141,379.54 | | $940.00 | $126,438.92 | $534.15 | $20,800.00 | | $148,713.07 | $7,333.53 | 5.19% | 26.47 | 27.84 |

Note: Fuel Charge and Production Demand charge used to calculate cost of purchased power and reported above as "Fuel Charge"
For the SB tariff, the fuel charge is applied to the average KWH and the production demand charge is applied to an estimated average coincindent peak of 6,496 KW

Supprting Schedules: A-3, E-16c

Recap Schedules:

Schedule A-2 (Outdoor Lighting Customers) FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS 

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of Data Shown:
X Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

| Type of Facility | Est. Monthly KWH | Present Rates - Outdoor Lighting | | | | Proposed Rates - Outdoor Lighting | | | | Increase | | Cents/KWH | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | Dollars | Percent | Current | Proposed |
| 100w HPS Cobra Head-OL | 41 | $6.10 | $1.58 | $0.96 | $8.64 | $6.34 | $1.83 | $1.88 | $10.05 | $1.41 | 16.3% | 21.07 | 24.51 |
| 175w MV Cobra Head -OL | 72 | $1.44 | $2.72 | $0.52 | $4.68 | $1.19 | $3.15 | $1.04 | $5.38 | $0.70 | 15.0% | 6.50 | 7.47 |
| 400w MV Cobra Head-OL | 154 | $4.39 | $5.82 | $0.89 | $11.10 | $1.31 | $6.74 | $1.12 | $9.17 | -$1.93 | -17.4% | 7.21 | 5.95 |
| 1000w HPS Flood -OL2 | 405 | $16.38 | $15.61 | $2.19 | $34.18 | $18.99 | $18.09 | $2.54 | $39.62 | $5.44 | 15.9% | 8.44 | 9.78 |
| 1000w MH Flood - OL2 | 405 | $15.20 | $15.61 | $2.03 | $32.84 | $17.51 | $18.09 | $2.48 | $38.08 | $5.24 | 16.0% | 8.11 | 9.40 |
| 1000w MH Vert Shoebox - OL2 | 405 | $21.31 | $15.61 | $2.69 | $39.61 | $24.70 | $18.09 | $3.12 | $45.91 | $6.30 | 15.9% | 9.78 | 11.34 |
| 100w HPS Amer Rev-OL2 | 41 | $8.10 | $1.58 | $1.15 | $10.83 | $8.23 | $1.83 | $2.78 | $12.84 | $2.01 | 18.6% | 26.41 | 31.32 |
| 100w HPS Cobra Head-OL2 | 41 | $6.10 | $1.58 | $0.96 | $8.64 | $6.34 | $1.83 | $1.88 | $10.05 | $1.41 | 16.3% | 21.07 | 24.51 |
| 100w HPS SP2 Spectra -OL2 | 41 | $18.18 | $1.58 | $3.16 | $22.92 | $21.07 | $1.83 | $3.66 | $26.56 | $3.64 | 15.9% | 55.90 | 64.78 |
| 100w MH SP2 Spectra -OL2 | 41 | $18.04 | $1.58 | $2.20 | $21.82 | $20.91 | $1.83 | $2.55 | $25.29 | $3.47 | 15.9% | 53.22 | 61.68 |
| 150w HPS Acorn-OL2 | 61 | $14.42 | $2.34 | $1.83 | $18.59 | $16.72 | $2.71 | $2.12 | $21.55 | $2.96 | 15.9% | 30.48 | 35.33 |
| 150w HPS ALN 440 -OL2 | 61 | $21.46 | $2.34 | $2.34 | $26.14 | $24.88 | $2.71 | $3.03 | $30.62 | $4.48 | 17.1% | 42.85 | 50.20 |
| 150w HPS Am Rev-OL2 | 61 | $8.31 | $2.34 | $1.14 | $11.79 | $7.70 | $2.71 | $3.79 | $14.20 | $2.41 | 20.4% | 19.33 | 23.28 |
| 175w MH ALN 440 -OL2 | 71 | $21.60 | $2.75 | $2.66 | $27.01 | $25.73 | $3.19 | $2.22 | $31.14 | $4.13 | 15.3% | 38.04 | 43.86 |
| 175w MH Shoebox -OL2 | 71 | $16.62 | $2.75 | $2.15 | $21.52 | $19.27 | $3.19 | $2.49 | $24.95 | $3.43 | 15.9% | 30.31 | 35.14 |
| 200w HPS Cobra Head -OL2 | 81 | $9.32 | $3.13 | $0.42 | $12.87 | $8.31 | $3.63 | $2.14 | $14.08 | $1.21 | 9.4% | 15.89 | 17.38 |
| 250w HPS Cobra Head -OL2 | 101 | $11.21 | $3.88 | $1.46 | $16.55 | $9.07 | $4.50 | $3.36 | $16.93 | $0.38 | 2.3% | 16.39 | 16.76 |
| 250w HPS Flood -OL2 | 101 | $8.49 | $3.88 | $1.34 | $13.71 | $9.98 | $4.50 | $2.05 | $16.53 | $2.82 | 20.6% | 13.57 | 16.37 |
| 250w MH Shoebox-OL2 | 101 | $17.69 | $3.88 | $2.40 | $23.97 | $20.51 | $4.50 | $2.78 | $27.79 | $3.82 | 15.9% | 23.73 | 27.51 |
| 400w HPS Cobra Head -OL2 | 162 | $8.43 | $6.26 | $1.34 | $16.03 | $9.21 | $7.26 | $2.35 | $18.82 | $2.79 | 17.4% | 9.90 | 11.62 |
| 400w HPS Flood - OL2 | 162 | $13.08 | $6.26 | $1.66 | $21.00 | $15.16 | $7.26 | $1.92 | $24.34 | $3.34 | 15.9% | 12.96 | 15.02 |
| 400w MH Flood OL2 | 162 | $8.81 | $6.26 | $1.39 | $16.46 | $10.29 | $7.26 | $1.88 | $19.43 | $2.97 | 18.0% | 10.16 | 11.99 |
| 10' Alum Deco Base-OL2 | | $13.50 | | | $13.50 | $15.77 | | | $15.77 | $2.27 | 16.8% | N/A | N/A |
| 13' Decorative Concrete-OL2 | | $10.36 | | | $10.36 | $12.01 | | | $12.01 | $1.65 | 15.9% | N/A | N/A |
| 18' Fiberglass Round-OL2 | | $6.86 | | | $6.86 | $8.48 | | | $8.48 | $1.62 | 23.6% | N/A | N/A |
| 20' Decorative Concrete-OL2 | | $11.75 | | | $11.75 | $13.59 | | | $13.59 | $1.84 | 15.7% | N/A | N/A |
| 30' Wood Pole Std-OL2 | | $3.95 | | | $3.95 | $4.55 | | | $4.55 | $0.60 | 15.2% | N/A | N/A |
| 35' Concrete Square-OL2 | | $11.45 | | | $11.45 | $13.44 | | | $13.44 | $1.99 | 17.4% | N/A | N/A |
| 40' Wood Pole Std - OL2 | | $7.85 | | | $7.85 | $9.10 | | | $9.10 | $1.25 | 15.9% | N/A | N/A |
| 30' Wood pole | | $3.53 | | | $3.53 | $4.09 | | | $4.09 | | | | |

Supprting Schedules: A-3, E-16d

Recap Schedules:

Schedule A-2 (Street Lighting Customers) FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS 

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of Data Shown:
X Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

| | | Present Rates - Street Lighting | | | | Proposed Rates - Street Lighting | | | | Increase | | Cents/KWH | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Type of Facility | Est. Monthly KWH | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | Dollars | Percent | Current | Proposed |
| 175w MV Cobra Head - SL1-2 | 72 | $0.67 | $2.71 | $1.23 | $4.61 | $1.19 | $3.15 | $1.04 | $5.38 | $0.77 | 16.70% | 6.40 | 7.47 |
| 400w MV Cobra Head - SL1-3 | 154 | $1.13 | $5.81 | $1.40 | $8.34 | $1.31 | $6.74 | $1.12 | $9.17 | $0.83 | 9.95% | 5.42 | 5.95 |
| 175w MV Cobra Head -SL2 | 72 | $0.67 | $2.71 | $1.23 | $4.61 | $1.19 | $3.15 | $1.04 | $5.38 | $0.77 | 16.70% | 6.40 | 7.47 |
| 400w MV Cobra Head -SL2 | 154 | $1.13 | $5.81 | $1.40 | $8.34 | $1.31 | $6.74 | $1.12 | $9.17 | $0.83 | 9.95% | 5.42 | 5.95 |
| 1000w MH Flood -SL3 | 405 | $11.09 | $15.61 | $6.79 | $33.49 | $17.51 | $18.09 | $2.48 | $38.08 | $4.59 | 13.71% | 8.27 | 9.40 |
| 100w HPS Amer -SL3 | 41 | $5.99 | $1.58 | $3.80 | $11.37 | $8.23 | $1.83 | $2.78 | $12.84 | $1.47 | 12.93% | 27.73 | 31.32 |
| 100w HPS Cobra Head- SL3 | 41 | $4.37 | $1.58 | $2.78 | $8.73 | $6.34 | $1.83 | $1.88 | $10.05 | $1.32 | 15.12% | 21.29 | 24.51 |
| 150w HPS Acorn -SL3 | 61 | $10.47 | $2.34 | $6.15 | $18.96 | $16.72 | $2.71 | $2.12 | $21.55 | $2.59 | 13.66% | 31.08 | 35.33 |
| 150w HPS Amer Rev -SL3 | 61 | $5.85 | $2.34 | $4.28 | $12.47 | $7.70 | $2.71 | $3.79 | $14.20 | $1.73 | 13.87% | 20.44 | 23.28 |
| 175w MH ALN 440 -SL3 | 71 | $22.36 | $2.75 | $1.71 | $26.82 | $25.73 | $3.19 | $2.22 | $31.14 | $4.32 | 16.11% | 37.77 | 43.86 |
| 200w HPS Cobra Head -SL3 | 81 | $5.61 | $3.13 | $2.88 | $11.62 | $8.31 | $3.63 | $2.14 | $14.08 | $2.46 | 21.17% | 14.35 | 17.38 |
| 250w HPS Cobra Head -SL3 | 101 | $5.38 | $3.88 | $3.94 | $13.20 | $9.07 | $4.50 | $3.36 | $16.93 | $3.73 | 28.26% | 13.07 | 16.76 |
| 250w HPS Flood - SL3 | 101 | $9.22 | $3.88 | $5.38 | $18.48 | $9.98 | $4.50 | $2.05 | $16.53 | -$1.95 | -10.55% | 18.30 | 16.37 |
| 400w HPS Cobra Head -SL3 | 162 | $6.28 | $6.26 | $4.41 | $16.95 | $9.21 | $7.26 | $2.35 | $18.82 | $1.87 | 11.03% | 10.46 | 11.62 |
| 400w MH Flood -SL3 | 162 | $9.63 | $6.26 | $11.58 | $27.47 | $10.29 | $7.26 | $1.88 | $19.43 | -$8.04 | -29.27% | 16.96 | 11.99 |
| | | | | | | | | | | $0.00 | | | |
| 10' Alum Deco Base-SL3 | | $14.92 | | | $14.92 | $15.77 | | | $15.77 | $0.85 | 5.70% | N/A | N/A |
| 13' Deco Concrete - SL3 | | $10.35 | | | $10.35 | $12.01 | | | $12.01 | $1.66 | 16.04% | N/A | N/A |
| 18' Fiberglass Round-SL3 | | $7.64 | | | $7.64 | $8.48 | | | $8.48 | $0.84 | 10.99% | N/A | N/A |
| 20' Decorative Concrete-SL3 | | $11.45 | | | $11.45 | $13.59 | | | $13.59 | $2.14 | 18.69% | N/A | N/A |
| 30' Wood Pole Std - SL3 | | $3.67 | | | $3.67 | $4.55 | | | $4.55 | $0.88 | 23.98% | N/A | N/A |
| 35' Concrete Square-SL3 | | $12.81 | | | $12.81 | $13.44 | | | $13.44 | $0.63 | 4.92% | N/A | N/A |

Supprting Schedules: A-3, E-16d

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:
X Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

| (1) Current Rate Schedule | (2) Type of Charge | (3) Current Rate | (4) Proposed Rate Schedule | | (5) Proposed Rate | (6) Percent Increase |
|---|---|---|---|---|---|---|
| **Service Charges** | | | | | | |
| | 1 Initial Establishment of Service | $53.00 | | | $61.00 | 15.09% |
| | 2 Re-establish Service or Make Changes to Existing Account | $23.00 | | | $26.00 | 13.04% |
| | 3 Temporary Disconnect Then Reconnect Service Due To Customer Request | $33.00 | | | $65.00 | 96.97% |
| | 4 Reconnect After Disconnect for Rule Violation(normal hours) | $44.00 | | | $52.00 | 18.18% |
| | 5 Reconnect After Disconnect for Rule Violation(after hours) | $95.00 | | | $178.00 | 87.37% |
| | 6 Temporary Service - this charge is used in conjunction with the temporary service fee when running a temporary service | $51.00 | | | $85.00 | 66.67% |
| | 7 Collection Charge | $14.00 | | | $16.00 | 14.29% |
| | 8 Returned Check Charge | Per Statute | | | Per Statute | |
| **Residential Service** | | | | | | |
| RS | CUSTOMER FACILITIES CHARGE | $12.00 | RS | | $16.00 | 33.33% |
| RS | DEMAND CHARGE ($/kW) | - | RS | | - | |
| RS | ENERGY CHARGE ($/kWh) | $0.01958 | RS | ≤1000 kwh | $0.02170 | 10.82% |
| RS | ENERGY CHARGE ($/kWh) | $0.01958 | RS | >1000 kwh | $0.03420 | 74.66% |
| RS | AVG.FUEL CHARGE ($/kWh) Marianna (Northwest) | $0.10365 | RS | | $0.10365 | 0.00% |
| RS | AVG FUEL CHARGE ($/kWh) Fernandina Beach (Northeast) | $0.09600 | RS | | $0.09600 | 0.00% |
| RS | CONSERVATION CHARGE ($/kWh) | $0.00100 | RS | | $0.00100 | 0.00% |
| **General Service** | | | | | | |
| GS | CUSTOMER FACILITIES CHARGE | $18.00 | GS | | $24.00 | 33.33% |
| GS | DEMAND CHARGE ($/kW) | - | GS | | - | |
| GS | ENERGY CHARGE ($/kWh) | $0.01927 | GS | | $0.02582 | 34.00% |
| GS | FUEL CHARGE ($/kWh) Marianna (Northwest) | $0.09829 | GS | | $0.09829 | 0.00% |
| GS | FUEL CHARGE ($/kWh) Fernandina Beach (Northeast) | $0.08335 | GS | | $0.08335 | 0.00% |
| GS | CONSERVATION CHARGE ($/kWh) | $0.00100 | GS | | $0.00100 | 0.00% |

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:

Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:
X Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

| (1) Current Rate Schedule | (2) Type of Charge | (3) Current Rate | (4) Proposed Rate Schedule | (5) Proposed Rate | (6) Percent Increase |
|---|---|---|---|---|---|
| **General Service Demand** | | | | | |
| GSD | CUSTOMER FACILITIES CHARGE | $52.00 | GSD | $65.00 | 25.00% |
| GSD | DEMAND CHARGE ($/kW) | $2.80 | GSD | $4.20 | 50.00% |
| GSD | ENERGY CHARGE ($/kWh) | $0.00340 | GSD | $0.00571 | 67.94% |
| GSD | FUEL CHARGE ($/kWh) Marianna (Northwest) | $0.09322 | GSD | $0.09322 | 0.00% |
| GSD | FUEL CHARGE ($/kWh) Fernandina Beach (Northeast) | $0.08220 | GSD | $0.08220 | 0.00% |
| GSD | CONSERVATION CHARGE ($/kWh) | $0.00100 | GSD | $0.00100 | 0.00% |
| **General Service Large Demand** | | | | | |
| GSLD | CUSTOMER FACILITIES CHARGE | $100.00 | GSLD | $150.00 | 50.00% |
| GSLD | DEMAND CHARGE ($/kW) | $4.00 | GSLD | $6.00 | 50.00% |
| GSLD | ENERGY CHARGE ($/kWh) | $0.00145 | GSLD | $0.00218 | 50.00% |
| GSLD | FUEL CHARGE ($/kWh) Marianna (Northwest) | $0.08965 | GSLD | $0.08965 | 0.00% |
| GSLD | FUEL CHARGE ($/kWh) Fernandina Beach (Northeast) | $0.08245 | GSLD | $0.08245 | 0.00% |
| GSLD | CONSERVATION CHARGE ($/kWh) | $0.00100 | GSLD | $0.00100 | 0.00% |
| **General Service Large Demand 1** | | | | | |
| GSLD1 | CUSTOMER FACILITIES CHARGE | $600.00 | GSLD1 | $900.00 | 50.00% |
| GSLD1 | DEMAND CHARGE ($/kW) | $1.12 | GSLD1 | $1.68 | 50.00% |
| GSLD1 | REACTIVE DEMAND CHARGE ($/KVAR EXCESS DEMA | $0.24 | GSLD1 | $0.36 | 50.00% |
| GSLD1 | ENERGY CHARGE ($/kWh) | $0.00000 | GSLD1 | $0.00000 | N/A |
| GSLD1 | PRODUCTION DEMAND ($/KW) | $14.75 (Estimate) | GSLD1 | $14.75 | 0.00% |
| GSLD1 | FUEL CHARGE ($/kWh) | $0.05733 (Estimate) | GSLD1 | $0.05733 | 0.00% |
| GSLD1 | CONSERVATION CHARGE ($/kWh) | $0.00100 | GSLD1 | $0.00100 | 0.00% |
| **Standby (SB)** | | | | | |
| GSLD1 | CUSTOMER FACILITIES CHARGE | $626.47 | GSLD1 | $940.00 | 50.05% |
| GSLD1 | DEMAND CHARGE ($/kW) | $0.53 | GSLD1 | $0.80 | 50.94% |
| GSLD1 | REACTIVE DEMAND CHARGE ($/KVAR EXCESS DEMAND) | | GSLD1 | | |
| GSLD1 | ENERGY CHARGE ($/kWh) | $0.00000 | GSLD1 | $0.00000 | N/A |
| GSLD1 | PRODUCTION DEMAND | $14.75 (Estimate) | GSLD1 | $14.75 | 0.00% |
| GSLD1 | FUEL CHARGE ($/kWh) | $0.05733 (Estimate) | GSLD1 | $0.05733 | 0.00% |
| GSLD1 | CONSERVATION CHARGE ($/kWh) | $0.00100 | GSLD1 | $0.00100 | 0.00% |

Supporting Schedules: E-16c

Recap Schedules: A-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:
X Projected Test Year Ended 09/30/201
Prior Year Ended 09/30/2014
Historical Test Year Ended 09/30/20
Witness: Cheryl Martin/Mark Cutshaw

| | | | | Present Rates - Outdoor Lighting | | | | | Proposed Rates - Outdoor Lighting | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Type of Facility | Annual Billing Items | Est. Monthly KWH | Annual KWH | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | $ Total Revenue | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | $ Total Revenue | Percent Increase |
| 100w HPS Cobra Head-OL | 4,677 | 41 | 492 | $6.10 | $1.58 | $0.96 | $8.64 | $40,409 | $6.34 | $1.83 | $1.88 | $10.05 | $47,004 | 16.32% |
| 175w MV Cobra Head -OL | 4,471 | 72 | 864 | $1.44 | $2.72 | $0.52 | $4.68 | $20,924 | $1.19 | $3.15 | $1.04 | $5.38 | $24,054 | 14.96% |
| 400w MV Cobra Head-OL | 276 | 154 | 1,848 | $4.39 | $5.82 | $0.89 | $11.10 | $3,064 | $1.31 | $6.74 | $1.12 | $9.17 | $2,531 | -17.39% |
| 1000w HPS Flood -OL2 | 106 | 405 | 4,860 | $16.38 | $15.61 | $2.19 | $34.18 | $3,623 | $18.99 | $18.09 | $2.54 | $39.62 | $4,200 | 15.92% |
| 1000w MH Flood - OL2 | 2,371 | 405 | 4,860 | $15.20 | $15.61 | $2.03 | $32.84 | $77,864 | $17.51 | $18.09 | $2.48 | $38.08 | $90,288 | 15.96% |
| 1000w MH Vert Shoebox - OL2 | 132 | 405 | 4,860 | $21.31 | $15.61 | $2.69 | $39.61 | $5,229 | $24.70 | $18.09 | $3.12 | $45.91 | $6,060 | 15.91% |
| 100w HPS Amer Rev-OL2 | 1,420 | 41 | 492 | $8.10 | $1.58 | $1.15 | $10.83 | $15,379 | $8.23 | $1.83 | $2.78 | $12.84 | $18,233 | 18.56% |
| 100w HPS Cobra Head-OL2 | 30,029 | 41 | 492 | $6.10 | $1.58 | $0.96 | $8.64 | $259,451 | $6.34 | $1.83 | $1.88 | $10.05 | $301,791 | 16.32% |
| 100w HPS SP2 Spectra -OL2 | 133 | 41 | 492 | $18.18 | $1.58 | $3.16 | $22.92 | $3,048 | $21.07 | $1.83 | $3.66 | $26.56 | $3,532 | 15.88% |
| 100w MH SP2 Spectra -OL2 | 276 | 41 | 492 | $18.04 | $1.58 | $2.20 | $21.82 | $6,022 | $20.91 | $1.83 | $2.55 | $25.29 | $6,980 | 15.90% |
| 150w HPS Acorn-OL2 | 775 | 61 | 732 | $14.42 | $2.34 | $1.83 | $18.59 | $14,407 | $16.72 | $2.71 | $2.12 | $21.55 | $16,701 | 15.92% |
| 150w HPS ALN 440 -OL2 | 1,344 | 61 | 732 | $21.46 | $2.34 | $2.34 | $26.14 | $35,132 | $24.88 | $2.71 | $3.03 | $30.62 | $41,153 | 17.14% |
| 150w HPS Am Rev-OL2 | 828 | 61 | 732 | $8.31 | $2.34 | $1.14 | $11.79 | $9,762 | $7.70 | $2.71 | $3.79 | $14.20 | $11,758 | 20.44% |
| 175w MH ALN 440 -OL2 | 36 | 71 | 852 | $21.60 | $2.75 | $2.66 | $27.01 | $972 | $25.73 | $3.19 | $2.22 | $31.14 | $1,121 | 15.29% |
| 175w MH Shoebox -OL2 | 4,356 | 71 | 852 | $16.62 | $2.75 | $2.15 | $21.52 | $93,741 | $19.27 | $3.19 | $2.49 | $24.95 | $108,682 | 15.94% |
| 200w HPS Cobra Head -OL2 | 3,203 | 81 | 972 | $9.32 | $3.13 | $0.42 | $12.87 | $41,223 | $8.31 | $3.63 | $2.14 | $14.08 | $45,098 | 9.40% |
| 250w HPS Cobra Head -OL2 | 1,780 | 101 | 1,212 | $11.21 | $3.88 | $1.46 | $16.55 | $29,459 | $9.07 | $4.50 | $3.36 | $16.93 | $30,135 | 2.30% |
| 250w HPS Flood -OL2 | 3,896 | 101 | 1,212 | $8.49 | $3.88 | $1.34 | $13.71 | $53,414 | $9.98 | $4.50 | $2.05 | $16.53 | $64,401 | 20.57% |
| 250w MH Shoebox-OL2 | 252 | 101 | 1,212 | $17.69 | $3.88 | $2.40 | $23.97 | $6,040 | $20.51 | $4.50 | $2.78 | $27.79 | $7,003 | 15.94% |
| 400w HPS Cobra Head -OL2 | 1,625 | 162 | 1,944 | $8.43 | $6.26 | $1.34 | $16.03 | $26,049 | $9.21 | $7.26 | $2.35 | $18.82 | $30,583 | 17.40% |
| 400w HPS Flood - OL2 | 131 | 162 | 1,944 | $13.08 | $6.26 | $1.66 | $21.00 | $2,751 | $15.16 | $7.26 | $1.92 | $24.34 | $3,189 | 15.90% |
| 400w MH Flood OL2 | 5,569 | 162 | 1,944 | $8.81 | $6.26 | $1.39 | $16.46 | $91,666 | $10.29 | $7.26 | $1.88 | $19.43 | $108,206 | 18.04% |
| 10' Alum Deco Base-OL2 | 1,210 | | | $13.50 | | | $13.50 | $16,330 | $15.77 | | | $15.77 | $19,076 | 16.81% |
| 13' Decorative Concrete-OL2 | 179 | | | $10.36 | | | $10.36 | $1,854 | $12.01 | | | $12.01 | $2,149 | 15.93% |
| 18' Fiberglass Round-OL2 | 2,274 | | | $6.86 | | | $6.86 | $15,600 | $8.48 | | | $8.48 | $19,284 | 23.62% |
| 20' Decorative Concrete-OL2 | 5,599 | | | $11.75 | | | $11.75 | $65,791 | $13.59 | | | $13.59 | $76,093 | 15.66% |
| 30' Wood Pole Std-OL2 | 17,574 | | | $3.95 | | | $3.95 | $69,416 | $4.55 | | | $4.55 | $79,960 | 15.19% |
| 35' Concrete Square-OL2 | 1,442 | | | $11.45 | | | $11.45 | $16,508 | $13.44 | | | $13.44 | $19,377 | 17.38% |
| 40' Wood Pole Std - OL2 | 6 | | | $7.85 | | | $7.85 | $48 | $9.10 | | | $9.10 | $56 | 15.92% |
| 30' Wood pole | 2,307 | | | $3.53 | | | $3.53 | $8,143 | $4.09 | | | $4.09 | $9,435 | 15.86% |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:
X Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

| | | | | Present Rates - Streetlighting | | | | | Proposed Rates - Streetlighting | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Type of Facility | Annual Billing Items | Est. Monthly KWH | Annual KWH | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | $ Total Revenue | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | $ Total Revenue | Percent Increase |
| 175w MV Cobra Head - SL1-2 | 5,102 | 72 | 864 | $0.67 | $2.71 | $1.23 | $4.61 | $23,520 | $1.19 | $3.15 | $1.04 | $5.38 | $27,449 | 16.70% |
| 400w MV Cobra Head - SL1-3 | 23 | 154 | 1,848 | $1.13 | $5.81 | $1.40 | $8.34 | $192 | $1.31 | $6.74 | $1.12 | $9.17 | $211 | 9.95% |
| 175w MV Cobra Head -SL2 | 70 | 72 | 864 | $0.67 | $2.71 | $1.23 | $4.61 | $323 | $1.19 | $3.15 | $1.04 | $5.38 | $377 | 16.70% |
| 400w MV Cobra Head -SL2 | 25 | 154 | 1,848 | $1.13 | $5.81 | $1.40 | $8.34 | $209 | $1.31 | $6.74 | $1.12 | $9.17 | $229 | 9.95% |
| 1000w MH Flood -SL3 | 54 | 405 | 4,860 | $11.09 | $15.61 | $6.79 | $33.49 | $1,808 | $17.51 | $18.09 | $2.48 | $38.08 | $2,056 | 13.71% |
| 100w HPS Amer -SL3 | 1,272 | 41 | 492 | $5.99 | $1.58 | $3.80 | $11.37 | $14,463 | $8.23 | $1.83 | $2.78 | $12.84 | $16,332 | 12.93% |
| 100w HPS Cobra Head- SL3 | 17,275 | 41 | 492 | $4.37 | $1.58 | $2.78 | $8.73 | $150,811 | $6.34 | $1.83 | $1.88 | $10.05 | $173,614 | 15.12% |
| 150w HPS Acorn -SL3 | 0 | 61 | 732 | $10.47 | $2.34 | $6.15 | $18.96 | $0 | $16.72 | $2.71 | $2.12 | $21.55 | $0 | 13.66% |
| 150w HPS Amer Rev -SL3 | 1,746 | 61 | 732 | $5.85 | $2.34 | $4.28 | $12.47 | $21,773 | $7.70 | $2.71 | $3.79 | $14.20 | $24,793 | 13.87% |
| 175w MH ALN 440 -SL3 | 132 | 71 | 852 | $22.36 | $2.75 | $1.71 | $26.82 | $3,540 | $25.73 | $3.19 | $2.22 | $31.14 | $4,110 | 16.11% |
| 200w HPS Cobra Head -SL3 | 4,428 | 81 | 972 | $5.61 | $3.13 | $2.88 | $11.62 | $51,453 | $8.31 | $3.63 | $2.14 | $14.08 | $62,346 | 21.17% |
| 250w HPS Cobra Head -SL3 | 2,460 | 101 | 1,212 | $5.38 | $3.88 | $3.94 | $13.20 | $32,472 | $9.07 | $4.50 | $3.36 | $16.93 | $41,648 | 28.26% |
| 250w HPS Flood - SL3 | 766 | 101 | 1,212 | $9.22 | $3.88 | $5.38 | $18.48 | $14,156 | $9.98 | $4.50 | $2.05 | $16.53 | $12,662 | -10.55% |
| 400w HPS Cobra Head -SL3 | 468 | 162 | 1,944 | $6.28 | $6.26 | $4.41 | $16.95 | $7,933 | $9.21 | $7.26 | $2.35 | $18.82 | $8,808 | 11.03% |
| 400w MH Flood -SL3 | 465 | 162 | 1,944 | $9.63 | $6.26 | $11.58 | $27.47 | $12,774 | $10.29 | $7.26 | $1.88 | $19.43 | $9,035 | -29.27% |
| 10' Alum Deco Base-SL3 | 132 | | | $14.92 | | | $14.92 | $1,969 | $15.77 | | | $15.77 | $2,082 | 5.70% |
| 13' Deco Concrete - SL3 | 0 | | | $10.35 | | | $10.35 | $0 | $12.01 | | | $12.01 | $0 | 16.04% |
| 18' Fiberglass Round-SL3 | 2,958 | | | $7.64 | | | $7.64 | $22,599 | $8.48 | | | $8.48 | $25,084 | 10.99% |
| 20' Decorative Concrete-SL3 | 416 | | | $11.45 | | | $11.45 | $4,763 | $13.59 | | | $13.59 | $5,653 | 18.69% |
| 30' Wood Pole Std - SL3 | 1,641 | | | $3.67 | | | $3.67 | $6,022 | $4.55 | | | $4.55 | $7,467 | 23.98% |
| 35' Concrete Square-SL3 | 252 | | | $12.81 | | | $12.81 | $3,228 | $13.44 | | | $13.44 | $3,387 | 4.92% |

Supporting Schedules: E-16d

Recap Schedules: A-1

Schedule A-4 | INTERIM REVENUE REQUIREMENTS INCREASE REQUESTED | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

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

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
X Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin

| Line No | Description | Source | | Amount |
|---|---|---|---|---|
| 1. | Jurisdictional Adjusted Rate Base | Schedule G-2 | | $ 54,511,326 |
| 2. | Rate of Return on Rate Base Requested | Schedule G-19a | | 6.37% |
| 3. | Jurisdictional Income Requested | Line 1 x Line 2 | | 3,471,416 |
| 4. | Jurisdictional Adjusted Net Operating Income | Schedule G-7 | | 1,981,784 |
| 5. | Income Deficiency (Excess) | Line 3 - Line 4 | | 1,489,632 |
| 6. | Earned Rate of Return | Line 4/Line 1 | 3.64% | |
| 7. | Net Operating Income Multiplier | Schedule G-18 | | 1.6335 |
| 8. | Revenue Increase (Decrease) Requested | Line 5 x Line 7 | | $ 2,433,314 |

Supporting Schedules G-1, G-2, G-19a, G-7, G-18

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed interim rates.

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
X Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

| | | BILL UNDER PRESENT RATES | | | | | | *INTERIM* BILL UNDER PROPOSED RATES | | | | | | INCREASE | | COSTS IN CENTS/KWH | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| TYPICAL KW | TYPICAL KWH | BASE RATE | FUEL CHARGE | ECCR CHARGE | CAPACITY CHARGE | ENVIRONMENTAL CHARGE | TOTAL | BASE RATE | FUEL CHARGE | ECCR CHARGE | CAPACITY CHARGE | ENVIRONMENTAL CHARGE | TOTAL | DOLLARS (14)-(8) | PERCENT (15)/(8) | PRESENT (8)/(2) | PROPOSED (14)/(2) |

**Residential (RS)**

| | Current | Proposed | |
|---|---|---|---|
| CUSTOMER FACILITIES CHARGE | $12.00 | $13.79 | |
| DEMAND CHARGE | $0.00 | $0.00 | $/KW |
| ENERGY CHARGE | $0.01958 | $0.02250 | $/KWH |
| FUEL CHARGE* | $0.09983 | $0.09983 | $/KWH |
| CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

NW Florida Fuel Charge $0.09740 <1000 kwh / $0.10990 >1000 kwh
Northeast Florida Fuel Charge $0.08975 <1000 kwh / $0.10225 >1000 kwh

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0 | $12.00 | $0.00 | $0.00 | $0.00 | | $12.00 | $13.79 | $0.00 | $0.00 | $0.00 | $13.79 | $1.79 | 14.91% | N/A | N/A |
| 100 | $13.96 | $9.98 | $0.10 | $0.00 | | $24.04 | $16.04 | $9.98 | $0.10 | $0.00 | $26.12 | $2.08 | 8.66% | 24.04 | 26.12 |
| 250 | $16.90 | $24.96 | $0.25 | $0.00 | | $42.10 | $19.41 | $24.96 | $0.25 | $0.00 | $44.62 | $2.52 | 5.98% | 16.84 | 17.85 |
| 500 | $21.79 | $49.91 | $0.50 | $0.00 | | $72.20 | $25.04 | $49.91 | $0.50 | $0.00 | $75.45 | $3.25 | 4.50% | 14.44 | 15.09 |
| 750 | $26.69 | $74.87 | $0.75 | $0.00 | | $102.30 | $30.66 | $74.87 | $0.75 | $0.00 | $106.28 | $3.98 | 3.89% | 13.64 | 14.17 |
| 1,000 | $31.58 | $99.83 | $1.00 | $0.00 | | $132.41 | $36.29 | $99.83 | $1.00 | $0.00 | $137.11 | $4.71 | 3.56% | 13.24 | 13.71 |
| 1,250 | $36.48 | $124.78 | $1.25 | $0.00 | | $162.51 | $41.91 | $124.78 | $1.25 | $0.00 | $167.94 | $5.44 | 3.35% | 13.00 | 13.44 |
| 1,500 | $41.37 | $149.74 | $1.50 | $0.00 | | $192.61 | $47.54 | $149.74 | $1.50 | $0.00 | $198.78 | $6.17 | 3.20% | 12.84 | 13.25 |
| 2,000 | $51.16 | $199.65 | $2.00 | $0.00 | | $252.81 | $58.79 | $199.65 | $2.00 | $0.00 | $260.44 | $7.63 | 3.02% | 12.64 | 13.02 |
| 3,000 | $70.74 | $299.48 | $3.00 | $0.00 | | $373.22 | $81.29 | $299.48 | $3.00 | $0.00 | $383.76 | $10.55 | 2.83% | 12.44 | 12.79 |
| 5,000 | $109.90 | $499.13 | $5.00 | $0.00 | | $614.03 | $126.29 | $499.13 | $5.00 | $0.00 | $630.41 | $16.39 | 2.67% | 12.28 | 12.61 |

* Current fuel charge calclulated as the kWh weighted average across the Fernandina Beach and Marianna divisions

**General Service (GS)**

| | Current | Proposed | |
|---|---|---|---|
| CUSTOMER FACILITIES CHARGE | $18.00 | $20.68 | |
| DEMAND CHARGE | $0.00 | $0.00 | $/KW |
| ENERGY CHARGE | $0.01927 | $0.02214 | $/KWH |
| FUEL CHARGE* | $0.09082 | $0.09082 | $/KWH |
| CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

NW Florida Fuel Charge $0.09829
Northeast Florida Fuel Charge $0.08335

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0 | $18.00 | $0.00 | $0.00 | $0.00 | | $18.00 | $20.68 | $0.00 | $0.00 | $0.00 | $20.68 | $2.68 | 14.91% | N/A | N/A |
| 250 | $22.82 | $22.71 | $0.25 | $0.00 | | $45.77 | $26.22 | $22.71 | $0.25 | $0.00 | $49.17 | $3.40 | 7.43% | 18.31 | 19.67 |
| 500 | $27.64 | $45.41 | $0.50 | $0.00 | | $73.55 | $31.76 | $45.41 | $0.50 | $0.00 | $77.67 | $4.12 | 5.60% | 14.71 | 15.53 |
| 750 | $32.45 | $68.12 | $0.75 | $0.00 | | $101.32 | $37.29 | $68.12 | $0.75 | $0.00 | $106.16 | $4.84 | 4.78% | 13.51 | 14.15 |
| 1,000 | $37.27 | $90.82 | $1.00 | $0.00 | | $129.09 | $42.83 | $90.82 | $1.00 | $0.00 | $134.65 | $5.56 | 4.30% | 12.91 | 13.46 |
| 1,250 | $42.09 | $113.53 | $1.25 | $0.00 | | $156.86 | $48.36 | $113.53 | $1.25 | $0.00 | $163.14 | $6.27 | 4.00% | 12.55 | 13.05 |
| 1,500 | $46.91 | $136.23 | $1.50 | $0.00 | | $184.64 | $53.90 | $136.23 | $1.50 | $0.00 | $191.63 | $6.99 | 3.79% | 12.31 | 12.78 |
| 2,000 | $56.54 | $181.64 | $2.00 | $0.00 | | $240.18 | $64.97 | $181.64 | $2.00 | $0.00 | $248.61 | $8.43 | 3.51% | 12.01 | 12.43 |
| 3,000 | $75.81 | $272.46 | $3.00 | $0.00 | | $351.27 | $87.11 | $272.46 | $3.00 | $0.00 | $362.57 | $11.30 | 3.22% | 11.71 | 12.09 |
| 5,000 | $114.35 | $454.10 | $5.00 | $0.00 | | $573.45 | $131.40 | $454.10 | $5.00 | $0.00 | $590.50 | $17.05 | 2.97% | 11.47 | 11.81 |

* Current fuel charge calclulated as the kWh weighted average across the Fernandina Beach and Marianna divisions

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed interim rates.

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
X Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

| | | | BILL UNDER PRESENT RATES | | | | | | *INTERIM* BILL UNDER PROPOSED RATES | | | | | | INCREASE | | COSTS IN CENTS/KWH | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| TYPICAL KW | KWH | BASE RATE | FUEL CHARGE | ECCR CHARGE | CAPACITY CHARGE | ENVIRONMENTAL CHARGE | TOTAL | | BASE RATE | FUEL CHARGE | ECCR CHARGE | CAPACITY CHARGE | ENVIRONMENTAL CHARGE | TOTAL | DOLLARS (14)-(8) | PERCENT (15)/(8) | PRESENT (8)/(2) | PROPOSED (14)/(2) |

**General Service Demand (GSD)**

| | Current | Proposed | |
|---|---|---|---|
| CUSTOMER FACILITIES CHARGE | $52.00 | $59.75 | |
| DEMAND CHARGE | $2.80 | $3.22 | $/KW |
| ENERGY CHARGE | $0.00340 | $0.00391 | $/KWH |
| FUEL CHARGE* | $0.08771 | $0.08771 | $/KWH |
| CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

NW Florida Fuel Charge $0.09322 Northeast Florida Fuel Charge $0.08220

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 25 | 5475 | $70.62 | $480.21 | $5.48 | $70.00 | | $626.30 | | $81.16 | $480.21 | $5.48 | $80.44 | | $647.28 | $20.98 | 3.35% | 11.44 | 11.82 |
| 25 | 10950 | $89.23 | $960.42 | $10.95 | $70.00 | | $1,130.60 | | $102.57 | $960.42 | $10.95 | $80.44 | | $1,154.38 | $23.77 | 2.10% | 10.33 | 10.54 |
| 25 | 16425 | $107.85 | $1,440.64 | $16.43 | $70.00 | | $1,634.91 | | $123.97 | $1,440.64 | $16.43 | $80.44 | | $1,661.47 | $26.57 | 1.62% | 9.95 | 10.12 |
| 50 | 10950 | $89.23 | $960.42 | $10.95 | $140.00 | | $1,200.60 | | $102.57 | $960.42 | $10.95 | $160.87 | | $1,234.81 | $34.21 | 2.85% | 10.96 | 11.28 |
| 50 | 21900 | $126.46 | $1,920.85 | $21.90 | $140.00 | | $2,209.21 | | $145.38 | $1,920.85 | $21.90 | $160.87 | | $2,249.00 | $39.79 | 1.80% | 10.09 | 10.27 |
| 50 | 32850 | $163.69 | $2,881.27 | $32.85 | $140.00 | | $3,217.81 | | $188.20 | $2,881.27 | $32.85 | $160.87 | | $3,263.19 | $45.38 | 1.41% | 9.80 | 9.93 |
| 75 | 16425 | $107.85 | $1,440.64 | $16.43 | $210.00 | | $1,774.91 | | $123.97 | $1,440.64 | $16.43 | $241.31 | | $1,822.35 | $47.44 | 2.67% | 10.81 | 11.09 |
| 75 | 32850 | $163.69 | $2,881.27 | $32.85 | $210.00 | | $3,287.81 | | $188.20 | $2,881.27 | $32.85 | $241.31 | | $3,343.63 | $55.82 | 1.70% | 10.01 | 10.18 |
| 75 | 49275 | $219.54 | $4,321.91 | $49.28 | $210.00 | | $4,800.72 | | $252.42 | $4,321.91 | $49.28 | $241.31 | | $4,864.91 | $64.19 | 1.34% | 9.74 | 9.87 |
| 100 | 21900 | $126.46 | $1,920.85 | $21.90 | $280.00 | | $2,349.21 | | $145.38 | $1,920.85 | $21.90 | $321.75 | | $2,409.88 | $60.67 | 2.58% | 10.73 | 11.00 |
| 100 | 43800 | $200.92 | $3,841.70 | $43.80 | $280.00 | | $4,366.42 | | $231.01 | $3,841.70 | $43.80 | $321.75 | | $4,438.25 | $71.84 | 1.65% | 9.97 | 10.13 |
| 100 | 65700 | $275.38 | $5,762.55 | $65.70 | $280.00 | | $6,383.63 | | $316.64 | $5,762.55 | $65.70 | $321.75 | | $6,466.63 | $83.01 | 1.30% | 9.72 | 9.84 |
| 250 | 54700 | $237.98 | $4,797.74 | $54.70 | $700.00 | | $5,790.42 | | $273.63 | $4,797.74 | $54.70 | $804.36 | | $5,930.43 | $140.01 | 2.42% | 10.59 | 10.84 |
| 250 | 109500 | $424.30 | $9,604.25 | $109.50 | $700.00 | | $10,838.05 | | $487.90 | $9,604.25 | $109.50 | $804.36 | | $11,006.01 | $167.96 | 1.55% | 9.90 | 10.05 |
| 250 | 164500 | $611.30 | $14,428.30 | $164.50 | $700.00 | | $15,904.10 | | $702.95 | $14,428.30 | $164.50 | $804.36 | | $16,100.11 | $196.01 | 1.23% | 9.67 | 9.79 |

* Current fuel charge calclulated as the kWh weighted average across the Fernandina Beach and Marianna divisions

**General Service Large Demand (GSLD)**

| | Current | Proposed | |
|---|---|---|---|
| CUSTOMER FACILITIES CHARGE | $100.00 | $114.91 | |
| DEMAND CHARGE | $4.00 | $4.60 | $/KW |
| ENERGY CHARGE | $0.00145 | $0.00167 | $/KWH |
| FUEL CHARGE* | $0.08605 | $0.08605 | $/KWH |
| CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

NW Florida Fuel Charge $0.08965 Northeast Florida Fuel Charge $0.08245

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 500 | 109,500 | $258.78 | $9,422.48 | $109.50 | $2,000.00 | | $11,790.75 | | $297.78 | $9,422.48 | $109.50 | $2,300.00 | | $12,129.75 | $339.00 | 2.88% | 10.77 | 11.08 |
| 500 | 219,000 | $417.55 | $18,844.95 | $219.00 | $2,000.00 | | $21,481.50 | | $480.64 | $18,844.95 | $219.00 | $2,300.00 | | $21,844.59 | $363.09 | 1.69% | 9.81 | 9.97 |
| 500 | 328,500 | $576.33 | $28,267.43 | $328.50 | $2,000.00 | | $31,172.25 | | $663.51 | $28,267.43 | $328.50 | $2,300.00 | | $31,559.43 | $387.18 | 1.24% | 9.49 | 9.61 |
| 750 | 164,250 | $338.16 | $14,133.71 | $164.25 | $3,000.00 | | $17,636.13 | | $389.21 | $14,133.71 | $164.25 | $3,450.00 | | $18,137.17 | $501.04 | 2.84% | 10.74 | 11.04 |
| 750 | 328,500 | $576.33 | $28,267.43 | $328.50 | $3,000.00 | | $32,172.25 | | $663.51 | $28,267.43 | $328.50 | $3,450.00 | | $32,709.43 | $537.18 | 1.67% | 9.79 | 9.96 |
| 750 | 492,750 | $814.49 | $42,401.14 | $492.75 | $3,000.00 | | $46,708.38 | | $937.80 | $42,401.14 | $492.75 | $3,450.00 | | $47,281.69 | $573.31 | 1.23% | 9.48 | 9.60 |
| 1,500 | 328,500 | $576.33 | $28,267.43 | $328.50 | $6,000.00 | | $35,172.25 | | $663.51 | $28,267.43 | $328.50 | $6,900.00 | | $36,159.43 | $987.18 | 2.81% | 10.71 | 11.01 |
| 1,500 | 657,000 | $1,052.65 | $56,534.85 | $657.00 | $6,000.00 | | $64,244.50 | | $1,212.10 | $56,534.85 | $657.00 | $6,900.00 | | $65,303.95 | $1,059.45 | 1.65% | 9.78 | 9.94 |
| 1,500 | 985,500 | $1,528.98 | $84,802.28 | $985.50 | $6,000.00 | | $93,316.75 | | $1,760.70 | $84,802.28 | $985.50 | $6,900.00 | | $94,448.47 | $1,131.72 | 1.21% | 9.47 | 9.58 |
| 3,000 | 657,000 | $1,052.65 | $56,534.85 | $657.00 | $12,000.00 | | $70,244.50 | | $1,212.10 | $56,534.85 | $657.00 | $13,800.00 | | $72,203.95 | $1,959.45 | 2.79% | 10.69 | 10.99 |
| 3,000 | 1,314,000 | $2,005.30 | $113,069.70 | $1,314.00 | $12,000.00 | | $128,389.00 | | $2,309.29 | $113,069.70 | $1,314.00 | $13,800.00 | | $130,492.99 | $2,103.99 | 1.64% | 9.77 | 9.93 |
| 3,000 | 1,971,000 | $2,957.95 | $169,604.55 | $1,971.00 | $12,000.00 | | $186,533.50 | | $3,406.48 | $169,604.55 | $1,971.00 | $13,800.00 | | $188,782.03 | $2,248.53 | 1.21% | 9.46 | 9.58 |
| 5,000 | 1,095,000 | $1,687.75 | $94,224.75 | $1,095.00 | $20,000.00 | | $117,007.50 | | $1,943.56 | $94,224.75 | $1,095.00 | $23,000.00 | | $120,263.31 | $3,255.81 | 2.78% | 10.69 | 10.98 |
| 5,000 | 2,190,000 | $3,275.50 | $188,449.50 | $2,190.00 | $20,000.00 | | $213,915.00 | | $3,772.21 | $188,449.50 | $2,190.00 | $23,000.00 | | $217,411.71 | $3,496.71 | 1.63% | 9.77 | 9.93 |
| 5,000 | 3,285,000 | $4,863.25 | $282,674.25 | $3,285.00 | $20,000.00 | | $310,822.50 | | $5,600.86 | $282,674.25 | $3,285.00 | $23,000.00 | | $314,560.11 | $3,737.61 | 1.20% | 9.46 | 9.58 |

* Current fuel charge calclulated as the kWh weighted average across the Fernandina Beach and Marianna divisions

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed interim rates.

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
X Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

| | | BILL UNDER PRESENT RATES | | | | | | BILL UNDER PROPOSED RATES *INTERIM* | | | | | | INCREASE | | COSTS IN CENTS/KWH | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| TYPICAL KW | TYPICAL KWH | BASE RATE | FUEL CHARGE | ECCR CHARGE | CAPACITY CHARGE | ENVIRONMENTAL CHARGE | TOTAL | BASE RATE | FUEL CHARGE | ECCR CHARGE | CAPACITY CHARGE | ENVIRONMENTAL CHARGE | TOTAL | DOLLARS (14)-(8) | PERCENT (15)/(8) | PRESENT (8)/(2) | PROPOSED (14)/(2) |

**General Service Large Demand (GSLD1)**

| | Current | Proposed | |
|---|---|---|---|
| CUSTOMER FACILITIES CHARGE | $600.00 | $689.46 | |
| DEMAND CHARGE | $1.12 | $1.29 | $/KW |
| REACTIVE DEMAND CHARGE | $0.24 | $0.28 | $/Kvar |
| ENERGY CHARGE | $0.00000 | $0.00000 | $/KWH |
| GSLD1 FUEL CHARGE | $0.05733 | $0.05733 | $/KWH |
| PRODUCTION DEMAND | $14.75 | $14.75 | $/KW CP |
| CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 16,833 | 1,444,188 | $600.00 | $178,611.30 | $1,444.19 | $18,952.45 | $0.00 | $199,607.94 | $689.46 | $178,611.30 | $1,444.19 | $21,830.64 | | $202,575.59 | $2,967.65 | 1.49% | 13.82 | 14.03 |

Note: Fuel Charge and Production Demand charge used to calculate cost of purchased power and reported above as "Fuel Charge"
For the GSLD-1 tariff, the fuel charge is applied to the average KWH and the production demand charge is applied to an estimated average coincindent peak of 6,496 KW
Average Monthly KVAR estimated at 413

**Standby (SB)**

| | Current | Proposed | |
|---|---|---|---|
| CUSTOMER FACILITIES CHARGE | $626.47 | $719.87 | |
| DEMAND CHARGE | $0.53 | $0.61 | $/KW |
| REACTIVE DEMAND CHARGE | $0.00 | $0.00 | $/Kvar |
| ENERGY CHARGE | $0.00000 | $0.00000 | $/KWH |
| GSLD1 FUEL CHARGE | $0.05733 | $0.05733 | $/KWH |
| PRODUCTION DEMAND | $14.75 | $14.75 | $/KW CP |
| CONSERVATION CHARGE | $0.00100 | $0.00100 | $/KWH |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26,000 | 534,152 | $626.47 | $126,438.92 | $534.15 | $13,780.00 | $0.00 | $141,379.54 | $719.87 | $126,438.92 | $534.15 | $15,860.00 | | $143,552.94 | $2,173.40 | 1.54% | 26.4681 | 26.8749 |

Note: Fuel Charge and Production Demand charge used to calculate cost of purchased power and reported above as "Fuel Charge"
For the SB tariff, the fuel charge is applied to the average KWH and the production demand charge is applied to an estimated average coincindent peak of 6,496 KW

Schedule A-5 (Outdoor Lighting) INTERIM REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS 

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed interim rates.

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
X Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

| Type of Facility | Est. Monthly KWH | Present Rates - Outdoor Lighting | | | | *INTERIM* Proposed Rates - Outdoor Lighting | | | | Increase | | Cents/KWH | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | Dollars | Percent | Current | Prposed |
| 100w HPS Cobra Head-OL | 41 | $6.10 | $1.58 | $0.96 | $8.64 | $7.01 | $1.82 | $1.10 | $9.93 | $1.29 | 14.93% | 21.07 | 24.22 |
| 175w MV Cobra Head -OL | 72 | $1.44 | $2.72 | $0.52 | $4.68 | $1.65 | $3.13 | $0.60 | $5.38 | $0.70 | 14.96% | 6.50 | 7.47 |
| 400w MV Cobra Head-OL | 154 | $4.39 | $5.82 | $0.89 | $11.10 | $5.04 | $6.69 | $1.02 | $12.75 | $1.65 | 14.86% | 7.21 | 8.28 |
| 1000w HPS Flood -OL2 | 405 | $16.38 | $15.61 | $2.19 | $34.18 | $18.82 | $17.94 | $2.52 | $39.28 | $5.10 | 14.92% | 8.44 | 9.70 |
| 1000w MH Flood - OL2 | 405 | $15.20 | $15.61 | $2.03 | $32.84 | $17.47 | $17.94 | $2.33 | $37.74 | $4.90 | 14.92% | 8.11 | 9.32 |
| 1000w MH Vert Shoebox - OL2 | 405 | $21.31 | $15.61 | $2.69 | $39.61 | $24.49 | $17.94 | $3.09 | $45.52 | $5.91 | 14.92% | 9.78 | 11.24 |
| 100w HPS Amer Rev-OL2 | 41 | $8.10 | $1.58 | $1.15 | $10.83 | $9.31 | $1.82 | $1.32 | $12.45 | $1.62 | 14.96% | 26.41 | 30.37 |
| 100w HPS Cobra Head-OL2 | 41 | $6.10 | $1.58 | $0.96 | $8.64 | $7.01 | $1.82 | $1.10 | $9.93 | $1.29 | 14.93% | 21.07 | 24.22 |
| 100w HPS SP2 Spectra -OL2 | 41 | $18.18 | $1.58 | $3.16 | $22.92 | $20.89 | $1.82 | $3.63 | $26.34 | $3.42 | 14.92% | 55.90 | 64.24 |
| 100w MH SP2 Spectra -OL2 | 41 | $18.04 | $1.58 | $2.20 | $21.82 | $20.73 | $1.82 | $2.53 | $25.08 | $3.26 | 14.94% | 53.22 | 61.17 |
| 150w HPS Acorn-OL2 | 61 | $14.42 | $2.34 | $1.83 | $18.59 | $16.57 | $2.69 | $2.10 | $21.36 | $2.77 | 14.90% | 30.48 | 35.02 |
| 150w HPS ALN 440 -OL2 | 61 | $21.46 | $2.34 | $2.34 | $26.14 | $24.66 | $2.69 | $2.69 | $30.04 | $3.90 | 14.92% | 42.85 | 49.25 |
| 150w HPS Am Rev-OL2 | 61 | $8.31 | $2.34 | $1.14 | $11.79 | $9.55 | $2.69 | $1.31 | $13.55 | $1.76 | 14.93% | 19.33 | 22.21 |
| 175w MH ALN 440 -OL2 | 71 | $21.60 | $2.75 | $2.66 | $27.01 | $24.82 | $3.16 | $3.06 | $31.04 | $4.03 | 14.92% | 38.04 | 43.72 |
| 175w MH Shoebox -OL2 | 71 | $16.62 | $2.75 | $2.15 | $21.52 | $19.10 | $3.16 | $2.47 | $24.73 | $3.21 | 14.92% | 30.31 | 34.83 |
| 200w HPS Cobra Head -OL2 | 81 | $9.32 | $3.13 | $0.42 | $12.87 | $10.71 | $3.60 | $0.48 | $14.79 | $1.92 | 14.92% | 15.89 | 18.26 |
| 250w HPS Cobra Head -OL2 | 101 | $11.21 | $3.88 | $1.46 | $16.55 | $12.88 | $4.46 | $1.68 | $19.02 | $2.47 | 14.92% | 16.39 | 18.83 |
| 250w HPS Flood -OL2 | 101 | $8.49 | $3.88 | $1.34 | $13.71 | $9.76 | $4.46 | $1.54 | $15.76 | $2.05 | 14.95% | 13.57 | 15.60 |
| 250w MH Shoebox-OL2 | 101 | $17.69 | $3.88 | $2.40 | $23.97 | $20.33 | $4.46 | $2.76 | $27.55 | $3.58 | 14.94% | 23.73 | 27.28 |
| 400w HPS Cobra Head -OL2 | 162 | $8.43 | $6.26 | $1.34 | $16.03 | $9.69 | $7.19 | $1.54 | $18.42 | $2.39 | 14.91% | 9.90 | 11.37 |
| 400w HPS Flood - OL2 | 162 | $13.08 | $6.26 | $1.66 | $21.00 | $15.03 | $7.19 | $1.91 | $24.13 | $3.13 | 14.90% | 12.96 | 14.90 |
| 400w MH Flood OL2 | 162 | $8.81 | $6.26 | $1.39 | $16.46 | $10.12 | $7.19 | $1.60 | $18.91 | $2.45 | 14.88% | 10.16 | 11.67 |
| 10' Alum Deco Base-OL2 | | $13.50 | | | $13.50 | $15.51 | $0.00 | $0.00 | $15.51 | $2.01 | 14.89% | N/A | N/A |
| 13' Decorative Concrete-OL2 | | $10.36 | | | $10.36 | $11.90 | $0.00 | $0.00 | $11.90 | $1.54 | 14.86% | N/A | N/A |
| 18' Fiberglass Round-OL2 | | $6.86 | | | $6.86 | $7.88 | $0.00 | $0.00 | $7.88 | $1.02 | 14.87% | N/A | N/A |
| 20' Decorative Concrete-OL2 | | $11.75 | | | $11.75 | $13.50 | $0.00 | $0.00 | $13.50 | $1.75 | 14.89% | N/A | N/A |
| 30' Wood Pole Std-OL2 | | $3.95 | | | $3.95 | $4.54 | $0.00 | $0.00 | $4.54 | $0.59 | 14.94% | N/A | N/A |
| 35' Concrete Square-OL2 | | $11.45 | | | $11.45 | $13.16 | $0.00 | $0.00 | $13.16 | $1.71 | 14.93% | N/A | N/A |
| 40' Wood Pole Std - OL2 | | $7.85 | | | $7.85 | $9.02 | $0.00 | $0.00 | $9.02 | $1.17 | 14.90% | N/A | N/A |
| 30' Wood pole | | $3.53 | | | $3.53 | $4.06 | $0.00 | $0.00 | $4.06 | $0.53 | 15.01% | N/A | N/A |

Supporting Schedules: G-23

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed interim rates.

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2014
X Historical Test Year Ended 09/30/2013
Witness: Cheryl Martin/Mark Cutshaw

| Type of Facility | Est. Monthly KWH | Present Rates - Street Lighting Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | *INTERIM* Proposed Rates - Street Lighting Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | Increase Dollars | Increase Percent | Cents/KWH Current | Cents/KWH Prposed |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 175w MV Cobra Head - SL1-2 | 72 | $0.67 | $2.71 | $1.23 | $4.61 | $0.77 | $3.11 | $1.41 | $5.29 | $0.68 | 14.75% | $6.40 | $7.35 |
| 175w MV Cobra Head -SL2 | 154 | $1.13 | $5.81 | $1.40 | $8.34 | $1.30 | $6.68 | $1.61 | $9.59 | $1.25 | 14.99% | $5.42 | $6.23 |
| 400w MV Cobra Head - SL1-3 | 72 | $0.67 | $2.71 | $1.23 | $4.61 | $0.77 | $3.11 | $1.41 | $5.29 | $0.68 | 14.75% | $6.40 | $7.35 |
| 400w MV Cobra Head -SL2 | 154 | $1.13 | $5.81 | $1.40 | $8.34 | $1.30 | $6.68 | $1.61 | $9.59 | $1.25 | 14.99% | $5.42 | $6.23 |
| 100w HPS Cobra Head- SL3 | 405 | $11.09 | $15.61 | $6.79 | $33.49 | $12.74 | $17.94 | $7.80 | $38.48 | $4.99 | 14.90% | $8.27 | $9.50 |
| 200w HPS Cobra Head -SL3 | 41 | $5.99 | $1.58 | $3.80 | $11.37 | $6.88 | $1.82 | $4.37 | $13.07 | $1.70 | 14.95% | $27.73 | $31.88 |
| 250w HPS Cobra Head -SL3 | 41 | $4.37 | $1.58 | $2.78 | $8.73 | $5.02 | $1.82 | $3.19 | $10.03 | $1.30 | 14.89% | $21.29 | $24.46 |
| 400w HPS Cobra Head -SL3 | 61 | $10.47 | $2.34 | $6.15 | $18.96 | $12.03 | $2.69 | $7.07 | $21.79 | $2.83 | 14.93% | $31.08 | $35.72 |
| 100w HPS Amer -SL3 | 61 | $5.85 | $2.34 | $4.28 | $12.47 | $6.72 | $2.69 | $4.92 | $14.33 | $1.86 | 14.92% | $20.44 | $23.49 |
| 150w HPS Amer Rev -SL3 | 71 | $22.36 | $2.75 | $1.71 | $26.82 | $25.69 | $3.16 | $1.96 | $30.81 | $3.99 | 14.88% | $37.77 | $43.39 |
| 150w HPS Acorn -SL3 | 81 | $5.61 | $3.13 | $2.88 | $11.62 | $6.45 | $3.60 | $3.31 | $13.36 | $1.74 | 14.97% | $14.35 | $16.49 |
| 250w HPS Flood - SL3 | 101 | $5.38 | $3.88 | $3.94 | $13.20 | $6.18 | $4.46 | $4.53 | $15.17 | $1.97 | 14.92% | $13.07 | $15.02 |
| 175w MH ALN 440 -SL3 | 101 | $9.22 | $3.88 | $5.38 | $18.48 | $10.59 | $4.46 | $6.18 | $21.23 | $2.75 | 14.88% | $18.30 | $21.02 |
| 400w MH Flood -SL3 | 162 | $6.28 | $6.26 | $4.41 | $16.95 | $7.22 | $7.19 | $5.07 | $19.48 | $2.53 | 14.93% | $10.46 | $12.02 |
| 1000w MH Flood -SL3 | 162 | $9.63 | $6.26 | $11.58 | $27.47 | $11.07 | $7.19 | $13.31 | $31.57 | $4.10 | 14.93% | $16.96 | $19.49 |
| 10' Alum Deco Base-SL3 | | $14.92 | | | $14.92 | $17.14 | $0.00 | $0.00 | $17.14 | $2.22 | 14.88% | N/A | N/A |
| 13' Deco Concrete - SL3 | | $10.35 | | | $10.35 | $11.89 | $0.00 | $0.00 | $11.89 | $1.54 | 14.88% | N/A | N/A |
| 18' Fiberglass Round-SL3 | | $7.64 | | | $7.64 | $8.78 | $0.00 | $0.00 | $8.78 | $1.14 | 14.92% | N/A | N/A |
| 20' Decorative Concrete-SL3 | | $11.45 | | | $11.45 | $13.16 | $0.00 | $0.00 | $13.16 | $1.71 | 14.93% | N/A | N/A |
| 30' Wood Pole Std - SL3 | | $3.67 | | | $3.67 | $4.22 | $0.00 | $0.00 | $4.22 | $0.55 | 14.99% | N/A | N/A |
| 35' Concrete Square-SL3 | | $12.81 | | | $12.81 | $14.72 | $0.00 | $0.00 | $14.72 | $1.91 | 14.91% | N/A | N/A |

Supporting Schedules: G-23

Recap Schedules:

SCHEDULE B

# FLORIDA PUBLIC UTILITIES COMPANY
# ELECTRIC DIVISION

## BEFORE THE
## FLORIDA PUBLIC SERVICE COMMISSION
## DOCKET NO. 140025-EI

## MINIMUM FILING REQUIREMENTS
## SCHEDULE B – RATE BASE SCHEDULES

APRIL 2014

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 140025-EI

**MINIMUM FILING REQUIREMENTS**

RATE BASE SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | (1) Plant in Service | (2) Accumulated Provision for Depreciation and Amortization | (3) Net Plant in Service (1 - 2) | (4) CWIP - No AFUDC | (5) Plant Held For Future Use | (6) Nuclear Fuel - No AFUDC (Net) | (7) Net Utility Plant | (8) Working Capital Allowance | (9) Other Rate Base Items | (10) Total Rate Base |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | System Per Books (B-3) | 96,496,911 | (49,358,084) | 47,138,827 | 3,102,154 | 0 | 0 | 50,240,981 | 931,853 | | 51,172,835 |
| 2 | Jurisdictional Factors | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 3 | Jurisdictional Per Books | 96,496,911 | (49,358,084) | 47,138,827 | 3,102,154 | - | - | 50,240,981 | 931,853 | - | 51,172,835 |
| 4 | Adjustments: | | | | | | | | | | |
| 5 | Non-Regulated Propane Operations | (350,667) | 127,930 | (222,737) | | | | (222,737) | | | (222,737) |
| 6 | Correct Vehicle Depreciation Rate | | (78,363) | (78,363) | | | | (78,363) | | | (78,363) |
| 7 | | | | | | | | | | | - |
| 8 | Eliminate Fuel Underrecovery | | | | | | | | (227,971) | | (227,971) |
| 9 | Eliminate Non-Utility Receivables | | | | | | | | 4,248 | | 4,248 |
| 10 | Record Regulatory Asset | | | | | | | | (723,059) | | (723,059) |
| 11 | Record Regulatory Liab | | | | | | | | 815,365 | | 815,365 |
| 12 | Record Amort. Of Pension Reg. Liability | | | | | | | | 114,114 | | 114,114 |
| 13 | Record Amort. Of Tax Gross Up Reg. Liab. | | | | | | | | (103,150) | | (103,150) |
| 14 | | | | | | | | | | | |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
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| 25 | | | | | | | | | | | |
| 26 | | | | | | | | | | | |
| 27 | | | | | | | | | | | |
| 28 | Total Adjustments | (350,667) | 49,567 | (301,100) | - | - | - | (301,100) | (120,452) | - | (421,552) |
| 29 | | | | | | | | | | | |
| 30 | Adjusted Jurisdictional | 96,146,244 | (49,308,517) | 46,837,727 | 3,102,154 | - | - | 49,939,881 | 811,401 | - | 50,751,282 |

Supporting Schedules: B-2 (2013), B-3(2013), B-7 (2013), B-9 (2013)

Recap Schedules: B-2 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | (1) Plant in Service | (2) Accumulated Provision for Depreciation and Amortization | (3) Net Plant in Service (1 - 2) | (4) CWIP - No AFUDC | (5) Plant Held For Future Use | (6) Nuclear Fuel - No AFUDC (Net) | (7) Net Utility Plant | (8) Working Capital Allowance | (9) Other Rate Base Items | (10) Total Rate Base |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | System Per Books (B-3) | 104,038,699 | (51,447,093) | 52,591,606 | 3,595,576 | 0 | 0 | 56,187,182 | 2,259,556 | | 58,446,738 |
| 2 | Jurisdictional Factors | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 3 | Jurisdictional Per Books | 104,038,699 | (51,447,093) | 52,591,606 | 3,595,576 | - | - | 56,187,182 | 2,259,556 | - | 58,446,738 |
| 4 | Adjustments: | | | | | | | | | | |
| 5 | Non-Regulated Propane Operations | (821,167) | 313,719 | (507,448) | | | | (507,448) | | | (507,448) |
| 6 | | | | | | | | | | | - |
| 7 | | | | | | | | | | | - |
| 8 | Eliminate Fuel Underrecovery | | | | | | | | (590,782) | | (590,782) |
| 9 | Eliminate 1/2 of Deferred Rate Case | | | | | | | | (148,077) | | (148,077) |
| 10 | | | | | | | | | - | | - |
| 11 | | | | | | | | | - | | - |
| 12 | | | | | | | | | - | | - |
| 13 | | | | | | | | | - | | - |
| 14 | | | | | | | | | | | |
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| 24 | | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | | | | | | | | | | | |
| 27 | | | | | | | | | | | |
| 28 | Total Adjustments | (821,167) | 313,719 | (507,448) | - | - | - | (507,448) | (738,859) | - | (1,246,307) |
| 29 | | | | | | | | | | | |
| 30 | Adjusted Jurisdictional | 103,217,532 | (51,133,374) | 52,084,158 | 3,595,576 | - | - | 55,679,734 | 1,520,697 | - | 57,200,431 |

Supporting Schedules: B-2 (2014), B-3(2014), B-7 (2014), B-9 (2014)

Recap Schedules: B-2 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | (1) Plant in Service | (2) Accumulated Provision for Depreciation and Amortization | (3) Net Plant in Service (1 - 2) | (4) CWIP - No AFUDC | (5) Plant Held For Future Use | (6) Nuclear Fuel - No AFUDC (Net) | (7) Net Utility Plant | (8) Working Capital Allowance | (9) Other Rate Base Items | (10) Total Rate Base |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | System Per Books (B-3) | 108,765,801 | (54,601,234) | 54,164,566 | 4,625,996 | 0 | 0 | 58,790,563 | 2,809,612 | | 61,600,175 |
| 2 | Jurisdictional Factors | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 3 | Jurisdictional Per Books | 108,765,801 | (54,601,234) | 54,164,566 | 4,625,996 | - | - | 58,790,563 | 2,809,612 | - | 61,600,175 |
| 4 | Adjustments: | | | | | | | | | | |
| 5 | Non-Regulated Propane Operations | (742,084) | 334,148 | (407,936) | | | | (407,936) | | | (407,936) |
| 6 | | | | | | | | | | | - |
| 7 | | | | | | | | | | | - |
| 8 | Eliminate Fuel Underrecovery | | | | | | | | (250,042) | | (250,042) |
| 9 | Remove 1/2 of Deferred Rate Case | | | | | | | | (346,028) | | (346,028) |
| 10 | | | | | | | | | - | | - |
| 11 | | | | - | | | | - | - | | - |
| 12 | | | | | | | | | - | | - |
| 13 | | | | | | | | | - | | - |
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| 25 | | | | | | | | | | | |
| 26 | | | | | | | | | | | |
| 27 | | | | | | | | | | | |
| 28 | Total Adjustments | (742,084) | 334,148 | (407,936) | - | - | - | (407,936) | (596,070) | - | (1,004,006) |
| 29 | | | | | | | | | | | |
| 30 | Adjusted Jurisdictional | 108,023,717 | (54,267,086) | 53,756,630 | 4,625,996 | - | - | 58,382,627 | 2,213,542 | - | 60,596,169 |

Supporting Schedules: B-2 (2015), B-3(2015), B-7 (2015), B-9 (2015)

Recap Schedules: B-2 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year,the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Adjustment Title | Reason for Adjustment or Omission (provide supporting schedule) | (1) Adjustment Amount | (2) Jurisdictional Factor | (3) Jurisdictional Amount of Adjustment (1) x (2) |
|---|---|---|---|---|---|
| 1 | PLANT | | | | |
| 2 | Commission Adjustment: | | | | |
| 3 | Allocate Various Items of General | Non-Regulated Propane Operations at | | | |
| 4 | Plant Accounts to Propane; based | Fernandina Beach Location - Per | | | |
| 5 | on Customers and/or Square Footage | Commission Order PSC-08-0327-FOF-EI | | | |
| 6 | Measurements | " | | | |
| 7 | (Accounts 3890, 3900, 3911, 3912, | " | | | |
| 8 | 3913, and 391305) | " | | | |
| 9 | Plant-in-Service | " | (350,667) | 100% | (350,667) |
| 10 | Reserve | " | 127,930 | 100% | 127,930 |
| 11 | CWIP | " | - | 100% | - |
| 12 | Total | " | (222,737) | 100% | (222,737) |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Company Adjustment: | | | | |
| 16 | Reserve | Correct Vehicle Deprecation Rates | (78,363) | 100% | (78,363) |
| 17 | | | | | |
| 18 | WORKING CAPITAL | | | | |
| 19 | Commission Adjustment: | | | | |
| 20 | | | | | - |
| 21 | | | | | - |
| 22 | Eliminate Fuel Under-Recovery | Per Order PSC-08-0327-FOF-EI 2008 Rate Case Proceeding | (227,971) | 100% | (227,971) |
| 23 | Record Reg Asset | Change Amortization Per Order PSC-13-0599-PAA-EI | 92,306 | 100% | 92,306 |
| 24 | Eliminate Non-Utility Receivable | Per Order PSC-08-0327-FOF-EI 2008 Rate Case Proceeding | 4,248 | 100% | 4,248 |
| 25 | Record Amort. Of Pension Reg. Liability | Change Amortization Per Order PSC-13-0594-PAA-PU | 114,114 | 100% | 114,114 |
| 26 | Record Amort. Of Tax Gross Up Reg. Liab. | Change Amortization Per Order PSC-12-0574-PAA-PU | (103,150) | 100% | (103,150) |
| 27 | Total | | (120,452) | | (120,452) |
| 28 | Company Adjustment: | | | | |
| 29 | None | | | | |

Supporting Schedules: B-3 (2013)

Recap Schedules: B-1 (2013), B-6 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year,the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Adjustment Title | Reason for Adjustment or Omission (provide supporting schedule) | (1) Adjustment Amount | (2) Jurisdictional Factor | (3) Jurisdictional Amount of Adjustment (1) x (2) |
|---|---|---|---|---|---|
| 1 | PLANT | | | | |
| 2 | Commission Adjustment: | | | | |
| 3 | Allocate Various Items of General | Non-Regulated Propane Operations at | | | |
| 4 | Plant Accounts to Propane; based | Fernandina Beach Location - Per | | | |
| 5 | on Customers and/or Square Footage | Commission Order PSC-08-0327-FOF-EI | | | |
| 6 | Measurements | " | | | |
| 7 | (Accounts 3890, 3900, 3911, 3912, | " | | | |
| 8 | 3913, and 391305) | " | | | |
| 9 | Plant-in-Service | " | (821,167) | 100% | (821,167) |
| 10 | Reserve | " | 313,719 | 100% | 313,719 |
| 11 | CWIP | " | - | 100% | - |
| 12 | Total | " | (507,448) | 100% | (507,448) |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Company Adjustment: | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | WORKING CAPITAL | | | | |
| 19 | Commission Adjustment: | | | | |
| 20 | | | | | - |
| 21 | | | | | - |
| 22 | Eliminate Fuel Under-Recovery | Per Order PSC-08-0327-FOF-EI 2008 Rate Case Proceeding | (590,782) | 100% | (590,782) |
| 23 | | | | | - |
| 24 | Eliminate 1/2 of Def. Rate Case | Per Order PSC-08-0327-FOF-EI 2008 Rate Case Proceeding | (148,077) | 100% | (148,077) |
| 25 | Total | | (738,859) | | (738,859) |
| 26 | | | | | |
| 27 | Company Adjustment: | | | | |
| 28 | None | | | | |

Supporting Schedules: B-3 (2014)

Recap Schedules: B-1 (2014), B-6 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION:

List and explain all proposed adjustments to the 13-month average rate base for the test year,the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Adjustment Title | Reason for Adjustment or Omission (provide supporting schedule) | (1) Adjustment Amount | (2) Jurisdictional Factor | (3) Jurisdictional Amount of Adjustment (1) x (2) |
|---|---|---|---|---|---|
| 1 | PLANT | | | | |
| 2 | Commission Adjustment: | | | | |
| 3 | Allocate Various Items of General | Non-Regulated Propane Operations at | | | |
| 4 | Plant Accounts to Propane; based | Fernandina Beach Location - Per | | | |
| 5 | on Customers and/or Square Footage | Commission Order PSC-08-0327-FOF-EI | | | |
| 6 | Measurements | " | | | |
| 7 | (Accounts 3890, 3900, 3911, 3912, | " | | | |
| 8 | 3913, and 391305) | " | | | |
| 9 | Plant-in-Service | " | (742,084) | 100% | (742,084) |
| 10 | Reserve | " | 334,148 | 100% | 334,148 |
| 11 | CWIP | " | - | 100% | - |
| 12 | Total | " | (407,936) | 100% | (407,936) |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | Company Adjustment: | | | | |
| 18 | Common Allocation | | | | |
| 19 | | | | | |
| 20 | WORKING CAPITAL | | | | |
| 21 | | | | | |
| 22 | | | | | - |
| 23 | | | | | - |
| 24 | Eliminate Fuel Under-Recovery | Per Order PSC-08-0327-FOF-EI 2008 Rate Case Proceeding | (250,042) | 100% | (250,042) |
| 25 | Eliminate 1/2 of Def. Rate Case | Per Order PSC-08-0327-FOF-EI 2008 Rate Case Proceeding | (346,028) | 100% | (346,028) |
| 26 | Total | | (596,070) | | (596,070) |
| 27 | | | | | |
| 28 | | | | | |
| 29 | Company Adjustment: | | | | |
| 30 | None | | | | |

Supporting Schedules: B-3 (2015)

Recap Schedules: B-1 (2015), B-6 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (1) Sep 2012 | (2) Oct 2012 | (3) Nov 2012 | (4) Dec 2012 | (5) Jan 2013 | (6) Feb 2013 | (7) Mar 2013 | (8) Apr 2013 | (9) May 2013 | (10) Jun 2013 | (11) Jul 2013 | (12) Aug 2013 | (13) Sep 2013 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | ASSETS AND OTHER DEBITS | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | UTILITY PLANT: | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | 1010 | Plant in Service | 91,495,863 | 92,415,452 | 92,998,374 | 94,517,857 | 94,785,000 | 94,954,768 | 95,990,135 | 96,495,695 | 96,709,859 | 97,194,344 | 97,581,679 | 97,922,601 | 99,251,499 |
| 6 | 1070 | CWIP | 2,510,998 | 2,014,589 | 2,301,897 | 1,460,726 | 1,914,422 | 2,422,651 | 1,502,608 | 1,444,395 | 2,045,126 | 4,518,790 | 5,086,546 | 5,352,624 | 4,829,151 |
| 7 | 1080 | Plant Reserve | (47,458,083) | (47,611,062) | (47,902,073) | (48,046,373) | (48,311,191) | (48,586,904) | (48,733,514) | (49,015,198) | (49,285,150) | (49,462,736) | (49,718,805) | (49,985,793) | (50,150,002) |
| 8 | 1180 | Allocated Common Plant in Service | 1,131,806 | 1,127,303 | 1,127,513 | 1,126,065 | 1,094,433 | 1,083,861 | 1,108,299 | 1,108,299 | 1,108,299 | 1,102,030 | 1,121,455 | 1,116,031 | 1,119,566 |
| 9 | 1190 | Allocated Common Plant Reserve | (567,812) | (568,340) | (573,048) | (586,800) | (559,870) | (553,931) | (558,500) | (563,123) | (567,744) | (566,970) | (575,433) | (570,990) | (575,635) |
| 10 | 1070 | Allocated Common CWIP | 135,603 | 154,608 | 176,592 | 205,885 | 262,433 | 350,413 | 324,055 | 508,267 | 643,331 | 149,941 | 3,896 | 5,976 | 2,479 |
| 11 | | | | | | | | | | | | | | | |
| 12 | | OTHER PROPERTY AND INVESTMENTS: | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | |
| 14 | | CURRENT AND ACCRUED ASSETS: | | | | | | | | | | | | | |
| 15 | 1430 | Miscellaneous Accounts Receivable | (9,515) | 31,051 | 31,244 | 31,244 | 31,244 | 31,244 | 31,244 | 31,244 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 |
| 16 | 1310 | Depository Account- Cash | 492,981 | 566,837 | 234,086 | 728,675 | 750,680 | 722,566 | 430,018 | 205,450 | 529,600 | 463,544 | 648,705 | 502,980 | 240,136 |
| 17 | 1350 | Working Funds- Petty Cash | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 18 | 1420 | Accounts Receivable | 8,158,758 | 5,824,359 | 6,368,623 | 5,950,963 | 7,079,914 | 5,950,546 | 6,478,323 | 5,533,703 | 6,254,530 | 7,695,251 | 7,060,736 | 7,918,512 | 7,951,642 |
| 19 | 1430 | Miscellaneous Accounts Receivable | 45,405 | 58,847 | 72,289 | 666,694 | 479,239 | 492,765 | 293,442 | 210,369 | 198,031 | 211,557 | 144,101 | 157,626 | 171,152 |
| 20 | 1430 | Miscellaneous Accounts Receivable | 2,480 | 2,480 | 166 | 104 | 104 | - | - | - | - | - | - | - | - |
| 21 | 1440 | Allowance for Uncollected Accounts | (125,557) | (95,037) | (103,096) | (134,123) | (122,504) | (116,967) | (133,824) | (138,089) | (150,240) | (152,997) | (166,892) | (176,425) | (151,877) |
| 23 | 1540 | Materials and Supplies | 1,153,371 | 1,356,582 | 1,249,645 | 1,199,184 | 1,210,221 | 1,277,434 | 1,356,445 | 1,429,339 | 1,426,871 | 1,307,895 | 1,279,502 | 1,308,069 | 1,275,788 |
| 24 | 1650 | Prepaid Expenses | 68,716 | 116,425 | 106,439 | 163,785 | 195,090 | 180,348 | 168,779 | 146,656 | 120,463 | 102,546 | 90,804 | 65,601 | 39,905 |
| 25 | 1650 | Prepaid Expenses | 74,031 | 66,307 | 64,095 | 67,047 | 102,660 | 96,581 | 90,577 | 86,875 | 76,661 | 60,932 | 55,363 | 50,868 | 48,698 |
| 26 | 1730 | Unbilled Revenues | 3,348,743 | 2,353,904 | 2,282,697 | 2,477,534 | 2,727,634 | 2,331,314 | 2,922,921 | 2,441,058 | 3,176,735 | 3,222,313 | 3,628,525 | 3,563,962 | 3,418,577 |
| 27 | | | | | | | | | | | | | | | |
| 28 | | DEFERRED DEBITS: | | | | | | | | | | | | | |
| 29 | 182.3 | Other Reg. Assets-Pension &OPRB | 5,508,925 | 5,485,861 | 5,462,797 | 6,401,787 | 6,379,622 | 6,356,558 | 6,333,495 | 6,310,431 | 6,287,367 | 6,219,665 | 6,196,601 | 6,173,537 | 6,128,154 |
| 30 | 182.3 | Deferred Litigation | - | - | - | 1,424,271 | 1,571,750 | 1,612,280 | 1,579,610 | 1,564,787 | 1,536,844 | 1,508,901 | 1,480,959 | 1,644,118 | 1,589,208 |
| 31 | 1840 | Clearing Accounts | (984) | (13) | - | - | - | - | - | - | - | - | - | - | - |
| 32 | 1850 | Temporary Facilities | 3,716 | 5,599 | 10,162 | 8,958 | 9,142 | 9,019 | 10,950 | 10,291 | 11,684 | 12,749 | 13,739 | 13,397 | 18,786 |
| 33 | 1860 | Misc Deferred Debits- Underrecovered Conservation | 225,387 | 225,859 | 219,144 | 124,006 | 98,760 | 85,322 | 77,744 | 78,791 | 76,756 | 36,341 | 35,638 | 14,699 | - |
| 34 | 1860 | Underrecovery- Fuel | 193,781 | 569,528 | 230,764 | 585,051 | 14,570 | 799,413 | 690,979 | 1,276,392 | - | 36,791 | - | - | - |
| 35 | 1860 | Deferred Rate Case | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | 2530 | **Overrecovery- Fuel** | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 | | | | | | | | | | | | | | | |
| 38 | | TOTAL ASSETS AND OTHER DEBITS | **66,396,613** | **64,109,139** | **64,366,309** | **68,380,539** | **69,721,352** | **69,507,280** | **69,971,786** | **69,173,632** | **70,238,386** | **73,700,250** | **74,006,484** | **75,116,757** | **75,246,592** |

Supporting Schedules: B-8 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-2 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (14) 13 MONTH AVERAGE | (15) REFERENCE RB WC CS ORP NEU | (16) ADJUSTMENT | (17) REASON | (18) ADJUSTED AMOUNT | (19) ALLOCATION METHOD | (20) ALLOCATION % | (21) Projection Basis | (22) Direct Assign. / Trend Factor |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | ASSETS AND OTHER DEBITS | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | UTILITY PLANT: | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | 1010 | Plant in Service | 95,562,548 | RB | (350,667) | Remove Non-Utility Plant | 95,211,881 | | | Direct | Direct |
| 6 | 1070 | CWIP | 2,877,271 | RB | | | 2,877,271 | | | Direct | Direct |
| 7 | 1080 | Plant Reserve | (48,789,761) | RB | 49,567 | Remove Non-Utility Reserve & Vehicle Corr. | (48,740,194) | | | Direct | Direct |
| 8 | 1180 | Allocated Common Plant in Service | 1,113,458 | RB | | | 1,113,458 | PLANT | 24% | Direct | Direct |
| 9 | 1190 | Allocated Common Plant Reserve | (568,323) | RB | | | (568,323) | PLANT | 24% | Direct | Direct |
| 10 | 1070 | Allocated Common CWIP | 224,883 | RB | | | 224,883 | PLANT | 24% | Direct | Direct |
| 11 | | | | | | | | | | | |
| 12 | | OTHER PROPERTY AND INVESTMENTS: | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | | CURRENT AND ACCRUED ASSETS: | | | | | | | | | |
| 15 | 1430 | Miscellaneous Accounts Receivable | 28,140 | RB/WC | | | 28,140 | | | Direct | No change |
| 16 | 1310 | Depository Account- Cash | 501,251 | RB/WC | | | 501,251 | BASE REV | 31% | Customer Growth | 1.0008, 1.0051 |
| 17 | 1350 | Working Funds- Petty Cash | 8,000 | RB/WC | | | 8,000 | | | Direct | No change |
| 18 | 1420 | Accounts Receivable | 6,786,605 | RB/WC | | | 6,786,605 | | | Growth & Infl | 1.0228,1.0282 |
| 19 | 1430 | Miscellaneous Accounts Receivable | 246,271 | RB/WC | 4,658 | Non-utility Receivables | 250,929 | | | Direct | No change |
| 20 | 1430 | Miscellaneous Accounts Receivable | 410 | RB/WC | (410) | Non-utility Receivables | 0 | BASE REV | 31% | Direct | No change |
| 21 | 1440 | Allowance for Uncollected Accounts | (135,971) | RB/WC | | | (135,971) | | | Customer Growth | 1.0008,1.0051 |
| 23 | 1540 | Materials and Supplies | 1,294,642 | RB/WC | | | 1,294,642 | | | Inflation | 1.0220, 1.0230 |
| 24 | 1650 | Prepaid Expenses | 120,427 | RB/WC | | | 120,427 | | | Payroll | 1.0300, 1.0300 |
| 25 | 1650 | Prepaid Expenses | 72,361 | RB/WC | | | 72,361 | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 26 | 1730 | Unbilled Revenues | 2,915,071 | RB/WC | | | 2,915,071 | | | Direct | Direct |
| 27 | | | | | | | | | | | |
| 28 | | DEFERRED DEBITS: | | | | | | | | | |
| 29 | 182.3 | Other Reg. Assets-Pension &OPRB | 6,095,754 | RB/WC | | | 6,095,754 | | | Direct | Per PSC Order |
| 30 | 182.3 | Deferred Litigation | 1,193,287 | RB/WC | (723,059) | Recog Reg. Asset & Gulf refund | 470,228 | | | Direct | Per PSC Order |
| 31 | 1840 | Clearing Accounts | (77) | RB/WC | | | (77) | | | Inflation | 1.0220, 1.0230 |
| 32 | 1850 | Temporary Facilities | 10,630 | RB/WC | | | 10,630 | | | Inflation | 1.0220, 1.0230 |
| 33 | 1860 | Misc Deferred Debits- Underrecovered Conservatic | 99,881 | RB/WC | (99,881) | Eliminate Underrecovery of Conservation | - | | | Direct | Per 2014 Proj Filing |
| 34 | 1860 | Underrecovery- Fuel | 338,251 | RB/WC | (338,251) | Eliminate Underrecovery of Fuel | - | | | Direct | Per 2014 Proj Filing |
| 35 | 1860 | Deferred Rate Case | - | RB/WC | | | | | | Direct | Per Sched C-10 |
| 36 | 2530 | **Overrecovery- Fuel** | - | RB/WC | - | Eliminate Underrecovery of Fuel | - | | | Direct | Per 2014 Proj Filing |
| 37 | | | | | | | | | | | |
| 38 | | TOTAL ASSETS AND OTHER DEBITS | **69,995,009** | | **(1,458,043)** | | **68,536,966** | | | | |

Supporting Schedules: B-8 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-2 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (1) Sep 2012 | (2) Oct 2012 | (3) Nov 2012 | (4) Dec 2012 | (5) Jan 2013 | (6) Feb 2013 | (7) Mar 2013 | (8) Apr 2013 | (9) May 2013 | (10) Jun 2013 | (11) Jul 2013 | (12) Aug 2013 | (13) Sep 2013 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 39 | | LIABILITIES AND OTHER CREDITS | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | | PROPRIETARY CAPITAL: | | | | | | | | | | | | | |
| 42 | 2160 | Unappropriated Retained Earnings | 35,883,201 | 35,372,194 | 33,832,114 | 39,285,080 | 40,501,726 | 40,782,030 | 41,100,797 | 40,722,144 | 38,940,446 | 41,542,168 | 42,026,722 | 42,568,079 | 42,527,644 |
| 43 | | | | | | | | | | | | | | | |
| 44 | | OTHER NONCURRENT LIABILITIES: | | | | | | | | | | | | | |
| 45 | 228.1 | Electric Storm Reserve | 1,935,661 | 1,945,796 | 1,955,931 | 1,930,090 | 1,940,225 | 1,950,360 | 1,982,362 | 1,975,746 | 1,985,881 | 1,996,016 | 2,006,151 | 2,016,286 | 2,026,421 |
| 46 | 228.2 | Accrued Liability Insurance | 37,940 | 35,336 | 35,336 | 109,513 | 109,277 | 112,554 | 110,573 | 107,020 | 102,911 | 101,749 | 101,627 | 102,448 | 97,422 |
| 47 | 228.3 | Accrued Pension & Post Ret. Medical | - | - | - | - | - | - | - | - | - | - | - | - | 6,782,961 |
| 48 | 228.3 | Acc. Pension & Post Ret. Medical-Allocated | 5,150,936 | 5,153,352 | 5,155,769 | 6,576,420 | 6,572,214 | 6,568,009 | 6,559,337 | 6,494,082 | 6,489,876 | 6,443,132 | 6,377,876 | 6,373,670 | 44,907 |
| 49 | 228.3 | Acc. Retiree Fees, Claims & Contrib. | 1,256,669 | 1,254,174 | 1,261,192 | 499,454 | 498,904 | 496,511 | 495,678 | 493,246 | 491,320 | 488,953 | 487,656 | 485,450 | (17,528) |
| 50 | | | | | | | | | | | | | | | |
| 51 | | CURRENT AND ACCRUED LIABILITIES: | | | | | | | | | | | | | |
| 52 | 2320 | Accounts Payable- Fuel | 5,740,016 | 5,140,509 | 7,183,217 | 4,974,058 | 4,972,582 | 4,995,522 | 5,418,174 | 2,709,053 | 4,897,042 | 5,648,398 | 5,865,906 | 6,043,156 | 5,580,434 |
| 53 | 2320 | Accounts Payable- Net of Fuel | 457,326 | 346,395 | 940,913 | 661,321 | 524,132 | 873,331 | 511,299 | 265,490 | 494,076 | 509,137 | 280,863 | 404,939 | 160,179 |
| 54 | 2320 | Accounts Payable- Net of Fuel | 1,384,394 | 265,610 | 60,210 | 257,336 | 369,718 | (538,093) | (512,923) | 350,309 | 802,142 | 1,047,131 | 202,685 | 172,148 | 288,431 |
| 55 | 2320 | Accounts Payable- Other | 14,702 | 30,856 | 16,934 | 8,668 | 20,590 | 14,224 | 16,505 | 32,866 | 54,526 | 13,502 | 14,782 | 8,170 | 9,167 |
| 56 | 2350 | Customer Deposits | 3,449,350 | 3,446,480 | 3,425,830 | 3,454,549 | 3,418,162 | 3,414,294 | 3,428,230 | 3,437,994 | 3,447,346 | 3,409,554 | 3,376,100 | 3,389,013 | 3,375,525 |
| 57 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | - | - | - | - | - | - | - | - | - | (2,629) | (2,629) | (2,629) | (31,916) |
| 58 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | (85,250) | (85,250) | (85,250) | (85,250) | (85,250) | (85,250) | (25,468) | (25,468) | (25,468) | (87,501) | (87,501) | (87,501) | (112,368) |
| 59 | 236.5 | Taxes Accrued Current | (234,178) | (253,075) | (200,744) | 7,180 | 63,705 | 70,764 | (31,971) | (29,445) | (89,995) | (86,198) | (62,276) | 132,447 | 162,877 |
| 60 | 236.5 | Taxes Accrued Current | (172,665) | (172,623) | (171,509) | (30,657) | (30,252) | (30,502) | (8,152) | (8,024) | (7,978) | (16,892) | (16,826) | (16,440) | (24,158) |
| 61 | 236.7 | Taxes Accrued- Prior | 1,860,618 | 1,860,618 | 1,866,731 | 492,073 | 492,073 | 492,073 | 0 | 0 | 0 | 0 | 0 | (19,643) | (19,643) |
| 62 | 236.7 | Taxes Accrued- Prior | (625,184) | (625,184) | (650,877) | (461,299) | (461,299) | (461,299) | (18,806) | (18,806) | (18,806) | (18,806) | (18,806) | (24,318) | (26,030) |
| 63 | 2370 | Interest Accrued | 120,729 | 123,194 | 126,666 | 117,211 | 5,218 | 11,207 | 16,321 | 22,626 | 28,767 | 34,730 | 40,305 | 46,169 | 51,918 |
| 64 | 2370 | Interest Accrued | 140,406 | 171,393 | 16,459 | 47,446 | 78,433 | 109,420 | 140,406 | 72,640 | - | 14,528 | 29,056 | 43,584 | 58,112 |
| 65 | 2410 | Tax Collections Payable | 1,230,671 | 1,201,548 | 604,544 | 585,466 | 705,813 | 674,434 | 797,521 | 777,476 | 844,800 | 986,299 | 1,062,132 | 1,130,696 | 1,224,253 |
| 66 | 2410 | Tax Collections Payable | - | - | - | 24 | 10 | 3,747 | - | 3,281 | - | 14 | 14 | 14 | 14 |
| 67 | 2420 | Misc Current & Accrued Liabilities | 3,804 | 3,804 | - | - | - | - | - | - | - | - | - | - | - |
| 68 | 2420 | Misc Current & Accrued Liabilities | 888,828 | 981,481 | 812,178 | 820,975 | 911,353 | 956,737 | 795,157 | 844,843 | 675,150 | 631,851 | 684,194 | 721,945 | 709,342 |
| 69 | | | | | | | | | | | | | | | |
| 70 | | DEFERRED CREDITS: | | | | | | | | | | | | | |
| 71 | 2520 | Customer Advances-Construction | 298,618 | 253,583 | 152,132 | 152,131 | 152,131 | 152,131 | 174,785 | 174,785 | 174,785 | 174,785 | 155,635 | 159,992 | 152,743 |
| 72 | 2530 | Overrecovery- Conservation | - | - | - | - | - | - | - | - | - | - | - | - | 21,093 |
| 73 | 2530 | Overrecovery- Fuel | - | - | - | - | - | - | - | - | 196,598 | - | 629,298 | 608,945 | 1,276,164 |
| 74 | 2540 | Other Regulatory Liabilities- Tax gain | - | - | 629,380 | 602,015 | 574,650 | 547,285 | 519,920 | 492,555 | 465,190 | 437,825 | 410,460 | 383,095 | 355,730 |
| 75 | 2540 | Other Regulatory Liabilities-Pension | - | - | - | 258,659 | 258,659 | 258,659 | 258,659 | 258,659 | 258,659 | 258,659 | 258,659 | 258,659 | 258,659 |
| 76 | 2540 | Other Regulatory Liabilities-Gulf Refund | - | - | - | - | - | - | - | 1,766,624 | 1,766,624 | 1,766,624 | 1,766,624 | 1,766,624 | 1,766,624 |
| 77 | 2550 | Accumulated Deferred Investment Tax Credits | 2,622 | 1,545 | 467 | - | - | - | - | - | - | - | - | - | - |
| 78 | | | | | | | | | | | | | | | |
| 79 | | ACCUMULATED DEFERRED INCOME TAXES: | | | | | | | | | | | | | |
| 80 | 2820 | ADIT- Other Property | 9,233,639 | 9,233,639 | 9,253,434 | 9,519,516 | 9,519,516 | 9,519,516 | 9,607,516 | 9,607,516 | 9,607,516 | 9,763,516 | 9,763,516 | 9,752,308 | 9,845,308 |
| 81 | 2820 | ADIT- Other Property | 241,555 | 241,555 | 184,848 | 157,351 | 157,351 | 157,351 | 164,791 | 164,791 | 164,791 | 172,711 | 172,711 | 172,536 | 180,216 |
| 82 | 2830 | ADIT- Other | (1,100,500) | (1,100,500) | (1,341,341) | (870,531) | (859,975) | (849,419) | (841,078) | (830,522) | (819,966) | (841,625) | (831,069) | (789,943) | (794,991) |
| 83 | 2830 | ADIT- Other | (717,293) | (717,293) | (698,255) | (688,259) | (688,314) | (688,314) | (687,848) | (687,848) | (687,848) | (687,382) | (687,382) | (683,142) | (682,917) |
| 84 | | TOTAL LIABILITIES AND OTHER CREDITS | **66,396,613** | **64,109,139** | **64,366,309** | **68,380,539** | **69,721,352** | **69,507,280** | **69,971,786** | **69,173,632** | **70,238,386** | **73,700,250** | **74,006,484** | **75,116,757** | **75,246,592** |
| 85 | | | | | | | | | | | | | | | |
| 86 | | REFERENCE: | | | | | | | | | | | | | |
| 87 | | RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility | | | | | | | | | | | | | |

Supporting Schedules: B-8 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-2 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (14) 13 MONTH AVERAGE | (15) REFERENCE RB WC CS ORP NEU | (16) ADJUSTMENT | (17) REASON | (18) ADJUSTED AMOUNT | (19) ALLOCATION METHOD | (20) ALLOCATION % | (21) Projection Basis | (22) Direct Assign. / Trend Factor |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 39 | | LIABILITIES AND OTHER CREDITS | | | | | | | | | |
| 40 | | | | | | | | | | | |
| 41 | | PROPRIETARY CAPITAL: | | | | | | | | | |
| 42 | 2160 | Unappropriated Retained Earnings | 39,621,873 | CS | (366,337) | Net eliminations to rate base | 39,255,535 | | | Direct | |
| 43 | | | | | | | | | | | |
| 44 | | OTHER NONCURRENT LIABILITIES: | | | | | | | | | |
| 45 | 228.1 | Electric Storm Reserve | 1,972,840 | RB/WC | | | 1,972,840 | | | Direct | Per Order & Storm Costs x Inflation |
| 46 | 228.2 | Accrued Liability Insurance | 89,516 | RB/WC | | | 89,516 | BASE REV | 31% | Direct | Direct |
| 47 | 228.3 | Accrued Pension & Post Ret. Medical | 521,766 | RB/WC | | | 521,766 | | | Direct | Per amortization schedule |
| 48 | 228.3 | Acc. Pension & Post Ret. Medical-Allocated | 5,689,199 | RB/WC | (59,691) | Transfer to 2540 Reg. Liab. | 5,629,508 | PAYROLL | 29% | Direct | Per amortization schedule-allocated |
| 49 | 228.3 | Acc. Retiree Fees, Claims & Contrib. | 630,129 | RB/WC | | | 630,129 | BASE REV | 31% | Direct | Actual until Feb 2014 then no change |
| 50 | | | | | | | | | | | |
| 51 | | CURRENT AND ACCRUED LIABILITIES: | | | | | | | | | |
| 52 | 2320 | Accounts Payable- Fuel | 5,320,621 | RB/WC | | | 5,320,621 | | | Customer Growth | 1.0008, 1.0051 |
| 53 | 2320 | Accounts Payable- Net of Fuel | 494,569 | RB/WC | | | 494,569 | | | Inflation | 1.0220, 1.0230 |
| 54 | 2320 | Accounts Payable- Net of Fuel | 319,161 | RB/WC | | | 319,161 | BASE REV | 31% | Inflation | 1.0220, 1.0230 |
| 55 | 2320 | Accounts Payable- Other | 19,653 | RB/WC | | | 19,653 | PAYROLL | 29% | Payroll | 1.0300, 1.0300 |
| 56 | 2350 | Customer Deposits | 3,420,956 | CS | | | 3,420,956 | | | Customer Growth | Per D-6 |
| 57 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | (3,062) | RB/WC | | | (3,062) | | | Payroll | 1.0300, 1.0300 |
| 58 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | (74,060) | RB/WC | | | (74,060) | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 59 | 236.5 | Taxes Accrued Current | (42,378) | RB/WC | | | (42,378) | | | Payroll | 1.0300, 1.0300 |
| 60 | 236.5 | Taxes Accrued Current | (54,360) | RB/WC | | | (54,360) | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 61 | 236.7 | Taxes Accrued- Prior | 540,377 | RB/WC | | | 540,377 | | | Payroll | 1.0300, 1.0300 |
| 62 | 236.7 | Taxes Accrued- Prior | (263,809) | RB/WC | | | (263,809) | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 63 | 2370 | Interest Accrued | 57,312 | RB/WC | | | 57,312 | | | Customer Growth | 1.0008, 1.0051 |
| 64 | 2370 | Interest Accrued | 70,914 | RB/WC | | | 70,914 | PLANT | 24% | Direct | Based on actuals Oct. to Feb. |
| 65 | 2410 | Tax Collections Payable | 909,666 | RB/WC | | | 909,666 | | | Payroll | 1.0300, 1.0300 |
| 66 | 2410 | Tax Collections Payable | 547 | RB/WC | | | 547 | PAYROLL | 29% | Direct | Based on year end |
| 67 | 2420 | Misc Current & Accrued Liabilities | 585 | RB/WC | | | 585 | | | Direct | Based on year end |
| 68 | 2420 | Misc Current & Accrued Liabilities | 802,618 | RB/WC | | | 802,618 | PAYROLL | 29% | Direct | P/R incr and change in PTO policy |
| 69 | | | | | | | | | | | |
| 70 | | DEFERRED CREDITS: | | | | | | | | | |
| 71 | 2520 | Customer Advances-Construction | 179,095 | RB | | | 179,095 | | | Direct | Direct |
| 72 | 2530 | Overrecovery- Conservation | 1,623 | RB/WC | (1,623) | Eliminate Overrecovery of Conservation | - | | | Direct | Per 2014 Proj Filing |
| 73 | 2530 | Overrecovery- Fuel | 208,539 | RB/WC | (208,539) | Eliminate Overrecovery of Fuel | - | | | Direct | Per 2014 Proj Filing |
| 74 | 2540 | Other Regulatory Liabilities- Tax gain | 416,777 | RB/WC | 103,150 | Correct Amortization | 519,927 | | | Direct | Per PSC Order |
| 75 | 2540 | Other Regulatory Liabilities-Pension | 198,968 | RB/WC | (54,423) | Correct Amt. and transfer from 228.3 | 144,545 | | | Direct | Per PSC Order |
| 76 | 2540 | Other Regulatory Liabilities-Gulf Refund | 815,365 | RB/WC | (815,365) | Reclass Gulf refund to Reg asset. | (0) | | | Direct | Per PSC Order |
| 77 | 2550 | Accumulated Deferred Investment Tax Credits | 356 | CS | | | 356 | | | Direct | Per Schedule C-23 |
| 78 | | | | | | | | | | | |
| 79 | | ACCUMULATED DEFERRED INCOME TAXES: | | | | | | | | | |
| 80 | 2820 | ADIT- Other Property | 9,555,881 | CS | | | 9,555,881 | | | Direct | Per Schedule C-22 |
| 81 | 2820 | ADIT- Other Property | 179,428 | CS | | | 179,428 | PLANT | 24% | Direct | Per Schedule C-22 |
| 82 | 2830 | ADIT- Other | (913,189) | CS | | | (913,189) | | | Direct | Per Schedule C-22 |
| 83 | 2830 | ADIT- Other | (692,469) | CS | (55,215) | Remove Reg. Liab for Sept./Oct. 2012 | (747,684) | PLANT | 24% | Direct | Per Schedule C-22 |
| 84 | | TOTAL LIABILITIES AND OTHER CREDITS | **69,995,009** | | **(1,458,043)** | | **68,536,967** | | | | |
| 85 | | | | | | | | | | | |
| 86 | | | REFERENCE: | | | | | | | | |
| 87 | | | RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility | | | | | | | | |

Schedule B-3 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (1) Sep 2013 | (2) Oct 2013 | (3) Nov 2013 | (4) Dec 2013 | (5) Jan 2014 | (6) Feb 2014 | (7) Mar 2014 | (8) Apr 2014 | (9) May 2014 | (10) Jun 2014 | (11) Jul 2014 | (12) Aug 2014 | (13) Sep 2014 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | ASSETS AND OTHER DEBITS | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | | UTILITY PLANT: | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | |
| 7 | 1010 | Plant in Service | 99,251,499 | 99,559,759 | 99,844,974 | 102,901,687 | 103,116,957 | 103,244,993 | 103,293,072 | 103,451,882 | 103,624,129 | 104,927,942 | 105,083,096 | 106,141,191 | 106,235,788 |
| 8 | 1070 | CWIP | 4,829,151 | 4,947,511 | 5,180,651 | 2,000,960 | 1,781,586 | 2,697,881 | 2,878,821 | 3,092,839 | 4,026,588 | 3,110,637 | 3,379,782 | 3,667,252 | 3,952,722 |
| 9 | 1080 | Plant Reserve | (50,150,002) | (50,507,667) | (50,814,913) | (49,916,133) | (50,105,816) | (50,427,138) | (50,717,609) | (51,008,483) | (51,299,859) | (51,301,153) | (51,600,229) | (51,899,842) | (52,202,221) |
| 10 | 1180 | Allocated Common Plant in Service | 1,119,566 | 1,119,566 | 1,119,566 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 |
| 11 | 1190 | Allocated Common Plant Reserve | (575,635) | (575,635) | (585,024) | (491,486) | (496,153) | (500,819) | (505,485) | (510,152) | (514,818) | (519,485) | (524,152) | (528,818) | (533,485) |
| 12 | 1070 | Allocated Common CWIP | 2,479 | 90,526 | 91,742 | 9,098 | 24,216 | 38,256 | 62,256 | 86,256 | 110,256 | 134,256 | 158,256 | 182,256 | 206,256 |
| 13 | | | | | | | | | | | | | | | |
| 14 | | OTHER PROPERTY AND INVESTMENTS: | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | |
| 16 | | CURRENT AND ACCRUED ASSETS: | | | | | | | | | | | | | - |
| 17 | 1240 | Other Investments | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 |
| 18 | 1310 | Depository Account- Cash | 240,136 | 345,232 | 331,572 | 730,278 | 752,331 | 724,155 | 519,862 | 302,873 | 530,765 | 561,535 | 650,132 | 504,087 | 337,636 |
| 19 | 1350 | Working Funds- Petty Cash | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 20 | 1420 | Accounts Receivable | 7,951,642 | 4,714,835 | 6,513,828 | 6,086,645 | 7,241,336 | 6,086,218 | 6,626,029 | 5,659,871 | 6,397,133 | 7,870,703 | 7,221,721 | 8,099,054 | 7,958,003 |
| 21 | 1430 | Miscellaneous Accounts Receivable | 171,152 | (6,335) | 72,289 | 666,694 | 479,239 | 492,765 | 293,442 | 210,369 | 198,031 | 211,557 | 144,101 | 157,626 | 171,152 |
| 22 | 1430 | Miscellaneous Accounts Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 1440 | Allowance for Uncollected Accounts | (151,877) | (68,892) | (103,178) | (134,230) | (122,602) | (117,061) | (133,931) | (138,199) | (150,360) | (153,119) | (167,026) | (176,566) | (151,999) |
| 25 | 1540 | Materials and Supplies | 1,275,788 | 1,386,427 | 1,277,137 | 1,225,566 | 1,236,846 | 1,305,538 | 1,386,287 | 1,460,784 | 1,458,262 | 1,336,669 | 1,210,606 | 1,336,847 | 1,303,855 |
| 26 | 1650 | Prepaid Expenses | 39,905 | 119,918 | 109,632 | 168,699 | 200,943 | 185,758 | 173,842 | 151,056 | 124,077 | 105,622 | 93,528 | 98,444 | 41,102 |
| 27 | 1650 | Prepaid Expenses | 48,698 | 68,297 | 66,018 | 69,059 | 105,739 | 99,479 | 93,295 | 89,481 | 78,961 | 62,760 | 57,024 | 79,954 | 50,159 |
| 28 | 1730 | Unbilled Revenues | 3,418,577 | 2,353,904 | 2,282,697 | 2,477,534 | 2,727,634 | 2,331,314 | 2,922,921 | 2,441,058 | 3,176,735 | 3,222,313 | 3,557,922 | 3,563,962 | 3,418,577 |
| 29 | | | | | | | | | | | | | | | |
| 30 | | DEFERRED DEBITS: | | | | | | | | | | | | | |
| 31 | 182.3 | Other Regulatory Assets | 6,128,154 | 6,209,731 | 6,186,667 | 3,370,837 | 3,347,773 | 3,324,709 | 3,301,645 | 3,278,581 | 3,255,518 | 3,232,454 | 3,209,390 | 3,186,326 | 3,163,262 |
| 32 | 182.3 | Deferred Litigation | 87,580 | 85,863 | 84,146 | 82,429 | 80,712 | 78,995 | 77,278 | 75,561 | 73,844 | 72,127 | 70,410 | 68,693 | 66,976 |
| 33 | 1840 | Clearing Accounts | - | (13) | (1,001) | - | - | - | - | - | - | - | - | - | - |
| 34 | 1850 | Temporary Facilities | 18,786 | 5,722 | (4,603) | 9,155 | 9,343 | 9,217 | 11,191 | 10,517 | 11,941 | 13,029 | 14,041 | 13,692 | 19,199 |
| 35 | 1860 | Misc. Deferred Debits- Underrec. Cons. | - | - | - | - | - | - | - | 16,269 | 34,364 | 41,910 | 40,464 | 39,539 | 41,634 |
| 36 | 1860 | Underrecovery- Fuel | - | - | - | - | - | 248,483 | 996,986 | 1,805,834 | 2,603,108 | 2,346,283 | 1,685,553 | 1,054,063 | 508,358 |
| 37 | 1860 | Deferred Rate Case | - | - | - | - | 100,000 | 200,000 | 300,000 | 400,000 | 450,000 | 500,000 | 550,000 | 600,000 | 750,000 |
| 38 | 2530 | Overrecovery- Fuel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | | | | | | | | | | | | | | | |
| 40 | | TOTAL ASSETS AND OTHER DEBITS | 73,744,965 | 69,888,113 | 71,691,563 | 70,319,953 | 71,543,246 | 71,085,906 | 72,643,063 | 71,939,560 | 75,251,837 | 76,839,202 | 75,897,782 | 77,250,921 | 76,400,138 |

Supporting Schedules: B-8 (2014), B-10 (2014)

Recap Schedules: B-1 (2014), B-2 (2014)

Schedule B-3 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x__ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (14) 13 MONTH AVERAGE | (15) REFERENCE RB WC CS ORP NEU | (16) ADJUSTMENT | (17) REASON | (18) ADJUSTED AMOUNT | (19) ALLOCATION METHOD | (20) ALLOCATION % | (21) Projection Basis | (22) Direct Assign. / Trend Factor |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | ASSETS AND OTHER DEBITS | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | | UTILITY PLANT: | | | | | | | | | |
| 6 | | | | | | | | | | | |
| 7 | 1010 | Plant in Service | 103,128,998 | RB | (821,167) | NON-UTILITY | 102,307,831 | | | Direct | Direct |
| 8 | 1070 | CWIP | 3,503,568 | RB | | | 3,503,568 | | | Direct | Direct |
| 9 | 1080 | Plant Reserve | (50,919,313) | RB | 313,719 | NON-UTILITY & VEHICLE | (50,605,594) | | | Direct | Direct |
| 10 | 1180 | Allocated Common Plant in Service | 1,045,899 | RB | | | 1,045,899 | PLANT | 24% | Direct | Direct |
| 11 | 1190 | Allocated Common Plant Reserve | (527,781) | RB | | | (527,781) | PLANT | 24% | Direct | Direct |
| 12 | 1070 | Allocated Common CWIP | 92,008 | RB | | | 92,008 | PLANT | 24% | Direct | Direct |
| 13 | | | | | | | - | | | | |
| 14 | | OTHER PROPERTY AND INVESTMENTS: | | | | | - | | | | |
| 15 | | | | | | | - | | | | |
| 16 | | CURRENT AND ACCRUED ASSETS: | | | | | - | | | | |
| 17 | 1240 | Other Investments | 31,364 | WC | | | 31,364 | | | Direct | No change |
| 18 | 1310 | Depository Account- Cash | 502,353 | WC | | | 502,353 | BASE REV | 31% | Customer Growth | 1.0008, 1.0051 |
| 19 | 1350 | Working Funds- Petty Cash | 8,000 | WC | | | 8,000 | | | Direct | No change |
| 20 | 1420 | Accounts Receivable | 6,802,078 | WC | | | 6,802,078 | | | Growth & Infl | 1.0228,1.0282 |
| 21 | 1430 | Miscellaneous Accounts Receivable | 250,929 | WC | | | 250,929 | | | Direct | No change |
| 22 | 1430 | Miscellaneous Accounts Receivable | - | WC | | | - | BASE REV | 31% | Direct | No change |
| 23 | 1440 | Allowance for Uncollected Accounts | (136,080) | WC | | | (136,080) | | | Customer Growth | 1.0008,1.0051 |
| 25 | 1540 | Materials and Supplies | 1,323,124 | WC | | | 1,323,124 | | | Inflation | 1.0220, 1.0230 |
| 26 | 1650 | Prepaid Expenses | 124,040 | WC | | | 124,040 | | | Payroll | 1.0300, 1.0300 |
| 27 | 1650 | Prepaid Expenses | 74,532 | WC | | | 74,532 | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 28 | 1730 | Unbilled Revenues | 2,915,011 | WC | | | 2,915,011 | | | Direct | Direct |
| 29 | | | | | | | - | | | | |
| 30 | | DEFERRED DEBITS: | | | | | - | | | | |
| 31 | 182.3 | Other Regulatory Assets | 3,938,081 | WC | | | 3,938,081 | | | Direct | Per PSC Order |
| 32 | 182.3 | Deferred Litigation | 77,278 | WC | | | 77,278 | | | Direct | Per PSC Order |
| 33 | 1840 | Clearing Accounts | (78) | WC | | | (78) | | | Inflation | 1.0220, 1.0230 |
| 34 | 1850 | Temporary Facilities | 10,864 | WC | | | 10,864 | | | Inflation | 1.0220, 1.0230 |
| 35 | 1860 | Misc. Deferred Debits- Underrec. Cons. | 16,475 | WC | (16,475) | ELIMINATE OVER-RECOVERY | - | | | Direct | Per 2014 Proj Filing |
| 36 | 1860 | Underrecovery- Fuel | 865,282 | WC | (865,282) | ELIMINATE OVER-RECOVERY | - | | | Direct | Per 2014 Proj Filing |
| 37 | 1860 | Deferred Rate Case | 296,154 | WC | (148,077) | ELIMINATE 1/2 DEFERRED RC | 148,077 | | | Direct | Per Sched C-10 |
| 38 | 2530 | Overrecovery- Fuel | - | WC | | | - | | | Direct | Per 2014 Proj Filing |
| 39 | | | | | | | - | | | | |
| 40 | | TOTAL ASSETS AND OTHER DEBITS | 73,422,788 | | (1,537,282) | | 71,885,506 | | | | |

Supporting Schedules: B-8 (2014), B-10 (2014)

Recap Schedules: B-1 (2014), B-2 (2014)

Schedule B-3 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (1) Sep 2013 | (2) Oct 2013 | (3) Nov 2013 | (4) Dec 2013 | (5) Jan 2014 | (6) Feb 2014 | (7) Mar 2014 | (8) Apr 2014 | (9) May 2014 | (10) Jun 2014 | (11) Jul 2014 | (12) Aug 2014 | (13) Sep 2014 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 41 | | LIABILITIES AND OTHER CREDITS | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | |
| 43 | | PROPRIETARY CAPITAL: | | | | | | | | | | | | | |
| 44 | 2160 | Unappropriated Retained Earnings | 44,249,648 | 36,549,395 | 39,289,715 | 43,144,490 | 44,979,798 | 45,696,095 | 46,288,272 | 48,614,983 | 49,461,114 | 49,957,159 | 49,733,280 | 50,537,680 | 50,208,443 |
| 45 | | | - | | | | | | | | | | | | |
| 46 | | | - | | | | | | | | | | | | |
| 47 | | OTHER NONCURRENT LIABILITIES: | - | | | | | | | | | | | | |
| 48 | 228.1 | Electric Storm Reserve | 2,026,421 | 2,036,556 | 2,046,691 | 2,056,826 | 2,066,961 | 2,077,096 | 2,087,231 | 2,097,366 | 2,107,501 | 2,117,636 | 2,115,993 | 2,114,350 | 2,112,707 |
| 49 | 228.2 | Accrued Liability Insurance | 97,422 | 98,362 | 85,014 | 34,066 | 36,999 | 1,810 | 2,878 | 3,381 | 10,434 | 16,128 | 26,347 | 37,415 | 47,214 |
| 50 | 228.3 | Accrued Pension & Post Ret. Medical | 6,782,961 | 6,739,696 | 6,683,823 | 3,784,861 | 3,784,861 | 3,784,861 | 3,744,805 | 3,704,748 | 3,664,692 | 3,624,636 | 3,584,580 | 3,544,524 | 3,504,468 |
| 51 | 228.3 | Acc. Pension & Post Ret. Medical-Allocated | 44,907 | (10,966) | 44,907 | 44,907 | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) |
| 52 | 228.3 | Acc. Retiree Fees, Claims & Contrib. | (17,528) | (17,724) | (20,254) | (46,011) | (54,218) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) |
| 53 | | | | | | | | | | | | | | | |
| 54 | | CURRENT AND ACCRUED LIABILITIES: | | | | | | | | | | | | | |
| 55 | 2320 | Accounts Payable- Fuel | 5,580,434 | 5,308,798 | 7,188,964 | 4,978,037 | 4,976,560 | 4,999,518 | 5,422,509 | 2,711,220 | 4,900,960 | 5,652,917 | 5,870,599 | 6,047,991 | 5,584,898 |
| 56 | 2320 | Accounts Payable- Net of Fuel | 160,179 | 661,232 | 961,613 | 675,870 | 535,663 | 892,544 | 522,548 | 271,331 | 504,946 | 520,338 | 287,042 | 413,848 | 163,703 |
| 57 | 2320 | Accounts Payable- Net of Fuel | 288,431 | 1,397,878 | 61,535 | 262,997 | 377,852 | (549,931) | (524,208) | 358,016 | 819,789 | 1,070,168 | 207,144 | 175,936 | 294,776 |
| 58 | 2320 | Accounts Payable- Other | 9,167 | 37,762 | 17,442 | 8,928 | 21,208 | 14,650 | 17,000 | 33,852 | 56,162 | 13,907 | 15,226 | 8,415 | 9,442 |
| 59 | 2350 | Customer Deposits | 3,375,525 | 3,375,750 | 3,375,975 | 3,376,200 | 3,376,425 | 3,376,650 | 3,376,875 | 3,377,100 | 3,377,325 | 3,377,550 | 3,377,775 | 3,378,000 | 3,378,225 |
| 60 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | (31,916) | 31,915 | - | - | - | - | - | - | - | (2,708) | (2,708) | (2,708) | (32,873) |
| 61 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | (112,368) | (63,238) | (87,808) | (87,808) | (87,808) | (87,808) | (26,232) | (26,232) | (26,232) | (90,126) | (90,126) | (90,126) | (115,739) |
| 62 | 236.5 | Taxes Accrued Current | 162,877 | (462,707) | (408,806) | 7,395 | 65,616 | 72,887 | (32,930) | (30,328) | (92,695) | (88,784) | (64,144) | 136,420 | 167,763 |
| 63 | 236.5 | Taxes Accrued Current | (24,158) | (254,644) | (253,498) | (31,577) | (31,160) | (31,418) | (8,397) | (8,265) | (8,217) | (17,398) | (17,330) | (16,933) | (24,882) |
| 64 | 236.7 | Taxes Accrued- Prior | (19,643) | 1,916,437 | 1,922,733 | 506,835 | 506,835 | 506,835 | 1,740,791 | 195,289 | - | - | - | (20,232) | (20,232) |
| 65 | 236.7 | Taxes Accrued- Prior | (26,030) | (643,940) | (670,403) | (570,480) | (475,138) | (475,138) | (541,931) | (19,370) | (19,370) | (19,370) | (19,370) | (25,047) | (26,811) |
| 66 | 2370 | Interest Accrued | 51,918 | 192,193 | 126,767 | 117,305 | 5,222 | 11,216 | 16,334 | 22,644 | 28,790 | 34,758 | 40,337 | 46,206 | 51,960 |
| 67 | 2370 | Interest Accrued | 58,112 | 72,640 | - | 14,528 | 29,056 | 43,584 | 58,112 | 72,640 | - | 14,528 | 29,056 | 43,584 | 58,112 |
| 68 | 2410 | Tax Collections Payable | 1,224,253 | 1,237,594 | 666,022 | 603,030 | 726,987 | 694,667 | 821,447 | 800,800 | 870,144 | 1,015,888 | 1,093,996 | 1,164,617 | 1,260,981 |
| 69 | 2410 | Tax Collections Payable | 14 | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | 2420 | Misc Current & Accrued Liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | 2420 | Misc Current & Accrued Liabilities | 709,342 | 558,661 | 561,383 | 583,418 | 687,073 | 708,962 | 359,805 | 462,839 | 314,922 | 363,379 | 461,605 | 524,477 | 565,216 |
| 72 | | | | | | | | | | | | | | | |
| 73 | | DEFERRED CREDITS: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | 2520 | Customer Advances-Construction | 152,743 | 152,743 | 152,743 | 152,743 | 152,743 | 126,755 | 126,755 | 126,755 | 126,755 | 126,755 | 125,613 | 125,613 | 121,848 |
| 75 | 2530 | Overrecovery- Conservation | - | 14,843 | 28,648 | 44,800 | 32,664 | 19,329 | 4,635 | - | - | - | - | - | - |
| 76 | 2530 | Overrecovery- Fuel | - | 1,213,385 | 532,325 | 1,332,023 | 560,025 | - | - | - | - | - | - | - | - |
| 77 | 2540 | Other Regulatory Liabilities- Tax gain | 355,739 | 628,375 | 301,010 | 273,646 | 246,281 | 218,916 | 191,552 | 164,187 | 136,823 | 109,458 | 82,094 | 54,729 | 27,365 |
| 78 | 2540 | Other Regulatory Liabilities-Pension | 98,899 | 91,291 | 83,684 | 76,076 | 68,469 | 60,861 | 53,253 | 45,646 | 38,038 | 43,430 | 22,823 | 15,215 | 7,608 |
| 79 | 2540 | Other Regulatory Liabilities-Gulf Refund | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 | 2550 | Accumulated Deferred Investment Tax Cre | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 | | | | | | | | | | | | | | | |
| 82 | | ACCUMULATED DEFERRED INCOME TAXES: | | | | | | | | | | | | | |
| 83 | 2820 | ADIT- Other Property | 9,845,308 | 9,872,412 | 10,076,732 | 10,281,052 | 10,229,977 | 10,178,902 | 10,127,828 | 10,076,753 | 10,025,678 | 9,974,603 | 9,923,528 | 9,872,454 | 9,821,380 |
| 84 | 2820 | ADIT- Other Property | 180,216 | 180,961 | 184,706 | 188,451 | 187,515 | 186,579 | 185,642 | 184,706 | 183,770 | 182,834 | 181,898 | 180,961 | 180,025 |
| 85 | 2830 | ADIT- Other | (794,991) | (552,819) | (677,934) | (803,049) | (764,847) | (726,644) | (688,441) | (650,238) | (612,036) | (573,833) | (535,630) | (497,427) | (459,224) |
| 86 | 2830 | ADIT- Other | (682,917) | (474,727) | (582,167) | (689,608) | (656,801) | (623,995) | (591,189) | (558,383) | (525,577) | (492,771) | (459,965) | (427,159) | (394,353) |
| 87 | | TOTAL LIABILITIES AND OTHER CRE | 73,744,964 | 69,888,113 | 71,691,563 | 70,319,953 | 71,543,246 | 71,085,906 | 72,643,063 | 71,939,560 | 75,251,837 | 76,839,202 | 75,897,782 | 77,250,921 | 76,400,138 |
| 88 | | | | | | | | | | | | | | | |
| 89 | | | REFERENCE: | | | | | | | | | | | | |
| 90 | | | RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility | | | | | | | | | | | | |

Supporting Schedules: B-8 (2014), B-10 (2014)

Recap Schedules: B-1 (2014), B-2 (2014)

Schedule B-3 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
___ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (14) 13 MONTH AVERAGE | (15) REFERENCE RB WC CS ORP NEU | (16) ADJUSTMENT | (17) REASON | (18) ADJUSTED AMOUNT | (19) ALLOCATION METHOD | (20) ALLOCATION % | (21) Projection Basis | (22) Direct Assign. / Trend Factor |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 41 | | LIABILITIES AND OTHER CREDITS | | | | | - | | | | |
| 42 | | | | | | | - | | | | |
| 43 | | PROPRIETARY CAPITAL: | | | | | - | | | | |
| 44 | 2160 | Unappropriated Retained Earnings | 46,054,621 | CS | (1,246,307) | | 44,808,314 | | | Direct | |
| 45 | | | | | | | - | | | | |
| 46 | | | | | | | - | | | | |
| 47 | | OTHER NONCURRENT LIABILITIES: | | | | | - | | | | |
| 48 | 228.1 | Electric Storm Reserve | 2,081,795 | WC | | | 2,081,795 | | | Direct | Per Order & Storm Costs x Inflation |
| 49 | 228.2 | Accrued Liability Insurance | 38,267 | WC | | | 38,267 | BASE REV | 31% | Direct | Direct |
| 50 | 228.3 | Accrued Pension & Post Ret. Medical | 4,379,501 | WC | | | 4,379,501 | | | Direct | Per amortization schedule |
| 51 | 228.3 | Acc. Pension & Post Ret. Medical-Allocated | (19,262) | WC | | | (19,262) | PAYROLL | 29% | Direct | Per amortization schedule-allocated |
| 52 | 228.3 | Acc. Retiree Fees, Claims & Contrib. | (42,937) | WC | | | (42,937) | BASE REV | 31% | Direct | Actual until Feb 2014 then no change |
| 53 | | | | | | | - | | | | |
| 54 | | CURRENT AND ACCRUED LIABILITIES: | | | | | - | | | | |
| 55 | 2320 | Accounts Payable- Fuel | 5,324,877 | WC | | | 5,324,877 | | | Customer Growth | 1.0008, 1.0051 |
| 56 | 2320 | Accounts Payable- Net of Fuel | 505,450 | WC | | | 505,450 | | | Inflation | 1.0220, 1.0230 |
| 57 | 2320 | Accounts Payable- Net of Fuel | 326,183 | WC | | | 326,183 | BASE REV | 31% | Inflation | 1.0220, 1.0230 |
| 58 | 2320 | Accounts Payable- Other | 20,243 | WC | | | 20,243 | PAYROLL | 29% | Payroll | 1.0300, 1.0300 |
| 59 | 2350 | Customer Deposits | 3,376,875 | CS | | | 3,376,875 | | | Customer Growth | Per D-6 |
| 60 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | (3,154) | WC | | | (3,154) | | | Payroll | 1.0300, 1.0300 |
| 61 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | (76,281) | WC | | | (76,281) | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 62 | 236.5 | Taxes Accrued Current | (43,649) | WC | | | (43,649) | | | Payroll | 1.0300, 1.0300 |
| 63 | 236.5 | Taxes Accrued Current | (55,991) | WC | | | (55,991) | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 64 | 236.7 | Taxes Accrued- Prior | 556,588 | WC | | | 556,588 | | | Payroll | 1.0300, 1.0300 |
| 65 | 236.7 | Taxes Accrued- Prior | (271,723) | WC | | | (271,723) | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 66 | 2370 | Interest Accrued | 57,358 | WC | | | 57,358 | | | Customer Growth | 1.0008, 1.0051 |
| 67 | 2370 | Interest Accrued | 37,996 | WC | | | 37,996 | PLANT | 24% | Direct | Based on actuals Oct. to Feb. |
| 68 | 2410 | Tax Collections Payable | 936,956 | WC | | | 936,956 | | | Payroll | 1.0300, 1.0300 |
| 69 | 2410 | Tax Collections Payable | 1 | WC | | | 1 | PAYROLL | 29% | Direct | Based on year end |
| 70 | 2420 | Misc Current & Accrued Liabilities | - | WC | | | - | | | Direct | Based on year end |
| 71 | 2420 | Misc Current & Accrued Liabilities | 527,776 | WC | | | 527,776 | PAYROLL | 29% | Direct | P/R incr and change in PTO policy |
| 72 | | | | | | | - | | | | |
| 73 | | DEFERRED CREDITS: | - | | | | - | | | | |
| 74 | 2520 | Customer Advances-Construction | 136,197 | RB | | | 136,197 | | | Direct | Direct |
| 75 | 2530 | Overrecovery- Conservation | 11,148 | WC | (11,148) | ELIMINATE OVER-RECOVERY | - | | | Direct | Per 2014 Proj Filing |
| 76 | 2530 | Overrecovery- Fuel | 279,828 | WC | (279,828) | ELIMINATE OVER-RECOVERY | - | | | Direct | Per 2014 Proj Filing |
| 77 | 2540 | Other Regulatory Liabilities- Tax gain | 214,629 | WC | | | 214,629 | | | Direct | Per PSC Order |
| 78 | 2540 | Other Regulatory Liabilities-Pension | 54,253 | WC | | | 54,253 | | | Direct | Per PSC Order |
| 79 | 2540 | Other Regulatory Liabilities-Gulf Refund | - | WC | | | - | | | Direct | Per PSC Order |
| 80 | 2550 | Accumulated Deferred Investment Tax Cre | - | | | | - | | | Direct | Per Schedule C-23 |
| 81 | | | | | | | - | | | | |
| 82 | | ACCUMULATED DEFERRED INCOME TA | | | | | - | | | | |
| 83 | 2820 | ADIT- Other Property | 10,023,585 | CS | | | 10,023,585 | | | Direct | Per Schedule C-22 |
| 84 | 2820 | ADIT- Other Property | 183,713 | CS | | | 183,713 | PLANT | 24% | Direct | Per Schedule C-22 |
| 85 | 2830 | ADIT- Other | (641,316) | CS | | | (641,316) | | | Direct | Per Schedule C-22 |
| 86 | 2830 | ADIT- Other | (550,739) | CS | | | (550,739) | PLANT | 24% | Direct | Per Schedule C-22 |
| 87 | | TOTAL LIABILITIES AND OTHER CRE | 73,422,788 | | (1,537,282) | | 71,885,506 | | | | |
| 88 | | | | | | | | | | | |
| 89 | | | REFERENCE: | | | | | | | | |
| 90 | | | RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility | | | | | | | | |

Supporting Schedules: B-8 (2014), B-10 (2014)

Recap Schedules: B-1 (2014), B-2 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (1) Sep 2014 | (2) Oct 2014 | (3) Nov 2014 | (4) Dec 2014 | (5) Jan 2015 | (6) Feb 2015 | (7) Mar 2015 | (8) Apr 2015 | (9) May 2015 | (10) Jun 2015 | (11) Jul 2015 | (12) Aug 2015 | (13) Sep 2015 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | |
| 4 | | ASSETS AND OTHER DEBITS | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | |
| 6 | | UTILITY PLANT: | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | |
| 8 | 1010 | Plant in Service | 106,235,788 | 106,411,602 | 106,596,769 | 107,729,994 | 107,742,654 | 107,755,313 | 107,812,964 | 107,875,614 | 107,898,241 | 108,192,664 | 108,255,206 | 108,434,530 | 109,607,000 |
| 9 | 1070 | CWIP | 3,952,722 | 4,141,787 | 4,329,147 | 3,019,382 | 3,186,338 | 3,559,497 | 3,796,023 | 4,028,558 | 5,561,093 | 5,293,628 | 5,726,163 | 6,158,698 | 6,391,233 |
| 10 | 1080 | Plant Reserve | (52,202,221) | (52,504,037) | (52,806,339) | (53,109,282) | (53,416,683) | (53,724,147) | (54,031,672) | (54,339,390) | (54,647,352) | (54,955,613) | (55,264,952) | (55,574,554) | (55,884,681) |
| 11 | 1180 | Allocated Common Plant in Service | 1,023,798 | 1,023,798 | 1,027,109 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 |
| 12 | 1190 | Allocated Common Plant Reserve | (533,485) | (538,154) | (542,823) | (548,491) | (554,175) | (559,859) | (565,542) | (571,225) | (576,908) | (582,591) | (588,275) | (593,958) | (599,641) |
| 13 | 1070 | Allocated Common CWIP | 206,256 | 230,256 | 254,256 | 302,916 | - | - | - | - | - | - | - | - | - |
| 14 | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | | OTHER PROPERTY AND INVESTMENTS: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | | CURRENT AND ACCRUED ASSETS: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | 1240 | Other Investments | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 | 31,364 |
| 19 | 1310 | Depository Account- Cash | 337,636 | 346,579 | 332,865 | 733,126 | 658,701 | 726,980 | 521,889 | 304,054 | 532,835 | 563,725 | 652,668 | 506,052 | 338,952 |
| 20 | 1350 | Working Funds- Petty Cash | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 21 | 1420 | Accounts Receivable | 7,958,003 | 5,065,674 | 6,697,518 | 6,258,288 | 7,445,542 | 6,257,850 | 6,812,883 | 5,819,480 | 6,577,532 | 8,092,657 | 7,425,373 | 8,327,447 | 8,182,419 |
| 22 | 1430 | Miscellaneous Accounts Receivable | 171,152 | (6,335) | 72,289 | 666,694 | 479,239 | 492,765 | 293,442 | 210,369 | 198,031 | 211,557 | 144,101 | 157,626 | 171,152 |
| 23 | 1430 | Miscellaneous Accounts Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | 1440 | Allowance for Uncollected Accounts | (151,999) | (69,828) | (103,705) | (134,915) | (123,227) | (117,658) | (134,614) | (138,904) | (151,127) | (153,900) | (167,877) | (177,467) | (152,774) |
| 26 | 1540 | Materials and Supplies | 1,303,855 | 1,418,315 | 1,306,511 | 1,253,754 | 1,265,293 | 1,335,565 | 1,418,171 | 1,494,383 | 1,491,802 | 1,367,412 | 1,238,450 | 1,368,868 | 1,333,844 |
| 27 | 1650 | Prepaid Expenses | 41,102 | 123,515 | 112,921 | 173,760 | 206,971 | 191,331 | 179,058 | 155,587 | 127,799 | 108,791 | 96,334 | 101,384 | 42,335 |
| 28 | 1650 | Prepaid Expenses | 50,159 | 70,346 | 67,998 | 71,130 | 108,912 | 102,463 | 96,094 | 92,165 | 81,329 | 64,643 | 58,735 | 82,352 | 51,664 |
| 29 | 1730 | Unbilled Revenues | 3,418,577 | 2,353,904 | 2,282,697 | 2,477,534 | 2,727,634 | 2,331,314 | 2,922,921 | 2,441,058 | 3,175,955 | 3,222,313 | 3,557,922 | 3,563,962 | 3,418,577 |
| 30 | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | | DEFERRED DEBITS: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | 182.3 | Other Regulatory Assets | 3,163,262 | 3,162,130 | 3,114,870 | 3,090,674 | 3,066,478 | 3,042,282 | 3,018,086 | 2,993,890 | 2,969,694 | 2,945,498 | 2,921,302 | 2,897,107 | 2,872,911 |
| 33 | 182.3 | Deferred Litigation | 66,976 | 65,259 | 63,542 | 61,825 | 60,108 | 58,391 | 56,674 | 54,957 | 53,240 | 51,523 | 49,806 | 48,089 | 46,372 |
| 34 | 1840 | Clearing Accounts | - | (14) | (153) | - | - | - | - | - | - | - | - | - | - |
| 35 | 1850 | Temporary Facilities | 19,199 | 5,854 | (4,709) | 9,366 | 9,558 | 9,429 | 11,448 | 10,759 | 12,216 | 13,329 | 14,364 | 14,033 | 19,641 |
| 36 | 1860 | Misc. Deferred Debits- Underrec. Cons. | 41,634 | 49,360 | 66,724 | 82,565 | 75,685 | 68,804 | 61,924 | 55,043 | 48,163 | 41,282 | 34,402 | 27,521 | 20,641 |
| 37 | 1860 | Underrecovery- Fuel | 508,358 | 200,202 | 210,678 | - | - | - | 13,357 | 291,860 | 516,456 | 505,518 | 382,380 | 205,048 | 97,722 |
| 38 | 1860 | Deferred Rate Case | 750,000 | 757,876 | 745,030 | 732,185 | 719,340 | 706,494 | 693,649 | 680,804 | 667,958 | 655,113 | 642,268 | 629,422 | 616,577 |
| 39 | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | | | | | | | | | | | | | | | |
| 41 | | TOTAL ASSETS AND OTHER DEBITS | **76,400,138** | **72,347,452** | **73,862,559** | **74,091,477** | **74,879,340** | **73,457,788** | **74,197,727** | **72,680,034** | **75,757,931** | **76,858,520** | **76,399,342** | **77,397,135** | **77,794,917** |

Supporting Schedules: B-8 (2015), B-10 (2015)

Recap Schedules: B-1 (2015), B-2 (2015)

Schedule B-3 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (14) 13 MONTH AVERAGE | (15) REFERENCE RB WC CS ORP NEU | (16) ADJUSTMENT | (17) REASON | (18) ADJUSTED AMOUNT | (19) ALLOCATION METHOD | (20) ALLOCATION % | (21) Projection Basis | (22) Direct Assign. / Trend Factor |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | ASSETS AND OTHER DEBITS | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | | UTILITY PLANT: | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | 1010 | Plant in Service | 107,734,488 | RB | (742,084) | Non-Utility | 106,992,404 | | | Direct | Direct |
| 9 | 1070 | CWIP | 4,549,559 | RB | | | 4,549,559 | | | Direct | Direct |
| 10 | 1080 | Plant Reserve | (54,035,456) | RB | 334,148 | Non-Utility | (53,701,308) | | | Direct | Direct |
| 11 | 1180 | Allocated Common Plant in Service | 1,145,445 | RB | | | 1,145,445 | PLANT | 24% | Direct | Direct |
| 12 | 1190 | Allocated Common Plant Reserve | (565,779) | RB | | | (565,779) | PLANT | 24% | Direct | Direct |
| 13 | 1070 | Allocated Common CWIP | 76,437 | RB | | | 76,437 | PLANT | 24% | Direct | Direct |
| 14 | | | | | | | | | | | |
| 15 | | OTHER PROPERTY AND INVESTMENTS: | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | | CURRENT AND ACCRUED ASSETS: | | | | | | | | | |
| 18 | 1240 | Other Investments | 31,364 | WC | | | 31,364 | | | Direct | No change |
| 19 | 1310 | Depository Account- Cash | 504,312 | WC | | | 504,312 | BASE REV | 31% | Customer Growth | 1.0008, 1.0051 |
| 20 | 1350 | Working Funds- Petty Cash | 8,000 | WC | | | 8,000 | | | Direct | No change |
| 21 | 1420 | Accounts Receivable | 6,993,897 | WC | | | 6,993,897 | | | Growth & Infl | 1.0228,1.0282 |
| 22 | 1430 | Miscellaneous Accounts Receivable | 250,929 | WC | | | 250,929 | | | Direct | No change |
| 23 | 1430 | Miscellaneous Accounts Receivable | - | WC | | | - | BASE REV | 31% | Direct | No change |
| 24 | 1440 | Allowance for Uncollected Accounts | (136,769) | WC | | | (136,769) | | | Customer Growth | 1.0008,1.0051 |
| 26 | 1540 | Materials and Supplies | 1,353,556 | WC | | | 1,353,556 | | | Inflation | 1.0220, 1.0230 |
| 27 | 1650 | Prepaid Expenses | 127,761 | WC | | | 127,761 | | | Payroll | 1.0300, 1.0300 |
| 28 | 1650 | Prepaid Expenses | 76,768 | WC | | | 76,768 | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 29 | 1730 | Unbilled Revenues | 2,914,951 | WC | | | 2,914,951 | | | Direct | Direct |
| 30 | | | | | | | | | | | |
| 31 | | DEFERRED DEBITS: | | | | | | | | | |
| 32 | 182.3 | Other Regulatory Assets | 3,019,860 | WC | | | 3,019,860 | | | Direct | Per PSC Order |
| 33 | 182.3 | Deferred Litigation | 56,674 | WC | | | 56,674 | | | Direct | Per PSC Order |
| 34 | 1840 | Clearing Accounts | (13) | WC | | | (13) | | | Inflation | 1.0220, 1.0230 |
| 35 | 1850 | Temporary Facilities | 11,114 | WC | | | 11,114 | | | Inflation | 1.0220, 1.0230 |
| 36 | 1860 | Misc. Deferred Debits- Underrec. Cons. | 51,827 | WC | (51,827) | Eliminate Over-Recovery | - | | | Direct | Per 2014 Proj Filing |
| 37 | 1860 | Underrecovery- Fuel | 225,506 | WC | (225,506) | Eliminate Over-Recovery | - | | | Direct | Per 2014 Proj Filing |
| 38 | 1860 | Deferred Rate Case | 692,055 | WC | (346,028) | Remove 1/2 Def. Rate Case | 346,028 | | | Direct | Per Sched C-10 |
| 39 | | | - | | | | - | | | Direct | Per 2014 Proj Filing |
| 40 | | | | | | | | | | | |
| 41 | | TOTAL ASSETS AND OTHER DEBITS | **75,086,489** | - | **(1,031,296)** | | - **74,055,193** | | | | |

Supporting Schedules: B-8 (2015), B-10 (2015)

Recap Schedules: B-1 (2015), B-2 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (1) Sep 2014 | (2) Oct 2014 | (3) Nov 2014 | (4) Dec 2014 | (5) Jan 2015 | (6) Feb 2015 | (7) Mar 2015 | (8) Apr 2015 | (9) May 2015 | (10) Jun 2015 | (11) Jul 2015 | (12) Aug 2015 | (13) Sep 2015 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | | |
| 42 | | LIABILITIES AND OTHER CREDITS | | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | | | |
| 44 | | PROPRIETARY CAPITAL: | | | | | | | | | | | | | |
| 45 | 2160 | Unappropriated Retained Earnings | 50,208,443 | 44,181,718 | 45,718,261 | 48,856,586 | 49,437,998 | 48,673,216 | 48,503,325 | 50,060,501 | 50,680,626 | 50,715,914 | 51,008,432 | 51,475,237 | 52,422,525 |
| 46 | | | | | | | | | | | | | | | |
| 47 | | | | | | | | | | | | | | | |
| 48 | | OTHER NONCURRENT LIABILITIES: | | | | | | | | | | | | | |
| 49 | 228.1 | Electric Storm Reserve | 2,112,707 | 2,122,842 | 2,132,977 | 2,143,112 | 2,153,247 | 2,163,382 | 2,173,517 | 2,183,652 | 2,193,787 | 2,203,922 | 2,200,808 | 2,197,694 | 2,194,580 |
| 50 | 228.2 | Accrued Liability Insurance | 47,214 | 59,435 | 65,419 | 70,045 | 79,196 | 89,196 | 97,926 | 106,276 | 114,492 | 123,420 | 132,599 | 142,006 | 150,000 |
| 51 | 228.3 | Accrued Pension & Post Ret. Medical | 3,504,468 | 3,464,411 | 3,424,355 | 3,384,299 | 3,346,218 | 3,308,138 | 3,270,057 | 3,231,976 | 3,193,896 | 3,155,815 | 3,117,734 | 3,079,654 | 3,041,573 |
| 52 | 228.3 | Acc. Pension & Post Ret. Medical-Allocated | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) | (41,574) |
| 53 | 228.3 | Acc. Retiree Fees, Claims & Contrib. | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) | (50,306) |
| 54 | | | | | | | | | | | | | | | |
| 55 | | CURRENT AND ACCRUED LIABILITIES: | | | | | | | | | | | | | |
| 56 | 2320 | Accounts Payable- Fuel | 5,584,898 | 5,355,399 | 7,225,627 | 5,003,425 | 5,001,941 | 5,025,016 | 5,450,163 | 2,725,047 | 4,925,955 | 5,681,747 | 5,900,539 | 6,078,835 | 5,613,381 |
| 57 | 2320 | Accounts Payable- Net of Fuel | 163,703 | 676,440 | 983,730 | 691,415 | 547,983 | 913,073 | 534,566 | 277,727 | 516,559 | 532,306 | 293,644 | 423,366 | 167,468 |
| 58 | 2320 | Accounts Payable- Net of Fuel | 294,776 | 1,430,029 | 62,950 | 269,046 | 386,542 | (562,579) | (536,264) | 366,536 | 838,645 | 1,094,781 | 211,908 | 179,982 | 301,556 |
| 59 | 2320 | Accounts Payable- Other | 9,442 | 38,895 | 17,965 | 9,196 | 21,844 | 15,090 | 17,510 | 34,867 | 57,847 | 14,325 | 15,682 | 8,668 | 9,725 |
| 60 | 2350 | Customer Deposits | 3,378,225 | 3,379,661 | 3,381,097 | 3,382,533 | 3,383,968 | 3,385,404 | 3,386,840 | 3,388,276 | 3,389,711 | 3,391,147 | 3,392,583 | 3,394,019 | 3,395,454 |
| 61 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | (32,873) | 31,819 | - | - | - | - | - | 1,053 | - | (2,789) | (2,789) | (2,789) | (33,860) |
| 62 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | (115,739) | (65,135) | (90,442) | (90,442) | (90,442) | (90,442) | (27,019) | (27,032) | (27,019) | (92,830) | (92,830) | (92,830) | (119,211) |
| 63 | 236.5 | Taxes Accrued Current | 167,763 | (476,588) | (421,071) | 7,617 | 67,585 | 75,074 | (33,918) | (31,238) | (95,476) | (91,447) | (66,069) | 140,513 | 172,796 |
| 64 | 236.5 | Taxes Accrued Current | (24,882) | (262,284) | (261,103) | (32,524) | (32,094) | (32,360) | (8,649) | (8,513) | (8,464) | (17,920) | (17,850) | (17,441) | (25,629) |
| 65 | 236.7 | Taxes Accrued- Prior | (20,232) | 1,973,930 | 1,980,415 | 522,040 | 522,040 | 522,040 | 1,793,015 | 201,148 | - | - | - | (20,839) | (20,839) |
| 66 | 236.7 | Taxes Accrued- Prior | (26,811) | (663,258) | (690,515) | (587,594) | (489,392) | (489,392) | (558,189) | (19,951) | (19,951) | (19,951) | (19,951) | (25,799) | (27,616) |
| 67 | 2370 | Interest Accrued | 51,960 | 193,368 | 127,414 | 117,903 | 5,249 | 11,273 | 16,417 | 22,760 | 28,937 | 34,935 | 40,543 | 46,442 | 52,225 |
| 68 | 2370 | Interest Accrued | 58,112 | 72,640 | - | 14,528 | 29,056 | 43,584 | 58,112 | 72,640 | - | 14,528 | 29,056 | 43,584 | 58,112 |
| 69 | 2410 | Tax Collections Payable | 1,260,981 | 1,274,722 | 686,003 | 621,121 | 748,797 | 715,507 | 846,090 | 824,824 | 896,248 | 1,046,365 | 1,126,816 | 1,199,555 | 1,298,797 |
| 70 | 2410 | Tax Collections Payable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | 2420 | Misc Current & Accrued Liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | 2420 | Misc Current & Accrued Liabilities | 565,216 | 445,250 | 472,151 | 585,750 | 691,071 | 714,242 | 364,221 | 467,522 | 319,244 | 367,830 | 466,311 | 529,349 | 570,199 |
| 73 | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | | DEFERRED CREDITS: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | 2520 | Customer Advances-Construction | 121,848 | 121,848 | 118,654 | 117,716 | 117,716 | 117,716 | 117,716 | 113,918 | 109,097 | 106,873 | 106,873 | 106,873 | 106,873 |
| 76 | 2530 | Overrecovery- Conservation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 | 2530 | Overrecovery- Fuel | - | - | - | 140,672 | 130,032 | 84,072 | - | - | - | - | - | - | - |
| 78 | 2540 | Other Regulatory Liabilities- Tax gain | 27,365 | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 | 2540 | Other Regulatory Liabilities-Pension | 7,608 | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 | 2540 | Other Regulatory Liabilities-Gulf Refund | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 | 2550 | Acc. Deferred Investment Tax Credits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 | | ACCUMULATED DEFERRED INCOME TAXES: | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 | 2820 | ADIT- Other Property | 9,821,380 | 9,770,305 | 9,719,230 | 9,668,155 | 9,622,571 | 9,576,987 | 9,531,403 | 9,485,820 | 9,440,235 | 9,394,652 | 9,349,067 | 9,303,484 | 9,257,899 |
| 85 | 2820 | ADIT- Other Property | 180,025 | 179,089 | 178,153 | 177,217 | 176,381 | 175,546 | 174,710 | 173,874 | 173,039 | 172,203 | 171,368 | 170,532 | 169,697 |
| 86 | 2830 | ADIT- Other | (459,224) | (465,480) | (471,736) | (477,991) | (476,822) | (475,654) | (474,485) | (473,316) | (472,148) | (470,979) | (469,810) | (468,611) | (467,473) |
| 87 | 2830 | ADIT- Other | (394,353) | (399,725) | (405,096) | (410,469) | (409,465) | (408,461) | (407,458) | (406,454) | (405,450) | (404,446) | (403,443) | (402,469) | (401,435) |
| 93 | | TOTAL LIABILITIES AND OTHER CREDITS | **76,400,138** | **72,347,452** | **73,862,559** | **74,091,477** | **74,879,340** | **73,457,788** | **74,197,727** | **72,680,034** | **75,757,931** | **76,858,520** | **76,399,342** | **77,397,135** | **77,794,917** |

REFERENCE:
RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Supporting Schedules: B-8 (2015), B-10 (2015)

Recap Schedules: B-1 (2015), B-2 (2015)

Schedule B-3 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | (14) 13 MONTH AVERAGE | (15) REFERENCE RB WC CS ORP NEU | (16) ADJUSTMENT | (17) REASON | (18) ADJUSTED AMOUNT | (19) ALLOCATION METHOD | (20) ALLOCATION % | (21) Projection Basis | (22) Direct Assign. / Trend Factor |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | |
| 42 | | LIABILITIES AND OTHER CREDITS | | | | | | | | | |
| 43 | | | | | | | | | | | |
| 44 | | PROPRIETARY CAPITAL: | | | | | | | | | |
| 45 | 2160 | Unappropriated Retained Earnings | 49,380,214 | CS | (1,004,006) | | 48,376,208 | | | Direct | Direct |
| 46 | | | | | | | | | | | |
| 47 | | | | | | | | | | | |
| 48 | | OTHER NONCURRENT LIABILITIES: | | | | | | | | | |
| 49 | 228.1 | Electric Storm Reserve | 2,167,402 | WC | | | 2,167,402 | | | Direct | Per Order & Storm Costs x Inflation |
| 50 | 228.2 | Accrued Liability Insurance | 98,248 | WC | | | 98,248 | BASE REV | 31% | Direct | Direct |
| 51 | 228.3 | Accrued Pension & Post Ret. Medical | 3,270,969 | WC | | | 3,270,969 | | | Direct | Per amortization schedule |
| 52 | 228.3 | Acc. Pension & Post Ret. Medical-Allocated | (41,574) | WC | | | (41,574) | PAYROLL | 29% | Direct | Per amortization schedule-allocated |
| 53 | 228.3 | Acc. Retiree Fees, Claims & Contrib. | (50,306) | WC | | | (50,306) | BASE REV | 31% | Direct | Actual until Feb 2014 then no change |
| 54 | | | | | | | | | | | |
| 55 | | CURRENT AND ACCRUED LIABILITIES: | | | | | | | | | |
| 56 | 2320 | Accounts Payable- Fuel | 5,351,690 | WC | | | 5,351,690 | | | Customer Growth | 1.0008, 1.0051 |
| 57 | 2320 | Accounts Payable- Net of Fuel | 517,075 | WC | | | 517,075 | | | Inflation | 1.0220, 1.0230 |
| 58 | 2320 | Accounts Payable- Net of Fuel | 333,685 | WC | | | 333,685 | BASE REV | 31% | Inflation | 1.0220, 1.0230 |
| 59 | 2320 | Accounts Payable- Other | 20,850 | WC | | | 20,850 | PAYROLL | 29% | Payroll | 1.0300, 1.0300 |
| 60 | 2350 | Customer Deposits | 3,386,840 | CS | | | 3,386,840 | | | Customer Growth | Per D-6 |
| 61 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | (3,248) | WC | | | (3,248) | | | Payroll | 1.0300, 1.0300 |
| 62 | 236.4 | Taxes Accrued- FICA, SUTA, FUTA | (78,570) | WC | | | (78,570) | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 63 | 236.5 | Taxes Accrued Current | (44,958) | WC | | | (44,958) | | | Payroll | 1.0300, 1.0300 |
| 64 | 236.5 | Taxes Accrued Current | (57,670) | WC | | | (57,670) | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 65 | 236.7 | Taxes Accrued- Prior | 573,286 | WC | | | 573,286 | | | Payroll | 1.0300, 1.0300 |
| 66 | 236.7 | Taxes Accrued- Prior | (279,875) | WC | | | (279,875) | BASE REV | 31% | Payroll | 1.0300, 1.0300 |
| 67 | 2370 | Interest Accrued | 57,648 | WC | | | 57,648 | | | Customer Growth | 1.0008, 1.0051 |
| 68 | 2370 | Interest Accrued | 37,996 | WC | | | 37,996 | PLANT | 24% | Direct | Based on actuals Oct. to Feb. |
| 69 | 2410 | Tax Collections Payable | 965,064 | WC | | | 965,064 | | | Payroll | 1.0300, 1.0300 |
| 70 | 2410 | Tax Collections Payable | - | WC | | | - | PAYROLL | 29% | Direct | Based on year end |
| 71 | 2420 | Misc Current & Accrued Liabilities | - | WC | | | - | | | Direct | Based on year end |
| 72 | 2420 | Misc Current & Accrued Liabilities | 504,489 | WC | | | 504,489 | PAYROLL | 29% | Direct | P/R incr and change in PTO policy |
| 73 | | | | | | | | | | | |
| 74 | | DEFERRED CREDITS: | | | | | | | | | |
| 75 | 2520 | Customer Advances-Construction | 114,132 | RB | | | 114,132 | | | Direct | Direct |
| 76 | 2530 | Overrecovery- Conservation | - | WC | | | - | | | Direct | Per 2014 Proj Filing |
| 77 | 2530 | Overrecovery- Fuel | 27,290 | WC | (27,290) | Remove Over-Recovery | - | | | Direct | Per 2014 Proj Filing |
| 78 | 2540 | Other Regulatory Liabilities- Tax gain | 2,105 | WC | | | 2,105 | | | Direct | Per PSC Order |
| 79 | 2540 | Other Regulatory Liabilities-Pension | 585 | WC | | | 585 | | | Direct | Per PSC Order |
| 80 | 2540 | Other Regulatory Liabilities-Gulf Refund | - | WC | | | - | | | Direct | Per PSC Order |
| 81 | 2550 | Acc. Deferred Investment Tax Credits | - | CS | | | - | | | Direct | Per Schedule C-23 |
| 82 | | | | | | | | | | | |
| 83 | | ACCUMULATED DEFERRED INCOME TAXES: | | | | | | | | | |
| 84 | 2820 | ADIT- Other Property | 9,533,938 | CS | | | 9,533,938 | | | Direct | Per Schedule C-22 |
| 85 | 2820 | ADIT- Other Property | 174,756 | CS | | | 174,756 | PLANT | 24% | Direct | Per Schedule C-22 |
| 86 | 2830 | ADIT- Other | (471,056) | CS | | | (471,056) | | | Direct | Per Schedule C-22 |
| 87 | 2830 | ADIT- Other | (404,517) | CS | | | (404,517) | PLANT | 24% | Direct | Per Schedule C-22 |
| 93 | | TOTAL LIABILITIES AND OTHER CREDITS | **75,086,489** | | **(1,031,296)** | | **74,055,193** | | | | |
| | | | | | | | - | | | | |

REFERENCE:
RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Supporting Schedules: B-8 (2015), B-10 (2015)

Recap Schedules: B-1 (2015), B-2 (2015)

# TWO YEAR HISTORICAL BALANCE SHEET



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATIOI Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years not including the historical test year if provided elsewhere.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | 2012 | 2013 |
|---|---|---|---|---|
| 1 | | ASSETS AND OTHER DEBITS | | |
| 2 | | | | |
| 3 | | UTILITY PLANT: | | |
| 4 | | | | |
| 5 | 1010 | Plant in Service | 89,579,293 | 95,562,548 |
| 6 | 1070 | CWIP | 1,003,937 | 2,877,271 |
| 7 | 1080 | Plant Reserve | (46,046,438) | (48,789,761) |
| 8 | 1180 | Allocated Common Plant in Service | 5,443,410 | 1,113,458 |
| 9 | 1190 | Allocated Common Plant Reserve | (2,571,860) | (568,323) |
| 10 | 1070 | Allocated Common CWIP | 304,247 | 224,883 |
| 11 | | | | |
| 12 | | OTHER PROPERTY AND INVESTMENTS: | | |
| 13 | | | | |
| 14 | | CURRENT AND ACCRUED ASSETS: | | |
| 15 | 1240 | Other Investments | 6,572 | 28,140 |
| 16 | 1310 | Depository Account- Cash | 549,655 | 501,251 |
| 17 | 1350 | Working Funds- Petty Cash | 8,000 | 8,000 |
| 18 | 1420 | Accounts Receivable | 6,311,555 | 6,786,605 |
| 19 | 1430 | Miscellaneous Accounts Receivable | 47,629 | 246,271 |
| 20 | 1430 | Miscellaneous Accounts Receivable | 1,995 | 410 |
| 21 | 1440 | Provision for Bad Debts | (118,047) | (135,971) |
| 22 | 1460 | Accounts Receivable from Associated Companies | 12,959,378 | - |
| 23 | 1540 | Materials and Supplies | 1,096,858 | 1,294,642 |
| 24 | 1650 | Prepaid Expenses | 70,522 | 120,427 |
| 25 | 1650 | Prepaid Expenses | 61,667 | 72,361 |
| 26 | 1730 | Unbilled Revenues | 2,958,225 | 2,915,071 |
| 27 | | | | |
| 28 | | DEFERRED DEBITS: | | |
| 29 | 182.3 | Other Regulatory Assets | 5,009,176 | 7,289,041 |
| 30 | 1840 | Clearing Accounts | 7,356 | (77) |
| 31 | 1850 | Temporary Facilities | 2,868 | 10,630 |
| 32 | 1860 | Misc. Deferred Debits- Underrecovered Conservation | 256,504 | 99,881 |
| 33 | 1860 | Underrecovery- Fuel | 3,803,680 | 338,251 |
| 34 | 1860 | Deferred Rate Case - Miscellaneous Deferred Debits | 31,767 | - |
| 35 | 1860 | Clearing Account - Miscellaneous Deferred Debits | 918 | - |
| 36 | 1869 | Goodwill- Intangibles | (112,398) | - |
| 37 | 2530 | Overrecovery- Fuel | (3,292,801) | - |
| 38 | | | | |
| 39 | | TOTAL ASSETS AND OTHER DEBITS | 77,373,668 | 69,995,009 |

Supporting Schedules: B-3 (2013)

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years not including the historical test year if provided elsewhere.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Name | 2012 | 2013 |
|---|---|---|---|---|
| 40 | | LIABILITIES AND OTHER CREDITS | | |
| 41 | | | | |
| 42 | | PROPRIETARY CAPITAL: | | |
| 43 | 2160 | Unappropriated Retained Earnings | 43,362,727 | 39,621,873 |
| 45 | | | | |
| 46 | | OTHER NONCURRENT LIABILITIES: | | |
| 47 | 228.1 | Electric Storm Reserve | 2,008,607 | 1,972,840 |
| 48 | 228.2 | Accrued Liability Insurance | 54,506 | 89,516 |
| 49 | 228.3 | Pension and OPRB Reserve | | 521,766 |
| 50 | 228.3 | Pension and OPRB Reserve | 5,142,201 | 5,689,199 |
| 51 | 228.3 | Post Retirement Benefits | 1,138,800 | 630,129 |
| 53 | | | | |
| 54 | | CURRENT AND ACCRUED LIABILITIES: | | |
| 55 | 2320 | Accounts Payable- Fuel | 5,853,343 | 5,320,621 |
| 56 | 2320 | Accounts Payable- Net of Fuel | 430,119 | 494,569 |
| 57 | 2320 | Accounts Payable- Net of Fuel | 1,181,445 | 319,161 |
| 58 | 2320 | Accounts Payable- Other | 13,448 | 19,653 |
| 59 | 2350 | Customer Deposits | 3,623,178 | 3,420,956 |
| 60 | 236.4 | Federal - Prepaid - Current | | (3,062) |
| 61 | 236.4 | Federal - Prepaid - Current | (147,649) | (74,060) |
| 62 | 236.5 | Taxes Accrued Current | (39,786) | (42,378) |
| 63 | 236.5 | Taxes Accrued Current | (48,909) | (54,360) |
| 64 | 236.7 | Taxes Accrued- Prior | 1,861,026 | 540,377 |
| 65 | 236.7 | Taxes Accrued- Prior | (542,865) | (263,809) |
| 66 | 2370 | Interest Accrued | 95,763 | 57,312 |
| 67 | 2370 | Interest Accrued | (416,412) | 70,914 |
| 68 | 2410 | Tax Collections Payable | 961,196 | 909,666 |
| 69 | 2410 | Tax Collections Payable | (3,517) | 547 |
| 70 | 2420 | Misc Current & Accrued Liabilities | 6,445 | 585 |
| 71 | 2420 | Misc Current & Accrued Liabilities | 786,421 | 802,618 |
| 72 | | | | |
| 74 | | DEFERRED CREDITS: | | |
| 75 | 2520 | Customer Advances-Construction | 396,698 | 179,095 |
| 76 | 2530 | Overrecovery- Fuel & Conservation | 2,071,812 | 210,161 |
| 77 | 2530 | Deferred Revenue - Other Deferred Credits | 3,084 | |
| 78 | 2530 | Def Gain on Sale of Property - Other Deferred Credits | 13,235 | |
| 79 | 2540 | Other Regulatory Liabilities | | 1,431,111 |
| 80 | 2550 | Accumulated Deferred Investment Tax Credits | 9,085 | 356 |
| 81 | | ACCUMULATED DEFERRED INCOME TAXES: | | |
| 82 | 2820 | ADIT- Other Property | 8,920,817 | 9,555,881 |
| 83 | 2820 | ADIT- Other Property | (1,026,999) | 179,428 |
| 84 | 2830 | ADIT- Other | (1,009,933) | (913,189) |
| 85 | 2830 | ADIT- Other | 2,675,782 | (692,469) |
| 88 | | TOTAL LIABILITIES AND OTHER CREDITS | 77,373,668 | 69,995,009 |

Supporting Schedules: B-3 (2013)

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account Number | (2) Account Name | (3) Test Year Ended 9/30/2015 | (4) Prior Year Ended 9/30/2014 | (5) Increase / (Decrease) Amount (3)-(4) (000) | (6) Increase / (Decrease) Percent (5)/(4) (%) | (7) Reason(s) for Change |
|---|---|---|---|---|---|---|---|
| 4 | | | | | | | |
| 5 | 107 | CWIP | 6,391,233 | 3,952,722 | 2,438,511 | 61.69% | New Billing Software, Osmose Pole Replacement, Transmission and Generation Load Bank, Transmission, Substation, and Generator |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 25 | 228.2 | Accrued Liability Insurance Reserve | 150,000 | 47,214 | 102,786 | 217.70% | Establish self-insurance reserve for general liability claims |
| 26 | | | | | | | |
| 27 | 186 | Fuel Under-Recovery | 97,722 | 508,358 | (410,636) | -80.78% | Projected rate adj in 2015 to collect on prior year underecovery |
| 28 | | | | | | | |
| 29 | 186 | Deferred Rate Case Costs | 616,577 | 750,000 | (133,423) | -17.79% | Rate case costs amortized over 5 years |
| 30 | | | | | | | |
| 31 | 228.3 | Accrued Pension and Post Retirement | (2,194,580) | (3,504,468) | 1,309,888 | -37.38% | Pension Expense Projection primarily offset by amortization for regulatory asset amortization 182.3 account |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | 252 | Customer Advances | (106,873.00) | (121,848.00) | 14,975 | -12.29% | Refunded expired customer advances |

Supporting Schedules: B-3 (2014 & 2015), B-6 (2014 & 2015)

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Total Company | FERC Jurisdictional | Jurisdictional Factor |
|---|---|---|---|---|
| 1 | Electric Plant in Service: | | | |
| 2 | Intangible | | | |
| 3 | Production: | | | |
| 4 | Steam | - | - | 100% |
| 5 | Nuclear | - | - | 100% |
| 6 | Other | - | - | 100% |
| 7 | Total Production | - | - | |
| 8 | Transmission: | | - | |
| 9 | Land and Land Rights | 41,471 | 41,471 | 100% |
| 10 | Structure and Improvements | 136,518 | 136,518 | 100% |
| 11 | Station Equipment | 3,175,102 | 3,175,102 | 100% |
| 12 | Towers & Fixtures | 224,802 | 224,802 | 100% |
| 13 | Poles & Fixtures | 2,817,180 | 2,817,180 | 100% |
| 14 | O.H. Conductor and Devices | 2,075,788 | 2,075,788 | 100% |
| 15 | U.G. Conductor and Devices | - | - | |
| 16 | Roads and Trails | 6,788 | 6,788 | 100% |
| 17 | Total Transmission | 8,477,648 | 8,477,648 | 100% |
| 18 | Distribution: | | | |
| 19 | Land and Land Rights | 191,472 | 191,472 | 100% |
| 20 | Structure and Improvements | 110,981 | 110,981 | 100% |
| 21 | Station Equipment | 7,846,728 | 7,846,728 | 100% |
| 22 | Poles and Fixtures | 12,214,007 | 12,214,007 | 100% |
| 23 | O.H. Conductors | 11,798,135 | 11,798,135 | 100% |
| 24 | U.G. Conduits | 4,989,820 | 4,989,820 | 100% |
| 25 | U.G. Conductors | 6,883,368 | 6,883,368 | 100% |
| 26 | Line Transformers | 15,776,865 | 15,776,865 | 100% |
| 27 | Services | 9,946,867 | 9,946,867 | 100% |
| 28 | Meters | 3,786,001 | 3,786,001 | 100% |
| 29 | Install on Customer Premises | 2,878,658 | 2,878,658 | 100% |
| 30 | Street Lighting | 1,407,792 | 1,407,792 | 100% |
| 31 | Total Distribution | 77,830,693 | 77,830,693 | 100% |
| 32 | General Plant | 9,254,207 | 9,254,207 | 100% |
| 33 | Total Electric Gross Plant | 95,562,548 | 95,562,548 | 100% |
| 34 | Allocated Common Plant | 1,113,458 | 1,113,458 | 100% |
| 35 | Customer Advances for Construction | (179,095) | (179,095) | |
| 36 | Adjustments | (350,667) | (350,667) | |
| 37 | Total Gross Plant | 96,146,244 | 96,146,244 | 100% |

Supporting Schedules: B-3 (2013), B-8 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-2 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Total Company | FERC Jurisdictional | Jurisdictional Factor |
|---|---|---|---|---|
| 38 | Accumulated Depreciation: | | | |
| 39 | Intangible | | | |
| 40 | Production: | | | |
| 41 | Steam | 0 | - | 100% |
| 42 | Nuclear | 0 | - | 100% |
| 43 | Other | 0 | - | 100% |
| 44 | Total Production | 0 | - | 100% |
| 45 | Transmission: | | - | |
| 46 | Land and Land Rights | (18,002) | (18,002) | 100% |
| 47 | Structure and Improvements | (11,595) | (11,595) | 100% |
| 48 | Station Equipment | (1,068,598) | (1,068,598) | 100% |
| 49 | Towers & Fixtures | (182,039) | (182,039) | 100% |
| 50 | Poles & Fixtures | (1,376,361) | (1,376,361) | 100% |
| 51 | O.H. Conductor and Devices | (757,915) | (757,915) | 100% |
| 52 | U.G. Conductor and Devices | | - | |
| 53 | Roads and Trails | (5,322) | (5,322) | 100% |
| 54 | Total Transmission | (3,419,832) | (3,419,832) | |
| 55 | Distribution: | | | |
| 56 | Land and Land Rights | (27,745) | (27,745) | 100% |
| 57 | Structure and Improvements | (36,000) | (36,000) | 100% |
| 58 | Station Equipment | (2,370,276) | (2,370,276) | 100% |
| 59 | Poles and Fixtures | (6,192,433) | (6,192,433) | 100% |
| 60 | O.H. Conductors | (7,690,202) | (7,690,202) | 100% |
| 61 | U.G. Conduits | (811,940) | (811,940) | 100% |
| 62 | U.G. Conductors | (2,326,245) | (2,326,245) | 100% |
| 63 | Line Transformers | (10,912,400) | (10,912,400) | 100% |
| 64 | Services | (5,960,148) | (5,960,148) | 100% |
| 65 | Meters | (2,202,821) | (2,202,821) | 100% |
| 66 | Installed on Customer Premises | (1,330,593) | (1,330,593) | 100% |
| 67 | Street Lighting | (944,770) | (944,770) | 100% |
| 68 | Total Distribution | (40,805,574) | (40,805,574) | |
| 69 | General Plant | (4,564,355) | (4,564,355) | |
| 70 | | | | 100% |
| 71 | Total Electric Accumulated Depreciation | (48,789,761) | (48,789,761) | |
| 72 | Allocated Common Reserve | (568,323) | (568,323) | 100% |
| 73 | Cost of Removal | | - | 100% |
| 74 | Adjustments | 49,567 | 49,567 | |
| 77 | Total Accumulated Reserve | (49,308,517) | (49,308,517) | |
| 78 | | | | |
| 79 | Net Plant in Service | 46,837,727 | 46,837,727 | |

Supporting Schedules: B-3 (2013), B-8 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-2 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Total Company | FERC Jurisdictional | Jurisdictional Factor |
|---|---|---|---|---|
| 80 | CWIP | 2,877,271 | 2,877,271 | 100% |
| 81 | Common CWIP Allocated | 224,883 | 224,883 | 100% |
| 82 | Total CWIP Not Bearing Interest | 3,102,154 | 3,102,154 | |
| 83 | | | | |
| 84 | WORKING CAPITAL | | | |
| 85 | Net of Current Assets and Current Liabilities | 3,546,061 | 3,546,061 | 100% |
| 86 | Preliminary Survey and Investigation Charges | | | |
| 87 | Prepayments | 192,789 | 192,789 | 100% |
| 88 | Clearing Accounts | | | |
| 89 | Unamortized Deferred O & M | | | |
| 90 | Injuries and Damages Reserve | | - | 100% |
| 91 | Non-Current Liablities | (8,903,450) | (8,903,450) | 100% |
| 92 | Other Deferred Credits & Debits | 6,096,454 | 6,096,454 | 100% |
| 93 | Adjustments | (120,452) | (120,452) | 100% |
| 94 | Total Working Capital | 811,401 | 811,401 | 100% |
| 95 | | | | |
| 96 | Total Adjusted Rate Base | 50,751,282 | 50,751,282 | 100% |

Supporting Schedules: B-3 (2013), B-8 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-2 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Total Company 2015 | FERC Jurisdictional | Jurisdictional Factor |
|---|---|---|---|---|
| 1 | Electric Plant in Service: | | | |
| 2 | Intangible | | | |
| 3 | Production: | | | |
| 4 | Steam | - | - | 100% |
| 5 | Nuclear | - | - | 100% |
| 6 | Other | - | - | 100% |
| 7 | Total Production | - | - | |
| 8 | Transmission: | | | |
| 9 | Land and Land Rights | 41,471 | 41,471 | 100% |
| 10 | Structure and Improvements | 196,905 | 196,905 | 100% |
| 11 | Station Equipment | 3,813,082 | 3,813,082 | 100% |
| 12 | Towers & Fixtures | 223,830 | 223,830 | 100% |
| 13 | Poles & Fixtures | 4,534,752 | 4,534,752 | 100% |
| 14 | O.H. Conductor and Devices | 2,148,069 | 2,148,069 | 100% |
| 15 | U.G. Conductor and Devices | - | - | |
| 16 | Roads and Trails | 6,758 | 6,758 | 100% |
| 17 | Total Transmission | 10,964,868 | 10,964,868 | 100% |
| 18 | Distribution: | | | |
| 19 | Land and Land Rights | 384,765 | 384,765 | 100% |
| 20 | Structure and Improvements | 173,279 | 173,279 | 100% |
| 21 | Station Equipment | 8,762,465 | 8,762,465 | 100% |
| 22 | Poles and Fixtures | 13,739,734 | 13,739,734 | 100% |
| 23 | O.H. Conductors | 12,446,289 | 12,446,289 | 100% |
| 24 | U.G. Conduits | 5,392,686 | 5,392,686 | 100% |
| 25 | U.G. Conductors | 8,035,030 | 8,035,030 | 100% |
| 26 | Line Transformers | 16,331,919 | 16,331,919 | 100% |
| 27 | Services | 10,219,100 | 10,219,100 | 100% |
| 28 | Meters | 4,032,053 | 4,032,053 | 100% |
| 29 | Install on Customer Premises | 3,054,962 | 3,054,962 | 100% |
| 30 | Street Lighting | 1,470,458 | 1,470,458 | 100% |
| 31 | Total Distribution | 84,042,739 | 84,042,739 | 100% |
| 32 | General Plant | 12,726,881 | 12,726,881 | 100% |
| 33 | Total Electric Gross Plant | 107,734,488 | 107,734,488 | 100% |
| 34 | Allocated Common Plant | 1,145,445 | 1,145,445 | 100% |
| 35 | Customer Advances for Construction | (114,132) | (114,132) | |
| 36 | Adjustments | (742,084) | (742,084) | |
| 37 | Total Gross Plant | 108,023,717 | 108,023,717 | 100% |

Supporting Schedules: B-3 (2015), B-8 (2015), B-10 (2015)

Recap Schedules: B-1 (2015), B-2 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Total Company 2015 | FERC Jurisdictional | Jurisdictional Factor |
|---|---|---|---|---|
| 38 | Accumulated Depreciation: | | | |
| 39 | Intangible | | | |
| 40 | Production: | | | |
| 41 | Steam | 0 | 0 | 100% |
| 42 | Nuclear | 0 | 0 | 100% |
| 43 | Other | 0 | 0 | 100% |
| 44 | Total Production | 0 | 0 | 100% |
| 45 | Transmission: | | | |
| 46 | Land and Land Rights | (19,103) | (19,103) | 100% |
| 47 | Structure and Improvements | (17,543) | (17,543) | 100% |
| 48 | Station Equipment | (955,734) | (955,734) | 100% |
| 49 | Towers & Fixtures | (190,494) | (190,494) | 100% |
| 50 | Poles & Fixtures | (1,586,275) | (1,586,275) | 100% |
| 51 | O.H. Conductor and Devices | (846,719) | (846,719) | 100% |
| 52 | U.G. Conductor and Devices | | - | |
| 53 | Roads and Trails | (5,490) | (5,490) | 100% |
| 54 | Total Transmission | (3,621,357) | (3,621,357) | |
| 55 | Distribution: | | | |
| 56 | Land and Land Rights | (29,646) | (29,646) | 100% |
| 57 | Structure and Improvements | (41,220) | (41,220) | 100% |
| 58 | Station Equipment | (2,620,694) | (2,620,694) | 100% |
| 59 | Poles and Fixtures | (7,081,539) | (7,081,539) | 100% |
| 60 | O.H. Conductors | (8,552,739) | (8,552,739) | 100% |
| 61 | U.G. Conduits | (951,256) | (951,256) | 100% |
| 62 | U.G. Conductors | (2,608,789) | (2,608,789) | 100% |
| 63 | Line Transformers | (12,065,580) | (12,065,580) | 100% |
| 64 | Services | (6,703,695) | (6,703,695) | 100% |
| 65 | Meters | (2,433,296) | (2,433,296) | 100% |
| 66 | Installed on Customer Premises | (1,619,017) | (1,619,017) | 100% |
| 67 | Street Lighting | (1,071,652) | (1,071,652) | 100% |
| 68 | Total Distribution | (45,779,125) | (45,779,125) | |
| 69 | General Plant | (4,634,973) | (4,634,973) | |
| 70 | | | - | 100% |
| 71 | Total Electric Accumulated Depreciation | (54,035,456) | (54,035,456) | |
| 72 | Allocated Common Reserve | (565,779) | (565,779) | 100% |
| 73 | Cost of Removal | - | - | 100% |
| 74 | Adjustments | 334,148 | 334,148 | |
| 75 | Total Accumulated Reserve | (54,267,086) | (54,267,086) | |
| 76 | | | | |
| 77 | Net Plant in Service | 53,756,630 | 53,756,630 | |

Supporting Schedules: B-3 (2015), B-8 (2015), B-10 (2015)

Recap Schedules: B-1 (2015), B-2 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Total Company 2015 | FERC Jurisdictional | Jurisdictional Factor |
|---|---|---|---|---|
| 78 | CWIP | 4,549,559 | 4,549,559 | 100% |
| 79 | Allocated Common | 76,437 | 76,437 | 100% |
| 80 | Adjustments | | | |
| 81 | CWIP - NOT BEARING INTEREST | 4,625,996 | 4,625,996 | |
| 82 | | | | |
| 83 | WORKING CAPITAL | | | |
| 84 | Net of Current Assets and Current Liabilities | 4,022,779 | 4,022,779 | 100% |
| 85 | Preliminary Survey and Investigation Charges | | | |
| 86 | Prepayments | 204,529 | 204,529 | 100% |
| 87 | Clearing Accounts | | | |
| 88 | Unamortized Deferred O & M | | | |
| 89 | Injuries and Damages Reserve | | - | 100% |
| 90 | Non-Current Liablities | (5,444,739) | (5,444,739) | 100% |
| 91 | Other Deferred Credits & Debits | 4,027,043 | 4,027,043 | 100% |
| 92 | Adjustments | (596,070) | (596,070) | 100% |
| 93 | Total Working Capital | 2,213,542 | 2,213,542 | 100% |
| 94 | | | | |
| 95 | Total Adjusted Rate Base | 60,596,169 | 60,596,169 | 100% |

Supporting Schedules: B-3 (2015), B-8 (2015), B-10 (2015)

Recap Schedules: B-1 (2015), B-2 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Depreciation Rate* | (4) Plant Balance Beg. of Year | (5) Total Plant Added | (6) Total Plant Retired | (7) Adjustments or Transfers | (8) Plant Balance End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | |
| 2 | | | | | | | | | |
| 3 | 3502 | Rights of way | 2.30% | 23,842 | - | - | - | 23,842 | 23,842 |
| 4 | 352E | Structures & Improvements | 1.80% | 22,007 | 175,753 | - | - | 197,760 | 136,518 |
| 5 | 353E | Station Equipment | 2.40% | 2,779,332 | 1,214,026 | (5,005) | - | 3,988,353 | 3,175,102 |
| 6 | 354E | Towers & Fixtures | 2.10% | 224,802 | - | - | - | 224,802 | 224,802 |
| 7 | 355C | Poles & Fixtures - Concrete | 3.40% | 396,212 | 377,962 | - | - | 774,174 | 425,286 |
| 8 | 355W | Poles & Fixtures - Wood | 2.90% | 2,391,894 | - | - | - | 2,391,894 | 2,391,894 |
| 9 | 356E | Overhead Conductors & Devices | 2.40% | 2,022,316 | 377,239 | (764) | (314,352) | 2,084,438 | 2,075,788 |
| 10 | 359E | Roads & Trails | 1.50% | 6,788 | - | - | - | 6,788 | 6,788 |
| 11 | | Total Transmission Plant | | 7,867,193 | 2,144,980 | (5,769) | (314,352) | 9,692,051 | 8,460,019 |
| 12 | | | | | | | | | |
| 13 | | Distribution Plant | | | | | | | |
| 14 | | | | | | | | | |
| 15 | 3601 | Land Rights | 1.80% | 56,995 | | - | - | 56,995 | 56,995 |
| 16 | 361E | Structures & Improvements | 1.90% | 100,855 | 44,678 | - | - | 145,533 | 110,981 |
| 17 | 362E | Station Equipment | 2.80% | 7,527,410 | 501,110 | - | - | 8,028,520 | 7,846,728 |
| 18 | 364E | Poles, Towers & Fixtures | 4.10% | 11,916,093 | 637,544 | (19,834) | - | 12,533,803 | 12,214,007 |
| 19 | 365E | Overhead Conductors & Devices | 4.10% | 11,378,449 | 711,494 | (26,300) | - | 12,063,643 | 11,798,135 |
| 20 | 366E | Underground Conduits | 1.60% | 3,947,783 | 1,410,852 | (10,622) | - | 5,348,013 | 4,989,820 |
| 21 | 367E | Underground Conductors & Devices | 2.90% | 6,206,346 | 1,044,973 | (18,226) | - | 7,233,093 | 6,883,368 |
| 22 | 368B | Line Transformers-Buried/Duct | 4.30% | 7,301,958 | 393,943 | (52,942) | - | 7,642,959 | 7,523,762 |
| 23 | 368H | Line Transformers-Overhead | 4.30% | 8,206,022 | 192,293 | (63,027) | - | 8,335,287 | 8,253,103 |
| 24 | 369B | Services-Buried | 4.00% | 5,252,374 | 99,832 | (2,394) | - | 5,349,812 | 5,297,274 |
| 25 | 369H | Services-Overhead | 4.00% | 4,624,825 | 51,041 | (1,468) | - | 4,674,398 | 4,649,593 |
| 26 | 370E | Meters | 3.70% | 3,786,998 | 68,031 | (53,725) | - | 3,801,304 | 3,786,001 |
| 27 | 371A | Install on Customer Premises-Above Ground | 5.70% | 1,721,171 | 85,395 | (25,666) | - | 1,780,900 | 1,749,755 |
| 28 | 371B | Install on Customer Premises-Underground | 5.70% | 1,109,001 | 35,617 | (495) | - | 1,144,123 | 1,128,903 |
| 29 | 373A | St Lighting & Signal Sys-Above Ground | 5.00% | 760,344 | 33,929 | (6,319) | - | 787,954 | 777,369 |
| 30 | 373B | St Lighting & Signal Sys-Underground | 5.00% | 626,894 | 5,437 | | - | 632,331 | 630,423 |
| 31 | | Total Distribution Plant | | 74,523,518 | 5,316,169 | (281,019) | - | 79,558,668 | 77,696,216 |

Supporting Schedules: B-3 (2013), B-8 (2013)

Recap Schedules:B-1 (2013), B-3 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Depreciation Rate* | (4) Plant Balance Beg. of Year | (5) Total Plant Added | (6) Total Plant Retired | (7) Adjustments or Transfers | (8) Plant Balance End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 32 | | General Plant | | | | | | | |
| 33 | | | | | | | | | |
| 34 | 3900 | Structures & Improvements | 2.00% | 1,815,489 | 30,350 | - | - | 1,845,838 | 1,841,169 |
| 35 | 3910 | Office Furniture & Equipment | Amortized | 85,954 | 32,172 | - | - | 118,126 | 89,809 |
| 36 | 3912 | Computer Hardware | Amortized | 259,118 | - | - | - | 259,118 | 259,118 |
| 37 | 3913 | Furniture & Fixtures | Amortized | 5,397 | - | - | - | 5,397 | 5,397 |
| 38 | 3914 | System Software | Amortized | 1,011,520 | - | - | - | 1,011,520 | 1,011,520 |
| 39 | 3930 | Stores Equipment | Amortized | 149,712 | - | - | - | 149,712 | 149,712 |
| 40 | 3940 | Tools, Shop & Garage Equipment | Amortized | 314,096 | 9,089 | - | - | 323,185 | 317,750 |
| 41 | 3950 | Laboratory Equipment | Amortized | 121,047 | | (1,535) | - | 119,512 | 120,220 |
| 42 | 3960 | Power Operated Equipment | Amortized | 190,165 | - | - | - | 190,165 | 190,165 |
| 43 | 3970 | Communication Equipment | Amortized | 215,371 | - | - | - | 215,371 | 215,371 |
| 44 | 3973 | Communication Equipment-Post 98 | Amortized | 71,589 | - | - | - | 71,589 | 71,589 |
| 45 | 3980 | Miscellaneous Equipment | Amortized | 38,058 | - | - | - | 38,058 | 38,058 |
| 46 | | Total General Plant | | 4,287,516 | 71,611 | (1,535) | - | 4,357,591 | 4,319,878 |
| 48 | | Transportation Equipment | | | | | | | |
| 50 | 3921 | Transportation Equip-Cars | 12.10% | 35,281 | 23,951 | | - | 59,233 | 46,291 |
| 51 | 3922 | Transportation Equip-Light Duty Trucks/Vans | 9.80% | 939,855 | 129,109 | (78,147) | - | 990,816 | 942,061 |
| 52 | 3923 | Transportation Equip-Heavy Duty Trucks/Bobtails | 6.60% | 2,875,199 | 430,635 | | - | 3,305,834 | 3,007,702 |
| 53 | 3924 | Transportation Equip-Trailers | 3.80% | 111,011 | | - | - | 111,011 | 111,011 |
| 54 | | Total Transportation Equipment | 2.80% | 3,961,346 | 583,695 | (78,147) | - | 4,466,894 | 4,107,065 |
| 55 | | Total Depreciable Plant Balance | | 90,639,573 | 8,116,455 | (366,470) | (314,352) | 98,075,204 | 94,583,179 |
| 57 | | Non-Depreciable Property | | | | | | | |
| 59 | 3501 | Land | | 17,629 | | | - | 17,629 | 17,629 |
| 60 | 3600 | Land | | 13,572 | | | 314,352 | 327,924 | 134,477 |
| 61 | 3890 | Land & Land Rights | | 825,089 | 5,653 | | - | 830,742 | 827,263 |
| 62 | | Total Non-Depreciable Property | | 856,290 | 5,653 | - | 314,352 | 1,176,295 | 979,369 |
| 63 | | Total Plant Balance | | 91,495,863 | 8,122,108 | (366,470) | - | 99,251,499 | 95,562,548 |
| 64 | | Customer Advances for Construction | | (298,618) | 145,875 | | | (152,743) | (179,095) |
| 65 | | Total Plant w/o Common | | 91,197,245 | 8,267,983 | (366,470) | - | 99,098,756 | 95,383,453 |

Supporting Schedules: B-3 (2013), B-8 (2013)

Recap Schedules:B-1 (2013), B-3 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Depreciation Rate* | (4) Plant Balance Beg. of Year | (5) Total Plant Added | (6) Total Plant Retired | (7) Adjustments or Transfers | (8) Plant Balance End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 67 | | Common Plant | | | | | | | |
| 68 | | | | | | | | | |
| 69 | 3030 | Misc. Intangible Plant | Amortized | 4,969 | | | | 4,969 | 4,969 |
| 70 | 3890 | Land | | - | | | | - | - |
| 71 | 3900 | Structures and Improvements | 2.60% | 120,730 | 101,826 | | | 222,556 | 175,559 |
| 72 | 3910 | Office machines | 7.30% | 259,256 | 42,528 | (90,759) | | 211,025 | 209,555 |
| 73 | 3912 | EDP Equipment | 11.10% | 1,181,642 | | | | 1,181,642 | 1,181,642 |
| 74 | 3913 | Office Furniture and Equipment | 7.30% | 685,741 | 681 | | | 686,422 | 685,793 |
| 75 | 3914 | Software | 11.10% | 1,951,564 | | (45,246) | | 1,906,318 | 1,920,240 |
| 76 | 3921 | Transportation Equipment-Cars | 13.10% | 207,987 | | (94,945) | | 113,042 | 173,792 |
| 77 | 3922 | Transportation Equipment-Light Trucks | 8.60% | 61,007 | | (39,987) | 80,939 | 101,958 | 49,540 |
| 78 | 3970 | Communication Equipment | 9.20% | 180,024 | | | | 180,024 | 180,024 |
| 79 | 3980 | Miscellaneous Equipment | 6.00% | 37,968 | | (6,034) | | 31,934 | 33,326 |
| 80 | 3990 | Miscellaneous Tangible Assets | Amortized | 24,970 | | | | 24,970 | 24,970 |
| 81 | | Total Common Plant | | 4,715,858 | 145,035 | (276,971) | 80,939 | 4,664,860 | 4,639,410 |
| 82 | | | | | | | | | |
| 89 | | Common Plant Allocated | | | | | | | |
| 90 | 3030 | Misc. Intangible Plant | Amortized | 1,193 | - | - | - | 1,193 | 1,193 |
| 91 | 3890 | Land | 0 | - | - | - | - | - | - |
| 92 | 3900 | Structures and Improvements | 2.60% | 28,975 | 24,438 | - | - | 53,413 | 42,134 |
| 93 | 3910 | Office machines | 7.30% | 62,221 | 10,207 | (21,782) | - | 50,646 | 50,293 |
| 94 | 3912 | EDP Equipment | 11.10% | 283,594 | - | - | - | 283,594 | 283,594 |
| 95 | 3913 | Office Furniture and Equipment | 7.30% | 164,578 | 164 | - | - | 164,741 | 164,590 |
| 96 | 3914 | Software | 11.10% | 468,375 | - | (10,859) | - | 457,516 | 460,858 |
| 97 | 3921 | Transportation Equipment-Cars | 13.10% | 49,917 | - | (22,787) | - | 27,130 | 41,710 |
| 98 | 3922 | Transportation Equipment-Light Trucks | 8.60% | 14,642 | - | (9,597) | 19,425 | 24,470 | 11,890 |
| 99 | 3970 | Communication Equipment | 9.20% | 43,206 | - | - | - | 43,206 | 43,206 |
| 100 | 3980 | Miscellaneous Equipment | 6.00% | 9,112 | - | (1,448) | - | 7,664 | 7,998 |
| 101 | 3990 | Miscellaneous Tangible Assets | Amortized | 5,993 | - | - | - | 5,993 | 5,993 |
| 102 | | Total Allocated Common Plant | | 1,131,806 | 34,808 | (66,473) | 19,425 | 1,119,566 | 1,113,458 |
| 103 | | | | | | | | | |
| 104 | | Total Plant With Common | | 92,329,051 | 8,302,791 | (432,943) | 19,425 | 100,218,322 | 96,496,911 |
| 105 | | | | | | | | | |

106 Note: Electric Depreciation rates per Docket No. 110207-EI, Order No. PSC-12-0065-PAA-EI. Amortization per Rule 25-6.0142, List of Retirement Units (Electrical Plant.
107 Common Plant Depreciation rates per Docket No. 080548-GU, Order No. PSC-09-0229-PAA-GU.

Supporting Schedules: B-3 (2013), B-8 (2013)

Recap Schedules:B-1 (2013), B-3 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Depreciation Rate* | (4) Plant Balance Beg. of Year | (5) Total Plant Added | (6) Total Plant Retired | (7) Adjustments or Transfers | (8) Plant Balance End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | |
| 2 | | | | | | | | | |
| 3 | 3502 | Rights of way | 2.30% | 23,842 | - | - | - | 23,842 | 23,842 |
| 4 | 352E | Structures & Improvements | 1.80% | 197,760 | - | (461) | - | 197,299 | 197,618 |
| 5 | 353E | Station Equipment | 2.40% | 3,988,353 | (17,640) | (8,738) | (222,192) | 3,739,783 | 3,804,691 |
| 6 | 354E | Towers & Fixtures | 2.10% | 224,802 | - | (524) | - | 224,278 | 224,641 |
| 7 | 355C | Poles & Fixtures - Concrete | 3.40% | 774,174 | 1,385,861 | (2,524) | - | 2,157,511 | 1,046,403 |
| 8 | 355W | Poles & Fixtures - Wood | 2.90% | 2,391,894 | - | (5,576) | - | 2,386,318 | 2,390,178 |
| 9 | 356E | Overhead Conductors & Devices | 2.40% | 2,084,438 | 72,862 | (4,932) | - | 2,152,369 | 2,105,351 |
| 10 | 359E | Roads & Trails | 1.50% | 6,788 | - | (16) | - | 6,772 | 6,783 |
| 11 | | Total Transmission Plant | | 9,692,051 | 1,441,083 | (22,771) | (222,192) | 10,888,172 | 9,799,506 |
| 12 | | | | | | | | | |
| 13 | | Distribution Plant | | | | | | | |
| 14 | | | | | | | | | |
| 15 | 3601 | Land Rights | 1.80% | 56,995 | | (83) | - | 56,912 | 56,970 |
| 16 | 361E | Structures & Improvements | 1.90% | 145,533 | 28,499 | (406) | - | 173,626 | 171,715 |
| 17 | 362E | Station Equipment | 2.80% | 8,028,520 | 843,134 | (103,210) | - | 8,768,444 | 8,222,781 |
| 18 | 364E | Poles, Towers & Fixtures | 4.10% | 12,533,803 | 467,717 | (33,466) | - | 12,968,054 | 12,771,463 |
| 19 | 365E | Overhead Conductors & Devices | 4.10% | 12,063,643 | 360,390 | (28,593) | - | 12,395,439 | 12,212,310 |
| 20 | 366E | Underground Conduits | 1.60% | 5,348,013 | 78,778 | (13,585) | (17,434) | 5,395,772 | 5,392,337 |
| 21 | 367E | Underground Conductors & Devices | 2.90% | 7,233,093 | 758,328 | (81,948) | (27,975) | 7,881,499 | 7,705,396 |
| 22 | 368B | Line Transformers-Buried/Duct | 4.30% | 7,642,959 | 82,973 | (18,337) | - | 7,707,595 | 7,692,582 |
| 23 | 368H | Line Transformers-Overhead | 4.30% | 8,335,287 | 313,995 | (33,726) | - | 8,615,556 | 8,529,218 |
| 24 | 369B | Services-Buried | 4.00% | 5,349,812 | 96,133 | (12,611) | - | 5,433,334 | 5,391,576 |
| 25 | 369H | Services-Overhead | 4.00% | 4,674,398 | 55,346 | (11,064) | - | 4,718,679 | 4,697,584 |
| 26 | 370E | Meters | 3.70% | 3,801,304 | 168,317 | (13,706) | - | 3,955,915 | 3,890,434 |
| 27 | 371A | Install on Customer Premises-Above Ground | 5.70% | 1,780,900 | 69,193 | (11,211) | - | 1,838,883 | 1,815,824 |
| 28 | 371B | Install on Customer Premises-Underground | 5.70% | 1,144,123 | 36,477 | (2,738) | - | 1,177,863 | 1,165,863 |
| 29 | 373A | St Lighting & Signal Sys-Above Ground | 5.00% | 787,954 | 32,956 | (2,556) | - | 818,354 | 801,435 |
| 30 | 373B | St Lighting & Signal Sys-Underground | 5.00% | 632,331 | 3,807 | (1,481) | - | 634,656 | 634,424 |
| 31 | | Total Distribution Plant | | 79,558,668 | 3,396,043 | (368,721) | (45,409) | 82,540,581 | 81,151,909 |
| 32 | | | | | | | | | |

Supporting Schedules: B-3 (2014), B-8 (2014)

Recap Schedules:B-1 (2014), B-3 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Depreciation Rate* | (4) Plant Balance Beg. of Year | (5) Total Plant Added | (6) Total Plant Retired | (7) Adjustments or Transfers | (8) Plant Balance End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 33 | | General Plant | | | | | | | |
| 34 | | | | | | | | | |
| 35 | 3900 | Structures & Improvements | 2.00% | 1,845,839 | - | (294,073) | - | 1,551,765 | 1,755,354 |
| 36 | 390A | Structures & Improvements-OB450 | | - | 2,461,681 | - | | 2,461,681 | 1,893,601 |
| 37 | 3910 | Office Furniture & Equipment | Amortized | 118,126 | 43,725 | - | (27,066) | 134,785 | 114,335 |
| 38 | 391A | Office Furniture & Equipment | Amortized | | 220,486 | - | | 220,486 | 169,605 |
| 39 | 3911 | Plant Comp & Periph | Amortized | | 15,900 | - | | 15,900 | 9,923 |
| 40 | 3912 | Computer Hardware | Amortized | 259,118 | 8,700 | - | - | 267,818 | 265,810 |
| 41 | 3913 | Furniture & Fixtures | Amortized | 5,397 | 1,600 | - | - | 6,997 | 9,043 |
| 42 | 3914 | System Software | Amortized | 1,011,520 | 112,404 | - | 27,066 | 1,150,990 | 1,061,883 |
| 43 | 3930 | Stores Equipment | Amortized | 149,712 | - | - | - | 149,712 | 149,712 |
| 44 | 3940 | Tools, Shop & Garage Equipment | Amortized | 323,185 | 52,519 | - | - | 375,704 | 341,738 |
| 45 | 3950 | Laboratory Equipment | Amortized | 119,512 | - | - | - | 119,512 | 119,512 |
| 46 | 3960 | Power Operated Equipment | Amortized | 190,165 | 20,000 | - | - | 210,165 | 196,319 |
| 47 | 3970 | Communication Equipment | Amortized | 215,371 | 78,638 | (88) | - | 293,921 | 275,834 |
| 48 | 3973 | Communication Equipment-Post 98 | Amortized | 71,589 | - | - | - | 71,589 | 71,589 |
| 49 | 3980 | Miscellaneous Equipment | Amortized | 38,058 | - | - | - | 38,058 | 38,058 |
| 50 | 3990 | Tangible Plant | | 10,000 | - | - | | 10,000 | 10,000 |
| 51 | | Total General Plant | | 4,357,592 | 3,015,654 | (294,161) | - | 7,079,083 | 6,482,317 |
| 52 | | | | | | | | | |
| 53 | | Transportation Equipment | | | | | | | |
| 54 | | | | | | | | | |
| 55 | 3921 | Transportation Equip-Cars | 12.10% | 59,233 | 78,955 | (65,409) | - | 72,779 | 70,695 |
| 56 | 3922 | Transportation Equip-Light Duty Trucks/Vans | 9.80% | 990,816 | 228,499 | (260,834) | - | 958,481 | 965,943 |
| 57 | 3923 | Transportation Equip-Heavy Duty Trucks/Bot | 6.60% | 3,305,834 | (49,530) | | - | 3,256,304 | 3,267,734 |
| 58 | 3924 | Transportation Equip-Trailers | 3.80% | 111,011 | 117,261 | - | - | 228,272 | 170,443 |
| 59 | | Total Transportation Equipment | 2.80% | 4,466,894 | 375,184 | (326,242) | - | 4,515,836 | 4,474,814 |
| 60 | | Total Depreciable Plant Balance | | 98,075,205 | 8,227,963 | (1,011,896) | (267,601) | 105,023,672 | 101,908,546 |
| 61 | | | | | | | | | |
| 62 | | Non-Depreciable Property | | | | | | | |
| 63 | | | | | | | | | |
| 64 | 3501 | Land | | 17,629 | | | - | 17,629 | 17,629 |
| 65 | 3600 | Land | | 327,924 | | | | 327,924 | 327,924 |
| 66 | 3890 | Land & Land Rights | | 830,742 | 35,821 | | - | 866,563 | 874,899 |
| 67 | 389A | Land & Land Rights | | | | | | | |
| 68 | | Total Non-Depreciable Property | | 1,176,295 | 35,821 | - | - | 1,212,116 | 1,220,452 |
| 69 | | Total Plant Balance | | 99,251,500 | 8,263,784 | (1,011,896) | (267,601) | 106,235,788 | 103,128,998 |
| 70 | | Customer Advances for Construction | | (152,743) | 30,895 | | | (121,848) | (136,197) |
| 71 | | Plant without Common | | 99,098,757 | 8,294,679 | (1,011,896) | (267,601) | 106,113,940 | 102,992,800 |

Supporting Schedules: B-3 (2014), B-8 (2014)

Recap Schedules:B-1 (2014), B-3 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Depreciation Rate* | (4) Plant Balance Beg. of Year | (5) Total Plant Added | (6) Total Plant Retired | (7) Adjustments or Transfers | (8) Plant Balance End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 72 | | Common Plant | | | | | | | |
| 73 | | | | | | | | | |
| 74 | | | | | | | | | |
| 75 | 3030 | Misc. Intangible Plant | Amortized | 4,969 | - | | | 4,969 | 4,969 |
| 76 | 3890 | Land | | - | - | | | - | - |
| 77 | 3900 | Structures and Improvements | 2.60% | 222,556 | - | | | 222,556 | 222,556 |
| 78 | 3910 | Office machines | 7.30% | 211,025 | 10,170 | | | 221,195 | 218,848 |
| 79 | 3912 | EDP Equipment | 11.10% | 1,181,642 | - | (15,065) | | 1,166,577 | 1,170,054 |
| 80 | 3913 | Office Furniture and Equipment | 7.30% | 686,422 | - | | | 686,422 | 686,422 |
| 81 | 3914 | Software | 11.10% | 1,906,318 | - | (394,139) | | 1,512,179 | 1,603,134 |
| 82 | 3921 | Transportation Equipment-Cars | 13.10% | 113,042 | - | | | 113,042 | 113,042 |
| 83 | 3922 | Transportation Equipment-Light Trucks | 8.60% | 101,958 | - | | | 101,958 | 101,958 |
| 84 | 3970 | Communication Equipment | 9.20% | 180,024 | - | | | 180,024 | 180,024 |
| 85 | 3980 | Miscellaneous Equipment | 6.00% | 31,934 | - | | | 31,934 | 31,934 |
| 86 | 3990 | Miscellaneous Tangible Assets | Amortized | 24,970 | - | | | 24,970 | 24,970 |
| 87 | | Total Common Plant | | 4,664,860 | 10,170 | (409,204) | - | 4,265,826 | 4,357,911 |
| 88 | | | | | | | | | |
| 94 | | Common Plant Allocated: | | | | | | | |
| 95 | | | | | | | | | |
| 96 | 3030 | Misc. Intangible Plant | Amortized | 1,193 | - | - | - | 1,193 | 1,193 |
| 97 | 3890 | Land | | - | - | - | - | - | - |
| 98 | 3900 | Structures and Improvements | 2.60% | 53,413 | - | - | - | 53,413 | 53,413 |
| 99 | 3910 | Office machines | 7.30% | 50,646 | 2,441 | - | - | 53,087 | 52,524 |
| 100 | 3912 | EDP Equipment | 11.10% | 283,594 | - | (3,616) | - | 279,978 | 280,813 |
| 101 | 3913 | Office Furniture and Equipment | 7.30% | 164,741 | - | - | - | 164,741 | 164,741 |
| 102 | 3914 | Software | 11.10% | 457,516 | - | (94,593) | - | 362,923 | 384,752 |
| 103 | 3921 | Transportation Equipment-Cars | 13.10% | 27,130 | - | - | - | 27,130 | 27,130 |
| 104 | 3922 | Transportation Equipment-Light Trucks | 8.60% | 24,470 | - | - | - | 24,470 | 24,470 |
| 105 | 3970 | Communication Equipment | 9.20% | 43,206 | - | - | - | 43,206 | 43,206 |
| 106 | 3980 | Miscellaneous Equipment | 6.00% | 7,664 | - | - | - | 7,664 | 7,664 |
| 107 | 3990 | Miscellaneous Tangible Assets | Amortized | 5,993 | - | - | - | 5,993 | 5,993 |
| 108 | | Total Allocated Common Plant | | 1,119,566 | 2,441 | (98,209) | - | 1,023,798 | 1,045,899 |
| 109 | | | | | | | | | |
| 110 | | Total Plant With Common | | 100,218,323 | 8,297,120 | (1,110,105) | (267,601) | 107,137,738 | 104,038,699 |
| 111 | | | | | | | | | |

112 Note: Electric Depreciation rates per Docket No. 110207-EI, Order No. PSC-12-0065-PAA-EI. Amortization per Rule 25-6.0142, List of Retirement Units (Electrical Plant.
113 Common Plant Depreciation rates per Docket No. 080548-GU, Order No. PSC-09-0229-PAA-GU.

Supporting Schedules: B-3 (2014), B-8 (2014)

Recap Schedules:B-1 (2014), B-3 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Depreciation Rate* | (4) Plant Balance Beg. of Year | (5) Total Plant Added | (6) Total Plant Retired | (7) Adjustments or Transfers | (8) Plant Balance End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | |
| 2 | | | | | | | | | |
| 3 | 3502 | Rights of way | 2.30% | 23,842 | | | | 23,842 | 23,842 |
| 4 | 352E | Structures & Improvements | 1.80% | 197,299 | | (788) | | 196,511 | 196,905 |
| 5 | 353E | Station Equipment | 2.40% | 3,739,783 | 1,050,000 | (14,931) | | 4,774,852 | 3,813,082 |
| 6 | 354E | Towers & Fixtures | 2.10% | 224,278 | | (895) | | 223,383 | 223,830 |
| 7 | 355C | Poles & Fixtures - Concrete | 3.40% | 2,157,511 | | (8,615) | | 2,148,896 | 2,153,201 |
| 8 | 355W | Poles & Fixtures - Wood | 2.90% | 2,386,318 | | (9,528) | | 2,376,790 | 2,381,551 |
| 9 | 356E | Overhead Conductors & Devices | 2.40% | 2,152,369 | | (8,593) | | 2,143,775 | 2,148,069 |
| 10 | 359E | Roads & Trails | 1.50% | 6,772 | | (27) | | 6,745 | 6,758 |
| 11 | | Total Transmission Plant | | 10,888,172 | 1,050,000 | (43,377) | - | 11,894,794 | 10,947,239 |
| 12 | | | | | | | | | |
| 13 | | Distribution Plant | | | | | | | |
| 14 | | | | | | | | | |
| 15 | 3601 | Land Rights | 1.80% | 56,912 | | (143) | - | 56,769 | 56,841 |
| 16 | 361E | Structures & Improvements | 1.90% | 173,626 | | (693) | | 172,933 | 173,279 |
| 17 | 362E | Station Equipment | 2.80% | 8,768,444 | 75,000 | (35,035) | | 8,808,409 | 8,762,465 |
| 18 | 364E | Poles, Towers & Fixtures | 4.10% | 12,968,054 | 1,117,214 | (54,862) | | 14,030,406 | 13,739,734 |
| 19 | 365E | Overhead Conductors & Devices | 4.10% | 12,395,439 | 93,536 | (49,787) | | 12,439,187 | 12,446,289 |
| 20 | 366E | Underground Conduits | 1.60% | 5,395,772 | 100,000 | (21,543) | | 5,474,229 | 5,392,686 |
| 21 | 367E | Underground Conductors & Devices | 2.90% | 7,881,499 | 279,587 | (32,109) | | 8,128,977 | 8,035,030 |
| 22 | 368B | Line Transformers-Buried/Duct | 4.30% | 7,707,595 | 108,027 | (30,916) | | 7,784,705 | 7,733,573 |
| 23 | 368H | Line Transformers-Overhead | 4.30% | 8,615,556 | | (34,399) | | 8,581,157 | 8,598,346 |
| 24 | 369B | Services-Buried | 4.00% | 5,433,334 | 105,217 | (21,887) | | 5,516,664 | 5,475,100 |
| 25 | 369H | Services-Overhead | 4.00% | 4,718,679 | 73,431 | (18,966) | | 4,773,143 | 4,744,000 |
| 26 | 370E | Meters | 3.70% | 3,955,915 | 181,251 | (16,099) | | 4,121,068 | 4,032,053 |
| 27 | 371A | Install on Customer Premises-Above Ground | 5.70% | 1,838,883 | 71,381 | (7,461) | | 1,902,804 | 1,867,878 |
| 28 | 371B | Install on Customer Premises-Underground | 5.70% | 1,177,863 | 24,942 | (4,744) | | 1,198,060 | 1,187,084 |
| 29 | 373A | St Lighting & Signal Sys-Above Ground | 5.00% | 818,354 | 37,894 | (3,339) | | 852,910 | 835,952 |
| 30 | 373B | St Lighting & Signal Sys-Underground | 5.00% | 634,656 | 2,550 | (2,538) | | 634,668 | 634,506 |
| 31 | | Total Distribution Plant | | 82,540,581 | 2,270,030 | (334,521) | - | 84,476,089 | 83,714,815 |

Supporting Schedules: B-3 (2015), B-8 (2015)

Recap Schedules:B-1 (2015), B-3 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Depreciation Rate* | (4) Plant Balance Beg. of Year | (5) Total Plant Added | (6) Total Plant Retired | (7) Adjustments or Transfers | (8) Plant Balance End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 32 | | General Plant | | | | | | | |
| 33 | | | | | | | | | |
| 34 | 3900 | Structures & Improvements | 2.00% | 1,551,765 | - | | - | 1,551,765 | 1,551,765 |
| 35 | 390A | Structures & Improvements-OB450 | 2.00% | 2,461,681 | - | - | | 2,461,681 | 2,461,681 |
| 36 | 3910 | Office Furniture & Equipment | Amortized | 134,785 | 10,000 | | - | 144,785 | 137,862 |
| 37 | 391A | Office Furniture & Equipment | Amortized | 220,486 | - | - | | 220,486 | 220,486 |
| 38 | 3911 | Plant Comp & Periph | Amortized | 15,900 | 25,000 | - | | 40,900 | 23,592 |
| 39 | 3912 | Computer Hardware | Amortized | 267,818 | - | | - | 267,818 | 267,818 |
| 40 | 3913 | Furniture & Fixtures | Amortized | 6,997 | - | | - | 6,997 | 6,997 |
| 41 | 3914 | System Software | Amortized | 1,150,990 | - | | - | 1,150,990 | 1,150,990 |
| 42 | 3930 | Stores Equipment | Amortized | 149,712 | - | | - | 149,712 | 149,712 |
| 43 | 3940 | Tools, Shop & Garage Equipment | Amortized | 375,704 | 40,000 | | - | 415,704 | 384,935 |
| 44 | 3950 | Laboratory Equipment | Amortized | 119,512 | | | - | 119,512 | 119,512 |
| 45 | 3960 | Power Operated Equipment | Amortized | 210,165 | 30,000 | | - | 240,165 | 218,627 |
| 46 | 3970 | Communication Equipment | Amortized | 293,921 | - | (917) | - | 293,003 | 293,550 |
| 47 | 3973 | Communication Equipment-Post 98 | Amortized | 38,058 | - | | - | 71,589 | 71,589 |
| 48 | 3980 | Miscellaneous Equipment | Amortized | 71,589 | 10,000 | | - | 48,058 | 41,135 |
| 49 | 3990 | Tangible Plant | | 10,000 | | | | 10,000 | 10,000 |
| 50 | | Total General Plant | | 7,079,083 | 115,000 | (917) | - | 7,193,165 | 7,110,251 |
| 51 | | | | | | | | | |
| 52 | | Transportation Equipment | | | | | | | |
| 53 | | | | | | | | | |
| 54 | 3921 | Transportation Equip-Cars | 12.10% | 72,779 | - | | - | 72,779 | 72,779 |
| 55 | 3922 | Transportation Equip-Light Duty Trucks/Vans | 9.80% | 958,481 | - | | - | 958,481 | 958,481 |
| 56 | 3923 | Transportation Equip-Heavy Duty Trucks/Bobtails | 6.60% | 3,256,304 | 280,000 | | - | 3,536,304 | 3,471,689 |
| 57 | 3924 | Transportation Equip-Trailers | 3.80% | 228,272 | 35,000 | - | - | 263,272 | 247,118 |
| 58 | | Total Transportation Equipment | 2.80% | 4,515,836 | 315,000 | - | - | 4,830,836 | 4,750,067 |
| 59 | | Total Depreciable Plant Balance | | 105,023,672 | 3,750,030 | (378,815) | - | 108,394,884 | 106,522,372 |
| 60 | | | | | | | | | |
| 61 | | Non-Depreciable Property | | | | | | | |
| 63 | 3501 | Land | | 17,629 | | | - | 17,629 | 17,629 |
| 64 | 3600 | Land | | 327,924 | | | | 327,924 | 327,924 |
| 65 | 3890 | Land & Land Rights | | 866,563 | | | - | 866,563 | 866,563 |
| 66 | | Total Non-Depreciable Property | | 1,212,116 | - | - | - | 1,212,116 | 1,212,116 |
| 67 | | Total Plant Balance | | 106,235,788 | 3,750,030 | (378,815) | - | 109,607,000 | 107,734,488 |
| 68 | | Customer Advances for Construction | | (121,848) | 14,975 | | | (106,873) | (114,132) |
| 69 | | Total Plant W/O Common | | 106,113,940 | 3,765,005 | - (378,815) | - | 109,500,127 | 107,620,355 |

Supporting Schedules: B-3 (2015), B-8 (2015)

Recap Schedules:B-1 (2015), B-3 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Depreciation Rate* | (4) Plant Balance Beg. of Year | (5) Total Plant Added | (6) Total Plant Retired | (7) Adjustments or Transfers | (8) Plant Balance End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 70 | | Common Plant | | | | | | | |
| 71 | | | | | | | | | |
| 72 | 3030 | Misc. Intangible Plant | 0 | 4,969 | | | | 4,969 | 4,969 |
| 73 | 3890 | Land | | - | | | | - | - |
| 74 | 3900 | Structures and Improvements | 2.60% | 222,556 | 185,000 | | | 407,556 | 364,864 |
| 75 | 3910 | Office machines | 7.30% | 221,195 | 7,793 | | | 228,988 | 228,251 |
| 76 | 3912 | EDP Equipment | 11.10% | 1,166,577 | - | | | 1,166,577 | 1,166,577 |
| 77 | 3913 | Office Furniture and Equipment | 7.30% | 686,422 | - | | | 686,422 | 686,422 |
| 78 | 3914 | Software | 11.10% | 1,512,179 | 450,000 | | | 1,962,179 | 1,858,333 |
| 79 | 3921 | Transportation Equipment-Cars | 13.10% | 113,042 | - | | | 113,042 | 113,042 |
| 80 | 3922 | Transportation Equipment-Light Trucks | 8.60% | 101,958 | - | | | 101,958 | 101,958 |
| 81 | 3970 | Communication Equipment | 9.20% | 180,024 | - | | | 180,024 | 180,024 |
| 82 | 3980 | Miscellaneous Equipment | 6.00% | 31,934 | 14,750 | | | 46,684 | 43,280 |
| 83 | 3990 | Miscellaneous Tangible Assets | Amortized | 24,970 | - | | | 24,970 | 24,970 |
| 84 | | Total Common Plant | | 4,265,826 | 657,543 | - | - | 4,923,369 | 4,772,689 |
| 85 | | | | | | | | | |
| 91 | | Common Plant Allocated: | | | | | | | |
| 92 | | | | | | | | | |
| 93 | 3030 | Misc. Intangible Plant | 0 | 1,193 | - | - | - | 1,193 | 1,193 |
| 94 | 3890 | Land | 0 | - | - | - | - | - | - |
| 95 | 3900 | Structures and Improvements | 2.60% | 53,413 | 44,400 | | | 97,813 | 87,567 |
| 96 | 3910 | Office machines | 7.30% | 53,087 | 1,870 | | | 54,957 | 54,780 |
| 97 | 3912 | EDP Equipment | 11.10% | 279,978 | - | | | 279,978 | 279,978 |
| 98 | 3913 | Office Furniture and Equipment | 7.30% | 164,741 | - | | | 164,741 | 164,741 |
| 99 | 3914 | Software | 11.10% | 362,923 | 108,000 | | | 470,923 | 446,000 |
| 100 | 3921 | Transportation Equipment-Cars | 13.10% | 27,130 | - | | | 27,130 | 27,130 |
| 101 | 3922 | Transportation Equipment-Light Trucks | 8.60% | 24,470 | - | | | 24,470 | 24,470 |
| 102 | 3970 | Communication Equipment | 9.20% | 43,206 | - | | | 43,206 | 43,206 |
| 103 | 3980 | Miscellaneous Equipment | 6.00% | 7,664 | 3,540 | | | 11,204 | 10,387 |
| 104 | 3990 | Miscellaneous Tangible Assets | Amortized | 5,993 | - | | | 5,993 | 5,993 |
| 105 | | Total Allocated Common Plant | | 1,023,798 | 157,810 | - | - | 1,181,609 | 1,145,445 |
| 106 | | | | | | | | | |
| 107 | | Total Plant With Common | | 107,137,738 | 3,922,815 | (378,815) | - | 110,681,736 | 108,765,801 |
| 108 | | | | | | | | | |

109 Note: Electric Depreciation rates per Docket No. 110207-EI, Order No. PSC-12-0065-PAA-EI. Amortization per Rule 25-6.0142, List of Retirement Units (Electrical Plant.
110 Common Plant Depreciation rates per Docket No. 080548-GU, Order No. PSC-09-0229-PAA-GU.

Supporting Schedules: B-3 (2015), B-8 (2015)

Recap Schedules:B-1 (2015), B-3 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | Sep 2012 | Oct 2012 | Nov 2012 | Dec 2012 | Jan 2013 | Feb 2013 | Mar 2013 | Apr 2013 | May 2013 | Jun 2013 | Jul 2013 | Aug 2013 | Sep 2013 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | |
| 3 | 3502 | Rights of way | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 |
| 4 | 352E | Structures & Improvements | 22,007 | 22,007 | 22,007 | 144,150 | 144,150 | 144,150 | 144,150 | 144,150 | 197,550 | 197,550 | 197,550 | 197,550 | 197,760 | 136,518 |
| 5 | 353E | Station Equipment | 2,779,332 | 2,778,329 | 2,858,113 | 3,184,141 | 3,213,891 | 3,213,891 | 3,210,046 | 3,210,046 | 3,210,046 | 3,210,046 | 3,210,046 | 3,210,046 | 3,988,353 | 3,175,102 |
| 6 | 354E | Towers & Fixtures | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 |
| 7 | 355C | Poles & Fixtures - Concrete | 396,212 | 396,212 | 396,212 | 396,212 | 396,212 | 396,212 | 396,212 | 396,212 | 396,212 | 396,212 | 396,212 | 396,212 | 774,174 | 425,286 |
| 8 | 355W | Poles & Fixtures - Wood | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 |
| 9 | 356E | Overhead Conductors & Devices | 2,022,316 | 2,022,316 | 2,022,316 | 2,022,316 | 2,022,316 | 2,022,316 | 2,073,470 | 2,387,822 | 2,073,470 | 2,073,470 | 2,073,470 | 2,085,203 | 2,084,438 | 2,075,788 |
| 10 | 359E | Roads & Trails | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 |
| 11 | | Total Transmission Plant | 7,867,193 | 7,866,190 | 7,945,974 | 8,394,145 | 8,423,895 | 8,423,895 | 8,471,204 | 8,785,556 | 8,524,604 | 8,524,604 | 8,524,604 | 8,536,337 | 9,692,051 | 8,460,019 |
| 12 | | | | | | | | | | | | | | | | |
| 13 | | Distribution Plant | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | |
| 15 | 3601 | Land Rights | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 |
| 16 | 361E | Structures & Improvements | 100,855 | 100,855 | 100,855 | 100,855 | 100,855 | 100,855 | 100,855 | 100,855 | 122,596 | 122,596 | 122,596 | 122,596 | 145,533 | 110,981 |
| 17 | 362E | Station Equipment | 7,527,410 | 7,527,410 | 7,644,514 | 7,654,877 | 7,726,805 | 7,726,805 | 8,028,520 | 8,028,520 | 8,028,520 | 8,028,520 | 8,028,520 | 8,028,520 | 8,028,520 | 7,846,728 |
| 18 | 364E | Poles, Towers & Fixtures | 11,916,093 | 11,948,125 | 11,926,807 | 12,072,643 | 12,118,241 | 12,147,538 | 12,222,020 | 12,270,622 | 12,310,289 | 12,340,655 | 12,455,613 | 12,519,646 | 12,533,803 | 12,214,007 |
| 19 | 365E | Overhead Conductors & Devices | 11,378,449 | 11,417,322 | 11,409,123 | 11,770,915 | 11,810,639 | 11,830,948 | 11,870,383 | 11,892,787 | 11,915,608 | 11,935,951 | 12,026,969 | 12,053,012 | 12,063,643 | 11,798,135 |
| 20 | 366E | Underground Conduits | 3,947,783 | 4,532,435 | 4,535,695 | 4,892,361 | 4,908,813 | 4,945,887 | 5,274,122 | 5,281,733 | 5,294,870 | 5,295,790 | 5,284,365 | 5,325,790 | 5,348,013 | 4,989,820 |
| 21 | 367E | Underground Conductors & Devices | 6,206,346 | 6,530,270 | 6,645,274 | 6,757,175 | 6,764,250 | 6,799,950 | 7,016,702 | 7,050,328 | 7,072,740 | 7,099,872 | 7,099,496 | 7,208,285 | 7,233,093 | 6,883,368 |
| 22 | 368B | Line Transformers-Buried/Duct | 7,301,958 | 7,312,245 | 7,496,547 | 7,504,045 | 7,526,351 | 7,531,877 | 7,554,605 | 7,556,260 | 7,560,674 | 7,517,638 | 7,657,876 | 7,645,876 | 7,642,959 | 7,523,762 |
| 23 | 368H | Line Transformers-Overhead | 8,206,022 | 8,193,803 | 8,196,604 | 8,241,523 | 8,247,537 | 8,252,521 | 8,260,350 | 8,263,871 | 8,267,460 | 8,243,584 | 8,272,270 | 8,309,502 | 8,335,287 | 8,253,103 |
| 24 | 369B | Services-Buried | 5,252,374 | 5,258,328 | 5,266,539 | 5,270,180 | 5,278,835 | 5,287,827 | 5,295,192 | 5,301,587 | 5,312,290 | 5,318,355 | 5,332,032 | 5,341,212 | 5,349,812 | 5,297,274 |
| 25 | 369H | Services-Overhead | 4,624,825 | 4,627,545 | 4,632,190 | 4,636,274 | 4,639,635 | 4,644,097 | 4,651,132 | 4,656,398 | 4,660,462 | 4,663,577 | 4,666,482 | 4,667,692 | 4,674,398 | 4,649,593 |
| 26 | 370E | Meters | 3,786,998 | 3,787,526 | 3,787,989 | 3,793,851 | 3,795,263 | 3,795,555 | 3,774,884 | 3,775,815 | 3,776,734 | 3,767,480 | 3,769,453 | 3,805,159 | 3,801,304 | 3,786,001 |
| 27 | 371A | Install on Customer Premises-Above Ground | 1,721,171 | 1,727,859 | 1,731,491 | 1,733,043 | 1,740,905 | 1,746,304 | 1,749,438 | 1,754,889 | 1,764,321 | 1,760,710 | 1,764,070 | 1,771,713 | 1,780,900 | 1,749,755 |
| 28 | 371B | Install on Customer Premises-Underground | 1,109,001 | 1,114,535 | 1,119,929 | 1,126,485 | 1,127,053 | 1,131,438 | 1,132,305 | 1,133,660 | 1,133,945 | 1,133,608 | 1,133,771 | 1,135,881 | 1,144,123 | 1,128,903 |
| 29 | 373A | St Lighting & Signal Sys-Above Ground | 760,344 | 764,522 | 765,681 | 769,354 | 775,163 | 778,716 | 779,115 | 782,161 | 783,512 | 784,628 | 786,199 | 788,452 | 787,954 | 777,369 |
| 30 | 373B | St Lighting & Signal Sys-Underground | 626,894 | 626,969 | 626,995 | 630,298 | 630,927 | 631,165 | 631,453 | 631,458 | 631,458 | 631,458 | 631,976 | 632,118 | 632,331 | 630,423 |
| 31 | | Total Distribution Plant | 74,523,518 | 75,526,744 | 75,943,228 | 77,010,874 | 77,248,267 | 77,408,478 | 78,398,071 | 78,537,939 | 78,692,474 | 78,701,417 | 79,088,683 | 79,412,449 | 79,558,668 | 77,696,216 |
| 32 | | | | | | | | | | | | | | | | |
| 33 | | General Plant | | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | | | |
| 35 | 3900 | Structures & Improvements | 1,815,489 | 1,815,489 | 1,845,838 | 1,845,838 | 1,845,838 | 1,845,838 | 1,845,838 | 1,845,838 | 1,845,838 | 1,845,838 | 1,845,838 | 1,845,838 | 1,845,838 | 1,841,169 |
| 36 | 390A | Structures & Improvements | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 | 3910 | Office Furniture & Equipment | 85,954 | 81,503 | 81,503 | 81,503 | 81,503 | 91,060 | 91,060 | 91,060 | 91,060 | 91,060 | 91,060 | 91,060 | 118,126 | 89,809 |
| 37 | 391A | Office Furniture & Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 38 | 3911 | Plant Com & Peripherial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 | 3912 | Computer Hardware | 259,118 | 259,118 | 259,118 | 259,118 | 259,118 | 259,118 | 259,118 | 259,118 | 259,118 | 259,118 | 259,118 | 259,118 | 259,118 | 259,118 |
| 38 | 3913 | Furniture & Fixtures | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 |
| 39 | 3914 | System Software | 1,011,520 | 1,011,520 | 1,011,520 | 1,011,520 | 1,011,520 | 1,011,520 | 1,011,520 | 1,011,520 | 1,011,520 | 1,011,520 | 1,011,520 | 1,011,520 | 1,011,520 | 1,011,520 |
| 40 | 3930 | Stores Equipment | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 |
| 41 | 3940 | Tools, Shop & Garage Equipment | 314,096 | 314,096 | 314,096 | 317,762 | 317,762 | 317,762 | 317,762 | 317,762 | 317,762 | 317,762 | 317,762 | 323,185 | 323,185 | 317,750 |
| 42 | 3950 | Laboratory Equipment | 121,047 | 121,047 | 121,047 | 121,047 | 121,047 | 121,047 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 120,220 |
| 43 | 3960 | Power Operated Equipment | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 |
| 44 | 3970 | Communication Equipment | 215,371 | 215,371 | 215,371 | 215,371 | 215,371 | 215,371 | 215,371 | 215,371 | 215,371 | 215,371 | 215,371 | 215,371 | 215,371 | 215,371 |
| 45 | 3973 | Communication Equipment-Post 98 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 |
| 46 | 3980 | Miscellaneous Equipment | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 |
| 47 | 3990 | Tangible Plant | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 48 | | Total General Plant | 4,287,516 | 4,283,065 | 4,313,414 | 4,317,080 | 4,317,080 | 4,326,637 | 4,325,102 | 4,325,102 | 4,325,102 | 4,325,102 | 4,325,102 | 4,330,525 | 4,357,591 | 4,319,878 |
| 49 | | | | | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules: B-1 (2013) B-3 (2013), B-6 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | Allocation Rate | Sep 2012 | Oct 2012 | Nov 2012 | Dec 2012 | Jan 2013 | Feb 2013 | Mar 2013 | Apr 2013 | May 2013 | Jun 2013 | Jul 2013 | Aug 2013 | Sep 2013 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 50 | | Transportation Equipment | | | | | | | | | | | | | | | |
| 51 | | | | | | | | | | | | | | | | | |
| 52 | 3921 | Transportation Equip-Cars | | 35,281 | 35,281 | 35,281 | 35,281 | 35,281 | 35,281 | 35,281 | 58,657 | 59,233 | 59,233 | 59,233 | 59,233 | 59,233 | 46,291 |
| 53 | 3922 | Transportation Equip-Light Duty Trucks/Vans | | 939,855 | 861,672 | 917,977 | 917,977 | 917,977 | 917,977 | 917,977 | 945,941 | 945,941 | 990,848 | 990,917 | 990,917 | 990,816 | 942,061 |
| 54 | 3923 | Transportation Equip-Heavy Duty Trucks/Bobtails | | 2,875,199 | 2,875,199 | 2,875,199 | 2,875,199 | 2,875,199 | 2,875,199 | 2,875,199 | 2,875,199 | 2,875,199 | 3,305,834 | 3,305,834 | 3,305,834 | 3,305,834 | 3,007,702 |
| 55 | 3924 | Transportation Equip-Trailers | | 111,011 | 111,011 | 111,011 | 111,011 | 111,011 | 111,011 | 111,011 | 111,011 | 111,011 | 111,011 | 111,011 | 111,011 | 111,011 | 111,011 |
| 56 | | Total Transportation Equipment | | 3,961,346 | 3,883,163 | 3,939,468 | 3,939,468 | 3,939,468 | 3,939,468 | 3,939,468 | 3,990,808 | 3,991,384 | 4,466,926 | 4,466,995 | 4,466,995 | 4,466,894 | 4,107,065 |
| 57 | | Total Depreciable Plant Balance | | 90,639,573 | 91,559,162 | 92,142,084 | 93,661,567 | 93,928,710 | 94,098,478 | 95,133,845 | 95,639,405 | 95,533,564 | 96,018,049 | 96,405,384 | 96,746,306 | 98,075,204 | 94,583,179 |
| 58 | | | | | | | | | | | | | | | | | |
| 59 | | Non-Depreciable Property | | | | | | | | | | | | | | | |
| 60 | | | | | | | | | | | | | | | | | |
| 61 | 3501 | Land | | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 |
| 62 | 3600 | Land | | 13,572 | 13,572 | 13,572 | 13,572 | 13,572 | 13,572 | 13,572 | 13,572 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 134,477 |
| 63 | 3890 | Land & Land Rights | | 825,089 | 825,089 | 825,089 | 825,089 | 825,089 | 825,089 | 825,089 | 825,089 | 830,742 | 830,742 | 830,742 | 830,742 | 830,742 | 827,263 |
| 64 | | Total Non-Depreciable Property | | 856,290 | 856,290 | 856,290 | 856,290 | 856,290 | 856,290 | 856,290 | 856,290 | 1,176,295 | 1,176,295 | 1,176,295 | 1,176,295 | 1,176,295 | 979,369 |
| 65 | | Total Plant Balance | | 91,495,863 | 92,415,452 | 92,998,374 | 94,517,857 | 94,785,000 | 94,954,768 | 95,990,135 | 96,495,695 | 96,709,859 | 97,194,344 | 97,581,679 | 97,922,601 | 99,251,499 | 95,562,548 |
| 66 | | Customer Advances for Construction | | (298,618) | (253,583) | (152,132) | (152,131) | (152,131) | (152,131) | (174,785) | (174,785) | (174,785) | (174,785) | (155,635) | (159,992) | (152,743) | (179,095) |
| 67 | | Total Plant w/o Common | | 91,197,245 | 92,161,869 | 92,846,242 | 94,365,726 | 94,632,869 | 94,802,637 | 95,815,350 | 96,320,910 | 96,535,074 | 97,019,559 | 97,426,044 | 97,762,609 | 99,098,756 | 95,383,453 |
| 68 | | Common Plant | | | | | | | | | | | | | | | |
| 69 | | | | | | | | | | | | | | | | | |
| 70 | 1070 | EDP Equipment | | 565,014 | 644,198 | 735,799 | 857,854 | 1,093,471 | 1,460,055 | 1,350,229 | 2,117,779 | 2,680,545 | 2,657,197 | 2,949,685 | 3,301,687 | 4,032,541 | 1,880,466 |
| 71 | 1070 | Clear CWIP | | - | - | - | - | - | - | - | - | - | (2,032,442) | (2,933,452) | (3,276,786) | (4,022,210) | (943,453) |
| 72 | | Total Common CWIP | | 565,014 | 644,198 | 735,799 | 857,854 | 1,093,471 | 1,460,055 | 1,350,229 | 2,117,779 | 2,680,545 | 624,755 | 16,233 | 24,901 | 10,331 | 937,013 |
| 73 | | | | | | | | | | | | | | | | | |
| 74 | 3030 | Misc. Intangible Plant | | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 |
| 75 | 3890 | Land | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 76 | 3900 | Structures and Improvements | | 120,730 | 120,730 | 120,730 | 120,730 | 120,730 | 120,730 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 175,559 |
| 77 | 3910 | Office machines | | 259,256 | 258,239 | 259,113 | 259,113 | 212,550 | 168,497 | 168,497 | 168,497 | 168,497 | 196,975 | 196,975 | 196,975 | 211,025 | 209,555 |
| 78 | 3912 | EDP Equipment | | 1,181,642 | 1,181,642 | 1,181,642 | 1,181,642 | 1,181,642 | 1,181,642 | 1,181,642 | 1,181,642 | 1,181,642 | 1,181,642 | 1,181,642 | 1,181,642 | 1,181,642 | 1,181,642 |
| 79 | 3913 | Office Furniture and Equipment | | 685,741 | 685,741 | 685,741 | 685,741 | 685,741 | 685,741 | 685,741 | 685,741 | 685,741 | 685,741 | 685,741 | 685,741 | 686,422 | 685,793 |
| 80 | 3914 | Software | | 1,951,564 | 1,951,564 | 1,951,564 | 1,951,564 | 1,906,318 | 1,906,318 | 1,906,318 | 1,906,318 | 1,906,318 | 1,906,318 | 1,906,318 | 1,906,318 | 1,906,318 | 1,920,240 |
| 81 | 3921 | Transportation Equipment-Cars | | 207,987 | 190,242 | 190,242 | 190,242 | 190,242 | 190,242 | 190,242 | 190,242 | 190,242 | 151,642 | 151,642 | 113,042 | 113,042 | 173,792 |
| 82 | 3922 | Transportation Equipment-Light Trucks | | 61,007 | 61,007 | 61,007 | 61,007 | 21,019 | 21,019 | 21,019 | 21,019 | 21,019 | 5,019 | 85,958 | 101,958 | 101,958 | 49,540 |
| 83 | 3970 | Communication Equipment | | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 |
| 84 | 3980 | Miscellaneous Equipment | | 37,968 | 37,968 | 37,968 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 33,326 |
| 85 | 3990 | Miscellaneous Tangible Assets | | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 |
| 86 | | Total Common Plant | | 4,715,858 | 4,697,096 | 4,697,970 | 4,691,936 | 4,560,139 | 4,516,086 | 4,617,912 | 4,617,912 | 4,617,912 | 4,591,790 | 4,672,729 | 4,650,129 | 4,664,860 | 4,639,410 |
| 87 | | | | | | | | | | | | | | | | | |
| 88 | | | | | | | | | | | | | | | | | |
| 89 | | AS ALLOCATED (Electric Division) | Allocation | | | | | | | | | | | | | | |
| 90 | | | Rate | | | | | | | | | | | | | | |
| 91 | | | 24% | | | | | | | | | | | | | | |
| 92 | 3030 | Misc. Intangible Plant | 24% | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 |
| 93 | 3890 | Land | 24% | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 94 | 3900 | Structures and Improvements | 24% | 28,975 | 28,975 | 28,975 | 28,975 | 28,975 | 28,975 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 42,134 |
| 95 | 3910 | Office machines | 24% | 62,221 | 61,977 | 62,187 | 62,187 | 51,012 | 40,439 | 40,439 | 40,439 | 40,439 | 47,274 | 47,274 | 47,274 | 50,646 | 50,293 |
| 96 | 3912 | EDP Equipment | 24% | 283,594 | 283,594 | 283,594 | 283,594 | 283,594 | 283,594 | 283,594 | 283,594 | 283,594 | 283,594 | 283,594 | 283,594 | 283,594 | 283,594 |
| 97 | 3913 | Office Furniture and Equipment | 24% | 164,578 | 164,578 | 164,578 | 164,578 | 164,578 | 164,578 | 164,578 | 164,578 | 164,578 | 164,578 | 164,578 | 164,578 | 164,741 | 164,590 |
| 98 | 3914 | Software | 24% | 468,375 | 468,375 | 468,375 | 468,375 | 457,516 | 457,516 | 457,516 | 457,516 | 457,516 | 457,516 | 457,516 | 457,516 | 457,516 | 460,858 |
| 99 | 3921 | Transportation Equipment-Cars | 24% | 49,917 | 45,658 | 45,658 | 45,658 | 45,658 | 45,658 | 45,658 | 45,658 | 45,658 | 36,394 | 36,394 | 27,130 | 27,130 | 41,710 |
| 100 | 3922 | Transportation Equipment-Light Trucks | 24% | 14,642 | 14,642 | 14,642 | 14,642 | 5,045 | 5,045 | 5,045 | 5,045 | 5,045 | 1,205 | 20,630 | 24,470 | 24,470 | 11,890 |
| 101 | 3970 | Communication Equipment | 24% | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 |
| 102 | 3980 | Miscellaneous Equipment | 24% | 9,112 | 9,112 | 9,112 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,998 |
| 103 | 3990 | Miscellaneous Tangible Assets | 24% | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 |
| 104 | | Total Allocated Common Plant | | 1,131,806 | 1,127,303 | 1,127,513 | 1,126,065 | 1,094,433 | 1,083,861 | 1,108,299 | 1,108,299 | 1,108,299 | 1,102,030 | 1,121,455 | 1,116,031 | 1,119,566 | 1,113,458 |
| 105 | | | | | | | | | | | | | | | | | |
| 106 | | Total Plant With Common | | 92,329,051 | 93,289,172 | 93,973,755 | 95,491,791 | 95,727,302 | 95,886,498 | 96,923,649 | 97,429,209 | 97,643,373 | 98,121,589 | 98,547,499 | 98,878,640 | 100,218,322 | 96,496,911 |

Supporting Schedules:

Recap Schedules: B-1 (2013) B-3 (2013), B-6 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | Sep 2013 | Oct 2013 | Nov 2013 | Dec 2013 | Jan 2014 | Feb 2014 | Mar 2014 | Apr 2014 | May 2014 | Jun 2014 | Jul 2014 | Aug 2014 | Sep 2014 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | |
| 3 | 3502 | Rights of way | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 |
| 4 | 352E | Structures & Improvements | 197,760 | 197,760 | 197,760 | 197,760 | 197,760 | 197,760 | 197,694 | 197,628 | 197,562 | 197,497 | 197,431 | 197,365 | 197,299 | 197,618 |
| 5 | 353E | Station Equipment | 3,988,353 | 4,011,188 | 4,011,188 | 3,748,521 | 3,748,521 | 3,748,521 | 3,747,272 | 3,746,023 | 3,744,774 | 3,743,526 | 3,742,278 | 3,741,030 | 3,739,783 | 3,804,691 |
| 6 | 354E | Towers & Fixtures | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 | 224,802 | 224,727 | 224,653 | 224,578 | 224,503 | 224,428 | 224,353 | 224,278 | 224,641 |
| 7 | 355C | Poles & Fixtures - Concrete | 774,174 | 774,174 | 774,174 | 775,035 | 775,035 | 775,035 | 774,777 | 774,518 | 774,260 | 1,158,349 | 1,157,963 | 2,158,230 | 2,157,511 | 1,046,403 |
| 8 | 355W | Poles & Fixtures - Wood | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,894 | 2,391,096 | 2,390,299 | 2,389,503 | 2,388,706 | 2,387,910 | 2,387,114 | 2,386,318 | 2,390,178 |
| 9 | 356E | Overhead Conductors & Devices | 2,084,438 | 2,084,438 | 2,084,438 | 2,084,438 | 2,084,438 | 2,084,438 | 2,083,744 | 2,083,049 | 2,082,355 | 2,154,522 | 2,153,804 | 2,153,086 | 2,152,369 | 2,105,351 |
| 10 | 359E | Roads & Trails | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 | 6,788 | 6,785 | 6,783 | 6,781 | 6,779 | 6,776 | 6,774 | 6,772 | 6,783 |
| 11 | | Total Transmission Plant | 9,692,051 | 9,714,886 | 9,714,886 | 9,453,080 | 9,453,080 | 9,453,080 | 9,449,937 | 9,446,795 | 9,443,655 | 9,897,724 | 9,894,432 | 10,891,794 | 10,888,172 | 9,799,506 |
| 12 | | | | | | | | | | | | | | | | |
| 13 | | Distribution Plant | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | |
| 15 | 3601 | Land Rights | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 | 56,995 | 56,983 | 56,972 | 56,960 | 56,948 | 56,936 | 56,924 | 56,912 | 56,970 |
| 16 | 361E | Structures & Improvements | 145,533 | 174,032 | 174,032 | 174,032 | 174,032 | 174,032 | 173,974 | 173,916 | 173,858 | 173,800 | 173,742 | 173,684 | 173,626 | 171,715 |
| 17 | 362E | Station Equipment | 8,028,520 | 8,028,520 | 8,028,520 | 7,944,945 | 7,944,945 | 7,944,945 | 7,942,296 | 7,947,392 | 7,994,743 | 8,777,218 | 8,774,292 | 8,771,367 | 8,768,444 | 8,222,781 |
| 18 | 364E | Poles, Towers & Fixtures | 12,533,803 | 12,623,606 | 12,647,412 | 12,673,417 | 12,728,065 | 12,737,533 | 12,758,287 | 12,779,035 | 12,799,775 | 12,905,980 | 12,926,678 | 12,947,369 | 12,968,054 | 12,771,463 |
| 19 | 365E | Overhead Conductors & Devices | 12,063,643 | 12,100,668 | 12,119,894 | 12,133,920 | 12,166,475 | 12,175,232 | 12,176,174 | 12,177,115 | 12,178,056 | 12,285,136 | 12,393,702 | 12,394,570 | 12,395,439 | 12,212,310 |
| 20 | 366E | Underground Conduits | 5,348,013 | 5,384,427 | 5,399,124 | 5,385,604 | 5,391,654 | 5,403,371 | 5,401,570 | 5,399,769 | 5,400,469 | 5,398,669 | 5,396,870 | 5,395,071 | 5,395,772 | 5,392,337 |
| 21 | 367E | Underground Conductors & Devices | 7,233,093 | 7,235,805 | 7,364,113 | 7,783,603 | 7,788,763 | 7,809,669 | 7,819,940 | 7,830,209 | 7,840,474 | 7,850,735 | 7,860,993 | 7,871,248 | 7,881,499 | 7,705,396 |
| 22 | 368B | Line Transformers-Buried/Duct | 7,642,959 | 7,647,645 | 7,663,673 | 7,696,303 | 7,704,508 | 7,704,523 | 7,704,634 | 7,704,744 | 7,704,855 | 7,707,266 | 7,707,376 | 7,707,486 | 7,707,595 | 7,692,582 |
| 23 | 368H | Line Transformers-Overhead | 8,335,287 | 8,374,151 | 8,388,544 | 8,483,899 | 8,508,240 | 8,563,917 | 8,561,063 | 8,558,209 | 8,627,053 | 8,624,178 | 8,621,303 | 8,618,429 | 8,615,556 | 8,529,218 |
| 24 | 369B | Services-Buried | 5,349,812 | 5,354,224 | 5,363,757 | 5,372,413 | 5,380,195 | 5,384,171 | 5,391,201 | 5,398,229 | 5,405,255 | 5,412,278 | 5,419,299 | 5,426,317 | 5,433,334 | 5,391,576 |
| 25 | 369H | Services-Overhead | 4,674,398 | 4,676,257 | 4,678,770 | 4,683,841 | 4,694,155 | 4,696,606 | 4,699,762 | 4,702,917 | 4,706,072 | 4,709,225 | 4,712,377 | 4,715,529 | 4,718,679 | 4,697,584 |
| 26 | 370E | Meters | 3,801,304 | 3,826,032 | 3,821,472 | 3,846,312 | 3,888,148 | 3,892,156 | 3,901,273 | 3,910,388 | 3,919,499 | 3,928,608 | 3,937,713 | 3,946,816 | 3,955,915 | 3,890,434 |
| 27 | 371A | Install on Customer Premises-Above Ground | 1,780,900 | 1,793,955 | 1,798,734 | 1,799,525 | 1,810,388 | 1,816,663 | 1,819,840 | 1,823,016 | 1,826,192 | 1,829,366 | 1,832,539 | 1,835,711 | 1,838,883 | 1,815,824 |
| 28 | 371B | Install on Customer Premises-Underground | 1,144,123 | 1,145,004 | 1,148,916 | 1,157,422 | 1,167,237 | 1,170,515 | 1,171,565 | 1,172,616 | 1,173,666 | 1,174,716 | 1,175,765 | 1,176,814 | 1,177,863 | 1,165,863 |
| 29 | 373A | St Lighting & Signal Sys-Above Ground | 787,954 | 789,797 | 792,503 | 793,379 | 795,245 | 796,582 | 799,695 | 802,808 | 805,919 | 809,030 | 812,139 | 815,247 | 818,354 | 801,435 |
| 30 | 373B | St Lighting & Signal Sys-Underground | 632,331 | 632,975 | 633,104 | 633,438 | 635,273 | 635,444 | 635,331 | 635,218 | 635,106 | 634,993 | 634,880 | 634,768 | 634,656 | 634,424 |
| 31 | | Total Distribution Plant | 79,558,668 | 79,844,093 | 80,079,563 | 80,619,048 | 80,834,318 | 80,962,354 | 81,013,588 | 81,072,553 | 81,247,952 | 82,278,146 | 82,436,604 | 82,487,350 | 82,540,581 | 81,151,909 |
| 32 | | | | | | | | | | | | | | | | |
| 33 | | General Plant | | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | | | |
| 35 | 3900 | Structures & Improvements | 1,845,839 | 1,845,838 | 1,845,839 | 1,845,838 | 1,845,838 | 1,845,838 | 1,845,838 | 1,845,838 | 1,845,838 | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 | 1,755,354 |
| 36 | 390A | Structures & Improvements | - | - | - | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 1,893,601 |
| 37 | 3910 | Office Furniture & Equipment | 118,126 | 118,126 | 118,126 | 126,851 | 126,851 | 99,785 | 99,785 | 99,785 | 99,785 | 114,785 | 114,785 | 114,785 | 134,785 | 114,335 |
| 38 | 391A | Office Furniture & Equipment | - | - | - | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 169,605 |
| 39 | 3911 | Plant Com & Peripherial | - | - | - | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 | 15,900 | 15,900 | 15,900 | 15,900 | 9,923 |
| 40 | 3912 | Computer Hardware | 259,118 | 259,118 | 259,118 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 265,810 |
| 41 | 3913 | Furniture & Fixtures | 5,397 | 5,397 | 36,797 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 9,043 |
| 42 | 3914 | System Software | 1,011,520 | 1,011,521 | 1,016,318 | 1,016,317 | 1,016,317 | 1,043,383 | 1,043,383 | 1,043,383 | 1,043,383 | 1,135,990 | 1,135,990 | 1,135,990 | 1,150,990 | 1,061,883 |
| 43 | 3930 | Stores Equipment | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 |
| 44 | 3940 | Tools, Shop & Garage Equipment | 323,185 | 323,185 | 323,185 | 335,704 | 335,704 | 335,704 | 335,704 | 338,704 | 338,704 | 355,704 | 355,704 | 365,704 | 375,704 | 341,738 |
| 45 | 3950 | Laboratory Equipment | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 |
| 46 | 3960 | Power Operated Equipment | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 190,165 | 210,165 | 210,165 | 210,165 | 210,165 | 196,319 |
| 47 | 3970 | Communication Equipment | 215,371 | 215,371 | 215,371 | 294,008 | 294,008 | 294,008 | 293,996 | 293,983 | 293,971 | 293,958 | 293,946 | 293,933 | 293,921 | 275,834 |
| 48 | 3973 | Communication Equipment-Post 98 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 |
| 49 | 3980 | Miscellaneous Equipment | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 |
| 50 | 3990 | Tangible Plant | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 51 | | Total General Plant | 4,357,592 | 4,357,592 | 4,393,790 | 7,165,636 | 7,165,636 | 7,165,636 | 7,165,624 | 7,168,611 | 7,168,599 | 7,024,120 | 7,024,108 | 7,034,095 | 7,079,083 | 6,482,317 |
| 52 | | | | | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules: B-1 (2014) B-3 (2014), B-6 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | Allocation Rate | Sep 2013 | Oct 2013 | Nov 2013 | Dec 2013 | Jan 2014 | Feb 2014 | Mar 2014 | Apr 2014 | May 2014 | Jun 2014 | Jul 2014 | Aug 2014 | Sep 2014 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 53 | | Transportation Equipment | | | | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | | | | | | |
| 55 | 3921 | Transportation Equip-Cars | | 59,233 | 59,233 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 70,695 |
| 56 | 3922 | Transportation Equip-Light Duty Trucks/Vans | | 990,816 | 990,816 | 990,816 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 965,943 |
| 57 | 3923 | Transportation Equip-Heavy Duty Trucks/Bobtails | | 3,305,834 | 3,305,833 | 3,305,834 | 3,256,304 | 3,256,304 | 3,256,304 | 3,256,304 | 3,256,304 | 3,256,304 | 3,256,304 | 3,256,304 | 3,256,304 | 3,256,304 | 3,267,734 |
| 58 | 3924 | Transportation Equip-Trailers | | 111,011 | 111,011 | 111,011 | 128,272 | 128,272 | 128,272 | 128,272 | 228,272 | 228,272 | 228,272 | 228,272 | 228,272 | 228,272 | 170,443 |
| 59 | | Total Transportation Equipment | | 4,466,894 | 4,466,893 | 4,480,440 | 4,415,836 | 4,415,836 | 4,415,836 | 4,415,836 | 4,515,836 | 4,515,836 | 4,515,836 | 4,515,836 | 4,515,836 | 4,515,836 | 4,474,814 |
| 60 | | Total Depreciable Plant Balance | | 98,075,205 | 98,383,464 | 98,668,679 | 101,653,600 | 101,868,870 | 101,996,906 | 102,044,985 | 102,203,795 | 102,376,042 | 103,715,826 | 103,870,980 | 104,929,075 | 105,023,672 | 101,908,546 |
| 61 | | | | | | | | | | | | | | | | | |
| 62 | | Non-Depreciable Property | | | | | | | | | | | | | | | |
| 63 | | | | | | | | | | | | | | | | | |
| 64 | 3501 | Land | | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 |
| 65 | 3600 | Land | | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 |
| 66 | 3890 | Land & Land Rights | | 830,742 | 830,742 | 830,742 | 78,115 | 78,115 | 78,115 | 78,115 | 78,115 | 78,115 | 42,144 | 42,144 | 42,144 | 42,144 | 240,730 |
| 67 | 389A | Land OC450 | | - | - | - | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 634,168 |
| 68 | | Total Non-Depreciable Property | | 1,176,295 | 1,176,295 | 1,176,295 | 1,248,087 | 1,248,087 | 1,248,087 | 1,248,087 | 1,248,087 | 1,248,087 | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 | 1,220,452 |
| 69 | | Total Plant Balance | | 99,251,500 | 99,559,759 | 99,844,974 | 102,901,687 | 103,116,957 | 103,244,993 | 103,293,072 | 103,451,882 | 103,624,129 | 104,927,942 | 105,083,096 | 106,141,191 | 106,235,788 | 103,128,998 |
| 70 | | Customer Advances for Construction | | (152,743) | (152,743) | (152,743) | (152,743) | (152,743) | (126,755) | (126,755) | (126,755) | (126,755) | (126,755) | (125,613) | (125,613) | (121,848) | (136,197) |
| 71 | | Total Plant Balance w/o Common | | 99,098,757 | 99,407,016 | 99,692,231 | 102,748,944 | 102,964,214 | 103,118,238 | 103,166,317 | 103,325,127 | 103,497,374 | 104,801,187 | 104,957,483 | 106,015,578 | 106,113,940 | 102,992,800 |
| 72 | | | | | | | | | | | | | | | | | |
| 73 | | | | | | | | | | | | | | | | | |
| 74 | | Common Plant | | | | | | | | | | | | | | | |
| 75 | | | | | | | | | | | | | | | | | |
| 76 | 3030 | Misc. Intangible Plant | | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 |
| 77 | 3890 | Land | | - | - | - | - | | | | | | | | | | - |
| 78 | 3900 | Structures and Improvements | | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 | 222,556 |
| 79 | 3910 | Office machines | | 211,025 | 211,025 | 211,025 | 221,195 | 221,195 | 221,195 | 221,195 | 221,195 | 221,195 | 221,195 | 221,195 | 221,195 | 221,195 | 218,848 |
| 80 | 3912 | EDP Equipment | | 1,181,642 | 1,181,642 | 1,181,642 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,170,054 |
| 81 | 3913 | Office Furniture and Equipment | | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 |
| 82 | 3914 | Software | | 1,906,318 | 1,906,318 | 1,906,318 | 1,512,179 | 1,512,179 | 1,512,179 | 1,512,179 | 1,512,179 | 1,512,179 | 1,512,179 | 1,512,179 | 1,512,179 | 1,512,179 | 1,603,134 |
| 83 | 3921 | Transportation Equipment-Cars | | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 |
| 84 | 3922 | Transportation Equipment-Light Trucks | | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 |
| 85 | 3970 | Communication Equipment | | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 |
| 86 | 3980 | Miscellaneous Equipment | | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 | 31,934 |
| 87 | 3990 | Miscellaneous Tangible Assets | | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 |
| 88 | | Total Common Plant | | 4,664,860 | 4,664,860 | 4,664,860 | 4,265,826 | 4,265,826 | 4,265,826 | 4,265,826 | 4,265,826 | 4,265,826 | 4,265,826 | 4,265,826 | 4,265,826 | 4,265,826 | 4,357,911 |
| 89 | | | | | | | | | | | | | | | | | |
| 90 | | | | | | | | | | | | | | | | | |
| 91 | | AS ALLOCATED (Electric Division) | Allocation Rate | | | | | | | | | | | | | | |
| 92 | | | | | | | | | | | | | | | | | |
| 93 | | | 24% | | | | | | | | | | | | | | |
| 94 | 3030 | Misc. Intangible Plant | 24% | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 |
| 95 | 3890 | Land | 24% | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 96 | 3900 | Structures and Improvements | 24% | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 | 53,413 |
| 97 | 3910 | Office machines | 24% | 50,646 | 50,646 | 50,646 | 53,087 | 53,087 | 53,087 | 53,087 | 53,087 | 53,087 | 53,087 | 53,087 | 53,087 | 53,087 | 52,524 |
| 98 | 3912 | EDP Equipment | 24% | 283,594 | 283,594 | 283,594 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 280,813 |
| 99 | 3913 | Office Furniture and Equipment | 24% | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 |
| 100 | 3914 | Software | 24% | 457,516 | 457,516 | 457,516 | 362,923 | 362,923 | 362,923 | 362,923 | 362,923 | 362,923 | 362,923 | 362,923 | 362,923 | 362,923 | 384,752 |
| 101 | 3921 | Transportation Equipment-Cars | 24% | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 |
| 102 | 3922 | Transportation Equipment-Light Trucks | 24% | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 |
| 103 | 3970 | Communication Equipment | 24% | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 |
| 104 | 3980 | Miscellaneous Equipment | 24% | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 | 7,664 |
| 105 | 3990 | Miscellaneous Tangible Assets | 24% | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 |
| 106 | | Total Allocated Common Plant | | 1,119,566 | 1,119,566 | 1,119,566 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,023,798 | 1,045,899 |
| 107 | | | | | | | | | | | | | | | | | |
| 108 | | Total Plant With Common | | 100,218,323 | 100,526,582 | 100,811,797 | 103,772,742 | 103,988,012 | 104,142,036 | 104,190,115 | 104,348,925 | 104,521,172 | 105,824,985 | 105,981,281 | 107,039,376 | 107,137,738 | 104,038,699 |

Supporting Schedules:

Recap Schedules: B-1 (2014) B-3 (2014), B-6 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | Sep 2014 | Oct 2014 | Nov 2014 | Dec 2014 | Jan 2015 | Feb 2015 | Mar 2015 | Apr 2015 | May 2015 | Jun 2015 | Jul 2015 | Aug 2015 | Sep 2015 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | |
| 3 | 3502 | Rights of way | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 | 23,842 |
| 4 | 352E | Structures & Improvements | 197,299 | 197,233 | 197,168 | 197,102 | 197,036 | 196,971 | 196,905 | 196,839 | 196,774 | 196,708 | 196,642 | 196,577 | 196,511 | 196,905 |
| 5 | 353E | Station Equipment | 3,739,783 | 3,738,537 | 3,737,291 | 3,736,045 | 3,734,799 | 3,733,554 | 3,732,310 | 3,731,066 | 3,729,822 | 3,728,579 | 3,727,336 | 3,726,094 | 4,774,852 | 3,813,082 |
| 6 | 354E | Towers & Fixtures | 224,278 | 224,204 | 224,129 | 224,054 | 223,979 | 223,905 | 223,830 | 223,756 | 223,681 | 223,606 | 223,532 | 223,457 | 223,383 | 223,830 |
| 7 | 355C | Poles & Fixtures - Concrete | 2,157,511 | 2,156,791 | 2,156,073 | 2,155,354 | 2,154,635 | 2,153,917 | 2,153,199 | 2,152,482 | 2,151,764 | 2,151,047 | 2,150,330 | 2,149,613 | 2,148,896 | 2,153,201 |
| 8 | 355W | Poles & Fixtures - Wood | 2,386,318 | 2,385,523 | 2,384,727 | 2,383,933 | 2,383,138 | 2,382,344 | 2,381,549 | 2,380,756 | 2,379,962 | 2,379,169 | 2,378,376 | 2,377,583 | 2,376,790 | 2,381,551 |
| 9 | 356E | Overhead Conductors & Devices | 2,152,369 | 2,151,651 | 2,150,934 | 2,150,217 | 2,149,500 | 2,148,784 | 2,148,068 | 2,147,351 | 2,146,636 | 2,145,920 | 2,145,205 | 2,144,490 | 2,143,775 | 2,148,069 |
| 10 | 359E | Roads & Trails | 6,772 | 6,769 | 6,767 | 6,765 | 6,763 | 6,760 | 6,758 | 6,756 | 6,754 | 6,751 | 6,749 | 6,747 | 6,745 | 6,758 |
| 11 | | Total Transmission Plant | 10,888,172 | 10,884,550 | 10,880,931 | 10,877,312 | 10,873,692 | 10,870,077 | 10,866,461 | 10,862,848 | 10,859,235 | 10,855,622 | 10,852,012 | 10,848,403 | 11,894,794 | 10,947,239 |
| 12 | | | | | | | | | | | | | | | | |
| 13 | | Distribution Plant | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | |
| 15 | 3601 | Land Rights | 56,912 | 56,900 | 56,888 | 56,876 | 56,864 | 56,852 | 56,841 | 56,829 | 56,817 | 56,805 | 56,793 | 56,781 | 56,769 | 56,841 |
| 16 | 361E | Structures & Improvements | 173,626 | 173,568 | 173,510 | 173,452 | 173,395 | 173,337 | 173,279 | 173,221 | 173,164 | 173,106 | 173,048 | 172,990 | 172,933 | 173,279 |
| 17 | 362E | Station Equipment | 8,768,444 | 8,765,521 | 8,762,599 | 8,759,678 | 8,756,758 | 8,753,839 | 8,750,921 | 8,748,004 | 8,745,088 | 8,742,173 | 8,739,259 | 8,811,346 | 8,808,409 | 8,762,465 |
| 18 | 364E | Poles, Towers & Fixtures | 12,968,054 | 12,988,731 | 13,136,147 | 13,907,237 | 13,902,601 | 13,897,967 | 13,893,334 | 13,888,703 | 13,884,073 | 14,044,445 | 14,039,764 | 14,035,084 | 14,030,406 | 13,739,734 |
| 19 | 365E | Overhead Conductors & Devices | 12,395,439 | 12,407,689 | 12,419,935 | 12,476,567 | 12,472,408 | 12,468,251 | 12,464,095 | 12,459,940 | 12,455,787 | 12,451,635 | 12,447,484 | 12,443,335 | 12,439,187 | 12,446,289 |
| 20 | 366E | Underground Conduits | 5,395,772 | 5,393,974 | 5,392,176 | 5,390,378 | 5,388,582 | 5,386,785 | 5,384,990 | 5,383,195 | 5,381,400 | 5,379,607 | 5,377,813 | 5,376,021 | 5,474,229 | 5,392,686 |
| 21 | 367E | Underground Conductors & Devices | 7,881,499 | 8,009,102 | 8,019,307 | 8,029,516 | 8,026,840 | 8,024,164 | 8,021,489 | 8,018,816 | 8,016,143 | 8,075,271 | 8,072,579 | 8,131,688 | 8,128,977 | 8,035,030 |
| 22 | 368B | Line Transformers-Buried/Duct | 7,707,595 | 7,707,705 | 7,707,815 | 7,707,915 | 7,705,345 | 7,702,777 | 7,700,209 | 7,747,643 | 7,745,060 | 7,742,478 | 7,789,898 | 7,787,301 | 7,784,705 | 7,733,573 |
| 23 | 368H | Line Transformers-Overhead | 8,615,556 | 8,612,684 | 8,609,813 | 8,606,944 | 8,604,075 | 8,601,207 | 8,598,339 | 8,595,473 | 8,592,608 | 8,589,744 | 8,586,881 | 8,584,018 | 8,581,157 | 8,598,346 |
| 24 | 369B | Services-Buried | 5,433,334 | 5,440,347 | 5,447,359 | 5,454,360 | 5,461,292 | 5,468,222 | 5,475,149 | 5,482,074 | 5,488,996 | 5,495,917 | 5,502,835 | 5,509,751 | 5,516,664 | 5,475,100 |
| 25 | 369H | Services-Overhead | 4,718,679 | 4,721,828 | 4,724,981 | 4,728,138 | 4,733,145 | 4,738,151 | 4,743,155 | 4,748,157 | 4,753,158 | 4,758,157 | 4,763,154 | 4,768,150 | 4,773,143 | 4,744,000 |
| 26 | 370E | Meters | 3,955,915 | 3,965,012 | 3,974,105 | 3,983,201 | 3,998,540 | 4,013,874 | 4,029,203 | 4,044,526 | 4,059,845 | 4,075,158 | 4,090,466 | 4,105,770 | 4,121,068 | 4,032,053 |
| 27 | 371A | Install on Customer Premises-Above Ground | 1,838,883 | 1,842,053 | 1,845,237 | 1,848,421 | 1,854,472 | 1,860,520 | 1,866,567 | 1,872,611 | 1,878,654 | 1,884,694 | 1,890,733 | 1,896,769 | 1,902,804 | 1,867,878 |
| 28 | 371B | Install on Customer Premises-Underground | 1,177,863 | 1,178,911 | 1,179,957 | 1,181,004 | 1,182,902 | 1,184,799 | 1,186,695 | 1,188,591 | 1,190,486 | 1,192,381 | 1,194,275 | 1,196,168 | 1,198,060 | 1,187,084 |
| 29 | 373A | St Lighting & Signal Sys-Above Ground | 818,354 | 821,461 | 824,566 | 827,677 | 830,484 | 833,291 | 836,096 | 838,901 | 841,705 | 844,508 | 847,309 | 850,110 | 852,910 | 835,952 |
| 30 | 373B | St Lighting & Signal Sys-Underground | 634,656 | 634,544 | 634,433 | 634,321 | 634,360 | 634,399 | 634,437 | 634,476 | 634,514 | 634,553 | 634,591 | 634,630 | 634,668 | 634,506 |
| 31 | | Total Distribution Plant | 82,540,581 | 82,720,030 | 82,908,828 | 83,765,685 | 83,782,063 | 83,798,435 | 83,814,799 | 83,881,160 | 83,897,498 | 84,140,632 | 84,206,882 | 84,359,912 | 84,476,089 | 83,714,815 |
| 32 | | | | | | | | | | | | | | | | |
| 33 | | General Plant | | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | | | |
| 35 | 3900 | Structures & Improvements | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 | 1,551,765 |
| 36 | 390A | Structures & Improvements-OC450 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 | 2,461,681 |
| 37 | 3910 | Office Furniture & Equipment | 134,785 | 134,785 | 134,785 | 134,785 | 134,785 | 134,785 | 134,785 | 134,785 | 134,785 | 144,785 | 144,785 | 144,785 | 144,785 | 137,862 |
| 38 | 391A | Office Furniture & Equipment-OC450 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 | 220,486 |
| 39 | 3911 | Plant Com & Peripherial | 15,900 | 15,900 | 15,900 | 15,900 | 15,900 | 15,900 | 15,900 | 15,900 | 15,900 | 40,900 | 40,900 | 40,900 | 40,900 | 23,592 |
| 40 | 3912 | Computer Hardware | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 | 267,818 |
| 41 | 3913 | Furniture & Fixtures | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 | 6,997 |
| 42 | 3914 | System Software | 1,150,990 | 1,150,990 | 1,150,990 | 1,150,990 | 1,150,990 | 1,150,990 | 1,150,990 | 1,150,990 | 1,150,990 | 1,150,990 | 1,150,990 | 1,150,990 | 1,150,990 | 1,150,990 |
| 43 | 3930 | Stores Equipment | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 | 149,712 |
| 44 | 3940 | Tools, Shop & Garage Equipment | 375,704 | 375,704 | 375,704 | 375,704 | 375,704 | 375,704 | 375,704 | 375,704 | 385,704 | 395,704 | 395,704 | 405,704 | 415,704 | 384,935 |
| 45 | 3950 | Laboratory Equipment | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 | 119,512 |
| 46 | 3960 | Power Operated Equipment | 210,165 | 210,165 | 210,165 | 210,165 | 210,165 | 210,165 | 220,165 | 220,165 | 220,165 | 220,165 | 220,165 | 240,165 | 240,165 | 218,627 |
| 47 | 3970 | Communication Equipment | 293,921 | 293,908 | 293,896 | 293,883 | 293,785 | 293,687 | 293,590 | 293,492 | 293,394 | 293,296 | 293,198 | 293,101 | 293,003 | 293,550 |
| 48 | 3973 | Communication Equipment-Post 98 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 | 71,589 |
| 49 | 3980 | Miscellaneous Equipment | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 38,058 | 48,058 | 48,058 | 48,058 | 48,058 | 41,135 |
| 50 | 3990 | Tangible Plant | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 51 | | Total General Plant | 7,079,083 | 7,079,070 | 7,079,058 | 7,079,045 | 7,078,947 | 7,078,849 | 7,088,752 | 7,088,654 | 7,098,556 | 7,153,458 | 7,153,360 | 7,183,263 | 7,193,165 | 7,110,251 |
| 52 | | | | | | | | | | | | | | | | |
| 53 | | Transportation Equipment | | | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | | | | | |
| 55 | 3921 | Transportation Equip-Cars | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 | 72,779 |
| 56 | 3922 | Transportation Equip-Light Duty Trucks/Vans | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 | 958,481 |
| 57 | 3923 | Transportation Equip-Heavy Duty Trucks/Bobtails | 3,256,304 | 3,256,304 | 3,256,304 | 3,536,304 | 3,536,304 | 3,536,304 | 3,536,304 | 3,536,304 | 3,536,304 | 3,536,304 | 3,536,304 | 3,536,304 | 3,536,304 | 3,471,689 |
| 58 | 3924 | Transportation Equip-Trailers | 228,272 | 228,272 | 228,272 | 228,272 | 228,272 | 228,272 | 263,272 | 263,272 | 263,272 | 263,272 | 263,272 | 263,272 | 263,272 | 247,118 |
| 59 | | Total Transportation Equipment | 4,515,836 | 4,515,836 | 4,515,836 | 4,795,836 | 4,795,836 | 4,795,836 | 4,830,836 | 4,830,836 | 4,830,836 | 4,830,836 | 4,830,836 | 4,830,836 | 4,830,836 | 4,750,067 |
| 60 | | Total Depreciable Plant Balance | 105,023,672 | 105,199,486 | 105,384,653 | 106,517,878 | 106,530,538 | 106,543,197 | 106,600,848 | 106,663,498 | 106,686,125 | 106,980,548 | 107,043,090 | 107,222,414 | 108,394,884 | 106,522,372 |
| 61 | | | | | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | | Sep 2014 | Oct 2014 | Nov 2014 | Dec 2014 | Jan 2015 | Feb 2015 | Mar 2015 | Apr 2015 | May 2015 | Jun 2015 | Jul 2015 | Aug 2015 | Sep 2015 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Supporting Schedules: | | | | | | | | | | | Recap Schedules: B-1 (2015) B-3 (2015), B-6 (2015) | | | | | | |
| 62 | | Non-Depreciable Property | | | | | | | | | | | | | | | |
| 63 | | | | | | | | | | | | | | | | | |
| 64 | 3501 | Land | | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 | 17,629 |
| 65 | 3600 | Land | | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 | 327,924 |
| 66 | 3890 | Land & Land Rights | | 42,144 | 42,144 | 42,144 | 42,144 | 42,144 | 42,144 | 42,144 | 42,144 | 42,144 | 42,144 | 42,144 | 42,144 | 42,144 | 42,144 |
| 67 | 389A | Land OC450 | | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 | 824,419 |
| 68 | | Total Non-Depreciable Property | | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 | 1,212,116 |
| 69 | | Total Plant Balance | | 106,235,788 | 106,411,602 | 106,596,769 | 107,729,994 | 107,742,654 | 107,755,313 | 107,812,964 | 107,875,614 | 107,898,241 | 108,192,664 | 108,255,206 | 108,434,530 | 109,607,000 | 107,734,488 |
| 70 | | Customer Advances for Construction | | (121,848) | (121,848) | (118,654) | (117,716) | (117,716) | (117,716) | (117,716) | (113,918) | (109,097) | (106,873) | (106,873) | (106,873) | (106,873) | (114,132) |
| 71 | | Total Plant w/o Common | | 106,113,940 | 106,289,754 | 106,478,115 | 107,612,278 | 107,624,938 | 107,637,597 | 107,695,248 | 107,761,696 | 107,789,144 | 108,085,791 | 108,148,333 | 108,327,657 | 109,500,127 | 107,620,355 |
| 72 | | | | | | | | | | | | | | | | | |
| 73 | | | | | | | | | | | | | | | | | |
| 74 | | | | | | | | | | | | | | | | | |
| 75 | | Common Plant | | | | | | | | | | | | | | | |
| 76 | | | | | | | | | | | | | | | | | |
| 77 | | | | | | | | | | | | | | | | | |
| 78 | 3030 | Misc. Intangible Plant | | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 | 4,969 |
| 79 | 3890 | Land | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 | 3900 | Structures and Improvements | | 222,556 | 222,556 | 222,556 | 407,556 | 407,556 | 407,556 | 407,556 | 407,556 | 407,556 | 407,556 | 407,556 | 407,556 | 407,556 | 364,864 |
| 81 | 3910 | Office machines | | 221,195 | 221,195 | 234,988 | 228,988 | 228,988 | 228,988 | 228,988 | 228,988 | 228,988 | 228,988 | 228,988 | 228,988 | 228,988 | 228,251 |
| 82 | 3912 | EDP Equipment | | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 | 1,166,577 |
| 83 | 3913 | Office Furniture and Equipment | | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 | 686,422 |
| 84 | 3914 | Software | | 1,512,179 | 1,512,179 | 1,512,179 | 1,962,179 | 1,962,179 | 1,962,179 | 1,962,179 | 1,962,179 | 1,962,179 | 1,962,179 | 1,962,179 | 1,962,179 | 1,962,179 | 1,858,333 |
| 85 | 3921 | Transportation Equipment-Cars | | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 | 113,042 |
| 86 | 3922 | Transportation Equipment-Light Trucks | | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 | 101,958 |
| 87 | 3970 | Communication Equipment | | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 | 180,024 |
| 88 | 3980 | Miscellaneous Equipment | | 31,934 | 31,934 | 31,934 | 46,684 | 46,684 | 46,684 | 46,684 | 46,684 | 46,684 | 46,684 | 46,684 | 46,684 | 46,684 | 43,280 |
| 89 | 3990 | Miscellaneous Tangible Assets | | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 | 24,970 |
| 90 | | Total Common Plant | | 4,265,826 | 4,265,826 | 4,279,619 | 4,923,369 | 4,923,369 | 4,923,369 | 4,923,369 | 4,923,369 | 4,923,369 | 4,923,369 | 4,923,369 | 4,923,369 | 4,923,369 | 4,772,689 |
| 91 | | | | | | | | | | | | | | | | | |
| 92 | | | | | | | | | | | | | | | | | |
| 93 | | Common Plant Allocated: | Allocation | | | | | | | | | | | | | | |
| 94 | | | Rate | | | | | | | | | | | | | | |
| 95 | | | 24% | | | | | | | | | | | | | | |
| 96 | 3030 | Misc. Intangible Plant | 24% | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 | 1,193 |
| 97 | 3890 | Land | 24% | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 98 | 3900 | Structures and Improvements | 24% | 53,413 | 53,413 | 53,413 | 97,813 | 97,813 | 97,813 | 97,813 | 97,813 | 97,813 | 97,813 | 97,813 | 97,813 | 97,813 | 87,567 |
| 99 | 3910 | Office machines | 24% | 53,087 | 53,087 | 56,397 | 54,957 | 54,957 | 54,957 | 54,957 | 54,957 | 54,957 | 54,957 | 54,957 | 54,957 | 54,957 | 54,780 |
| 100 | 3912 | EDP Equipment | 24% | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 | 279,978 |
| 101 | 3913 | Office Furniture and Equipment | 24% | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 | 164,741 |
| 102 | 3914 | Software | 24% | 362,923 | 362,923 | 362,923 | 470,923 | 470,923 | 470,923 | 470,923 | 470,923 | 470,923 | 470,923 | 470,923 | 470,923 | 470,923 | 446,000 |
| 103 | 3921 | Transportation Equipment-Cars | 24% | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 | 27,130 |
| 104 | 3922 | Transportation Equipment-Light Trucks | 24% | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 | 24,470 |
| 105 | 3970 | Communication Equipment | 24% | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 | 43,206 |
| 106 | 3980 | Miscellaneous Equipment | 24% | 7,664 | 7,664 | 7,664 | 11,204 | 11,204 | 11,204 | 11,204 | 11,204 | 11,204 | 11,204 | 11,204 | 11,204 | 11,204 | 10,387 |
| 107 | 3990 | Miscellaneous Tangible Assets | 24% | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 | 5,993 |
| 108 | | Total Allocated Common Plant | | 1,023,798 | 1,023,798 | 1,027,109 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,181,609 | 1,145,445 |
| 109 | | | | | | | | | | | | | | | | | |
| 110 | | | | | | | | | | | | | | | | | |
| 111 | | Total Plant With Common | | 107,137,738 | 107,313,552 | 107,505,224 | 108,793,887 | 108,806,547 | 108,819,206 | 108,876,857 | 108,943,305 | 108,970,753 | 109,267,400 | 109,329,942 | 109,509,266 | 110,681,736 | 108,765,801 |

Supporting Schedules: Recap Schedules: B-1 (2015) B-3 (2015), B-6 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Accumulated Depreciation Beg. of Year | (4) Total Depreciation Accrued | (5) Retirements | (6) Net Salvage | (7) Adjustments or Transfers | (8) Accumulated Depreciation End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | |
| 2 | | | | | | | | | |
| 3 | 3502 | Rights of way | (17,728) | (548) | | | | (18,276) | (18,002) |
| 4 | 352E | Structures & Improvements | (10,701) | (2,365) | | | | (13,066) | (11,595) |
| 5 | 353E | Station Equipment | (1,036,125) | (74,576) | 5,005 | 7,360 | | (1,098,336) | (1,068,598) |
| 6 | 354E | Towers & Fixtures | (179,678) | (4,722) | | | | (184,400) | (182,039) |
| 7 | 355C | Poles & Fixtures - Concrete | 13,879 | (11,490) | | 99 | | 2,488 | 8,211 |
| 8 | 355W | Poles & Fixtures - Wood | (1,343,910) | (81,324) | | | | (1,425,234) | (1,384,572) |
| 9 | 356E | Overhead Conductors & Devices | (734,725) | (48,148) | 764 | 800 | | (781,309) | (757,915) |
| 10 | 359E | Roads & Trails | (5,271) | (102) | | | | (5,373) | (5,322) |
| 11 | | Total Transmission Plant | (3,314,259) | (223,275) | 5,769 | 8,259 | - | (3,523,506) | (3,419,832) |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | Distribution Plant | | | | | | | |
| 16 | | | | | | | | | |
| 17 | 3601 | Land Rights | (27,232) | (1,026) | | | | (28,258) | (27,745) |
| 18 | 361E | Structures & Improvements | (35,016) | (2,054) | | | | (37,070) | (36,000) |
| 19 | 362E | Station Equipment | (2,270,562) | (219,285) | | 16,183 | | (2,473,664) | (2,370,276) |
| 20 | 364E | Poles, Towers & Fixtures | (6,018,971) | (499,682) | 19,834 | 138,024 | | (6,360,795) | (6,192,433) |
| 21 | 365E | Overhead Conductors & Devices | (7,542,420) | (482,816) | 26,300 | 132,560 | | (7,866,376) | (7,690,202) |
| 22 | 366E | Underground Conduits | (781,085) | (79,359) | 10,622 | 3,598 | | (846,224) | (811,940) |
| 23 | 367E | Underground Conductors & Devices | (2,261,738) | (198,773) | 18,226 | 51,164 | | (2,391,121) | (2,326,245) |
| 24 | 368B | Line Transformers-Buried/Duct | (4,594,744) | (323,095) | 52,942 | 11,742 | | (4,853,155) | (4,733,541) |
| 25 | 368H | Line Transformers-Overhead | (6,054,897) | (354,589) | 63,027 | 64,333 | | (6,282,126) | (6,178,859) |
| 26 | 369B | Services-Buried | (2,716,037) | (203,425) | 2,394 | 4,424 | | (2,912,644) | (2,814,680) |
| 27 | 369H | Services-Overhead | (3,058,951) | (185,901) | 1,468 | 11,495 | | (3,231,889) | (3,145,468) |
| 28 | 370E | Meters | (2,160,063) | (140,035) | 53,725 | 4,481 | | (2,241,892) | (2,202,821) |
| 29 | 371A | Install on Customer Premises-Above G | (754,094) | (99,587) | 25,666 | 9,157 | | (818,858) | (787,082) |
| 30 | 371B | Install on Customer Premises-Undergrc | (513,187) | (64,277) | 495 | 2,309 | | (574,660) | (543,511) |
| 31 | 373A | St Lighting & Signal Sys-Above Ground | (516,049) | (38,824) | 6,319 | 9,593 | | (538,961) | (527,142) |
| 32 | 373B | St Lighting & Signal Sys-Underground | (401,964) | (31,513) | | 75 | | (433,402) | (417,629) |
| 33 | | Total Distribution Plant | (39,707,010) | (2,924,241) | 281,018 | 459,138 | - | (41,891,095) | (40,805,574) |
| 34 | | | | | | | | | |

Supporting Schedules: B-6 (2013), B-9 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-6 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Accumulated Depreciation Beg. of Year | (4) Total Depreciation Accrued | (5) Retirements | (6) Net Salvage | (7) Adjustments or Transfers | (8) Accumulated Depreciation End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 35 | | General Plant | | | | | | | |
| 36 | | | | | | | | | |
| 37 | 3900 | Structures & Improvements | (623,348) | (36,816) | | | 9,421 | (650,743) | (634,471) |
| 38 | 3910 | Office Furniture & Equipment | (28,987) | (10,251) | | | | (39,238) | (33,807) |
| 39 | 3912 | Computer Hardware | (207,265) | (17,890) | | | | (225,155) | (217,173) |
| 40 | 3913 | Furniture & Fixtures | (4,795) | (115) | | | | (4,910) | (4,852) |
| 41 | 3914 | System Software | (981,006) | (20,330) | | | | (1,001,336) | (996,335) |
| 42 | 3930 | Stores Equipment | (100,329) | (12,541) | | | | (112,870) | (106,600) |
| 43 | 3940 | Tools, Shop & Garage Equipment | (147,288) | (22,574) | | | | (169,862) | (157,015) |
| 44 | 3950 | Laboratory Equipment | (76,696) | (7,283) | 1,535 | | | (82,444) | (79,527) |
| 45 | 3960 | Power Operated Equipment | (192,155) | (5,324) | | | | (197,479) | (194,817) |
| 46 | 3970 | Communication Equipment | (127,627) | (24,873) | | | | (152,500) | (140,063) |
| 47 | 3973 | Communication Equipment-Post 98 | (41,333) | - | - | | | (41,333) | (41,333) |
| 48 | 3980 | Miscellaneous Equipment | (15,587) | (2,795) | | | 1,509 | (16,873) | (15,555) |
| 49 | | Total General Plant | (2,546,416) | (160,792) | 1,535 | - | 10,930 | (2,694,743) | (2,638,251) |
| 50 | | | | | | | | | |
| 51 | | Transportation Equipment | | | | | | | |
| 52 | | | | | | | | | |
| 53 | 3921 | Transportation Equip-Cars | (677) | (5,473) | | | | (6,150) | (3,089) |
| 54 | 3922 | Transportation Equip-Light Duty Trucks | (430,414) | (57,349) | 78,147 | | (23,197) | (432,813) | (405,182) |
| 55 | 3923 | Transportation Equip-Heavy Duty Truck | (1,392,061) | (138,160) | | | | (1,530,221) | (1,465,178) |
| 56 | 3924 | Transportation Equip-Trailers | (50,542) | (4,228) | | | | (54,770) | (52,655) |
| 57 | | Total Transportation Equipment | (1,873,694) | (205,210) | 78,147 | - | (23,197) | (2,023,954) | (1,926,103) |
| 58 | | Total Depreciable Reserve Balance | (47,458,083) | (3,513,518) | 366,469 | 467,397 | (12,267) | (50,150,002) | (48,789,760) |
| 59 | | | - | | | | | - | - |
| 60 | | Depreciation Reserve Before Common | (47,458,083) | (3,513,518) | 366,469 | 467,397 | (12,267) | (50,150,002) | (48,789,760) |
| 61 | | | | | | | | | |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |

Supporting Schedules: B-6 (2013), B-9 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-6 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Accumulated Depreciation Beg. of Year | (4) Total Depreciation Accrued | (5) Retirements | (6) Net Salvage | (7) Adjustments or Transfers | (8) Accumulated Depreciation End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 64 | | Common Plant | | | | | | | |
| 65 | | | | | | | | | |
| 66 | 3900 | Structures and Improvements | 35,671 | (42,143) | | | | (6,472) | 4,760 |
| 67 | 3910 | Office Furniture & Equipment | (88,154) | (15,287) | 90,615 | | | (12,826) | (36,967) |
| 68 | 3912 | Computer Hardware | (329,460) | (131,160) | | | | (460,620) | (395,040) |
| 69 | 3913 | Furniture & Fixtures | (15,945) | (32,916) | | | | (48,861) | (32,403) |
| 70 | 3914 | System Software | (1,951,564) | (0) | 45,246 | | | (1,906,318) | (1,920,240) |
| 71 | 3921 | Transportation Equip-Cars | (50,232) | (7,700) | 77,200 | (32,000) | | (12,732) | (33,498) |
| 72 | 3922 | Transportation Equip-Light Duty Trucks | 5,245 | (2,386) | 39,987 | | | 42,846 | 31,597 |
| 73 | 3970 | Communication Equipment | 64,198 | (16,561) | | | | 47,637 | 55,917 |
| 74 | 3980 | Miscellaneous Equipment | (9,802) | (2,010) | | | | (11,812) | (10,838) |
| 75 | 3990 | Miscellaneous Tangible Assets | (25,840) | (3,480) | | | | (29,320) | (27,580) |
| 76 | | | - | - | | | | - | (3,719) |
| 77 | | Total Common Plant | (2,365,883) | (253,644) | 253,049 | (32,000) | - | (2,398,478) | (2,368,011) |
| 78 | | | | | | | | | |
| 79 | | As Allocated (Electric Division) | | | | | | | |
| 80 | | | | | | | | | |
| 81 | 3900 | Structures and Improvements | 8,561 | (10,114) | - | - | - | (1,553) | 1,142 |
| 82 | 3910 | Office Furniture & Equipment | (21,157) | (3,669) | 21,748 | - | - | (3,078) | (8,872) |
| 83 | 3912 | Computer Hardware | (79,070) | (31,478) | - | - | - | (110,549) | (94,810) |
| 84 | 3913 | Furniture & Fixtures | (3,827) | (7,900) | - | - | - | (11,727) | (7,777) |
| 85 | 3914 | System Software | (468,375) | (0) | 10,859 | - | - | (457,516) | (460,858) |
| 86 | 3921 | Transportation Equip-Cars | (12,056) | (1,848) | 18,528 | (7,680) | - | (3,056) | (8,040) |
| 87 | 3922 | Transportation Equip-Light Duty Trucks | 1,259 | (573) | 9,597 | - | - | 10,283 | 7,583 |
| 88 | 3970 | Communication Equipment | 15,408 | (3,975) | - | - | - | 11,433 | 13,420 |
| 89 | 3980 | Miscellaneous Equipment | (2,352) | (482) | - | - | - | (2,835) | (2,601) |
| 90 | 3990 | Miscellaneous Tangible Assets | (6,202) | (835) | - | - | - | (7,037) | (6,619) |
| 91 | | | - | - | - | - | - | - | (893) |
| 92 | | Total Allocated Common Plant | (567,812) | (60,875) | 60,732 | (7,680) | - | (575,635) | (568,323) |
| 93 | | | | | | | | | |
| 94 | | Total Accumulated Depreciation | | | | | | | |
| 95 | | With Common | (48,025,895) | (3,574,392) | 427,201 | 459,717 | (12,267) | (50,725,637) | (49,358,083) |

Supporting Schedules: B-6 (2013), B-9 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-6 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Accumulated Depreciation Beg. of Year | (4) Total Depreciation Accrued | (5) Retirements | (6) Net Salvage | (7) Adjustments or Transfers | (8) Accumulated Depreciation End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | |
| 2 | | | | | | | | | |
| 3 | 3502 | Rights of way | (18,276) | (551) | - | | | (18,827) | (18,551) |
| 4 | 352E | Structures & Improvements | (13,066) | (3,558) | 461 | | | (16,163) | (14,704) |
| 5 | 353E | Station Equipment | (1,098,336) | 171,223 | 8,738 | | | (918,375) | (939,859) |
| 6 | 354E | Towers & Fixtures | (184,400) | (4,716) | 524 | | | (188,592) | (186,596) |
| 7 | 355C | Poles & Fixtures - Concrete | 2,488 | (27,659) | 2,524 | | | (22,647) | (8,579) |
| 8 | 355W | Poles & Fixtures - Wood | (1,425,234) | (81,278) | 5,576 | | | (1,500,936) | (1,464,171) |
| 9 | 356E | Overhead Conductors & Devices | (781,309) | (49,381) | 4,932 | | | (825,758) | (804,342) |
| 10 | 359E | Roads & Trails | (5,373) | (97) | 16 | | | (5,454) | (5,417) |
| 11 | | Total Transmission Plant | (3,523,506) | 3,983 | 22,771 | - | - | (3,496,752) | (3,442,221) |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | Distribution Plant | | | | | | | |
| 16 | | | | | | | | | |
| 17 | 3601 | Land Rights | (28,258) | (1,030) | 83 | | | (29,205) | (28,747) |
| 18 | 361E | Structures & Improvements | (37,070) | (3,256) | 406 | | | (39,920) | (38,554) |
| 19 | 362E | Station Equipment | (2,473,664) | (145,136) | 103,210 | | | (2,515,590) | (2,451,388) |
| 20 | 364E | Poles, Towers & Fixtures | (6,360,795) | (504,074) | 33,466 | | | (6,831,403) | (6,594,767) |
| 21 | 365E | Overhead Conductors & Devices | (7,866,376) | (484,816) | 28,593 | | | (8,322,599) | (8,095,098) |
| 22 | 366E | Underground Conduits | (846,224) | (86,274) | 13,585 | | | (918,913) | (884,764) |
| 23 | 367E | Underground Conductors & Devices | (2,391,121) | (199,614) | 81,948 | | | (2,508,787) | (2,429,250) |
| 24 | 368B | Line Transformers-Buried/Duct | (4,853,155) | (313,371) | 18,337 | | | (5,148,189) | (5,000,571) |
| 25 | 368H | Line Transformers-Overhead | (6,282,126) | (350,761) | 33,726 | | | (6,599,161) | (6,436,624) |
| 26 | 369B | Services-Buried | (2,912,644) | (213,677) | 12,611 | | | (3,113,710) | (3,014,707) |
| 27 | 369H | Services-Overhead | (3,231,889) | (185,752) | 11,064 | | | (3,406,577) | (3,320,624) |
| 28 | 370E | Meters | (2,241,892) | (139,181) | 13,706 | | | (2,367,367) | (2,303,833) |
| 29 | 371A | Install on Customer Premises-Above G | (818,858) | (93,489) | 11,211 | | | (901,136) | (856,551) |
| 30 | 371B | Install on Customer Premises-Undergr | (574,660) | (65,480) | 2,738 | | | (637,402) | (606,152) |
| 31 | 373A | St Lighting & Signal Sys-Above Ground | (538,961) | (37,953) | 2,556 | | | (574,358) | (556,226) |
| 32 | 373B | St Lighting & Signal Sys-Underground | (433,402) | (31,716) | 1,481 | | | (463,637) | (448,794) |
| 33 | | Total Distribution Plant | (41,891,095) | (2,855,580) | 368,721 | - | - | (44,377,954) | (43,066,651) |
| 34 | | | | | | | | | |

Supporting Schedules: B-6 (2014), B-9 (2014), B-10 (2014)

Recap Schedules: B-1 (2014), B-6 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Accumulated Depreciation Beg. of Year | (4) Total Depreciation Accrued | (5) Retirements | (6) Net Salvage | (7) Adjustments or Transfers | (8) Accumulated Depreciation End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 35 | | General Plant | | | | | | | |
| 36 | 3890 | Land | (6,704) | - | - | | | (6,704) | (6,704) |
| 37 | 3900 | Structures & Improvements | (650,743) | (72,380) | 294,073 | | | (429,050) | (592,697) |
| 38 | 3910 | Office Furniture & Equipment | (39,238) | (37,778) | - | | | (77,016) | (54,902) |
| 39 | 3912 | Computer Hardware | (225,155) | (16,234) | - | | | (241,389) | (233,138) |
| 40 | 3913 | Furniture & Fixtures | (4,910) | (289) | - | | | (5,199) | (5,034) |
| 41 | 3914 | System Software | (1,001,336) | (18,435) | - | | | (1,019,771) | (1,006,371) |
| 42 | 3930 | Stores Equipment | (112,870) | (6,744) | - | | | (119,614) | (116,911) |
| 43 | 3940 | Tools, Shop & Garage Equipment | (169,862) | (27,315) | - | | | (197,177) | (183,172) |
| 44 | 3950 | Laboratory Equipment | (82,444) | (5,679) | - | | | (88,123) | (85,463) |
| 45 | 3960 | Power Operated Equipment | (197,479) | (5,516) | - | | | (202,995) | (200,179) |
| 46 | 3970 | Communication Equipment | (152,500) | (29,638) | - | | | (182,138) | (166,776) |
| 47 | 3973 | Communication Equipment-Post 98 | (41,333) | - | - | | | (41,333) | (41,333) |
| 48 | 3980 | Miscellaneous Equipment | (16,873) | (3,008) | - | | | (19,881) | (18,442) |
| 49 | 399 | Other Tangible Property | (10,000) | (88) | 88 | | | (10,000) | (10,000) |
| 50 | | Total General Plant | (2,711,447) | (223,104) | 294,161 | - | - | (2,640,390) | (2,721,123) |
| 51 | | | | | | | | | |
| 52 | | Transportation Equipment | | | | | | | |
| 53 | | | | | | | | | |
| 54 | 3921 | Transportation Equip-Cars | (6,150) | (8,399) | - | | | (14,549) | (10,208) |
| 55 | 3922 | Transportation Equip-Light Duty Trucks | (432,813) | (22,870) | 65,409 | | | (390,274) | (380,334) |
| 56 | 3923 | Transportation Equip-Heavy Duty Trucl | (1,530,221) | 48,152 | 260,834 | | | (1,221,235) | (1,241,342) |
| 57 | 3924 | Transportation Equip-Trailers | (54,770) | (6,296) | - | | | (61,066) | (57,436) |
| 58 | | Total Transportation Equipment | (2,023,954) | 10,587 | 326,242 | - | - | (1,687,125) | (1,689,319) |
| 59 | | Total Depreciable Reserve Balance | (50,150,002) | (3,064,114) | 1,011,896 | - | - | (52,202,221) | (50,919,313) |
| 60 | | | - | - | | | | - | - |
| 61 | | Total Depreciable Reserve Balance | (50,150,002) | (3,064,114) | 1,011,896 | - | - | (52,202,221) | (50,919,313) |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 | | | | | | | | | |

Supporting Schedules: B-6 (2014), B-9 (2014), B-10 (2014)

Recap Schedules: B-1 (2014), B-6 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Accumulated Depreciation Beg. of Year | (4) Total Depreciation Accrued | (5) Retirements | (6) Net Salvage | (7) Adjustments or Transfers | (8) Accumulated Depreciation End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 65 | | Common Plant | | | | | | | |
| 66 | | | | | | | | | |
| 67 | 3900 | Structures and Improvements | (6,472) | (5,684) | | | | (12,156) | (9,250) |
| 68 | 3910 | Office Furniture & Equipment | (12,826) | (15,966) | | | | (28,792) | (20,646) |
| 69 | 3912 | Computer Hardware | (460,620) | (114,844) | | | | (575,464) | (513,290) |
| 70 | 3913 | Furniture & Fixtures | (48,861) | (32,952) | | | | (81,813) | (65,126) |
| 71 | 3914 | System Software | (1,906,318) | 394,139 | | | | (1,512,179) | (1,603,134) |
| 72 | 3921 | Transportation Equip-Cars | (12,732) | (25,045) | | | | (37,777) | (25,134) |
| 73 | 3922 | Transportation Equip-Light Duty Trucks | 42,846 | (2,062) | | | | 40,784 | 41,829 |
| 74 | 3970 | Communication Equipment | 47,637 | (16,560) | | | | 31,077 | 39,463 |
| 75 | 3980 | Miscellaneous Equipment | (11,812) | (1,920) | | | | (13,732) | (12,760) |
| 76 | 3990 | Miscellaneous Tangible Assets | (29,320) | (3,481) | | | | (32,801) | (31,039) |
| 77 | | | | - | | | | | |
| 78 | | Total Common Plant | (2,398,478) | 175,625 | - | - | - | (2,222,853) | (2,199,086) |
| 79 | | | | | | | | | |
| 80 | | As Allocated (Electric Division) | | | | | | | |
| 81 | | | | | | | | | |
| 82 | 3900 | Structures and Improvements | (1,553) | (1,364) | | | | (2,917) | (2,220) |
| 83 | 3910 | Office Furniture & Equipment | (3,078) | (3,832) | | | | (6,910) | (4,955) |
| 84 | 3912 | Computer Hardware | (110,549) | (27,563) | | | | (138,111) | (123,190) |
| 85 | 3913 | Furniture & Fixtures | (11,727) | (7,908) | | | | (19,635) | (15,630) |
| 86 | 3914 | System Software | (457,516) | 94,593 | | | | (362,923) | (384,752) |
| 87 | 3921 | Transportation Equip-Cars | (3,056) | (6,011) | | | | (9,066) | (6,032) |
| 88 | 3922 | Transportation Equip-Light Duty Trucks | 10,283 | (495) | | | | 9,788 | 10,039 |
| 89 | 3970 | Communication Equipment | 11,433 | (3,974) | | | | 7,458 | 9,471 |
| 90 | 3980 | Miscellaneous Equipment | (2,835) | (461) | | | | (3,296) | (3,062) |
| 91 | 3990 | Miscellaneous Tangible Assets | (7,037) | (835) | | | | (7,872) | (7,449) |
| 92 | | | | - | | | | | |
| 93 | | Total Allocated Common Plant | (575,635) | 42,150 | - | - | - | (533,485) | (527,781) |
| 94 | | | | | | | | | |
| 95 | | Total Accumulated Depreciation | | | | | | | |
| 96 | | With Common | (50,725,637) | (3,021,964) | 1,011,896 | - | - | (52,735,706) | (51,447,093) |

Supporting Schedules: B-6 (2014), B-9 (2014), B-10 (2014)

Recap Schedules: B-1 (2014), B-6 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Accumulated Depreciation Beg. of Year | (4) Total Depreciation Accrued | (5) Retirements | (6) Net Salvage | (7) Adjustments or Transfers | (8) Accumulated Depreciation End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | |
| 2 | | | | | | | | | |
| 3 | 3502 | Rights of way | (18,827) | (552) | - | | | (19,379) | (19,103) |
| 4 | 352E | Structures & Improvements | (16,163) | (3,545) | 788 | | | (18,920) | (17,543) |
| 5 | 353E | Station Equipment | (918,375) | (89,595) | 14,931 | | | (993,039) | (955,734) |
| 6 | 354E | Towers & Fixtures | (188,592) | (4,696) | 895 | | | (192,393) | (190,494) |
| 7 | 355C | Poles & Fixtures - Concrete | (22,647) | (62,452) | 8,615 | | | (76,484) | (49,585) |
| 8 | 355W | Poles & Fixtures - Wood | (1,500,936) | (80,986) | 9,528 | | | (1,572,394) | (1,536,689) |
| 9 | 356E | Overhead Conductors & Devices | (825,758) | (50,485) | 8,593 | | | (867,650) | (846,719) |
| 10 | 359E | Roads & Trails | (5,454) | (99) | 27 | | | (5,526) | (5,490) |
| 11 | | Total Transmission Plant | (3,496,752) | (292,410) | 43,377 | - | - | (3,745,785) | (3,621,357) |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | Distribution Plant | | | | | | | |
| 16 | | | | | | | | | |
| 17 | 3601 | Land Rights | (29,205) | (1,023) | 143 | | | (30,085) | (29,646) |
| 18 | 361E | Structures & Improvements | (39,920) | (3,290) | 693 | | | (42,517) | (41,220) |
| 19 | 362E | Station Equipment | (2,515,590) | (245,241) | 35,035 | | | (2,725,796) | (2,620,694) |
| 20 | 364E | Poles, Towers & Fixtures | (6,831,403) | (562,332) | 54,862 | | | (7,338,873) | (7,081,539) |
| 21 | 365E | Overhead Conductors & Devices | (8,322,599) | (510,319) | 49,787 | | | (8,783,131) | (8,552,739) |
| 22 | 366E | Underground Conduits | (918,913) | (86,178) | 21,543 | | | (983,547) | (951,256) |
| 23 | 367E | Underground Conductors & Devices | (2,508,787) | (232,785) | 32,109 | | | (2,709,464) | (2,608,789) |
| 24 | 368B | Line Transformers-Buried/Duct | (5,148,189) | (332,363) | 30,916 | | | (5,449,636) | (5,298,613) |
| 25 | 368H | Line Transformers-Overhead | (6,599,161) | (369,785) | 34,399 | | | (6,934,547) | (6,766,967) |
| 26 | 369B | Services-Buried | (3,113,710) | (218,861) | 21,887 | | | (3,310,684) | (3,211,942) |
| 27 | 369H | Services-Overhead | (3,406,577) | (189,659) | 18,966 | | | (3,577,269) | (3,491,753) |
| 28 | 370E | Meters | (2,367,367) | (148,909) | 16,099 | | | (2,500,177) | (2,433,296) |
| 29 | 371A | Install on Customer Premises-Above Ground | (901,136) | (106,300) | 7,461 | | | (999,976) | (950,270) |
| 30 | 371B | Install on Customer Premises-Underground | (637,402) | (67,614) | 4,744 | | | (700,272) | (668,747) |
| 31 | 373A | St Lighting & Signal Sys-Above Ground | (574,358) | (41,731) | 3,339 | | | (612,750) | (593,423) |
| 32 | 373B | St Lighting & Signal Sys-Underground | (463,637) | (31,722) | 2,538 | | | (492,821) | (478,229) |
| 33 | | Total Distribution Plant | (44,377,954) | (3,148,112) | 334,521 | - | - | (47,191,545) | (45,779,125) |
| 34 | | | | | | | | | |

Supporting Schedules: B-6 (2015), B-9 (2015), B-10 (2015)

Recap Schedules: B-1 (2015), B-6 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Accumulated Depreciation Beg. of Year | (4) Total Depreciation Accrued | (5) Retirements | (6) Net Salvage | (7) Adjustments or Transfers | (8) Accumulated Depreciation End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 35 | | General Plant | | | | | | | |
| 36 | 3890 | Land | (6,704) | 0 | | | | (6,704) | (6,704) |
| 37 | 3900 | Structures & Improvements | (429,050) | (80,280) | | | | (509,330) | (469,190) |
| 38 | 3910 | Office Furniture & Equipment | (77,016) | (49,187) | | | | (126,203) | (101,155) |
| 39 | 3912 | Computer Hardware | (241,389) | (16,626) | | | | (258,015) | (249,703) |
| 40 | 3913 | Furniture & Fixtures | (5,199) | (348) | | | | (5,547) | (5,373) |
| 41 | 3914 | System Software | (1,019,771) | (49,332) | | | | (1,069,103) | (1,044,437) |
| 42 | 3930 | Stores Equipment | (119,614) | (4,812) | | | | (124,426) | (122,020) |
| 43 | 3940 | Tools, Shop & Garage Equipment | (197,177) | (33,863) | | | | (231,040) | (213,910) |
| 44 | 3950 | Laboratory Equipment | (88,123) | (5,160) | | | | (93,283) | (90,703) |
| 45 | 3960 | Power Operated Equipment | (202,995) | (6,099) | | | | (209,094) | (205,985) |
| 46 | 3970 | Communication Equipment | (182,138) | (31,373) | 917 | | | (212,594) | (197,370) |
| 47 | 3973 | Communication Equipment-Post 98 | (41,333) | - | | | | (41,333) | (41,333) |
| 48 | 3980 | Miscellaneous Equipment | (19,881) | (2,820) | | | | (22,701) | (21,291) |
| 49 | 3990 | Other Tangible Property | (10,000) | - | | | | (10,000) | (10,000) |
| 50 | | Total General Plant | (2,640,390) | (279,899) | 917 | - | - | (2,919,372) | (2,779,175) |
| 51 | | | | | | | | | |
| 52 | | Transportation Equipment | | | | | | | |
| 53 | | | | | | | | | |
| 54 | 3921 | Transportation Equip-Cars | (14,549) | (8,808) | | | | (23,357) | (18,953) |
| 55 | 3922 | Transportation Equip-Light Duty Trucks/Vans | (390,274) | (93,936) | | | | (484,210) | (437,242) |
| 56 | 3923 | Transportation Equip-Heavy Duty Trucks | (1,221,235) | (228,768) | | | | (1,450,003) | (1,334,020) |
| 57 | 3924 | Transportation Equip-Trailers | (61,066) | (9,342) | | | | (70,408) | (65,583) |
| 58 | | Total Transportation Equipment | (1,687,125) | (340,854) | - | - | - | (2,027,979) | (1,855,799) |
| 59 | | Total Depreciable Reserve Balance | (52,202,221) | (4,061,275) | 378,815 | - | - | (55,884,681) | (54,035,456) |
| 60 | | | - | | | | | - | - |
| 61 | | Depreciation Reserve Before Common | (52,202,221) | (4,061,275) | 378,815 | - | - | (55,884,681) | (54,035,456) |
| 62 | | | | | | | | | |
| 63 | | | | | | | | | |
| 64 | | | | | | | | | |

Supporting Schedules: B-6 (2015), B-9 (2015), B-10 (2015)

Recap Schedules: B-1 (2015), B-6 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Account/ Sub-account Number | (2) Account/ Sub-account Title | (3) Accumulated Depreciation Beg. of Year | (4) Total Depreciation Accrued | (5) Retirements | (6) Net Salvage | (7) Adjustments or Transfers | (8) Accumulated Depreciation End of Year | (9) 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|
| 65 | | Common Plant | | | | | | | |
| 66 | | | | | | | | | |
| 67 | 3900 | Structures and Improvements | (12,156) | (5,784) | | | | (17,940) | (15,048) |
| 68 | 3910 | Office Furniture & Equipment | (28,792) | (16,188) | | | | (44,980) | (36,898) |
| 69 | 3912 | Computer Hardware | (575,464) | (129,492) | | | | (704,956) | (640,210) |
| 70 | 3913 | Furniture & Fixtures | (81,813) | (32,952) | | | | (114,765) | (98,289) |
| 71 | 3914 | System Software | (1,512,179) | (41,630) | | | | (1,553,809) | (1,529,792) |
| 72 | 3921 | Transportation Equip-Cars | (37,777) | (24,924) | | | | (62,701) | (50,239) |
| 73 | 3922 | Transportation Equip-Light Duty Trucks/Vans | 40,784 | (2,064) | | | | 38,720 | 39,752 |
| 74 | 3970 | Communication Equipment | 31,077 | (16,560) | | | | 14,517 | 22,797 |
| 75 | 3980 | Miscellaneous Equipment | (13,732) | (2,577) | | | | (16,309) | (14,945) |
| 76 | 3990 | Miscellaneous Tangible Assets | (32,801) | (3,480) | | | | (36,281) | (34,541) |
| 77 | | | | | | | | - | |
| 78 | | Total Common Plant | (2,222,853) | (275,651) | - | - | - | (2,498,504) | (2,357,412) |
| 79 | | | | | | | | | |
| 80 | | As Allocated (Electric Division) | | | | | | | |
| 81 | | | | | | | | | |
| 82 | 3900 | Structures and Improvements | (2,917) | (1,388) | - | - | - | (4,306) | (3,612) |
| 83 | 3910 | Office Furniture & Equipment | (6,910) | (3,885) | - | - | - | (10,795) | (8,856) |
| 84 | 3912 | Computer Hardware | (138,111) | (31,078) | - | - | - | (169,189) | (153,650) |
| 85 | 3913 | Furniture & Fixtures | (19,635) | (7,908) | - | - | - | (27,544) | (23,589) |
| 86 | 3914 | System Software | (362,923) | (9,991) | - | - | - | (372,914) | (367,150) |
| 87 | 3921 | Transportation Equip-Cars | (9,066) | (5,982) | - | - | - | (15,048) | (12,057) |
| 88 | 3922 | Transportation Equip-Light Duty Trucks/Vans | 9,788 | (495) | - | - | - | 9,293 | 9,540 |
| 89 | 3970 | Communication Equipment | 7,458 | (3,974) | - | - | - | 3,484 | 5,471 |
| 90 | 3980 | Miscellaneous Equipment | (3,296) | (618) | - | - | - | (3,914) | (3,587) |
| 91 | 3990 | Miscellaneous Tangible Assets | (7,872) | (835) | - | - | - | (8,707) | (8,290) |
| 92 | | | - | - | - | - | - | - | |
| 93 | | Total Allocated Common Plant | (533,485) | (66,156) | - | - | - | (599,641) | (565,779) |
| 94 | | | | | | | | | |
| 95 | | Total Accumulated Depreciation | | | | | | | |
| 96 | | With Common | (52,735,706) | (4,127,431) | 378,815 | - | - | (53,747,601) | (54,601,234) |

Supporting Schedules: B-6 (2015), B-9 (2015), B-10 (2015)

Recap Schedules: B-1 (2015), B-6 (2015)

MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | Sep 2012 | Oct 2012 | Nov 2012 | Dec 2012 | Jan 2013 | Feb 2013 | Mar 2013 | Apr 2013 | May 2013 | Jun 2013 | Jul 2013 | Aug 2013 | Sep 2013 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | |
| 3 | 3502 | Rights of way | (17,728) | (17,774) | (17,819) | (17,865) | (17,911) | (17,956) | (18,002) | (18,048) | (18,093) | (18,139) | (18,185) | (18,231) | (18,276) | (18,002) |
| 4 | 352E | Structures & Improvements | (10,701) | (10,734) | (10,767) | (10,800) | (11,016) | (11,232) | (11,448) | (11,665) | (11,881) | (12,177) | (12,473) | (12,770) | (13,066) | (11,595) |
| 5 | 353E | Station Equipment | (1,036,125) | (1,041,684) | (1,047,241) | (1,051,957) | (1,058,325) | (1,064,753) | (1,066,176) | (1,072,596) | (1,079,016) | (1,085,436) | (1,091,856) | (1,098,276) | (1,098,336) | (1,068,598) |
| 6 | 354E | Towers & Fixtures | (179,678) | (180,072) | (180,466) | (180,859) | (181,252) | (181,645) | (182,039) | (182,433) | (182,826) | (183,219) | (183,612) | (184,006) | (184,400) | (182,039) |
| 7 | 355C | Poles & Fixtures - Concrete | 13,879 | 12,922 | 11,964 | 11,105 | 10,149 | 9,191 | 8,234 | 7,276 | 6,319 | 5,361 | 4,403 | 3,446 | 2,488 | 8,211 |
| 8 | 355W | Poles & Fixtures - Wood | (1,343,910) | (1,350,686) | (1,357,464) | (1,364,241) | (1,371,018) | (1,377,795) | (1,384,572) | (1,391,349) | (1,398,127) | (1,404,903) | (1,411,680) | (1,418,457) | (1,425,234) | (1,384,572) |
| 9 | 356E | Overhead Conductors & Devices | (734,725) | (738,685) | (741,845) | (745,806) | (749,766) | (753,727) | (757,686) | (761,747) | (765,808) | (769,868) | (773,929) | (777,989) | (781,309) | (757,915) |
| 10 | 359E | Roads & Trails | (5,271) | (5,280) | (5,288) | (5,297) | (5,305) | (5,314) | (5,322) | (5,330) | (5,339) | (5,347) | (5,356) | (5,364) | (5,373) | (5,322) |
| 11 | | Total Transmission Plant | (3,314,259) | (3,331,993) | (3,348,926) | (3,365,720) | (3,384,444) | (3,403,231) | (3,417,011) | (3,435,892) | (3,454,771) | (3,473,728) | (3,492,688) | (3,511,647) | (3,523,506) | (3,419,832) |
| 12 | | | | | | | | | | | | | | | | |
| 13 | | Distribution Plant | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | |
| 15 | 3601 | Land Rights | (27,232) | (27,318) | (27,403) | (27,489) | (27,574) | (27,660) | (27,745) | (27,831) | (27,916) | (28,002) | (28,087) | (28,173) | (28,258) | (27,745) |
| 16 | 361E | Structures & Improvements | (35,016) | (35,175) | (35,335) | (35,495) | (35,654) | (35,814) | (35,974) | (36,134) | (36,293) | (36,487) | (36,681) | (36,876) | (37,070) | (36,000) |
| 17 | 362E | Station Equipment | (2,270,562) | (2,288,126) | (2,305,690) | (2,323,527) | (2,342,706) | (2,360,735) | (2,361,264) | (2,379,997) | (2,398,730) | (2,417,464) | (2,436,197) | (2,454,930) | (2,473,664) | (2,370,276) |
| 18 | 364E | Poles, Towers & Fixtures | (6,018,971) | (6,042,477) | (6,074,066) | (6,101,760) | (6,132,352) | (6,166,484) | (6,190,033) | (6,231,791) | (6,246,727) | (6,280,313) | (6,314,680) | (6,341,174) | (6,360,795) | (6,192,433) |
| 19 | 365E | Overhead Conductors & Devices | (7,542,420) | (7,575,982) | (7,615,154) | (7,568,632) | (7,602,293) | (7,636,113) | (7,664,387) | (7,700,868) | (7,742,616) | (7,781,241) | (7,820,725) | (7,855,823) | (7,866,376) | (7,690,202) |
| 20 | 366E | Underground Conduits | (781,085) | (786,348) | (792,392) | (798,439) | (804,962) | (810,260) | (804,972) | (812,004) | (819,046) | (826,106) | (833,167) | (840,213) | (846,224) | (811,940) |
| 21 | 367E | Underground Conductors & Devices | (2,261,738) | (2,269,209) | (2,282,983) | (2,285,482) | (2,301,650) | (2,317,153) | (2,322,314) | (2,338,561) | (2,354,574) | (2,365,213) | (2,367,016) | (2,384,173) | (2,391,121) | (2,326,245) |
| 22 | 368B | Line Transformers-Buried/Duct | (4,594,744) | (4,619,475) | (4,641,303) | (4,665,531) | (4,692,421) | (4,722,250) | (4,745,695) | (4,771,746) | (4,800,201) | (4,784,187) | (4,809,579) | (4,835,749) | (4,853,155) | (4,733,541) |
| 23 | 368H | Line Transformers-Overhead | (6,054,897) | (6,059,060) | (6,086,014) | (6,110,102) | (6,137,427) | (6,169,166) | (6,186,986) | (6,214,597) | (6,240,860) | (6,236,845) | (6,259,964) | (6,287,120) | (6,282,126) | (6,178,859) |
| 24 | 369B | Services-Buried | (2,716,037) | (2,732,554) | (2,749,088) | (2,765,409) | (2,781,862) | (2,798,671) | (2,814,041) | (2,830,976) | (2,847,856) | (2,864,573) | (2,880,149) | (2,896,985) | (2,912,644) | (2,814,680) |
| 25 | 369H | Services-Overhead | (3,058,951) | (3,071,952) | (3,087,653) | (3,102,000) | (3,115,943) | (3,131,203) | (3,144,908) | (3,159,810) | (3,174,942) | (3,189,905) | (3,203,907) | (3,218,020) | (3,231,889) | (3,145,468) |
| 26 | 370E | Meters | (2,160,063) | (2,171,183) | (2,182,574) | (2,190,444) | (2,201,465) | (2,212,925) | (2,190,477) | (2,201,813) | (2,213,212) | (2,212,277) | (2,223,360) | (2,234,982) | (2,241,892) | (2,202,821) |
| 27 | 371A | Install on Customer Premises-Above Ground | (754,094) | (760,773) | (768,931) | (769,156) | (777,097) | (784,617) | (784,142) | (791,400) | (799,015) | (800,257) | (807,978) | (815,753) | (818,858) | (787,082) |
| 28 | 371B | Install on Customer Premises-Underground | (513,187) | (517,841) | (522,451) | (527,383) | (532,734) | (538,019) | (543,394) | (548,772) | (554,157) | (559,049) | (564,433) | (569,561) | (574,660) | (543,511) |
| 29 | 373A | St Lighting & Signal Sys-Above Ground | (516,049) | (518,237) | (521,260) | (522,120) | (523,066) | (525,205) | (524,449) | (527,426) | (530,134) | (532,662) | (535,436) | (537,835) | (538,961) | (527,142) |
| 30 | 373B | St Lighting & Signal Sys-Underground | (401,964) | (404,501) | (407,114) | (409,725) | (412,352) | (414,981) | (417,611) | (420,242) | (422,873) | (425,504) | (428,135) | (430,768) | (433,402) | (417,629) |
| 31 | | Total Distribution Plant | (39,707,010) | (39,880,211) | (40,099,411) | (40,202,694) | (40,421,558) | (40,651,256) | (40,758,392) | (40,993,968) | (41,209,152) | (41,340,085) | (41,549,494) | (41,768,135) | (41,891,095) | (40,805,574) |
| 32 | | | | | | | | | | | | | | | | |
| 33 | | General Plant | | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | | | |
| 35 | 3890 | Land & Land Rights | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) |
| 36 | 3900 | Structures & Improvements | (623,348) | (626,374) | (629,400) | (623,056) | (626,132) | (629,209) | (632,285) | (635,361) | (638,438) | (641,514) | (644,591) | (647,667) | (650,743) | (634,471) |
| 37 | 390A | Structures & Improvements-OC450 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 | 3910 | Office Furniture & Equipment | (28,987) | (29,621) | (30,254) | (30,887) | (31,815) | (32,743) | (33,671) | (34,598) | (35,526) | (36,454) | (37,382) | (38,310) | (39,238) | (33,807) |
| 38 | 391A | Office Furniture & Equipment-OC450 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | 3911 | Plant Com & Peripherial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 38 | 3912 | Computer Hardware | (207,265) | (209,451) | (211,637) | (213,823) | (215,082) | (216,341) | (217,601) | (218,860) | (220,119) | (221,378) | (222,637) | (223,896) | (225,155) | (217,173) |
| 39 | 3913 | Furniture & Fixtures | (4,795) | (4,805) | (4,814) | (4,824) | (4,833) | (4,843) | (4,852) | (4,862) | (4,872) | (4,881) | (4,891) | (4,900) | (4,910) | (4,852) |
| 40 | 3914 | System Software | (981,006) | (986,430) | (991,853) | (997,276) | (997,728) | (998,179) | (998,630) | (999,081) | (999,532) | (999,983) | (1,000,434) | (1,000,885) | (1,001,336) | (996,335) |
| 41 | 3930 | Stores Equipment | (100,329) | (101,374) | (102,419) | (103,464) | (104,509) | (105,555) | (106,600) | (107,645) | (108,690) | (109,735) | (110,780) | (111,825) | (112,870) | (106,600) |
| 42 | 3940 | Tools, Shop & Garage Equipment | (147,288) | (148,042) | (148,797) | (149,551) | (151,808) | (154,064) | (156,321) | (158,578) | (160,835) | (163,091) | (165,348) | (167,605) | (169,862) | (157,015) |
| 43 | 3950 | Laboratory Equipment | (76,696) | (77,314) | (77,932) | (78,551) | (79,154) | (79,757) | (78,825) | (79,428) | (80,031) | (80,634) | (81,238) | (81,841) | (82,444) | (79,527) |
| 44 | 3960 | Power Operated Equipment | (192,155) | (192,599) | (193,042) | (193,486) | (193,930) | (194,373) | (194,817) | (195,261) | (195,705) | (196,148) | (196,592) | (197,036) | (197,479) | (194,817) |
| 45 | 3970 | Communication Equipment | (127,627) | (129,700) | (131,772) | (133,845) | (135,918) | (137,991) | (140,063) | (142,136) | (144,209) | (146,282) | (148,354) | (150,427) | (152,500) | (140,063) |
| 46 | 3973 | Communication Equipment-Post 98 | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) |
| 47 | 3980 | Miscellaneous Equipment | (15,587) | (15,626) | (15,665) | (14,195) | (14,493) | (14,790) | (15,088) | (15,386) | (15,683) | (15,981) | (16,278) | (16,576) | (16,873) | (15,555) |
| 48 | 3990 | Other Tangible Property | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| 49 | | Total General Plant | (2,563,120) | (2,579,373) | (2,595,622) | (2,600,995) | (2,613,439) | (2,625,882) | (2,636,790) | (2,649,233) | (2,661,677) | (2,674,118) | (2,686,562) | (2,699,005) | (2,711,447) | (2,638,251) |
| 50 | | | | | | | | | | | | | | | | |

Supporting Schedules: B-6 (2013), B-9 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-9 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | Allocation Rate | Sep 2012 | Oct 2012 | Nov 2012 | Dec 2012 | Jan 2013 | Feb 2013 | Mar 2013 | Apr 2013 | May 2013 | Jun 2013 | Jul 2013 | Aug 2013 | Sep 2013 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 51 | | Transportation Equipment | | | | | | | | | | | | | | | |
| 52 | | | | | | | | | | | | | | | | | |
| 53 | 3921 | Transportation Equip-Cars | | (677) | (1,033) | (1,389) | (1,744) | (2,100) | (2,456) | (2,812) | (3,167) | (3,759) | (4,357) | (4,955) | (5,552) | (6,150) | (3,089) |
| 54 | 3922 | Transportation Equip-Light Duty Trucks/Vans | | (430,414) | (359,684) | (381,792) | (386,995) | (391,008) | (395,021) | (399,034) | (403,047) | (415,482) | (419,723) | (423,964) | (428,388) | (432,813) | (405,182) |
| 55 | 3923 | Transportation Equip-Heavy Duty Trucks | | (1,392,061) | (1,407,874) | (1,423,688) | (1,436,628) | (1,446,692) | (1,456,756) | (1,466,820) | (1,476,884) | (1,486,949) | (1,497,013) | (1,507,077) | (1,518,649) | (1,530,221) | (1,465,178) |
| 56 | 3924 | Transportation Equip-Trailers | | (50,542) | (50,894) | (51,245) | (51,597) | (51,950) | (52,302) | (52,655) | (53,007) | (53,360) | (53,712) | (54,065) | (54,417) | (54,770) | (52,655) |
| 57 | | Total Transportation Equipment | | (1,873,694) | (1,819,485) | (1,858,114) | (1,876,964) | (1,891,750) | (1,906,535) | (1,921,321) | (1,936,105) | (1,959,550) | (1,974,805) | (1,990,061) | (2,007,006) | (2,023,954) | (1,926,103) |
| 58 | | Total Depreciable Reserve Balance | | (47,458,083) | (47,611,062) | (47,902,073) | (48,046,373) | (48,311,191) | (48,586,904) | (48,733,514) | (49,015,198) | (49,285,150) | (49,462,736) | (49,718,805) | (49,985,793) | (50,150,002) | (48,789,760) |
| 59 | | | | | | | | | | | | | | | | | - |
| 60 | | Total Depreciable Reserve Balance w/o Common | | (47,458,083) | (47,611,062) | (47,902,073) | (48,046,373) | (48,311,191) | (48,586,904) | (48,733,514) | (49,015,198) | (49,285,150) | (49,462,736) | (49,718,805) | (49,985,793) | (50,150,002) | (48,789,760) |
| 61 | | | | | | | | | | | | | | | | | |
| 62 | | | | | | | | | | | | | | | | | |
| 63 | | Common Plant | | | | | | | | | | | | | | | |
| 64 | | | | | | | | | | | | | | | | | |
| 65 | 3900 | Structures and Improvements | | 35,671 | 35,410 | 35,148 | (2,794) | (3,056) | (3,318) | (3,580) | (4,062) | (4,544) | (5,026) | (5,508) | (5,990) | (6,472) | 4,760 |
| 66 | 3910 | Office Furniture & Equipment | | (88,154) | (89,731) | (91,302) | (92,878) | (47,891) | (5,132) | (6,157) | (7,182) | (8,207) | (9,232) | (10,257) | (11,628) | (12,826) | (36,967) |
| 67 | 3912 | Computer Hardware | | (329,460) | (340,390) | (351,320) | (362,250) | (373,180) | (384,110) | (395,040) | (405,970) | (416,900) | (427,830) | (438,760) | (449,690) | (460,620) | (395,040) |
| 68 | 3913 | Furniture & Fixtures | | (15,945) | (18,688) | (21,431) | (24,174) | (26,917) | (29,660) | (32,403) | (35,146) | (37,889) | (40,632) | (43,375) | (46,118) | (48,861) | (32,403) |
| 69 | 3914 | System Software | | (1,951,564) | (1,951,564) | (1,951,564) | (1,951,564) | (1,906,318) | (1,906,318) | (1,906,318) | (1,906,318) | (1,906,318) | (1,906,318) | (1,906,318) | (1,906,318) | (1,906,318) | (1,920,240) |
| 70 | 3921 | Transportation Equip-Cars | | (50,232) | (34,564) | (36,641) | (38,718) | (40,794) | (42,871) | (44,948) | (47,025) | (49,102) | (12,578) | (14,655) | (10,615) | (12,732) | (33,498) |
| 71 | 3922 | Transportation Equip-Light Duty Trucks/Vans | | 5,245 | 4,747 | 4,575 | 4,404 | 44,219 | 44,048 | 43,876 | 43,704 | 43,533 | 43,361 | 43,189 | 43,018 | 42,846 | 31,597 |
| 72 | 3970 | Communication Equipment | | 64,198 | 62,818 | 61,437 | 60,057 | 58,677 | 57,297 | 55,917 | 54,537 | 53,157 | 51,777 | 50,397 | 49,017 | 47,637 | 55,917 |
| 73 | 3980 | Miscellaneous Equipment | | (9,802) | (9,992) | (10,182) | (10,372) | (10,532) | (10,692) | (10,852) | (11,012) | (11,172) | (11,332) | (11,492) | (11,652) | (11,812) | (10,838) |
| 74 | 3990 | Miscellaneous Tangible Assets | | (25,840) | (26,130) | (26,420) | (26,710) | (27,000) | (27,290) | (27,580) | (27,870) | (28,160) | (28,450) | (28,740) | (29,030) | (29,320) | (27,580) |
| 75 | 1089 | RWIP - Retirement Work in Progress | | - | - | - | - | - | - | - | - | - | (16,117) | (32,117) | (117) | - | (3,719) |
| 76 | | Total Common Plant | | (2,365,883) | (2,368,084) | (2,387,700) | (2,444,999) | (2,332,792) | (2,308,046) | (2,327,085) | (2,346,344) | (2,365,602) | (2,362,377) | (2,397,636) | (2,379,123) | (2,398,478) | (2,368,011) |
| 77 | | | | | | | | | | | | | | | | | |
| 78 | | | Allocation | | | | | | | | | | | | | | |
| 79 | | As Allocated (Electric Division) | Rate | | | | | | | | | | | | | | |
| 80 | | | | | | | | | | | | | | | | | |
| 81 | 3900 | Structures and Improvements | 24% | 8,561 | 8,498 | 8,436 | (671) | (733) | (796) | (859) | (975) | (1,091) | (1,206) | (1,322) | (1,438) | (1,553) | 1,142 |
| 82 | 3910 | Office Furniture & Equipment | 24% | (21,157) | (21,535) | (21,912) | (22,291) | (11,494) | (1,232) | (1,478) | (1,724) | (1,970) | (2,216) | (2,462) | (2,791) | (3,078) | (8,872) |
| 83 | 3912 | Computer Hardware | 24% | (79,070) | (81,694) | (84,317) | (86,940) | (89,563) | (92,186) | (94,810) | (97,433) | (100,056) | (102,679) | (105,302) | (107,926) | (110,549) | (94,810) |
| 84 | 3913 | Furniture & Fixtures | 24% | (3,827) | (4,485) | (5,143) | (5,802) | (6,460) | (7,118) | (7,777) | (8,435) | (9,093) | (9,752) | (10,410) | (11,068) | (11,727) | (7,777) |
| 85 | 3914 | System Software | 24% | (468,375) | (468,375) | (468,375) | (468,375) | (457,516) | (457,516) | (457,516) | (457,516) | (457,516) | (457,516) | (457,516) | (457,516) | (457,516) | (460,858) |
| 86 | 3921 | Transportation Equip-Cars | 24% | (12,056) | (8,295) | (8,794) | (9,292) | (9,791) | (10,289) | (10,788) | (11,286) | (11,784) | (3,019) | (3,517) | (2,548) | (3,056) | (8,040) |
| 87 | 3922 | Transportation Equip-Light Duty Trucks/Vans | 24% | 1,259 | 1,139 | 1,098 | 1,057 | 10,613 | 10,572 | 10,530 | 10,489 | 10,448 | 10,407 | 10,365 | 10,324 | 10,283 | 7,583 |
| 88 | 3970 | Communication Equipment | 24% | 15,408 | 15,076 | 14,745 | 14,414 | 14,082 | 13,751 | 13,420 | 13,089 | 12,758 | 12,426 | 12,095 | 11,764 | 11,433 | 13,420 |
| 89 | 3980 | Miscellaneous Equipment | 24% | (2,352) | (2,398) | (2,444) | (2,489) | (2,528) | (2,566) | (2,604) | (2,643) | (2,681) | (2,720) | (2,758) | (2,796) | (2,835) | (2,601) |
| 90 | 3990 | Miscellaneous Tangible Assets | 24% | (6,202) | (6,271) | (6,341) | (6,410) | (6,480) | (6,550) | (6,619) | (6,689) | (6,758) | (6,828) | (6,898) | (6,967) | (7,037) | (6,619) |
| 91 | 1089 | RWIP - Retirement Work in Progress | 24% | - | - | - | - | - | - | - | - | - | (3,868) | (7,708) | (28) | - | (893) |
| 92 | | Total Allocated Common Plant | | (567,812) | (568,340) | (573,048) | (586,800) | (559,870) | (553,931) | (558,500) | (563,123) | (567,744) | (566,970) | (575,433) | (570,990) | (575,635) | (568,323) |
| | | | | | | | | | | | | | | | | | |
| | | Total Accumulated Depreciation With Common | | (48,025,895) | (48,179,402) | (48,475,121) | (48,633,173) | (48,871,061) | (49,140,835) | (49,292,014) | (49,578,321) | (49,852,894) | (50,029,706) | (50,294,238) | (50,556,783) | (50,725,637) | (49,358,083) |

Supporting Schedules: B-6 (2013), B-9 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-9 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | Sep 2013 | Oct 2013 | Nov 2013 | Dec 2013 | Jan 2014 | Feb 2014 | Mar 2014 | Apr 2014 | May 2014 | Jun 2014 | Jul 2014 | Aug 2014 | Sep 2014 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | |
| 3 | 3502 | Rights of way | (18,276) | (18,322) | (18,368) | (18,414) | (18,459) | (18,505) | (18,551) | (18,597) | (18,643) | (18,689) | (18,735) | (18,781) | (18,827) | (18,551) |
| 4 | 352E | Structures & Improvements | (13,066) | (13,363) | (13,660) | (13,957) | (14,253) | (14,550) | (14,781) | (15,012) | (15,242) | (15,473) | (15,703) | (15,933) | (16,163) | (14,704) |
| 5 | 353E | Station Equipment | (1,098,336) | (1,106,313) | (1,114,335) | (859,691) | (867,188) | (874,685) | (880,934) | (887,180) | (893,424) | (899,666) | (905,905) | (912,141) | (918,375) | (939,859) |
| 6 | 354E | Towers & Fixtures | (184,400) | (184,792) | (185,185) | (185,579) | (185,972) | (186,365) | (186,683) | (187,001) | (187,319) | (187,637) | (187,955) | (188,273) | (188,592) | (186,596) |
| 7 | 355C | Poles & Fixtures - Concrete | 2,488 | 615 | (1,256) | (3,123) | (4,997) | (6,870) | (8,382) | (9,893) | (11,404) | (12,914) | (15,353) | (17,790) | (22,647) | (8,579) |
| 8 | 355W | Poles & Fixtures - Wood | (1,425,234) | (1,432,011) | (1,438,788) | (1,445,567) | (1,452,342) | (1,459,119) | (1,465,099) | (1,471,078) | (1,477,053) | (1,483,028) | (1,488,999) | (1,494,969) | (1,500,936) | (1,464,171) |
| 9 | 356E | Overhead Conductors & Devices | (781,309) | (785,391) | (789,473) | (793,554) | (797,636) | (801,718) | (805,095) | (808,472) | (811,846) | (815,219) | (818,733) | (822,247) | (825,758) | (804,342) |
| 10 | 359E | Roads & Trails | (5,373) | (5,381) | (5,389) | (5,397) | (5,406) | (5,414) | (5,420) | (5,425) | (5,431) | (5,437) | (5,443) | (5,448) | (5,454) | (5,417) |
| 11 | | Total Transmission Plant | (3,523,506) | (3,544,958) | (3,566,454) | (3,325,282) | (3,346,253) | (3,367,226) | (3,384,945) | (3,402,659) | (3,420,363) | (3,438,062) | (3,456,825) | (3,475,582) | (3,496,752) | (3,442,221) |
| 12 | | | | | | | | | | | | | | | | |
| 13 | | Distribution Plant | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | |
| 15 | 3601 | Land Rights | (28,258) | (28,344) | (28,430) | (28,515) | (28,600) | (28,686) | (28,760) | (28,834) | (28,908) | (28,983) | (29,057) | (29,131) | (29,205) | (28,747) |
| 16 | 361E | Structures & Improvements | (37,070) | (37,300) | (37,575) | (37,851) | (38,126) | (38,401) | (38,618) | (38,835) | (39,052) | (39,269) | (39,486) | (39,703) | (39,920) | (38,554) |
| 17 | 362E | Station Equipment | (2,473,664) | (2,492,397) | (2,511,131) | (2,362,211) | (2,380,748) | (2,399,286) | (2,415,055) | (2,430,817) | (2,446,592) | (2,462,477) | (2,480,188) | (2,497,892) | (2,515,590) | (2,451,388) |
| 18 | 364E | Poles, Towers & Fixtures | (6,360,795) | (6,403,619) | (6,446,750) | (6,470,664) | (6,510,863) | (6,554,350) | (6,593,592) | (6,632,904) | (6,672,286) | (6,711,741) | (6,751,558) | (6,791,445) | (6,831,403) | (6,594,767) |
| 19 | 365E | Overhead Conductors & Devices | (7,866,376) | (7,907,593) | (7,948,937) | (7,978,099) | (8,016,542) | (8,058,110) | (8,095,624) | (8,133,142) | (8,170,662) | (8,208,185) | (8,246,074) | (8,284,335) | (8,322,599) | (8,095,098) |
| 20 | 366E | Underground Conduits | (846,224) | (853,355) | (860,534) | (867,733) | (873,927) | (881,116) | (886,521) | (891,923) | (897,323) | (902,724) | (908,122) | (913,519) | (918,913) | (884,764) |
| 21 | 367E | Underground Conductors & Devices | (2,391,121) | (2,408,601) | (2,426,088) | (2,366,572) | (2,375,623) | (2,394,446) | (2,410,707) | (2,426,992) | (2,443,301) | (2,459,635) | (2,475,994) | (2,492,379) | (2,508,787) | (2,429,250) |
| 22 | 368B | Line Transformers-Buried/Duct | (4,853,155) | (4,880,543) | (4,907,947) | (4,936,281) | (4,945,272) | (4,972,881) | (4,997,921) | (5,022,960) | (5,048,000) | (5,073,040) | (5,098,089) | (5,123,139) | (5,148,189) | (5,000,571) |
| 23 | 368H | Line Transformers-Overhead | (6,282,126) | (6,311,994) | (6,342,001) | (6,354,620) | (6,375,607) | (6,403,595) | (6,431,416) | (6,459,228) | (6,487,029) | (6,515,079) | (6,543,116) | (6,571,144) | (6,599,161) | (6,436,624) |
| 24 | 369B | Services-Buried | (2,912,644) | (2,929,864) | (2,947,095) | (2,964,354) | (2,982,262) | (3,000,196) | (3,016,342) | (3,032,512) | (3,048,704) | (3,064,921) | (3,081,160) | (3,097,424) | (3,113,710) | (3,014,707) |
| 25 | 369H | Services-Overhead | (3,231,889) | (3,247,471) | (3,263,057) | (3,276,575) | (3,292,104) | (3,307,751) | (3,321,837) | (3,335,934) | (3,350,042) | (3,364,159) | (3,378,289) | (3,392,427) | (3,406,577) | (3,320,624) |
| 26 | 370E | Meters | (2,241,892) | (2,253,613) | (2,265,410) | (2,272,634) | (2,279,931) | (2,291,919) | (2,302,613) | (2,313,335) | (2,324,085) | (2,334,863) | (2,345,670) | (2,356,504) | (2,367,367) | (2,303,833) |
| 27 | 371A | Install on Customer Premises-Above Ground | (818,858) | (827,317) | (835,838) | (833,765) | (836,558) | (844,676) | (852,697) | (860,732) | (868,782) | (876,848) | (884,930) | (893,025) | (901,136) | (856,551) |
| 28 | 371B | Install on Customer Premises-Underground | (574,660) | (580,095) | (585,533) | (590,187) | (595,572) | (601,116) | (606,284) | (611,458) | (616,637) | (621,820) | (627,009) | (632,203) | (637,402) | (606,152) |
| 29 | 373A | St Lighting & Signal Sys-Above Ground | (538,961) | (542,244) | (545,535) | (546,787) | (549,418) | (552,732) | (555,783) | (558,845) | (561,922) | (565,011) | (568,114) | (571,230) | (574,358) | (556,226) |
| 30 | 373B | St Lighting & Signal Sys-Underground | (433,402) | (436,036) | (438,674) | (441,311) | (443,950) | (446,596) | (449,032) | (451,468) | (453,902) | (456,337) | (458,770) | (461,204) | (463,637) | (448,794) |
| 31 | | Total Distribution Plant | (41,891,095) | (42,140,386) | (42,390,535) | (42,328,159) | (42,525,103) | (42,775,857) | (43,002,802) | (43,229,919) | (43,457,228) | (43,685,093) | (43,915,626) | (44,146,702) | (44,377,954) | (43,066,651) |
| 32 | | | | | | | | | | | | | | | | |
| 33 | | General Plant | | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | | | |
| 35 | 3890 | Land & Land Rights | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) |
| 36 | 3900 | Structures & Improvements | (650,743) | (653,820) | (656,896) | (659,973) | (663,050) | (666,127) | (669,204) | (672,281) | (675,358) | (384,362) | (386,949) | (389,536) | (392,123) | (578,494) |
| 37 | 390A | Structures & Improvements-OC450 | - | - | - | - | (4,103) | (8,206) | (12,309) | (16,412) | (20,515) | (24,618) | (28,721) | (32,824) | (36,927) | (14,203) |
| 38 | 3910 | Office Furniture & Equipment | (39,238) | (40,166) | (41,094) | (42,022) | (43,075) | (44,129) | (45,183) | (46,237) | (47,291) | (48,345) | (49,578) | (50,811) | (51,981) | (45,319) |
| 39 | 391A | Office Furniture & Equipment-OC450 | - | - | - | - | (2,625) | (5,250) | (7,875) | (10,500) | (13,125) | (15,750) | (18,375) | (21,000) | (23,625) | (9,087) |
| 40 | 3911 | Plant Com & Peripherial | - | - | - | - | (130) | (260) | (390) | (520) | (650) | (840) | (1,030) | (1,220) | (1,410) | (496) |
| 41 | 3912 | Computer Hardware | (225,155) | (226,414) | (227,674) | (228,933) | (230,313) | (231,694) | (233,076) | (234,459) | (235,843) | (237,228) | (238,614) | (240,001) | (241,389) | (233,138) |
| 42 | 3913 | Furniture & Fixtures | (4,910) | (4,920) | (4,929) | (4,939) | (4,967) | (4,996) | (5,025) | (5,054) | (5,083) | (5,112) | (5,141) | (5,170) | (5,199) | (5,034) |
| 43 | 3914 | System Software | (1,001,336) | (1,001,787) | (1,002,238) | (1,002,689) | (1,003,050) | (1,003,411) | (1,003,772) | (1,004,133) | (1,004,494) | (1,008,188) | (1,012,049) | (1,015,910) | (1,019,771) | (1,006,371) |
| 44 | 3930 | Stores Equipment-amortized | (112,870) | (113,915) | (114,960) | (116,005) | (116,406) | (116,807) | (117,208) | (117,609) | (118,010) | (118,411) | (118,812) | (119,213) | (119,614) | (116,911) |
| 45 | 3940 | Tools, Shop & Garage Equipment | (169,862) | (172,119) | (174,376) | (176,633) | (178,690) | (180,748) | (182,806) | (185,102) | (187,398) | (189,694) | (192,109) | (194,524) | (197,177) | (183,172) |
| 46 | 3950 | Laboratory Equipment | (82,444) | (83,047) | (83,651) | (84,254) | (84,683) | (85,113) | (85,543) | (85,973) | (86,403) | (86,833) | (87,263) | (87,693) | (88,123) | (85,463) |
| 47 | 3960 | Power Operated Equipment | (197,479) | (197,923) | (198,367) | (198,812) | (199,255) | (199,699) | (200,143) | (200,587) | (201,031) | (201,522) | (202,013) | (202,504) | (202,995) | (200,179) |
| 48 | 3970 | Communication Equipment | (152,500) | (154,573) | (156,645) | (158,718) | (161,330) | (163,942) | (166,541) | (169,141) | (171,740) | (174,340) | (176,939) | (179,539) | (182,138) | (166,776) |
| 49 | 3973 | Communication Equipment-Post 98 | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) |
| 50 | 3980 | Miscellaneous Equipment | (16,873) | (17,171) | (17,469) | (17,767) | (18,001) | (18,236) | (18,471) | (18,706) | (18,941) | (19,176) | (19,411) | (19,646) | (19,881) | (18,442) |
| 51 | 3990 | Other Tangible Property | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| 52 | | Total General Plant | (2,711,447) | (2,723,892) | (2,736,336) | (2,748,782) | (2,767,715) | (2,786,655) | (2,805,583) | (2,824,751) | (2,843,919) | (2,572,456) | (2,595,041) | (2,617,628) | (2,640,390) | (2,721,123) |
| 53 | | | | | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x__ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | | Sep 2013 | Oct 2013 | Nov 2013 | Dec 2013 | Jan 2014 | Feb 2014 | Mar 2014 | Apr 2014 | May 2014 | Jun 2014 | Jul 2014 | Aug 2014 | Sep 2014 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 54 | | Transportation Equipment | | | | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | | | | | | |
| 56 | 3921 | Transportation Equip-Cars | | (6,150) | (6,748) | (7,346) | (7,943) | (8,677) | (9,411) | (10,145) | (10,879) | (11,613) | (12,347) | (13,081) | (13,815) | (14,549) | (10,208) |
| 57 | 3922 | Transportation Equip-Light Duty Trucks/Vans | | (432,813) | (461,092) | (467,994) | (350,729) | (328,698) | (335,478) | (343,306) | (351,134) | (358,962) | (366,790) | (374,618) | (382,446) | (390,274) | (380,334) |
| 58 | 3923 | Transportation Equip-Heavy Duty Trucks | | (1,530,221) | (1,575,469) | (1,590,774) | (1,099,411) | (1,073,137) | (1,095,872) | (1,113,781) | (1,131,690) | (1,149,599) | (1,167,508) | (1,185,417) | (1,203,326) | (1,221,235) | (1,241,342) |
| 59 | 3924 | Transportation Equip-Trailers | | (54,770) | (55,122) | (55,474) | (55,826) | (56,233) | (56,639) | (57,045) | (57,451) | (58,174) | (58,897) | (59,620) | (60,343) | (61,066) | (57,436) |
| 60 | | Total Transportation Equipment | | (2,023,954) | (2,098,431) | (2,121,588) | (1,513,910) | (1,466,746) | (1,497,401) | (1,524,278) | (1,551,155) | (1,578,349) | (1,605,543) | (1,632,737) | (1,659,931) | (1,687,125) | (1,689,319) |
| 61 | | Total Depreciable Reserve Balance | | (50,150,002) | (50,507,667) | (50,814,913) | (49,916,133) | (50,105,816) | (50,427,138) | (50,717,609) | (51,008,483) | (51,299,859) | (51,301,153) | (51,600,229) | (51,899,842) | (52,202,221) | (50,919,313) |
| 62 | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63 | | Total Depreciable Reserve Balance w/o Common | | (50,150,002) | (50,507,667) | (50,814,913) | (49,916,133) | (50,105,816) | (50,427,138) | (50,717,609) | (51,008,483) | (51,299,859) | (51,301,153) | (51,600,229) | (51,899,842) | (52,202,221) | (50,919,313) |
| 64 | | | | | | | | | | | | | | | | | |
| 65 | | | | | | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | | | | | | |
| 59 | | | | | | | | | | | | | | | | | |
| 60 | | Common Plant | | | | | | | | | | | | | | | |
| 61 | | | | | | | | | | | | | | | | | |
| 62 | 3900 | Structures and Improvements | | (6,472) | (6,472) | (7,436) | (7,818) | (8,300) | (8,782) | (9,264) | (9,746) | (10,228) | (10,710) | (11,192) | (11,674) | (12,156) | (9,250) |
| 63 | 3910 | Office Furniture & Equipment | | (12,826) | (12,826) | (15,394) | (16,678) | (18,024) | (19,370) | (20,716) | (22,062) | (23,408) | (24,754) | (26,100) | (27,446) | (28,792) | (20,646) |
| 64 | 3912 | Computer Hardware | | (460,620) | (460,620) | (482,480) | (478,345) | (489,136) | (499,927) | (510,718) | (521,509) | (532,300) | (543,091) | (553,882) | (564,673) | (575,464) | (513,290) |
| 65 | 3913 | Furniture & Fixtures | | (48,861) | (48,861) | (54,353) | (57,099) | (59,845) | (62,591) | (65,337) | (68,083) | (70,829) | (73,575) | (76,321) | (79,067) | (81,813) | (65,126) |
| 66 | 3914 | System Software | | (1,906,318) | (1,906,318) | (1,906,318) | (1,512,179) | (1,512,179) | (1,512,179) | (1,512,179) | (1,512,179) | (1,512,179) | (1,512,179) | (1,512,179) | (1,512,179) | (1,512,179) | (1,603,134) |
| 67 | 3921 | Transportation Equip-Cars | | (12,732) | (12,732) | (16,968) | (19,085) | (21,162) | (23,239) | (25,315) | (27,392) | (29,469) | (31,546) | (33,623) | (35,700) | (37,777) | (25,134) |
| 58 | 3922 | Transportation Equip-Light Duty Trucks/Vans | | 42,846 | 42,846 | 42,503 | 42,331 | 42,159 | 41,988 | 41,816 | 41,644 | 41,472 | 41,300 | 41,128 | 40,956 | 40,784 | 41,829 |
| 59 | 3970 | Communication Equipment | | 47,637 | 47,637 | 44,877 | 43,497 | 42,117 | 40,737 | 39,357 | 37,977 | 36,597 | 35,217 | 33,837 | 32,457 | 31,077 | 39,463 |
| 60 | 3980 | Miscellaneous Equipment | | (11,812) | (11,812) | (12,132) | (12,292) | (12,452) | (12,612) | (12,772) | (12,932) | (13,092) | (13,252) | (13,412) | (13,572) | (13,732) | (12,760) |
| 61 | 3990 | Miscellaneous Tangible Assets | | (29,320) | (29,320) | (29,901) | (30,191) | (30,481) | (30,771) | (31,061) | (31,351) | (31,641) | (31,931) | (32,221) | (32,511) | (32,801) | (31,039) |
| 62 | 1089 | RWIP - Retirement Work in Progress | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63 | | Total Common Plant | | (2,398,478) | (2,398,478) | (2,437,602) | (2,047,859) | (2,067,303) | (2,086,746) | (2,106,189) | (2,125,633) | (2,145,077) | (2,164,521) | (2,183,965) | (2,203,409) | (2,222,853) | (2,199,086) |
| 64 | | | | | | | | | | | | | | | | | |
| 65 | | | Allocation | | | | | | | | | | | | | | |
| 66 | | As Allocated (Electric Division) | Rate | | | | | | | | | | | | | | |
| 67 | | | | | | | | | | | | | | | | | |
| 68 | 3900 | Structures and Improvements | 24% | (1,553) | (1,553) | (1,785) | (1,876) | (1,992) | (2,108) | (2,223) | (2,339) | (2,455) | (2,570) | (2,686) | (2,802) | (2,917) | (2,220) |
| 69 | 3910 | Office Furniture & Equipment | 24% | (3,078) | (3,078) | (3,695) | (4,003) | (4,326) | (4,649) | (4,972) | (5,295) | (5,618) | (5,941) | (6,264) | (6,587) | (6,910) | (4,955) |
| 60 | 3912 | Computer Hardware | 24% | (110,549) | (110,549) | (115,795) | (114,803) | (117,393) | (119,982) | (122,572) | (125,162) | (127,752) | (130,342) | (132,932) | (135,522) | (138,111) | (123,190) |
| 61 | 3913 | Furniture & Fixtures | 24% | (11,727) | (11,727) | (13,045) | (13,704) | (14,363) | (15,022) | (15,681) | (16,340) | (16,999) | (17,658) | (18,317) | (18,976) | (19,635) | (15,630) |
| 62 | 3914 | System Software | 24% | (457,516) | (457,516) | (457,516) | (362,923) | (362,923) | (362,923) | (362,923) | (362,923) | (362,923) | (362,923) | (362,923) | (362,923) | (362,923) | (384,752) |
| 63 | 3921 | Transportation Equip-Cars | 24% | (3,056) | (3,056) | (4,072) | (4,580) | (5,079) | (5,577) | (6,076) | (6,574) | (7,073) | (7,571) | (8,070) | (8,568) | (9,066) | (6,032) |
| 64 | 3922 | Transportation Equip-Light Duty Trucks/Van | 24% | 10,283 | 10,283 | 10,201 | 10,159 | 10,118 | 10,077 | 10,036 | 9,995 | 9,953 | 9,912 | 9,871 | 9,829 | 9,788 | 10,039 |
| 65 | 3970 | Communication Equipment | 24% | 11,433 | 11,433 | 10,770 | 10,439 | 10,108 | 9,777 | 9,446 | 9,114 | 8,783 | 8,452 | 8,121 | 7,790 | 7,458 | 9,471 |
| 66 | 3980 | Miscellaneous Equipment | 24% | (2,835) | (2,835) | (2,912) | (2,950) | (2,988) | (3,027) | (3,065) | (3,104) | (3,142) | (3,180) | (3,219) | (3,257) | (3,296) | (3,062) |
| 67 | 3990 | Miscellaneous Tangible Assets | 24% | (7,037) | (7,037) | (7,176) | (7,246) | (7,315) | (7,385) | (7,455) | (7,524) | (7,594) | (7,663) | (7,733) | (7,803) | (7,872) | (7,449) |
| 68 | 1089 | RWIP - Retirement Work in Progress | 24% | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | | Total Allocated Common Plant | | (575,635) | (575,635) | (585,024) | (491,486) | (496,153) | (500,819) | (505,485) | (510,152) | (514,818) | (519,485) | (524,152) | (528,818) | (533,485) | (527,781) |
| | | | | | | | | | | | | | | | | | |
| | | Total Accumulated Depreciation With Common | | (50,725,637) | (51,083,302) | (51,399,937) | (50,407,619) | (50,601,969) | (50,927,957) | (51,223,094) | (51,518,635) | (51,814,678) | (51,820,638) | (52,124,381) | (52,428,660) | (52,735,706) | (51,447,093) |

Supporting Schedules: B-6 (2013), B-9 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-9 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | Sep 2014 | Oct 2014 | Nov 2014 | Dec 2014 | Jan 2015 | Feb 2015 | Mar 2015 | Apr 2015 | May 2015 | Jun 2015 | Jul 2015 | Aug 2015 | Sep 2015 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Transmission Plant | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | |
| 3 | 3502 | Rights of way | (18,827) | (18,873) | (18,919) | (18,965) | (19,011) | (19,057) | (19,103) | (19,149) | (19,195) | (19,241) | (19,287) | (19,333) | (19,379) | (19,103) |
| 4 | 352E | Structures & Improvements | (16,163) | (16,393) | (16,624) | (16,854) | (17,084) | (17,315) | (17,544) | (17,773) | (18,003) | (18,232) | (18,461) | (18,691) | (18,920) | (17,543) |
| 5 | 353E | Station Equipment | (918,375) | (924,611) | (930,844) | (937,075) | (943,303) | (949,529) | (955,752) | (961,973) | (968,191) | (974,407) | (980,620) | (986,831) | (993,039) | (955,734) |
| 6 | 354E | Towers & Fixtures | (188,592) | (188,909) | (189,226) | (189,543) | (189,860) | (190,177) | (190,494) | (190,811) | (191,128) | (191,445) | (191,761) | (192,077) | (192,393) | (190,494) |
| 7 | 355C | Poles & Fixtures - Concrete | (22,647) | (27,143) | (31,638) | (36,130) | (40,621) | (45,110) | (49,598) | (54,083) | (58,567) | (63,049) | (67,529) | (72,007) | (76,484) | (49,585) |
| 8 | 355W | Poles & Fixtures - Wood | (1,500,936) | (1,506,903) | (1,512,868) | (1,518,831) | (1,524,791) | (1,530,749) | (1,536,705) | (1,542,659) | (1,548,610) | (1,554,559) | (1,560,506) | (1,566,451) | (1,572,394) | (1,536,689) |
| 9 | 356E | Overhead Conductors & Devices | (825,758) | (829,256) | (832,753) | (836,249) | (839,744) | (843,237) | (846,729) | (850,219) | (853,708) | (857,195) | (860,681) | (864,166) | (867,650) | (846,719) |
| 10 | 359E | Roads & Trails | (5,454) | (5,460) | (5,466) | (5,472) | (5,478) | (5,484) | (5,490) | (5,496) | (5,502) | (5,508) | (5,514) | (5,520) | (5,526) | (5,490) |
| 11 | | Total Transmission Plant | (3,496,752) | (3,517,548) | (3,538,338) | (3,559,119) | (3,579,892) | (3,600,658) | (3,621,415) | (3,642,163) | (3,662,904) | (3,683,636) | (3,704,359) | (3,725,075) | (3,745,785) | (3,621,357) |
| 12 | | | | | | | | | | | | | | | | |
| 13 | | Distribution Plant | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | |
| 15 | 3601 | Land Rights | (29,205) | (29,279) | (29,353) | (29,427) | (29,501) | (29,574) | (29,647) | (29,720) | (29,793) | (29,866) | (29,939) | (30,012) | (30,085) | (29,646) |
| 16 | 361E | Structures & Improvements | (39,920) | (40,137) | (40,354) | (40,571) | (40,788) | (41,005) | (41,221) | (41,437) | (41,653) | (41,869) | (42,085) | (42,301) | (42,517) | (41,220) |
| 17 | 362E | Station Equipment | (2,515,590) | (2,533,130) | (2,550,664) | (2,568,191) | (2,585,710) | (2,603,223) | (2,620,728) | (2,638,227) | (2,655,719) | (2,673,205) | (2,690,684) | (2,708,156) | (2,725,796) | (2,620,694) |
| 18 | 364E | Poles, Towers & Fixtures | (6,831,403) | (6,871,138) | (6,910,944) | (6,951,254) | (6,994,198) | (7,037,127) | (7,080,040) | (7,122,936) | (7,165,818) | (7,208,682) | (7,252,095) | (7,295,492) | (7,338,873) | (7,081,539) |
| 19 | 365E | Overhead Conductors & Devices | (8,322,599) | (8,360,801) | (8,399,045) | (8,437,331) | (8,475,810) | (8,514,275) | (8,552,726) | (8,591,162) | (8,629,584) | (8,667,992) | (8,706,386) | (8,744,765) | (8,783,131) | (8,552,739) |
| 20 | 366E | Underground Conduits | (918,913) | (924,311) | (929,708) | (935,103) | (940,496) | (945,886) | (951,273) | (956,658) | (962,040) | (967,420) | (972,798) | (978,174) | (983,547) | (951,256) |
| 21 | 367E | Underground Conductors & Devices | (2,508,787) | (2,525,159) | (2,541,838) | (2,558,542) | (2,575,271) | (2,591,993) | (2,608,709) | (2,625,418) | (2,642,121) | (2,658,817) | (2,675,656) | (2,692,489) | (2,709,464) | (2,608,789) |
| 22 | 368B | Line Transformers-Buried/Duct | (5,148,189) | (5,173,231) | (5,198,274) | (5,223,318) | (5,248,362) | (5,273,396) | (5,298,422) | (5,323,438) | (5,348,625) | (5,373,802) | (5,398,970) | (5,424,308) | (5,449,636) | (5,298,613) |
| 23 | 368H | Line Transformers-Overhead | (6,599,161) | (6,627,167) | (6,655,162) | (6,683,146) | (6,711,120) | (6,739,085) | (6,767,039) | (6,794,983) | (6,822,916) | (6,850,839) | (6,878,752) | (6,906,655) | (6,934,547) | (6,766,967) |
| 24 | 369B | Services-Buried | (3,113,710) | (3,129,996) | (3,146,306) | (3,162,640) | (3,178,996) | (3,195,376) | (3,211,779) | (3,228,206) | (3,244,656) | (3,261,129) | (3,277,625) | (3,294,143) | (3,310,684) | (3,211,942) |
| 25 | 369H | Services-Overhead | (3,406,577) | (3,420,726) | (3,434,884) | (3,449,053) | (3,463,232) | (3,477,428) | (3,491,641) | (3,505,871) | (3,520,117) | (3,534,379) | (3,548,659) | (3,562,956) | (3,577,269) | (3,491,753) |
| 26 | 370E | Meters | (2,367,367) | (2,378,224) | (2,389,107) | (2,400,019) | (2,410,959) | (2,421,947) | (2,432,982) | (2,444,063) | (2,455,191) | (2,466,367) | (2,477,590) | (2,488,860) | (2,500,177) | (2,433,296) |
| 27 | 371A | Install on Customer Premises-Above Ground | (901,136) | (909,250) | (917,378) | (925,520) | (933,678) | (941,865) | (950,080) | (958,324) | (966,597) | (974,898) | (983,229) | (991,588) | (999,976) | (950,270) |
| 28 | 371B | Install on Customer Premises-Underground | (637,402) | (642,602) | (647,806) | (653,016) | (658,231) | (663,454) | (668,687) | (673,928) | (679,179) | (684,439) | (689,708) | (694,986) | (700,272) | (668,747) |
| 29 | 373A | St Lighting & Signal Sys-Above Ground | (574,358) | (577,490) | (580,635) | (583,793) | (586,964) | (590,146) | (593,340) | (596,546) | (599,763) | (602,992) | (606,234) | (609,486) | (612,750) | (593,423) |
| 30 | 373B | St Lighting & Signal Sys-Underground | (463,637) | (466,070) | (468,502) | (470,934) | (473,365) | (475,797) | (478,229) | (480,661) | (483,093) | (485,525) | (487,957) | (490,389) | (492,821) | (478,229) |
| 31 | | Total Distribution Plant | (44,377,954) | (44,608,711) | (44,839,960) | (45,071,858) | (45,306,681) | (45,541,577) | (45,776,543) | (46,011,578) | (46,246,865) | (46,482,221) | (46,718,367) | (46,954,760) | (47,191,545) | (45,779,125) |
| 32 | | | | | | | | | | | | | | | | |
| 33 | | General Plant | | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | | | |
| 35 | 3890 | Land & Land Rights | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) | (6,704) |
| 36 | 3900 | Structures & Improvements | (392,123) | (394,710) | (397,297) | (399,884) | (402,471) | (405,058) | (407,645) | (410,232) | (412,819) | (415,406) | (417,993) | (420,580) | (423,167) | (407,645) |
| 37 | 390A | Structures & Improvements-OC450 | (36,927) | (41,030) | (45,133) | (49,236) | (53,339) | (57,442) | (61,545) | (65,648) | (69,751) | (73,854) | (77,957) | (82,060) | (86,163) | (61,545) |
| 38 | 3910 | Office Furniture & Equipment | (51,981) | (53,151) | (54,321) | (55,491) | (56,661) | (57,831) | (59,001) | (60,171) | (61,341) | (62,630) | (63,919) | (65,208) | (66,497) | (59,093) |
| 39 | 391A | Office Furniture & Equipment-OC450 | (23,625) | (26,250) | (28,875) | (31,500) | (34,125) | (36,750) | (39,375) | (42,000) | (44,625) | (47,250) | (49,875) | (52,500) | (55,125) | (39,375) |
| 40 | 3911 | Plant Com & Peripherial | (1,410) | (1,600) | (1,790) | (1,980) | (2,170) | (2,360) | (2,550) | (2,740) | (2,930) | (3,120) | (3,607) | (4,094) | (4,581) | (2,687) |
| 41 | 3912 | Computer Hardware | (241,389) | (242,778) | (244,168) | (245,559) | (246,939) | (248,320) | (249,702) | (251,085) | (252,469) | (253,854) | (255,240) | (256,627) | (258,015) | (249,703) |
| 42 | 3913 | Furniture & Fixtures | (5,199) | (5,228) | (5,257) | (5,286) | (5,315) | (5,344) | (5,373) | (5,402) | (5,431) | (5,460) | (5,489) | (5,518) | (5,547) | (5,373) |
| 43 | 3914 | System Software | (1,019,771) | (1,023,882) | (1,027,993) | (1,032,104) | (1,036,215) | (1,040,326) | (1,044,437) | (1,048,548) | (1,052,659) | (1,056,770) | (1,060,881) | (1,064,992) | (1,069,103) | (1,044,437) |
| 44 | 3930 | Stores Equipment | (119,614) | (120,015) | (120,416) | (120,817) | (121,218) | (121,619) | (122,020) | (122,421) | (122,822) | (123,223) | (123,624) | (124,025) | (124,426) | (122,020) |
| 45 | 3940 | Tools, Shop & Garage Equipment | (197,177) | (199,949) | (202,721) | (205,493) | (208,265) | (211,037) | (213,809) | (216,581) | (219,353) | (222,245) | (225,137) | (228,029) | (231,040) | (213,910) |
| 46 | 3950 | Laboratory Equipment | (88,123) | (88,553) | (88,983) | (89,413) | (89,843) | (90,273) | (90,703) | (91,133) | (91,563) | (91,993) | (92,423) | (92,853) | (93,283) | (90,703) |
| 47 | 3960 | Power Operated Equipment | (202,995) | (203,486) | (203,977) | (204,468) | (204,959) | (205,450) | (205,941) | (206,455) | (206,969) | (207,483) | (207,997) | (208,534) | (209,094) | (205,985) |
| 48 | 3970 | Communication Equipment | (182,138) | (184,674) | (187,210) | (189,746) | (192,291) | (194,835) | (197,377) | (199,917) | (202,455) | (204,992) | (207,528) | (210,062) | (212,594) | (197,370) |
| 49 | 3973 | Communication Equipment-Post 98 | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) | (41,333) |
| 50 | 3980 | Miscellaneous Equipment | (19,881) | (20,116) | (20,351) | (20,586) | (20,821) | (21,056) | (21,291) | (21,526) | (21,761) | (21,996) | (22,231) | (22,466) | (22,701) | (21,291) |
| 51 | 3990 | Other Tangible Property | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| 52 | | Total General Plant | (2,640,390) | (2,663,459) | (2,686,529) | (2,709,600) | (2,732,668) | (2,755,737) | (2,778,805) | (2,801,895) | (2,824,984) | (2,848,312) | (2,871,937) | (2,895,584) | (2,919,372) | (2,779,175) |
| 53 | | | | | | | | | | | | | | | | |

Supporting Schedules: B-6 (2013), B-9 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-9 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account Sub-account Number | Account Sub-account Title | | Sep 2014 | Oct 2014 | Nov 2014 | Dec 2014 | Jan 2015 | Feb 2015 | Mar 2015 | Apr 2015 | May 2015 | Jun 2015 | Jul 2015 | Aug 2015 | Sep 2015 | 13-Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 54 | | Transportation Equipment | | | | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | | | | | | |
| 56 | 3921 | Transportation Equip-Cars | | (14,549) | (15,283) | (16,017) | (16,751) | (17,485) | (18,219) | (18,953) | (19,687) | (20,421) | (21,155) | (21,889) | (22,623) | (23,357) | (18,953) |
| 57 | 3922 | Transportation Equip-Light Duty Trucks/Vans | | (390,274) | (398,102) | (405,930) | (413,758) | (421,586) | (429,414) | (437,242) | (445,070) | (452,898) | (460,726) | (468,554) | (476,382) | (484,210) | (437,242) |
| 58 | 3923 | Transportation Equip-Heavy Duty Trucks | | (1,221,235) | (1,239,144) | (1,257,053) | (1,274,962) | (1,294,411) | (1,313,860) | (1,333,309) | (1,352,758) | (1,372,207) | (1,391,656) | (1,411,105) | (1,430,554) | (1,450,003) | (1,334,020) |
| 59 | 3924 | Transportation Equip-Trailers | | (61,066) | (61,789) | (62,512) | (63,234) | (63,958) | (64,681) | (65,404) | (66,238) | (67,072) | (67,906) | (68,740) | (69,574) | (70,408) | (65,583) |
| 60 | | Total Transportation Equipment | | (1,687,125) | (1,714,319) | (1,741,513) | (1,768,706) | (1,797,441) | (1,826,175) | (1,854,909) | (1,883,754) | (1,912,599) | (1,941,444) | (1,970,289) | (1,999,134) | (2,027,979) | (1,855,799) |
| 61 | | Total Depreciable Reserve Balance w/o Common | | (52,202,221) | (52,504,037) | (52,806,339) | (53,109,282) | (53,416,683) | (53,724,147) | (54,031,672) | (54,339,390) | (54,647,352) | (54,955,613) | (55,264,952) | (55,574,554) | (55,884,681) | (54,035,456) |
| 60 | | | | | | | | | | | | | | | | | |
| 62 | | | | | | | | | | | | | | | | | |
| 63 | | | | | | | | | | | | | | | | | |
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| 67 | | | | | | | | | | | | | | | | | |
| 66 | | Common Plant | | | | | | | | | | | | | | | |
| 67 | | | | | | | | | | | | | | | | | |
| 68 | 3900 | Structures and Improvements | | (12,156) | (12,638) | (13,120) | (13,602) | (14,084) | (14,566) | (15,048) | (15,530) | (16,012) | (16,494) | (16,976) | (17,458) | (17,940) | (15,048) |
| 69 | 3910 | Office Furniture & Equipment | | (28,792) | (30,149) | (31,506) | (32,863) | (34,212) | (35,558) | (36,904) | (38,250) | (39,596) | (40,942) | (42,288) | (43,634) | (44,980) | (36,898) |
| 70 | 3912 | Computer Hardware | | (575,464) | (586,255) | (597,046) | (607,837) | (618,628) | (629,419) | (640,210) | (651,001) | (661,792) | (672,583) | (683,374) | (694,165) | (704,956) | (640,210) |
| 71 | 3913 | Furniture & Fixtures | | (81,813) | (84,559) | (87,305) | (90,051) | (92,797) | (95,543) | (98,289) | (101,035) | (103,781) | (106,527) | (109,273) | (112,019) | (114,765) | (98,289) |
| 72 | 3914 | System Software | | (1,512,179) | (1,512,179) | (1,512,179) | (1,516,342) | (1,520,505) | (1,524,668) | (1,528,831) | (1,532,994) | (1,537,157) | (1,541,320) | (1,545,483) | (1,549,646) | (1,553,809) | (1,529,792) |
| 73 | 3921 | Transportation Equip-Cars | | (37,777) | (39,854) | (41,931) | (44,008) | (46,085) | (48,162) | (50,239) | (52,316) | (54,393) | (56,470) | (58,547) | (60,624) | (62,701) | (50,239) |
| 72 | 3922 | Transportation Equip-Light Duty Trucks/Vans | | 40,784 | 40,612 | 40,440 | 40,268 | 40,096 | 39,924 | 39,752 | 39,580 | 39,408 | 39,236 | 39,064 | 38,892 | 38,720 | 39,752 |
| 73 | 3970 | Communication Equipment | | 31,077 | 29,697 | 28,317 | 26,937 | 25,557 | 24,177 | 22,797 | 21,417 | 20,037 | 18,657 | 17,277 | 15,897 | 14,517 | 22,797 |
| 74 | 3980 | Miscellaneous Equipment | | (13,732) | (13,892) | (14,052) | (14,212) | (14,445) | (14,678) | (14,911) | (15,144) | (15,377) | (15,610) | (15,843) | (16,076) | (16,309) | (14,945) |
| 75 | 3990 | Miscellaneous Tangible Assets | | (32,801) | (33,091) | (33,381) | (33,671) | (33,961) | (34,251) | (34,541) | (34,831) | (35,121) | (35,411) | (35,701) | (35,991) | (36,281) | (34,541) |
| 76 | 1089 | RWIP - Retirement Work in Progress | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 | | Total Common Plant | | (2,222,853) | (2,242,308) | (2,261,763) | (2,285,381) | (2,309,064) | (2,332,744) | (2,356,424) | (2,380,104) | (2,403,784) | (2,427,464) | (2,451,144) | (2,474,824) | (2,498,504) | (2,357,412) |
| 78 | | | | | | | | | | | | | | | | | |
| 79 | | | Allocation | | | | | | | | | | | | | | |
| 78 | | As Allocated (Electric Division) | Rate | | | | | | | | | | | | | | |
| 79 | | | | | | | | | | | | | | | | | |
| 80 | 3900 | Structures and Improvements | 24% | (2,917) | (3,033) | (3,149) | (3,264) | (3,380) | (3,496) | (3,612) | (3,727) | (3,843) | (3,959) | (4,074) | (4,190) | (4,306) | (3,612) |
| 81 | 3910 | Office Furniture & Equipment | 24% | (6,910) | (7,236) | (7,561) | (7,887) | (8,211) | (8,534) | (8,857) | (9,180) | (9,503) | (9,826) | (10,149) | (10,472) | (10,795) | (8,856) |
| 82 | 3912 | Computer Hardware | 24% | (138,111) | (140,701) | (143,291) | (145,881) | (148,471) | (151,061) | (153,650) | (156,240) | (158,830) | (161,420) | (164,010) | (166,600) | (169,189) | (153,650) |
| 83 | 3913 | Furniture & Fixtures | 24% | (19,635) | (20,294) | (20,953) | (21,612) | (22,271) | (22,930) | (23,589) | (24,248) | (24,907) | (25,566) | (26,226) | (26,885) | (27,544) | (23,589) |
| 84 | 3914 | System Software | 24% | (362,923) | (362,923) | (362,923) | (363,922) | (364,921) | (365,920) | (366,919) | (367,919) | (368,918) | (369,917) | (370,916) | (371,915) | (372,914) | (367,150) |
| 85 | 3921 | Transportation Equip-Cars | 24% | (9,066) | (9,565) | (10,063) | (10,562) | (11,060) | (11,559) | (12,057) | (12,556) | (13,054) | (13,553) | (14,051) | (14,550) | (15,048) | (12,057) |
| 84 | 3922 | Transportation Equip-Light Duty Trucks/Vans | 24% | 9,788 | 9,747 | 9,706 | 9,664 | 9,623 | 9,582 | 9,540 | 9,499 | 9,458 | 9,417 | 9,375 | 9,334 | 9,293 | 9,540 |
| 85 | 3970 | Communication Equipment | 24% | 7,458 | 7,127 | 6,796 | 6,465 | 6,134 | 5,802 | 5,471 | 5,140 | 4,809 | 4,478 | 4,146 | 3,815 | 3,484 | 5,471 |
| 86 | 3980 | Miscellaneous Equipment | 24% | (3,296) | (3,334) | (3,372) | (3,411) | (3,467) | (3,523) | (3,579) | (3,635) | (3,690) | (3,746) | (3,802) | (3,858) | (3,914) | (3,587) |
| 87 | 3990 | Miscellaneous Tangible Assets | 24% | (7,872) | (7,942) | (8,011) | (8,081) | (8,151) | (8,220) | (8,290) | (8,359) | (8,429) | (8,499) | (8,568) | (8,638) | (8,707) | (8,290) |
| 88 | 1089 | RWIP - Retirement Work in Progress | 24% | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89 | | Total Allocated Common Plant | | (533,485) | (538,154) | (542,823) | (548,491) | (554,175) | (559,859) | (565,542) | (571,225) | (576,908) | (582,591) | (588,275) | (593,958) | (599,641) | (565,779) |
| 90 | | | | | | | | | | | | | | | | | |
| 91 | | | | | | | | | | | | | | | | | |
| 90 | | TOTAL ACC. DEP. WITH COMMON | | (52,735,706) | (53,042,191) | (53,349,162) | (53,657,774) | (53,970,858) | (54,284,005) | (54,597,214) | (54,910,615) | (55,224,260) | (55,538,204) | (55,853,227) | (56,168,511) | (56,484,322) | (54,601,234) |

Supporting Schedules: B-6 (2013), B-9 (2013), B-10 (2013)

Recap Schedules: B-1 (2013), B-9 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Itemize major capital additions to and retirements from electric plant in service in excess of 0.5% of the sum of the total balance of Account 101-Electric Plant in Service, and Account 106, Completed construction not Classified for the most recent calendar year, the test year minus one, the test year, and the test year plus one.*

Type of Data Shown:
__x_ Budgeted Year Ended 9/30/16
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description of Additions or (Retirements) | Test Year Minus One Year 9/30/2014 | Test Year 9/30/2015 | Test Year Plus One Year 9/30/2016 | Most Recent Calendar Year 2013 (If test year is projected or non-calendar year) |
|---|---|---|---|---|---|
| 1 | ADDITIONS | | | | |
| 2 | Stepdown Sub 69kv Reconditioning | | | | 695,390 |
| 3 | 40MVA Transformer JLT Sub | 1,000,000 | | | |
| 4 | | | | | |
| 5 | New Administration and Warehouse Buildings | 2,753,959 | - | | 2,461,681 |
| 6 | Rebuild 69kv Lime to Sadler | | - | | 600,000 |
| 7 | Osmose Pole Replacement | 1,220,472 | 903,193 | | |
| 8 | Construct Feeder 312 | | | 550,000 | |
| 9 | NE-Rayonier-Load Bank | | | 800,000 | |
| 10 | NE-Gum Street-Transmission | | | 1,600,000 | |
| 11 | NE-Rayonier-Substation | | | 1,400,000 | |
| 12 | NE-Generator | | 1,000,000 | - | |
| 13 | Additions of items with values less than .5% | 3,278,085 | 1,861,812 | 2,702,344 | 4,510,912 |
| 14 | | | | | |
| 15 | Common - ECIS | | | 2,665,600 | |
| 16 | FPU Common - 24% Allocation | 44,604 | 157,810 | 152,400 | 34,808 |
| 17 | | | | | |
| 18 | TOTAL ADDITIONS | 8,297,120 | 3,922,815 | 9,870,344 | 8,302,791 |
| 19 | | | | | |
| 20 | | | | | |
| 21 | RETIREMENTS | | | | |
| 22 | Retirement items less than .5% | (1,110,105) | (378,815) | (390,179) | (432,943) |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | TOTAL RETIREMENTS | (1,110,105) | (378,815) | (390,179) | (432,943) |
| 29 | | | | | |
| 30 | TRANSFERS | (267,601) | | | 19,425 |
| 31 | | | | | |
| 32 | TOTAL NET ADDITIONS | 6,919,414 | 3,544,000 | 9,480,165 | 7,889,273 |

Supporting Schedules:

Recap Schedules:

Schedule B-12 | PRODUCTION PLANT ADDITIONS | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service Additions classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction, and Maintenance and Regulatory.

Type of Data Shown:
__X___Projected Test Year Ended 9/30/15
__X__ Prior Year Ended 9/30/14
__X__ Historical Test Year Ended 9/30/13
Witness: Martin

| | (A) Preliminary Engineering Growth Classification | (B) Amount |
|---|---|---|
| 1 | Environmental | |
| 2 | Availability/Reliability | |
| 3 | Heat Rate | |
| 4 | Replace Existing Plant | NONE |
| 5 | Safety | |
| 6 | Energy Conservation | |
| 7 | Capacity | |
| 8 | Aid to Construction and Maintenance | |
| 9 | Regulatory | |
| 10 | | |
| 11 | Total In-Service Additions | $ |

Supporting Schedules:

Recap Schedules:

Schedule B-13 CONSTRUCTION WORK IN PROGRESS Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant, and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:
__X_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Project Description | (1) Year End CWIP Balance | (2) Estimated Additional Project Costs | (3) Total Cost of Completion | (4) Initial Project Budget Per Construction Bid | (5) Date Construction Started | (6) Expected Completion Date | (7) Percent Complete (1) / (3) | (8) Amount of AFUDC Charged | (9) 13 Month Average Balance | (10) Jurisdictional Factor | (11) Jurisdictional Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | STEAM PRODUCTION | | | | | | | N/A | | | | |
| 2 | | | | | | | | | | | | |
| 3 | Subtotal | | | | | | | | | | | |
| 4 | NUCLEAR PRODUCTION | | | | | | | N/A | | | | |
| 5 | | | | | | | | | | | | |
| 6 | Subtotal | | | | | | | | | | | |
| 7 | HYDRAULIC PRODUCTION | | | | | | | N/A | | | | |
| 8 | | | | | | | | | | | | |
| 9 | Subtotal | | | | | | | | | | | |
| 10 | OTHER PRODUCTION | | | | | | | N/A | | | | |
| 11 | | | | | | | | | | | | |
| 12 | Subtotal | | | | | | | | | | | |
| 13 | TRANSMISSION PLANT | | | | | | | | | | | |
| 14 | | | | | | | | | | | | |
| 15 | McDonald's to Hospital | 90,000 | 30,000 | 120,000 | 120,000 | 2-Jan-15 | 1-Jan-16 | 75% | - | 34,615 | 100% | 34,615 |
| 16 | Rayonier Load Bank | 750,000 | | 750,000 | 750,000 | 2-Jan-15 | 1-Oct-15 | 99% | - | 323,077 | 100% | 323,077 |
| 17 | Gum Street Transmission | 1,600,000 | | 1,600,000 | 1,600,000 | 2-Jan-15 | 1-Oct-15 | 99% | - | 673,077 | 100% | 673,077 |
| 18 | Substation at Rayonier | 1,400,000 | | 1,400,000 | 1,400,000 | 2-Jan-15 | 1-Oct-15 | 99% | - | 557,692 | 100% | 557,692 |
| 19 | Generator | - | | 1,000,000 | 1,000,000 | 1-May-15 | 30-Jun-15 | 100% | | 76,923 | | 76,923 |
| 20 | Subtotal | 3,840,000 | 30,000 | 4,870,000 | 4,870,000 | | | | | 1,665,384 | | 1,665,384 |
| 21 | DISTRIBUTION PLANT | | | | | | | | | | | |
| 22 | Small projects | 4,167 | 12,500 | 16,667 | 85,833 | 1-Oct-14 | 1-Jan-16 | 25% | | 498,527 | 100% | 498,527 |
| 23 | | | | | | | | | | | | |
| 24 | Subtotal | 4,167 | 12,500 | 16,667 | 85,833 | | | | | 498,527 | | 498,527 |
| 25 | GENERAL PLANT | | | | | | | | | | | |
| 26 | Ecis-CU10243008 | 2,547,066 | 118,534 | 2,665,600 | 2,665,600 | 6-May-10 | 1-Oct-16 | 96% | | 2,385,647 | 100% | 2,385,647 |
| 27 | Common | - | - | - | 302,916 | 1-Jan-14 | 1/1/2015 | | | 76,437 | 100% | 76,437 |
| 28 | Subtotal | 2,547,066 | 118,534 | 2,665,600 | 2,968,516 | | | | | 2,462,084 | | 2,462,084 |
| 29 | TOTAL AFUDC TREATMENT | | | | | | | | | | | |
| 30 | | | | | | | | | | | | |
| 31 | TOTAL RATE BASE TREATMENT | | | | | | | | | | | |
| 32 | | | | | | | | | | | | |
| 33 | TOTAL CWIP | 6,391,233 | 161,034 | 7,552,267 | 7,924,349 | | | | | 4,625,995 | | 4,625,995 |

Supporting Schedules: B-3 (2015) Recap Schedules: B-1(2015), B-7 (2015)

FLORIDA PUBLIC SERVICE COMMISSIO

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: If the company roposes to include any AFUDC-eligible CWIP in rate base, provide a summary of the earnings test to determine to what extent CWIP should be included in the rate base along with a detail of assumptions. As a minimum, the data provided should show the impact on the utility's financial integrity indicators with and without the level of CWIP requested.

Type of Data Shown:
_x___ Projected Test Year Ended 9/30/15
_x___ Prior Year Ended 9/30/14
_x___ Historical Test Year Ended 9/30/13
Witness: Martin

There is no AFUDC charged to CWIP.

Supporting Schedules:

Recap Schedules:

Schedule B-15 | PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide the 13 month average balance for each item of property held for future use and calculate the jurisdictional amounts for the test year. Provide the prior year if the test year is projected. Individual properties that are less than 5 percent of the account total may be aggregated.

Type of Data Shown:
_x___ Projected Test Year Ended 9/30/15
_x___ Prior Year Ended 9/30/14
_x___ Historical Test Year Ended 9/30/13
Witness: Martin

| Item No. | Description of Item | (1) Prior Year 2014 13 Month Average | (2) Test Year 2015 13 Month Average | (3) Test Year Jurisdictional Factor | (4) Test Year Jurisdictional Amount |
|---|---|---|---|---|---|

NONE

Supporting Schedules:

Recap Schedules:

Schedule B-16 | NUCLEAR FUEL BALANCES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide thirteen monthly balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5, and 120.6 for the test year, and the prior year if the test year is projected.

($000)

Type of Data Shown:
__x__ Projected Test Year Ended 9/30/15
__x__ Prior Year Ended 9/30/14
__x__ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Period | (A) Nuclear Fuel In Process 120.1 | (B) Nuclear Fuel Stock Account 120.2 | (C) Nuclear Fuel Assemblies in Reactor 120.3 | (D) Nuclear Fuel Spent Fuel 120.4 | (E) :umulated Provis for Amortization 120.5 | (F) Nuclear Fuel Under Capital Leases 120.6 | (G) Net Nuclear Fuel (A)+(B)+(C)+(D)-(E)+(F) |
|---|---|---|---|---|---|---|---|---|

None

Supporting Schedules:

Recap Schedules:

Schedule B-17 | WORKING CAPITAL - 13 MONTH AVERAGE | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSIC EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

| Line No. | Account No. | Component | (1) Prior Year 9/30/2014 Company Total (Schedule B-3) | (2) Test Year 9/30/2015 Company Total (Schedule B-3) | (3) Test Year Jurisdictional Factor | (4) Test Year Jurisdictional Amount (2) x (3) |
|---|---|---|---|---|---|---|
| 1 | 131 to 253 | Current and Accrued Assets | 17,099,409.3 | 16,181,794 | 100% | 16,181,794 |
| 2 | | | | | | |
| 3 | | Adjustments to Current and | | | | |
| 4 | | Accrued Assets (Specify) | | | | |
| 5 | 253 | Remove Fuel Under-recovery | (590,782) | (250,042) | 100% | (250,042) |
| 6 | 186 | Remove 1/2 of Deferred Rate Case | (148,077) | (346,028) | 100% | (346,028) |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | Total Adjustments to Assets | (738,859) | (596,070) | | (596,070) |
| 10 | | | | | | |
| 11 | | Adjusted Current and | 16,360,550 | 15,585,724 | 100% | 15,585,724 |
| 12 | | Accrued Assets | | | | |
| 13 | | | | | | |
| 14 | 228.3 to 254 | Current and Accrued | 14,839,853 | 13,372,182 | 100% | 13,372,182 |
| 15 | | Liabilities | | | | |
| 16 | | | | | | |
| 17 | | Adjustments to Current and | | | 100% | - |
| 18 | | Accrued Liabilities | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | total Adjustments to Liabilities | - | - | | - |
| 22 | | | | | | |
| 23 | | Adjusted Current and | 14,839,853 | 13,372,182 | 100% | 13,372,182 |
| 24 | | Accrued Liabilities | | | | |
| 25 | | | | | | |
| 26 | | Working Capital Allowance | 1,520,697 | 2,213,542 | 100% | 2,213,542 |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | Adjustments (Specify) | | | 100% | - |
| 30 | | | | | | |
| 31 | | Adjusted Working Capital | 1,520,697 | 2,213,542 | | 2,213,542 |
| 32 | | Allowance | | | | |

Supporting Schedules:

Recap Schedules:

Schedule B-18 | FUEL INVENTORY BY PLANT | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF)

Type of Data Shown:
_x___ Projected Test Year Ended 9/30/15
_x___ Prior Year Ended 9/30/14
_x___ Historical Test Year Ended 9/30/13
Witness: Martin

| Plant | Fuel Type | Beginning Balance<br>Units / ($000) / $ / Unit | Receipts<br>Units / ($000) / $ / Unit | Fuel Issued to Generation<br>Units / ($000) / $ / Unit | Fuel Issued (Other)<br>Units / ($000) / $ / Unit | Inventory Adjustments<br>Units / ($000) / $ / Unit | Ending Balance<br>Units / ($000) / $ / Unit | 13 Month Average<br>Units / ($000) / $ / Unit |
|---|---|---|---|---|---|---|---|---|
| NONE | | | | | | | | |

System Inventory
Coal
Petcoke
Residual Oil
Distllate Oil
Natural Gas
Biomass
Other _____

Supporting Schedules:

Recap Schedules:

Note 1 - Applicable only to system fuel inventory balances.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule showing the following information for miscellaneous deferred debits for the test year. Minor items less than 5% of the account total, or amounts less than $10,000, whichever is greater, may be grouped by classes.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Balance at Beginning of Year | Debits | Credits Account | Credits Amount | Balance at End of Year | |
|---|---|---|---|---|---|---|---|
| 1 | Other Reg. Assets-Pension &OPRB | 5,508,925 | 895,996 | 926.0 | 276,767 | 6,128,154 | |
| 2 | Deferred Litigation | - | 103,033 | 407.3 | 15,453 | 87,580 | NOTE 1 |
| 3 | Clearing Accounts | (984) | 997 | 184.0 | 13 | - | |
| 4 | Temporary Facilities | 3,716 | 40,273 | 451.0 | 25,204 | 18,786 | |
| 5 | Misc Deferred Debits- Underrecovered Conservation | 225,387 | 121,000 | 906.0 | 346,387 | - | |
| 6 | Underrecovery- Fuel | 193,781 | 3,868,398 | 456/555.1 | 4,062,179 | - | |
| 7 | Deferred Rate Case | - | | | | - | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | Totals | 5,930,825 | 5,029,697 | | 4,726,002 | 6,234,520 | |
| 24 | | | | | | | |

25 NOTE 1: The amount is shown net of the Gulf Refund to agree to Commission Order PSC-13-0599-PAA-EI. The net ledger amount was ($177,416).
26 The balance of $87,580 agrees to the amount required by the order.
27

Supporting Schedules:

Recap Schedules: B-3 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule showing the following information for miscellaneous deferred debits for the test year. Minor items less than 5% of the account total, or amounts less than $10,000, whichever is greater, may be grouped by classes.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Balance at Beginning of Year | Debits | Credits Account | Credits Amount | Balance at End of Year |
|---|---|---|---|---|---|---|
| 1 | Other Reg. Assets-Pension &OPRB | 6,128,154 | 104,642 | 926/2283 | 3,069,534 | 3,163,262 |
| 2 | Deferred Litigation | 87,580 | | 407.3 | 20,604 | 66,976 |
| 3 | Clearing Accounts | - | | | | - |
| 4 | Temporary Facilities | 18,786 | 1,105 | 451.0 | 691 | 19,199 |
| 5 | Misc Deferred Debits- Underrecovered Conservation | - | 41,634 | 456/906 | | 41,634 |
| 6 | Underrecovery- Fuel | - | 508,358 | 456/555.1 | | 508,358 |
| 7 | Deferred Rate Case | - | 750,000 | | | 750,000 |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | Totals | 6,234,520 | 1,405,739 | | 3,090,829 | 4,549,429 |

Supporting Schedules:

Recap Schedules: B-3(2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule showing the following information for miscellaneous deferred debits for the test year. Minor items less than 5% of the account total, or amounts less than $10,000, whichever is greater, may be grouped by classes.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Balance at Beginning of Year | Debits | Credits Account | Credits Amount | Balance at End of Year |
|---|---|---|---|---|---|---|
| 1 | Other Reg. Assets-Pension &OPRB | 3,163,262 | | 926 | 290,351 | 2,872,911 |
| 2 | Deferred Litigation | 66,976 | | 407.3 | 20,604 | 46,372 |
| 3 | Clearing Accounts | - | | | | - |
| 4 | Temporary Facilities | 19,199 | 447 | 451.0 | 6 | 19,641 |
| 5 | Misc Deferred Debits- Underrecovered Conservation | 41,634 | 40,931 | 456/906 | 61,924 | 20,641 |
| 6 | Underrecovery- Fuel | 508,358 | 7,246,973 | 456/555.1 | 7,657,609 | 97,722 |
| 7 | Deferred Rate Case | 750,000 | 20,721 | 928 | 154,144 | 616,577 |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | Totals | 4,549,429 | 7,309,072 | | 8,184,637 | 3,673,864 |

Supporting Schedules:

Recap Schedules: B-3 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a Schedule showing the following information for other deferred credits for the test year. Minor items less than 5% of the account total, or amounts less than $10,000, whichever is greater, may be grouped by

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Balance at Beginning of Year | Debits Contra Accounts | Debits Amount | Credits | Balance at End of Year | |
|---|---|---|---|---|---|---|---|
| 1 | Overrecovery- Conservation | - | | | 21,093 | 21,093 | |
| 2 | Overrecovery- Fuel | - | 456/555.1 | | 1,276,164 | 1,276,164 | |
| 3 | Other Regulatory Liabilities- Tax gain | - | 407.3 | 574,665 | 930,395 | 355,730 | |
| 4 | Other Regulatory Liabilities-Pension | - | 407.3 | 159,760 | 258,659 | 98,899 | NOTE 1 |
| 5 | Accumulated Deferred Investment Tax Credits | 2,622 | 411.0 | 2,622 | | - | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | Total | 2,622 | | 737,047 | 2,486,311 | 1,751,886 | |
| 24 | | | | | | | |

25 NOTE 1: The year end balance was adjusted to agree to Commission Order PSC-13-0594-PAA-PU.
26

Supporting Schedules: Recap Schedules: B-3 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a Schedule showing the following information for other deferred credits for the test year. Minor items less than 5% of the account total, or amounts less than $10,000, whichever is greater, may be grouped by

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Balance at Beginning of Year | Debits Contra Accounts | Debits Amount | Credits | Balance at End of Year |
|---|---|---|---|---|---|---|
| 1 | Overrecovery- Conservation | 21,093 | 456/906 | 95,055 | 73,962 | - |
| 2 | Overrecovery- Fuel | 1,276,164 | 456/555.1 | 6,239,094 | 4,962,930 | - |
| 3 | Other Regulatory Liabilities- Tax gain | 355,730 | 407.3 | 328,375 | | 27,365 |
| 4 | Other Regulatory Liabilities-Pension | 98,899 | 407.3 | 91,291 | | 7,608 |
| 5 | | | | | | |
| 6 | Accumulated Deferred Investment Tax Credits | - | | | | - |
| 7 | | | | | | |
| 8 | | | | | | |
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| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | Total | 1,751,886 | | 6,753,815 | 5,036,892 | 34,973 |

Supporting Schedules:

Recap Schedules: B-3 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide a Schedule showing the following information for other deferred credits for the test year. Minor items less than 5% of the account total, or amounts less than $10,000, whichever is greater, may be grouped by

Type of Data Shown:
__x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Balance at Beginning of Year | Debits Contra Accounts | Debits Amount | Credits | Balance at End of Year |
|---|---|---|---|---|---|---|
| 1 | Overrecovery- Conservation | - | | | | - |
| 2 | Overrecovery- Fuel | - | | | | - |
| 3 | Other Regulatory Liabilities- Tax gain | 27,365 | 407.3 | 27,365 | | - |
| 4 | Other Regulatory Liabilities-Pension | 7,608 | 407.3 | 7,608 | | - |
| 5 | | - | | | | - |
| 6 | Accumulated Deferred Investment Tax Credits | - | | | | - |
| 7 | | | | | | |
| 8 | | | | | | |
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| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | Total | 34,973 | | 34,973 | - | - |

Supporting Schedules:

Recap Schedules: B-3 (2015)

Schedule B-21

ACCUMULATED PROVISION ACCOUNTS - 228.1, 228.2, and 228.4



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and the basis for determining the desired balances.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/1
__x_ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/1
Witness: Martin

| Line No. | Year | Balance Beginning of Period | Current Annual Accrual | Amount Charged to Reserve | Net Fund Income After Taxes | Reserve Balance End of Period | Description Of Charge | Charged to Operating Expenses |
|---|---|---|---|---|---|---|---|---|
| Account 228.1 | | | | | | | | |
| Storm Hardening | 2013 | 1,935,661 | 121,620 | (30,860) | | 2,026,421 | storm related expenses | 121,620 |
| | 2014 | 2,026,421 | 121,620 | (35,334) | | 2,112,707 | | 121,620 |
| | 2015 | 2,112,707 | 121,620 | (39,747) | | 2,194,581 | | 121,620 |
| Account 228.2 | | | | | | | | |
| Self Insurance | 2013 | 37,940 | 108,138 | (48,656) | | 97,422 | (1) | - |
| | 2014 | 97,422 | 89,323 | (139,531) | | 47,214 | (1) | - |
| | 2015 | 47,214 | 120,000 | (17,214) | | 150,000 | (1) | 120,000 |

Note (1): In 2013 and 2014 the electric division was allocated a portion of the FC 228.2 account; however, only the natural gas division has been approved for a general liability reserve at this time. The electric divisions had actual claims beginning in 2013 charged against the total reserve in 228.2; however, these are deferred pending approval for inclusion in a general liability reserve for the electric division, and amortization recovery over five years. In addition to the amortization of actual claims in 2013 and 2014, the Company is requesting establishment of a general liability reserve to cover future claims. The projection in 2015 includes both the amortization of the actual claim over five years and the establishment of a reserve with one large claim over five years and smaller claims of $ 20,000 annually.

Supporting Schedules: B-3 (2013, 2014, & 2015)

Recap Schedules:

Schedule B-22 | TOTAL ACCUMULATED DEFERRED INCOME TAXES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide annual balances beginning with the historical base year in the last rate case and ending with the end of the test year.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin, Kim

| Line No. | Annual Period | Account 190 Accumulated Deferred Income Taxes Dr(Cr) | Account 281 Accumulated Deferred Income Taxes Cr(Dr) | Account 282 Accumulated Deferred Income Taxes Cr(Dr) | Account 283 Accumulated Deferred Income Taxes Cr(Dr) | Net Accumulated Deferred Income Taxes Cr(Dr) |
|---|---|---|---|---|---|---|
| 1 | 2006 | 1,030,952 | | (6,686,257) | (579,205) | (6,234,510) |
| 2 | 2007 | 1,102,257 | | (6,341,800) | (409,784) | (5,649,327) |
| 3 | 2008 | 1,067,019 | | (6,127,581) | (699,675) | (5,760,237) |
| 4 | 2009 | 1,262,845 | | (7,316,809) | (1,782,875) | (7,836,839) |
| 5 | 2010 | - | | (7,216,733) | (1,136,180) | (8,352,913) |
| 6 | 2011 | - | | (9,082,857) | 1,482,211 | (7,600,646) |
| 7 | 2012 | - | | (9,475,194) | 1,817,793 | (7,657,401) |
| 8 | 2013 | - | | (10,025,524) | 1,477,908 | (8,547,616) |
| 9 | 2014 | | | (10,001,405) | 853,577 | (9,147,828) |
| 10 | 2015 | | | (9,427,596) | 868,908 | (8,558,688) |
| 11 | | | | | | |
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Supporting Schedules:

Recap Schedules: B-3 (2013, 2014, & 2015)

Schedule B-23 | INVESTMENT TAX CREDITS - ANNUAL ANALYSIS | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSIOI

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the historical base year in the last rate case and ending with the end of the test year.

Type of Data Shown:
__x__ Projected Test Year Ended 9/30/15
__x__ Prior Year Ended 9/30/14
__x__ Historical Test Year Ended 9/30/13
Witness: Martin, Kim+N54

| Line No. | Annual Period | Beginning Balance | Amortization | Ending Balance |
|---|---|---|---|---|
| 1 | 2006 | 166,027 | 32,990 | 133,037 |
| 2 | 2007 | 133,037 | 30,234 | 102,803 |
| 3 | 2008 | 102,803 | 27,261 | 75,542 |
| 4 | 2009 | 75,542 | 25,875 | 49,667 |
| 5 | 2010 | 49,667 | 19,825 | 29,842 |
| 6 | 2011 | 29,842 | 14,295 | 15,547 |
| 7 | 2012 | 15,547 | 12,925 | 2,622 |
| 8 | 2013 | 2,622 | 2,622 | - |
| 9 | 2014 | - | - | - |
| 10 | 2015 | - | - | - |
| 11 | | | | |
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Supporting Schedules:

Recap Schedules: B-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the data specified for leasing arrangements in effect during the test year and prior year.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

Leasing Payments for prior year: $

Leasing Payments for test year: $

Leasing Payments, Remaining Life Contract $

Describe Leasing Agreements Whose Lifetime Costs Exceed $10 Million

| Asset | Original Cost | Annual Payment | Life of Contract | Disposition of Asset, Provision for Purchase |
|---|---|---|---|---|

None

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a statement of changes in accounting policy for the test year and the prior year. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.

Type of Data Shown:
__x__ Projected Test Year Ended 9/30/15
__x__ Prior Year Ended 9/30/14
__x__ Historical Test Year Ended 9/30/13
Witness: Martin

None

Supporting Schedules:

Recap Schedules:

SCHEDULE C

# FLORIDA PUBLIC UTILITIES COMPANY
# ELECTRIC DIVISION

## BEFORE THE
## FLORIDA PUBLIC SERVICE COMMISSION
## DOCKET NO. 140025-EI

## MINIMUM FILING REQUIREMENTS
## SCHEDULE C – NET OPERATING INCOME
## SCHEDULES

APRIL 2014

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 140025-EI

**MINIMUM FILING REQUIREMENTS**

NET OPERATING INCOME SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

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

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
_x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | (1) Total Company Per Books | (2) Non-Electric Utility | (3) Total Electric (1)-(2) | (4) Jurisdictional Factor | (5) Jurisdictional Amount (3)x(4) | (6) Jurisdictional Adjustments (Schedule C-2) | (7) Adjusted Jurisdictional Amount (5)+(6) |
|---|---|---|---|---|---|---|---|---|
| 1 | Operating Revenues: | | | | | | | |
| 2 | Sales of Electricity | 85,053,436 | | 85,053,436 | 100% | 85,053,436 | (68,732,617) | 16,320,820 |
| 3 | Other Operating Revenues | (3,145,498) | | (3,145,498) | 100% | (3,145,498) | 3,842,569 | 697,071 |
| 4 | Total Operating Revenues | 81,907,939 | | 81,907,939 | 100% | 81,907,939 | (64,890,048) | 17,017,891 |
| 5 | | | | | | | | |
| 6 | Operating Expenses: | | | | | | | |
| 7 | Operation & Maintenance: | | | | | | | |
| 8 | Fuel | | | - | 100% | - | - | - |
| 9 | Purchased Power | 58,288,122 | | 58,288,122 | 100% | 58,288,122 | (58,288,122) | - |
| 10 | Other | 9,932,351 | | 9,932,351 | 100% | 9,932,351 | 648,409 | 10,580,760 |
| 11 | Depreciation | 3,308,304 | | 3,308,304 | 100% | 3,308,304 | (10,768) | 3,297,536 |
| 12 | Amortization | (294,216) | | (294,216) | 100% | (294,216) | (110,000) | (404,216) |
| 13 | Decommissioning Expense | | | - | 100% | - | - | - |
| 14 | Taxes Other Than Income Taxes | 6,500,132 | | 6,500,132 | 100% | 6,500,132 | (5,552,136) | 947,996 |
| 15 | Income Taxes | 198,866 | | 198,866 | 100% | 198,866 | (771,879) | (573,013) |
| 16 | Deferred Income Taxes-Net | 1,218,774 | | 1,218,774 | 100% | 1,218,774 | - | 1,218,774 |
| 17 | Investment Tax Credit-Net | (2,622) | | (2,622) | 100% | (2,622) | - | (2,622) |
| 18 | (Gain)/Loss on Disposal of Plant | | | - | 100% | - | - | - |
| 19 | Total Operating Expenses | 79,149,711 | | 79,149,711 | 100% | 79,149,711 | (64,084,495) | 15,065,216 |
| 20 | | | | | | | | |
| 21 | Net Operating Income | 2,758,228 | | 2,758,228 | 100% | 2,758,228 | (805,552) | 1,952,675 |
| 22 | | | | | | | | |
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Supporting Schedules: C-2 (2013), C-4 (2013), C-5 (2013), C7 (2013)

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

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

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
_x_ Prior Year Ended 9/30/14
___ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | (1) Total Company Per Books | (2) Non-Electric Utility | (3) Total Electric (1)-(2) | (4) Jurisdictional Factor | (5) Jurisdictional Amount (3)x(4) | (6) Jurisdictional Adjustments (Schedule C-2) | (7) Adjusted Jurisdictional Amount (5)+(6) |
|---|---|---|---|---|---|---|---|---|
| 1 | Operating Revenues: | | | | | | | |
| 2 | Sales of Electricity | 84,511,836 | | 84,511,836 | 100% | 84,511,836 | (67,928,050) | 16,583,786 |
| 3 | Other Operating Revenues | 780,559 | | 780,559 | 100% | 780,559 | - | 780,559 |
| 4 | Total Operating Revenues | 85,292,395 | | 85,292,395 | 100% | 85,292,395 | (67,928,050) | 17,364,345 |
| 5 | | | | | | | | |
| 6 | Operating Expenses: | | | | | | | |
| 7 | Operation & Maintenance: | | | | | | | |
| 8 | Fuel | | | - | 100% | - | - | - |
| 9 | Purchased Power | 61,544,952 | | 61,544,952 | 100% | 61,544,952 | (61,544,952) | - |
| 10 | Other | 12,195,524 | | 12,195,524 | 100% | 12,195,524 | (724,917) | 11,470,607 |
| 11 | Depreciation | 3,509,595 | | 3,509,595 | 100% | 3,509,595 | (18,185) | 3,491,410 |
| 12 | Amortization | (399,062) | | (399,062) | 100% | (399,062) | - | (399,062) |
| 13 | Decommissioning Expense | | | - | 100% | - | - | - |
| 14 | Taxes Other Than Income Taxes | 6,605,025 | | 6,605,025 | 100% | 6,605,025 | (5,658,181) | 946,844 |
| 15 | Income Taxes | 814,404 | | 814,404 | 100% | 814,404 | (425,520) | 388,884 |
| 16 | Deferred Income Taxes-Net | (97,512) | | (97,512) | 100% | (97,512) | - | (97,512) |
| 17 | Investment Tax Credit-Net | - | | - | 100% | - | - | - |
| 18 | (Gain)/Loss on Disposal of Plant | | | - | 100% | - | - | - |
| 19 | Total Operating Expenses | 84,172,926 | | 84,172,926 | 100% | 84,172,926 | (68,371,755) | 15,801,171 |
| 20 | | | | | | | | |
| 21 | Net Operating Income | 1,119,470 | | 1,119,470 | 100% | 1,119,470 | 443,705 | 1,563,175 |
| 22 | | | | | | | | |
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Supporting Schedules: C-2 (2014), C-4 (2014), C-5 (2014), C7 (2014)

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

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

Type of Data Shown:
_x_ Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
___ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | (1) Total Company Per Books | (2) Non-Electric Utility | (3) Total Electric (1)-(2) | (4) Jurisdictional Factor | (5) Jurisdictional Amount (3)x(4) | (6) Jurisdictional Adjustments (Schedule C-2) | (7) Adjusted Jurisdictional Amount (5)+(6) |
|---|---|---|---|---|---|---|---|---|
| 1 | Operating Revenues: | | | | | | | |
| 2 | Sales of Electricity | 84,902,926 | | 84,902,926 | 100% | 84,902,926 | (68,306,519) | 16,596,407 |
| 3 | Other Operating Revenues | 767,026 | | 767,026 | 100% | 767,026 | | 767,026 |
| 4 | Total Operating Revenues | 85,669,952 | | 85,669,952 | 100% | 85,669,952 | (68,306,519) | 17,363,433 |
| 5 | | | | | | | | |
| 6 | Operating Expenses: | | | | | | | |
| 7 | Operation & Maintenance: | | | | | | | |
| 8 | Fuel | | | - | 100% | - | - | - |
| 9 | Purchased Power | 62,039,821 | | 62,039,821 | 100% | 62,039,821 | (62,039,821) | - |
| 10 | Other | 12,802,338 | | 12,802,338 | 100% | 12,802,338 | (641,666) | 12,160,672 |
| 11 | Depreciation | 3,720,441 | | 3,720,441 | 100% | 3,720,441 | (15,364) | 3,705,077 |
| 12 | Amortization | (782) | | (782) | 100% | (782) | - | (782) |
| 13 | Decommissioning Expense | | | - | 100% | - | - | - |
| 14 | Taxes Other Than Income Taxes | 6,617,214 | | 6,617,214 | 100% | 6,617,214 | (5,625,032) | 992,182 |
| 15 | Income Taxes | (399,765) | | (399,765) | 100% | (399,765) | (451,202) | (850,967) |
| 16 | Deferred Income Taxes-Net | 589,137 | | 589,137 | 100% | 589,137 | - | 589,137 |
| 17 | Investment Tax Credit-Net | - | | - | 100% | - | - | - |
| 18 | (Gain)/Loss on Disposal of Plant | | | - | 100% | - | - | - |
| 19 | Total Operating Expenses | 85,368,404 | | 85,368,404 | 100% | 85,368,404 | (68,773,085) | 16,595,318 |
| 20 | | | | | | | | |
| 21 | Net Operating Income | 301,549 | | 301,549 | 100% | 301,549 | 466,566 | 768,115 |
| 22 | | | | | | | | |
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Supporting Schedules: C-2 (2015), C-4 (2015), C-5 (2015), C7 (2015)

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
_x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | Jurisdictional Amount Schedule c1 Col. 5 | Adjustments (1) Eliminate Fuel | (2) Eliminate Conservation | (3) Eliminate Franchise & Gross Rec. | (4) Unbilled Adj. | (5) Eliminate Prior Period Litigation Adj. | (6) Eliminate Out of Per. Pension | (7) Non-Utility | (8) Eliminate Transformer Exp to Capital | (9) Eliminate Prior Per. Reg. Tax Liability Amt. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Operating Revenues: | | | | | | | | | | |
| 2 | Sales of Electricity | 85,053,436 | (62,299,942) | (923,906) | (5,508,768) | | | | | | |
| 3 | Other Operating Revenues | (3,145,498) | 3,965,007 | | | (122,438) | | | | | |
| 4 | Total Operating Revenues | 81,907,939 | (58,334,935) | (923,906) | (5,508,768) | (122,438) | - | - | - | - | - |
| 5 | | | | | | | | | | | |
| 6 | Operating Expenses: | | | | | | | | | | |
| 7 | Operation & Maintenance: | | | | | | | | | | |
| 8 | Fuel (nonrecoverable) | - | | | | | | | | | |
| 9 | Purchased Power | 58,288,122 | (58,288,122) | | | | | | | | |
| 10 | Other | 9,932,351 | | (923,124) | | | 1,319,358 | 115,359 | | (46,610) | |
| 11 | Depreciation | 3,308,304 | | | | | | | (10,768) | | |
| 12 | Amortization | (294,216) | | | | | (264,994) | | | | 246,285 |
| 13 | Decommissioning Expense | - | | | | | | | | | |
| 14 | Taxes Other Than Income Taxes | 6,500,132 | (44,823) | (664) | (5,508,768) | | | | | | |
| 15 | Income Taxes | 198,866 | (768) | (46) | - | (47,230) | (406,721) | (44,500) | 4,154 | 17,980 | (95,004) |
| 16 | Deferred Income Taxes-Net | 1,218,774 | | | | | | | | | |
| 17 | Investment Tax Credit-Net | (2,622) | | | | | | | | | |
| 18 | (Gain)/Loss on Disposal of Plant | - | | | | | | | | | |
| 19 | | | | | | | | | | | |
| 20 | Total Operating Expenses | 79,149,711 | (58,333,713) | (923,834) | (5,508,768) | (47,230) | 647,643 | 70,859 | (6,614) | (28,630) | 151,281 |
| 21 | | | | | | | | | | | |
| 22 | Net Operating Income | 2,758,228 | (1,222) | (73) | - | (75,208) | (647,643) | (70,859) | 6,614 | 28,630 | (151,281) |
| 23 | | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | | | | | | | | | | | |
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Supporting Schedules: C-3 (2013)

Recap Schedules: C-1 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | (10) Interest/ Income Tax Synchronization | (11) Eliminate PTO Change Adjustment | (12) OPRB Amortization not in Historic Test Year | (13) Correct Depreciation Exp-Transportation Historic Test Year | (14) Correct FPSC Assessment Fee Calculation | Total Adjustments | Adjusted Jurisdictional NOI |
|---|---|---|---|---|---|---|---|---|
| 1 | Operating Revenues: | | | | | | | |
| 2 | Sales of Electricity | | | | | | (68,732,617) | 16,320,820 |
| 3 | Other Operating Revenues | | | | | | 3,842,569 | 697,071 |
| 4 | Total Operating Revenues | - | - | | | - | (64,890,048) | 17,017,891 |
| 5 | | | | | | | | |
| 6 | Operating Expenses: | | | | | | | |
| 7 | Operation & Maintenance: | | | | | | | |
| 8 | Fuel (nonrecoverable) | | | | | | - | - |
| 9 | Purchased Power | | | | | | (58,288,122) | - |
| 10 | Other | | 141,687 | | 41,739 | | 648,409 | 10,580,760 |
| 11 | Depreciation | | | | | | (10,768) | 3,297,536 |
| 12 | Amortization | | | (91,291) | | | (110,000) | (404,216) |
| 13 | Decommissioning Expense | | | | | | - | - |
| 14 | Taxes Other Than Income Taxes | | | | | 2,120 | (5,552,136) | 947,996 |
| 15 | Income Taxes | (163,385) | (54,656) | 35,216 | (16,101) | (818) | (771,879) | (573,013) |
| 16 | Deferred Income Taxes-Net | | | | | | - | 1,218,774 |
| 17 | Investment Tax Credit-Net | | | | | | - | (2,622) |
| 18 | (Gain)/Loss on Disposal of Plant | | | | | | - | - |
| 19 | | | | | | | | |
| 20 | Total Operating Expenses | (163,385) | 87,031 | (56,075) | 25,638 | 1,302 | (64,084,495) | 15,065,216 |
| 21 | | | | | | | | |
| 22 | Net Operating Income | 163,385 | (87,031) | 56,075 | (25,638) | (1,302) | (805,552) | 1,952,675 |
| 23 | | | | | | | | |
| 24 | | | | | | | | |
| 25 | | | | | | | | |
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Supporting Schedules: C-3 (2013)

Recap Schedules: C-1 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
_x_ Prior Year Ended 9/30/14
___ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | Jurisdictional Amount Schedule c1 Col. 5 | Adjustments (1) Eliminate Fuel | (2) Eliminate Conservation | (3) Remove Franchise & Gross Rec. | (4) Non-Utility | (5) Interest/ Income Tax Synchronization | Total Adjustments | Adjusted Jurisdictional NOI |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Operating Revenues: | | | | | | | | |
| 2 | Sales of Electricity | 84,511,836 | (61,589,297) | (725,439) | (5,613,314) | | | (67,928,050) | 16,583,786 |
| 3 | Other Operating Revenues | 780,559 | | | | | | - | 780,559 |
| 4 | Total Operating Revenues | 85,292,395 | (61,589,297) | (725,439) | (5,613,314) | - | - | (67,928,050) | 17,364,345 |
| 5 | | | | | | | | | |
| 6 | Operating Expenses: | | | | | | | | |
| 7 | Operation & Maintenance: | | | | | | | | |
| 8 | Fuel (nonrecoverable) | - | | | | | | - | - |
| 9 | Purchased Power | 61,544,952 | (61,544,952) | | | | | (61,544,952) | - |
| 10 | Other | 12,195,524 | | (724,917) | | | | (724,917) | 11,470,607 |
| 11 | Depreciation | 3,509,595 | | | | (18,185) | | (18,185) | 3,491,410 |
| 12 | Amortization | (399,062) | | | | | | - | (399,062) |
| 13 | Decommissioning Expense | - | | | | | | - | - |
| 14 | Taxes Other Than Income Taxes | 6,605,025 | (44,345) | (522) | (5,613,314) | | | (5,658,181) | 946,844 |
| 15 | Income Taxes | 814,404 | - | - | - | 7,015 | (432,535) | (425,520) | 388,884 |
| 16 | Deferred Income Taxes-Net | (97,512) | | | | | | - | (97,512) |
| 17 | Investment Tax Credit-Net | - | | | | | | - | - |
| 18 | (Gain)/Loss on Disposal of Plant | - | | | | | | - | - |
| 19 | | | | | | | | | |
| 20 | Total Operating Expenses | 84,172,926 | (61,589,297) | (725,439) | (5,613,314) | (11,170) | (432,535) | (68,371,755) | 15,801,171 |
| 21 | | | | | | | | | |
| 22 | Net Operating Income | 1,119,470 | - | - | - | 11,170 | 432,535 | 443,705 | 1,563,175 |
| 23 | | | | | | | | | |
| 24 | | | | | | | | | |
| 25 | | | | | | | | | |
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| 31 | | | | | | | | | |
| 32 | | | | | | | | | |
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| 34 | | | | | | | | | |

Supporting Schedules: C-3 (2014)

Recap Schedules: C-1 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:
_x_ Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
___ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | Jurisdictional Amount Schedule c1 Col. 5 | Adjustments (1) Eliminate Fuel | (2) Eliminate Conservation | (3) Remove Franchise & Gross Rec. | (4) Non-Utility | (5) Interest/ Income Tax Synchronization | | Total Adjustments | Adjusted Jurisdictional NOI |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Operating Revenues: | | | | | | | | | |
| 2 | Sales of Electricity | 84,902,926 | (62,084,524) | (642,129) | (5,579,866) | | | | (68,306,519) | 16,596,407 |
| 3 | Other Operating Revenues | 767,026 | - | | | | | | | 767,026 |
| 4 | Total Operating Revenues | 85,669,952 | (62,084,524) | (642,129) | (5,579,866) | - | - | - | (68,306,519) | 17,363,433 |
| 5 | | | | | | | | | | |
| 6 | Operating Expenses: | | | | | | | | | |
| 7 | Operation & Maintenance: | | | | | | | | | |
| 8 | Fuel (nonrecoverable) | - | | | | | | | - | - |
| 9 | Purchased Power | 62,039,821 | (62,039,821) | | | | | | (62,039,821) | - |
| 10 | Other | 12,802,338 | | (641,666) | | | | | (641,666) | 12,160,672 |
| 11 | Depreciation | 3,720,441 | | | | (15,364) | | | (15,364) | 3,705,077 |
| 12 | Amortization | (782) | | | | | | | - | (782) |
| 13 | Decommissioning Expense | - | | | | | | | - | - |
| 14 | Taxes Other Than Income Taxes | 6,617,214 | (44,703) | (463) | (5,579,866) | | | | (5,625,032) | 992,182 |
| 15 | Income Taxes | (399,765) | - | - | - | 5,927 | (457,129) | | (451,202) | (850,967) |
| 16 | Deferred Income Taxes-Net | 589,137 | | | | | | | - | 589,137 |
| 17 | Investment Tax Credit-Net | - | | | | | | | - | - |
| 18 | (Gain)/Loss on Disposal of Plant | - | | | | | | | - | - |
| 19 | | | | | | | | | | |
| 20 | Total Operating Expenses | 85,368,404 | (62,084,524) | (642,129) | (5,579,866) | (9,437) | (457,129) | | (68,773,085) | 16,595,318 |
| 21 | | | | | | | | | | |
| 22 | Net Operating Income | 301,549 | - | - | - | 9,437 | 457,129 | - | 466,566 | 768,115 |
| 23 | | | | | | | | | | |
| 24 | | | | | | | | | | |
| 25 | | | | | | | | | | |
| 26 | | | | | | | | | | |
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Supporting Schedules: C-3 (2015)

Recap Schedules: C-1 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
_x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Adjustment | Reason for Adjustment or Omission (Provide Supporting Schedules) | (1) Total Adjustment | (2) Jurisdictional Factor | (3) Jurisdictional Adjustment |
|---|---|---|---|---|---|
| 1 | Operating Revenue - Company | Eliminate Fuel Revenues | (62,299,942) | 100% | (62,299,942) |
| 2 | Operating Revenue - Company | Eliminate Conservation Revenues | (923,906) | 100% | (923,906) |
| 3 | Operating Revenue - Company | Eliminate Gross Receipts Revenues | (2,122,567) | 100% | (2,122,567) |
| 4 | Operating Revenue - Company | Eliminate Franchise Tax Revenues | (3,386,201) | 100% | (3,386,201) |
| 5 | Other Revenue - Company | Eliminate Conservation and Fuel O/U | 3,965,007 | 100% | 3,965,007 |
| 6 | Other Operating Revenue - Company | Adjustment to Unbilled Revenue-Prior Period | (122,438) | 100% | (122,438) |
| | | Total Revenue Adjustments | (64,890,048) | | (64,890,048) |
| 7 | Operating Expense - Company | Eliminate Fuel Expenses | (58,288,122) | 100% | (58,288,122) |
| 8 | Fuel Expense - Company | Eliminate Conservation Expenses | (923,124) | 100% | (923,124) |
| 9 | Operating Expense - Company | Eliminate Litigation Expenses-Prior Period | 1,319,358 | 100% | 1,319,358 |
| 10 | Operating Expense - Company | Eliminate OPRB & Pension Expenses-Prior Period | 115,359 | 100% | 115,359 |
| 11 | Operating Expense - Company | Eliminate PTO Policy Change Adjustment-Prior Period | 141,687 | 100% | 141,687 |
| 12 | Operating Expense - Company | Correct Depreciation Exp=Transportation at Incorrect Rate | 41,739 | 100% | 41,739 |
| 13 | Maintenance Expense - Company | Eliminate Transformers Expensed Should Be Capital | (46,610) | 100% | (46,610) |
| 14 | Depreciation Expense - Company | Exclude Non-Utility Depreciation Expense | (10,768) | 100% | (10,768) |
| 15 | Depreciation Expense - Company | Eliminate of Amortization of Regulatory Asset-Deferred Litigation | (280,449) | 100% | (280,449) |
| 16 | Depreciation Expense - Company | Adjustment for Correct Amortization of Regulatory Asset-Deferred Litigation | 15,455 | 100% | 15,455 |
| 17 | Depreciation Expense - Company | Eliminate Amortization of Regulatory Tax Liability-Prior Period | 246,285 | 100% | 246,285 |
| 18 | Depreciation Expense - Company | Amortization of OPRB not in Historic Test Year | (91,291) | 100% | (91,291) |
| 19 | Taxes Other than Income - Company | Eliminate Taxes other than Income on Fuel | (44,823) | 100% | (44,823) |
| 20 | Taxes Other than Income - Company | Eliminate Taxes other than Income on Conservation | (664) | 100% | (664) |
| 21 | Taxes Other than Income - Company | Eliminate Gross Receipts Tax Expense | (2,122,567) | 100% | (2,122,567) |
| 22 | Taxes Other than Income - Company | Eliminate Franchise Tax Expense | (3,386,201) | 100% | (3,386,201) |
| 23 | Taxes Other than Income - Company | Correct Regulatory Assessment Fee | 2,120 | 100% | 2,120 |
| 24 | Income Taxes - Company | Eliminate Income Tax on Fuel | (768) | 100% | (768) |
| 25 | Income Taxes - Company | Eliminate Income Tax on Conservation | (46) | 100% | (46) |
| 26 | Income Taxes - Company | Eliminate Income Tax on Unbilled Adj | (47,230) | 100% | (47,230) |
| 27 | Income Taxes - Company | Eliminate Income Tax on Litigation Expenses | (508,942) | 100% | (508,942) |
| 28 | Income Taxes - Company | Eliminate Income Tax on OPRB & Pension Exp | (44,500) | 100% | (44,500) |
| 29 | Income Taxes - Company | Eliminate Income Tax on Transformers Expense | 17,980 | 100% | 17,980 |
| 30 | Income Taxes - Company | Eliminate Income Tax on Non-Utility Depreciation Exp | 4,154 | 100% | 4,154 |
| 31 | Income Taxes - Company | Eliminate Income Tax on Amortization of Deferred Litigation | 108,183 | 100% | 108,183 |
| 32 | Income Taxes - Company | Eliminate Income Tax on Amortization of Deferred Litigation | (5,962) | 100% | (5,962) |
| 33 | Income Taxes - Company | Eliminate Income Tax on Amortization of Tax Liability | (95,004) | 100% | (95,004) |
| 34 | Income Taxes - Company | Interest and Income Tax Synchronization | (163,385) | 100% | (163,385) |
| 35 | Income Taxes - Company | Eliminate Income Tax on PTO Policy Change Adjustment-Prior Period | (54,656) | 100% | (54,656) |
| 36 | Income Taxes - Company | Income Tax on OPRB Amortization | 35,216 | 100% | 35,216 |
| 37 | Income Taxes - Company | Income Tax on Depreciation Exp-Transportation Adj. | (16,101) | 100% | (16,101) |
| 38 | Income Taxes - Company | Income Tax on FPSC Assessment Fee Correction | (818) | 100% | (818) |
| 39 | | Total Expense Adjustments | (64,084,495) | | (64,084,495) |

Supporting Schedules: C-4 (2013), C-5 (2013)

Recap Schedules: C-2 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
___ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Adjustment | Reason for Adjustment or Omission (Provide Supporting Schedules) | (1) Total Adjustment | (2) Jurisdictional Factor | (3) Jurisdictional Adjustment |
|---|---|---|---|---|---|
| 1 | Operating Revenue - Company | Eliminate Fuel Revenues | (61,589,297) | 100% | (61,589,297) |
| 2 | Operating Revenue - Company | Eliminate Conservation Revenues | (725,439) | 100% | (725,439) |
| 3 | Operating Revenue - Company | Eliminate Gross Receipts Revenues | (2,165,139) | 100% | (2,165,139) |
| 4 | Operating Revenue - Company | Eliminate Franchise Tax Revenues | (3,448,175) | 100% | (3,448,175) |
| 5 | Other Revenue - Company | Eliminate Conservation and Fuel O/U | - | 100% | - |
| 6 | | Total Revenue Adjustments | (67,928,050) | 100% | (67,928,050) |
| 7 | Operating Expense - Company | Eliminate Fuel Expenses | (61,544,952) | 100% | (61,544,952) |
| 8 | Fuel Expense - Company | Eliminate Conservation Expenses | (724,917) | 100% | (724,917) |
| 9 | Depreciation Expense - Company | Exclude Non-Utility Depreciation Expense | (18,185) | 100% | (18,185) |
| 10 | Taxes Other than Income - Company | Eliminate Taxes other than Income on Fuel | (44,345) | 100% | (44,345) |
| 11 | Taxes Other than Income - Company | Eliminate Taxes other than Income on Conservation | (522) | 100% | (522) |
| 12 | Taxes Other than Income - Company | Eliminate Gross Receipts Tax Expense | (2,165,139) | 100% | (2,165,139) |
| 13 | Taxes Other than Income - Company | Eliminate Franchise Tax Expense | (3,448,175) | 100% | (3,448,175) |
| 14 | Income Taxes - Company | Eliminate Income Tax on Fuel | - | 100% | - |
| 15 | Income Taxes - Company | Eliminate Income Tax on Conservation | - | 100% | - |
| 16 | Income Taxes - Company | | | 100% | - |
| 17 | Income Taxes - Company | Eliminate Income Tax on Non-Utility Depreciation | 7,015 | 100% | 7,015 |
| 18 | Income Taxes - Company | Interest and Income Tax Synchronization | (432,535) | 100% | (432,535) |
| 19 | | Total Expense Adjustments | (68,371,755) | 100% | (68,371,755) |
| 20 | | | | | |
| 21 | | | | | |

Supporting Schedules: C-4 (2014), C-5 (2014)

Recap Schedules: C-2 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:
_x_ Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
___ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Adjustment | Reason for Adjustment or Omission (Provide Supporting Schedules) | (1) Total Adjustment | (2) Jurisdictional Factor | (3) Jurisdictional Adjustment |
|---|---|---|---|---|---|
| 1 | Operating Revenue - Company | Eliminate Fuel Revenues | (62,084,524) | 100% | (62,084,524) |
| 2 | Operating Revenue - Company | Eliminate Conservation Revenues | (642,129) | 100% | (642,129) |
| 3 | Operating Revenue - Company | Eliminate Gross Receipts Revenues | (2,157,090) | 100% | (2,157,090) |
| 4 | Operating Revenue - Company | Eliminate Franchise Tax Revenues | (3,422,776) | 100% | (3,422,776) |
| 5 | Other Revenue - Company | Eliminate Conservation and Fuel O/U | | 100% | - |
| 6 | | Total Revenue Adjustments | (68,306,519) | | (68,306,519) |
| 7 | Other Operating Revenue - Company | | | 100% | - |
| 8 | Operating Expense - Company | Eliminate Fuel Expenses | (62,039,821) | 100% | (62,039,821) |
| 9 | Fuel Expense - Company | Eliminate Conservation Expenses | (641,666) | 100% | (641,666) |
| 10 | Depreciation Expense - Company | Exclude Non-Utility Depreciation Expense | (15,364) | 100% | (15,364) |
| 11 | Taxes Other than Income - Company | Eliminate Taxes other than Income on Fuel | (44,703) | 100% | (44,703) |
| 12 | Taxes Other than Income - Company | Eliminate Taxes other than Income on Conservation | (463) | 100% | (463) |
| 13 | Taxes Other than Income - Company | Eliminate Gross Receipts Tax Expense | (2,157,090) | 100% | (2,157,090) |
| 14 | Taxes Other than Income - Company | Eliminate Franchise Tax Expense | (3,422,776) | 100% | (3,422,776) |
| 15 | Income Taxes - Company | Eliminate Income Tax on Non-Utility Depreciation Exp | 5,927 | 100% | 5,927 |
| 16 | Income Taxes - Company | Interest and Income Tax Synchronization | (457,129) | 100% | (457,129) |
| 17 | | Total Expense Adjustments | (68,773,085) | 100% | (68,773,085) |
| 18 | | | | | - |
| 19 | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of Data Shown:
__x__ Projected Test Year Ended 9/30/2015
__x__ Prior Year Ended 9/30/2014
__x__ Historical Test Year Ended 9/30/2013
Witness: Martin

| Line No. | Account No. | Account Title | Total Company | FPSC Jurisdictional | Jurisdictional Separation Factor |
|---|---|---|---|---|---|
| 1 | | All sales of electricity in the Northwest/Marianna and Northeast/Fernandina Beach Divisions are subject to regulation by the Florida Public Service Commission. | | | |
| 2 | | Therefore, the Jurisdictional Factor is 100 %. | | | |

Supporting Schedules:

Recap Schedules: C-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
_x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | (1) Per Books | (2) Non-Jurisdictional | (3) Jurisdictional (1)-(2) | Adjustments (4) Fuel | (5) Conservation | (6) Franchise Fees | (7) Other (Gross Reciepts) | (8) Other (Specify) | (9) Total (4) thru (8) | (10) Adjusted Total (3)+(9) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | SALES OF ELECTRICITY | | | | | | | | | | |
| 2 | 440 | Residential Sales | 41,993,733 | - | 41,993,733 | (29,792,173) | (431,670) | (1,521,841) | (1,053,792) | | (32,799,476) | 9,194,257 |
| 3 | 442 | Commercial and Industrial Sales | 36,685,756 | - | 36,685,756 | (28,466,940) | (445,529) | (1,545,907) | (927,288) | | (31,385,665) | 5,300,092 |
| 4 | 442 | Industrial Sales | 4,213,040 | - | 4,213,040 | (3,434,367) | (35,777) | (234,966) | (105,322) | | (3,810,432) | 402,608 |
| 5 | 443 | Outdoor Lighting | 1,536,846 | - | 1,536,846 | (394,449) | (7,822) | (59,304) | (30,199) | | (491,774) | 1,045,071 |
| 6 | 444 | Public Street & Highway Lighting | 560,715 | - | 560,715 | (153,110) | (3,108) | (21,340) | (4,366) | | (181,924) | 378,792 |
| 7 | 445 | Other Sales to Public Authorities | - | - | - | | | | | | - | - |
| 8 | 449 | Other Sales | (629) | - | (629) | 629 | | | | | 629 | - |
| 9 | 446 | Sales to Railroads & Railways | - | - | - | | | | | | - | - |
| 10 | 448 | Interdepartmental Sales | 63,975 | - | 63,975 | (59,532) | | (2,843) | (1,600) | | (63,975) | - |
| 11 | | Total Sales to Ultimate Consumers | 85,053,436 | - | 85,053,436 | (62,299,942) | (923,906) | (3,386,201) | (2,122,566) | - | (68,732,617) | 16,320,820 |
| 12 | 447 | Sales for Resale | - | - | - | | | | | | - | - |
| 13 | | TOTAL SALES OF ELECTRICITY | 85,053,436 | - | 85,053,436 | (62,299,942) | (923,906) | (3,386,201) | (2,122,566) | - | (68,732,617) | 16,320,820 |
| 14 | 449.1 | (Less) Provision for Rate Refunds | - | - | - | | | | | | - | - |
| 15 | | TOTAL REVENUE NET OF REFUND PROVISION | 85,053,436 | - | 85,053,436 | (62,299,942) | (923,906) | (3,386,201) | (2,122,566) | - | (68,732,617) | 16,320,820 |
| 16 | | | | | | | | | | | | |
| 17 | | OTHER OPERATING REVENUES | | | | | | | | | | |
| 18 | 450 | Forfeited Discounts | 379,524 | - | 379,524 | | | | | | - | 379,524 |
| 19 | 451 | Miscellaneous Service Revenues | 204,965 | - | 204,965 | | | | | | - | 204,965 |
| 20 | 453 | Sales of Water and Water Power | - | - | - | | | | | | - | - |
| 21 | 454 | Rent from Electric Property | 162,057 | - | 162,057 | | | | | | - | 162,057 |
| 22 | 455 | Interdepartmental Rents | - | - | - | | | | | | - | - |
| 23 | 456 | Other Electric Revenues (in detail) | | | | | | | | | | - |
| 24 | 4561 | Recovery: Fuel | (3,965,007) | - | (3,965,007) | 3,965,007 | | | | | 3,965,007 | - |
| 25 | 4562 | Other Revenues | 2,500 | - | 2,500 | | | | | | - | 2,500 |
| 26 | 4563 | Unbilled Revenue | 70,463 | - | 70,463 | | | | | (122,438) | (122,438) | (51,975) |
| 27 | | | | | | | | | | | | |
| 28 | | TOTAL OTHER OPERATING REVENUES | (3,145,498) | - | (3,145,498) | 3,965,007 | - | - | - | (122,438) | 3,842,569 | 697,071 |
| 29 | | | | | | | | | | | | |
| 30 | | TOTAL ELECTRIC OPERATING REVENUES | 81,907,939 | - | 81,907,939 | (58,334,935) | (923,906) | (3,386,201) | (2,122,566) | (122,438) | (64,890,048) | 17,017,891 |
| 31 | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules: C1 (2013), C-2 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__X_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | (1) Per Books | (2) Non-Jurisdictional | (3) Jurisdictional (1)-(2) | Adjustments (4) Fuel | (5) Conservation | (6) Franchise Fees | (7) Other (Gross Reciepts) | (8) Other (Specify) | (9) Total (4) thru (8) | (10) Adjusted Total (3)+(9) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | SALES OF ELECTRICITY | | | | | | | | | | |
| 2 | 440 | Residential Sales | 43,251,167 | - | 43,251,167 | (30,780,727) | (341,591) | (1,593,890) | (1,100,638) | | (33,816,846) | 9,434,321 |
| 3 | 442 | Commercial and Industrial Sales | 35,431,275 | - | 35,431,275 | (27,235,412) | (344,090) | (1,561,059) | (937,817) | | (30,078,378) | 5,352,897 |
| 4 | 442 | Industrial Sales | 3,803,947 | - | 3,803,947 | (3,054,351) | (31,299) | (214,864) | (93,856) | | (3,394,370) | 409,577 |
| 5 | 443 | Outdoor Lighting | 1,510,251 | - | 1,510,251 | (382,428) | (6,157) | (58,702) | (29,866) | | (477,153) | 1,033,098 |
| 6 | 444 | Public Street & Highway Lighting | 515,196 | - | 515,196 | (136,379) | (2,302) | (19,660) | (2,962) | | (161,303) | 353,893 |
| 7 | 445 | Other Sales to Public Authorities | - | - | - | | | | | | - | - |
| 8 | 449 | Other Sales | | - | - | | | | | | - | - |
| 9 | 446 | Sales to Railroads & Railways | - | - | - | | | | | | - | - |
| 10 | 448 | Interdepartmental Sales | | - | - | | | | | | - | - |
| 11 | | Total Sales to Ultimate Consumers | 84,511,836 | - | 84,511,836 | (61,589,297) | (725,439) | (3,448,175) | (2,165,139) | - | (67,928,050) | 16,583,786 |
| 12 | 447 | Sales for Resale | - | - | - | | | | | | - | - |
| 13 | | TOTAL SALES OF ELECTRICITY | 84,511,836 | - | 84,511,836 | (61,589,297) | (725,439) | (3,448,175) | (2,165,139) | - | (67,928,050) | 16,583,786 |
| 14 | 449.1 | (Less) Provision for Rate Refunds | - | - | - | | | | | | - | - |
| 15 | | TOTAL REVENUE NET OF REFUND PROVISION | 84,511,836 | - | 84,511,836 | (61,589,297) | (725,439) | (3,448,175) | (2,165,139) | - | (67,928,050) | 16,583,786 |
| 16 | | | | | | | | | | | | |
| 17 | | OTHER OPERATING REVENUES | | | | | | | | | | |
| 18 | 450 | Forfeited Discounts | 380,304 | - | 380,304 | | | | | | - | 380,304 |
| 19 | 451 | Miscellaneous Service Revenues | 204,965 | - | 204,965 | | | | | | - | 204,965 |
| 20 | 453 | Sales of Water and Water Power | - | - | - | | | | | | - | - |
| 21 | 454 | Rent from Electric Property | 162,057 | - | 162,057 | | | | | | - | 162,057 |
| 22 | 455 | Interdepartmental Rents | - | - | - | | | | | | - | - |
| 23 | 456 | Other Electric Revenues (in detail) | - | | | | | | | | | - |
| 24 | 4561 | Recovery: Fuel | - | - | - | - | | | | | - | - |
| 25 | 4562 | Other Revenues | 3,000 | - | 3,000 | | | | | | - | 3,000 |
| 26 | 4563 | Unbilled Revenue | 30,233 | - | 30,233 | | | | | | - | 30,233 |
| 27 | | | | | | | | | | | | |
| 28 | | TOTAL OTHER OPERATING REVENUES | 780,559 | - | 780,559 | - | - | - | - | - | - | 780,559 |
| 29 | | | | | | | | | | | | |
| 30 | | TOTAL ELECTRIC OPERATING REVENUES | 85,292,395 | - | 85,292,395 | (61,589,297) | (725,439) | (3,448,175) | (2,165,139) | - | (67,928,050) | 17,364,345 |
| 31 | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules: C1 (2014), C-2 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | (1) Per Books | (2) Non-Jurisdictional | (3) Jurisdictional (1)-(2) | Adjustments (4) Fuel | (5) Conservation | (6) Franchise Fees | (7) Other (Gross Reciepts) | (8) Other (Specify) | (9) Total (4) thru (8) | (10) Adjusted Total (3)+(9) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | SALES OF ELECTRICITY | | | | | | | | | | |
| 2 | 440 | Residential Sales | 43,369,715 | - | 43,369,715 | (31,009,383) | (304,194) | (1,576,525) | (1,088,069) | | (33,978,171) | 9,391,544 |
| 3 | 442 | Commercial and Industrial Sales | 35,784,518 | - | 35,784,518 | (27,558,516) | (306,707) | (1,568,562) | (944,625) | | (30,378,410) | 5,406,108 |
| 4 | 442 | Industrial Sales | 3,703,602 | - | 3,703,602 | (2,990,367) | (23,740) | (198,503) | (91,464) | | (3,304,074) | 399,528 |
| 5 | 443 | Outdoor Lighting | 1,515,829 | - | 1,515,829 | (386,724) | (5,427) | (58,769) | (29,934) | | (480,854) | 1,034,975 |
| 6 | 444 | Public Street & Highway Lighting | 529,262 | - | 529,262 | (139,534) | (2,061) | (20,417) | (2,998) | | (165,010) | 364,252 |
| 7 | 445 | Other Sales to Public Authorities | - | - | - | | | | | | - | - |
| 8 | 449 | Other Sales | | - | - | | | | | | - | - |
| 9 | 446 | Sales to Railroads & Railways | - | - | - | | | | | | - | - |
| 10 | 448 | Interdepartmental Sales | | - | - | | | | | | - | - |
| 11 | | Total Sales to Ultimate Consumers | 84,902,926 | - | 84,902,926 | (62,084,524) | (642,129) | (3,422,776) | (2,157,090) | - | (68,306,519) | 16,596,407 |
| 12 | 447 | Sales for Resale | - | - | - | | | | | | - | - |
| 13 | | TOTAL SALES OF ELECTRICITY | 84,902,926 | - | 84,902,926 | (62,084,524) | (642,129) | (3,422,776) | (2,157,090) | - | (68,306,519) | 16,596,407 |
| 14 | 449.1 | (Less) Provision for Rate Refunds | - | - | - | | | | | | - | - |
| 15 | | TOTAL REVENUE NET OF REFUND PROVISION | 84,902,926 | - | 84,902,926 | (62,084,524) | (642,129) | (3,422,776) | (2,157,090) | - | (68,306,519) | 16,596,407 |
| 16 | | | | | | | | | | | | |
| 17 | | OTHER OPERATING REVENUES | | | | | | | | | | |
| 18 | 450 | Forfeited Discounts | 381,931 | - | 381,931 | | | | | | - | 381,931 |
| 19 | 451 | Miscellaneous Service Revenues | 219,908 | - | 219,908 | | | | | | - | 219,908 |
| 20 | 453 | Sales of Water and Water Power | - | - | - | | | | | | - | - |
| 21 | 454 | Rent from Electric Property | 162,057 | - | 162,057 | | | | | | - | 162,057 |
| 22 | 455 | Interdepartmental Rents | - | - | - | | | | | | - | - |
| 23 | 456 | Other Electric Revenues (in detail) | - | | | | | | | | | - |
| 24 | 4561 | Recovery: Fuel | - | - | - | - | | | | | - | - |
| 25 | 4562 | Other Revenues | 3,000 | - | 3,000 | | | | | | - | 3,000 |
| 26 | 4563 | Unbilled Revenue | 130 | - | 130 | | | | | | - | 130 |
| 27 | | | | | | | | | | | | |
| 28 | | TOTAL OTHER OPERATING REVENUES | 767,026 | - | 767,026 | - | - | - | - | - | - | 767,026 |
| 29 | | | | | | | | | | | | |
| 30 | | TOTAL ELECTRIC OPERATING REVENUES | 85,669,952 | - | 85,669,952 | (62,084,524) | (642,129) | (3,422,776) | (2,157,090) | - | (68,306,519) | 17,363,433 |
| 31 | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules: C1 (2015), C-2 (2015)

Schedule C-6

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | 2009 Year 1 Budget (000) | 2009 Year 1 Actual (000) | 2010 Year 2 Budget (000) | 2010 Year 2 Actual (000) | 2011 Year 3 Budget (000) | 2011 Year 3 Actual (000) | 2012 Year 4 Budget (000) | 2012 Year 4 Actual (000) | 9/30/2013 Year 5 Budget (000) | 9/30/2013 Year 5 Actual (000) | 9/30/2014 Projected Prior Year (000) | 9/30/2015 Projected Test Year (000) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **BASE REVENUES** | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | 4000.4400 | RESIDENTIAL SALES | 9,714 | 9,576 | 9,429 | 10,167 | 9,865 | 9,610 | 9,991 | 9,122 | 9,785 | 9,194 | 9,434 | 9,392 |
| 4 | 4000.4420 | COMMERCIAL SALES | 1,829 | 1,817 | 1,805 | 1,883 | 1,873 | 1,884 | 1,921 | 1,870 | 1,886 | 1,899 | 1,926 | 1,955 |
| 5 | 4000.4421 | INDUSTRIAL COMMERCIAL | 2,517 | 2,631 | 2,540 | 2,604 | 2,567 | 2,555 | 2,525 | 2,480 | 2,584 | 2,466 | 2,490 | 2,497 |
| 6 | 4000.4422 | COMMERCIAL LARGE | 788 | 871 | 854 | 998 | 863 | 914 | 866 | 919 | 897 | 935 | 937 | 954 |
| 7 | 4000.4423 | INDUSTRIAL | 492 | 508 | 676 | 461 | 294 | 503 | 477 | 438 | 477 | 403 | 410 | 400 |
| 8 | 4000.4430 | OUTDOOR LIGHTING | 1,049 | 1,019 | 1,042 | 1,028 | 1,030 | 1,028 | 1,063 | 1,038 | 1,028 | 1,045 | 1,033 | 1,035 |
| 9 | 4000.4440 | PUBLIC ST&HWY | 326 | 339 | 337 | 342 | 517 | 355 | 376 | 373 | 372 | 379 | 354 | 364 |
| 10 | 4000.4450 | PUBLIC AUTH. | | | | | | | | | | | | |
| 11 | 4000.4480 | INTERDEPT. SALES | | | | | | | | | | | | |
| 12 | 4000.4490 | RATE REFUNDS | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | |
| 14 | 4000.4500 | FORFEITED DISC. | 394 | 481 | 493 | 469 | 457 | 437 | 444 | 434 | 414 | 380 | 380 | 382 |
| 15 | 4000.4510 | MISC. SERVICE REVENUE | 211 | 254 | 297 | 253 | 257 | 201 | 209 | 194 | 173 | 205 | 205 | 220 |
| 16 | 4000.4540 | RENT | 117 | 126 | 193 | 127 | 108 | 237 | 126 | 161 | 153 | 162 | 162 | 162 |
| 17 | 4000.4560 | MISC OTHER REVENUE | 7 | 114 | 22 | 78 | 5 | 78 | 1 | 219 | 283 | 3 | 3 | 3 |
| 18 | 4000.4563 | UNBILLED REVENUE | | | | | | | | | | (52) | 30 | 0 |
| 19 | **TOTAL BASE REVENUES** | | 17,444 | 17,736 | 17,687 | 18,410 | 17,835 | 17,802 | 17,999 | 17,246 | 18,052 | 17,018 | 17,364 | 17,363 |

Supporting Schedules: C-5, C-7

Recap Schedules: C-1, C-5

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | 2009 Year 1 Budget (000) | 2009 Year 1 Actual (000) | 2010 Year 2 Budget (000) | 2010 Year 2 Actual (000) | 2011 Year 3 Budget (000) | 2011 Year 3 Actual (000) | 2012 Year 4 Budget (000) | 2012 Year 4 Actual (000) | 9/30/2013 Year 5 Budget (000) | 9/30/2013 Year 5 Actual (000) | 9/30/2014 Projected Prior Year (000) | 9/30/2015 Projected Test Year (000) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 20 | | **OPERATING EXPENSES (LESS FUEL & CONSERVATION)** | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | |
| 22 | 4010.5600 | OPERATION SUP. & ENG. | | 20 | 31 | 68 | | 47 | 40 | 28 | 10 | 21 | 21 | 21 |
| 23 | 4010.5620 | STATION EXPENSES | 19 | 23 | 26 | 19 | 157 | 37 | 30 | 59 | 42 | 46 | 47 | 48 |
| 24 | 4010.5660 | MIS. TRANS. EXPS. | 46 | 7 | 32 | 0 | | 1 | | 9 | | 1 | 1 | 1 |
| 25 | | | | | | | | | | | | | | |
| 26 | 4010.5800 | OP SUPERVISION | 396 | 375 | 396 | 376 | 1,215 | 170 | 588 | 136 | 632 | 343 | 528 | 549 |
| 27 | 4010.5820 | STATION EXPENSES | 57 | 43 | 104 | 45 | | 56 | 1 | 70 | 0 | 41 | 47 | 49 |
| 28 | 4010.5830 | OVHD LINES/TRANS. | 161 | 159 | 145 | 132 | 307 | 116 | 537 | 129 | 259 | 125 | 139 | 145 |
| 29 | 4010.5840 | UNDERGROUND LINE EXP. | 41 | 69 | 48 | 50 | | 30 | | 23 | | 13 | 13 | 13 |
| 30 | 4010.5850 | STREET LIGHT EXPENSE | 20 | 37 | 36 | 20 | | 35 | | 37 | | 40 | 44 | 45 |
| 31 | 4010.5860 | METER EXPENSES | 296 | 336 | 315 | 295 | 1 | 308 | 13 | 363 | 15 | 358 | 429 | 448 |
| 32 | 4010.5870 | AREA LIGHT EXP. | 149 | 113 | 133 | 66 | | 113 | | 84 | | 63 | 115 | 120 |
| 33 | 4010.5880 | MISC. DISTR. OFFICE EXP. | 287 | 289 | 240 | 270 | 653 | 259 | 7 | 261 | 712 | 252 | 370 | 382 |
| 34 | 4010.5890 | RENTS | 1 | 1 | 1 | 1 | | | | 0 | | | | 0 |
| 35 | | | | | | | | | | | | | | |
| 36 | 4010.9010 | SUPERVISION | 104 | 144 | 161 | 190 | 284 | 62 | 414 | 87 | 444 | 93 | 163 | 169 |
| 37 | 4010.9020 | METER READING EXP. | 272 | 213 | 234 | 203 | 156 | 166 | 18 | 229 | 19 | 264 | 288 | 302 |
| 38 | 4010.9030 | CUSTOMER RECORDS | 885 | 880 | 1,001 | 887 | 828 | 1,098 | 594 | 1,066 | 682 | 1,092 | 1,256 | 1,290 |
| | 4010.9040 | UNCOLL. ACCOUNTS | 181 | 588 | 223 | 182 | 91 | 259 | 252 | 203 | 193 | 222 | 221 | 222 |
| 39 | 4010.9050 | MISC. CUST. ACCTS. EXP. | 95 | 124 | 105 | 95 | | (0) | | | | | | |
| 40 | 4010.9080 | CUSTOMER ASSISTANCE EXP. | | | | | | 8 | | (0) | | | | |
| 41 | | | | | | | | | | | | | | |
| 42 | 4010.9110 | SALES SUPERVISION | | | | 0 | | 17 | 32 | 29 | 27 | 25 | 28 | 29 |
| 43 | 4010.9120 | SELLING EXPENSE | | | | 6 | 30 | 24 | | 0 | | | | 0 |
| 44 | 4010.9130 | ADVERTISING | 160 | 73 | 119 | 54 | 15 | 237 | 52 | 251 | 171 | 233 | 209 | 215 |
| 45 | 4010.9160 | MISC. SALES EXPENSE | 7 | 1 | 1 | 0 | | 0 | 38 | 0 | 10 | 0 | 9 | 9 |
| 46 | | | | | | | | | | | | | | |
| 47 | 4010.9200 | ADM. & GENERAL SALARIES | 1,201 | 1,736 | 1,284 | 1,159 | 1,428 | 1,551 | 2,301 | 1,543 | 2,399 | 1,661 | 1,491 | 1,530 |
| 48 | 4010.9210 | OFFICE SUPPLIES & EXP. | 200 | 223 | 287 | 403 | 552 | 786 | 726 | 667 | 857 | 805 | 751 | 801 |
| 49 | 4010.9230 | OUTSIDE SERVICES | 309 | 413 | 356 | 416 | 1,056 | 1,075 | 607 | 202 | 711 | 691 | 642 | 737 |
| 50 | 4010.9240 | PROPERTY INSURANCE | 96 | 169 | 219 | 174 | 70 | 171 | 172 | 187 | 189 | 183 | 182 | 185 |
| 51 | 4010.9250 | INJURIES AND DAMAGES | 573 | 523 | 744 | 346 | 599 | 321 | 304 | 336 | 391 | 405 | 488 | 551 |
| 52 | 4010.9260 | EMPLOYEE PENSION/BENEFITS | 1,120 | 1,595 | 843 | 1,116 | 1,137 | 1,162 | 1,032 | 1,050 | 1,106 | 987 | 1,116 | 1,158 |
| 53 | 4010.9280 | REGULATORY EXPS. | 109 | 201 | 198 | 194 | 149 | 150 | 62 | 58 | | | 0 | 154 |
| 54 | 4010.9301 | INSTITUTIONAL ADVERTISING | 26 | | | | | | | 1 | | 19 | 39 | 35 |
| 55 | 4010.9302 | MISC. GENERAL EXPENSES | 113 | 919 | 136 | 53 | 71 | 59 | 139 | 134 | 153 | 156 | 198 | 231 |
| 56 | 4010.9310 | RENTS | 13 | 9 | 13 | 9 | | 7 | 76 | 87 | 98 | 135 | 147 | 149 |
| 57 | | | | | | | | | | | | | | |
| | | **TOTAL OPERATION EXPENSES** | **6,935** | **9,281** | **7,432** | **6,829** | **8,795** | **8,325** | **8,038** | **7,329** | **9,119** | **8,273** | **8,982** | **9,589** |

Supporting Schedules: C-5, C-7

Recap Schedules: C-1, C-5

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | 2009 Year 1 Budget (000) | 2009 Year 1 Actual (000) | 2010 Year 2 Budget (000) | 2010 Year 2 Actual (000) | 2011 Year 3 Budget (000) | 2011 Year 3 Actual (000) | 2012 Year 4 Budget (000) | 2012 Year 4 Actual (000) | 9/30/2013 Year 5 Budget (000) | 9/30/2013 Year 5 Actual (000) | 9/30/2014 Projected Prior Year (000) | 9/30/2015 Projected Test Year (000) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 58 | | **MAINTENANCE EXPENSE** | | | | | | | | | | | | |
| 59 | | | | | | | | | | | | | | |
| 60 | 4020.5700 | MAINT. STATION EQ. | 78 | 20 | 53 | 39 | | 37 | | 54 | | 23 | 24 | 25 |
| 61 | 4020.5710 | MAINT. OVERHEAD LINES | 42 | 10 | 18 | 24 | | 27 | 7 | 83 | 10 | 31 | 34 | 35 |
| 62 | 4020.5730 | MAINT. MISC. TRANS. PLT. | | | | | | | | | | | 0 | |
| 63 | | | | | | | | | | | | | | |
| 64 | 4020.5900 | MAINT. SUPERV./ENG. | 156 | 184 | 193 | 222 | | (3) | 5 | 2 | 10 | 2 | 2 | 2 |
| 65 | 4020.5910 | MAINT. OF STRUCTURES | 5 | 0 | 6 | 1 | | 0 | 2 | 1 | 4 | 2 | 3 | 3 |
| 66 | 4020.5920 | MAINT. OF STATION EQUIP. | 120 | 64 | 104 | 99 | | 119 | 6 | 52 | 35 | 27 | 28 | 29 |
| 67 | 4020.5930 | MAINT. OF POLES/COND/SER | 1,421 | 1,505 | 1,414 | 1,632 | 1,028 | 1,582 | 2,047 | 1,548 | 1,874 | 1,608 | 1,780 | 1,838 |
| 68 | 4020.5940 | MAINT. OF U/G LINES | 134 | 177 | 171 | 142 | | 171 | | 264 | 36 | 157 | 166 | 172 |
| 69 | 4020.5950 | MAINT. OF TRANSFORMERS | 134 | 140 | 126 | 150 | | 206 | | 135 | | 107 | 118 | 122 |
| 70 | 4020.5960 | MAINT. OF STREET LIGHTS | 101 | 63 | 83 | 65 | | 99 | | 87 | | 51 | 55 | 57 |
| 71 | 4020.5970 | MAINT. OF METERS | 50 | 40 | 38 | 94 | | 152 | | 131 | 4 | 153 | 170 | 177 |
| 72 | 4020.5980 | MAINT. OF MISC. DISTR. PLT. | 76 | 91 | 92 | 98 | | 84 | 142 | 125 | 144 | 69 | 79 | 83 |
| 73 | | | | | | | | | | | | | | |
| 74 | 4020.9320 | MAINT. OF GENERAL PLANT | | | | 63 | | 62 | 47 | 64 | 54 | 16 | 21 | 22 |
| 75 | 4020.9350 | MAINT. OF GENERAL PLANT | 100 | 107 | 111 | 91 | 40 | 11 | 25 | 6 | 39 | 60 | 10 | 10 |
| 76 | | | | | | | | | | | | | | |
| 77 | | **TOTAL MAINTENANCE EXPENSE** | **2,416** | **2,401** | **2,410** | **2,721** | **1,069** | **2,546** | **2,281** | **2,553** | **2,211** | **2,307** | **2,489** | **2,572** |
| 78 | | | | | | | | | | | | | | |
| 79 | 4030.1000 | DEPRECIATION EXPENSE | 3,419 | 3,428 | 3,404 | 3,473 | 3,790 | 3,451 | 3,505 | 3,216 | 3,465 | 3,298 | 3,491 | 3,705 |
| 80 | | | | | | | | | | | | | | |
| 81 | 4070.3000 | AMORT. REGULATORY ASSET | 0 | 0 | | 0 | | | | (328) | (279) | (404) | (399) | (1) |
| 82 | | | | | | | | | | | | | | |
| 83 | 4080.0000 | TAXES OTHER THAN INC. TAXES | 938 | 906 | 753 | 899 | 935 | 929 | 1,087 | 907 | 1,100 | 948 | 947 | 992 |
| 84 | | | | | | | | | | | | | | |
| 85 | 4090.4100 | INCOME TAXES CURRENT/DEF. | 831 | 405 | 701 | 1,261 | 804 | 414 | 628 | 424 | 513 | 646 | 291 | (262) |
| 86 | | | | | | | | | | | | | | |
| 87 | 4110.0000 | INVESTMENT TAX CREDIT | (23) | (25) | (19) | (18) | | (13) | | (12) | | (3) | 0 | 0 |
| 88 | | | | | | | | | | | | | | |
| 89 | | **TOTAL OPERATING EXPENSES** | **14,515** | **16,396** | **14,681** | **15,165** | **15,392** | **15,651** | **15,539** | **14,088** | **16,129** | **15,065** | **15,801** | **16,595** |

90 Note: This schedule excludes fuel, conservation, franchise tax and gross receipts tax.

Supporting Schedules: C-5, C-7

Recap Schedules: C-1, C-5

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
____ Projected Test Year Ended 9/30/2015
____ Prior Year Ended 9/30/2014
x Historical Test Year Ended 9/30/2013
Witness: Martin

| Line No. | Account No. | Account Title | (1) Oct-12 | (2) Nov-12 | (3) Dec-12 | (4) Jan-13 | (5) Feb-13 | (6) Mar-13 | (7) Apr-13 | (8) May-13 | (9) Jun-13 | (10) Jul-13 | (11) Aug-13 | (12) Sep-13 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING EXPENSES** | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | **Other Power Supply Expenses** | | | | | | | | | | | | | |
| 4 | 555 | PURCHASED POWER | 4,932,207 | 4,548,503 | 4,924,259 | 4,924,032 | 4,786,869 | 5,368,505 | 4,298,521 | 3,883,490 | 5,598,040 | 5,742,377 | 5,880,011 | 5,439,786 | 60,326,601 |
| 5 | 555 | PURCHASED POWER UNDERRECOVERY | (90,915) | (287) | (246) | (267) | (886,668) | (122,825) | (687,154) | (24,623) | (335,145) | 158 | (335,983) | (11,107) | (2,495,062) |
| 6 | 557 | OTHER EXPENSES | 18,462 | 14,975 | 1,187 | 16,512 | 17,300 | 52,354 | 15,422 | 40,218 | 76,278 | 49,124 | 125,567 | 29,184 | 456,583 |
| 7 | | | | | | | | | | | | | | | |
| 8 | **560-567.1** | **Transmission Expenses - Operation** | | | | | | | | | | | | | |
| 9 | 560 | SUPERVISION AND ENGINEERING | - | - | 20,550 | - | - | - | - | - | - | - | - | - | 20,550 |
| 10 | 562 | STATION EXPENSES | 6,362 | 4,706 | 3,549 | 2,630 | 2,309 | 3,003 | 2,401 | 5,981 | 3,778 | 3,824 | 3,510 | 2,360 | 44,413 |
| 11 | 566 | MISC TRANSMISSION EX | - | | - | - | - | - | - | - | - | 750 | - | - | 750 |
| 12 | **NON CORPORATE O&M EXPENSES** | | | | | | | | | | | | | | |
| 13 | **580-589** | **Distribution Expenses - Operation** | | | | | | | | | | | | | |
| 14 | 580 | OPERATION SUPERVISION & ENG | 11,690 | 10,465 | 10,240 | 41,390 | 33,923 | 25,805 | 33,517 | 31,427 | 29,341 | 35,959 | 28,903 | 31,691 | 324,351 |
| 15 | 581 | LOAD DISPATCHING | | | | | | | | | | | | | - |
| 16 | 582 | STATION EXPENSES | 5,092 | 3,605 | 5,097 | 1,276 | 4,599 | 1,905 | 1,757 | 3,070 | 4,067 | 3,343 | 706 | 3,905 | 38,421 |
| 17 | 583 | OVERHEAD LINE | | | | | | | | | | | | | - |
| 18 | 5831 | OPERATION OF OVERHEA | 7,733 | 4,059 | 10,078 | 5,850 | 3,352 | 5,474 | 5,503 | 5,002 | 5,592 | 4,969 | 7,134 | 5,434 | 70,181 |
| 19 | 5832 | REMOVING & RESETTING | 2,251 | 3,219 | 7,809 | 2,948 | 2,174 | 4,415 | 6,124 | 2,193 | 4,267 | 3,936 | 6,516 | 3,152 | 49,003 |
| 20 | 584 | UNDERGROUND LINE | 1,539 | 135 | 1,824 | 2,569 | 926 | 1,132 | 921 | 1,298 | 109 | 683 | 761 | 801 | 12,698 |
| 21 | 5841 | UNDERGROUND LINE EXP | | | | | | | | | | | | | - |
| 22 | 5842 | UNDERGRND LINE EXPEN | | | | | | | | | | | | | - |
| 23 | 585 | STREET LIGHT/SIGNAL | 5,280 | 2,328 | 4,594 | 5,253 | 6,100 | 647 | 2,056 | 1,720 | 2,444 | 3,272 | 1,801 | 2,372 | 37,867 |
| 24 | 586 | METER EXPENSES | 28,597 | 25,396 | 21,829 | 30,310 | 32,141 | 35,468 | 37,576 | 28,361 | 17,472 | 35,122 | 21,866 | 25,142 | 339,280 |
| 25 | 587 | CUSTOMER INSTALLATIONS | | | | | | | | | | | | | - |
| 26 | 5871 | AREA LIGHT EXPENSE | 4,414 | 5,449 | 8,923 | 6,136 | 7,131 | 3,186 | 4,032 | 3,421 | 1,404 | 5,415 | 4,112 | 4,919 | 58,543 |
| 27 | 5872 | OTHER CUSTOMER INSTA | (15,931) | 13,170 | (8,059) | (1,565) | 5,235 | 3,100 | 3,185 | 2,282 | (9,722) | 2,640 | 4,396 | 2,208 | 939 |
| 28 | 588 | MISC DISTRIBUTION | | | | | | | | | | | | | - |
| 29 | 5881 | DISTRIBUTION MAPS & | 16,100 | 16,454 | 13,723 | 15,066 | 13,471 | 12,133 | 11,262 | 10,696 | 8,568 | 16,073 | 12,315 | 15,797 | 161,658 |
| 30 | 5882 | OTHER DIST OFFICE SU | 2,923 | 4,080 | 6,370 | 4,778 | 11,597 | 2,874 | 4,376 | 19,854 | 7,361 | 9,022 | 8,491 | 2,261 | 83,988 |
| 31 | 5883 | MISC DISTRIBUTION OF | | | | | | | | | | | | | - |
| 32 | 589 | RENTS | | | | | | | | | | | | | - |
| 33 | 879 | CUSTOMER INTALLATIONS | | | | | | | | | | | | | - |
| 34 | | | | | | | | | | | | | | | |
| 35 | **901-905** | **Customer Accounts - Operation** | | | | | | | | | | | | | |
| 36 | 901 | SUPERVISION | 9,252 | 5,540 | 7,272 | 4,235 | 5,805 | 7,395 | 6,249 | 11,118 | 5,595 | 8,667 | 9,928 | 8,384 | 89,440 |
| 37 | 9011 | SUPERVISION A&G | | | | | | | | | | | | | - |
| 38 | 902 | METER READING EXPENS | 16,926 | 22,592 | 18,127 | 27,714 | 16,291 | 20,914 | 26,781 | 19,220 | 16,953 | 23,167 | 18,917 | 23,660 | 251,262 |
| 39 | 903 | CUSTOMER RECORDS/COL | 102,741 | 95,107 | 118,371 | 94,889 | 87,867 | 68,275 | 74,978 | 106,280 | 70,353 | 106,623 | 89,931 | 49,810 | 1,065,225 |
| 40 | 9031 | CUSTOMER RECORDS/COL | | | | | | | | | | | | | - |
| 41 | 904 | UNCOLLECTIBLE ACCOUNT | 18,493 | 18,134 | 50,089 | 19,126 | 15,423 | 34,879 | 15,271 | 16,822 | 5,147 | 23,045 | 23,045 | (17,914) | 221,560 |
| 42 | 905 | MISC CUSTOMER ACCOUN | | | | | | | | | | | | | - |
| 43 | 9051 | MISC CUSTOMER ACCNT | | | | | | | | | | | | | - |
| 44 | | | | | | | | | | | | | | | |
| 45 | **906-910** | **Customer Service and Info - Operation** | | | | | | | | | | | | | |
| 46 | 9061 | UNDERRECOVERY: CONSE | (472) | 6,715 | 95,138 | 25,246 | 13,438 | 7,578 | (1,047) | 2,035 | 40,415 | 703 | 20,939 | 35,792 | 246,480 |
| 47 | 907 | SUPERVISION | 2,306 | 2,452 | (60,563) | 2,350 | 2,356 | 2,379 | 2,133 | 3,400 | 2,029 | 2,556 | 2,408 | 2,050 | (34,142) |
| 48 | 908 | CUSTOMER ASSISTANCE | 33,496 | 38,696 | (14,186) | 45,762 | 37,281 | 48,697 | 36,157 | 46,520 | 25,002 | 43,237 | 50,152 | 37,509 | 428,323 |
| 49 | 909 | INFO & INSTRUCTIONAL | 29,237 | 9,060 | 28,806 | 3,926 | 14,891 | 16,939 | 29,388 | 20,348 | 16,667 | 47,331 | 20,786 | 15,025 | 252,404 |
| 50 | 910 | MISC CUSTOMER SERVIC | 4,145 | 1,048 | 5,057 | 1,247 | 1,197 | 974 | 1,256 | 2,015 | 2,855 | 2,256 | 3,320 | 4,690 | 30,060 |

Supporting Schedules: C-13, C-14, C-15, C-20

Recap Scedules: C-1, C-6, C-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
____ Projected Test Year Ended 9/30/2015
____ Prior Year Ended 9/30/2014
x Historical Test Year Ended 9/30/2013
Witness: Martin

| LINE NO. | A/C NO. | DESCRIPTION | (13) Unadjusted Total | (14) Unadjusted Payroll | (15) Unadjusted Non-Payroll | (16) Adjustments Payroll | (17) Adjustments Non Payroll | (18) HISTORIC ADJUSTED TOTAL | (19) Normalization Adjustments Payroll | (20) Normalization Adjustments Non Payroll | (21) Normalization Adjustments Total | (22) Historic Normalized Payroll | (23) Historic Normalized Non-Payroll | (24) HISTORIC NORMALIZED TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING EXPENSES** | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | | **Other Power Supply Expenses** | | | | | | | | | | | | |
| 4 | 555 | PURCHASED POWER | 60,326,601 | - | 60,326,601 | - | (60,326,601) | - | - | | | - | - | - |
| 5 | 555 | PURCHASED POWER UNDERRECOVERY | (2,495,062) | - | (2,495,062) | - | 2,495,062 | - | - | | | - | - | - |
| 6 | 557 | OTHER EXPENSES | 456,583 | - | 456,583 | - | (456,583) | - | - | | | - | - | - |
| 7 | | | | | | | | | | | | | | |
| 8 | **560-567.1** | **Transmission Expenses - Operation** | | | | | | | | | | | | |
| 9 | 560 | SUPERVISION AND ENGINEERING | 20,550 | - | 20,550 | 0 | 0 | 20,550 | 0 | 0 | - | - | 20,550 | 20,550 |
| 10 | 562 | STATION EXPENSES | 44,413 | 13,002 | 31,410 | 1,109 | 159 | 45,680 | 339 | - | 339 | 14,449 | 31,569 | 46,019 |
| 11 | 566 | MISC TRANSMISSION EX | 750 | - | 750 | 0 | 0 | 750 | 0 | 0 | - | - | 750 | 750 |
| 12 | **NON CORPORATE O&M EXPENSES** | | | | | | | | | | | | | |
| 13 | **580-589** | **Distribution Expenses - Operation** | | | | | | | | | | | | |
| 14 | 580 | OPERATION SUPERVISION & ENG | 324,351 | 279,698 | 44,653 | 17,960 | 1,171 | 343,482 | 106,384 | 63,700 | 170,084 | 404,042 | 109,524 | 513,566 |
| 15 | 581 | LOAD DISPATCHING | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | 582 | STATION EXPENSES | 38,421 | 32,096 | 6,325 | 2,122 | 321 | 40,865 | 4,536 | - | 4,536 | 38,754 | 6,646 | 45,401 |
| 17 | 583 | OVERHEAD LINE | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | 5831 | OPERATION OF OVERHEA | 70,181 | 55,010 | 15,171 | 2,715 | 635 | 73,531 | 6,093 | - | 6,093 | 63,819 | 15,806 | 79,625 |
| 19 | 5832 | REMOVING & RESETTING | 49,003 | 39,600 | 9,402 | 2,035 | 740 | 51,779 | 3,495 | - | 3,495 | 45,131 | 10,143 | 55,274 |
| 20 | 584 | UNDERGROUND LINE | 12,698 | 1,741 | 10,957 | 13 | 22 | 12,733 | - | - | - | 1,754 | 10,979 | 12,733 |
| 21 | 5841 | UNDERGROUND LINE EXP | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | 5842 | UNDERGRND LINE EXPEN | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 585 | STREET LIGHT/SIGNAL | 37,867 | 30,063 | 7,804 | 1,276 | 548 | 39,691 | 2,590 | - | 2,590 | 33,929 | 8,352 | 42,281 |
| 24 | 586 | METER EXPENSES | 339,280 | 249,098 | 90,182 | 10,827 | 7,730 | 357,837 | 58,377 | - | 58,377 | 318,302 | 97,913 | 416,214 |
| 25 | 587 | CUSTOMER INSTALLATIONS | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | 5871 | AREA LIGHT EXPENSE | 58,543 | 40,981 | 17,562 | 1,240 | 679 | 60,462 | 46,350 | - | 46,350 | 88,571 | 18,241 | 106,812 |
| 27 | 5872 | OTHER CUSTOMER INSTA | 939 | 18,784 | (17,846) | 1,187 | 300 | 2,426 | 2,480 | - | 2,480 | 22,451 | (17,546) | 4,905 |
| 28 | 588 | MISC DISTRIBUTION | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 | 5881 | DISTRIBUTION MAPS & | 161,658 | 121,636 | 40,022 | 5,502 | 732 | 167,892 | 15,623 | - | 15,623 | 142,761 | 40,755 | 183,515 |
| 30 | 5882 | OTHER DIST OFFICE SU | 83,988 | 4,796 | 79,192 | 449 | 55 | 84,492 | - | 65,092 | 65,092 | 5,245 | 144,339 | 149,584 |
| 31 | 5883 | MISC DISTRIBUTION OF | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | 589 | RENTS | - | - | - | - | - | - | - | - | - | - | - | - |
| 33 | 879 | CUSTOMER INTALLATIONS | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | | | | | | | | | | | | | | |
| 35 | **901-905** | **Customer Accounts - Operation** | | | | | | | | | | | | |
| 36 | 901 | SUPERVISION | 89,440 | 44,426 | 45,014 | 3,194 | 254 | 92,888 | 7,041 | - | 7,041 | 54,661 | 45,268 | 99,929 |
| 37 | 9011 | SUPERVISION A&G | - | - | - | - | - | - | - | - | - | - | - | - |
| 38 | 902 | METER READING EXPENS | 251,262 | 140,322 | 110,940 | 5,673 | 7,091 | 264,027 | 15,690 | - | 15,690 | 161,686 | 118,031 | 279,717 |
| 39 | 903 | CUSTOMER RECORDS/COL | 1,065,225 | 570,773 | 494,452 | 22,946 | 4,116 | 1,092,287 | 29,868 | 48,996 | 78,864 | 623,588 | 547,564 | 1,171,151 |
| 40 | 9031 | CUSTOMER RECORDS/COL | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | 904 | UNCOLLECTIBLE ACCOUNT | 221,560 | - | 221,560 | 0 | 0 | 221,560 | 0 | 0 | - | - | 221,560 | 221,560 |
| 42 | 905 | MISC CUSTOMER ACCOUN | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | 9051 | MISC CUSTOMER ACCNT | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 | | | | | | | | | | | | | | |
| 45 | **906-910** | **Customer Service and Info - Operation** | | | | | | | | | | | | |
| 46 | 9061 | UNDERRECOVERY: CONSE | 246,480 | - | 246,480 | - | (246,480) | - | - | | | - | - | - |
| 47 | 907 | SUPERVISION | (34,142) | - | (34,142) | - | 34,142 | - | - | | | - | - | - |
| 48 | 908 | CUSTOMER ASSISTANCE | 428,323 | - | 428,323 | - | (428,323) | - | - | | | - | - | - |
| 49 | 909 | INFO & INSTRUCTIONAL | 252,404 | - | 252,404 | - | (252,404) | - | - | | | - | - | - |
| 50 | 910 | MISC CUSTOMER SERVIC | 30,060 | - | 30,060 | - | (30,060) | - | - | | | - | - | - |

Supporting Schedules: C-13, C-14, C-15, C-20

Recap Scedules: C-1, C-6, C-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
____ Projected Test Year Ended 9/30/2015
____ Prior Year Ended 9/30/2014
x Historical Test Year Ended 9/30/2013
Witness: Martin

| Line No. | Account No. | Account Title | (1) Oct-12 | (2) Nov-12 | (3) Dec-12 | (4) Jan-13 | (5) Feb-13 | (6) Mar-13 | (7) Apr-13 | (8) May-13 | (9) Jun-13 | (10) Jul-13 | (11) Aug-13 | (12) Sep-13 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 51 | **911-917** | **Sales Expenses - Operation** | | | | | | | | | | | | | |
| 52 | 911 | SALES SUPERVISION | 2,624 | 2,433 | 2,068 | 2,076 | 1,896 | 2,065 | 1,813 | 1,863 | 1,721 | 1,711 | 1,994 | 1,877 | 24,142 |
| 53 | 912 | DEMONSTRATING & SELL | | | | | | | | | | | | | - |
| 54 | 913 | ADVERTISING | 6,132 | 12,345 | 40,438 | 6,323 | 26,968 | 31,594 | 35,513 | 51,186 | 13,951 | 13,624 | (19,846) | 7,973 | 226,202 |
| 55 | 9131 | PROMOTIONAL ADVERTISING | | | | | | | | | | | | | - |
| 56 | 9132 | CONSERVATION ADVERTISING | | | | | | | | | | | | | - |
| 57 | 9133 | SAFETY ADVERTISING | | | | | | | | | | | | | - |
| 58 | 9134 | OTHER INFO/INSTR/CON | | | | | | | | | | | | | - |
| 59 | 9135 | COMMUNITY AFFAIRS AD | 3,079 | 2,497 | 1,079 | - | - | - | - | - | - | - | - | - | 6,655 |
| 60 | 9136 | OTHER ADVERTISING | | | | | | | | | | | | | - |
| 61 | 916 | MISC. SALES EXPENSES | - | - | - | - | 275 | - | - | - | - | - | - | - | 275 |
| 62 | | | | | | | | | | | | | | | |
| 63 | **920-933** | **Administrative & General - Operation** | | | | | | | | | | | | | |
| 64 | 920 | ADM & GENERAL SALARI | 72,095 | 60,499 | 94,388 | 37,012 | 40,706 | 52,985 | 44,236 | 66,467 | 93,860 | 132,998 | 59,053 | 91,810 | 846,109 |
| 65 | 921 | OFFICE SUPPLIES AND EXP | 32,822 | 34,905 | 43,833 | 24,738 | 24,351 | 38,091 | 28,330 | 35,289 | 32,334 | 30,994 | 29,921 | 46,357 | 401,965 |
| 66 | 9211 | OFFICE SUPPLIES | | | | | | | | | | | | | - |
| 67 | 9212 | OFFICE POSTAGE & MAI | | | | | | | | | | | | | - |
| 68 | 9213 | OFF COMPUTER SUPP & | | | | | | | | | | | | | - |
| 69 | 9214 | OFFICE UTILITY EXPEN | | | | | | | | | | | | | - |
| 70 | 9215 | MISC OFFICE EXPENSE | | | | | | | | | | | | | - |
| 71 | 9216 | CO TRAINING EXPENSE- | | | | | | | | | | | | | - |
| 72 | 923 | OUTSIDE SERVICES | 100,319 | 36,606 | (1,350,213) | 10,031 | 8,149 | 69,504 | 48,942 | 29,022 | 15,603 | 23,098 | (136,053) | (37,286) | (1,182,278) |
| 73 | 9231 | OUTSIDE SERVICES - O | | | | | | | | | | | | | - |
| 74 | 9232 | LEGAL FEES AND EXPEN | | | | | | | | | | | | | - |
| 75 | 9233 | OUTSIDE AUDIT & ACCO | | | | | | | | | | | | | - |
| 76 | 924 | PROPERTY INSURANCE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 | 925 | INJURIES & DAMAGES | 21,911 | 17,702 | 19,196 | 19,329 | 32,618 | 13,513 | 19,830 | 20,721 | 14,974 | 23,855 | 18,932 | 18,699 | 241,281 |
| 78 | 9251 | INJURIES AND DAMAGES | | | | | | | | | | | | | - |
| 79 | 9252 | GENERAL LIABILITY | | | | | | | | | | | | | - |
| 80 | 926 | EMPLOYEE PENSTIONS & BENEFITS | 66,091 | 59,548 | 43,451 | 67,916 | 77,523 | 49,385 | 81,531 | 75,334 | 46,954 | 81,835 | 77,103 | 59,865 | 786,533 |
| 81 | 9261 | EMPLOYEE PENSIONS | | | | | | | | | | | | | - |
| 82 | 9262 | EMPLOYEE BENEFITS- O | | | | | | | | | | | | | - |
| 83 | 9263 | RETIREE BENEFITS-POS | | | | | | | | | | | | | - |
| 84 | 9264 | 401(K) EXPENSE COMPA | | | | | | | | | | | | | - |
| 85 | 928 | REGULATORY COMMISSION | | | | | | | | | | | | | - |
| 86 | 9301 | MISC ADVERTISING EXP | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | 9301 | INSTITUTIONAL/GOODWI | | | | | | | | | | | | | - |
| 88 | 9302 | CORPORATE EXPENSES | - | - | 1,000 | - | - | - | - | - | - | - | - | - | 1,000 |
| 89 | 9302 | MISC. GENERAL EXPENS | | | | | | | | | | | | | - |
| 90 | 93022 | INDUSTRY ASSOCIATION | | | | | | | | | | | | | - |
| 91 | 93023 | ECONOMIC DEVELOPMENT | | | | | | | | | | | | | - |
| 92 | 931 | RENTS | 8,609 | 8,609 | 8,725 | 6,333 | 6,207 | 6,452 | 8,960 | 6,565 | 6,565 | 6,565 | 6,565 | 22,791 | 102,944 |
| 93 | | | | | | | | | | | | | | | |
| 94 | **TOTAL NON CORPORATE OPERATING EXPENSES** | | 5,465,613 | 5,090,747 | 4,183,804 | 5,455,171 | 4,453,699 | 5,868,793 | 4,199,818 | 4,528,595 | 5,824,834 | 6,488,931 | 6,047,198 | 5,928,998 | 63,536,202 |
| 95 | **Total Non Corporate Operating Expenses Less Fuel** | | 605,859 | 527,555 | (741,396) | 514,895 | 536,198 | 570,759 | 573,030 | 629,509 | 485,661 | 697,271 | 377,604 | 471,135 | 5,248,080 |
| 96 | **Maintenance Expenses** | | | | | | | | | | | | | | |
| 97 | | | | | | | | | | | | | | | |
| 98 | **541-545.1** | **Hydraulic Power Gen - Maintenance** | | | | | | | | | | | | | |
| 99 | 554 | MAINT OF MISC POWER | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | | | | | | | | | | | | | | | |
| 101 | **568-574** | **Transmission Expenses - Maintenance** | | | | | | | | | | | | | |
| 102 | 570 | MAINT OF STATION EQU | 3,615 | 135 | 5,159 | (99) | 705 | (44) | 392 | 2,095 | 3,127 | 8,692 | 575 | - | 24,353 |
| 103 | 571 | MAINT OF OVERHEAD LINES | 209 | 1,015 | 93 | - | 1,538 | 1,672 | 2,928 | 3,373 | 1,888 | 2,180 | 1,161 | 14,640 | 30,695 |
| 104 | 573 | MAINT OF MISC TRANSMISSION | | | | | | | | | | | | | - |

Supporting Schedules: C-13, C-14, C-15, C-20

Recap Scedules: C-1, C-6, C-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
_____ Projected Test Year Ended 9/30/2015
_____ Prior Year Ended 9/30/2014
x Historical Test Year Ended 9/30/2013
Witness: Martin

| LINE NO. | A/C NO. | DESCRIPTION | (13) Unadjusted Total | (14) Unadjusted Payroll | (15) Unadjusted Non-Payroll | (16) Adjustments Payroll | (17) Adjustments Non Payroll | (18) HISTORIC ADJUSTED TOTAL | (19) Normalization Adjustments Payroll | (20) Normalization Adjustments Non Payroll | (21) Normalization Adjustments Total | (22) Historic Normalized Payroll | (23) Historic Normalized Non-Payroll | (24) HISTORIC NORMALIZED TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 51 | **911-917** | **Sales Expenses - Operation** | | | | | | | | | | | | |
| 52 | 911 | SALES SUPERVISION | 24,142 | 18,072 | 6,070 | 873 | 172 | 25,186 | 1,963 | - | 1,963 | 20,908 | 6,242 | 27,150 |
| 53 | 912 | DEMONSTRATING & SELL | - | | | | | - | | | - | | - | - |
| 54 | 913 | ADVERTISING | 226,202 | - | 226,202 | - | - | 226,202 | - | (28,750) | (28,750) | - | 197,452 | 197,452 |
| 55 | 9131 | PROMOTIONAL ADVERTISING | - | | | | | - | | | - | - | - | - |
| 56 | 9132 | CONSERVATION ADVERTISING | - | | | | | - | | | - | - | - | - |
| 57 | 9133 | SAFETY ADVERTISING | - | | | | | - | | | - | - | - | - |
| 58 | 9134 | OTHER INFO/INSTR/CON | - | | | | | - | | | - | - | - | - |
| 59 | 9135 | COMMUNITY AFFAIRS AD | 6,655 | - | 6,655 | 0 | 0 | 6,655 | 0 | 0 | - | - | 6,655 | 6,655 |
| 60 | 9136 | OTHER ADVERTISING | - | | | | | - | | | - | - | - | - |
| 61 | 916 | MISC. SALES EXPENSES | 275 | - | 275 | - | - | 275 | - | 8,136 | 8,136 | - | 8,411 | 8,411 |
| 62 | | | | | | | | | | | | | | |
| 63 | **920-933** | **Administrative & General - Operation** | | | | | | | | | | | | |
| 64 | 920 | ADM & GENERAL SALARI | 846,109 | 846,109 | - | 14,554 | - | 860,663 | (409,479) | - | (409,479) | 451,184 | - | 451,184 |
| 65 | 921 | OFFICE SUPPLIES AND EXP | 401,965 | - | 401,965 | - | 2,611 | 404,576 | - | (117,982) | (117,982) | - | 286,594 | 286,594 |
| 66 | 9211 | OFFICE SUPPLIES | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | 9212 | OFFICE POSTAGE & MAI | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | 9213 | OFF COMPUTER SUPP & | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | 9214 | OFFICE UTILITY EXPEN | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | 9215 | MISC OFFICE EXPENSE | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | 9216 | CO TRAINING EXPENSE- | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | 923 | OUTSIDE SERVICES | (1,182,278) | - | (1,182,278) | - | 1,319,358 | 137,080 | - | (8,991) | (8,991) | - | 128,088 | 128,088 |
| 73 | 9231 | OUTSIDE SERVICES - O | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | 9232 | LEGAL FEES AND EXPEN | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | 9233 | OUTSIDE AUDIT & ACCO | - | - | - | - | - | - | - | - | - | - | - | - |
| 76 | 924 | PROPERTY INSURANCE | - | 0 | 0 | 0 | 0 | - | 0 | 0 | - | - | - | - |
| 77 | 925 | INJURIES & DAMAGES | 241,281 | 145,480 | 95,801 | 7,335 | 2,221 | 250,836 | 16,257 | - | 16,257 | 169,071 | 98,022 | 267,093 |
| 78 | 9251 | INJURIES AND DAMAGES | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 | 9252 | GENERAL LIABILITY | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 | 926 | EMPLOYEE PENSTIONS & BENEFITS | 786,533 | - | 786,533 | - | 39,226 | 825,759 | - | - | - | - | 825,759 | 825,759 |
| 81 | 9261 | EMPLOYEE PENSIONS | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 | 9262 | EMPLOYEE BENEFITS- O | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 | 9263 | RETIREE BENEFITS-POS | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 | 9264 | 401(K) EXPENSE COMPA | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | 928 | REGULATORY COMMISSION | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 | 9301 | MISC ADVERTISING EXP | - | 0 | 0 | - | - | - | - | - | - | - | - | - |
| 87 | 9301 | INSTITUTIONAL/GOODWI | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | 9302 | CORPORATE EXPENSES | 1,000 | - | 1,000 | - | - | 1,000 | - | 28,750 | 28,750 | - | 29,750 | 29,750 |
| 89 | 9302 | MISC. GENERAL EXPENS | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 | 93022 | INDUSTRY ASSOCIATION | - | - | - | - | - | - | - | - | - | - | - | - |
| 91 | 93023 | ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - | - | - | - | - | - |
| 92 | 931 | RENTS | 102,944 | - | 102,944 | 0 | 0 | 102,944 | 0 | 0 | - | - | 102,944 | 102,944 |
| 93 | | | | | | | | | | | | | | |
| 94 | **TOTAL NON CORPORATE OPERATING EXPENSES** | | 63,536,204 | 2,651,688 | 60,884,515 | 101,010 | (57,823,106) | 5,814,109 | (92,392) | 58,950 | (33,442) | 2,660,306 | 3,120,360 | 5,780,666 |
| 95 | **Total Non Corporate Operating Expenses** | | 5,248,082 | 2,651,688 | 2,596,393 | 101,010 | 465,016 | 5,814,109 | (92,392) | 58,950 | (33,442) | 2,660,306 | 3,120,360 | 5,780,666 |
| 96 | **Maintenance Expenses** | | | | | | | | | | | | | |
| 97 | | | | | | | | | | | | | | |
| 98 | **541-545.1** | **Hydraulic Power Gen - Maintenance** | | | | | | | | | | | | |
| 99 | 554 | MAINT OF MISC POWER | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | | | | | | | | | | | | | | |
| 101 | **568-574** | **Transmission Expenses - Maintenance** | | | | | | | | | | | | |
| 102 | 570 | MAINT OF STATION EQU | 24,353 | 3,869 | 20,484 | 319 | (1,282) | 23,390 | - | - | - | 4,188 | 19,201 | 23,390 |
| 103 | 571 | MAINT OF OVERHEAD LINES | 30,695 | 6,220 | 24,475 | 399 | 69 | 31,162 | 1,836 | - | 1,836 | 8,456 | 24,543 | 32,999 |
| 104 | 573 | MAINT OF MISC TRANSMISSION | - | | | | | - | | | - | - | - | - |

Supporting Schedules: C-13, C-14, C-15, C-20

Recap Scedules: C-1, C-6, C-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Projected Test Year Ended 9/30/2015
Prior Year Ended 9/30/2014
x Historical Test Year Ended 9/30/2013
Witness: Martin

| Line No. | Account No. | Account Title | (1) Oct-12 | (2) Nov-12 | (3) Dec-12 | (4) Jan-13 | (5) Feb-13 | (6) Mar-13 | (7) Apr-13 | (8) May-13 | (9) Jun-13 | (10) Jul-13 | (11) Aug-13 | (12) Sep-13 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 105 | **590-598** | **Distribution Expenses - Maintenance** | | | | | | | | | | | | | |
| 106 | 590 | MAINT SUPERVISION/EN | - | - | - | - | - | 1,641 | - | - | - | - | - | - | 1,641 |
| 107 | 591 | MAINT OF STRUCTURES | 144 | 115 | 320 | 246 | 27 | 442 | (9) | 192 | 497 | (249) | 476 | 262 | 2,464 |
| 108 | 592 | MAINT OF STATION EQUIP | 3,970 | 3,861 | 4,635 | 8,368 | 1,237 | 836 | 728 | 1,656 | 2,723 | 4,898 | 232 | 395 | 33,538 |
| 109 | 593 | MAINT OF OVERHEAD LINES | | | | | | | | | | | | | - |
| 110 | 5931 | MAINT OF POLES/TOWER | 3,124 | 4,000 | 8,414 | 5,750 | 22,260 | 66,432 | 20,958 | 21,604 | 3,987 | 2,126 | 2,450 | 4,007 | 165,112 |
| 111 | 5932 | MAINT OF OVERHEAD CO | 86,755 | 68,887 | 85,481 | 91,464 | 88,596 | 91,343 | 103,347 | 110,807 | 87,437 | 159,721 | 139,906 | 92,056 | 1,205,800 |
| 112 | 5933 | MAINT OF SERVICES | 22,209 | 9,321 | 13,496 | 18,554 | 12,122 | 15,971 | 18,985 | 18,244 | 16,902 | 28,877 | 16,396 | 14,191 | 205,266 |
| 113 | 594 | MAINT OF UNDERGROUND LINES | 18,093 | 8,619 | 6,311 | 17,748 | 22,921 | 9,897 | 9,275 | 3,851 | 5,457 | 35,513 | 6,424 | 8,389 | 152,497 |
| 114 | 5941 | MAINT OF UNDERGROUND | | | | | | | | | | | | | - |
| 115 | 5942 | MAINT OF UNDERGRND L | | | | | | | | | | | | | - |
| 116 | 595 | MAINT OF TRANSFORMERS | (371) | 4,080 | (1) | 831 | 2,165 | (207) | 8,681 | 33 | 6,649 | 2,869 | 716 | 1,273 | 26,715 |
| 117 | 5951 | MAINT OF LINE TRANSF | 7,590 | 7,386 | 7,454 | 11,357 | 11,323 | 4,218 | 14,602 | 16,583 | 5,599 | 9,666 | 10,441 | 7,399 | 113,617 |
| 118 | 5952 | MAINT OF LINE TRANSF | | | | | | | | | | | | | - |
| 119 | 5953 | MAINT OF LINE TRANSF | | | | | | | | | | | | | - |
| 120 | 596 | MAINT -STREET LIGHT/ | 8,324 | 13,922 | 4,055 | 3,339 | 2,625 | 1,974 | 1,488 | 3,625 | 5,232 | 2,185 | 2,241 | 1,115 | 50,126 |
| 121 | 597 | MAINT OF METERS | 15,493 | 12,374 | 10,630 | 22,492 | 13,268 | 11,458 | 11,167 | 13,420 | 4,644 | 12,250 | 9,450 | 10,802 | 147,449 |
| 122 | 598 | MAINT OF MISC DISTRI | 9,683 | 3,694 | 4,750 | 1,159 | 5,280 | 6,832 | 5,566 | 5,672 | 3,194 | 7,540 | 5,188 | 7,022 | 65,580 |
| 123 | | | | | | | | | | | | | | | |
| 124 | **935** | **Administrative & General - Maintenance** | | | | | | | | | | | | | |
| 125 | 932 | GENERAL OFFICE EQUIPMENT | 646 | 3,261 | 1,777 | 272 | 1,388 | 496 | 409 | 674 | 1,769 | 533 | 882 | 3,754 | 15,861 |
| 126 | 935 | MAINT OF GENERAL PLA | 1,433 | (105) | - | - | - | 239 | 204 | (20) | - | 7,584 | 40 | - | 9,375 |
| 127 | | | | | | | | | | | | | | | |
| 128 | **TOTAL MAINTENANCE EXPENSES** | | 180,915 | 140,565 | 152,574 | 181,482 | 185,454 | 213,201 | 198,719 | 201,810 | 149,104 | 284,385 | 196,578 | 165,303 | 2,250,090 |
| 129 | | | | | | | | | | | | | | | |
| 130 | | | | | | | | | | | | | | | |
| 131 | | | | | | | | | | | | | | | |
| 132 | **TOTAL NON CORPORATE OPERATING EXPENSES** | | 5,646,528 | 5,231,312 | 4,336,378 | 5,636,653 | 4,639,153 | 6,081,994 | 4,398,538 | 4,730,404 | 5,973,938 | 6,773,315 | 6,243,776 | 6,094,301 | 65,786,292 |
| 133 | **TOTAL NON CORPORATE EXPENSES EXCL FUEL & CONSV** | | 718,061 | 610,150 | (643,075) | 617,846 | 652,489 | 707,394 | 703,861 | 757,001 | 547,796 | 885,573 | 476,577 | 541,373 | 6,575,047 |
| 134 | | | | | | | | | | | | | | | |
| 135 | **CORPORATE O&M EXPENSES** | | | | | | | | | | | | | | |
| 136 | | | | | | | | | | | | | | | |
| 137 | 9030 | Customer Records & Collections | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 138 | 9200 | Administrative & General Salaries | 66,464 | 63,050 | 79,082 | 63,795 | 59,762 | 64,580 | 63,825 | 66,076 | 70,247 | 67,753 | 71,220 | 64,672 | 800,527 |
| 139 | 9210 | Office Supplies & Expenses | 19,788 | 22,198 | 21,221 | 35,276 | 37,717 | 40,251 | 34,137 | 40,674 | 40,332 | 34,981 | 37,755 | 36,095 | 400,425 |
| 140 | 9230 | Outside Services | 43,273 | 36,741 | 69,040 | 37,134 | 42,418 | 64,387 | 53,491 | 47,599 | 34,680 | 39,991 | 37,610 | 47,537 | 553,900 |
| 141 | 9240 | Property Insurance | 15,582 | 15,582 | 15,249 | 15,248 | 15,248 | 15,248 | 15,248 | 15,248 | 15,080 | 15,080 | 15,080 | 15,080 | 182,974 |
| 142 | 9250 | Injuries & Damages | 18,466 | 11,887 | 11,803 | 11,923 | 11,606 | 12,424 | 12,907 | 15,794 | 11,839 | 11,770 | 11,906 | 12,302 | 154,627 |
| 143 | 9260 | Empl Pensions & Benefits | 21,162 | 21,859 | (74,978) | 12,123 | 15,248 | 12,169 | 11,209 | 15,733 | 11,591 | 13,280 | 16,413 | 9,075 | 84,883 |
| 144 | 9301 | General Advertising-A&G | - | 389 | (350) | - | 80 | 2,271 | 2,195 | 10,509 | 50 | 43 | 2,903 | 943 | 19,033 |
| 145 | 9302 | Miscellaneous General Expenses | 7,868 | 9,817 | 10,966 | 11,703 | 11,087 | 14,627 | 11,372 | 19,196 | 18,543 | 11,849 | 13,932 | 13,926 | 154,886 |
| 146 | 9310 | A&G Rents | - | - | - | 3,614 | 3,614 | 3,614 | 3,614 | 3,614 | 3,463 | 3,463 | 3,463 | 3,463 | 31,922 |
| 147 | 9320 | Maintenance-General Plant | 3,658 | 3,743 | 3,658 | 4,056 | 3,950 | 4,535 | 3,766 | 4,785 | 4,756 | 4,552 | 4,521 | 5,024 | 51,005 |
| 148 | **TOTAL CORPORATE OPERATING EXPENSES** | | 196,261 | 185,266 | 135,691 | 194,872 | 200,729 | 234,106 | 211,764 | 239,227 | 210,583 | 202,763 | 214,804 | 208,116 | 2,434,181 |
| 149 | | | | | | | | | | | | | | | |
| 150 | | | | | | | | | | | | | | | |
| 151 | **TOTAL EXPENSES** | | 5,842,789 | 5,416,578 | 4,472,069 | 5,831,526 | 4,839,882 | 6,316,100 | 4,610,302 | 4,969,631 | 6,184,521 | 6,976,078 | 6,458,581 | 6,302,418 | 68,220,473 |
| 152 | **TOTAL EXPENSES EXCLUDING FUEL & CONSERVATION** | | 914,322 | 795,415 | (507,384) | 812,719 | 853,218 | 941,500 | 915,625 | 996,227 | 758,378 | 1,088,336 | 691,381 | 749,489 | 9,009,227 |

Supporting Schedules: C-13, C-14, C-15, C-20

Recap Scedules: C-1, C-6, C-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
Projected Test Year Ended 9/30/2015
Prior Year Ended 9/30/2014
x Historical Test Year Ended 9/30/2013
Witness: Martin

| LINE NO. | A/C NO. | DESCRIPTION | (13) Unadjusted Total | (14) Unadjusted Payroll | (15) Unadjusted Non-Payroll | (16) Adjustments Payroll | (17) Adjustments Non Payroll | (18) HISTORIC ADJUSTED TOTAL | (19) Normalization Adjustments Payroll | (20) Normalization Adjustments Non Payroll | (21) Normalization Adjustments Total | (22) Historic Normalized Payroll | (23) Historic Normalized Non-Payroll | (24) HISTORIC NORMALIZED TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 105 | **590-598** | **Distribution Expenses - Maintenance** | | | | | | | | | | | | |
| 106 | 590 | MAINT SUPERVISION/EN | 1,641 | 1,523 | 118 | - | 3 | 1,644 | - | - | - | 1,523 | 122 | 1,645 |
| 107 | 591 | MAINT OF STRUCTURES | 2,464 | - | 2,464 | 0 | 0 | 2,464 | 0 | 0 | - | - | 2,464 | 2,464 |
| 108 | 592 | MAINT OF STATION EQUIP | 33,538 | 12,093 | 21,445 | 813 | (7,511) | 26,839 | 93 | - | 93 | 12,999 | 13,933 | 26,932 |
| 109 | 593 | MAINT OF OVERHEAD LINES | - | | | | | - | | | - | - | - | - |
| 110 | 5931 | MAINT OF POLES/TOWER | 165,112 | 25,458 | 139,654 | 1,322 | 419 | 166,853 | 2,167 | - | 2,167 | 28,946 | 140,073 | 169,019 |
| 111 | 5932 | MAINT OF OVERHEAD CO | 1,205,800 | 285,134 | 920,665 | 13,538 | 4,602 | 1,223,939 | 59,460 | - | 59,460 | 358,132 | 925,267 | 1,283,399 |
| 112 | 5933 | MAINT OF SERVICES | 205,266 | 162,726 | 42,541 | 9,528 | 2,829 | 217,623 | 15,546 | - | 15,546 | 187,800 | 45,370 | 233,170 |
| 113 | 594 | MAINT OF UNDERGROUND LINES | 152,497 | 77,419 | 75,078 | 3,758 | 997 | 157,252 | 4,062 | - | 4,062 | 85,239 | 76,076 | 161,315 |
| 114 | 5941 | MAINT OF UNDERGROUND | - | | | | | - | | | - | - | - | - |
| 115 | 5942 | MAINT OF UNDERGRND L | - | | | | | - | | | - | - | - | - |
| 116 | 595 | MAINT OF TRANSFORMERS | 26,715 | 8,243 | 18,472 | 331 | 78 | 27,125 | 1,210 | - | 1,210 | 9,785 | 18,550 | 28,335 |
| 117 | 5951 | MAINT OF LINE TRANSF | 113,617 | 55,280 | 58,337 | 3,035 | (36,923) | 79,729 | 6,584 | - | 6,584 | 64,899 | 21,414 | 86,313 |
| 118 | 5952 | MAINT OF LINE TRANSF | - | | | | | - | | | - | - | - | - |
| 119 | 5953 | MAINT OF LINE TRANSF | - | | | | | - | | | - | - | - | - |
| 120 | 596 | MAINT -STREET LIGHT/ | 50,126 | 22,692 | 27,434 | 811 | 386 | 51,323 | 1,997 | - | 1,997 | 25,500 | 27,820 | 53,320 |
| 121 | 597 | MAINT OF METERS | 147,449 | 121,308 | 26,141 | 4,387 | 866 | 152,703 | 12,618 | - | 12,618 | 138,313 | 27,007 | 165,320 |
| 122 | 598 | MAINT OF MISC DISTRI | 65,580 | 56,720 | 8,861 | 2,362 | 1,029 | 68,971 | 7,794 | - | 7,794 | 66,876 | 9,889 | 76,766 |
| 123 | 0 | | | | | | | | | | | | | |
| 124 | **935** | **Administrative & General - Maintenance** | | | | | | | | | | | | |
| 125 | 932 | GENERAL OFFICE EQUIPMENT | 15,861 | - | 15,861 | 0 | 0 | 15,861 | 0 | 0 | - | - | 15,861 | 15,861 |
| 126 | 935 | MAINT OF GENERAL PLA | 9,375 | 2,047 | 7,328 | 73 | 10 | 9,458 | - | - | - | 2,120 | 7,338 | 9,458 |
| 127 | | | | | | | | - | | | | | | |
| 128 | **TOTAL MAINTENANCE EXPENSES** | | 2,250,089 | 840,733 | 1,409,358 | 40,676 | (34,429) | 2,256,337 | 113,369 | - | 113,369 | 994,777 | 1,374,929 | 2,369,706 |
| 129 | | | | | | | | | | | | | | |
| 130 | | | | | | | | | | | | | | |
| 131 | | | | | | | | | | | | | | |
| 132 | | **TOTAL OTHER NON CORPORATE OPERATING EXPENSES** | 65,786,293 | 3,492,421 | 62,293,873 | 141,687 | (57,857,535) | 8,070,445 | 20,976 | 58,950 | 79,927 | 3,655,084 | 4,495,289 | 8,150,372 |
| 133 | | **TOTAL NON CORPORATE EXPENSES EXCL FUEL & CONSV** | 6,575,046 | 3,492,421 | 3,082,626 | 141,687 | 1,353,712 | 8,070,445 | 20,976 | 58,950 | 79,927 | 3,655,084 | 4,495,289 | 8,150,372 |
| 134 | | | | | | | | | | | | | | |
| 135 | | **CORPORATE O&M EXPENSES** | | | | | | | | | | | | |
| 136 | | | | | | | | | | | | | | |
| 137 | 9030 | Customer Records & Collections | - | 0 | 0 | 0 | 0 | - | 0 | 0 | - | - | - | - |
| 138 | 9200 | Administrative & General Salaries | 800,527 | 800,527 | - | - | - | 800,527 | (20,976) | - | (20,976) | 779,551 | - | 779,551 |
| 139 | 9210 | Office Supplies & Expenses | 400,425 | - | 400,425 | - | - | 400,425 | - | (6,814) | (6,814) | - | 393,611 | 393,611 |
| 140 | 9230 | Outside Services | 553,900 | - | 553,900 | - | - | 553,900 | - | (12,122) | (12,122) | - | 541,778 | 541,778 |
| 141 | 9240 | Property Insurance | 182,974 | - | 182,974 | 0 | 0 | 182,974 | 0 | 0 | - | - | 182,974 | 182,974 |
| 142 | 9250 | Injuries & Damages | 154,627 | - | 154,627 | - | - | 154,627 | - | (29) | (29) | - | 154,597 | 154,597 |
| 143 | 9260 | Empl Pensions & Benefits | 84,883 | - | 84,883 | - | 76,134 | 161,017 | - | (2,817) | (2,817) | - | 158,200 | 158,200 |
| 144 | 9301 | General Advertising-A&G | 19,033 | - | 19,033 | 0 | 0 | 19,033 | 0 | 0 | - | - | 19,033 | 19,033 |
| 145 | 9302 | Miscellaneous General Expenses | 154,886 | - | 154,886 | 0 | 0 | 154,886 | 0 | 0 | - | - | 154,886 | 154,886 |
| 146 | 9310 | A&G Rents | 31,922 | - | 31,922 | 0 | 0 | 31,922 | 0 | 0 | - | - | 31,922 | 31,922 |
| 147 | 9320 | Maintenance-General Plant | 51,005 | - | 51,005 | - | - | 51,005 | - | (46,160) | (46,160) | - | 4,845 | 4,845 |
| 148 | | **TOTAL CORPORATE OPERATING EXPENSES** | 2,434,182 | 800,527 | 1,633,653 | - | 76,134 | 2,510,316 | (20,976) | (67,942) | (88,918) | 779,551 | 1,641,846 | 2,421,396 |
| 149 | | | | | | | | | | | | | | |
| 150 | | | | | | | | | | | | | | |
| 151 | | **TOTAL EXPENSES** | 68,220,475 | 4,292,948 | 63,927,526 | 141,687 | (57,781,401) | 10,580,761 | 0 | (8,991) | (8,991) | 4,434,635 | 6,137,134 | 10,571,769 |
| 152 | | **TOTAL EXPENSES EXCLUDING FUEL & CONSV** | 9,009,228 | 4,292,948 | 4,716,279 | 141,687 | 1,429,846 | 10,580,761 | 0 | (8,991) | (8,991) | 4,434,635 | 6,137,134 | 10,571,769 |

Supporting Schedules: C-13, C-14, C-15, C-20

Recap Scedules: C-1, C-6, C-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__X_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | PAYROLL TREND BASIS | NON PAY TREND BASIS | (1) Oct-13 | (2) Nov-13 | (3) Dec-13 | (4) Jan-14 | (5) Feb-14 | (6) Mar-14 | (7) Apr-14 | (8) May-14 | (9) Jun-14 | (10) Jul-14 | (11) Aug-14 | (12) Sep-14 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING EXPENSES** | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | | **Other Power Supply Expenses** | | | | | | | | | | | | | | | |
| 4 | 555 | PURCHASED POWER | | | 5,073,165 | 4,124,762 | 4,557,721 | 5,343,960 | 4,800,991 | 4,459,000 | 4,341,550 | 4,412,695 | 5,437,346 | 6,393,489 | 6,269,722 | 6,330,551 | 61,544,952 |
| 5 | 555 | PURCHASED POWER UNDERRECOVERY | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | 557 | OTHER EXPENSES | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | | | | | | | | | | | | | | | | | |
| 8 | **560-567.1** | **Transmission Expenses - Operation** | | | | | | | | | | | | | | | |
| 9 | 560 | SUPERVISION AND ENGINEERING | 5 | 1 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 21,002 |
| 10 | 562 | STATION EXPENSES | 5 | 1 | 3,931 | 3,931 | 3,931 | 3,931 | 3,931 | 3,931 | 3,931 | 3,931 | 3,931 | 3,931 | 3,931 | 3,931 | 47,170 |
| 11 | 566 | MISC TRANSMISSION EX | 16 | 13 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 767 |
| 12 | **NON CORPORATE O&M EXPENSES** | | | | | | | | | | | | | | | | |
| 13 | **580-589** | **Distribution Expenses - Operation** | | | | | | | | | | | | | | | |
| 14 | 580 | OPERATION SUPERVISION & ENG | 5 | 13 | 43,967 | 43,967 | 43,967 | 43,967 | 43,967 | 43,967 | 43,967 | 43,967 | 43,967 | 43,967 | 43,967 | 43,967 | 527,605 |
| 15 | 581 | LOAD DISPATCHING | | | | | | | | | | | | | | | - |
| 16 | 582 | STATION EXPENSES | 16 | 13 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 | 46,794 |
| 17 | 583 | OVERHEAD LINE | | | | | | | | | | | | | | | - |
| 18 | 5831 | OPERATION OF OVERHEA | 16 | 13 | 6,837 | 6,837 | 6,837 | 6,837 | 6,837 | 6,837 | 6,837 | 6,837 | 6,837 | 6,837 | 6,837 | 6,837 | 82,046 |
| 19 | 5832 | REMOVING & RESETTING | 16 | 13 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 | 57,006 |
| 20 | 584 | UNDERGROUND LINE | 16 | 13 | 1,087 | 1,087 | 1,087 | 1,087 | 1,087 | 1,087 | 1,087 | 1,087 | 1,087 | 1,087 | 1,087 | 1,087 | 13,041 |
| 21 | 5841 | UNDERGROUND LINE EXP | | | | | | | | | | | | | | | - |
| 22 | 5842 | UNDERGRND LINE EXPEN | | | | | | | | | | | | | | | - |
| 23 | 585 | STREET LIGHT/SIGNAL | 16 | 13 | 3,633 | 3,633 | 3,633 | 3,633 | 3,633 | 3,633 | 3,633 | 3,633 | 3,633 | 3,633 | 3,633 | 3,633 | 43,598 |
| 24 | 586 | METER EXPENSES | 16 | 13 | 35,784 | 35,784 | 35,784 | 35,784 | 35,784 | 35,784 | 35,784 | 35,784 | 35,784 | 35,784 | 35,784 | 35,784 | 429,403 |
| 25 | 587 | CUSTOMER INSTALLATIONS | | | | | | | | | | | | | | | - |
| 26 | 5871 | AREA LIGHT EXPENSE | 16 | 13 | 9,172 | 9,172 | 9,172 | 9,172 | 9,172 | 9,172 | 9,172 | 9,172 | 9,172 | 9,172 | 9,172 | 9,172 | 110,059 |
| 27 | 5872 | OTHER CUSTOMER INSTA | 16 | 13 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 5,241 |
| 28 | 588 | MISC DISTRIBUTION | | | | | | | | | | | | | | | - |
| 29 | 5881 | DISTRIBUTION MAPS & | 16 | 13 | 16,643 | 16,643 | 16,643 | 16,643 | 16,643 | 16,643 | 16,643 | 16,643 | 16,643 | 16,643 | 16,643 | 16,643 | 199,710 |
| 30 | 5882 | OTHER DIST OFFICE SU | 16 | 13 | 14,177 | 14,177 | 14,177 | 14,177 | 14,177 | 14,177 | 14,177 | 14,177 | 14,177 | 14,177 | 14,177 | 14,177 | 170,118 |
| 31 | 5883 | MISC DISTRIBUTION OF | | | | | | | | | | | | | | | - |
| 32 | 589 | RENTS | | | | | | | | | | | | | | | - |
| 33 | 879 | CUSTOMER INTALLATIONS | | | | | | | | | | | | | | | - |
| 34 | | | | | | | | | | | | | | | | | |
| 35 | **901-905** | **Customer Accounts - Operation** | | | | | | | | | | | | | | | |
| 36 | 901 | SUPERVISION | 16 | 13 | 13,598 | 13,598 | 13,598 | 13,598 | 13,598 | 13,598 | 13,598 | 13,598 | 13,598 | 13,598 | 13,598 | 13,598 | 163,171 |
| 37 | 9011 | SUPERVISION A&G | | | | | | | | | | | | | | | - |
| 38 | 902 | METER READING EXPENS | 16 | 13 | 24,037 | 24,037 | 24,037 | 24,037 | 24,037 | 24,037 | 24,037 | 24,037 | 24,037 | 24,037 | 24,037 | 24,037 | 288,444 |
| 39 | 903 | CUSTOMER RECORDS/COL | 16 | 13 | 104,645 | 104,645 | 104,645 | 104,645 | 104,645 | 104,645 | 104,645 | 104,645 | 104,645 | 104,645 | 104,645 | 104,645 | 1,255,746 |
| 40 | 9031 | CUSTOMER RECORDS/COL | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | 904 | UNCOLLECTIBLE ACCOUNT | 0 | 9 | 18,402 | 18,402 | 18,402 | 18,402 | 18,402 | 18,402 | 18,402 | 18,402 | 18,402 | 18,402 | 18,402 | 18,402 | 220,824 |
| 42 | 905 | MISC CUSTOMER ACCOUN | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | 9051 | MISC CUSTOMER ACCNT | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 | | | | | | | | | | | | | | | | | |
| 45 | **906-910** | **Customer Service and Info - Operation** | | | | | | | | | | | | | | | |
| 46 | 9061 | UNDERRECOVERY: CONSE | Calculated | Calculated | (15,508) | 14,068 | 15,599 | (11,424) | (13,777) | (18,152) | (21,638) | (18,836) | (7,640) | 413 | 1,749 | (460) | (75,606) |
| 47 | 907 | SUPERVISION | Direct | Direct | 2,888 | 2,814 | 2,757 | 2,191 | 2,000 | 2,064 | 2,058 | 2,058 | 1,997 | 2,119 | 1,997 | 2,058 | 27,001 |
| 48 | 908 | CUSTOMER ASSISTANCE | Direct | Direct | 66,675 | 37,829 | 39,354 | 46,944 | 43,840 | 44,873 | 45,077 | 45,077 | 44,078 | 46,074 | 44,078 | 45,077 | 548,976 |
| 49 | 909 | INFO & INSTRUCTIONAL | Direct | Direct | 23,446 | 12,685 | 14,203 | 17,198 | 17,198 | 17,198 | 17,198 | 17,198 | 17,198 | 17,198 | 17,198 | 17,198 | 205,116 |
| 50 | 910 | MISC CUSTOMER SERVIC | Direct | Direct | 4,962 | 1,164 | 1,132 | 1,458 | 1,288 | 1,345 | 1,356 | 1,356 | 1,301 | 1,411 | 1,301 | 1,356 | 19,430 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__X_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| LINE NO. | A/C NO. | DESCRIPTION | (13) Historic Adjusted Payroll | (14) Historic Adjusted Non-Payroll | (15) Historic Adjusted Total | (16) 2014 Payroll Factor | (17) 2014 Non-Payroll Factor | (18) 2014 Payroll | (19) 2014 Non Payroll | (20) 2014 Other | (21) 2014 TOTAL Excl Pass Thrus |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | **OPERATING EXPENSES** | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | **Other Power Supply Expenses** | | | | | | | | | |
| 4 | 555 | PURCHASED POWER | 61,544,952 | - | 61,544,952 | - | - | - | (61,544,952) | | - |
| 5 | 555 | PURCHASED POWER UNDERRECOVERY | - | - | - | | | | | | - |
| 6 | 557 | OTHER EXPENSES | - | - | - | | | | | | - |
| 7 | | | | | | | | | | | |
| 8 | 560-567.1 | **Transmission Expenses - Operation** | | | | | | | | | |
| 9 | 560 | SUPERVISION AND ENGINEERING | - | 20,550 | 20,550 | 1.0300 | 1.0220 | - | 21,002 | - | 21,002 |
| 10 | 562 | STATION EXPENSES | 14,449 | 31,569 | 46,019 | 1.0300 | 1.0220 | 14,883 | 32,264 | 23.4990 | 47,170 |
| 11 | 566 | MISC TRANSMISSION EX | - | 750 | 750 | 1.0308 | 1.0228 | - | 767 | - | 767 |
| 12 | | **NON CORPORATE O&M EXPENSES** | | | | | | | | | |
| 13 | 580-589 | **Distribution Expenses - Operation** | | | | | | | | | |
| 14 | 580 | OPERATION SUPERVISION & ENG | 404,042 | 109,524 | 513,566 | 1.0300 | 1.0228 | 416,164 | 112,023 | (581) | 527,605 |
| 15 | 581 | LOAD DISPATCHING | - | - | - | | | | | | - |
| 16 | 582 | STATION EXPENSES | 38,754 | 6,646 | 45,401 | 1.0308 | 1.0228 | 39,949 | 6,798 | 48 | 46,794 |
| 17 | 583 | OVERHEAD LINE | - | - | - | | | | | | - |
| 18 | 5831 | OPERATION OF OVERHEA | 63,819 | 15,806 | 79,625 | 1.0308 | 1.0228 | 65,786 | 16,166 | 94 | 82,046 |
| 19 | 5832 | REMOVING & RESETTING | 45,131 | 10,143 | 55,274 | 1.0308 | 1.0228 | 46,522 | 10,374 | 110 | 57,006 |
| 20 | 584 | UNDERGROUND LINE | 1,754 | 10,979 | 12,733 | 1.0308 | 1.0228 | 1,809 | 11,229 | 3 | 13,041 |
| 21 | 5841 | UNDERGROUND LINE EXP | - | - | - | | | | | | - |
| 22 | 5842 | UNDERGRND LINE EXPEN | - | - | - | | | | | | - |
| 23 | 585 | STREET LIGHT/SIGNAL | 33,929 | 8,352 | 42,281 | 1.0308 | 1.0228 | 34,974 | 8,542 | 81 | 43,598 |
| 24 | 586 | METER EXPENSES | 318,302 | 97,913 | 416,214 | 1.0308 | 1.0228 | 328,113 | 100,147 | 1,143 | 429,403 |
| 25 | 587 | CUSTOMER INSTALLATIONS | - | - | - | | | | | | - |
| 26 | 5871 | AREA LIGHT EXPENSE | 88,571 | 18,241 | 106,812 | 1.0308 | 1.0228 | 91,301 | 18,657 | 101 | 110,059 |
| 27 | 5872 | OTHER CUSTOMER INSTA | 22,451 | (17,546) | 4,905 | 1.0308 | 1.0228 | 23,143 | (17,946) | 44 | 5,241 |
| 28 | 588 | MISC DISTRIBUTION | - | - | - | | | | | | - |
| 29 | 5881 | DISTRIBUTION MAPS & | 142,761 | 40,755 | 183,515 | 1.0308 | 1.0228 | 147,161 | 41,684 | 10,865 | 199,710 |
| 30 | 5882 | OTHER DIST OFFICE SU | 5,245 | 144,339 | 149,584 | 1.0308 | 1.0228 | 5,407 | 147,632 | 17,079 | 170,118 |
| 31 | 5883 | MISC DISTRIBUTION OF | - | - | - | | | | | | - |
| 32 | 589 | RENTS | - | - | - | | | | | | - |
| 33 | 879 | CUSTOMER INTALLATIONS | - | - | - | | | | | | - |
| 34 | | | | | | | | | | | |
| 35 | 901-905 | **Customer Accounts - Operation** | | | | | | | | | |
| 36 | 901 | SUPERVISION | 54,661 | 45,268 | 99,929 | 1.0308 | 1.0228 | 56,346 | 46,301 | 60,525 | 163,171 |
| 37 | 9011 | SUPERVISION A&G | - | - | - | | | | | | - |
| 38 | 902 | METER READING EXPENS | 161,686 | 118,031 | 279,717 | 1.0308 | 1.0228 | 166,669 | 120,725 | 1,050 | 288,444 |
| 39 | 903 | CUSTOMER RECORDS/COL | 623,588 | 547,564 | 1,171,151 | 1.0308 | 1.0228 | 642,809 | 560,058 | 52,879 | 1,255,746 |
| 40 | 9031 | CUSTOMER RECORDS/COL | - | - | - | | | | | | - |
| 41 | 904 | UNCOLLECTIBLE ACCOUNT | - | 221,560 | 221,560 | 1.0000 | 0.9967 | - | 220,824 | - | 220,824 |
| 42 | 905 | MISC CUSTOMER ACCOUN | - | - | - | | | | | | - |
| 43 | 9051 | MISC CUSTOMER ACCNT | - | - | - | | | | | | - |
| 44 | | | | | | | | | | | |
| 45 | 906-910 | **Customer Service and Info - Operation** | | | | | | | | | |
| 46 | 9061 | UNDERRECOVERY: CONSE | | (75,606) | (75,606) | | | | 75,606 | | - |
| 47 | 907 | SUPERVISION | | 27,001 | 27,001 | | | | (27,001) | | - |
| 48 | 908 | CUSTOMER ASSISTANCE | | 548,976 | 548,976 | | | | (548,976) | | - |
| 49 | 909 | INFO & INSTRUCTIONAL | | 205,116 | 205,116 | | | | (205,116) | | - |
| 50 | 910 | MISC CUSTOMER SERVIC | | 19,430 | 19,430 | | | | (19,430) | | - |

Supporting Schedules: C-20 (2014)

Recap Scedules: C-1 (2014), C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__X_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | PAYROLL TREND BASIS | NON PAY TREND BASIS | (1) Oct-13 | (2) Nov-13 | (3) Dec-13 | (4) Jan-14 | (5) Feb-14 | (6) Mar-14 | (7) Apr-14 | (8) May-14 | (9) Jun-14 | (10) Jul-14 | (11) Aug-14 | (12) Sep-14 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 51 | **911-917** | **Sales Expenses - Operation** | | | | | | | | | | | | | | | |
| 52 | 911 | SALES SUPERVISION | 16 | 13 | 2,330 | 2,330 | 2,330 | 2,330 | 2,330 | 2,330 | 2,330 | 2,330 | 2,330 | 2,330 | 2,330 | 2,330 | 27,962 |
| 53 | 912 | DEMONSTRATING & SELL | | | | | | | | | | | | | | | - |
| 54 | 913 | ADVERTISING | 0 | 13 | 16,830 | 16,830 | 16,830 | 16,830 | 16,830 | 16,830 | 16,830 | 16,830 | 16,830 | 16,830 | 16,830 | 16,830 | 201,957 |
| 55 | 9131 | PROMOTIONAL ADVERTISING | | | | | | | | | | | | | | | - |
| 56 | 9132 | CONSERVATION ADVERTISING | | | | | | | | | | | | | | | - |
| 57 | 9133 | SAFETY ADVERTISING | | | | | | | | | | | | | | | - |
| 58 | 9134 | OTHER INFO/INSTR/CON | | | | | | | | | | | | | | | - |
| 59 | 9135 | COMMUNITY AFFAIRS AD | 0 | 13 | 567 | 567 | 567 | 567 | 567 | 567 | 567 | 567 | 567 | 567 | 567 | 567 | 6,807 |
| 60 | 9136 | OTHER ADVERTISING | | | | | | | | | | | | | | | - |
| 61 | 916 | MISC. SALES EXPENSES | 16 | 13 | 717 | 717 | 717 | 717 | 717 | 717 | 717 | 717 | 717 | 717 | 717 | 717 | 8,603 |
| 62 | | | | | | | | | | | | | | | | | |
| 63 | **920-933** | **Administrative & General - Operation** | | | | | | | | | | | | | | | |
| 64 | 920 | ADM & GENERAL SALARI | 5 | 1 | 45,423 | 45,423 | 45,423 | 45,423 | 45,423 | 45,423 | 45,423 | 45,423 | 45,423 | 45,423 | 45,423 | 45,423 | 545,081 |
| 65 | 921 | OFFICE SUPPLIES AND EXP | 0 | 1 | 24,440 | 24,440 | 24,440 | 24,440 | 24,440 | 24,440 | 24,440 | 24,440 | 24,440 | 24,440 | 24,440 | 24,440 | 293,285 |
| 66 | 9211 | OFFICE SUPPLIES | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | 9212 | OFFICE POSTAGE & MAI | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | 9213 | OFF COMPUTER SUPP & | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | 9214 | OFFICE UTILITY EXPEN | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | 9215 | MISC OFFICE EXPENSE | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | 9216 | CO TRAINING EXPENSE- | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | 923 | OUTSIDE SERVICES | 0 | 1 | 9,069 | 9,069 | 9,069 | 9,069 | 9,069 | 9,069 | 9,069 | 9,069 | 9,069 | 9,069 | 9,069 | 9,069 | 108,830 |
| 73 | 9231 | OUTSIDE SERVICES - O | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | 9232 | LEGAL FEES AND EXPEN | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | 9233 | OUTSIDE AUDIT & ACCO | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 76 | 924 | PROPERTY INSURANCE | 0 | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 | 925 | INJURIES & DAMAGES | 5 | 1 | 22,888 | 22,888 | 22,888 | 22,888 | 22,888 | 22,888 | 22,888 | 22,888 | 22,888 | 22,888 | 22,888 | 22,888 | 274,650 |
| 78 | 9251 | INJURIES AND DAMAGES | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 | 9252 | GENERAL LIABILITY | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 | 926 | EMPLOYEE PENSTIONS & BENEFITS | 0 | Direct | 72,276 | 72,276 | 72,276 | 72,276 | 72,276 | 72,276 | 72,276 | 72,276 | 72,276 | 72,276 | 72,276 | 72,276 | 867,311 |
| 81 | 9261 | EMPLOYEE PENSIONS | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 | 9262 | EMPLOYEE BENEFITS- O | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 | 9263 | RETIREE BENEFITS-POS | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 | 9264 | 401(K) EXPENSE COMPA | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | 928 | REGULATORY COMMISSION | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 | 9301 | MISC ADVERTISING EXP | 0 | 13 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | 9301 | INSTITUTIONAL/GOODWI | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | 9302 | CORPORATE EXPENSES | 0 | 13 | 2,536 | 2,536 | 2,536 | 2,536 | 2,536 | 2,536 | 2,536 | 2,536 | 2,536 | 2,536 | 2,536 | 2,536 | 30,429 |
| 89 | 9302 | MISC. GENERAL EXPENS | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 | 93022 | INDUSTRY ASSOCIATION | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 91 | 93023 | ECONOMIC DEVELOPMENT | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 92 | 931 | RENTS | 0 | 1 | 8,767 | 8,767 | 8,767 | 8,767 | 8,767 | 8,767 | 8,767 | 8,767 | 8,767 | 8,767 | 8,767 | 8,767 | 105,209 |
| 93 | | | | | | | | | | | | | | | | | |
| 94 | **TOTAL NON CORPORATE OPERATING EXPENSES** | | | | 5,668,284 | 4,705,978 | 5,143,422 | 5,912,983 | 5,364,196 | 5,018,984 | 4,898,257 | 4,972,204 | 6,006,936 | 6,973,360 | 6,848,701 | 6,908,436 | 68,421,742 |
| 95 | **Total Non Corporate Operating Expenses Less Fuel** | | | | 595,119 | 581,216 | 585,701 | 569,023 | 563,205 | 559,984 | 556,707 | 559,509 | 569,590 | 579,871 | 578,979 | 577,885 | 6,876,790 |
| 96 | **Maintenance Expenses** | | | | | | | | | | | | | | | | |
| 97 | | | | | | | | | | | | | | | | | |
| 98 | **541-545.1** | **Hydraulic Power Gen - Maintenance** | | | | | | | | | | | | | | | |
| 99 | 554 | MAINT OF MISC POWER | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | | | | | | | | | | | | | | | | | |
| 101 | **568-574** | **Transmission Expenses - Maintenance** | | | | | | | | | | | | | | | |
| 102 | 570 | MAINT OF STATION EQU | 16 | 13 | 1,997 | 1,997 | 1,997 | 1,997 | 1,997 | 1,997 | 1,997 | 1,997 | 1,997 | 1,997 | 1,997 | 1,997 | 23,961 |
| 103 | 571 | MAINT OF OVERHEAD LINES | 16 | 13 | 2,819 | 2,819 | 2,819 | 2,819 | 2,819 | 2,819 | 2,819 | 2,819 | 2,819 | 2,819 | 2,819 | 2,819 | 33,829 |
| 104 | 573 | MAINT OF MISC TRANSMISSION | | | - | - | - | - | - | - | - | - | - | - | - | - | - |

Supporting Schedules: C-20 (2014)

Recap Scedules: C-1 (2014), C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__X_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| LINE NO. | A/C NO. | DESCRIPTION | (13) Historic Adjusted Payroll | (14) Historic Adjusted Non-Payroll | (15) Historic Adjusted Total | (16) 2014 Payroll Factor | (17) 2014 Non-Payroll Factor | (18) 2014 Payroll | (19) 2014 Non Payroll | (20) 2014 Other | (21) 2014 TOTAL Excl Pass Thrus |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 51 | **911-917** | **Sales Expenses - Operation** | | | | | | | | | |
| 52 | 911 | SALES SUPERVISION | 20,908 | 6,242 | 27,150 | 1.0308 | 1.0228 | 21,553 | 6,384 | 25 | 27,962 |
| 53 | 912 | DEMONSTRATING & SELL | - | - | - | | | | | | - |
| 54 | 913 | ADVERTISING | - | 197,452 | 197,452 | 1.0000 | 1.0228 | - | 201,957 | - | 201,957 |
| 55 | 9131 | PROMOTIONAL ADVERTISING | - | - | - | | | | | | - |
| 56 | 9132 | CONSERVATION ADVERTISING | - | - | - | | | | | | - |
| 57 | 9133 | SAFETY ADVERTISING | - | - | - | | | | | | - |
| 58 | 9134 | OTHER INFO/INSTR/CON | - | - | - | | | | | | - |
| 59 | 9135 | COMMUNITY AFFAIRS AD | - | 6,655 | 6,655 | 1.0000 | 1.0228 | - | 6,807 | - | 6,807 |
| 60 | 9136 | OTHER ADVERTISING | - | - | - | | | | | | - |
| 61 | 916 | MISC. SALES EXPENSES | - | 8,411 | 8,411 | 1.0308 | 1.0228 | - | 8,603 | - | 8,603 |
| 62 | | | | | | | | | | | |
| 63 | **920-933** | **Administrative & General - Operation** | | | | | | | | | |
| 64 | 920 | ADM & GENERAL SALARI | 451,184 | - | 451,184 | 1.0300 | 1.0220 | 464,720 | - | 80,361 | 545,081 |
| 65 | 921 | OFFICE SUPPLIES AND EXP | - | 286,594 | 286,594 | 1.0000 | 1.0220 | - | 292,899 | 386 | 293,285 |
| 66 | 9211 | OFFICE SUPPLIES | - | - | - | | | | | | - |
| 67 | 9212 | OFFICE POSTAGE & MAI | - | - | - | | | | | | - |
| 68 | 9213 | OFF COMPUTER SUPP & | - | - | - | | | | | | - |
| 69 | 9214 | OFFICE UTILITY EXPEN | - | - | - | | | | | | - |
| 70 | 9215 | MISC OFFICE EXPENSE | - | - | - | | | | | | - |
| 71 | 9216 | CO TRAINING EXPENSE- | - | - | - | | | | | | - |
| 72 | 923 | OUTSIDE SERVICES | - | 128,088 | 128,088 | 1.0000 | 1.0220 | - | 130,906 | (22,076) | 108,830 |
| 73 | 9231 | OUTSIDE SERVICES - O | - | - | - | | | | | | - |
| 74 | 9232 | LEGAL FEES AND EXPEN | - | - | - | | | | | | - |
| 75 | 9233 | OUTSIDE AUDIT & ACCO | - | - | - | | | | | | - |
| 76 | 924 | PROPERTY INSURANCE | - | - | - | | | | | | - |
| 77 | 925 | INJURIES & DAMAGES | 169,071 | 98,022 | 267,093 | 1.0300 | 1.0220 | 174,143 | 100,178 | 328 | 274,650 |
| 78 | 9251 | INJURIES AND DAMAGES | - | - | - | | | | | | - |
| 79 | 9252 | GENERAL LIABILITY | - | - | - | | | | | | - |
| 80 | 926 | EMPLOYEE PENSTIONS & BENEFITS | - | 825,759 | 825,759 | 1.0000 | Direct | - | 867,311 | - | 867,311 |
| 81 | 9261 | EMPLOYEE PENSIONS | - | - | - | | | | | | - |
| 82 | 9262 | EMPLOYEE BENEFITS- O | - | - | - | | | | | | - |
| 83 | 9263 | RETIREE BENEFITS-POS | - | - | - | | | | | | - |
| 84 | 9264 | 401(K) EXPENSE COMPA | - | - | - | | | | | | - |
| 85 | 928 | REGULATORY COMMISSION | - | - | - | | | | | | - |
| 86 | 9301 | MISC ADVERTISING EXP | - | - | - | | | | | | - |
| 87 | 9301 | INSTITUTIONAL/GOODWI | - | - | - | | | | | | - |
| 88 | 9302 | CORPORATE EXPENSES | - | 29,750 | 29,750 | 1.0000 | 1.0228 | - | 30,429 | - | 30,429 |
| 89 | 9302 | MISC. GENERAL EXPENS | - | - | - | | | | | | - |
| 90 | 93022 | INDUSTRY ASSOCIATION | - | - | - | | | | | | - |
| 91 | 93023 | ECONOMIC DEVELOPMENT | - | - | - | | | | | | - |
| 92 | 931 | RENTS | - | 102,944 | 102,944 | 1.0000 | 1.0220 | - | 105,209 | - | 105,209 |
| 93 | | | | | | | | | | | |
| 94 | **TOTAL NON CORPORATE OPERATING EXPENSES** | | 64,205,258 | 3,845,277 | 68,050,535 | | | 2,741,452 | (59,061,937) | 202,488 | 6,151,873 |
| 95 | **Total Non Corporate Operating Expenses Less Fuel** | | 2,660,306 | 3,845,277 | 6,505,583 | | | 2,741,452 | 2,483,015 | 202,488 | 6,151,873 |
| 96 | **Maintenance Expenses** | | | | | | | | | | |
| 97 | | | | | | | | | | | |
| 98 | **541-545.1** | **Hydraulic Power Gen - Maintenance** | | | | | | | | | |
| 99 | 554 | MAINT OF MISC POWER | - | - | - | | | | | | |
| 100 | | | | | | | | | | | |
| 101 | **568-574** | **Transmission Expenses - Maintenance** | | | | | | | | | |
| 102 | 570 | MAINT OF STATION EQU | 4,188 | 19,201 | 23,390 | 1.0308 | 1.0228 | 4,318 | 19,640 | 4 | 23,961 |
| 103 | 571 | MAINT OF OVERHEAD LINES | 8,456 | 24,543 | 32,999 | 1.0308 | 1.0228 | 8,716 | 25,103 | 10 | 33,829 |
| 104 | 573 | MAINT OF MISC TRANSMISSION | - | - | - | | | | | | - |

Supporting Schedules: C-20 (2014) Recap Scedules: C-1 (2014), C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
__X_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | PAYROLL TREND BASIS | NON PAY TREND BASIS | (1) Oct-13 | (2) Nov-13 | (3) Dec-13 | (4) Jan-14 | (5) Feb-14 | (6) Mar-14 | (7) Apr-14 | (8) May-14 | (9) Jun-14 | (10) Jul-14 | (11) Aug-14 | (12) Sep-14 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 105 | **590-598** | **Distribution Expenses - Maintenance** | | | | | | | | | | | | | | | |
| 106 | 590 | MAINT SUPERVISION/EN | 5 | 13 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 1,694 |
| 107 | 591 | MAINT OF STRUCTURES | 5 | 13 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 2,521 |
| 108 | 592 | MAINT OF STATION EQUIP | 16 | 13 | 2,306 | 2,306 | 2,306 | 2,306 | 2,306 | 2,306 | 2,306 | 2,306 | 2,306 | 2,306 | 2,306 | 2,306 | 27,667 |
| 109 | 593 | MAINT OF OVERHEAD LINES | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 110 | 5931 | MAINT OF POLES/TOWER | 16 | 13 | 14,431 | 14,431 | 14,431 | 14,431 | 14,431 | 14,431 | 14,431 | 14,431 | 14,431 | 14,431 | 14,431 | 14,431 | 173,170 |
| 111 | 5932 | MAINT OF OVERHEAD CO | 16 | 13 | 113,894 | 113,894 | 113,894 | 113,894 | 113,894 | 113,894 | 113,894 | 113,894 | 113,894 | 113,894 | 113,894 | 113,894 | 1,366,731 |
| 112 | 5933 | MAINT OF SERVICES | 16 | 13 | 20,034 | 20,034 | 20,034 | 20,034 | 20,034 | 20,034 | 20,034 | 20,034 | 20,034 | 20,034 | 20,034 | 20,034 | 240,412 |
| 113 | 594 | MAINT OF UNDERGROUND LINES | 16 | 13 | 13,819 | 13,819 | 13,819 | 13,819 | 13,819 | 13,819 | 13,819 | 13,819 | 13,819 | 13,819 | 13,819 | 13,819 | 165,826 |
| 114 | 5941 | MAINT OF UNDERGROUND | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 115 | 5942 | MAINT OF UNDERGRND L | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | 595 | MAINT OF TRANSFORMERS | 16 | 13 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 2,423 | 29,072 |
| 117 | 5951 | MAINT OF LINE TRANSF | 16 | 13 | 7,410 | 7,410 | 7,410 | 7,410 | 7,410 | 7,410 | 7,410 | 7,410 | 7,410 | 7,410 | 7,410 | 7,410 | 88,915 |
| 118 | 5952 | MAINT OF LINE TRANSF | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 119 | 5953 | MAINT OF LINE TRANSF | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 120 | 596 | MAINT -STREET LIGHT/ | 16 | 13 | 4,566 | 4,566 | 4,566 | 4,566 | 4,566 | 4,566 | 4,566 | 4,566 | 4,566 | 4,566 | 4,566 | 4,566 | 54,798 |
| 121 | 597 | MAINT OF METERS | 16 | 13 | 14,194 | 14,194 | 14,194 | 14,194 | 14,194 | 14,194 | 14,194 | 14,194 | 14,194 | 14,194 | 14,194 | 14,194 | 170,328 |
| 122 | 598 | MAINT OF MISC DISTRI | 16 | 13 | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 | 79,205 |
| 123 | | | | | | | | | | | | | | | | | |
| 124 | **935** | **Administrative & General - Maintenance** | | | | | | | | | | | | | | | |
| 125 | 932 | GENERAL OFFICE EQUIPMENT | 0 | 1 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 1,351 | 16,210 |
| 126 | 935 | MAINT OF GENERAL PLA | 16 | 1 | 807 | 807 | 807 | 807 | 807 | 807 | 807 | 807 | 807 | 807 | 807 | 807 | 9,686 |
| 127 | | | | | | | | | | | | | | | | | |
| 128 | **TOTAL MAINTENANCE EXPENSES** | | | | 207,002 | 207,002 | 207,002 | 207,002 | 207,002 | 207,002 | 207,002 | 207,002 | 207,002 | 207,002 | 207,002 | 207,002 | 2,484,025 |
| 129 | | | | | | | | | | | | | | | | | |
| 130 | | | | | | | | | | | | | | | | | |
| 131 | | | | | | | | | | | | | | | | | |
| 132 | **TOTAL OTHER NON CORPORATE OPERATING EXPENSES** | | | | 5,875,286 | 4,912,980 | 5,350,424 | 6,119,985 | 5,571,198 | 5,225,986 | 5,105,259 | 5,179,206 | 6,213,938 | 7,180,362 | 7,055,703 | 7,115,438 | 70,905,766 |
| 133 | **TOTAL NON CORPORATE EXPENSES EXCL FUEL & CONSV** | | | | 719,658 | 719,658 | 719,658 | 719,658 | 719,658 | 719,658 | 719,658 | 719,658 | 719,658 | 719,658 | 719,658 | 719,658 | 8,635,897 |

Supporting Schedules: C-20 (2014)

Recap Scedules: C-1 (2014), C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__X_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| LINE NO. | A/C NO. | DESCRIPTION | (13) Historic Adjusted Payroll | (14) Historic Adjusted Non-Payroll | (15) Historic Adjusted Total | (16) 2014 Payroll Factor | (17) 2014 Non-Payroll Factor | (18) 2014 Payroll | (19) 2014 Non Payroll | (20) 2014 Other | (21) 2014 TOTAL Excl Pass Thrus |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 105 | **590-598** | **Distribution Expenses - Maintenance** | | | | | | | | | |
| 106 | 590 | MAINT SUPERVISION/EN | 1,523 | 122 | 1,645 | 1.0300 | 1.0228 | 1,569 | 125 | 1 | 1,694 |
| 107 | 591 | MAINT OF STRUCTURES | - | 2,464 | 2,464 | 1.0300 | 1.0228 | - | 2,521 | - | 2,521 |
| 108 | 592 | MAINT OF STATION EQUIP | 12,999 | 13,933 | 26,932 | 1.0308 | 1.0228 | 13,400 | 14,251 | 16 | 27,667 |
| 109 | 593 | MAINT OF OVERHEAD LINES | - | - | - | | | | | | - |
| 110 | 5931 | MAINT OF POLES/TOWER | 28,946 | 140,073 | 169,019 | 1.0308 | 1.0228 | 29,839 | 143,269 | 62 | 173,170 |
| 111 | 5932 | MAINT OF OVERHEAD CO | 358,132 | 925,267 | 1,283,399 | 1.0308 | 1.0228 | 369,171 | 946,379 | 51,181 | 1,366,731 |
| 112 | 5933 | MAINT OF SERVICES | 187,800 | 45,370 | 233,170 | 1.0308 | 1.0228 | 193,589 | 46,405 | 419 | 240,412 |
| 113 | 594 | MAINT OF UNDERGROUND LINES | 85,239 | 76,076 | 161,315 | 1.0308 | 1.0228 | 87,867 | 77,811 | 148 | 165,826 |
| 114 | 5941 | MAINT OF UNDERGROUND | - | - | - | | | | | | - |
| 115 | 5942 | MAINT OF UNDERGRND L | - | - | - | | | | | | - |
| 116 | 595 | MAINT OF TRANSFORMERS | 9,785 | 18,550 | 28,335 | 1.0308 | 1.0228 | 10,087 | 18,974 | 12 | 29,072 |
| 117 | 5951 | MAINT OF LINE TRANSF | 64,899 | 21,414 | 86,313 | 1.0308 | 1.0228 | 66,900 | 21,903 | 113 | 88,915 |
| 118 | 5952 | MAINT OF LINE TRANSF | - | - | - | | | | | | - |
| 119 | 5953 | MAINT OF LINE TRANSF | - | - | - | | | | | | - |
| 120 | 596 | MAINT -STREET LIGHT/ | 25,500 | 27,820 | 53,320 | 1.0308 | 1.0228 | 26,286 | 28,455 | 57 | 54,798 |
| 121 | 597 | MAINT OF METERS | 138,313 | 27,007 | 165,320 | 1.0308 | 1.0228 | 142,577 | 27,623 | 128 | 170,328 |
| 122 | 598 | MAINT OF MISC DISTRI | 66,876 | 9,889 | 76,766 | 1.0308 | 1.0228 | 68,938 | 10,115 | 152 | 79,205 |
| 123 | 0 | | | | | | | | | | |
| 124 | **935** | **Administrative & General - Maintenance** | | | | | | | | | |
| 125 | 932 | GENERAL OFFICE EQUIPMENT | - | 15,861 | 15,861 | 1.0000 | 1.0220 | - | 16,210 | - | 16,210 |
| 126 | 935 | MAINT OF GENERAL PLA | 2,120 | 7,338 | 9,458 | 1.0308 | 1.0220 | 2,186 | 7,499 | 1 | 9,686 |
| 127 | | | | | | | | | | | |
| 128 | **TOTAL MAINTENANCE EXPENSES** | | 994,777 | 1,374,929 | 2,369,706 | | | 1,025,439 | 1,406,282 | 52,303 | 2,484,025 |
| 129 | | | | | | | | | | | |
| 130 | | | | | | | | | | | |
| 131 | | | | | | | | | | | |
| 132 | | **TOTAL OTHER NON CORPORATE OPERATING EXPENSES** | 65,200,036 | 5,220,206 | 70,420,241 | - | - | 3,766,891 | (57,655,654) | 254,792 | 8,635,897 |
| 133 | | **TOTAL NON CORPORATE EXPENSES EXCL FUEL & CONSV** | 3,655,084 | 4,495,289 | 8,150,372 | - | - | 3,766,891 | 4,614,215 | 254,792 | 8,635,897 |

Supporting Schedules: C-20 (2014)

Recap Scedules: C-1 (2014), C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
_X_ Prior Year Ended 9/30/14
___ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | PAYROLL TREND BASIS | NON PAY TREND BASIS | (1) Oct-13 | (2) Nov-13 | (3) Dec-13 | (4) Jan-14 | (5) Feb-14 | (6) Mar-14 | (7) Apr-14 | (8) May-14 | (9) Jun-14 | (10) Jul-14 | (11) Aug-14 | (12) Sep-14 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 134 | | **CORPORATE O&M EXPENSES** | | | | | | | | | | | | | | | |
| 135 | | | | | | | | | | | | | | | | | |
| 136 | 9030 | Customer Records & Collections | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 137 | 9200 | Administrative & General Salaries | | | 78,821 | 78,821 | 78,821 | 78,821 | 78,821 | 78,821 | 78,821 | 78,821 | 78,821 | 78,821 | 78,821 | 78,821 | 945,854 |
| 138 | 9210 | Office Supplies & Expenses | | | 38,124 | 38,124 | 38,124 | 38,124 | 38,124 | 38,124 | 38,124 | 38,124 | 38,124 | 38,124 | 38,124 | 38,124 | 457,485 |
| 139 | 9230 | Outside Services | | | 44,466 | 44,466 | 44,466 | 44,466 | 44,466 | 44,466 | 44,466 | 44,466 | 44,466 | 44,466 | 44,466 | 44,466 | 533,590 |
| 140 | 9240 | Property Insurance | | | 15,183 | 15,183 | 15,183 | 15,183 | 15,183 | 15,183 | 15,183 | 15,183 | 15,183 | 15,183 | 15,183 | 15,183 | 182,190 |
| 141 | 9250 | Injuries & Damages | | | 17,821 | 17,821 | 17,821 | 17,821 | 17,821 | 17,821 | 17,821 | 17,821 | 17,821 | 17,821 | 17,821 | 17,821 | 213,848 |
| 142 | 9260 | Empl Pensions & Benefits | | | 20,738 | 20,738 | 20,738 | 20,738 | 20,738 | 20,738 | 20,738 | 20,738 | 20,738 | 20,738 | 20,738 | 20,738 | 248,858 |
| 143 | 9301 | General Advertising-A&G | | | 3,255 | 3,255 | 3,255 | 3,255 | 3,255 | 3,255 | 3,255 | 3,255 | 3,255 | 3,255 | 3,255 | 3,255 | 39,062 |
| 144 | 9302 | Miscellaneous General Expenses | | | 13,958 | 13,958 | 13,958 | 13,958 | 13,958 | 13,958 | 13,958 | 13,958 | 13,958 | 13,958 | 13,958 | 13,958 | 167,496 |
| 145 | 9310 | A&G Rents | | | 3,473 | 3,473 | 3,473 | 3,473 | 3,473 | 3,473 | 3,473 | 3,473 | 3,473 | 3,473 | 3,473 | 3,473 | 41,670 |
| 146 | 9320 | Maintenance-General Plant | | | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 388 | 4,657 |
| 147 | | **TOTAL CORPORATE OPERATING EXPENSES** | | | 236,226 | 236,226 | 236,226 | 236,226 | 236,226 | 236,226 | 236,226 | 236,226 | 236,226 | 236,226 | 236,226 | 236,226 | 2,834,710 |
| 148 | | | | | | | | | | | | | | | | | |
| 149 | | | | | | | | | | | | | | | | | |
| 150 | | **TOTAL EXPENSES** | | | 6,111,512 | 5,149,206 | 5,586,650 | 6,356,211 | 5,807,424 | 5,462,212 | 5,341,485 | 5,415,432 | 6,450,164 | 7,416,588 | 7,291,929 | 7,351,664 | 73,740,476 |
| 151 | | **TOTAL EXPENSES EXCLUDING FUEL & CONSERVATION** | | | 955,884 | 955,884 | 955,884 | 955,884 | 955,884 | 955,884 | 955,884 | 955,884 | 955,884 | 955,884 | 955,884 | 955,884 | 11,470,607 |

Supporting Schedules: C-20 (2014)

Recap Scedules: C-1 (2014), C-6

| Index | Projection Basis | Historical Year to Projected Year | Projected Year to Projected Test Year | Historical Year to Projected Test Year |
|---|---|---|---|---|
| | | 2014 | 2015 | Combined |
| 0 | No Change | 1.0000 | 1.0000 | 1.0000 |
| 1 | Inflation | 1.0220 | 1.0230 | 1.0455 |
| 2 | Cust Growth | 1.0008 | 1.0051 | 1.0059 |
| 5 | Payroll | 1.0300 | 1.0300 | 1.0609 |
| 6 | KWH Growth | 1.0000 | 0.9948 | 0.9947 |
| 9 | Revenues (Base) | 0.9967 | 1.0052 | 1.0019 |
| 13 | Inflation and Customer Growth | 1.0228 | 1.0282 | 1.0516 |
| 16 | Payroll and Customer Growth | 1.0308 | 1.0352 | 1.0671 |
| Direct | Direct Calculation | Direct | Direct | Direct |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
__X_ Prior Year Ended 9/30/14
___ Historical Test Year Ended 9/30/13
Witness: Martin

| LINE NO. | A/C NO. | DESCRIPTION | (13) Historic Adjusted Payroll | (14) Historic Adjusted Non-Payroll | (15) Historic Adjusted Total | (16) 2014 Payroll Factor | (17) 2014 Non-Payroll Factor | (18) 2014 Payroll | (19) 2014 Non Payroll | (20) 2014 Other | (21) 2014 TOTAL Excl Pass Thrus |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 134 | | **CORPORATE O&M EXPENSES** | | | | | | | | | |
| 135 | | | | | | | | | | | |
| 136 | 9030 | Customer Records & Collections | - | - | - | Direct | Direct | - | - | - | - |
| 137 | 9200 | Administrative & General Salaries | 779,551 | - | 779,551 | Direct | Direct | 945,854 | - | - | 945,854 |
| 138 | 9210 | Office Supplies & Expenses | - | 393,611 | 393,611 | Direct | Direct | - | 457,485 | - | 457,485 |
| 139 | 9230 | Outside Services | - | 541,778 | 541,778 | Direct | Direct | - | 533,590 | - | 533,590 |
| 140 | 9240 | Property Insurance | - | 182,974 | 182,974 | Direct | Direct | - | 182,190 | - | 182,190 |
| 141 | 9250 | Injuries & Damages | - | 154,597 | 154,597 | Direct | Direct | - | 143,848 | 70,000 | 213,848 |
| 142 | 9260 | Empl Pensions & Benefits | - | 158,200 | 158,200 | Direct | Direct | - | 248,858 | - | 248,858 |
| 143 | 9301 | General Advertising-A&G | - | 19,033 | 19,033 | Direct | Direct | - | 39,062 | - | 39,062 |
| 144 | 9302 | Miscellaneous General Expenses | - | 154,886 | 154,886 | Direct | Direct | - | 167,496 | - | 167,496 |
| 145 | 9310 | A&G Rents | - | 31,922 | 31,922 | Direct | Direct | - | 41,670 | - | 41,670 |
| 146 | 9320 | Maintenance-General Plant | - | 4,845 | 4,845 | Direct | Direct | - | 4,657 | - | 4,657 |
| 147 | | **TOTAL CORPORATE OPERATING EXPENSES** | 779,551 | 1,641,846 | 2,421,396 | | | 945,854 | 1,818,856 | 70,000 | 2,834,710 |
| 148 | | | | | | | | | | | |
| 149 | | | | | | | | | | | |
| 150 | | **TOTAL EXPENSES** | 65,979,587 | 6,862,051 | 72,841,638 | - | - | 4,712,745 | (55,836,798) | 324,792 | 11,470,607 |
| 151 | | **TOTAL EXPENSES EXCLUDING FUEL & CONSERVATION** | 4,434,635 | 6,137,134 | 10,571,769 | - | - | 4,712,745 | 6,433,071 | 324,792 | 11,470,607 |

Supporting Schedules: C-20 (2014)

Recap Scedules: C-1 (2014), C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | PAYROLL TREND BASIS | NON PAY TREND BASIS | (1) Oct-14 | (2) Nov-14 | (3) Dec-14 | (4) Jan-15 | (5) Feb-15 | (6) Mar-15 | (7) Apr-15 | (8) May-15 | (9) Jun-15 | (10) Jul-15 | (11) Aug-15 | (12) Sep-15 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | **OPERATING EXPENSES** | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | | **Other Power Supply Expenses** | | | | | | | | | | | | | | | |
| 4 | 555 | PURCHASED POWER | | | 5,165,230 | 4,219,106 | 4,549,529 | 5,381,019 | 4,834,107 | 4,494,239 | 4,306,172 | 4,453,830 | 5,487,173 | 6,447,933 | 6,320,484 | 6,380,999 | 62,039,821 |
| 5 | 555 | PURCHASED POWER UNDERRECOVERY | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | 557 | OTHER EXPENSES | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | | | | | | | | | | | | | | | | | |
| 8 | 560-567.1 | **Transmission Expenses - Operation** | | | | | | | | | | | | | | | |
| 9 | 560 | SUPERVISION AND ENGINEERING | 5 | 1 | 1,790 | 1,790 | 1,790 | 1,790 | 1,790 | 1,790 | 1,790 | 1,790 | 1,790 | 1,790 | 1,790 | 1,790 | 21,485 |
| 10 | 562 | STATION EXPENSES | 5 | 1 | 4,038 | 4,038 | 4,038 | 4,038 | 4,038 | 4,038 | 4,038 | 4,038 | 4,038 | 4,038 | 4,038 | 4,038 | 48,452 |
| 11 | 566 | MISC TRANSMISSION EX | 16 | 13 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 789 |
| 12 | | **NON CORPORATE O&M EXPENSES** | | | | | | | | | | | | | | | |
| 13 | 580-589 | **Distribution Expenses - Operation** | | | | | | | | | | | | | | | |
| 14 | 580 | OPERATION SUPERVISION & ENG | 5 | 13 | 45,719 | 45,719 | 45,719 | 45,719 | 45,719 | 45,719 | 45,719 | 45,719 | 45,719 | 45,719 | 45,719 | 45,719 | 548,627 |
| 15 | 581 | LOAD DISPATCHING | | | | | | | | | | | | | | | - |
| 16 | 582 | STATION EXPENSES | 16 | 13 | 4,049 | 4,049 | 4,049 | 4,049 | 4,049 | 4,049 | 4,049 | 4,049 | 4,049 | 4,049 | 4,049 | 4,049 | 48,582 |
| 17 | 583 | OVERHEAD LINE | | | | | | | | | | | | | | | - |
| 18 | 5831 | OPERATION OF OVERHEA | 16 | 13 | 7,099 | 7,099 | 7,099 | 7,099 | 7,099 | 7,099 | 7,099 | 7,099 | 7,099 | 7,099 | 7,099 | 7,099 | 85,193 |
| 19 | 5832 | REMOVING & RESETTING | 16 | 13 | 4,948 | 4,948 | 4,948 | 4,948 | 4,948 | 4,948 | 4,948 | 4,948 | 4,948 | 4,948 | 4,948 | 4,948 | 59,373 |
| 20 | 584 | UNDERGROUND LINE | 16 | 13 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 13,434 |
| 21 | 5841 | UNDERGROUND LINE EXP | | | | | | | | | | | | | | | - |
| 22 | 5842 | UNDERGRND LINE EXPEN | | | | | | | | | | | | | | | - |
| 23 | 585 | STREET LIGHT/SIGNAL | 16 | 13 | 3,783 | 3,783 | 3,783 | 3,783 | 3,783 | 3,783 | 3,783 | 3,783 | 3,783 | 3,783 | 3,783 | 3,783 | 45,393 |
| 24 | 586 | METER EXPENSES | 16 | 13 | 37,361 | 37,361 | 37,361 | 37,361 | 37,361 | 37,361 | 37,361 | 37,361 | 37,361 | 37,361 | 37,361 | 37,361 | 448,331 |
| 25 | 587 | CUSTOMER INSTALLATIONS | | | | | | | | | | | | | | | - |
| 26 | 5871 | AREA LIGHT EXPENSE | 16 | 13 | 9,517 | 9,517 | 9,517 | 9,517 | 9,517 | 9,517 | 9,517 | 9,517 | 9,517 | 9,517 | 9,517 | 9,517 | 114,200 |
| 27 | 5872 | OTHER CUSTOMER INSTA | 16 | 13 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 477 | 5,728 |
| 28 | 588 | MISC DISTRIBUTION | | | | | | | | | | | | | | | - |
| 29 | 5881 | DISTRIBUTION MAPS & | 16 | 13 | 17,208 | 17,208 | 17,208 | 17,208 | 17,208 | 17,208 | 17,208 | 17,208 | 17,208 | 17,208 | 17,208 | 17,208 | 206,498 |
| 30 | 5882 | OTHER DIST OFFICE SU | 16 | 13 | 14,618 | 14,618 | 14,618 | 14,618 | 14,618 | 14,618 | 14,618 | 14,618 | 14,618 | 14,618 | 14,618 | 14,618 | 175,413 |
| 31 | 5883 | MISC DISTRIBUTION OF | | | | | | | | | | | | | | | - |
| 32 | 589 | RENTS | | | | | | | | | | | | | | | - |
| 33 | 879 | CUSTOMER INTALLATIONS | | | | | | | | | | | | | | | - |
| 34 | | | | | | | | | | | | | | | | | |
| 35 | 901-905 | **Customer Accounts - Operation** | | | | | | | | | | | | | | | |
| 36 | 901 | SUPERVISION | 16 | 13 | 14,058 | 14,058 | 14,058 | 14,058 | 14,058 | 14,058 | 14,058 | 14,058 | 14,058 | 14,058 | 14,058 | 14,058 | 168,691 |
| 37 | 9011 | SUPERVISION A&G | | | | | | | | | | | | | | | - |
| 38 | 902 | METER READING EXPENS | 16 | 13 | 25,158 | 25,158 | 25,158 | 25,158 | 25,158 | 25,158 | 25,158 | 25,158 | 25,158 | 25,158 | 25,158 | 25,158 | 301,894 |
| 39 | 903 | CUSTOMER RECORDS/COL | 16 | 13 | 107,446 | 107,446 | 107,446 | 107,446 | 107,446 | 107,446 | 107,446 | 107,446 | 107,446 | 107,446 | 107,446 | 107,446 | 1,289,354 |
| 40 | 9031 | CUSTOMER RECORDS/COL | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | 904 | UNCOLLECTIBLE ACCOUNT | 0 | 9 | 18,498 | 18,498 | 18,498 | 18,498 | 18,498 | 18,498 | 18,498 | 18,498 | 18,498 | 18,498 | 18,498 | 18,498 | 221,975 |
| 42 | 905 | MISC CUSTOMER ACCOUN | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | 9051 | MISC CUSTOMER ACCNT | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 | | | | | | | | | | | | | | | | | |
| 45 | 906-910 | **Customer Service and Info - Operation** | | | | | | | | | | | | | | | |
| 46 | 9061 | UNDERRECOVERY: CONSE | Calculated | Calculated | (12,553) | (19,859) | (19,198) | (12,901) | (16,254) | (21,756) | (23,986) | (20,042) | (11,238) | (2,282) | (903) | (3,123) | (164,095) |
| 47 | 907 | SUPERVISION | Direct | Direct | 2,162 | 1,972 | 2,162 | 2,188 | 2,059 | 2,188 | 2,116 | 2,054 | 2,116 | 2,180 | 2,054 | 2,116 | 25,367 |
| 48 | 908 | CUSTOMER ASSISTANCE | Direct | Direct | 46,760 | 43,681 | 46,768 | 47,172 | 45,040 | 47,172 | 46,315 | 45,289 | 46,315 | 47,341 | 45,289 | 46,315 | 553,457 |
| 49 | 909 | INFO & INSTRUCTIONAL | Direct | Direct | 17,198 | 17,198 | 17,194 | 17,628 | 17,628 | 17,628 | 17,628 | 17,628 | 17,628 | 17,628 | 17,628 | 17,628 | 210,242 |
| 50 | 910 | MISC CUSTOMER SERVIC | Direct | Direct | 1,449 | 1,280 | 1,449 | 1,441 | 1,324 | 1,441 | 1,394 | 1,339 | 1,394 | 1,451 | 1,339 | 1,394 | 16,695 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| LINE NO. | A/C NO. | DESCRIPTION | (13) Historic Adjusted Payroll | (14) Historic Adjusted Non-Payroll | (15) Historic Adjusted Total | (16) 2015 Payroll Factor | (17) 2015 Non Payroll Factor | (18) 2015 Payroll | (19) 2015 Non Payroll | (20) 2015 Other | (21) 2015 TOTAL Excl Pass Thrus |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **OPERATING EXPENSES** | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | **Other Power Supply Expenses** | | | | | | | | | |
| 4 | 555 | PURCHASED POWER | 62,039,821 | - | 62,039,821 | - | - | - | (62,039,821) | | - |
| 5 | 555 | PURCHASED POWER UNDERRECOVERY | - | - | - | | | | | | - |
| 6 | 557 | OTHER EXPENSES | - | - | - | | | | | | - |
| 7 | | | | | | | | | | | |
| 8 | **560-567.1** | **Transmission Expenses - Operation** | | | | | | | | | |
| 9 | 560 | SUPERVISION AND ENGINEERING | - | 20,550 | 20,550 | 1.0609 | 1.0455 | - | 21,485 | - | 21,485 |
| 10 | 562 | STATION EXPENSES | 14,449 | 31,569 | 46,019 | 1.0609 | 1.0455 | 15,329 | 33,006 | 116 | 48,452 |
| 11 | 566 | MISC TRANSMISSION EX | - | 750 | 750 | 1.0671 | 1.0516 | - | 789 | - | 789 |
| 12 | **NON CORPORATE O&M EXPENSES** | | | | | | | | | | |
| 13 | **580-589** | **Distribution Expenses - Operation** | | | | | | | | | |
| 14 | 580 | OPERATION SUPERVISION & ENG | 404,042 | 109,524 | 513,566 | 1.0609 | 1.0516 | 428,648 | 115,179 | 4,799 | 548,627 |
| 15 | 581 | LOAD DISPATCHING | - | - | - | | | | | | - |
| 16 | 582 | STATION EXPENSES | 38,754 | 6,646 | 45,401 | 1.0671 | 1.0516 | 41,356 | 6,990 | 237 | 48,582 |
| 17 | 583 | OVERHEAD LINE | - | - | - | | | | | | - |
| 18 | 5831 | OPERATION OF OVERHEA | 63,819 | 15,806 | 79,625 | 1.0671 | 1.0516 | 68,103 | 16,622 | 468 | 85,193 |
| 19 | 5832 | REMOVING & RESETTING | 45,131 | 10,143 | 55,274 | 1.0671 | 1.0516 | 48,160 | 10,666 | 546 | 59,373 |
| 20 | 584 | UNDERGROUND LINE | 1,754 | 10,979 | 12,733 | 1.0671 | 1.0516 | 1,872 | 11,546 | 16 | 13,434 |
| 21 | 5841 | UNDERGROUND LINE EXP | - | - | - | | | | | | - |
| 22 | 5842 | UNDERGRND LINE EXPEN | - | - | - | | | | | | - |
| 23 | 585 | STREET LIGHT/SIGNAL | 33,929 | 8,352 | 42,281 | 1.0671 | 1.0516 | 36,206 | 8,783 | 404 | 45,393 |
| 24 | 586 | METER EXPENSES | 318,302 | 97,913 | 416,214 | 1.0671 | 1.0516 | 339,666 | 102,969 | 5,696 | 448,331 |
| 25 | 587 | CUSTOMER INSTALLATIONS | - | - | - | | | | | | - |
| 26 | 5871 | AREA LIGHT EXPENSE | 88,571 | 18,241 | 106,812 | 1.0671 | 1.0516 | 94,516 | 19,182 | 501 | 114,200 |
| 27 | 5872 | OTHER CUSTOMER INSTA | 22,451 | (17,546) | 4,905 | 1.0671 | 1.0516 | 23,958 | (18,452) | 221 | 5,728 |
| 28 | 588 | MISC DISTRIBUTION | - | - | - | | | | | | - |
| 29 | 5881 | DISTRIBUTION MAPS & | 142,761 | 40,755 | 183,515 | 1.0671 | 1.0516 | 152,343 | 42,859 | 11,296 | 206,498 |
| 30 | 5882 | OTHER DIST OFFICE SU | 5,245 | 144,339 | 149,584 | 1.0671 | 1.0516 | 5,597 | 151,792 | 18,024 | 175,413 |
| 31 | 5883 | MISC DISTRIBUTION OF | - | - | - | | | | | | - |
| 32 | 589 | RENTS | - | - | - | | | | | | - |
| 33 | 879 | CUSTOMER INTALLATIONS | - | - | - | | | | | | - |
| 34 | | | | | | | | | | | |
| 35 | **901-905** | **Customer Accounts - Operation** | | | | | | | | | |
| 36 | 901 | SUPERVISION | 54,661 | 45,268 | 99,929 | 1.0671 | 1.0516 | 58,330 | 47,606 | 62,755 | 168,691 |
| 37 | 9011 | SUPERVISION A&G | - | - | - | | | | | | - |
| 38 | 902 | METER READING EXPENS | 161,686 | 118,031 | 279,717 | 1.0671 | 1.0516 | 172,538 | 124,126 | 5,230 | 301,894 |
| 39 | 903 | CUSTOMER RECORDS/COL | 623,588 | 547,564 | 1,171,151 | 1.0671 | 1.0516 | 665,444 | 575,838 | 48,072 | 1,289,354 |
| 40 | 9031 | CUSTOMER RECORDS/COL | - | - | - | | | | | | - |
| 41 | 904 | UNCOLLECTIBLE ACCOUNT | - | 221,560 | 221,560 | 1.0000 | 1.0019 | - | 221,975 | - | 221,975 |
| 42 | 905 | MISC CUSTOMER ACCOUN | - | - | - | | | | | | - |
| 43 | 9051 | MISC CUSTOMER ACCNT | - | - | - | | | | | | - |
| 44 | | | | | | | | | | | |
| 45 | **906-910** | **Customer Service and Info - Operation** | | | | | | | | | |
| 46 | 9061 | UNDERRECOVERY: CONSE | - | (164,095) | (164,095) | | | | 164,095 | | - |
| 47 | 907 | SUPERVISION | - | 25,367 | 25,367 | | | | (25,367) | | - |
| 48 | 908 | CUSTOMER ASSISTANCE | - | 553,457 | 553,457 | | | | (553,457) | | - |
| 49 | 909 | INFO & INSTRUCTIONAL | - | 210,242 | 210,242 | | | | (210,242) | | - |
| 50 | 910 | MISC CUSTOMER SERVIC | - | 16,695 | 16,695 | | | | (16,695) | | - |

Supporting Schedules: C-14, C-15, C-20 (2015)

Recap Scedules: C-1 (2015), C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | PAYROLL TREND BASIS | NON PAY TREND BASIS | (1) Oct-14 | (2) Nov-14 | (3) Dec-14 | (4) Jan-15 | (5) Feb-15 | (6) Mar-15 | (7) Apr-15 | (8) May-15 | (9) Jun-15 | (10) Jul-15 | (11) Aug-15 | (12) Sep-15 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 51 | **911-917** | **Sales Expenses - Operation** | | | | | | | | | | | | | | | |
| 52 | 911 | SALES SUPERVISION | 16 | 13 | 2,417 | 2,417 | 2,417 | 2,417 | 2,417 | 2,417 | 2,417 | 2,417 | 2,417 | 2,417 | 2,417 | 2,417 | 29,002 |
| 53 | 912 | DEMONSTRATING & SELL | | | | | | | | | | | | | | | - |
| 54 | 913 | ADVERTISING | 0 | 13 | 17,304 | 17,304 | 17,304 | 17,304 | 17,304 | 17,304 | 17,304 | 17,304 | 17,304 | 17,304 | 17,304 | 17,304 | 207,648 |
| 55 | 9131 | PROMOTIONAL ADVERTISING | | | | | | | | | | | | | | | - |
| 56 | 9132 | CONSERVATION ADVERTISING | | | | | | | | | | | | | | | - |
| 57 | 9133 | SAFETY ADVERTISING | | | | | | | | | | | | | | | - |
| 58 | 9134 | OTHER INFO/INSTR/CON | | | | | | | | | | | | | | | - |
| 59 | 9135 | COMMUNITY AFFAIRS AD | 0 | 13 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 583 | 6,999 |
| 60 | 9136 | OTHER ADVERTISING | | | | | | | | | | | | | | | - |
| 61 | 916 | MISC. SALES EXPENSES | 16 | 13 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 737 | 8,846 |
| 62 | | | | | | | | | | | | | | | | | |
| 63 | **920-933** | **Administrative & General - Operation** | | | | | | | | | | | | | | | |
| 64 | 920 | ADM & GENERAL SALARI | 5 | 1 | 46,786 | 46,786 | 46,786 | 46,786 | 46,786 | 46,786 | 46,786 | 46,786 | 46,786 | 46,786 | 46,786 | 46,786 | 561,433 |
| 65 | 921 | OFFICE SUPPLIES AND EXP | 0 | 1 | 25,129 | 25,129 | 25,129 | 25,129 | 25,129 | 25,129 | 25,129 | 25,129 | 25,129 | 25,129 | 25,129 | 25,129 | 301,550 |
| 66 | 9211 | OFFICE SUPPLIES | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | 9212 | OFFICE POSTAGE & MAI | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 | 9213 | OFF COMPUTER SUPP & | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | 9214 | OFFICE UTILITY EXPEN | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | 9215 | MISC OFFICE EXPENSE | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | 9216 | CO TRAINING EXPENSE- | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 | 923 | OUTSIDE SERVICES | 0 | 1 | 9,320 | 9,320 | 9,320 | 9,320 | 9,320 | 9,320 | 9,320 | 9,320 | 9,320 | 9,320 | 9,320 | 9,320 | 111,841 |
| 73 | 9231 | OUTSIDE SERVICES - O | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | 9232 | LEGAL FEES AND EXPEN | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | 9233 | OUTSIDE AUDIT & ACCO | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 76 | 924 | PROPERTY INSURANCE | 0 | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 | 925 | INJURIES & DAMAGES | 5 | 1 | 23,623 | 23,623 | 23,623 | 23,623 | 23,623 | 23,623 | 23,623 | 23,623 | 23,623 | 23,623 | 23,623 | 23,623 | 283,478 |
| 78 | 9251 | INJURIES AND DAMAGES | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 | 9252 | GENERAL LIABILITY | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 | 926 | EMPLOYEE PENSTIONS & BENEFITS | 0 | Direct | 75,221 | 75,221 | 75,221 | 75,221 | 75,221 | 75,221 | 75,221 | 75,221 | 75,221 | 75,221 | 75,221 | 75,221 | 902,655 |
| 81 | 9261 | EMPLOYEE PENSIONS | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 | 9262 | EMPLOYEE BENEFITS- O | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 | 9263 | RETIREE BENEFITS-POS | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 | 9264 | 401(K) EXPENSE COMPA | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | 928 | REGULATORY COMMISSION | 0 | Direct | 12,845 | 12,845 | 12,845 | 12,845 | 12,845 | 12,845 | 12,845 | 12,845 | 12,845 | 12,845 | 12,845 | 12,845 | 154,144 |
| 86 | 9301 | MISC ADVERTISING EXP | 0 | 13 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | 9301 | INSTITUTIONAL/GOODWI | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | 9302 | CORPORATE EXPENSES | 0 | 13 | 4,378 | 4,378 | 4,378 | 4,378 | 4,378 | 4,378 | 4,378 | 4,378 | 4,378 | 4,378 | 4,378 | 4,378 | 52,536 |
| 89 | 9302 | MISC. GENERAL EXPENS | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 | 93022 | INDUSTRY ASSOCIATION | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 91 | 93023 | ECONOMIC DEVELOPMENT | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 92 | 931 | RENTS | 0 | 1 | 8,969 | 8,969 | 8,969 | 8,969 | 8,969 | 8,969 | 8,969 | 8,969 | 8,969 | 8,969 | 8,969 | 8,969 | 107,629 |
| 93 | | | | | | | | | | | | | | | | | |
| 94 | **TOTAL NON CORPORATE OPERATING EXPENSES** | | | | 5,764,510 | 4,807,642 | 5,142,168 | 5,980,811 | 5,428,168 | 5,085,176 | 4,893,903 | 5,044,362 | 6,087,652 | 7,058,515 | 6,930,155 | 6,989,593 | 69,212,658 |
| 95 | **Total Non Corporate Operating Expenses Less Fuel** | | | | 599,280 | 588,536 | 592,639 | 599,792 | 594,061 | 590,937 | 587,731 | 590,532 | 600,479 | 610,582 | 609,671 | 608,594 | 7,172,837 |
| 96 | **Maintenance Expenses** | | | | | | | | | | | | | | | | |
| 97 | | | | | | | | | | | | | | | | | |
| 98 | **541-545.1** | **Hydraulic Power Gen - Maintenance** | | | | | | | | | | | | | | | |
| 99 | 554 | MAINT OF MISC POWER | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | | | | | | | | | | | | | | | | | |
| 101 | **568-574** | **Transmission Expenses - Maintenance** | | | | | | | | | | | | | | | |
| 102 | 570 | MAINT OF STATION EQU | 16 | 13 | 2,057 | 2,057 | 2,057 | 2,057 | 2,057 | 2,057 | 2,057 | 2,057 | 2,057 | 2,057 | 2,057 | 2,057 | 24,681 |
| 103 | 571 | MAINT OF OVERHEAD LINES | 16 | 13 | 2,907 | 2,907 | 2,907 | 2,907 | 2,907 | 2,907 | 2,907 | 2,907 | 2,907 | 2,907 | 2,907 | 2,907 | 34,884 |
| 104 | 573 | MAINT OF MISC TRANSMISSION | | | - | - | - | - | - | - | - | - | - | - | - | - | - |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| LINE NO. | A/C NO. | DESCRIPTION | (13) Historic Adjusted Payroll | (14) Historic Adjusted Non-Payroll | (15) Historic Adjusted Total | (16) 2015 Payroll Factor | (17) 2015 Non Payroll Factor | (18) 2015 Payroll | (19) 2015 Non Payroll | (20) 2015 Other | (21) 2015 TOTAL Excl Pass Thrus |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 51 | **911-917** | **Sales Expenses - Operation** | | | | | | | | | |
| 52 | 911 | SALES SUPERVISION | 20,908 | 6,242 | 27,150 | 1.0671 | 1.0516 | 22,311 | 6,564 | 127 | 29,002 |
| 53 | 912 | DEMONSTRATING & SELL | - | - | - | | | | | | - |
| 54 | 913 | ADVERTISING | - | 197,452 | 197,452 | 1.0000 | 1.0516 | - | 207,648 | - | 207,648 |
| 55 | 9131 | PROMOTIONAL ADVERTISING | - | - | - | | | | | | - |
| 56 | 9132 | CONSERVATION ADVERTISING | - | - | - | | | | | | - |
| 57 | 9133 | SAFETY ADVERTISING | - | - | - | | | | | | - |
| 58 | 9134 | OTHER INFO/INSTR/CON | - | - | - | | | | | | - |
| 59 | 9135 | COMMUNITY AFFAIRS AD | - | 6,655 | 6,655 | 1.0000 | 1.0516 | - | 6,999 | - | 6,999 |
| 60 | 9136 | OTHER ADVERTISING | - | - | - | | | | | | - |
| 61 | 916 | MISC. SALES EXPENSES | - | 8,411 | 8,411 | 1.0671 | 1.0516 | - | 8,846 | - | 8,846 |
| 62 | | | | | | | | | | | |
| 63 | **920-933** | **Administrative & General - Operation** | | | | | | | | | |
| 64 | 920 | ADM & GENERAL SALARI | 451,184 | - | 451,184 | 1.0609 | 1.0455 | 478,661 | - | 82,772 | 561,433 |
| 65 | 921 | OFFICE SUPPLIES AND EXP | - | 286,594 | 286,594 | 1.0000 | 1.0455 | - | 299,636 | 1,915 | 301,550 |
| 66 | 9211 | OFFICE SUPPLIES | - | - | - | | | | | | - |
| 67 | 9212 | OFFICE POSTAGE & MAI | - | - | - | | | | | | - |
| 68 | 9213 | OFF COMPUTER SUPP & | - | - | - | | | | | | - |
| 69 | 9214 | OFFICE UTILITY EXPEN | - | - | - | | | | | | - |
| 70 | 9215 | MISC OFFICE EXPENSE | - | - | - | | | | | | - |
| 71 | 9216 | CO TRAINING EXPENSE- | - | - | - | | | | | | - |
| 72 | 923 | OUTSIDE SERVICES | - | 128,088 | 128,088 | 1.0000 | 1.0455 | - | 133,917 | (22,076) | 111,841 |
| 73 | 9231 | OUTSIDE SERVICES - O | - | - | - | | | | | | - |
| 74 | 9232 | LEGAL FEES AND EXPEN | - | - | - | | | | | | - |
| 75 | 9233 | OUTSIDE AUDIT & ACCO | - | - | - | | | | | | - |
| 76 | 924 | PROPERTY INSURANCE | - | - | - | | | | | | - |
| 77 | 925 | INJURIES & DAMAGES | 169,071 | 98,022 | 267,093 | 1.0609 | 1.0455 | 179,368 | 102,483 | 1,628 | 283,478 |
| 78 | 9251 | INJURIES AND DAMAGES | - | - | - | | | | | | - |
| 79 | 9252 | GENERAL LIABILITY | - | - | - | | | | | | - |
| 80 | 926 | EMPLOYEE PENSTIONS & BENEFITS | - | 825,759 | 825,759 | 1.0000 | Direct | - | 902,655 | - | 902,655 |
| 81 | 9261 | EMPLOYEE PENSIONS | - | - | - | | | | | | - |
| 82 | 9262 | EMPLOYEE BENEFITS- O | - | - | - | | | | | | - |
| 83 | 9263 | RETIREE BENEFITS-POS | - | - | - | | | | | | - |
| 84 | 9264 | 401(K) EXPENSE COMPA | - | - | - | | | | | | - |
| 85 | 928 | REGULATORY COMMISSION | - | - | - | | Direct | - | - | 154,144 | 154,144 |
| 86 | 9301 | MISC ADVERTISING EXP | - | - | - | | | | | | - |
| 87 | 9301 | INSTITUTIONAL/GOODWI | - | - | - | | | | | | - |
| 88 | 9302 | CORPORATE EXPENSES | - | 29,750 | 29,750 | 1.0000 | 1.0516 | - | 31,286 | 21,250 | 52,536 |
| 89 | 9302 | MISC. GENERAL EXPENS | - | - | - | | | | | | - |
| 90 | 93022 | INDUSTRY ASSOCIATION | - | - | - | | | | | | - |
| 91 | 93023 | ECONOMIC DEVELOPMENT | - | - | - | | | | | | - |
| 92 | 931 | RENTS | - | 102,944 | 102,944 | 1.0000 | 1.0455 | - | 107,629 | - | 107,629 |
| 93 | | | | | | | | | | | |
| 94 | **TOTAL NON CORPORATE OPERATING EXPENSES** | | 64,700,127 | 3,762,026 | 68,462,153 | | | 2,832,407 | (59,380,865) | 398,141 | 6,531,171 |
| 95 | **Total Non Corporate Operating Expenses Less Fuel** | | 2,660,306 | 3,762,026 | 6,422,332 | | | 2,832,407 | 2,658,956 | 398,141 | 6,531,171 |
| 96 | **Maintenance Expenses** | | | | | | | | | | |
| 97 | | | | | | | | | | | |
| 98 | **541-545.1** | **Hydraulic Power Gen - Maintenance** | | | | | | | | | |
| 99 | 554 | MAINT OF MISC POWER | - | - | - | | | | | | |
| 100 | | | | | | | | | | | |
| 101 | **568-574** | **Transmission Expenses - Maintenance** | | | | | | | | | |
| 102 | 570 | MAINT OF STATION EQU | 4,188 | 19,201 | 23,390 | 1.0671 | 1.0516 | 4,470 | 20,193 | 18 | 24,681 |
| 103 | 571 | MAINT OF OVERHEAD LINES | 8,456 | 24,543 | 32,999 | 1.0671 | 1.0516 | 9,023 | 25,810 | 51 | 34,884 |
| 104 | 573 | MAINT OF MISC TRANSMISSION | - | - | - | | | | | | - |

Supporting Schedules: C-14, C-15, C-20 (2015)

Recap Scedules: C-1 (2015), C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | PAYROLL TREND BASIS | NON PAY TREND BASIS | (1) Oct-14 | (2) Nov-14 | (3) Dec-14 | (4) Jan-15 | (5) Feb-15 | (6) Mar-15 | (7) Apr-15 | (8) May-15 | (9) Jun-15 | (10) Jul-15 | (11) Aug-15 | (12) Sep-15 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 105 | **590-598** | **Distribution Expenses - Maintenance** | | | | | | | | | | | | | | | |
| 106 | 590 | MAINT SUPERVISION/EN | 5 | 13 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 1,746 |
| 107 | 591 | MAINT OF STRUCTURES | 5 | 13 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 216 | 2,592 |
| 108 | 592 | MAINT OF STATION EQUIP | 16 | 13 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 2,384 | 28,603 |
| 109 | 593 | MAINT OF OVERHEAD LINES | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 110 | 5931 | MAINT OF POLES/TOWER | 16 | 13 | 14,875 | 14,875 | 14,875 | 14,875 | 14,875 | 14,875 | 14,875 | 14,875 | 14,875 | 14,875 | 14,875 | 14,875 | 178,504 |
| 111 | 5932 | MAINT OF OVERHEAD CO | 16 | 13 | 117,426 | 117,426 | 117,426 | 117,426 | 117,426 | 117,426 | 117,426 | 117,426 | 117,426 | 117,426 | 117,426 | 117,426 | 1,409,109 |
| 112 | 5933 | MAINT OF SERVICES | 16 | 13 | 20,850 | 20,850 | 20,850 | 20,850 | 20,850 | 20,850 | 20,850 | 20,850 | 20,850 | 20,850 | 20,850 | 20,850 | 250,204 |
| 113 | 594 | MAINT OF UNDERGROUND LINES | 16 | 13 | 14,308 | 14,308 | 14,308 | 14,308 | 14,308 | 14,308 | 14,308 | 14,308 | 14,308 | 14,308 | 14,308 | 14,308 | 171,700 |
| 114 | 5941 | MAINT OF UNDERGROUND | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 115 | 5942 | MAINT OF UNDERGRND L | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | 595 | MAINT OF TRANSFORMERS | 16 | 13 | 2,501 | 2,501 | 2,501 | 2,501 | 2,501 | 2,501 | 2,501 | 2,501 | 2,501 | 2,501 | 2,501 | 2,501 | 30,008 |
| 117 | 5951 | MAINT OF LINE TRANSF | 16 | 13 | 7,695 | 7,695 | 7,695 | 7,695 | 7,695 | 7,695 | 7,695 | 7,695 | 7,695 | 7,695 | 7,695 | 7,695 | 92,336 |
| 118 | 5952 | MAINT OF LINE TRANSF | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 119 | 5953 | MAINT OF LINE TRANSF | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 120 | 596 | MAINT -STREET LIGHT/ | 16 | 13 | 4,729 | 4,729 | 4,729 | 4,729 | 4,729 | 4,729 | 4,729 | 4,729 | 4,729 | 4,729 | 4,729 | 4,729 | 56,753 |
| 121 | 597 | MAINT OF METERS | 16 | 13 | 14,720 | 14,720 | 14,720 | 14,720 | 14,720 | 14,720 | 14,720 | 14,720 | 14,720 | 14,720 | 14,720 | 14,720 | 176,638 |
| 122 | 598 | MAINT OF MISC DISTRI | 16 | 13 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 6,877 | 82,524 |
| 123 | | | | | | | | | | | | | | | | | |
| 124 | **935** | **Administrative & General - Maintenance** | | | | | | | | | | | | | | | |
| 125 | 932 | GENERAL OFFICE EQUIPMENT | 0 | 1 | 1,382 | 1,382 | 1,382 | 1,382 | 1,382 | 1,382 | 1,382 | 1,382 | 1,382 | 1,382 | 1,382 | 1,382 | 16,583 |
| 126 | 935 | MAINT OF GENERAL PLA | 16 | 1 | 828 | 828 | 828 | 828 | 828 | 828 | 828 | 828 | 828 | 828 | 828 | 828 | 9,941 |
| 127 | | | | | | | | | | | | | | | | | |
| 128 | **TOTAL MAINTENANCE EXPENSES** | | | | 213,900 | 213,900 | 213,900 | 213,900 | 213,900 | 213,900 | 213,900 | 213,900 | 213,900 | 213,900 | 213,900 | 213,900 | 2,566,805 |
| 129 | | | | | | | | | | | | | | | | | |
| 130 | | | | | | | | | | | | | | | | | |
| 131 | | | | | | | | | | | | | | | | | |
| 132 | **TOTAL OTHER NON CORPORATE OPERATING EXPENSES** | | | | 5,978,411 | 5,021,543 | 5,356,069 | 6,194,712 | 5,642,069 | 5,299,077 | 5,107,804 | 5,258,263 | 6,301,553 | 7,272,416 | 7,144,056 | 7,203,494 | 71,779,463 |
| 133 | **TOTAL NON CORPORATE EXPENSES EXCL FUEL & CONSV** | | | | 758,165 | 758,165 | 758,165 | 758,165 | 758,165 | 758,165 | 758,165 | 758,165 | 758,165 | 758,165 | 758,165 | 758,165 | 9,097,976 |

Supporting Schedules: C-14, C-15, C-20 (2015)

Recap Scedules: C-1 (2015), C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| LINE NO. | A/C NO. | DESCRIPTION | (13) Historic Adjusted Payroll | (14) Historic Adjusted Non-Payroll | (15) Historic Adjusted Total | (16) 2015 Payroll Factor | (17) 2015 Non Payroll Factor | (18) 2015 Payroll | (19) 2015 Non Payroll | (20) 2015 Other | (21) 2015 TOTAL Excl Pass Thrus |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 105 | **590-598** | **Distribution Expenses - Maintenance** | | | | | | | | | |
| 106 | 590 | MAINT SUPERVISION/EN | 1,523 | 122 | 1,645 | 1.0609 | 1.0516 | 1,616 | 128 | 3 | 1,746 |
| 107 | 591 | MAINT OF STRUCTURES | - | 2,464 | 2,464 | 1.0609 | 1.0516 | - | 2,592 | - | 2,592 |
| 108 | 592 | MAINT OF STATION EQUIP | 12,999 | 13,933 | 26,932 | 1.0671 | 1.0516 | 13,872 | 14,653 | 79 | 28,603 |
| 109 | 593 | MAINT OF OVERHEAD LINES | - | - | - | | | | | | - |
| 110 | 5931 | MAINT OF POLES/TOWER | 28,946 | 140,073 | 169,019 | 1.0671 | 1.0516 | 30,889 | 147,306 | 309 | 178,504 |
| 111 | 5932 | MAINT OF OVERHEAD CO | 358,132 | 925,267 | 1,283,399 | 1.0671 | 1.0516 | 382,170 | 973,045 | 53,894 | 1,409,109 |
| 112 | 5933 | MAINT OF SERVICES | 187,800 | 45,370 | 233,170 | 1.0671 | 1.0516 | 200,405 | 47,712 | 2,086 | 250,204 |
| 113 | 594 | MAINT OF UNDERGROUND LINES | 85,239 | 76,076 | 161,315 | 1.0671 | 1.0516 | 90,961 | 80,004 | 736 | 171,700 |
| 114 | 5941 | MAINT OF UNDERGROUND | - | - | - | | | | | | - |
| 115 | 5942 | MAINT OF UNDERGRND L | - | - | - | | | | | | - |
| 116 | 595 | MAINT OF TRANSFORMERS | 9,785 | 18,550 | 28,335 | 1.0671 | 1.0516 | 10,442 | 19,508 | 58 | 30,008 |
| 117 | 5951 | MAINT OF LINE TRANSF | 64,899 | 21,414 | 86,313 | 1.0671 | 1.0516 | 69,256 | 22,520 | 561 | 92,336 |
| 118 | 5952 | MAINT OF LINE TRANSF | - | - | - | | | | | | - |
| 119 | 5953 | MAINT OF LINE TRANSF | - | - | - | | | | | | - |
| 120 | 596 | MAINT -STREET LIGHT/ | 25,500 | 27,820 | 53,320 | 1.0671 | 1.0516 | 27,212 | 29,256 | 285 | 56,753 |
| 121 | 597 | MAINT OF METERS | 138,313 | 27,007 | 165,320 | 1.0671 | 1.0516 | 147,597 | 28,402 | 639 | 176,638 |
| 122 | 598 | MAINT OF MISC DISTRI | 66,876 | 9,889 | 76,766 | 1.0671 | 1.0516 | 71,365 | 10,400 | 759 | 82,524 |
| 123 | 0 | | | | | | | | | | |
| 124 | **935** | **Administrative & General - Maintenance** | | | | | | | | | |
| 125 | 932 | GENERAL OFFICE EQUIPMENT | - | 15,861 | 15,861 | 1.0000 | 1.0455 | - | 16,583 | - | 16,583 |
| 126 | 935 | MAINT OF GENERAL PLA | 2,120 | 7,338 | 9,458 | 1.0671 | 1.0455 | 2,262 | 7,672 | 7 | 9,941 |
| 127 | | | | | | | | | | | |
| 128 | **TOTAL MAINTENANCE EXPENSES** | | 994,777 | 1,374,929 | 2,369,706 | | | 1,061,539 | 1,445,784 | 59,483 | 2,566,805 |
| 129 | | | | | | | | | | | |
| 130 | | | | | | | | | | | |
| 131 | | | | | | | | | | | |
| 132 | | **TOTAL OTHER NON CORPORATE OPERATING EXPENSES** | 65,694,905 | 5,136,955 | 70,831,859 | | | 3,893,946 | (57,935,081) | 457,624 | 9,097,976 |
| 133 | | **TOTAL NON CORPORATE EXPENSES EXCL FUEL & CONSV** | 3,655,084 | 4,495,289 | 8,150,372 | | | 3,893,946 | 4,746,406 | 457,624 | 9,097,976 |

Supporting Schedules: C-14, C-15, C-20 (2015)

Recap Scedules: C-1 (2015), C-6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | PAYROLL TREND BASIS | NON PAY TREND BASIS | (1) Oct-14 | (2) Nov-14 | (3) Dec-14 | (4) Jan-15 | (5) Feb-15 | (6) Mar-15 | (7) Apr-15 | (8) May-15 | (9) Jun-15 | (10) Jul-15 | (11) Aug-15 | (12) Sep-15 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 134 | | **CORPORATE O&M EXPENSES** | | | | | | | | | | | | | | | |
| 135 | | | | | | | | | | | | | | | | | |
| 136 | 9030 | Customer Records & Collections | | | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 710 |
| 137 | 9200 | Administrative & General Salaries | | | 80,705 | 80,705 | 80,705 | 80,705 | 80,705 | 80,705 | 80,705 | 80,705 | 80,705 | 80,705 | 80,705 | 80,705 | 968,454 |
| 138 | 9210 | Office Supplies & Expenses | | | 41,647 | 41,647 | 41,647 | 41,647 | 41,647 | 41,647 | 41,647 | 41,647 | 41,647 | 41,647 | 41,647 | 41,647 | 499,763 |
| 139 | 9230 | Outside Services | | | 52,111 | 52,111 | 52,111 | 52,111 | 52,111 | 52,111 | 52,111 | 52,111 | 52,111 | 52,111 | 52,111 | 52,111 | 625,334 |
| 140 | 9240 | Property Insurance | | | 15,384 | 15,384 | 15,384 | 15,384 | 15,384 | 15,384 | 15,384 | 15,384 | 15,384 | 15,384 | 15,384 | 15,384 | 184,612 |
| 141 | 9250 | Injuries & Damages | | | 22,330 | 22,330 | 22,330 | 22,330 | 22,330 | 22,330 | 22,330 | 22,330 | 22,330 | 22,330 | 22,330 | 22,330 | 267,964 |
| 142 | 9260 | Empl Pensions & Benefits | | | 21,303 | 21,303 | 21,303 | 21,303 | 21,303 | 21,303 | 21,303 | 21,303 | 21,303 | 21,303 | 21,303 | 21,303 | 255,633 |
| 143 | 9301 | General Advertising-A&G | | | 2,892 | 2,892 | 2,892 | 2,892 | 2,892 | 2,892 | 2,892 | 2,892 | 2,892 | 2,892 | 2,892 | 2,892 | 34,705 |
| 144 | 9302 | Miscellaneous General Expenses | | | 14,909 | 14,909 | 14,909 | 14,909 | 14,909 | 14,909 | 14,909 | 14,909 | 14,909 | 14,909 | 14,909 | 14,909 | 178,908 |
| 145 | 9310 | A&G Rents | | | 3,464 | 3,464 | 3,464 | 3,464 | 3,464 | 3,464 | 3,464 | 3,464 | 3,464 | 3,464 | 3,464 | 3,464 | 41,564 |
| 146 | 9320 | Maintenance-General Plant | | | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 5,049 |
| 147 | | **TOTAL CORPORATE OPERATING EXPENSES** | | | 255,225 | 255,225 | 255,225 | 255,225 | 255,225 | 255,225 | 255,225 | 255,225 | 255,225 | 255,225 | 255,225 | 255,225 | 3,062,696 |
| 148 | | | | | | | | | | | | | | | | | |
| 149 | | | | | | | | | | | | | | | | | |
| 150 | | **TOTAL EXPENSES** | | | 6,233,635 | 5,276,767 | 5,611,293 | 6,449,936 | 5,897,293 | 5,554,301 | 5,363,028 | 5,513,487 | 6,556,777 | 7,527,640 | 7,399,280 | 7,458,718 | 74,842,159 |
| 151 | | **TOTAL EXPENSES EXCLUDING FUEL & CONSERVATION** | | | 1,013,389 | 1,013,389 | 1,013,389 | 1,013,389 | 1,013,389 | 1,013,389 | 1,013,389 | 1,013,389 | 1,013,389 | 1,013,389 | 1,013,389 | 1,013,389 | 12,160,672 |

Supporting Schedules: C-14, C-15, C-20 (2015)

Recap Scedules: C-1 (2015), C-6

| Index | Projection Basis | Historical Year to Projected Year | Projected Year to Projected Test Year | Historical Year to Projected Test Year |
|---|---|---|---|---|
| | | 2014 | 2015 | Combined |
| 0 | No Change | 1.0000 | 1.0000 | 1.0000 |
| 1 | Inflation | 1.0220 | 1.0230 | 1.0455 |
| 2 | Cust Growth | 1.0008 | 1.0051 | 1.0059 |
| 5 | Payroll | 1.0300 | 1.0300 | 1.0609 |
| 6 | KWH Growth | 1.0000 | 0.9948 | 0.9947 |
| 9 | Revenues (Base) | 0.9967 | 1.0052 | 1.0019 |
| 13 | Inflation and Customer Growth | 1.0228 | 1.0282 | 1.0516 |
| 16 | Payroll and Customer Growth | 1.0308 | 1.0352 | 1.0671 |
| Direct | Direct Calculation | Direct | Direct | Direct |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| LINE NO. | A/C NO. | DESCRIPTION | (13) Historic Adjusted Payroll | (14) Historic Adjusted Non-Payroll | (15) Historic Adjusted Total | (16) 2015 Payroll Factor | (17) 2015 Non Payroll Factor | (18) 2015 Payroll | (19) 2015 Non Payroll | (20) 2015 Other | (21) 2015 TOTAL Excl Pass Thrus |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 134 | | **CORPORATE O&M EXPENSES** | | | | | | | | | |
| 135 | | | | | | | | | | | |
| 136 | 9030 | Customer Records & Collections | - | - | - | Direct | Direct | - | 710 | - | 710 |
| 137 | 9200 | Administrative & General Salaries | 779,551 | - | 779,551 | Direct | Direct | 968,454 | - | - | 968,454 |
| 138 | 9210 | Office Supplies & Expenses | - | 393,611 | 393,611 | Direct | Direct | - | 499,763 | - | 499,763 |
| 139 | 9230 | Outside Services | - | 541,778 | 541,778 | Direct | Direct | - | 625,334 | - | 625,334 |
| 140 | 9240 | Property Insurance | - | 182,974 | 182,974 | Direct | Direct | - | 184,612 | - | 184,612 |
| 141 | 9250 | Injuries & Damages | - | 154,597 | 154,597 | Direct | Direct | - | 147,964 | 120,000 | 267,964 |
| 142 | 9260 | Empl Pensions & Benefits | - | 158,200 | 158,200 | Direct | Direct | - | 255,633 | - | 255,633 |
| 143 | 9301 | General Advertising-A&G | - | 19,033 | 19,033 | Direct | Direct | - | 34,705 | - | 34,705 |
| 144 | 9302 | Miscellaneous General Expenses | - | 154,886 | 154,886 | Direct | Direct | - | 178,908 | - | 178,908 |
| 145 | 9310 | A&G Rents | - | 31,922 | 31,922 | Direct | Direct | - | 41,564 | - | 41,564 |
| 146 | 9320 | Maintenance-General Plant | - | 4,845 | 4,845 | Direct | Direct | - | 5,049 | - | 5,049 |
| 147 | | **TOTAL CORPORATE OPERATING EXPENSES** | 779,551 | 1,641,846 | 2,421,396 | | | 968,454 | 1,974,242 | 120,000 | 3,062,696 |
| 148 | | | | | | | | | | | |
| 149 | | | | | | | | | | | |
| 150 | | **TOTAL EXPENSES** | 66,474,456 | 6,778,800 | 73,253,256 | | | 4,862,400 | (55,960,839) | 577,624 | 12,160,672 |
| 151 | | **TOTAL EXPENSES EXCLUDING FUEL & CONSERVATION** | 4,434,635 | 6,137,134 | 10,571,769 | | | 4,862,400 | 6,720,648 | 577,624 | 12,160,672 |

Supporting Schedules: C-14, C-15, C-20 (2015)

Recap Scedules: C-1 (2015), C-6

# FPU ELECTRIC
## Over and Under Adjustments

### Expenses for Electric Operations

| Acct # Seg4 | % | Item | 12 Mths Ending Sept 2014 | 12 Mths Ending Sept 2015 | Reason | Electric % | 12 Mths Ending Sept 2014 | 12 Mths Ending Sept 2015 |
|---|---|---|---|---|---|---|---|---|
| 5800 | 100% | General Manager_NE now Director of System Planning & Eng | (70,884) | (73,011) | Previous General Manager of Electric_NE now System Planning & Engineering | 100% | (70,884) | (73,011) |
| 58** | 100% | System Planning | 70,227 | 76,945 | Full staff and related new Dept expense | 100% | 70,227 | 76,945 |
| 5881 | 100% | Pole Attachment and Joint-Use Inventory | 10,756 | 10,756 | Audit on Pole Attachments. One fifth of 5 year audit. | 100% | 10,756 | 10,756 |
| 5882 | 100% | Promotion Feb 2014_11 mth adjusted | 9,170 | 10,000 | Assistant Operations Managers (2) increase in salary. | 100% | 9,170 | 10,000 |
| 5882 | 100% | Industry Association Dues | 7,804 | 7,984 | Full Year Adjustment_N American Reliability Council (NERC) | 100% | 7,804 | 7,984 |
| 5*** | 100% | Transportation Depreciation | 3,740 | 18,631 | Transportation Depreciation over trend | 100% | 3,740 | 18,631 |
| 5932 | 100% | Tree Trimming - 2013 Normalization | 50,500 | 50,500 | Historic Year not reflective of typical costs. | 100% | 50,500 | 50,500 |
| | | | $ 81,313 | $ 101,806 | | | $ 81,313 | $ 101,806 |

### Expenses for FPU Corporate

| Acct # Seg4 | % | Item | 12 Mths Ending Sept 2014 | 12 Mths Ending Sept 2015 | Reason | Electric % | 12 Mths Ending Sept 2014 | 12 Mths Ending Sept 2015 |
|---|---|---|---|---|---|---|---|---|
| 9010 | 100% | Credit & Collections Manager Electric allocation | 9,377 | 9,658 | Partial year historic adjusted for full year. | 100% | 9,377 | 9,658 |
| 9010 | 100% | Asst VP of Customer Engagement and Operations Electric allocation | 12,018 | 12,441 | Partial year historic adjusted for full year. | 100% | 12,018 | 12,441 |
| 9010 | 100% | Director of Customer Care Electric allocation | 39,092 | 40,468 | Partial year historic adjusted for full year. | 100% | 39,092 | 40,468 |
| 9*** | 100% | Transportation Depreciation | 2,438 | 12,129 | Transportation Depreciation over trend | 100% | 2,438 | 12,129 |
| 9030 | 100% | Payment Processing Position Electric allocation | 11,935 | 12,355 | Partial year historic adjusted for full year. | 100% | 11,935 | 12,355 |
| 9030 | 100% | Customer Service Reps Electric allocation | 43,400 | 44,928 | Customer Service Positions vacancies filled and new | 100% | 43,400 | 44,928 |
| 903* | 100% | Information Technology | (3,065) | (12,246) | Electric's allocation of ECIS software costs | 100% | (3,065) | (12,246) |
| 9200 | 100% | Business Planning Position Electric allocation | 13,524 | 13,930 | Partial year historic adjusted for full year. | 100% | 13,524 | 13,930 |
| 9200 | 100% | Customer Care-Solutions Positions (2) Electric allocation | 21,777 | 22,430 | Partial year historic adjusted for full year. | 100% | 21,777 | 22,430 |
| 9200 | 100% | Regulatory Affairs Position Electric allocation | 26,474 | 27,268 | Partial year historic adjusted for full year. | 100% | 26,474 | 27,268 |
| 9200 | 100% | Safety Management Position Electric allocation | 18,586 | 19,144 | Partial year historic adjusted for full year. | 100% | 18,586 | 19,144 |
| 9230 | 100% | Legal fees related to Fuel | (22,076) | (22,076) | Fuel related legal fees to be recovered in fuel costs. | 100% | (22,076) | (22,076) |
| 9280 | 100% | Rate Case Expense | - | 154,144 | Electric Rate Case | 100% | - | 154,144 |
| 9302 | 100% | Economic Development | | 21,250 | To promote industry expansion within the community. | 100% | - | 21,250 |
| | | | $ 173,480 | $ 355,824 | | | $ 173,480 | $ 355,824 |

### Expenses for Corporate Services and Overheads

| Acct # Seg4 | % | Item | 12 Mths Ending Sept 2014 | 12 Mths Ending Sept 2015 | Reason | Electric % | 12 Mths Ending Sept 2014 | 12 Mths Ending Sept 2015 |
|---|---|---|---|---|---|---|---|---|
| 9250 | 100% | Gen Liability Increase to Reserve | 70,000 | 120,000 | Increase in reserve to cover existing and future claims due to increase in claims | 100% | 70,000 | 120,000 |
| | | | $ 70,000 | $ 120,000 | | | $ 70,000 | $ 120,000 |
| Total | | | **$ 324,793** | **$ 577,630** | | | **$ 324,793** | **$ 577,630** |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| (1) Account Number | (2) Account | (3) Test Year Ended 9/30/2015 | (4) Prior Year Ended 9/30/2014 | (5) Increase / (Decrease) Dollars (3)-(4) ($) | (6) Percent (5)/(4) (%) | (7) Reason(s) for Change |
|---|---|---|---|---|---|---|
| **Non Corporate Expenses** | | | | | | |
| **OPERATING EXPENSES (LESS FUEL & CONSERVATION)** | | | | | | |
| 9280 | Regulatory Commission Expenses | 154,144 | - | 154,144 | 100% | Rate case expenses. |
| 9301 | General Advertising-A&G | - | - | - | | |
| 9302 | Miscellaneous General Expenses | 52,536 | 30,429 | 22,107 | 73% | $857 Projection Factor 1. $21,250 Economic Development to promote growth within the community. |
| | | 206,680 | 30,429 | 176,252 | | |
| **MAINTENANCE EXPENSES (LESS FUEL & CONSERVATION)** | | - | - | - | | |
| **TOTAL NON CORPORATE EXPENSES (EXCL FUEL & CONSE** | | **206,680** | **30,429** | **176,252** | | |
| **Corporate Expenses** | | | | | | |
| **OPERATING EXPENSES** | | | | | | |
| 9230 | Outside Services | 625,334 | 533,590 | 91,744 | 17% | Additional resources committed to increased capabilities for supporting business development |
| 9250 | Injuries & Damages | 267,964 | 213,848 | 54,116 | 25% | General liability increase to cover existing and future claims. |
| | | 893,298 | 747,438 | 145,860 | | |
| **MAINTENANCE EXPENSES** | | - | - | - | | |
| **TOTAL CORPORATE EXPENSES** | | 893,298 | 747,438 | 145,860 | | |
| **TOTAL OPERATING EXPENSES (EXCL FUEL & CONSERVATI** | | 1,099,978 | 777,866 | 322,112 | | |

Supporting Schedules: C-7 (2014), C-7 (2015)

Recap Schedules:

Schedule C-9 FIVE YEAR ANALYSIS - CHANGE IN COST Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule showing the change in cost, by functional group, for the last five years.

Type of Data Shown:
____ Projected Test Year Ended 9/30/2015
____ Prior Year Ended 9/30/2014
x Historical Test Year Ended 9/30/2013
Witness: Martin

| Description of Functional Group | Type of Cost | 2009 Dollars (000) | 2010 Dollars (000) | Percent Change | 2011 Dollars (000) | Percent Change | 2012 Dollars (000) | Percent Change | 9/30/2013 Dollars (000) | Percent Change |
|---|---|---|---|---|---|---|---|---|---|---|
| Purchased Power (1) | Variable | 69,700 | 75,021 | 8% | 70,580 | -6% | 64,502 | -9% | 58,288 | -9.6% |
| Interchange | Semi-Variable | | | | | | | | 0 | |
| Production | Semi-Variable | | 0 | | | | | | - | |
| Transmission | Semi-Variable | 79 | 151 | 90% | 149 | -1% | 234 | 57% | 122 | -48.0% |
| Distribution | Semi-Variable | 3,685 | 3,759 | 2% | 3,496 | -7% | 3,450 | -1% | 3,412 | -1.1% |
| Customer Account | Semi-Variable | 1,949 | 1,556 | -20% | 1,592 | 2% | 1,585 | 0% | 1,671 | 5.4% |
| Customer Service & Information & Sales (1) | Semi-Variable | 314 | 659 | 110% | 1,073 | 63% | 1,044 | -3% | 1,181 | 13.1% |
| Administrative and General | Semi-Variable | 5,896 | 4,025 | -32% | 5,354 | 33% | 4,333 | -19% | 5,118 | 18.1% |
| Depreciation & Amortization | Fixed | 3,428 | 3,473 | 1% | 3,451 | -1% | 3,545 | 3% | 2,893 | -18.4% |
| Taxes | Semi-Variable | 1,286 | 2,141 | 67% | 1,330 | -38% | 1,319 | -1% | 948 | -28.1% |
| Interest (without AFUDC) | Semi-Variable | 1,475 | 1,213 | | 1,325 | | 1,051 | -21% | 521 | -50.4% |
| TOTAL | | 87,812 | 91,998 | | 88,349 | | 81,062 | | 74,154 | |

Note: Purchased Power and Conservation are recovered through the Purchased Power and Conservation Clauses in other dockets but are shown here. Interest is FPU only.

Supporting Schedules: C-6 (2013), C-7 (2013), C-8 (2013), C-12 (2013) Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| (1) Vendor Name | (2) Counsel, Consultant, Or Witness | (3) Specific Services Rendered | (4) Fee ($) | (5) Basis Of Charge | (6) Travel Expenses ($) | (7) Other ($) | (8) Total (4+6+7) ($) | (9) Type of Services (a) |
|---|---|---|---|---|---|---|---|---|
| Christensen Associates | Consultant | MFR support, schedule preparation, testimony, rate case support | 275,000 | Hourly | 5,000 | | 280,000 | A,B, C,O,R,S |
| Paul Moul\ | Consultant | MFR support and schedule preparation, rate case support | 48,000 | Hourly | 5,000 | - | 53,000 | B |
| Bill Cantrell | Consultant | MFR Support, testimony, rate case support | 20,000 | Hourly | 2,500 | | 22,500 | O |
| Kathy Welch | Consultant | MFR Support, schedule preparation | 63,000 | Hourly | | | 63,000 | A,B,O |
| TOTAL OUTSIDE CONSULTANTS | | | | | | | 418,500 | |
| Gunster | Attorney | Rate Proceeding, legal work | 135,950 | Hourly | | 10,000 | 145,950 | L |
| TOTAL OUTSIDE LEGAL SERVICES | | | | | | | 145,950 | |
| Various Vendors | Temporary Help | Accounting and operations related work | 99,000 | Hourly | | | 99,000 | A,B,O |
| Employees | Internal outside of normal pay | Rate Case related work | 2,320 | Hourly | | | 2,320 | O |
| Varous Vendors | Travel Costs, Internal Staff | Rate Case related work | | Direct Costs | 43,920 | 61,031 | 104,951 | A,B,C,O,R,S |
| TOTAL OTHER RATE CASE COSTS | | | | | | | 206,271 | |
| | | | | | TOTAL RATE CASE COSTS | | 770,721 | |

(a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)
A = ACCOUNTING
B = COST OF CAPITAL
C = ENGINEERING
L = LEGAL
O = OTHER
R = RATE DESIGN
S = COST OF SERVICE

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR

| Rate Case | Total Expenses | Rate Order Date | Amortization Period | Unamortized Amount | Test Year Amortization |
|---|---|---|---|---|---|
| Docket No. 140025 | 770,721 | Pending | 5 years | | 154,144 |
| | | | | Total Annual Rate Case Amortization | $ 154,144 |

Supporting Schedules:

Recap Schedules: C12 (2015), C7 (2015)

Schedule C-11 | UNCOLLECTIBLE ACCOUNTS | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Year | (2) Write-Offs (Retail) | (3) Gross Revenues From Sales Of Electricity (Retail) | (4) Adjustments to Gross Revenues (Specify) | (5) Adjusted Gross Revenues | (6) Bad Debt Factor (2)/(5) |
|---|---|---|---|---|---|---|
| 1 | 2009 | 241,956 | 90,498,751 | | 90,498,751 | 0.27% |
| 2 | | | | | | |
| 3 | 2010 | 316,773 | 104,536,233 | | 104,536,233 | 0.30% |
| 4 | | | | | | |
| 5 | 2011 | 234,901 | 94,883,769 | | 94,883,769 | 0.25% |
| 6 | | | | | | |
| 7 | 2012 | 212,420 | 86,405,742 | | 86,405,742 | 0.25% |
| 8 | | | | | | |
| 9 | Total | 1,006,049 | 376,324,495 | 0 | 376,324,495 | 0.27% |
| 10 | | | | | | |
| 11 | 9/30/13 Historic Test Year | 221,560 | 85,053,436 | | 85,053,436 | 0.26% |
| 12 | | | | | | |
| 13 | Total | 1,227,609 | 461,377,931 | 0 | 461,377,931 | 0.27% |
| 14 | | | | | | |
| 15 | Prior Year 9/30/14 | 221,737 | 84,511,836 | | 84,511,836 | 0.26% |
| 16 | | | | | | |
| 17 | Test Year 9/30/15 | 222,868 | 84,902,926 | | 84,902,926 | 0.26% |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | Average Rate | 0.2618% |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
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| 31 | | | | | | |

Supporting Schedules:

Recap Schedules: C-44

Schedule C-12 | ADMINISTRATIVE EXPENSES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/2015
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Jurisdictional Administrative Expenses Excluding Recoverable Conservation | (2) Test Year Ended 9/30/2015 | (3) Historical Year Ended 9/30/2013 | (4) Difference (2)-(3) | (5) Percent Increase/(Decrease) (4)/(3) |
|---|---|---|---|---|---|
| 1 | Customer Accounts Expense | 1,982,624 | 1,670,762 | 311,862 | 18.67% |
| 2 | | | | | |
| 3 | Sales Expense | 252,494 | 258,318 | (5,824) | -2.25% |
| 4 | | | | | |
| 5 | Administrative and General Expenses | 5,563,777 | 5,118,492 | 445,285 | 8.70% |
| 6 | | | | | |
| 7 | Total Administrative Expenses | 7,798,895 | 7,047,572 | 751,323 | 10.66% |
| 8 | | | | | |
| 9 | Average Number of Customers | 31,320 | 31,135 | 185 | 0.59% |
| 10 | | | | | |
| 11 | Administrative Expenses Per Customer | 249 | 226 | 23 | 10.01% |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
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| 31 | | | | | |

Supporting Schedules: C-7 (2013) and (2015)

Recap Schedules: C-7

Schedule C-13 | MISCELLANEOUS GENERAL EXPENSES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed $100,000 and all similar charges that exceed $100,000.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No | Description | Electric Utility 9/30/2013 | Jurisdictional Factor | Jurisdictional Amount |
|---|---|---|---|---|
| 1 | Total Miscellaneous General | | | |
| 2 | Expenses of $100,000 or Less | | | |
| 3 | | | | |
| 4 | Misc General Expenses | 3,915 | 100% | 3,915 |
| 5 | Memberships & Subscriptions | 1,000 | 100% | 1,000 |
| 6 | Investor Relations Expenses | 150,970 | 100% | 150,970 |
| 7 | | | | |
| 8 | Miscellaneous General Expenses | | | |
| 9 | Exceeding $100,000 (Specify) | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | Total Miscellaneous General Expenses | 155,886 | 100% | 155,886 |
| 14 | | | | |
| 15 | Average Number of Customers | 31,135 | | |
| 16 | | | | |
| 17 | Miscellaneous General Expenses Per Customer | $ 5.01 | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | | | | |
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| 26 | | | | |
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| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |

Supporting Schedules:

Recap Schedules: C-7 (2013)

Schedule C-14 | ADVERTISING EXPENSES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account/ Sub-Account Number | Account/ Sub-Account Title | | 9/30/2013 Electric Utility | 9/30/2015 Electric Utility | Jurisdictional Factor | Jurisdictional Amount |
|---|---|---|---|---|---|---|---|
| 1 | ACCOUNT 909 | | | | | | |
| 2 | | Info & Instructional | Note 1 | 252,404 | 210,242 | 100% | 210,242 |
| 3 | | | | | | | |
| 4 | Total Account 909 | | | 252,404 | 210,242 | 100% | 210,242 |
| 5 | | | | | | | |
| 6 | ACCOUNT 913 | | | | | | |
| 7 | | Advertising | | 226,202 | 207,648 | | - |
| 8 | | | | | | | |
| 9 | Total Account 913 | | | 226,202 | 207,648 | 100% | 207,648 |
| 10 | | | | | | | |
| 11 | ACCOUNT 930.1 | | | | | | |
| 12 | | Misc Advertising Expenses | | 19,033 | 34,705 | | |
| 13 | | | | | | | |
| 14 | Total Account 930.1 | | | 19,033 | 34,705 | 100% | 34,705 |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | Total Advertising Expenses | | | 497,639 | 452,595 | 100% | 452,595 |
| 18 | | | | | | | |
| 19 | Average Number of Customers | | | 31,135 | 31,320 | | |
| 20 | | | | | | | |
| 21 | Advertising Expenses per Customer | | | 16 | 14 | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | Note 1: All Account 909 expenses are recovered in the Conservation Recovery Clause and not included in base rates. | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |

Supporting Schedules:

Recap Schedules: C-7 (2013) (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than $10,000 may be aggregated.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Name and Nature of Organization | Electric Utility 9/30/2013 | Electric Utility 9/30/2015 | Jurisdictional Factor | Jurisdictional Amount |
|---|---|---|---|---|---|
| 1 | Florida Electric Power Coordinating Group | 1,000 | 1,000 | 100% | 1,000 |
| 2 | Southeastern Electric Exchange | | 3,331 | 100% | 3,331 |
| 3 | Edison Electric Institute | 12,508 | 22,522 | 100% | 22,522 |
| 4 | North American Electric Reliability Corp. | 23,412 | 24,628 | 100% | 24,628 |
| 5 | | | | | |
| 6 | | | | | |
| 7 | Total Industry Association Dues | 36,920 | 51,481 | 100% | 51,481 |
| 8 | | | | | |
| 9 | Average Number of Customers | 31,135 | 31,320 | | 31,320 |
| 10 | | | | | |
| 11 | Dues Per Customer | 1.19 | 1.64 | | 1.64 |
| 12 | | | | | |
| 13 | Lobby Expenses Included in Industry Association Dues | 9.83 | 10.34 | | 10.34 |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |

Supporting Schedules:

Recap Schedules: C-7 (2013) (2015)

Schedule C-16 | OUTSIDE PROFESSIONAL SERVICES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of $1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Type of Service or Vendor | Vendor | Description of Service(s) | Account(s) Charged | Historic Test Year Costs 9/30/2013 | Projected Test Year Costs 9/30/2014 | Projected Test Year Costs 9/30/2015 |
|---|---|---|---|---|---|---|---|
| 1 | Distribution | OSMOSE UTILITIES SERVICES INC | Pole Inspections | 593 (7250) | 116,738 | 120,030 | 122,762 |
| 2 | Maintenance | POWERLINE TECHNOLOGY INC | Annual Maintenance of Software | 593 (7250) | 1,439 | 1,480 | 1,514 |
| 3 | | ASPLUNDH TREE EXPERT COMPANY | Tree Trimming | 593 (7250) | 685,400 | 704,729 | 720,767 |
| 4 | | DAVEY TREE EXPERT COMPANY | Tree Trimming | 593 (7250) | 125,500 | 129,039 | 131,976 |
| 5 | | CCP INDUSTRIES INC | Supplies to Asplundh | 593 (7250) | 100 | 103 | 105 |
| 6 | | | | | 929,178 | 955,380 | 977,123 |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | No other categories exceed the $1,000,000 limit. | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Amount Projected Test Year 2015 | Amount Prior Year 2014 | Amount Historical Year 2013 |
|---|---|---|---|---|
| 1 | Service Cost | - | - | - |
| 2 | Interest Cost | 2,592,000 | 2,592,000 | 2,367,000 |
| 3 | Expected Return on Assets | (2,702,000) | (2,702,000) | (2,865,000) |
| 4 | Net Amortization and Deferral | 132,000 | 132,000 | 329,000 |
| 5 | Net Periodic Pension Cost | 22,000 | 22,000 | (169,000) |
| 6 | Amortization of Pre-Merger Unrecognized Cost | 761,000 | 761,000 | 761,000 |
| 7 | Total Periodic Pension Cost | 783,000 | 783,000 | 592,000 |
| 8 | For the Year: | | | |
| 9 | Acutal Return on Assets | 3,104,000 | 3,104,000 | 4,747,000 |
| 10 | Assumed Rate of Return on Plan Assets | 7.00% | 7.00% | 7.00% |
| 11 | Amortization of Transition Asset or Obligation | - | - | - |
| 12 | Percent of Pension Cost Capitalized | 0.00% | 0.00% | 0.00% |
| 13 | Pension Cost Recorded in Account 926 | 280,000 * | 280,000 * | 241,000 * |
| 14 | Minimum Required Contribution Per IRS | - | - | 1,677,000 |
| 15 | Maximum Allowable Contribution Per IRS | - | - | 40,498,000 |
| 16 | Actual Contribution Made to the Trust Fund | 1,421,000 | 1,421,000 | 632,000 |
| 17 | Actuarial Attribution Approach Used for Funding | Projected Unit Credit | Projected Unit Credit | Projected Unit Credit |
| 18 | Assumed Discount Rate for Computing Funding | 4.81% | 4.81% | 6.34% |
| 19 | Allocation Method Used to Assign Costs if the Utility Is Not the | | | |
| 20 | Sole Participant in the Plan. Attach the Relevant Procedures. | Historic Payroll | Historic Payroll | Historic Payroll |
| 21 | | | | |
| 22 | At Year End: | | | |
| 23 | Accumulated Benefit Obligation | 53,286,000 | 54,582,000 | 55,876,000 |
| 24 | Projected Benefit Obligation | 53,286,000 | 54,582,000 | 55,876,000 |
| 25 | Vested Benefit Obligation | 53,286,000 | 54,582,000 | 55,876,000 |
| 26 | Assumed Discount Rate (Settlement Rate) | 4.81% | 4.81% | 4.75% |
| 27 | Assumed Rate for Salary Increases | N/A | N/A | N/A |
| 28 | Fair Value of Plan Assets | 44,545,000 | 44,441,000 | 44,337,000 |
| 29 | Market Related Value of Assets | 44,545,000 | 44,441,000 | 44,337,000 |
| 30 | Balance in Working Capital (Specify Account No.) | 2,535,000 * | 2,941,000 * | 3,785,000 * |
| 31 | | | | |

* FPU Electric balance only

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account/ Sub-Account Number | Account/ Sub-Account Title | 9/30/2015 Amount | 9/30/2013 Amount | Organization |
|---|---|---|---|---|---|
| 1 | 4261 | Donations: | 1,500 | 1,500 | AMERICAN CANCER SOCIETY |
| 2 | | | 2,000 | 2,000 | COVENANT HOSPICE |
| 3 | | | 100 | 100 | LIBERTY COUNTY SENIOR CITIZENS ASSOC INC |
| 4 | | | 1,100 | 1,100 | JACKSON HOSPITAL FOUNDATION |
| 5 | | | 2,000 | | NASSAU HUMANE SOCIETY, INC. |
| 6 | | | 2,500 | | MICAH'S PLACE DOMESTIC VIOLENCE |
| 7 | | | 1,500 | | AMERICAN CANCER SOCIETY RELAY FOR LIFE |
| 8 | | | 1,450 | | FIDELITY ASSOCIATES-FAMILY TRADITIONS |
| 9 | | | 5,000 | | ARTISTS GUILD OF NW FLORIDA |
| 10 | | | 200 | | PENNIES FOR PENCILS |
| 11 | | | 4,000 | | SCHOOL BOARD OF JACKSON COUNTY BACKPACK PROGRAM |
| 12 | | | 250 | | FLORIDA SHERIFF'S YOUTH RANCH |
| 13 | | | 500 | | ALTHA PUBLIC SCHOOL-FCCLA |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | Total | 22,100 | 4,700 | |
| 17 | | | | | |
| 18 | 4264 | Civic, Political & Related Expenses: | 500 | 500 | JANET ADKINS CAMPAIGN |
| 19 | | | 500 | 500 | MARY ANN HUTTON CAMPAIGN |
| 20 | | | | | |
| 21 | | Total | 1,000 | 1,000 | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |

Supporting Schedules:

Recap Schedules:

Schedule C-19 AMORTIZATION/RECOVERY SCHEDULE -- 12-MONTHS Page 1 of 1

FLORIDA PUBLIC SERVICE C( EXPLANATION: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| (1) Line No. | (2) Account/ Sub-account No. | (3) Plant Account Title | ($4) Total Amort/Recovery Expense 9/30/2013 | ($5) Total Amort/Recovery Expense 9/30/2015 | Total Amount Asset/ Liability | Recovery Period | Reason |
|---|---|---|---|---|---|---|---|
| 1 | 407.3 | Amortization of Regulatory Asset Litigation | $ 15,453 | $ 20,607 | $ 103,033 | 1/1/13-12/31/17 | Order PSC-13-0599-PAA-EI |
| 2 | 407.3 | Amortization of Regulatory Asset Pension | $ (91,291) | $ (7,608) | $ (258,659) | 1/1/12-10/31/14 | Order PSC-13-0594-PAA-PU |
| 3 | 407.3 | Amortization of Regulatory Asset Tax Gross Up | $ (328,375) | $ (27,365) | $ (930,395) | 1/1/12-10/31/14 | Order PSC-12-0574-PAA-PU |
| 4 | 407.3 | Amortization of South Georgia Adjustment-Tax Step Up | $ - | $ 13,584 | $ 353,307 | 10/1/14-9/30/40 | Tax Regulatory Asset to be recovered in this proceeding. Federal tax rate change from 34% to 35% |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | $ (404,213) | $ (782) | $ (732,714) | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |

Supporting Schedules: Recap Schedules:

Schedule C-20 | TAXES OTHER THAN INCOME TAXES | Page 1 of 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Type of Tax | (1) Rate | (2) Tax Basis ($) | (3) Total Amount | (4) Amount Charged to Operating Expenses | | (5) Jurisdictional Factor | (6) Jurisdictional Amount | (7) Jurisdictional Amount Charged to Operating Expenses |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Federal Unemployment | 0.006 | 19,519,409 | 5,621 | 3,667 | | 100% | 5,621 | 3,667 |
| 2 | | | | | | | | | |
| 3 | State Unemployment | 0.054 | 19,519,409 | 28,907 | 18,858 | | 100% | 28,907 | 18,858 |
| 4 | | | | | | | | | |
| 5 | FICA | 0.0765 | 19,519,409 | 372,614 | 243,080 | | 100% | 372,614 | 243,080 |
| 6 | | | | | | | | | |
| 7 | Payroll Tax From Corporate | | | | 47,939 | | 100% | - | 47,939 |
| 8 | | | | | | | | | |
| 9 | Federal Vehicle | N/A | N/A | | - | | 100% | - | - |
| 10 | | | | | | | | | |
| 11 | State Intangible | N/A | N/A | | - | | 100% | - | - |
| 12 | | | | | | | | | |
| 13 | Utility Assessment Fee (Note 1) | 0.00072 | 85,872,946 | 59,709 | 59,709 | Note 1 | 100% | 59,709 | 59,709 |
| 14 | | | | | | | | | |
| 15 | Property | VARIOUS | 39,973,520 | 601,193 | 601,193 | | 100% | 601,193 | 601,193 |
| 16 | | | | | | | | | |
| 17 | Gross Receipts | 0.025 | 85,053,436 | 2,122,567 | 2,122,567 | | 100% | 2,122,567 | 2,122,567 |
| 18 | | | | | | | | | |
| 19 | Franchise Fee | VARIOUS | 85,053,436 | 3,386,201 | 3,386,201 | | 100% | 3,386,201 | 3,386,201 |
| 20 | | | | | | | | | |
| 21 | Occupational License | N/A | N/A | | | | 100% | - | |
| 22 | | | | | | | | | |
| 23 | Other | | | 16,918 | 16,918 | | 100% | 16,918 | 16,918 |
| 24 | | | | 6,593,730 | 6,500,132 | | | 6,593,730 | 6,500,132 |
| 25 | Total | | | | | | | | |

Note 1: See adjustment on C-2 (2013) of $2,120. Total expense $61,829.

Supporting Schedules: C-7 (2013) C-21

Recap Schedules: C-1 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Type of Tax | (1) Rate | (2) Tax Basis ($) | (3) Total Amount | (4) Amount Charged to Operating Expenses | (5) Jurisdictional Factor | (6) Jurisdictional Amount | (7) Jurisdictional Amount Charged to Operating Expenses |
|---|---|---|---|---|---|---|---|---|
| 1 | Federal Unemployment | 0.006 | 20,261,146 | 5,835 | 3,806 | 100% | 5,835 | 3,806 |
| 2 | | | | | | | | |
| 3 | State Unemployment | 0.054 | 20,261,146 | 30,005 | 19,575 | 100% | 30,005 | 19,575 |
| 4 | | | | | | | | |
| 5 | FICA | 0.0765 | 20,261,146 | 386,773 | 252,317 | 100% | 386,773 | 252,317 |
| 6 | | | | | | | | |
| 7 | Payroll Tax From Corporate | | | | - | 100% | - | - |
| 8 | | | | | | | | |
| 9 | Federal Vehicle | N/A | | | - | 100% | - | - |
| 10 | | | | | | | | |
| 11 | State Intangible | N/A | | | - | 100% | - | - |
| 12 | | | | | | | | |
| 13 | Utility Assessment Fee (Note 1) | 0.00072 | 85,292,395 | 61,411 | 61,411 | 100% | 61,411 | 61,411 |
| 14 | | | | | | | | |
| 15 | Property | VARIOUS | 44,782,334 | 654,602 | 654,602 | 100% | 654,602 | 654,602 |
| 16 | | | | | | | | |
| 17 | Gross Receipts | 0.025 | 84,511,836 | 2,165,139 | 2,165,139 | 100% | 2,165,139 | 2,165,139 |
| 18 | | | | | | | | |
| 19 | Franchise Fee | VARIOUS | 84,511,836 | 3,448,175 | 3,448,175 | 100% | 3,448,175 | 3,448,175 |
| 20 | | | | | | | | |
| 21 | Occupational License | N/A | | | | 100% | - | - |
| 22 | | | | | | | | |
| 23 | Other (Specify) | N/A | | | | | | |
| 24 | | | | 6,751,940 | 6,605,025 | | 6,751,940 | 6,605,025 |
| 25 | Total | | | | | | | |

Supporting Schedules: C-7 (2014) C-21 Recap Schedules: C-1 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Type of Tax | (1) Rate | (2) Tax Basis ($) | (3) Total Amount | (4) Amount Charged to Operating Expenses | (5) Jurisdictional Factor | (6) Jurisdictional Amount | (7) Jurisdictional Amount Charged to Operating Expenses |
|---|---|---|---|---|---|---|---|---|
| 1 | Federal Unemployment | 0.006 | 20,958,130 | 6,035 | 3,937 | 100% | 6,035 | 3,937 |
| 2 | | | | | | | | |
| 3 | State Unemployment | 0.054 | 20,958,130 | 31,038 | 20,248 | 100% | 31,038 | 20,248 |
| 4 | | | | | | | | |
| 5 | FICA | 0.0765 | 20,958,130 | 400,078 | 260,997 | 100% | 400,078 | 260,997 |
| 6 | | | | | | | | |
| 7 | Payroll Tax From Corporate | | | | | 100% | - | - |
| 8 | | | | | | | | |
| 9 | Federal Vehicle | N/A | | | - | 100% | - | - |
| 10 | | | | | | | | |
| 11 | State Intangible | N/A | | | - | 100% | - | - |
| 12 | | | | | | | | |
| 13 | Utility Assessment Fee (Note 1) | 0.00072 | 85,669,952 | 61,682 | 61,682 | 100% | 61,682 | 61,682 |
| 14 | | | | | | | | |
| 15 | Property | VARIOUS | 49,243,103 | 690,483 | 690,483 | 100% | 690,483 | 690,483 |
| 16 | | | | | | | | |
| 17 | Gross Receipts | 0.025 | 84,902,926 | 2,157,090 | 2,157,090 | 100% | 2,157,090 | 2,157,090 |
| 18 | | | | | | | | |
| 19 | Franchise Fee | VARIOUS | 84,902,926 | 3,422,776 | 3,422,776 | 100% | 3,422,776 | 3,422,776 |
| 20 | | | | | | | | |
| 21 | Occupational License | N/A | | | | 100% | - | - |
| 22 | | | | | | | | |
| 23 | Other (Specify) | N/A | | | | | | |
| 24 | | | | 6,769,183 | 6,617,214 | | 6,769,183 | 6,617,214 |
| 25 | Total | | | | | | | |

Supporting Schedules: C-7 (2015) C-21

Recap Schedules: C-1 (2015)

Schedule C-21 REVENUE TAXES Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the historical base year, historical base year + 1, and the test year.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | GROSS RECEIPTS TAX | | | REGULATORY ASSESSMENT FEE | | |
|---|---|---|---|---|---|---|---|
| | | HISTORICAL BASE YEAR | HISTORICAL BASE YEAR + 1 | TEST YEAR | HISTORICAL BASE YEAR | HISTORICAL BASE YEAR + 1 | TEST YEAR |
| | TOTAL OPERATING REVENUES | 81,907,939 | 85,292,395 | 85,669,952 | 81,907,939 | 85,292,395 | 85,669,952 |
| | ADJUSTMENTS: | | | | | | |
| | Overrecoveries | 3,965,007 | | - | 3,965,007 | | |
| | Other Operating Revenues | (746,546) | (747,326) | (763,896) | | | |
| | Unbilled Revenues | (70,463) | (30,233) | (130) | | | |
| | Misc Electric Revenues | (2,500) | (3,000) | (3,000) | | | |
| | Uncollectibles | (195,240) | | | | | |
| | Interdepartmental | 0 | | | | | |
| | TOTAL ADJUSTMENTS | 2,950,258 | (780,559) | (767,026) | 3,965,007 | - | - |
| | ADJUSTED OPERATING REVENUES | 84,858,196 | 84,511,836 | 84,902,926 | 85,872,946 | 85,292,395 | 85,669,952 |
| | TAX RATE | 2.50% | 2.50% | 2.50% | 0.0720% | 0.0720% | 0.0720% |
| | TAX AMOUNT | 2,121,455 | 2,112,796 | 2,122,573 | 61,829 | 61,411 | 61,682 |
| | ADJUSTMENTS | 1,112 | 52,343 | 34,517 | | | |
| | TAX AMOUNT | 2,122,567 | 2,165,139 | 2,157,090 | 61,829 | 61,411 | 61,682 |

Supporting Schedules:

Recap Schedules: C-7 (2013) (2014) (2015), C-20 (2013) (2014) (2015)

SCHEDULE C-22 | STATE AND FEDERAL INCOME TAX CALCULATION | 

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:
____ Projected Test Year Ended 09/30/2015
____ Prior Year Ended 9/30/2014
__x_ Historical Test Year Ended 9/30/2013
Witness: Cheryl Martin/Matt Kim

| LINE NO. | DESCRIPTION | CURRENT TAX STATE | CURRENT TAX FEDERAL | CURRENT TAX TOTAL | DEFERRED TAX STATE | DEFERRED TAX FEDERAL | DEFERRED TAX TOTAL |
|---|---|---|---|---|---|---|---|
| 1 | NET UTILITY OPERATING INCOME | $ 1,952,675 | $ 1,952,675 | | | | |
| 2 | ADD INCOME TAX ACCOUNTS | 643,139 | 643,139 | | | | |
| 3 | LESS INTEREST CHARGES (FROM C-23) | (921,774) | (921,774) | | | | |
| 4 | | | | | | | |
| 5 | TAXABLE INCOME PER BOOKS | $ 1,674,040 | $ 1,674,040 | | | | |
| 6 | | | | | | | |
| 7 | TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST) | | | | | | |
| 8 | | | | | | | |
| 9 | Book to Tax depreciation | (1,732,742) | (1,732,742) | | 1,732,742 | 1,732,742 | |
| 10 | Allowance for bad debts | 54,759 | 54,759 | | (54,759) | (54,759) | |
| 11 | Short-term bonus | 194,209 | 194,209 | | (194,209) | (194,209) | |
| 12 | Conservation | 125,761 | 125,761 | | (125,761) | (125,761) | |
| 13 | Reserve for insurance deductibles | (48,861) | (48,861) | | 48,861 | 48,861 | |
| 14 | Purchased power adjustment | (585,051) | (585,051) | | 585,051 | 585,051 | |
| 15 | Rate case expenses | 57,869 | 57,869 | | (57,869) | (57,869) | |
| 18 | Storm reserve | (75,423) | (75,423) | | 75,423 | 75,423 | |
| 19 | Customer based intangible | 56,366 | 56,366 | | (56,366) | (56,366) | |
| 20 | Taxable service contributions | 416,741 | 416,741 | | (416,741) | (416,741) | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | TOTAL TEMPORARY DIFFERENCES | $ (1,536,373) | $ (1,536,373) | | $ 1,536,373 | $ 1,536,373 | |
| 29 | | | | | | | |
| 30 | PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST) | | | | | | |
| 31 | | | | | | | |
| 32 | Non-deductible meals | 23,946 | 23,946 | | | | |
| 33 | Amortization of tax gain regulatory liability | (574,665) | (574,665) | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | TOTAL PERMANENT ADJUSTMENTS | $ (550,719) | $ (550,719) | | | | |
| 37 | | | | | | | |
| 38 | STATE TAXABLE INCOME (L5+L28+L34) | $ (413,051) | | | $ 1,536,373 | | |
| 39 | STATE INCOME TAX (5.5% OR APPLICABLE RATE OF L36) | $ (22,718) | | | $ 84,500 | | |
| 40 | ADJUSTMENTS TO STATE INCOME TAX (LIST) | | | | | | |
| 41 | Prior period tax adjustment | (2,761) | | | 0 | | |
| 42 | Florida decoupling tax adjustment | 33,093 | | | (32,099) | | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | TOTAL ADJUSTMENTS TO STATE INCOME TAX | $ 30,332 | | | $ (32,099) | | |
| 46 | | | | | | | |
| 47 | STATE INCOME TAX | $ 7,614 | | $ 7,614 | $ 52,401 | | $ 52,401 |

SUPPORTING SCHEDULES: C-2 (2013)

RECAP SCHEDULES: C-1 (2013)

SCHEDULE C-22 | STATE AND FEDERAL INCOME TAX CALCULATION | 

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:
____ Projected Test Year Ended 09/30/2015
____ Prior Year Ended 9/30/2014
__x_ Historical Test Year Ended 9/30/2013
Witness: Cheryl Martin/Matt Kim

| LINE NO. | DESCRIPTION | CURRENT TAX STATE | CURRENT TAX FEDERAL | CURRENT TAX TOTAL | DEFERRED TAX STATE | DEFERRED TAX FEDERAL | DEFERRED TAX TOTAL |
|---|---|---|---|---|---|---|---|
| 46 | FEDERAL TAXABLE INCOME (L5+L28+L34-L37state) | | $ (390,333) | | | $ 1,451,873 | |
| 47 | FEDERAL INCOME TAX (35% OR APPLICABLE RATE) | | $ (136,617) | | | $ 508,155 | |
| 48 | | | | | | | |
| 49 | ADJUSTMENTS TO FEDERAL INCOME TAX | | | | | | |
| 50 | ORIGINATING ITC | | $ | | | $ 0 | |
| 51 | | | | | | | |
| 52 | WRITE OFF OF EXCESS DEFERRED TAXES | | | | | $ 0 | |
| 53 | | | | | | | |
| 54 | OTHER ADJUSTMENTS (LIST) | | | | | | |
| 55 | Prior period tax adjustment | | (85,966) | | | 78,497 | |
| 56 | Reg liability amortization | | | | | 221,676 | |
| | Reverse of prior year consolidated NOL | | (355,172) | | | 355,172 | |
| | Other Adjustments | | (2,872) | | | 2,872 | |
| 57 | TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX | | $ (444,010) | | | $ 658,217 | |
| 58 | | | | | | | |
| 59 | FEDERAL INCOME TAX | | $ (580,627) | (580,627) | | $ 1,166,372 | 1,166,372 |
| 60 | | | | | | | |
| 61 | ITC AMORTIZATION | | | | | $ | |
| 62 | | | | | | $ (2,622) | (2,622) |
| 63 | | | | | | | |
| 64 | | | | | | | |
| 65 | | | | | | | |
| 66 | | | | | | | |
| 67 | | | | | | | |
| 68 | | | | | | | |
| 69 | | | | | | | |
| 70 | | | | | | | |

**SUMMARY OF INCOME TAX EXPENSE:**

| | | FEDERAL | STATE | TOTAL |
|---|---|---|---|---|
| 72 | | | | |
| 73 | CURRENT TAX EXPENSE | (580,627) | 7,614 | (573,013) |
| 74 | DEFERRED INCOME TAXES | 1,166,372 | 52,401 | 1,218,773 |
| 75 | INVESTMENT TAX CREDITS, NET | (2,622) | | (2,622) |
| 76 | TOTAL INCOME TAX PROVISION | 583,123 | 60,015 | 643,138 |

SCHEDULE C-22 (2015) STATE AND FEDERAL INCOME TAX CALCULATION



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:
_x__ Projected Test Year Ended 09/30/2015
____ Prior Year Ended 9/30/2014
____ Historical Test Year Ended 9/30/2013
Witness: Cheryl Martin/Matt Kim

| LINE NO. | DESCRIPTION | CURRENT TAX STATE | CURRENT TAX FEDERAL | CURRENT TAX TOTAL | DEFERRED TAX STATE | DEFERRED TAX FEDERAL | DEFERRED TAX TOTAL |
|---|---|---|---|---|---|---|---|
| 1 | NET UTILITY OPERATING INCOME | $ 768,115 | $ 768,115 | | | | |
| 2 | ADD INCOME TAX ACCOUNTS | (261,830) | (261,830) | | | | |
| 3 | LESS INTEREST CHARGES (FROM C-23) | (1,185,039) | (1,185,039) | | | | |
| 4 | | | | | | | |
| 5 | TAXABLE INCOME PER BOOKS | $ (678,754) | $ (678,754) | | | | |
| 6 | | | | | | | |
| 7 | TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST) | | | | | | |
| 8 | | | | | | | |
| 9 | Book to Tax depreciation | (1,199,660) | (1,199,660) | | 1,199,660 | 1,199,660 | |
| 10 | Pension and postretirement benefits | 185,117 | 185,117 | | (185,117) | (185,117) | |
| 11 | Short-term bonus | 66,009 | 66,009 | | (66,009) | (66,009) | |
| 12 | Conservation | (2,787) | (2,787) | | 2,787 | 2,787 | |
| 13 | Deferred litigation cost - regulatory asset | (20,607) | (20,607) | | 20,607 | 20,607 | |
| 14 | Purchased power adjustment | (410,636) | (410,636) | | 410,636 | 410,636 | |
| 15 | Rate case expenses | 23,027 | 23,027 | | (23,027) | (23,027) | |
| 18 | Storm reserve | (126,738) | (126,738) | | 126,738 | 126,738 | |
| 19 | Customer based intangible | (64,809) | (64,809) | | 64,809 | 64,809 | |
| 20 | Other regulatory assets and liabilities | 36,180 | 36,180 | | (36,180) | (36,180) | |
| 21 | | | | | 0 | 0 | |
| 22 | | | | | 0 | 0 | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | TOTAL TEMPORARY DIFFERENCES | $ (1,514,904) | $ (1,514,904) | | $ 1,514,904 | $ 1,514,904 | |
| 29 | | | | | | | |
| 30 | PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST) | | | | | | |
| 31 | | | | | | | |
| 32 | Non-deductible meals<br>Amortization of tax gain regulatory liability | | | | | | |
| 33 | | | | | | | |
| 34 | TOTAL PERMANENT ADJUSTMENTS | $ 0 | $ 0 | | | | |
| 35 | | | | | | | |
| 36 | STATE TAXABLE INCOME (L5+L28+L34) | $ (2,193,658) | | | $ 1,514,904 | | |
| 37 | STATE INCOME TAX (5.5% OR APPLICABLE RATE OF L36) | $ (120,651) | | | $ 83,320 | | |
| 38 | ADJUSTMENTS TO STATE INCOME TAX (LIST) | | | | | | |
| 39 | Prior period tax adjustment | | | | 0 | | |
| 40 | Florida decoupling tax adjustment | | | | 0 | | |
| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | TOTAL ADJUSTMENTS TO STATE INCOME TAX | $ 0 | | | $ 0 | | |
| 44 | | | | | | | |
| 45 | STATE INCOME TAX | $ (120,651) | | $ (120,651) | $ 83,320 | | $ 83,320 |

SUPPORTING SCHEDULES: C-2 (2015)

RECAP SCHEDULES: C-1 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:
_x__ Projected Test Year Ended 09/30/2015
____ Prior Year Ended 9/30/2014
____ Historical Test Year Ended 9/30/2013
Witness: Cheryl Martin/Matt Kim

| LINE NO. | DESCRIPTION | CURRENT TAX STATE | CURRENT TAX FEDERAL | CURRENT TAX TOTAL | DEFERRED TAX STATE | DEFERRED TAX FEDERAL | DEFERRED TAX TOTAL |
|---|---|---|---|---|---|---|---|
| 46 | FEDERAL TAXABLE INCOME (L5+L28+L34-L37state) | | $ (2,073,007) | | | $ 1,431,584 | |
| 47 | FEDERAL INCOME TAX (35% OR APPLICABLE RATE) | | $ (725,553) | | | $ 501,054 | |
| 48 | | | | | | | |
| 49 | ADJUSTMENTS TO FEDERAL INCOME TAX | | | | | | |
| 50 | ORIGINATING ITC | | $ | | | $ 0 | |
| 51 | | | | | | | |
| 52 | WRITE OFF OF EXCESS DEFERRED TAXES | | | | | $ 0 | |
| 53 | | | | | | | |
| 54 | OTHER ADJUSTMENTS (LIST) | | | | | | |
| 55 | Prior period tax adjustment | | | | | | |
| 56 | Amortization of deferred tax step-up and shortfall - tas gross-up | | | | | 5,240 | |
| 57 | Reverse of prior year consolidated NOL | | | | | | |
| 58 | Other Adjustments | | (4,763) | | | (477) | |
| 59 | TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX | | $ (4,763) | | | $ 4,763 | |
| 60 | | | | | | | |
| 61 | FEDERAL INCOME TAX | | $ (730,316) | $ (730,316) | | $ 505,817 | $ 505,817 |
| 62 | | | | | | | |
| 63 | ITC AMORTIZATION | | | | | $ | |
| 64 | | | | | | $ 0 | $ - |
| 65 | | | | | | | |
| 66 | | | | | | | |
| 67 | | | | | | | |
| 68 | | | | | | | |
| 69 | | | | | | | |
| 70 | | | | | | | |
| 71 | | | | | | | |
| 72 | | | | | | | |

**SUMMARY OF INCOME TAX EXPENSE:**

| | FEDERAL | STATE | TOTAL |
|---|---|---|---|
| CURRENT TAX EXPENSE | (730,316) | (120,651) | (850,967) |
| DEFERRED INCOME TAXES | 505,817 | 83,320 | 589,137 |
| INVESTMENT TAX CREDITS, NET | 0 | | 0 |
| TOTAL INCOME TAX PROVISION | (224,499) | (37,331) | (261,830) |

Schedule C-23 | INTEREST IN TAX EXPENSE CALCULATION | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | (1) Historical Base Year Ended 9/30/2013 | (2) Test Year Ended 9/30/2015 |
|---|---|---|---|
| 1 | Interest on Long Term Debt | 756,210 | 970,712 |
| 2 | | | |
| 3 | Amortization of Debt Discount, Premium, Issuing | 18,075 | 16,081 |
| 4 | Expense & Loss on Reacquired Debt | | |
| 5 | | | |
| 6 | Interest on Short Term Debt | 68,950 | 116,268 |
| 7 | | | |
| 8 | Interest on Customer Deposits | 78,539 | 81,978 |
| 9 | | | |
| 10 | Other Interest Expense | | |
| 11 | | | |
| 12 | Less Allowance for Funds Used During Construction | | |
| 13 | | | |
| 14 | | | |
| 15 | Total Interest Expense | 921,774 | 1,185,039 |

Supporting Schedules: D-1 (2013) (2015)

Recap Schedules: C-22 (2013) (2015)

Schedule C-24 | PARENT(S) DEBT INFORMATION | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:
_x_ Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | Amount | Percent of Capital | Cost Rate | Weighted Cost |
|---|---|---|---|---|---|
| 1 | Long Term Debt | $ | % | % | % |
| 2 | | | | | |
| 3 | Short Term Debt | | | | |
| 4 | | | | | |
| 5 | Preferred Stock | | | | |
| 6 | | | | | |
| 7 | Common Equity | | | | |
| 8 | | | Not Applicable | | |
| 9 | Deferred Income Tax | | | | |
| 10 | | | | | |
| 11 | Investment Tax Credits | | | | |
| 12 | | | | | |
| 13 | Other (specify) | | | | |
| 14 | | | | | |
| 15 | Total | $ | 100.00% | | % |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary | | | = | % |
| 24 | | | | | |
| 25 | | | | | |

**NOTE: CONSOLIDATED ELECTRIC DIVISION IS A DIVISION OF FLORIDA PUBLIC UTILTIES COMPANY AND CHESAPEAKE UTILITIES CORPORATION AND AS SUCH SHARES THE "COMMON" SOURCES OF OF CAPITAL WITH OTHER OPERATIONS. THE "COMMON" SOURCES OF CAPITAL ARE COMMON AND PREFERRED EQUITY , AND LONG AND SHORT TERM DEBT (SCHEDULE D-1). THE BASIS OF SHARING IS THE APPLICABLE RATE BASE (SCHEDULE B-1). THE ALLOCATION OF "COMMON" CAPITAL IS SHOWN ON SCHEDULE D-1

Supporting Schedules: B-2, D-1

Recap Schedules:

Schedule C-25 | DEFERRED TAX ADJUSTMENT | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: To provide information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at statutory tax rates different from the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

Type of Data Shown:
_x__ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Cheryl Martin/Matt Kim

| Line No. | | Protected | Unprotected | Total (Excess/Deficient) |
|---|---|---|---|---|
| 1 | Balance at Beginning of the Historical Year | 9,233,639 | (1,097,878) | 8,135,761 |
| 2 | Historical Year Amortization | 611,669 | 302,887 | 914,556 |
| 3 | | | | |
| 4 | Balance at Beginning of Historical Year + 1 | 9,845,308 | (794,991) | 9,050,317 |
| 5 | Historical Year + 1 Amortization | 156,097 | (58,586) | 97,511 |
| 6 | | | | |
| 7 | Balance at Beginning of Projected Test Year | 10,001,405 | (853,577) | 9,147,828 |
| 8 | Projected Test Year Amortization | (573,809) | (15,331) | (589,140) |
| 9 | | | | |
| 10 | Balance at End of Projected Test Year | 9,427,596 | (868,908) | 8,558,688 |
| 11 | | | | |

Supporting Schedules: B-22

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Matt Kim

Since the acquisition by Chesapeake Utilities Corporation (the "Parent") in October 2009, Florida Public Utilities Company ("FPUC") files a consolidated federal income tax return with the Parent and its affiliates. FPUC files a separate state income tax return in the state of Florida. Copies of the income tax returns requested will be available for inspection at the Parent's headquarters in Dover, Delaware during normal business hours.

The Internal Revenue Service ("IRS") reviewed FPUC's federal income tax returns for 2008 and the pre-acquisition period in 2009 (from January 2009 to October 2009). IRS also reviewed the Parent's consolidated federal income tax return for 2009, which contained FPUC's results for the post-acquisition period in 2009 (from November 2009 to December 2009). These IRS reports, if requested, will also be available for inspection at the Parent's headquarters in Dover, Delaware during normal business hours.

No part of these tax return filings and IRS reports are to be duplicated or photocopied as they contain confidential information. Upon completion of the inspection, the documents provided are to be returned. The information included in the returns shall be considered confidential.

Supporting Schedules:

Recap Schedules:

Schedule C-27 | CONSOLIDATED TAX INFORMATION | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Matt Kim

Florida Public Utilities Company ("FPUC") files a consolidated federal income tax return with its parent and other affiliates. FPUC files a separate a separate state income tax return in the state of Florida.

Tax is allocated to each of the consolidated entities, divisions and operations based on its respective taxable income and tax credit as if it is computed on a separate return. It is not anticipated that there will be any significant benefit or detriment to the rate payers, FPUC or its parent in the way the tax returns are prepared and tax is allocated.

There is no special intercompany elimination/adjustment or other tax sharing arrangement that affects taxable income or the allocation of tax between companies within the consolidated group.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the requested miscellaneous tax information.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Matt Kim

1. For profit and loss purposes, which IRC section 1552 method is used for tax allocation?

A. The tax liability of the group is allocated to the members of the group on the basis of the percentage of the total tax which the tax of such member, if computed on a separate return, would bear to the total amount of the taxes of all members of the group so computed.

2. What tax years are open with the IRS?

A. 2010, 2011 and 2012

3. For the last three tax years, what dollars were paid to or received from the parent for federal income taxes?

A.

| | 2012 | 2011 | 2010 |
|---|---|---|---|
| Federal income taxes paid (received) | $1,453,224 | $1,531 | ($1,369,227) |

4. How were the amounts in (3) treated?

A. Since the Electric operation of Florida Public Utilities Company does not have a separate cash account, all tax payments are made or refunds are received by its parent and other affiliates. The portion of the payments or refunds allocated to the Electric operation is recorded through intercompany account.

5. For each of the last three years, what was the dollar amount of interest deducted on the parent ONLY tax return?

A.

| | 2012 | 2011 | 2010 |
|---|---|---|---|
| Interest deducted on Chesapeake ONLY return | $2,640,296 | $2,454,021 | $2,837,061 |

6. Complete the following chart for the last three years:

| | Income/(Loss) | | | | | |
|---|---|---|---|---|---|---|
| | Book Basis Year | | | Tax Basis Year | | |
| | 2012 | 2011 | 2010 | 2012 | 2011 | 2010 |
| Parent Only | $13,036,138 | $13,532,840 | $10,703,995 | $1,466,455 | ($4,691,052) | ($1,830,407) |
| Applicant Only | $1,092,530 | $1,020,371 | $3,281,208 | $200,896 | ($1,014,779) | $7,099,844 |
| Total Group | $48,159,269 | $45,610,215 | $42,978,299 | $10,337,107 | ($2,037,062) | $9,082,214 |
| Total Group Excluding Parent & Applicant | $34,030,601 | $31,057,004 | $28,993,096 | $8,669,756 | $3,668,769 | $3,812,777 |

Note - The information provide in this schedule is calendar year based since tax returns are filed for each calendar year. Tax returns for 2013 have not been filed. Therefore, the information for 2012 is the most recent tax year available.

Supporting Schedules:

Recap Schedules:

Schedule C-29 | GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of gains and losses on deposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of $1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Description of Property | Date Acquired | Date Disposed | Original Classification Account | Reclassification Account(s) | Reclassification Date(s) | Original Amount Recorded | Additions or (Retirements) | Depreciation and Amortization | Net Book Value on Disposal Date | Gain or (Loss) | Amounts Allowed Prior Cases | Prior Cases Test Year Ended 12/31/2008 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|

There are no gains or losses exceeding .1% of total plant.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

E Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Name of Company or Related Party | Relation to Utility | Type of Service Provided or Received | Effective Contract Date | Charge or Credit During Year Amount (000) | Acct. No. | Allocation Method Used to Allocate Charges Between Companies |
|---|---|---|---|---|---|---|---|
| 1 | Intercompany Allocations: | | | | | | |
| 2 | Chesapeake Utilities Corporation | Parent | Payroll & Benefits | | 4,156 | Various | Direct and Time Allocations |
| 3 | Chesapeake Utilities Corporation | Parent | Cash Received | | (45) | Various | Direct |
| 4 | Chesapeake Utilities Corporation | Parent | Depreciation | | 345 | Various | Direct |
| 5 | Chesapeake Utilities Corporation | Parent | Materials and Supplies | | 57 | Various | Usage |
| 6 | Chesapeake Utilities Corporation | Parent | Miscellaneous | | 101 | Various | Direct |
| 7 | Florida Public Utilities Company | Affiliate | Cash Received | | (18) | Various | Direct |
| 8 | Florida Public Utilities Company | Affiliate | Accounts Payable | | 2,872 | Various | Direct |
| 9 | Florida Public Utilities Company | Affiliate | Payroll & Benefits | | 1,710 | Various | Direct and Time Allocations |
| 10 | FPU Electric Division | Affiliate | Property | | (303) | 101/108 | Space |
| 11 | | | | | | | |
| 12 | Corporate Allocations: | | | | | | |
| 13 | Chesapeake Utilities Corporation | Parent | Note 1 | | 503 | Various | Investment |
| 14 | Chesapeake Utilities Corporation | Parent | Note 2 | | 1,237 | Various | Modified Massachusetts Method |
| 15 | Chesapeake Utilities Corporation | Parent | Note 3 | | 384 | Various | Payroll Based |
| 16 | Chesapeake Utilities Corporation | Parent | Insurance | | 330 | Various | Inurance Policy Based |
| 17 | Chesapeake Utilities Corporation | Parent | Note 4 | | 388 | Various | Task Based |
| 18 | Chesapeake Utilities Corporation | Parent | Financial Systems | | 63 | Various | Based on Financial Systems and Transactions |
| 19 | Chesapeake Utilities Corporation | Parent | Billing System | | 52 | Various | Customers |
| 20 | Chesapeake Utilities Corporation | Parent | Facilities | | 111 | Various | Compilation of Department Allocations |
| 21 | Chesapeake Utilities Corporation | Parent | Audit Committee | | 89 | Various | Direct and Modified Massachusetts Method |
| 22 | Chesapeake Utilities Corporation | Parent | Treasury | | 64 | Various | Function, Investment and Modified Massachusetts |
| 23 | Chesapeake Utilities Corporation | Parent | Corporate Accounting | | 57 | Various | Tax Complexity, payroll compliance and Modified Massachusetts |
| 24 | | | | | | | |

25 Note 1: Investor Relations, Strategic Development, New Energy Development, Board of Directors, and Governance are allocated based on Investment.
26 Note 2: Corporate Accruals, Internal Audit, Information Technology, Human Resources, Communications and Other Overhead are allocated based on a Modified Massachusetts Formula.
27 Note 3: Business Unit Accounting, the Human Resource and Payroll System and Injuries and Damages are based on staff allocations and payroll.
28 Note 4: The CEO, CFO, and Controller, and Senior Vice President of Strategic Development are allocated various methods based on the tasks performed.

Supporting Schedules: Recap Schedules:

Schedule C-31 | AFFILIATED COMPANY RELATIONSHIPS | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

See pages 455 to 462 from FERC FORM NO. 1 (2012) attached.
There are no material changes expected in 2014 or 2015.

Supporting Schedules:

Recap Schedules:

## *Analysis of Diversification Activity*

**New or Amended Contracts with Affiliated Companies**

**COMPANY: Florida Public Utilities Company - Electric Division**
**For the Year Ended 12/31/12**

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

| Name of Affiliated Company (a) | Synopsis of Contract (b) |
|---|---|
| None | |

## *Analysis of Diversification Activity*
## *Individual Affiliated Transactions in Excess of $500,000*

***COMPANY: Florida Public Utilities Company - Electric Division***

***For the Year Ended 12/31/12***

Provide information regarding individual affiliated transactions in excess of $500,000. Recurring monthly affiliated transactions which exceed $500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

| Name of Affiliate (a) | Description of Transaction (b) | Dollar Amount (c) |
|---|---|---|
| *None* | | |

## *Analysis of Diversification Activity*

Summary of Affiliated Transfers and Cost Allocations

***Company: Florida Public Utilities Company - Electric Division***

***For the Year Ended December 31, 2012***

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of $300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.
(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "p" if the service or product is a purchased by the Respondent; "s" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

| Name of Affiliate (a) | Type of Service and/or Name of Product (b) | Relevant Contract or Agreement and Effective Date (c) | "p" or "s" (d) | Total Charge for Year | |
|---|---|---|---|---|---|
| | | | | Account Number (e) | Dollar Amount (f) |
| Chesapeake Utilities Corporation | Parent Company: | | | | |
| | Corporate Services | | s | | $ 1,019,417 |
| | Corporate Overheads | | s | | $ 1,209,504 |

## *Analysis of Diversification Activity*

### ASSETS OR RIGHTS PURCHASED FROM OR SOLD TO AFFILIATES

**FLORIDA PUBLIC UTILITIES COMPANY - Electric Division**

**For the Year Ended** **For the Year Ended**

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

| Name of Affiliate | Description of Asset or Right | Cost/Orig. Cost | Accumulated Depreciation | Net Book Value | Fair Market Value | Purchase Price | Title Passed Yes/No |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |

# *Analysis of Diversification Activity*

## *Employee Transfers*

***Company: Florida Public Utilities Company - Electric Division***

***For the Year Ended December 31, 2012***

List employees earning more than $30,000 annually transferred to/from the utility to/from an affiliate company.

| Company Transferred From | Company Transferred To | Old Job Assignment | New Job Assignment | Transfer Permanent or Temporary and Duration |
|---|---|---|---|---|
| None | | | | |

# Analysis of Diversification Activity
## Non-Tariffed Services and Products Provided by the Utility
### Company: Florida Public Utilities Company - Electric Division
### For the Year Ended December 31, 2012

Provide the following information regarding all non-tariffed services and products provided by the utility.

| Description of Product or Service (a) | Account No. (b) | Regulated or Non-regulated (c) |
|---|---|---|
| None | | |

Florida Public Utilities Company | An Original | For the Year Ended
Electric Division | December 31, 2012

## NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the Balance at the End of the Year for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 39), or (2) other nonutility property (line 40).

| Line No. | Description and Location (a) | Balance at Beginning of Year (b) | Purchases, Sales, Transfers, etc. (c) | Balance at End of Year (d) |
|---|---|---|---|---|
| 1 | None | | | |
| 2 | | | | |
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| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |

# *Number of Electric Department Employees*

## *Company: Florida Public Utilities Company - Electric Division*

## *For the Year Ended December 31, 2012*

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

| | | |
|---|---|---|
| 1 | Payroll Period Ended (Date) | 10/31/12 |
| 2 | Total Regular Full-Time Employees (Equivalent Employees from joint functions -6) | 69 |
| 3 | Total Part-Time and Temporary Employees | - |
| 4 | Total Employees | 69 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| (1) Line Number | (2) Account Number | (3) Description | (4) Original Purchase Cost | (5) Test Year Revenues (All Accts. 454) | (6) Expense Amounts | (7) Net Revenues |
|---|---|---|---|---|---|---|
| 1 | 390 | Land | 68,696 | | | |
| 2 | 391 | Structures and Improvements | 729,725 | | (10,768) | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | Note: | These assets are used in the propane business. 43.92% of the asset cost, accumulated depreciation, and depreciation expenses were allocated to non-utility operations in Rate Base Adjustments. | | | | |
| 6 | | Revenues and Expenses related to propane are charged directly to the natural gas and propane business unit. | | | | |

Supporting Schedules:

Recap Schedules: C-3

Schedule C-33 | PERFORMANCE INDICES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | 2011 Year | 2012 Year | 9/30/2013 Year | 9/30/2014 Year | 9/30/2015 Year |
|---|---|---|---|---|---|---|
| 1 | SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER) | | | | | |
| 2 | Power Production Expense | | | | | |
| 3 | Transmission Expenses | 5 | 8 | 4 | 4 | 4 |
| 4 | Distribution Expenses | 113 | 111 | 110 | 131 | 135 |
| 5 | Customer Account Expenses | 51 | 51 | 54 | 62 | 63 |
| 6 | Sales Expenses | 9 | 9 | 8 | 8 | 8 |
| 7 | Administration & General Expenses | 173 | 140 | 164 | 163 | 178 |
| 8 | Total Other O & M Expenses | 351 | 318 | 340 | 368 | 388 |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | GROWTH INDICES | | | | | |
| 12 | Consumer Price Index | 223.1 | 228.5 | 232.3 | 237.4 | 242.9 |
| 13 | Average Customer | 30,973 | 31,037 | 31,135 | 31,162 | 31,296 |
| 14 | CPI Percent Increase | 2.62% | 2.42% | 1.66% | 2.20% | 2.33% |
| 15 | Average Customer Percent Increase | 0.06% | 0.21% | 0.32% | 0.09% | 0.43% |
| 16 | Index Percent CPI x Customer Growth | 2.68% | 2.64% | 1.99% | 2.28% | 2.77% |
| 17 | Average Customer Increase | 18 | 64 | 98 | 27 | 134 |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR: | | | | | |
| 21 | O & M Expense Less Fuel per KWH Sold | 0.01559 | 0.01494 | 0.01639 | 0.01773 | 0.01894 |
| 22 | Capital Cost per Installed Kilowatt of Capacity | N/A | N/A | N/A | N/A | N/A |
| 23 | Revenue per KWH Sold | 0.0251 | 0.0262 | 0.0264 | 0.0269 | 0.0265 |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | AVERAGE NUMBER OF CUSTOMERS | | | | | |
| 27 | Residential | 23,602 | 23,654 | 23,741 | 23,746 | 23,857 |
| 28 | Commercial | 4,343 | 4,348 | 4,366 | 4,397 | 4,442 |
| 29 | Industrial | 3 | 2 | 2 | 2 | 2 |
| 30 | Street Lighting | 2,990 | 2,997 | 2,987 | 2,974 | 2,973 |
| 31 | Other Sales to Public Authorities | 35 | 36 | 39 | 43 | 46 |
| 32 | Total | 30,973 | 31,037 | 31,135 | 31,162 | 31,320 |
| 33 | KWH | 697,207,526 | 661,627,777 | 645,505,768 | 645,873,758 | 642,128,915 |

Supporting Schedules: C-7 (2013) (2014) (2015)

Recap Schedules: C-34

Schedule C-34 | STATISTICAL INFORMATION | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the following statistical data for the company, by calendar year for the most recent 5 historical years.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Mark Cutshaw

| | | Year 2009 | Year 2010 | Year 2011 | Year 2012 | Year 2013 | Average Annual Growth Rate |
|---|---|---|---|---|---|---|---|
| 1 | THE LEVEL AND ANNUAL GROWTH RATES FOR: | | | | | | |
| 2 | | | | | | | |
| 3 | Peak Load MW | 179 | 187 | 176 | 159 | 142 | -5.44% |
| 4 | | | | | | | |
| 5 | Peak Load Per Customer (KW) | 6 | 6 | 6 | 5 | 5 | -5.47% |
| 6 | | | | | | | |
| 7 | Energy Sales (MWH) | 697,669 | 745,949 | 692,847 | 665,988 | 645,506 | -1.79% |
| 8 | | | | | | | |
| 9 | Energy Sales Per Customer | 22 | 24 | 22 | 21 | 21 | -1.83% |
| 10 | | | | | | | |
| 11 | Number of Customers (Average) | 31,139 | 30,955 | 30,973 | 31,037 | 31,135 | 0.05% |
| 12 | | | | | | | |
| 13 | Installed Generating Capacity (MW) | n/a | n/a | n/a | n/a | n/a | n/a |
| 14 | | | | | | | |
| 15 | Population of Service Area | n/a | n/a | n/a | n/a | n/a | n/a |
| 16 | | | | | | | |
| 17 | End of Year Miles of Distribution Lines | 870 | 872 | 875 | 879 | 881 | 0.31% |
| 18 | | | | | | | |
| 19 | End of Year Miles of Jurisdictional Transmission Lines | 22 | 22 | 22 | 22 | 22 | 0.00% |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
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| 31 | | | | | | | |
| 32 | | | | | | | |

Supporting Schedules:

Recap Schedules:

Schedule C-35 | PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of Data Shown:
_x_ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | 9/30/2012 Amount | % Increase | CPI | Historic Test Year 9/30/2013 Amount | %Increase | CPI | Projected Test Year 9/30/2014 Amount | %Increase | CPI | Projected Test Year 9/30/2015 Amount | %Increase | CPI |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Total Company Basis Chesapeake | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | Gross Payroll | 51,922,416 | N/A | 2.42% | 59,384,550 | 14.37% | 1.66% | 61,213,595 | 3.08% | 2.20% | 63,362,192 | 3.51% | 2.30% |
| 4 | Total Employees | 738 | N/A | 2.42% | 821 | 11.25% | 1.66% | 848 | 3.32% | 2.20% | 878 | 3.51% | 2.30% |
| 5 | Gross Average Salary Per Employee | 70,356 | N/A | 2.42% | 72,332 | 2.81% | 1.66% | 72,161 | -0.24% | 2.20% | 74,694 | 3.51% | 2.30% |
| 6 | | | | | | | | | | | | | |
| 7 | Total Benefits | 19,116,288 | N/A | 2.42% | 24,068,727 | 25.91% | 1.66% | 24,810,044 | 3.08% | 2.20% | 25,680,877 | 3.51% | 2.30% |
| 8 | Average Benefits Per Employee | 25,903 | N/A | 2.42% | 29,316 | 13.18% | 1.66% | 29,247 | -0.24% | 2.20% | 30,274 | 3.51% | 2.30% |
| 9 | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | |
| 11 | Total Company Basis (Florida Direct Employees) | | | | | | | | | | | | |
| 12 | Gross Payroll | 19,281,517 | N/A | 2.42% | 19,519,409 | 1.23% | 1.66% | 20,120,607 | 3.08% | 2.20% | 20,826,840 | 3.51% | 2.30% |
| 13 | Gross Average Salary | 66,260 | N/A | 2.42% | 66,847 | 0.89% | 1.66% | 66,406 | -0.66% | 2.20% | 68,737 | 3.51% | 2.30% |
| 14 | | | | | | | | | | | | | |
| 15 | Fringe Benefits | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | |
| 17 | Life Insurance | | | | | | | | | | | | |
| 18 | Medical Insurance | 3,139,301 | N/A | 2.42% | 2,212,409 | -29.53% | 1.66% | 2,280,552 | 3.08% | 2.20% | 2,360,599 | 3.51% | 2.30% |
| 19 | Retirement Plan | 862,703 | N/A | 2.42% | 633,701 | -26.54% | 1.66% | 653,219 | 3.08% | 2.20% | 676,147 | 3.51% | 2.30% |
| 20 | Employee Savings Plan | | N/A | | | | | | | | | | |
| 21 | Federal Insurance Contributions Act | 1,376,301 | N/A | 2.42% | 1,432,429 | 4.08% | 1.66% | 1,476,548 | 3.08% | 2.20% | 1,528,375 | 3.51% | 2.30% |
| 22 | Federal & State Unemployment Taxes | 156,985 | N/A | 2.42% | 165,467 | 5.40% | 1.66% | 170,563 | 3.08% | 2.20% | 176,550 | 3.51% | 2.30% |
| 23 | Worker's Compensation | 203,224 | N/A | 2.42% | 255,272 | 25.61% | 1.66% | 263,134 | 3.08% | 2.20% | 272,370 | 3.51% | 2.30% |
| 24 | Other-Specify | | | | | | | | | | | | |
| 25 | 401K | 906,159 | N/A | 2.42% | 984,765 | 8.67% | 1.66% | 1,015,096 | 3.08% | 2.20% | 1,050,726 | 3.51% | 2.30% |
| 26 | Tuition Reimbursement | 12,627 | N/A | 2.42% | 11,689 | -7.43% | 1.66% | 12,049 | 3.08% | 2.20% | 12,472 | 3.51% | 2.30% |
| 27 | Recruiting Costs | | N/A | | | 100.00% | 1.66% | - | | 2.20% | - | | 2.30% |
| 28 | Relocation Expenses | 2,500 | N/A | 2.42% | 21,630 | 765.19% | 1.66% | 22,296 | 3.08% | 2.20% | 23,079 | 3.51% | 2.30% |
| 29 | Drug Testing | 8,103 | N/A | 2.42% | 5,677 | -29.94% | 1.66% | 5,852 | 3.08% | 2.20% | 6,057 | 3.51% | 2.30% |
| 30 | Miscellaneous | 1,511 | N/A | | 1,200 | 100.00% | 1.66% | 1,237 | 3.08% | 2.20% | 1,280 | 3.51% | 2.30% |
| 31 | Company Events & Gifts | 138,468 | N/A | 2.42% | 82,666 | -40.30% | 1.66% | 85,212 | 3.08% | 2.20% | 88,203 | 3.51% | 2.30% |
| 32 | CHOICE (Employee Award Program) | | N/A | 2.42% | 47,820 | 100.00% | 1.66% | 49,293 | 3.08% | 2.20% | 51,024 | 3.51% | 2.30% |
| 33 | Other | | | | | | | | | | | | |
| 34 | Sub Total-Fringes | 6,807,882 | N/A | 2.42% | 5,854,726 | -14.00% | 1.66% | 6,035,052 | 3.08% | 2.20% | 6,246,882 | 3.51% | 2.30% |
| 35 | | | | | | | | | | | | | |
| 36 | Total Payroll and Fringes | 26,089,399 | N/A | 2.42% | 25,374,135 | -2.74% | 1.66% | 26,155,658 | 3.08% | 2.20% | 27,073,722 | 3.51% | 2.30% |
| 37 | | | | | | | | | | | | | |
| 38 | Average Employees | 291 | N/A | | 292 | 0.34% | | 303 | 3.76% | | 314 | 3.51% | |
| 39 | | | | | | | | | | | | | |
| 40 | Payroll and Fringes Per Employee | 89,654 | N/A | 2.42% | 86,898 | -3.07% | 1.66% | 86,324 | -0.66% | 2.20% | 86,324 | 0.00% | 2.30% |
| 41 | | | | | | | | | | | | | |
| 42 | Chesapeake Payroll Alloc. to Fl Expenses(see Chesapeake Costs Above) | 3,266,242 | N/A | 2.42% | 3,649,409 | 11.73% | 1.66% | 3,761,811 | 3.08% | 2.20% | 3,893,851 | 3.51% | 2.30% |
| 43 | Chesapeake Benefits Allocated to Fl (NOTE 1) | 1,161,293 | N/A | 2.42% | 391,465 | -66.29% | 1.66% | 403,523 | 3.08% | 2.20% | 417,686 | 3.51% | 2.30% |
| 44 | | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | | |
| 46 | NOTE 1: Decrease in 2013 due to credit in Other Pension Related Benefit Account | | | | | | | | | | | | |
| 47 | NOTE 2: Benefits in 2012 included 3 Departments in Florida that are charged to corporate expenses. In 2012, these benefits were not separated by department. | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules:

Schedule C-36 | NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a comparison of the change in operation and maintenance expenses (excluding fuel) for the last three years and the test year to the CPI.

Type of Data Shown:
_x_ Projected Test Year Ended 9/30/15
_x__ Prior Year Ended 9/30/14
_x__ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|---|---|---|---|---|---|
| 1 | Non-Fuel Operations & Maintenance | 10,870,172 | 9,881,769 | 10,580,760 | 11,470,607 | 12,160,672 |
| 2 | Expenses (Excluding Conservation, | | | | | |
| 3 | Adjusted for Regulatory Adjustments). | | | | | |
| 4 | | | | | | |
| 5 | Percent Change in Non-Fuel | 13.82% | -9.09% | 7.07% | 8.41% | 6.02% |
| 6 | Operations & Maintenance Expense | | | | | |
| 7 | Over Previous Year. | | | | | |
| 8 | | | | | | |
| 9 | Percent Change in CPI Over | 2.62% | 2.42% | 1.66% | 2.20% | 2.30% |
| 10 | Previous Year. | | | | | |
| 11 | | | | | | |
| 12 | Difference Between Change in | 11.20% | -11.51% | 5.41% | 6.21% | 3.72% |
| 13 | CPI and Non-Fuel Operations | | | | | |
| 14 | & Maintenance Expense. | | | | | |

Supporting Schedules:

Recap Schedules:

Schedule C-37 | O & M BENCHMARK COMPARISON BY FUNCTION | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
CONSOLIDATED ELECTRIC DIVISION
DOCKET NO.: 140025-EI

EXPLANATION: For test year functionalized O & M expenses, provide the benchmark variances.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | (1) Function | (2) Test Year Total Company Per Books 2015 | (3) O & M Adjustments 2015 | (4) Adjusted Test Year O & M 2015 | (5) Base Year Adjusted O & M 2008 | (6) Compound Multiplier | (7) Test Year Benchmark (5) x (6) | (8) Unadjusted Benchmark Variance | (9) Unadjusted Benchmark Variance Excluding: _____ | Adjusted Benchmark Variance |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Production - Steam | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | Production - Nuclear | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | Production - Other | 62,039,821 | (62,039,821) | - | - | | - | - | | |
| 6 | | | | | | | | | | |
| 7 | Transmission | 130,290 | | 130,290 | 267,436 | 1.1352 | 303,593 | (173,303) | | (173,303) |
| 8 | | | | | | | | | | |
| 9 | Distribution | 4,231,486 | | 4,231,486 | 3,640,169 | 1.1352 | 4,132,320 | 99,166 | | 99,166 |
| 10 | | | | | | | | | | |
| 11 | Customer Accounts | 1,982,624 | | 1,982,624 | 1,545,740 | 1.1352 | 1,754,724 | 227,900 | | 227,900 |
| 12 | | | | | | | | | | |
| 13 | Customer Service and | 641,666 | (641,666) | - | | | | | | |
| 14 | Information | | | | | | | | | |
| 15 | | | | | | | | | | |
| 16 | Sales Expenses | 252,494 | | 252,494 | 135,885 | 1.1352 | 154,257 | 98,237 | | 98,237 |
| 17 | | | | | | | | | | |
| 18 | Administrative and General | 5,563,777 | | 5,563,777 | 3,720,601 | 1.1352 | 4,223,626 | 1,340,151 | | 1,340,151 |
| 19 | | | | | | | | | | |
| 20 | Total | 74,842,159 | (62,681,487) | 12,160,672 | 9,309,831 | | 10,568,520 | 1,592,152 | | 1,592,152 |

Supporting Schedules: C-2 (2015), C-7 (2015), C-12, C38, C-39, C-40, C-41

Recap Schedules:

Schedule C-38 | O & M ADJUSTMENTS BY FUNCTION | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY FLORIDA PUBLIC UTILITIES
CONSOLIDATED ELECTRIC DIVISIONS

DOCKET NO.: 140025-EI

EXPLANATION: Provide the detail of adjustments made to test year per books O & M expenses by function.

Type of Data Shown:
__X_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Function | Adjustment | Explanation |
|---|---|---|---|
| 1 | Other Power Supply | (62,039,821) | To remove Purchased Power costs which are recovered through the fuel docket. |
| 2 | | | |
| 3 | | | |
| 4 | Customer Service and | (641,666) | To remove Conservation costs which are recovered through the conservation docket. |
| 5 | Information | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | TOTAL ADJUSTMENTS | (62,681,487) | |

Supporting Schedules: C-2 (2015)

Recap Schedules: C-37

Schedule C-39 | BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY FLORIDA PUBLIC UTILITIES
CONSOLIDATED ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: Provide adjustments to benchmark year O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
__x_ Historical Test Year 2008
Witness: Martin

| Line No. | Function | Benchmark Year Actual O & M | Adjustments for Non-Base Rate Expense Recoveries | $ | Benchmark Year Adjusted O & M |
|---|---|---|---|---|---|
| 1 | Production - Steam | - | | | |
| 2 | | | | | |
| 3 | Production - Nuclear | - | | | |
| 4 | | | | | |
| 5 | Other Power Supply | | | | |
| 6 | Expenses | 44,852,210 | Purchased Power Recovery Clause | (44,852,210) | - |
| 7 | | | | | |
| 8 | Transmission | 267,436 | | | 267,436 |
| 9 | | | | | |
| 10 | Distribution | 3,640,169 | | | 3,640,169 |
| 11 | | | | | |
| 12 | Customer Accounts | 1,545,740 | | | 1,545,740 |
| 13 | | | | | |
| 14 | Customer Service and | | | | |
| 15 | Information | 456,161 | Conservation Recovery Clause | (456,161) | - |
| 16 | | | | | |
| 17 | Sales Expense | 135,885 | | | 135,885 |
| 18 | | | | | |
| 19 | Administrative and | 3,720,601 | | | 3,720,601 |
| 20 | General | | | | |
| 21 | | | | | |
| 22 | Total | 54,618,202 | | (45,308,371) | 9,309,831 (1) |
| 23 | | | | | |
| 24 | | | | | |
| 25 | (1) INCLUDES FIGURES AS FILED LAST RATE CASE PLUS FPSC ADJUSTMENTS PER ORDER NO. PSC-08-0327-FOF-EI | | | | |

Supporting Schedules:

Recap Schedules: C-37

Schedule C-40 | O & M COMPOUND MULTIPLIER CALCULATION | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
CONSOLIDATED ELECTRIC DIVISIONS

DOCKET NO.: 140025-EI

EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:
_X__ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| | Total Customers | | | Average CPI-U (1982 = 100) | | | |
|---|---|---|---|---|---|---|---|
| Year | Amount | % Increase | Compound Multiplier | Amount | % Increase | Compound Multiplier | Inflation and Growth Compound Multiplier |
| 2008 | 31,243 | | 1.0000 | 214.5 | | 1.0000 | 1.0000 |
| 2009 | 31,139 | -0.33% | 0.9967 | 213.8 | -0.33% | 0.9967 | 0.9934 |
| 2010 | 30,955 | -0.59% | 0.9908 | 217.4 | 1.68% | 1.0135 | 1.0042 |
| 2011 | 30,973 | 0.06% | 0.9914 | 223.1 | 2.62% | 1.0401 | 1.0312 |
| 2012 | 31,037 | 0.21% | 0.9934 | 228.5 | 2.42% | 1.0653 | 1.0583 |
| 2013 | 31,135 | 0.32% | 0.9965 | 232.3 | 1.66% | 1.083 | 1.0792 |
| 2014 | 31,162 | 0.09% | 0.9974 | 237.4 | 2.20% | 1.1068 | 1.1039 |
| 2015 | 31,320 | 0.51% | 1.0025 | 242.9 | 2.32% | 1.1324 | 1.1352 |

Supporting Schedules:

Recap Schedules: C-37

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of Data Shown:
_X_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| | BENCHMARK VARIANCE | |
|---|---|---|
| Transmission | (173,303) | (1) |
| Distribution | 99,166 | (1a) |

(1) These costs were less than benchmark primarily due to improved effectiveness of systems due to reliability improvements and centralization of certain operating functions.

(1a) These costs increased primarily due to business development and other tactical efforts in the electric operations including assessing fuel supply alternatives, and various other initiatives. Meter expenses increased over the bench mark period due to upgrading meters and the inflationary impacts to costs being higher than CPI-U would indicate.

| | | |
|---|---|---|
| Customer Accounts | 227,900 | (2) |
| Sales Expenses | 98,237 | (3) |
| Administrative and General | 1,340,151 | (4) |

(2) Projected costs have increased due to new customer service initiatives including more customer service personnel, better customer systems, and an increase in service monitoring and education.

(3) These accounts increased because of increased community awareness and notification campaigns and events in an effort to increase customer's awareness of changes taking place and what they may expect such as the time-of-use rates and purchase power rate changes that occur each year.

depreciation was charged to Account 403-Depreciation expense. The 2015 projected year also included rent expense of $124,609 that was not included in the benchmark year. This increase is due to the sale of the West Palm Beach administrative office and the rent expense allocated from corporate facilities. The increase in rent expense is offset by reductions to rate base, depreciation expense, and taxes other than income that would have been included if the West Palm Beach corporate office was not sold. In addition, in the 2015 projected year, administrative and general expense was increased by $120,000 to establish a general liability reserve. This reserve is in lieu of purchased insurance and to reduce the volatility associated with periodic claims. Information Technology (IT) costs also increased by approximately $350,000. Since 2008, FPU is subject to numerous new compliance requirements to maintain network security, data integrity and system functionalities. A newly emerging threat of cyber attacks and increased functionalities of the Company's website and key systems (accounting, billing, payroll, etc.) have also necessitated additional IT costs to expand network infrastructure and strengthen hardware and software maintenance. New software and enhanced IT services have enabled the Company to provide better customer service. The remaining increase is due to additional travel costs, increased costs associated with administrative facilities, expanded corporate functions and services not previously available to FPU and actual payroll increases being higher than CPI-U indicates. Travel costs have increased because of centralization of the Florida staff, additional training available to employees and an increased focus on customer service and employee satisfaction, which requires managers to travel to all locations within Florida. The transfer of certain A&G functions to the Corporate office in Delaware for increased quality and efficiency has also necessitated additional travel. Since the merger with Chesapeake in 2009, FPU has benefited from certain corporate functions, such as corporate communications and business development, which were not previously available to FPU. Business development assists the electric operations to assess alternative fuel supply options, market research and various other initiatives. In addition, actual cost increases as a result of inflation did not mirror the CPI-U factor in abnormal years. The Company continues to strive to enhance the customer experience, employee education, and to develop strategies for the direct benefit of our customers.

Schedule C-42 | HEDGING COSTS | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3 , Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | 9/30/2013 Year Base Rates | 9/30/2013 Year Clause | 9/30/2014 Year Base Rates | 9/30/2014 Year Clause | 9/30/2015 Year Base Rates | 9/30/2015 Year Clause |
|---|---|---|---|---|---|---|---|---|
| 1 | | | EXPENSES | | | | | |
| 2 | | | | | | | | |
| 3 | | Hedging Expense | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | No Hedging Activity | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | | Total Hedging Expense | | | | | | |
| 15 | | | | | | | | |
| 16 | | | | | | | | |
| 17 | | | | | | | | |
| 18 | | | | | | | | |
| 19 | | | | | | | | |
| 20 | | | ANNUAL PLANT IN SERVICE | | | | | |
| 21 | | | | | | | | |
| 22 | | Hedging related capital investment | | | | | | |
| 23 | | | | | | | | |
| 24 | | | | | | | | |
| 25 | | | | | | | | |
| 26 | | | | | | | | |
| 27 | | | | | | | | |
| 28 | | | | | | | | |
| 29 | | | | | | | | |
| 30 | | Total Hedging investment | | | | | | |
| 31 | | | | | | | | |
| 32 | | | | | | | | |

Supporting Schedules:

Recap Schedules:

Schedule C-43 | SECURITY COSTS | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years.
Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
__x_ Prior Year Ended 9/30/14
__x_ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Account No. | Account Title | 9/30/2013 Year Base Rates | 9/30/2013 Year Clauses | 9/30/2014 Year Base Rates | 9/30/2014 Year Clauses | 9/30/2015 Year Base Rates | 9/30/2015 Year Clauses |
|---|---|---|---|---|---|---|---|---|
| 1 | | | | | EXPENSES | | | |
| 2 | | | | | | | | |
| 3 | | Security Expense | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | None | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | | Total Security Expense | | | | | | |
| 15 | | | | | | | | |
| 16 | | | | | | | | |
| 17 | | | | | | | | |
| 18 | | | | | ANNUAL PLANT IN SERVICE | | | |
| 19 | | | | | | | | |
| 20 | | Security capital investment | | | | | | |
| 21 | | | | | | | | |
| 22 | | | | | | | | |
| 23 | | | | None | | | | |
| 24 | | | | | | | | |
| 25 | | | | | | | | |
| 26 | | | | | | | | |
| 27 | | | | | | | | |
| 28 | | | | | | | | |
| 29 | | | | | | | | |
| 30 | | | | | | | | |
| 31 | | | | | | | | |
| 32 | | | | | | | | |
| 33 | | Total Security investment | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

Type of Data Shown:
__x_ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
____ Historical Test Year Ended 9/30/13
Witness: Martin

| Line No. | Description | Percent |
|---|---|---|
| 1 | Revenue Requirement | 100.0000% |
| 2 | | |
| 3 | Gross Receipts Tax Rate | 0.0000% |
| 4 | | |
| 5 | Regulatory Assessment Rate | 0.0720% |
| 6 | | |
| 7 | Bad Debt Rate | 0.2618% |
| 8 | | |
| 9 | Net Before Income Taxes | |
| 10 | (1) - (2) - (3) - (4) | 99.6662% |
| 11 | | |
| 12 | State Income Tax Rate | 5.5000% |
| 13 | | |
| 14 | State Income Tax (5) x (6) | 5.4816% |
| 15 | | |
| 16 | Net Before Federal Income Tax (5) - (7) | 94.1846% |
| 17 | | |
| 18 | Federal Income Tax Rate | 35.0000% |
| 19 | | |
| 20 | Federal Income Tax (8) x (9) | 32.9646% |
| 21 | | |
| 22 | Revenue Expansion Factor (8) - (10) | 61.2200% |
| 23 | | |
| 24 | Net Operating Income Multiplier | 1.6335 |
| 25 | (100% / Line 11) | |
| 26 | | |

Supporting Schedules: C-11, C-20 (2015), C-22

Recap Schedules:

SCHEDULE D

# FLORIDA PUBLIC UTILITIES COMPANY
# ELECTRIC DIVISION

## BEFORE THE
## FLORIDA PUBLIC SERVICE COMMISSION
## DOCKET NO. 140025-EI

## MINIMUM FILING REQUIREMENTS
## SCHEDULE D – COST OF CAPITAL SCHEDULES

APRIL 2014

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 140025-EI

**MINIMUM FILING REQUIREMENTS**

COST OF CAPITAL SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide the company's 13-month average cost of capital for the test year, the prior year, and historical base year.

Type of Data Shown:
_____ Projected Test Year Ended 9/30/15
_____ Prior Year Ended 9/30/14
x Historic Year Ended 9/30/13
Witness: Martin, Moul and Kim

**HISTORICAL YEAR, 2013**

| Line No. | Class of Capital | (A) Company Total Per Books | (B) Specific Adjustments | (C) Pro Rata Adjustments | (D) System Adjusted | (E) Jurisdictional Factor | (F) Pro-Rata Allocation | (G) Jurisdictional Capital Structure | (H) Ratio | (I) Cost Rate | (J) Weighted Cost Rate | (K) Interest Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Regulatory Capital Structure, 2013** | | | | | | | | | | | |
| 1 | Long Term Debt | 96,965,401 | | | 96,965,401 | 100% | 8.93% | 6,341,483 | 0.1250 | 6.06% | 0.76% | 384,500 |
| 2 | Long Term Debt - FPU only | 11,546,122 | | | 11,546,122 | 100% | 29.01% | 3,349,530 | 0.0660 | 11.64% | 0.77% | 389,786 |
| 3 | Short Term Debt | 62,767,311 | | | 62,767,311 | 100% | 8.93% | 5,605,661 | 0.1105 | 1.23% | 0.14% | 68,950 |
| 4 | Preferred Stock | 0 | | | 0 | 100% | 8.93% | 0 | 0.0000 | 0.00% | 0.00% | |
| 5 | Common Equity | 263,424,629 | 4,845,817 | | 268,270,446 | 100% | 8.93% | 23,958,860 | 0.4721 | 11.00% | 5.19% | |
| 6 | Customer Deposits | 3,420,956 | | | 3,420,956 | 100% | | 3,420,956 | 0.0674 | 2.30% | 0.15% | 78,539 |
| 7 | Deferred Income Taxes | 8,074,436 | | | 8,074,436 | 100% | | 8,074,436 | 0.1591 | 0.00% | 0.00% | |
| 8 | ITC-Zero Cost | 0 | | | 0 | 100% | | 0 | 0.0000 | 0.00% | 0.00% | |
| 9 | ITC- Weighted Cost | 356 | | | 356 | 100% | | 356 | 0.0000 | 8.69% | 0.00% | |
| 10 | | | | | | | | | | | | |
| 11 | TOTAL | 446,199,211 | 4,845,817 | | 451,045,028 | | | 50,751,282 | 1.0000 | | 7.01% | 921,774 |
| 12 | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | |

| Line No. | Class of Capital | Company Total Per Books | Ratio | Cost Rate | Weighted Cost Rate |
|---|---|---|---|---|---|
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | **Conventional Capital Structure, 2013** | | | | |
| 18 | Long Term Debt | 96,965,401 | 0.2206 | 6.06% | 1.34% |
| 19 | Long Term Debt-FPU only | 11,546,122 | 0.0263 | 11.64% | 0.31% |
| 20 | Short Term Debt | 62,767,311 | 0.1428 | 1.23% | 0.18% |
| 21 | Preferred Stock | 0 | 0.0000 | 0.00% | 0.00% |
| 22 | Common Equity | 268,270,446 | 0.6103 | 11.25% | 6.87% |
| 23 | TOTAL | 439,549,280 | 1.0000 | | 8.69% |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |

Pro-Rata Factors:

| | |
|---|---|
| Rate Base | 50,751,282 |
| Direct Components | 11,495,748 |
| | 39,255,534 |
| Pro-rata Factor | 8.93% |
| Non Electric FPUC Average Rate Base | 96,062,479 |
| Electric FPUC Average Rate Base | 39,255,534 |
| Net | 135,318,013 |
| ProRata FPUC Factor | 29.01% |

Supporting Schedules: B-1 (2013), B-3 (2013), D-3, D-4a, D-5, D-6

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide the company's 13-month average cost of capital for the test year, the prior year, and historical base year.

Type of Data Shown:
Projected Test Year Ended 9/30/15
x Prior Year Ended 9/30/14
Historic Year Ended 9/30/13
Witness: Martin, Moul and Kim

**YEAR, 2014**

| Line No. | Class of Capital | (A) Company Total Per Books | (B) Specific Adjustments | (C) Pro Rata Adjustments | (D) System Adjusted | (E) Jurisdictional Factor | (F) Pro-Rata Allocation | (G) Jurisdictional Capital Structure | (H) Ratio | (I) Cost Rate | (J) Weighted Cost Rate | (K) Interest Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Regulatory Capital Structure, 2014** | | | | | | | | | | | |
| 1 | Long Term Debt | 162,052,582 | | | 162,052,582 | 100% | 8.76% | 12,874,732 | 0.2251 | 5.14% | 1.16% | 661,935 |
| 2 | Long Term Debt - FPU only | 6,511,073 | | | 6,511,073 | 100% | 29.01% | 1,888,862 | 0.0330 | 12.97% | 0.43% | 244,908 |
| 3 | Short Term Debt | 52,177,710 | | | 52,177,710 | 100% | 8.76% | 4,569,968 | 0.0799 | 2.42% | 0.19% | 110,627 |
| 4 | Preferred Stock | 0 | | | 0 | 100% | 8.76% | 0 | 0.0000 | 0.00% | 0.00% | |
| 5 | Common Equity | 288,325,675 | 2,532,887 | | 290,858,562 | 100% | 8.76% | 25,474,752 | 0.4454 | 11.25% | 5.01% | |
| 6 | Customer Deposits | 3,376,875 | | | 3,376,875 | 100% | | 3,376,875 | 0.0590 | 2.42% | 0.14% | 81,737 |
| 7 | Deferred Income Taxes | 9,015,242 | | | 9,015,242 | 100% | | 9,015,242 | 0.1576 | 0.00% | 0.00% | |
| 8 | ITC-Zero Cost | 0 | | | 0 | 100% | | 0 | 0.0000 | 0.00% | 0.00% | |
| 9 | ITC- Weighted Cost | 0 | | | 0 | 100% | | 0 | 0.0000 | 8.44% | 0.00% | 0 |
| 10 | | | | | | 100% | | | | | | |
| 11 | TOTAL | 521,459,157 | 2,532,887 | | 523,992,044 | | | 57,200,431 | 1.0000 | | 6.93% | 1,099,207 |
| 12 | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | |

| Line No. | Class of Capital | Company Total Per Books | Ratio | Cost Rate | Weighted Cost Rate |
|---|---|---|---|---|---|
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | **Conventional Capital Structure, 2014** | | | | |
| 18 | Long Term Debt | 162,052,582 | 0.3168 | 5.14% | 1.63% |
| 19 | Long Term Debt-FPU only | 6,511,073 | 0.0127 | 12.97% | 0.17% |
| 20 | Short Term Debt | 52,177,710 | 0.1020 | 2.42% | 0.25% |
| 21 | Preferred Stock | 0 | 0.0000 | 0.00% | 0.00% |
| 22 | Common Equity | 290,858,562 | 0.5685 | 11.25% | 6.40% |
| 23 | TOTAL | 511,599,927 | 1.0000 | | 8.44% |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |

Pro-Rata Factors:

| | |
|---|---|
| Rate Base | 57,200,431 |
| Direct Components | 12,392,117 |
| | 44,808,314 |
| Pro-Rata Factors | 8.76% |

Supporting Schedules: B-1 (2014), B-3 (2014), D-3, D-4a, D-5, D-6

Recap Schedules:

Page 3 of 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the company's 13-month average cost of capital for the test year, the prior year, and historical base year.

Type of Data Shown:
x Projected Test Year Ended 9/30/15
Prior Year Ended 9/30/14
Historic Year Ended 9/30/13
Witness: Martin, Moul and Kim

**PROJECTED TEST YEAR, 2015**

| Line No. | Class of Capital | (A) Company Total Per Books | (B) Specific Adjustments | (C) Pro Rata Adjustments | (D) System Adjusted | (E) Jurisdictional Factor | (F) Pro-Rata Allocation | (G) Jurisdictional Capital Structure | (H) Ratio | (I) Cost Rate | (J) Weighted Cost Rate | (K) Interest Expense |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Regulatory Capital Structure, 2015** | | | | | | | | | | | |
| 1 | Long Term Debt | 208,291,207 | | | 208,291,207 | 100% | 7.94% | 15,151,520 | 0.2500 | 4.90% | 1.22% | 741,884 |
| 2 | Long Term Debt - FPU only | 6,629,034 | | | 6,629,034 | 100% | 29.01% | 1,923,083 | 0.0317 | 12.74% | 0.40% | 244,908 |
| 3 | Short Term Debt | 39,571,687 | | | 39,571,687 | 100% | 7.94% | 3,143,821 | 0.0519 | 3.70% | 0.19% | 116,268 |
| 4 | Preferred Stock | 0 | | | 0 | 100% | 7.94% | 0 | 0.0000 | 0.00% | 0.00% | |
| 5 | Common Equity | 351,892,825 | 2,532,887 | | 354,425,712 | 100% | 7.94% | 28,157,784 | 0.4647 | 11.25% | 5.23% | |
| 6 | Customer Deposits | 3,386,840 | | | 3,386,840 | 100% | | 3,386,840 | 0.0559 | 2.42% | 0.14% | 81,978 |
| 7 | Deferred Income Taxes | 8,833,121 | | | 8,833,121 | 100% | | 8,833,121 | 0.1458 | 0.00% | 0.00% | |
| 8 | ITC-Zero Cost | 0 | | | 0 | 100% | | 0 | 0.0000 | 0.00% | 0.00% | |
| 9 | ITC- Weighted Cost | 0 | | | 0 | 100% | | 0 | 0.0000 | 8.60% | 0.00% | 0 |
| 10 | | | | | | | | | | | | |
| 11 | TOTAL | 618,604,713 | 2,532,887 | | 621,137,600 | | | 60,596,169 | 1.0000 | | 7.18% | 1,185,039 |
| 12 | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | |

| Line No. | Class of Capital | Company Total Per Books | Ratio | Cost Rate | Weighted Cost Rate |
|---|---|---|---|---|---|
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | **Conventional Capital Structure, 2015** | | | | |
| 18 | Long Term Debt | 208,291,207 | 0.3421 | 4.90% | 1.68% |
| 19 | Long Term Debt-FPU only | 6,629,034 | 0.0109 | 12.74% | 0.14% |
| 20 | Short Term Debt | 39,571,687 | 0.0650 | 3.70% | 0.24% |
| 21 | Preferred Stock | 0 | 0.0000 | 0.00% | 0.00% |
| 22 | Common Equity | 354,425,712 | 0.5821 | 11.25% | 6.55% |
| 23 | TOTAL | 608,917,640 | 1.0000 | | 8.60% |

Pro-Rata Factors:

| | |
|---|---|
| Rate Base | 60,596,169 |
| Direct Components | 12,219,961 |
| | 48,376,208 |
| Pro-Rata Factor | 7.94% |

Supporting Schedules: B-1 (2015), B-3 (2015), D-3, D-4a, D-5, D-6

Recap Schedules:

Schedule D-1b | COST OF CAPITAL - ADJUSTMENTS | Page 1of 1

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:

1.) List and describe the basis for the specific adjustments appearing on Schedule D-1a.

2.) List and describe the basis for the pro-rata adjustments appearing on Schedule D-1a.

Type of Data Shown:
x Projected Test Year Ended 9/30/15
x Prior Year Ended 9/30/14
x Historic Year Ended 9/30/13
Witness: Martin and Kim

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

| Line No. | Class of Capital | Description | Historic Base Year | Prior Year | Test Year |
|---|---|---|---|---|---|
| 1 | | Specific Adjustments | | | |
| 2 | | | | | |
| 3 | Equity | Other Comprehensive Income Loss which is related to the | $ 4,845,817 | $ 2,532,887 | $ 2,532,887 |
| 4 | | valuation of the employees pension plans was removed from | | | |
| 5 | | equity. It was included in test year equity as a debit. This | | | |
| 6 | | adjustment removes the debit. | | | |
| 7 | | | | | |
| 8 | | Pro Rata Adjustments | | | |
| 9 | | | | | |
| 10 | Equity | The determination of the cost of capital for purposes of setting | | | |
| 11 | | retail rates in the immediate docket incorporates no pro-rata | | | |
| 12 | | adjustments to the September 30, 2013, Prior Year | | | |
| 13 | | September 30, 2014, or the Test Year, September 30, 2015 | | | |
| 14 | | capital structure or cost rates. | | | |
| 15 | | | | | |

Supporting Schedules:

Recap Schedules: D-1 (2013, 2014, & 2015)

Schedule D-2 | COST OF CAPITAL - 5 YEAR HISTORY | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For the subject Florida utility, all other regulated utility operations combined, all non-regulated operations combined, the parent company, and on a consolidated basis, provide the year-end capital structure for investor capit (i.e. common equity, preferred stock, long-term debt, and short-term debt) for the five years through the end of the projected test year.

Type of Data Shown:
x Projected Test Year Ended 9/30/15
x Prior Year Ended 9/30/14
x Historic Year Ended 9/30/13
Witness: Martin and Kim

| Line No. | Class of Capital | 9/30/2011 Year Amount (000) | 9/30/2011 Year Percent of Total | 9/30/2012 Year Amount (000) | 9/30/2012 Year Percent of Total | 9/30/2013 Year Amount (000) | 9/30/2013 Year Percent of Total | 9/30/2014 Year Amount (000) | 9/30/2014 Year Percent of Total | 9/30/2015 Year Amount (000) | 9/30/2015 Year Percent of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Common Equity | 237,548 | 60.86% | 250,484 | 62.93% | 269,788 | 57.46% | 296,614 | 54.37% | 376,673 | 55.57% |
| 2 | | | | | | | | | | | |
| 3 | Preferred Stock | | | - | 0.00% | - | 0.00% | - | 0.00% | 0 | 0.00% |
| 4 | | | | | | | | | | | |
| 5 | Long-Term Debt(incluidng current) | 126,205 | 32.33% | 116,778 | 29.34% | 108,455 | 23.10% | 220,909 | 40.49% | 271,182 | 40.01% |
| 6 | | | | | | | | | | | |
| 7 | Short Term Debt | 26,591 | 6.81% | 30,756 | 7.73% | 91,297 | 19.44% | 28,022 | 5.14% | 30,012 | 4.43% |
| 8 | | | | | | | | | | | |
| 9 | | 390,344 | 100.00% | 398,017 | 100.00% | 469,540 | 100.00% | 545,545 | 100.00% | 677,867 | 100.00% |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| 13 | | | | | | | | | | | |
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| 28 | | | | | | | | | | | |
| 29 | | | | | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | | | | | | | | | | | |
| 32 | | | | | | | | | | | |

Supporting Schedules: Recap Schedules:

Schedule D-3 | SHORT-TERM DEBT | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: 1.) Provide the specified data on short-term debt issues on a 13-month average basis for the test year, prior year, and historical base year

2.) Provide a narrative description of the Company's policies regarding short-term financing. The following topics should be covered: ratio of short-term debt to total capital, plant expansion, working capital, timing of long-term financing, method of short-term financing (bank loans, commercial paper, etc.), and other uses of short-term financing.

Type of Data Shown:
x Projected Test Year Ended 9/30/15
x Prior Year Ended 9/30/14
x Historic Year Ended 9/30/13
Witness: Martin and Kim

| | Maturity Date | Interest Rate | Interest Expense | 13-month Average Amount Outstanding During the Year | Weighted Average Cost of Short-term Debt |
|---|---|---|---|---|---|
| **For Historical Year 2013** | | | | | |
| 2013 | 2014 | 1.23% | $769,111 | $ 62,767,311 | 1.23% |
| **For Prior Year 2014** | | | | | |
| 2014 | 2015 | 2.42% | 1,263,081 | $ 52,177,710 | 2.42% |
| **For Projected Test Year 2015** | | | | | |
| 2015 | 2016 | 3.70% | $ 1,464,152 | $ 39,571,687 | 3.70% |

Florida Public Utilities Company ("FPU") is a wholly-owned subsidiary of Chesapeake Utilities Corporation ("Chesapeake"). The Company targets an equity/debt capitalization ratio of 55/45 and adjusts its capitalization among the various components (short-term debt, long-term debt and equity) to achieve this target over the long-term.

Chesapeake has $165 million of capacity under short-term credit lines with commercial bank lenders. A portion of the capacity is available under committed facilities ($125 million); the balance of available capacity is provided under two discretionary lines of credit. Chesapeake uses its short-term credit lines to finance working capital, plant expansions, retirement of long-term debt and seasonal cash requirements as necessary.

In terms of determining when short-term borrowing is refinanced as long-term debt or equity, the Company considers many factors, including the availability of capital, the current economic environment, and forecasted costs of capital. The balance of short-term borrowing has historically ranged between $50 million and $100 million. As the balance of short-term debt has exceeded $100 million, Chesapeake secured long-term debt financing in the range of $20 million to $50 million to provide permanent capitalization. This has been driven by the economic environment, low cost of short-term debt and access to capital. As the cost of short-term debt capital rises, the frequency and timing of refinancing would likely accelerate.

Supporting Schedules: | Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i.e., first mortgage bonds)

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
_x_ Historic Year Ended 9/30/13
___ Witness: Martin and Kim

**HISTORICAL YEAR, 2013**

| (1) Line No. | (2) Description, Coupon Rate | | (3) Issue Date | (4) Maturity Date | (5) Principal Amount Sold (Face Value) | | (6) 13-Month Average Principal Amt. Outstanding | (7) Discount (Premium) on Principal Amount Sold | (8) Issuing Expense On Principal Amount Sold | (9) Life (Years) | (10) Annual Amortization (7+8)/(9) | | (11) Interest Expense (Coupon Rate) (2) x (6) | (12) Total Annual Cost (10)+(11) | (13) Unamortized Discount (Premium) Associated With (6) | (14) Average Unamort. Issuing Expense & Loss on Reacquired Debt |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 9.57% | | 5/1/1988 | 5/1/2018 | $10,000,000 | * | $3,287,000 | N/A | $180,273 | 30 | $2,295 | (1) | $314,566 | $316,861 | N/A | **$6,759** |
| 2 | | | | | | | | | | | | | | | | |
| 3 | 10.03% | | 5/1/1988 | 5/1/2018 | $5,500,000 | * | $1,807,692 | N/A | $97,070 | 30 | $1,234 | (1) | $181,312 | $182,546 | N/A | **$3,638** |
| 4 | | | | | | | | | | | | | | | | |
| 5 | 9.08% | FPU | 6/1/1992 | 6/1/2022 | $8,000,000 | * | $8,000,000 | N/A | $122,010 | 30 | $4,067 | | $726,400 | $730,467 | N/A | **$37,280** |
| 6 | | | | | | | | | | | | | | | | |
| 7 | 8.25% | | 2/15/1989 | 3/1/2014 | $5,000,000 | | $914,948 | N/A | $471,322 | 25 | $18,853 | | $75,483 | $94,336 | N/A | **$2,603** |
| 8 | | | | | | | | | | | | | | | | |
| 9 | 7.83% | SN4 | 1/1/2000 | 1/1/2015 | $20,000,000 | | $4,461,538 | N/A | $114,957 | 15 | $7,664 | | $349,338 | $357,002 | N/A | **$3,155** |
| 10 | | | | | | | | | | | | | | | | |
| 11 | 6.64% | SN5 | 10/31/2002 | 10/31/2017 | $30,000,000 | | $13,846,154 | N/A | $141,831 | 15 | $9,455 | | $919,385 | $928,840 | N/A | **$16,663** |
| 12 | | | | | | | | | | | | | | | | |
| 13 | 5.50% | SN6 | 10/12/2005 | 10/12/2020 | $20,000,000 | | $16,153,846 | N/A | $79,556 | 15 | $5,304 | | $888,462 | $893,765 | N/A | **$26,801** |
| 14 | | | | | | | | | | | | | | | | |
| 15 | 5.93% | SN7 | 10/31/2008 | 10/31/2023 | $30,000,000 | | $30,000,000 | N/A | $39,518 | 15 | $2,635 | | $1,779,000 | $1,781,635 | N/A | **$22,763** |
| 16 | | | | | | | | | | | | | | | | |
| 17 | 5.68% | SN8 | 6/24/2011 | 6/30/2026 | $29,000,000 | | $29,000,000 | N/A | $34,794 | 15 | $2,320 | | $1,647,200 | $1,649,520 | N/A | **$28,328** |
| 18 | | | | | | | | | | | | | | | | |
| 19 | 6.43% | SN9 | 5/2/2013 | 5/2/2028 | $7,000,000 | | $2,692,308 | N/A | $15,539 | 15 | $1,036 | | $173,115 | $174,151 | N/A | **$3,080** |
| 20 | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | |
| 22 | Loss on Re-acquired Debt | | | | | | | | $2,256,983 | | $113,753 | | | $113,753 | | **$1,500,893** |
| 23 | | | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | | | | |
| 26 | Total | | | | | | **$110,163,486** | | $3,553,853 | | $168,615 | | $7,054,261 | $7,222,875 | $0 | $1,651,963 |
| 27 | Total FPUC only | | | | | * | **$13,094,692** | | | | | | | | | |
| 28 | Total Excluding FPUC | | | | | | **$97,068,794** | | | | | | | | | |
| 29 | Issuance Expense (13) + (14). | | | | | | $1,651,963 | | | | | | | | | |
| 30 | Issuance Expense (13) + (14). FPUC only | | | | | * | $1,548,570 | | | | | | | | | |
| 31 | Issuance Expense (13) + (14). Excluding FPUC | | | | | | $103,393 | | | | | | | | | |
| 32 | Net LTD Outstanding | | | | | | $108,511,523 | | | | | | | | | |
| 33 | Net LTD Outstanding FPUC only | | | | | * | $11,546,122 | | | | | | | | | |
| 34 | Net LTD Outstanding Excluding FPUC | | | | | | $96,965,401 | | | | | | | | | |
| 35 | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | |
| 37 | Embedded Cost of LTD (12) / Net FPUC Only | | | | | * | 11.64% | | | | | | | | | |
| 38 | Embedded Cost of LTD (12) / Net Excluding FPUC | | | | | | 6.06% | | | | | | | | | |

Note 1: Retired in May. Therefore, full year of amortization was not used.
* FPUC only.

Supporting Schedules:

Recap Schedules: D-1 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i.e., first mortgage bonds)

Type of Data Shown:
___ Projected Test Year Ended 9/30/15
__x Prior Year Ended 9/30/14
___ Historic Year Ended 9/30/13
Witness: Martin and Kim

**Prior Year 2014**

| (1) Line No. | (2) Description, Coupon Rate | | (3) Issue Date | (4) Maturity Date | (5) Principal Amount Sold (Face Value) | | (6) 13-Month Average Principal Amt. Outstanding | (7) Discount (Premium) on Principal Amount Sold | (8) Issuing Expense On Principal Amount Sold | (9) Life (Years) | (10) Annual Amortization (7+8)/(9) | (11) Interest Expense (Coupon Rate) (2) x (6) | (12) Total Annual Cost (10)+(11) | (13) Unamortized Discount (Premium) Associated With (6) | (14) Average Unamort. Issuing Expense & Loss on Reacquired Debt |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 9.08% | | 6/1/1992 | 6/1/2022 | $8,000,000 | * | $8,000,000 | N/A | $122,010 | 30 | $4,067 | $726,400 | $730,467 | N/A | $ **31,179** |
| 2 | | | | | | | | | | | | | | | |
| 3 | 8.25% | | 2/15/1989 | 3/1/2014 | $5,000,000 | | $279,385 | N/A | $471,322 | 25 | $18,853 | $23,049 | $41,902 | | $ **259** |
| 4 | | | | | | | | | | | | | | | |
| 5 | 7.83% | SN4 | 1/1/2000 | 1/1/2015 | $20,000,000 | | $2,461,538 | N/A | $114,957 | 15 | $7,664 | $192,738 | $200,402 | | $ **717** |
| 6 | | | | | | | | | | | | | | | |
| 7 | 6.64% | SN5 | 10/31/2002 | 10/31/2017 | $30,000,000 | | $11,118,881 | N/A | $141,831 | 15 | $9,455 | $738,294 | $747,749 | | $ **10,209** |
| 8 | | | | | | | | | | | | | | | |
| 9 | 5.50% | SN6 | 10/12/2005 | 10/12/2020 | $20,000,000 | | $14,153,846 | N/A | $79,556 | 15 | $5,304 | $778,462 | $783,765 | | $ **20,103** |
| 10 | | | | | | | | | | | | | | | |
| 11 | 5.93% | SN7 | 10/31/2008 | 10/31/2023 | $30,000,000 | | $30,000,000 | N/A | $39,518 | 15 | $2,635 | $1,779,000 | $1,781,635 | | $ **18,970** |
| 12 | | | | | | | | | | | | | | | |
| 13 | 5.68% | SN8 | 6/24/2011 | 6/30/2026 | $29,000,000 | | $29,000,000 | N/A | $34,794 | 15 | $2,320 | $1,647,200 | $1,649,520 | | $ **24,632** |
| 14 | | | | | | | | | | | | | | | |
| 15 | 6.43% | SN9 | 5/2/2013 | 5/2/2028 | $7,000,000 | | $7,000,000 | N/A | $15,539 | 15 | $1,036 | $450,100 | $451,136 | | $ **15,021** |
| 16 | | | | | | | | | | | | | | | |
| 17 | 3.73% | SN10 | 12/15/2013 | 12/15/2028 | $ 20,000,000 | | $18,461,538 | | $66,876 | 15 | $4,458 | $688,615 | $693,074 | | $ 62,418 |
| 18 | | | | | | | | | | | | | | | |
| 19 | 3.88% | SN11 | 5/15/2014 | 5/15/2029 | $50,000,000 | | $46,153,846 | | $140,000 | 15 | $9,333 | $1,790,769 | $1,800,103 | | $ 130,667 |
| 20 | | | | | | | | | | | | | | | |
| 21 | 4.50% | | 9/15/2014 | 9/15/2029 | $50,000,000 | | $3,846,154 | | $140,000 | 15 | $9,333 | $173,077 | $182,410 | | $ 139,611 |
| 22 | | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | | |
| 24 | Loss on Re-acquired Debt | | | | | | | | $2,256,983 | | $113,753 | | $113,753 | | $ **1,457,748** |
| 25 | | | | | | | | | | | | | | | |
| 26 | Total | | | | | | $170,475,188 | | $3,623,386 | | $188,211 | $8,987,704 | $9,175,915 | N/A | $1,911,533 |
| 27 | Total FPUC only | | | | | * | $8,000,000 | | | | | | | | |
| 28 | Total Excluding FPUC | | | | | | $162,475,188 | | | | | | | | |
| 29 | Issuance Expense (13) + (14). | | | | | | $1,911,533 | | | | * FPUC only. | | | | |
| 30 | Issuance Expense (13) + (14). FPUC only | | | | | * | $1,488,927 | | | | | | | | |
| 31 | Issuance Expense (13) + (14). Excluding FPUC | | | | | | $422,606 | | | | | | | | |
| 32 | Net LTD Outstanding | | | | | | $168,563,655 | | | | | | | | |
| 33 | Net LTD Outstanding FPUC only | | | | | * | $6,511,073 | | | | | | | | |
| 34 | Net LTD Outstanding Excluding FPUC | | | | | | $162,052,582 | | | | | | | | |
| 35 | | | | | | | | | | | | | | | |
| 36 | Embedded Cost of LTD (12) / Net FPUC Only | | | | | * | 12.97% | | | | | | | | |
| 37 | Embedded Cost of LTD (12) / Net Excluding FPUC | | | | | | 5.14% | | | | | | | | |
| 38 | | | | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules: D-1 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i.e., first mortgage bonds)

Type of Data Shown:
x Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
___ Historic Year Ended 9/30/13
Witness: Martin and Kim

**Projected Test YEAR, 2015**

| (1) Line No. | (2) Description, Coupon Rate | | (3) Issue Date | (4) Maturity Date | (5) Principal Amount Sold (Face Value) | | (6) 13-Month Average Principal Amt. Outstanding | (7) Discount (Premium) on Principal Amount Sold | (8) Issuing Expense On Principal Amount Sold | (9) Life (Years) | (10) Annual Amortization (7+8)/(9) | (11) Interest Expense (Coupon Rate) (2) x (6) | (12) Total Annual Cost (10)+(11) | (13) Unamortized Discount (Premium) Associated With (6) | (14) Average Unamort. Issuing Expense & Loss on Reacquired Debt |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 9.08% | | 6/1/1992 | 6/1/2022 | $8,000,000 | * | $8,000,000 | N/A | $122,010 | 30 | $4,067 | $726,400 | $730,467 | N/A | **$ 27,111** |
| 2 | | | | | | | | | | | | | | | |
| 3 | 7.83% | SN4 | 1/1/2000 | 1/1/2015 | $20,000,000 | | $461,538 | N/A | $114,957 | 15 | $7,664 | $36,138 | $43,802 | | $ - |
| 4 | | | | | | | | | | | | | | | |
| 5 | 6.64% | SN5 | 10/31/2002 | 10/31/2017 | $30,000,000 | | $8,391,608 | N/A | $141,831 | 15 | $9,455 | $557,203 | $566,658 | | **$ 3,765** |
| 6 | | | | | | | | | | | | | | | |
| 7 | 5.50% | SN6 | 10/12/2005 | 10/12/2020 | $20,000,000 | | $12,153,846 | N/A | $79,556 | 15 | $5,304 | $668,462 | $673,765 | | **$ 13,407** |
| 8 | | | | | | | | | | | | | | | |
| 9 | 5.93% | SN7 | 10/31/2008 | 10/31/2023 | $30,000,000 | | $27,230,769 | N/A | $39,518 | 15 | $2,635 | $1,614,785 | $1,617,419 | | **$ 15,178** |
| 10 | | | | | | | | | | | | | | | |
| 11 | 5.68% | SN8 | 6/24/2011 | 6/30/2026 | $29,000,000 | | $29,000,000 | N/A | $34,794 | 15 | $2,320 | $1,647,200 | $1,649,520 | | **$ 20,936** |
| 12 | | | | | | | | | | | | | | | |
| 13 | 6.43% | SN9 | 5/2/2013 | 5/2/2028 | $7,000,000 | | $7,000,000 | N/A | $15,539 | 15 | $1,036 | $450,100 | $451,136 | | **$ 13,985** |
| 14 | | | | | | | | | | | | | | | |
| 15 | 3.73% | SN10 | 12/15/2013 | 12/15/2028 | $ 20,000,000 | | $20,000,000 | | $66,876 | 15 | $4,458 | $746,000 | $750,458 | | $ 93,335 |
| 16 | | | | | | | | | | | | | | | |
| 17 | 3.88% | SN11 | 5/15/2014 | 5/15/2029 | $50,000,000 | | $50,000,000 | | $140,000 | 15 | $9,333 | $1,940,000 | $1,949,333 | | $ 121,333 |
| 18 | | | | | | | | | | | | | | | |
| 19 | 4.50% | | 9/15/2014 | 9/15/2029 | $50,000,000 | | $50,000,000 | | $140,000 | 15 | $9,333 | $2,250,000 | $2,259,333 | | $ 130,667 |
| 20 | | | | | | | | | | | | | | | |
| 21 | 5.00% | | 9/15/2015 | 9/15/2035 | $60,000,000 | | $4,615,385 | | $160,000 | 15 | $10,667 | $230,769 | $241,436 | | $ 149,333 |
| 22 | | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | |
| 25 | Loss on Re-acquired Debt | | | | | | | | $2,256,983 | | $113,753 | | $113,753 | | **$ 1,343,855** |
| 26 | | | | | | | | | | | | | | | |
| 27 | Total | | | | | | $216,853,146 | | $3,312,064 | | $180,025 | $10,867,057 | $11,047,081 | N/A | $1,932,905 |
| 28 | Total FPUC only | | | | | * | $8,000,000 | | | | | | | | |
| 29 | Total Excluding FPUC | | | | | | $208,853,146 | | | | | | | | |
| 30 | Issuance Expense (13) + (14). | | | | | | $1,932,905 | | | | | | | | |
| 31 | Issuance Expense (13) + (14). FPUC only | | | | | * | $1,370,966 | | | | | | | | |
| 32 | Issuance Expense (13) + (14). Excluding FPUC | | | | | | $561,939 | | | | * FPUC only. | | | | |
| 33 | Net LTD Outstanding | | | | | | $214,920,241 | | | | | | | | |
| 34 | Net LTD Outstanding FPUC only | | | | | * | $6,629,034 | | | | | | | | |
| 35 | Net LTD Outstanding Excluding FPUC | | | | | | $208,291,207 | | | | | | | | |
| 36 | | | | | | | | | | | | | | | |
| 37 | Embedded Cost of LTD (12) / Net FPUC Only | | | | | * | 12.74% | | | | | | | | |
| 38 | Embedded Cost of LTD (12) / Net Excluding FPUC | | | | | | 4.90% | | | | | | | | |

Supporting Schedules: Recap Schedules: D-1 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.: 140025-EI

EXPLANATION: Supply a statement of the company's policy on treatment of profit or loss from reacquired bonds. Detail any profit or loss on recquired bonds for the test year and prior year.

Type of Data Shown:
Projected Test Year Ended 9/30/15
Prior Year Ended 9/30/14
Historic Year Ended 9/30/13
Witness: Martin and Kim

In the interest of its retail customers and shareholders, the policy of Florida Public Utilities Company on this issue is to profitably reacquire outstanding debt when economic and capital market conditions afford such opportunities. History suggests, however, that conditions vary substantially from one time to another, such that favorable opportunities to reacquire debt will occur infrequently and randomly. The Company will share the profits and losses associated with reacquired debt fairly with its retail customers.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the data as specified for preferred stock on a 13-month average basis for the test year, prior year, and historical base year.

Type of Data Shown:
x Projected Test Year Ended 9/30/15
x Prior Year Ended 9/30/14
x Historic Year Ended 9/30/13
Witness: Martin and Kim

| Line No. | (1) Description, Coupon Rate | (2) Issue Date | (3) Call Provisions or Special Restrictions | (4) Principal Amount Sold | (5) 13-month Average Principal Amt. Outstanding | (6) (Discount) Premium on Principal Amount Sold | (7) (Discount) Premium Associated with (6) | (8) Issuing Expense on Principal Amount Sold | (9) Issuing Expense Associated with (6) | (10) Net Proceeds (6)+(8)-(10) | (11) Dollar Dividend on Face Value (2) X (6) | (12) Effective Cost Rate (12)/(11) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | The Company does not have Preferred Stock Outstanding. | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | |
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| 25 | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | |

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, the prior year, and historical base year.

Type of Data Shown:
__ Projected Test Year Ended 9/30/15
__ Prior Year Ended 9/30/14
_x_ Historic Year Ended 9/30/13
__ Witness: Martin and Kim

| (1) Line No. | (2) Month and Year | (3) Active Customer Deposits at 2.00% | (4) Active Customer Deposits at 3.00% | (5) Inactive Customer Deposits | (6) Total Deposits (3)+(4)+(5) | (7) Interest Payments (3) X 2%/12 | (8) Interest Payments (3) X 3%/12 | (9) Total Interest (7) + (8) | (10) Actual Payments and Credits on Bills |
|---|---|---|---|---|---|---|---|---|---|
| 1 | September, '12 | 2,431,792 | 1,017,558 | | 3,449,350 | 4,053 | 2,544 | | |
| 2 | October | 2,429,768 | 1,016,712 | | 3,446,480 | 4,050 | 2,542 | 6,591 | |
| 3 | November | 2,415,210 | 1,010,620 | | 3,425,830 | 4,025 | 2,527 | 6,552 | |
| 4 | December | 2,435,457 | 1,019,092 | | 3,454,549 | 4,059 | 2,548 | 6,607 | |
| 5 | January | 2,409,804 | 1,008,358 | | 3,418,162 | 4,016 | 2,521 | 6,537 | |
| 6 | February | 2,407,077 | 1,007,217 | | 3,414,294 | 4,012 | 2,518 | 6,530 | |
| 7 | March | 2,416,902 | 1,011,328 | N/A | 3,428,230 | 4,028 | 2,528 | 6,556 | N/A |
| 8 | April | 2,423,786 | 1,014,208 | | 3,437,994 | 4,040 | 2,536 | 6,575 | |
| 9 | May | 2,430,379 | 1,016,967 | | 3,447,346 | 4,051 | 2,542 | 6,593 | |
| 10 | June | 2,403,736 | 1,005,818 | | 3,409,554 | 4,006 | 2,515 | 6,521 | |
| 11 | July | 2,380,151 | 995,950 | | 3,376,100 | 3,967 | 2,490 | 6,457 | |
| 12 | August | 2,389,254 | 999,759 | | 3,389,013 | 3,982 | 2,499 | 6,481 | |
| 13 | September, '13 | 2,345,990 | 1,029,535 | | 3,375,525 | 3,910 | 2,574 | 6,484 | |
| 14 | | | | | | | | | |
| 15 | 13 Month Average | | | | $ 3,420,956 | | | | |
| 16 | | | | | | | | | |
| 17 | 12 Month Total | | | | | $48,146 | $30,339 | $78,485 | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | | Effective Interest Rate | | | | | | | |
| 21 | | 12 Month Interest | | | | | | | |
| 22 | | Expense (9) divided | | | | | | | |
| 23 | | by Total Deposits (6) | | 2.30% | | | | | |
| 24 | | | | | | | | | |

Supporting Schedules:

Recap Schedules: D-1 (2013)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, the prior year, and historical base year.

Type of Data Shown:
__ Projected Test Year Ended 9/30/15
_x_ Prior Year Ended 9/30/14
__ Historic Year Ended 9/30/13
__ Witness: Martin and Kim

| (1) Line No. | (2) Month and Year | (3) Active Customer Deposits at 2.00% | (4) Active Customer Deposits at 3.00% | (5) Inactive Customer Deposits | (6) Total Deposits (3)+(4)+(5) | (7) Interest Payments (3) X 2%/12 | (8) Interest Payments (3) X 3%/12 | (9) Total Interest (7) + (8) | (10) Actual Payments and Credits on Bills |
|---|---|---|---|---|---|---|---|---|---|
| 1 | September, '13 | 1,956,117 | 1,419,408 | | 3,375,525 | 3,260 | 3,549 | | |
| 2 | October | 1,956,247 | 1,419,503 | | 3,375,750 | 3,260 | 3,549 | 6,809 | |
| 3 | November | 1,956,378 | 1,419,598 | | 3,375,975 | 3,261 | 3,549 | 6,810 | |
| 4 | December | 1,956,508 | 1,419,692 | | 3,376,200 | 3,261 | 3,549 | 6,810 | |
| 5 | January | 1,956,638 | 1,419,787 | | 3,376,425 | 3,261 | 3,549 | 6,811 | |
| 6 | February | 1,956,769 | 1,419,881 | | 3,376,650 | 3,261 | 3,550 | 6,811 | |
| 7 | March | 1,956,899 | 1,419,976 | N/A | 3,376,875 | 3,261 | 3,550 | 6,811 | N/A |
| 8 | April | 1,957,030 | 1,420,071 | | 3,377,100 | 3,262 | 3,550 | 6,812 | |
| 9 | May | 1,957,160 | 1,420,165 | | 3,377,325 | 3,262 | 3,550 | 6,812 | |
| 10 | June | 1,957,290 | 1,420,260 | | 3,377,550 | 3,262 | 3,551 | 6,813 | |
| 11 | July | 1,957,421 | 1,420,355 | | 3,377,775 | 3,262 | 3,551 | 6,813 | |
| 12 | August | 1,957,551 | 1,420,449 | | 3,378,000 | 3,263 | 3,551 | 6,814 | |
| 13 | September, '14 | 1,957,682 | 1,420,544 | | 3,378,225 | 3,263 | 3,551 | 6,814 | |
| 14 | | | | | | | | | |
| 15 | 13 Month Average | | | | $ 3,376,875 | | | | |
| 16 | | | | | | | | | |
| 17 | 12 Month Total | | | | | $39,139 | $42,601 | $81,740 | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | | Effective Interest Rate | | | | | | | |
| 21 | | 12 Month Interest | | | | | | | |
| 22 | | Expense (9) divided | | | | | | | |
| 23 | | by Total Deposits (6) | | 2.42% | | | | | |
| 24 | | | | | | | | | |

Supporting Schedules:

Recap Schedules: D-1 (2014)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, the prior year, and historical base year.

Type of Data Shown:
x Projected Test Year Ended 9/30/15
__ Prior Year Ended 9/30/14
__ Historic Year Ended 9/30/13
__ Witness: Martin and Kim

| (1) Line No. | (2) Month and Year | (3) Active Customer Deposits at 2.00% | (4) Active Customer Deposits at 3.00% | (5) Inactive Customer Deposits | (6) Total Deposits (3)+(4)+(5) | (7) Interest Payments (3) X 2%/12 | (8) Interest Payments (3) X 3%/12 | (9) Total Interest (7) + (8) | (10) Actual Payments and Credits on Bills |
|---|---|---|---|---|---|---|---|---|---|
| 1 | September, '14 | 1,957,682 | 1,420,544 | | 3,378,225 | 3,263 | 3,551 | | |
| 2 | October | 1,958,514 | 1,421,148 | | 3,379,661 | 3,264 | 3,553 | 6,817 | |
| 3 | November | 1,959,346 | 1,421,751 | | 3,381,097 | 3,266 | 3,554 | 6,820 | |
| 4 | December | 1,960,178 | 1,422,355 | | 3,382,533 | 3,267 | 3,556 | 6,823 | |
| 5 | January | 1,961,010 | 1,422,959 | | 3,383,968 | 3,268 | 3,557 | 6,826 | |
| 6 | February | 1,961,842 | 1,423,562 | | 3,385,404 | 3,270 | 3,559 | 6,829 | |
| 7 | March | 1,962,674 | 1,424,166 | N/A | 3,386,840 | 3,271 | 3,560 | 6,832 | N/A |
| 8 | April | 1,963,506 | 1,424,770 | | 3,388,276 | 3,273 | 3,562 | 6,834 | |
| 9 | May | 1,964,338 | 1,425,374 | | 3,389,711 | 3,274 | 3,563 | 6,837 | |
| 10 | June | 1,965,170 | 1,425,977 | | 3,391,147 | 3,275 | 3,565 | 6,840 | |
| 11 | July | 1,966,002 | 1,426,581 | | 3,392,583 | 3,277 | 3,566 | 6,843 | |
| 12 | August | 1,966,834 | 1,427,185 | | 3,394,019 | 3,278 | 3,568 | 6,846 | |
| 13 | September, '15 | 1,967,666 | 1,427,789 | | 3,395,454 | 3,279 | 3,569 | 6,849 | |
| 14 | | | | | | | | | |
| 15 | 13 Month Average | | | | $ 3,386,840 | | | | |
| 16 | | | | | | | | | |
| 17 | 12 Month Total | | | | | $39,262 | $42,734 | $81,996 | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | | Effective Interest Rate | | | | | | | |
| 21 | | 12 Month Interest | | | | | | | |
| 22 | | Expense (9) divided | | | | | | | |
| 23 | | by Total Deposits (6) | | 2.42% | | | | | |
| 24 | | | | | | | | | |

Supporting Schedules:

Recap Schedules: D-1 (2015)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

DOCKET NO.: 140025-EI

EXPLANATION: Provide the most recent five year data for the company, or consolidated parent if the company is not publicly traded as indicated. To the extent the requested data is available from other sources, the Company can reference and attach the information to comply with the requirements of this MFR.

Type of Data Shown:
____ Projected Test Year Ended 9/30/15
____ Prior Year Ended 9/30/14
x Historic Year Ended 9/30/13
Witness: Martin and Kim

| Line No. | | Calendar | 2013 Year | 2012 Year | 2011 Year | 2010 Year | 2009 Year |
|---|---|---|---|---|---|---|---|
| 1 | Pre-tax Interest Coverage Ratio (x) | | 6.7 | 5.5 | 5.1 | 4.7 | 3.8 |
| 2 | | | | | | | |
| 3 | Earned Returns on Average Book Equity (%) | | 12.2% | 11.6% | 11.6% | 11.6% | 11.2% |
| 4 | | | | | | | |
| 5 | Book Value/Share ($) | | $ 28.92 | $ 26.74 | $ 25.15 | $ 23.75 | $ 22.33 |
| 6 | | | | | | | |
| 7 | Dividends/Share ($) - Declared | | $ 1.520 | $ 1.440 | $ 1.365 | $ 1.305 | $ 1.250 |
| 8 | | | | | | | |
| 9 | Earnings/Share ($) - Dillutted | | $ 3.39 | $ 2.99 | $ 2.87 | $ 2.73 | $ 2.15 |
| 10 | | | | | | | |
| 11 | Market Value/Share ($) | | $ 60.02 | $ 45.40 | $ 43.35 | $ 41.52 | $ 32.05 |
| 12 | | | | | | | |
| 13 | Market/Book Ratio (%) | | 208% | 170% | 172% | 175% | 144% |
| 14 | | | | | | | |
| 15 | Price/Earning Ratio (6) / (5) | | 17.71 | 15.18 | 15.10 | 15.21 | 14.91 |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | (000's) | | | | | | |
| 20 | Income Before Taxes | | $ 54,872 | $ 48,159 | $ 45,611 | $ 42,979 | $ 26,815 |
| 21 | Interest | | $ 8,234 | $ 8,747 | $ 9,000 | $ 9,146 | $ 7,086 |
| 22 | Pre-tax Interest Coverage Ratio (x) | | 6.7 | 5.5 | 5.1 | 4.7 | 3.8 |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
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| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION:
1.) If the test year is projected, provide a summary of financing plans and assumptions.

2.) Provide the company's capital structure objectives, the basis for assumptions (such as those for issue cost and interest rates), and any other significant assumptions.
Provide a statement of the Company's policy on the timing of the entrance into capital markets.

Type of Data Shown:
x Projected Test Year Ended 9/30/15
___ Prior Year Ended 9/30/14
___ Historic Year Ended 9/30/13
___ Witness: Martin and Kim

Financing Plans for the Year Ending 9/30/2015

| Line No. | Type of Issue | Date of Issue/ Retirement | For Bonds: Capitalization (Thousands) | For Bonds: Interest Rate | For Bonds: Life in Years | For Stock: No. of Shares | For Stock: Market Price | Issue Costs (Thousands) | Principal Amount (Thousands) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Senior Notes | Dec-13 | 20,000,000 | 3.73% | 15 | | | | |
| 2 | | | | | | | | | |
| 3 | Senior Notes | May-14 | 50,000,000 | 3.88% | 15 | | | | |
| 4 | | | | | | | | | |
| 5 | Senior Notes | Sep-14 | 50,000,000 | 4.50% | 15 | | | | |
| 6 | | | | | | | | | |
| 7 | Senior Notes | Sep-15 | 60,000,000 | 5.00% | 15 | | | | |
| 8 | | | | | | | | | |
| 9 | Common Stock | Jan-15 | | | | 1,000,000 | 60 | 1,800,000 | 60,000,000 |
| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | Capital Structure Objectives: | | | | Percent of Total | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | Debt | | | | 40-45% | | | | |
| 17 | Preferred Stock | | | | 0% | | | | |
| 18 | Common Equity | | | | 55-60% | | | | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 | Interest Rate Assumptions: | Short-term interest rates (LIBOR) are expected to gradually rise over the forecast period to reach average historical levels. | | | | | | | |
| 22 | | Long-term interest rates (10 Year Treasuries) are expected to gradually rise over the forecast period to reach historical levels. | | | | | | | |
| 23 | | | | | | | | | |
| 24 | Company's Policy on the Timing of Entrance into Capital Markets: | | | | | | | | |
| 25 | | | | | | | | | |
| 26 | Cash requirements are forecasted to increase significantly over the forecasted period due to pant expansions and infrastructure reliability improvements. | | | | | | | | |
| 27 | The Company plans to use a combination of long-term senior notes and an Equity Offering during the forecast period to finance future growth and capital expenditures. | | | | | | | | |
| 28 | The timing of the equity Offering and senior note placements is dependent on actual capital expenditures and workling capital requirements. | | | | | | | | |
| 29 | The Company will utilize its short-term lines of credit as interim financing prior to the issuance of senior notes and the Equity Offering. | | | | | | | | |
| 30 | The debt issues of December 2013 and May 2014 arte included in average long-term debt schedule beginning October 2013 as the Company had a binding funding commitment at that time. | | | | | | | | |

Supporting Schedules:

Recap Schedules:

Schedule D-9 | FINANCIAL INDICATORS - SUMMARY | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Public Utilities Company
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide financial indicators for the test year under current and proposed rates, the prior year, and historical base year.

Type of Data Shown:
x Projected Test Year Ended 9/30/15
x Prior Year Ended 9/30/14
x Historic Year Ended 9/30/13
Witness: Martin and Kim

| Line No. | Indicator | Historic Base Year 9/30/2013 | Prior Year 9/30/2014 | Test Year Current Rates 9/30/2015 | Test Year Proposed Rates |
|---|---|---|---|---|---|
| 1 | Interest Coverage Ratios: | | | | |
| 2 | Including AFUDC in Income Before Interest Charges | N/A | N/A | N/A | N/A |
| 3 | Excluding AFUDC in Income Before Interest Charges | 2.82 | 1.71 | 0.43 | 0.43 |
| 4 | AFUDC as a percent of Income Available for Common | N/A | N/A | N/A | N/A |
| 5 | Percent of Construction Funds Generated Internally | N/A | N/A | N/A | N/A |
| 6 | | | | | |
| 7 | Fixed Charges: | | | | |
| 8 | Interest | 921,774 | 1,099,207 | 1,185,039 | 1,185,039 |
| 9 | Lease Payments | N/A | N/A | N/A | N/A |
| 10 | Sinking Funds Payments | N/A | N/A | N/A | N/A |
| 11 | Tax on Sinking Fund Payments | N/A | N/A | N/A | N/A |
| 12 | | | | | |
| 13 | Ratio of Earnings to Fixed Charges | | | | |
| 14 | Including AFUDC | N/A | N/A | N/A | N/A |
| 15 | Excluding AFUDC | 2.12 | 1.43 | 0.65 | 0.65 |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
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| 27 | | | | | |

Supporting Schedules:

Recap Schedules:

SCHEDULE E

# FLORIDA PUBLIC UTILITIES COMPANY
# ELECTRIC DIVISION

## BEFORE THE
## FLORIDA PUBLIC SERVICE COMMISSION
## DOCKET NO. 140025-EI

# MINIMUM FILING REQUIREMENTS
# SCHEDULE E – COST OF SERVICE AND RATE DESIGN SCHEDULES

APRIL 2014

FLORIDA PUBLIC UTILITIES COMPANY
DOCKET NO. 140025-EI

**MINIMUM FILING REQUIREMENTS**

COST OF SERVICE AND RATE DESIGN SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION:

Provide under separate cover at a minimum a cost of service study that allocates production and transmission plant on the average of the twelve monthly coincident peaks and 1/13 weighted average demand (12 CP and 1/13th) method. if a cost study based on a methodology other than the 12 CP and 1/13th was approved in the company's last rate case, provide that cost study as well. All studies filed should be at both present and proposed rates. In any cost of service study filed, the average of 12 monthly peaks method should be used for the jurisdictional separation of the production and transmission plant and expenses unless the FERC has approved another method in the utility's latest wholesale rate case. The minimum distribution system concept should not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule — and the fully adjusted net operating income in Schedule —. The cost of service analysis should be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined.

Costs and revenues for fuel, energy conservation, oil backout, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges should be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenue should be allocated consistently with the allocation of the expense associated with the facilities used or services purchased.

If a historic test year is used, the twelve monthly peaks should be the hour of each month having the highest FIRM load, (i.e., exclude the load of non-firm customers in determining the peak hours).

Type of Data Shown:
Projected Test Year 09/30/2015
Projected Prior Year 09/30/2014

Witness: Mark Cutshaw

See Attachment starting at page 275

Supporting Schedules:

Recap Schedules:

| Schedule E-2 | EXPLANATION OF VARIATIONS FROM COST OF SERVICE STUDY APPROVED IN COMPANY'S LAST RATE CASE | Page 1 of 1 |
|---|---|---|
| FLORIDA PUBLIC SERVICE COMMISSION<br><br>COMPANY:FLORIDA PUBLIC UTILITIES<br>Consolidated Electric Division<br>DOCKET NO.: 140025-EI | EXPLANATION: Explain the differences between the cost of service study approved in the company's last rate case and that same study filed as part of Schedule E-1 in this rate case (e.g., classification of plant, allocation factor used for certain plant or expenses, etc.) | Type of Data Shown:<br>Projected Test Year 09/30/2015<br>Projected Prior Year 09/30/2014<br>Witness: Mark Cutshaw |

The cost of service study prepared for this rate case uses a model based in Microsoft Excel that employs the same allocation methods utilized in the last rate case.

The cost of service study is performed on consolidated electricity operations for both the Northeast and Northwest operating divisions. This method uses consolidated rate base, income statement, allocation factors and billing determinants.

Supporting Schedules:

Recap Schedules:

Schedule E-3a | COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE | Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:
Projected Test Year 12/31/2015
Witness: Mark Cutshaw

Allocation Method: See Cost of Service Study

| Line No. | | Total Company Amount | % | Residential Service Amount | % | General Service Amount | % | General -Demand Amount | % | General Dem. Large Amount | % | General Service Large Demand 1 / Standby Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ELECTRIC RATE BASE | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | TRANSMISSION | | | | | | | | | | | | |
| 4 | DEMAND | 7,264,047 | 100.00% | 2,352,747 | 32.39% | 431,322 | 5.94% | 1,003,844 | 13.82% | 488,488 | 6.72% | 2,984,929 | 41.09% |
| 5 | ENERGY | - | | - | | - | | - | | - | | - | |
| 6 | | | | | | | | | | | | | |
| 7 | DISTRIBUTION: | | | | | | | | | | | | |
| 8 | PRIMARY - DEMAND | 26,296,658 | 100.00% | 14,353,763 | 54.58% | 2,740,463 | 10.42% | 6,047,653 | 23.00% | 2,821,059 | 10.73% | - | 0.00% |
| 9 | SECONDARY - DEMAND | 13,699,108 | 100.00% | 7,739,097 | 56.49% | 1,498,105 | 10.94% | 3,217,143 | 23.48% | 1,062,179 | 7.75% | - | 0.00% |
| 10 | SERVICES | 4,652,135 | 100.00% | 3,922,261 | 84.31% | 615,847 | 13.24% | 110,079 | 2.37% | 3,619 | 0.08% | 329 | 0.01% |
| 11 | METERS | 2,833,382 | 100.00% | 1,254,347 | 44.27% | 836,950 | 29.54% | 549,829 | 19.41% | 125,961 | 4.45% | 66,295 | 2.34% |
| 12 | | | | | | | | | | | | | |
| 13 | TOTAL DISTRIBUTION | 47,481,282 | 100.00% | 27,269,467 | 57.43% | 5,691,365 | 11.99% | 9,924,704 | 20.90% | 4,012,818 | 8.45% | 66,624 | 0.14% |
| 14 | | | | | | | | | | | | | |
| 15 | CUSTOMER BILLING | 3,474,740 | 100.00% | 2,704,485 | 77.83% | 424,640 | 12.22% | 113,853 | 3.28% | 3,744 | 0.11% | 56,721 | 1.63% |
| 16 | | | | | | | | | | | | | |
| 17 | CUSTOMER - OTHER | 45,960 | 100.00% | 38,749 | 84.31% | 6,084 | 13.24% | 1,088 | 2.37% | 36 | 0.08% | 3 | 0.01% |
| 18 | | | | | | | | | | | | | |
| 19 | REVENUE RELATED | 68,463 | 100.00% | 38,742 | 56.59% | 8,063 | 11.78% | 10,301 | 15.05% | 3,936 | 5.75% | 1,648 | 2.41% |
| 20 | | | | | | | | | | | | | |
| 21 | CUSTOMER DIRECT | | | | | | | | | | | | |
| 22 | OUTDOOR LIGHTING | 1,738,009 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 23 | STREET LIGHTING | 523,668 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 24 | | | | | | | | | | | | | |
| 25 | TOTAL RATE BASE | 60,596,169 | 100.00% | 32,404,190 | 53.48% | 6,561,474 | 10.83% | 11,053,790 | 18.24% | 4,509,022 | 7.44% | 3,109,925 | 5.13% |

Supporting Schedules: E-4, E-5, E-13

Recap Schedules: E-6a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

Allocation Method: See Cost of Service Study

| Line No. | | Total Outdoor Lighting Amount | % | OL Amount | % | OL-2 Amount | % | Total Street Lighting Amount | % | SL-2 Amount | % | SL-3 Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ELECTRIC RATE BASE | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | TRANSMISSION | | | | | | | | | | | | |
| 4 | DEMAND | 1,969 | 0.03% | 495 | 0.01% | 1,474 | 0.02% | 748 | 0.01% | 272 | 0.00% | 476 | 0.01% |
| 5 | ENERGY | - | | - | | - | | - | | - | | - | |
| 6 | | | | | | | | | | | | | |
| 7 | DISTRIBUTION: | | | | | | | | | | | | |
| 8 | PRIMARY - DEMAND | 241,854 | 0.92% | 60,828 | 0.23% | 181,026 | 0.69% | 91,866 | 0.35% | 33,405 | 0.13% | 58,461 | 0.22% |
| 9 | SECONDARY - DEMAND | 132,323 | 0.97% | 33,280 | 0.24% | 99,043 | 0.72% | 50,262 | 0.37% | 18,277 | 0.13% | 31,985 | 0.23% |
| 10 | SERVICES | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 11 | METERS | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 12 | | | | | | | | | | | | | |
| 13 | TOTAL DISTRIBUTION | 374,176 | 0.79% | 94,108 | 0.20% | 280,068 | 0.59% | 142,128 | 0.30% | 51,682 | 0.11% | 90,446 | 0.19% |
| 14 | | | | | | | | | | | | | |
| 15 | CUSTOMER BILLING | 168,631 | 4.85% | 63,811 | 1.84% | 104,820 | 3.02% | 2,666 | 0.08% | 567 | 0.02% | 2,099 | 0.06% |
| 16 | | | | | | | | | | | | | |
| 17 | CUSTOMER - OTHER | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 18 | | | | | | | | | | | | | |
| 19 | REVENUE RELATED | 4,269 | 6.24% | 1,503 | 2.19% | 2,767 | 4.04% | 1,503 | 2.19% | 272 | 0.40% | 1,231 | 1.80% |
| 20 | | | | | | | | | | | | | |
| 21 | CUSTOMER DIRECT | | | | | | | | | | | | |
| 22 | OUTDOOR LIGHTING | 1,738,009 | 100.00% | 762,761 | 43.89% | 975,248 | 56.11% | - | 0.00% | - | 0.00% | - | 0.00% |
| 23 | STREET LIGHTING | - | 0.00% | - | 0.00% | - | 0.00% | 523,668 | 100.00% | 68,202 | 13.02% | 455,467 | 86.98% |
| 24 | | | | | | | | | | | | | |
| 25 | TOTAL RATE BASE | 2,287,055 | 3.77% | 922,678 | 1.52% | 1,364,378 | 2.25% | 670,713 | 1.11% | 120,994 | 0.20% | 549,718 | 0.91% |

Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each cost of service study filed, provide the allocation of expense components as listed below to rate schedules.

Type of Data Shown:
Projected Test Year 12/31/2015
Witness: Mark Cutshaw

Allocation Method: See Cost of Service Study.

| Line No. | | Total Company Amount | % | Residential Service Amount | % | General Service Amount | % | General -Demand Amount | % | General Dem. Large Amount | % | General Service Large Demand 1 / Standby Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **TOTAL EXPENSE COMPONENTS** | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | O&M | 12,160,672 | 100.0% | 7,044,509 | 57.93% | 1,568,592 | 12.90% | 1,750,566 | 14.40% | 628,658 | 5.17% | 178,953 | 1.47% |
| 4 | DEPRECIATION | 3,705,077 | 100.0% | 1,965,057 | 53.04% | 398,880 | 10.77% | 657,360 | 17.74% | 257,026 | 6.94% | 126,078 | 3.40% |
| 5 | TAXES OTHER THAN INCOME TAX | 6,572,088 | 100.0% | 3,725,567 | 56.69% | 777,700 | 11.83% | 985,031 | 14.99% | 375,143 | 5.71% | 153,942 | 2.34% |
| 6 | | | | | | | | | | | | | |
| 7 | **TOTAL EXPENSES** | 22,437,837 | 100.0% | 12,735,133 | 56.76% | 2,745,171 | 12.23% | 3,392,957 | 15.12% | 1,260,827 | 5.62% | 458,973 | 2.05% |
| 8 | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | |
| 10 | **OPERATION AND** | | | | | | | | | | | | |
| 11 | **MAINTENANCE EXPENSE** | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | TRANSMISSION | | | | | | | | | | | | |
| 14 | DEMAND | 213,093 | 100.0% | 69,018 | 32.39% | 12,653 | 5.94% | 29,448 | 13.82% | 14,330 | 6.72% | 87,564 | 41.09% |
| 15 | ENERGY | - | | - | | - | | - | | - | | - | |
| 16 | | | | | | | | | | | | | |
| 17 | DISTRIBUTION: | | | | | | | | | | | | |
| 18 | PRIMARY - DEMAND | 3,536,662 | 100.0% | 1,930,451 | 54.58% | 368,567 | 10.42% | 813,354 | 23.00% | 379,407 | 10.73% | - | 0.00% |
| 19 | SECONDARY - DEMAND | 1,825,974 | 100.0% | 1,038,119 | 56.85% | 198,035 | 10.85% | 425,275 | 23.29% | 140,410 | 7.69% | - | 0.00% |
| 20 | CUSTOMER - RELATED | - | | - | | - | | - | | - | | - | |
| 21 | SERVICES | 179,058 | 100.0% | 150,966 | 84.31% | 23,704 | 13.24% | 4,237 | 2.37% | 139 | 0.08% | 13 | 0.01% |
| 22 | METERS | 1,546,481 | 100.0% | 684,632 | 44.27% | 456,814 | 29.54% | 300,101 | 19.41% | 68,750 | 4.45% | 36,184 | 2.34% |
| 23 | | | | | | | | | | | | | |
| 24 | TOTAL DISTRIBUTION | 7,088,175 | 100.0% | 3,804,168 | 53.67% | 1,047,119 | 14.77% | 1,542,967 | 21.77% | 588,706 | 8.31% | 36,197 | 0.51% |
| 25 | | | | | | | | | | | | | |
| 26 | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | | |
| 27 | METER READING EXPENSES | 301,894 | 100.0% | 251,448 | 83.29% | 39,481 | 13.08% | 10,585 | 3.51% | 348 | 0.12% | 32 | 0.01% |
| 28 | CUST. RECORDS & COLLECTIONS | 1,290,064 | 100.0% | 1,004,092 | 77.83% | 157,656 | 12.22% | 42,270 | 3.28% | 1,390 | 0.11% | 21,059 | 1.63% |
| 29 | MISC. CUSTOMER ACCOUNTS | - | | - | | - | | - | | - | | - | |
| 30 | SUPERVISION | 168,691 | 100.0% | 133,043 | 78.87% | 20,889 | 12.38% | 5,601 | 3.32% | 184 | 0.11% | 2,235 | 1.32% |
| 31 | | | | | | | | | | | | | |
| 32 | TOTAL CUSTOMER ACCOUNTS | 1,760,649 | 100.0% | 1,388,583 | 78.87% | 218,026 | 12.38% | 58,456 | 3.32% | 1,922 | 0.11% | 23,325 | 1.32% |
| 33 | | | | | | | | | | | | | |
| 34 | A&G RELATED TO CUST. ACCOUNTS | 1,720,631 | 100.0% | 1,357,022 | 78.87% | 213,071 | 12.38% | 57,128 | 3.32% | 1,878 | 0.11% | 22,795 | 1.32% |
| 35 | CUSTOMER - OTHER | 252,494 | 100.0% | 212,880 | 84.31% | 33,425 | 13.24% | 5,975 | 2.37% | 196 | 0.08% | 18 | 0.01% |
| 36 | REVENUE - RELATED | 376,119 | 100.0% | 212,838 | 56.59% | 44,298 | 11.78% | 56,593 | 15.05% | 21,625 | 5.75% | 9,054 | 2.41% |
| 37 | | | | | | | | | | | | | |
| 38 | CUSTOMER DIRECT | | | | | | | | | | | | |
| 39 | OUTDOOR LIGHTING | 507,234 | 100.0% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 40 | STREET LIGHTING | 242,277 | 100.0% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| | **TOTAL O&M EXPENSE** | 12,160,672 | 100.0% | 7,044,509 | 57.93% | 1,568,592 | 12.90% | 1,750,566 | 14.40% | 628,658 | 5.17% | 178,953 | 1.47% |

Supporting Schedules: C-1

Recap Schedules: E-6a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each cost of service study filed, provide the allocation of expense components as listed below to rate schedules.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

Allocation Method: See Cost of Service Study.

| Line No. | | Total Outdoor Lighting Amount | % | OL Amount | % | OL-2 Amount | % | Total Street Lighting Amount | % | SL-2 Amount | % | SL-3 Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **TOTAL EXPENSE COMPONENTS** | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | O&M | 717,675 | 5.90% | 295,267 | 2.43% | 422,408 | 3.47% | 271,718 | 2.23% | 40,423 | 0.33% | 231,294 | 1.90% |
| 4 | DEPRECIATION | 212,992 | 5.75% | 88,861 | 2.40% | 124,131 | 3.35% | 87,684 | 2.37% | 13,475 | 0.36% | 74,210 | 2.00% |
| 5 | TAXES OTHER THAN INCOME TAX | 410,413 | 6.24% | 145,517 | 2.21% | 264,896 | 4.03% | 144,292 | 2.20% | 25,878 | 0.39% | 118,414 | 1.80% |
| 6 | | | | | | | | | | | | | |
| 7 | **TOTAL EXPENSES** | 1,341,080 | 5.98% | 529,645 | 2.36% | 811,435 | 3.62% | 503,694 | 2.24% | 79,776 | 0.36% | 423,917 | 1.89% |
| 8 | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | |
| 10 | **OPERATION AND** | | | | | | | | | | | | |
| 11 | **MAINTENANCE EXPENSE** | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | TRANSMISSION | | | | | | | | | | | | |
| 14 | DEMAND | 58 | 0.03% | 15 | 0.01% | 43 | 0.02% | 22 | 0.01% | 8 | 0.00% | 14 | 0.01% |
| 15 | ENERGY | - | | - | | - | | - | | - | | - | |
| 16 | | | | | | | | | | | | | |
| 17 | DISTRIBUTION: | | | | | | | | | | | | |
| 18 | PRIMARY - DEMAND | 32,527 | 0.92% | 8,181 | 0.23% | 24,346 | 0.69% | 12,355 | 0.35% | 4,493 | 0.13% | 7,862 | 0.22% |
| 19 | SECONDARY - DEMAND | 17,492 | 0.96% | 4,399 | 0.24% | 13,092 | 0.72% | 6,644 | 0.36% | 2,416 | 0.13% | 4,228 | 0.23% |
| 20 | CUSTOMER - RELATED | - | | - | | - | | - | | - | | - | |
| 21 | SERVICES | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 22 | METERS | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 23 | | | | | | | | | | | | | |
| 24 | TOTAL DISTRIBUTION | 50,019 | 0.71% | 12,580 | 0.18% | 37,439 | 0.53% | 18,999 | 0.27% | 6,909 | 0.10% | 12,091 | 0.17% |
| 25 | | | | | | | | | | | | | |
| 26 | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | | |
| 27 | METER READING EXPENSES | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 28 | CUST. RECORDS & COLLECTIONS | 62,607 | 4.85% | 23,691 | 1.84% | 38,916 | 3.02% | 990 | 0.08% | 211 | 0.02% | 779 | 0.06% |
| 29 | MISC. CUSTOMER ACCOUNTS | - | | - | | - | | - | | - | | - | |
| 30 | SUPERVISION | 6,634 | 3.93% | 2,510 | 1.49% | 4,124 | 2.44% | 105 | 0.06% | 22 | 0.01% | 83 | 0.05% |
| 31 | | | | | | | | | | | | | |
| 32 | TOTAL CUSTOMER ACCOUNTS | 69,242 | 3.93% | 26,201 | 1.49% | 43,040 | 2.44% | 1,095 | 0.06% | 233 | 0.01% | 862 | 0.05% |
| 33 | | | | | | | | | | | | | |
| 34 | A&G RELATED TO CUST. ACCOUNTS | 67,668 | 3.93% | 25,606 | 1.49% | 42,062 | 2.44% | 1,070 | 0.06% | 228 | 0.01% | 842 | 0.05% |
| 35 | CUSTOMER - OTHER | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 36 | REVENUE - RELATED | 23,455 | 6.24% | 8,255 | 2.19% | 15,200 | 4.04% | 8,255 | 2.19% | 1,493 | 0.40% | 6,762 | 1.80% |
| 37 | | | | | | | | | | | | | |
| 38 | CUSTOMER DIRECT | | | | | | | | | | | | |
| 39 | OUTDOOR LIGHTING | 507,234 | 100.00% | 222,610 | 43.89% | 284,624 | 56.11% | - | 0.00% | - | 0.00% | - | 0.00% |
| 40 | STREET LIGHTING | - | 0.00% | - | 0.00% | - | 0.00% | 242,277 | 100.00% | 31,554 | 13.02% | 210,723 | 86.98% |
| | **TOTAL O&M EXPENSE** | 717,675 | 5.90% | 295,267 | 2.43% | 422,408 | 3.47% | 271,718 | 2.23% | 40,423 | 0.33% | 231,294 | 1.90% |

Supporting Schedules: C-1

Recap Schedules: E-6a

Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each cost of service study filed, provide the allocation of expense components as listed below to rate schedules.

Type of Data Shown:
Projected Test Year 12/31/2015
Witness: Mark Cutshaw

Allocation Method: See Cost of Service Study.

| Line No. | | Total Company Amount | % | Residential Service Amount | % | General Service Amount | % | General -Demand Amount | % | General Dem. Large Amount | % | General Service Large Demand 1 / Standby Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 41 | **DEPRECIATION EXPENSE** | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | |
| 43 | TRANSMISSION | | | | | | | | | | | | |
| 44 | DEMAND | 292,409 | 100.0% | 94,708 | 32.39% | 17,363 | 5.94% | 40,409 | 13.82% | 19,664 | 6.72% | 120,156 | 41.09% |
| 45 | ENERGY | - | | - | | - | | - | | - | | - | |
| 46 | | | | | | | | | | | | | |
| 47 | DISTRIBUTION: | | | | | | | | | | | | |
| 48 | PRIMARY - DEMAND | 1,311,569 | 100.0% | 715,907 | 54.58% | 136,683 | 10.42% | 301,632 | 23.00% | 140,703 | 10.73% | - | 0.00% |
| 49 | SECONDARY - DEMAND | 1,145,020 | 100.0% | 650,977 | 56.85% | 124,182 | 10.85% | 266,678 | 23.29% | 88,047 | 7.69% | - | 0.00% |
| 50 | CUSTOMER - RELATED | - | | - | | - | | - | | - | | - | |
| 51 | SERVICES | 410,896 | | 346,430 | | 54,394 | | 9,723 | | 320 | | 29 | |
| 52 | METERS | 184,174 | 100.0% | 81,534 | 44.27% | 54,403 | 29.54% | 35,740 | 19.41% | 8,188 | 4.45% | 4,309 | 2.34% |
| 53 | | | | | | | | | | | | | |
| 54 | TOTAL DISTRIBUTION | 3,051,659 | 100.0% | 1,794,848 | 58.82% | 369,662 | 12.11% | 613,773 | 20.11% | 237,257 | 7.77% | 4,338 | 0.14% |
| 55 | | | | | | | | | | | | | |
| 56 | CUSTOMER BILLING | 97,004 | 100.0% | 75,501 | 77.83% | 11,855 | 12.22% | 3,178 | 3.28% | 105 | 0.11% | 1,583 | 1.63% |
| 57 | | | | | | | | | | | | | |
| 58 | CUSTOMER - OTHER | - | | - | | - | | - | | - | | - | |
| 59 | | | | | | | | | | | | | |
| 60 | REVENUE RELATED | - | | - | | - | | - | | - | | - | |
| 61 | | | | | | | | | | | | | |
| 62 | CUSTOMER DIRECT | | | | | | | | | | | | |
| 63 | OUTDOOR LIGHTING | 185,174 | 100.0% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 64 | STREET LIGHTING | 78,832 | 100.0% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 65 | | | | | | | | | | | | | |
| 66 | **TOTAL DEPRECIATION EXPENSE** | 3,705,077 | 100.0% | 1,965,057 | 53.04% | 398,880 | 10.77% | 657,360 | 17.74% | 257,026 | 6.94% | 126,078 | 3.40% |

Supporting Schedules: C-1

Recap Schedules: E-6a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each cost of service study filed, provide the allocation of expense components as listed below to rate schedules.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

Allocation Method: See Cost of Service Study.

| Line No. | | Total Outdoor Lighting Amount | % | OL Amount | % | OL-2 Amount | % | Total Street Lighting Amount | % | SL-2 Amount | % | SL-3 Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 41 | **DEPRECIATION EXPENSE** | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | |
| 43 | TRANSMISSION | | | | | | | | | | | | |
| 44 | DEMAND | 79 | 0.03% | 20 | 0.01% | 59 | 0.02% | 30 | 0.01% | 11 | 0.00% | 19 | 0.01% |
| 45 | ENERGY | - | | - | | - | | - | | - | | - | |
| 46 | | | | | | | | | | | | | |
| 47 | DISTRIBUTION: | | | | | | | | | | | | |
| 48 | PRIMARY - DEMAND | 12,063 | 0.92% | 3,034 | 0.23% | 9,029 | 0.69% | 4,582 | 0.35% | 1,666 | 0.13% | 2,916 | 0.22% |
| 49 | SECONDARY - DEMAND | 10,969 | 0.96% | 2,759 | 0.24% | 8,210 | 0.72% | 4,166 | 0.36% | 1,515 | 0.13% | 2,651 | 0.23% |
| 50 | CUSTOMER - RELATED | - | | - | | - | | - | | - | | - | |
| 51 | SERVICES | - | | - | | - | | - | | - | | - | |
| 52 | METERS | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 53 | | | | | | | | | | | | | |
| 54 | TOTAL DISTRIBUTION | 23,031 | 0.75% | 5,793 | 0.19% | 17,239 | 0.56% | 8,748 | 0.29% | 3,181 | 0.10% | 5,567 | 0.18% |
| 55 | | | | | | | | | | | | | |
| 56 | CUSTOMER BILLING | 4,708 | 4.85% | 1,781 | 1.84% | 2,926 | 3.02% | 74 | 0.08% | 16 | 0.02% | 59 | 0.06% |
| 57 | | | | | | | | | | | | | |
| 58 | CUSTOMER - OTHER | - | | - | | - | | - | | - | | - | |
| 59 | | | | | | | | | | | | | |
| 60 | REVENUE RELATED | - | | - | | - | | - | | - | | - | |
| 61 | | | | | | | | | | | | | |
| 62 | CUSTOMER DIRECT | | | | | | | | | | | | |
| 63 | OUTDOOR LIGHTING | 185,174 | 100.00% | 81,267 | 43.89% | 103,906 | 56.11% | - | 0.00% | - | 0.00% | - | 0.00% |
| 64 | STREET LIGHTING | - | 0.00% | - | 0.00% | - | 0.00% | 78,832 | 100.00% | 10,267 | 13.02% | 68,565 | 86.98% |
| 65 | | | | | | | | | | | | | |
| 66 | **TOTAL DEPRECIATION EXPENSE** | 212,992 | 5.75% | 88,861 | 2.40% | 124,131 | 3.35% | 87,684 | 2.37% | 13,475 | 0.36% | 74,210 | 2.00% |

Supporting Schedules: C-1

Recap Schedules: E-6a

Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each cost of service study filed, provide the allocation of expense components as listed below to rate schedules.

Type of Data Shown:
Projected Test Year 12/31/2015
Witness: Mark Cutshaw

Allocation Method: See Cost of Service Study.

| Line No. | | Total Company Amount | % | Residential Service Amount | % | General Service Amount | % | General -Demand Amount | % | General Dem. Large Amount | % | General Service Large Demand 1 / Standby Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 67 | **TAXES OTHER THAN INCOME TAX** | | | | | | | | | | | | |
| 68 | | | | | | | | | | | | | |
| 69 | TRANSMISSION | | | | | | | | | | | | |
| 70 | DEMAND | - | | - | | - | | - | | - | | - | |
| 71 | ENERGY | - | | - | | - | | - | | - | | - | |
| 72 | | | | | | | | | | | | | |
| 73 | DISTRIBUTION | | | | | | | | | | | | |
| 74 | PRIMARY - DEMAND | 81,609 | 100.0% | 44,545 | 54.58% | 8,505 | 10.42% | 18,768 | 23.00% | 8,755 | 10.73% | - | 0.00% |
| 75 | SECONDARY - DEMAND | 40,494 | 100.0% | 23,022 | 56.85% | 4,392 | 10.85% | 9,431 | 23.29% | 3,114 | 7.69% | - | 0.00% |
| 76 | CUSTOMER - RELATED | - | | - | | - | | - | | - | | - | |
| 77 | SERVICES | 2,555 | 100.0% | 2,154 | 84.31% | 338 | 13.24% | 60 | 2.37% | 2 | 0.08% | 0 | 0.01% |
| 78 | METERS | 38,012 | 100.0% | 16,828 | 44.27% | 11,228 | 29.54% | 7,376 | 19.41% | 1,690 | 4.45% | 889 | 2.34% |
| 79 | | | | | | | | | | | | | |
| 80 | TOTAL DISTRIBUTION | 162,669 | | 86,549 | | 24,463 | | 35,636 | | 13,560 | | 890 | |
| 81 | | | | | | | | | | | | | |
| 82 | CUSTOMER BILLING | 104,577 | 100.0% | 81,395 | 77.83% | 12,780 | 12.22% | 3,427 | 3.28% | 113 | 0.11% | 1,707 | 1.63% |
| 83 | | | | | | | | | | | | | |
| 84 | CUSTOMER - OTHER | - | | - | | - | | - | | - | | - | |
| 85 | | | | | | | | | | | | | |
| 86 | REVENUE RELATED | 6,286,906 | 100.0% | 3,557,623 | 56.59% | 740,457 | 11.78% | 945,968 | 15.05% | 361,470 | 5.75% | 151,346 | 2.41% |
| 87 | | | | | | | | | | | | | |
| 88 | CUSTOMER DIRECT | | | | | | | | | | | | |
| 89 | OUTDOOR LIGHTING | 12,140 | 100.0% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 90 | STREET LIGHTING | 5,796 | 100.0% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 91 | | | | | | | | | | | | | |
| 92 | **TOTAL TAXES OTHER THAN INCOME** | 6,572,088 | 100.0% | 3,725,567 | 56.69% | 777,700 | 11.83% | 985,031 | 14.99% | 375,143 | 5.71% | 153,942 | 2.34% |

Supporting Schedules: C-1

Recap Schedules: E-6a

Schedule E-3b COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each cost of service study filed, provide the allocation of expense components as listed below to rate schedules.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

Allocation Method: See Cost of Service Study.

| Line No. | | Total Outdoor Lighting Amount | % | OL Amount | % | OL-2 Amount | % | Total Street Lighting Amount | % | SL-2 Amount | % | SL-3 Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | Page A6 | |
| 67 | **TAXES OTHER THAN INCOME TAX** | | | | | | | | | | | | |
| 68 | | | | | | | | | | | | | |
| 69 | TRANSMISSION | | | | | | | | | | | | |
| 70 | DEMAND | - | | - | | - | | - | | - | | - | |
| 71 | ENERGY | - | | - | | - | | - | | - | | - | |
| 72 | | | | | | | | | | | | | |
| 73 | DISTRIBUTION | | | | | | | | | | | | |
| 74 | PRIMARY - DEMAND | 751 | 0.92% | 189 | 0.23% | 562 | 0.69% | 285 | 0.35% | 104 | 0.13% | 181 | 0.22% |
| 75 | SECONDARY - DEMAND | 388 | 0.96% | 98 | 0.24% | 290 | 0.72% | 147 | 0.36% | 54 | 0.13% | 94 | 0.23% |
| 76 | CUSTOMER - RELATED | - | | - | | - | | - | | - | | - | |
| 77 | SERVICES | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 78 | METERS | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 79 | | | | | | | | | | | | | |
| 80 | TOTAL DISTRIBUTION | 1,138 | | 286 | | 852 | | 432 | | 157 | | 275 | |
| 81 | | | | | | | | | | | | | |
| 82 | CUSTOMER BILLING | 5,075 | 4.85% | 1,920 | 1.84% | 3,155 | 3.02% | 80 | 0.08% | 17 | 0.02% | 63 | 0.06% |
| 83 | | | | | | | | | | | | | |
| 84 | CUSTOMER - OTHER | - | | - | | - | | - | | - | | - | |
| 85 | | | | | | | | | | | | | |
| 86 | REVENUE RELATED | 392,060 | 6.24% | 137,983 | 2.19% | 254,077 | 4.04% | 137,983 | 2.19% | 24,949 | 0.40% | 113,034 | 1.80% |
| 87 | | | | | | | | | | | | | |
| 88 | CUSTOMER DIRECT | | | | | | | | | | | | |
| 89 | OUTDOOR LIGHTING | 12,140 | 100.00% | 5,328 | 43.89% | 6,812 | 56.11% | - | 0.00% | - | 0.00% | - | 0.00% |
| 90 | STREET LIGHTING | - | 0.00% | - | 0.00% | - | 0.00% | 5,796 | 100.00% | 755 | 13.02% | 5,041 | 86.98% |
| 91 | | | | | | | | | | | | | |
| 92 | **TOTAL TAXES OTHER THAN INCOME** | 410,413 | 6.24% | 145,517 | 2.21% | 264,896 | 4.03% | 144,292 | 2.20% | 25,878 | 0.39% | 118,414 | 1.80% |

Supporting Schedules: C-1

Recap Schedules: E-6a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

Type of Data Shown:
Projected Test Year09/30/2015
Witness: Mark Cutshaw

| Account | Total Company Amount | % | Transmission Demand Amount | % | Transmission Energy Amount | % | Primary Demand Amount | % | Secondary Demand Amount | % | Distribution Customer Amount | % | Services Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ELECTRIC RATE BASE** | | | | | | | | | | | | | | |
| PLANT IN SERVICE | 108,137,849 | 100.00% | 10,964,868 | 10.14% | - | 0.00% | 41,085,536 | 37.99% | 29,802,413 | 27.56% | - | 0.00% | 10,336,721 | 9.56% |
| LESS: | | | | | | | | | | | | | | |
| ACCUM. PROV. FOR DEPREC. | (54,267,085) | 100.00% | (4,208,672) | 7.76% | - | 0.00% | (17,190,223) | 31.68% | (17,596,454) | 32.43% | - | 0.00% | (6,159,370) | 11.35% |
| CUSTR ADVANCES FOR CONST. | (114,132) | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | (114,132) | 100.00% | - | 0.00% | - | 0.00% |
| PLUS: | | | | | | | | | | | | | | |
| WORKING CAPITAL ALLOWANCE | 2,213,542 | 100.00% | 38,788 | 1.75% | - | 0.00% | 643,760 | 29.08% | 332,372 | 15.02% | - | 0.00% | 32,593 | 1.47% |
| CWIP | 4,625,996 | 100.00% | 469,063 | 10.14% | - | 0.00% | 1,757,586 | 37.99% | 1,274,908 | 27.56% | - | 0.00% | 442,191 | 9.56% |
| **TOTAL RATE BASE** | 60,596,169 | | 7,264,047 | | - | | 26,296,658 | | 13,699,108 | | - | | 4,652,135 | |

* Detailed Functionalization for Plant in Service and Accumulated Provision for Depreciation is provided in the Cost Study Report attached to Schedule E-1.

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **PLANT IN SERVICE** | | | | | | | | | | | | | | |
| TRANSMISSION | 10,964,868 | 100.00% | 10,964,868 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| DISTRIBUTION | 84,042,739 | 100.00% | - | 0.00% | - | 0.00% | 37,328,146 | 44.42% | 27,938,022 | 33.24% | - | 0.00% | 10,219,100 | 12.16% |
| GENERAL PLANT | 13,130,241 | 100.00% | - | 0.00% | - | 0.00% | 3,757,390 | 28.62% | 1,864,392 | 14.20% | - | 0.00% | 117,622 | 0.90% |
| COMMON PLANT | Included in General Plant | | | | | | | | | | | | | |
| TRANSPORTATION EQUIPMENT | Included in General Plant | | | | | | | | | | | | | |
| **TOTAL PLANT IN SERVICE** | 108,137,849 | 100.00% | 10,964,868 | 10.14% | - | 0.00% | 41,085,536 | 37.99% | 29,802,413 | 27.56% | - | 0.00% | 10,336,721 | 9.56% |
| **ACCUMULATED PROVISION FOR DEPRECIATION** | | | | | | | | | | | | | | |
| TRANSMISSION | (3,308,667) | 100.00% | (3,308,667) | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| DISTRIBUTION | (37,215,775) | 100.00% | - | 0.00% | - | 0.00% | (12,425,248) | 33.39% | (14,459,228) | 38.85% | - | 0.00% | (5,267,329) | 14.15% |
| GENERAL PLANT | (4,300,824) | 100.00% | - | 0.00% | - | 0.00% | (1,230,737) | 28.62% | (610,684) | 14.20% | - | 0.00% | (38,527) | 0.90% |
| COMMON PLANT | Included in General Plant | | | | | | | | | | | | | |
| TRANSPORTATION EQUIPMENT | Included in General Plant | | | | | | | | | | | | | |
| **TOTAL ACCUM. PROV. FOR DEPR.** | (44,825,267) | 100.00% | (3,308,667) | 7.38% | - | 0.00% | (13,655,985) | 30.46% | (15,069,912) | 33.62% | - | 0.00% | (5,305,856) | 11.84% |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Account | Meters Amount | % | Customer Distribution OL Amount | % | Customer Distribution SL Amount | % | Customer Billing Amount | % | Customer Other Amount | % | Revenue Related Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **ELECTRIC RATE BASE** | | | | | | | | | | | | |
| PLANT IN SERVICE | 5,782,197 | 5.35% | 3,613,893 | 3.34% | 1,737,330 | 1.61% | 4,814,891 | 4.45% | - | 0.00% | - | 0.00% |
| LESS: | | | | | | | | | | | | |
| ACCUM. PROV. FOR DEPREC. | (3,477,668) | 6.41% | (2,122,811) | 3.91% | (1,332,083) | 2.45% | (2,179,805) | 4.02% | - | 0.00% | - | 0.00% |
| CUSTR ADVANCES FOR CONST. | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| PLUS: | | | | | | | | | | | | |
| WORKING CAPITAL ALLOWANCE | 281,498 | 12.72% | 92,329 | 4.17% | 44,100 | 1.99% | 633,679 | 28.63% | 45,960 | 2.08% | 68,463 | 3.09% |
| CWIP | 247,355 | 5.35% | 154,598 | 3.34% | 74,321 | 1.61% | 205,975 | 4.45% | - | 0.00% | - | 0.00% |
| **TOTAL RATE BASE** | 2,833,382 | | 1,738,009 | | 523,668 | | 3,474,740 | | 45,960 | | 68,463 | |

* Detailed Functionalization for Plant in

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **PLANT IN SERVICE** | | | | | | | | | | | | |
| TRANSMISSION | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| DISTRIBUTION | 4,032,052 | 4.80% | 3,054,962 | 3.64% | 1,470,458 | 1.75% | - | 0.00% | - | 0.00% | - | 0.00% |
| GENERAL PLANT | 1,750,144 | 13.33% | 558,930 | 4.26% | 266,872 | 2.03% | 4,814,891 | 36.67% | - | 0.00% | - | 0.00% |
| COMMON PLANT | | | | | | | | | | | | |
| TRANSPORTATION EQUIPMENT | | | | | | | | | | | | |
| **TOTAL PLANT IN SERVICE** | 5,782,197 | 5.35% | 3,613,893 | 3.34% | 1,737,330 | 1.61% | 4,814,891 | 4.45% | - | 0.00% | - | 0.00% |
| **ACCUMULATED PROVISION FOR DE** | | | | | | | | | | | | |
| TRANSMISSION | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| DISTRIBUTION | (2,354,385) | 6.33% | (1,619,017) | 4.35% | (1,090,568) | 2.93% | - | 0.00% | - | 0.00% | - | 0.00% |
| GENERAL PLANT | (573,262) | 13.33% | (183,078) | 4.26% | (87,414) | 2.03% | (1,577,123) | 36.67% | - | 0.00% | - | 0.00% |
| COMMON PLANT | | | | | | | | | | | | |
| TRANSPORTATION EQUIPMENT | | | | | | | | | | | | |
| **TOTAL ACCUM. PROV. FOR DEPR.** | (2,927,647) | 6.53% | (1,802,095) | 4.02% | (1,177,982) | 2.63% | (1,577,123) | 3.52% | - | 0.00% | - | 0.00% |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

| Line No. | Account | Total Company Amount | % | Transmission Demand Amount | % | Transmission Energy Amount | % | Primary Demand Amount | % | Secondary Demand Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **EXPENSE ITEMS** | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | O&M | 12,160,672 | 100.00% | 213,093 | 1.75% | - | 0.00% | 3,536,662 | 29.08% | 1,825,974 | 15.02% |
| 4 | DEPRECIATION | 3,705,077 | 100.00% | 292,409 | 7.89% | - | 0.00% | 1,311,569 | 35.40% | 1,145,020 | 30.90% |
| 5 | TAXES OTHER THAN INCOME | 6,572,088 | 100.00% | - | 0.00% | - | 0.00% | 81,609 | 1.24% | 40,494 | 0.62% |
| 6 | | | | | | | | | | | |
| 7 | **TOTAL EXPENSES** | 22,437,837 | 100.00% | 505,502 | 2.25% | - | 0.00% | 4,929,840 | 21.97% | 3,011,488 | 13.42% |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | **O&M EXPENSES** | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | TRANSMISSION - OPERATION | 70,726 | 100.00% | 70,726 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 15 | DISTRIBUTION - OPERATION | 1,750,770 | 100.00% | - | 0.00% | - | 0.00% | 465,314 | 26.58% | 233,927 | 13.36% |
| 16 | TRANSMISSION - MAINTENANCE | 59,565 | 100.00% | 59,565 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 17 | DISTRIBUTION - MAINTENANCE | 2,480,716 | 100.00% | - | 0.00% | - | 0.00% | 1,446,733 | 58.32% | 714,819 | 28.82% |
| 18 | TOTAL CUSTOMER ACCOUNTS EXP | 1,982,624 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 19 | TOTAL CUST SERV & INFO | - | | - | | - | | - | | - | |
| 20 | TOTAL CUST SALES EXPENSE | 252,494 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 21 | ADMINISTRATIVE AND GENERAL - OPERATION | 5,532,204 | 100.00% | 82,802 | 1.50% | - | 0.00% | 1,615,579 | 29.20% | 872,746 | 15.78% |
| 22 | MAINTENANCE OF GENERAL PLANT | 31,573 | 100.00% | - | 0.00% | - | 0.00% | 9,035 | 28.62% | 4,483 | 14.20% |
| 23 | | | | | | | | | | | |
| 24 | **TOTAL O&M EXPENSES** | 12,160,672 | 100.00% | 213,093 | 1.75% | - | 0.00% | 3,536,662 | 29.08% | 1,825,974 | 15.02% |

Supporting Schedules: E-3b, C-1 Recap Sche

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Line No. | Account | Distribution Customer Amount | % | Services Amount | % | Meters Amount | % | Customer Distribution OL Amount | % | Customer Distribution SL Amount | % | Customer Billing Amount | % | Customer Other Amount | % | Revenue Related Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | **EXPENSE ITEMS** | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | O&M | - | 0.00% | 179,058 | 1.47% | 1,546,481 | 12.72% | 507,234 | 4.17% | 242,277 | 1.99% | 3,481,280 | 28.63% | 252,494 | 2.08% | 376,119 | 3.09% |
| 4 | DEPRECIATION | - | 0.00% | 410,896 | 11.09% | 184,174 | 4.97% | 185,174 | 5.00% | 78,832 | 2.13% | 97,004 | 2.62% | - | 0.00% | - | 0.00% |
| 5 | TAXES OTHER THAN INCOME | - | 0.00% | 2,555 | 0.04% | 38,012 | 0.58% | 12,140 | 0.18% | 5,796 | 0.09% | 104,577 | 1.59% | - | 0.00% | 6,286,906 | 95.66% |
| 6 | | | | | | | | | | | | | | | | | |
| 7 | **TOTAL EXPENSES** | - | 0.00% | 592,509 | 2.64% | 1,768,667 | 7.88% | 704,547 | 3.14% | 326,905 | 1.46% | 3,682,861 | 16.41% | 252,494 | 1.13% | 6,663,025 | 29.70% |
| 8 | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | |
| 12 | **O&M EXPENSES** | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | |
| 14 | TRANSMISSION - OPERATION | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 15 | DISTRIBUTION - OPERATION | - | 0.00% | 59,855 | 3.42% | 711,510 | 40.64% | 201,903 | 11.53% | 78,262 | 4.47% | - | 0.00% | - | 0.00% | - | 0.00% |
| 16 | TRANSMISSION - MAINTENANCE | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 17 | DISTRIBUTION - MAINTENANCE | - | 0.00% | - | 0.00% | 179,098 | 7.22% | 82,524 | 3.33% | 57,543 | 2.32% | - | 0.00% | - | 0.00% | - | 0.00% |
| 18 | TOTAL CUSTOMER ACCOUNTS EXP | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | 1,760,649 | 88.80% | - | 0.00% | 221,975 | 11.20% |
| 19 | TOTAL CUST SERV & INFO | - | | - | | - | | - | | - | | - | | - | | - | |
| 20 | TOTAL CUST SALES EXPENSE | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | 252,494 | 100.00% | - | 0.00% |
| 21 | ADMINISTRATIVE AND GENERAL - OPERATION | - | 0.00% | 118,921 | 2.15% | 651,665 | 11.78% | 221,463 | 4.00% | 105,831 | 1.91% | 1,709,053 | 30.89% | - | 0.00% | 154,144 | 2.79% |
| 22 | MAINTENANCE OF GENERAL PLANT | - | 0.00% | 283 | 0.90% | 4,208 | 13.33% | 1,344 | 4.26% | 642 | 2.03% | 11,578 | 36.67% | - | 0.00% | - | 0.00% |
| 23 | | | | | | | | | | | | | | | | | |
| 24 | **TOTAL O&M EXPENSES** | - | 0.00% | 179,058 | 1.47% | 1,546,481 | 12.72% | 507,234 | 4.17% | 242,277 | 1.99% | 3,481,280 | 28.63% | 252,494 | 2.08% | 376,119 | 3.09% |

Supporting Schedules: E-3b, C-1 dules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

| Line No. | Account | Total Company Amount | % | Transmission Demand Amount | % | Transmission Energy Amount | % | Primary Demand Amount | % | Secondary Demand Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 25 | **DEPRECIATION EXPENSE** | | | | | | | | | | |
| 26 | | | | | | | | | | | |
| 27 | TRANSMISSION | 292,409 | 100.00% | 292,409 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 28 | DISTRIBUTION | 3,148,137 | 100.00% | - | 0.00% | - | 0.00% | 1,235,870 | 39.26% | 1,107,459 | 35.18% |
| 29 | GENERAL PLANT | 264,531 | 100.00% | - | 0.00% | - | 0.00% | 75,699 | 28.62% | 37,561 | 14.20% |
| 30 | COMMON PLANT | Included in General Plant | | | | | | | | | |
| 31 | TRANSPORTATION EQUIPMENT | Included in General Plant | | | | | | | | | |
| 32 | | | | | | | | | | | |
| 33 | **TOTAL DEPRECIATION EXPENSE** | 3,705,077 | 100.00% | 292,409 | 7.89% | - | 0.00% | 1,311,569 | 35.40% | 1,145,020 | 30.90% |
| 34 | | | | | | | | | | | |
| 35 | | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
| 38 | **TAXES OTHER THAN INCOME** | | | | | | | | | | |
| 39 | | | | | | | | | | | |
| 40 | FEDERAL UNEMPLOYMENT | 3,937 | 100.00% | - | 0.00% | - | 0.00% | 1,127 | 28.62% | 559 | 14.20% |
| 41 | STATE UNEMPLOYMENT | 20,248 | 100.00% | - | 0.00% | - | 0.00% | 5,794 | 28.62% | 2,875 | 14.20% |
| 42 | FICA | 260,997 | 100.00% | - | 0.00% | - | 0.00% | 74,688 | 28.62% | 37,060 | 14.20% |
| 43 | STATE INTANGIBLE | 690,484 | | - | | - | | - | | - | |
| 44 | REGULATORY ASSESSMENT FEE | 61,682 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 45 | REAL AND PERSONAL PROPERTY | (45,126) | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 46 | STATE GROSS RECEIPTS | 2,157,090 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 47 | EMERGENCY EXCISE TAX | 3,422,776 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 48 | OCCUPATIONAL LICENSE | - | | - | | - | | - | | - | |
| 49 | | | | | | | | | | | |
| 50 | **TOTAL TAXES OTHER THAN INCOME** | 6,572,088 | 100.00% | - | 0.00% | - | 0.00% | 81,609 | 1.24% | 40,494 | 0.62% |

Supporting Schedules: E-3b, C-1

Recap Sche

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Line No. | Account | Distribution Customer Amount | % | Services Amount | % | Meters Amount | % | Customer Distribution OL Amount | % | Customer Distribution SL Amount | % | Customer Billing Amount | % | Customer Other Amount | % | Revenue Related Amount | % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 25 | **DEPRECIATION EXPENSE** | | | | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | | | | | |
| 27 | TRANSMISSION | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| 28 | DISTRIBUTION | - | 0.00% | 408,526 | 12.98% | 148,914 | 4.73% | 173,913 | 5.52% | 73,455 | 2.33% | - | 0.00% | - | 0.00% | - | 0.00% |
| 29 | GENERAL PLANT | - | 0.00% | 2,370 | 0.90% | 35,260 | 13.33% | 11,261 | 4.26% | 5,377 | 2.03% | 97,004 | 36.67% | - | 0.00% | - | 0.00% |
| 30 | COMMON PLANT | | | | | | | | | | | | | | | | |
| 31 | TRANSPORTATION EQUIPMENT | | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | | | |
| 33 | **TOTAL DEPRECIATION EXPENSE** | - | 0.00% | 410,896 | 11.09% | 184,174 | 4.97% | 185,174 | 5.00% | 78,832 | 2.13% | 97,004 | 2.62% | - | 0.00% | - | 0.00% |
| 34 | | | | | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | | | |
| 38 | **TAXES OTHER THAN INCOME** | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | |
| 40 | FEDERAL UNEMPLOYMENT | - | 0.00% | 35 | 0.90% | 525 | 13.33% | 168 | 4.26% | 80 | 2.03% | 1,444 | 36.67% | - | 0.00% | - | 0.00% |
| 41 | STATE UNEMPLOYMENT | - | 0.00% | 181 | 0.90% | 2,699 | 13.33% | 862 | 4.26% | 412 | 2.03% | 7,425 | 36.67% | - | 0.00% | - | 0.00% |
| 42 | FICA | - | 0.00% | 2,338 | 0.90% | 34,789 | 13.33% | 11,110 | 4.26% | 5,305 | 2.03% | 95,708 | 36.67% | - | 0.00% | - | 0.00% |
| 43 | STATE INTANGIBLE | - | | - | | - | | - | | - | | - | | - | | 690,484 | 100.00% |
| 44 | REGULATORY ASSESSMENT FEE | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | 61,682 | 100.00% |
| 45 | REAL AND PERSONAL PROPERTY | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | (45,126) | 100.00% |
| 46 | STATE GROSS RECEIPTS | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | 2,157,090 | 100.00% |
| 47 | EMERGENCY EXCISE TAX | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | 3,422,776 | 100.00% |
| 48 | OCCUPATIONAL LICENSE | - | | - | | - | | - | | - | | - | | - | | - | |
| 49 | | | | | | | | | | | | | | | | | |
| 50 | **TOTAL TAXES OTHER THAN INCOME** | - | 0.00% | 2,555 | 0.04% | 38,012 | 0.58% | 12,140 | 0.18% | 5,796 | 0.09% | 104,577 | 1.59% | - | 0.00% | 6,286,906 | 95.66% |

Supporting Schedules: E-3b, C-1 dules:

Recap Schedules:

Schedule E-5 | SOURCE AND AMOUNT OF REVENUES - AT PRESENT AND PROPOSED RATES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule ---.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Account Number | Description of Source | Total Company | Residential Service | General Service | General -Demand | General Large Demand | General Large Demand 1 / Standby | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **PRESENT REVENUES** | | | | | | | | | | | | | |
| 44**1 | BASE REVENUES | 16,596,407 | 9,391,544 | 1,954,685 | 2,497,202 | 954,222 | 399,528 | 1,034,974 | 364,252 | 670,722 | 364,252 | 0 | 65,861 | 298,391 |
| 44**3 | GROSS RECEIPTS REVENUES | 2,157,090 | 1,192,966 | 252,057 | 360,464 | 137,739 | 57,671 | 115,533 | 40,661 | 74,872 | 40,661 | 0 | 7,352 | 33,309 |
| 44**4 | FRANCHISE FEE REVENUES | 3,422,776 | 1,892,946 | 399,953 | 571,969 | 218,559 | 91,509 | 183,322 | 64,519 | 118,803 | 64,519 | 0 | 11,666 | 52,853 |
| 451, 4511, 4512 | SERVICE REVENUES | 219,908 | 185,407 | 29,111 | 5,203 | 171 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 | RENT | 162,057 | 92,134 | 17,576 | 37,744 | 12,461 | 0 | 1,552 | 390 | 1,162 | 590 | 0 | 214 | 375 |
| 4566, 4563, 4562 | MISC and UNBILLED | 130 | 62 | 12 | 32 | 18 | 5 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| 450 | OTHER | 384,931 | 324,539 | 50,957 | 9,108 | 299 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES AT PRESENT RATES | 22,943,299 | 13,079,597 | 2,704,350 | 3,481,722 | 1,323,469 | 548,755 | 1,335,383 | 469,822 | 865,560 | 470,022 | | 85,093 | 384,929 |
| | **PROPOSED REVENUES** | | | | | | | | | | | | | |
| 44**1 | BASE REVENUES | 22,417,616 | 12,256,536 | 2,731,475 | 3,722,426 | 1,408,014 | 622,943 | 1,214,429 | 422,532 | 791,897 | 461,794 | - | 76,398 | 385,396 |
| 44**3 | GROSS RECEIPTS REVENUES | 2,157,090 | 1,192,966 | 252,057 | 360,464 | 137,739 | 57,671 | 115,533 | 40,661 | 74,872 | 40,661 | - | 7,352 | 33,309 |
| 44**4 | FRANCHISE FEE REVENUES | 3,422,776 | 1,892,946 | 399,953 | 571,969 | 218,559 | 91,509 | 183,322 | 64,519 | 118,803 | 64,519 | - | 11,666 | 52,853 |
| 451, 4511, 4512 | SERVICE REVENUES | 250,870 | 211,511 | 33,210 | 5,936 | 195 | 18 | - | - | - | - | - | - | - |
| 450 | RENT | 162,057 | 92,134 | 17,576 | 37,744 | 12,461 | - | 1,552 | 390 | 1,162 | 590 | - | 214 | 375 |
| 4566, 4563, 4562, 4561 | MISC and UNBILLED | 129 | 61 | 12 | 32 | 17 | 5 | 1 | 0 | 1 | 0 | - | 0 | 0 |
| 450 | OTHER | 384,931 | 324,539 | 50,957 | 9,108 | 299 | 27 | - | - | - | - | - | - | - |
| | TOTAL REVENUES AT PROPOSED RATES | 28,795,470 | 15,970,694 | 3,485,239 | 4,707,678 | 1,777,285 | 772,172 | 1,514,837 | 528,102 | 986,735 | 567,564 | | 95,630 | 471,934 |

Revenues include Gross Receipts Tax and Franchise Tax

Supporting Schedules: E-13a, E-13b, E-13c

Recap Schedules: E-6a, E-6b

Schedule E-6a

COST OF SERVICE STUDY - RATES OF RETURN BY RATE SCHEDULE (PRESENT RATES)



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each allocation method used for production and transmission costs, show the revenue, expense, and rate of return data indicated below for each rate schedule for the test year.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

**RATE OF RETURN SUMMARY**
**PRESENT RATES**

| Line No. | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | Gen. Serv. Large Demand 1 / Standby | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL OPERATING REVENUES | 22,943,298 | 13,151,210 | 2,709,524 | 3,388,872 | 1,287,990 | 533,900 | 1,384,496 | 487,107 | 897,388 | 487,307 | - | 88,218 | 399,088 |
| 2 | | | | | | | | | | | | | | |
| 3 | OPERATING EXPENSES | | | | | | | | | | | | | |
| 4 | OPERATION & MAINTENANCE | 12,160,672 | 7,044,509 | 1,568,592 | 1,750,566 | 628,658 | 178,953 | 717,675 | 295,267 | 422,408 | 271,718 | - | 40,423 | 231,294 |
| 5 | DEPRECIATION | 3,704,295 | 1,964,687 | 398,807 | 657,165 | 256,919 | 126,049 | 212,985 | 88,859 | 124,126 | 87,682 | - | 13,474 | 74,208 |
| 6 | TAXES OTHER THAN INCOME | 6,572,088 | 3,725,567 | 777,700 | 985,031 | 375,143 | 153,942 | 410,413 | 145,517 | 264,896 | 144,292 | - | 25,878 | 118,414 |
| 7 | | | | | | | | | | | | | | |
| 8 | TOTAL OPERATING EXPENSES | 22,437,055 | 12,734,763 | 2,745,099 | 3,392,763 | 1,260,720 | 458,944 | 1,341,074 | 529,643 | 811,430 | 503,691 | - | 79,775 | 423,916 |
| 9 | | | | | | | | | | | | | | |
| 10 | OPERATING INCOME | 506,288 | 416,447 | (35,575) | (3,890) | 27,269 | 74,956 | 43,422 | (42,536) | 85,958 | (16,385) | - | 8,443 | (24,828) |
| 11 | | | | | | | | | | | | | | |
| 12 | TOTAL INCOME TAXES | (261,828) | (140,295) | (28,643) | (47,044) | (18,660) | (11,429) | (10,929) | (4,460) | (6,469) | (4,828) | - | (773) | (4,056) |
| 13 | | | | | | | | | | | | | | |
| 14 | NET OPERATING INCOME | 768,116 | 556,742 | (6,933) | 43,153 | 45,930 | 86,385 | 54,352 | (38,076) | 92,427 | (11,556) | - | 9,216 | (20,772) |
| 15 | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | |
| 18 | ELECTRIC RATE BASE | 60,596,169 | 32,404,190 | 6,561,474 | 11,053,790 | 4,509,022 | 3,109,925 | 2,287,055 | 922,678 | 1,364,378 | 670,713 | - | 120,994 | 549,718 |
| 19 | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | |
| 21 | RATE OF RETURN (PERCENT) | 1.27% | 1.72% | -0.11% | 0.39% | 1.02% | 2.78% | 2.38% | -4.13% | 6.77% | -1.72% | 0.00% | 7.62% | -3.78% |
| 22 | | | | | | | | | | | | | | |
| 23 | RATE OF RETURN INDEX (PRESENT RATES) | 1.00 | 1.36 | (0.08) | 0.31 | 0.80 | 2.19 | 1.87 | (3.26) | 5.34 | (1.36) | - | 6.01 | (2.98) |
| 24 | | | | | | | | | | | | | | |
| 25 | REQUIRED NET OPERATING INCOME | 4,350,805 | 2,326,621 | 471,114 | 793,662 | 323,748 | 223,293 | 164,211 | 66,248 | 97,962 | 48,157 | - | 8,687 | 39,470 |
| 26 | (Equalized Rate of Return) | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% |
| 27 | | | | | | | | | | | | | | |
| 28 | NET OPERATING INCOME EXCESS OR DEFICIENCY | (3,582,689) | (1,769,879) | (478,047) | (750,509) | (277,818) | (136,908) | (109,859) | (104,324) | (5,535) | (59,713) | - | 528 | (60,242) |
| 29 | REVENUE EXPANSION FACTOR = 1.6077 | | | | | | | | | | | | | |
| 30 | REVENUE EXCESS OR DEFICIENCY | (5,852,322) | (2,891,097) | (780,889) | (1,225,956) | (453,816) | (223,639) | (179,455) | (170,414) | (9,042) | (97,542) | - | 863 | (98,405) |
| 31 | | | | | | | | | | | | | | |
| 32 | Required Increase due to Service Charges and Other Revenues | 30,961 | 26,104 | 4,099 | 732 | 24 | 2 | (0) | (0) | (0) | (0) | | (0) | (0) |
| 33 | Required Increase in Base Revenues | (5,883,283) | (2,917,201) | (784,988) | (1,226,689) | (453,840) | (223,641) | (179,455) | (170,414) | (9,042) | (97,542) | - | 863 | (98,405) |
| 34 | | | | | | | | | | | | | | |
| 35 | BASE REVENUES | 16,596,407 | 9,391,544 | 1,954,685 | 2,497,202 | 954,222 | 399,528 | 1,034,974 | 364,252 | 670,722 | 364,252 | - | 65,861 | 298,391 |
| 36 | | | | | | | | | | | | | | |
| 37 | TOTAL REVENUE % INCREASE IN BASE REVENUES | 35.3% | 30.8% | 39.9% | 49.1% | 47.6% | 56.0% | 17.3% | 46.8% | 1.3% | 26.8% | 0.0% | -1.3% | 33.0% |
| 38 | BASE REVENUE % INCREASE IN BASE REVENUES | 35.4% | 31.1% | 40.2% | 49.1% | 47.6% | 56.0% | 17.3% | 46.8% | 1.3% | 26.8% | 0.0% | -1.3% | 33.0% |
| 39 | REVENUE INCREASE INDEX | 1.00 | 0.88 | 1.13 | 1.39 | 1.34 | 1.58 | 0.49 | 1.32 | 0.04 | 0.76 | - | (0.04) | 0.93 |

Supporting Schedules: E-3a, E-3b, E-5, E-13

Recap Schedules:

Schedule E-6b | COST OF SERVICE STUDY - RATES OF RETURN BY RATE SCHEDULE (PROPOSED RATES) | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each allocation method used for production and transmission costs, show the revenue, expense, and rate of return data indicated below for each rate schedule for the test year.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Line No. | RATE OF RETURN SUMMARY PROPOSED RATES | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | Gen. Serv. Large Demand 1 / Standby | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL OPERATING REVENUES | 28,795,470 | 15,970,694 | 3,485,239 | 4,707,678 | 1,777,285 | 772,172 | 1,514,837 | 528,102 | 986,735 | 567,564 | 95,630 | 471,934 |
| 2 | | | | | | | | | | | | | |
| 3 | OPERATING EXPENSES | | | | | | | | | | | | |
| 4 | OPERATION & MAINTENANCE | 12,160,672 | 7,039,682 | 1,568,243 | 1,756,825 | 631,050 | 179,954 | 714,365 | 294,102 | 420,263 | 270,553 | 40,213 | 230,340 |
| 5 | DEPRECIATION | 3,704,295 | 1,964,687 | 398,807 | 657,165 | 256,919 | 126,049 | 212,985 | 88,859 | 124,126 | 87,682 | 13,474 | 74,208 |
| 6 | TAXES OTHER THAN INCOME | 6,572,088 | 3,644,880 | 771,871 | 1,089,646 | 415,118 | 170,680 | 355,077 | 126,042 | 229,035 | 124,816 | 22,357 | 102,460 |
| 7 | | | | | | | | | | | | | |
| 8 | TOTAL OPERATING EXPENSES | 22,437,055 | 12,649,249 | 2,738,921 | 3,503,637 | 1,303,087 | 476,683 | 1,282,426 | 509,003 | 773,423 | 483,051 | 76,043 | 407,008 |
| 9 | | | | | | | | | | | | | |
| 10 | NET OPERATING INCOME | 6,358,415 | 3,321,445 | 746,318 | 1,204,042 | 474,198 | 295,489 | 232,411 | 19,099 | 213,311 | 84,513 | 19,587 | 64,926 |
| 11 | | | | | | | | | | | | | |
| 12 | TOTAL INCOME TAXES | 2,007,834 | 1,075,840 | 219,643 | 360,750 | 143,095 | 87,642 | 83,810 | 34,201 | 49,609 | 37,025 | 5,925 | 31,101 |
| 13 | | | | | | | | | | | | | |
| 14 | NET INCOME | 4,350,582 | 2,245,605 | 526,675 | 843,292 | 331,103 | 207,847 | 148,601 | (15,102) | 163,703 | 47,488 | 13,662 | 33,826 |
| 15 | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | |
| 18 | ELECTRIC RATE BASE | 60,596,169 | 32,403,312 | 6,561,411 | 11,054,929 | 4,509,457 | 3,110,107 | 2,286,453 | 922,466 | 1,363,987 | 670,500 | 120,956 | 549,544 |
| 19 | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | |
| 21 | RATE OF RETURN (PERCENT) | 7.18% | 6.93% | 8.03% | 7.63% | 7.34% | 6.68% | 6.50% | -1.64% | 12.00% | 7.08% | 11.30% | 6.16% |
| 22 | | | | | | | | | | | | | |
| 23 | RATE OF RETURN INDEX | 1.00 | 0.97 | 1.12 | 1.06 | 1.02 | 0.93 | 0.91 | (0.23) | 1.67 | 0.99 | 1.57 | 0.86 |
| 24 | | | | | | | | | | | | | |

Supporting Schedules: E-5, E-4a

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, this documentation should include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service. Also provide a short narrative on the tasks involved in performing the service.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Line No. | | | | | |
|---|---|---|---|---|---|
| 1 | Derivation of Hourly Costs | | | | |
| 2 | | | | | |
| 3 | 1. Labor Rates | | | | |
| 4 | Actual hourly rates as of December 31, 2013 were used as a basis of determining the cost of the required activities. These Rates were | | | | |
| 5 | adjusted for non-productive time (vacation and sick time) and further adjusted for overhead costs (payroll taxes, retiree benefits, workman's comp | | | | |
| 6 | insurance and employee medical insurance). | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | 2. Category Labor Rates | | | | |
| 10 | | | | | |
| 11 | Administrative Labor | | | | |
| 12 | | | | | |
| 13 | The average hourly wage of the Electric Operations Managers | | | | |
| 14 | and the Customer Service Managers: | | | | |
| 15 | | | | | |
| 16 | Average Hourly Rate | | | = | 44.49 |
| 17 | Non-Productive Time Adjustment | 44.49 | 10.47% | = | 4.66 |
| 18 | Overhead Cost Adjustment (includes non-productive time adj | 49.15 | 25.82% | = | 12.69 |
| 19 | | | | | |
| 20 | Total Administrative Hourly Labor Cost | | | | 61.84 |
| 21 | | | | | |
| 22 | Clerical Labor | | | | |
| 23 | | | | | |
| 24 | The hourly wage of the staff handling these | | | | |
| 25 | services: | | | | |
| 26 | | | | | |
| 27 | Average Hourly Rate | | | = | 17.95 |
| 28 | Non-Productive Time Adjustment | 17.95 | 10.47% | = | 1.88 |
| 29 | Overhead Cost Adjustment (includes non-productive time adj | 19.83 | 25.82% | = | 5.12 |
| 30 | | | | | |
| 31 | Total Administrative Hourly Labor Cost | | | | 24.95 |

Supporting Schedules:

Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, this documentation should include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service. Also provide a short narrative on the tasks involved in performing the service.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Line No. | | | | | | |
|---|---|---|---|---|---|---|
| 32 | Service Labor | | | | | |
| 33 | | | | | | |
| 34 | The average hourly wage for the Service Department Personnel | | | | | |
| 35 | that normally perform the necessary activities in the field: | | | | | |
| 36 | | | | | | |
| 37 | Average Hourly Rate | | | | = | 22.13 |
| 38 | Non-Productive Time Adjustment | | 22.13 | 10.47% | = | 2.32 |
| 39 | Overhead Cost Adjustment (includes non-productive time adj | | 24.45 | 25.82% | = | 6.31 |
| 40 | | | | | | |
| 41 | Total Administrative Hourly Labor Cost | | | | | 30.76 |
| 42 | | | | | | |
| 43 | Construction Labor | | | | | |
| 44 | | | | | | |
| 45 | The average hourly wage of construction personnel | | | | | |
| 46 | involved customer service activities: | | | | | |
| 47 | | | | | | |
| 48 | Average Hourly Rate | | | | = | 33.82 |
| 49 | Non-Productive Time Adjustment | | 33.82 | 10.47% | = | 3.54 |
| 50 | Overhead Cost Adjustment (includes non-productive time adj | | 37.36 | 25.82% | = | 9.65 |
| 51 | | | | | | |
| 52 | Total Administrative Hourly Labor Cost | | | | | 47.01 |
| 53 | | | | | | |
| 54 | | | | | | |
| 55 | | | | | | |
| 56 | 3. Transportation rate | | | | | |
| 57 | The actual average hourly transportation rate **for 2013** | | | | | |
| 58 | | | | | | |
| 59 | Hourly Transportation Rate (Pickup) | | | | | 13.50 |
| 60 | Hourly Transportation Rate (Bucket) | | | | | 33.00 |

Supporting Schedules:

Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, this documentation should include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service. Also provide a short narrative on the tasks involved in performing the service.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

Line No.

Derivation of Costs for Proposed Service Charges

It is proposed to have six (6) different categories of service charges as described below. This will modify two (2) service charges, eliminate one (1) existing service charge and retain four (4) service charges.

The Administrative, Clerical, Service Construction, and Transportation time in hours for each activity was determined by the Director, Northwest Florida

A description of each type of activity along with the derivation of their respective costs of labor and transportation follows:

1) Initial Establishment of Services

At the customer's request, an order is created by the Customer Service Representative to have power connected. Once we receive notification that the customer's premise is ready to have power , the order is routed to service personnel who go to the location and connect the service or change from temporary to permanent and set a meter. The order is returned to the office for input into the billing system.

| | Time | Hourly Cost | Cost | |
|---|---|---|---|---|
| Administrative Labor | 0.17 hours @ | 61.84 | 10.51 | |
| Clerical Labor | 0.25 hours @ | 24.95 | 6.24 | |
| Service Labor | 1.00 hours @ | 30.76 | 30.76 | |
| Transportation (Picku | 1.00 hours @ | 13.50 | 13.50 | |
| | | | | Service Charge |
| | Total Cost | | 61.01 | **$61.00** |

Supporting Schedules:

Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, this documentation should include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service. Also provide a short narrative on the tasks involved in performing the service.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

Line No.

2) Re-Establish Service or Make Changes to an existing Account

At the customer's request, an order is created by the Customer Service Representative to have power turned on. The order is routed to service personnel who go to the location and set or read a meter. The order is returned to the office for input into the billing system.

| | Time | Hourly Cost | Cost | |
|---|---|---|---|---|
| Administrative Labor | 0.00 hours @ | 61.84 | 0.00 | |
| Clerical Labor | 0.16 hours @ | 24.95 | 3.99 | |
| Service Labor | 0.50 hours @ | 30.76 | 15.38 | |
| Transportation (Picku | 0.50 hours @ | 13.50 | 6.75 | |
| | | | | Service Charge |
| | Total Cost | | 26.12 | **$26.00** |

3) Temporary Disconnect Then Reconnect Service

At the customer's request, an order is created by the Customer Service Representative to have power temporally disconnected and then reconnected at customer's request. The order is then routed to service personnel who go to the site and disconnect and then return to the site to reconnect when requested by customer. Order is returned to office for input into the billing system.

| | Time | Hourly Cost | Cost | |
|---|---|---|---|---|
| Administrative Labor | 0.00 hours @ | 61.84 | 0.00 | |
| Clerical Labor | 0.05 hours @ | 24.95 | 1.25 | |
| Construction Labor | 0.80 hours @ | 47.01 | 37.61 | |
| Transportation (Buck | 0.80 hours @ | 33.00 | 26.40 | |
| | | | | Service Charge |
| | Total Cost | | 65.25 | **$65.00** |

Supporting Schedules:

Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, this documentation should include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service. Also provide a short narrative on the tasks involved in performing the service.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

4) Reconnect After Disconnect for Violation of rules shown in Section - 13 Discontinuance of Service (Normal Hours)

After the disconnected customer has corrected the rule violation a service order is created to by a Customer Service representative and routed to a service personnel who goes back to the customer's location and reconnects the service. The order is returned to the office so that a service charge can be put into the billing system.

| | Time | Hourly Cost | Cost | |
|---|---|---|---|---|
| Administrative Labor | 0.19 hours @ | 61.84 | 11.75 | |
| Clerical Labor | 0.19 hours @ | 24.95 | 4.74 | |
| Service Labor | 0.80 hours @ | 30.76 | 24.61 | |
| Transportation (Picku | 0.80 hours @ | 13.50 | 10.80 | |
| | | | | **Service Charge** |
| | | Total Cost | 51.90 | **$52.00** |

5) Reconnect After Disconnect for Violation of rules shown in Section - 13 Discontinuance of Service (After Hours)

After the disconnected customer has corrected the rule violation, the customer calls the after hour call center and a standby construction person is dispatched to the customer's location to reconnect service. The order is returned to the office so that a service charge can be put into the billing system.

| | Time | Hourly Cost | Cost | |
|---|---|---|---|---|
| Administrative Labor | 0.19 hours @ | 61.84 | 11.75 | |
| Clerical Labor | 0.25 hours @ | 24.95 | 6.24 | |
| Construction | 2.00 hours @ | 47.01 | 94.02 | |
| Transportation (Buck | 2.00 hours @ | 33.00 | 66.00 | |
| | | | | |
| | | Total Cost | 178.00 | **Service Charge** |
| | | | | **$178.00** |

Supporting Schedules: Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, this documentation should include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service. Also provide a short narrative on the tasks involved in performing the service.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

Line No.

6) Temporary Service

At the customer's request for service, an order is created by the Customer Service Representative to run temporary service. When we receive notification that the customer's premise is ready to have power, the order is routed to service personnel who go to the location and connect the service and set a meter. The order is returned to office for input into the billing system. A return field trip is required to remove service and meter.

| | Time | Hourly Cost | Cost |
|---|---|---|---|
| Administrative Labor | 0.25 hours @ | 61.84 | 15.46 |
| Clerical Labor | 0.40 hours @ | 24.95 | 9.98 |
| Construction | 0.75 hours @ | 47.01 | 35.26 |
| Transportation (Buck | 0.75 hours @ | 33.00 | 24.75 |
| | | | 0.00 |
| | Total Cost | | 85.44 **Service Charge** |
| | | | **$85.00** |

7) Collection Charge

Should a customer not pay their monthly electric bill by the due date, a collection notice is issued. The notice is mailed to the customer and routed to service personnel. After the collection date is reached, service personnel are dispatched to the location to disconnect electricity. If a customer is at the location and elects to make payment, communication with office personnel is established, the customer makes payment and the electricity is not disconnected by the service personnel. The order is returned to the office for processing in the billing system.

| | Time | Hourly Cost | Cost |
|---|---|---|---|
| Administrative Labor | 0.00 hours @ | 61.84 | 0.00 |
| Clerical Labor | 0.10 hours @ | 24.95 | 2.49 |
| Service Labor | 0.30 hours @ | 30.76 | 9.23 |
| Transportation (Picku | 0.30 hours @ | 13.50 | 4.05 |
| | Total Cost | | 15.77 **Service Charge** |
| | | | **$16.00** |

Supporting Schedules: Recap Schedules: E-13b

Schedule E-8 COMPANY-PROPOSED ALLOCATION OF THE RATE INCREASE BY RATE CLASS Page 1 of 1

FLORIDA PUBLIC SERVICE CC EXPLANATION: Provide a schedule which shows the company proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 070304-EI

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Rate Class | Present ROR | Present Index | Present Base Revenues | Present Fuel Revenues | Increase from Service Charges | Increase from Other Rev. | Increase in Base Revenues* | Increase in Total Revenues | Base Revenue % Increase in Rev. W/Fuel | Base Revenue % Increase in Rev. W/O Fuel | Total Revenue % Increase in Rev. W/Fuel | Total Revenue % Increase in Rev. W/O Fuel | Company Proposed ROR** | Company Proposed Index |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Total Company | 1.27% | 1.00 | 16,596,407 | 62,241,039 | 30,962 | (1) | 5,821,209 | 5,852,171 | 7.4% | 35.1% | 7.4% | 35.3% | 7.06% | 1.00 |
| Residential Service | 1.72% | 1.36 | 9,391,544 | 29,792,173 | 26,105 | (0) | 2,864,992 | 2,891,097 | 7.3% | 30.5% | 7.4% | 30.8% | 7.22% | 1.02 |
| General Service | -0.11% | (0.08) | 1,954,685 | 5,626,414 | 4,099 | (0) | 776,790 | 780,889 | 10.2% | 39.7% | 10.3% | 39.9% | 6.19% | 0.88 |
| General Demand | 0.39% | 0.31 | 2,497,202 | 14,828,764 | 733 | (0) | 1,225,224 | 1,225,956 | 7.1% | 49.1% | 7.1% | 49.1% | 7.77% | 1.10 |
| General Demand Large | 1.02% | 0.80 | 954,222 | 8,011,762 | 24 | (0) | 453,792 | 453,816 | 5.1% | 47.6% | 5.1% | 47.6% | 7.80% | 1.10 |
| Gen. Large Dem. 1 / Standby | 2.78% | 2.19 | 399,528 | 3,434,367 | 2 | (0) | 223,415 | 223,417 | 5.8% | 55.9% | 5.8% | 55.9% | 5.87% | 0.83 |
| Total Outdoor Lighting | 2.38% | 1.87 | 1,034,974 | 394,449 | - | (0) | 179,455 | 179,455 | 12.6% | 17.3% | 12.6% | 17.3% | 5.82% | 0.82 |
| OL | -4.13% | (3.26) | 364,252 | 394,449 | - | (0) | 58,280 | 58,280 | 7.7% | 16.0% | 7.7% | 16.0% | -1.71% | (0.24) |
| OL-2 | 6.77% | 5.34 | 670,722 | - | - | (0) | 121,175 | 121,175 | 0.0% | 0.0% | 0.0% | 0.0% | 10.91% | 1.55 |
| Total Street Lighting | -1.72% | (1.36) | 364,252 | 153,110 | - | (0) | 97,542 | 97,542 | 18.9% | 26.8% | 18.9% | 26.8% | 1.12% | 0.16 |
| SL-2 | 7.62% | 6.01 | 65,861 | 153,110 | - | (0) | 10,537 | 10,537 | 4.8% | 16.0% | 4.8% | 16.0% | 11.20% | 1.59 |
| SL-3 | -3.78% | (2.98) | 298,391 | - | - | (0) | 87,005 | 87,005 | 0.0% | 0.0% | 0.0% | 0.0% | -1.10% | (0.16) |

0.20

*Proposed Rates are developed by scaling up all prices by the same percentage, and adjusting to account for the 1 1/2 rule.

**Individual class rates of return do not equal the system rate of return due to adjustments to account for the 1 1/2 rule.

Supporting Schedules: E-6, E-13a, E-13b

Recap Schedules:

Schedule E-9 | COST OF SERVICE - LOAD DATA | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted in this proceeding should also be provided. Average number of customers and annual MWH should be in agreement with the company's forecast in Schedules E-15.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Line No. | Rate Class | (1) Annual MWH Sales | (2) Annual MWH Unbilled | (3) Annual MWH Total | (4) Output to Line MWH* | (5) Class NCP KW* | (6) CP Winter KW* | (7) CP Summer KW* | (8) Average 12 CP KW* | (9) Average Demand KW* | (10) 12 CP & 1/13 Weighted Average Demand* | (11) Average Number of Customers |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total Company | 642,129 | 7 | 642,136 | 667,289 | 0 | NA | NA | 117,065 | 111,020 | 131,597 | 31,297 |
| | Residential Service | 304,194 | 3 | 304,197 | 316,910 | 0 | NA | NA | 63,983 | 60,547 | 63,544 | 23,840 |
| | General Service | 59,406 | 1 | 59,407 | 61,816 | 0 | NA | NA | 26,058 | 10,712 | 10,292 | 3,743 |
| | General Service Demand | 160,038 | 2 | 160,040 | 166,393 | 0 | NA | NA | 11,310 | 24,680 | 26,334 | 669 |
| | General Service Demand Large | 87,262 | 1 | 87,263 | 90,231 | 0 | NA | NA | 12,408 | 11,856 | 11,827 | 22 |
| | Gen. Serv. Dem. Large 1 / Standby | 23,740 | 0 | 23,740 | 24,136 | 0 | NA | NA | 3,305 | 3,225 | 19,532 | 2 |
| | Total Outdoor Lighting | 5,427 | 0 | 5,427 | 5,656 | 0 | NA | NA | 0 | 0 | 49 | 2,973 |
| | OL | 1,365 | - | 1,365 | 1,422 | 0 | NA | NA | 0 | 0 | 13 | 1,125 |
| | OL-2 | 4,062 | - | 4,062 | 4,233 | 0 | NA | NA | 0 | 0 | 36 | 1,848 |
| | Total Street Lighting | 2,061 | 0 | 2,061 | 2,148 | 0 | NA | NA | 0 | 0 | 18 | 47 |
| | SL-1 | 0 | - | 0 | 0 | 0 | NA | NA | 0 | 0 | 0 | 0 |
| | SL-2 | 750 | - | 750 | 781 | 0 | NA | NA | 0 | 0 | 7 | 10 |
| | SL-3 | 1,312 | - | 1,312 | 1,367 | 0 | NA | NA | 0 | 0 | 11 | 37 |
| | Total Company | 642,129 | 7 | 642,136 | 667,289 | 0 | | | 117,065 | 111,020 | 131,597 | 31,297 |

Supporting Schedules: E-15, E16

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Derive each allocation factor used in the cost of service study. Provide supporting data and any workpapers used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

13a EXPLANATION: Provide a listing (including a descriptive title) of each allocation factor (raw values and percentages) used in each cost of service study submitted in this rate proceeding.

This information is provided in the Cost Study Report attached to Schedule E-1

13b EXPLANATION: Provide a listing (including a descriptive title) of each allocation factor (raw values and percentages) used in each cost of service study submitted in this rate proceeding.

This information is provided in the Cost Study Report attached to Schedule E-1

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, please provide justification for the use of that methodology.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

Coincident demands were developed by rate class for the test year by use of load factor ratios calculated by using Gulf Power Company's load research results from the years 2003, 2006, and 2010-11. Gulf Power's load factors have been stable over this period. The load factors are taken from the 2010-2011 study while coincidence factors are averages of 2003 and 2006 study results.

Noncoincident class maximum demands were developed by application of coincident factor ratios to the class coincident demands. Gulf Power Company's load research data was used to calculate the coincidence factors. The coincidence factors used are the three-year average of such values by class.

Both coincident and noncoincident demands were derived at the customer meter level and expanded to the supply level by use of estimated loss factors. Schedule E-17 discusses the derivation of the loss factors.

Details of the development of the demand factors are provided in the Cost Study Report attached to Schedule E-1.

Supporting Schedules:

Recap Schedules:

Schedule E-12 | ADJUSTMENT TO TEST YEAR UNBILLED REVENUE | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. The calculation of test year unbilled revenue at present rates is provided in Schedule C-11.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| | (1) | (2) | (3) | (4) | (5) | (6) | |
|---|---|---|---|---|---|---|---|
| | Sales of Electricity (excluding unbilled) | | | Unbilled Sales | | | |
| | | | | | Base Revenues | | |
| Rate Class | Proposed Base Revenue (000's) | kWh | Per Unit $/KWH col(1)/col(2) | kWh | Proposed col(3)*col(4) | Present Revenue | Percent Increase |
| Total Company | 22,417,616 | 641,569,738 | 0.0349 | 6,956 | 243 | 130 | 87.0% |
| Residential Service | 12,256,536 | 303,981,978 | 0.0403 | 3,296 | 133 | 71 | 87.0% |
| General Service | 2,731,475 | 59,318,375 | 0.0460 | 643 | 30 | 16 | 87.0% |
| General Demand | 3,722,426 | 159,778,670 | 0.0233 | 1,732 | 40 | 22 | 87.0% |
| General Demand Large | 1,408,014 | 87,261,970 | 0.0161 | 946 | 15 | 8 | 87.0% |
| Gen. Large Dem. 1 / Standby | 622,943 | 23,740,076 | 0.0262 | 257 | 7 | 4 | 87.0% |
| Total Outdoor Lighting | 1,214,429 | 5,427,193 | 0.2238 | 59 | 13 | 7 | 87.0% |
| OL | 422,532 | 0 | - | 0 | 5 | 2 | 0.0% |
| OL-2 | 791,897 | 5,427,193 | 0.1459 | 0 | 9 | 5 | 87.0% |
| Total Street Lighting | 461,794 | 2,061,476 | 0.2240 | 22 | 5 | 3 | 87.0% |
| SL-2 | 76,398 | 0 | - | 0 | 1 | 0 | 0.0% |
| SL-3 | 385,396 | 2,061,476 | 0.1870 | 0 | 4 | 2 | 87.0% |
| Total Company | | 641,569,738 | | | | | |

Note: The Net Unbilled sales are computed in total then spread to rate classes on basis of MWH sales.
The projected unbilled revenues was computed by multiplying the present unbilled revenues by the overall projected increase in total base revenues.

Supporting Schedules: E-9, E-18

Recap Schedules:

Schedule E-13a

REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification. Provide the calculation of the revenue from fuel, ECCR, oil backout, including the factors used for the test year.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| | | | Present Rates | | | | Proposed Rates | | | | Increase Base | | Increase Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Rate | kWh | Fuel Charge ($/kWh) | Base Revenue | Fuel | Conservation | Total Revenues | Base Revenue | Fuel | Conservation $/kWh | Total Revenues | (8) - (1) | (15) / (1) | (14) - (7) | (17) / (7) |
| Total Company | 641,569,738 | | 16,596,407 | 62,053,176 | 641,569 | 79,291,152 | 22,417,616 | 62,053,176 | 641,569 | 85,112,361 | 5,821,209 | 35.1% | 5,821,209 | 7.3% |
| Residential Service | 303,981,978 | 0.1019 | 9,391,544 | 31,009,383 | 303,982 | 40,704,909 | 12,256,536 | 31,009,383 | 303,982 | 43,569,901 | 2,864,992 | 30.5% | 2,864,992 | 7.0% |
| General Service | 59,318,375 | 0.0899 | 1,954,685 | 5,329,913 | 59,318 | 7,343,916 | 2,731,475 | 5,329,913 | 59,318 | 8,120,706 | 776,790 | 39.7% | 776,790 | 10.6% |
| General Demand | 159,778,670 | 0.0899 | 2,497,202 | 14,356,536 | 159,779 | 17,013,517 | 3,722,426 | 14,356,536 | 159,779 | 18,238,741 | 1,225,224 | 49.1% | 1,225,224 | 7.2% |
| General Demand Large | 87,261,970 | 0.0899 | 954,222 | 7,840,719 | 87,262 | 8,882,203 | 1,408,014 | 7,840,719 | 87,262 | 9,335,994 | 453,792 | 47.6% | 453,792 | 5.1% |
| General Large Demand | 23,740,076 | 0.1260 | 399,528 | 2,990,367 | 23,740 | 3,413,635 | 622,943 | 2,990,367 | 23,740 | 3,637,050 | 223,415 | 55.9% | 223,415 | 6.5% |
| Total Outdoor Lighting | 5,427,193 | 0.0713 | 1,034,975 | 386,724 | 5,427 | 1,427,126 | 1,214,429 | 386,724 | 5,427 | 1,606,580 | 179,454 | 17.3% | 179,454 | 12.6% |
| OL | 0 | - | 364,253 | - | - | 364,253 | 422,532 | - | - | 422,532 | 58,279 | 0.0% | 58,279 | 0.0% |
| OL-2 | 5,427,193 | 0.0713 | 670,722 | 386,724 | 5,427 | 1,062,873 | 791,897 | 386,724 | 5,427 | 1,184,048 | 121,175 | 18.1% | 121,175 | 11.4% |
| Total Street Lighting | 2,061,476 | 0.0677 | 364,252 | 139,534 | 2,061 | 505,847 | 461,794 | 139,534 | 2,061 | 603,389 | 97,542 | 26.8% | 97,542 | 19.3% |
| SL-2 | 0 | - | 65,861 | - | - | 65,861 | 76,398 | - | - | 76,398 | 10,537 | 0.0% | 10,537 | 0.0% |
| SL-3 | 2,061,476 | 0.0677 | 298,391 | 139,534 | 2,061 | 439,986 | 385,396 | 139,534 | 2,061 | 526,991 | 87,005 | 29.2% | 87,005 | 19.8% |

Supporting Schedules: E-5, E-8, E-13c

Recap Schedules:

Schedule E-13b

REVENUES BY RATE SCHEDULE - SERVICE CHARGES (ACCOUNT 451)



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:
Projected Test Year 09/30/2015
Historic Year 09/30/2013
Witness: Mark Cutshaw

| Type of Service Charge* | Division | Number of Transactions | Present Charge | Proposed Charge | Revenues at Present Charges | Revenues at Proposed Charges | Increase Dollars | Increase Percent |
|---|---|---|---|---|---|---|---|---|
| 1 | All | 186 | 53.00 | 61.00 | 9,860 | 11,348 | 1,488 | 15.09% |
| 2 | All | 5,116 | 23.00 | 26.00 | 117,672 | 133,021 | 15,349 | 13.04% |
| 3 | All | 97 | 33.00 | 65.00 | 3,201 | 6,305 | 3,104 | 96.97% |
| 4 | All | 1,096 | 44.00 | 52.00 | 48,208 | 56,973 | 8,765 | 18.18% |
| 5 | All | 1 | 95.00 | 178.00 | 95 | 178 | 83 | 87.37% |
| 6 | All | 0 | 51.00 | 85.00 | - | - | - | 0.00% |
| 7 | All | 1,087 | 14.00 | 16.00 | 15,215 | 17,389 | 2,174 | 14.29% |
| 8 | All | 759 | Per Statute | Per Statute | 25,657 | 25,657 | - | 0.00% |
| TOTAL | | 8,342 | | | 219,908 | 250,870 | 30,962 | 14.08% |

*1 Initial Establishment of Service
2 Re-establish Service or Make Changes to Existing Account
3 Temporary Disconnect Then Reconnect Service Due To Customer Request
4 Reconnect After Disconnect for Rule Violation(normal hours)
5 Reconnect After Disconnect for Rule Violation(after hours)
6 Temporary Service - this charge is used in conjunction with the temporary service fee when running a temporary service
7 Collection Charge
8 Returned Check Charge

Supporting Schedules: E-7

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| | Determinants | | | | | Present Revenue Calculation | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Type of Charge | Customers | kWh | kW | kVar | CP kW | $/Cust-Mo | $/kWh | $/kW | $/kVar | Purchase Power | Conservation Charge | Production Demand | Base Revenue | Total Revenues |
| **Residential** | | | | | | | | | | | | | | |
| Consolidated | 23,840 | 303,981,978 | - | - | | 12.00 | 0.01958 | - | - | 0.09877 | 0.00100 | | 9,384,975 | 39,713,119 |
| <1000 KWH | | 203,142,064 | | | | | | | | | | | | |
| >1000 KWH | | 100,839,814 | | | | | | | | | | | | |
| **General Service** | | | | | | | | | | | | | | |
| Consolidated | 3,743 | 59,318,375 | - | - | | 18.00 | 0.01927 | | | 0.09004 | 0.00100 | | 1,951,607 | 7,351,911 |
| **General Service Demand *** | | | | | | | | | | | | | | |
| Consolidated | 669 | 159,778,670 | 548,137 | - | | 52.00 | 0.00340 | 2.80000 | | 0.08807 | 0.00100 | | 2,489,440 | 16,720,294 |
| **General Service Large Demand **** | | | | | | | | | | | | | | |
| Consolidated | 22 | 87,261,970 | 200,323 | - | | 100.00 | 0.00145 | 4.00000 | | 0.08729 | 0.00100 | | 927,454 | 8,631,709 |
| **General Service Large Demand 1 / Standby** | | | | | | | | | | | | | | |
| GSLD1 | 1 | 17,330,256 | 202,000 | 44,913 | 68,578 | 600.00 | - | 1.12 | 0.24 | 0.05655 | 0.00100 | 14.75 | 244,219 | 2,253,108 |
| Standby | 1 | 6,409,820 | 312,000 | - | - | 626.47 | - | 0.53 | 0.24 | 0.05655 | 0.00100 | 14.75 | 172,878 | 541,763 |
| | | | | | | | | | | | | | 417,097 | |
| **Total** | 28,277 | 634,081,070 | 1,262,460 | 44,913 | 68,578 | | | | | | | | 15,170,573 | 75,211,904 |
| GSD Primary Discount | | 3,420,075 | 10,877 | | | | (0.0000340) | (0.55) | | | | | (6098.63) | |
| GSLD Primary Discount | | 23,819,100 | 48,042 | | | | (0.0000145) | (0.55) | | | | | (26768.48) | |

Supporting Schedules: E-15 Recap Schedules: E-13a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedules E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| | Determinants | | | | | Proposed Revenue Calculation | | | | | | | | | Percent Increase | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Type of Charge | Customers | kWh | kW | kVar | CP kW | $/Cust-Mo | $/kWh | $/kW | $/kVar | Purchase Power | Conservation Charge | Production Demand | Base Revenue | Total Revenues | Base Revenues | Total Revenues |
| **Residential** | | | | | | | | | | | | | | | | |
| Consolidated | 23,840 | 303,981,978 | - | - | <1000 KWH | 16.00 | 0.02170 | | | 0.09358 | 0.00100 | | 8,985,319 | 28,197,480 | | |
| <1000 KWH | | 203,142,064 | | | >1000 KWH | - | 0.03420 | | | 0.10608 | 0.00100 | | 3,448,618 | 14,246,041 | | |
| >1000 KWH | | 100,839,814 | | | | | | | | | | | 12,433,937 | 42,443,521 | 32.5% | 6.9% |
| **General Service** | | - | | | | | | | | | | | | | | |
| Consolidated | 3,743 | 59,318,375 | - | - | | 24.00 | 0.02582 | | | 0.09004 | 0.00100 | | 2,609,763 | 8,010,068 | 33.7% | 9.0% |
| **General Service Demand *** | | | | | | | | | | | | | | | | |
| Consolidated | 669 | 159,778,670 | 548,137 | - | | 65.00 | 0.00571 | 4.20 | | 0.08807 | 0.00100 | | 3,730,219 | 17,961,072 | 49.8% | 7.4% |
| **General Service Large Demand **** | | | | | | | | | | | | | | | | |
| Consolidated | 22 | 87,261,970 | 200,323 | - | | 150.00 | 0.00218 | 6.00 | | 0.08729 | 0.00100 | | 1,404,392 | 9,108,647 | 51.4% | 5.5% |
| **General Service Large Demand 1 / Standby** | | | | | | | | | | | | | | | | |
| GSLD1 | 1 | 17,330,256 | 202,000 | 44,913 | 68,578 | 900.00 | - | 1.68 | 0.36 | 0.05655 | 0.00100 | 14.75 | 366,329 | 2,375,218 | 50.0% | 5.4% |
| Standby | 1 | 6,409,820 | 312,000 | - | - | 940.00 | - | 0.80 | 0.36 | 0.05655 | 0.00100 | 14.75 | 259,320 | 628,205 | 50.0% | 16.0% |
| | | | | | | | | | | | | | 625,649 | | | |
| **Total** | 28,277 | 634,081,070 | 1,262,460 | | | | | | | | | | 20,803,960 | 80,526,731 | 37.1% | 7.1% |
| GSD Primary Discount | | 3,420,075 | 10,877 | | | | (0.000057) | (0.55) | | | | | (6177.64) | | | |
| GSLD Primary Discount | | 23,819,100 | 48,042 | | | | (0.000022) | (0.55) | | | | | (26941.17) | | | |

Supporting Schedules: E-15 Recap Schedules: E-13a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Calculate revenue under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not. Annual KWH's must agree with the data provided in Schedule E-15c.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| | | | | Present Rates - Outdoor Lighting | | | | | Proposed Rates - Outdoor Lighting | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Type of Facility | Annual Billing Items | Est. Monthly KWH | Annual KWH | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | $ Total Revenue | Facility Charge | Maint. Charge | Energy Charge | Total Monthly Charge | $ Total Revenue | Percent Increase |
| 100w HPS Cobra Head-OL | 22,365 | 41 | 492 | $5.31 | $1.23 | $0.79 | $7.33 | $163,935 | $6.34 | $1.88 | $1.83 | $10.05 | $224,840 | 37.15% |
| 175w MV Cobra Head -OL | 5,844 | 72 | 864 | $2.11 | $2.16 | $0.41 | $4.68 | $27,350 | $1.19 | $1.04 | $3.15 | $5.38 | $31,449 | 14.99% |
| 400w MV Cobra Head-OL | 305 | 154 | 1,848 | $5.77 | $4.62 | $0.71 | $11.10 | $3,386 | $1.31 | $1.12 | $6.74 | $9.17 | $2,798 | -17.35% |
| 1000w HPS Flood -OL2 | 150 | 414 | 4,969 | $14.20 | $12.15 | $1.81 | $28.16 | $4,233 | $18.99 | $2.54 | $18.09 | $39.62 | $5,955 | 40.70% |
| 1000w MH Flood - OL2 | 2,768 | 414 | 4,969 | $13.18 | $12.15 | $1.68 | $27.01 | $74,761 | $17.51 | $2.48 | $18.09 | $38.08 | $105,411 | 41.00% |
| 1000w MH Vert Shoebox - OL2 | 135 | 414 | 4,969 | $18.47 | $12.15 | $2.22 | $32.84 | $4,432 | $24.70 | $3.12 | $18.09 | $45.91 | $6,197 | 39.81% |
| 100w HPS Amer Rev-OL2 | 1,301 | 42 | 503 | $7.02 | $1.23 | $0.95 | $9.20 | $11,966 | $8.23 | $2.78 | $1.83 | $12.85 | $16,712 | 39.67% |
| 100w HPS Cobra Head-OL2 | 11,994 | 42 | 503 | $5.31 | $1.23 | $0.79 | $7.33 | $87,915 | $6.34 | $1.88 | $1.83 | $10.05 | $120,577 | 37.15% |
| 100w HPS SP2 Spectra -OL2 | 113 | 42 | 503 | $15.76 | $1.23 | $2.61 | $19.60 | $2,225 | $21.07 | $3.66 | $1.83 | $26.57 | $3,015 | 35.55% |
| 100w MH SP2 Spectra -OL2 | 269 | 42 | 503 | $15.64 | $1.23 | $1.82 | $18.69 | $5,026 | $20.91 | $2.55 | $1.83 | $25.29 | $6,802 | 35.33% |
| 150w HPS Acorn-OL2 | 777 | 62 | 748 | $12.50 | $1.83 | $1.51 | $15.84 | $12,309 | $16.72 | $2.12 | $2.71 | $21.55 | $16,746 | 36.04% |
| 150w HPS ALN 440 -OL2 | 816 | 62 | 748 | $18.60 | $1.83 | $2.16 | $22.59 | $18,432 | $24.88 | $3.03 | $2.71 | $30.61 | $24,979 | 35.52% |
| 150w HPS Am Rev-OL2 | 1,282 | 62 | 748 | $7.20 | $1.83 | $0.94 | $9.97 | $12,784 | $7.70 | $3.79 | $2.71 | $14.20 | $18,209 | 42.44% |
| 175w MH ALN 440 -OL2 | 37 | 73 | 871 | $18.72 | $2.13 | $2.20 | $23.05 | $848 | $25.73 | $2.22 | $3.19 | $31.14 | $1,146 | 35.08% |
| 175w MH Shoebox -OL2 | 4,497 | 73 | 871 | $14.41 | $2.13 | $1.78 | $18.32 | $82,384 | $19.27 | $2.49 | $3.19 | $24.95 | $112,177 | 36.16% |
| 200w HPS Cobra Head -OL2 | 3,399 | 83 | 994 | $8.08 | $2.43 | $0.35 | $10.86 | $36,911 | $8.31 | $2.14 | $3.63 | $14.08 | $47,847 | 29.63% |
| 250w HPS Cobra Head -OL2 | 736 | 103 | 1,239 | $9.72 | $3.03 | $1.21 | $13.96 | $10,277 | $9.07 | $3.36 | $4.50 | $16.93 | $12,465 | 21.28% |
| 250w HPS Flood -OL2 | 3,336 | 103 | 1,239 | $7.36 | $3.03 | $1.11 | $11.50 | $38,369 | $9.98 | $2.05 | $4.50 | $16.53 | $55,138 | 43.71% |
| 250w MH Shoebox-OL2 | 213 | 103 | 1,239 | $15.33 | $3.03 | $1.98 | $20.34 | $4,326 | $20.51 | $2.78 | $4.50 | $27.79 | $5,909 | 36.60% |
| 400w HPS Cobra Head -OL2 | 1,436 | 166 | 1,988 | $7.31 | $4.86 | $1.11 | $13.28 | $19,065 | $9.21 | $2.35 | $7.26 | $18.82 | $27,017 | 41.72% |
| 400w HPS Flood - OL2 | 63 | 166 | 1,988 | $11.34 | $4.86 | $1.37 | $17.57 | $1,114 | $15.16 | $1.92 | $7.26 | $24.34 | $1,543 | 38.54% |
| 400w MH Flood OL2 | 4,914 | 166 | 1,988 | $7.64 | $4.86 | $1.15 | $13.65 | $67,078 | $10.29 | $1.88 | $7.26 | $19.42 | $95,446 | 42.29% |
| 10' Alum Deco Base-OL2 | 1,210 | | | $11.64 | | | $11.64 | $14,080 | $15.77 | | | $15.77 | $19,070 | 35.44% |
| 13' Decorative Concrete-OL2 | 179 | | | $8.94 | | | $8.94 | $1,600 | $12.01 | | | $12.01 | $2,149 | 34.33% |
| 18' Fiberglass Round-OL2 | 2,274 | | | $5.93 | | | $5.93 | $13,485 | $8.48 | | | $8.48 | $19,283 | 43.00% |
| 20' Decorative Concrete-OL2 | 5,599 | | | $10.13 | | | $10.13 | $56,720 | $13.59 | | | $13.59 | $76,119 | 34.20% |
| 30' Wood Pole Std-OL2 | 17,574 | | | $3.35 | | | $3.35 | $58,872 | $4.55 | | | $4.55 | $79,960 | 35.82% |
| 35' Concrete Square-OL2 | 1,442 | | | $9.89 | | | $9.89 | $14,259 | $13.44 | | | $13.44 | $19,379 | 35.91% |
| 40' Wood Pole Std - OL2 | 6 | | | $6.76 | | | $6.76 | $41 | $9.10 | | | $9.10 | $56 | 34.61% |
| 30' Wood pole | 2,307 | | | $3.53 | | | $3.53 | $8,143 | $4.09 | | | $4.09 | $9,439 | 15.92% |
| Total Base Revenue Calculated | | | | | | | | $856,325 | | | | | $1,167,834 | |
| Correction Factor | | | | | | | | | | | | | 46,595 | |
| Total Base Revenue | | | | | | | | | | | | | 1,214,429 | |

Supporting Schedules:

Recap Schedules: E-13a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Calculate revenue under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not. Annual KWH's must agree with the data provided in Schedule E-15.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| | | | | Present Rates - Street Lighting | | | | | Proposed Rates - Street Lighting | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Type of Facility | Annual Billing Items | Est. Monthly KWH | Annual KWH | Facility Charge | Energy Charge | Maint. Charge | Total Monthly Charge | $ Total Revenue | Facility Charge | Maint. Charge | Energy Charge | Total Monthly Charge | $ Total Revenue | Percent Increase |
| 175w MV Cobra Head - SL1-2 | 4,849 | 72 | 864 | $0.61 | $2.16 | $0.92 | $3.69 | $17,893 | $1.19 | $1.04 | $3.15 | $5.38 | $26,094 | 45.84% |
| 400w MV Cobra Head - SL1-3 | 70 | 154 | 1,848 | $1.02 | $4.62 | $1.05 | $6.69 | $468 | $1.31 | $1.12 | $6.74 | $9.17 | $642 | 37.12% |
| 175w MV Cobra Head -SL2 | 5,376 | 72 | 864 | $0.61 | $2.16 | $0.92 | $3.69 | $19,837 | $1.19 | $1.04 | $3.15 | $5.38 | $28,930 | 45.84% |
| 400w MV Cobra Head -SL2 | 870 | 154 | 1,848 | $1.02 | $4.62 | $1.05 | $6.69 | $5,820 | $1.31 | $1.12 | $6.74 | $9.17 | $7,981 | 37.12% |
| 1000w MH Flood -SL3 | 135 | 414 | 4,973 | $8.42 | $12.15 | $5.17 | $25.74 | $3,477 | $17.51 | $2.48 | $18.09 | $38.08 | $5,144 | 47.95% |
| 100w HPS Amer -SL3 | 49 | 42 | 503 | $4.55 | $1.23 | $2.89 | $8.67 | $426 | $8.23 | $2.78 | $1.83 | $12.85 | $631 | 48.21% |
| 100w HPS Cobra Head- SL3 | 14,201 | 42 | 503 | $3.32 | $1.23 | $2.12 | $6.67 | $94,724 | $6.34 | $1.88 | $1.83 | $10.05 | $142,770 | 50.72% |
| 150w HPS Acorn -SL3 | 258 | 62 | 749 | $7.95 | $1.83 | $4.68 | $14.46 | $3,729 | $16.72 | $2.12 | $2.71 | $21.55 | $5,556 | 49.02% |
| 150w HPS Amer Rev -SL3 | 988 | 62 | 749 | $4.44 | $1.83 | $3.26 | $9.53 | $9,420 | $7.70 | $3.79 | $2.71 | $14.20 | $14,037 | 49.02% |
| 175w MH ALN 440 -SL3 | 135 | 73 | 872 | $16.97 | $2.13 | $1.30 | $20.40 | $2,755 | $25.73 | $2.22 | $3.19 | $31.14 | $4,205 | 52.63% |
| 200w HPS Cobra Head -SL3 | 3,623 | 83 | 995 | $4.26 | $2.43 | $2.19 | $8.88 | $32,175 | $8.31 | $2.14 | $3.63 | $14.08 | $51,007 | 58.53% |
| 250w HPS Cobra Head -SL3 | 2,667 | 103 | 1,240 | $4.08 | $3.03 | $3.00 | $10.11 | $26,959 | $9.07 | $3.36 | $4.50 | $16.93 | $45,148 | 67.47% |
| 250w HPS Flood - SL3 | 258 | 103 | 1,240 | $7.00 | $3.03 | $4.10 | $14.13 | $3,643 | $9.98 | $2.05 | $4.50 | $16.53 | $4,261 | 16.96% |
| 400w HPS Cobra Head -SL3 | 212 | 166 | 1,989 | $4.77 | $4.86 | $3.36 | $12.99 | $2,751 | $9.21 | $2.35 | $7.26 | $18.82 | $3,986 | 44.88% |
| 400w MH Flood -SL3 | 84 | 166 | 1,989 | $7.31 | $4.86 | $8.82 | $20.99 | $1,761 | $10.29 | $1.88 | $7.26 | $19.42 | $1,630 | -7.47% |
| 10' Alum Deco Base-SL3 | 111 | | | $11.31 | | | $11.31 | $1,250 | $15.77 | | | $15.77 | $1,742 | 39.39% |
| 13' Deco Concrete - SL3 | 12 | | | $7.85 | | | $7.85 | $96 | $12.01 | | | $12.01 | $147 | 52.98% |
| 18' Fiberglass Round-SL3 | 1,038 | | | $5.78 | | | $5.78 | $5,997 | $8.48 | | | $8.48 | $8,798 | 46.71% |
| 20' Decorative Concrete-SL3 | 246 | | | $8.68 | | | $8.68 | $2,132 | $13.59 | | | $13.59 | $3,339 | 56.62% |
| 30' Wood Pole Std - SL3 | 2,023 | | | $2.78 | | | $2.78 | $5,624 | $4.55 | | | $4.55 | $9,204 | 63.67% |
| 35' Concrete Square-SL3 | 270 | | | $9.71 | | | $9.71 | $2,623 | $13.44 | | | $13.44 | $3,631 | 38.43% |
| Total Base Revenue Calculated | | | | | | | | $243,560 | | | | | $368,885 | |
| Correction Factor | | | | | | | | | | | | | 92,908 | |
| Total Base Revenue | | | | | | | | | | | | | 461,794 | |

Supporting Schedules:

Recap Schedules: E-13a

Schedule E-14 PROPOSED TARIFF SHEETS AND SUPPORT FOR CHARGES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6b and E-7, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| | |
|---|---|
| Tariffs with Tracked Changes | See Attachment A |
| Tariffs, Final Version | See Attachment B |

Supporting Schedules:

Recap Schedules:

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F. P. S. C. ELECTRIC TARIFF

THIRD ~~SECOND~~ REVISED VOLUME NO. I

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OF

FLORIDA PUBLIC UTILITIES COMPANY

FILED WITH

FLORIDA PUBLIC SERVICE COMMISSION

Communications concerning this Tariff should be addressed to:

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Florida Public Utilities Company
1641 Worthington Road, Ste 220
West Palm Beach, FL 33409

Attn: Director of Regulatory Affairs

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Issued by: Jeffry M. Householder, ~~John T. English~~, PresidentEffective: ~~April 15, 2004~~

Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

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Florida Public Utilities Company
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Third ~~Second~~ Revised Volume No. I

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*SYSTEM MAP*

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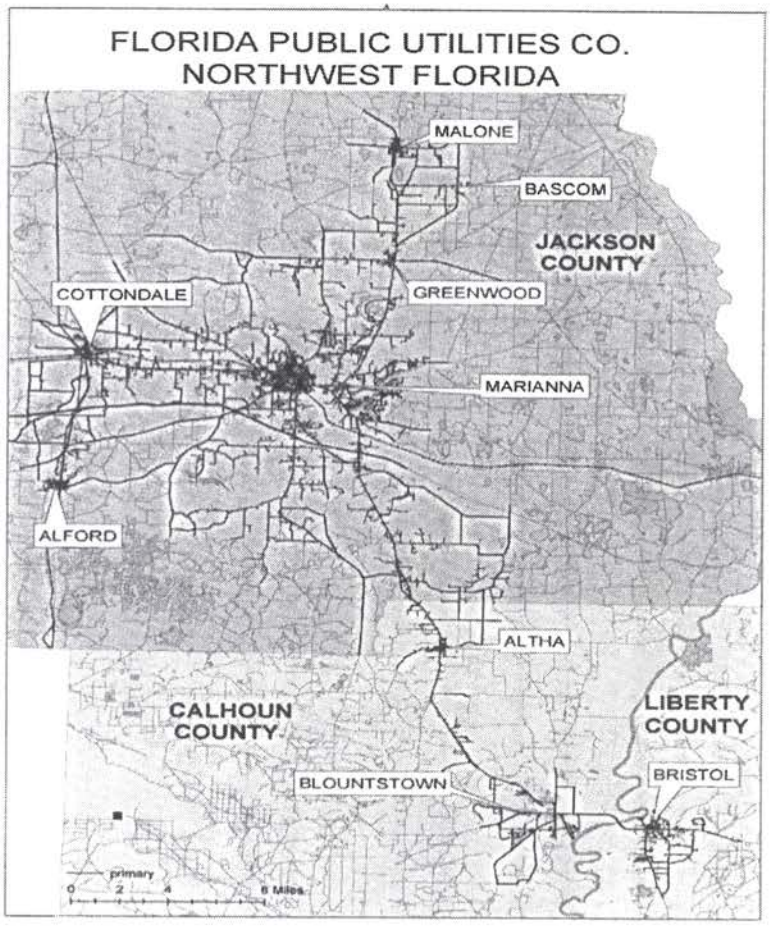
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## Northwest Florida Division Service Map
## Parts of Jackson, Calhoun County, and Liberty Counties

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Issued by: Jeffry N. Householder, President ~~John T. English~~, President
Effective: ~~May 22, 2008~~

Florida Public Utilities Company
F.P.S.C.Electric Tariff
Third ~~Second~~ Revised Volume No. I

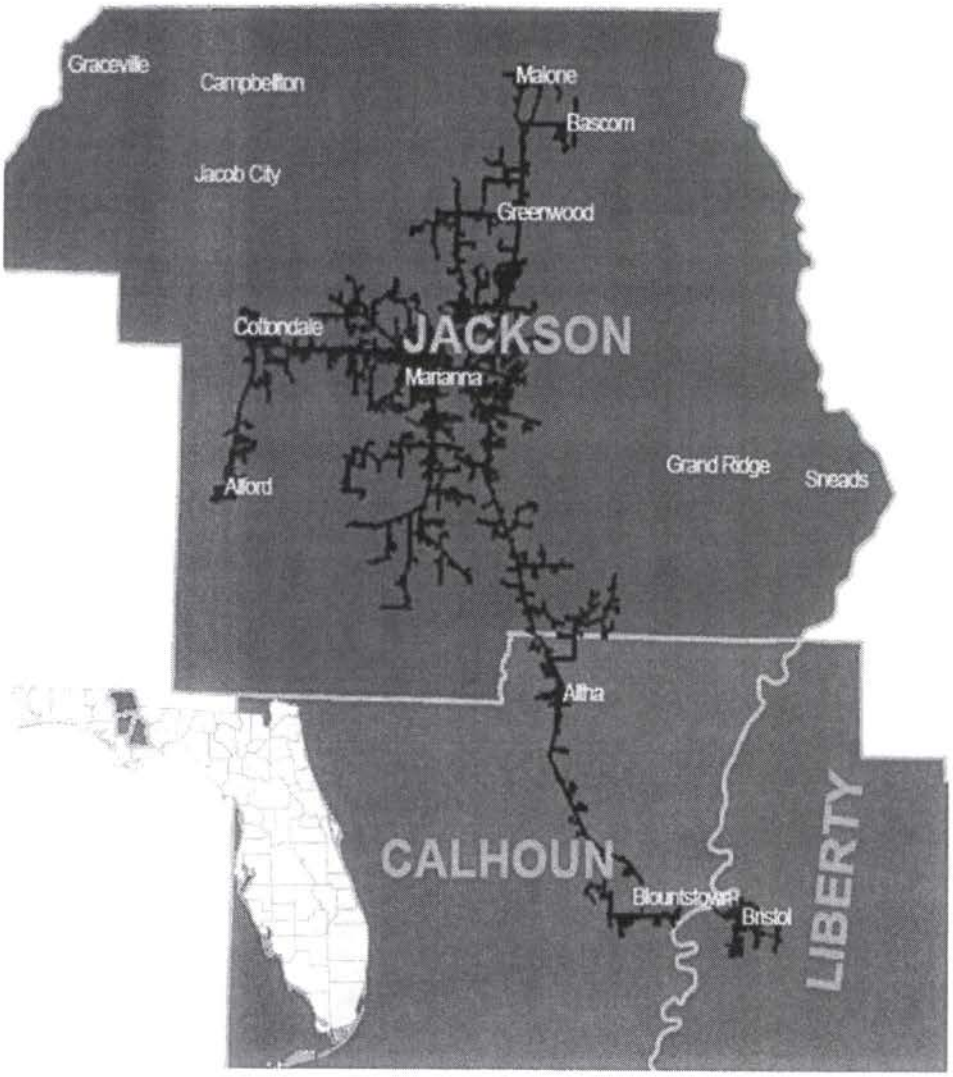
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*SYSTEM MAP*

Northwest Florida Division Service Map
Parts of Jackson, Calhoun and Liberty Counties

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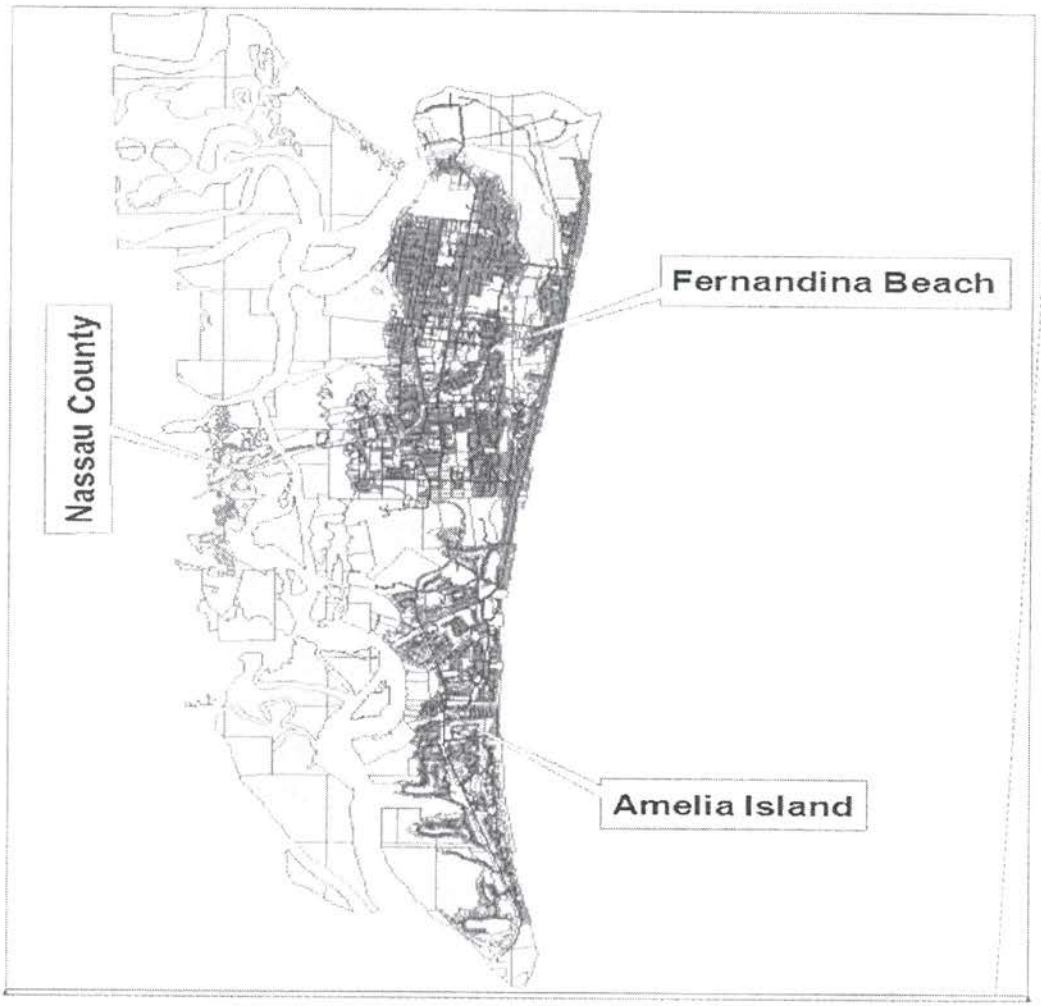
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*SYSTEM MAP*

Northeast Florida Division Service Map
Amelia Island in Nassau County Counties




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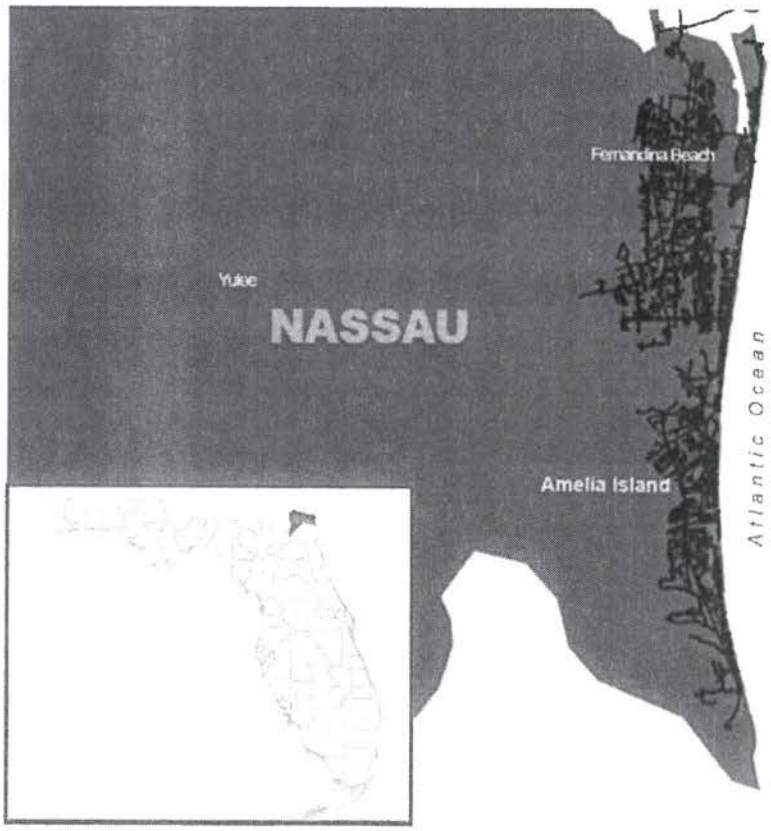
*SYSTEM MAP*

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Northwest Florida Division Service Map
Amelia Island located in Nassau County

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*TERRITORY SERVED*

~~Territory Served~~

As indicated on the System Maps, two areas are served with electricity, both of which are located in the northern part of Florida.

The Northwest Florida Division serves various communities in Jackson, Calhoun and Liberty Counties.

The Northeast Florida Division serves Amelia Island, located in Nassau County.

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Issued by: Jeffry M. Householder, ~~John T. English,~~ PresidentEffective: ~~April 15, 2004~~

Florida Public Utilities Company
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*MISCELLANEOUS GENERAL INFORMATION*

~~Miscellaneous General Information~~

Florida Public Utilities Company was incorporated under the Laws of Florida in 1924 and adopted its present corporate name in 1927.

It is principally engaged in the distribution and sale of natural gas, electricity and water. Its operations are entirely within the State of Florida.

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The general office of the Company is located at:

1641 Worthington Road, Suite 220 ~~401 South Dixie Highway~~
West Palm Beach, Florida 33409 ~~33401-5886~~

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Division offices are located at:

2825 Pennsylvania Avenue
Marianna, Florida 32446-4004

And

780 Amelia Island Parkway ~~911 South 8th Street~~
Fernandina Beach, Florida 32034-~~3706~~

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Communications covering rates should be addressed to:

Florida Public Utilities Company
1641 Worthington Road, Suite 220 ~~P. O. Box 3395~~
West Palm Beach, Florida 33409 ~~33402-3395~~

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Effective: ~~April 15, 2004~~

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## *TECHNICAL TERMS AND ABBREVIATIONS*

~~Technical Terms and Abbreviations~~

When used in the rules and regulations or the rate schedules contained in this volume, the following terms shall have the meanings defined below:

A. Company - Florida Public Utilities Company acting through its duly authorized officers or employees within the scope of their respective duties.

B. Applicant - any person, firm, or corporation applying for electric service from the Company at one location.

C. Customer - any person, firm, or corporation purchasing electric service at one location from the Company under Rules and Regulations of the Company.

D. Service Classification

(1) Residential Service - service to Customer supplied for residential purposes in a single family dwelling unit or household. Residential service shall also apply to energy used in commonly-owned facilities in condominium and cooperative apartment buildings subject to the following criteria:

1. 100% of the energy is used exclusively for the co-owners' benefit.

2. None of the energy is used in any endeavor which sells or rents a commodity or provided service for a fee.

3. Each point of delivery will be separately metered and billed.

4. A responsible legal entity is established as the Customer to whom the Company can render its bills for said service.

(2) Commercial Service - service to Customers engaged in selling, servicing, warehousing, or distributing a commodity, in some business activity or in a profession, or in some form of economic or social activity (offices, stores, clubs, hotels, etc.) and for purposes that do not come directly under another classification of service. A premise which might otherwise, except for business activity conducted thereon, be entitled to Residential Service shall be classified as Commercial unless that portion of said premise use solely for residential purposes is metered separately.

(3) Industrial Service - service to Customers engaged in a process which creates or changes raw or unfinished material into another form or product. (Factories, mills, machine shops, mines, oil plants, refineries, creameries, canning, and packing plants, shipyards, etc., i.e., in extractive, fabricating, or processing activities.)

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*TECHNICAL TERMS AND ABBREVIATIONS (Continued)*

~~Technical Terms and Abbreviations (continued)~~

E. Service Line - all wiring between the Company's main line or substation transformer terminals and the point of connection to Customers service entrance.

F. Single Service - one set of facilities over which Customer may receive electric power.

G. KW or Kilowatt - one thousand (1,000) watts.

H. KWh or Kilowatt-hour - one thousand (1,000) watt-hours.

I. Energy - current consumed, expressed in kilowatt-hours.

J. BTU or British Thermal Unit - the amount of heat required to raise the temperature of one (1) pound of water one degree Fahrenheit (1°F) at sixty degrees Fahrenheit (60°F).

K. Horsepower - the nameplate rating of motors or its equivalent in other apparatus. For conversion purposes, on horsepower shall be considered as equivalent to 0.75 kilowatts.

L. Candlepower - one-tenth of the manufacturer's rating in lumens.

M. Connected Load - sum of the ratings of the electric power consuming apparatus connected to the installation or system, or part of either, under consideration.

N. Demand - the load at the terminals of an installation or system averaged over a specified period of time. Demand is expressed in kilowatts, kilovolt-amperes, or other suitable units.

O. Power Factor - ratio of kilowatts to kilovolt-amperes.

P. Month - the period between any two (2) regular readings of Company's meters at approximately thirty (30) day intervals.

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F.P.S.C. Electric Tariff
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## *INDEX OF RULES AND REGULATIONS*

~~INDEX OF RULES AND REGULATIONS~~


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*RULES AND REGULATIONS*

~~RULES AND REGULATIONS~~

Applicable to Electric Service and Electric Rate Schedules

1. General

Company shall furnish service under its rate schedules and these Rules and Regulations as approved from time to time by the Florida Public Service Commission and in effect at this time. These Rules and Regulations shall govern all service except as specifically modified by the terms and conditions of the rate schedules or written contracts. Copies of currently effective Rules and Regulations are available at the office of Company.

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Unless otherwise specifically provided in any applicable rate schedule or in a contract by or with Company, the term of any agreement shall become operative on the day the Customer's installation is connected to Company's facilities for the purpose of taking electric energy and shall continue for a period of one (1) year and continuously thereafter until cancelled by three (3) or more days' notice by either party.

2. Application for Service

An application for service will be required by Company from each Applicant. Such application shall contain the information necessary to determine the type of service desired and the conditions under which service will be rendered. If necessary, the application or contract for service shall be in writing.

The application or depositing of any sum of money by the Applicant shall not require company to render service until the expiration of such time as may be reasonable required by Company to determine if Applicant has complied with the provisions of these Rules and Regulations and as may reasonably be required by Company to install the required facilities.

3. Election of Rate Schedules

Optional rates are available for certain classes of customers. These optional rates and the conditions under which they are applicable are set forth in Company's rate schedules.

Upon application for service or upon request, Applicant or Customer shall elect the applicable rate schedule best suited to his requirements. Company will assist in making such election but does not guarantee that Customers will be served under the most favorable rate schedule at all times. Company shall not be held

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*RULES AND REGULATIONS (Continued)*

~~RULES AND REGULATIONS (Continued)~~

3. Election of Rate Schedules (Continued)

responsible to notify Customers of the most favorable rates schedule and will not refund the difference in charge under different rate schedules to the same class of service.

Upon notification of any material changes in Customer's installation or load conditions, Company will assist in determining if a change in rates is desirable, but unless required by substantial changes in the Customer's installation, not more than (1) such change in rates will be made within any twelve (12) month period.

Company will require a written contract with special guarantee from Applicants whose characteristics of load would require excessive investment in facilities of whose requirements for service are of a special nature.

4. Customer Deposits

A. Deposit Required

Unless credit is otherwise established in accordance with Section 4B, the customer shall make a deposit.

(1) The amount of the initial deposit, if required may not exceed an amount necessary to cover charges for service for two (2) month's average billings to be calculated either:

- previous billings at the service address;
- average billings for the class of Customer (residential or non-residential);
- average billings based on the type of equipment/appliances in service or to be put into service.

In the absence of historical information, the deposit amount shall be determined by the following schedule:

| Rate Classification: | Initial Deposit Amount |
|---|---|
| Residential | $ 175.00 |
| General Service-Non-Demand | $ 370.00 |
| General Service-Demand | $ 5,325.00 |
| General Service Large Demand | $ 12,000.00 |
| Outdoor Lighting Service | $ 215.00 |
| Outdoor Lighting Service-HP Sodium/Metal Halide | $ 205.00 |
| Street Lighting-Mercury Vapor | $ 220.00 |
| Street Lighting-HP Sodium Vapor | $ 220.00 |

(2) A residential customer may request the amount of the initial deposit be billed and paid in even installments over a period of two (2) month's for deposit amounts between $50 and $150 and three (3) month's for deposits over $150, which may be granted at the Company's discretion.

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*RULES AND REGULATIONS (Continued)*

4. Customer Deposits (Continued)

B. Establishment of Credit

In lieu of a deposit, the Company may allow a prospective Customer to satisfactorily establish credit prior to the commencement of service by one of the following methods:

Residential:

(1) Furnish a satisfactory guarantor to secure payment of bills for the service requested; such guarantor must be a customer of the Company with a satisfactory payment record. A guarantor's liability shall be terminated when a residential customer, whose payment of bills is secured by the guarantor, meets the requirements of Section 4C-Refund of Deposit. Guarantors providing security for payment of residential customer's bills shall only be liable for bills contracted at the service address contained in the contract of guaranty; or

(2) Furnish an irrevocable letter of credit from a bank equal to two (2)month's average bills; or

(3) Furnish a surety bond equal to two (2) month's average bills; or

(4) Pay a cash deposit.

Non-Residential:

(1) Furnish a satisfactory guarantor to secure payment of bills for the service requested, such a guarantor need not be a customer o

(2) Furnish an irrevocable letter of credit from a bank equal to two (2) month's average bills; or

(3) Furnish a surety bond equal to two (2) month's average bills; or

(4) Pay a cash deposit.

Florida Public Utilities Company
F.P.S.C. Electric Tariff
~~Third Second~~ Revised Volume No. I

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*RULES AND REGULATIONS (Continued)*

~~RULES AND REGULATIONS (Continued)~~

4. Customer Deposits (Continued)

C. Refund of Deposits

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

D. Interest on Deposits

Two (2%) per annum interest will be credited to a Consumer's account annually in accordance with the current effective rules and regulations of the Commission. Three percent (3%) per annum will be credited annually on deposits of Residential Consumers qualifying under section (c) above when the company elects not to refund such a deposit after twenty-three (23) months. The Company shall credit annually three percent (3%) per annum on deposits of non-Residential Consumers qualifying for refund under Section (c) until the Commission sets a new interest rate applicable to the Company. No customer shall be entitled to receive interest on his deposit until and unless a customer relationship and the deposit have been in existence for a continuous period of six months, then he shall be entitled to receive interest for the day of the commencement of the customer relationship and the placement of deposit. Deposits shall cease to bear interest upon discontinuance of service.

E. New or Additional Deposits

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



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*RULES AND REGULATIONS (Continued)*

~~RULES AND REGULATIONS (Continued)~~

4. Customer Deposits (Continued)

F. Retention of Deposits

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

G. Refund of Deposit When Service is Discontinued

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

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5. Customer' Facilities

Customer shall make or procure satisfactory conveyance to Company of all necessary easement and rights-of-way, including right of convenient access to Company's property, for furnishing adequate and continuous service or the removal of Company's property upon termination of service.

Customer should furnish Company a description of the load to be connected prior to wiring his premises or purchasing any electric equipment. Company will then furnish customer such information as characteristics of service which is or will be available at the point of delivery.

All wiring and equipment beyond Company's meter and accessories thereto, necessary to utilize service furnished by Company, shall be installed by and belong to the Customer and be maintained at his expense. Customer shall bring his wiring to a point of connection to Company's service lines at a location satisfactory to Company.

All wiring and electric equipment shall conform to the requirements of the National Electrical Code as adopted by Company and local ordinances, if any.

Company reserves the right to inspect and approve the installation of all wiring and equipment to utilize Company's service; but such inspection or failure to make inspection or the fact that Company may connect to such installation shall not make Company liable for any loss or damage which may be occasioned by the use of such installation or equipment used therefrom or of Company's service.

Customer shall install only such motors or other apparatus or appliances as are suitable for operation with the character of the service supplied by Company, and electric energy must not be used in such a manner as to cause detrimental voltage fluctuations or disturbances in Company's distribution system.

All apparatus used by Customer shall be of such type as to secure the highest practicable commercial efficiency, power factor and proper balancing of phases. Motors which are frequently started or motors arranged for automatic control must be equipped with controlling devices, approved by Company, to give maximum starting torque with minimum current flow.

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6. Service Connections

A. General

Company reserves the right to designate the location of the point of connection, transformers and meters and to determine the amount of space which must be left unobstructed for the installation and maintenance thereof. Applicant may request an alternation of such a designation but, if consented to by Company, the excess cost of such revised designation over and above the cost of the original Company design shall be borne by Applicant.

Company reserves the right to postpone to a more favorable season the extension of lines and connection of services during seasons of the year when climatic conditions would cause abnormally high construction costs.

B. Overhead Service in Overhead Zone

Customer's wiring must be brought outside the building wall nearest Company's service wires so as to be readily accessible thereto or to transformer terminals if located close to the wall. All connections between the service entrance and meter location shall comply with local ordinances and shall be in rigid conduit or cable approved by Company. Company will furnish, install and maintain the service conductors to the point of connection to Customer's facilities.

C. Underground Service in Overhead Zone

Customers desiring an underground service in an overhead zone may make application for service with the Company. The Company will install and own the underground service from the meter location to the pole from which connection is to be made, including the necessary run of cable or conduit up the side of the pole. The Customer will pay in advance to the Company the estimated difference in the cost of the underground service and or equivalent overhead service.

D. Underground Service in Underground Residential Distribution Systems

The service connection to the building normally will be at the point of the building nearest the point at which the underground system enters the property to be served. If such service connection point on any building is more than seventy-five (75) feet, measured at right angles, from the serving property line, the Customer will pay the difference between an underground service and an equivalent overhead service for all service line in excess of seventy five (75) feet.

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E. Underground Service in Underground Zone (Other Than Residential Areas)

Where service is supplied from an underground distribution system, at Company's choice, Company will provide and install the cable conduit or ducts from its manhole or street connection box or main feed lines in street to the property line adjoining the property to be served.

The Customer shall supply and install the cable conduit or ducts from the property line into the building, terminating said conduit or ducts inside the building wall at a point located by the Company inspector. The Customer shall make arrangements with the Company for Company to supply and install continuous run of cable conductors from the manhole or street connection box to the inside of the building wall. Customer shall be charged for materials, labor, and other expenses incurred from the portion of cable installed inside the building.

Where Company is required by governmental or other valid authority to install underground distribution, and abandon overhead distribution, Company shall not be required to bear any of the cost of making the necessary changes on Customer's premises. If, however, Company elects to change an existing Customer's service from overhead to underground, Company shall bear the cost of disconnecting the Customer's service from the overhead system and reconnecting it to the underground system unless such change is necessitated by a change in the Customer's requirements.

7. Line Extensions

A. Overhead Extensions

(1) Free Extensions

(a) Company shall make extensions to or alterations in its facilities in accordance with Rule 25-6.064 of Florida Public Service Commission, these Rules and Regulations and free of charge to provide service to an applicant or group of applicants located within the Company's service area when the estimated total non-fuel revenue for the first four (4) years from the Applicant or Applicants equals or exceeds the estimated cost of the necessary includable construction; provided, however, that the patronage or demand will be of such permanency as to warrant the expenditure involved.

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(b) The formula used to calculate the maximum amount of no-charge extension or alteration will be as follows:

(1) for customers in rate classes that pay only energy charges, i.e., do not pay demand charges:

maximum amount = 4 X (non-fuel energy charge KWH)
(estimated annual KWH usage)

(2) for customers in classes that pay both energy charges and demand charges:

maximum amount = 4 X (non-fuel energy charge KWH)
(estimated annual KWH usage)
+ 4 X (estimated annual demand
charge revenue from sales
over new line)

(2) Other Extensions

When the line extension or alteration required in order to furnish service within Company's service area is a reasonable extension of the Company's facilities but greater than the free construction specified above, and the Applicant or Applicants shall contract to use service for at least four (4) years, such extension or alteration shall be made subject to the following condition;

(a) Applicant or Applicants shall make a non-refundable contribution in aid of construction $(CIAC)_{OH}$ prior to commencement of construction, in an amount equal to the amount that the estimated cost to provide the extension or alteration exceeds the maximum amount of the no-charge extension or alteration as determined in A(b)(1) or A(b)(2) above.

B. Underground Extension

(1) New residential subdivisions and multiple-occupancy buildings.

(a) Company shall make underground extension of its facilities to serve new residential subdivisions or new multiple-occupancy buildings, in accordance with the provisions of the "Rules for Residential Electric Underground Service" of the Florida Public Service Commission; provided that the Applicant or Applicants, in accordance with the Rules of the Florida Public Service Commission, will pay to the Company in an amount equal to the difference in cost between an underground system (exclusive of supply system feeders) and an equivalent overhead system.

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(2) Residential, commercial, industrial extensions

(a) Company shall make underground extensions or alterations in its facilities in accordance with Rule 25-6.064 of Florida Public Service Commission and these Rules and Regulations to provide underground service to an applicant or group of applicants, within the Company's service area provided that the applicant, or group of applicants, pay the Company a contribution in aid of underground construction $(CIAC)_{UG}$ in an amount equal to the estimated difference in cost to provide underground service instead of overhead service to the Applicant(s) plus the amount, if any, by which the estimated cost to provide an overhead service exceeds the maximum amount of no-charge construction $(CIAC)_{OH}$ as determined in A(2) above.

(b) The following formula shall be used to determine the contribution in aid of underground construction with all cost based on Rule 25-6.0342, FAC, Electric Infrastructure Storm Hardening:

$(CIAC)_{UG}$ = (estimated cost to provide underground service facilities including distribution line, transformer, service drop and other necessary fixtures) minus (the estimated cost to provide service using overhead facilities) plus $(CIAC)_{OH}$.

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UNDERGROUND ELECTRIC DISTRIBUTION FACILITY CHARGES

DEFINITIONS
The following words and terms used under this Part shall have the meaning indicated:

(1) Applicant: The Applicant is the person or entity seeking the undergrounding of existing or newly planned electric distribution facilities by the Company. When a developer requests local government development approval, the local government shall not be deemed the applicant for purposes of this rule.

(2) Commission: Florida Public Service Commission.

(3) Cost Estimate: A non-refundable deposit charged an Applicant by the Company for the purpose of preparing a binding cost estimate of the amount required for the Company to construct or convert particular distribution facilities as underground.

(4) Company: Florida Public Utilities Company.

(5) Distribution Facilities: All electrical equipment of the Company required to deliver electricity to homes and businesses.

(6) Facility Charge: That charge required to be paid by an Applicant for the Company to construct or convert particular distribution facilities as underground.

(7) High Density Subdivision: A subdivision having a density of six (6) or more dwelling units per acre.

(8) Low Density Subdivision: A subdivision having a density of at least 1.5 dwelling units per acre but less than six (6) dwelling units per acre.

(9) Overhead: Pertains to distribution facilities consisting of conductors, switches, transformers, etc. which are installed above ground on supporting poles.

(10) Underground: Pertains to distribution facilities consisting of conductors, switches, transformers, etc. which are installed below or on the ground.



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GENERAL

(1) APPLICATION

This tariff section applies to request for underground electric distribution facilities offered in lieu of overhead facilities. The installation of underground distribution lines in new residential subdivisions is not covered in this section of the tariff. These installations are covered under "Rules of the Florida Public Service Commission", Chapter 25-6, Part V, "Rules for Residential Electric Underground Extensions", and the Company's "Rules and Regulations", Item 7.

(2) APPLICATION REQUEST

An applicant shall submit a request in writing for the Company to develop a cost estimate to accomplish the undergrounding of particular electric facilities. The request shall be accompanied by an appropriate deposit and shall specify the following information:

(a) the area(s) being sought to be undergrounded
(b) a list of all electric customers affected
(c) an estimated time frame for undergrounding to be accomplished
(d) details of any construction by the Applicant
(e) any other pertinent information which the Applicant possesses that may assist the Company in preparing an appropriate cost estimate

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COST ESTIMATE DEPOSITS

(1) NON-BINDING COST ESTIMATES

The Company will provide a non-binding cost estimate related to the request at no cost to the Applicant. The non-binding cost estimate shall be an order of magnitude estimate to assist the requestor in determining whether to go forward with a binding cost estimate.

(2) BINDING COST ESTIMATES

Upon the payment of a non-refundable deposit, as specified below, the Company shall provide an applicant with a binding cost estimate specifying the facility charge required for the installation. The facility charge to be collected pursuant to a binding cost estimate from an applicant shall not be subject to increase or refund unless the project scope is enlarged or reduced, or the project is not completed at the request of the applicant.

The deposit shall be forfeited, and the binding cost estimate provided to an Applicant shall be considered expired, if the Applicant does not enter into a contract for the installation of the requested underground electric distribution within 180 days of delivery of the binding cost estimate by the Company. For good cause the Company may extend the 180 day time limit.

The deposit for a binding cost estimate, which approximates the engineering costs for underground facilities associated with preparing the requested estimate, shall be calculated as follows:

I. New Construction (Excluding New Residential Subdivisions)

| Facilities Classification | Deposit Amount |
|---|---|
| Urban Commercial | $3,715 per overhead primary mile |
| Urban Residential | $2,565 per overhead primary mile |
| Rural Residential | $1,946 per overhead primary mile |

II. Conversions

| Facilities Classification | Deposit Amount |
|---|---|
| Urban Commercial | $5,750 per overhead primary mile |
| Urban Residential | $4,511 per overhead primary mile |
| Rural Residential | $3,273 per overhead primary mile |
| Low Density Subdivision | $18.00 per lot |
| High Density Subdivision | $17.00 per lot |

The deposit must be paid to the Company to initiate the estimating process. The deposit will be applied in the calculation of the facility charge to be required for the installation of underground distribution facilities.



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CONSTRUCTION CONTRACT

(1) GENERAL

Upon acceptance by the Applicant of a binding cost estimate, the Applicant shall execute a contract with the Company to perform the construction of the underground distribution facilities. The contract shall specify the type and character of system to be provided; establish the facility charge to be paid by Applicant prior to commencement of construction; specify details of construction to be performed by Applicant, if any; and address those other terms and conditions described in Part (4) below.

(2) FACILITIES CHARGE

The charge shall be calculated in accordance with the appropriate formula described below with all cost based on Rule 25-6.0342, FAC, Electric Infrastructure Storm Hardening:

(a) NEW CONSTRUCTION

Charge =

Estimated cost of construction of underground facilities including underground service laterals to customers' meters;
Minus, estimated construction cost of overhead facilities including overhead service drops to customers' meters;
Minus, qualifying cost estimate deposit.

(b) CONVERSION

Charge =

Remaining book value of existing overhead facilities to be removed;
Plus, removal cost of existing overhead facilities;
Minus, salvage value of existing overhead facilities;
Plus, estimated cost of construction of underground facilities including underground service laterals to customers' meters;
Minus, estimated construction cost of overhead facilities including overhead service drops to customers' meters;
Minus, qualifying cost estimated deposit.



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(3) CONSTRUCTION BY APPLICANT

If agreed upon by the Applicant and the Company, the Applicant may construct or install portions of the underground system as long as such work meets the Company's engineering and construction standards. The Company will own and maintain the completed distribution facilities upon accepting the system as operational. The type of system provided will be determined by the Company's standards.

Any facilities provided by the Applicant will be inspected by Company inspectors prior to acceptance. Any deficiencies discovered as a result of these inspections will be corrected by the applicant at his sole expense, including the costs incurred by performing the inspections. Corrections must be made in a timely manner by the Applicant; otherwise the Company will undertake the correction and bill the Applicant for all costs of such correction. These costs shall be additional to the original binding cost estimate.

(4) OTHER TERMS AND CONDITIONS

(a) Easements: Easements satisfactory to both the Company and the Customer must be provided for by the Applicant prior to commencement of construction at no expense to the Company. Additional easements are not required when facilities are to be located on private property wholly within an area covered by a recorded subdivision utility easement, namely a reservation and recorded plat of an easement for public utility purposes and where underground electrical facilities are not prohibited. Where underground distribution facilities for serving more than one customer are located on private property, easements are required.

Secondary voltage underground facilities wholly within one property for the purpose of serving only one customer do not require easements. All primary voltage underground facilities require easements. Easements are not required for facilities in public rights-of-way.

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(b) Scheduling, Clearing, and Grading: Rights-of-way and easements suitable to the Company must be furnished by the Applicant in a reasonable time to meet service requirements and must be cleared of trees, tree stumps, paving and other obstruction, staked to show property lines and final grade and must be graded to within six (6) inches of final grade by the Applicant before the Company will commence construction, all at no charge to the Company. Such clearing and grading must be maintained by the Applicant during construction by the Company. Grade stakes must be provided at transformer, pullbox, and switch locations.

(c) Restoration: All removal and restoration of buildings, roads, driveways, sidewalks, patios, fences, ditches, landscaping, sprinkler systems, other utilities, etc. shall be the full responsibility of the Applicant and shall cause no cost to the Company. Removal of all construction debris not belonging to the Company shall be the responsibility of the Applicant or other.

(d) Other Joint Users on the Company Poles: Applicant must make arrangements with all other overhead utilities and third parties to remove their overhead facilities from the Company's poles prior to construction or to concurrently convert their facilities to underground or remove them at no cost to the Company. The Applicant shall produce, if requested by the Company, executed agreements with all joint users guaranteeing this requirement.

(e) Affected Electric Customers: Applicant must make arrangements with all affected Company customers to, in a timely fashion, prepare their premises and service entrance for underground electrical service from the new underground distribution system. All customers affected by the undergrounding request must agree to accept underground service. This customer conversion will be at no cost to the Company.

(f) Damage to Company's Underground Facilities: The Applicant shall be responsible to ensure the Company's distribution system, once installed, is not damaged, destroyed, or otherwise disturbed during the construction of the project. This responsibility shall extend not only to those in his employ, but also to his subcontractors, and he shall be responsible for the full cost of repairing such damage.

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8. Metering

Company will provide each Customer with a meter or meters for each applicable rate schedule.

Customer, acting jointly with Company, may install, maintain and operate at his expense such check measuring equipment as desired provided that such equipment shall be so installed as not to interfere with operation of Company's equipment and that no electric energy shall be remetered for resale to another or others.

Before installation and periodically thereafter, each meter shall be tested and adjusted using methods and accuracy limits prescribed or approved by the Florida Public Service Commission. Periodic test and inspection intervals shall not exceed the maximum period allowed by the Florida Public Service Commission.

If on test the meter is found to be in error in excess of prescribed accuracy limits, fast or slow, the amount of refund or charge to the Customer shall be determined by methods prescribed or approved by the Florida Public Service Commission.

In the event of stoppage or failure of any meter to register, customer may be billed for such period on an estimated consumption based upon his use of electric energy in a similar period of like use or on the basis of check meter readings, if available and accurate.

Meters in use shall be tested at the request of Customer and in his presence, if desired, provided only one (1) such test shall be made free of charge within a twelve (12) month period, and provided Customer shall pay the cost of any additional test within this period unless meter is shown to be inaccurate in excess of the tolerances set forth by the Florida Public Service Commission. If the customer requests a test more frequently, the company may require a deposit, not to exceed $50.00, to defray the cost of testing.

9. Billing and Collecting

Each Customer's meter will be read at regular intervals and bills will be rendered on a monthly basis or periodically in accordance with the terms of the applicable rate schedule. Bills will be rendered as soon as practical after determination of their amount and shall be due and payable at the office of Company within twenty (20) days after date of bill. Failure to receive a bill will not entitle Customer to any discount or to the omission of any charge for nonpayment within the time specified.

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9. Billing and Collecting (continued)

A separate bill will be rendered for each meter used by Customer unless, for the convenience of Company, multiple meters are used for measurement of the same class of service, in which case a bill will be rendered for the total amount registered by all meters. If Company, (as it may under unusual circumstances), permits more than one Customer to be served through one meter, the minimum bill and the first billing block kilowatt-hours of the applicable rate schedule shall be multiplied by the number of Customer so served and the number of kilowatt-hours in each succeeding block of the rate schedule shall be increased in the same proportion.

Billings in general will be based on meter readings but bills will be adjusted to compensate for errors in meter registration, in the reading thereof, or in the application of meter reading schedules to intervals five (5) days greater or lesser than a month.

In case of tampering or unauthorized use, probable consumption will be billed as determined by the maximum quantity of electric energy estimated to have been consumed by the various appliances of Customer and a bill will be rendered for a period encompassing six (6) months prior to the detection of such abuse and /or disconnection for cause.

10. Customer's Liabilities

Company shall have the right to enter the premises of Customer at all reasonable hours for the purpose of making such inspection of Customer's installation as may be necessary for the proper application of Company's rate schedules and Rules and Regulations; for installing, removing, testing, or replacing its apparatus or property; for reading meters; and for the entire removal of Company's property in event of termination of service to Customer for any reason.

All property of Company installed in or upon Customer's premises used and useful in supplying service is placed there under Customer's protection. All reasonable care shall be exercised to prevent loss of or damage to such property and, ordinary wear and tear excepted, Customer will be held liable for any such loss of property or damage thereto and shall pay to Company the cost of necessary repairs or replacements.

Customer will be held responsible for breaking the seals, tampering or interfering with Company's meter or meters or other equipment of Company installed on customer's premises, and no one except employees of Company will be allowed to make any repairs or adjustments to any meter or other piece of apparatus belonging to Company except in case of emergency.

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10. Customers Liabilities (continued)

Customer shall not materially increase load without first notifying Company and obtaining consent.

Company shall have the right, if necessary, to construct its poles, lines and circuits on Customer's property, and to place its transformers and other apparatus on the property or within the buildings of Customer, at a point or points convenient for such purpose and Customer shall provide suitable space for such installation.

11. Company's Liabilities

Company will use reasonable diligence in furnishing as uniform a supply of electric energy as practicable, except where rate schedules provide otherwise. Company may interrupt its service hereunder, however, for the purpose of making necessary alterations and repairs, but only for such time as may be reasonable or unavoidable, and Company shall give to those Customers it knows may be seriously affected, except in case of emergency, reasonable notice of its intention so to do, and shall endeavor to arrange such interruption so as to inconvenience Customer as little as possible.

Whenever Company deems an emergency warrants interruption or limitation in the service being rendered, such interruption or limitation shall not constitute a breach of contract and shall not render Company liable for damages suffered thereby or excuse Customer from further fulfillment of the contract.

In the event that the supply of electric energy shall be interrupted from causes other than the foregoing or force majeure and such interruption is due to the negligence of Company and Company is liable because thereof, that liability shall be limited to twice the amount which Customer would have paid for electric energy during the period of such interruption. However, Company shall not be liable to Customer for any loss, injury or damage resulting from use of Customer's equipment or from the use of electric service furnished by Company or from the connection of Company's facilities with Customer's wiring and appliances.

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12. Force Majeure

Except for payment of bills due, neither the Company nor the Customer shall be liable in damage to the other for any act, omission or circumstances occasioned by or in consequence of any acts of God, strikes, lockouts, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, unforeseeable or unusual weather conditions, washouts, arrests and restraint of rules and peoples, civil disturbances, explosions, breakage or accident to machinery or electric lines, temporary failure of electric supply, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated, or otherwise, and whether caused or occasioned by or happening on account of the act or omission of Company or Customer or any other person or concern not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. A failure to settle or prevent any strike or other controversy with employees or with anyone purporting or seeking to represent employees shall not be considered to be a matter within the control of the party claiming suspension.

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13. Discontinuance of Service

The Company reserves the right, but assumes no liability for failure so to do, to discontinue service to any Customer for cause as follows:

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A. Without notice,

(1) if a dangerous condition exists on Customer's premises in wiring or energy-consuming devices.

(2) because of a fraudulent use of the service or tampering with Company's equipment.

(3) upon request by Customer, subject to any existing agreement between Customer and Company as to unexpired term of service.

B. After five (5) working days' (any day on which the utility's business office is open and the U.S. Mail is delivered) notice in writing,

(1) for nonpayment of bill for electric service.

(2) when Company has reasonable evidence that Customer has been previously disconnected for nonpayment at present or other location and is receiving service for his own use under a different name in order to avoid past due payments to Company.

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(3) for refusal or failure to make a deposit or increase a deposit, when requested, to assure payment of bills.

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(4) for a violation of these Rules and Regulations which Customer refuses or neglects to correct.

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C. Discontinuance of Service When That Service is Medically Essential:

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For purposes of this section, a Medically Essential Service Customer is a residential customer whose electric service is medically essential, as affirmed through the certificate of a doctor of medicine licensed to practice in the State of Florida. Service is "medically essential" if the customer has continuously operating electric-powered medical equipment necessary to sustain the life of or avoid serious medical complications requiring immediate hospitalization of the customer or another permanent resident at the service address. The physician's certificate shall explain briefly and clearly, in non-medical terms, why continuance of electric service is medically essential, and shall be consistent with the requirements of the Company's tariff. A customer who is certified as a Medically Essential Service Customer must renew such certification periodically through the procedures outlined above. The Company may require certification no more frequently than 12 months.

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The Company shall provide Medically Essential Service Customers with a limited extension of time, not to exceed thirty (30) days, beyond the date service would normally be subject to disconnection for non-payment of bills (following the requisite notice pursuant to Rule 25-6.105(5) of the Florida Administrative Code). The Company shall provide the Medically Essential Service Customer with written notice specifying the date of disconnection based on the limited extension. The Medically Essential Service Customer shall be responsible for making mutually satisfactory arrangements to ensure payment within this additional extension of time for service provided by the Company and for which payment is past due, or to make other arrangements for meeting medically essential needs.

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No later than 12 noon one day prior to the scheduled disconnection of service of a Medically Essential Service Customer, the Company shall attempt to contact such customer by telephone in order to provide notice of the scheduled disconnect date. If the Medically Essential Service Customer does not have a telephone number listed on the account, or if the utility cannot reach such customer or other adult resident of the premises by telephone by the specified time, a field representative will be sent to the residence to attempt to contact the Medically Essential Service Customer, no later than 4 PM of the day prior to scheduled disconnection. If contact is not made, however, the company may leave written notification at the residence advising the Medically Essential Service Customer of the scheduled disconnect date; thereafter, the Company may disconnect service on the specified date. The Company will grant special consideration to a Medically Essential Service Customer in the application of Rule 26-6.097(3) of the Florida Administrative Code.

In the event that a customer is certified as a Medically Essential customer, the customer shall remain solely responsible for any backup equipment and/or power supply and a planned course of action in the event of a power outage. The Company does not assume, and expressly disclaims, any obligation or duty; to monitor the health or condition of the person requiring medically essential service; to insure continuous service; to call, contact, or otherwise advise of service interruptions; or, except expressly provided by this section, to take any other action (or refrain from any action) that differs from the normal operation of the Company.

14. Reconnection of Service

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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 the 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 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 fee shall be paid.

(3) if reconnection is requested on the same premises after discontinuance, a reconnection fee shall be paid.

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*RULES AND REGULATIONS (Continued)*

~~RULES AND REGULATIONS (Continued)~~

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B. Where service was discontinued with notice,

(1) satisfactory arrangements for payment of all bills for service then due shall be made and a reconnection fee shall be paid.

(2) a satisfactory arrangement for the payment of bills then due under a different name shall be made and a reconnection fee shall be paid.

(3) a satisfactory guarantee of payment for all future bills shall be furnished and a reconnection fee shall be paid.

(4) the violation of these Rules and Regulations shall be corrected and a reconnection fee shall be paid.

The reconnection fee as required under items A and B above shall be as follows:

| | |
|---|---|
| During Normal Business Hours | $52.00 ~~44.00~~ |
| After Normal Business Hours | $178.00 ~~95.00~~ |

15. Termination of Service

Subject to any existing agreement between Customer and Company, if Customer wishes the electric service to be terminated, he shall give notice at the office of the Company at least three (3) days prior to the time that such termination shall become effective. Customer will be held liable both for any electric energy that may pass through the meter and safe custody of the Company's property until three (3) days after such notice shall have been given, provided that the meter and/or other movable equipment shall not have been removed within that time by the Company.

If Customer wishes Company's property to be removed, he shall give notice at the office of the Company at least ten (10) days prior to the time that such removal must be made.

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 34
~~First Revised Sheet No. 22~~
~~CancelsOriginal Sheet No. 22~~

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*RULES AND REGULATIONS (Continued)*

~~RULES AND REGULATIONS (Continued)~~

16. Limitations of Supply

Company reserves the right, subject to regulatory authority having jurisdiction, to limit, restrict or refuse service that will result in additions to its distribution system and/or production capacity and/or alterations in its contractual requirements of supply from non-affiliated companies that may jeopardize service to existing Customers.

17. Temporary Service

The Company upon request will supply temporary service when company's distribution system is nearby the requested location.

When the temporary service is to be later replaced with a permanent service, the Company will install a service drop, meter and other facilities as may be necessary to the customer's temporary service pole and remove same at the termination of temporary service. To recover the cost of installing and removing such temporary service, an advance of $230.00 ~~200.00~~ per service to the applicant will be applied. For underground temporary service using customer provided wire, an advance of $200.00 ~~170.00~~ per service will be required. ~~Should the company be required to install an additional pole, an additional $200.00 will be added to the advance per service.~~ Should the Company be required to install an additional pole, additional charges will apply. A pole with overhead service will be an additional $395.00, and a pole with an underground service will be an additional $560.00.

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When the temporary service will not be replaced by a permanent service or when the location is such that multiple temporary poles and/or extensive facilities are required, the Company will estimate the cost of installing and removing the temporary facilities and the advance charge to the applicant will be that cost estimate.

The rate schedule for temporary service shall be that which is applicable to the class of service for that customer.

18. Fees for Initial Connections

In addition to the deposit or suitable guarantee to cover the payment of bills as required by the Rules and Regulations, each Applicant or Customer shall pay an initial turn-on connection fee of $61.00. ~~53.00.~~

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19. Re-establish or Make Change to Account

There shall be a charge to re-establish or change any account to which service is currently rendered under any of the Company' rate schedules in the amount of $26.00. ~~23.00.~~ Should it be necessary, at the customer's request, to disconnect and then reconnect the service to the account, the customer shall pay a temporary disconnect then reconnect fee in the amount of $65.00. ~~33.00.~~

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Issued by: Jeffry M. Householder, ~~John T. English,~~ President

Effective: ~~May 22, 2008~~

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*RULES AND REGULATIONS (Continued)*

~~RULES AND REGULATIONS (Continued)~~

20. Returned Check Charge

The service charge for each worthless check shall be determined in accordance with Section 68.065, Florida Statues. As of October 1, 1996, Section 68.065, F.S., provided for a service charge of $25.00, if the face value does not exceed $50.00, $30.00, if the face value exceeds $50.00 but does not exceed $300.00 and $40.00, or 5 percent of the face amount of the check, whichever is greater if the face value exceeds $300.00. Such service charge shall be added to the customer's bill for electric 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.

21. Late Payment Charge

A bill shall be considered past due upon the expiration of twenty (20) days from the date of mailing or other delivery thereof by Company. The balance of all past due charges for services rendered are subject to a Late Payment charge of 1.5% or $5.00, whichever is greater, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge shall be applied to the accounts of federal, state, and local governmental entities, agencies and instrumentalities at a rate no greater than allowed, and in a manner permitted by applicable law.

22. Measuring Customer Service

(1) All energy sold to customer, except that sold under flat rate schedule, 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 demand or connected load rate or as provided in Company's filed tariff.

(2) When there is more than one meter at a location the metering equipment shall be so tagged or plainly marked as to indicate the circuit metered. Where similar types of meters record difference quantities, (kilowatt hours and relative power, for example), metering equipment shall be tagged or plainly marked to indicate what the meters are recording.

(3) Meters which are not direct reading shall have the multiplier plainly marked on the meter. All charts taken from recording meters shall be marked with the date of the record, the meter number, customer, and chart multiplier. The register ratio shall be marked on all meter registers. The watt-hour constant for the meter itself shall be placed on all watt-hour meters.

(4) Metering equipment shall not be set "fast" or "slow" to compensate for supply transformer or line losses.

(5)

(a) Individual electric 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, 1981. Individual electric meters shall not, however, be required:

(Continued on Sheet No. 35)

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*RULES AND REGULATIONS (Continued)*

~~RULES AND REGULATIONS (Continued)~~

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 the utility determines that adequate provisions can be made to modify the metering to accurately reflect such alterations;

2. For electricity used in central heating, ventilating and air conditioning systems, or electric back up service to storage heating and cooling systems;

3. For electricity used in specialized-use housing accommodations such as hospitals, nursing homes, living in facilities located on the same premises as, and operated in conjunction with, a nursing home or other health care facility providing at least the same level and types of services as a nursing home, convalescent homes, facilities certified under chapter 651, Florida Statutes, college dormitories, convents, sorority houses, fraternity houses, motels, hotels, and similar facilities.

4. For separate, specially-designated areas for overnight occupancy at trailer, mobile home and recreational vehicle parks where permanent residency is not established and for marinas were living aboard is prohibited by ordinance, deed restriction, or other permanent means.

5. For new and existing time-share plans, provided that all of the occupancy units which are served by the master meter or meters are committed to a timeshare plan as defined in Section 721, Florida Statutes, and none of the occupancy units are used for permanent occupancy. When a time-share plan is converted from individual metering to master metering, the customer must reimburse the utility for the costs incurred by the utility for the conversion. These costs shall include, but not be limited to, the undepreciated cost of any existing distribution equipment which is removed or transferred to the ownership of the customer, plus the cost of removal or relocation of any distribution equipment, less the salvage value of any removed equipment.

(b) For purpose of this rule:

1. "Occupancy unit" means that portion of any commercial establishment, single and multi-unit residential building, or trailer, mobile home or recreational vehicle park, or marina which is set apart from the rest of such facility by clearly determinable boundaries as described in the rental, lease, or ownership agreement for such unit.

2. "Time-sharing plan" means any arrangement, plan, scheme or similar device, whether by membership, agreement, tenancy in common, sale, lease, deed, rental agreement, license, or right-to-use agreement or by any other means,

(Continued on Sheet No. 36)

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*RULES AND REGULATIONS (Continued)*

~~RULES AND REGULATIONS (Continued)~~

whereby a purchaser, in exchange for a consideration, receives a right to use accommodations or facilities, or both, for a specific period of times less than a full year during any given year, but not necessarily for consecutive years, and which extends for a period of more than three years.

3. The construction of a new commercial establishment, residential building, marina, or trailer, mobile home or recreational vehicle park shall be deemed to commence on the date when the building structure permit is issued.

4. The individual metering requirement is waived for any time sharing facility for which construction was commenced before December 23, 1982, in which separate occupancy units were not metered in accordance with subsection (5)(a).

5. "Overnight Occupancy" means use of an occupancy unit for a short term such as per day or per week where permanent residency is not established.

6. The term "cost" as used herein means only those charges specifically authorized by the electric utility's tariff, including but not limited to the customer, energy, demand, fuel, and conservation charges made by the Company plus applicable taxes and fees to customer of record responsible for the master meter payments. The term does not include late payment charges, returned check charges, the cost of distribution system behind the master meter, the cost of billing, and other such costs.

(6)

(a) Where individual metering is not required under Subsection (5)(a) and master metering is used in lieu thereof, reasonable apportionment methods, including sub-metering, may be used by customer of record or the owner of such facility solely for the purpose of allocating the cost of the electricity billed by the Company.

(b) Any fees or charges allocated by customer of record for electricity billed to customer's account by Company, whether based on the use of sub-metering or any other allocation method, shall be determined in a manner which reimburses the customer of record for no more than the customer's actual cost of electricity.

(Continued on Sheet No. 37)

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 38
~~Second Revised Sheet No. 22.4~~
~~Cancels First Revised Sheet No. 22.4~~

*RULES AND REGULATIONS (Continued)*

~~RULES AND REGULATIONS (Continued)~~

22. Service Charges

| | | |
|---|---|---|
| A. Initial establishment of service | $61.00 ~~53.00~~ | |
| B. Re-establish Or Change Account | $26.00 ~~23.00~~ | |
| C. Temporary disconnect then reconnect Service | $65.00 ~~33.00~~ | |
| D. Re-connect service after being disconnected for rule violation | | |
| Normal Business Hours | $52.00 ~~44.00~~ | |
| After Normal Business Hours | $178.00 ~~95.00~~ | |
| E. Connect and then disconnect temporary Service | $85.00 ~~51.00~~ | |
| F. Collection Charge | $16.00 ~~14.00~~ | |

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
~~Third Sheets~~ Revised Volume No. I

~~Original Sheet No. 39~~
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Issued by: Jeffry M. Householder, ~~Jeff T. Englis,~~ President
Effective: ~~March~~ 1, 2006

Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 40
~~Second Revised Sheet No. 25~~
~~Cancels First Revised Sheet No. 25~~

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*RATE SCHEDULE RS*
*RESIDENTIAL SERVICE*

~~Reserved For Future Use~~

Availability
Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties and on Amelia Island in Nassau County.

Applicability
Applicable for service to a single family dwelling unit occupied by one family or household and for energy used in commonly-owned facilities in condominium and cooperative apartment buildings.

Character of Service
Single-phase service at nominal secondary voltage of 115/230 volts; three-phase service if available.

Limitations of Service
The maximum size of any individual single-phase motor hereunder shall not exceed five (5) horsepower.

The Company shall not be required to construct any additional facilities for the purpose of supplying three-phase service unless the revenue to be derived therefrom shall be sufficient to yield the Company a fair return on the value of such additional facilities.

Monthly Rate
Customer Facilities Charge:
$16.00 ~~12.00~~ per customer per month

Base Energy Charge:
~~All KWH~~ 2.170¢ ~~1.958¢~~/KWH for usage up to 1000 KWH's/month
3.420¢/KWH for usage above 1000 KWH's/month

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Purchased Power Charges
Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet Nos. ~~41,~~ 65 & 66.

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

(Continued on Sheet No. 41)

Issued by: Jeffry M. Householder, ~~John T. English,~~ President Effective: ~~April 15, 2004~~

Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 41
~~First Revised Sheet No. 26~~
~~Cancels Original Sheet No. 26~~

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*RATE SCHEDULE RS*
*RESIDENTIAL SERVICE*

(Continued from Sheet No. 40 ~~25~~)

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Purchased Power Costs

See Sheet Nos. 65 & 66 ~~41~~

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Conservation Costs

See Sheet Nos. 65 & 66 ~~41~~

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Franchise Fee Adjustment

Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

~~Average Billing Plan (Optional)~~

~~Year-round residential customers with a zero balance due to Company and a minimum of 12 months billing history at their current residence may, at their option, elect to pay for their residentially metered electric service by a special payment method called the "Average Billing Plan". The Plan will apply only to metered service on this rate. Qualified customers electing the Plan will be enrolled contingent upon receipt and approval by the Company of a written application on the Company's standard form.~~

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~~Under the Average Billing Plan, the customer will receive a monthly bill which has been determined by the following method: The previous 12 months average KWH is calculated at the currently effective rate. To this amount is applied an adjustment percentage of any deferred balance (debit or credit), which is the cumulative difference between prior actual billings and average billing amounts. The total of the averaged bill, plus the adjustment percentage of the deferred amount, is rounded to the nearest $5.00 dollars for the current month's average billing amount. Extraneous charges (balances, taxes, deposit interest credit, etc.) are then added to arrive at the current amount due.~~

Budget Billing Program (optional) continued

An electing Customer's participation in the budgeted payment plan will be continuous unless the customer requests that participation in the plan be terminated or that Electric Service be terminated, or the Customer is delinquent in paying the budgeted payment amount and becomes subject to the collection action on the service account. At that time, the Customer's participation in the program will be terminated and the Customer shall settle their account with the Company in full. If a Customer requests to terminate participation in the program, but remains a Customer of the Company, the Customer shall pay any deferred debit balance with their next regular monthly bill, and any deferred credit balance shall be used to reduce the amount due for the next regular monthly bill. An electing customer may request that participation be terminated at any time, but once terminated by customer request or due to collection action, will be limited to a six (6) month waiting period before Customer may rejoin the Budget Billing program.

Terms and Conditions

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

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Issued by: Jeffry M. Householder, ~~John T. English,~~ President

Effective: ~~May 22, 2008~~

Florida Public Utilities Company
F.P.S.C. Electric Tariff — Original Sheet No. 26.1
Second Revised Volume No. I

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RATE SCHEDULE RS
RESIDENTIAL SERVICE

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(Continued from Sheet No.26)

Budget Billing Program (optional) continued

An electing Customer's participation in the budgeted payment plan will be continuous unless the customer requests that participation in the plan be terminated or that Electric Service be terminated, or the Customer is delinquent in paying the budgeted payment amount and becomes subject to the collection action on the service account. At that time, the Customer's participation in the program will be terminated and the Customer shall settle their account with the Company in full. If a Customer requests to terminate participation in the program, but remains a Customer of the Company, the Customer shall pay any deferred debit balance with their next regular monthly bill, and any deferred credit balance shall be used to reduce the amount due for the next regular monthly bill. An electing customer may request that participation be terminated at any time, but once terminated by customer request or due to collection action, will be limited to a six (6) month waiting period before Customer may rejoin the Budget Billing program.

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Terms and Conditions

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



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*RESERVED FOR FUTURE USE*

~~Reserved For Future Use~~

Florida Public Utilities Company
F.P.S.C. Electric Tariff
Second Revised Volume No. I

Third Revised Sheet No. 28
Cancels Second Revised Sheet No. 28

RATE SCHEDULE OL
OUTDOOR LIGHTING SERVICE
(CLOSED TO NEW INSTALLATIONS)

Availability

Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties and on Amelia Island in Nassau County.

Applicability

Applicable to any customer for non-metered outdoor lighting service.

Character of Service

Lighting service from dusk to dawn as described herein.

Limitations of Service

Service is limited to lighting by mercury vapor lamps of 7,000 or 20,000 initial level of lumens mounted on wood poles, as described herein.

Monthly Rate

When lighting fixtures are mounted on existing poles and served directly from existing overhead secondary distribution lines:

| Lamp Size Lumens | KWH/Mo. Estimate | Facilities Charge | Maintenance* Charge | Energy Charge | Total |
|---|---|---|---|---|---|
| 7,000 | 72 | $1.44 | $0.52 | $2.72 | $4.68 |
| 20,000 | 154 | $4.39 | $0.89 | $5.82 | $11.10 |

Charges for other Company-owned facilities:

Each wood pole and overhead span of wire installed: $3.53

For concrete or fiberglass poles and/or underground conductors elsewhere, the customer shall pay a lump sum amount equal to the estimated differential cost between the special system and the equivalent overhead-wood pole system.

Purchased Power Charges

Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet No. 41.

Minimum Bill

The above rates times the number of lamps connected.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

(Continued on Sheet No. 28.1)

Issued by: John T. English, President

Effective: May 22, 2008

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Florida Public Utilities Company
F.P.S.C. Electric Tariff — First Revised Sheet No. 28.1
Second Revised Volume No. I — Cancels Original Sheet No. 28.1

RATE SCHEDULE OL
OUTDOOR LIGHTING SERVICE

(Continued from Sheet No. 28.0)

Purchased Power Costs
See Sheet No. 41

Conservation Costs
See Sheet No. 41

Franchise Fee Adjustment
Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

Term of Service
Service under this rate schedule shall be by written contract for a period of two or more years.

Terms and Conditions
1. Service under this rate schedule is subject to the Company's Rules and Regulations applicable to electric service.

2. The charges set forth above cover the initial installation of overhead lines, poles and fixture assembly including bracket, and maintenance duty as limited to including lamp renewals due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated. Such burnt out lamp replacements or repairs causing non-illumination of lamps will be performed only during regular daytime working hours as soon as practical after notification of the burnt out lamp or non-illumination by the customer.

* The Company will repair or replace malfunctioning lighting fixtures maintained by the company in accordance with Section 768.1382, Florida Statues (2005). Maintenance duty to be undertaken by Florida Public Utilities Company is limited to lamp renewal due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated. Such burnt out lamp replacements or repairs causing non-illumination of lamps will be performed on during regular daytime working hours as soon as practical after notification of the burn out or non-illumination conditions of the lamp by the customer. The maintenance duties undertaken herein are expressly limited to our paying customer, and are not to be deemed to create a duty to the general public at large.

Issued by: John T. English, President — Effective: May 23, 2006

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*RATE SCHEDULE GS*
*GENERAL SERVICE – NON DEMAND*

~~RATE SCHEDULE GS~~
~~GENERAL SERVICE – NON-DEMAND~~

Availability

Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties and on Amelia Island in Nassau County.

Applicability

Applicable to commercial and industrial lighting, heating, cooking and small power loads aggregating 25 KW or less. Sports or athletic fields operated by non-profit organizations and having less than 300 KW of connected load. ~~will be served under the transitional rate of this rate schedule, unless such organizations, at their options, take service under the GSD rate schedule.~~

Character of Service

Single or three-phase service at available standard voltage.

Limitations of Service

Service shall be at a single metering point.

Monthly Rate

Customer Facilities Charge:

$24.00 ~~18.00~~ per customer per month

Base Energy Charge:

All KWH 2.582 ~~1.927~~¢/KWH

~~Transitional Rate for Non-Profit Sports Fields~~
~~Monthly Rate~~

~~Customer Facilities Charge:~~
~~$23.49 per customer per month~~

~~Base Energy Charge: 4.214¢/KWH~~

Purchased Power Charges

Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet Nos. 65 & 66, 41.

Minimum Bill

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

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

(Continued on Sheet No. 44 29)



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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 44
~~Original Sheet No. 31~~

*RATE SCHEDULE GS*
*GENERAL SERVICE – NON-DEMAND*

(Continued from Sheet No. 43 ~~30~~)

Purchased Power Costs
See Sheet Nos. 65 & 66 ~~41~~

Conservation Costs
See Sheet Nos. 65 & 66 ~~41~~

Franchise Fee Adjustment
Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

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

Issued by: Jeffry M. Householder, ~~John T. English,~~ PresidentEffective: ~~April 15, 2004~~

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 45
~~Second Revised Sheet No. 32~~
~~Cancels First Revised Sheet No. 32~~

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*RATE SCHEDULE GSD*
*GENERAL SERVICE – DEMAND*

~~RATE SCHEDULE GSD~~
~~GENERAL SERVICE DEMAND~~

Availability

Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties and on Amelia Island in Nassau County.

Applicability

Applicable to commercial, industrial and municipal service with a measured demand of 25 KW but less than 500 KW for three or more months out of the twelve consecutive months ending with the current billing period. Also available, at the option of the customer, to any customer with demands of less than 25 KW who agrees to pay for service under this rate schedule for a minimum initial term of twelve months.

Character of Service

Single or three-phase service at available standard voltage.

Limitations of Service

Service shall be at a single metering point at one voltage.

Monthly Rate

Customer Facilities Charge:

$65.00 ~~52.00~~ per customer per month

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Demand Charge:

Each KW of Billing Demand $4.20 ~~2.80~~/KW

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Base Energy Charge

All KWH 0.571 ~~0.340~~¢/KWH

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Purchased Power Charges

Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet Nos. 65 & 66 ~~41~~.

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Minimum Bill

The minimum monthly bill shall consist of the above Customer Facilities Charge plus the Demand Charge for the currently effective billing demand.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

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Purchased Power Costs

See Sheet Nos. 65 & 66 ~~41~~

(Continued on Sheet No. 46 ~~33~~)

Issued by: Jeffry M. Householder, ~~John T. English,~~ President

Effective: ~~May 22, 2008~~

Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 46
~~Original Sheet No. 33~~

~~*MARIANNA DIVISION*~~
*RATE SCHEDULE GSD*
*GENERAL SERVICE - DEMAND*

(Continued from Sheet No. 45 ~~32~~)

Conservation Costs
See Sheet Nos. 65 & 66 ~~41~~

Franchise Fee Adjustment
Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

Billing Demand
The billing demand in any month shall be the greatest of the following:

(a) The highest fifteen-minute average load for the current month, as registered by a demand meter or indicator.

(b) The highest fifteen-minute average load for the current month after adjustment for power factor, in accordance with the Power Factor Clause of this schedule.

(c) For those customers electing to take service under this rate schedule in lieu of the otherwise applicable rate schedule the billing demand shall be as in either (a) or (b) above, but not less than 20 KW.

Terms of Service
Not less than one year.

Power Factor of Clause
The Company reserves the right to measure power factor and if it is less than 85%, adjust the maximum demand for any month by multiplying the measured demand by 85% and dividing by the actual power factor.

Transformer Ownership Discount
If the customer elects to take service at the available primary voltage and furnish and maintain any transformers required, the monthly demand charge will be reduced by fifty- five (55) cents per kilowatt. Such customers will be metered at primary voltage and in recognition of estimated average transformation losses of 1% the KW and KWH measured units shall be multiplied by a factor of 0.99 for billing purposes.

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



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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 17
~~Second Revised Sheet No. 34~~
~~Cancels First Revised Sheet No. 34~~

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*RATE SCHEDULE GSLD*
*GENERAL SERVICE-LARGE DEMAND*

~~RATE SCHEDULE GSLD~~
~~GENERAL SERVICE – LARGE DEMAND~~

Availability
Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties and on Amelia Island in Nassau County.

Applicability
Applicable to commercial, industrial and municipal service with a measured demand of 500 KW but less than 5000 KW for three or more months out of the twelve consecutive months ending with the current billing period. Also available, at the option of the customer, to any customer with demands of less than 500 KW who agrees to pay for service under this rate schedule for a minimum initial term of twelve months.

Character of Service
Three-phase service at available standard voltage.

Limitations of Service
Service shall be at a single metering point at one voltage.

Monthly Rate
Customer Facilities Charge:
$150.00 ~~100.00~~ per customer per month

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Demand Charge:
Each KW of Billing Demand $ 6.00 ~~4.00~~/KW

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Base Energy Charge
All KWH 0.218 ~~0.145~~¢/KWH

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Purchased Power Charges
Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet Nos. 66 & 67. ~~41.~~

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Minimum Bill
The minimum monthly bill shall consist of the above Customer Facilities Charge plus the Demand Charge for the currently effective billing demand.

Terms of Payment
Bills are rendered net and are due and payable within twenty (20) days from date of bill.

Purchased Power Costs
See Sheet Nos. 65 & 66. ~~41~~

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Issued by: Jeffry M. Householder, ~~John T. English,~~ PresidentEffective: ~~May 22, 2008~~

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*RATE SCHEDULE GSLD*
*GENERAL SERVICE-LARGE DEMAND*

~~RATE SCHEDULE GSLD~~
~~GENERAL SERVICE - LARGE DEMAND~~

(Continued from Sheet No. 47 ~~34.0~~)

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Conservation Costs
See Sheet Nos. 65 & 66. ~~41~~

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Franchise Fee Adjustment

Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

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Billing Demand

The billing demand in any month shall be the greatest of the following:

(a) The highest fifteen-minute average load for the current month, as registered by a demand meter or indicator.

(b) The highest fifteen-minute average load for the current month after adjustment for power factor, in accordance with the Power Factor Clause of this schedule.

(c) For those customers electing to take service under this rate schedule in lieu of the otherwise applicable rate schedule the billing demand shall be as in either (a) or (b) above, but not less than 400 KW.

Terms of Service

Not less than one year.

Power Factor of Clause

The Company reserves the right to measure power factor and if it is less than 85%, adjust the maximum demand for any month by multiplying the measured demand by 85% and dividing by the actual power factor.

Transformer Ownership Discount

If the customer elects to take service at the available primary voltage and furnish and maintain any transformers required, the monthly demand charge will be reduced by fifty five (55) cents per kilowatt. Such customers will be metered at primary voltage and in recognition of estimated average transformation losses of 1% the KW and KWH measured units shall be multiplied by a factor of 0.99 for billing purposes.

Terms and Conditions

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

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 49
~~First Revised Sheet No. 34.2~~
~~Cancels Original Sheet No. 34.2~~

*RATE SCHEDULE GSLDT - EXP*
*GENERAL SERVICE – LARGE DEMAND*
*TIME OF USE (EXPERIMENTAL)*

~~RATE SCHEDULE GSLDT - EXP~~
~~GENERAL SERVICE - LARGE DEMAND~~
~~TIME OF USE (EXPERIMENTAL)~~

Availability

Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties. This service is limited to a maximum of 3 customers. This Rate Schedule shall expire on February 8, 2015.

Applicability

Applicable to commercial, industrial and municipal service with a measured demand of 500 KW but less than 5000 KW for three or more months out of the twelve consecutive months ending with the current billing period. Also available, at the option of the customer, to any customer with demands of less than 500 KW who agrees to pay for service under this rate schedule for a minimum initial term of twelve months.

Character of Service

Single or three-phase service at available standard voltage.

Limitations of Service

Service shall be at a single metering point at one voltage.

Monthly Rate

Customer Facilities Charge:
$100.00 per customer per month

Demand Charge:
Each KW of Maximum Billing Demand $4.00/KW

Base Energy Charge:
All KWH 0.145¢/KWH

Purchased Power Charges

Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet Nos. 65~~&~~66, 71, ~~41.0~~.

Minimum Bill

The minimum monthly bill shall consist of the above Customer Facilities Charge plus the Maximum Billing Demand Charge for the currently effective billing demands.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

Purchased Power Costs

See Sheet Nos. 65~~&~~66, ~~41.0~~

(Continued on Sheet No. ~~50.34.3~~)

Issued by: Jeffry M. Householder, President

Effective: ~~Jan. 31, 2013~~

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## *RATE SCHEDULE GSLD 1*
## *GENERAL SERVICE - LARGE DEMAND 1*

~~RATE SCHEDULE GSLD 1~~
~~GENERAL SERVICE – LARGE DEMAND 1~~

Availability
Available within the territory served by the Company in Jackson, Calhoun, and Liberty Counties and on Amelia Island in Nassau County.

Applicability
Applicable to commercial and industrial services of customers contracting for at least 5,000 kilowatts of electric service.

Character of Service
Three-phase, 60 hertz, electric service delivered and metered at a single point at the available transmission voltage, nominally 69,000 volts or higher.

Monthly Base Rates

| | |
|---|---|
| Customer Facilities Charge: | $900.00 ~~600.00~~ |
| Base Transmission Demand Charge: Demand | $1.68 ~~1.12~~/KW of Maximum/NCP Billing |
| Excess Reactive Demand Charge: Demand | $0.36 ~~0.24~~/kVar of Excess Reactive |

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Purchased Power Charges (See Sheet ~~50 35.1~~ for descriptions)
The Purchased Power Charges recover Energy and Demand Charges billed to FPUC by FPUC's Wholesale Energy Provider and Wholesale Cogeneration Provider including applicable line losses and taxes. Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For correct purchased power charges included in the tariff, see Sheet Nos. 65 & 66. ~~41 and 41.1~~.

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Minimum Bill
The minimum monthly bill is the sum of the Transmission Demand Charge and the Customer Charge plus any Purchased Power Charges attributed to Transmission Demand Fuel Charge.

Terms of Payment
Bills are rendered net and due and payable within twenty (20) days from date of bill.

Conservation Costs
See Sheet Nos. 65 & 66. ~~41~~

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Franchise Fee Adjustment
Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 51
~~First Revised Sheet No. 35.1~~
~~Cancels Original Sheet No. 35.1~~

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*RATE SCHEDULE GSLD 1*
*GENERAL SERVICE-LARGE DEMAND 1*

~~RATE SCHEDULE GSLD 1~~
~~GENERAL SERVICE – LARGE DEMAND 1~~

(Continued from Sheet No. 50 ~~35.0~~)

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Coincident Peak (CP) Billing Demand

The CP Billing Demand in any month shall be the customer's greatest fifteen-minute average load as registered by FPUC's demand meter coincident with the FPUC System Peak or the Wholesale Energy Providers System Peak for the purposes as described below:

1) FPUC System Peak for the purpose of determining the Generation Demand Fuel Charge. The demand may be adjusted to correct to 90% power factor based on billing from Wholesale Energy Provider.
2) FPUC System Peak for the purpose of determining the Excess Reactive Demand Charge.
3) Wholesale Energy Providers System Peak for the purpose of determining the Transmission Demand Fuel Charge. The demand may be adjusted to correct to 95% power factor based on billing from Wholesale Energy Provider.

Maximum Demand (Non-Coincident Peak (NCP) Billing Demand)

The Maximum Demand (NCP Billing Demand) in any month shall be the customer's greatest fifteen-minute average load as registered by FPUC's demand meter, but not less than 5,000 KW.

Excess Reactive Demand

The Excess Reactive Demand in any month shall be any lagging kVar in excess of one-half of the CP Billing Demand in that month. For the purpose of determining the Excess Reactive Demand charge, the CP Billing Demand will be coincident with the FPUC System Peak.

Generation Demand Fuel Charge (Purchased Power Charge)

The Generation Demand Fuel Charge recovers the Wholesale Energy Providers Demand Charge for Generation Services billed to FPUC including system line losses and applicable taxes. The charge is applied to the customer's CP Billing Demand coincident with the FPUC System Peak.

Transmission Demand Fuel Charge (Purchased Power Charge)

The Transmission Demand Fuel Charge recovers the Wholesale Energy Providers Demand Charge for Transmission Services billed to FPUC including system line losses and applicable taxes. The charge is applied to the customer's contracted capacity or the customer's CP Billing Demand coincident with the Wholesale Providers system Peak, whichever is higher.

Energy Charge (Purchased Power Charge)

The Energy Charge recovers the Energy Charge from the Wholesale Energy Provider and Wholesale Cogeneration Energy Provider including system line losses and applicable taxes.

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 electric service.

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*RATE SCHEDULE SB*
*STANDBY SERVICE*

~~RATE SCHEDULE – SB~~
~~STANDBY SERVICE~~

Availability
Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties and on Amelia Island in Nassau County.

Applicability
Applicable only to customers which are self-generators with capabilities of serving the customer's full electronic power requirements and that require backup and/or maintenance service on a firm basis. This rate schedule is not applicable to self-generating customers for supplemental service.

Character of Service
Single or three-phase service at available standard voltage.

Limitations of Service
Service shall be at a single metering point at one voltage. The contract demand shall not exceed the KW capacity of customer's generator.

Monthly Rate
Customer Facilities Charge:
(a) For those customers who have contracted for standby service capacity of less than 500 KW - the GSD customer facilities charge plus $40.00 ~~26.47~~.

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(b) For those customers who have contracted for standby service of 500 KW or greater - the GSLD customer facilities charge plus $40.00 ~~26.47~~.

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Local Facilities Charge:
(a) For those customers who have contracted for standby service capacity of less than 500 KW - $2.00/KW.

(b) For those customers who have contracted for standby service of 500 KW or greater - $0.80 ~~0.55~~/KW.

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Purchased Power Charges
Demand and energy used by the customer in any month shall be charged at the then currently effective rates of the Company's wholesale supplier adjusted for estimated line losses and applicable taxes. Such charges will consist of Coincident Peak (CP) Demand charge and an energy charge. The CP Demand shall be the customer's measured KW coincident in time with that of the Company's maximum monthly demand at the substation serving the system to which the customer is connected. The energy charge shall be applied to the measured KWH during the billing period and shall be based on the actual energy charge (including fuel charges) of the Company's wholesale supplier during the billing period.

The currently effective rates of the Company's wholesale supplier would result in the following demand and energy charges for purchased power after adjustment for estimated line losses and applicable taxes. These are shown for illustrative purposes only. Actual purchased power rates in effect at the time of use shall be used for determining the monthly unit charges.

| | |
|---|---|
| CP Demand Charge - Each KW of CP Demand | $8.84/KW |
| Energy Charge - All | 4.441¢ |

(Continued on Sheet No. 53 ~~35.1~~)

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*RATE SCHEDULE SB*
*STANDBY SERVICE*

~~RATE SCHEDULE SB~~
~~STANDBY SERVICE~~

(Continued from Sheet No. 52 ~~36.0~~)

Minimum Bill

The minimum monthly bill shall consist of the above Customer Charge plus the Local Facilities charge for the currently effective Contract Demand.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

Conservation Costs

See Sheet No~~s~~. 65 ~~& 66. 41~~

Franchise Fee Adjustment

Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rate share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

Contract Demand

The Contract Demand shall be that KW demand as specified in the contract for service with the customer and shall represent the maximum demand that customer requires for backup and maintenance service. The specified Contract Demand shall not exceed the KW capacity of customer's generator. The Contract Demand level may be periodically renegotiated if required, but not more than once a year. In the event that customer's maximum measured 15-minute average load in any month exceeds the specified Contract Demand by an amount greater than five (5) percent, that maximum demand shall be used as the Contract Demand for billing of the Local Facilities Charge in the current month and the succeeding eleven (11) months.

CP Demand

The CP billing demand shall be the greater of the following:

(a) The 15-minute average load for the current month, as measured by a demand meter, at the time of the Company's maximum demand for the current month at the substation serving the system to which the customer is connected.

(b) Seventy-five (75) percent of the maximum CP demand established in the preceding eleven (11) months.

(Continued on Sheet No. 54 ~~36.2~~)

Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 54
~~Original Sheet No. 36.2~~

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~~*MARIANNA DIVISION*~~
*RATE SCHEDULE-SB*
*STANDBY SERVICE*

~~MARIANNA DIVISION~~
~~RATE SCHEDULE -SB~~
~~STANDBY SERVICE~~

(Continued from Sheet No. 53 ~~36.1~~)

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Terms of Service

By written contract for an initial period of not less than five (5) years.

Power Factor Clause

The Company reserves the right to take service at the available primary voltage and furnish and maintain any transformers required, the local facilities charge will be reduced by the following amounts:

(a) For those customers who have contracted for standby service capacity of less than 500 KW - the GSD transformer ownership discount divided by the ratio of the 100% ratcheted KW to billing KW.

(b) For those customers who have contracted for standby service capacity of 500 KW or greater - the GSLD transformer ownership discount divided by the ratio of the 100 percent ratcheted KW to billing KW.

Such customers will be metered at primary voltage and in recognition of estimated average transformation losses of 1%, the KW and KWH measured units shall be multiplied by a factor of 0.99 for billing purposes.

Special Metering Requirements

Service under this rate schedule requires the use of time-of-day metering. Customer will be required to pay a one-time Contribution-in-Aid-of-Construction prior to the initiation of service equal to the difference in cost between that of the time-of-day meter and that of the otherwise standard meter. Company will notify customer of the amount of Contribution required prior to the execution of the contract for service. No Contribution will be required in the event customer has previously paid for the cost of time-of-day metering under the Company's cogeneration tariff and that same meter can be utilized without modification for metering under this Standby Service Rate Schedule.

Transfer to Full Requirements Service

In the event of changed circumstances in customer's operations or generating capabilities, customer may, on twelve (12) advance written notice to Company, transfer to the applicable full requirements rate schedule, provided however, that no such transfers shall be accepted as long as continued backup and maintenance service is required. Company may waive the 12-months notice requirement when the Company has in place facilities that will allow serving customer's full requirements.

Terms and Conditions

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

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Issued by: Jeffry M. Householder, ~~John T. English,~~ President Effective: ~~April 15, 2004~~

Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 55
~~Original Sheet No. 37~~

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*RESERVED FOR FUTURE USE*

~~Reserved for Future Use~~

Florida Public Utilities Company
F.P.S.C. Electric Tariff — Third Revised Sheet No. 37.3
Second Revised Volume No. I — Cancels Second Revised Sheet No. 37.3

RATE SCHEDULE SL-3
HIGH PRESSURE SODIUM VAPOR and METAL HALIDE
STREET LIGHTING SERVICE

Availability
Available within the territory served by the Company in Calhoun, Jackson and Liberty Counties and on Amelia Island in Nassau County.

Applicability
Applicable for lighting of public ways and areas.

Character of Service
Lighting service from dusk to dawn as described herein.

Limitations of Service
Service is limited to lighting as described herein by high pressure sodium vapor or metal halide lamps mounted on company poles. Company-owned facilities will be installed only on Company-owned poles. Customer-owned facilities will be installed only on customer-owned poles.

Monthly Rate
When lighting fixtures are mounted on existing poles and served directly from existing overhead secondary distribution lines:

| Type Facility | Lamp Size Lumens | Watts | KWH/Mo. Estimate | Facilities Charge | Maintenance Charge | Energy Charge | Total Ch |
|---|---|---|---|---|---|---|---|
| High Pressure Sodium Lights | | | | | | | |
| Acorn | 16,000 | 150 | 61 | $10.47 | $6.15 | $2.34 | $18. |
| Amer. Rev. | 9,500 | 100 | 41 | $5.99 | $3.80 | $1.58 | $11. |
| Amer. Rev. | 16,000 | 150 | 61 | $5.85 | $4.28 | $2.34 | $12.47 |
| Cobra Head | 9,500 | 100 | 41 | $4.37 | $2.78 | $1.58 | $8.73 |
| Cobra Head | 22,000 | 200 | 81 | $5.61 | $2.88 | $3.13 | $11.62 |
| Cobra Head | 28,500 | 250 | 101 | $5.38 | $3.94 | $3.88 | $13.20 |
| Cobra Head | 50,000 | 400 | 162 | $6.28 | $4.41 | $6.26 | $16.95 |
| Flood | 28,500 | 250 | 101 | $9.22 | $5.38 | $3.88 | $18.48 |
| Metal Halide Lights | | | | | | | |
| ANN 440 | 16,000 | 175 | 71 | $22.36 | $1.71 | $2.75 | $26.82 |
| Flood | 50,000 | 400 | 162 | $9.63 | $11.58 | $6.26 | $27.47 |
| Flood | 130,000 | 1,000 | 405 | $11.09 | $6.79 | $15.61 | $33. |

(Continued on Sheet No. 37.4)

Issued by: John T. English, President — Effective: May 22, 2008

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Florida Public Utilities Company
F.P.S.C. Electric Tariff — Third Revised Sheet No. 37.4
Second Revised Volume No. I — Cancels Second Revised Sheet No. 37.4

RATE SCHEDULE SL-3
HIGH PRESSURE SODIUM VAPOR and METAL HALIDE
STREET LIGHTING SERVICE

(Continued from Sheet No. 37.3)

Charges for other Company-owned facilities:

| | |
|---|---|
| 1) 30' Wood Pole | $3.67 |
| 2) 18' Fiberglass | $7.64 |
| 3) 13' Decorative Concrete | $10.35 |
| 4) 20' Decorative Concrete | $11.45 |
| 5) 35' Concrete | $12.81 |
| 6) 10' Deco Base Aluminum | $14.92 |

For the poles shown above that are served from an underground system, the Company will provide up to one hundred (100) feet of conductor to service each fixture. The customer will provide and install the necessary conduit system to Company specifications.

Purchased Power Charges
Purchased power charges are adjusted annually by the Florida Public Service Commission. For current purchased power costs included in the tariff, see Sheet No. 41.

Minimum Bill
The above rates times the number of lamps connected.

Terms of Payment
Bills are rendered net and are due and payable within twenty (20) days from date of bill.

Purchased Power Costs
See Sheet No. 41

Conservation Costs
See Sheet No. 41

Franchise Fee Adjustment
Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. The percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

Terms and Conditions
1. Service under this rate schedule is subject to the Company's Rules and Regulations applicable to electric service.

(Continued on Sheet 37.5)

Issued by: John T. English, President — Effective: May 22, 2008

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Florida Public Utilities Company
F.P.S.C. Electric Tariff — Original Sheet No. 37.5
Second Revised Volume No. I

RATE SCHEDULE SL-3
HIGH PRESSURE SODIUM VAPOR and METAL HALIDE
STREET LIGHTING SERVICE

(Continued from Sheet No. 37.4)

Terms and Conditions (continued)

2. The charges set forth above cover the initial installation of overhead lines, poles and fixture assembly including bracket, and maintenance duty as limited including lamp renewals due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated. Such burnt out lamp replacements or repairs causing non-illumination of lamps will be performed as soon as practical after notification of the burnt out lamp or non-illumination by patrols made by company personnel or the customer.

The Company will repair or replace malfunctioning lighting fixtures maintained by the company in accordance with Section 768.1382, Florida Statues (2005). Maintenance duty to be undertaken by Florida Public Utilities Company is limited to lamp renewal due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated. Such burnt out lamp replacements or repairs causing non-illumination of lamps will be performed on during regular daytime working hours as soon as practical after notification of the burn out or non-illumination conditions of the lamp by the customer. The maintenance duties undertaken herein are expressly limited to our paying customer, and are not to be deemed to create a duty to the general public at large.

Issued by: John T. English, President — Effective: May 23, 2006

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 56
~~Third Revised Sheet No. 29~~
~~Cancels Second Revised Sheet No. 29~~

## *RATE SCHEDULE LS*
## *LIGHTING SERVICE*

~~RATE SCHEDULE OL-2~~
~~HIGH PRESSURE SODIUM VAPOR and Metal Halide~~
~~OUTDOOR LIGHTING SERVICE~~

Availability

Available within the territory served by the Company in Calhoun, Jackson and Liberty Counties and on Amelia Island in Nassau County.

Applicability

Applicable to any customer for non-metered outdoor lighting service~~.~~, which may include public rights of way and areas as well as private property.

Character of Service

Lighting service from dusk to dawn as described herein.

Limitations of Service

Service is limited to lighting by high-pressure sodium vapor or metal halide lamps mounted on company poles as described herein. Company-owned facilities will be installed only on Company-owned poles. Customer-owned facilities will be installed only on customer-owned poles.

Monthly Rate

When lighting fixtures are mounted on existing poles and served directly from existing overhead secondary distribution lines:

| Type Facility | Lamp Lumens | Size Watts | KWH/Mo. Estimate | Facilities Charge | Maintenance* Charge | Energy Charge | Total Charge |
|---|---|---|---|---|---|---|---|
| High Pressure Sodium Lights | | | | | | | |
| Acorn | 16,000 | 150 | 61 | $16.72 ~~14.42~~ | $2.12 ~~1.83~~ | $2.71 ~~2.34~~ | $21.55 ~~18.59~~ |
| ALN 440 | 16,000 | 150 | 61 | $24.88 ~~21.46~~ | $3.03 ~~2.61~~ | $2.71 ~~2.34~~ | $30.62 ~~26.41~~ |
| Amer. Rev. | 9,500 | 100 | 41 | 8.23 ~~$8.10~~ | $2.78 ~~1.15~~ | $1.83 ~~1.58~~ | $12.84 ~~10.83~~ |
| Amer. Rev. | 16,000 | 150 | 61 | $7.70 ~~8.31~~ | $3.79 ~~1.14~~ | $2.71 ~~2.34~~ | $14.20 ~~11.79~~ |
| Cobra Head | 9,500 | 100 | 41 | $6.34 ~~6.13~~ | $1.88 ~~0.96~~ | $1.83 ~~1.55~~ | $10.05 ~~8.64~~ |
| Cobra Head | 22,000 | 200 | 81 | $8.31 ~~8.32~~ | $2.14 ~~0.42~~ | $3.63 ~~3.13~~ | $14.08 ~~12.87~~ |
| Cobra Head | 28,500 | 250 | 101 | $9.07 ~~11.21~~ | $3.36 ~~1.46~~ | $4.50 ~~3.88~~ | $16.93 ~~16.55~~ |
| Cobra Head | 50,000 | 400 | 162 | $9.21 ~~8.43~~ | $2.35 ~~1.34~~ | $7.26 ~~6.26~~ | $18.82 ~~16.03~~ |
| Flood | 28,500 | 250 | 101 | $9.98 ~~8.49~~ | $2.05 ~~1.34~~ | $4.50 ~~3.88~~ | $16.53 ~~13.71~~ |
| Flood | 50,000 | 400 | 162 | $15.16 ~~13.08~~ | $1.92 ~~1.66~~ | $7.26 ~~6.26~~ | $24.34 ~~21.00~~ |
| Flood | 130,000 | 1,000 | 405 | $18.99 ~~16.38~~ | $2.54 ~~2.19~~ | $18.09 ~~15.61~~ | $39.62 ~~34.18~~ |
| SP2 Spectra | 9,500 | 100 | 41 | $21.07 ~~18.18~~ | $3.66 ~~3.16~~ | $1.83 ~~1.58~~ | $26.56 ~~22.92~~ |
| Metal Halide Lights | | | | | | | |
| ALN 440 | 16,000 | 175 | 71 | $25.73 ~~21.60~~ | $2.22 ~~2.66~~ | $3.19 ~~2.75~~ | $31.14 ~~27.01~~ |
| Flood | 50,000 | 400 | 162 | $10.29 ~~8.81~~ | $1.88 ~~1.39~~ | $7.26 ~~6.26~~ | $19.43 ~~16.46~~ |
| Flood | 130,000 | 1,000 | 405 | $17.51 ~~15.20~~ | $2.48 ~~2.03~~ | $18.09 ~~15.61~~ | $38.08 ~~32.84~~ |
| Shoebox | 16,000 | 175 | 71 | $19.27 ~~16.62~~ | $2.49 ~~2.15~~ | $3.19 ~~2.75~~ | $24.95 ~~21.52~~ |
| Shoebox | 28,500 | 250 | 101 | $20.51 ~~17.69~~ | $2.78 ~~2.40~~ | $4.50 ~~3.88~~ | $27.79 ~~23.97~~ |
| SP2 Spectra | 9,500 | 100 | 41 | $20.91 ~~18.04~~ | $2.55 ~~2.20~~ | $1.83 ~~1.58~~ | $25.29 ~~21.82~~ |
| Vertical Shoebox | 130,000 | 1,000 | 405 | $24.70 ~~21.31~~ | $3.12 ~~2.69~~ | $18.09 ~~15.61~~ | $45.91 ~~39.61~~ |

(Continued on Sheet No. ~~5729.1~~)

Issued by: Jeffry M. Householder, ~~John T. English,~~ President Effective: ~~May 22, 2008~~

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 57
~~Second Revised Sheet No. 29.1~~
~~Cancels First Revised Sheet No. 29.1~~

*RATE SCHEDULE LS*
*LIGHTING SERVICE*

~~RATE SCHEDULE OL-2~~
~~HIGH PRESSURE SODIUM VAPOR and METAL HALIDE~~
~~OUTDOOR LIGHTING SERVICE~~

(Continued from Sheet No. 56~~29.0~~)

Charges for other Company-owned facilities:

| | | |
|---|---|---|
| 1) | 30' Wood Pole | $4.09 ~~3.85~~ |
| 2) | 40' Wood Pole Std | $9.10 ~~7.85~~ |
| 3) | 18' Fiberglass Round | $8.48 ~~6.86~~ |
| 4) | 13' Decorative Concrete | $12.01 ~~10.36~~ |
| 5) | 20' Decorative Concrete | $13.59 ~~11.75~~ |
| 6) | 35' Concrete Square | $13.44 ~~11.45~~ |
| 7) | 10' Deco Base Aluminum | $15.77 ~~13.50~~ |
| 8) | 30' Wood Pole Std | $4.55 |

For the poles shown above that are served from an underground system, the Company will provide up to one hundred (100) feet of conductor to service each fixture. The customer will provide and install the necessary conduit system to Company specifications.

Purchased Power Charges

Purchased power charges are adjusted annually by the Florida Public Service Commission. For current purchased power costs included in the tariff, see Sheet No. 65 & 66, ~~41~~.

Minimum Bill

The above rates times the number of lamps connected.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

Purchased Power Costs

See Sheet No. 65 & 66, ~~41~~

Conservation Costs

See Sheet No. 65 & 66, ~~41~~

Franchise Fee Adjustment

Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

(Continued on Sheet No. 58 ~~29.2~~)

Issued by: Jeffry M. Householder, ~~John T. English,~~ President Effective: ~~May 22, 2008~~

Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 58
~~First Revised Sheet No. 29.2~~
~~Cancels Original Sheet No. 29.2~~

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*RATE SCHEDULE LS*
*LIGHTING SERVICE*

~~RATE SCHEDULE GL-2~~
~~HIGH-PRESSURE SODIUM VAPOR and METAL HALIDE~~
~~OUTDOOR LIGHTING SERVICE~~

(Continued from Sheet No. 57 ~~29.1~~)

Term of Service

Service under this rate schedule shall be by written contract for a period of five or more years.

Terms and Conditions

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

2. The charges set forth above cover the initial installation of overhead lines, poles and fixture assembly including bracket, and the maintenance duty as limited to lamp renewals due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated.

* The Company will repair or replace malfunctioning lighting fixtures maintained by the company in accordance with Section 768.1382, Florida Statues (2005). Maintenance duty to be undertaken by Florida Public Utilities Company is limited to lamp renewal due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated. Such burnt out lamp replacements or repairs causing non-illumination of lamps will be performed only during regular daytime working hours as soon as practical after notification of the burn out or non-illumination conditions of the lamp by the customer. The maintenance duties undertaken herein are expressly limited to our paying customer, and are not to be deemed to create a duty to the general public at large.

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 59
~~Third Revised Sheet No. 37.1~~
~~Cancels Second Revised Sheet No. 37.1~~

*RATE SCHEDULE OSL*
*MERCURY VAPOR LIGHTING SERVICE*
*(Closed To New Installations)*

~~RATE SCHEDULE SL1-2~~
~~MERCURY VAPOR STREET LIGHTING SERVICE~~
~~(CLOSED TO NEW INSTALLATIONS)~~

Availability
Available within the territory served by the Company in Calhoun, Jackson and Liberty Counties and on Amelia Island in Nassau County.

Applicability
Applicable to ~~municipal~~ customer for mercury vapor ~~street~~ lighting service.

Character of Service
Lighting service from dusk to dawn as described herein.

Limitations of Service
Service is limited to lighting by mercury vapor lamps of 7,000 or 20,000 initial level of lumens mounted on wood poles, as described herein.

Monthly Rate
When lighting fixtures are mounted on existing poles and served directly from existing overhead secondary distribution lines:

| Lamp Size Lumens | KWH/Mo. Estimate | Facilities Charge | Maintenance* Charge | Energy Charge | Total Charge |
|---|---|---|---|---|---|
| 7,000 | 72 | $1.19 ~~0.67~~ | $1.04 ~~1.23~~ | $3.15 ~~2.71~~ | $5.38 ~~4.61~~ |
| 20,000 | 154 | $1.31 ~~1.13~~ | $1.12 ~~1.40~~ | $6.74 ~~5.81~~ | $9.17 ~~8.34~~ |

For concrete or fiberglass poles and/or underground conductors, etcetera, the customer shall pay a lump sum amount equal to the estimated differential cost between the special system and the equivalent overhead-wood pole system.

Purchased Power Charges
Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet No. 65 & 66, ~~41~~.

Minimum Bill
The above rates times the number of lamps connected.

Terms of Payment
Bills are rendered net and are due and payable within twenty (20) days from date of bill.

(Continued on Sheet No. 59, ~~37.2~~)

Issued by: Jeffry M. Householder, ~~John T. English~~, President Effective: ~~May 22, 2008~~

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 60
~~First Revised Sheet No. 37.2~~
~~Cancels Original Sheet No. 37.2~~

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## *RATE SCHEDULE ~~SL1-2~~ OSL*
## *MERCURY VAPOR LIGHTING SERVICE*
## *(Closed To New Installations)*

~~RATE SCHEDULE SL1-2~~
~~MERCURY VAPOR STREET LIGHTING SERVICE~~
~~(CLOSED TO NEW INSTALLATIONS)~~

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(Continued from Sheet No. 59 ~~37.1~~)

Purchased Power Costs
See Sheet Nos. 65 & 66. ~~41~~

Conservation Costs
See Sheet Nos. 65 & 66. ~~41~~

Franchise Fee Adjustment
Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

Terms of Service
Service under this rate schedule shall be by written contract for a period of two or more years.

Terms and Conditions
1. Service under this rate schedule is subject to the Company's Rules and Regulations applicable to electric service.

2. The charges set forth above cover the initial installation of overhead lines, poles and fixture assembly including bracket, and maintenance duty as limited including lamp renewals due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated. Such burnt out lamp replacements or repairs causing non-illumination of lamps will be performed as soon as practical after notification of the burnt out lamp or non-illumination by patrols made by company personnel or the customer. However, Company shall not be required to replace existing street lighting fixtures which service under this rate.

* The Company will repair or replace malfunctioning lighting fixtures maintained by the company in accordance with Section 768.1382, Florida Statues (2005). Maintenance duty to be undertaken by Florida Public Utilities Company is limited to lamp renewal due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated. Such burnt out lamp replacements or repairs causing non-illumination of lamps will be performed on during regular daytime working hours as soon as practical after notification of the burn out or non-illumination conditions of the lamp by the customer. The maintenance duties undertaken herein are expressly limited to our paying customer, and are not to be deemed to create a duty to the general public at large.

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
~~Third Second~~ Revised Volume No. I

~~Original Sheet No. 61~~
~~Second Revised Sheet No. 38.0~~
~~Cancels First Revised Sheet No. 38.0~~

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*RATE SCHEDULE IS-EXP*
*INTERRUPTIBLE (EXPERIMENTAL)*

~~RATE SCHEDULE IS - EXP~~
~~INTERRUPTIBLE (EXPERIMENTAL)~~

Availability

Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties. This service is limited to a maximum of 4 customers. This Rate Schedule shall expire on February 8, 2015.

Applicability

Applicable to customers eligible for Rate Schedule GSLD with a load factor equal to or exceeding 35% and who have executed a Special Contract approved by the Commission. The company reserves the right to limit the total load and type customer served under this rate. Accounts established under this rate will be limited to premises where the interruption will primarily affect the customer, its employees, agents, lessees, tenants and guests and will not significantly affect members of the general public nor interfere with functions performed for the protection of public health or safety.

Character of Service

Three-phase service at available standard voltage.

Limitations of Service

Service shall be at a single metering point at one voltage. Interruptible service under this rate is subject to interruption during any On-Peak time period that the Company elects to notify customer, with a minimum of two (2) hours notice, that the customer must fully interrupt taking electric power from the Company. The Company is limited to an On-Peak period maximum of 200 hours of required interruption per year per customer.

Monthly Rate

Customer Facilities Charge:
$150.00 per customer per month

Demand Charge:
Each KW of Billing Demand $ 4.00/KW

Base Energy Charge:
All KWH @ .1459 /KWH

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~~Purchased~~ Power Charges

Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet Nos. ~~65 & 66, 41-0~~.

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Minimum Bill

The minimum monthly bill shall consist of the above Customer Facilities Charge plus the Demand Charge for the currently effective Billing Demand.

Terms of Payment

Bill is rendered net and is due and payable fifty twenty (~~50~~ 20) days from date of bill.

~~(Continued on Page 39.0)~~

Issued by: Jeffry M. Householder, President

Effective:
~~JAN 2 4 2013~~

Florida Public Utilities Company
F.P.S.C. Electric Tariff
~~Third Second~~ Revised Volume No. 1

Original Sheet No. 62
~~Original Sheet No. 39~~

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*ECONOMIC DEVELOPMENT RIDER PROGRAM-EDRP*

~~Reserved for Future Use~~

AVAILABILITY:

This Economic Development Rate Program (the "Program") is available throughout the entire territory served by Florida Public Utilities Company. The Qualifying load and employment requirements under this Rider must be achieved at the same delivery point. Additional metering equipment may be required for service under this Rider.

APPLICATION:

This Program is applicable to new electric load associated with:

(1) Initial permanent service to new commercial and industrial establishments.

(2) Commercial or industrial space that has been vacant for more than six months prior to the application for service under the Program. Verification of vacancy will be established by evidence of no or minimal electric load during the time period in question.

(3) The expansion of existing establishments. For existing establishments, new load is the net incremental load above that which existed prior to approval for service under this Program.

The new load applicable under this Program for new and vacant establishments must be a minimum of 200 kW at a single delivery point. In the case of the expansion of existing facilities, the added new load must be a minimum of 100 kW, however, in order to qualify, the total load after the addition of the new load must be a minimum of 200 kW at a single delivery point. To qualify for service under this Program, the Customer must employ an additional work force of at least 10 full-time employees at the delivery point to which the load is added.

In order to take service under the Program, the Customer must provide sufficient evidence to Florida Public Utilities Company to establish that the availability of the Program is a significant factor in the Customer's location or expansion decision.

Initial application for this Program is not available to existing load. However, if a change in ownership occurs after the Customer contracts for service under this Program, the successor Customer may be allowed to fulfill the balance of the contract under the Program and continue the schedule of credits outlined below.

This Program is not available for load shifted from one establishment or delivery point on the Florida Public Utilities system to another on the Florida Public Utilities system.

(Continued on Sheet No. ~~63 39-I~~)

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Florida Public Utilities Company Original Sheet No. 63
F.P.S.C. Electric Tariff
~~Third Second~~ Revised Volume No.1

*ECONOMIC DEVELOPMENT RIDER PROGRAM-EDRP (Continued)*

~~(Continued from Sheet No. 39.0)~~

MONTHLY RATE:

The rates and all other terms and conditions of the customer's otherwise applicable rate schedule shall be applicable under this Program. A credit based on the percentages below will be applied to the demand charges and non-fuel (base) energy charges of the Customer's otherwise applicable rate schedule associated with the Customer's new load:

Year 1 - 20% reduction
Year 2 - 15% reduction
Year 3 - 10% reduction
Year 4 - 5% reduction
Year 5 - 0% reduction

The above credit will be deducted from the monthly electric bill as computed in accordance with the provisions of the Monthly Rate section of the customer's applicable rate schedule before application of any discounts or adjustments. All other charges including the customer charge and energy conservation charge will be based on the Customer's otherwise applicable rate. The otherwise applicable rates may be any of the following: GSD, GSLD, or GSLD1.

TERM OF SERVICE:

The Customer agrees to a five-year contract term. Service under this Program will terminate at the end of the fifth year. Florida Public Utilities Company may terminate service under this Program at any time if the Customer fails to comply with the terms and conditions of this Program. Failure to: 1) maintain the level of employment specified in the Customer's Service Agreement and/or 2) purchase from Florida Public Utilities the amount of load specified in the Customer's Service Agreement will be considered grounds for termination.

If Florida Public Utilities Company terminates service under the Program for the Customer's failure to comply with its provisions, or if the Customer opts to terminate service under the Program, the Customer will be placed on their applicable rate schedule with no future discounts or rate reductions.

Service under this Rider is subject to the Rules and Regulations of the Company and the Florida Public Service Commission.

(Continued on Sheet No. ~~64~~ 40)

Issued by: Jeffry M. Householder, President Effective:

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
~~Third~~ Second Revised Volume No. 1

~~Original Sheet No. 40~~

Original Sheet No. 64

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*ECONOMIC DEVELOPMENT RIDE PROGRAM-EDRP*

~~Reserved for Future Use~~

ECONOMIC DEVELOPMENT RIDER PROGRAM- EDRP

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Service Agreement

The customer is applying for service under the Economic Development Rate Program based upon new or expanded load as indicated below (Check one):

☐ New Load associated with a new commercial or industrial establishment

☐ New Load established in commercial or industrial space that has been vacant for more than six months

☐ Expanded Load associated with an existing establishment

CUSTOMER NAME _____

SERVICE ADDRESS _____

TYPE OF BUSINESS _____

The Customer hereto agrees as follows:

1. For new and vacant establishments, a minimum of 200 kW of measured demand must be added at a single delivery point.

2. For existing establishments that are expanding, a minimum of 100 kW of measured demand must be added at a single delivery point, and the total measured demand after the addition of the new load must be a minimum of 200 kW.

3. In all cases, the customer must employ an additional work force of at least 10 full-time employees at the delivery point to which the load is added.

4. That the quantity of new or expanded load shall be 200KW of Demand.

5. The nature of this new or expanded load is _____

6. That in the case of a new customer adding load to vacant facilities, the commercial/industrial space associated with the new load has been vacant for more than six months.

7. In case of early termination, the Customer shall repay Florida Public Utilities all of the credits provided under the Program to date.

8. To initiate service under this Program on _____, _____ and terminate service under this Program on _____, _____. This shall constitute a period of five years.

9. To provide verification that the availability for this Program is a significant factor in the Customer's location/expansion decision.

10. If a change in ownership occurs after the Customer contracts for service under this Program, the successor Customer may be allowed to fulfill the balance of the contract under the Program and continue the schedule of credits.

11. That in the case of new load established in a vacant facility to provide verification that there is no affiliation with any prior occupant.

Signed: _____ Accepted by: Florida Public Utilities Company

Title: _____ Title: _____

Date: _____ Date: _____

Florida Public Utilities Company
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Original Sheet No. 65
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## *RATE ADJUSTEMENT RIDER – NORTHWEST FLORIDA DIVISION*

~~RATE ADJUSTMENT RIDER – NORTHWEST FLORIDA DIVISION~~

Applicability
Electric service under all rate schedules for the Northwest Florida Division, which specify that rates are subject to adjustment in accordance with the provisions of the Company's Rate Adjustment Rider.

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Total Purchased Power Cost Recovery Clause
The total purchased power cost adjustment shall be applied to each kilowatt hour delivered and shall be computed in accordance with the formula prescribed by the Florida Public Service commission. The total purchased power cost adjustment for the period January 1, 2014 through December 31, 2014 is as follows:

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| Rate Class | Rate Schedule | Levelized Adjustment |
|---|---|---|
| Residential (1st 1000 KWH's) | RS | 9.740¢/KWH |
| Residential (above 1000 KWH's) | RS | 10.990¢/KWH |
| General Service | GS | 9.829¢/KWH |
| General Service-Demand | GSD | 9.322¢/KWH |
| ~~Outdoor~~ Lighting Service | ~~OL, SL-1, SL-2~~ LS | 7.595¢/KWH |
| ~~Outdoor~~ Street Lighting | OSL ~~OL-1, SL-2, PL-1~~ | 7.600 ~~7.614~~¢/KWH |
| General Service-Large Demand | GSLD | 7.600 ~~8.666~~¢/KWH |
| General Service-Large Demand 1 | GSLD 1 | Not Applicable At This Time |

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| Time of Use Rate Class | Rate Schedule | Levelized Adjustment On-Peak | Levelized Adjustment Off-Peak |
|---|---|---|---|
| Residential TOU | RST - EXP | 18.140 ¢/KWH | 5.840 ¢/KWH |
| General Service TOU | GST - EXP | 13.829 ¢/KWH | 4.829 ¢/KWH |
| General Service-Demand TOU | GSDT - EXP | 13.322 ¢/KWH | 6.072 ¢/KWH |
| General Service-Large Demand TOU | GSLDT - EXP | 14.965 ¢/KWH | 5.965 ¢/KWH |
| Interruptible - TOU | IS - EXP | 7.465 ¢/KWH | 8.965 ¢/KWH |

| Rate Class | Rate Schedule | Levelized Adjustment |
|---|---|---|
| Residential (1st 1000 KWH's) | RS | 9.740¢ / KWH |
| Residential (above 1000 KWH's) | RS | 10.990¢ / KWH |
| General Service | GS | 9.829¢ / KWH |
| General Service-Demand | GSD | 9.322¢ / KWH |
| Lighting Service | LS | 7.600¢ / KWH |
| Outdoor Street Lighting | OSL | 7.600¢ / KWH |
| General Service-Large Demand | GSLD | 8.965¢ / KWH |
| General Service-Large Demand 1 | GSLD 1 | Not Applicable At This Time |

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| Time of Use Rate Class | Rate Schedule | Levelized Adjustment On-Peak | Levelized Adjustment Off Peak |
|---|---|---|---|
| Residential TOU | RST - EXP | 18.140 ¢ /KWH | 5.840¢ /KWH |
| General Service TOU | GST - EXP | 13.829 ¢ /KWH | 4.829¢ /KWH |
| General Service-Demand TOU | GSDT - EXP | 13.322 ¢ /KWH | 6.072¢ /KWH |
| General Service-Large Demand TOU | GSLDT - EXP | 14.965 ¢ /KWH | 5.965¢ /KWH |
| Interruptible - TOU | IS - EXP | 7.465 ¢ /KWH | 8.965¢ /KWH |

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Energy Conservation Cost Recovery Clause
Each base energy rate per KWH of the above rate schedules for the period January 1, 2014 through December 31, 2014 shall be increased by 0.160 ¢/KWH of sales to recover conservation related expenditures by the Company. This adjustment is determined in accordance with the formula and procedures specified by the Florida Public Service Commission.

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Tax Cost Recovery
There will be added to all bills rendered for electric service a proportionate share of all license fees and taxes imposed by any governmental authorities after November 1, 1946, to an extent sufficient to cover excess increased taxes or license fees.

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Issued by: Jerry M. Householder, President Directive: ~~January 1, 2014~~

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*RATE ADJUSTMENT RIDER – NORTHEAST FLORIDA DIVISION*

~~RATE ADJUSTMENT RIDER – NORTHEAST FLORIDA DIVISION~~

APPLICABILITY

Electric service under all rate schedules for the Northeast Florida Division which specify that rates are subject to adjustment in accordance with the provisions of the Company's Rate Adjustment Rider.

TOTAL PURCHASED POWER COST RECOVERY CLAUSE

The total purchased power cost adjustment shall be applied to each kilowatt hour delivered and shall be computed in accordance with the formula prescribed by the Florida Public Service Commission. The total purchased power cost adjustment for the period January 1, 2014 through December 31, 2014 is as follows:

| Rate Class | Rate Schedule | Levelized Adjustment |
|---|---|---|
| Residential (1st 1000 KWH's) | RS | 8.975 ¢ / KWH |
| Residential (above 1000 KWH's) | RS | 10.225 ¢ / KWH |
| General Service | GS | 8.335 ¢ / KWH |
| General Service –Demand | GSD | 8.220 ¢ / KWH |
| General Service –Large Demand | GSLD | 8.245 ¢ / KWH |
| ~~Outdoor~~ Lighting Service | ~~LS OL-1, OL-2~~ | 5.218 ~~5.228~~ ¢ / KWH |
| ~~Outdoor~~ Street Lighting | ~~OSL SL-2, SL-3~~ | 5.218 ~~5.206~~ ¢ / KWH |
| General Service<br>Large Demand 1 | GSLD 1 | Generation Demand 14.75/ KW*<br>Transmission Demand $1.54/ KW*<br>Energy 5.919 ¢ / KWH* |

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*Estimated for informational purposes only,
Monthly rate will be billed at actual cost.

ENERGY CONSERVATION COST RECOVERY CLAUSE

Each base energy rate per KWH of the above rate schedules for the period January 1, 2014 through December 31, 2014 shall be increased by 0.100¢ / KWH of sales to recover conservation related expenditures by the Company. This adjustment is determined in accordance with the formula and procedures specified by the Florida Public Service Commission.

TAX COST RECOVERY

There will be added to all bills rendered for electric service a proportionate share of all license fees and taxes imposed by any governmental authorities after January 1, 1945, to an extent sufficient to cover excess increased taxes or license fee.

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Florida Public Utilities Company Original Sheet No. 68
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Issued by: Jeffry M. Householder, President Effective:

Florida Public Utilities Company Original Sheet No. 69
F.P.S.C. Electric Tariff
Third Revised Volume No. 1

*INDEX OF STANDARD FORMS*


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*STANDARD FORMS*
*EXTENSION OF FACILITIES AGREEMENT*

FLORIDA PUBLIC UTILITIES COMPANY

EXTENSION OF FACILITIES AGREEMENT

This Agreement, executed in duplicate as of the ____ day of _____ , 20____, by and between Florida Public Utilities Company, a Florida Corporation, hereinafter referred to as the "Company", party of the first part, and _____ hereinafter referred to as the "Customer", party of the second part, witnesseth:

Whereas, the customer is desirous of securing an extension or increase of the facilities of the Company as hereinafter described; and whereas, the Company is willing to make such extension or increase;

Now, therefore, in consideration of the respective and mutual covenants and agreements contained herein and hereinafter set forth, the parties hereto agree with each other as follows:

1. The Company will extend or increase its facilities as follows:

The Company will commence the extension or increase of its facilities forthwith after the execution of this Agreement and use its best efforts to complete the extension or increase of its facilities as soon as reasonably possible; provided, however, that the parties expressly agree that the Company shall not be liable or responsible for any delay caused by or resulting from shortages or unavailability of material or labor, or from any other hindrance or delay beyond the control of the Company.

2. To compensate the Company for the cost and expense of the aforesaid extension or increase of its facilities, the Customer simultaneously with the execution of this Agreement has paid to the Company the sum of $_____, the receipt of which hereby is acknowledged by the Company. The parties agree that said sum was paid by the Customer to and received by the Company without the right of any rebate, credit, reduction or adjustment in favor of either party.

3. The parties agree that the Company shall at all times have title to and keep ownership and control in and over the aforesaid extended or increased facilities, including but not limited to all new materials and equipment installed therein; and the parties agree further that the Company shall have the sole and exclusive right to use the extended or increased facilities for the purpose of serving other customers of the Company.

Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 71
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*STANDARD FORMS*
*EXTENSION OF FACILITIES AGREEMENT (Continued)*

~~EXTENSION OF FACILITIES AGREEMENT~~
~~(Continued)~~

4. After the extension or increase of the facilities described above, the Customer agrees that subject to all applicable terms, provisions, rights, duties and penalties, the Customer will in the usual manner and at the usual times pay for the utilities and services delivered to the Customer by means of the extended or increased facilities at the regular franchise or at special contract rates, whichever is applicable.

5. The parties agree that no representation, warranty, conditions or agreement of any kind or nature whatsoever shall be binding upon either of the parties hereto unless incorporated in this Agreement; and the parties agree further that this Agreement covers and includes the entire agreement between the parties. The parties agree that all covenants and agreements contained herein shall extend to, be obligatory upon and inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors and assigns; provided, however, that the Customer may not transfer or assign all or any part of this Agreement or any right which he may obtain hereunder without first obtaining the written consent of the Company.

In witness whereof, the parties hereto have executed this Agreement as of the day and year hereinbefore first written.

Customer_____ FLORIDA PUBLIC UTILITIES COMPANY

By_____ By _____
Title Its Agent

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Issued by: Jeffry M. Householder, ~~John T. English,~~ President Effective: ~~April 15, 2004~~

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*STANDARD FORMS*
*DEPOSIT OF FACILITIES AGEEMENT*

FLORIDA PUBLIC UTILITIES COMPANY

DEPOSIT OF FACILITIES AGREEMENT

This Agreement, executed in duplicate as of the ____ day of _____, 20____, by and between Florida Public Utilities Company, a Florida Corporation, hereinafter referred to as the "Company", party of the first part, and _____ hereinafter referred to as the "Customer", party of the second part, witnesseth:

Whereas, the customer is desirous of securing an extension or increase of the facilities of the Company as hereinafter described; and whereas, the Company is willing to make such extension or increase;

Now, therefore, in consideration of the respective and mutual covenants and agreements contained herein and hereinafter set forth, the parties hereto agree with each other as follows:

1. The Company will extend or increase its facilities as follows:

The Company will commence the extension or increase of its facilities forthwith after the execution of this Agreement and use its best efforts to complete the extension or increase of its facilities as soon as reasonably possible; provided, however, that the parties expressly agree that the Company shall not be liable or responsible for any delay caused by or resulting from shortages or unavailability of material or labor, or from any other hindrance or delay beyond the control of the Company.

2. To compensate the Company for the cost and expense of the aforesaid extension or increase of its facilities in accordance with the Company's Rules and Regulations for extensions, the Customer simultaneously with the execution of this Agreement has paid to the Company the sum of $_____, the receipt of which hereby is acknowledged by the Company. The parties agree that said sum was paid by the Customer to and received by the Company in accordance with the Company's Rules and Regulations for service requiring extension of facilities within the service area of the Company in _____ County, Florida. The Company's Rules and Regulations as filed with and approved by the Florida Public Service Commission are made a part of this Agreement.

3. The parties agree that the Company shall at all times have title to and keep ownership and control in and over the aforesaid extended or increased

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*STANDARD FORMS*
*DEPOSIT OF FACILITIES AGREEMENT (Continued)*

~~DEPOSIT OF FACILITIES AGREEMENT~~
~~(Continued)~~

facilities, including but not limited to all new materials and equipment installed therein; and the parties agree further that the Company shall have the sole and exclusive right to use the extended or increased facilities for the purpose of serving other customers of the Company.

4. After the extension or increase of the facilities described above, the Customer agrees that subject to all applicable terms, provisions, rights, duties and penalties, the Customer will in the usual manner and at the usual times pay for the utilities and services delivered to the Customer by means of the extended or increased facilities in accordance with the Company's tariffs filed with and approved by the Florida Public Service Commission.

5. The parties agree that no representation, warranty, conditions or agreement of any kind or nature whatsoever shall be binding upon either of the parties hereto unless incorporated in this Agreement; and the parties agree further that this Agreement covers and includes the entire agreement between the parties. The parties agree that all covenants and agreements contained herein shall extend to, be obligatory upon and inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors and assigns; provided, however, that the Customer may not transfer or assign all or any part of this Agreement or any right which he may obtain hereunder without first obtaining the written consent of the Company.

In witness whereof, the parties hereto have executed this Agreement as of the day and year hereinbefore first written.

Customer_____ FLORIDA PUBLIC UTILITIES COMPANY

By_____ By _____
Title Its Agent

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*STANDARD FORMS / APPLICATION*
*INTERCONNECTION OF CUSTOMER-OWNED*
*RENEWABLE GENERATION SYSTEMS*

APPLICATION
INTERCONNECTION OF CUSTOMER-OWNED RENEWABLE
GENERATION SYSTEMS

TIER 1 - 10 KW or Less
TIER 2 - Greater than 10 KW and Less Than or Equal to 100 KW
TIER 3 - Greater than 100 KW and Less Than or Equal to 2 MW

Florida Public Utilities Company customers who install customer-owned renewable generation systems and desire to interconnect those facilities with the FPUC electrical system are required to complete this application. This application can be obtained from the local FPU office or can be downloaded from the FPUC website (www.fpuc.com). When the completed application and fees are returned to FPUC, the process of completing the appropriate Tier 1, Tier 2 or Tier 3 Interconnection Agreement can begin. The Interconnection Agreements may be obtained at the local FPUC office. Details for interconnection agreements may be found as defined in Rule 25-6.065, Florida Administrative Code or within the Florida Public Utilities Company Interconnection Agreement.

**1. Customer Information**

Name: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone Number: _____ Alternate Phone Number: _____

Email Address: _____ Fax Number: _____

**2. Facility Information**

Facility Location: _____

_____

FPUC Account Number (if available): _____

Manufacturers Name/Address: _____

_____

Reference or Model Number: _____

Serial Number: _____

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*INTERCONNECTION OF CUSTOMER-OWNED RENEWABLE GENERATION SYSTEMS APPLICATION (Continued)*

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**3. Facility Rating Information**

Gross Power Rating: _____ ("Gross power rating" means the total manufacturer's AC nameplate generating capacity of an on-site customer-owned renewable generation system that will be interconnected to and operate in parallel with the investor-owned utility's distribution facilities. For inverter-based systems, the AC nameplate generating capacity shall be calculated by multiplying the total installed DC nameplate generating capacity by .85 in order to account for losses during the conversion from DC to AC.
Fuel or Energy Source: _____
Anticipated In- Service Date: _____

**4. Application Fee**

The application fee is based on the Gross Power Rating and must be submitted with this application. There is no application fee for Tier 1 installations. The non-refundable application fee is $350 for Tier 2 and Tier 3 installations.

**5. Interconnection Study Fee**

For Tier 3 installations that require an interconnection study, as determined by the Company, the Customer will pay $2,000 prior to the initiation of the interconnection study. The total cost to the Customer will not exceed this amount. Should the actual interconnection study cost be less than $2,000 the customer will be refunded the difference.

**6. Required Documentation**

Before the Interconnection Agreement may become effective, the Documentation listed in this Section must be provided to the Company by the Customer. The Documentation listed does not need to accompany the Application but must be received before the Interconnection Agreement will be executed by the Company.

A. Documentation that the installation complies with:

1. IEEE 1547 (2003) Standard for Interconnecting Distributed Resources with Electric Power Systems.
2. IEEE 1547.1 (2005) Standard Conformance Test Procedures for Equipment Interconnecting Distributed Resources with Electric Power Systems.
3. UL 1741 (2005) Inverters, Converters, Controllers and Interconnection System Equipment for Use with Distributed Energy Resources.

B. Documentation that the customer-owned renewable generation has been inspected and approved by local code officials prior to its operation in parallel with the Company system to ensure compliance with applicable local codes.

C. Proof of general liability insurance for Tier 2 generators ($1,000,000) or Tier 3 generators ($2,000,000). Not required for Tier 1 generators.

D. Copy of any lease agreements if the Customer is leasing facility from third party.

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

Original Sheet No. 76
~~Original Sheet No. 45~~

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*STANDARD FORMS*
*STANDARD INTERCONNECTION AGREEMENT - TIER I*

STANDARD INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)

This agreement made and entered into as of this ___ day of _____, _____ by and between _____ hereinafter known at the "Customer" and Florida Public Utilities Company hereinafter know as the "Company". This agreement is made in accordance with Florida Public Commission Rule 25-6.065 F.A.C., Interconnection and Net Metering of Customer-Owned Renewable Generation and under the terms and conditions as approved by the Florida Public Service Commission pursuant to Rule 25-6.065(3), F.A.C.

1. The Customer's renewable generation system is within the Company service territory and is located at:

   _____

   _____

   and should be installed and operational by:

   _____, _____.

2. Customer will ensure the installation will meet or exceed all requirements noted below, will provide the Company with reasonable notification prior to the operation of the system and will assist the Company in verifying that the installation complies with the agreement prior to operating in parallel with the Company's electric system.

3. The Customer's renewable generation system is described as follows:

   a. Equipment Manufacturers Name and Address:

   _____

   _____

   _____

   b. Manufacturers Reference Number, Serial Number, Type, Style, Model, Etc.

   _____

   _____

   _____

   c. Name Plate Rating (KW and Voltage):

   _____

   _____



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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS (Continued)*

4. Standard Interconnection Agreement Requirements - To qualify for expedited interconnection as a Tier 1 generator pursuant to Rule 25-6.065, F.A.C., the Facility must:

(a) Comply with IEEE 1547 (2003) Standard for Interconnecting Distributed Resources with Electric Power Systems.

(b) Comply with IEEE 1547.1 (2005) Standard Conformance Test Procedures for Equipment Interconnecting Distributed Resources with Electric Power Systems.

(c) Comply with UL 1741 (2005) Inverters, Converters, Controllers and Interconnection System Equipment for Use With Distributed Energy Resources.

(d) Have a Gross Power Rating that does not exceed 90% of the customer's utility distribution service rating.

(e) Have a Gross Power Rating of 10 KW or less.

5. Customer Qualifications and Fees - The customer shall comply with the following to qualify as a Tier 1 generator pursuant to Rule 25-6.065, F.A.C.:

(a) Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards listed in Section (4).

(b) Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to Section (5)(a) that performs the function of automatically isolating the customer-owned generation equipment from the electric grid in the event the electric grid loses power.

(c) Provided the customer-owned renewable generation equipment complies with Sections (4) and (5)(a), (b), the Company shall not require further design review, testing, or additional equipment other than that provided for in Section (9).

(d) Tier 1 customers who request interconnection of customer-owned renewable generation shall not be charged fees in addition to those charged to other retail customers without self-generation, including application fees.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)*
*(Continued)*

6. Inspection Requirements – Prior to operating the Customer system in parallel with Company's electric system, the Customer will:
   (a) Have the customer-owned renewable generation inspected and approved by local code officials prior to its operation in parallel with the Company system to ensure compliance with applicable local codes.
   (b) Make provisions that permit the Company to inspect customer-owned renewable generation and its component equipment, and the documents necessary to ensure compliance with Sections (4) and (5). The Customer shall notify the Company at least 10 days prior to initially placing customer equipment and protective apparatus in service, and the Company shall have the right to have personnel present on the in-service date. If the customer-owned renewable generation system is subsequently modified in order to increase its gross power rating, the Customer must notify the Company by submitting a new application specifying the modifications at least 30 days prior to making the modifications.
   (c) Provide for protection of the renewable generating equipment, inverters, protective devices, and other system components from damage from the normal and abnormal conditions and operations that occur on the Company system in delivering and restoring power; and is responsible for ensuring that customer-owned renewable generation equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to ensure that it is operating correctly and safely.

7. Indemnity for Loss to Third Parties - The Customer shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)*
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8. Customer Insurance Requirements – The Customer owning a Tier 1 generator is not required by rule to obtain general liability insurance for damage to persons or property as a result of the operation of the generator. However, the Company strongly recommends that a Tier 1 customer carry an appropriate level of liability insurance.

9. Manual Disconnect Switch - Inverter-based Tier 1 customer-owned renewable generation systems shall be exempt from this requirement. However, the Company recommends that the Customer install, at the customer's expense, a manual disconnect switch of the visible load break type to provide a separation point between the AC power output of the customer-owned renewable generation and any Customer wiring connected to the Company's system. The manual disconnect switch shall be mounted separate from, but adjacent to, the meter socket and shall be readily accessible to the Company and capable of being locked in the open position with a single Company padlock. Should a main disconnect switch not be installed, removal of the electric meter and disconnection of electric service may be used to isolate the customer owned generation for the electric grid.

10. Disconnection From Customer System - The Company may open the manual disconnect switch pursuant to the conditions set forth below in (10)(a) – (10)(d), isolating the customer-owned renewable generation, without prior notice to the Customer. To the extent practicable, however, prior notice shall be given. If prior notice is not given, the Company shall at the time of disconnection leave a door hanger notifying the Customer that their customer-owned renewable generation has been disconnected, including an explanation of the condition necessitating such action. The Company shall reconnect the customer-owned renewable generation as soon as the condition necessitating disconnection is remedied.

    a. Emergencies or maintenance requirements on the Company's electric system;

    b. Hazardous conditions existing on the Company system due to the operation of the Customer's generating or protective equipment as determined by the Company;

    c. Adverse electrical effects, such as power quality problems, on the electrical equipment of the Company's other electric consumers caused by the customer-owned renewable generation as determined by the Company;

    d. Failure of the Customer to maintain the required insurance coverage (if required).

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)*
*(Continued)*

11. Administrative Requirements

(a) The Company shall maintain on its website a downloadable application for interconnection of customer-owned renewable generation, detailing the information necessary to execute the Standard Interconnection Agreement. Upon request the Company shall provide a hard copy of the application within 5 business days.

(b) Within 10 business days of receipt of the Customer's application, the Company shall provide written notice that it has received all documents required by the Standard Interconnection Agreement or indicate how the application is deficient. Within 10 business days of receipt of a completed application, the Company shall provide written notice verifying receipt of the completed application. The written notice shall also include dates for any physical inspection of the customer-owned renewable generation necessary for the Company to confirm compliance with Sections (4) through (10).

(c) The Standard Interconnection Agreement shall be executed by the Company within 30 calendar days of receipt of a completed application.

(d) The Customer must execute the Standard Interconnection Agreement and return it to the Company at least 30 calendar days prior to beginning parallel operations and within one year after the utility executes the Agreement. All physical inspections must be completed by the Company within 30 calendar days of receipt of the Customer's executed Standard Interconnection Agreement. If the inspection is delayed at the Customer's request, the Customer shall contact the utility to reschedule an inspection. The Company shall reschedule the inspection within 10 business days of the Customer's request.

12. Net Metering

(a) The Company shall enable each customer-owned renewable generation facility interconnected to the investor-owned utility's electrical grid pursuant to this rule to net meter.

(b) The Company shall install, at no additional cost to the customer, metering equipment at the point of delivery capable of measuring the difference between the electricity supplied to the customer from the investor-owned utility and the electricity generated by the customer and delivered to the investor-owned utility's electric grid.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)*
*(Continued)*

12. Net Metering (continued)

(c) Meter readings shall be taken monthly on the same cycle as required under the otherwise applicable rate schedule.

(d) The Company shall charge for electricity used by the customer in excess of the generation supplied by customer-owned renewable generation in accordance with normal billing practices.

(e) During any billing cycle, excess customer-owned renewable generation delivered to the Company's electric grid shall be credited to the Customer's energy consumption for the next month's billing cycle.

(f) Energy credits produced pursuant to Section (12) (e) shall accumulate and be used to offset the customer's energy usage in subsequent months for a period of not more than twelve months. At the end of each calendar year, the Company shall pay the Customer for any unused energy credits at an average annual rate based on the Company's COG-1, as-available energy tariff.

(g) When a Customer leaves the system, that Customer's unused credits for excess kWh generated shall be paid to the Customer at an average annual rate based on the Company's COG-1, as-available energy tariff.

(h) Regardless of whether excess energy is delivered to the Company's electric grid, the customer shall continue to pay the applicable customer charge and applicable demand charge (if applicable) for the maximum measured demand during the billing period. The Company shall charge for electricity used by the Customer in excess of the generation supplied by customer-owned renewable generation at the Company's otherwise applicable rate schedule. The Customer may at their sole discretion choose to take service under the Company's standby or supplemental service rate, if available.

13. Renewable Energy Certificates - Customers shall retain any Renewable Energy Certificates associated with the electricity produced by their customer-owned renewable generation equipment. Any additional meters necessary for measuring the total renewable electricity generated for the purposes of receiving Renewable Energy Certificates shall be installed at the Customer's expense, unless otherwise determined during negotiations for the sale of the Customer's Renewable Energy Certificates to the Company.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)*
*(Continued)*

14. Change of Ownership - This agreement shall not be assigned or transferred without prior written consent of the Company. Should there be a change in ownership; the Customer shall provide the Company with 30 day notice prior to the change. The Company will contact the new owner prior to the end of the 30 days in order to execute a new agreement. The new owner will not be entitled to operate the generator in parallel with the Company system or be net metered until a new agreement is executed by both parties. However, this agreement shall inure to the benefit of and binding upon the respective heirs, legal representatives, successors and assigns of the parties involved until a new agreement is executed.

15. No Extension of Credit - In executing this agreement, the Company does not, nor should it be construed to extend credit or financial support for the benefit of any third parties lending money to or having other transactions with the Customer or any assignee of this agreement.

16. Applicability of Tariff - The Company's tariff and associated technical terms and abbreviations, general rules, regulations and standard electric service requirements are incorporated herein by reference. In the event that this tariff and the Interconnection Agreement is revised due to rule changes approved by the Florida Public Service Commission, the Company and the Customer agree to replace this agreement with an amended agreement that complies with the amended Florida Public Service Commission rules.

17. Entire Agreement - This agreement supersedes all previous agreements or representations, either written or oral, heretofore in effect between the Company and the Customer, made in respect to matters herein contained, and when duly executed, this agreement constitutes the entire agreement between the parties.

18. Termination - Upon termination of this agreement, the Company shall open and padlock the manual disconnect switch, if applicable, and remove any additional kilowatt-hour meter and associated Company equipment. At the Customer's expense, the Customer agrees to permanently isolate the Facility from the Company's electric service grid. The Customer shall notify the Company in writing within ten (10) business days that the isolation procedure has been completed.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW or LESS)*
*(Continued)*

19. Retail Purchase of Electricity - "Customer-owned renewable generation" means an electric generating system located on a customer's premise that is primarily intended to offset part or all of the customer's electricity requirements with renewable energy. The term "customer-owned renewable generation" does not preclude the customer of record from contracting for the purchase, lease, operation, or maintenance of an on-site renewable generation system with a third-party under terms and conditions but does not include the retail purchase of electricity from the third party.

20. The Customer agrees to indemnify and hold harmless the Company, its subsidiaries or affiliates, and their respective employees, officers and directors, against any and all liability, loss, damage, cost or expense which the Company, it subsidiaries, affiliates, and their respective employees, officers and directors may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Customer under the obligations of this agreement. The Company agrees to indemnify and hold harmless the Customer, against any and all liability, loss, damage, cost or expense which the Customer may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Company under the obligations of this agreement.

21. Communications, either emergency or routine, related to this agreement or operation of the installation shall be made to the following parties:

Company:

_____

_____

_____

_____

_____

Customer:

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_____

_____

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW or LESS)*
*(Continued)*

22. Dispute Resolution - The Company and Customer may seek resolution of disputes arising out of this interpretation of this agreement pursuant to Rule 25-22.032, F.A.C., Customer Complaints, or Rule 25-22.036, F.A.C., Initiation of Formal Proceedings.

IN WITNESS WHEREOF, the Customer and the Company execute this Agreement this _____ day of _____, _____.

WITNESS:

FLORIDA PUBLIC UTILITIES COMPANY
COMPANY

_____

By: _____
Title: _____
Date: _____

WITNESS:

_____
CUSTOMER

_____

By: _____
Title: _____
Date: _____

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*STANDARD FORMS*
*STANDARD INTERCONNECTION AGREEMENT – TIER 2*

## STANDARD INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 2 RENEWABLE GENERATION SYSTEMS
(Greater than 10 KW and Less than or Equal to 100 KW)

This agreement made and entered into as of this ___ day of _____, _____ by and between _____ hereinafter known at the "Customer" and Florida Public Utilities Company hereinafter know as the "Company". This agreement is made in accordance with Florida Public Commission Rule 25-6.065 F.A.C., Interconnection and Net Metering of Customer-Owned Renewable Generation and under the terms and conditions as approved by the Florida Public Service Commission pursuant to Rule 25-6.065(3), F.A.C.

1. The Customer's renewable generation system is within the Company service territory and is located at:

   _____

   _____

   and should be installed and operational by:

   _____, _____.

2. Customer will ensure the installation will meet or exceed all requirements noted below, will provide the Company with reasonable notification prior to the operation of the system and will assist the Company in verifying that the installation complies with the agreement prior to operating in parallel with the Company's electric system.

3. The Customer's renewable generation system is described as follows:

   a. Equipment Manufacturers Name and Address:

   _____

   _____

   _____

   b. Manufacturers Reference Number, Serial Number, Type, Style, Model, Etc.

   _____

   _____

   _____

   c. Name Plate Rating (KW and Voltage):

   _____

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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 87
~~Original Sheet No. 56~~

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 2 RENEWABLE GENERATION SYSTEMS (Greater than 10 KW and Less than or Equal to 100 KW) (Continued)*

4. Standard Interconnection Agreement Requirements - To qualify for expedited interconnection as a Tier 2 generator pursuant to Rule 25-6.065, F.A.C., the Facility must:

(a) Comply with IEEE 1547 (2003) Standard for Interconnecting Distributed Resources with Electric Power Systems.

(b) Comply with IEEE 1547.1 (2005) Standard Conformance Test Procedures for Equipment Interconnecting Distributed Resources with Electric Power Systems.

(c) Comply with UL 1741 (2005) Inverters, Converters, Controllers and Interconnection System Equipment for Use With Distributed Energy Resources.

(d) Have a Gross Power Rating that does not exceed 90% of the customer's utility distribution service rating.

(e) Have a Gross Power Rating of greater than 10 KW and less than or equal to 100 KW.

5. Customer Qualifications and Fees - The customer shall comply with the following to qualify as a Tier 2 generator pursuant to Rule 25-6.065, F.A.C.:

(a) Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards listed in Section (4).

(b) Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to Section (5)(a) that performs the function of automatically isolating the customer-owned generation equipment from the electric grid in the event the electric grid loses power.

(c) Provided the customer-owned renewable generation equipment complies with Sections (4) and (5)(a), (b), the Company shall not require further design review, testing, or additional equipment other than that provided for in Section (9).

(d) Tier 2 customers who request interconnection of customer-owned renewable generation shall be charged a one-time non-refundable application fee of $350.

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Issued by: Jeffry M. Householder, ~~John T. English,~~ President
Effective: ~~October 1, 2008~~

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

6. Inspection Requirements - Prior to operating the Customer system in parallel with Company's electric system, the Customer will:
   (a) Have the customer-owned renewable generation inspected and approved by local code officials prior to its operation in parallel with the Company system to ensure compliance with applicable local codes.
   (b) Make provisions that permit the Company to inspect customer-owned renewable generation and its component equipment, and the documents necessary to ensure compliance with Sections (4) and (5). The Customer shall notify the Company at least 10 days prior to initially placing customer equipment and protective apparatus in service and the Company shall have the right to have personnel present on the in-service date. If the customer-owned renewable generation system is subsequently modified in order to increase its gross power rating, the Customer must notify the Company by submitting a new application specifying the modifications at least 30 days prior to making the modifications.
   (c) Provide for protection of the renewable generating equipment, inverters, protective devices, and other system components from damage from the normal and abnormal conditions and operations that occur on the Company system in delivering and restoring power; and is responsible for ensuring that customer-owned renewable generation equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to ensure that it is operating correctly and safely.

7. Indemnity for Loss to Third Parties - The Customer shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 2 RENEWABLE GENERATION SYSTEMS (Greater than 10 KW and Less than or Equal to 100 KW) (Continued)*

8. Customer Insurance Requirements - The Customer owning a Tier 2 generator is required by rule to obtain general liability insurance for personal and property damage in the amount of no less than one million dollars ($1,000,000) as a result of the operation of the generator. Prior to parallel operation, the Customer shall provide initial proof of insurance or sufficient guarantee and proof of self insurance, evidencing the generator. The Customer shall continue to provide proof of continuing insurance within 30 days of any policy renewal.

9. Manual Disconnect Switch - Customer's operating a Tier 2 generator shall install, at the customer's expense, a manual disconnect switch of the visible load break type to provide a separation point between the AC power output of the customer-owned renewable generation and any Customer wiring connected to the Company's system. The manual disconnect switch shall be mounted separate from, but adjacent to, the meter socket and shall be readily accessible to the Company and capable of being locked in the open position with a single Company padlock.

10. Disconnection From Customer System - The Company may open the manual disconnect switch pursuant to the conditions set forth below in Sections (10)(a) - (10)(d), isolating the customer-owned renewable generation, without prior notice to the Customer. To the extent practicable, however, prior notice shall be given. If prior notice is not given, the Company shall at the time of disconnection leave a door hanger notifying the Customer that their customer-owned renewable generation has been disconnected, including an explanation of the condition necessitating such action. The Company shall reconnect the customer-owned renewable generation as soon as the condition necessitating disconnection is remedied.

a. Emergencies or maintenance requirements on the Company's electric system;
b. Hazardous conditions existing on the Company system due to the operation of the Customer's generating or protective equipment as determined by the Company;
c. Adverse electrical effects, such as power quality problems, on the electrical equipment of the Company's other electric consumers caused by the customer-owned renewable generation as determined by the Company;
d. Failure of the Customer to maintain the required insurance coverage.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

11. Administrative Requirements

(a) The Company shall maintain on its website a downloadable application for interconnection of customer-owned renewable generation, detailing the information necessary to execute the Standard Interconnection Agreement. Upon request the Company shall provide a hard copy of the application within 5 business days.

(b) Within 10 business days of receipt of the Customer's application, the Company shall provide written notice that it has received all documents required by the Standard Interconnection Agreement or indicate how the application is deficient. Within 10 business days of receipt of a completed application, the Company shall provide written notice verifying receipt of the completed application. The written notice shall also include dates for any physical inspection of the customer-owned renewable generation necessary for the Company to confirm compliance with Sections (4) through (10).

(c) The Standard Interconnection Agreement shall be executed by the Company within 30 calendar days of receipt of a completed application.

(d) The Customer must execute the Standard Interconnection Agreement and return it to the Company at least 30 calendar days prior to beginning parallel operations and within one year after the utility executes the Agreement. All physical inspections must be completed by the Company within 30 calendar days of receipt of the Customer's executed Standard Interconnection Agreement. If the inspection is delayed at the Customer's request, the Customer shall contact the utility to reschedule an inspection. The Company shall reschedule the inspection within 10 business days of the Customer's request.

12. Net Metering

(a) The Company shall enable each customer-owned renewable generation facility interconnected to the investor-owned utility's electrical grid pursuant to this rule to net meter.

(b) The Company shall install, at no additional cost to the customer, metering equipment at the point of delivery capable of measuring the difference between the electricity supplied to the customer from the investor-owned utility and the electricity generated by the customer and delivered to the investor-owned utility's electric grid.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

12. Net Metering (continued)

(c) Meter readings shall be taken monthly on the same cycle as required under the otherwise applicable rate schedule.

(d) The Company shall charge for electricity used by the customer in excess of the generation supplied by customer-owned renewable generation in accordance with normal billing practices.

(e) During any billing cycle, excess customer-owned renewable generation delivered to the Company's electric grid shall be credited to the Customer's energy consumption for the next month's billing cycle.

(f) Energy credits produced pursuant to Section (12)(e) shall accumulate and be used to offset the customer's energy usage in subsequent months for a period of not more than twelve months. At the end of each calendar year, the Company shall pay the Customer for any unused energy credits at an average annual rate based on the Company's COG-1, as-available energy tariff.

(g) When a Customer leaves the system, that Customer's unused credits for excess kWh generated shall be paid to the Customer at an average annual rate based on the Company's COG-1, as-available energy tariff.

(h) Regardless of whether excess energy is delivered to the Company's electric grid, the customer shall continue to pay the applicable customer charge and applicable demand charge (if applicable) for the maximum measured demand during the billing period. The Company shall charge for electricity used by the Customer in excess of the generation supplied by customer-owned renewable generation at the Company's otherwise applicable rate schedule. The Customer may at their sole discretion choose to take service under the Company's standby or supplemental service rate, if available.

13. Renewable Energy Certificates - Customers shall retain any Renewable Energy Certificates associated with the electricity produced by their customer-owned renewable generation equipment. Any additional meters necessary for measuring the total renewable electricity generated for the purposes of receiving Renewable Energy Certificates shall be installed at the Customer's expense, unless otherwise determined during negotiations for the sale of the Customer's Renewable Energy Certificates to the Company.



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Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 92
~~Original Sheet No. 61~~

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

14. Change of Ownership - This agreement shall not be assigned or transferred without prior written consent of the Company. Should there be a change in ownership; the Customer shall provide the Company with 30 day notice prior to the change. The Company will contact the new owner prior to the end of the 30 days in order to execute a new agreement. The new owner will not be entitled to operate the generator in parallel with the Company system or be net metered until a new agreement is executed by both parties. However, this agreement shall inure to the benefit of and binding upon the respective heirs, legal representatives, successors and assigns of the parties involved until a new agreement is executed.

15. No Extension of Credit - In executing this agreement, the Company does not, nor should it be construed to extend credit or financial support for the benefit of any third parties lending money to or having other transactions with the Customer or any assignee of this agreement.

16. Applicability of Tariff - The Company's tariff and associated technical terms and abbreviations, general rules, regulations and standard electric service requirements are incorporated herein by reference. In the event that this tariff and the Interconnection Agreement is revised due to rule changes approved by the Florida Public Service Commission, the Company and the Customer agree to replace this agreement with an amended agreement that complies with the amended Florida Public Service Commission rules.

17. Entire Agreement - This agreement supersedes all previous agreements or representations, either written or oral, heretofore in effect between the Company and the Customer, made in respect to matters herein contained, and when duly executed, this agreement constitutes the entire agreement between the parties.

18. Termination - Upon termination of this agreement, the Company shall open and padlock the manual disconnect switch, if applicable, and remove any additional kilowatt-hour meter and associated Company equipment. At the Customer's expense, the Customer agrees to permanently isolate the Facility from the Company's electric service grid. The Customer shall notify the Company in writing within ten (10) business days that the isolation procedure has been completed.

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Issued by: Jeffry M. Householder, ~~John T. English,~~ President Effective: ~~October 1, 2008~~

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 2 RENEWABLE GENERATION SYSTEM*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

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19. Retail Purchase of Electricity - "Customer-owned renewable generation" means an electric generating system located on a customer's premise that is primarily intended to offset part or all of the customer's electricity requirements with renewable energy. The term "customer-owned renewable generation" does not preclude the customer of record from contracting for the purchase, lease, operation, or maintenance of an on-site renewable generation system with a third-party under terms and conditions but does not include the retail purchase of electricity from the third party.

20. The Customer agrees to indemnify and hold harmless the Company, its subsidiaries or affiliates, and their respective employees, officers and directors, against any and all liability, loss, damage, cost or expense which the Company, it subsidiaries, affiliates, and their respective employees, officers and directors may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Customer under the obligations of this agreement. The Company agrees to indemnify and hold harmless the Customer, against any and all liability, loss, damage, cost or expense which the Customer may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Company under the obligations of this agreement.

21. Communications, either emergency or routine, related to this agreement or operation of the installation shall be made to the following parties:

Company:

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Customer:

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

22. Dispute Resolution - The Company and Customer may seek resolution of disputes arising out of this interpretation of this agreement pursuant to Rule 25-22.032, F.A.C., Customer Complaints, or Rule 25-22.036, F.A.C., Initiation of Formal Proceedings.

IN WITNESS WHEREOF, the Customer and the Company execute this Agreement this _____ day of _____, _____.

WITNESS:

FLORIDA PUBLIC UTILITIES COMPANY
COMPANY

_____

By: _____
Title: _____
Date: _____

WITNESS:

_____
CUSTOMER

_____

By: _____
Title: _____
Date: _____

Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 95
~~First Revised Sheet No. 64~~
~~Cancels Original Sheet No. 64~~

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*STANDARD FORMS*
*STANDARD INTERCONNECTION AGREEMENT - TIER 3*

STANDARD INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 3 RENEWABLE GENERATION SYSTEMS (Greater than 100 KW and Less than or Equal to 2 MW)

This agreement made and entered into as of this ___ day of _____, _____ by and between _____ hereinafter known at the "Customer" and Florida Public Utilities Company hereinafter know as the "Company". This agreement is made in accordance with Florida Public Commission Rule 25-6.065 F.A.C., Interconnection and Net Metering of Customer-Owned Renewable Generation and under the terms and conditions as approved by the Florida Public Service Commission pursuant to Rule 25-6.065(3), F.A.C.

1. The Customer's renewable generation system is within the Company service territory and is located at:

_____
_____
and should be installed and operational by:
_____, _____.

2. Customer will ensure the installation will meet or exceed all requirements noted below, will provide the Company with reasonable notification prior to the operation of the system and will assist the Company in verifying that the installation complies with the agreement prior to operating in parallel with the Company's electric system.

3. The Customer's renewable generation system is described as follows:
   a. Equipment Manufacturers Name and Address:

_____
_____
_____
   b. Manufacturers Reference Number, Serial Number, Type, Style, Model, Etc.

_____
_____
_____
   C. Name Plate Rating (KW and Voltage):

_____
_____

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Issued by: Jeffry M. Householder, ~~John T. English,~~ President Effective: ~~October 1, 2008~~

Florida Public Utilities Company
F.P.S.C. Electric Tariff
Third ~~Second~~ Revised Volume No. I

Original Sheet No. 96
~~First Revised Sheet No. 65~~
~~Cancels Original Sheet No. 65~~

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## *INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 3 RENEWABLE GENERATION SYSTEMS (Greater than 100 KW and Less than or Equal to 2 MW) (Continued)*

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4. Standard Interconnection Agreement Requirements - To qualify for expedited interconnection as a Tier 3 generator pursuant to Rule 25-6.065, F.A.C., the Facility must:
   (a) Comply with IEEE 1547 (2003) Standard for Interconnecting Distributed Resources with Electric Power Systems.
   (b) Comply with IEEE 1547.1 (2005) Standard Conformance Test Procedures for Equipment Interconnecting Distributed Resources with Electric Power Systems.
   (c) Comply with UL 1741 (2005) Inverters, Converters, Controllers and Interconnection System Equipment for Use With Distributed Energy Resources.
   (d) Have a Gross Power Rating that does not exceed 90% of the customer's utility distribution service rating.
   (e) Have a Gross Power Rating of greater than 100 KW and less than or equal to 2 MW.

5. Customer Qualifications and Fees - The customer shall comply with the following to qualify as a Tier 3 generator pursuant to Rule 25-6.065, F.A.C.:
   (a) Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards listed in Section (4).
   (b) Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to Section (5)(a) that performs the function of automatically isolating the customer-owned generation equipment from the electric grid in the event the electric grid loses power.
   (c) Should the Company determine that an interconnection study is necessary; a charge based on actual costs of the study will be the responsibility of the customer. Prior to initiation of the study, $2,000 (cost not to exceed $2,000) will be paid by the customer. Should actual study cost be less than $2,000, the difference will be refunded to the customer. Additionally, the customer will be responsible for cost associated with any modifications to the Company's system that is identified in the interconnection study.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 3 RENEWABLE GENERATION SYSTEMS*
*(Greater than 100 KW and Less than or Equal to 2 MW)*
*(Continued)*

Any such charges shall not be assessed on the Customer without prior approval of the FPSC as per Rule 25-6.065(4) (h). This agreement will not be executed until the expansion or other work identified in the study has been completed and payment received.

(d) Tier 3 customers who request interconnection of customer-owned renewable generation shall be charged a one-time non-refundable application fee of $350.

6. Inspection Requirements – Prior to operating the Customer system in parallel with Company's electric system, the Customer will:

(a) Have the customer-owned renewable generation inspected and approved by local code officials prior to its operation in parallel with the Company system to ensure compliance with applicable local codes.

(b) Make provisions that permit the Company to inspect customer-owned renewable generation and its component equipment, and the documents necessary to ensure compliance with Sections (4) and (5). The Customer shall notify the Company at least 10 days prior to initially placing customer equipment and protective apparatus in service and the Company shall have the right to have personnel present on the in-service date. If the customer-owned renewable generation system is subsequently modified in order to increase its gross power rating, the Customer must notify the Company by submitting a new application specifying the modifications at least 30 days prior to making the modifications.

(c) Provide for protection of the renewable generating equipment, inverters, protective devices, and other system components from damage from the normal and abnormal conditions and operations that occur on the Company system in delivering and restoring power; and is responsible for ensuring that customer-owned renewable generation equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to ensure that it is operating correctly and safely.

7. Indemnity for Loss to Third Parties - The Customer shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 3 RENEWABLE GENERATION SYSTEMS*
*(Greater than 100 KW and less than or Equal to 2 MW)*
*(Continued)*

~~harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer.~~

8. Customer Insurance Requirements – The Customer owning a Tier 3 generator is required by rule to obtain general liability insurance for personal and property damage in the amount of no less than two million dollars ($2,000,000) as a result of the operation of the generator. Prior to parallel operation, the Customer shall provide initial proof of insurance or sufficient guarantee and proof of self insurance, evidencing the generator. The Customer shall continue to provide proof of continuing insurance within 30 days of any policy renewal.

9. Manual Disconnect Switch – Customer's operating a Tier 3 generator shall install, at the customer's expense, a manual disconnect switch of the visible load break type to provide a separation point between the AC power output of the customer-owned renewable generation and any Customer wiring connected to the Company's system. The manual disconnect switch shall be mounted separate from, but adjacent to, the meter socket and shall be readily accessible to the Company and capable of being locked in the open position with a single Company padlock.

10. Disconnection From Customer System - The Company may open the manual disconnect switch pursuant to the conditions set forth below in (10)(a) – (10)(d), isolating the customer-owned renewable generation, without prior notice to the Customer. To the extent practicable, however, prior notice shall be given. If prior notice is not given, the Company shall at the time of disconnection leave a door hanger notifying the Customer that their customer-owned renewable generation has been disconnected, including an explanation of the condition necessitating such action. The Company shall reconnect the customer-owned renewable generation as soon as the condition necessitating disconnection is remedied.

a. Emergencies or maintenance requirements on the Company's electric system;

b. Hazardous conditions existing on the Company system due to the operation of the Customer's generating or protective equipment as determined by the Company;

c. Adverse electrical effects, such as power quality problems, on the electrical equipment of the Company's other electric consumers caused by the customer-owned renewable generation as determined by the Company;

d. Failure of the Customer to maintain the required insurance coverage.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 3 RENEWABLE GENERATION SYSTEMS*
*(Greater than 100 KW and Less than or Equal to 2 MW)*
*(Continued)*

~~c. Adverse electrical effects, such as power quality problems, on the electrical equipment of the Company's other electric consumers caused by the customer-owned renewable generation as determined by the Company;~~

~~d. Failure of the Customer to maintain the required insurance coverage.~~

11. Administrative Requirements

(a) The Company shall maintain on its website a downloadable application for interconnection of customer-owned renewable generation, detailing the information necessary to execute the Standard Interconnection Agreement. Upon request the Company shall provide a hard copy of the application within 5 business days.

(b) Within 10 business days of receipt of the Customer's application, the Company shall provide written notice that it has received all documents required by the Standard Interconnection Agreement or indicate how the application is deficient. Within 10 business days of receipt of a completed application, the Company shall provide written notice verifying receipt of the completed application. The written notice shall also include dates for any physical inspection of the customer-owned renewable generation necessary for the Company to confirm compliance with Sections (4) through (10) and confirmation regarding the requirement of a Tier 3 interconnection study.

(c) The Standard Interconnection Agreement shall be executed by the Company within 30 calendar days of receipt of a completed application. This will be extended to 90 calendar days if the Company determines that an interconnection study is required.

(d) The Customer must execute the Standard Interconnection Agreement and return it to the Company at least 30 calendar days prior to beginning parallel operations and within one year after the utility executes the Agreement. All physical inspections must be completed by the Company within 30 calendar days of receipt of the Customer's executed Standard Interconnection Agreement. If the inspection is delayed at the Customer's request, the Customer shall contact the utility to reschedule an inspection. The Company shall reschedule the inspection within 10 business days of the Customer's request.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 3 RENEWABLE GENERATIN SYSTEMS (Greater than 100 KW and Less or Equal to 2 MW) (Continued)*

12. Net Metering

(a) The Company shall enable each customer-owned renewable generation facility interconnected to the investor-owned utility's electrical grid pursuant to this rule to net meter.

(b) The Company shall install, at no additional cost to the customer, metering equipment at the point of delivery capable of measuring the difference between the electricity supplied to the customer from the investor-owned utility and the electricity generated by the customer and delivered to the investor-owned utility's electric grid.

(c) Meter readings shall be taken monthly on the same cycle as required under the otherwise applicable rate schedule.

(d) The Company shall charge for electricity used by the customer in excess of the generation supplied by customer-owned renewable generation in accordance with normal billing practices.

(e) During any billing cycle, excess customer-owned renewable generation delivered to the Company's electric grid shall be credited to the Customer's energy consumption for the next month's billing cycle.

(f) Energy credits produced pursuant to Section (12) (e) shall accumulate and be used to offset the customer's energy usage in subsequent months for a period of not more than twelve months. At the end of each calendar year, the Company shall pay the Customer for any unused energy credits at an average annual rate based on the Company's COG-1, as-available energy tariff.

(g) When a Customer leaves the system, that Customer's unused credits for excess kWh generated shall be paid to the Customer at an average annual rate based on the Company's COG-1, as-available energy tariff.

(h) Regardless of whether excess energy is delivered to the Company's electric grid, the customer shall continue to pay the applicable customer charge and applicable demand charge (if applicable) for the maximum measured demand during the billing period. The Company shall charge for electricity used by the Customer in excess of the generation supplied by customer-owned renewable generation at the Company's otherwise applicable rate schedule. The Customer may at their sole discretion choose to take service under the Company's standby or supplemental service rate, if available.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 3 RENEWABLE GENERATION SYSTEMS*
*(Greater than 100 KW and Less than or Equal to 2 MW)*
*(Continued)*

13. Renewable Energy Certificates - Customers shall retain any Renewable Energy Certificates associated with the electricity produced by their customer-owned renewable generation equipment. Any additional meters necessary for measuring the total renewable electricity generated for the purposes of receiving Renewable Energy Certificates shall be installed at the Customer's expense, unless otherwise determined during negotiations for the sale of the Customer's Renewable Energy Certificates to the Company.

14. Change of Ownership – This agreement shall not be assigned or transferred without prior written consent of the Company. Should there be a change in ownership; the Customer shall provide the Company with 30 day notice prior to the change. The Company will contact the new owner prior to the end of the 30 days in order to execute a new agreement. The new owner will not be entitled to operate the generator in parallel with the Company system or be net metered until a new agreement is executed by both parties. However, this agreement shall inure to the benefit of and binding upon the respective heirs, legal representatives, successors and assigns of the parties involved until a new agreement is executed.

15. No Extension of Credit – In executing this agreement, the Company does not, nor should it be construed to extend credit or financial support for the benefit of any third parties lending money to or having other transactions with the Customer or any assignee of this agreement.

16. Applicability of Tariff – The Company's tariff and associated technical terms and abbreviations, general rules, regulations and standard electric service requirements are incorporated herein by reference. In the event that this tariff and the Interconnection Agreement is revised due to rule changes approved by the Florida Public Service Commission, the Company and the Customer agree to replace this agreement with an amended agreement that complies with the amended Florida Public Service Commission rules.

17. Entire Agreement – This agreement supersedes all previous agreements or representations, either written or oral, heretofore in effect between the Company and the Customer, made in respect to matters herein contained, and when duly executed, this agreement constitutes the entire agreement between the parties.

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*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 3 RENEWABLE GENERATION SYSTEMS*
*(Greater than 100 KW and less than or Equal to 2 MW)*
*(Continued)*

18. Termination – Upon termination of this agreement, the Company shall open and padlock the manual disconnect switch, if applicable, and remove any additional kilowatt-hour meter and associated Company equipment. At the Customer's expense, the Customer agrees to permanently isolate the Facility from the Company's electric service grid. The Customer shall notify the Company within ten (10) business days that the isolation procedure has been completed.

19. Retail Purchase of Electricity - "Customer-owned renewable generation" means an electric generating system located on a customer's premise that is primarily intended to offset part or all of the customer's electricity requirements with renewable energy. The term "customer-owned renewable generation" does not preclude the customer of record from contracting for the purchase, lease, operation, or maintenance of an on-site renewable generation system with a third-party under terms and conditions but does not include the retail purchase of electricity from the third party.

20. The Customer agrees to indemnify and hold harmless the Company, its subsidiaries or affiliates, and their respective employees, officers and directors, against any and all liability, loss, damage, cost or expense which the Company, it subsidiaries, affiliates, and their respective employees, officers and directors may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Customer under the obligations of this agreement. The Company agrees to indemnify and hold harmless the Customer, against any and all liability, loss, damage, cost or expense which the Customer may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Company under the obligations of this agreement.

21. Communications, either emergency or routine, related to this agreement or operation of the installation shall be made to the following parties:

| Company: | Customer: |
|---|---|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

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22. Dispute Resolution - The Company and Customer may seek resolution of disputes arising out of this interpretation of this agreement pursuant to Rule 25-22.032, F.A.C., Customer Complaints, or Rule 25-22.036, F.A.C., Initiation of Formal Proceedings.

IN WITNESS WHEREOF, the Customer and the Company execute this Agreement this _____ day of _____, _____.

WITNESS:

FLORIDA PUBLIC UTILITIES COMPANY
COMPANY

_____

By: _____
Title: _____
Date: _____

WITNESS:

_____
CUSTOMER

_____

By: _____
Title: _____
Date: _____

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*CONTRACTS AND AGREEMENTS*

~~CONTRACTS AND AGREEMENTS~~

Container Corporation of America
Agreement dated December 15, 1992

ITT Rayonier, Inc., Fernandina Division
Agreement dated March 14, 2012 ~~April 1, 1982~~

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FLORIDA PUBLIC UTILITIES
energy for life

# F. P. S. C. ELECTRIC TARIFF

## THIRD REVISED VOLUME NO. I

## OF

## FLORIDA PUBLIC UTILITIES COMPANY

## FILED WITH

## FLORIDA PUBLIC SERVICE COMMISSION

Communications concerning this Tariff should be addressed to:

Florida Public Utilities Company
1641 Worthington Rd, Ste 220
West Palm Beach, FL 33409

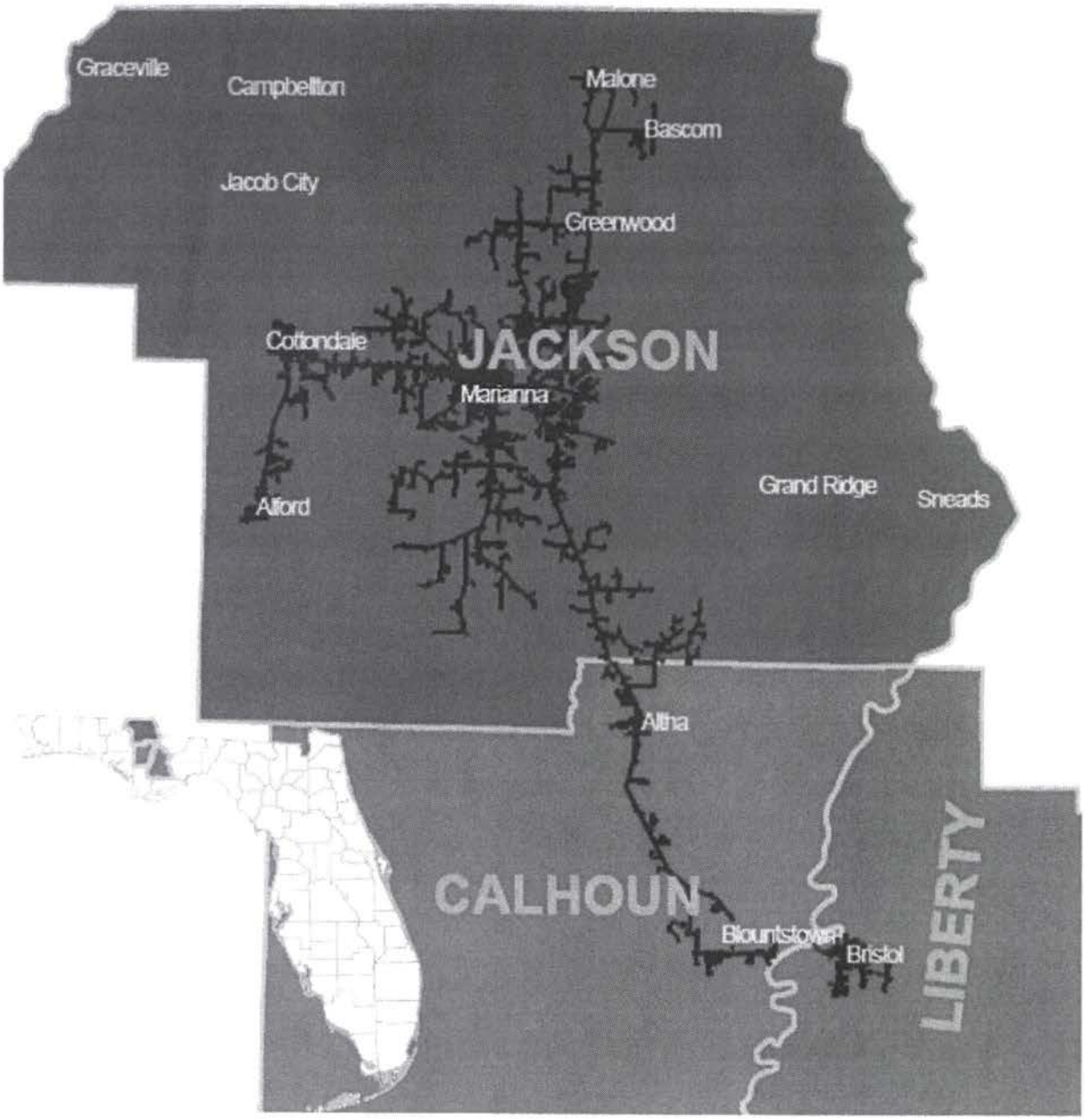
Attn: Director of Regulatory Affairs

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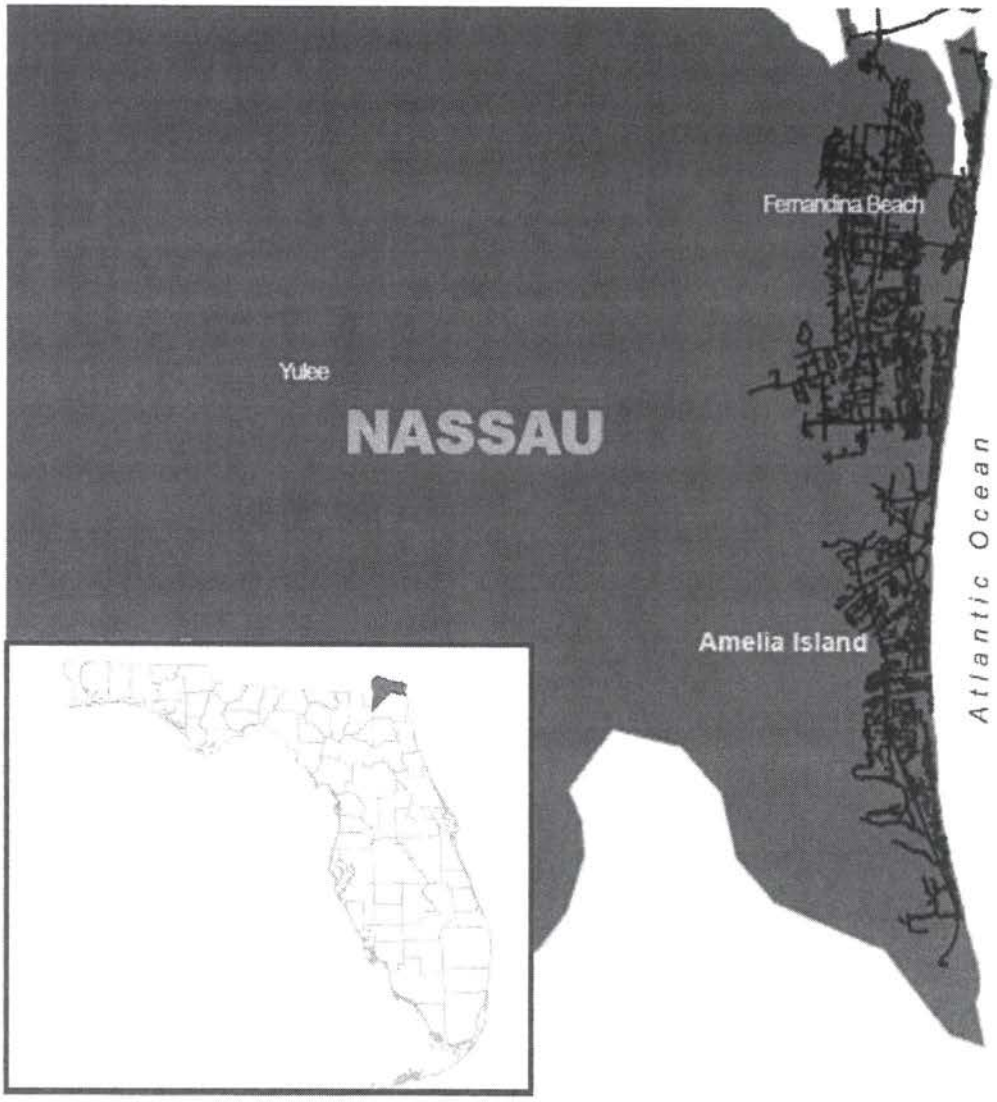
*SYSTEM MAP*

Northwest Florida Division System Map
Parts of Jackson, Calhoun County and Liberty Counties



*SYSTEM MAP*

Northeast Florida Division Service Map
Amelia Island located in Nassau County



## *TERRITORY SERVED*

As indicated on the System Maps, two areas are served with electricity, both of which are located in the northern part of Florida.

The Northwest Florida Division serves various communities in Jackson, Calhoun and Liberty Counties.

The Northeast Florida Division serves Amelia Island, located in Nassau County.

## *MISCELLANEOUS GENERAL INFORMATION*

Florida Public Utilities Company was incorporated under the Laws of Florida in 1924 and adopted its present corporate name in 1927.

It is principally engaged in the distribution and sale of natural gas, electricity and water. Its operations are entirely within the State of Florida.

The general office of the Company is located at:

1641 Worthington Road, Suite 220
West Palm Beach, Florida 33409

Division offices are located at:

2825 Pennsylvania Avenue
Marianna, Florida 32446-4004

And

780 Amelia Island Parkway
Fernandina Beach, Florida 32034

Communications covering rates should be addressed to:

Florida Public Utilities Company
1641 Worthington Road, Suite 220
West Palm Beach, Florida 33409

## *TECHNICAL TERMS AND ABBREVIATIONS*

When used in the rules and regulations or the rate schedules contained in this volume, the following terms shall have the meanings defined below:

A. Company – Florida Public Utilities Company acting through its duly authorized officers or employees within the scope of their respective duties.

B. Applicant – any person, firm, or corporation applying for electric service from the Company at one location.

C. Customer – any person, firm, or corporation purchasing electric service at one location from the Company under Rules and Regulations of the Company.

D. Service Classification

(1) Residential Service – service to Customer supplied for residential purposes in a single family dwelling unit or household. Residential service shall also apply to energy used in commonly-owned facilities in condominium and cooperative apartment buildings subject to the following criteria:

1. 100% of the energy is used exclusively for the co-owners' benefit.

2. None of the energy is used in any endeavor which sells or rents a commodity or provided service for a fee.

3. Each point of delivery will be separately metered and billed.

4. A responsible legal entity is established as the Customer to whom the Company can render its bills for said service.

(2) Commercial Service – service to Customers engaged in selling, servicing, warehousing, or distributing a commodity, in some business activity or in a profession, or in some form of economic or social activity (offices, stores, clubs, hotels, etc.) and for purposes that do not come directly under another classification of service. A premise which might otherwise, except for business activity conducted thereon, be entitled to Residential Service shall be classified as Commercial unless that portion of said premise use solely for residential purposes is metered separately.

(3) Industrial Service – service to Customers engaged in a process which creates or changes raw or unfinished material into another form or product. (Factories, mills, machine shops, mines, oil plants, refineries, creameries, canning, and packing plants, shipyards, etc., i.e., in extractive, fabricating, or processing activities.)

*TECHINICAL TERMS AND ABBREVIATIONS (Continued)*

E. Service Line – all wiring between the Company's main line or substation transformer terminals and the point of connection to Customers service entrance.

F. Single Service – one set of facilities over which Customer may receive electric power.

G. KW or Kilowatt – one thousand (1,000) watts.

H. KWh or Kilowatt-hour – one thousand (1,000) watt-hours.

I. Energy – current consumed, expressed in kilowatt-hours.

J. BTU or British Thermal Unit – the amount of heat required to raise the temperature of one (1) pound of water one degree Fahrenheit (1°F) at sixty degrees Fahrenheit (60°F).

K. Horsepower - the nameplate rating of motors or its equivalent in other apparatus. For conversion purposes, on horsepower shall be considered as equivalent to 0.75 kilowatts.

L. Candlepower – one-tenth of the manufacturer's rating in lumens.

M. Connected Load – sum of the ratings of the electric power consuming apparatus connected to the installation or system, or part of either, under consideration.

N. Demand – the load at the terminals of an installation or system averaged over a specified period of time. Demand is expressed in kilowatts, kilovolt-amperes, or other suitable units.

O. Power Factor – ratio of kilowatts to kilovolt-amperes.

P. Month – the period between any two (2) regular readings of Company's meters at approximately thirty (30) day intervals.

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## *INDEX OF RULES AND REGULATIONS*


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*RULES AND REGULATIONS*

Applicable to Electric Service and Electric Rate Schedules

1. General

Company shall furnish service under its rate schedules and these Rules and Regulations as approved from time to time by the Florida Public Service Commission and in effect at this time. These Rules and Regulations shall govern all service except as specifically modified by the terms and conditions of the rate schedules or written contracts. Copies of currently effective Rules and Regulations are available at the office of Company.

Unless otherwise specifically provided in any applicable rate schedule or in a contract by or with Company, the term of any agreement shall become operative on the day the Customer's installation is connected to Company's facilities for the purpose of taking electric energy and shall continue for a period of one (1) year and continuously thereafter until cancelled by three (3) or more days' notice by either party.

2. Application for Service

An application for service will be required by Company from each Applicant. Such application shall contain the information necessary to determine the type of service desired and the conditions under which service will be rendered. If necessary, the application or contract for service shall be in writing.

The application or depositing of any sum of money by the Applicant shall not require company to render service until the expiration of such time as may be reasonable required by Company to determine if Applicant has complied with the provisions of these Rules and Regulations and as may reasonably be required by Company to install the required facilities.

3. Election of Rate Schedules

Optional rates are available for certain classes of customers. These optional rates and the conditions under which they are applicable are set forth in Company's rate schedules.

Upon application for service or upon request, Applicant or Customer shall elect the applicable rate schedule best suited to his requirements. Company will assist in making such election but does not guarantee that Customers will be served under the most favorable rate schedule at all times. Company shall not be held

3. Election of Rate Schedules (Continued)

responsible to notify Customers of the most favorable rates schedule and will not refund the difference in charge under different rate schedules to the same class of service.

Upon notification of any material changes in Customer's installation or load conditions, Company will assist in determining if a change in rates is desirable, but unless required by substantial changes in the Customer's installation, not more than (1) such change in rates will be made within any twelve (12) month period.

Company will require a written contract with special guarantee from Applicants whose characteristics of load would require excessive investment in facilities of whose requirements for service are of a special nature.

4. Customer Deposits

A. Deposit Required

Unless credit is otherwise established in accordance with Section 4B, the customer shall make a deposit.

(1) The amount of the initial deposit, if required may not exceed an amount necessary to cover charges for service for two (2) month's average billings to be calculated either:

- previous billings at the service address;
- average billings for the class of Customer (residential or non-residential);
- average billings based on the type of equipment/appliances in service or to be put into service.

In the absence of historical information, the deposit amount shall be determined by the following schedule:

| Rate Classification: | Initial Deposit Amount |
|---|---|
| Residential | $ 175.00 |
| General Service-Non-Demand | $ 370.00 |
| General Service-Demand | $ 5,325.00 |
| General Service Large Demand | $ 12,000.00 |
| Outdoor Lighting Service | $ 215.00 |
| Outdoor Lighting Service–HP Sodium/Metal Halide | $ 205.00 |
| Street Lighting–Mercury Vapor | $ 220.00 |
| Street Lighting–HP Sodium Vapor | $ 220.00 |

(2) A residential customer may request the amount of the initial deposit be billed and paid in even installments over a period of two (2) month's for deposit amounts between $50 and $150 and three (3) month's for deposits over $150, which may be granted at the Company's discretion.

4. Customer Deposits (Continued)

B. Establishment of Credit

In lieu of a deposit, the Company may allow a prospective Customer to satisfactorily establish credit prior to the commencement of service by one of the following methods:

Residential:

(1) Furnish a satisfactory guarantor to secure payment of bills for the service requested; such guarantor must be a customer of the Company with a satisfactory payment record. A guarantor's liability shall be terminated when a residential customer, whose payment of bills is secured by the guarantor, meets the requirements of Section 4C-Refund of Deposit. Guarantors providing security for payment of residential customer's bills shall only be liable for bills contracted at the service address contained in the contract of guaranty; or

(2) Furnish an irrevocable letter of credit from a bank equal to two (2) month's average bills; or

(3) Furnish a surety bond equal to two (2) month's average bills; or

(4) Pay a cash deposit.

Non-Residential:

(1) Furnish a satisfactory guarantor to secure payment of bills for the service requested, such a guarantor need not be a customer of the Company; or

(2) Furnish an irrevocable letter of credit from a bank equal to two (2) month's average bills; or

(3) Furnish a surety bond equal to two (2) month's average bills; or

(4) Pay a cash deposit.

*RULES AND REGULATIONS (Continued)*

4. Customer Deposits (Continued)

C. Refund of Deposits

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

D. Interest on Deposits

Two (2%) per annum interest will be credited to a Consumer's account annually in accordance with the current effective rules and regulations of the Commission. Three percent (3%) per annum will be credited annually on deposits of Residential Consumers qualifying under section (c) above when the company elects not to refund such a deposit after twenty-three (23) months. The Company shall credit annually three percent (3%) per annum on deposits of non-Residential Consumers qualifying for refund under Section (c) until the Commission sets a new interest rate applicable to the Company. No customer shall be entitled to receive interest on his deposit until and unless a customer relationship and the deposit have been in existence for a continuous period of six months, then he shall be entitled to receive interest for the day of the commencement of the customer relationship and the placement of deposit. Deposits shall cease to bear interest upon discontinuance of service.

E. New or Additional Deposits

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

*RULES AND REGULATIONS (Continued)*

4. Customer Deposits (Continued)

F. Retention of Deposits

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

G. Refund of Deposit When Service is Discontinued

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

5. Customer' Facilities

Customer shall make or procure satisfactory conveyance to Company of all necessary easement and rights-of-way, including right of convenient access to Company's property, for furnishing adequate and continuous service or the removal of Company's property upon termination of service.

Customer should furnish Company a description of the load to be connected prior to wiring his premises or purchasing any electric equipment. Company will then furnish customer such information as characteristics of service which is or will be available at the point of delivery.

All wiring and equipment beyond Company's meter and accessories thereto, necessary to utilize service furnished by Company, shall be installed by and belong to the Customer and be maintained at his expense. Customer shall bring his wiring to a point of connection to Company's service lines at a location satisfactory to Company.

All wiring and electric equipment shall conform to the requirements of the National Electrical Code as adopted by Company and local ordinances, if any.

Company reserves the right to inspect and approve the installation of all wiring and equipment to utilize Company's service; but such inspection or failure to make inspection or the fact that Company may connect to such installation shall not make Company liable for any loss or damage which may be occasioned by the use of such installation or equipment used therefrom or of Company's service.

Customer shall install only such motors or other apparatus or appliances as are suitable for operation with the character of the service supplied by Company, and electric energy must not be used in such a manner as to cause detrimental voltage fluctuations or disturbances in Company's distribution system.

All apparatus used by Customer shall be of such type as to secure the highest practicable commercial efficiency, power factor and proper balancing of phases. Motors which are frequently started or motors arranged for automatic control must be equipped with controlling devices, approved by Company, to give maximum starting torque with minimum current flow.

*RULES AND REGULATIONS (Continued)*

6. Service Connections

A. General

Company reserves the right to designate the location of the point of connection, transformers and meters and to determine the amount of space which must be left unobstructed for the installation and maintenance thereof. Applicant may request an alternation of such a designation but, if consented to by Company, the excess cost of such revised designation over and above the cost of the original Company design shall be borne by Applicant.

Company reserves the right to postpone to a more favorable season the extension of lines and connection of services during seasons of the year when climatic conditions would cause abnormally high construction costs.

B. Overhead Service in Overhead Zone

Customer's wiring must be brought outside the building wall nearest Company's service wires so as to be readily accessible thereto or to transformer terminals if located close to the wall. All connections between the service entrance and meter location shall comply with local ordinances and shall be in rigid conduit or cable approved by Company. Company will furnish, install and maintain the service conductors to the point of connection to Customer's facilities.

C. Underground Service in Overhead Zone

Customers desiring an underground service in an overhead zone may make application for service with the Company. The Company will install and own the underground service from the meter location to the pole from which connection is to be made, including the necessary run of cable or conduit up the side of the pole. The Customer will pay in advance to the Company the estimated difference in the cost of the underground service and or equivalent overhead service.

D. Underground Service in Underground Residential Distribution Systems

The service connection to the building normally will be at the point of the building nearest the point at which the underground system enters the property to be served. If such service connection point on any building is more than seventy-five (75) feet, measured at right angles, from the serving property line, the Customer will pay the difference between an underground service and an equivalent overhead service for all service line in excess of seventy five (75) feet.

E. Underground Service in Underground Zone (Other Than Residential Areas)

Where service is supplied from an underground distribution system, at Company's choice, Company will provide and install the cable conduit or ducts from its manhole or street connection box or main feed lines in street to the property line adjoining the property to be served.

The Customer shall supply and install the cable conduit or ducts from the property line into the building, terminating said conduit or ducts inside the building wall at a point located by the Company inspector. The Customer shall make arrangements with the Company for Company to supply and install continuous run of cable conductors from the manhole or street connection box to the inside of the building wall. Customer shall be charged for materials, labor, and other expenses incurred from the portion of cable installed inside the building.

Where Company is required by governmental or other valid authority to install underground distribution, and abandon overhead distribution, Company shall not be required to bear any of the cost of making the necessary changes on Customer's premises. If, however, Company elects to change an existing Customer's service from overhead to underground, Company shall bear the cost of disconnecting the Customer's service from the overhead system and reconnecting it to the underground system unless such change is necessitated by a change in the Customer's requirements.

7. Line Extensions

A. Overhead Extensions

(1) Free Extensions

(a) Company shall make extensions to or alterations in its facilities in accordance with Rule 25-6.064 of Florida Public Service Commission, these Rules and Regulations and free of charge to provide service to an applicant or group of applicants located within the Company's service area when the estimated total non-fuel revenue for the first four (4) years from the Applicant or Applicants equals or exceeds the estimated cost of the necessary includable construction; provided, however, that the patronage or demand will be of such permanency as to warrant the expenditure involved.

*RULES AND REGULATIONS (Continued)*

(b) The formula used to calculate the maximum amount of no-charge extension or alteration will be as follows:

(1) for customers in rate classes that pay only energy charges, i.e., do not pay demand charges:

$$\text{maximum amount} = 4 \times \frac{\text{(non-fuel energy charge KWH)}}{\text{(estimated annual KWH usage)}}$$

(2) for customers in classes that pay both energy charges and demand charges:

$$\text{maximum amount} = 4 \times \frac{\text{(non-fuel energy charge KWH)}}{\text{(estimated annual KWH usage)}} + 4 \times \text{(estimated annual demand charge revenue from sales over new line)}$$

(2) Other Extensions

When the line extension or alteration required in order to furnish service within Company's service area is a reasonable extension of the Company's facilities but greater than the free construction specified above, and the Applicant or Applicants shall contract to use service for at least four (4) years, such extension or alteration shall be made subject to the following condition;

(a) Applicant or Applicants shall make a non-refundable contribution in aid of construction $(CIAC)_{OH}$ prior to commencement of construction, in an amount equal to the amount that the estimated cost to provide the extension or alteration exceeds the maximum amount of the no-charge extension or alteration as determined in A (b) (1) or A (b) (2) above.

B. Underground Extension

(1) New residential subdivisions and multiple-occupancy buildings.

(a) Company shall make underground extension of its facilities to serve new residential subdivisions or new multiple-occupancy buildings, in accordance with the provisions of the "Rules for Residential Electric Underground Service" of the Florida Public Service Commission; provided that the Applicant or Applicants, in accordance with the Rules of the Florida Public Service Commission, will pay to the Company in an amount equal to the difference in cost between an underground system (exclusive of supply system feeders) and an equivalent overhead system.

*RULES AND REGULATIONS (Continued)*

(2) Residential, commercial, industrial extensions

(a) Company shall make underground extensions or alterations in its facilities in accordance with Rule 25-6.064 of Florida Public Service Commission and these Rules and Regulations to provide underground service to an applicant or group of applicants, within the Company's service area provided that the applicant, or group of applicants, pay the Company a contribution in aid of underground construction $(CIAC)_{UG}$ in an amount equal to the estimated difference in cost to provide underground service instead of overhead service to the Applicant(s) plus the amount, if any, by which the estimated cost to provide an overhead service exceeds the maximum amount of no-charge construction $(CIAC)_{OH}$ as determined in A(2) above.

(b) The following formula shall be used to determine the contribution in aid of underground construction with all cost based on Rule 25-6.0342, FAC, Electric Infrastructure Storm Hardening:

$(CIAC)_{UG}$ = (estimated cost to provide underground service facilities including distribution line, transformer, service drop and other necessary fixtures) minus (the estimated cost to provide service using overhead facilities) plus $(CIAC)_{OH}$.

*RULES AND REGULATIONS (Continued)*

## UNDERGROUND ELECTRIC DISTRIBUTION FACILITY CHARGES

DEFINITIONS

The following words and terms used under this Part shall have the meaning indicated:

(1) Applicant: The Applicant is the person or entity seeking the undergrounding of existing or newly planned electric distribution facilities by the Company. When a developer requests local government development approval, the local government shall not be deemed the applicant for purposes of this rule.

(2) Commission: Florida Public Service Commission.

(3) Cost Estimate: A non-refundable deposit charged an Applicant by the Company for the purpose of preparing a binding cost estimate of the amount required for the Company to construct or convert particular distribution facilities as underground.

(4) Company: Florida Public Utilities Company.

(5) Distribution Facilities: All electrical equipment of the Company required to deliver electricity to homes and businesses.

(6) Facility Charge: That charge required to be paid by an Applicant for the Company to construct or convert particular distribution facilities as underground.

(7) High Density Subdivision: A subdivision having a density of six (6) or more dwelling units per acre.

(8) Low Density Subdivision: A subdivision having a density of at least 1.5 dwelling units per acre but less than six (6) dwelling units per acre.

(9) Overhead: Pertains to distribution facilities consisting of conductors, switches, transformers, etc. which are installed above ground on supporting poles.

(10) Underground: Pertains to distribution facilities consisting of conductors, switches, transformers, etc. which are installed below or on the ground.

*RULES AND REGULATIONS (Continued)*

GENERAL

(1) APPLICATION

This tariff section applies to request for underground electric distribution facilities offered in lieu of overhead facilities. The installation of underground distribution lines in new residential subdivisions is not covered in this section of the tariff. These installations are covered under "Rules of the Florida Public Service Commission", Chapter 25-6, Part V, "Rules for Residential Electric Underground Extensions", and the Company's "Rules and Regulations", Item 7.

(2) APPLICATION REQUEST

An applicant shall submit a request in writing for the Company to develop a cost estimate to accomplish the undergrounding of particular electric facilities. The request shall be accompanied by an appropriate deposit and shall specify the following information:

(a) the area(s) being sought to be undergrounded
(b) a list of all electric customers affected
(c) an estimated time frame for undergrounding to be accomplished
(d) details of any construction by the Applicant
(e) any other pertinent information which the Applicant possesses that may assist the Company in preparing an appropriate cost estimate

COST ESTIMATE DEPOSITS

(1) NON-BINDING COST ESTIMATES

The Company will provide a non-binding cost estimate related to the request at no cost to the Applicant. The non-binding cost estimate shall be an order of magnitude estimate to assist the requestor in determining whether to go forward with a binding cost estimate.

(2) BINDING COST ESTIMATES

Upon the payment of a non-refundable deposit, as specified below, the Company shall provide an applicant with a binding cost estimate specifying the facility charge required for the installation. The facility charge to be collected pursuant to a binding cost estimate from an applicant shall not be subject to increase or refund unless the project scope is enlarged or reduced, or the project is not completed at the request of the applicant.

The deposit shall be forfeited, and the binding cost estimate provided to an Applicant shall be considered expired, if the Applicant does not enter into a contract for the installation of the requested underground electric distribution within 180 days of delivery of the binding cost estimate by the Company. For good cause the Company may extend the 180 day time limit.

The deposit for a binding cost estimate, which approximates the engineering costs for underground facilities associated with preparing the requested estimate, shall be calculated as follows:

I. New Construction (Excluding New Residential Subdivisions)

| Facilities Classification | Deposit Amount |
|---|---|
| Urban Commercial | $3,715 per overhead primary mile |
| Urban Residential | $2,565 per overhead primary mile |
| Rural Residential | $1,946 per overhead primary mile |

II. Conversions

| Facilities Classification | Deposit Amount |
|---|---|
| Urban Commercial | $5,750 per overhead primary mile |
| Urban Residential | $4,511 per overhead primary mile |
| Rural Residential | $3,273 per overhead primary mile |
| Low Density Subdivision | $18.00 per lot |
| High Density Subdivision | $17.00 per lot |

The deposit must be paid to the Company to initiate the estimating process. The deposit will be applied in the calculation of the facility charge to be required for the installation of underground distribution facilities.

*RULES AND REGULATIONS (Continued)*

CONSTRUCTION CONTRACT

(1) GENERAL

Upon acceptance by the Applicant of a binding cost estimate, the Applicant shall execute a contract with the Company to perform the construction of the underground distribution facilities. The contract shall specify the type and character of system to be provided; establish the facility charge to be paid by Applicant prior to commencement of construction; specify details of construction to be performed by Applicant, if any; and address those other terms and conditions described in Part (4) below.

(2) FACILITIES CHARGE

The charge shall be calculated in accordance with the appropriate formula described below with all cost based on Rule 25-6.0342, FAC, Electric Infrastructure Storm Hardening:

(a) NEW CONSTRUCTION

Charge =

Estimated cost of construction of underground facilities including underground service laterals to customers' meters;
Minus, estimated construction cost of overhead facilities including overhead service drops to customers' meters;
Minus, qualifying cost estimate deposit.

(b) CONVERSION

Charge =

Remaining book value of existing overhead facilities to be removed;
Plus, removal cost of existing overhead facilities;
Minus, salvage value of existing overhead facilities;
Plus, estimated cost of construction of underground facilities including underground service laterals to customers' meters;
Minus, estimated construction cost of overhead facilities including overhead service drops to customers' meters;
Minus, qualifying cost estimated deposit.

*RULES AND REGULATIONS (Continued)*

(3) CONSTRUCTION BY APPLICANT

If agreed upon by the Applicant and the Company, the Applicant may construct or install portions of the underground system as long as such work meets the Company's engineering and construction standards. The Company will own and maintain the completed distribution facilities upon accepting the system as operational. The type of system provided will be determined by the Company's standards.

Any facilities provided by the Applicant will be inspected by Company inspectors prior to acceptance. Any deficiencies discovered as a result of these inspections will be corrected by the applicant at his sole expense, including the costs incurred by performing the inspections. Corrections must be made in a timely manner by the Applicant; otherwise the Company will undertake the correction and bill the Applicant for all costs of such correction. These costs shall be additional to the original binding cost estimate.

(4) OTHER TERMS AND CONDITIONS

(a) Easements: Easements satisfactory to both the Company and the Customer must be provided for by the Applicant prior to commencement of construction at no expense to the Company. Additional easements are not required when facilities are to be located on private property wholly within an area covered by a recorded subdivision utility easement, namely a reservation and recorded plat of an easement for public utility purposes and where underground electrical facilities are not prohibited. Where underground distribution facilities for serving more than one customer are located on private property, easements are required.

Secondary voltage underground facilities wholly within one property for the purpose of serving only one customer do not require easements. All primary voltage underground facilities require easements. Easements are not required for facilities in public rights-of-way.

*RULES AND REGULATIONS (Continued)*

(b) Scheduling, Clearing, and Grading: Rights-of-way and easements suitable to the Company must be furnished by the Applicant in a reasonable time to meet service requirements and must be cleared of trees, tree stumps, paving and other obstruction, staked to show property lines and final grade and must be graded to within six (6) inches of final grade by the Applicant before the Company will commence construction, all at no charge to the Company. Such clearing and grading must be maintained by the Applicant during construction by the Company. Grade stakes must be provided at transformer, pullbox, and switch locations.

(c) Restoration: All removal and restoration of buildings, roads, driveways, sidewalks, patios, fences, ditches, landscaping, sprinkler systems, other utilities, etc. shall be the full responsibility of the Applicant and shall cause no cost to the Company. Removal of all construction debris not belonging to the Company shall be the responsibility of the Applicant or other.

(d) Other Joint Users on the Company Poles: Applicant must make arrangements with all other overhead utilities and third parties to remove their overhead facilities from the Company's poles prior to construction or to concurrently convert their facilities to underground or remove them at no cost to the Company. The Applicant shall produce, if requested by the Company, executed agreements with all joint users guaranteeing this requirement.

(e) Affected Electric Customers: Applicant must make arrangements with all affected Company customers to, in a timely fashion, prepare their premises and service entrance for underground electrical service from the new underground distribution system. All customers affected by the undergrounding request must agree to accept underground service. This customer conversion will be at no cost to the Company.

(f) Damage to Company's Underground Facilities: The Applicant shall be responsible to ensure the Company's distribution system, once installed, is not damaged, destroyed, or otherwise disturbed during the construction of the project. This responsibility shall extend not only to those in his employ, but also to his subcontractors, and he shall be responsible for the full cost of repairing such damage.

*RULES AND REGULATIONS (Continued)*

8. Metering

Company will provide each Customer with a meter or meters for each applicable rate schedule.

Customer, acting jointly with Company, may install, maintain and operate at his expense such check measuring equipment as desired provided that such equipment shall be so installed as not to interfere with operation of Company's equipment and that no electric energy shall be remetered for resale to another or others.

Before installation and periodically thereafter, each meter shall be tested and adjusted using methods and accuracy limits prescribed or approved by the Florida Public Service Commission. Periodic test and inspection intervals shall not exceed the maximum period allowed by the Florida Public Service Commission.

If on test the meter is found to be in error in excess of prescribed accuracy limits, fast or slow, the amount of refund or charge to the Customer shall be determined by methods prescribed or approved by the Florida Public Service Commission.

In the event of stoppage or failure of any meter to register, customer may be billed for such period on an estimated consumption based upon his use of electric energy in a similar period of like use or on the basis of check meter readings, if available and accurate.

Meters in use shall be tested at the request of Customer and in his presence, if desired, provided only one (1) such test shall be made free of charge within a twelve (12) month period, and provided Customer shall pay the cost of any additional test within this period unless meter is shown to be inaccurate in excess of the tolerances set forth by the Florida Public Service Commission. If the customer requests a test more frequently, the company may require a deposit, not to exceed $50.00, to defray the cost of testing.

9. Billing and Collecting

Each Customer's meter will be read at regular intervals and bills will be rendered on a monthly basis or periodically in accordance with the terms of the applicable rate schedule. Bills will be rendered as soon as practical after determination of their amount and shall be due and payable at the office of Company within twenty (20) days after date of bill. Failure to receive a bill will not entitle Customer to any discount or to the omission of any charge for nonpayment within the time specified.

*RULES AND REGULATIONS (Continued)*

9. Billing and Collecting (continued)

A separate bill will be rendered for each meter used by Customer unless, for the convenience of Company, multiple meters are used for measurement of the same class of service, in which case a bill will be rendered for the total amount registered by all meters. If Company, (as it may under unusual circumstances), permits more than one Customer to be served through one meter, the minimum bill and the first billing block kilowatt-hours of the applicable rate schedule shall be multiplied by the number of Customer so served and the number of kilowatt-hours in each succeeding block of the rate schedule shall be increased in the same proportion.

Billings in general will be based on meter readings but bills will be adjusted to compensate for errors in meter registration, in the reading thereof, or in the application of meter reading schedules to intervals five (5) days greater or lesser than a month.

In case of tampering or unauthorized use, probable consumption will be billed as determined by the maximum quantity of electric energy estimated to have been consumed by the various appliances of Customer and a bill will be rendered for a period encompassing six (6) months prior to the detection of such abuse and /or disconnection for cause.

10. Customer's Liabilities

Company shall have the right to enter the premises of Customer at all reasonable hours for the purpose of making such inspection of Customer's installation as may be necessary for the proper application of Company's rate schedules and Rules and Regulations; for installing, removing, testing, or replacing its apparatus or property; for reading meters; and for the entire removal of Company's property in event of termination of service to Customer for any reason.

All property of Company installed in or upon Customer's premises used and useful in supplying service is placed there under Customer's protection. All reasonable care shall be exercised to prevent loss of or damage to such property and, ordinary wear and tear excepted, Customer will be held liable for any such loss of property or damage thereto and shall pay to Company the cost of necessary repairs or replacements.

Customer will be held responsible for breaking the seals, tampering or interfering with Company's meter or meters or other equipment of Company installed on customer's premises, and no one except employees of Company will be allowed to make any repairs or adjustments to any meter or other piece of apparatus belonging to Company except in case of emergency.

10. Customers Liabilities (continued)

Customer shall not materially increase load without first notifying Company and obtaining consent.

Company shall have the right, if necessary, to construct its poles, lines and circuits on Customer's property, and to place its transformers and other apparatus on the property or within the buildings of Customer, at a point or points convenient for such purpose and Customer shall provide suitable space for such installation.

11. Company's Liabilities

Company will use reasonable diligence in furnishing as uniform a supply of electric energy as practicable, except where rate schedules provide otherwise. Company may interrupt its service hereunder, however, for the purpose of making necessary alterations and repairs, but only for such time as may be reasonable or unavoidable, and Company shall give to those Customers it knows may be seriously affected, except in case of emergency, reasonable notice of its intention so to do, and shall endeavor to arrange such interruption so as to inconvenience Customer as little as possible.

Whenever Company deems an emergency warrants interruption or limitation in the service being rendered, such interruption or limitation shall not constitute a breach of contract and shall not render Company liable for damages suffered thereby or excuse Customer from further fulfillment of the contract.

In the event that the supply of electric energy shall be interrupted from causes other than the foregoing or force majeure and such interruption is due to the negligence of Company and Company is liable because thereof, that liability shall be limited to twice the amount which Customer would have paid for electric energy during the period of such interruption. However, Company shall not be liable to Customer for any loss, injury or damage resulting from use of Customer's equipment or from the use of electric service furnished by Company or from the connection of Company's facilities with Customer's wiring and appliances.

*RULES AND REGULATIONS (Continued)*

12. Force Majeure

Except for payment of bills due, neither the Company nor the Customer shall be liable in damage to the other for any act, omission or circumstances occasioned by or in consequence of any acts of God, strikes, lockouts, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, unforeseeable or unusual weather conditions, washouts, arrests and restraint of rules and peoples, civil disturbances, explosions, breakage or accident to machinery or electric lines, temporary failure of electric supply, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated, or otherwise, and whether caused or occasioned by or happening on account of the act or omission of Company or Customer or any other person or concern not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. A failure to settle or prevent any strike or other controversy with employees or with anyone purporting or seeking to represent employees shall not be considered to be a matter within the control of the party claiming suspension.

13. Discontinuance of Service

The Company reserves the right, but assumes no liability for failure so to do, to discontinue service to any Customer for cause as follows:

A. Without notice,

(1) if a dangerous condition exists on Customer's premises in wiring or energy-consuming devices.

(2) because of a fraudulent use of the service or tampering with Company's equipment.

(3) upon request by Customer, subject to any existing agreement between Customer and Company as to unexpired term of service.

B. After five (5) working days' (any day on which the utility's business office is open and the U.S. Mail is delivered) notice in writing,

(1) for nonpayment of bill for electric service.

(2) when Company has reasonable evidence that Customer has been previously disconnected for nonpayment at present or other location and is receiving service for his own use under a different name in order to avoid past due payments to Company.

(3) for refusal or failure to make a deposit or increase a deposit, when requested, to assure payment of bills.

(4) for a violation of these Rules and Regulations which Customer refuses or neglects to correct.

C. Discontinuance of Service When That Service is Medically Essential:

For purposes of this section, a Medically Essential Service Customer is a residential customer whose electric service is medically essential, as affirmed through the certificate of a doctor of medicine licensed to practice in the State of Florida. Service is "medically essential" if the customer has continuously operating electric-powered medical equipment necessary to sustain the life of or avoid serious medical complications requiring immediate hospitalization of the customer or another permanent resident at the service address. The physician's certificate shall explain briefly and clearly, in non-medical terms, why continuance of electric service is medically essential, and shall be consistent with the requirements of the Company's tariff. A customer who is certified as a Medically Essential Service Customer must renew such certification periodically through the procedures outlined above. The Company may require certification no more frequently than 12 months.

The Company shall provide Medically Essential Service Customers with a limited extension of time, not to exceed thirty (30) days, beyond the date service would normally be subject to disconnection for non-payment of bills (following the requisite notice pursuant to Rule 25-6.105(5) of the Florida Administrative Code). The Company shall provide the Medically Essential Service Customer with written notice specifying the date of disconnection based on the limited extension. The Medically Essential Service Customer shall be responsible for making mutually satisfactory arrangements to ensure payment within this additional extension of time for service provided by the Company and for which payment is past due, or to make other arrangements for meeting medically essential needs.

*RULES AND REGULATIONS (Continued)*

No later than 12 noon one day prior to the scheduled disconnection of service of a Medically Essential Service Customer, the Company shall attempt to contact such customer by telephone in order to provide notice of the scheduled disconnect date. If the Medically Essential Service Customer does not have a telephone number listed on the account, or if the utility cannot reach such customer or other adult resident of the premises by telephone by the specified time, a field representative will be sent to the residence to attempt to contact the Medically Essential Service Customer, no later than 4 PM of the day prior to scheduled disconnection. If contact is not made, however, the company may leave written notification at the residence advising the Medically Essential Service Customer of the scheduled disconnect date; thereafter, the Company may disconnect service on the specified date. The Company will grant special consideration to a Medically Essential Service Customer in the application of Rule 26-6.097(3) of the Florida Administrative Code.

In the event that a customer is certified as a Medically Essential customer, the customer shall remain solely responsible for any backup equipment and/or power supply and a planned course of action in the event of a power outage. The Company does not assume, and expressly disclaims, any obligation or duty; to monitor the health or condition of the person requiring medically essential service; to insure continuous service; to call, contact, or otherwise advise of service interruptions; or, except expressly provided by this section, to take any other action (or refrain from any action) that differs from the normal operation of the Company.

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 the 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 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 fee shall be paid.

(3) if reconnection is requested on the same premises after discontinuance, a reconnection fee shall be paid.

B. Where service was discontinued with notice,

(1) satisfactory arrangements for payment of all bills for service then due shall be made and a reconnection fee shall be paid.

(2) a satisfactory arrangement for the payment of bills then due under a different name shall be made and a reconnection fee shall be paid.

(3) a satisfactory guarantee of payment for all future bills shall be furnished and a reconnection fee shall be paid.

(4) the violation of these Rules and Regulations shall be corrected and a reconnection fee shall be paid.

The reconnection fee as required under items A and B above shall be as follows:

| | |
|---|---|
| During Normal Business Hours | $ 52.00 |
| After Normal Business Hours | $178.00 |

15. Termination of Service

Subject to any existing agreement between Customer and Company, if Customer wishes the electric service to be terminated, he shall give notice at the office of the Company at least three (3) days prior to the time that such termination shall become effective. Customer will be held liable both for any electric energy that may pass through the meter and safe custody of the Company's property until three (3) days after such notice shall have been given, provided that the meter and/or other movable equipment shall not have been removed within that time by the Company.

If Customer wishes Company's property to be removed, he shall give notice at the office of the Company at least ten (10) days prior to the time that such removal must be made.

*RULES AND REGULATIONS (Continued)*

16. Limitations of Supply

Company reserves the right, subject to regulatory authority having jurisdiction, to limit, restrict or refuse service that will result in additions to its distribution system and/or production capacity and/or alterations in its contractual requirements of supply from non-affiliated companies that may jeopardize service to existing Customers.

17. Temporary Service

The Company upon request will supply temporary service when company's distribution system is nearby the requested location.

When the temporary service is to be later replaced with a permanent service, the Company will install a service drop, meter and other facilities as may be necessary to the customer's temporary service pole and remove same at the termination of temporary service. To recover the cost of installing and removing such temporary service, an advance of $230.00 per service to the applicant will be applied. For underground temporary service using customer provided wire, an advance of $200.00 per service will be required. Should the Company be required to install an additional pole, additional charges will apply. A pole with an overhead service will be an additional $395.00, and a pole with an underground service will be an additional $560.00.

When the temporary service will not be replaced by a permanent service or when the location is such that multiple temporary poles and/or extensive facilities are required, the Company will estimate the cost of installing and removing the temporary facilities and the advance charge to the applicant will be that cost estimate.

The rate schedule for temporary service shall be that which is applicable to the class of service for that customer.

18. Fees for Initial Connections

In addition to the deposit or suitable guarantee to cover the payment of bills as required by the Rules and Regulations, each Applicant or Customer shall pay an initial turn-on connection fee of $61.00.

19. Re-establish or Make Change to Account

There shall be a charge to re-establish or change any account to which service is currently rendered under any of the Company' rate schedules in the amount of $26.00. Should it be necessary, at the customer's request, to disconnect and then reconnect the service to the account, the customer shall pay a temporary disconnect then reconnect fee in the amount of $65.00.

*RULES AND REGULATIONS (Continued)*

20. Returned Check Charge

The service charge for each worthless check shall be determined in accordance with Section 68.065, Florida Statues. As of October 1, 1996, Section 68.065, F.S., provided for a service charge of $25.00, if the face value does not exceed $50.00, $30.00, if the face value exceeds $50.00 but does not exceed $300.00 and $40.00, or 5 percent of the face amount of the check, whichever is greater if the face value exceeds $300.00. Such service charge shall be added to the customer's bill for electric 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.

21. Late Payment Charge

A bill shall be considered past due upon the expiration of twenty (20) days from the date of mailing or other delivery thereof by Company. The balance of all past due charges for services rendered are subject to a Late Payment charge of 1.5% or $5.00, whichever is greater, except the accounts of federal, state, and local governmental entities, agencies, and instrumentalities. A Late Payment Charge shall be applied to the accounts of federal, state, and local governmental entities, agencies and instrumentalities at a rate no greater than allowed, and in a manner permitted by applicable law.

22. Measuring Customer Service

(1) All energy sold to customer, except that sold under flat rate schedule, 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 demand or connected load rate or as provided in Company's filed tariff.

(2) When there is more than one meter at a location the metering equipment shall be so tagged or plainly marked as to indicate the circuit metered. Where similar types of meters record difference quantities, (kilowatt hours and relative power, for example), metering equipment shall be tagged or plainly marked to indicate what the meters are recording.

(3) Meters which are not direct reading shall have the multiplier plainly marked on the meter. All charts taken from recording meters shall be marked with the date of the record, the meter number, customer, and chart multiplier. The register ratio shall be marked on all meter registers. The watt-hour constant for the meter itself shall be placed on all watt-hour meters.

(4) Metering equipment shall not be set "fast" or "slow" to compensate for supply transformer or line losses.

(5)

(a) Individual electric 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, 1981. Individual electric meters shall not, however, be required:

(Continued on Sheet No. 35)

*RULES AND REGULATIONS (Continued)*

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 the utility determines that adequate provisions can be made to modify the metering to accurately reflect such alterations;

2. For electricity used in central heating, ventilating and air conditioning systems, or electric back up service to storage heating and cooling systems;

3. For electricity used in specialized-use housing accommodations such as hospitals, nursing homes, living in facilities located on the same premises as, and operated in conjunction with, a nursing home or other health care facility providing at least the same level and types of services as a nursing home, convalescent homes, facilities certified under chapter 651, Florida Statutes, college dormitories, convents, sorority houses, fraternity houses, motels, hotels, and similar facilities.

4. For separate, specially-designated areas for overnight occupancy at trailer, mobile home and recreational vehicle parks where permanent residency is not established and for marinas were living aboard is prohibited by ordinance, deed restriction, or other permanent means.

5. For new and existing time-share plans, provided that all of the occupancy units which are served by the master meter or meters are committed to a timeshare plan as defined in Section 721, Florida Statutes, and none of the occupancy units are used for permanent occupancy. When a time-share plan is converted from individual metering to master metering, the customer must reimburse the utility for the costs incurred by the utility for the conversion. These costs shall include, but not be limited to, the undepreciated cost of any existing distribution equipment which is removed or transferred to the ownership of the customer, plus the cost of removal or relocation of any distribution equipment, less the salvage value of any removed equipment.

(b) For purpose of this rule:

1. "Occupancy unit" means that portion of any commercial establishment, single and multi-unit residential building, or trailer, mobile home or recreational vehicle park, or marina which is set apart from the rest of such facility by clearly determinable boundaries as described in the rental, lease, or ownership agreement for such unit.

2. "Time-sharing plan" means any arrangement, plan, scheme or similar device, whether by membership, agreement, tenancy in common, sale, lease, deed, rental agreement, license, or right-to-use agreement or by any other means,

(Continued on Sheet No. 36)

*RULES AND REGULATIONS (Continued)*

whereby a purchaser, in exchange for a consideration, receives a right to use accommodations or facilities, or both, for a specific period of times less than a full year during any given year, but not necessarily for consecutive years, and which extends for a period of more than three years.

3. The construction of a new commercial establishment, residential building, marina, or trailer, mobile home or recreational vehicle park shall be deemed to commence on the date when the building structure permit is issued.

4. The individual metering requirement is waived for any time sharing facility for which construction was commenced before December 23, 1982, in which separate occupancy units were not metered in accordance with subsection (5) (a).

5. "Overnight Occupancy" means use of an occupancy unit for a short term such as per day or per week where permanent residency is not established.

6. The term "cost" as used herein means only those charges specifically authorized by the electric utility's tariff, including but not limited to the customer, energy, demand, fuel, and conservation charges made by the Company plus applicable taxes and fees to customer of record responsible for the master meter payments. The term does not include late payment charges, returned check charges, the cost of distribution system behind the master meter, the cost of billing, and other such costs.

(6)

(a) Where individual metering is not required under Subsection (5) (a) and master metering is used in lieu thereof, reasonable apportionment methods, including sub-metering, may be used by customer of record or the owner of such facility solely for the purpose of allocating the cost of the electricity billed by the Company.

(b) Any fees or charges allocated by customer of record for electricity billed to customer's account by Company, whether based on the use of sub-metering or any other allocation method, shall be determined in a manner which reimburses the customer of record for no more than the customer's actual cost of electricity.

(Continued on Sheet No. 37)

22. Service Charges

| | |
|---|---|
| A. Initial establishment of service | $ 61.00 |
| B. Re-establish or Change Account | $ 26.00 |
| C. Temporary disconnect then reconnect Service | $ 65.00 |
| D. Re-connect service after being disconnected for rule violation | |
| Normal Business Hours | $ 65.00 |
| After Normal Business Hours | $178.00 |
| E. Connect and then disconnect temporary Service | $ 85.00 |
| F. Collection Charge | $ 16.00 |

*INDEX OF RATE SCHEDULES*


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*RATE SCHEDULE RS*
*RESIDENTIAL SERVICE*

Availability
Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties and on Amelia Island in Nassau County.

Applicability
Applicable for service to a single family dwelling unit occupied by one family or household and for energy used in commonly-owned facilities in condominium and cooperative apartment buildings.

Character of Service
Single-phase service at nominal secondary voltage of 115/230 volts; three-phase service if available.

Limitations of Service
The maximum size of any individual single-phase motor hereunder shall not exceed five (5) horsepower.

The Company shall not be required to construct any additional facilities for the purpose of supplying three-phase service unless the revenue to be derived therefrom shall be sufficient to yield the Company a fair return on the value of such additional facilities.

Monthly Rate
Customer Facilities Charge:
$16.00 per customer per month

Base Energy Charge:
2.170¢/KWH for usage up to 1000 KWH's/month
3.420¢/KWH for usage above 1000 KWH's/month

Purchased Power Charges
Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet Nos. 65 & 66.

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

(Continued on Sheet No. 41)

*RATE SCHEDULE RS*
*RESIDENTIAL SERVICE*

(Continued from Sheet No.40)

Purchased Power Costs

See Sheet Nos. 65 & 66.

Conservation Costs

See Sheet Nos. 65 & 66.

Franchise Fee Adjustment

Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

Budget Billing Program (optional)

An electing Customer's participation in the budgeted payment plan will be continuous unless the customer requests that participation in the plan be terminated or that Electric Service be terminated, or the Customer is delinquent in paying the budgeted payment amount and becomes subject to the collection action on the service account. At that time, the Customer's participation in the program will be terminated and the Customer shall settle their account with the Company in full. If a Customer requests to terminate participation in the program, but remains a Customer of the Company, the Customer shall pay any deferred debit balance with their next regular monthly bill, and any deferred credit balance shall be used to reduce the amount due for the next regular monthly bill. An electing customer may request that participation be terminated at any time, but once terminated by customer request or due to collection action, will be limited to a six (6) month waiting period before Customer may rejoin the Budget Billing Program.

Terms and Conditions

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

*RESERVED FOR FUTURE USE*

*RATE SCHEDULE GS*
*GENERAL SERVICE – NON DEMAND*

Availability

Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties And on Amelia Island in Nassau County.

Applicability

Applicable to commercial and industrial lighting, heating, cooking and small power loads aggregating 25 KW or less. Sports or athletic fields operated by non-profit organizations and having less than 300 KW of connected load.

Character of Service

Single or three-phase service at available standard voltage.

Limitations of Service

Service shall be at a single metering point.

Monthly Rate

Customer Facilities Charge:
$24.00 per customer per month

Base Energy Charge:
All KWH 2.582¢/KWH

Purchased Power Charges

Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet Nos. 65 & 66.

Minimum Bill

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

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

(Continued on Sheet No. 44)

*RATE SCHEDULE GS*
*GENERAL SERVICE – NON-DEMAND*

(Continued from Sheet No. 43)

Purchased Power Costs
See Sheet Nos. 65 & 66.

Conservation Costs
See Sheet No. 65 & 66.

Franchise Fee Adjustment
Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

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

*RATE SCHEDULE GSD*
*GENERAL SERVICE – DEMAND*

Availability

Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties and on Amelia Island in Nassau County.

Applicability

Applicable to commercial, industrial and municipal service with a measured demand of 25 KW but less than 500 KW for three or more months out of the twelve consecutive months ending with the current billing period. Also available, at the option of the customer, to any customer with demands of less than 25 KW who agrees to pay for service under this rate schedule for a minimum initial term of twelve months.

Character of Service

Single or three-phase service at available standard voltage.

Limitations of Service

Service shall be at a single metering point at one voltage.

Monthly Rate

Customer Facilities Charge:
$65.00 per customer per month

Demand Charge:
Each KW of Billing Demand $ 4.20/KW

Base Energy Charge
All KWH 0.571¢/KWH

Purchased Power Charges

Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet Nos. 65 & 66.

Minimum Bill

The minimum monthly bill shall consist of the above Customer Facilities Charge plus the Demand Charge for the currently effective billing demand.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

Purchased Power Costs

See Sheet Nos. 65 & 66.

(Continued on Sheet No. 46)

*RATE SCHEDULE GSD*
*GENERAL SERVICE - DEMAND*

(Continued from Sheet No. 45)

Conservation Costs

See Sheet Nos. 65 & 66.

Franchise Fee Adjustment

Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

Billing Demand

The billing demand in any month shall be the greatest of the following:

(a) The highest fifteen-minute average load for the current month, as registered by a demand meter or indicator.

(b) The highest fifteen-minute average load for the current month after adjustment for power factor, in accordance with the Power Factor Clause of this schedule.

(c) For those customers electing to take service under this rate schedule in lieu of the otherwise applicable rate schedule the billing demand shall be as in either (a) or (b) above, but not less than 20 KW.

Terms of Service

Not less than one year.

Power Factor of Clause

The Company reserves the right to measure power factor and if it is less than 85%, adjust the maximum demand for any month by multiplying the measured demand by 85% and dividing by the actual power factor.

Transformer Ownership Discount

If the customer elects to take service at the available primary voltage and furnish and maintain any transformers required, the monthly demand charge will be reduced by fifty-five (55) cents per kilowatt. Such customers will be metered at primary voltage and in recognition of estimated average transformation losses of 1% the KW and KWH measured units shall be multiplied by a factor of 0.99 for billing purposes.

Terms and Conditions

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

*RATE SCHEDULE GSLD*
*GENERAL SERVICE-LARGE DEMAND*

Availability

Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties and on Amelia Island in Nassau County.

Applicability

Applicable to commercial, industrial and municipal service with a measured demand of 500 KW but less than 5000 KW for three or more months out of the twelve consecutive months ending with the current billing period. Also available, at the option of the customer, to any customer with demands of less than 500 KW who agrees to pay for service under this rate schedule for a minimum initial term of twelve months.

Character of Service

Three-phase service at available standard voltage.

Limitations of Service

Service shall be at a single metering point at one voltage.

Monthly Rate

Customer Facilities Charge:
$150.00 per customer per month

Demand Charge:
Each KW of Billing Demand $ 6.00/KW

Base Energy Charge
All KWH 0.218¢/KWH

Purchased Power Charges

Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet No.65 & 66.

Minimum Bill

The minimum monthly bill shall consist of the above Customer Facilities Charge plus the Demand Charge for the currently effective billing demand.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

Purchased Power Costs

See Sheet No. 65 & 66.

(Continued on Sheet No. 48)

*RATE SCHEDULE GSLD*
*GENERAL SERVICE-LARGE DEMAND*

(Continued from Sheet No. 47)

Conservation Costs
See Sheet Nos. 65 & 66.

Franchise Fee Adjustment
Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

Billing Demand
The billing demand in any month shall be the greatest of the following:

(a) The highest fifteen-minute average load for the current month, as registered by a demand meter or indicator.

(b) The highest fifteen-minute average load for the current month after adjustment for power factor, in accordance with the Power Factor Clause of this schedule.

(c) For those customers electing to take service under this rate schedule in lieu of the otherwise applicable rate schedule the billing demand shall be as in either (a) or (b) above, but not less than 400 KW.

Terms of Service
Not less than one year.

Power Factor of Clause
The Company reserves the right to measure power factor and if it is less than 85%, adjust the maximum demand for any month by multiplying the measured demand by 85% and dividing by the actual power factor.

Transformer Ownership Discount
If the customer elects to take service at the available primary voltage and furnish and maintain any transformers required, the monthly demand charge will be reduced by fifty five (55) cents per kilowatt. Such customers will be metered at primary voltage and in recognition of estimated average transformation losses of 1% the KW and KWH measured units shall be multiplied by a factor of 0.99 for billing purposes.

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

*RATE SCHEDULE GSLDT - EXP*
*GENERAL SERVICE – LARGE DEMAND*
*TIME OF USE (EXPERIMENTAL)*

Availability

Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties. This service is limited to a maximum of 3 customers. This Rate Schedule shall expire on February 8, 2015.

Applicability

Applicable to commercial, industrial and municipal service with a measured demand of 500 KW but less than 5000 KW for three or more months out of the twelve consecutive months ending with the current billing period. Also available, at the option of the customer, to any customer with demands of less than 500 KW who agrees to pay for service under this rate schedule for a minimum initial term of twelve months.

Character of Service

Single or three-phase service at available standard voltage.

Limitations of Service

Service shall be at a single metering point at one voltage.

Monthly Rate

Customer Facilities Charge:
$100.00 per customer per month

Demand Charge:
Each KW of Maximum Billing Demand $4.00/KW

Base Energy Charge:
All KWH 0.145¢/KWH

Purchased Power Charges

Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchase power costs included in the tariff see sheet Nos. 65 & 66.

Minimum Bill

The minimum monthly bill shall consist of the above Customer Facilities Charge plus the Maximum Billing Demand Charge for the currently effective billing demands.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

Purchased Power Costs

See Sheet Nos. 65 & 66.

(Continued on Sheet No. 50)

*RATE SCHEDULE GSLD 1*
*GENERAL SERVICE - LARGE DEMAND 1*

Availability

Available within the territory served by the Company in Jackson, Calhoun, and Liberty Counties and on Amelia Island in Nassau County.

Applicability

Applicable to commercial and industrial services of customers contracting for at least 5,000 kilowatts of electric service.

Character of Service

Three-phase, 60 hertz, electric service delivered and metered at a single point at the available transmission voltage, nominally 69,000 volts or higher.

Monthly Base Rates

| | |
|---|---|
| Customer Facilities Charge: | $900.00 |
| Base Transmission Demand Charge: | $1.68/KW of Maximum/NCP Billing Demand |
| Excess Reactive Demand Charge: | $0.36/kVar of Excess Reactive Demand |

Purchased Power Charges (See Sheet 52 for descriptions)

The Purchased Power Charges recover Energy and Demand Charges billed to FPUC by FPUC's Wholesale Energy Provider and Wholesale Cogeneration Provider including applicable line losses and taxes. Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For correct purchased power charges included in the tariff, see Sheet No. 70 & 71.

Minimum Bill

The minimum monthly bill is the sum of the Transmission Demand Charge and the Customer Charge plus any Purchased Power Charges attributed to Transmission Demand Fuel Charge.

Terms of Payment

Bills are rendered net and due and payable within twenty (20) days from date of bill.

Conservation Costs

See Sheet Nos. 65 & 66.

Franchise Fee Adjustment

Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

(Continued on Sheet No. 51)

*RATE SCHEDULE GSLD 1*
*GENERAL SERVICE-LARGE DEMAND 1*

(Continued from Sheet No. 50)

Coincident Peak (CP) Billing Demand

The CP Billing Demand in any month shall be the customer's greatest fifteen-minute average load as registered by FPUC's demand meter coincident with the FPUC System Peak or the Wholesale Energy Providers System Peak for the purposes as described below:

1) FPUC System Peak for the purpose of determining the Generation Demand Fuel Charge. The demand may be adjusted to correct to 90% power factor based on billing from Wholesale Energy Provider.

2) FPUC System Peak for the purpose of determining the Excess Reactive Demand Charge.

3) Wholesale Energy Providers System Peak for the purpose of determining the Transmission Demand Fuel Charge. The demand may be adjusted to correct to 95% power factor based on billing from Wholesale Energy Provider.

Maximum Demand (Non-Coincident Peak (NCP) Billing Demand)

The Maximum Demand (NCP Billing Demand) in any month shall be the customer's greatest fifteen-minute average load as registered by FPUC's demand meter, but not less than 5,000 KW.

Excess Reactive Demand

The Excess Reactive Demand in any month shall be any lagging kVar in excess of one-half of the CP Billing Demand in that month. For the purpose of determining the Excess Reactive Demand charge, the CP Billing Demand will be coincident with the FPUC System Peak.

Generation Demand Fuel Charge (Purchased Power Charge)

The Generation Demand Fuel Charge recovers the Wholesale Energy Providers Demand Charge for Generation Services billed to FPUC including system line losses and applicable taxes. The charge is applied to the customer's CP Billing Demand coincident with the FPUC System Peak.

Transmission Demand Fuel Charge (Purchased Power Charge)

The Transmission Demand Fuel Charge recovers the Wholesale Energy Providers Demand Charge for Transmission Services billed to FPUC including system line losses and applicable taxes. The charge is applied to the customer's contracted capacity or the customer's CP Billing Demand coincident with the Wholesale Providers system Peak, whichever is higher.

Energy Charge (Purchased Power Charge)

The Energy Charge recovers the Energy Charge from the Wholesale Energy Provider and Wholesale Cogeneration Energy Provider including system line losses and applicable taxes.

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 electric service.

*RATE SCHEDULE SB*
*STANDBY SERVICE*

Availability

Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties and on Amelia Island in Nassau County.

Applicability

Applicable only to customers which are self-generators with capabilities of serving the customer's full electronic power requirements and that require backup and/or maintenance service on a firm basis. This rate schedule is not applicable to self-generating customers for supplemental service.

Character of Service

Single or three-phase service at available standard voltage.

Limitations of Service

Service shall be at a single metering point at one voltage. The contract demand shall not exceed the KW capacity of customer's generator.

Monthly Rate

Customer Facilities Charge:

(a) For those customers who have contracted for standby service capacity of less than 500 KW – the GSD customer facilities charge plus $40.00.
(b) For those customers who have contracted for standby service of 500 KW or greater – the GSLD customer facilities charge plus $40.00.

Local Facilities Charge:

(a) For those customers who have contracted for standby service capacity of less than 500 KW- $2.00/KW.
(b) For those customers who have contracted for standby service of 500 KW or greater - $0.80/KW.

Purchased Power Charges

Demand and energy used by the customer in any month shall be charged at the then currently effective rates of the Company's wholesale supplier adjusted for estimated line losses and applicable taxes. Such charges will consist of Coincident Peak (CP) Demand charge and an energy charge. The CP Demand shall be the customer's measured KW coincident in time with that of the Company's maximum monthly demand at the substation serving the system to which the customer is connected. The energy charge shall be applied to the measured KWH during the billing period and shall be based on the actual energy charge (including fuel charges) of the Company's wholesale supplier during the billing period.

The currently effective rates of the Company's wholesale supplier would result in the following demand and energy charges for purchased power after adjustment for estimated line losses and applicable taxes. These are shown for illustrative purposes only. Actual purchased power rates in effect at the time of use shall be used for determining the monthly unit charges.

| | |
|---|---|
| CP Demand Charge - Each KW of CP Demand | $8.84/KW |
| Energy Charge - All | 4.441¢ |

(Continued on Sheet No. 53)

*RATE SCHEDULE SB*
*STANDBY SERVICE*

(Continued from Sheet No. 52)

Minimum Bill

The minimum monthly bill shall consist of the above Customer Charge plus the Local Facilities charge for the currently effective Contract Demand.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

Conservation Costs

See Sheet Nos. 65 & 66.

Franchise Fee Adjustment

Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rate share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

Contract Demand

The Contract Demand shall be that KW demand as specified in the contract for service with the customer and shall represent the maximum demand that customer requires for backup and maintenance service. The specified Contract Demand shall not exceed the KW capacity of customer's generator. The Contract Demand level may be periodically renegotiated if required, but not more than once a year. In the event that customer's maximum measured 15-minute average load in any month exceeds the specified Contract Demand by an amount greater than five (5) percent, that maximum demand shall be used as the Contract Demand for billing of the Local Facilities Charge in the current month and the succeeding eleven (11) months.

CP Demand

The CP billing demand shall be the greater of the following:

(a) The 15-minute average load for the current month, as measured by a demand meter, at the time of the Company's maximum demand for the current month at the substation serving the system to which the customer is connected.

(b) Seventy-five (75) percent of the maximum CP demand established in the preceding eleven (11) months.

(Continued on Sheet No. 54)

*RATE SCHEDULE-SB*
*STANDBY SERVICE*

(Continued from Sheet No.53)

Terms of Service

By written contract for an initial period of not less than five (5) years.

Power Factor Clause

The Company reserves the right to take service at the available primary voltage and furnish and maintain any transformers required, the local facilities charge will be reduced by the following amounts:

(a) For those customers who have contracted for standby service capacity of less than 500 KW – the GSD transformer ownership discount divided by the ratio of the 100% ratcheted KW to billing KW.

(b) For those customers who have contracted for standby service capacity of 500 KW or greater – the GSLD transformer ownership discount divided by the ratio of the 100 percent ratcheted KW to billing KW.

Such customers will be metered at primary voltage and in recognition of estimated average transformation losses of 1%, the KW and KWH measured units shall be multiplied by a factor of 0.99 for billing purposes.

Special Metering Requirements

Service under this rate schedule requires the use of time-of-day metering. Customer will be required to pay a one-time Contribution-in-Aid-of-Construction prior to the initiation of service equal to the difference in cost between that of the time-of-day meter and that of the otherwise standard meter. Company will notify customer of the amount of Contribution required prior to the execution of the contract for service. No Contribution will be required in the event customer has previously paid for the cost of time-of-day metering under the Company's cogeneration tariff and that same meter can be utilized without modification for metering under this Standby Service Rate Schedule.

Transfer to Full Requirements Service

In the event of changed circumstances in customer's operations or generating capabilities, customer may, on twelve (12) advance written notice to Company, transfer to the applicable full requirements rate schedule, provided however, that no such transfers shall be accepted as long as continued backup and maintenance service is required. Company may waive the 12-months notice requirement when the Company has in place facilities that will allow serving customer's full requirements.

Terms and Conditions

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

*RESERVED FOR FUTURE USE*

*RATE SCHEDULE LS*
*LIGHTING SERVICE*

Availability

Available within the territory served by the Company in Calhoun, Jackson and Liberty Counties and on Amelia Island in Nassau County.

Applicability

Applicable to any customer for non-metered outdoor lighting service.

Character of Service

Lighting service from dusk to dawn as described herein.

Limitations of Service

Service is limited to lighting by high-pressure sodium vapor or metal halide lamps mounted on company poles as described herein. Company-owned facilities will be installed only on Company-owned poles.

Monthly Rate

When lighting fixtures are mounted on existing poles and served directly from existing overhead secondary distribution lines:

| Type Facility | Lamp Lumens | Size Watts | KWH/Mo. Estimate | Facilities Charge | Maintenance* Charge | Energy Charge | Total Charge |
|---|---|---|---|---|---|---|---|
| High Pressure Sodium Lights | | | | | | | |
| Acorn | 16,000 | 150 | 61 | $16.72 | $2.12 | $2.71 | $21.55 |
| ALN 440 | 16,000 | 150 | 61 | $24.88 | $3.03 | $2.71 | $30.62 |
| Amer. Rev. | 9,500 | 100 | 41 | 8.23 | $2.78 | $1.83 | $12.84 |
| Amer. Rev. | 16,000 | 150 | 61 | $7.70 | $3.79 | $2.71 | $14.20 |
| Cobra Head | 9,500 | 100 | 41 | $6.34 | $1.88 | $1.83 | $10.05 |
| Cobra Head | 22,000 | 200 | 81 | $8.31 | $2.14 | $3.63 | $14.08 |
| Cobra Head | 28,500 | 250 | 101 | $9.07 | $3.36 | $4.50 | $16.93 |
| Cobra Head | 50,000 | 400 | 162 | $9.21 | $2.35 | $7.26 | $18.82 |
| Flood | 28,500 | 250 | 101 | $9.98 | $2.05 | $4.50 | $16.53 |
| Flood | 50,000 | 400 | 162 | $15.16 | $1.92 | $7.26 | $24.34 |
| Flood | 130,000 | 1,000 | 405 | $18.99 | $2.54 | $18.09 | $39.62 |
| SP2 Spectra | 9,500 | 100 | 41 | $21.07 | $3.66 | $1.83 | $26.56 |
| Metal Halide Lights | | | | | | | |
| ALN 440 | 16,000 | 175 | 71 | $25.73 | $2.22 | $3.19 | $31.14 |
| Flood | 50,000 | 400 | 162 | $10.29 | $1.88 | $7.26 | $19.43 |
| Flood | 130,000 | 1,000 | 405 | $17.51 | $2.48 | $18.09 | $38.08 |
| Shoebox | 16,000 | 175 | 71 | $19.27 | $2.49 | $3.19 | $24.95 |
| Shoebox | 28,500 | 250 | 101 | $20.51 | $2.78 | $4.50 | $27.79 |
| SP2 Spectra | 9,500 | 100 | 41 | $20.91 | $2.55 | $1.83 | $25.29 |
| Vertical Shoebox | 130,000 | 1,000 | 405 | $24.70 | $3.12 | $18.09 | $45.91 |

(Continued on Sheet No. 57)

*RATE SCHEDULE LS*
*LIGHTING SERVICE*

(Continued from Sheet No. 56)

Charges for other Company-owned facilities:

| | | |
|---|---|---|
| 1) | 30' Wood Pole | $4.09 |
| 2) | 40' Wood Pole Std | $9.10 |
| 3) | 18' Fiberglass Round | $8.48 |
| 4) | 13' Decorative Concrete | $12.01 |
| 5) | 20' Decorative Concrete | $13.59 |
| 6) | 35' Concrete Square | $13.44 |
| 7) | 10' Deco Base Aluminum | $15.77 |
| 8) | 30' Wood Pole Std | $4.55 |

For the poles shown above that are served from an underground system, the Company will provide up to one hundred (100) feet of conductor to service each fixture. The customer will provide and install the necessary conduit system to Company specifications.

Purchased Power Charges

Purchased power charges are adjusted annually by the Florida Public Service Commission. For current purchased power costs included in the tariff, see Sheet No. 65 & 66.

Minimum Bill

The above rates times the number of lamps connected.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

Purchased Power Costs

See Sheet No. 65 & 66.

Conservation Costs

See Sheet No. 65 & 66.

Franchise Fee Adjustment

Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

(Continued on Sheet No. 58)

*RATE SCHEDULE LS*
*LIGHTING SERVICE*

(Continued from Sheet No. 57)

Term of Service

Service under this rate schedule shall be by written contract for a period of five or more years.

Terms and Conditions

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

2. The charges set forth above cover the initial installation of overhead lines, poles and fixture assembly including bracket, and the maintenance duty as limited to lamp renewals due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated.

* The Company will repair or replace malfunctioning lighting fixtures maintained by the company in accordance with Section 768.1382, Florida Statues (2005). Maintenance duty to be undertaken by Florida Public Utilities Company is limited to lamp renewal due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated. Such burnt out lamp replacements or repairs causing non-illumination of lamps will be performed only during regular daytime working hours as soon as practical after notification of the burn out or non-illumination conditions of the lamp by the customer. The maintenance duties undertaken herein are expressly limited to our paying customer, and are not to be deemed to create a duty to the general public at large.

*RATE SCHEDULE OSL*
*MERCURY VAPOR LIGHTING SERVICE*
*(Closed To New Installations)*

(Continued from Sheet No. 58)

Availability

Available within the territory served by the Company in Calhoun, Jackson and Liberty Counties and on Amelia Island in Nassau County.

Applicability

Applicable to customer for mercury vapor lighting service.

Character of Service

Lighting service from dusk to dawn as described herein.

Limitations of Service

Service is limited to lighting by mercury vapor lamps of 7,000 or 20,000 initial level of lumens mounted on wood poles, as described herein.

Monthly Rate

When lighting fixtures are mounted on existing poles and served directly from existing overhead secondary distribution lines:

| Lamp Size Lumens | KWH/Mo. Estimate | Facilities Charge | Maintenance* Charge | Energy Charge | Total Charge |
|---|---|---|---|---|---|
| 7,000 | 72 | $1.19 | $1.04 | $3.15 | $5.38 |
| 20,000 | 154 | $1.31 | $1.12 | $6.74 | $9.17 |

For concrete or fiberglass poles and/or underground conductors, etcetera, the customer shall pay a lump sum amount equal to the estimated differential cost between the special system and the equivalent overhead-wood pole system.

Purchased Power Charges

Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet Nos. 65 & 66.

Minimum Bill

The above rates times the number of lamps connected.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

(Continued on Sheet No. 60)

*RATE SCHEDULE OSL*
*MERCURY VAPOR LIGHTING SERVICE*
*(Closed To New Installations)*

(Continued from Sheet No. 59)

Purchased Power Costs
See Sheet No. 65 & 66.

Conservation Costs
See Sheet No. 65 & 66.

Franchise Fee Adjustment
Customers taking service within franchise areas shall pay a franchise fee adjustment in the form of a percentage to be added to their bills prior to the application of any appropriate taxes. This percentage shall reflect the customer's pro rata share of the amount the Company is required to pay under the franchise agreement with the specific governmental body in which the customer is located.

Terms of Service
Service under this rate schedule shall be by written contract for a period of two or more years.

Terms and Conditions

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

2. The charges set forth above cover the initial installation of overhead lines, poles and fixture assembly including bracket, and maintenance duty as limited including lamp renewals due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated. Such burnt out lamp replacements or repairs causing non-illumination of lamps will be performed as soon as practical after notification of the burnt out lamp or non-illumination by patrols made by company personnel or the customer. However, Company shall not be required to replace existing street lighting fixtures which service under this rate.

* The Company will repair or replace malfunctioning lighting fixtures maintained by the company in accordance with Section 768.1382, Florida Statues (2005). Maintenance duty to be undertaken by Florida Public Utilities Company is limited to lamp renewal due to burn outs only, or the repair or replacement of equipment causing lamps not to be illuminated. Such burnt out lamp replacements or repairs causing non-illumination of lamps will be performed on during regular daytime working hours as soon as practical after notification of the burn out or non-illumination conditions of the lamp by the customer. The maintenance duties undertaken herein are expressly limited to our paying customer, and are not to be deemed to create a duty to the general public at large.

## *RATE SCHEDULE IS-EXP*
## *INTERRUPTIBLE (EXPERIMENTAL)*

Availability

Available within the territory served by the Company in Jackson, Calhoun and Liberty Counties. This service is limited to a maximum of 4 customers. This Rate Schedule shall expire on February 8, 2015.

Applicability

Applicable to customers eligible for Rate Schedule GSLD with a load factor equal to or exceeding 35% and who have executed a Special Contract approved by the Commission. The company reserves the right to limit the total load and type customer served under this rate. Accounts established under this rate will be limited to premises where the interruption will primarily affect the customer, its employees, agents, lessees, tenants and guests and will not significantly affect members of the general public nor interfere with functions performed for the protection of public health or safety.

Character of Service

Three-phase service at available standard voltage.

Limitations of Service

Service shall be at a single metering point at one voltage. Interruptible service under this rate is subject to interruption during any On-Peak time period that the Company elects to notify customer, with a minimum of two (2) hours notice, that the customer must fully interrupt taking electric power from the Company. The Company is limited to an On-Peak period maximum of 200 hours of required interruption per year per customer.

Monthly Rate

Customer Facilities Charge:

$100.00 per customer per month

Demand Charge:

Each KW of Billing Demand $ 4.00/KW

Base Energy Charge:

All KWH 0 .145¢ /KWH

Purchased Power Charges

Purchased power charges are adjusted by the Florida Public Service Commission, normally each year in January. For current purchased power costs included in the tariff, see Sheet Nos. 65 & 66.

Minimum Bill

The minimum monthly bill shall consist of the above Customer Facilities Charge plus the Demand Charge for the currently effective billing demand.

Terms of Payment

Bills are rendered net and are due and payable within twenty (20) days from date of bill.

*ECONOMIC DEVELOPMENT RIDER PROGRAM-EDRP*

Availability:

This Economic Development Rate Program (the "Program") is available throughout the entire territory served by Florida Public Utilities Company. The Qualifying load and employment requirements under this Rider must be achieved at the same delivery point. Additional metering equipment may be required for service under this Rider.

Application:

This Program is applicable to new electric load associated with:

(1) Initial permanent service to new commercial and industrial establishments.

(2) Commercial or industrial space that has been vacant for more than six months prior to the application for service under the Program. Verification of vacancy will be established by evidence of no or minimal electric load during the time period in question.

(3) The expansion of existing establishments. For existing establishments, new load is the net incremental load above that which existed prior to approval for service under this Program.

The new load applicable under this Program for new and vacant establishments must be a minimum of 200 kW at a single delivery point. In the case of the expansion of existing facilities, the added new load must be a minimum of 100 kW, however, in order to qualify, the total load after the addition of the new load must be a minimum of 200 kW at a single delivery point. To qualify for service under this Program, the Customer must employ an additional work force of at least 10 full-time employees at the delivery point to which the load is added.

In order to take service under the Program, the Customer must provide sufficient evidence to Florida Public Utilities Company to establish that the availability of the Program is a significant factor in the Customer's location or expansion decision.

Initial application for this Program is not available to existing load. However, if a change in ownership occurs after the Customer contracts for service under this Program, the successor Customer may be allowed to fulfill the balance of the contract under the Program and continue the schedule of credits outlined below.

This Program is not available for load shifted from one establishment or delivery point on the Florida Public Utilities system to another on the Florida Public Utilities system.

(Continued on Sheet No. 63)

*ECONOMIC DEVELOPMENT RIDER PROGRAM-EDRP (Continued)*

Monthly Rate:

The rates and all other terms and conditions of the customer's otherwise applicable rate schedule shall be applicable under this Program. A credit based on the percentages below will be applied to the demand charges and non-fuel (base) energy charges of the Customer's otherwise applicable rate schedule associated with the Customer's new load:

Year 1 - 20% reduction
Year 2 - 15% reduction
Year 3 - 10% reduction
Year 4 - 5% reduction
Year 5 - 0% reduction

The above credit will be deducted from the monthly electric bill as computed in accordance with the provisions of the Monthly Rate section of the customer's applicable rate schedule before application of any discounts or adjustments. All other charges including the customer charge and energy conservation charge will be based on the Customer's otherwise applicable rate. The otherwise applicable rates may be any of the following: GSD, GSLD, or GSLD1.

Term of service:

The Customer agrees to a five-year contract term. Service under this Program will terminate at the end of the fifth year. Florida Public Utilities Company may terminate service under this Program at any time if the Customer fails to comply with the terms and conditions of this Program. Failure to: 1) maintain the level of employment specified in the Customer's Service Agreement and/or 2) purchase from Florida Public Utilities the amount of load specified in the Customer's Service Agreement will be considered grounds for termination.

If Florida Public Utilities Company terminates service under the Program for the Customer's failure to comply with its provisions, or if the Customer opts to terminate service under the Program, the Customer will be placed on their applicable rate schedule with no future discounts or rate reductions.

Service under this Rider is subject to the Rules and Regulations of the Company and the Florida Public Service Commission.

(Continued on Sheet No. 64)

*ECONOMIC DEVELOPMENT RIDE PROGRAM-EDRP*

ECONOMIC DEVELOPMENT RIDER PROGRAM- EDRP

**Service Agreement**

The customer is applying for service under the Economic Development Rate Program based upon new or expanded load as indicated below (Check one):

☐ New Load associated with a new commercial or industrial establishment

☐ New Load established in commercial or industrial space that has been vacant for more than six months

☐ Expanded Load associated with an existing establishment

CUSTOMER NAME_____

SERVICE ADDRESS_____

TYPE OF BUSINESS_____

The Customer hereto agrees as follows:

1. For new and vacant establishments, a minimum of 200 kW of measured demand must be added at a single delivery point.

2. For existing establishments that are expanding, a minimum of 100 kW of measured demand must be added at a single delivery point, and the total measured demand after the addition of the new load must be a minimum of 200 kW.

3. In all cases, the customer must employ an additional work force of at least 10 full-time employees at the delivery point to which the load is added.

4. That the quantity of new or expanded load shall be 200KW of Demand.

5. The nature of this new or expanded load is_____

6. That in the case of a new customer adding load to vacant facilities, the commercial/industrial space associated with the new load has been vacant for more than six months.

7. In case of early termination, the Customer shall repay Florida Public Utilities all of the credits provided under the Program to date.

8. To initiate service under this Program on _____,_____ and terminate service under this Program on _____,_____. This shall constitute a period of five years.

9. To provide verification that the availability for this Program is a significant factor in the Customer's location/expansion decision.

10. If a change in ownership occurs after the Customer contracts for service under this Program, the successor Customer may be allowed to fulfill the balance of the contract under the Program and continue the schedule of credits.

11. That in the case of new load established in a vacant facility to provide verification that there is no affiliation with any prior occupant.

Signed:_____ Accepted by: Florida Public Utilities Company

Title:_____ Title:_____

Date:_____ Date:_____

## *RATE ADJUSTEMENT RIDER – NORTHWEST FLORIDA DIVISION*

Applicability
Electric service under all rate schedules for the Northwest Florida Division, which specify that rates are subject to adjustment in accordance with the provisions of the Company's Rate Adjustment Rider.

Total Purchased Power Cost Recovery Clause
The total purchased power cost adjustment shall be applied to each kilowatt hour delivered and shall be computed in accordance with the formula prescribed by the Florida Public Service commission. The total purchased power cost adjustment for the period January 1, 2014 through December 31, 2014 is as follows:

| Rate Class | Rate Schedule | Levelized Adjustment |
|---|---|---|
| Residential (1st 1000 KWH's) | RS | 9.740¢ / KWH |
| Residential (above 1000 KWH's) | RS | 10.990¢ / KWH |
| General Service | GS | 9.829¢ / KWH |
| General Service-Demand | GSD | 9.322¢ / KWH |
| Lighting Service | LS | 7.600¢ / KWH |
| Outdoor Street Lighting | OSL | 7.600¢ / KWH |
| General Service-Large Demand | GSLD | 8.965¢ / KWH |
| General Service-Large Demand 1 | GSLD 1 | Not Applicable At This Time |

| Time of Use Rate Class | Rate Schedule | Levelized Adjustment On-Peak | Off Peak |
|---|---|---|---|
| Residential TOU | RST - EXP | 18.140 ¢ /KWH | 5.840¢ / KWH |
| General Service TOU | GST - EXP | 13.829 ¢ /KWH | 4.829¢ / KWH |
| General Service-Demand TOU | GSDT – EXP | 13.322 ¢ /KWH | 6.072¢ / KWH |
| General Service-Large Demand TOU | GSLDT – EXP | 14.965 ¢ /KWH | 5.965¢ / KWH |
| Interruptible – TOU | IS – EXP | 7.465 ¢ /KWH | 8.965¢ / KWH |

Energy Conservation Cost Recovery Clause
Each base energy rate per KWH of the above rate schedules for the period January 1, 2014 through December 31, 2014 shall be increased by 0.100 ¢/KWH of sales to recover conservation related expenditures by the Company. This adjustment is determined in accordance with the formula and procedures specified by the Florida Public Service Commission.

Tax Cost Recovery
There will be added to all bills rendered for electric service a proportionate share of all license fees and taxes imposed by any governmental authorities after November 1, 1946, to an extent sufficient to cover excess increased taxes or license fees.

*RATE ADJUSTMENT RIDER – NORTHEAST FLORIDA DIVISION*

Applicability

Electric service under all rate schedules for the Northeast Florida Division which specify that rates are subject to adjustment in accordance with the provisions of the Company's Rate Adjustment Rider.

Total Purchased Power Cost Recovery Clause

The total purchased power cost adjustment shall be applied to each kilowatt hour delivered and shall be computed in accordance with the formula prescribed by the Florida Public Service Commission. The total purchased power cost adjustment for the period January 1, 2014 through December 31, 2014 is as follows:

| Rate Class | Rate Schedule | Levelized Adjustment |
|---|---|---|
| Residential (1st 1000 KWH's) | RS | 8.975 ¢ / KWH |
| Residential (above 1000 KWH's) | RS | 10.225 ¢ / KWH |
| General Service | GS | 8.335 ¢ / KWH |
| General Service –Demand | GSD | 8.220 ¢ / KWH |
| General Service –Large Demand | GSLD | 8.245 ¢ / KWH |
| Lighting Service | LS | 5.218 ¢ / KWH |
| Outdoor Street Lighting | OSL | 5.218 ¢ / KWH |
| General Service Large Demand 1 | GSLD 1 | Generation Demand 14.75/ KW*<br>Transmission Demand $1.54/ KW*<br>Energy 5.919 ¢ / KWH* |

*Estimated for informational purposes only,
Monthly rate will be billed at actual cost.

Energy Conservation Cost Recovery Clause

Each base energy rate per KWH of the above rate schedules for the period January 1, 2014 through December 31, 2014 shall be increased by 0.100¢ / KWH of sales to recover conservation related expenditures by the Company. This adjustment is determined in accordance with the formula and procedures specified by the Florida Public Service Commission.

Tax Recovery

There will be added to all bills rendered for electric service a proportionate share of all license fees and taxes imposed by any governmental authorities after January 1, 1945, to an extent sufficient to cover excess increased taxes or license fee.

*RESERVED FOR FUTURE USE*

*RESERVED FOR FUTURE USE*

## *INDEX OF STANDARD FORMS*


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*STANDARD FORMS*
*EXTENSION OF FACILITIES AGREEMENT*

FLORIDA PUBLIC UTILITIES COMPANY

EXTENSION OF FACILITIES AGREEMENT

This Agreement, executed in duplicate as of the _ day of_____ , 20__, by and between Florida Public Utilities Company, a Florida Corporation, hereinafter referred to as the "Company", party of the first part, and _____ hereinafter referred to as the "Customer", party of the second part, witnesseth:

Whereas, the customer is desirous of securing an extension or increase of the facilities of the Company as hereinafter described; and whereas, the Company is willing to make such extension or increase;

Now, therefore, in consideration of the respective and mutual covenants and agreements contained herein and hereinafter set forth, the parties hereto agree with each other as follows:

1. The Company will extend or increase its facilities as follows:

The Company will commence the extension or increase of its facilities forthwith after the execution of this Agreement and use its best efforts to complete the extension or increase of its facilities as soon as reasonably possible; provided, however, that the parties expressly agree that the Company shall not be liable or responsible for any delay caused by or resulting from shortages or unavailability of material or labor, or from any other hindrance or delay beyond the control of the Company.

2. To compensate the Company for the cost and expense of the aforesaid extension or increase of its facilities, the Customer simultaneously with the execution of this Agreement has paid to the Company the sum of $____, the receipt of which hereby is acknowledged by the Company. The parties agree that said sum was paid by the Customer to and received by the Company without the right of any rebate, credit, reduction or adjustment in favor of either party.

3. The parties agree that the Company shall at all times have title to and keep ownership and control in and over the aforesaid extended or increased facilities, including but not limited to all new materials and equipment installed therein; and the parties agree further that the Company shall have the sole and exclusive right to use the extended or increased facilities for the purpose of serving other customers of the Company.

*STANDARD FORMS*
*EXTENSION OF FACILITIES AGREEMENT (Continued)*

4. After the extension or increase of the facilities described above, the Customer agrees that subject to all applicable terms, provisions, rights, duties and penalties, the Customer will in the usual manner and at the usual times pay for the utilities and services delivered to the Customer by means of the extended or increased facilities at the regular franchise or at special contract rates, whichever is applicable.

5. The parties agree that no representation, warranty, conditions or agreement of any kind or nature whatsoever shall be binding upon either of the parties hereto unless incorporated in this Agreement; and the parties agree further that this Agreement covers and includes the entire agreement between the parties. The parties agree that all covenants and agreements contained herein shall extend to, be obligatory upon and inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors and assigns; provided, however, that the Customer may not transfer or assign all or any part of this Agreement or any right which he may obtain hereunder without first obtaining the written consent of the Company.

In witness whereof, the parties hereto have executed this Agreement as of the day and year hereinbefore first written.

Customer _____ FLORIDA PUBLIC UTILITIES COMPANY

By _____ By _____
Title Its Agent

*STANDARD FORMS*
*DEPOSIT OF FACILITIES AGEEMENT*

FLORIDA PUBLIC UTILITIES COMPANY

DEPOSIT OF FACILITIES AGREEMENT

This Agreement, executed in duplicate as of the ____ day of_____ , 20__, by and between Florida Public Utilities Company, a Florida Corporation, hereinafter referred to as the "Company", party of the first part, and _____ hereinafter referred to as the "Customer", party of the second part, witnesseth:

Whereas, the customer is desirous of securing an extension or increase of the facilities of the Company as hereinafter described; and whereas, the Company is willing to make such extension or increase;

Now, therefore, in consideration of the respective and mutual covenants and agreements contained herein and hereinafter set forth, the parties hereto agree with each other as follows:

1. The Company will extend or increase its facilities as follows:

The Company will commence the extension or increase of its facilities forthwith after the execution of this Agreement and use its best efforts to complete the extension or increase of its facilities as soon as reasonably possible; provided, however, that the parties expressly agree that the Company shall not be liable or responsible for any delay caused by or resulting from shortages or unavailability of material or labor, or from any other hindrance or delay beyond the control of the Company.

2. To compensate the Company for the cost and expense of the aforesaid extension or increase of its facilities in accordance with the Company's Rules and Regulations for extensions, the Customer simultaneously with the execution of this Agreement has paid to the Company the sum of $_____, the receipt of which hereby is acknowledged by the Company. The parties agree that said sum was paid by the Customer to and received by the Company in accordance with the Company's Rules and Regulations for service requiring extension of facilities within the service area of the Company in _____ County, Florida. The Company's Rules and Regulations as filed with and approved by the Florida Public Service Commission are made a part of this Agreement.

3. The parties agree that the Company shall at all times have title to and keep ownership and control in and over the aforesaid extended or increased

*STANDARD FORMS*
*DEPOSIT OF FACILITIES AGREEMENT (Continued)*

facilities, including but not limited to all new materials and equipment installed therein; and the parties agree further that the Company shall have the sole and exclusive right to use the extended or increased facilities for the purpose of serving other customers of the Company.

4. After the extension or increase of the facilities described above, the Customer agrees that subject to all applicable terms, provisions, rights, duties and penalties, the Customer will in the usual manner and at the usual times pay for the utilities and services delivered to the Customer by means of the extended or increased facilities in accordance with the Company's tariffs filed with and approved by the Florida Public Service Commission.

5. The parties agree that no representation, warranty, conditions or agreement of any kind or nature whatsoever shall be binding upon either of the parties hereto unless incorporated in this Agreement; and the parties agree further that this Agreement covers and includes the entire agreement between the parties. The parties agree that all covenants and agreements contained herein shall extend to, be obligatory upon and inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors and assigns; provided, however, that the Customer may not transfer or assign all or any part of this Agreement or any right which he may obtain hereunder without first obtaining the written consent of the Company.

In witness whereof, the parties hereto have executed this Agreement as of the day and year hereinbefore first written.

Customer _____ FLORIDA PUBLIC UTILITIES COMPANY

By _____ By _____
Title Its Agent

*STANDARD FORMS / APPLICATION*
*INTERCONNECTION OF CUSTOMER-OWNED*

RENEWABLE GENERATION SYSTEMS APPLICATION
INTERCONNECTION OF CUSTOMER OWNED RENEWABLE
GENERATION SYSTEMS

TIER 1 – 10 KW or Less
TIER 2 – Greater than 10 KW and Less Than or Equal to 100 KW
TIER 3 – Greater than 100 KW and Less Than or Equal to 2 MW

Florida Public Utilities Company customers who install customer-owned renewable generation systems and desire to interconnect those facilities with the FPUC electrical system are required to complete this application. This application can be obtained from the local FPU office or can be downloaded from the FPUC website (www.fpuc.com). When the completed application and fees are returned to FPUC, the process of completing the appropriate Tier 1, Tier 2 or Tier 3 Interconnection Agreement can begin. The Interconnection Agreements may be obtained at the local FPUC office. Details for interconnection agreements may be found as defined in Rule 25-6.065, Florida Administrative Code or within the Florida Public Utilities Company Interconnection Agreement.

**1. Customer Information**

Name: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone Number: _____ Alternate Phone Number: _____

Email Address: _____ Fax Number: _____

**2. Facility Information**

Facility Location: _____

_____

FPUC Account Number (if available): _____

Manufacturers Name/Address: _____

_____

Reference or Model Number: _____

Serial Number: _____

*INTERCONNECTION OF CUSTOMER-OWNED*
*RENEWABLE GENERATION SYSTEMS APPLICATION (Continued)*

3. Facility Rating Information

Gross Power Rating: _____ ("Gross power rating" means the total manufacturer's AC nameplate generating capacity of an on-site customer-owned renewable generation system that will be interconnected to and operate in parallel with the investor-owned utility's distribution facilities. For inverter-based systems, the AC nameplate generating capacity shall be calculated by multiplying the total installed DC nameplate generating capacity by .85 in order to account for losses during the conversion from DC to AC.
Fuel or Energy Source: _____

Anticipated In- Service Date: _____

4. Application Fee

The application fee is based on the Gross Power Rating and must be submitted with this application. There is no application fee for Tier 1 installations. The non-refundable application fee is $350 for Tier 2 and Tier 3 installations.

5. Interconnection Study Fee

For Tier 3 installations that require an interconnection study, as determined by the Company, the Customer will pay $2,000 prior to the initiation of the interconnection study. The total cost to the Customer will not exceed this amount. Should the actual interconnection study cost be less than $2,000 the customer will be refunded the difference.

6. Required Documentation

Before the Interconnection Agreement may become effective, the Documentation listed in this Section must be provided to the Company by the Customer. The Documentation listed does not need to accompany the Application but must be received before the Interconnection Agreement will be executed by the Company.

A. Documentation that the installation complies with:

1. IEEE 1547 (2003) Standard for Interconnecting Distributed Resources with Electric Power Systems.
2. IEEE 1547.1 (2005) Standard Conformance Test Procedures for Equipment Interconnecting Distributed Resources with Electric Power Systems.
3. UL 1741 (2005) Inverters, Converters, Controllers and Interconnection System Equipment for Use with Distributed Energy Resources.

B. Documentation that the customer-owned renewable generation has been inspected and approved by local code officials prior to its operation in parallel with the Company system to ensure compliance with applicable local codes.

C. Proof of general liability insurance for Tier 2 generators ($1,000,000) or Tier 3 generators ($2,000,000). Not required for Tier 1 generators.

D. Copy of any lease agreements if the Customer is leasing facility from third party.

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*STANDARD FORMS*

*STANDARD INTERCONNECTION AGREEMENT - TIER 1*

STANDARD INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)

This agreement made and entered into as of this _ day of _____,

_____ by and between _____ hereinafter known at the "Customer" and Florida Public Utilities Company hereinafter know as the "Company". This agreement is made in accordance with Florida Public Commission Rule 25-6.065 F.A.C., Interconnection and Net Metering of Customer-Owned Renewable Generation and under the terms and conditions as approved by the Florida Public Service Commission pursuant to Rule 25-6.065(3), F.A.C.

1. The Customer's renewable generation system is within the Company service territory and is located at:

   _____

   _____

   and should be installed and operational by:

   _____, _____.

2. Customer will ensure the installation will meet or exceed all requirements noted below, will provide the Company with reasonable notification prior to the operation of the system and will assist the Company in verifying that the installation complies with the agreement prior to operating in parallel with the Company's electric system.

3. The Customer's renewable generation system is described as follows:

   a. Equipment Manufacturers Name and Address:

   _____

   _____

   _____

   b. Manufacturers Reference Number, Serial Number, Type, Style, Model, Etc.

   _____

   _____

   _____

   c. Name Plate Rating (KW and Voltage):

   _____

   _____

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)*
*(Continued)*

4. Standard Interconnection Agreement Requirements – To qualify for expedited interconnection as a Tier 1 generator pursuant to Rule 25-6.065, F.A.C., the Facility must:

(a) Comply with IEEE 1547 (2003) Standard for Interconnecting Distributed Resources with Electric Power Systems.
(b) Comply with IEEE 1547.1 (2005) Standard Conformance Test Procedures for Equipment Interconnecting Distributed Resources with Electric Power Systems.
(c) Comply with UL 1741 (2005) Inverters, Converters, Controllers and Interconnection System Equipment for Use With Distributed Energy Resources.
(d) Have a Gross Power Rating that does not exceed 90% of the customer's utility distribution service rating.
(e) Have a Gross Power Rating of 10 KW or less.

5. Customer Qualifications and Fees – The customer shall comply with the following to qualify as a Tier 1 generator pursuant to Rule 25-6.065, F.A.C.:

(a) Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards listed in Section (4).
(b) Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to Section (5) (a) that performs the function of automatically isolating the customer-owned generation equipment from the electric grid in the event the electric grid loses power.
(c) Provided the customer-owned renewable generation equipment complies with Sections (4) and (5) (a), (b), the Company shall not require further design review, testing, or additional equipment other than that provided for in Section (9).
(d) Tier 1 customers who request interconnection of customer-owned renewable generation shall not be charged fees in addition to those charged to other retail customers without self-generation, including application fees.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)*
*(Continued)*

6. Inspection Requirements – Prior to operating the Customer system in parallel with Company's electric system, the Customer will:

   (a) Have the customer-owned renewable generation inspected and approved by local code officials prior to its operation in parallel with the Company system to ensure compliance with applicable local codes.

   (b) Make provisions that permit the Company to inspect customer-owned renewable generation and its component equipment, and the documents necessary to ensure compliance with Sections (4) and (5). The Customer shall notify the Company at least 10 days prior to initially placing customer equipment and protective apparatus in service, and the Company shall have the right to have personnel present on the in-service date. If the customer-owned renewable generation system is subsequently modified in order to increase its gross power rating, the Customer must notify the Company by submitting a new application specifying the modifications at least 30 days prior to making the modifications.

   (c) Provide for protection of the renewable generating equipment, inverters, protective devices, and other system components from damage from the normal and abnormal conditions and operations that occur on the Company system in delivering and restoring power; and is responsible for ensuring that customer-owned renewable generation equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to ensure that it is operating correctly and safely.

7. Indemnity for Loss to Third Parties - The Customer shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)*
*(Continued)*

8. Customer Insurance Requirements – The Customer owning a Tier 1 generator is not required by rule to obtain general liability insurance for damage to persons or property as a result of the operation of the generator. However, the Company strongly recommends that a Tier 1 customer carry an appropriate level of liability insurance.

9. Manual Disconnect Switch - Inverter-based Tier 1 customer-owned renewable generation systems shall be exempt from this requirement. However, the Company recommends that the Customer install, at the customer's expense, a manual disconnect switch of the visible load break type to provide a separation point between the AC power output of the customer-owned renewable generation and any Customer wiring connected to the Company's system. The manual disconnect switch shall be mounted separate from, but adjacent to, the meter socket and shall be readily accessible to the Company and capable of being locked in the open position with a single Company padlock. Should a main disconnect switch not be installed, removal of the electric meter and disconnection of electric service may be used to isolate the customer owned generation for the electric grid.

10. Disconnection From Customer System - The Company may open the manual disconnect switch pursuant to the conditions set forth below in (10) (a) – (10) (d), isolating the customer-owned renewable generation, without prior notice to the Customer. To the extent practicable, however, prior notice shall be given. If prior notice is not given, the Company shall at the time of disconnection leave a door hanger notifying the Customer that their customer-owned renewable generation has been disconnected, including an explanation of the condition necessitating such action. The Company shall reconnect the customer-owned renewable generation as soon as the condition necessitating disconnection is remedied.
    a. Emergencies or maintenance requirements on the Company's electric system;

    b. Hazardous conditions existing on the Company system due to the operation of the Customer's generating or protective equipment as determined by the Company;

    c. Adverse electrical effects, such as power quality problems, on the electrical equipment of the Company's other electric consumers caused by the customer-owned renewable generation as determined by the Company;

    d. Failure of the Customer to maintain the required insurance coverage (if required).

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)*
*(Continued)*

11. Administrative Requirements

(a) The Company shall maintain on its website a downloadable application for interconnection of customer-owned renewable generation, detailing the information necessary to execute the Standard Interconnection Agreement. Upon request the Company shall provide a hard copy of the application within 5 business days.

(b) Within 10 business days of receipt of the Customer's application, the Company shall provide written notice that it has received all documents required by the Standard Interconnection Agreement or indicate how the application is deficient. Within 10 business days of receipt of a completed application, the Company shall provide written notice verifying receipt of the completed application. The written notice shall also include dates for any physical inspection of the customer-owned renewable generation necessary for the Company to confirm compliance with Sections (4) through (10).

(c) The Standard Interconnection Agreement shall be executed by the Company within 30 calendar days of receipt of a completed application.

(d) The Customer must execute the Standard Interconnection Agreement and return it to the Company at least 30 calendar days prior to beginning parallel operations and within one year after the utility executes the Agreement. All physical inspections must be completed by the Company within 30 calendar days of receipt of the Customer's executed Standard Interconnection Agreement. If the inspection is delayed at the Customer's request, the Customer shall contact the utility to reschedule an inspection. The Company shall reschedule the inspection within 10 business days of the Customer's request.

12. Net Metering

(a) The Company shall enable each customer-owned renewable generation facility interconnected to the investor-owned utility's electrical grid pursuant to this rule to net meter.

(b) The Company shall install, at no additional cost to the customer, metering equipment at the point of delivery capable of measuring the difference between the electricity supplied to the customer from the investor-owned utility and the electricity generated by the customer and delivered to the investor-owned utility's electric grid.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)*
*(Continued)*

12. Net Metering (continued)

(c) Meter readings shall be taken monthly on the same cycle as required under the otherwise applicable rate schedule.

(d) The Company shall charge for electricity used by the customer in excess of the generation supplied by customer-owned renewable generation in accordance with normal billing practices.

(e) During any billing cycle, excess customer-owned renewable generation delivered to the Company's electric grid shall be credited to the Customer's energy consumption for the next month's billing cycle.

(f) Energy credits produced pursuant to Section (12) (e) shall accumulate and be used to offset the customer's energy usage in subsequent months for a period of not more than twelve months. At the end of each calendar year, the Company shall pay the Customer for any unused energy credits at an average annual rate based on the Company's COG-1, as-available energy tariff.

(g) When a Customer leaves the system, that Customer's unused credits for excess kWh generated shall be paid to the Customer at an average annual rate based on the Company's COG-1, as-available energy tariff.

(h) Regardless of whether excess energy is delivered to the Company's electric grid, the customer shall continue to pay the applicable customer charge and applicable demand charge (if applicable) for the maximum measured demand during the billing period. The Company shall charge for electricity used by the Customer in excess of the generation supplied by customer-owned renewable generation at the Company's otherwise applicable rate schedule. The Customer may at their sole discretion choose to take service under the Company's standby or supplemental service rate, if available.

13. Renewable Energy Certificates - Customers shall retain any Renewable Energy Certificates associated with the electricity produced by their customer-owned renewable generation equipment. Any additional meters necessary for measuring the total renewable electricity generated for the purposes of receiving Renewable Energy Certificates shall be installed at the Customer's expense, unless otherwise determined during negotiations for the sale of the Customer's Renewable Energy Certificates to the Company.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW OR LESS)*
*(Continued)*

14. Change of Ownership – This agreement shall not be assigned or transferred without prior written consent of the Company. Should there be a change in ownership; the Customer shall provide the Company with 30 day notice prior to the change. The Company will contact the new owner prior to the end of the 30 days in order to execute a new agreement. The new owner will not be entitled to operate the generator in parallel with the Company system or be net metered until a new agreement is executed by both parties. However, this agreement shall inure to the benefit of and binding upon the respective heirs, legal representatives, successors and assigns of the parties involved until a new agreement is executed.

15. No Extension of Credit – In executing this agreement, the Company does not, nor should it be construed to extend credit or financial support for the benefit of any third parties lending money to or having other transactions with the Customer or any assignee of this agreement.

16. Applicability of Tariff – The Company's tariff and associated technical terms and abbreviations, general rules, regulations and standard electric service requirements are incorporated herein by reference. In the event that this tariff and the Interconnection Agreement is revised due to rule changes approved by the Florida Public Service Commission, the Company and the Customer agree to replace this agreement with an amended agreement that complies with the amended Florida Public Service Commission rules.

17. Entire Agreement – This agreement supersedes all previous agreements or representations, either written or oral, heretofore in effect between the Company and the Customer, made in respect to matters herein contained, and when duly executed, this agreement constitutes the entire agreement between the parties.

18. Termination – Upon termination of this agreement, the Company shall open and padlock the manual disconnect switch, if applicable, and remove any additional kilowatt-hour meter and associated Company equipment. At the Customer's expense, the Customer agrees to permanently isolate the Facility from the Company's electric service grid. The Customer shall notify the Company in writing within ten (10) business days that the isolation procedure has been completed.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW or Less)*
*(Continued)*

19. Retail Purchase of Electricity - "Customer-owned renewable generation" means an electric generating system located on a customer's premise that is primarily intended to offset part or all of the customer's electricity requirements with renewable energy. The term "customer-owned renewable generation" does not preclude the customer of record from contracting for the purchase, lease, operation, or maintenance of an on-site renewable generation system with a third-party under terms and conditions does not include the retail purchase of electricity from the third party.

20. The Customer agrees to indemnify and hold harmless the Company, its subsidiaries or affiliates, and their respective employees, officers and directors, against any and all liability, loss, damage, cost or expense which the Company, it subsidiaries, affiliates, and their respective employees, officers and directors may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Customer under the obligations of this agreement. The Company agrees to indemnify and hold harmless the Customer, against any and all liability, loss, damage, cost or expense which the Customer may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Company under the obligations of this agreement.

21. Communications, either emergency or routine, related to this agreement or operation of the installation shall be made to the following parties:

Company:

_____
_____
_____
_____
_____

Customer:

_____
_____
_____
_____
_____

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 1 RENEWABLE GENERATION SYSTEMS (10 KW or Less)*
*(Continued)*

22. Dispute Resolution – The Company and Customer may seek resolution of disputes arising out of this interpretation of this agreement pursuant to Rule 25-22.032, F.A.C., Customer Complaints, or Rule 25-22.036, F.A.C., Initiation of Formal Proceedings.

IN WITNESS WHEREOF, the Customer and the Company execute this Agreement this _____ day of _____, _____.

WITNESS:

FLORIDA PUBLIC UTILITIES COMPANY
COMPANY

_____

By: _____

Title: _____

Date: _____

WITNESS:

_____
CUSTOMER

_____

By: _____

Title: _____

Date: _____

*STANDARD FORMS*
*STANDARD INTERCONNECTION AGREEMENT – TIER 2*

STANDARD INTERCONNECTIN AGREEMENT FOR CUSTOMER OWNED TIER 2 RENEWABLE GENERATION SYSTEMS
(Greater than 10 KW and Less than or Equal to 100 KW)

This agreement made and entered into as of this _____ day of _____, _____ by and between _____ hereinafter known at the "Customer" and Florida Public Utilities Company hereinafter know as the "Company". This agreement is made in accordance with Florida Public Commission Rule 25-6.065 F.A.C., Interconnection and Net Metering of Customer-Owned Renewable Generation and under the terms and conditions as approved by the Florida Public Service Commission pursuant to Rule 25-6.065(3), F.A.C.

1. The Customer's renewable generation system is within the Company service territory and is located at:

   _____

   _____

   and should be installed and operational by:

   _____, _____.

2. Customer will ensure the installation will meet or exceed all requirements noted below, will provide the Company with reasonable notification prior to the operation of the system and will assist the Company in verifying that the installation complies with the agreement prior to operating in parallel with the Company's electric system.

3. The Customer's renewable generation system is described as follows:

   a. Equipment Manufacturers Name and Address:

   _____

   _____

   _____

   b. Manufacturers Reference Number, Serial Number, Type, Style, Model, Etc.

   _____

   _____

   _____

   c. Name Plate Rating (KW and Voltage):

   _____

   _____

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

4. Standard Interconnection Agreement Requirements – To qualify for expedited interconnection as a Tier 2 generator pursuant to Rule 25-6.065, F.A.C., the Facility must:

   (a) Comply with IEEE 1547 (2003) Standard for Interconnecting Distributed Resources with Electric Power Systems.

   (b) Comply with IEEE 1547.1 (2005) Standard Conformance Test Procedures for Equipment Interconnecting Distributed Resources with Electric Power Systems.

   (c) Comply with UL 1741 (2005) Inverters, Converters, Controllers and Interconnection System Equipment for Use With Distributed Energy Resources.

   (d) Have a Gross Power Rating that does not exceed 90% of the customer's utility distribution service rating.

   (e) Have a Gross Power Rating of greater than 10 KW and less than or equal to 100 KW.

5. Customer Qualifications and Fees – The customer shall comply with the following to qualify as a Tier 2 generator pursuant to Rule 25-6.065, F.A.C.:

   (a) Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards listed in Section (4).

   (b) Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to Section (5) (a) that performs the function of automatically isolating the customer-owned generation equipment from the electric grid in the event the electric grid loses power.

   (c) Provided the customer-owned renewable generation equipment complies with Sections (4) and (5) (a), (b), the Company shall not require further design review, testing, or additional equipment other than that provided for in Section (9).

   (d) Tier 2 customers who request interconnection of customer-owned renewable generation shall be charged a one-time non-refundable application fee of $350.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

6. Inspection Requirements – Prior to operating the Customer system in parallel with Company's electric system, the Customer will:

   (a) Have the customer-owned renewable generation inspected and approved by local code officials prior to its operation in parallel with the Company system to ensure compliance with applicable local codes.

   (b) Make provisions that permit the Company to inspect customer-owned renewable generation and its component equipment, and the documents necessary to ensure compliance with Sections (4) and (5). The Customer shall notify the Company at least 10 days prior to initially placing customer equipment and protective apparatus in service and the Company shall have the right to have personnel present on the in-service date. If the customer-owned renewable generation system is subsequently modified in order to increase its gross power rating, the Customer must notify the Company by submitting a new application specifying the modifications at least 30 days prior to making the modifications.

   (c) Provide for protection of the renewable generating equipment, inverters, protective devices, and other system components from damage from the normal and abnormal conditions and operations that occur on the Company system in delivering and restoring power; and is responsible for ensuring that customer-owned renewable generation equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to ensure that it is operating correctly and safely.

7. Indemnity for Loss to Third Parties - The Customer shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the Customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

8. Customer Insurance Requirements – The Customer owning a Tier 2 generator is required by rule to obtain general liability insurance for personal and property damage in the amount of no less than one million dollars ($1,000,000) as a result of the operation of the generator. Prior to parallel operation, the Customer shall provide initial proof of insurance or sufficient guarantee and proof of self insurance, evidencing the generator. The Customer shall continue to provide proof of continuing insurance within 30 days of any policy renewal.

9. Manual Disconnect Switch – Customer's operating a Tier 2 generator shall install, at the customer's expense, a manual disconnect switch of the visible load break type to provide a separation point between the AC power output of the customer-owned renewable generation and any Customer wiring connected to the Company's system. The manual disconnect switch shall be mounted separate from, but adjacent to, the meter socket and shall be readily accessible to the Company and capable of being locked in the open position with a single Company padlock.

10. Disconnection From Customer System - The Company may open the manual disconnect switch pursuant to the conditions set forth below in Sections (10) (a) – (10) (d), isolating the customer-owned renewable generation, without prior notice to the Customer. To the extent practicable, however, prior notice shall be given. If prior notice is not given, the Company shall at the time of disconnection leave a door hanger notifying the Customer that their customer-owned renewable generation has been disconnected, including an explanation of the condition necessitating such action. The Company shall reconnect the customer-owned renewable generation as soon as the condition necessitating disconnection is remedied.

    a. Emergencies or maintenance requirements on the Company's electric system;

    b. Hazardous conditions existing on the Company system due to the operation of the Customer's generating or protective equipment as determined by the Company;

    c. Adverse electrical effects, such as power quality problems, on the electrical equipment of the Company's other electric consumers caused by the customer-owned renewable generation as determined by the Company;

    d. Failure of the Customer to maintain the required insurance coverage.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

11. Administrative Requirements

(a) The Company shall maintain on its website a downloadable application for interconnection of customer-owned renewable generation, detailing the information necessary to execute the Standard Interconnection Agreement. Upon request the Company shall provide a hard copy of the application within 5 business days.

(b) Within 10 business days of receipt of the Customer's application, the Company shall provide written notice that it has received all documents required by the Standard Interconnection Agreement or indicate how the application is deficient. Within 10 business days of receipt of a completed application, the Company shall provide written notice verifying receipt of the completed application. The written notice shall also include dates for any physical inspection of the customer-owned renewable generation necessary for the Company to confirm compliance with Sections (4) through (10).

(c) The Standard Interconnection Agreement shall be executed by the Company within 30 calendar days of receipt of a completed application.

(d) The Customer must execute the Standard Interconnection Agreement and return it to the Company at least 30 calendar days prior to beginning parallel operations and within one year after the utility executes the Agreement. All physical inspections must be completed by the Company within 30 calendar days of receipt of the Customer's executed Standard Interconnection Agreement. If the inspection is delayed at the Customer's request, the Customer shall contact the utility to reschedule an inspection. The Company shall reschedule the inspection within 10 business days of the Customer's request.

12. Net Metering

(a) The Company shall enable each customer-owned renewable generation facility interconnected to the investor-owned utility's electrical grid pursuant to this rule to net meter.

(b) The Company shall install, at no additional cost to the customer, metering equipment at the point of delivery capable of measuring the difference between the electricity supplied to the customer from the investor-owned utility and the electricity generated by the customer and delivered to the investor-owned utility's electric grid.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

12. Net Metering (continued)

(c) Meter readings shall be taken monthly on the same cycle as required under the otherwise applicable rate schedule.

(d) The Company shall charge for electricity used by the customer in excess of the generation supplied by customer-owned renewable generation in accordance with normal billing practices.

(e) During any billing cycle, excess customer-owned renewable generation delivered to the Company's electric grid shall be credited to the Customer's energy consumption for the next month's billing cycle.

(f) Energy credits produced pursuant to Section (12) (e) shall accumulate and be used to offset the customer's energy usage in subsequent months for a period of not more than twelve months. At the end of each calendar year, the Company shall pay the Customer for any unused energy credits at an average annual rate based on the Company's COG-1, as-available energy tariff.

(g) When a Customer leaves the system, that Customer's unused credits for excess kWh generated shall be paid to the Customer at an average annual rate based on the Company's COG-1, as-available energy tariff.

(h) Regardless of whether excess energy is delivered to the Company's electric grid, the customer shall continue to pay the applicable customer charge and applicable demand charge (if applicable) for the maximum measured demand during the billing period. The Company shall charge for electricity used by the Customer in excess of the generation supplied by customer-owned renewable generation at the Company's otherwise applicable rate schedule. The Customer may at their sole discretion choose to take service under the Company's standby or supplemental service rate, if available.

13. Renewable Energy Certificates - Customers shall retain any Renewable Energy Certificates associated with the electricity produced by their customer-owned renewable generation equipment. Any additional meters necessary for measuring the total renewable electricity generated for the purposes of receiving Renewable Energy Certificates shall be installed at the Customer's expense, unless otherwise determined during negotiations for the sale of the Customer's Renewable Energy Certificates to the Company.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

14. Change of Ownership – This agreement shall not be assigned or transferred without prior written consent of the Company. Should there be a change in ownership; the Customer shall provide the Company with 30 day notice prior to the change. The Company will contact the new owner prior to the end of the 30 days in order to execute a new agreement. The new owner will not be entitled to operate the generator in parallel with the Company system or be net metered until a new agreement is executed by both parties. However, this agreement shall inure to the benefit of and binding upon the respective heirs, legal representatives, successors and assigns of the parties involved until a new agreement is executed.

15. No Extension of Credit – In executing this agreement, the Company does not, nor should it be construed to extend credit or financial support for the benefit of any third parties lending money to or having other transactions with the Customer or any assignee of this agreement.

16. Applicability of Tariff – The Company's tariff and associated technical terms and abbreviations, general rules, regulations and standard electric service requirements are incorporated herein by reference. In the event that this tariff and the Interconnection Agreement is revised due to rule changes approved by the Florida Public Service Commission, the Company and the Customer agree to replace this agreement with an amended agreement that complies with the amended Florida Public Service Commission rules.

17. Entire Agreement – This agreement supersedes all previous agreements or representations, either written or oral, heretofore in effect between the Company and the Customer, made in respect to matters herein contained, and when duly executed, this agreement constitutes the entire agreement between the parties.

18. Termination – Upon termination of this agreement, the Company shall open and padlock the manual disconnect switch, if applicable, and remove any additional kilowatt-hour meter and associated Company equipment. At the Customer's expense, the Customer agrees to permanently isolate the Facility from the Company's electric service grid. The Customer shall notify the Company in writing within ten (10) business days that the isolation procedure has been completed.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 2 RENEWABLE GENERATION SYSTEM*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

19. Retail Purchase of Electricity - "Customer-owned renewable generation" means an electric generating system located on a customer's premise that is primarily intended to offset part or all of the customer's electricity requirements with renewable energy. The term "customer-owned renewable generation" does not preclude the customer of record from contracting for the purchase, lease, operation, or maintenance of an on-site renewable generation system with a third-party under terms and conditions but does not include the retail purchase of electricity from the third party.

20. The Customer agrees to indemnify and hold harmless the Company, its subsidiaries or affiliates, and their respective employees, officers and directors, against any and all liability, loss, damage, cost or expense which the Company, it subsidiaries, affiliates, and their respective employees, officers and directors may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Customer under the obligations of this agreement. The Company agrees to indemnify and hold harmless the Customer, against any and all liability, loss, damage, cost or expense which the Customer may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Company under the obligations of this agreement.

21. Communications, either emergency or routine, related to this agreement or operation of the installation shall be made to the following parties:

Company:

_____
_____
_____
_____
_____

Customer:

_____
_____
_____
_____
_____

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 2 RENEWABLE GENERATION SYSTEMS*
*(Greater than 10 KW and Less than or Equal to 100 KW)*
*(Continued)*

22. Dispute Resolution – The Company and Customer may seek resolution of disputes arising out of this interpretation of this agreement pursuant to Rule 25-22.032, F.A.C., Customer Complaints, or Rule 25-22.036, F.A.C., Initiation of Formal Proceedings.

IN WITNESS WHEREOF, the Customer and the Company execute this Agreement this _____ day of _____, _____.

WITNESS:

FLORIDA PUBLIC UTILITIES COMPANY

_____

By: _____

Title: _____

Date: _____

WITNESS:

_____
CUSTOMER

_____

By: _____

Title: _____

Date: _____

*STANDARD FORMS*
*STANDARD INTERCONNECTION AGREEMENT - TIER 3*

STANDARD INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 3 RENEWABLE GENERATION SYSTEMS (Greater than 100 KW and Less than or Equal to 2 MW)

This agreement made and entered into as of this ____ day of _____, _____by and between _____ hereinafter known at the "Customer" and Florida Public Utilities Company hereinafter know as the "Company". This agreement is made in accordance with Florida Public Commission Rule 25-6.065 F.A.C., Interconnection and Net Metering of Customer-Owned Renewable Generation and under the terms and conditions as approved by the Florida Public Service Commission pursuant to Rule 25-6.065(3), F.A.C.

1. The Customer's renewable generation system is within the Company service territory and is located at:

_____

_____

and should be installed and operational by:

_____, _____.

2. Customer will ensure the installation will meet or exceed all requirements noted below, will provide the Company with reasonable notification prior to the operation of the system and will assist the Company in verifying that the installation complies with the agreement prior to operating in parallel with the Company's electric system.

3. The Customer's renewable generation system is described as follows:

a. Equipment Manufacturers Name and Address:

_____

_____

_____

b. Manufacturers Reference Number, Serial Number, Type, Style, Model, Etc.

_____

_____

_____

C. Name Plate Rating (KW and Voltage):

_____

_____

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 3 RENEWABLE GENERATION SYSTEMS*
*(Greater than 100 KW and Less than or Equal to 2 MW)*
*(Continued)*

4. Standard Interconnection Agreement Requirements – To qualify for expedited interconnection as a Tier 3 generator pursuant to Rule 25-6.065, F.A.C., the Facility must:

   (a) Comply with IEEE 1547 (2003) Standard for Interconnecting Distributed Resources with Electric Power Systems.

   (b) Comply with IEEE 1547.1 (2005) Standard Conformance Test Procedures for Equipment Interconnecting Distributed Resources with Electric Power Systems.

   (c) Comply with UL 1741 (2005) Inverters, Converters, Controllers and Interconnection System Equipment for Use With Distributed Energy Resources.

   (d) Have a Gross Power Rating that does not exceed 90% of the customer's utility distribution service rating.

   (e) Have a Gross Power Rating of greater than 100 KW and less than or equal to 2 MW.

5. Customer Qualifications and Fees – The customer shall comply with the following to qualify as a Tier 3 generator pursuant to Rule 25-6.065, F.A.C.:

   (a) Customer-owned renewable generation shall be considered certified for interconnected operation if it has been submitted by a manufacturer to a nationally recognized testing and certification laboratory, and has been tested and listed by the laboratory for continuous interactive operation with an electric distribution system in compliance with the applicable codes and standards listed in Section (4).

   (b) Customer-owned renewable generation shall include a utility-interactive inverter, or other device certified pursuant to Section (5) (a) that performs the function of automatically isolating the customer-owned generation equipment from the electric grid in the event the electric grid loses power.

   (c) Should the Company determine that an interconnection study is necessary; a charge based on actual costs of the study will be the responsibility of the customer. Prior to initiation of the study, $2,000 (cost not to exceed $2,000) will be paid by the customer. Should actual study cost be less than $2,000, the difference will be refunded to the customer. Additionally, the customer will be responsible for cost associated with any modifications to the Company's system that is identified in the interconnection study.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 3 RENEWABLE GENERATION SYSTEMS (Greater than 100 KW and Less than or Equal to 2 MW) (Continued)*

Any such charges shall not be assessed on the Customer without prior approval of the FPSC as per Rule 25-6.065(4) (h). This agreement will not be executed until the expansion or other work identified in the study has been completed and payment received.

(d) Tier 3 customers who request interconnection of customer-owned renewable generation shall be charged a one-time non-refundable application fee of $350.

6. Inspection Requirements – Prior to operating the Customer system in parallel with Company's electric system, the Customer will:

(a) Have the customer-owned renewable generation inspected and approved by local code officials prior to its operation in parallel with the Company system to ensure compliance with applicable local codes.

(b) Make provisions that permit the Company to inspect customer-owned renewable generation and its component equipment, and the documents necessary to ensure compliance with Sections (4) and (5). The Customer shall notify the Company at least 10 days prior to initially placing customer equipment and protective apparatus in service and the Company shall have the right to have personnel present on the in-service date. If the customer-owned renewable generation system is subsequently modified in order to increase its gross power rating, the Customer must notify the Company by submitting a new application specifying the modifications at least 30 days prior to making the modifications.

(c) Provide for protection of the renewable generating equipment, inverters, protective devices, and other system components from damage from the normal and abnormal conditions and operations that occur on the Company system in delivering and restoring power; and is responsible for ensuring that customer-owned renewable generation equipment is inspected, maintained, and tested in accordance with the manufacturer's instructions to ensure that it is operating correctly and safely.

7. Indemnity for Loss to Third Parties - The Customer shall hold harmless and indemnify the Company for all loss to third parties resulting from the operation of the customer-owned renewable generation, except when the loss occurs due to the negligent actions of the Company. The Company shall hold harmless and indemnify the customer for all loss to third parties resulting from the operation of the Company's system, except when the loss occurs due to the negligent actions of the Customer.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 3 RENEWABLE GENERATION SYSTEMS*
*(Greater than 100 KW and Less than or Equal to 2 MW)*
*(Continued)*

8. Customer Insurance Requirements – The Customer owning a Tier 3 generator is required by rule to obtain general liability insurance for personal and property damage in the amount of no less than two million dollars ($2,000,000) as a result of the operation of the generator. Prior to parallel operation, the Customer shall provide initial proof of insurance or sufficient guarantee and proof of self insurance, evidencing the generator. The Customer shall continue to provide proof of continuing insurance within 30 days of any policy renewal.

9. Manual Disconnect Switch – Customer's operating a Tier 3 generator shall install, at the customer's expense, a manual disconnect switch of the visible load break type to provide a separation point between the AC power output of the customer-owned renewable generation and any Customer wiring connected to the Company's system. The manual disconnect switch shall be mounted separate from, but adjacent to, the meter socket and shall be readily accessible to the Company and capable of being locked in the open position with a single Company padlock.

10. Disconnection From Customer System - The Company may open the manual disconnect switch pursuant to the conditions set forth below in (10) (a) – (10) (d), isolating the customer-owned renewable generation, without prior notice to the Customer. To the extent practicable, however, prior notice shall be given. If prior notice is not given, the Company shall at the time of disconnection leave a door hanger notifying the Customer that their customer-owned renewable generation has been disconnected, including an explanation of the condition necessitating such action. The Company shall reconnect the customer-owned renewable generation as soon as the condition necessitating disconnection is remedied.

    a. Emergencies or maintenance requirements on the Company's electric system;

    b. Hazardous conditions existing on the Company system due to the operation of the Customer's generating or protective equipment as determined by the Company;

    c. Adverse electrical effects, such as power quality problems, on the electrical equipment of the Company's other electric consumers caused by the customer-owned renewable generation as determined by the Company;

    d. Failure of the Customer to maintain the required insurance coverage.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED TIER 3 RENEWABLE GENERATION SYSTEMS*
*(Greater than 100 KW and Less than or Equal to 2 MW)*
*(Continued)*

11. Administrative Requirements

(a) The Company shall maintain on its website a downloadable application for interconnection of customer-owned renewable generation, detailing the information necessary to execute the Standard Interconnection Agreement. Upon request the Company shall provide a hard copy of the application within 5 business days.

(b) Within 10 business days of receipt of the Customer's application, the Company shall provide written notice that it has received all documents required by the Standard Interconnection Agreement or indicate how the application is deficient. Within 10 business days of receipt of a completed application, the Company shall provide written notice verifying receipt of the completed application. The written notice shall also include dates for any physical inspection of the customer-owned renewable generation necessary for the Company to confirm compliance with Sections (4) through (10) and confirmation regarding the requirement of a Tier 3 interconnection study.

(c) The Standard Interconnection Agreement shall be executed by the Company within 30 calendar days of receipt of a completed application. This will be extended to 90 calendar days if the Company determines that an interconnection study is required.

(d) The Customer must execute the Standard Interconnection Agreement and return it to the Company at least 30 calendar days prior to beginning parallel operations and within one year after the utility executes the Agreement. All physical inspections must be completed by the Company within 30 calendar days of receipt of the Customer's executed Standard Interconnection Agreement. If the inspection is delayed at the Customer's request, the Customer shall contact the utility to reschedule an inspection. The Company shall reschedule the inspection within 10 business days of the Customer's request.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 3 RENEWABLE GENERATIN SYSTEMS*
*(Greater than 100 KW and Less or Equal to 2 MN)*
*(Continued)*

12. Net Metering

(a) The Company shall enable each customer-owned renewable generation facility interconnected to the investor-owned utility's electrical grid pursuant to this rule to net meter.

(b) The Company shall install, at no additional cost to the customer, metering equipment at the point of delivery capable of measuring the difference between the electricity supplied to the customer from the investor-owned utility and the electricity generated by the customer and delivered to the investor-owned utility's electric grid.

(c) Meter readings shall be taken monthly on the same cycle as required under the otherwise applicable rate schedule.

(d) The Company shall charge for electricity used by the customer in excess of the generation supplied by customer-owned renewable generation in accordance with normal billing practices.

(e) During any billing cycle, excess customer-owned renewable generation delivered to the Company's electric grid shall be credited to the Customer's energy consumption for the next month's billing cycle.

(f) Energy credits produced pursuant to Section (12) (e) shall accumulate and be used to offset the customer's energy usage in subsequent months for a period of not more than twelve months. At the end of each calendar year, the Company shall pay the Customer for any unused energy credits at an average annual rate based on the Company's COG-1, as-available energy tariff.

(g) When a Customer leaves the system, that Customer's unused credits for excess kWh generated shall be paid to the Customer at an average annual rate based on the Company's COG-1, as-available energy tariff.

(h) Regardless of whether excess energy is delivered to the Company's electric grid, the customer shall continue to pay the applicable customer charge and applicable demand charge (if applicable) for the maximum measured demand during the billing period. The Company shall charge for electricity used by the Customer in excess of the generation supplied by customer-owned renewable generation at the Company's otherwise applicable rate schedule. The Customer may at their sole discretion choose to take service under the Company's standby or supplemental service rate, if available.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 3 RENEWABLE GENERATION SYSTEMS*
*(Greater than 100 KW and Less than or Equal to 2 MW)*
*(Continued)*

13. Renewable Energy Certificates - Customers shall retain any Renewable Energy Certificates associated with the electricity produced by their customer-owned renewable generation equipment. Any additional meters necessary for measuring the total renewable electricity generated for the purposes of receiving Renewable Energy Certificates shall be installed at the Customer's expense, unless otherwise determined during negotiations for the sale of the Customer's Renewable Energy Certificates to the Company.

14. Change of Ownership – This agreement shall not be assigned or transferred without prior written consent of the Company. Should there be a change in ownership; the Customer shall provide the Company with 30 day notice prior to the change. The Company will contact the new owner prior to the end of the 30 days in order to execute a new agreement. The new owner will not be entitled to operate the generator in parallel with the Company system or be net metered until a new agreement is executed by both parties. However, this agreement shall inure to the benefit of and binding upon the respective heirs, legal representatives, successors and assigns of the parties involved until a new agreement is executed.

15. No Extension of Credit – In executing this agreement, the Company does not, nor should it be construed to extend credit or financial support for the benefit of any third parties lending money to or having other transactions with the Customer or any assignee of this agreement.

16. Applicability of Tariff – The Company's tariff and associated technical terms and abbreviations, general rules, regulations and standard electric service requirements are incorporated herein by reference. In the event that this tariff and the Interconnection Agreement is revised due to rule changes approved by the Florida Public Service Commission, the Company and the Customer agree to replace this agreement with an amended agreement that complies with the amended Florida Public Service Commission rules.

17. Entire Agreement – This agreement supersedes all previous agreements or representations, either written or oral, heretofore in effect between the Company and the Customer, made in respect to matters herein contained, and when duly executed, this agreement constitutes the entire agreement between the parties.

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 3 RENEWABLE GENERATION SYSTEMS*
*(Greater than 100 KW and less than or Equal to 2 MW)*
*(Continued)*

18. Termination – Upon termination of this agreement, the Company shall open and padlock the manual disconnect switch, if applicable, and remove any additional kilowatt-hour meter and associated Company equipment. At the Customer's expense, the Customer agrees to permanently isolate the Facility from the Company's electric service grid. The Customer shall notify the Company within ten (10) business days that the isolation procedure has been completed.

19. Retail Purchase of Electricity - "Customer-owned renewable generation" means an electric generating system located on a customer's premise that is primarily intended to offset part or all of the customer's electricity requirements with renewable energy. The term "customer-owned renewable generation" does not preclude the customer of record from contracting for the purchase, lease, operation, or maintenance of an on-site renewable generation system with a third-party under terms and conditions but does not include the retail purchase of electricity from the third party.

20. The Customer agrees to indemnify and hold harmless the Company, its subsidiaries or affiliates, and their respective employees, officers and directors, against any and all liability, loss, damage, cost or expense which the Company, it subsidiaries, affiliates, and their respective employees, officers and directors may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Customer under the obligations of this agreement. The Company agrees to indemnify and hold harmless the Customer, against any and all liability, loss, damage, cost or expense which the Customer may hereafter incur, suffer or be required to pay by reason of negligence on the part of the Company under the obligations of this agreement.

21. Communications, either emergency or routine, related to this agreement or operation of the installation shall be made to the following parties:

| Company: | Customer: |
|---|---|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

*INTERCONNECTION AGREEMENT FOR CUSTOMER OWNED*
*TIER 3 RENEWABLE GENERATION SYSTEMS*
*(Greater than 100 KW and Less than or Equal to 2 MW)*
*(Continued)*

22. Dispute Resolution – The Company and Customer may seek resolution of disputes arising out of this interpretation of this agreement pursuant to Rule 25-22.032, F.A.C., Customer Complaints, or Rule 25-22.036, F.A.C., Initiation of Formal Proceedings.

IN WITNESS WHEREOF, the Customer and the Company execute this Agreement this _____ day of _____, _____.

WITNESS:

_____

FLORIDA PUBLIC UTILITIES COMPANY
COMPANY

By: _____

Title: _____

Date: _____

WITNESS:

_____

_____
CUSTOMER

By: _____

Title: _____

Date: _____

*CONTRACTS AND AGREEMENTS*

Container Corporation of America
Agreement dated December 15, 1992

ITT Rayonier, Inc., Fernandina Division
Agreement dated March 14, 2012

**E-14 Supplemental: Design of Unit Charges for Florida Public Utilities**



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

**Residential**

| | | Customers | kWh | kW | kVar | |
|---|---|---|---|---|---|---|
| Determinants | Fernandina Beach | 13,783 | 177,658,123 | | | |
| | Marianna | 10,058 | 126,323,855 | | | |
| | | 23,840 | 303,981,978 | | | |
| | | <1000 KWH | 203,142,064 | | | |
| | | >1000 KWH | 100,839,814 | | | |
| | | | 303,981,878 | | | |
| | | $/Cust-Mo | $/kWh | $/kW | $/kVar | Base Revenue |
| Current Rates | Fernandina Beach | $12.00 | $0.01958 | | | $5,463,250 |
| | Marianna | $12.00 | $0.01958 | | | $3,921,725 |
| | | | | | | $9,384,975 |
| Total Company | | $12.00 | $0.01958 | | | $9,384,975 |
| Cost of Service Results | | $18.00 | $0.02231 | | | $11,931,315 |
| New Rates | Proposed: <1000 kwh | $16.00 | $0.02170 | | | $8,985,319 |
| | >1000 kwh | $0.00 | $0.03420 | | | $3,448,618 |
| | | | | | | $12,433,937 |

**General Service**

| | | Customers | kWh | kW | kVar | |
|---|---|---|---|---|---|---|
| Determinants | Fernandina Beach | 1,615 | 30,417,463 | | | |
| | Marianna | 2,128 | 28,900,911 | | | |
| | | $/Cust-Mo | $/kWh | $/kW | $/kVar | Base Revenue |
| Current Rates | Fernandina Beach | $18.00 | $0.01927 | | | $935,021 |
| | Marianna | $18.00 | $0.01927 | | | $1,016,587 |
| Total Company | | $18.00 | $0.01927 | | | $1,951,607 |
| Cost of Service Results | | $29.00 | $0.02292 | | | $2,662,176 |
| New Rates | Proposed | $24.00 | $0.02582 | | | $2,609,763 |

**General Service Demand**

| | | Customers | kWh | kW | kVar | |
|---|---|---|---|---|---|---|
| Determinants | Fernandina Beach | 267 | 76,461,768 | 231,530 | 0 | |
| | Marianna | 402 | 83,316,902 | 316,607 | 0 | |
| | | $/Cust-Mo | $/kWh | $/kW | $/kVar | Base Revenue |
| Current Rates | Fernandina Beach | $52.00 | $0.00340 | $2.80 | $0.00 | $1,074,862 |
| | Marianna | $52.00 | $0.00340 | $2.80 | $0.00 | $1,420,677 |
| Total Company | | $52.00 | $0.00340 | $2.80 | $0.00 | $2,495,539 |
| | Less Primary Discount to applicable customers | | | | | ($6,099) |
| | | | | | | $2,489,440 |
| Cost of Service Results | | $73.00 | $0.00655 | $3.73 | $0.00 | $3,677,208 |
| New Rates | Proposed* | $65.00 | $0.00571 | $4.20 | $0.00 | $3,736,397 |
| | Less Primary Discount to applicable customers | | | | | ($6,178) |
| | | | | | | $3,730,219 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

**General Service Large Demand**

| | | Customers | kWh | kW | kVar | | |
|---|---|---|---|---|---|---|---|
| Determinants | Fernandina Beach | 8 | 28,616,965 | 66,688 | 0 | | |
| | Marianna | 14 | 58,645,005 | 133,635 | 0 | | |
| | | $/Cust-Mo | $/kWh | $/kW | $/kVar | | Base Revenue |
| Current Rates | Fernandina Beach | $100.00 | $0.00145 | $4.00 | $0.00 | | $317,848 |
| | Marianna | $100.00 | $0.00145 | $4.00 | $0.00 | | $636,374 |
| Total Company | | $100.00 | $0.00145 | $4.00 | $0.00 | | $954,222 |
| | Less Primary Discount to applicable customers | | | | | | ($26,768) |
| | | | | | | | $927,454 |
| Cost of Service Results | | $383.00 | $0.00396 | $4.74 | $0.00 | | $1,396,291 |
| New Rates | Proposed** | $150.00 | $0.00218 | $6.00 | $0.00 | | $1,431,333 |
| | Less Primary Discount to applicable customers | | | | | | ($26,941) |
| | | | | | | | $1,404,392 |

**General Service Large Demand 1 / Standby**

| | | Customers | kWh | NCP kW | kVar | CP kW | |
|---|---|---|---|---|---|---|---|
| Determinants | Fernandina Beach | 1 | 17,330,256 | 202,000 | 44,913 | 68,578 | |
| | Fernandina Beach | 1 | 6,409,820 | 312,000 | 0 | 0 | |
| | | $/Cust-Mo | $/kWh | $/kW | $/kVar | | Base Revenue |
| Current Rates | Fernandina Beach | $600.00 | $0.00000 | $1.12 | $0.24 | | $244,219 |
| | Fernandina Beach | $626.47 | $0.00000 | $0.53 | $0.24 | | $172,878 |
| | | | | | | | $417,097 |
| Total Company | Fernandina Beach | $600.00 | $0.00000 | $1.12 | $0.24 | | $244,219 |
| | Fernandina Beach | $626.47 | $0.00000 | $0.53 | $0.24 | | $172,878 |
| | | | | | | | $417,097 |
| Cost of Service Results | Fernandina Beach | $4,467.00 | $0.00000 | $7.52 | $1.61 | | $4,046,879 |
| New Rates | GSLD1 | $900.00 | $0.00000 | $1.68 | $0.36 | | $366,329 |
| | Standby | $940.00 | $0.00000 | $0.80 | $0.36 | | $259,320 |
| | | | | | | | $625,649 |

The "Cost of Service Results" are the unitized costs from the cost of service study at the current revenue levels.
The "Proposed" rates were generated by scaling up the current rates by the percentage markup for the class.

The customer charges were rounded to the nearest dollar and the energy charges adjusted to obtain the revenue requirement (i.e., to account for the rounding of the customer charge).

* The base revenues reflect the application of the tariff to the billing determinants less an estimated dscount of $6,161 to customers in this tariff receiving power at the primary level.

** The base revenues reflect the application of the tariff to the billing determinants less an estimated discount of $26,949 to customers in this tariff receiving power at the primary level.

Supporting Schedules: E-15

Recap Schedules: E-13a

| Schedule E-15 | | PROJECTED BILLING DETERMINANTS - DERIVATION | Page 1 of 1 |
|---|---|---|---|
| FLORIDA PUBLIC SERVICE COMMISSION<br><br>COMPANY:FLORIDA PUBLIC UTILITIES<br>Consolidated Electric Division<br>DOCKET NO.: 140025-EI | EXPLANATION: | Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan. | Type of Data Shown:<br>Projected Test Year 09/30/2015<br>Witness: Mark Cutshaw |

The forecasting methods used to derive the projected billing determinants are described in Schedule F-9.

Supporting Schedules: F-9

Recap Schedules:

Schedule E-15a

BILLING DETERMINANTS - NUMBER OF BILLS



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION:

Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:
Historic Year Ended 09/30/2012
Historic Year Ended 09/30/2013
Projected Prior Year Ended 09/30/2014
Witness: Mark Cutshaw

| Line No. | | | RS | GS | GSD | GSLD | GSLD1/SB | OL,OL-2 | SL1-3 | TOTAL SYSTEM |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | 2012 | Number of Bills | 283,840 | 43,725 | 8,184 | 265 | 24 | 35,962 | 427 | 372,427 |
| 4 | | | | | | | | | | |
| 5 | | Average No. of Bills | 23,653 | 3,644 | 682 | 22 | 2 | 2,997 | 36 | 31,036 |
| 6 | | | | | | | | | | |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | 2013 | Number of Bills | 284,882 | 44,153 | 7,984 | 264 | 24 | 35,869 | 468 | 373,644 |
| 11 | | | | | | | | | | |
| 12 | | Average No. of Bills | 23,740 | 3,679 | 665 | 22 | 2 | 2,989 | 39 | 31,137 |
| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | | | | | | | | | | |
| 16 | 2014 | Number of Bills | 286,084 | 44,919 | 8,029 | 264 | 24 | 35,672 | 559 | 371,987 |
| 17 | | | | | | | | | | |
| 18 | | Average No. of Bills | 23,840 | 3,743 | 669 | 22 | 2 | 2,973 | 47 | 30,999 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Line No. | | | RS | GS | GSD | GSLD | GSLD1/SB | OL,OL2 | SL1-3 | TOTAL SYSTEM |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | 2015 | NUMBER OF BILLS | | | | | | | | |
| 5 | | January | 23,799 | 3,729 | 667 | 22 | 2 | 2,973 | 45 | 31,237 |
| 6 | | February | 23,807 | 3,732 | 670 | 22 | 2 | 2,973 | 45 | 31,251 |
| 7 | | March | 23,814 | 3,734 | 670 | 22 | 2 | 2,973 | 45 | 31,260 |
| 8 | | April | 23,822 | 3,737 | 667 | 22 | 2 | 2,973 | 46 | 31,269 |
| 9 | | May | 23,829 | 3,740 | 669 | 22 | 2 | 2,973 | 46 | 31,281 |
| 10 | | June | 23,837 | 3,742 | 670 | 22 | 2 | 2,973 | 46 | 31,292 |
| 11 | | July | 23,844 | 3,745 | 670 | 22 | 2 | 2,973 | 47 | 31,302 |
| 12 | | August | 23,852 | 3,747 | 669 | 22 | 2 | 2,973 | 47 | 31,312 |
| 13 | | September | 23,859 | 3,749 | 668 | 22 | 2 | 2,972 | 47 | 31,320 |
| 14 | | October | 23,866 | 3,752 | 669 | 22 | 2 | 2,972 | 48 | 31,331 |
| 15 | | November | 23,874 | 3,755 | 670 | 22 | 2 | 2,972 | 48 | 31,343 |
| 16 | | December | 23,881 | 3,757 | 670 | 22 | 2 | 2,972 | 48 | 31,353 |
| 17 | | | | | | | | | | |
| 18 | | Total No. of Bills | 286,084 | 44,919 | 8,029 | 264 | 24 | 35,672 | 559 | 376,443 |
| 19 | | | | | | | | | | |
| 20 | | Average No. of Bills | 23,840 | 3,743 | 669 | 22 | 2 | 2,973 | 47 | 31,370 |
| 21 | | | | | | | | | | |
| 22 | Percent Increase (Decrease) 2012/2013 | | 0.37% | 0.98% | -2.44% | -0.38% | 0.00% | -0.26% | 9.60% | 0.33% |
| 23 | | | | | | | | | | |
| 24 | Percent Increase (Decrease) 2013/2014 | | 0.42% | 1.73% | 0.56% | 0.00% | 0.00% | -0.55% | 19.35% | -0.44% |
| 25 | | | | | | | | | | |
| 26 | Percent Increase (Decrease) 2014/2015 | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.20% |
| 27 | | | | | | | | | | |
| 28 | Average Annual Compound Growth Rate 2014/2012 | | 0.39% | 1.36% | -0.95% | -0.19% | 0.00% | -0.40% | 14.37% | -0.06% |
| 29 | | | | | | | | | | |

Supporting Schedules:

Recap Schedules: E-9

Schedule E-15b

BILLING DETERMINANTS - KW DEMAND



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:
Historical Prior Year 09/30/2012
Historical Year 09/30/2013
Projected Prior Year 09/30/2014
Witness: Mark Cutshaw

| Line No. | | | GSD - Secondary | | GSD - Primary | | GSD - Total | |
|---|---|---|---|---|---|---|---|---|
| | | | ACTUAL | BILLED | ACTUAL | BILLED | ACTUAL | BILLED |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | 2012 | Total kW | 528,971 | 528,971 | 15,895 | 15,736 | 544,866 | 544,707 |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | 2013 | Total kW | 521,190 | 521,190 | 15,411 | 15,257 | 536,601 | 536,447 |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | 2014 | Total kW | 531,139 | 531,139 | 15,653 | 15,496 | 546,792 | 546,635 |
| 14 | | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:
Historical Prior Year 09/30/2012
Historical Year 09/30/2013
Projected Prior Year 09/30/2014
Witness: Mark Cutshaw

| Line No. | | | GSLD - Secondary ACTUAL | GSLD - Secondary BILLED | GSLD - Primary ACTUAL | GSLD - Primary BILLED | GSLD1/SB ACTUAL | GSLD1/SB BILLED | GSLD - Total ACTUAL | GSLD - Total BILLED |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | 2012 | Total kW | 128,616 | 128,616 | 66,966 | 66,296 | 426,500 | 426,500 | 622,082 | 621,412 |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | 2013 | Total kW | 134,419 | 134,419 | 65,108 | 64,457 | 345,900 | 345,900 | 545,427 | 544,776 |
| 12 | | | | | | | | | | |
| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | 2014 | Total kW | 130,281 | 130,281 | 66,037 | 65,377 | 335,500 | 335,500 | 531,818 | 531,158 |
| 16 | | | | | | | | | | |
| 17 | | | | | | | | | | |
| 18 | | | | | | | | | | |
| 19 | | | | | | | | | | |
| 20 | | | | | | | | | | |
| 21 | | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | | | | | | | | | | |
| 24 | | | | | | | | | | |
| 25 | | | | | | | | | | |
| 26 | | | | | | | | | | |
| 27 | | | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | | | | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Line No. | | | | GSD - Secondary ACTUAL | GSD - Secondary BILLED | GSD - Primary ACTUAL | GSD - Primary BILLED | GSD - Total ACTUAL | GSD - Total BILLED |
|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | 2015 | kW | | | | | | |
| 8 | | | January | 45,157 | 45,157 | 1,317 | 1,304 | 46,474 | 46,461 |
| 9 | | | February | 43,749 | 43,749 | 1,276 | 1,263 | 45,025 | 45,012 |
| 10 | | | March | 42,752 | 42,752 | 1,247 | 1,234 | 43,999 | 43,986 |
| 11 | | | April | 43,839 | 43,839 | 1,278 | 1,266 | 45,117 | 45,104 |
| 12 | | | May | 44,700 | 44,700 | 1,303 | 1,290 | 46,003 | 45,990 |
| 13 | | | June | 42,968 | 42,968 | 1,253 | 1,240 | 44,221 | 44,208 |
| 14 | | | July | 41,697 | 41,697 | 1,216 | 1,204 | 42,913 | 42,901 |
| 15 | | | August | 42,448 | 42,448 | 1,238 | 1,225 | 43,686 | 43,673 |
| 16 | | | September | 44,332 | 44,332 | 1,293 | 1,280 | 45,625 | 45,612 |
| 17 | | | October | 46,446 | 46,446 | 1,354 | 1,341 | 47,800 | 47,786 |
| 18 | | | November | 46,816 | 46,816 | 1,365 | 1,352 | 48,182 | 48,168 |
| 19 | | | December | 47,702 | 47,702 | 1,391 | 1,377 | 49,093 | 49,079 |
| 20 | | | | | | | | | |
| 21 | | | Total kW | 515,083 | 515,083 | 15,531 | 14,544 | 548,137 | 529,627 |
| 22 | | | | | | | | | |
| 23 | Percent Increase/(Decrease) 2013/2012 | | | -1.47% | -1.47% | -3.04% | -3.04% | -1.52% | -1.52% |
| 24 | | | | | | | | | |
| 25 | Percent Increase/(Decrease) 2014/2013 | | | 1.91% | 1.91% | 1.57% | 1.57% | 1.90% | 1.90% |
| 26 | | | | | | | | | |
| 27 | Percent Increase/(Decrease) 2015/2014 | | | -3.02% | -3.02% | -0.78% | -6.15% | 0.25% | -3.11% |
| 28 | | | | | | | | | |
| 29 | Average Annual Compound Growth Rate 2014/2012 | | | 0.20% | 0.20% | -0.76% | -0.76% | 0.18% | 0.18% |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Line No. | | | | GSLD - Secondary | | GSLD - Primary | | GSLD1/SB | | GSLD - Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | ACTUAL | BILLED | ACTUAL | BILLED | ACTUAL | BILLED | ACTUAL | BILLED |
| 7 | | 2015 | kW | | | | | | | | |
| 8 | | | January | 11,712 | 11,712 | 5,699 | 5,642 | 22,280 | 22,280 | 39,691 | 39,634 |
| 9 | | | February | 11,433 | 11,433 | 5,563 | 5,508 | 23,487 | 23,487 | 40,483 | 40,428 |
| 10 | | | March | 11,103 | 11,103 | 5,403 | 5,349 | 22,039 | 22,039 | 38,545 | 38,491 |
| 11 | | | April | 11,107 | 11,107 | 5,405 | 5,351 | 21,878 | 21,878 | 38,390 | 38,336 |
| 12 | | | May | 10,733 | 10,733 | 5,223 | 5,171 | 37,000 | 37,000 | 52,956 | 52,903 |
| 13 | | | June | 10,535 | 10,535 | 5,127 | 5,075 | 39,252 | 39,252 | 54,914 | 54,863 |
| 14 | | | July | 10,437 | 10,437 | 5,079 | 5,028 | 38,769 | 38,769 | 54,284 | 54,234 |
| 15 | | | August | 10,951 | 10,951 | 5,329 | 5,276 | 19,063 | 19,063 | 35,343 | 35,289 |
| 16 | | | September | 11,460 | 11,460 | 5,577 | 5,521 | 23,084 | 23,084 | 40,120 | 40,064 |
| 17 | | | October | 11,885 | 11,885 | 5,784 | 5,726 | 17,052 | 17,052 | 34,721 | 34,663 |
| 18 | | | November | 11,623 | 11,623 | 5,656 | 5,600 | 23,326 | 23,326 | 40,606 | 40,549 |
| 19 | | | December | 11,772 | 11,772 | 5,728 | 5,671 | 38,206 | 38,206 | 55,706 | 55,649 |
| 21 | | | Total kW | 134,750 | 134,750 | 65,573 | 64,917 | 325,436 | 325,436 | 525,758 | 525,103 |
| 23 | Percent Increase/(Decrease) 2013/2012 | | | 4.51% | 4.51% | -2.77% | -2.77% | -18.90% | -18.90% | -12.32% | -12.33% |
| 25 | Percent Increase/(Decrease) 2014/2013 | | | -3.08% | -3.08% | 1.43% | 1.43% | -3.01% | -3.01% | -2.50% | -2.50% |
| 27 | Percent Increase/(Decrease) 2015/2014 | | | 3.43% | 3.43% | -0.70% | -0.70% | -3.00% | -3.00% | -1.14% | -1.14% |
| 29 | Average Annual Compound Growth Rate 2014/2012 | | | 0.65% | 0.65% | -0.70% | -0.70% | -11.31% | -11.31% | -7.54% | -7.55% |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:
Historical Year Ended 09/30/2012
Historical Year Ended 09/30/2013
Projected Prior Year Ended 09/30/2014
Witness: Mark Cutshaw

| Line No. | | | RS | GS | GSD | GSLD | GSLD1/SB | OL,OL2 | SL1-3 | TOTAL SYSTEM |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | 2012 | Total kWh | 287,539,217 | 55,448,800 | 161,376,293 | 85,771,876 | 61,930,000 | 5,232,950 | 2,088,611 | 659,387,747 |
| 5 | | | | | | | | | | |
| 6 | | kWh/Average Customer | 12,156 | 15,218 | 236,622 | 3,884,009 | 30,965,000 | 1,746 | 58,696 | 21,246 |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | 2013 | Total kWh | 297,785,144 | 58,312,093 | 160,452,655 | 89,976,105 | 31,430,000 | 5,421,200 | 2,128,571 | 645,505,768 |
| 12 | | | | | | | | | | |
| 13 | | kWh/Average Customer | 12,697 | 17,097 | 229,409 | 4,498,805 | 15,715,000 | 4,819 | 425,714 | 20,731 |
| 14 | | | | | | | | | | |
| 15 | | | | | | | | | | |
| 16 | | | | | | | | | | |
| 17 | 2014 | Total kWh | 307,105,925 | 58,318,534 | 159,372,089 | 86,722,653 | 26,931,594 | 5,413,824 | 2,009,138 | 645,873,758 |
| 18 | | | | | | | | | | |
| 19 | | kWh/Average Customer | 12,921 | 16,899 | 223,937 | 4,336,133 | 13,465,797 | 4,812 | 401,828 | 20,822 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Line No. | | | RS | GS | GSD | GSLD | GSLD1/SB | OL | OL-2 | SL1-2 | SL-3 | TOTAL SYSTEM |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | 2015 | kWh | | | | | | | | | | |
| 4 | | October | 24,783,936 | 5,410,221 | 14,774,853 | 7,737,246 | 1,728,917 | 454,569 | 0 | 166,555 | 0 | 55,056,297 |
| 5 | | November | 18,502,305 | 4,298,848 | 12,202,338 | 7,099,271 | 1,578,728 | 454,651 | 0 | 167,452 | 0 | 44,303,593 |
| 6 | | December | 22,980,206 | 4,334,416 | 11,755,459 | 7,048,889 | 1,667,035 | 456,804 | 0 | 167,475 | 0 | 48,410,283 |
| 7 | | January | 29,028,768 | 4,795,532 | 12,280,224 | 6,800,209 | 2,041,117 | 449,684 | 0 | 172,301 | 0 | 55,567,835 |
| 8 | | February | 25,351,972 | 4,367,577 | 11,182,332 | 6,173,365 | 2,140,453 | 448,344 | 0 | 169,444 | 0 | 49,833,488 |
| 9 | | March | 21,935,996 | 4,247,060 | 11,411,900 | 6,287,754 | 2,203,133 | 449,513 | 0 | 171,474 | 0 | 46,706,830 |
| 10 | | April | 18,418,184 | 4,052,814 | 11,483,732 | 6,505,116 | 2,412,217 | 451,114 | 0 | 175,155 | 0 | 43,498,333 |
| 11 | | May | 19,554,232 | 4,361,832 | 12,528,293 | 7,019,099 | 2,215,681 | 450,153 | 0 | 171,775 | 0 | 46,301,066 |
| 12 | | June | 26,406,536 | 5,251,896 | 14,212,180 | 7,810,865 | 1,951,706 | 451,109 | 0 | 171,318 | 0 | 56,255,610 |
| 13 | | July | 33,151,484 | 6,112,374 | 16,122,649 | 8,428,063 | 1,922,260 | 456,116 | 0 | 172,751 | 0 | 66,365,696 |
| 14 | | August | 32,484,339 | 6,126,519 | 15,918,828 | 8,246,911 | 2,048,856 | 451,631 | 0 | 176,813 | 0 | 65,453,896 |
| 15 | | September | 31,595,711 | 6,047,067 | 16,165,587 | 8,105,183 | 1,829,972 | 453,506 | 0 | 178,963 | 0 | 64,375,989 |
| 16 | | | | | | | | | | | | |
| 17 | | TOTAL | 304,193,669 | 59,406,157 | 160,038,375 | 87,261,970 | 23,740,076 | 5,427,193 | 0 | 2,061,476 | 0 | 642,128,915 |
| 18 | | | | | | | | | | | | |
| 19 | | kWh/Average Customer | 12,760 | 15,870 | 239,190 | 3,966,453 | 11,870,038 | 1,826 | 0 | 44,290 | 0 | 20,469 |
| 20 | | | | | | | | | | | | |
| 21 | Percent Increase (Decrease) 2013/2012 | | 3.56% | 5.16% | -0.57% | 4.90% | -49.25% | | | | | -2.11% |
| 22 | | | | | | | | | | | | |
| 23 | Percent Increase (Decrease) 2014/2013 | | 3.13% | 0.01% | -0.67% | -3.62% | -14.31% | -0.14% | 0.00% | -5.61% | 0.00% | 0.06% |
| 24 | | | | | | | | | | | | |
| 25 | Percent Increase (Decrease) 2015/2014 | | -0.95% | 1.86% | 0.42% | 0.62% | -11.85% | 0.25% | 0.00% | 2.60% | 0.00% | -0.58% |
| 26 | | | | | | | | | | | | |
| 27 | Average Annual Compound Growth Rate 2014/2012 | | 3.35% | 2.56% | -0.62% | 0.55% | -34.06% | | | | | -1.03% |
| 28 | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

UNDER PROPOSED RATES

| Line No. | | | RS | GS | GSD | GSLD | GSLD1/SB | OL | OL-2 | SL1-2 | SL-3 | TOTAL kWh |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | 2015 | Total kWh | 304,193,669 | 59,406,157 | 160,038,375 | 87,261,970 | 23,740,076 | 0 | 5,427,193 | 0 | 2,061,476 | 642,128,915 |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules: E-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION:

Provide a schedule of the number of customers served at transmission, subtransmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. Customers served directly from a company-owned substation must be listed under the voltage level at which they are served.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Line No. | Rate Schedule | Total Customers | Transmission Voltage Level | Distribution Primary Voltage Level | Distribution Secondary Voltage Level |
|---|---|---|---|---|---|
| | **2015** | | | | |
| 1 | RS | 23,840 | 0 | 0 | 23,840 |
| 2 | | | | | |
| 3 | GS | 3,743 | 0 | 3 | 3,740 |
| 4 | | | | | |
| 5 | GSD | 669 | 0 | 8 | 661 |
| 6 | | | | | |
| 7 | GSLD | 22 | 0 | 5 | 17 |
| 8 | | | | | |
| 9 | GSLD1/SB | 2 | 2 | 0 | 0 |
| 10 | | | | | |
| 11 | OL | 0 | 0 | 0 | 0 |
| 12 | | | | | |
| 13 | OL-2 | 2,973 | 0 | 0 | 2,973 |
| 14 | | | | | |
| 15 | SL1-2 | 0 | 0 | 0 | 0 |
| 16 | | | | | |
| 17 | SL3 | 47 | 0 | 0 | 47 |
| 18 | | | | | |
| 19 | | | | | |
| 20 | TOTAL | 31,296 | 2 | 16 | 31,278 |

Supporting Schedules:

Recap Schedules: E-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION:

Provide a schedule of the number of customers served at transmission, subtransmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. (Customers served directly from a company-owned substation must be listed under the voltage level at which they are served.)

Type of Data Shown:
Historic Year 09/30/2013
Witness: Mark Cutshaw

| Line No. | Rate Schedule | Total Customers | Transmission Voltage Level | Distribution Primary Voltage Level | Distribution Secondary Voltage Level |
|---|---|---|---|---|---|
| | **2013** | | | | |
| 1 | RS | 23,740 | 0 | 0 | 23,740 |
| 2 | | | | | |
| 3 | GS | 3,679 | 0 | 3 | 3,676 |
| 4 | | | | | |
| 5 | GSD | 665 | 0 | 8 | 657 |
| 6 | | | | | |
| 7 | GSLD | 22 | 0 | 5 | 17 |
| 8 | | | | | |
| 9 | GSLD1/SB | 2 | 2 | 0 | 0 |
| 10 | | | | | |
| 11 | OL | 0 | 0 | 0 | 0 |
| 12 | | | | | |
| 13 | OL-2 | 2,989 | 0 | 0 | 2,989 |
| 14 | | | | | |
| 15 | SL1-2 | 0 | 0 | 0 | 0 |
| 16 | | | | | |
| 17 | SL3 | 39 | 0 | 0 | 39 |
| 18 | | | | | |
| 19 | | | | | |
| 20 | TOTAL | 31,137 | 2 | 16 | 31,119 |

Supporting Schedules:

Recap Schedules:

Schedule E-17 | LOAD RESEARCH DATA | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual KWH as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Rate Schedule | Month and Year | Estimated Coincident Peak | 90% Confidence Interval | Estimated Noncoincident Peak | 90% Confidence Interval | Estimated Customer Maximum Demand | 90% Confidence Interval |
|---|---|---|---|---|---|---|---|

Because of the relatively small electric system and non-generating status, the Company has not been required to conduct load research and such data on the Company's system is not available. No monthly analysis of non-coincident or customer maximum demands is available. Billing demands by month for demand rate class during 2006 are shown on schedule E-18b.

Annual Peak:

12 Coincident Peak Average:

90% Confidence Interval:

Sum of individual customer maximum demands:

Annual KWH:

12 CP Load Factor:

Class (NCP) Load Factor:

Customer (Billing or Maximum Demand) Load Factor:

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:
Projected Year 2015
Prior Year 2014
Prior Historic Years 2010 to 2013
Witness: Mark Cutshaw

| Line No. | Month | Year | MW Peak | Day of Week | Day of Month | Hour | Actual (A) or Estimated (E) | MW Peak | Day of Week | Day of Month | Hour | Actual (A) or Estimated (E) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Northwest Florida | | | | | | | Northeast Florida | | | | |
| 2 | | | | | | | | | | | | |
| 3 | January | 2010 | 87.5 | Monday | 11 | 7:00 AM | A | 99.3 | Monday | 11 | 7:45 AM | A |
| 4 | February | 2010 | 70.3 | Wednesday | 17 | 7:00 AM | A | 92.4 | Friday | 26 | 7:00 AM | A |
| 5 | March | 2010 | 62.8 | Thursday | 4 | 7:00 AM | A | 75.1 | Thursday | 4 | 7:30 AM | A |
| 6 | April | 2010 | 43.6 | Tuesday | 6 | 4:00 PM | A | 75.8 | Friday | 23 | 8:15 PM | A |
| 7 | May | 2010 | 60.3 | Friday | 28 | 3:00 PM | A | 77.3 | Wednesday | 19 | 2:45 PM | A |
| 8 | June | 2010 | 68.2 | Tuesday | 15 | 3:00 PM | A | 88.7 | Wednesday | 23 | 4:30 PM | A |
| 9 | July | 2010 | 69.6 | Friday | 30 | 4:00 PM | A | 83.6 | Tuesday | 20 | 5:00 PM | A |
| 10 | August | 2010 | 68.9 | Tuesday | 3 | 4:00 PM | A | 81.6 | Monday | 30 | 5:30 PM | A |
| 11 | September | 2010 | 66.6 | Friday | 10 | 3:00 PM | A | 76.5 | Friday | 10 | 4:00 PM | A |
| 12 | October | 2010 | 54.9 | Wednesday | 27 | 3:00 PM | A | 70.5 | Wednesday | 27 | 4:45 PM | A |
| 13 | November | 2010 | 49.8 | Monday | 8 | 7:00 AM | A | 49.2 | Wednesday | 10 | 7:30 AM | A |
| 14 | December | 2010 | 76.5 | Tuesday | 14 | 7:00 AM | A | 99.1 | Tuesday | 14 | 7:30 AM | A |
| 15 | | | | | | | | | | | | |
| 16 | January | 2011 | 80.0 | Friday | 14 | 7:00 AM | A | 96.2 | Thursday | 13 | 7:45 AM | A |
| 17 | February | 2011 | 60.1 | Wednesday | 9 | 7:00 AM | A | 74.8 | Saturday | 12 | 8:15 AM | A |
| 18 | March | 2011 | 46.1 | Friday | 11 | 7:00 AM | A | 54.7 | Friday | 11 | 8:00 AM | A |
| 19 | April | 2011 | 52.6 | Wednesday | 27 | 3:00 PM | A | 87.9 | Wednesday | 20 | 7:45 PM | A |
| 20 | May | 2011 | 62.6 | Tuesday | 31 | 4:00 PM | A | 67.4 | Tuesday | 10 | 5:00 PM | A |
| 21 | June | 2011 | 70.3 | Wednesday | 15 | 3:00 PM | A | 79.3 | Tuesday | 21 | 4:45 PM | A |
| 22 | July | 2011 | 65.5 | Wednesday | 13 | 4:00 PM | A | 79.0 | Sunday | 23 | 5:00 PM | A |
| 23 | August | 2011 | 69.2 | Thursday | 4 | 3:00 PM | A | 82.6 | Monday | 8 | 3:45 PM | A |
| 24 | September | 2011 | 62.6 | Thursday | 1 | 3:00 PM | A | 79.3 | Wednesday | 21 | 12:30 PM | A |
| 25 | October | 2011 | 46.3 | Friday | 7 | 4:00 PM | A | 59.2 | Sunday | 30 | 5:00 PM | A |
| 26 | November | 2011 | 50.4 | Wednesday | 30 | 9:00 PM | A | 76.9 | Wednesday | 16 | 6:00 PM | A |
| 27 | December | 2011 | 61.3 | Thursday | 1 | 7:00 AM | A | 61.1 | Thursday | 8 | 7:30 PM | A |
| 28 | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:
Projected Year 2015
Prior Year 2014
Prior Historic Years 2010 to 2013
Witness: Mark Cutshaw

| Line No. | Month | Year | MW Peak | Day of Week | Day of Month | Hour | Actual (A) or Estimated (E) | MW Peak | Day of Week | Day of Month | Hour | Actual (A) or Estimated (E) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Northwest Florida | | | | | | | Northeast Florida | | | | |
| 2 | | | | | | | | | | | | |
| 3 | January | 2012 | 70.6 | Wednesday | 4 | 7:00 AM | A | 85.0 | Wednesday | 4 | 7:45 AM | A |
| 4 | February | 2012 | 66.8 | Monday | 13 | 7:00 AM | A | 87.2 | Monday | 13 | 8:15 AM | A |
| 5 | March | 2012 | 44.1 | Monday | 19 | 3:00 PM | A | 53.6 | Monday | 5 | 7:30 AM | A |
| 6 | April | 2012 | 54.7 | Monday | 30 | 4:00 PM | A | 80.9 | Thursday | 26 | 4:30 PM | A |
| 7 | May | 2012 | 61.6 | Wednesday | 30 | 3:00 PM | A | 97.2 | Saturday | 5 | 5:45 PM | A |
| 8 | June | 2012 | 62.7 | Friday | 29 | 4:00 PM | A | 92.9 | Monday | 18 | 4:30 PM | A |
| 9 | July | 2012 | 66.2 | Monday | 30 | 3:00 PM | A | 82.4 | Monday | 30 | 5:45 PM | A |
| 10 | August | 2012 | 65.5 | Thursday | 2 | 2:00 PM | A | 75.8 | Friday | 3 | 4:30 PM | A |
| 11 | September | 2012 | 59.9 | Friday | 7 | 3:00 PM | A | 73.7 | Friday | 7 | 3:30 PM | A |
| 12 | October | 2012 | 49.9 | Monday | 15 | 3:00 PM | A | 64.3 | Sundday | 28 | 3:45 PM | A |
| 13 | November | 2012 | 49.3 | Monday | 26 | 7:00 AM | A | 54.8 | Friday | 9 | 8:00 PM | A |
| 14 | December | 2012 | 57.1 | Monday | 31 | 8:00 AM | A | 61.8 | Thursday | 27 | 8:45AM | A |
| 15 | | | | | | | | | | | | |
| 16 | January | 2013 | 57.6 | Wednesday | 23 | 7:00 AM | A | 70.2 | Thursday | 24 | 9:30 AM | A |
| 17 | February | 2013 | 60.6 | Monday | 18 | 7:00 AM | A | 78.7 | Monday | 18 | 8:15 AM | A |
| 18 | March | 2013 | 61.5 | Monday | 4 | 7:00 AM | A | 80.3 | Friday | 15 | 8:00 AM | A |
| 19 | April | 2013 | 45.7 | Tuesday | 16 | 4:00 PM | A | 51.7 | Thursday | 25 | 6:30 PM | A |
| 20 | May | 2013 | 56.9 | Tuesday | 21 | 4:00 PM | A | 58.2 | Thursday | 21 | 5:30 PM | A |
| 21 | June | 2013 | 64.3 | Thursday | 13 | 4:00 PM | A | 73.9 | Thursday | 27 | 3:45 PM | A |
| 22 | July | 2013 | 61.9 | Monday | 29 | 3:00 PM | A | 67.0 | Monday | 15 | 5:30 PM | A |
| 23 | August | 2013 | 64.0 | Monday | 12 | 4:00 PM | A | 77.7 | Thursday | 8 | 3:45 PM | A |
| 24 | September | 2013 | 61.9 | Thursday | 5 | 4:00 PM | A | 76.9 | Wednesday | 4 | 8:15 PM | A |
| 25 | October | 2013 | 55.1 | Friday | 4 | 4:00 PM | A | 61.3 | Friday | 4 | 4:15 PM | A |
| 26 | November | 2013 | 54.0 | Thursday | 28 | 7:00 AM | A | 48.4 | Friday | 22 | 7:15 PM | A |
| 27 | December | 2013 | 58.2 | Monday | 16 | 7:00 AM | A | 56.9 | Saturday | 28 | 8:00 AM | A |
| 28 | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:
Projected Year 2015
Prior Year 2014
Prior Historic Years 2010 to 2013
Witness: Mark Cutshaw

| Line No. | Month | Year | MW Peak | Day of Week | Day of Month | Hour | Actual (A) or Estimated (E) | MW Peak | Day of Week | Day of Month | Hour | Actual (A) or Estimated (E) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Northwest Florida | | | | | | | Northeast Florida | | | | |
| 2 | | | | | | | | | | | | |
| 3 | January | 2014 | 80.4 | Tuesday | 7 | 7:30 AM | A | 109.1 | Tuesday | 7 | 10:30 AM | A |
| 4 | February | 2014 | 60.4 | Friday | 7 | 7:00 AM | A | 64.5 | Friday | 14 | 8:00 AM | A |
| 5 | March | 2014 | 56.6 | N/A | N/A | N/A | E | 68.2 | N/A | N/A | N/A | E |
| 6 | April | 2014 | 49.4 | N/A | N/A | N/A | E | 72.8 | N/A | N/A | N/A | E |
| 7 | May | 2014 | 59.5 | N/A | N/A | N/A | E | 74.0 | N/A | N/A | N/A | E |
| 8 | June | 2014 | 67.7 | N/A | N/A | N/A | E | 83.4 | N/A | N/A | N/A | E |
| 9 | July | 2014 | 66.2 | N/A | N/A | N/A | E | 80.3 | N/A | N/A | N/A | E |
| 10 | August | 2014 | 67.0 | N/A | N/A | N/A | E | 83.2 | N/A | N/A | N/A | E |
| 11 | September | 2014 | 62.4 | N/A | N/A | N/A | E | 76.3 | N/A | N/A | N/A | E |
| 12 | October | 2014 | 53.6 | N/A | N/A | N/A | E | 64.7 | N/A | N/A | N/A | E |
| 13 | November | 2014 | 49.8 | N/A | N/A | N/A | E | 56.8 | N/A | N/A | N/A | E |
| 14 | December | 2014 | 63.5 | N/A | N/A | N/A | E | 70.9 | N/A | N/A | N/A | E |
| 15 | | | | | | | | | | | | |
| 16 | January | 2015 | 73.9 | N/A | N/A | N/A | E | 92.0 | N/A | N/A | N/A | E |
| 17 | February | 2015 | 64.5 | N/A | N/A | N/A | E | 79.5 | N/A | N/A | N/A | E |
| 18 | March | 2015 | 54.2 | N/A | N/A | N/A | E | 66.4 | N/A | N/A | N/A | E |
| 19 | April | 2015 | 49.2 | N/A | N/A | N/A | E | 73.8 | N/A | N/A | N/A | E |
| 20 | May | 2015 | 60.2 | N/A | N/A | N/A | E | 74.8 | N/A | N/A | N/A | E |
| 21 | June | 2015 | 66.6 | N/A | N/A | N/A | E | 83.6 | N/A | N/A | N/A | E |
| 22 | July | 2015 | 65.9 | N/A | N/A | N/A | E | 78.5 | N/A | N/A | N/A | E |
| 23 | August | 2015 | 66.9 | N/A | N/A | N/A | E | 80.2 | N/A | N/A | N/A | E |
| 24 | September | 2015 | 62.7 | N/A | N/A | N/A | E | 76.5 | N/A | N/A | N/A | E |
| 25 | October | 2015 | 51.8 | N/A | N/A | N/A | E | 64.0 | N/A | N/A | N/A | E |
| 26 | November | 2015 | 50.6 | N/A | N/A | N/A | E | 57.2 | N/A | N/A | N/A | E |
| 27 | December | 2015 | 63.3 | N/A | N/A | N/A | E | 70.0 | N/A | N/A | N/A | E |
| 28 | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Provide estimates of demand and energy losses for transmission and distribution system components and explain the methodology used in determining losses.

Type of Data Shown:
Projected Test Year 09/30/2015
Projected Prior Year 09/30/2014
Witness: Mark Cutshaw

| | Demand Losses by Component | | | 12 Month Average |
|---|---|---|---|---|
| | Energy Losses | Winter Peak | Summer Peak | |
| **Transmission System** | | | | |
| Generator Step-up Transformer | | | | |
| Transmission Line (69KV) | | | | |
| Transmission Substations | | | | |
| Common Subtransmission Lines (40KV to 69KV) | | | | |
| Direct Assigned Subtransmission* | | | | |
| **Distribution System** | | | | |
| Distribution Substation | N/A | N/A | N/A | |
| Distribution Primary Lines (4KV to 39KV) | 2% | 2.5% | 2.5% | |
| Distribution Primary Services* | | | | |
| Distribution Line Transformers | | | | |
| Distribution Secondary Line | 2.5% | 3.1% | 3.1% | |
| Distribution Secondary Drops | | | | |

The Company maintains a small amount of transmission plant in the Northeast Division. The losses associated with these facilities is insignificant in comparison to total system losses.

Metholdology and Assumption:
For the 2015 test year, overall energy losses were assumed to be the same as those experienced in the previous rate proceeding. Of this, 2.5% were estimated to be from the secondary system. Demand losses are estimated to be 25% greater overall than the energy losses. Secondary demand losses were thus computed to be 3.1% and the balance primary.

*Provide only if over 1% of total line losses

Supporting Schedules:

Recap Schedules:

Schedule E-19b | ENERGY LOSSES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Show energy losses by rate schedule for the test year and explain the methodology and assumptions used in determining these losses.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Rate Schedule | (1) Energy at Generation | (2) Sales at Meter | (3) Losses and Company Use MWH | (3) Losses and Company Use % | (4) Delivered Efficiency (2) / (1) | (5) Company Use | (6) System Losses |
|---|---|---|---|---|---|---|---|
| RS | 316,845 | 303,982 | 12,863 | 4.1% | 0.96 | N/A | 12,863 |
| GS | 61,827 | 59,318 | 2,509 | 4.1% | 0.96 | N/A | 2,509 |
| GSD | 166,424 | 159,779 | 6,645 | 4.0% | 0.96 | N/A | 6,645 |
| GSLD | 90,248 | 87,262 | 2,986 | 3.3% | 0.97 | N/A | 2,986 |
| GSLD1 | 24,141 | 23,740 | 401 | 1.7% | 0.98 | N/A | 401 |
| OL | 5,657 | 5,427 | 230 | 4.1% | 0.96 | N/A | 230 |
| SL | 2,149 | 2,061 | 87 | 4.1% | 0.96 | N/A | 87 |
| TOTAL | 667,289 | 641,570 | 25,720 | 3.9% | 0.96 | N/A | 25,720 |

Supporting Schedules:

Recap Schedules:

Schedule E-19c | DEMAND LOSSES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:FLORIDA PUBLIC UTILITIES
Consolidated Electric Division
DOCKET NO.: 140025-EI

EXPLANATION: Show maximum demand losses by rate schedule for the test year and explain the methodology and assumptions used in determining losses.

Type of Data Shown:
Projected Test Year 09/30/2015
Witness: Mark Cutshaw

| Rate Schedule | (1) 12 Month Average Coincident Demand At Generation (KW) | (2) 12 Month Average Coincident Peak At The Meter (KW) | (3) Total Losses MW (l) - (2) | (4) Percent Losses | (5) Company Use | (6) System Losses |
|---|---|---|---|---|---|---|
| RS | 63,983 | 60,547 | 3,437 | 5.4% | N/A | 3,437 |
| GS | 11,319 | 10,712 | 608 | 5.4% | N/A | 608 |
| GSD | 26,058 | 24,680 | 1,378 | 5.3% | N/A | 1,378 |
| GSLD | 12,408 | 11,856 | 552 | 4.4% | N/A | 552 |
| GSLD1 | 3,305 | 3,225 | 80 | 2.4% | N/A | 80 |
| OL | 0 | 0 | 0 | 0.0% | N/A | 0 |
| SL | 0 | 0 | 0 | 0.0% | N/A | 0 |
| TOTAL | 117,074 | 111,020 | 6,054 | 5.2% | N/A | 6,054 |

Supporting Schedules:

Recap Schedules:

# FLORIDA PUBLIC UTILITIES COMPANY
# ELECTRIC DIVISION

## BEFORE THE
## FLORIDA PUBLIC SERVICE COMMISSION
## DOCKET NO. 140025-EI

## MINIMUM FILING REQUIREMENTS
## SCHEDULE E – COST OF SERVICE SCHEDULES

APRIL 2014

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRIC DIVISION

MINIMUM FILING REQUIREMENTS

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WITNESS: MARK CUTSHAW

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FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT AT TARGET RATE OF RETURN** | | | | | | | | | | | | | |
| RATE BASE | 60,596,169 | 32,404,190 | 6,561,474 | 11,053,790 | 4,509,022 | 3,109,925 | 2,287,055 | 922,678 | 1,364,378 | 670,713 | 0 | 120,994 | 549,718 |
| EARNED RETURN | 768,116 | 556,742 | (6,933) | 43,153 | 45,930 | 86,385 | 54,352 | (38,076) | 92,427 | (11,556) | 0 | 9,216 | (20,772) |
| EARNED RATE OF RETURN | 1.27% | 1.72% | -0.11% | 0.39% | 1.02% | 2.78% | 2.38% | -4.13% | 6.77% | -1.72% | | 7.62% | -3.78% |
| TARGET RATE OF RETURN | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% |
| TARGET RETURN | 4,350,805 | 2,326,621 | 471,114 | 793,662 | 323,748 | 223,293 | 164,211 | 66,248 | 97,962 | 48,157 | 0 | 8,687 | 39,470 |
| REQUIRED INCREASE IN RETURN | 3,582,689 | 1,769,879 | 478,047 | 750,509 | 277,818 | 136,908 | 109,859 | 104,324 | 5,535 | 59,713 | 0 | (528) | 60,242 |
| REQUIRED INCREASE IN REVENUE | 5,852,322 | 2,891,097 | 780,889 | 1,225,956 | 453,816 | 223,639 | 179,455 | 170,414 | 9,042 | 97,542 | - | (863) | 98,405 |
| BASE REVENUES | 16,596,407 | 9,391,544 | 1,954,685 | 2,497,202 | 954,222 | 399,528 | 1,034,974 | 364,252 | 670,722 | 364,252 | 0 | 65,861 | 298,391 |
| REQUIRED % INCREASE/ BASE REVENUES | 35.26% | 30.78% | 39.95% | 49.09% | 47.56% | 55.98% | 17.34% | 46.78% | 1.35% | 26.78% | | -1.31% | 32.98% |
| INCREASE INDEX | 1.00 | 0.87 | 1.13 | 1.39 | 1.35 | 1.59 | 0.49 | 1.33 | 0.04 | 0.76 | | (0.04) | 0.94 |
| INCREMENTAL TAXES AS % OF RETURN | | | | | | | | | | | | | |
| INCOME | 63.3500% | | | | | | | | | | | | |
| REVENUE | 0.0000% | | | | | | | | | | | | |
| ATTENDANT INCR. IN TAXES | 2,269,633 | 1,121,218 | 302,842 | 475,447 | 175,998 | 86,731 | 69,596 | 66,089 | 3,507 | 37,828 | 0 | (335) | 38,163 |
| ATTENDANT INCR. IN REVENUE TAXES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PLUS TEST-YEAR COST OF SERVICE | | | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | 12,160,672 | 7,044,509 | 1,568,592 | 1,750,566 | 628,658 | 178,953 | 717,675 | 295,267 | 422,408 | 271,718 | 0 | 40,423 | 231,294 |
| DEPRECIATION EXPENSE | 3,705,077 | 1,965,057 | 398,880 | 657,360 | 257,026 | 126,078 | 212,992 | 88,861 | 124,131 | 87,684 | 0 | 13,475 | 74,210 |
| TAXES OTHER | 6,572,088 | 3,725,567 | 777,700 | 985,031 | 375,143 | 153,942 | 410,413 | 145,517 | 264,896 | 144,292 | 0 | 25,878 | 118,414 |
| INCOME TAX | (261,828) | (140,295) | (28,643) | (47,044) | (18,660) | (11,429) | (10,929) | (4,460) | (6,469) | (4,828) | 0 | (773) | (4,056) |
| OPERATING INCOME | 768,116 | 556,742 | (6,933) | 43,153 | 45,930 | 86,385 | 54,351 | (38,076) | 92,427 | (11,556) | 0 | 9,216 | (20,772) |
| TEST-YEAR COST OF SERVICE | 25,213,758 | 14,272,798 | 3,012,439 | 3,864,514 | 1,464,094 | 620,660 | 1,454,098 | 553,198 | 900,899 | 525,138 | 0 | 87,885 | 437,253 |
| REV. REQ. AT TARGET RATE OF RETURN | 28,796,446 | 16,042,677 | 3,490,485 | 4,615,023 | 1,741,912 | 757,568 | 1,563,957 | 657,523 | 906,435 | 584,851 | 0 | 87,357 | 497,495 |
| LESS OTHER REVENUES | 767,026 | 602,142 | 97,656 | 52,088 | 12,950 | 47 | 1,554 | 391 | 1,163 | 590 | 0 | 215 | 376 |
| BASE REVENUE REQUIREMENT (includes GR an | 28,029,420 | 15,440,535 | 3,392,829 | 4,562,936 | 1,728,962 | 757,521 | 1,562,403 | 657,132 | 905,272 | 584,261 | 0 | 87,142 | 497,119 |
| TOTAL RETURN & INCOME TAXES | 6,358,610 | 3,307,544 | 745,314 | 1,222,066 | 481,085 | 298,595 | 222,877 | 127,878 | 95,000 | 81,157 | 0 | 7,580 | 73,577 |
| % OF RATE BASE | 10.4934% | 10.21% | 11.36% | 11.06% | 10.67% | 9.60% | 9.75% | 13.86% | 6.96% | 12.10% | | 6.26% | 13.38% |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT OPERATING EXPENSES AT TARGET RATE OF RETURN** | | | | | | | | | | | | | |
| DEMAND | | | | | | | | | | | | | |
| TRANSMISSION | 505,502 | 163,727 | 30,015 | 69,857 | 33,994 | 207,720 | 137 | 34 | 103 | 52 | 0 | 19 | 33 |
| DISTRIBUTION - PRIMARY | 4,929,840 | 2,690,903 | 513,755 | 1,133,755 | 528,864 | 0 | 45,340 | 11,403 | 33,937 | 17,222 | 0 | 6,262 | 10,960 |
| DISTRIBUTION - SECONDARY | 3,011,488 | 1,712,118 | 326,609 | 701,384 | 231,570 | 0 | 28,848 | 7,256 | 21,593 | 10,958 | 0 | 3,985 | 6,973 |
| TOTAL DEMAND | 8,446,829 | 4,566,748 | 870,379 | 1,904,996 | 794,429 | 207,720 | 74,326 | 18,693 | 55,632 | 28,232 | 0 | 10,266 | 17,966 |
| ENERGY | | | | | | | | | | | | | |
| TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER | | | | | | | | | | | | | |
| METERS | 1,768,667 | 782,994 | 522,445 | 343,217 | 78,628 | 41,383 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SERVICE DROPS | 592,509 | 499,550 | 78,436 | 14,020 | 461 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER ACCOUNTS | 3,682,861 | 2,902,501 | 455,731 | 122,189 | 4,018 | 49,411 | 146,692 | 55,509 | 91,183 | 2,319 | 0 | 493 | 1,826 |
| CUSTOMER SERVICE | 252,494 | 212,880 | 33,425 | 5,975 | 196 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER | 1,031,452 | 0 | 0 | 0 | 0 | 0 | 704,547 | 309,205 | 395,342 | 326,905 | 0 | 42,575 | 284,330 |
| TOTAL CUSTOMER | 7,327,983 | 4,397,925 | 1,090,037 | 485,400 | 83,303 | 90,854 | 851,239 | 364,714 | 486,525 | 329,224 | 0 | 43,069 | 286,155 |
| REVENUE RELATED | 6,663,025 | 3,770,460 | 784,755 | 1,002,562 | 383,095 | 160,400 | 415,515 | 146,238 | 269,277 | 146,238 | 0 | 26,441 | 119,796 |
| TOTAL | 22,437,837 | 12,735,133 | 2,745,171 | 3,392,957 | 1,260,827 | 458,973 | 1,341,080 | 529,645 | 811,435 | 503,694 | 0 | 79,776 | 423,917 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT RETURN AND INCOME TAXES AT TARGET RATE OF RETURN** | | | | | | | | | | | | | |
| DEMAND | | | | | | | | | | | | | |
| TRANSMISSION | 739,087 | 240,148 | 48,994 | 110,981 | 52,119 | 286,594 | 171 | 69 | 103 | 81 | 0 | 17 | 64 |
| DISTRIBUTION - PRIMARY | 2,776,945 | 1,465,110 | 311,287 | 668,606 | 300,990 | 0 | 21,035 | 8,430 | 12,605 | 9,918 | 0 | 2,093 | 7,825 |
| DISTRIBUTION - SECONDARY | 1,446,048 | 789,941 | 170,169 | 355,675 | 113,328 | 0 | 11,509 | 4,612 | 6,896 | 5,426 | 0 | 1,145 | 4,281 |
| TOTAL DEMAND | 4,962,081 | 2,495,199 | 530,450 | 1,135,263 | 466,436 | 286,594 | 32,715 | 13,111 | 19,603 | 15,424 | 0 | 3,255 | 12,169 |
| ENERGY | | | | | | | | | | | | | |
| TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER | | | | | | | | | | | | | |
| METERS | 303,693 | 128,033 | 95,069 | 60,787 | 13,439 | 6,365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SERVICE DROPS | 482,892 | 400,351 | 69,954 | 12,170 | 386 | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER ACCOUNTS | 359,177 | 276,051 | 48,235 | 12,587 | 399 | 5,446 | 16,142 | 8,844 | 7,298 | 316 | 0 | 36 | 281 |
| CUSTOMER SERVICE | 4,771 | 3,955 | 691 | 120 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER | 238,854 | 0 | 0 | 0 | 0 | 0 | 173,619 | 105,714 | 67,905 | 65,235 | 0 | 4,273 | 60,962 |
| TOTAL CUSTOMER | 1,389,387 | 808,390 | 213,948 | 85,664 | 14,229 | 11,843 | 189,762 | 114,558 | 75,204 | 65,551 | 0 | 4,308 | 61,243 |
| REVENUE RELATED | 7,170 | 3,954 | 916 | 1,139 | 420 | 158 | 401 | 208 | 193 | 182 | 0 | 17 | 165 |
| TOTAL | 6,358,638 | 3,307,544 | 745,314 | 1,222,066 | 481,085 | 298,595 | 222,877 | 127,878 | 95,000 | 81,157 | 0 | 7,580 | 73,577 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT** | | | | | | | | | | | | | |
| **TOTAL REVENUE REQUIREMENT** | | | | | | | | | | | | | |
| **REVENUE RELATED UNDISTRIBUTED** | | | | | | | | | | | | | |
| DEMAND | | | | | | | | | | | | | |
| TRANSMISSION | 1,244,589 | 403,875 | 79,009 | 180,838 | 86,112 | 494,313 | 308 | 103 | 205 | 133 | 0 | 36 | 97 |
| DISTRIBUTION - PRIMARY | 7,706,785 | 4,156,013 | 825,042 | 1,802,361 | 829,854 | 0 | 66,375 | 19,834 | 46,541 | 27,140 | 0 | 8,355 | 18,784 |
| DISTRIBUTION - SECONDARY | 4,457,536 | 2,502,059 | 496,777 | 1,057,059 | 344,898 | 0 | 40,357 | 11,868 | 28,489 | 16,384 | 0 | 5,130 | 11,254 |
| TOTAL DEMAND | 13,408,910 | 7,061,947 | 1,400,829 | 3,040,258 | 1,260,865 | 494,313 | 107,041 | 31,805 | 75,236 | 43,656 | 0 | 13,521 | 30,135 |
| ENERGY | | | | | | | | | | | | | |
| TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER | | | | | | | | | | | | | |
| METERS | 2,072,360 | 911,027 | 617,514 | 404,004 | 92,067 | 47,748 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SERVICE DROPS | 1,075,401 | 899,901 | 148,390 | 26,190 | 847 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER ACCOUNTS | 4,042,038 | 3,178,552 | 503,966 | 134,776 | 4,417 | 54,857 | 162,835 | 64,353 | 98,482 | 2,635 | 0 | 529 | 2,107 |
| CUSTOMER SERVICE | 257,265 | 216,836 | 34,116 | 6,095 | 200 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER | 1,270,306 | 0 | 0 | 0 | 0 | 0 | 878,166 | 414,919 | 463,247 | 392,140 | 0 | 46,848 | 345,292 |
| TOTAL CUSTOMER | 8,717,370 | 5,206,315 | 1,303,985 | 571,064 | 97,532 | 102,697 | 1,041,001 | 479,272 | 561,729 | 394,775 | 0 | 47,377 | 347,398 |
| REVENUE RELATED | 6,670,195 | 3,774,415 | 785,671 | 1,003,700 | 383,515 | 160,558 | 415,916 | 146,446 | 269,470 | 146,419 | 0 | 26,458 | 119,961 |
| TOTAL | 28,796,474 | 16,042,677 | 3,490,485 | 4,615,023 | 1,741,912 | 757,568 | 1,563,957 | 657,523 | 906,435 | 584,851 | 0 | 87,357 | 497,495 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT** | | | | | | | | | | | | | |
| **TOTAL REVENUE REQUIREMENT** | | | | | | | | | | | | | |
| **REVENUE RELATED DISTRIBUTED** | | | | | | | | | | | | | |
| **LESS OTHER REVENUES** | | | | | | | | | | | | | |
| DEMAND | | | | | | | | | | | | | |
| TRANSMISSION | 1,276,391 | 404,348 | 79,908 | 186,439 | 89,259 | 515,971 | 327 | 108 | 219 | 140 | | 38 | 102 |
| DISTRIBUTION - PRIMARY | 7,812,743 | 4,160,883 | 834,425 | 1,858,176 | 860,180 | 0 | 70,418 | 20,749 | 49,669 | 28,661 | | 8,918 | 19,743 |
| DISTRIBUTION - SECONDARY | 4,514,838 | 2,504,992 | 502,427 | 1,089,794 | 357,502 | 0 | 42,819 | 12,416 | 30,403 | 17,303 | | 5,475 | 11,828 |
| TOTAL DEMAND | 13,603,973 | 7,070,224 | 1,416,759 | 3,134,409 | 1,306,942 | 515,971 | 113,564 | 33,273 | 80,291 | 46,104 | 0 | 14,431 | 31,673 |
| ENERGY | | | | | | | | | | | | | |
| TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| CUSTOMER | | | | | | | | | | | | | |
| METERS | 2,098,418 | 912,095 | 624,536 | 416,515 | 95,432 | 49,840 | 0 | 0 | 0 | 0 | | 0 | 0 |
| SERVICE DROPS | 1,078,988 | 900,955 | 150,077 | 27,001 | 878 | 77 | 0 | 0 | 0 | 0 | | 0 | 0 |
| CUSTOMER ACCOUNTS | 4,067,963 | 3,182,277 | 509,697 | 138,950 | 4,579 | 57,260 | 172,422 | 67,323 | 105,099 | 2,779 | | 565 | 2,214 |
| CUSTOMER SERVICE | 258,104 | 217,090 | 34,504 | 6,284 | 208 | 19 | 0 | 0 | 0 | 0 | | 0 | 0 |
| OTHER | 1,341,354 | 0 | 0 | 0 | 0 | 0 | 928,444 | 434,070 | 494,374 | 412,911 | | 50,002 | 362,909 |
| TOTAL CUSTOMER | 8,844,828 | 5,212,417 | 1,318,814 | 588,749 | 101,096 | 107,196 | 1,100,866 | 501,393 | 599,473 | 415,689 | 0 | 50,567 | 365,123 |
| TOTAL | 22,448,800 | 12,282,641 | 2,735,574 | 3,723,158 | 1,408,038 | 623,167 | 1,214,429 | 534,666 | 679,764 | 461,794 | 0 | 64,998 | 396,796 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT BILLING DETERMINANTS PROPOSED RATES** | | | | | | | | | | | | | |
| DEMAND (ANNUAL KW) | | | | | | | | | | | | | |
| BILLING DEMANDS FOR TRANSMISSION | 817,038 | | | 548,137 | 200,323 | 68,578 | | | | | | | |
| DISTRIBUTION - PRIMARY | 748,460 | | | 548,137 | 200,323 | 0 | | | | | | | |
| DISTRIBUTION - SECONDARY | 689,939 | | | 537,382 | 152,557 | 0 | | | | | | | |
| TOTAL DEMAND TO PRIMARY | 748,460 | | | 548,137 | 200,323 | 0 | | | | | | | |
| TOTAL DEMAND TO SECONDARY | 689,939 | | | 537,382 | 152,557 | 0 | | | | | | | |
| ENERGY (KWH) | | | | | | | | | | | | | |
| TRANSMISSION ENERGY | 667,289,394 | 316,909,925 | 61,815,587 | 166,392,611 | 90,230,825 | 24,136,354 | 5,655,787 | 1,422,469 | 4,233,318 | 2,148,305 | 0 | 781,188 | 1,367,117 |
| CUSTOMER ($/CUSTOMER/MONTH) | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| METERS | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| SERVICE DROPS | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| CUSTOMER ACCOUNTS | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| CUSTOMER SERVICE | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| OTHER | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| TOTAL CUSTOMER | 376,655 | 286,080 | 44,916 | 8,028 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| | | | | | | | | | 35676 | | | 564 | |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT UNIT COSTS AT TARGET RATE OF RETURN** | | | | | | | | | | | | | |
| DEMAND ($/KW/MONTH) | | | | | | | | | | | | | |
| TRANSMISSION | | | | 0.340 | 0.446 | 7.524 | | | | | | | |
| DISTRIBUTION - PRIMARY | | | | 3.390 | 4.294 | . | | | | | | | |
| DISTRIBUTION - SECONDARY | | | | 2.028 | 2.343 | . | | | | | | | |
| TOTAL DEMAND TO PRIMARY | | | | $3.730 | $4.740 | $7.524 | | | | | | | |
| TOTAL DEMAND TO SECONDARY | | | | $5.758 | $7.083 | $7.524 | | | | | | | |
| DEMAND ($/KWH) | | | | | | | | | | | | | |
| TRANSMISSION | 0.001913 | 0.001276 | 0.001293 | 0.001120 | 0.000989 | 0.021377 | 0.000058 | 0.000076 | 0.000052 | 0.000065 | #DIV/0! | 0.000049 | 0.000074 |
| DISTRIBUTION - PRIMARY | 0.011708 | 0.013130 | 0.013499 | 0.011167 | 0.009533 | 0.000000 | 0.012451 | 0.014587 | 0.011733 | 0.013341 | #DIV/0! | 0.011416 | 0.014441 |
| DISTRIBUTION - SECONDARY | 0.006766 | 0.007904 | 0.008128 | 0.006550 | 0.003962 | 0.000000 | 0.007571 | 0.008728 | 0.007182 | 0.008054 | #DIV/0! | 0.007008 | 0.008652 |
| TOTAL DEMAND TO PRIMARY | $0.013621 | $0.014405 | $0.014791 | $0.012288 | $0.010522 | $0.021377 | $0.012508 | $0.014663 | $0.011785 | $0.013406 | #DIV/0! | $0.011465 | $0.014516 |
| TOTAL DEMAND TO SECONDARY | $0.020387 | $0.022310 | $0.022919 | $0.018837 | $0.014484 | $0.021377 | $0.020079 | $0.023391 | $0.018966 | $0.021461 | #DIV/0! | $0.018473 | $0.023168 |
| ENERGY | | | | | | | | | | | | | |
| TRANSMISSION | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | #DIV/0! | $0.000000 | $0.000000 |
| CUSTOMER ($/CUSTOMER/MONTH) | | | | | | | | | | | | | |
| METERS | $5.571 | $3.188 | $13.904 | $51.876 | $361.483 | $2,076.679 | $0.000 | $0.000 | $0.000 | $0.000 | #DIV/0! | $0.000 | $0.000 |
| SERVICE DROPS | 2.865 | 3.149 | 3.341 | 3.363 | 3.326 | 3.197 | 0.000 | 0.000 | 0.000 | 0.000 | #DIV/0! | 0.000 | 0.000 |
| CUSTOMER ACCOUNTS | 10.800 | 11.124 | 11.347 | 17.306 | 17.343 | 2385.838 | 4.688 | 4.987 | 4.739 | 4.927 | #DIV/0! | 4.705 | 4.987 |
| CUSTOMER SERVICE | 0.685 | 0.759 | 0.768 | 0.783 | 0.786 | 0.790 | 0.000 | 0.000 | 0.000 | 0.000 | #DIV/0! | 0.000 | 0.000 |
| OTHER | 3.561 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 25.244 | 32.153 | 22.293 | 732.112 | #DIV/0! | 416.686 | 817.362 |
| TOTAL CUSTOMER | $23.000 | $18.000 | $29.000 | $73.000 | $383.000 | $4,467.000 | $30.000 | $37.000 | $27.000 | $737.000 | #DIV/0! | $421.000 | $822.000 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PRESENT RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY** | | | | | | | | | | | | | |
| | | TOTAL OPERATING REVENUES | 22,943,298 | 13,151,210 | 2,709,524 | 3,388,872 | 1,287,990 | 533,900 | 1,384,496 | 487,107 | 897,388 | 487,307 | 0 | 88,218 | 399,088 |
| | | OPERATING EXPENSES | | | | | | | | | | | | | |
| | | OPERATION & MAINTENANCE | 12,160,672 | 7,044,509 | 1,568,592 | 1,750,566 | 628,658 | 178,953 | 717,675 | 295,267 | 422,408 | 271,718 | 0 | 40,423 | 231,294 |
| | | DEPRECIATION & AMORTIZATION | 3,704,295 | 1,964,687 | 398,807 | 657,165 | 256,919 | 126,049 | 212,985 | 88,859 | 124,126 | 87,682 | 0 | 13,474 | 74,208 |
| | | TAXES OTHER THAN INCOME | 6,572,088 | 3,725,567 | 777,700 | 985,031 | 375,143 | 153,942 | 410,413 | 145,517 | 264,896 | 144,292 | 0 | 25,878 | 118,414 |
| | | TOTAL OPERATING EXPENSES | 22,437,055 | 12,734,763 | 2,745,099 | 3,392,763 | 1,260,720 | 458,944 | 1,341,074 | 529,643 | 811,430 | 503,691 | 0 | 79,775 | 423,916 |
| | | NET OPERATING INCOME | 506,288 | 416,447 | (35,575) | (3,890) | 27,269 | 74,956 | 43,422 | (42,536) | 85,958 | (16,385) | 0 | 8,443 | (24,828) |
| | | TOTAL INCOME TAXES | (261,828) | (140,295) | (28,643) | (47,044) | (18,660) | (11,429) | (10,929) | (4,460) | (6,469) | (4,828) | 0 | (773) | (4,056) |
| | | NET INCOME | 768,116 | 556,742 | (6,933) | 43,153 | 45,930 | 86,385 | 54,352 | (38,076) | 92,427 | (11,556) | 0 | 9,216 | (20,772) |
| | | REQUIRED % INCREASE in BASE REVENUES | | | | | | | | | | | | | |
| | | ELECTRIC RATE BASE | 60,596,169 | 32,404,190 | 6,561,474 | 11,053,790 | 4,509,022 | 3,109,925 | 2,287,055 | 922,678 | 1,364,378 | 670,713 | 0 | 120,994 | 549,718 |
| | | RATE OF RETURN (PERCENT) | 1.27% | 1.72% | -0.11% | 0.39% | 1.02% | 2.78% | 2.38% | -4.13% | 6.77% | -1.72% | 0.00% | 7.62% | -3.78% |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PRESENT RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY ELECTRIC RATE BASE** | | | | | | | | | | | | | |
| | | **TRANSMISSION** | | | | | | | | | | | | | |
| 3 | | DEMAND | 7,264,047 | 2,352,747 | 431,322 | 1,003,844 | 488,488 | 2,984,929 | 1,969 | 495 | 1,474 | 748 | 0 | 272 | 476 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 2,854,770 | 0 | 0 | 0 | 0 | 2,854,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | | Demand less Direct Customer | 4,409,276 | 2,352,747 | 431,322 | 1,003,844 | 488,488 | 130,158 | 1,969 | 495 | 1,474 | 748 | 0 | 272 | 476 |
| | | **DISTRIBUTION:** | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 26,296,658 | 14,353,763 | 2,740,463 | 6,047,653 | 2,821,059 | 0 | 241,854 | 60,828 | 181,026 | 91,866 | 0 | 33,405 | 58,461 |
| 5 | | SECONDARY - DEMAND | 13,699,108 | 7,739,097 | 1,498,105 | 3,217,143 | 1,062,179 | 0 | 132,323 | 33,280 | 99,043 | 50,262 | 0 | 18,277 | 31,985 |
| 7 | | SERVICES | 4,652,135 | 3,922,261 | 615,847 | 110,079 | 3,619 | 329 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 2,833,382 | 1,254,347 | 836,950 | 549,829 | 125,961 | 66,295 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 47,481,282 | 27,269,467 | 5,691,365 | 9,924,704 | 4,012,818 | 66,624 | 374,176 | 94,108 | 280,068 | 142,128 | 0 | 51,682 | 90,446 |
| 9 | | CUSTOMER BILLING | 3,474,740 | 2,704,485 | 424,640 | 113,853 | 3,744 | 56,721 | 168,631 | 63,811 | 104,820 | 2,666 | 0 | 567 | 2,099 |
| 7 | | CUSTOMER - OTHER | 45,960 | 38,749 | 6,084 | 1,088 | 36 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE RELATED | 68,463 | 38,742 | 8,063 | 10,301 | 3,936 | 1,648 | 4,269 | 1,503 | 2,767 | 1,503 | 0 | 272 | 1,231 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 1,738,009 | 0 | 0 | 0 | 0 | 0 | 1,738,009 | 762,761 | 975,248 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 523,668 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 523,668 | 0 | 68,202 | 455,467 |
| | | TOTAL RATE BASE | 60,596,169 | 32,404,190 | 6,561,474 | 11,053,790 | 4,509,022 | 3,109,925 | 2,287,055 | 922,678 | 1,364,378 | 670,713 | 0 | 120,994 | 549,718 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PRESENT RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY ELECTRIC PLANT IN SERVICE** | | | | | | | | | | | | | |
| | | **TRANSMISSION** | | | | | | | | | | | | | |
| 3 | | DEMAND | 10,964,868 | 3,551,403 | 651,068 | 1,515,274 | 737,358 | 4,505,663 | 2,973 | 748 | 2,225 | 1,129 | 0 | 411 | 719 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 4,309,193 | | | | | 4,309,193 | | | | | | | |
| 3 | | Demand less Direct Customer | 6,655,675 | 3,551,403 | 651,068 | 1,515,274 | 737,358 | 196,470 | 2,973 | 748 | 2,225 | 1,129 | 0 | 411 | 719 |
| | | **DISTRIBUTION** | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 41,085,536 | 22,426,122 | 4,281,661 | 9,448,770 | 4,407,584 | 0 | 377,869 | 95,037 | 282,832 | 143,530 | 0 | 52,192 | 91,338 |
| 5 | | SECONDARY - DEMAND | 29,802,413 | 16,943,539 | 3,232,199 | 6,941,066 | 2,291,678 | 0 | 285,490 | 71,803 | 213,687 | 108,441 | 0 | 39,432 | 69,009 |
| 7 | | CUSTOMER - RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | SERVICES | 10,336,721 | 8,714,990 | 1,368,370 | 244,588 | 8,042 | 731 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 5,782,197 | 2,559,796 | 1,707,998 | 1,122,058 | 257,053 | 135,291 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 87,006,867 | 50,644,447 | 10,590,228 | 17,756,483 | 6,964,357 | 136,022 | 663,359 | 166,839 | 496,519 | 251,971 | 0 | 91,624 | 160,347 |
| 9 | | CUSTOMER BILLING | 4,814,891 | 3,747,562 | 588,417 | 157,764 | 5,187 | 78,597 | 233,669 | 88,422 | 145,247 | 3,694 | 0 | 786 | 2,908 |
| 7 | | CUSTOMER - OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 3,613,893 | 0 | 0 | 0 | 0 | 0 | 3,613,893 | 1,586,031 | 2,027,862 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 1,737,330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,737,330 | 0 | 226,266 | 1,511,063 |
| | | TOTAL PLANT IN SERVICE | 108,137,849 | 57,943,413 | 11,829,713 | 19,429,520 | 7,706,903 | 4,720,283 | 4,513,893 | 1,842,040 | 2,671,854 | 1,994,124 | 0 | 319,087 | 1,675,037 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PRESENT RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY OPERATING REVENUES** | | | | | | | | | | | | | |
| 14 | | TOTAL BASE RATE REVENUES | 22,176,272 | 12,549,068 | 2,611,868 | 3,336,785 | 1,275,040 | 533,852 | 1,382,943 | 486,717 | 896,225 | 486,717 | 0 | 88,004 | 398,713 |
| 7 | | SERVICE REVENUES | 219,908 | 185,407 | 29,111 | 5,203 | 171 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | RENT | 162,057 | 92,134 | 17,576 | 37,744 | 12,461 | 0 | 1,552 | 390 | 1,162 | 590 | 0 | 214 | 375 |
| 1 | | UNBILLED | 130 | 62 | 12 | 32 | 18 | 5 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| 7 | | OTHER | 384,931 | 324,539 | 50,957 | 9,108 | 299 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | SUB-TOTAL REVENUES | 22,943,298 | 13,151,210 | 2,709,524 | 3,388,872 | 1,287,990 | 533,900 | 1,384,496 | 487,107 | 897,388 | 487,307 | 0 | 88,218 | 399,088 |
| | | PRO FORMA ADJUSTMENTS | | | | | | | | | | | | | |
| | | PURCH.PWR.& FUEL ADJUSTMENTS | 0 | | | | | | | 0 | | | | | |
| | | OTHER | 0 | | | | | | | 0 | | | | | |
| | | SUB-TOTAL ADJUSTMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | PRO FORMA REVENUES | 22,943,298 | 13,151,210 | 2,709,524 | 3,388,872 | 1,287,990 | 533,900 | 1,384,496 | 487,107 | 897,388 | 487,307 | 0 | 88,218 | 399,088 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PRESENT RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY OPERATION AND MAINTENANCE EXPENSE** | | | | | | | | | | | | | |
| | | **TRANSMISSION** | | | | | | | | | | | | | |
| 3 | | DEMAND | 213,093 | 69,018 | 12,653 | 29,448 | 14,330 | 87,564 | 58 | 15 | 43 | 22 | 0 | 8 | 14 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 83,745 | | | | | 83,745 | | | | | | | |
| 3 | | Demand less Direct Customer | 129,347 | 69,018 | 12,653 | 29,448 | 14,330 | 3,818 | 58 | 15 | 43 | 22 | 0 | 8 | 14 |
| | | **DISTRIBUTION:** | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 3,536,662 | 1,930,451 | 368,567 | 813,354 | 379,407 | 0 | 32,527 | 8,181 | 24,346 | 12,355 | 0 | 4,493 | 7,862 |
| 5 | | SECONDARY - DEMAND | 1,825,974 | 1,038,119 | 198,035 | 425,275 | 140,410 | 0 | 17,492 | 4,399 | 13,092 | 6,644 | 0 | 2,416 | 4,228 |
| 7 | | CUSTOMER - RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | SERVICES | 179,058 | 150,966 | 23,704 | 4,237 | 139 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 1,546,481 | 684,632 | 456,814 | 300,101 | 68,750 | 36,184 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 7,088,175 | 3,804,168 | 1,047,119 | 1,542,967 | 588,706 | 36,197 | 50,019 | 12,580 | 37,439 | 18,999 | 0 | 6,909 | 12,091 |
| | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | | | |
| 8 | | METER READING EXPENSES | 301,894 | 251,448 | 39,481 | 10,585 | 348 | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | CUST. RECORDS & COLLECTIONS | 1,290,064 | 1,004,092 | 157,656 | 42,270 | 1,390 | 21,059 | 62,607 | 23,691 | 38,916 | 990 | 0 | 211 | 779 |
| 9 | | MISC. CUSTOMER ACCOUNTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | SUPERVISION | 168,691 | 133,043 | 20,889 | 5,601 | 184 | 2,235 | 6,634 | 2,510 | 4,124 | 105 | 0 | 22 | 83 |
| | | TOTAL CUSTOMER ACCOUNTS | 1,760,649 | 1,388,583 | 218,026 | 58,456 | 1,922 | 23,325 | 69,242 | 26,201 | 43,040 | 1,095 | 0 | 233 | 862 |
| 15 | | A&G RELATED TO CUST. ACCOUNTS | 1,720,631 | 1,357,022 | 213,071 | 57,128 | 1,878 | 22,795 | 67,668 | 25,606 | 42,062 | 1,070 | 0 | 228 | 842 |
| 7 | | CUSTOMER - OTHER | 252,494 | 212,880 | 33,425 | 5,975 | 196 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE - RELATED | 376,119 | 212,838 | 44,298 | 56,593 | 21,625 | 9,054 | 23,455 | 8,255 | 15,200 | 8,255 | 0 | 1,493 | 6,762 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 507,234 | 0 | 0 | 0 | 0 | 0 | 507,234 | 222,610 | 284,624 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 242,277 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 242,277 | 0 | 31,554 | 210,723 |
| | | TOTAL O&M EXPENSE | 12,160,672 | 7,044,509 | 1,568,592 | 1,750,566 | 628,658 | 178,953 | 717,675 | 295,267 | 422,408 | 271,718 | 0 | 40,423 | 231,294 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PRESENT RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY DEPRECIATION EXPENSE** | | | | | | | | | | | | | |
| | | **TRANSMISSION** | | | | | | | | | | | | | |
| 3 | | DEMAND | 292,409 | 94,708 | 17,363 | 40,409 | 19,664 | 120,156 | 79 | 20 | 59 | 30 | 0 | 11 | 19 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 114,917 | | | | | 114,917 | | | | | | | |
| 3 | | Demand less Direct Customer | 177,492 | 94,708 | 17,363 | 40,409 | 19,664 | 5,239 | 79 | 20 | 59 | 30 | 0 | 11 | 19 |
| | | **DISTRIBUTION:** | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 1,311,569 | 715,907 | 136,683 | 301,632 | 140,703 | 0 | 12,063 | 3,034 | 9,029 | 4,582 | 0 | 1,666 | 2,916 |
| 5 | | SECONDARY - DEMAND | 1,145,020 | 650,977 | 124,182 | 266,678 | 88,047 | 0 | 10,969 | 2,759 | 8,210 | 4,166 | 0 | 1,515 | 2,651 |
| 7 | | CUSTOMER - RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | SERVICES | 410,896 | 346,430 | 54,394 | 9,723 | 320 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 184,174 | 81,534 | 54,403 | 35,740 | 8,188 | 4,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 3,051,659 | 1,794,848 | 369,662 | 613,773 | 237,257 | 4,338 | 23,031 | 5,793 | 17,239 | 8,748 | 0 | 3,181 | 5,567 |
| 9 | | CUSTOMER BILLING | 97,004 | 75,501 | 11,855 | 3,178 | 105 | 1,583 | 4,708 | 1,781 | 2,926 | 74 | 0 | 16 | 59 |
| 7 | | CUSTOMER - OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 185,174 | 0 | 0 | 0 | 0 | 0 | 185,174 | 81,267 | 103,906 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 78,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 78,832 | 0 | 10,267 | 68,565 |
| | | TOTAL DEPRECIATION EXPENSE | 3,705,077 | 1,965,057 | 398,880 | 657,360 | 257,026 | 126,078 | 212,992 | 88,861 | 124,131 | 87,684 | 0 | 13,475 | 74,210 |
| 2 | | AMORTIZATION STORM HARDENING | (782) | (371) | (72) | (195) | (106) | (29) | (7) | (2) | (5) | (3) | 0 | (1) | (2) |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PRESENT RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY** | | | | | | | | | | | | | |
| | | **TAXES OTHER THAN INCOME TAX** | | | | | | | | | | | | | |
| | | **TRANSMISSION** | | | | | | | | | | | | | |
| 3 | | DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 0 | | | | | 0 | | | | | | | |
| 3 | | Demand less Direct Customer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DISTRIBUTION | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 81,609 | 44,545 | 8,505 | 18,768 | 8,755 | 0 | 751 | 189 | 562 | 285 | 0 | 104 | 181 |
| 5 | | SECONDARY - DEMAND | 40,494 | 23,022 | 4,392 | 9,431 | 3,114 | 0 | 388 | 98 | 290 | 147 | 0 | 54 | 94 |
| 7 | | CUSTOMER - RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | SERVICES | 2,555 | 2,154 | 338 | 60 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 38,012 | 16,828 | 11,228 | 7,376 | 1,690 | 889 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 162,669 | 86,549 | 24,463 | 35,636 | 13,560 | 890 | 1,138 | 286 | 852 | 432 | 0 | 157 | 275 |
| 9 | | CUSTOMER BILLING | 104,577 | 81,395 | 12,780 | 3,427 | 113 | 1,707 | 5,075 | 1,920 | 3,155 | 80 | 0 | 17 | 63 |
| 7 | | CUSTOMER - OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE RELATED | 6,286,906 | 3,557,623 | 740,457 | 945,968 | 361,470 | 151,346 | 392,060 | 137,983 | 254,077 | 137,983 | 0 | 24,949 | 113,034 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 12,140 | 0 | 0 | 0 | 0 | 0 | 12,140 | 5,328 | 6,812 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 5,796 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,796 | 0 | 755 | 5,041 |
| | | TOTAL TAXES OTHER THAN INCOME | 6,572,088 | 3,725,567 | 777,700 | 985,031 | 375,143 | 153,942 | 410,413 | 145,517 | 264,896 | 144,292 | 0 | 25,878 | 118,414 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PRESENT RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY INCOME TAX CALCULATION** | | | | | | | | | | | | | |
| | | OPERATING REVENUES | 22,943,298 | 13,151,210 | 2,709,524 | 3,388,872 | 1,287,990 | 533,900 | 1,384,496 | 487,107 | 897,388 | 487,307 | 0 | 88,218 | 399,088 |
| | | OPERATING EXPENSES | | | | | | | | | | | | | |
| | | OPERATION & MAINTENANCE | 12,160,672 | 7,044,509 | 1,568,592 | 1,750,566 | 628,658 | 178,953 | 717,675 | 295,267 | 422,408 | 271,718 | 0 | 40,423 | 231,294 |
| | | DEPRECIATION | 3,705,077 | 1,965,057 | 398,880 | 657,360 | 257,026 | 126,078 | 212,992 | 88,861 | 124,131 | 87,684 | 0 | 13,475 | 74,210 |
| | | TAXES OTHER THAN INCOME TAX | 6,572,088 | 3,725,567 | 777,700 | 985,031 | 375,143 | 153,942 | 410,413 | 145,517 | 264,896 | 144,292 | 0 | 25,878 | 118,414 |
| | | OPERATING INC. BEFORE TAXES | 505,462 | 416,076 | (35,648) | (4,085) | 27,163 | 74,927 | 43,416 | (42,538) | 85,953 | (16,387) | 0 | 8,442 | (24,829) |
| 16 | | INTEREST EXPENSE | (1,206,835) | (646,657) | (132,021) | (216,836) | (86,010) | (52,679) | (50,376) | (20,557) | (29,818) | (22,255) | 0 | (3,561) | (18,694) |
| | | TAXABLE INCOME | 1,712,297 | 1,062,734 | 96,374 | 212,751 | 113,173 | 127,606 | 93,791 | (21,980) | 115,771 | 5,868 | 0 | 12,003 | (6,135) |
| 16 | | Inc Tax Deductions | (2,003,525) | (1,073,547) | (219,175) | (359,981) | (142,790) | (87,455) | (83,631) | (34,128) | (49,503) | (36,946) | 0 | (5,912) | (31,034) |
| | | TAXABLE INCOME Less Deductions | 3,715,822 | 2,136,281 | 315,549 | 572,732 | 255,963 | 215,061 | 177,423 | 12,148 | 165,274 | 42,814 | 0 | 17,915 | 24,899 |
| 16 | | State Exemption Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | DEFERRED INCOME TAXES | 589,137 | 315,677 | 64,448 | 105,852 | 41,987 | 25,716 | 24,592 | 10,035 | 14,556 | 10,864 | 0 | 1,738 | 9,126 |
| | | INCOME TAXES | | | | | | | | | | | | | |
| | | STATE | (42,607) | (22,830) | (4,661) | (7,655) | (3,037) | (1,860) | (1,779) | (726) | (1,053) | (786) | 0 | (126) | (660) |
| | | FEDERAL | (808,358) | (433,142) | (88,430) | (145,241) | (57,611) | (35,285) | (33,743) | (13,770) | (19,973) | (14,907) | 0 | (2,385) | (12,521) |
| | | Eliminate ST I/T on FUEL & CONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Eliminate FED I/T on FUEL & CONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | AMORTIZATION OF ITC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | | TOTAL TAXES Allocated by Sales | (261,828) | (140,295) | (28,643) | (47,044) | (18,660) | (11,429) | (10,929) | (4,460) | (6,469) | (4,828) | 0 | (773) | (4,056) |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PRESENT RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY LABOR RATIOS** | | | | | | | | | | | | | |
| | | TRANSMISSION | | | | | | | | | | | | | |
| 3 | | DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 0 | | | | | 0 | | | | | | | |
| 3 | | Demand less Direct Customer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DISTRIBUTION: | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 216,319 | 118,076 | 22,543 | 49,749 | 23,206 | 0 | 1,990 | 500 | 1,489 | 756 | 0 | 275 | 481 |
| 5 | | SECONDARY - DEMAND | 107,336 | 61,024 | 11,641 | 24,999 | 8,254 | 0 | 1,028 | 259 | 770 | 391 | 0 | 142 | 249 |
| 7 | | CUSTOMER - RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | SERVICES | 6,772 | 5,709 | 896 | 160 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 100,759 | 44,606 | 29,763 | 19,553 | 4,479 | 2,358 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 431,185 | 229,415 | 64,844 | 94,460 | 35,945 | 2,358 | 3,018 | 759 | 2,259 | 1,146 | 0 | 417 | 729 |
| 9 | | CUSTOMER BILLING | 277,201 | 215,753 | 33,876 | 9,083 | 299 | 4,525 | 13,453 | 5,091 | 8,362 | 213 | 0 | 45 | 167 |
| 7 | | CUSTOMER - OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 32,179 | 0 | 0 | 0 | 0 | 0 | 32,179 | 14,122 | 18,056 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 15,364 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,364 | 0 | 2,001 | 13,363 |
| | | TOTAL LABOR RATIOS | 755,929 | 445,168 | 98,720 | 103,543 | 36,243 | 6,883 | 48,649 | 19,972 | 28,677 | 16,723 | 0 | 2,463 | 14,260 |
| | | | | | | | | | 855,889 | | | 243,452 | | | |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PRESENT RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY** | | | | | | | | | | | | | |
| | | **CLASS ALLOCATION FACTORS** | | 4.6% | 4.6% | 4.4% | 3.7% | 2.0% | | 4.6% | 4.6% | | 4.6% | 4.6% | 4.6% |
| 1 | | MWH AT SOURCE | 667,289 | 316,910 | 61,816 | 166,393 | 90,231 | 24,136 | 5,656 | 1,422 | 4,233 | 2,148 | | 781 | 1,367 |
| 2 | | MWH SALES | 641,570 | 303,982 | 59,318 | 159,779 | 87,262 | 23,740 | 5,427 | 1,365 | 4,062 | 2,061 | | 750 | 1,312 |
| 3 | | AVG 12-MO. CP + 1/13TH AVG KW | 111,234 | 59,353 | 10,881 | 25,324 | 12,323 | 3,284 | 50 | 12 | 37 | 19 | | 7 | 12 |
| 4 | | CLASS DEMAND AT PRIMARY -KW | 148,426 | 81,017 | 15,468 | 34,135 | 15,923 | 0 | 1,365 | 343 | 1,022 | 519 | | 189 | 330 |
| 5 | | CLASS DEMAND AT SECONDARY -KW | 138,182 | 78,561 | 14,986 | 32,183 | 10,626 | 0 | 1,324 | 333 | 991 | 503 | | 183 | 320 |
| 6 | | AVG. NO. OF CUSTOMERS | 31,297 | 23,840 | 3,743 | 669 | 22 | 2 | 2,973 | 1,125 | 1,848 | 47 | | 10 | 37 |
| 7 | | AVG. NO. OF CUSTOMERS - EXCL. LTG | 28,277 | 23,840 | 3,743 | 669 | 22 | 2 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 8 | | METER READING - WTD. CUSTOMERS | 28,623 | 23,840 | 3,743 | 1,004 | 33 | 3 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 9 | | BILLING - WTD. CUSTOMERS | 30,630 | 23,840 | 3,743 | 1,004 | 33 | 500 | 1,487 | 563 | 924 | 24 | | 5 | 19 |
| 10 | | SERVICES (CLASS KW EXCL. LTG) | 136,356 | 78,561 | 14,986 | 32,183 | 10,626 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 11 | | METERS | 53,851 | 23,840 | 15,907 | 10,450 | 2,394 | 1,260 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 12 | | OUTDOOR LIGHTING PLANT | 2,925,023 | 0 | 0 | 0 | 0 | 0 | 2,925,023 | 1,283,706 | 1,641,317 | 0 | | 0 | 0 |
| 13 | | STREET LIGHTING PLANT | 1,420,285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,420,285 | | 184,975 | 1,235,310 |
| 14 | | BASE REVENUES | 16,596,407 | 9,391,544 | 1,954,685 | 2,497,202 | 954,222 | 399,528 | 1,034,974 | 364,252 | 670,722 | 364,252 | 0 | 65,861 | 298,391 |
| 15 | | CUST. ACCTS. EXPS | 1,591,958 | 1,255,540 | 197,137 | 52,855 | 1,738 | 21,090 | 62,607 | 23,691 | 38,916 | 990 | 0 | 211 | 779 |
| 16 | | PLANT IN SERVICE - ALLOCATED | 108,137,849 | 57,943,413 | 11,829,713 | 19,429,520 | 7,706,903 | 4,720,283 | 4,513,893 | 1,842,040 | 2,671,854 | 1,994,124 | 0 | 319,087 | 1,675,037 |
| 17 | | UNUSED FACTOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | | UNUSED FACTOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | | UNUSED FACTOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | UNUSED FACTOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| 1 | | MWH AT SOURCE | 100.0000% | 47.4921% | 9.2637% | 24.9356% | 13.5220% | 3.6171% | 0.8476% | 0.2132% | 0.6344% | 0.3219% | 0.0000% | 0.1171% | 0.2049% |
| 2 | | MWH SALES | 100.0000% | 47.3810% | 9.2458% | 24.9043% | 13.6013% | 3.7003% | 0.8459% | 0.2128% | 0.6332% | 0.3213% | 0.0000% | 0.1168% | 0.2045% |
| 3 | | AVG 12-MO. CP + 1/13TH AVG KW | 100.0000% | 53.3590% | 9.7821% | 22.7666% | 11.0786% | 2.9519% | 0.0447% | 0.0112% | 0.0334% | 0.0170% | 0.0000% | 0.0062% | 0.0108% |
| 4 | | CLASS DEMAND AT PRIMARY -KW | 100.0000% | 54.5840% | 10.4213% | 22.9978% | 10.7278% | 0.0000% | 0.9197% | 0.2313% | 0.6884% | 0.3493% | 0.0000% | 0.1270% | 0.2223% |
| 5 | | CLASS DEMAND AT SECONDARY -KW | 100.0000% | 56.8529% | 10.8454% | 23.2903% | 7.6896% | 0.0000% | 0.9579% | 0.2409% | 0.7170% | 0.3639% | 0.0000% | 0.1323% | 0.2316% |
| 6 | | AVG. NO. OF CUSTOMERS | 100.0000% | 76.1753% | 11.9605% | 2.1379% | 0.0703% | 0.0064% | 9.4994% | 3.5946% | 5.9048% | 0.1502% | 0.0000% | 0.0320% | 0.1182% |
| 7 | | AVG. NO. OF CUSTOMERS - EXCL. LTG | 100.0000% | 84.3110% | 13.2379% | 2.3662% | 0.0778% | 0.0071% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 8 | | METER READING - WTD. CUSTOMERS | 100.0000% | 83.2902% | 13.0777% | 3.5063% | 0.1153% | 0.0105% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 9 | | BILLING - WTD. CUSTOMERS | 100.0000% | 77.8327% | 12.2208% | 3.2766% | 0.1077% | 1.6324% | 4.8531% | 1.8364% | 3.0166% | 0.0767% | 0.0000% | 0.0163% | 0.0604% |
| 10 | | SERVICES (CLASS KW EXCL. LTG) | 100.0000% | 57.6145% | 10.9907% | 23.6023% | 7.7926% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 11 | | METERS | 100.0000% | 44.2703% | 29.5389% | 19.4054% | 4.4456% | 2.3398% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 12 | | OUTDOOR LIGHTING PLANT | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 43.8871% | 56.1129% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 13 | | STREET LIGHTING PLANT | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 13.0238% | 86.9762% |
| 14 | | REVENUES | 100.0000% | 56.5878% | 11.7778% | 15.0466% | 5.7496% | 2.4073% | 6.2361% | 2.1948% | 4.0414% | 2.1948% | 0.0000% | 0.3968% | 1.7979% |
| 15 | | CUST. ACCTS. EXPS | 100.0000% | 78.8677% | 12.3833% | 3.3202% | 0.1092% | 1.3248% | 3.9327% | 1.4882% | 2.4446% | 0.0622% | 0.0000% | 0.0132% | 0.0489% |
| 16 | | PLANT IN SERVICE - ALLOCATED | 100.0000% | 53.5829% | 10.9395% | 17.9674% | 7.1269% | 4.3651% | 4.1742% | 1.7034% | 2.4708% | 1.8441% | 0.0000% | 0.2951% | 1.5490% |
| 17 | | UNUSED FACTOR | 0.0000% | | | | | | | | | | | | |
| 18 | | UNUSED FACTOR | 0.0000% | | | | | | | | | | | | |
| 19 | | UNUSED FACTOR | 0.0000% | | | | | | | | | | | | |
| 20 | | UNUSED FACTOR | 0.0000% | | | | | | | | | | | | |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **ELECTRIC RATE BASE** | | | | | | | | | | | | | |
| | | PLANT IN SERVICE | 108,137,849 | 10,964,868 | 0 | 41,085,536 | 29,802,413 | 0 | 10,336,721 | 5,782,197 | 3,613,893 | 1,737,330 | 4,814,891 | 0 | 0 |
| | | LESS: | | | | | | | | | | | | | |
| | | ACCUM. PROV. FOR DEPREC. | (54,267,085) | (4,208,672) | 0 | (17,190,223) | (17,596,454) | 0 | (6,159,370) | (3,477,668) | (2,122,811) | (1,332,083) | (2,179,805) | 0 | 0 |
| | | CUSTR ADVANCES FOR CONST. | (114,132) | | | | (114,132) | | | | | | | | |
| | | PLUS: | | | | | | | | | | | | | |
| 33 | | WORKING CAPITAL ALLOWANCE | 2,213,542 | 38,788 | 0 | 643,760 | 332,372 | 0 | 32,593 | 281,498 | 92,329 | 44,100 | 633,679 | 45,960 | 68,463 |
| 29 | | CWIP | 4,625,996 | 469,063 | 0 | 1,757,586 | 1,274,908 | 0 | 442,191 | 247,355 | 154,598 | 74,321 | 205,975 | 0 | 0 |
| | | TOTAL RATE BASE | 60,596,169 | 7,264,047 | 0 | 26,296,658 | 13,699,108 | 0 | 4,652,135 | 2,833,382 | 1,738,009 | 523,668 | 3,474,740 | 45,960 | 68,463 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **ELECTRIC PLANT IN SERVICE** | | | | | | | | | | | | | |
| | | REQUIRED % INCREASE in BASE REVENUES | | | | | | | | | | | | | |
| | | TRANSMISSION | | | | | | | | | | | | | |
| | 352 | STRUCTURES AND IMPROVEMENTS | 196,905 | 196,905 | | | | | | | | | | | |
| | 353 | STATION EQUIPMENTS | 3,813,082 | 3,813,082 | | | | | | | | | | | |
| | 354 | POLES, TOWERS & FIXTURES | 223,830 | 223,830 | | | | | | | | | | | |
| | 355 | POLES, TOWERS & FIXTURES | 4,534,752 | 4,534,752 | | | | | | | | | | | |
| | 356 | OH CONDUCTORS & DEVICES | 2,148,069 | 2,148,069 | | | | | | | | | | | |
| | 359 | ROADS AND TRAILS | 6,758 | 6,758 | | | | | | | | | | | |
| | 350 | LAND RIGHTS | 41,471 | 41,471 | | | | | | | | | | | |
| | | TOTAL TRANSMISSION PLANT | 10,964,868 | 10,964,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DISTRIBUTION | | | | | | | | | | | | | |
| | 360 | LAND & LAND RIGHTS | 384,765 | | | 384,765 | | | | | | | | | |
| | 361 | STRUCTURES & IMPROVEMENTS | 173,279 | | | 173,279 | | | | | | | | | |
| | 362 | STATION EQUIPMENT | 8,762,465 | | | 8,762,465 | | | | | | | | | |
| 24 | 364 | POLES, TOWERS AND FIXTURES | 13,739,734 | 0 | 0 | 10,271,590 | 3,468,144 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 365 | OH CONDUCTORS & DEVICES | 12,446,289 | 0 | 0 | 8,384,457 | 4,061,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 366 | UNDERGROUND CONDUIT | 5,392,686 | 0 | 0 | 3,755,679 | 1,637,008 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 367 | UG CONDUCTORS & DEVICES | 8,035,030 | 0 | 0 | 5,595,911 | 2,439,119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 368 | LINE TRANSFORMERS | 16,331,919 | | | | 16,331,919 | | | | | | | | |
| 23 | 369 | SERVICES | 10,219,100 | 0 | 0 | 0 | 0 | 0 | 10,219,100 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 370 | METERS | 4,032,052 | | | | | | | 4,032,052 | | | | | |
| | 371 | INSTALL. ON CUSTS PREMISES | 3,054,962 | | | | | | | | 3,054,962 | | | | |
| | 373 | STREET LIGHTS & SIGNALS | 1,470,458 | | | | | | | | | 1,470,458 | | | |
| | | TOTAL DISTRIBUTION | 84,042,739 | 0 | 0 | 37,328,146 | 27,938,022 | 0 | 10,219,100 | 4,032,052 | 3,054,962 | 1,470,458 | 0 | 0 | 0 |
| 21 | 389 | LAND | 312,717 | 0 | 0 | 89,488 | 44,403 | 0 | 2,801 | 41,682 | 13,312 | 6,356 | 114,674 | 0 | 0 |
| 21 | 390 | STRUCTURES AND IMPROVEMENTS | 3,147,295 | 0 | 0 | 900,640 | 446,891 | 0 | 28,194 | 419,506 | 133,975 | 63,969 | 1,154,121 | 0 | 0 |
| 21 | 391 | OFFICE FURN. AND EQUIPMENT | 1,747,196 | 0 | 0 | 499,983 | 248,088 | 0 | 15,652 | 232,886 | 74,375 | 35,512 | 640,701 | 0 | 0 |
| 21 | 393 | STORES | 149,712 | 0 | 0 | 42,842 | 21,258 | 0 | 1,341 | 19,955 | 6,373 | 3,043 | 54,900 | 0 | 0 |
| 21 | 394 | TOOLS AND EQUIPMENT | 384,935 | 0 | 0 | 110,154 | 54,658 | 0 | 3,448 | 51,308 | 16,386 | 7,824 | 141,157 | 0 | 0 |
| 21 | 395 | LABORATORY EQUIPMENT | 119,512 | 0 | 0 | 34,200 | 16,970 | 0 | 1,071 | 15,930 | 5,087 | 2,429 | 43,825 | 0 | 0 |
| 21 | 396 | POWER OPERATED EQUIPMENT | 218,627 | 0 | 0 | 62,563 | 31,043 | 0 | 1,958 | 29,141 | 9,307 | 4,444 | 80,171 | 0 | 0 |
| 21 | 397 | COMMUNICATION EQUIPMENT | 365,139 | 0 | 0 | 104,489 | 51,847 | 0 | 3,271 | 48,670 | 15,543 | 7,421 | 133,897 | 0 | 0 |
| 21 | 398 | MISCELLANEOUS EQUIPMENT | 41,134 | 0 | 0 | 11,771 | 5,841 | 0 | 368 | 5,483 | 1,751 | 836 | 15,084 | 0 | 0 |
| 21 | 399 | OTHER TANGIBLE PROPERTY | 10,000 | 0 | 0 | 2,862 | 1,420 | 0 | 90 | 1,333 | 426 | 203 | 3,667 | 0 | 0 |
| 21 | 392 | TRANSPORTATION EQUIPMENT | 4,750,068 | 0 | 0 | 1,359,294 | 674,473 | 0 | 42,551 | 633,142 | 202,202 | 96,545 | 1,741,861 | 0 | 0 |
| 21 | | COMMON 749458 | 1,883,907 | 0 | 0 | 539,105 | 267,500 | 0 | 16,876 | 251,108 | 80,194 | 38,290 | 690,833 | 0 | 0 |
| | | TOTAL GENERAL PLANT | 13,130,241 | 0 | 0 | 3,757,390 | 1,864,392 | 0 | 117,622 | 1,750,144 | 558,930 | 266,872 | 4,814,891 | 0 | 0 |
| | | TOTAL DISTRIBUTION PLANT | 97,172,981 | 0 | 0 | 41,085,536 | 29,802,413 | 0 | 10,336,721 | 5,782,197 | 3,613,893 | 1,737,330 | 4,814,891 | 0 | 0 |
| | | TOTAL PLANT IN SERVICE | 108,137,849 | 10,964,868 | 0 | 41,085,536 | 29,802,413 | 0 | 10,336,721 | 5,782,197 | 3,613,893 | 1,737,330 | 4,814,891 | 0 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **ACUMULATED PROVISION FOR DEPRECIATION** | | | | | | | | | | | | | |
| | | TRANSMISSION | | | | | | | | | | | | | |
| | 352 | STRUCTURES AND IMPROVEMENTS | (17,543) | (17,543) | | | | | | | | | | | |
| | 353 | STATION EQUIPMENTS | (955,734) | (955,734) | | | | | | | | | | | |
| | 354 | POLES, TOWERS & FIXTURES | (183,798) | (183,798) | | | | | | | | | | | |
| | 355 | POLES, TOWERS & FIXTURES | (1,329,691) | (1,329,691) | | | | | | | | | | | |
| | 356 | OH CONDUCTORS & DEVICES | (797,308) | (797,308) | | | | | | | | | | | |
| | 359 | ROADS AND TRAILS | (5,490) | (5,490) | | | | | | | | | | | |
| | 350 | LAND RIGHTS | (19,103) | (19,103) | | | | | | | | | | | |
| | | TOTAL TRANSMISSION PLANT | (3,308,667) | (3,308,667) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DISTRIBUTION | | | | | | | | | | | | | |
| | 360 | LAND & LAND RIGHTS | (29,646) | | | (29,646) | | | | | | | | | |
| | 361 | STRUCTURES & IMPROVEMENTS | (41,220) | | | (41,220) | | | | | | | | | |
| | 362 | STATION EQUIPMENT | (2,312,498) | | | (2,312,498) | | | | | | | | | |
| 24 | 364 | POLES, TOWERS AND FIXTURES | (4,746,018) | 0 | 0 | (3,548,042) | (1,197,976) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 365 | OH CONDUCTORS & DEVICES | (5,959,296) | 0 | 0 | (4,014,487) | (1,944,809) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 366 | UNDERGROUND CONDUIT | (951,256) | 0 | 0 | (662,492) | (288,764) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 367 | UG CONDUCTORS & DEVICES | (2,608,789) | 0 | 0 | (1,816,863) | (791,926) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 368 | LINE TRANSFORMERS | (10,235,753) | | | | (10,235,753) | | | | | | | | |
| 23 | 369 | SERVICES | (5,267,329) | 0 | 0 | 0 | 0 | 0 | (5,267,329) | 0 | 0 | 0 | 0 | 0 | 0 |
| | 370 | METERS | (2,354,385) | | | | | | | (2,354,385) | | | | | |
| | 371 | INSTALL. ON CUSTS PREMISES | (1,619,017) | | | | | | | | (1,619,017) | | | | |
| | 373 | STREET LIGHTS & SIGNALS | (1,090,568) | | | | | | | | | (1,090,568) | | | |
| | | TOTAL DISTRIBUTION PLANT | (37,215,775) | 0 | 0 | (12,425,248) | (14,459,228) | 0 | (5,267,329) | (2,354,385) | (1,619,017) | (1,090,568) | 0 | 0 | 0 |
| 21 | 389 | LAND | (6,704) | 0 | 0 | (1,918) | (952) | 0 | (60) | (894) | (285) | (136) | (2,458) | 0 | 0 |
| 21 | 390 | STRUCTURES AND IMPROVEMENTS | (160,995) | 0 | 0 | (46,071) | (22,860) | 0 | (1,442) | (21,459) | (6,853) | (3,272) | (59,037) | 0 | 0 |
| 21 | 391 | OFFICE FURN. AND EQUIPMENT | (1,374,714) | 0 | 0 | (393,392) | (195,199) | 0 | (12,315) | (183,237) | (58,519) | (27,941) | (504,111) | 0 | 0 |
| 21 | 393 | STORES | (122,020) | 0 | 0 | (34,918) | (17,326) | 0 | (1,093) | (16,264) | (5,194) | (2,480) | (44,745) | 0 | 0 |
| 21 | 394 | TOOLS AND EQUIPMENT | (213,910) | 0 | 0 | (61,213) | (30,374) | 0 | (1,916) | (28,512) | (9,106) | (4,348) | (78,441) | 0 | 0 |
| 21 | 395 | LABORATORY EQUIPMENT | (90,703) | 0 | 0 | (25,956) | (12,879) | 0 | (813) | (12,090) | (3,861) | (1,844) | (33,261) | 0 | 0 |
| 21 | 396 | POWER OPERATED EQUIPMENT | (205,985) | 0 | 0 | (58,945) | (29,248) | 0 | (1,845) | (27,456) | (8,768) | (4,187) | (75,535) | 0 | 0 |
| 21 | 397 | COMMUNICATION EQUIPMENT | (238,703) | 0 | 0 | (68,308) | (33,894) | 0 | (2,138) | (31,817) | (10,161) | (4,852) | (87,533) | 0 | 0 |
| 21 | 398 | MISCELLANEOUS EQUIPMENT | (21,291) | 0 | 0 | (6,093) | (3,023) | 0 | (191) | (2,838) | (906) | (433) | (7,807) | 0 | 0 |
| 21 | 399 | OTHER TANGIBLE PROPERTY | (10,000) | 0 | 0 | (2,862) | (1,420) | 0 | (90) | (1,333) | (426) | (203) | (3,667) | 0 | 0 |
| 21 | 392 | TRANSPORTATION EQUIPMENT | (1,855,799) | 0 | 0 | (531,061) | (263,509) | 0 | (16,624) | (247,361) | (78,998) | (37,719) | (680,526) | 0 | 0 |
| | | TOTAL GENERAL PLANT | (4,300,824) | 0 | 0 | (1,230,737) | (610,684) | 0 | (38,527) | (573,262) | (183,078) | (87,414) | (1,577,123) | 0 | 0 |
| 21 | | COMMON UTILTITY PLANT -9879 | (565,779) | 0 | 0 | (161,905) | (80,336) | 0 | (5,068) | (75,413) | (24,084) | (11,499) | (207,473) | 0 | 0 |
| 29 | | RETIREMENT WORK IN PROGRESS | (8,876,040) | (900,005) | 0 | (3,372,333) | (2,446,206) | 0 | (848,446) | (474,607) | (296,631) | (142,601) | (395,210) | 0 | 0 |
| | | TOTAL ACCUM PROV FOR DEPREC | (54,267,085) | (4,208,672) | 0 | (17,190,223) | (17,596,454) | 0 | (6,159,370) | (3,477,668) | (2,122,811) | (1,332,083) | (2,179,805) | 0 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **OPERATION AND MAINTENANCE EXPENSES** | | | | | | | | | | | | | |
| | | TRANSMISSION | | | | | | | | | | | | | |
| | | OPERATION | | | | | | | | | | | | | |
| | | SUPERVISION AND ENGINEERING | 21,485 | 21,485 | | | | | | | | | | | |
| | | STATION EXPENSES | 48,452 | 48,452 | | | | | | | | | | | |
| | | MISC TRANSMISSION EX | 789 | 789 | | | | | | | | | | | |
| | | TOTAL TRANSMISSION OPERATION | 70,726 | 70,726 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DISTRIBUTION | | | | | | | | | | | | | |
| | | OPERATION | | | | | | | | | | | | | |
| 30 | | LOAD DISPATCHING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | STATION EXPENSES | 48,582 | | | 48,582 | | | | | | | | | |
| 26 | | OVERHEAD LINE EXPENSES (5831) | 85,193 | 0 | 0 | 60,599 | 24,593 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | | OVERHEAD LINE EXPENSES (5832) | 59,373 | 0 | 0 | 42,233 | 17,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | UNDERGROUND LINE EXPENSES | 13,434 | 0 | 0 | 9,356 | 4,078 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | UNDERGROUND LINE EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | STREET LTG & SIGNAL SYSTEMS | 45,393 | | | | | | | | | 45,393 | | | |
| | | METER EXPENSES | 448,331 | | | | | | | 448,331 | | | | | |
| | | CUSTOMER INSTALL EXPENSES | 114,200 | | | | | | | | 114,200 | | | | |
| | | CUSTOMER INSTALL EXPENSES | 5,728 | | | | | | | | 5,728 | | | | |
| 28 | | MISC DISTRIBUTION EXPENSES (5881) | 206,498 | 0 | 0 | 91,717 | 68,645 | 0 | 25,109 | 9,907 | 7,506 | 3,613 | 0 | 0 | 0 |
| 28 | | MISC DISTRIBUTION EXPENSES (5882) | 175,413 | 0 | 0 | 77,911 | 58,312 | 0 | 21,329 | 8,416 | 6,376 | 3,069 | 0 | 0 | 0 |
| | | RENTS | 0 | | | 0 | | | | | | | | | |
| 30 | | OPERATION SUPERVISION & ENGR | 548,627 | 0 | 0 | 134,915 | 61,159 | 0 | 13,417 | 244,856 | 68,093 | 26,186 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION OPERATION | 1,750,770 | 0 | 0 | 465,314 | 233,927 | 0 | 59,855 | 711,510 | 201,903 | 78,262 | 0 | 0 | 0 |
| | | TOTAL T&D OPERATION EXPENSE | 1,821,495 | 70,726 | 0 | 465,314 | 233,927 | 0 | 59,855 | 711,510 | 201,903 | 78,262 | 0 | 0 | 0 |
| | | MAINTENANCE | | | | | | | | | | | | | |
| | | TRANSMISSION | | | | | | | | | | | | | |
| | | MAINT OF STATION EQU | 24,681 | 24,681 | | | | | | | | | | | |
| | | MAINT OF OVERHEAD LINES | 34,884 | 34,884 | | | | | | | | | | | |
| | | MAINT OF OVERHEAD LINES | 0 | 0 | | | | | | | | | | | |
| | | TOTAL TRANSMISSION MAINTENANCE | 59,565 | 59,565 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | DISTRIBUTION | | | | | | | | | | | | | |
| 26 | 593 | MAINT OF OVERHEAD LINES (593) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 5,931 | MAINT OF OVERHEAD LINES (5931) | 178,504 | 0 | 0 | 126,974 | 51,530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 5,932 | MAINT OF OVERHEAD LINES (5932) | 1,409,109 | 0 | 0 | 1,002,332 | 406,776 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 5,933 | MAINT OF OVERHEAD LINES (5933) | 250,204 | 0 | 0 | 177,976 | 72,228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 594 | MAINT OF UNDERGROUND LINES | 171,700 | 0 | 0 | 119,579 | 52,121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 595 | MAINT OF LINE TRANSFORMERS | 30,008 | | | | 30,008 | | | | | | | | |
| | 5,951 | MAINT OF LINE TRANSFORMERS | 92,336 | | | | 92,336 | | | | | | | | |
| | 596 | MAINT OF STREET LIGHTING | 56,753 | | | | | | | | | 56,753 | | | |
| | 597 | MAINT OF METERS | 176,638 | | | | | | | 176,638 | | | | | |
| 31 | 590 | MAINT SUPERV. & ENGR | 1,746 | 0 | 0 | 1,054 | 521 | 0 | 0 | 130 | 0 | 42 | 0 | 0 | 0 |
| 31 | 592 | MAINT OF STATION EQU | 28,603 | 0 | 0 | 17,255 | 8,526 | 0 | 0 | 2,136 | 0 | 686 | 0 | 0 | 0 |
| | 598 | MAINT OF MISC DISTRI | 82,524 | | | | | | | | 82,524 | | | | |
| 31 | 591 | MAINT OF STRUCTURES | 2,592 | 0 | 0 | 1,563 | 773 | 0 | 0 | 194 | 0 | 62 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION MAINTENANCE | 2,480,716 | 0 | 0 | 1,446,733 | 714,819 | 0 | 0 | 179,098 | 82,524 | 57,543 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION O&M EXPENSE | 4,231,486 | 0 | 0 | 1,912,048 | 948,745 | 0 | 59,855 | 890,607 | 284,427 | 135,805 | 0 | 0 | 0 |
| | | TOTAL TRANSMISSION O&M EXPENSE | 130,290 | 130,290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | CUSTOMER ACCOUNTS | | | | | | | | | | | | | |
| | 901 | SUPERVISION | 168,691 | | | | | | | | | | 168,691 | | |
| | 902 | METER READING EXPENSES | 301,894 | | | | | | | | | | 301,894 | | |
| | 903 | CUST RECORDS & COLLECT EXP | 1,290,064 | | | | | | | | | | 1,290,064 | | |
| | 904 | UNCOLLECTIBLE ACCOUNTS | 221,975 | | | | | | | | | | | | 221,975 |
| | 905 | MISC CUSTOMER ACCTS EXPENSE | 0 | | | | | | | | | | 0 | | |
| | | TOTAL CUSTOMER ACCOUNTS EXP | 1,982,624 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,760,649 | 0 | 221,975 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | CUSTOMER SERVICE & INFORMATION | | | | | | | | | | | | | |
| | | UNDERRECOVERY: CONSE | 0 | | | | | | | | | | | 0 | |
| | | CUST ASSISTANCE EXPENSES | 0 | | | | | | | | | | | 0 | |
| | | INFORM'L & INSTRUCT'L EXPS | 0 | | | | | | | | | | | 0 | |
| | | MISC CUST SERVICE & INFO EXP | 0 | | | | | | | | | | | 0 | |
| | | SUPERVISION | 0 | | | | | | | | | | | 0 | |
| | | TOTAL CUST SERV & INFO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | SALES | | | | | | | | | | | | | |
| | | SALES SUPERVISION | 29,002 | | | | | | | | | | | 29,002 | |
| | | ADVERTISING | 207,648 | | | | | | | | | | | 207,648 | |
| | | COMMUNITY AFFAIRS ADVERTISING | 6,999 | | | | | | | | | | | 6,999 | |
| | | MISCELLANEOUS SALES EXPENSE | 8,846 | | | | | | | | | | | 8,846 | |
| | | TOTAL CUST SALES EXPENSE | 252,494 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 252,494 | 0 |
| | | ADMINISTRATIVE AND GENERAL OPERATION | | | | | | | | | | | | | |
| 21 | 920 | ADMIN & GENERAL SALARIES | 1,472,860 | 0 | 0 | 421,478 | 209,135 | 0 | 13,194 | 196,319 | 62,697 | 29,936 | 540,101 | 0 | 0 |
| 21 | 921 | OFFICE SUPPLIES & EXPENSES | 758,561 | 0 | 0 | 217,072 | 107,710 | 0 | 6,795 | 101,109 | 32,291 | 15,418 | 278,166 | 0 | 0 |
| 21 | | ADMIN EXP TRANSFERRED -CR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 923 | OUTSIDE SERVICES EMPLOYED | 724,334 | 36,723 | 0 | 241,240 | 151,237 | 0 | 37,863 | 67,639 | 27,520 | 13,180 | 148,933 | 0 | 0 |
| 29 | 924 | PROPERTY INSURANCE | 184,612 | 18,719 | 0 | 70,141 | 50,878 | 0 | 17,647 | 9,871 | 6,170 | 2,966 | 8,220 | 0 | 0 |
| 21 | 925 | INJURIES & DAMAGES | 551,442 | 0 | 0 | 157,802 | 78,301 | 0 | 4,940 | 73,502 | 23,474 | 11,208 | 202,215 | 0 | 0 |
| 21 | | GENERAL LIABILITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 9,261 | PENSIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 926 | EMPLOYEE BENEFITS | 1,146,580 | 0 | 0 | 328,109 | 162,805 | 0 | 10,271 | 152,829 | 48,808 | 23,304 | 420,453 | 0 | 0 |
| | 928 | REGULATORY COMMISSION EXP | 154,144 | | | | | | | | | | | | 154,144 |
| 22 | 9,302 | MISC GENERAL EXPENSES | 355,772 | 18,037 | 0 | 118,490 | 74,283 | 0 | 18,597 | 33,222 | 13,517 | 6,473 | 73,152 | 0 | 0 |
| 22 | 9,301 | GENERAL ADVERTISING A&G | 34,705 | 1,759 | 0 | 11,558 | 7,246 | 0 | 1,814 | 3,241 | 1,319 | 631 | 7,136 | 0 | 0 |
| 22 | 931 | RENTS | 149,193 | 7,564 | 0 | 49,689 | 31,151 | 0 | 7,799 | 13,932 | 5,668 | 2,715 | 30,676 | 0 | 0 |
| 21 | | UNDISTRIBUTED PAYROLL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 9,301 | INSTITUTIONAL/GOOODWILL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL A&G OPERATION | 5,532,204 | 82,802 | 0 | 1,615,579 | 872,746 | 0 | 118,921 | 651,665 | 221,463 | 105,831 | 1,709,053 | 0 | 154,144 |
| | | MAINTENANCE | | | | | | | | | | | | | |
| 21 | 932 | GENERAL OFFICE EQUIPMENT | 45,872 | 0 | 0 | 13,127 | 6,513 | 0 | 411 | 6,114 | 1,953 | 932 | 16,821 | 0 | 0 |
| 21 | 935 | MAINTENANCE OF GENERAL PLANT | (14,299) | 0 | 0 | (4,092) | (2,030) | 0 | (128) | (1,906) | (609) | (291) | (5,243) | 0 | 0 |
| | | TOTAL A&G MAINTENANCE | 31,573 | 0 | 0 | 9,035 | 4,483 | 0 | 283 | 4,208 | 1,344 | 642 | 11,578 | 0 | 0 |
| | | TOTAL ADMIN & GENERAL EXP | 2,284<br>5,563,777 | 82,802 | 0 | 1,624,614 | 877,229 | 0 | 119,203 | 655,873 | 222,807 | 106,473 | 1,720,631 | 0 | 154,144 |
| | | TOTAL DISTRIBUTION OPERATION & MAINT | 12,030,381 | 82,802 | 0 | 3,536,662 | 1,825,974 | 0 | 179,058 | 1,546,481 | 507,234 | 242,277 | 3,481,280 | 252,494 | 376,119 |
| | | TOTAL OPERATION & MAINT. | 12,160,672 | 213,093 | 0 | 3,536,662 | 1,825,974 | 0 | 179,058 | 1,546,481 | 507,234 | 242,277 | 3,481,280 | 252,494 | 376,119 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **DEPRECIATION EXPENSE** | | | | | | | | | | | | | |
| | 352 | STRUCTURES AND IMPROVEMENTS | 3,545 | 3,545 | | | | | | | | | | | |
| | 353 | STATION EQUIPMENTS | 89,592 | 89,592 | | | | | | | | | | | |
| | 354 | POLES, TOWERS & FIXTURES | 4,701 | 4,701 | | | | | | | | | | | |
| | 355 | POLES, TOWERS & FIXTURES | 143,439 | 143,439 | | | | | | | | | | | |
| | 356 | OH CONDUCTORS & DEVICES | 50,484 | 50,484 | | | | | | | | | | | |
| | 359 | ROADS AND TRAILS | 96 | 96 | | | | | | | | | | | |
| | 350 | LAND RIGHTS | 552 | 552 | | | | | | | | | | | |
| | | TOTAL TRANSMISSION PLANT | 292,409 | 292,409 | | | | | | | | | | | |
| | | DISTRIBUTION PLANT | | | | | | | | | | | | | |
| 28 | | LAND & LAND RIGHTS | 1,024 | | | 1,024 | | | | | | | | | |
| | | STRUCTURES & IMPROVEMENTS | 3,293 | | | 3,293 | | | | | | | | | |
| | | STATION EQUIPMENT | 245,246 | | | 245,246 | | | | | | | | | |
| 24 | | POLES, TOWERS & FIXTURES | 562,334 | 0 | 0 | 420,391 | 141,943 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | | OH CONDUCTORS & DEVICES | 510,320 | 0 | 0 | 343,778 | 166,542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | UNDERGROUND CONDUIT | 86,175 | 0 | 0 | 60,016 | 26,159 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | UG CONDUCTORS & DEVICES | 232,788 | 0 | 0 | 162,123 | 70,665 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | LINE TRANSFORMERS | 702,149 | | | | 702,149 | | | | | | | | |
| 23 | | SERVICES | 408,526 | 0 | 0 | 0 | 0 | 0 | 408,526 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | METERS | 148,914 | | | | | | | 148,914 | | | | | |
| | | INSTALL. ON CUSTS PREMISES | 173,913 | | | | | | | | 173,913 | | | | |
| | | STREET LIGHTS & SIGNALS | 73,455 | | | | | | | | | 73,455 | | | |
| | | TOTAL DISTRIBUTION PLANT | 3,148,137 | 0 | 0 | 1,235,870 | 1,107,459 | 0 | 408,526 | 148,914 | 173,913 | 73,455 | 0 | 0 | 0 |
| 21 | 389 | LAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 390 | STRUCTURES AND IMPROVEMENTS | 64,916 | 0 | 0 | 18,577 | 9,218 | 0 | 582 | 8,653 | 2,763 | 1,319 | 23,805 | 0 | 0 |
| 21 | 391 | OFFICE FURN. AND EQUIPMENT | 115,493 | 0 | 0 | 33,050 | 16,399 | 0 | 1,035 | 15,394 | 4,916 | 2,347 | 42,352 | 0 | 0 |
| 21 | 393 | STORES | 4,812 | 0 | 0 | 1,377 | 683 | 0 | 43 | 641 | 205 | 98 | 1,765 | 0 | 0 |
| 21 | 394 | TOOLS AND EQUIPMENT | 33,863 | 0 | 0 | 9,690 | 4,808 | 0 | 303 | 4,514 | 1,441 | 688 | 12,418 | 0 | 0 |
| 21 | 395 | LABORATORY EQUIPMENT | 5,160 | 0 | 0 | 1,477 | 733 | 0 | 46 | 688 | 220 | 105 | 1,892 | 0 | 0 |
| 21 | 396 | POWER OPERATED EQUIPMENT | 6,099 | 0 | 0 | 1,745 | 866 | 0 | 55 | 813 | 260 | 124 | 2,237 | 0 | 0 |
| 21 | 397 | COMMUNICATION EQUIPMENT | 31,368 | 0 | 0 | 8,976 | 4,454 | 0 | 281 | 4,181 | 1,335 | 638 | 11,503 | 0 | 0 |
| 21 | 398 | MISCELLANEOUS EQUIPMENT | 2,820 | 0 | 0 | 807 | 400 | 0 | 25 | 376 | 120 | 57 | 1,034 | 0 | 0 |
| 21 | 399 | OTHER TANGIBLE PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 392 | TRANSPORTATION EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL GENERAL PLANT | 264,531 | 0 | 0 | 75,699 | 37,561 | 0 | 2,370 | 35,260 | 11,261 | 5,377 | 97,004 | 0 | 0 |
| | | TOTAL DEPR. & AMORT EXP. DISTRIBUTION | 3,412,668 | 0 | 0 | 1,311,569 | 1,145,020 | 0 | 410,896 | 184,174 | 185,174 | 78,832 | 97,004 | 0 | 0 |
| | | TOTAL DEPRECIATION EXPENSE | 3,705,077 | 292,409 | 0 | 1,311,569 | 1,145,020 | 0 | 410,896 | 184,174 | 185,174 | 78,832 | 97,004 | 0 | 0 |
| 29 | | AMORTIZATION STORM HARDENING | (782) | (79) | 0 | (297) | (216) | 0 | (75) | (42) | (26) | (13) | (35) | 0 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **TAXES OTHER THAN INCOME c20** | | | | | | | | | | | | | |
| 21 | | FEDERAL UNEMPLOYMENT | 3,937 | 0 | 0 | 1,127 | 559 | 0 | 35 | 525 | 168 | 80 | 1,444 | 0 | 0 |
| 21 | | STATE UNEMPLOYMENT | 20,248 | 0 | 0 | 5,794 | 2,875 | 0 | 181 | 2,699 | 862 | 412 | 7,425 | 0 | 0 |
| 21 | | FICA | 260,997 | 0 | 0 | 74,688 | 37,060 | 0 | 2,338 | 34,789 | 11,110 | 5,305 | 95,708 | 0 | 0 |
| | | AD VALOREM | 690,484 | | | | | | | | | | | | 690,484 |
| | | REGULATORY ASSESSMENT FEE | 61,682 | | | | | | | | | | | | 61,682 |
| 29 | | Adj | (45,126) | | | | | | | | | | | | (45,126) |
| | | STATE GROSS RECEIPTS | 2,157,090 | | | | | | | | | | | | 2,157,090 |
| | | FRANCHISE TAX | 3,422,776 | | | | | | | | | | | | 3,422,776 |
| 29 | | PAYROLL TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL TAXES OTHER | 6,572,088 | 0 | 0 | 81,609 | 40,494 | 0 | 2,555 | 38,012 | 12,140 | 5,796 | 104,577 | 0 | 6,286,906 |
| | | **FUNCTIONALIZATION OF LABOR** | | | | | | | | | | | | | |
| | | TRANSMISSION | 0 | | 0 | | | | | | | | | | |
| 32 | | DISTRIBUTION | 478,728 | 0 | 0 | 216,319 | 107,336 | 0 | 6,772 | 100,759 | 32,179 | 15,364 | 0 | 0 | 0 |
| | | CUSTOMER ACCOUNTS | 277,201 | | | | | | | | | | 277,201 | | |
| | | CUST'R SERV. & INFO. | 0 | | | | | | | | | | | 0 | |
| | | SALES | 0 | | | | | | | | | | | | |
| | | LABOR EXCL. ADMIN.& GENERAL | 755,929 | 0 | 0 | 216,319 | 107,336 | 0 | 6,772 | 100,759 | 32,179 | 15,364 | 277,201 | 0 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PRESENT RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | FUNCTIONAL ALLOCATION FACTORS | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21 | | FUNCTIONALIZATION OF LABOR | 755,929 | 0 | 0 | 216,319 | 107,336 | 0 | 6,772 | 100,759 | 32,179 | 15,364 | 277,201 | 0 | 0 |
| 22 | | 50% PLANT / 50% LABOR | 10,000 | 507 | 0 | 3,330 | 2,088 | 0 | 523 | 934 | 380 | 182 | 2,056 | 0 | 0 |
| 23 | | SERVICES | 10,024,209 | 0 | 0 | 0 | 0 | 0 | 10,024,209 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | DISTRIBUTION POLES | 12,533,802 | 0 | 0 | 9,370,056 | 3,163,746 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | | DISTRIBUTION OH CONDUCTORS | 12,063,643 | 0 | 0 | 8,126,687 | 3,936,956 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | | DISTRIBUTION OH LINES | 24,597,445 | 0 | 0 | 17,496,743 | 7,100,702 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | UG CONDUIT, CONDUCTORS & LINES | 12,581,106 | 0 | 0 | 8,761,977 | 3,819,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | | TOTAL DISTRIBUTION PLANT | 84,042,739 | 0 | 0 | 37,328,146 | 27,938,022 | 0 | 10,219,100 | 4,032,052 | 3,054,962 | 1,470,458 | 0 | 0 | 0 |
| 29 | | TOTAL PLANT | 108,137,849 | 10,964,868 | 0 | 41,085,536 | 29,802,413 | 0 | 10,336,721 | 5,782,197 | 3,613,893 | 1,737,330 | 4,814,891 | 0 | 0 |
| 30 | | DISTR. OPERATION S & E | 1,026,730 | 0 | 0 | 252,488 | 114,456 | 0 | 25,109 | 458,238 | 127,433 | 49,006 | 0 | 0 | 0 |
| 31 | | DISTR. MAINTENANCE S & E | 2,365,251 | 0 | 0 | 1,426,861 | 705,000 | 0 | 0 | 176,638 | 0 | 56,753 | 0 | 0 | 0 |
| 32 | | DISTRIBUTION O&M EXPENSE | 4,231,486 | 0 | 0 | 1,912,048 | 948,745 | 0 | 59,855 | 890,607 | 284,427 | 135,805 | 0 | 0 | 0 |
| 33 | | O&M EXP. EXCL. FUEL & P.PWR. | 12,160,672 | 213,093 | 0 | 3,536,662 | 1,825,974 | 0 | 179,058 | 1,546,481 | 507,234 | 242,277 | 3,481,280 | 252,494 | 376,119 |
| 34 | | UNUSED FACTOR | | | | | | | | | | | | | |
| 35 | | UNUSED FACTOR | | | | | | | | | | | | | |
| 36 | | UNUSED FACTOR | | | | | | | | | | | | | |
| 37 | | UNUSED FACTOR | | | | | | | | | | | | | |
| 21 | | FUNCTIONALIZATION OF LABOR | 100.000% | 0.000% | 0.000% | 28.616% | 14.199% | 0.000% | 0.896% | 13.329% | 4.257% | 2.032% | 36.670% | 0.000% | 0.000% |
| 22 | | 50% PLANT / 50% LABOR | 100.000% | 5.070% | 0.000% | 33.305% | 20.879% | 0.000% | 5.227% | 9.338% | 3.799% | 1.820% | 20.561% | 0.000% | 0.000% |
| 23 | | SERVICES | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 24 | | DISTRIBUTION POLES | 100.000% | 0.000% | 0.000% | 74.758% | 25.242% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 25 | | DISTRIBUTION OH CONDUCTORS | 100.000% | 0.000% | 0.000% | 67.365% | 32.635% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 26 | | DISTRIBUTION OH LINES | 100.000% | 0.000% | 0.000% | 71.132% | 28.868% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 27 | | UG CONDUIT, CONDUCTORS & LINES | 100.000% | 0.000% | 0.000% | 69.644% | 30.356% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 28 | | TOTAL DISTRIBUTION PLANT | 100.000% | 0.000% | 0.000% | 44.416% | 33.243% | 0.000% | 12.159% | 4.798% | 3.635% | 1.750% | 0.000% | 0.000% | 0.000% |
| 29 | | TOTAL PLANT | 100.000% | 10.140% | 0.000% | 37.994% | 27.560% | 0.000% | 9.559% | 5.347% | 3.342% | 1.607% | 4.453% | 0.000% | 0.000% |
| 30 | | DISTR. OPERATION S & E | 100.000% | 0.000% | 0.000% | 24.591% | 11.148% | 0.000% | 2.446% | 44.631% | 12.412% | 4.773% | 0.000% | 0.000% | 0.000% |
| 31 | | DISTR. MAINTENANCE S & E | 100.000% | 0.000% | 0.000% | 60.326% | 29.807% | 0.000% | 0.000% | 7.468% | 0.000% | 2.399% | 0.000% | 0.000% | 0.000% |
| 32 | | DISTRIBUTION O&M EXPENSE | 100.000% | 0.000% | 0.000% | 45.186% | 22.421% | 0.000% | 1.415% | 21.047% | 6.722% | 3.209% | 0.000% | 0.000% | 0.000% |
| 33 | | O&M EXP. EXCL. FUEL & P.PWR. | 100.000% | 1.752% | 0.000% | 29.083% | 15.015% | 0.000% | 1.472% | 12.717% | 4.171% | 1.992% | 28.627% | 2.076% | 3.093% |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT AT TARGET RATE OF RETURN** | | | | | | | | | | | | | |
| RATE BASE | 60,596,169 | 32,402,880 | 6,561,753 | 11,054,857 | 4,509,385 | 3,110,179 | 2,286,495 | 922,465 | 1,364,029 | 670,620 | 0 | 120,956 | 549,664 |
| EARNED RETURN | 4,350,834 | 2,287,630 | 493,395 | 850,338 | 338,072 | 201,055 | 144,513 | (15,091) | 159,604 | 35,829 | 0 | 13,664 | 22,165 |
| EARNED RATE OF RETURN | 7.18% | 7.06% | 7.52% | 7.69% | 7.50% | 6.46% | 6.32% | -1.64% | 11.70% | 5.34% | | 11.30% | 4.03% |
| TARGET RATE OF RETURN | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% | 7.18% |
| TARGET RETURN | 4,350,805 | 2,326,527 | 471,134 | 793,739 | 323,774 | 223,311 | 164,170 | 66,233 | 97,937 | 48,151 | 0 | 8,685 | 39,466 |
| REQUIRED INCREASE IN RETURN | (29) | 38,897 | (22,262) | (56,600) | (14,298) | 22,256 | 19,657 | 81,324 | (61,667) | 12,321 | 0 | (4,980) | 17,301 |
| REQUIRED INCREASE IN REVENUE | (47) | 63,538 | (36,364) | (92,456) | (23,355) | 36,355 | 32,110 | 132,842 | (100,732) | 20,127 | - | (8,134) | 28,261 |
| BASE REVENUES | 22,417,616 | 12,256,536 | 2,731,475 | 3,722,426 | 1,408,014 | 622,943 | 1,214,429 | 422,532 | 791,897 | 461,794 | 0 | 76,398 | 385,396 |
| REQUIRED % INCREASE/ BASE REVENUES | 0.00% | 0.52% | -1.33% | -2.48% | -1.66% | 5.84% | 2.64% | 31.44% | -12.72% | 4.36% | | -10.65% | 7.33% |
| INCREASE INDEX | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | N/A | N/A |
| INCREMENTAL TAXES AS % OF RETURN | | | | | | | | | | | | | |
| INCOME | 63.3500% | | | | | | | | | | | | |
| REVENUE | 0.0000% | | | | | | | | | | | | |
| ATTENDANT INCR. IN TAXES | (18) | 24,641 | (14,103) | (35,856) | (9,058) | 14,099 | 12,453 | 51,519 | (39,066) | 7,805 | 0 | (3,155) | 10,960 |
| ATTENDANT INCR. IN REVENUE TAXES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PLUS TEST-YEAR COST OF SERVICE | | | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | 12,160,672 | 7,037,310 | 1,570,122 | 1,756,427 | 630,656 | 180,350 | 714,595 | 294,101 | 420,494 | 271,211 | 0 | 40,213 | 230,998 |
| DEPRECIATION EXPENSE | 3,705,077 | 1,965,057 | 398,880 | 657,360 | 257,026 | 126,078 | 212,992 | 88,861 | 124,131 | 87,684 | 0 | 13,475 | 74,210 |
| TAXES OTHER | 6,572,088 | 3,605,227 | 803,271 | 1,082,998 | 408,543 | 177,298 | 358,934 | 126,031 | 232,902 | 135,817 | 0 | 22,355 | 113,462 |
| INCOME TAX | 2,007,805 | 1,075,840 | 219,643 | 360,750 | 143,095 | 87,642 | 83,810 | 34,201 | 49,609 | 37,025 | 0 | 5,925 | 31,101 |
| OPERATING INCOME | 4,350,834 | 2,287,630 | 493,395 | 850,338 | 338,072 | 201,055 | 144,513 | (15,091) | 159,604 | 35,829 | 0 | 13,664 | 22,165 |
| TEST-YEAR COST OF SERVICE | 28,796,457 | 15,995,706 | 3,471,209 | 4,672,017 | 1,768,334 | 786,522 | 1,527,297 | 579,623 | 947,674 | 575,372 | 0 | 92,476 | 482,895 |
| REV. REQ. AT TARGET RATE OF RETURN | 28,796,428 | 16,034,602 | 3,448,947 | 4,615,418 | 1,754,036 | 808,778 | 1,546,954 | 660,947 | 886,007 | 587,693 | 0 | 87,497 | 500,196 |
| LESS OTHER REVENUES | 767,026 | 602,142 | 97,656 | 52,088 | 12,950 | 47 | 1,554 | 391 | 1,163 | 590 | 0 | 215 | 376 |
| BASE REVENUE REQUIREMENT (includes GR an | 28,029,402 | 15,432,461 | 3,351,291 | 4,563,330 | 1,741,086 | 808,730 | 1,545,400 | 660,556 | 884,845 | 587,103 | 0 | 87,282 | 499,821 |
| TOTAL RETURN & INCOME TAXES | 6,358,591 | 3,427,008 | 676,674 | 1,118,632 | 457,811 | 325,052 | 260,433 | 151,953 | 108,480 | 92,981 | 0 | 11,455 | 81,527 |
| % OF RATE BASE | 10.4934% | 10.58% | 10.31% | 10.12% | 10.15% | 10.45% | 11.39% | 16.47% | 7.95% | 13.86% | | 9.47% | 14.83% |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT OPERATING EXPENSES AT TARGET RATE OF RETURN** | | | | | | | | | | | | | |
| DEMAND | | | | | | | | | | | | | |
| TRANSMISSION | 505,502 | 163,727 | 30,015 | 69,857 | 33,994 | 207,720 | 137 | 34 | 103 | 52 | 0 | 19 | 33 |
| DISTRIBUTION - PRIMARY | 4,929,840 | 2,690,903 | 513,755 | 1,133,755 | 528,864 | 0 | 45,340 | 11,403 | 33,937 | 17,222 | 0 | 6,262 | 10,960 |
| DISTRIBUTION - SECONDARY | 3,011,488 | 1,712,118 | 326,609 | 701,384 | 231,570 | 0 | 28,848 | 7,256 | 21,593 | 10,958 | 0 | 3,985 | 6,973 |
| TOTAL DEMAND | 8,446,829 | 4,566,748 | 870,379 | 1,904,996 | 794,429 | 207,720 | 74,326 | 18,693 | 55,632 | 28,232 | 0 | 10,266 | 17,966 |
| ENERGY | | | | | | | | | | | | | |
| TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER | | | | | | | | | | | | | |
| METERS | 1,768,667 | 782,994 | 522,445 | 343,217 | 78,628 | 41,383 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SERVICE DROPS | 592,509 | 499,550 | 78,436 | 14,020 | 461 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER ACCOUNTS | 3,682,861 | 2,902,501 | 455,731 | 122,189 | 4,018 | 49,411 | 146,692 | 55,509 | 91,183 | 2,319 | 0 | 493 | 1,826 |
| CUSTOMER SERVICE | 252,494 | 212,880 | 33,425 | 5,975 | 196 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER | 1,031,452 | 0 | 0 | 0 | 0 | 0 | 704,547 | 309,205 | 395,342 | 326,905 | 0 | 42,575 | 284,330 |
| TOTAL CUSTOMER | 7,327,983 | 4,397,925 | 1,090,037 | 485,400 | 83,303 | 90,854 | 851,239 | 364,714 | 486,525 | 329,224 | 0 | 43,069 | 286,155 |
| REVENUE RELATED | 6,663,025 | 3,642,921 | 811,856 | 1,106,390 | 418,494 | 185,153 | 360,956 | 125,586 | 235,370 | 137,256 | 0 | 22,707 | 114,548 |
| TOTAL | 22,437,837 | 12,607,594 | 2,772,273 | 3,496,785 | 1,296,225 | 483,726 | 1,286,521 | 508,994 | 777,527 | 494,712 | 0 | 76,042 | 418,670 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT RETURN AND INCOME TAXES AT TARGET RATE OF RETURN** | | | | | | | | | | | | | |
| DEMAND | | | | | | | | | | | | | |
| TRANSMISSION | 756,740 | 248,832 | 44,480 | 101,578 | 49,593 | 311,961 | 199 | 82 | 117 | 96 | 0 | 26 | 71 |
| DISTRIBUTION - PRIMARY | 2,735,310 | 1,518,089 | 282,608 | 611,957 | 286,405 | 0 | 24,417 | 10,020 | 14,397 | 11,834 | 0 | 3,163 | 8,671 |
| DISTRIBUTION - SECONDARY | 1,426,207 | 818,506 | 154,491 | 325,540 | 107,837 | 0 | 13,359 | 5,482 | 7,877 | 6,475 | 0 | 1,731 | 4,744 |
| TOTAL DEMAND | 4,918,257 | 2,585,427 | 481,578 | 1,039,076 | 443,835 | 311,961 | 37,974 | 15,584 | 22,391 | 18,406 | 0 | 4,920 | 13,486 |
| ENERGY | | | | | | | | | | | | | |
| TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER | | | | | | | | | | | | | |
| METERS | 294,326 | 132,663 | 86,310 | 55,637 | 12,788 | 6,929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SERVICE DROPS | 489,877 | 414,828 | 63,509 | 11,139 | 367 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER ACCOUNTS | 366,865 | 286,033 | 43,791 | 11,521 | 380 | 5,928 | 18,847 | 10,511 | 8,336 | 365 | 0 | 54 | 311 |
| CUSTOMER SERVICE | 4,840 | 4,098 | 627 | 110 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER | 277,220 | 0 | 0 | 0 | 0 | 0 | 203,206 | 125,646 | 77,561 | 74,014 | 0 | 6,459 | 67,555 |
| TOTAL CUSTOMER | 1,433,128 | 837,622 | 194,236 | 78,406 | 13,539 | 12,891 | 222,054 | 136,157 | 85,897 | 74,379 | 0 | 6,512 | 67,866 |
| REVENUE RELATED | 7,206 | 3,959 | 860 | 1,150 | 437 | 199 | 405 | 213 | 192 | 197 | 0 | 22 | 175 |
| TOTAL | 6,358,592 | 3,427,008 | 676,674 | 1,118,632 | 457,811 | 325,052 | 260,433 | 151,953 | 108,480 | 92,981 | 0 | 11,455 | 81,527 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT** | | | | | | | | | | | | | |
| **TOTAL REVENUE REQUIREMENT** | | | | | | | | | | | | | |
| **REVENUE RELATED UNDISTRIBUTED** | | | | | | | | | | | | | |
| DEMAND | | | | | | | | | | | | | |
| TRANSMISSION | 1,262,242 | 412,559 | 74,495 | 171,435 | 83,587 | 519,681 | 336 | 116 | 220 | 148 | 0 | 45 | 104 |
| DISTRIBUTION - PRIMARY | 7,665,150 | 4,208,992 | 796,363 | 1,745,712 | 815,270 | 0 | 69,757 | 21,423 | 48,334 | 29,057 | 0 | 9,426 | 19,631 |
| DISTRIBUTION - SECONDARY | 4,437,695 | 2,530,624 | 481,099 | 1,026,924 | 339,407 | 0 | 42,207 | 12,738 | 29,470 | 17,433 | 0 | 5,715 | 11,717 |
| TOTAL DEMAND | 13,365,086 | 7,152,175 | 1,351,957 | 2,944,071 | 1,238,264 | 519,681 | 112,300 | 34,277 | 78,023 | 46,638 | 0 | 15,186 | 31,452 |
| ENERGY | | | | | | | | | | | | | |
| TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER | | | | | | | | | | | | | |
| METERS | 2,062,992 | 915,657 | 608,755 | 398,854 | 91,416 | 48,312 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SERVICE DROPS | 1,082,386 | 914,378 | 141,945 | 25,159 | 828 | 76 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CUSTOMER ACCOUNTS | 4,049,726 | 3,188,534 | 499,522 | 133,710 | 4,398 | 55,339 | 165,540 | 66,020 | 99,519 | 2,684 | 0 | 547 | 2,137 |
| CUSTOMER SERVICE | 257,334 | 216,979 | 34,052 | 6,085 | 200 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER | 1,308,672 | 0 | 0 | 0 | 0 | 0 | 907,753 | 434,851 | 472,903 | 400,919 | 0 | 49,034 | 351,885 |
| TOTAL CUSTOMER | 8,761,110 | 5,235,547 | 1,284,274 | 563,806 | 96,842 | 103,745 | 1,073,293 | 500,871 | 572,422 | 403,603 | 0 | 49,581 | 354,022 |
| REVENUE RELATED | 6,670,231 | 3,646,880 | 812,717 | 1,107,540 | 418,930 | 185,352 | 361,361 | 125,799 | 235,562 | 137,452 | 0 | 22,729 | 114,723 |
| TOTAL | 28,796,428 | 16,034,602 | 3,448,947 | 4,615,418 | 1,754,036 | 808,778 | 1,546,954 | 660,947 | 886,007 | 587,693 | 0 | 87,497 | 500,196 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT** | | | | | | | | | | | | | |
| **TOTAL REVENUE REQUIREMENT** | | | | | | | | | | | | | |
| **REVENUE RELATED DISTRIBUTED** | | | | | | | | | | | | | |
| **LESS OTHER REVENUES** | | | | | | | | | | | | | |
| DEMAND | | | | | | | | | | | | | |
| TRANSMISSION | 1,300,652 | 410,306 | 76,159 | 177,402 | 86,689 | 549,583 | 354 | 120 | 234 | 158 | | 47 | 111 |
| DISTRIBUTION - PRIMARY | 7,756,750 | 4,186,007 | 814,149 | 1,806,472 | 845,528 | 0 | 73,593 | 22,233 | 51,360 | 31,001 | | 9,935 | 21,066 |
| DISTRIBUTION - SECONDARY | 4,486,451 | 2,516,805 | 491,845 | 1,062,666 | 352,004 | 0 | 44,533 | 13,219 | 31,314 | 18,598 | | 6,024 | 12,574 |
| TOTAL DEMAND | 13,543,853 | 7,113,118 | 1,382,153 | 3,046,540 | 1,284,222 | 549,583 | 118,480 | 35,572 | 82,908 | 49,757 | 0 | 16,006 | 33,751 |
| ENERGY | | | | | | | | | | | | | |
| TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| CUSTOMER | | | | | | | | | | | | | |
| METERS | 2,091,643 | 910,656 | 622,351 | 412,736 | 94,809 | 51,092 | 0 | 0 | 0 | 0 | | 0 | 0 |
| SERVICE DROPS | 1,081,474 | 909,384 | 145,115 | 26,034 | 859 | 81 | 0 | 0 | 0 | 0 | | 0 | 0 |
| CUSTOMER ACCOUNTS | 4,060,383 | 3,171,122 | 510,679 | 138,363 | 4,561 | 58,523 | 174,265 | 68,516 | 105,750 | 2,870 | | 577 | 2,293 |
| CUSTOMER SERVICE | 257,130 | 215,794 | 34,813 | 6,296 | 208 | 19 | 0 | 0 | 0 | 0 | | 0 | 0 |
| OTHER | 1,383,087 | 0 | 0 | 0 | 0 | 0 | 953,794 | 451,286 | 502,508 | 429,294 | | 51,681 | 377,613 |
| TOTAL CUSTOMER | 8,873,717 | 5,206,956 | 1,312,958 | 583,430 | 100,436 | 109,714 | 1,128,059 | 519,802 | 608,257 | 432,163 | 0 | 52,258 | 379,906 |
| TOTAL | 22,417,570 | 12,320,074 | 2,695,111 | 3,629,970 | 1,384,658 | 659,297 | 1,246,539 | 555,374 | 691,165 | 481,920 | 0 | 68,264 | 413,657 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT BILLING DETERMINANTS PROPOSED RATES** | | | | | | | | | | | | | |
| DEMAND (ANNUAL KW) | | | | | | | | | | | | | |
| BILLING DEMANDS FOR TRANSMISSION | 817,038 | | | 548,137 | 200,323 | 68,578 | | | | | | | |
| DISTRIBUTION - PRIMARY | 748,460 | | | 548,137 | 200,323 | 0 | | | | | | | |
| DISTRIBUTION - SECONDARY | 689,939 | | | 537,382 | 152,557 | 0 | | | | | | | |
| TOTAL DEMAND TO PRIMARY | 748,460 | | | 548,137 | 200,323 | 0 | | | | | | | |
| TOTAL DEMAND TO SECONDARY | 689,939 | | | 537,382 | 152,557 | 0 | | | | | | | |
| ENERGY (KWH) | | | | | | | | | | | | | |
| TRANSMISSION ENERGY | 667,289,394 | 316,909,925 | 61,815,587 | 166,392,611 | 90,230,825 | 24,136,354 | 5,655,787 | 1,422,469 | 4,233,318 | 2,148,305 | 0 | 781,188 | 1,367,117 |
| CUSTOMER ($/CUSTOMER/MONTH) | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| METERS | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| SERVICE DROPS | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| CUSTOMER ACCOUNTS | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| CUSTOMER SERVICE | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| OTHER | 376,663 | 286,084 | 44,919 | 8,029 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| TOTAL CUSTOMER | 376,655 | 286,080 | 44,916 | 8,028 | 264 | 24 | 36,779 | 13,500 | 22,176 | 564 | | 120 | 444 |
| | | | | | | | | | 35676 | | | 564 | |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
'RO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**REVENUE REQUIREMENTS**

| | Total Company | Residential Service | General Service | General Demand | General Dem. Large | General Dem large 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE REQUIREMENT UNIT COSTS AT TARGET RATE OF RETURN** | | | | | | | | | | | | | |
| DEMAND ($/KW/MONTH) | | | | | | | | | | | | | |
| TRANSMISSION | | | | 0.324 | 0.433 | 8.014 | | | | | | | |
| DISTRIBUTION - PRIMARY | | | | 3.296 | 4.221 | . | | | | | | | |
| DISTRIBUTION - SECONDARY | | | | 1.977 | 2.307 | . | | | | | | | |
| TOTAL DEMAND TO PRIMARY | | | | $3.619 | $4.654 | $8.014 | | | | | | | |
| TOTAL DEMAND TO SECONDARY | | | | $5.597 | $6.961 | $8.014 | | | | | | | |
| DEMAND ($/KWH) | | | | | | | | | | | | | |
| TRANSMISSION | 0.001949 | 0.001295 | 0.001232 | 0.001066 | 0.000961 | 0.022770 | 0.000063 | 0.000085 | 0.000055 | 0.000074 | #DIV/0! | 0.000060 | 0.000081 |
| DISTRIBUTION - PRIMARY | 0.011624 | 0.013209 | 0.013171 | 0.010857 | 0.009371 | 0.000000 | 0.013012 | 0.015630 | 0.012132 | 0.014430 | #DIV/0! | 0.012718 | 0.015409 |
| DISTRIBUTION - SECONDARY | 0.006723 | 0.007942 | 0.007957 | 0.006386 | 0.003901 | 0.000000 | 0.007874 | 0.009293 | 0.007397 | 0.008657 | #DIV/0! | 0.007711 | 0.009197 |
| TOTAL DEMAND TO PRIMARY | $0.013573 | $0.014504 | $0.014403 | $0.011923 | $0.010331 | $0.022770 | $0.013074 | $0.015715 | $0.012187 | $0.014504 | #DIV/0! | $0.012778 | $0.015490 |
| TOTAL DEMAND TO SECONDARY | $0.020297 | $0.022445 | $0.022359 | $0.018309 | $0.014233 | $0.022770 | $0.020948 | $0.025008 | $0.019585 | $0.023161 | #DIV/0! | $0.020489 | $0.024688 |
| ENERGY | | | | | | | | | | | | | |
| TRANSMISSION | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | $0.000000 | #DIV/0! | $0.000000 | $0.000000 |
| CUSTOMER ($/CUSTOMER/MONTH) | | | | | | | | | | | | | |
| METERS | $5.553 | $3.183 | $13.855 | $51.406 | $359.124 | $2,128.813 | $0.000 | $0.000 | $0.000 | $0.000 | #DIV/0! | $0.000 | $0.000 |
| SERVICE DROPS | 2.871 | 3.179 | 3.231 | 3.243 | 3.255 | 3.362 | 0.000 | 0.000 | 0.000 | 0.000 | #DIV/0! | 0.000 | 0.000 |
| CUSTOMER ACCOUNTS | 10.780 | 11.085 | 11.369 | 17.233 | 17.276 | 2438.452 | 4.738 | 5.075 | 4.769 | 5.088 | #DIV/0! | 4.806 | 5.165 |
| CUSTOMER SERVICE | 0.683 | 0.754 | 0.775 | 0.784 | 0.786 | 0.802 | 0.000 | 0.000 | 0.000 | 0.000 | #DIV/0! | 0.000 | 0.000 |
| OTHER | 3.672 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 25.933 | 33.429 | 22.660 | 761.159 | #DIV/0! | 430.676 | 850.479 |
| TOTAL CUSTOMER | $24.000 | $18.000 | $29.000 | $73.000 | $380.000 | $4,571.000 | $31.000 | $39.000 | $27.000 | $766.000 | #DIV/0! | $435.000 | $856.000 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PROPOSED RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY** | | | | | | | | | | | | | |
| | | TOTAL OPERATING REVENUES | 28,795,693 | 15,970,694 | 3,485,239 | 4,707,679 | 1,777,285 | 772,394 | 1,514,837 | 528,102 | 986,735 | 567,564 | 0 | 95,630 | 471,934 |
| | | OPERATING EXPENSES | | | | | | | | | | | | | |
| | | OPERATION & MAINTENANCE | 12,160,672 | 7,037,310 | 1,570,122 | 1,756,427 | 630,656 | 180,350 | 714,595 | 294,101 | 420,494 | 271,211 | 0 | 40,213 | 230,998 |
| | | DEPRECIATION & AMORTIZATION | 3,704,295 | 1,964,687 | 398,807 | 657,165 | 256,919 | 126,049 | 212,985 | 88,859 | 124,126 | 87,682 | 0 | 13,474 | 74,208 |
| | | TAXES OTHER THAN INCOME | 6,572,088 | 3,605,227 | 803,271 | 1,082,998 | 408,543 | 177,298 | 358,934 | 126,031 | 232,902 | 135,817 | 0 | 22,355 | 113,462 |
| | | TOTAL OPERATING EXPENSES | 22,437,055 | 12,607,224 | 2,772,201 | 3,496,591 | 1,296,119 | 483,697 | 1,286,514 | 508,992 | 777,522 | 494,709 | 0 | 76,041 | 418,668 |
| | | NET OPERATING INCOME | 6,358,638 | 3,363,470 | 713,039 | 1,211,088 | 481,166 | 288,697 | 228,323 | 19,110 | 209,212 | 72,854 | 0 | 19,589 | 53,266 |
| | | TOTAL INCOME TAXES | 2,007,805 | 1,075,840 | 219,643 | 360,750 | 143,095 | 87,642 | 83,810 | 34,201 | 49,609 | 37,025 | 0 | 5,925 | 31,101 |
| | | NET INCOME | 4,350,834 | 2,287,630 | 493,395 | 850,338 | 338,072 | 201,055 | 144,513 | (15,091) | 159,604 | 35,829 | 0 | 13,664 | 22,165 |
| | | REQUIRED % INCREASE in BASE REVENUES | | | | | | | | | | | | | |
| | | ELECTRIC RATE BASE | 60,596,169 | 32,402,880 | 6,561,753 | 11,054,857 | 4,509,385 | 3,110,179 | 2,286,495 | 922,465 | 1,364,029 | 670,620 | 0 | 120,956 | 549,664 |
| | | RATE OF RETURN (PERCENT) | 7.18% | 7.06% | 7.52% | 7.69% | 7.50% | 6.46% | 6.32% | -1.64% | 11.70% | 5.34% | 0.00% | 11.30% | 4.03% |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PROPOSED RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY ELECTRIC RATE BASE** | | | | | | | | | | | | | |
| | | **TRANSMISSION** | | | | | | | | | | | | | |
| 3 | | DEMAND | 7,264,047 | 2,352,747 | 431,322 | 1,003,844 | 488,488 | 2,984,929 | 1,969 | 495 | 1,474 | 748 | 0 | 272 | 476 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 2,854,770 | 0 | 0 | 0 | 0 | 2,854,770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | | Demand less Direct Customer | 4,409,276 | 2,352,747 | 431,322 | 1,003,844 | 488,488 | 130,158 | 1,969 | 495 | 1,474 | 748 | 0 | 272 | 476 |
| | | **DISTRIBUTION:** | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 26,296,658 | 14,353,763 | 2,740,463 | 6,047,653 | 2,821,059 | 0 | 241,854 | 60,828 | 181,026 | 91,866 | 0 | 33,405 | 58,461 |
| 5 | | SECONDARY - DEMAND | 13,699,108 | 7,739,097 | 1,498,105 | 3,217,143 | 1,062,179 | 0 | 132,323 | 33,280 | 99,043 | 50,262 | 0 | 18,277 | 31,985 |
| 7 | | SERVICES | 4,652,135 | 3,922,261 | 615,847 | 110,079 | 3,619 | 329 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 2,833,382 | 1,254,347 | 836,950 | 549,829 | 125,961 | 66,295 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 47,481,282 | 27,269,467 | 5,691,365 | 9,924,704 | 4,012,818 | 66,624 | 374,176 | 94,108 | 280,068 | 142,128 | 0 | 51,682 | 90,446 |
| 9 | | CUSTOMER BILLING | 3,474,740 | 2,704,485 | 424,640 | 113,853 | 3,744 | 56,721 | 168,631 | 63,811 | 104,820 | 2,666 | 0 | 567 | 2,099 |
| 7 | | CUSTOMER - OTHER | 45,960 | 38,749 | 6,084 | 1,088 | 36 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE RELATED | 68,463 | 37,431 | 8,342 | 11,368 | 4,300 | 1,902 | 3,709 | 1,290 | 2,418 | 1,410 | 0 | 233 | 1,177 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 1,738,009 | 0 | 0 | 0 | 0 | 0 | 1,738,009 | 762,761 | 975,248 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 523,668 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 523,668 | 0 | 68,202 | 455,467 |
| | | TOTAL RATE BASE | 60,596,169 | 32,402,880 | 6,561,753 | 11,054,857 | 4,509,385 | 3,110,179 | 2,286,495 | 922,465 | 1,364,029 | 670,620 | 0 | 120,956 | 549,664 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PROPOSED RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY ELECTRIC PLANT IN SERVICE** | | | | | | | | | | | | | |
| | | **TRANSMISSION** | | | | | | | | | | | | | |
| 3 | | DEMAND | 10,964,868 | 3,551,403 | 651,068 | 1,515,274 | 737,358 | 4,505,663 | 2,973 | 748 | 2,225 | 1,129 | 0 | 411 | 719 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 4,309,193 | | | | | 4,309,193 | | | | | | | |
| 3 | | Demand less Direct Customer | 6,655,675 | 3,551,403 | 651,068 | 1,515,274 | 737,358 | 196,470 | 2,973 | 748 | 2,225 | 1,129 | 0 | 411 | 719 |
| | | **DISTRIBUTION** | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 41,085,536 | 22,426,122 | 4,281,661 | 9,448,770 | 4,407,584 | 0 | 377,869 | 95,037 | 282,832 | 143,530 | 0 | 52,192 | 91,338 |
| 5 | | SECONDARY - DEMAND | 29,802,413 | 16,943,539 | 3,232,199 | 6,941,066 | 2,291,678 | 0 | 285,490 | 71,803 | 213,687 | 108,441 | 0 | 39,432 | 69,009 |
| 7 | | CUSTOMER - RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | SERVICES | 10,336,721 | 8,714,990 | 1,368,370 | 244,588 | 8,042 | 731 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 5,782,197 | 2,559,796 | 1,707,998 | 1,122,058 | 257,053 | 135,291 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 87,006,867 | 50,644,447 | 10,590,228 | 17,756,483 | 6,964,357 | 136,022 | 663,359 | 166,839 | 496,519 | 251,971 | 0 | 91,624 | 160,347 |
| 9 | | CUSTOMER BILLING | 4,814,891 | 3,747,562 | 588,417 | 157,764 | 5,187 | 78,597 | 233,669 | 88,422 | 145,247 | 3,694 | 0 | 786 | 2,908 |
| 7 | | CUSTOMER - OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 3,613,893 | 0 | 0 | 0 | 0 | 0 | 3,613,893 | 1,586,031 | 2,027,862 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 1,737,330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,737,330 | 0 | 226,266 | 1,511,063 |
| | | TOTAL PLANT IN SERVICE | 108,137,849 | 57,943,413 | 11,829,713 | 19,429,520 | 7,706,903 | 4,720,283 | 4,513,893 | 1,842,040 | 2,671,854 | 1,994,124 | 0 | 319,087 | 1,675,037 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PROPOSED RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY OPERATING REVENUES** | | | | | | | | | | | | | |
| 14 | | TOTAL BASE RATE REVENUES | 27,997,482 | 15,307,255 | 3,411,354 | 4,648,958 | 1,758,476 | 777,996 | 1,516,707 | 527,703 | 989,004 | 576,737 | 0 | 95,414 | 481,323 |
| 7 | | SERVICE REVENUES | 219,908 | 185,407 | 29,111 | 5,203 | 171 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | | RENT | 162,057 | 92,134 | 17,576 | 37,744 | 12,461 | 0 | 1,552 | 390 | 1,162 | 590 | 0 | 214 | 375 |
| 1 | | UNBILLED | 130 | 62 | 12 | 32 | 18 | 5 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| 7 | | OTHER | 384,931 | 324,539 | 50,957 | 9,108 | 299 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | SUB-TOTAL REVENUES | 28,764,508 | 15,909,396 | 3,509,010 | 4,701,045 | 1,771,425 | 778,044 | 1,518,261 | 528,093 | 990,167 | 577,327 | 0 | 95,628 | 481,699 |
| | | PRO FORMA ADJUSTMENTS | | | | | | | | | | | | | |
| | | PURCH.PWR.& FUEL ADJUSTMENTS | 0 | | | | | | | 0 | | | | | |
| | | OTHER | 0 | | | | | | | 0 | | | | | |
| | | SUB-TOTAL ADJUSTMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | PRO FORMA REVENUES | 28,764,508 | 15,909,396 | 3,509,010 | 4,701,045 | 1,771,425 | 778,044 | 1,518,261 | 528,093 | 990,167 | 577,327 | 0 | 95,628 | 481,699 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PROPOSED RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY OPERATION AND MAINTENANCE EXPENSE** | | | | | | | | | | | | | |
| | | **TRANSMISSION** | | | | | | | | | | | | | |
| 3 | | DEMAND | 213,093 | 69,018 | 12,653 | 29,448 | 14,330 | 87,564 | 58 | 15 | 43 | 22 | 0 | 8 | 14 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 83,745 | | | | | 83,745 | | | | | | | |
| 3 | | Demand less Direct Customer | 129,347 | 69,018 | 12,653 | 29,448 | 14,330 | 3,818 | 58 | 15 | 43 | 22 | 0 | 8 | 14 |
| | | **DISTRIBUTION:** | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 3,536,662 | 1,930,451 | 368,567 | 813,354 | 379,407 | 0 | 32,527 | 8,181 | 24,346 | 12,355 | 0 | 4,493 | 7,862 |
| 5 | | SECONDARY - DEMAND | 1,825,974 | 1,038,119 | 198,035 | 425,275 | 140,410 | 0 | 17,492 | 4,399 | 13,092 | 6,644 | 0 | 2,416 | 4,228 |
| 7 | | CUSTOMER - RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | SERVICES | 179,058 | 150,966 | 23,704 | 4,237 | 139 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 1,546,481 | 684,632 | 456,814 | 300,101 | 68,750 | 36,184 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 7,088,175 | 3,804,168 | 1,047,119 | 1,542,967 | 588,706 | 36,197 | 50,019 | 12,580 | 37,439 | 18,999 | 0 | 6,909 | 12,091 |
| | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | | | |
| 8 | | METER READING EXPENSES | 301,894 | 251,448 | 39,481 | 10,585 | 348 | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | CUST. RECORDS & COLLECTIONS | 1,290,064 | 1,004,092 | 157,656 | 42,270 | 1,390 | 21,059 | 62,607 | 23,691 | 38,916 | 990 | 0 | 211 | 779 |
| 9 | | MISC. CUSTOMER ACCOUNTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | SUPERVISION | 168,691 | 133,043 | 20,889 | 5,601 | 184 | 2,235 | 6,634 | 2,510 | 4,124 | 105 | 0 | 22 | 83 |
| | | TOTAL CUSTOMER ACCOUNTS | 1,760,649 | 1,388,583 | 218,026 | 58,456 | 1,922 | 23,325 | 69,242 | 26,201 | 43,040 | 1,095 | 0 | 233 | 862 |
| 15 | | A&G RELATED TO CUST. ACCOUNTS | 1,720,631 | 1,357,022 | 213,071 | 57,128 | 1,878 | 22,795 | 67,668 | 25,606 | 42,062 | 1,070 | 0 | 228 | 842 |
| 7 | | CUSTOMER - OTHER | 252,494 | 212,880 | 33,425 | 5,975 | 196 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE - RELATED | 376,119 | 205,638 | 45,828 | 62,454 | 23,623 | 10,452 | 20,375 | 7,089 | 13,286 | 7,748 | 0 | 1,282 | 6,466 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 507,234 | 0 | 0 | 0 | 0 | 0 | 507,234 | 222,610 | 284,624 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 242,277 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 242,277 | 0 | 31,554 | 210,723 |
| | | TOTAL O&M EXPENSE | 12,160,672 | 7,037,310 | 1,570,122 | 1,756,427 | 630,656 | 180,350 | 714,595 | 294,101 | 420,494 | 271,211 | 0 | 40,213 | 230,998 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PROPOSED RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY DEPRECIATION EXPENSE** | | | | | | | | | | | | | |
| | | **TRANSMISSION** | | | | | | | | | | | | | |
| 3 | | DEMAND | 292,409 | 94,708 | 17,363 | 40,409 | 19,664 | 120,156 | 79 | 20 | 59 | 30 | 0 | 11 | 19 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 114,917 | | | | | 114,917 | | | | | | | |
| 3 | | Demand less Direct Customer | 177,492 | 94,708 | 17,363 | 40,409 | 19,664 | 5,239 | 79 | 20 | 59 | 30 | 0 | 11 | 19 |
| | | **DISTRIBUTION:** | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 1,311,569 | 715,907 | 136,683 | 301,632 | 140,703 | 0 | 12,063 | 3,034 | 9,029 | 4,582 | 0 | 1,666 | 2,916 |
| 5 | | SECONDARY - DEMAND | 1,145,020 | 650,977 | 124,182 | 266,678 | 88,047 | 0 | 10,969 | 2,759 | 8,210 | 4,166 | 0 | 1,515 | 2,651 |
| 7 | | CUSTOMER - RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | SERVICES | 410,896 | 346,430 | 54,394 | 9,723 | 320 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 184,174 | 81,534 | 54,403 | 35,740 | 8,188 | 4,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 3,051,659 | 1,794,848 | 369,662 | 613,773 | 237,257 | 4,338 | 23,031 | 5,793 | 17,239 | 8,748 | 0 | 3,181 | 5,567 |
| 9 | | CUSTOMER BILLING | 97,004 | 75,501 | 11,855 | 3,178 | 105 | 1,583 | 4,708 | 1,781 | 2,926 | 74 | 0 | 16 | 59 |
| 7 | | CUSTOMER - OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 185,174 | 0 | 0 | 0 | 0 | 0 | 185,174 | 81,267 | 103,906 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 78,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 78,832 | 0 | 10,267 | 68,565 |
| | | TOTAL DEPRECIATION EXPENSE | 3,705,077 | 1,965,057 | 398,880 | 657,360 | 257,026 | 126,078 | 212,992 | 88,861 | 124,131 | 87,684 | 0 | 13,475 | 74,210 |
| 2 | | AMORTIZATION STORM HARDENING | (782) | (371) | (72) | (195) | (106) | (29) | (7) | (2) | (5) | (3) | 0 | (1) | (2) |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PROPOSED RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY** | | | | | | | | | | | | | |
| | | **TAXES OTHER THAN INCOME TAX** | | | | | | | | | | | | | |
| | | **TRANSMISSION** | | | | | | | | | | | | | |
| 3 | | DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 0 | | | | | 0 | | | | | | | |
| 3 | | Demand less Direct Customer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DISTRIBUTION | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 81,609 | 44,545 | 8,505 | 18,768 | 8,755 | 0 | 751 | 189 | 562 | 285 | 0 | 104 | 181 |
| 5 | | SECONDARY - DEMAND | 40,494 | 23,022 | 4,392 | 9,431 | 3,114 | 0 | 388 | 98 | 290 | 147 | 0 | 54 | 94 |
| 7 | | CUSTOMER - RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | SERVICES | 2,555 | 2,154 | 338 | 60 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 38,012 | 16,828 | 11,228 | 7,376 | 1,690 | 889 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 162,669 | 86,549 | 24,463 | 35,636 | 13,560 | 890 | 1,138 | 286 | 852 | 432 | 0 | 157 | 275 |
| 9 | | CUSTOMER BILLING | 104,577 | 81,395 | 12,780 | 3,427 | 113 | 1,707 | 5,075 | 1,920 | 3,155 | 80 | 0 | 17 | 63 |
| 7 | | CUSTOMER - OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE RELATED | 6,286,906 | 3,437,283 | 766,028 | 1,043,935 | 394,870 | 174,701 | 340,580 | 118,497 | 222,083 | 129,508 | 0 | 21,425 | 108,082 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 12,140 | 0 | 0 | 0 | 0 | 0 | 12,140 | 5,328 | 6,812 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 5,796 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,796 | 0 | 755 | 5,041 |
| | | TOTAL TAXES OTHER THAN INCOME | 6,572,088 | 3,605,227 | 803,271 | 1,082,998 | 408,543 | 177,298 | 358,934 | 126,031 | 232,902 | 135,817 | 0 | 22,355 | 113,462 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PROPOSED RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY INCOME TAX CALCULATION** | | | | | | | | | | | | | |
| | | OPERATING REVENUES | 28,764,508 | 15,909,396 | 3,509,010 | 4,701,045 | 1,771,425 | 778,044 | 1,518,261 | 528,093 | 990,167 | 577,327 | 0 | 95,628 | 481,699 |
| | | OPERATING EXPENSES | | | | | | | | | | | | | |
| | | OPERATION & MAINTENANCE | 12,160,672 | 7,037,310 | 1,570,122 | 1,756,427 | 630,656 | 180,350 | 714,595 | 294,101 | 420,494 | 271,211 | 0 | 40,213 | 230,998 |
| | | DEPRECIATION | 3,705,077 | 1,965,057 | 398,880 | 657,360 | 257,026 | 126,078 | 212,992 | 88,861 | 124,131 | 87,684 | 0 | 13,475 | 74,210 |
| | | TAXES OTHER THAN INCOME TAX | 6,572,088 | 3,605,227 | 803,271 | 1,082,998 | 408,543 | 177,298 | 358,934 | 126,031 | 232,902 | 135,817 | 0 | 22,355 | 113,462 |
| | | OPERATING INC. BEFORE TAXES | 6,326,671 | 3,301,802 | 736,737 | 1,204,260 | 475,200 | 294,318 | 231,740 | 19,100 | 212,640 | 82,615 | 0 | 19,586 | 63,029 |
| 16 | | INTEREST EXPENSE | (1,206,835) | (646,657) | (132,021) | (216,836) | (86,010) | (52,679) | (50,376) | (20,557) | (29,818) | (22,255) | 0 | (3,561) | (18,694) |
| | | TAXABLE INCOME | 7,533,506 | 3,948,459 | 868,758 | 1,421,096 | 561,210 | 346,997 | 282,115 | 39,657 | 242,458 | 104,870 | 0 | 23,147 | 81,723 |
| 16 | | Inc Tax Deductions | (2,003,525) | (1,073,547) | (219,175) | (359,981) | (142,790) | (87,455) | (83,631) | (34,128) | (49,503) | (36,946) | 0 | (5,912) | (31,034) |
| | | TAXABLE INCOME Less Deductions | 9,537,031 | 5,022,006 | 1,087,933 | 1,781,077 | 704,000 | 434,452 | 365,747 | 73,785 | 291,961 | 141,816 | 0 | 29,059 | 112,757 |
| 16 | | State Exemption Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | DEFERRED INCOME TAXES | 589,137 | 315,677 | 64,448 | 105,852 | 41,987 | 25,716 | 24,592 | 10,035 | 14,556 | 10,864 | 0 | 1,738 | 9,126 |
| | | INCOME TAXES | | | | | | | | | | | | | |
| | | STATE | (42,607) | (22,830) | (4,661) | (7,655) | (3,037) | (1,860) | (1,779) | (726) | (1,053) | (786) | 0 | (126) | (660) |
| | | FEDERAL | (808,358) | (433,142) | (88,430) | (145,241) | (57,611) | (35,285) | (33,743) | (13,770) | (19,973) | (14,907) | 0 | (2,385) | (12,521) |
| | | Tax on Additional Revenue | 2,269,633 | 1,216,136 | 248,286 | 407,793 | 161,755 | 99,071 | 94,739 | 38,661 | 56,078 | 41,853 | 0 | 6,697 | 35,156 |
| | | Eliminate FED I/T on FUEL & CONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | | AMORTIZATION OF ITC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | | TOTAL TAXES Allocated by Sales | 2,007,805 | 1,075,840 | 219,643 | 360,750 | 143,095 | 87,642 | 83,810 | 34,201 | 49,609 | 37,025 | 0 | 5,925 | 31,101 |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PROPOSED RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY LABOR RATIOS** | | | | | | | | | | | | | |
| | | TRANSMISSION | | | | | | | | | | | | | |
| 3 | | DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Direct Customer | 0 | | | | | 0 | | | | | | | |
| 3 | | Demand less Direct Customer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DISTRIBUTION: | | | | | | | | | | | | | |
| 4 | | PRIMARY - DEMAND | 216,319 | 118,076 | 22,543 | 49,749 | 23,206 | 0 | 1,990 | 500 | 1,489 | 756 | 0 | 275 | 481 |
| 5 | | SECONDARY - DEMAND | 107,336 | 61,024 | 11,641 | 24,999 | 8,254 | 0 | 1,028 | 259 | 770 | 391 | 0 | 142 | 249 |
| 7 | | CUSTOMER - RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | SERVICES | 6,772 | 5,709 | 896 | 160 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | METERS | 100,759 | 44,606 | 29,763 | 19,553 | 4,479 | 2,358 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION | 431,185 | 229,415 | 64,844 | 94,460 | 35,945 | 2,358 | 3,018 | 759 | 2,259 | 1,146 | 0 | 417 | 729 |
| 9 | | CUSTOMER BILLING | 277,201 | 215,753 | 33,876 | 9,083 | 299 | 4,525 | 13,453 | 5,091 | 8,362 | 213 | 0 | 45 | 167 |
| 7 | | CUSTOMER - OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | REVENUE RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | CUSTOMER DIRECT | | | | | | | | | | | | | |
| 12 | | OUTDOOR LIGHTING | 32,179 | 0 | 0 | 0 | 0 | 0 | 32,179 | 14,122 | 18,056 | 0 | 0 | 0 | 0 |
| 13 | | STREET LIGHTING | 15,364 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,364 | 0 | 2,001 | 13,363 |
| | | TOTAL LABOR RATIOS | 755,929 | 445,168 | 98,720 | 103,543 | 36,243 | 6,883 | 48,649 | 19,972 | 28,677 | 16,723 | 0 | 2,463 | 14,260 |
| | | | | | | | | | 855,889 | | | 243,452 | | | |

FLORIDA PUBLIC UTILITIES COMPANY
COST OF SERVICE STUDY
PRO FORMA TEST-YEAR 09/30/2015
**PROPOSED RATES**
**ALLOCATION TO CUSTOMER CLASS**

| Factor No. | Acct | | Total Company | Residential Service | General Service | General -Demand | General Dem. Large | General Large Demand 1 | Total Outdoor Lighting | OL | OL-2 | Total Street Lighting | SL-1 | SL-2 | SL-3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **RATE OF RETURN SUMMARY** | | | | | | | | | | | | | |
| | | **CLASS ALLOCATION FACTORS** | | 4.6% | 4.6% | 4.4% | 3.7% | 2.0% | | 4.6% | 4.6% | | 4.6% | 4.6% | 4.6% |
| 1 | | MWH AT SOURCE | 667,289 | 316,910 | 61,816 | 166,393 | 90,231 | 24,136 | 5,656 | 1,422 | 4,233 | 2,148 | | 781 | 1,367 |
| 2 | | MWH SALES | 641,570 | 303,982 | 59,318 | 159,779 | 87,262 | 23,740 | 5,427 | 1,365 | 4,062 | 2,061 | | 750 | 1,312 |
| 3 | | AVG 12-MO. CP + 1/13TH AVG KW | 111,234 | 59,353 | 10,881 | 25,324 | 12,323 | 3,284 | 50 | 12 | 37 | 19 | | 7 | 12 |
| 4 | | CLASS DEMAND AT PRIMARY -KW | 148,426 | 81,017 | 15,468 | 34,135 | 15,923 | 0 | 1,365 | 343 | 1,022 | 519 | | 189 | 330 |
| 5 | | CLASS DEMAND AT SECONDARY -KW | 138,182 | 78,561 | 14,986 | 32,183 | 10,626 | 0 | 1,324 | 333 | 991 | 503 | | 183 | 320 |
| 6 | | AVG. NO. OF CUSTOMERS | 31,297 | 23,840 | 3,743 | 669 | 22 | 2 | 2,973 | 1,125 | 1,848 | 47 | | 10 | 37 |
| 7 | | AVG. NO. OF CUSTOMERS - EXCL. LTG | 28,277 | 23,840 | 3,743 | 669 | 22 | 2 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 8 | | METER READING - WTD. CUSTOMERS | 28,623 | 23,840 | 3,743 | 1,004 | 33 | 3 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 9 | | BILLING - WTD. CUSTOMERS | 30,630 | 23,840 | 3,743 | 1,004 | 33 | 500 | 1,487 | 563 | 924 | 24 | | 5 | 19 |
| 10 | | SERVICES (CLASS KW EXCL. LTG) | 136,356 | 78,561 | 14,986 | 32,183 | 10,626 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 11 | | METERS | 53,851 | 23,840 | 15,907 | 10,450 | 2,394 | 1,260 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 12 | | OUTDOOR LIGHTING PLANT | 2,925,023 | 0 | 0 | 0 | 0 | 0 | 2,925,023 | 1,283,706 | 1,641,317 | 0 | | 0 | 0 |
| 13 | | STREET LIGHTING PLANT | 1,420,285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,420,285 | | 184,975 | 1,235,310 |
| 14 | | BASE REVENUES | 22,417,616 | 12,256,536 | 2,731,475 | 3,722,426 | 1,408,014 | 622,943 | 1,214,429 | 422,532 | 791,897 | 461,794 | 0 | 76,398 | 385,396 |
| 15 | | CUST. ACCTS. EXPS | 1,591,958 | 1,255,540 | 197,137 | 52,855 | 1,738 | 21,090 | 62,607 | 23,691 | 38,916 | 990 | 0 | 211 | 779 |
| 16 | | PLANT IN SERVICE - ALLOCATED | 108,137,849 | 57,943,413 | 11,829,713 | 19,429,520 | 7,706,903 | 4,720,283 | 4,513,893 | 1,842,040 | 2,671,854 | 1,994,124 | 0 | 319,087 | 1,675,037 |
| 17 | | UNUSED FACTOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | | UNUSED FACTOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | | UNUSED FACTOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | UNUSED FACTOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| 1 | | MWH AT SOURCE | 100.0000% | 47.4921% | 9.2637% | 24.9356% | 13.5220% | 3.6171% | 0.8476% | 0.2132% | 0.6344% | 0.3219% | 0.0000% | 0.1171% | 0.2049% |
| 2 | | MWH SALES | 100.0000% | 47.3810% | 9.2458% | 24.9043% | 13.6013% | 3.7003% | 0.8459% | 0.2128% | 0.6332% | 0.3213% | 0.0000% | 0.1168% | 0.2045% |
| 3 | | AVG 12-MO. CP + 1/13TH AVG KW | 100.0000% | 53.3590% | 9.7821% | 22.7666% | 11.0786% | 2.9519% | 0.0447% | 0.0112% | 0.0334% | 0.0170% | 0.0000% | 0.0062% | 0.0108% |
| 4 | | CLASS DEMAND AT PRIMARY -KW | 100.0000% | 54.5840% | 10.4213% | 22.9978% | 10.7278% | 0.0000% | 0.9197% | 0.2313% | 0.6884% | 0.3493% | 0.0000% | 0.1270% | 0.2223% |
| 5 | | CLASS DEMAND AT SECONDARY -KW | 100.0000% | 56.8529% | 10.8454% | 23.2903% | 7.6896% | 0.0000% | 0.9579% | 0.2409% | 0.7170% | 0.3639% | 0.0000% | 0.1323% | 0.2316% |
| 6 | | AVG. NO. OF CUSTOMERS | 100.0000% | 76.1753% | 11.9605% | 2.1379% | 0.0703% | 0.0064% | 9.4994% | 3.5946% | 5.9048% | 0.1502% | 0.0000% | 0.0320% | 0.1182% |
| 7 | | AVG. NO. OF CUSTOMERS - EXCL. LTG | 100.0000% | 84.3110% | 13.2379% | 2.3662% | 0.0778% | 0.0071% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 8 | | METER READING - WTD. CUSTOMERS | 100.0000% | 83.2902% | 13.0777% | 3.5063% | 0.1153% | 0.0105% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 9 | | BILLING - WTD. CUSTOMERS | 100.0000% | 77.8327% | 12.2208% | 3.2766% | 0.1077% | 1.6324% | 4.8531% | 1.8364% | 3.0166% | 0.0767% | 0.0000% | 0.0163% | 0.0604% |
| 10 | | SERVICES (CLASS KW EXCL. LTG) | 100.0000% | 57.6145% | 10.9907% | 23.6023% | 7.7926% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 11 | | METERS | 100.0000% | 44.2703% | 29.5389% | 19.4054% | 4.4456% | 2.3398% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 12 | | OUTDOOR LIGHTING PLANT | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 43.8871% | 56.1129% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 13 | | STREET LIGHTING PLANT | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 13.0238% | 86.9762% |
| 14 | | REVENUES | 100.0000% | 54.6737% | 12.1845% | 16.6049% | 6.2808% | 2.7788% | 5.4173% | 1.8848% | 3.5325% | 2.0600% | 0.0000% | 0.3408% | 1.7192% |
| 15 | | CUST. ACCTS. EXPS | 100.0000% | 78.8677% | 12.3833% | 3.3202% | 0.1092% | 1.3248% | 3.9327% | 1.4882% | 2.4446% | 0.0622% | 0.0000% | 0.0132% | 0.0489% |
| 16 | | PLANT IN SERVICE - ALLOCATED | 100.0000% | 53.5829% | 10.9395% | 17.9674% | 7.1269% | 4.3651% | 4.1742% | 1.7034% | 2.4708% | 1.8441% | 0.0000% | 0.2951% | 1.5490% |
| 17 | | UNUSED FACTOR | 0.0000% | | | | | | | | | | | | |
| 18 | | UNUSED FACTOR | 0.0000% | | | | | | | | | | | | |
| 19 | | UNUSED FACTOR | 0.0000% | | | | | | | | | | | | |
| 20 | | UNUSED FACTOR | 0.0000% | | | | | | | | | | | | |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **ELECTRIC RATE BASE** | | | | | | | | | | | | | |
| | | PLANT IN SERVICE | 108,137,849 | 10,964,868 | 0 | 41,085,536 | 29,802,413 | 0 | 10,336,721 | 5,782,197 | 3,613,893 | 1,737,330 | 4,814,891 | 0 | 0 |
| | | LESS: | | | | | | | | | | | | | |
| | | ACCUM. PROV. FOR DEPREC. | (54,267,085) | (4,208,672) | 0 | (17,190,223) | (17,596,454) | 0 | (6,159,370) | (3,477,668) | (2,122,811) | (1,332,083) | (2,179,805) | 0 | 0 |
| | | CUSTR ADVANCES FOR CONST. | (114,132) | | | | (114,132) | | | | | | | | |
| | | PLUS: | | | | | | | | | | | | | |
| 33 | | WORKING CAPITAL ALLOWANCE | 2,213,542 | 38,788 | 0 | 643,760 | 332,372 | 0 | 32,593 | 281,498 | 92,329 | 44,100 | 633,679 | 45,960 | 68,463 |
| 29 | | CWIP | 4,625,996 | 469,063 | 0 | 1,757,586 | 1,274,908 | 0 | 442,191 | 247,355 | 154,598 | 74,321 | 205,975 | 0 | 0 |
| | | TOTAL RATE BASE | 60,596,169 | 7,264,047 | 0 | 26,296,658 | 13,699,108 | 0 | 4,652,135 | 2,833,382 | 1,738,009 | 523,668 | 3,474,740 | 45,960 | 68,463 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **ELECTRIC PLANT IN SERVICE** | | | | | | | | | | | | | |
| | | REQUIRED % INCREASE in BASE REVENUES | | | | | | | | | | | | | |
| | | TRANSMISSION | | | | | | | | | | | | | |
| | 352 | STRUCTURES AND IMPROVEMENTS | 196,905 | 196,905 | | | | | | | | | | | |
| | 353 | STATION EQUIPMENTS | 3,813,082 | 3,813,082 | | | | | | | | | | | |
| | 354 | POLES, TOWERS & FIXTURES | 223,830 | 223,830 | | | | | | | | | | | |
| | 355 | POLES, TOWERS & FIXTURES | 4,534,752 | 4,534,752 | | | | | | | | | | | |
| | 356 | OH CONDUCTORS & DEVICES | 2,148,069 | 2,148,069 | | | | | | | | | | | |
| | 359 | ROADS AND TRAILS | 6,758 | 6,758 | | | | | | | | | | | |
| | 350 | LAND RIGHTS | 41,471 | 41,471 | | | | | | | | | | | |
| | | TOTAL TRANSMISSION PLANT | 10,964,868 | 10,964,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DISTRIBUTION | | | | | | | | | | | | | |
| | 360 | LAND & LAND RIGHTS | 384,765 | | | 384,765 | | | | | | | | | |
| | 361 | STRUCTURES & IMPROVEMENTS | 173,279 | | | 173,279 | | | | | | | | | |
| | 362 | STATION EQUIPMENT | 8,762,465 | | | 8,762,465 | | | | | | | | | |
| 24 | 364 | POLES, TOWERS AND FIXTURES | 13,739,734 | 0 | 0 | 10,271,590 | 3,468,144 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 365 | OH CONDUCTORS & DEVICES | 12,446,289 | 0 | 0 | 8,384,457 | 4,061,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 366 | UNDERGROUND CONDUIT | 5,392,686 | 0 | 0 | 3,755,679 | 1,637,008 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 367 | UG CONDUCTORS & DEVICES | 8,035,030 | 0 | 0 | 5,595,911 | 2,439,119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 368 | LINE TRANSFORMERS | 16,331,919 | | | | 16,331,919 | | | | | | | | |
| 23 | 369 | SERVICES | 10,219,100 | 0 | 0 | 0 | 0 | 0 | 10,219,100 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 370 | METERS | 4,032,052 | | | | | | | 4,032,052 | | | | | |
| | 371 | INSTALL. ON CUSTS PREMISES | 3,054,962 | | | | | | | | 3,054,962 | | | | |
| | 373 | STREET LIGHTS & SIGNALS | 1,470,458 | | | | | | | | | 1,470,458 | | | |
| | | TOTAL DISTRIBUTION | 84,042,739 | 0 | 0 | 37,328,146 | 27,938,022 | 0 | 10,219,100 | 4,032,052 | 3,054,962 | 1,470,458 | 0 | 0 | 0 |
| 21 | 389 | LAND | 312,717 | 0 | 0 | 89,488 | 44,403 | 0 | 2,801 | 41,682 | 13,312 | 6,356 | 114,674 | 0 | 0 |
| 21 | 390 | STRUCTURES AND IMPROVEMENTS | 3,147,295 | 0 | 0 | 900,640 | 446,891 | 0 | 28,194 | 419,506 | 133,975 | 63,969 | 1,154,121 | 0 | 0 |
| 21 | 391 | OFFICE FURN. AND EQUIPMENT | 1,747,196 | 0 | 0 | 499,983 | 248,088 | 0 | 15,652 | 232,886 | 74,375 | 35,512 | 640,701 | 0 | 0 |
| 21 | 393 | STORES | 149,712 | 0 | 0 | 42,842 | 21,258 | 0 | 1,341 | 19,955 | 6,373 | 3,043 | 54,900 | 0 | 0 |
| 21 | 394 | TOOLS AND EQUIPMENT | 384,935 | 0 | 0 | 110,154 | 54,658 | 0 | 3,448 | 51,308 | 16,386 | 7,824 | 141,157 | 0 | 0 |
| 21 | 395 | LABORATORY EQUIPMENT | 119,512 | 0 | 0 | 34,200 | 16,970 | 0 | 1,071 | 15,930 | 5,087 | 2,429 | 43,825 | 0 | 0 |
| 21 | 396 | POWER OPERATED EQUIPMENT | 218,627 | 0 | 0 | 62,563 | 31,043 | 0 | 1,958 | 29,141 | 9,307 | 4,444 | 80,171 | 0 | 0 |
| 21 | 397 | COMMUNICATION EQUIPMENT | 365,139 | 0 | 0 | 104,489 | 51,847 | 0 | 3,271 | 48,670 | 15,543 | 7,421 | 133,897 | 0 | 0 |
| 21 | 398 | MISCELLANEOUS EQUIPMENT | 41,134 | 0 | 0 | 11,771 | 5,841 | 0 | 368 | 5,483 | 1,751 | 836 | 15,084 | 0 | 0 |
| 21 | 399 | OTHER TANGIBLE PROPERTY | 10,000 | 0 | 0 | 2,862 | 1,420 | 0 | 90 | 1,333 | 426 | 203 | 3,667 | 0 | 0 |
| 21 | 392 | TRANSPORTATION EQUIPMENT | 4,750,068 | 0 | 0 | 1,359,294 | 674,473 | 0 | 42,551 | 633,142 | 202,202 | 96,545 | 1,741,861 | 0 | 0 |
| 21 | | COMMON 749458 | 1,883,907 | 0 | 0 | 539,105 | 267,500 | 0 | 16,876 | 251,108 | 80,194 | 38,290 | 690,833 | 0 | 0 |
| | | TOTAL GENERAL PLANT | 13,130,241 | 0 | 0 | 3,757,390 | 1,864,392 | 0 | 117,622 | 1,750,144 | 558,930 | 266,872 | 4,814,891 | 0 | 0 |
| | | TOTAL DISTRIBUTION PLANT | 97,172,981 | 0 | 0 | 41,085,536 | 29,802,413 | 0 | 10,336,721 | 5,782,197 | 3,613,893 | 1,737,330 | 4,814,891 | 0 | 0 |
| | | TOTAL PLANT IN SERVICE | 108,137,849 | 10,964,868 | 0 | 41,085,536 | 29,802,413 | 0 | 10,336,721 | 5,782,197 | 3,613,893 | 1,737,330 | 4,814,891 | 0 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **ACUMULATED PROVISION FOR DEPRECIATION** | | | | | | | | | | | | | |
| | | TRANSMISSION | | | | | | | | | | | | | |
| | 352 | STRUCTURES AND IMPROVEMENTS | (17,543) | (17,543) | | | | | | | | | | | |
| | 353 | STATION EQUIPMENTS | (955,734) | (955,734) | | | | | | | | | | | |
| | 354 | POLES, TOWERS & FIXTURES | (183,798) | (183,798) | | | | | | | | | | | |
| | 355 | POLES, TOWERS & FIXTURES | (1,329,691) | (1,329,691) | | | | | | | | | | | |
| | 356 | OH CONDUCTORS & DEVICES | (797,308) | (797,308) | | | | | | | | | | | |
| | 359 | ROADS AND TRAILS | (5,490) | (5,490) | | | | | | | | | | | |
| | 350 | LAND RIGHTS | (19,103) | (19,103) | | | | | | | | | | | |
| | | TOTAL TRANSMISSION PLANT | (3,308,667) | (3,308,667) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DISTRIBUTION | | | | | | | | | | | | | |
| | 360 | LAND & LAND RIGHTS | (29,646) | | | (29,646) | | | | | | | | | |
| | 361 | STRUCTURES & IMPROVEMENTS | (41,220) | | | (41,220) | | | | | | | | | |
| | 362 | STATION EQUIPMENT | (2,312,498) | | | (2,312,498) | | | | | | | | | |
| 24 | 364 | POLES, TOWERS AND FIXTURES | (4,746,018) | 0 | 0 | (3,548,042) | (1,197,976) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 365 | OH CONDUCTORS & DEVICES | (5,959,296) | 0 | 0 | (4,014,487) | (1,944,809) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 366 | UNDERGROUND CONDUIT | (951,256) | 0 | 0 | (662,492) | (288,764) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 367 | UG CONDUCTORS & DEVICES | (2,608,789) | 0 | 0 | (1,816,863) | (791,926) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 368 | LINE TRANSFORMERS | (10,235,753) | | | | (10,235,753) | | | | | | | | |
| 23 | 369 | SERVICES | (5,267,329) | 0 | 0 | 0 | 0 | 0 | (5,267,329) | 0 | 0 | 0 | 0 | 0 | 0 |
| | 370 | METERS | (2,354,385) | | | | | | | (2,354,385) | | | | | |
| | 371 | INSTALL. ON CUSTS PREMISES | (1,619,017) | | | | | | | | (1,619,017) | | | | |
| | 373 | STREET LIGHTS & SIGNALS | (1,090,568) | | | | | | | | | (1,090,568) | | | |
| | | TOTAL DISTRIBUTION PLANT | (37,215,775) | 0 | 0 | (12,425,248) | (14,459,228) | 0 | (5,267,329) | (2,354,385) | (1,619,017) | (1,090,568) | 0 | 0 | 0 |
| 21 | 389 | LAND | (6,704) | 0 | 0 | (1,918) | (952) | 0 | (60) | (894) | (285) | (136) | (2,458) | 0 | 0 |
| 21 | 390 | STRUCTURES AND IMPROVEMENTS | (160,995) | 0 | 0 | (46,071) | (22,860) | 0 | (1,442) | (21,459) | (6,853) | (3,272) | (59,037) | 0 | 0 |
| 21 | 391 | OFFICE FURN. AND EQUIPMENT | (1,374,714) | 0 | 0 | (393,392) | (195,199) | 0 | (12,315) | (183,237) | (58,519) | (27,941) | (504,111) | 0 | 0 |
| 21 | 393 | STORES | (122,020) | 0 | 0 | (34,918) | (17,326) | 0 | (1,093) | (16,264) | (5,194) | (2,480) | (44,745) | 0 | 0 |
| 21 | 394 | TOOLS AND EQUIPMENT | (213,910) | 0 | 0 | (61,213) | (30,374) | 0 | (1,916) | (28,512) | (9,106) | (4,348) | (78,441) | 0 | 0 |
| 21 | 395 | LABORATORY EQUIPMENT | (90,703) | 0 | 0 | (25,956) | (12,879) | 0 | (813) | (12,090) | (3,861) | (1,844) | (33,261) | 0 | 0 |
| 21 | 396 | POWER OPERATED EQUIPMENT | (205,985) | 0 | 0 | (58,945) | (29,248) | 0 | (1,845) | (27,456) | (8,768) | (4,187) | (75,535) | 0 | 0 |
| 21 | 397 | COMMUNICATION EQUIPMENT | (238,703) | 0 | 0 | (68,308) | (33,894) | 0 | (2,138) | (31,817) | (10,161) | (4,852) | (87,533) | 0 | 0 |
| 21 | 398 | MISCELLANEOUS EQUIPMENT | (21,291) | 0 | 0 | (6,093) | (3,023) | 0 | (191) | (2,838) | (906) | (433) | (7,807) | 0 | 0 |
| 21 | 399 | OTHER TANGIBLE PROPERTY | (10,000) | 0 | 0 | (2,862) | (1,420) | 0 | (90) | (1,333) | (426) | (203) | (3,667) | 0 | 0 |
| 21 | 392 | TRANSPORTATION EQUIPMENT | (1,855,799) | 0 | 0 | (531,061) | (263,509) | 0 | (16,624) | (247,361) | (78,998) | (37,719) | (680,526) | 0 | 0 |
| | | TOTAL GENERAL PLANT | (4,300,824) | 0 | 0 | (1,230,737) | (610,684) | 0 | (38,527) | (573,262) | (183,078) | (87,414) | (1,577,123) | 0 | 0 |
| 21 | | COMMON UTILTITY PLANT -9879 | (565,779) | 0 | 0 | (161,905) | (80,336) | 0 | (5,068) | (75,413) | (24,084) | (11,499) | (207,473) | 0 | 0 |
| 29 | | RETIREMENT WORK IN PROGRESS | (8,876,040) | (900,005) | 0 | (3,372,333) | (2,446,206) | 0 | (848,446) | (474,607) | (296,631) | (142,601) | (395,210) | 0 | 0 |
| | | TOTAL ACCUM PROV FOR DEPREC | (54,267,085) | (4,208,672) | 0 | (17,190,223) | (17,596,454) | 0 | (6,159,370) | (3,477,668) | (2,122,811) | (1,332,083) | (2,179,805) | 0 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **OPERATION AND MAINTENANCE EXPENSES** | | | | | | | | | | | | | |
| | | TRANSMISSION | | | | | | | | | | | | | |
| | | OPERATION | | | | | | | | | | | | | |
| | | SUPERVISION AND ENGINEERING | 21,485 | 21,485 | | | | | | | | | | | |
| | | STATION EXPENSES | 48,452 | 48,452 | | | | | | | | | | | |
| | | MISC TRANSMISSION EX | 789 | 789 | | | | | | | | | | | |
| | | TOTAL TRANSMISSION OPERATION | 70,726 | 70,726 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | DISTRIBUTION | | | | | | | | | | | | | |
| | | OPERATION | | | | | | | | | | | | | |
| 30 | | LOAD DISPATCHING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | STATION EXPENSES | 48,582 | | | 48,582 | | | | | | | | | |
| 26 | | OVERHEAD LINE EXPENSES (5831) | 85,193 | 0 | 0 | 60,599 | 24,593 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | | OVERHEAD LINE EXPENSES (5832) | 59,373 | 0 | 0 | 42,233 | 17,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | UNDERGROUND LINE EXPENSES | 13,434 | 0 | 0 | 9,356 | 4,078 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | UNDERGROUND LINE EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | STREET LTG & SIGNAL SYSTEMS | 45,393 | | | | | | | | | 45,393 | | | |
| | | METER EXPENSES | 448,331 | | | | | | | 448,331 | | | | | |
| | | CUSTOMER INSTALL EXPENSES | 114,200 | | | | | | | | 114,200 | | | | |
| | | CUSTOMER INSTALL EXPENSES | 5,728 | | | | | | | | 5,728 | | | | |
| 28 | | MISC DISTRIBUTION EXPENSES (5881) | 206,498 | 0 | 0 | 91,717 | 68,645 | 0 | 25,109 | 9,907 | 7,506 | 3,613 | 0 | 0 | 0 |
| 28 | | MISC DISTRIBUTION EXPENSES (5882) | 175,413 | 0 | 0 | 77,911 | 58,312 | 0 | 21,329 | 8,416 | 6,376 | 3,069 | 0 | 0 | 0 |
| | | RENTS | 0 | | | 0 | | | | | | | | | |
| 30 | | OPERATION SUPERVISION & ENGR | 548,627 | 0 | 0 | 134,915 | 61,159 | 0 | 13,417 | 244,856 | 68,093 | 26,186 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION OPERATION | 1,750,770 | 0 | 0 | 465,314 | 233,927 | 0 | 59,855 | 711,510 | 201,903 | 78,262 | 0 | 0 | 0 |
| | | TOTAL T&D OPERATION EXPENSE | 1,821,495 | 70,726 | 0 | 465,314 | 233,927 | 0 | 59,855 | 711,510 | 201,903 | 78,262 | 0 | 0 | 0 |
| | | MAINTENANCE | | | | | | | | | | | | | |
| | | TRANSMISSION | | | | | | | | | | | | | |
| | | MAINT OF STATION EQU | 24,681 | 24,681 | | | | | | | | | | | |
| | | MAINT OF OVERHEAD LINES | 34,884 | 34,884 | | | | | | | | | | | |
| | | MAINT OF OVERHEAD LINES | 0 | 0 | | | | | | | | | | | |
| | | TOTAL TRANSMISSION MAINTENANCE | 59,565 | 59,565 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | DISTRIBUTION | | | | | | | | | | | | | |
| 26 | 593 | MAINT OF OVERHEAD LINES (593) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 5,931 | MAINT OF OVERHEAD LINES (5931) | 178,504 | 0 | 0 | 126,974 | 51,530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 5,932 | MAINT OF OVERHEAD LINES (5932) | 1,409,109 | 0 | 0 | 1,002,332 | 406,776 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 5,933 | MAINT OF OVERHEAD LINES (5933) | 250,204 | 0 | 0 | 177,976 | 72,228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 594 | MAINT OF UNDERGROUND LINES | 171,700 | 0 | 0 | 119,579 | 52,121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 595 | MAINT OF LINE TRANSFORMERS | 30,008 | | | | 30,008 | | | | | | | | |
| | 5,951 | MAINT OF LINE TRANSFORMERS | 92,336 | | | | 92,336 | | | | | | | | |
| | 596 | MAINT OF STREET LIGHTING | 56,753 | | | | | | | | | 56,753 | | | |
| | 597 | MAINT OF METERS | 176,638 | | | | | | | 176,638 | | | | | |
| 31 | 590 | MAINT SUPERV. & ENGR | 1,746 | 0 | 0 | 1,054 | 521 | 0 | 0 | 130 | 0 | 42 | 0 | 0 | 0 |
| 31 | 592 | MAINT OF STATION EQU | 28,603 | 0 | 0 | 17,255 | 8,526 | 0 | 0 | 2,136 | 0 | 686 | 0 | 0 | 0 |
| | 598 | MAINT OF MISC DISTRI | 82,524 | | | | | | | | 82,524 | | | | |
| 31 | 591 | MAINT OF STRUCTURES | 2,592 | 0 | 0 | 1,563 | 773 | 0 | 0 | 194 | 0 | 62 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION MAINTENANCE | 2,480,716 | 0 | 0 | 1,446,733 | 714,819 | 0 | 0 | 179,098 | 82,524 | 57,543 | 0 | 0 | 0 |
| | | TOTAL DISTRIBUTION O&M EXPENSE | 4,231,486 | 0 | 0 | 1,912,048 | 948,745 | 0 | 59,855 | 890,607 | 284,427 | 135,805 | 0 | 0 | 0 |
| | | TOTAL TRANSMISSION O&M EXPENSE | 130,290 | 130,290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | CUSTOMER ACCOUNTS | | | | | | | | | | | | | |
| | 901 | SUPERVISION | 168,691 | | | | | | | | | | 168,691 | | |
| | 902 | METER READING EXPENSES | 301,894 | | | | | | | | | | 301,894 | | |
| | 903 | CUST RECORDS & COLLECT EXP | 1,290,064 | | | | | | | | | | 1,290,064 | | |
| | 904 | UNCOLLECTIBLE ACCOUNTS | 221,975 | | | | | | | | | | | | 221,975 |
| | 905 | MISC CUSTOMER ACCTS EXPENSE | 0 | | | | | | | | | | 0 | | |
| | | TOTAL CUSTOMER ACCOUNTS EXP | 1,982,624 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,760,649 | 0 | 221,975 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | CUSTOMER SERVICE & INFORMATION | | | | | | | | | | | | | |
| | | UNDERRECOVERY: CONSE | 0 | | | | | | | | | | | 0 | |
| | | CUST ASSISTANCE EXPENSES | 0 | | | | | | | | | | | 0 | |
| | | INFORM'L & INSTRUCT'L EXPS | 0 | | | | | | | | | | | 0 | |
| | | MISC CUST SERVICE & INFO EXP | 0 | | | | | | | | | | | 0 | |
| | | SUPERVISION | 0 | | | | | | | | | | | 0 | |
| | | TOTAL CUST SERV & INFO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | SALES | | | | | | | | | | | | | |
| | | SALES SUPERVISION | 29,002 | | | | | | | | | | | 29,002 | |
| | | ADVERTISING | 207,648 | | | | | | | | | | | 207,648 | |
| | | COMMUNITY AFFAIRS ADVERTISING | 6,999 | | | | | | | | | | | 6,999 | |
| | | MISCELLANEOUS SALES EXPENSE | 8,846 | | | | | | | | | | | 8,846 | |
| | | TOTAL CUST SALES EXPENSE | 252,494 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 252,494 | 0 |
| | | ADMINISTRATIVE AND GENERAL OPERATION | | | | | | | | | | | | | |
| 21 | 920 | ADMIN & GENERAL SALARIES | 1,472,860 | 0 | 0 | 421,478 | 209,135 | 0 | 13,194 | 196,319 | 62,697 | 29,936 | 540,101 | 0 | 0 |
| 21 | 921 | OFFICE SUPPLIES & EXPENSES | 758,561 | 0 | 0 | 217,072 | 107,710 | 0 | 6,795 | 101,109 | 32,291 | 15,418 | 278,166 | 0 | 0 |
| 21 | | ADMIN EXP TRANSFERRED -CR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 923 | OUTSIDE SERVICES EMPLOYED | 724,334 | 36,723 | 0 | 241,240 | 151,237 | 0 | 37,863 | 67,639 | 27,520 | 13,180 | 148,933 | 0 | 0 |
| 29 | 924 | PROPERTY INSURANCE | 184,612 | 18,719 | 0 | 70,141 | 50,878 | 0 | 17,647 | 9,871 | 6,170 | 2,966 | 8,220 | 0 | 0 |
| 21 | 925 | INJURIES & DAMAGES | 551,442 | 0 | 0 | 157,802 | 78,301 | 0 | 4,940 | 73,502 | 23,474 | 11,208 | 202,215 | 0 | 0 |
| 21 | | GENERAL LIABILITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 9,261 | PENSIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 926 | EMPLOYEE BENEFITS | 1,146,580 | 0 | 0 | 328,109 | 162,805 | 0 | 10,271 | 152,829 | 48,808 | 23,304 | 420,453 | 0 | 0 |
| | 928 | REGULATORY COMMISSION EXP | 154,144 | | | | | | | | | | | | 154,144 |
| 22 | 9,302 | MISC GENERAL EXPENSES | 355,772 | 18,037 | 0 | 118,490 | 74,283 | 0 | 18,597 | 33,222 | 13,517 | 6,473 | 73,152 | 0 | 0 |
| 22 | 9,301 | GENERAL ADVERTISING A&G | 34,705 | 1,759 | 0 | 11,558 | 7,246 | 0 | 1,814 | 3,241 | 1,319 | 631 | 7,136 | 0 | 0 |
| 22 | 931 | RENTS | 149,193 | 7,564 | 0 | 49,689 | 31,151 | 0 | 7,799 | 13,932 | 5,668 | 2,715 | 30,676 | 0 | 0 |
| 21 | | UNDISTRIBUTED PAYROLL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 9,301 | INSTITUTIONAL/GOOODWILL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL A&G OPERATION | 5,532,204 | 82,802 | 0 | 1,615,579 | 872,746 | 0 | 118,921 | 651,665 | 221,463 | 105,831 | 1,709,053 | 0 | 154,144 |
| | | MAINTENANCE | | | | | | | | | | | | | |
| 21 | 932 | GENERAL OFFICE EQUIPMENT | 45,872 | 0 | 0 | 13,127 | 6,513 | 0 | 411 | 6,114 | 1,953 | 932 | 16,821 | 0 | 0 |
| 21 | 935 | MAINTENANCE OF GENERAL PLANT | (14,299) | 0 | 0 | (4,092) | (2,030) | 0 | (128) | (1,906) | (609) | (291) | (5,243) | 0 | 0 |
| | | TOTAL A&G MAINTENANCE | 31,573 | 0 | 0 | 9,035 | 4,483 | 0 | 283 | 4,208 | 1,344 | 642 | 11,578 | 0 | 0 |
| | | TOTAL ADMIN & GENERAL EXP | 2,284<br>5,563,777 | 82,802 | 0 | 1,624,614 | 877,229 | 0 | 119,203 | 655,873 | 222,807 | 106,473 | 1,720,631 | 0 | 154,144 |
| | | TOTAL DISTRIBUTION OPERATION & MAINT | 12,030,381 | 82,802 | 0 | 3,536,662 | 1,825,974 | 0 | 179,058 | 1,546,481 | 507,234 | 242,277 | 3,481,280 | 252,494 | 376,119 |
| | | TOTAL OPERATION & MAINT. | 12,160,672 | 213,093 | 0 | 3,536,662 | 1,825,974 | 0 | 179,058 | 1,546,481 | 507,234 | 242,277 | 3,481,280 | 252,494 | 376,119 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **DEPRECIATION EXPENSE** | | | | | | | | | | | | | |
| | 352 | STRUCTURES AND IMPROVEMENTS | 3,545 | 3,545 | | | | | | | | | | | |
| | 353 | STATION EQUIPMENTS | 89,592 | 89,592 | | | | | | | | | | | |
| | 354 | POLES, TOWERS & FIXTURES | 4,701 | 4,701 | | | | | | | | | | | |
| | 355 | POLES, TOWERS & FIXTURES | 143,439 | 143,439 | | | | | | | | | | | |
| | 356 | OH CONDUCTORS & DEVICES | 50,484 | 50,484 | | | | | | | | | | | |
| | 359 | ROADS AND TRAILS | 96 | 96 | | | | | | | | | | | |
| | 350 | LAND RIGHTS | 552 | 552 | | | | | | | | | | | |
| | | TOTAL TRANSMISSION PLANT | 292,409 | 292,409 | | | | | | | | | | | |
| | | DISTRIBUTION PLANT | | | | | | | | | | | | | |
| 28 | | LAND & LAND RIGHTS | 1,024 | | | 1,024 | | | | | | | | | |
| | | STRUCTURES & IMPROVEMENTS | 3,293 | | | 3,293 | | | | | | | | | |
| | | STATION EQUIPMENT | 245,246 | | | 245,246 | | | | | | | | | |
| 24 | | POLES, TOWERS & FIXTURES | 562,334 | 0 | 0 | 420,391 | 141,943 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | | OH CONDUCTORS & DEVICES | 510,320 | 0 | 0 | 343,778 | 166,542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | UNDERGROUND CONDUIT | 86,175 | 0 | 0 | 60,016 | 26,159 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | UG CONDUCTORS & DEVICES | 232,788 | 0 | 0 | 162,123 | 70,665 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | LINE TRANSFORMERS | 702,149 | | | | 702,149 | | | | | | | | |
| 23 | | SERVICES | 408,526 | 0 | 0 | 0 | 0 | 0 | 408,526 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | METERS | 148,914 | | | | | | | 148,914 | | | | | |
| | | INSTALL. ON CUSTS PREMISES | 173,913 | | | | | | | | 173,913 | | | | |
| | | STREET LIGHTS & SIGNALS | 73,455 | | | | | | | | | 73,455 | | | |
| | | TOTAL DISTRIBUTION PLANT | 3,148,137 | 0 | 0 | 1,235,870 | 1,107,459 | 0 | 408,526 | 148,914 | 173,913 | 73,455 | 0 | 0 | 0 |
| 21 | 389 | LAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 390 | STRUCTURES AND IMPROVEMENTS | 64,916 | 0 | 0 | 18,577 | 9,218 | 0 | 582 | 8,653 | 2,763 | 1,319 | 23,805 | 0 | 0 |
| 21 | 391 | OFFICE FURN. AND EQUIPMENT | 115,493 | 0 | 0 | 33,050 | 16,399 | 0 | 1,035 | 15,394 | 4,916 | 2,347 | 42,352 | 0 | 0 |
| 21 | 393 | STORES | 4,812 | 0 | 0 | 1,377 | 683 | 0 | 43 | 641 | 205 | 98 | 1,765 | 0 | 0 |
| 21 | 394 | TOOLS AND EQUIPMENT | 33,863 | 0 | 0 | 9,690 | 4,808 | 0 | 303 | 4,514 | 1,441 | 688 | 12,418 | 0 | 0 |
| 21 | 395 | LABORATORY EQUIPMENT | 5,160 | 0 | 0 | 1,477 | 733 | 0 | 46 | 688 | 220 | 105 | 1,892 | 0 | 0 |
| 21 | 396 | POWER OPERATED EQUIPMENT | 6,099 | 0 | 0 | 1,745 | 866 | 0 | 55 | 813 | 260 | 124 | 2,237 | 0 | 0 |
| 21 | 397 | COMMUNICATION EQUIPMENT | 31,368 | 0 | 0 | 8,976 | 4,454 | 0 | 281 | 4,181 | 1,335 | 638 | 11,503 | 0 | 0 |
| 21 | 398 | MISCELLANEOUS EQUIPMENT | 2,820 | 0 | 0 | 807 | 400 | 0 | 25 | 376 | 120 | 57 | 1,034 | 0 | 0 |
| 21 | 399 | OTHER TANGIBLE PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | 392 | TRANSPORTATION EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL GENERAL PLANT | 264,531 | 0 | 0 | 75,699 | 37,561 | 0 | 2,370 | 35,260 | 11,261 | 5,377 | 97,004 | 0 | 0 |
| | | TOTAL DEPR. & AMORT EXP. DISTRIBUTION | 3,412,668 | 0 | 0 | 1,311,569 | 1,145,020 | 0 | 410,896 | 184,174 | 185,174 | 78,832 | 97,004 | 0 | 0 |
| | | TOTAL DEPRECIATION EXPENSE | 3,705,077 | 292,409 | 0 | 1,311,569 | 1,145,020 | 0 | 410,896 | 184,174 | 185,174 | 78,832 | 97,004 | 0 | 0 |
| 29 | | AMORTIZATION STORM HARDENING | (782) | (79) | 0 | (297) | (216) | 0 | (75) | (42) | (26) | (13) | (35) | 0 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **TAXES OTHER THAN INCOME c20** | | | | | | | | | | | | | |
| 21 | | FEDERAL UNEMPLOYMENT | 3,937 | 0 | 0 | 1,127 | 559 | 0 | 35 | 525 | 168 | 80 | 1,444 | 0 | 0 |
| 21 | | STATE UNEMPLOYMENT | 20,248 | 0 | 0 | 5,794 | 2,875 | 0 | 181 | 2,699 | 862 | 412 | 7,425 | 0 | 0 |
| 21 | | FICA | 260,997 | 0 | 0 | 74,688 | 37,060 | 0 | 2,338 | 34,789 | 11,110 | 5,305 | 95,708 | 0 | 0 |
| | | AD VALOREM | 690,484 | | | | | | | | | | | | 690,484 |
| | | REGULATORY ASSESSMENT FEE | 61,682 | | | | | | | | | | | | 61,682 |
| 29 | | Adj | (45,126) | | | | | | | | | | | | (45,126) |
| | | STATE GROSS RECEIPTS | 2,157,090 | | | | | | | | | | | | 2,157,090 |
| | | FRANCHISE TAX | 3,422,776 | | | | | | | | | | | | 3,422,776 |
| 29 | | PAYROLL TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL TAXES OTHER | 6,572,088 | 0 | 0 | 81,609 | 40,494 | 0 | 2,555 | 38,012 | 12,140 | 5,796 | 104,577 | 0 | 6,286,906 |
| | | **FUNCTIONALIZATION OF LABOR** | | | | | | | | | | | | | |
| | | TRANSMISSION | 0 | | 0 | | | | | | | | | | |
| 32 | | DISTRIBUTION | 478,728 | 0 | 0 | 216,319 | 107,336 | 0 | 6,772 | 100,759 | 32,179 | 15,364 | 0 | 0 | 0 |
| | | CUSTOMER ACCOUNTS | 277,201 | | | | | | | | | | 277,201 | | |
| | | CUST'R SERV. & INFO. | 0 | | | | | | | | | | | 0 | |
| | | SALES | 0 | | | | | | | | | | | | |
| | | LABOR EXCL. ADMIN.& GENERAL | 755,929 | 0 | 0 | 216,319 | 107,336 | 0 | 6,772 | 100,759 | 32,179 | 15,364 | 277,201 | 0 | 0 |

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRICITY COST OF SERVICE STUDY
PRO FORMA TEST-YEAR ENDED 09/30/2015
**PROPOSED RATES**
**FUNCTIONALIZATION**

| Factor No. | Acct | FUNCTIONAL ALLOCATION FACTORS | Total Company | Transmission Demand | Transmission Energy | Primary Demand | Secondary Demand | Distribution Customer | Services | Meters | Customer Distribution OL | Customer Distribution SL | Customer Billing | Customer Other | Revenue Related |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21 | | FUNCTIONALIZATION OF LABOR | 755,929 | 0 | 0 | 216,319 | 107,336 | 0 | 6,772 | 100,759 | 32,179 | 15,364 | 277,201 | 0 | 0 |
| 22 | | 50% PLANT / 50% LABOR | 10,000 | 507 | 0 | 3,330 | 2,088 | 0 | 523 | 934 | 380 | 182 | 2,056 | 0 | 0 |
| 23 | | SERVICES | 10,024,209 | 0 | 0 | 0 | 0 | 0 | 10,024,209 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | DISTRIBUTION POLES | 12,533,802 | 0 | 0 | 9,370,056 | 3,163,746 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | | DISTRIBUTION OH CONDUCTORS | 12,063,643 | 0 | 0 | 8,126,687 | 3,936,956 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | | DISTRIBUTION OH LINES | 24,597,445 | 0 | 0 | 17,496,743 | 7,100,702 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | | UG CONDUIT, CONDUCTORS & LINES | 12,581,106 | 0 | 0 | 8,761,977 | 3,819,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | | TOTAL DISTRIBUTION PLANT | 84,042,739 | 0 | 0 | 37,328,146 | 27,938,022 | 0 | 10,219,100 | 4,032,052 | 3,054,962 | 1,470,458 | 0 | 0 | 0 |
| 29 | | TOTAL PLANT | 108,137,849 | 10,964,868 | 0 | 41,085,536 | 29,802,413 | 0 | 10,336,721 | 5,782,197 | 3,613,893 | 1,737,330 | 4,814,891 | 0 | 0 |
| 30 | | DISTR. OPERATION S & E | 1,026,730 | 0 | 0 | 252,488 | 114,456 | 0 | 25,109 | 458,238 | 127,433 | 49,006 | 0 | 0 | 0 |
| 31 | | DISTR. MAINTENANCE S & E | 2,365,251 | 0 | 0 | 1,426,861 | 705,000 | 0 | 0 | 176,638 | 0 | 56,753 | 0 | 0 | 0 |
| 32 | | DISTRIBUTION O&M EXPENSE | 4,231,486 | 0 | 0 | 1,912,048 | 948,745 | 0 | 59,855 | 890,607 | 284,427 | 135,805 | 0 | 0 | 0 |
| 33 | | O&M EXP. EXCL. FUEL & P.PWR. | 12,160,672 | 213,093 | 0 | 3,536,662 | 1,825,974 | 0 | 179,058 | 1,546,481 | 507,234 | 242,277 | 3,481,280 | 252,494 | 376,119 |
| 34 | | UNUSED FACTOR | | | | | | | | | | | | | |
| 35 | | UNUSED FACTOR | | | | | | | | | | | | | |
| 36 | | UNUSED FACTOR | | | | | | | | | | | | | |
| 37 | | UNUSED FACTOR | | | | | | | | | | | | | |
| 21 | | FUNCTIONALIZATION OF LABOR | 100.000% | 0.000% | 0.000% | 28.616% | 14.199% | 0.000% | 0.896% | 13.329% | 4.257% | 2.032% | 36.670% | 0.000% | 0.000% |
| 22 | | 50% PLANT / 50% LABOR | 100.000% | 5.070% | 0.000% | 33.305% | 20.879% | 0.000% | 5.227% | 9.338% | 3.799% | 1.820% | 20.561% | 0.000% | 0.000% |
| 23 | | SERVICES | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 24 | | DISTRIBUTION POLES | 100.000% | 0.000% | 0.000% | 74.758% | 25.242% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 25 | | DISTRIBUTION OH CONDUCTORS | 100.000% | 0.000% | 0.000% | 67.365% | 32.635% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 26 | | DISTRIBUTION OH LINES | 100.000% | 0.000% | 0.000% | 71.132% | 28.868% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 27 | | UG CONDUIT, CONDUCTORS & LINES | 100.000% | 0.000% | 0.000% | 69.644% | 30.356% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 28 | | TOTAL DISTRIBUTION PLANT | 100.000% | 0.000% | 0.000% | 44.416% | 33.243% | 0.000% | 12.159% | 4.798% | 3.635% | 1.750% | 0.000% | 0.000% | 0.000% |
| 29 | | TOTAL PLANT | 100.000% | 10.140% | 0.000% | 37.994% | 27.560% | 0.000% | 9.559% | 5.347% | 3.342% | 1.607% | 4.453% | 0.000% | 0.000% |
| 30 | | DISTR. OPERATION S & E | 100.000% | 0.000% | 0.000% | 24.591% | 11.148% | 0.000% | 2.446% | 44.631% | 12.412% | 4.773% | 0.000% | 0.000% | 0.000% |
| 31 | | DISTR. MAINTENANCE S & E | 100.000% | 0.000% | 0.000% | 60.326% | 29.807% | 0.000% | 0.000% | 7.468% | 0.000% | 2.399% | 0.000% | 0.000% | 0.000% |
| 32 | | DISTRIBUTION O&M EXPENSE | 100.000% | 0.000% | 0.000% | 45.186% | 22.421% | 0.000% | 1.415% | 21.047% | 6.722% | 3.209% | 0.000% | 0.000% | 0.000% |
| 33 | | O&M EXP. EXCL. FUEL & P.PWR. | 100.000% | 1.752% | 0.000% | 29.083% | 15.015% | 0.000% | 1.472% | 12.717% | 4.171% | 1.992% | 28.627% | 2.076% | 3.093% |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ELECTRIC DIVISION

DOCKET NO.: 140025-EI

EXPLANATION: Class 12CP load factors - load factors for Gulf Power for the years 2010-11, and applied in Florida Public Utilities' Fuel Filings.

Coincidence factor (Coincidence of class maximum kW to coincident 12CP) - Coincidence factors for Gulf Power for the years 2003 and 2006 were averaged by class.

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Witness: Mark Curshaw

Line No.

| Class | Class 12CP Load Factors 2010-11 |
|---|---|
| RS | 57.3% |
| GS | 63.2% |
| GSD | 73.9% |
| GSLD | 84.0% |

| Class | Coincidence Factors 2003 & 2006 avg. |
|---|---|
| RS | 73.8% |
| GS | 70.7% |
| GSD | 73.9% |
| GSLD | 76.6% |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ELECTRIC DIVISION

DOCKET NO.: 140025-EI

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Witness: Mark Curshaw

| Rate | | MWH Sales | Loss Factor To Primary (1.025) | MWH at Primary | Loss Factor To Supply | MWH at Source |
|---|---|---|---|---|---|---|
| RS | | 303,982 | 1.025 | 311,585 | 1.017 | 316,845 |
| GS | -Primary | 51 | 1.000 | 51 | 1.017 | 52 |
| | -Secondary | 59,267 | 1.025 | 60,749 | 1.017 | 61,775 |
| GSD | -Primary | 4,560 | 1.000 | 4,560 | 1.017 | 4,637 |
| | -Secondary | 155,219 | 1.025 | 159,101 | 1.017 | 161,787 |
| GSLD | -Primary | 27,790 | 1.000 | 27,790 | 1.017 | 28,259 |
| | -Secondary | 59,472 | 1.025 | 60,960 | 1.017 | 61,989 |
| GSLD1 | -Transmission | 23,740 | 1.000 | 23,740 | 1.017 | 24,141 |
| | -Primary | 0 | 1.000 | 0 | 1.017 | 0 |
| | -Secondary | 0 | 1.025 | 0 | 1.017 | 0 |
| OL | | 5,427 | 1.025 | 5,563 | 1.017 | 5,657 |
| SL | | 2,061 | 1.025 | 2,113 | 1.017 | 2,149 |
| TOTAL | | 641,570 | | 656,211 | | 667,289 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ELECTRIC DIVISION

DOCKET NO.: 140025-EI

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Witness: Mark Curshaw

| Rate | | MWH Sales | 12 CP Load Factor | Estimated 12 CP (Average) |
|---|---|---|---|---|
| RS | | 303,982 | 57.3% | 60,547 |
| GS | -Primary | 51 | 63.2% | 9 |
| | -Secondary | 59,267 | 63.2% | 10,702 |
| GSD | -Primary | 4,560 | 73.9% | 704 |
| | -Secondary | 155,219 | 73.9% | 23,976 |
| GSLD | -Primary | 27,790 | 84.0% | 3,776 |
| | -Secondary | 59,472 | 84.0% | 8,080 |
| GSLD1 | -Transmission | 23,740 | 84.0% | 3,225 |
| | -Primary | 0 | 84.0% | 0 |
| | -Secondary | 0 | 84.0% | 0 |
| OL | | 5,427 | -- | -- |
| SL | | 2,061 | -- | -- |
| TOTAL | | 641,570 | | 111,020 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ELECTRIC DIVISION

DOCKET NO.: 140025-EI

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Witness: Mark Curshaw

| Rate | | Average 12CP at Meters | Loss Factor To Primary 25% x 1.25 | 12 CP at Primary | Loss Factor Primary to Generation/Source (See Note 1) | 12 CP at Source KW |
|---|---|---|---|---|---|---|
| RS | | 60,547 | 1.031 | 62,440 | 1.025 | 63,983 |
| GS | -Primary | 9 | 1.000 | 9 | 1.025 | 9 |
| | -Secondary | 10,702 | 1.031 | 11,037 | 1.025 | 11,310 |
| GSD | -Primary | 704 | 1.000 | 704 | 1.025 | 722 |
| | -Secondary | 23,976 | 1.031 | 24,725 | 1.025 | 25,337 |
| GSLD | -Primary | 3,776 | 1.000 | 3,776 | 1.025 | 3,869 |
| | -Secondary | 8,080 | 1.031 | 8,333 | 1.025 | 8,539 |
| GSLD1 | -Transmission | 3,225 | 1.000 | 3,225 | 1.025 | 3,305 |
| | -Primary | 0 | 1.000 | 0 | 1.025 | 0 |
| | -Secondary | 0 | 1.031 | 0 | 1.025 | 0 |
| OL | | -- | -- | -- | -- | -- |
| SL | | -- | -- | -- | -- | -- |
| TOTAL | | 111,020 | | 114,249 | | 117,074 |

Supporting Schedules:

Recap Schedules:

NOTES: 1. Balance required to have overall losses equal 1.25 X 4.74% from CP's at Meters.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ELECTRIC DIVISION

DOCKET NO.: 140025-EI

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Witness: Mark Curshaw

| Rate | | Average 12CP at Meters | Coincidence Factor | Class Maximum NCP at Meters |
|---|---|---|---|---|
| RS | | 60,547 | 73.8% | 82,020 |
| GS | -Primary | 9 | 70.7% | 13 |
| | -Secondary | 10,702 | 70.7% | 15,147 |
| GSD | -Primary | 704 | 73.9% | 953 |
| | -Secondary | 23,976 | 73.9% | 32,441 |
| GSLD | -Primary | 3,776 | 76.6% | 4,932 |
| | -Secondary | 8,080 | 76.6% | 10,555 |
| GSLD1 | -Transmission | 3,225 | 76.6% | 4,213 |
| | -Primary | 0 | 76.6% | 0 |
| | -Secondary | 0 | 76.6% | 0 |
| OL | | -- | -- | 1,324 |
| SL | | -- | -- | 503 |
| TOTAL | | 111,020 | | 152,100 |

Supporting Schedules:

Recap Schedules:

NOTES: 1. Based on 4,100 hours/use per year.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ELECTRIC DIVISION

DOCKET NO.: 140025-EI

Type of Data Shown:
Projected Test Year Ended 09/30/2015
Prior Year Ended 09/30/2015
Witness: Mark Curshaw

| Rate | | Maximum NCP at Meters | Loss Factor to Primary | NCP at Primary | Loss Factor to Source | NCP at Supply |
|---|---|---|---|---|---|---|
| RS | | 82,020 | 1.031 | 84,584 | 1.025 | 86,675 |
| GS | | 13 | 1.000 | 13 | 1.025 | 13 |
| | | 15,147 | 1.031 | 15,620 | 1.025 | 16,007 |
| GSD | -Primary | 953 | 1.000 | 953 | 1.025 | 977 |
| | -Secondary | 32,441 | 1.031 | 33,455 | 1.025 | 34,282 |
| GSLD | -Primary | 4,932 | 1.000 | 4,932 | 1.025 | 5,054 |
| | -Secondary | 10,555 | 1.031 | 10,884 | 1.025 | 11,154 |
| GSLD1 | -Transmission | 4,213 | 1.000 | 4,213 | 1.025 | 4,317 |
| | -Primary | 0 | 1.000 | 0 | 1.025 | 0 |
| | -Secondary | 0 | 1.031 | 0 | 1.025 | 0 |
| OL | | 1,324 | 1.031 | 1,365 | 1.025 | 1,399 |
| SL | | 503 | 1.031 | 519 | 1.025 | 531 |
| TOTAL | | 152,100 | | 156,539 | | 160,409 |

Supporting Schedules:

Recap Schedules:

## Workpaper #1 - Factor 24 (Year 2007)
## Account 364 - Poles

| Description | Total | Primary | Percent | Secondary | Percent | Total Percent |
|---|---|---|---|---|---|---|
| Poles 30' and under | $1,630,601 | $32,612 | 2.0% | $1,597,989 | 98.0% | 100.0% |
| 35' Poles | $1,561,032 | $1,404,929 | 90.0% | $156,103 | 10.0% | 100.0% |
| 40' Poles | $3,708,447 | $3,671,363 | 99.0% | $37,084 | 1.0% | 100.0% |
| 45' Poles and Larger | $2,101,551 | $2,101,551 | 100.0% | $0 | 0.0% | 100.0% |
| Miscellaneous | $46,667 | $46,667 | 100.0% | $0 | 0.0% | 100.0% |
| Total | $9,048,298 | $7,257,121 | 80.2% | $1,791,177 | 19.8% | 100.0% |

$9,048,298 Check Value

## Workpaper #1 - Factor 24 (Sep. 30, 2013)
## Account 364 - Poles

| Description | Total | Primary | Percent | Secondary | Percent | Total Percent | Percent Allocation (Based on 2007) |
|---|---|---|---|---|---|---|---|
| | | | | | | | $9,048,298 |
| Poles 30' and under | $2,258,727 | $11,294 | 0.5% | $2,247,433 | 99.5% | 100.0% | 18.02% |
| 35' Poles | $2,162,359 | $1,297,415 | 60.0% | $864,944 | 40.0% | 100.0% | 17.25% |
| 40' Poles | $5,136,982 | $5,085,612 | 99.0% | $51,370 | 1.0% | 100.0% | 40.99% |
| 45' Poles and Larger | $2,911,092 | $2,911,092 | 100.0% | $0 | 0.0% | 100.0% | 23.23% |
| Miscellaneous | $64,644 | $64,644 | 100.0% | $0 | 0.0% | 100.0% | 0.52% |
| Total | $12,533,803 | $9,370,056 | 74.8% | $3,163,746 | 25.2% | 100.0% | 100.00% |

$12,533,803 Check Value

Data From 9/30/13 (Account 364) $ 12,533,802.52

# Workpaper #2 (Year 2007)

## Accounts 365 & 367/366 - OH Conductors & UG Conductors, Conduit, Devices

### Account 365 - Factor 25

| Description | Total | Primary | Percent | Secondary | Percent | Total Percent |
|---|---|---|---|---|---|---|
| Conductors | $7,892,524 | $4,735,514 | 60.0% | $3,157,010 | 40.0% | 100.0% |
| Switches, Arrestors, Reclosers | $1,746,637 | $1,746,637 | 100.0% | $0 | 0.0% | 100.0% |
| Miscellaneous | $89,283 | $53,570 | 60.0% | $35,713 | 40.0% | 100.0% |
| Total | $9,728,444 | $6,535,721 | 67.2% | $3,192,723 | 32.8% | 100.0% |
| | | | | $9,728,444 | Check Value | |

### Account 367/366 - Factor 27

| Description | Total | Primary | Percent | Secondary | Percent | Total Percent |
|---|---|---|---|---|---|---|
| Conductor | $4,111,071 | $2,466,643 | 60.0% | $1,644,428 | 40.0% | 100.0% |
| Conduit | $2,289,463 | $1,373,678 | 60.0% | $915,785 | 40.0% | 100.0% |
| Subtotal | $6,400,534 | $3,840,320 | 60.0% | $2,560,214 | 40.0% | 100.0% |
| | | | | | | |
| Manholes, Vaults | $387,047 | $387,047 | 100.0% | $0 | 0.0% | 100.0% |
| Arrestors, Cutouts, Switches | $549,836 | $549,836 | 100.0% | $0 | 0.0% | 100.0% |
| Miscellaneous | $355,341 | $213,205 | 60.0% | $142,136 | 40.0% | 100.0% |
| Total | $7,692,758 | $4,990,408 | 64.9% | $2,702,350 | 35.1% | 100.0% |
| | | | | $7,692,758 | Check Value | |

# Workpaper #2 (Sep. 30, 2013)

## Accounts 365 & 367/366 - OH Conductors & UG Conductors, Conduit, Devices

### Account 365 - Factor 25

| Description | Total | Primary | Percent | Secondary | Percent | Total Percent | Percent Allocation (Based on 2007) |
|---|---|---|---|---|---|---|---|
| | | | | | | | $9,728,444 |
| | | | | | | | |
| | | | | | | | |
| Conductors | $9,787,032 | $5,872,219 | 60.0% | $3,914,813 | 40.0% | 100.0% | 81.13% |
| Switches, Arrestors, Reclosers | $2,165,897 | $2,165,897 | 100.0% | $0 | 0.0% | 100.0% | 17.95% |
| Miscellaneous | $110,714 | $88,571 | 80.0% | $22,143 | 20.0% | 100.0% | 0.92% |
| Total | $12,063,643 | $8,126,687 | 67.4% | $3,936,956 | 32.6% | 100.0% | 100.00% |
| | | | | $12,063,643 | Check Value | | |

### Account 367/366 - Factor 27

| | | | | | | | $6,400,534 |
|---|---|---|---|---|---|---|---|
| Description | Total | Primary | Percent | Secondary | Percent | Total Percent | |
| Conductor | $3,435,035 | $2,061,021 | 60.0% | $1,374,014 | 40.0% | 100.0% | 64.23% |
| Conduit | $1,912,978 | $1,147,787 | 60.0% | $765,191 | 40.0% | 100.0% | 35.77% |
| Subtotal | $5,348,013 | $3,208,808 | 60.0% | $2,139,205 | 40.0% | 100.0% | 100.00% |
| | | | | | | | |
| | | | | | | | $1,292,224 |
| | | | | | | | |
| Manholes, Vaults | $2,166,456 | $1,083,228 | 50.0% | $1,083,228 | 50.0% | 100.0% | 29.95% |
| Arrestors, Cutouts, Switches | $3,077,651 | $3,077,651 | 100.0% | $0 | 0.0% | 100.0% | 42.55% |
| Miscellaneous | $1,988,985 | $1,392,290 | 70.0% | $596,696 | 30.0% | 100.0% | 27.50% |
| Total | $12,581,106 | $8,761,977 | 69.6% | $3,819,129 | 30.4% | 100.0% | 100.00% |
| | | | | $12,581,106 | Check Value | | |

| | | |
|---|---|---|
| Data From 9/30/13 (Account 365) | $ 12,063,642.60 | |
| Data From 9/30/13 (Account 366) | $ 5,348,013.05 | $12,581,106 |
| Data From 9/30/13 (Account 367) | $ 7,233,092.80 | |

## Workpaper #3 (Year 2007)
## Account 370 - Meters

| Description | Total | Residential | General Service | General Service Demand | General Service Large Demand | General Service Large Demand 1 | |
|---|---|---|---|---|---|---|---|
| Meter Enclosures & Hardware | $58,730 | $29,141 | $18,173 | $8,877 | $1,183 | $1,355 | $58,730 check value |
| Percentage | 100.0% | 49.62% | 30.94% | 15.12% | 2.02% | 2.31% | |
| Meters | $2,906,639 | $1,442,256 | $899,415 | $439,356 | $58,572 | $67,040 | $2,906,639 check value |
| Percentage | 100.0% | 49.62% | 30.94% | 15.12% | 2.02% | 2.31% | |
| Miscellaneous Meters | $73,188 | $36,315 | $22,647 | $11,063 | $1,475 | $1,688 | $73,188 check value |
| Percentage | 100.0% | 49.62% | 30.94% | 15.12% | 2.02% | 2.31% | |
| Switches, Disconnects, Cutouts | $26,040 | $0 | $0 | $0 | $23,436 | $2,604 | $26,040 check value |
| Percentage | 100.0% | 0.00% | 0.00% | 0.00% | 90.00% | 10.00% | |
| Metering Transformers | $303,722 | $0 | $0 | $235,385 | $60,744 | $7,593 | $303,722 check value |
| Percentage | 100.0% | 0.00% | 0.00% | 77.50% | 20.00% | 2.50% | |
| Total | $3,368,319 | $1,507,713 | $940,235 | $694,681 | $145,411 | $80,279 | $3,368,319 check value |
| Percentage | 100.0% | 44.8% | 27.9% | 20.6% | 4.3% | 2.4% | |

| | Total Meters | Average Cost | Total Cost | Percentage |
|---|---|---|---|---|
| Residential Service | 23619 | $45.36 | $1,071,357.84 | 49.62% |
| General Service | 3463 | $192.93 | $668,116.59 | 30.94% |
| General Service Demand | 715 | $456.46 | $326,368.90 | 15.12% |
| General Service Large Demand | 20 | $2,175.47 | $43,509.40 | 2.02% |
| General Service Large Demand 1 | 2 | $24,899.70 | $49,799.40 | 2.31% |
| Total | 27819 | $27,769.92 | $2,159,152.13 | 100.00% |

| | Total Meters | Total Cost | Cost/Meter | Per Unit |
|---|---|---|---|---|
| Residential Service | 23619 | $1,507,713.06 | $63.83 | 1.00 |
| General Service | 3463 | $940,234.97 | $271.51 | 4.25 |
| General Service Demand | 715 | $694,680.81 | $971.58 | 15.22 |
| General Service Large Demand | 20 | $145,410.82 | $7,270.54 | 113.90 |
| General Service Large Demand 1 | 2 | $80,279.34 | $40,139.67 | 628.81 |
| Total | 27819 | $3,368,319.00 | $48,717.13 | 763.18 |
| | | | | 0.00 |

| | Total Meters | Total Cost | Cost/Meter | Per Unit |
|---|---|---|---|---|
| GSLD&GSLD1 | 22 | $225,690.16 | $10,258.64 | 160.7062415 |

## Workpaper #3 - Factor 11 (Year 2007)
## Account 370 - Meters

| | Total Meters | Total Cost | Cost/Meter | Per Unit | 2007 Projected Average Number of Customers | 2007 Projected Meters |
|---|---|---|---|---|---|---|
| Residential Service | 23619 | $1,507,713.06 | $63.83 | 1.00 | 23756 | 23756 |
| General Service | 3463 | $940,234.97 | $271.51 | 4.25 | 3447 | 3447 |
| General Service Demand | 715 | $694,680.81 | $971.58 | 15.22 | 711 | 711 |
| General Service Large Demand | 20 | $145,410.82 | $7,270.54 | 113.90 | 20 | 20 |
| General Service Large Demand 1 | 2 | $80,279.34 | $40,139.67 | 628.81 | 2 | 2 |
| Total | 27819 | $3,368,319.00 | $48,717.13 | 763.18 | 27936 | 27936 |

## Workpaper #3 (Sep. 30, 2013)
## Account 370 - Meters

| Description | Total | Residential | General Service | General Service Demand | General Service Large Demand | General Service Large Demand 1 | | Percent Allocation |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | $3,368,319 |
| Meter Enclosures & Hardware | $66,280 | $32,568 | $21,467 | $9,291 | $1,447 | $1,506 | $66,280 check value | 1.74% |
| Percentage | 100.0% | 49.14% | 32.39% | 14.02% | 2.18% | 2.27% | | |
| Meters | $3,280,277 | $1,611,848 | $1,062,429 | $459,820 | $71,638 | $74,541 | $3,280,277 check value | 86.29% |
| Percentage | 100.0% | 49.14% | 32.39% | 14.02% | 2.18% | 2.27% | | |
| Miscellaneous Meters | $82,596 | $40,586 | $26,752 | $11,578 | $1,804 | $1,877 | $82,596 check value | 2.17% |
| Percentage | 100.0% | 49.14% | 32.39% | 14.02% | 2.18% | 2.27% | | |
| Switches, Disconnects, Cutouts | $29,387 | $0 | $0 | $0 | $26,449 | $2,939 | $29,387 check value | 0.77% |
| Percentage | 100.0% | 0.00% | 0.00% | 0.00% | 90.00% | 10.00% | | |
| Metering Transformers | $342,764 | $0 | $0 | $265,642 | $68,553 | $8,569 | $342,764 check value | 9.02% |
| Percentage | 100.0% | 0.00% | 0.00% | 77.50% | 20.00% | 2.50% | | |
| Total | $3,801,304 | $1,685,002 | $1,110,647 | $746,332 | $169,891 | $89,432 | $3,801,304 check value | 100.00% |
| Percentage | 100.0% | 44.3% | 29.2% | 19.6% | 4.5% | 2.4% | | |

| | Total Meters | Average Cost | Total Cost | Percentage |
|---|---|---|---|---|
| Residential Service | 23740 | $45.36 | $1,076,846.40 | 49.14% |
| General Service | 3679 | $192.93 | $709,789.47 | 32.39% |
| General Service Demand | 673 | $456.46 | $307,197.58 | 14.02% |
| General Service Large Demand | 22 | $2,175.47 | $47,860.34 | 2.18% |
| General Service Large Demand 1 | 2 | $24,899.70 | $49,799.40 | 2.27% |
| Total | 28116 | $27,769.92 | $2,191,493.19 | 100.00% |

| | Total Meters | Total Cost | Cost/Meter | Per Unit |
|---|---|---|---|---|
| Residential Service | 23740 | $1,685,001.88 | $70.98 | 1.00 |
| General Service | 3679 | $1,110,647.34 | $301.89 | 4.25 |
| General Service Demand | 673 | $746,331.62 | $1,108.96 | 15.62 |
| General Service Large Demand | 22 | $169,891.23 | $7,722.33 | 108.80 |
| General Service Large Demand 1 | 2 | $89,431.75 | $44,715.88 | 630.00 |
| Total | 28116 | $3,801,303.83 | $53,920.03 | 759.68 |

| | Total Meters | Total Cost | Cost/Meter | Per Unit |
|---|---|---|---|---|
| GSLD&GSLD1 | 24 | $259,322.98 | $10,805.12 | 152.2334513 |

## Workpaper #3 - Factor 11 (Sep. 30, 2013)
## Account 370 - Meters

| | Total Meters | Total Cost | Cost/Meter | Per Unit | 2014 Projected Average Number of Customers | 2014 Projected Meters |
|---|---|---|---|---|---|---|
| Residential Service | 23740 | $1,685,001.88 | $70.98 | 1.00 | 23740 | 23740 |
| General Service | 3679 | $1,110,647.34 | $301.89 | 4.25 | 3679 | 3679 |
| General Service Demand | 673 | $746,331.62 | $1,108.96 | 15.62 | 673 | 673 |
| General Service Large Demand | 22 | $169,891.23 | $7,722.33 | 108.80 | 22 | 22 |
| General Service Large Demand 1 | 2 | $89,431.75 | $44,715.88 | 630.00 | 2 | 2 |
| Total | 28116 | $3,801,303.83 | $53,920.03 | 759.68 | 28116 | 28116 |

Data From 9/30/13 (Account 370) $ 3,801,303.83

## Workpaper #4 - Factor 12 (Year 2007)

## Account 371 - Customer Lights

| Description | Total | OL-1 | OL-2 | Totals (AG & UG) Year 2007 |
|---|---|---|---|---|
| Overhead Poles | $35,826 | $1,714 | $34,112 | |
| Percentage | 100.0% | 4.8% | 95.2% | |
| OH Conductor | $33,670 | $1,338 | $32,332 | |
| Percentage | 100.0% | 4.0% | 96.0% | |
| Light Fixtures | $1,274,976 | $50,648 | $1,224,328 | $1,344,472.00 |
| Percentage | 100.0% | 4.0% | 96.0% | |
| UG Poles | $310,601 | $14,862 | $295,739 | |
| Percentage | 100.0% | 4.8% | 95.2% | |
| UG Conductors | $43,742 | $1,738 | $42,004 | |
| Percentage | 100.0% | 4.0% | 96.0% | |
| Conduit | $8,196 | $326 | $7,870 | |
| Percentage | 100.0% | 4.0% | 96.0% | |
| Lights Fixtures | $410,822 | $16,320 | $394,502 | $ 773,361.00 |
| Percentage | 100.0% | 4.0% | 96.0% | |
| Total | $2,117,833 | $86,944 | $2,030,889 | $2,117,833.00 |
| Percentage | 100.0% | 4.1% | 95.9% | |

| | Number | Total Cost | Percentage |
|---|---|---|---|
| OL-1 Lights | 325 | $37,909 | 2.6% |
| OL-1 Poles | 120 | $23,084 | 1.6% |
| OL-2 Lights | 4,271 | $916,386 | 63.8% |
| OL-2 Poles | 1,877 | $459,357 | 32.0% |
| Total | 6,593 | $1,436,736 | 100.0% |

| | Total Cost | OL-1 % | OL-2 % |
|---|---|---|---|
| Total Light Percentage | $954,295 | 4.0% | 96.0% |
| Total Pole Percentage | $482,441 | 4.8% | 95.2% |
| Total | $1,436,736 | 4.2% | 95.8% |

## Workpaper #4 - Factor 12 (Sep. 30, 2013)

## Account 371 - Customer Lights

| Description | Total | OL-1 | OL-2 | Percent Allocation (Based on 2007) |
|---|---|---|---|---|
| Overhead Poles | $49,481 | $2,761 | $46,719 | 1.69% |
| Percentage | 100.0% | 5.6% | 94.4% | |
| OH Conductor | $46,503 | $23,892 | $22,610 | 1.59% |
| Percentage | 100.0% | 51.4% | 48.6% | |
| Light Fixtures | $1,760,920 | $904,733 | $856,187 | 60.20% |
| Percentage | 100.0% | 51.4% | 48.6% | |
| UG Poles | $428,983 | $23,941 | $405,042 | 14.67% |
| Percentage | 100.0% | 5.6% | 94.4% | |
| UG Conductors | $60,414 | $31,040 | $29,374 | 2.07% |
| Percentage | 100.0% | 51.4% | 48.6% | |
| Conduit | $11,320 | $5,816 | $5,504 | 0.39% |
| Percentage | 100.0% | 51.4% | 48.6% | |
| Lights Fixtures | $567,403 | $291,523 | $275,880 | 19.40% |
| Percentage | 100.0% | 51.4% | 48.6% | |
| Total | $2,925,023 | $1,283,706 | $1,641,317 | |
| Percentage | 100.0% | 43.9% | 56.1% | |

| | Number | Total Cost | Percentage |
|---|---|---|---|
| OL-1 Lights | 2,898 | $1,041,739 | 35.6% |
| OL-1 Poles | 139 | $50,086 | 1.7% |
| OL-2 Lights | 2,743 | $985,842 | 33.7% |
| OL-2 Poles | 2,357 | $847,357 | 29.0% |
| Total | 8,137 | $2,925,023 | 100.0% |

| | Total Cost | OL-1 % | OL-2 % | |
|---|---|---|---|---|
| Total Light Percentage | $2,027,581 | 51.4% | 48.6% | 100.0% |
| Total Pole Percentage | $897,442 | 5.6% | 94.4% | 100.0% |
| Total | $2,925,023 | 37.3% | 62.7% | 100.0% |

| | |
|---|---|
| Data From 9/30/13 (Account 371A) | $ 1,780,899.97 |
| Data From 9/30/13 (Account 371B) | $ 1,144,123.32 |
| Total (Account 371) | $ 2,925,023.29 |

| Workpaper #5 - Factor 13 (Year 2007)<br>Account 373 - Street Lights | | | | |
|---|---|---|---|---|
| Description | Total | SL-1 | SL-2 | SL-3 |
| Poles | $246,857 | $0 | $24,024 | $222,833 |
| Percentage | 100.0% | 0.0% | 9.7% | 90.3% |
| Conductors | $162,501 | $0 | $26,565 | $135,936 |
| Percentage | 100.0% | 0.0% | 16.3% | 83.7% |
| Light Fixtures | $788,615 | $0 | $128,919 | $659,696 |
| Percentage | 100.0% | 0.0% | 16.3% | 83.7% |
| Miscellaneous Lights | $13,479 | $0 | $2,203 | $11,276 |
| Percentage | 100.0% | 0.0% | 16.3% | 83.7% |
| Transformers | $2,711 | $0 | $443 | $2,268 |
| Percentage | 100.0% | 0.0% | 16.3% | 83.7% |
| Total | $1,214,163 | $0 | $182,154 | $1,032,009 |
| Percentage | 100.0% | 0.0% | 15.0% | 85.0% |

| | Number | Total Cost | Percentage |
|---|---|---|---|
| SL-1 Lights | 0 | $0 | 0.0% |
| SL-1 Poles | 0 | $0 | 0.0% |
| SL-2 Lights | 901 | $134,771 | 14.4% |
| SL-2 Poles | 40 | $11,048 | 1.2% |
| SL-3 Lights | 1,728 | $689,643 | 73.5% |
| SL-3 Poles | 231 | $102,475 | 10.9% |
| Total | 2,900 | $937,937 | 100.0% |

| | Total Cost | SL - 1 % | SL-2 % | SL-3 % |
|---|---|---|---|---|
| Total Light Percentage | $824,414 | 0.0% | 16.3% | 83.7% |
| Total Pole Percentage | $113,523 | 0.0% | 9.7% | 90.3% |
| Total | $937,937 | 0.0% | 15.5% | 84.5% |

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| Workpaper #5 - Factor 13 (Sep. 30, 2013)<br>Account 373 - Street Lights | | | | | Percent Allocation (Based on 2007) |
|---|---|---|---|---|---|
| Description | Total | SL-1 | SL-2 | SL-3 | |
| Poles | $288,765 | $0 | $0 | $288,765 | 20.33% |
| Percentage | 100.0% | 0.0% | 0.0% | 100.0% | |
| Conductors | $190,088 | $0 | $31,075 | $159,013 | 13.38% |
| Percentage | 100.0% | 0.0% | 16.3% | 83.7% | |
| Light Fixtures | $922,494 | $0 | $150,805 | $771,689 | 64.95% |
| Percentage | 100.0% | 0.0% | 16.3% | 83.7% | |
| Miscellaneous Lights | $15,767 | $0 | $2,578 | $13,190 | 1.11% |
| Percentage | 100.0% | $0 | 16.3% | 83.7% | |
| Transformers | $3,171 | $0 | $518 | $2,653 | 0.22% |
| Percentage | 100.0% | 0.0% | 16.3% | 83.7% | |
| Total | $1,420,285 | $0 | $184,975 | $1,235,310 | |
| Percentage | 100.0% | 0.0% | 13.0% | 87.0% | 100.00% |

| | Number | Total Cost | Percentage |
|---|---|---|---|
| SL-1 Lights | 0 | $0 | 0.0% |
| SL-1 Poles | 0 | $0 | 0.0% |
| SL-2 Lights | 435 | $186,818 | 13.2% |
| SL-2 Poles | 0 | $0 | 0.0% |
| SL-3 Lights | 2,422 | $1,040,242 | 73.2% |
| SL-3 Poles | 450 | $193,225 | 13.6% |
| Total | 3,307 | $1,420,285 | 100.00% |

| | Total Cost | SL - 1 % | SL-2 % | SL-3 % | |
|---|---|---|---|---|---|
| Total Light Percentage | $1,227,060 | 0.0% | 15.2% | 84.8% | 100.0% |
| Total Pole Percentage | $193,225 | 0.0% | 0.0% | 100.0% | 100.0% |
| Total | $1,420,285 | 0.00% | 13.15% | 86.85% | 100.0% |

| | |
|---|---|
| Data From 9/30/13 (Account 373A) | $ 787,953.92 |
| Data From 9/30/13 (Account 373B) | $ 632,331.11 |
| Total (Account 373) | $ 1,420,285.03 |