

ORIGINAL

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

**DATE:** September 9, 2004  
**TO:** Division of Commission Clerk and Administrative Services  
**FROM:** Sam Merta, Professional Accountant Specialist, Division of Economic Regulation *SM*  
**RE:** Docket No. 040216-GU, Florida Public Utilities Company

Attached is Exhibit AE-1.1, Audit Disclosures and Exceptions, that was inadvertently omitted from Document No. 09722 in the above styled case. Please include this exhibit in the above docket file.

Cc: Division of Economic Regulation (Rendell)

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DOCUMENT NUMBER - DATE

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**EXHIBIT AE1.1** Audit Disclosures and Exceptions  
 Florida Public Utilities Company  
 Natural Gas Rate Case: Docket No. 040216-GU

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
Allocation of Utility Plant	Utility Plant	Acquisition Adjust & GW	Direct Common	Sub-Total	Note 1 Allocation	Remaining Common	Common EDP Equip	Adj. Plant	Consolidated Allocation	FPU Allocation
All Division	(101,106,107)	(114)	Loc & Mer	(A+B+C+D)	%			(E+G+H)	%	%
<b>Florida Public Utilities</b>										
Northwest Electric	\$26,004,153	\$3,691		\$26,007,844	17%	394,874	\$318,283	\$26,721,001	17%	18%
Northeast Electric	34,499,776			34,499,776	22%	511,014	386,486	35,397,276	22%	24%
South FL NG	54,102,594	(29,523)	360,560	54,433,631	35%	812,976	795,706	56,042,313	35%	39%
Central Florida NG - less \$127,028 Sanford Facility	24,662,992	1,846,102		26,509,094	17%	394,874	454,689	27,358,657	17%	19%
Merchandising	0		94,723	94,723	0%	-	45,469	140,192	0%	
<b>Propane Operations</b>										
South FL Propane	7,257,659		71,766	7,329,425	5%	116,139	159,141	7,604,705	5%	
Central FL Propane	2,756,531			2,756,531	2%	46,456	68,203	2,871,190	2%	
Northeast Propane	1,475,217			1,475,217	1%	23,228	22,734	1,521,179	1%	
Nature Coast (996)	1,423,584			1,423,584	1%	23,228	22,734	1,469,546	1%	
Total	\$152,182,506	\$1,820,270	\$527,049	\$154,529,825	100%	2,322,789	2,273,445	159,126,059	100%	100%

	EDP Equipment				Remaining Common				Total	
	Customers Billed 6/30/2003	Allocation %	Common EDP	FPU Allocation %	Remaining Common	Direct Common	Total Remaining Common	Allocation %	Total Common	Allocation %
<b>Florida Public Utilities</b>										
Northwest Electric	12,462	14%	318,283	16%	394,874	-	394,874	13%	713,157	13%
Northeast Electric	14,225	17%	386,486	20%	511,014	-	511,014	18%	897,500	18%
South FL NG	30,281	35%	795,706	41%	812,976	360,560	1,173,536	41%	1,969,242	38%
Central Florida NG - less \$127,028 Sanford Facility	16,851	20%	454,689	23%	394,874	-	394,874	14%	849,563	17%
Merchandising	1,627	2%	45,469		0	94,723	94,723	3%	140,192	3%
<b>Propane Operations</b>										
South FL Propane	6,017	7%	159,141		116,139	71,766	187,905	7%	347,046	7%
Central FL Propane	2,409	3%	68,203		46,456	-	46,456	2%	114,659	2%
Northeast Propane	901	1%	22,734		23,228	-	23,228	1%	45,962	1%
Nature Coast (996)	1,109	1%	22,734		23,228	-	23,228	1%	45,962	1%
Total	85,882	100%	2,273,445	100%	2,322,789	527,049	2,849,838	100%	5,123,283	100%

	Allocation %	Total M & J Common EDP	Total M & J Remain Comm	Total M & J Comm Plant
<b>Merchandise</b>				
South FL	62.0%	28,192	58,729	86,919
Central FL	34.0%	15,459	32,206	47,665
Northeast	2.0%	909	1,894	2,804
Nature Coast (946)	2.0%	909	1,894	2,804
Total	100.0%	45,469	94,723	140,192