

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:  
COMPANY:  
DOCKET NO.:

Provide under separate cover a cost of service study that allocates production and transmission plant using the average of the twelve monthly coincident peaks and 1/13 weighted average demand (12 CP and 1/13th) method. In addition, if the company is proposing a different cost allocation method, or if a different method was adopted in its last rate case, provide cost of service studies using these methods as well. All studies filed must be at both present and proposed rates. 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.

Type of Data Shown:  
\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
Witness:

Each cost study must include a schedule showing total revenues, total expenses, NOI, rate base, rate of return, rate of return index, revenue requirements at an equalized rate of return, revenue excess/deficiency, and revenue requirements index, for each rate class and for the total retail jurisdiction for the test year.

In all cost of service studies filed, the average of the 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 XX and the fully adjusted net operating income in Schedule YY.

Costs and revenues for recovery clauses, 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 revenues should be allocated consistent with the allocation of the expense associated with the facilities used or services purchased.

If an 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).

FLORIDA PUBLIC SERVICE COMMISSION

**EXPLANATION:**

For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

COMPANY:

DOCKET NO.:

Allocation Method: \_\_\_\_\_

Line No.	Description	Total Retail	RS	GS	GSD	Etc.
<b>REVENUE REQUIREMENTS FROM SALES OF ELECTRICITY (\$000)</b>						
	Energy (Non-Fuel Portion)					
	Demand					
	Customer					
	Customer (Lighting Facilities)					
	Total Revenue Requirement					
<b>BILLING UNITS (ANNUAL)</b>						
	Energy					
	Demand					
	Customer					
<b>UNIT COST</b>						
	Energy Non-Fuel - cents/KWH					
	Customer - \$/bill					
	Customer (Lighting Facilities) \$/Fixture or pole					
	Demand - Production - \$/KW					
	Demand - Transmission - \$/KW					
	Demand - Distribution - \$/KW					
	Demand - Production - cents/KWH					
	Demand - Transmission - cents/KWH					
	Demand - Distribution - cents/KWH					
	(Unit Costs = Revenue Requirements (line 4, 5, 6, or 7) divided by Billing Units (line 12, 13, or 14).					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

**EXPLANATION:** For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under proposed rates must be calculated at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness:

COMPANY:

DOCKET NO.:

Allocation Method: \_\_\_\_\_

Line No.	Description	Total Retail	RS	GS	GSD	Etc.
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**REVENUE REQUIREMENTS FROM SALES OF ELECTRICITY (\$000)**

- Energy (Non-Fuel Portion)
- Demand
- Customer
- Customer (Lighting Facilities)
- Total Revenue Requirement

**BILLING UNITS (ANNUAL)**

- Energy
- Demand
- Customer

**UNIT COST**

- Energy Non-Fuel - cents/KWH
- Customer - \$/bill
- Customer (Lighting Facilities) \$/Fixture or pole
- Demand - Production - \$/KW
- Demand - Transmission - \$/KW
- Demand - Distribution - \$/KW
- Demand - Production - cents/KWH
- Demand - Transmission - cents/KWH
- Demand - Distribution - cents/KWH

(Unit Costs = Revenue Requirements (line 3, 4, 5, or 6) divided by Billing Units (line 9, 10, or 11).

Supporting Schedules:

Recap Schedules:

COMPANY-PROPOSED ALLOCATION OF THE RATE INCREASE BY RATE CLASS

FLORIDA PUBLIC SERVICE COMMISSION

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.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

COMPANY:

DOCKET NO.:

Rate Class	Present		Increase from Service Charges	Increase from Sale of Electricity	Increase from Other Revenue	Total Increase	Company Proposed		% Increase	
	ROR	Index					ROR	Index	With Adjustment Clauses	Without Adjustment Clauses

RS

GS

Etc.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

COMPANY:

DOCKET NO.:

(\$000)

Increase

Rate	(1)	(2)	(3)	(4)
	Base Revenue at Present Rates	Base Revenue at Proposed Rates	Dollars (2) - (1)	Percent (3) / (1)

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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 Schedule E-15.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

COMPANY:

DOCKET NO.:

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Rate Schedule \_\_\_\_\_

Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
	Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	
Customer Charge:							
Standard							
T-O-D							
Total							
kWh Charge:							
Standard							
T-O-D On-Peak							
T-O-D Off-Peak							
Total							
Etc.							
Total Base Revenue (Calculated)							
Correction Factor							
Total Base Revenue (Booked)							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Calculate revenues 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 and those who do not. Annual KWH's must agree with the data provided in Schedule E-15.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

COMPANY:

DOCKET NO.:

Type of Facility	Annual Billing Items	Est. Monthly kWh	Annual kWh	Present Rates			Proposed Rates			Percent Increase	
				Facility Charge	Energy Charge	Maintenance Charge	Facility Charge	Energy Charge	Maintenance Charge		
							Total Monthly Charge	\$ Total Revenue	Total Monthly Charge	\$ Total Revenue	

Annual kWh:

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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. Work papers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, and the Commission Clerk and upon request to other parties to the docket.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness:

COMPANY:

DOCKET NO.:

Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS:

COMPANY:

DOCKET NO.:

CALCULATION OF PROPOSED RATES  
SCHEDULE A

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	RESIDENTIAL ANNUAL	INDUSTRIAL	INTERRUPT	
PROPOSED TOTAL TARGET REVENUES	0	0	0	0	0	0	0	
LESS: OTHER OPERATING REVENUE	-0	-0	-0	-0		0	0	
LESS: CUSTOMER CHARGE REVENUES								
PROPOSED CUSTOMER CHARGES		0	0	0	0	0	0	
TIMES: NUMBER OF BILLS	0	0	0	0	0	0	0	
EQUALS: CUSTOMER CHARGE REVENUES	0	0	0	0	0	0	0	
LESS: OTHER NON-THERM-RATE REVENUES								
EQUALS: PER-THERM TARGET REVENUES	0	0	0	0	0	0	0	0
DIVIDED BY: NUMBER OF THERMS	0	0	0	0	0	0	0	0
EQUALS: PER-THERM RATES (UNRNDED)		0	0	0	0	0	0	
PER-THERM RATES (RNDED)		0	0	0	0	0	0	
PER-THERM-RATE REVENUES (RNDED RATES)	0	0	0	0	0	0	0	
SUMMARY: PROPOSED TARIFF RATES								
CUSTOMER CHARGES		0	0	0	0	0	0	
ENERGY CHARGES		0	0	0	0	0	0	
NON-GAS (CENTS PER THERM)		0	0	0	0	0	0	
PURCHASED GAS ADJUSTMENT		0	0	0	0	0	0	
TOTAL (INCLUDING PGA)		0	0	0	0	0	0	
SUMMARY: PRESENT TARIFF RATES								
CUSTOMER CHARGES		0	0	0	0	0	0	
ENERGY CHARGES		0	0	0	0	0	0	
NON-GAS (CENTS PER THERM)		0	0	0	0	0	0	
PURCHASED GAS ADJUSTMENT		0	0	0	0	0	0	
TOTAL (INCLUDING PGA)		0	0	0	0	0	0	
SUMMARY: OTHER OPERATING REVENUE		PRESENT	REVENUE	PROPOSED	REVENUE			
CONNECTION CHARGE		0	0	0	0			
RECONNECTION CHARGE		0	0	0	0			
COLLECTION CHARGE		0	0	0	0			
CHANGE OF ACCOUNT		0	0	0	0			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS:

COMPANY:

DOCKET NO.:

PROPOSED RATE DESIGN  
SCHEDULE B

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT	
PRESENT RATES (projected test year)							
GAS SALES (due to growth)	0	0	0	0	0	0	
OTHER OPERATING REVENUE	0	0	0	0	0	0	
TOTAL	0	0	0	0	0	0	
RATE OF RETURN	0	0	0	0	0	0	
INDEX	0	0	0	0	0	0	
STAFF PROPOSED RATES							
GAS SALES	0	0	0	0	0	0	0
OTHER OPERATING REVENUE	-0	-0	-0	-0	0	0	0
TOTAL	0	0	0	0	0	0	0
TOTAL REVENUE INCREASE	0	0	0	0	0	0	0
PERCENT INCREASE	0	0	0	0	0	0	
RATE OF RETURN	0	0	0	0	0	0	
INDEX	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS:

COMPANY:

DOCKET NO.:

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

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT	
REVENUES:							
Gas Sales	0	0	0	0	0	0	
Other Operating Revenue	-0	-0	-0	-0	0	0	
Total	0	0	0	0	0	0	
EXPENSES:							
Purchased Gas Cost	0	0	0	0	0	0	
O&M Expenses	0	0	0	0	0	0	
Depreciation Expenses	0	0	0	0	0	0	
Amortization Expenses	0	0	0	0	0	0	
Taxes Other Than Income--Fixed	0	0	0	0	0	0	
Taxes Other Than Income--Revenue	0	0	0	0	0	0	
Total Expses excl. Income Taxes	0	0	0	0	0	0	
PRE TAX NOI:	0	0	0	0	0	0	0
INCOME TAXES:	0	0	0	0	0	0	0
NET OPERATING INCOME:	0	0	0	0	0	0	0
RATE BASE:	0	0	0	0	0	0	
RATE OF RETURN	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS:

COMPANY:

DOCKET NO.:

RATE OF RETURN BY CUSTOMER CLASS  
SCHEDULE C PAGE 1 OF 2

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
REVENUES: (projected test year)						
Gas Sales (due to growth)	0	0	0	0	0	0
Other Operating Revenue	0	0	0	0	0	0
Total	0	0	0	0	0	0
EXPENSES:						
Purchased Gas Cost	0	0	0	0	0	0
O&M Expenses	0	0	0	0	0	0
Depreciation Expenses	0	0	0	0	0	0
Amortization Expenses	0	0	0	0	0	0
Taxes Other Than Income--Fixed	0	0	0	0	0	0
Taxes Other Than Income--Revenue	0	0	0	0	0	0
Total ExpSES excl. Income Taxes	0	0	0	0	0	0
INCOME TAXES:	0	0	0	0	0	0
NET OPERATING INCOME:	0	0	0	0	0	0
=====						
RATE BASE:	0	0	0	0	0	0
RATE OF RETURN	0	0	0	0	0	0
*****						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS:

COMPANY:

DOCKET NO.:

DERIVATION OF REVENUE DEFICIENCY  
SCHEDULE D

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
CUSTOMER COSTS	0	0	0	0	0	0
CAPACITY COSTS	0	0	0	0	0	0
COMMODITY COSTS	0	0	0	0	0	0
REVENUE COSTS	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
less:REVENUE AT PRESENT RATES (in the projected test year)	0	0	0	0	0	0
equals: GAS SALES REVENUE DEFICIENCY	0	0	0	0	0	0
plus:DEFICIENCY IN OTHER OPERATING REV.	-0	-0	-0	-0	-0	-0
equals:TOTAL BASE-REVENUE DEFICIENCY	0	0	0	0	0	0
=====						
UNIT COSTS:						
Customer	0	0	0	0	0	0
Capacity	0	0	0	0	0	0
Commodity	0	0	0	0	0	0

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS:

COMPANY:

DOCKET NO.:

SUMMARY							
RB	0	0	0	0	0	0	
ATTRITION	0	0	0	0	0	0	
O&M	0	0	0	0	0	0	
DEPRECIATION	0	0	0	0	0	0	
AMORTIZATION EXPENSES	0	0	0	0	0	0	
TAXES OTHER THAN INCOME - OTHER	0	0	0	0	0	0	
TAXES OTHER THAN INCOME - REV. RELATEI	0	0	0	0	0	0	
INCOME TAXES TOTAL	0	0	0	0	0	0	
REVENUE CREDITED TO COS:	0	0	0	0	0	0	
TOTAL COST - CUSTOMER	0	0	0	0	0	0	0
TOTAL COST - CAPACITY	0	0	0	0	0	0	
TOTAL COST - COMMODITY	0	0	0	0	0	0	
TOTAL COST - REVENUE	0	0	0	0	0	0	checksum
NO. OF CUSTOMERS	0	0	0	0	0	0	
PEAK MONTH SALES	0	0	0	0	0	0	
ANNUAL SALES	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS:

COMPANY:

DOCKET NO.:

SUMMARY							
RB	0	0	0	0	0	0	
ATTRITION	0	0	0	0	0	0	
O&M	0	0	0	0	0	0	
DEPRECIATION	0	0	0	0	0	0	
AMORTIZATION EXPENSES	0	0	0	0	0	0	
TAXES OTHER THAN INCOME - OTHER	0	0	0	0	0	0	
TAXES OTHER THAN INCOME - REV. RELATEI	0	0	0	0	0	0	
INCOME TAXES TOTAL	0	0	0	0	0	0	
REVENUE CREDITED TO COS:	0	0	0	0	0	0	
TOTAL COST - CUSTOMER	0	0	0	0	0	0	0
TOTAL COST - CAPACITY	0	0	0	0	0	0	
TOTAL COST - COMMODITY	0	0	0	0	0	0	
TOTAL COST - REVENUE	0	0	0	0	0	0	
NO. OF CUSTOMERS	0	0	0	0	0	0	checksum
PEAK MONTH SALES	0	0	0	0	0	0	
ANNUAL SALES	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS:

COMPANY:

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

DOCKET NO.:

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT	ALLOCATOR
<b>TAXES OTHER THAN INCOME TAXES:</b>							
Customer	0	0	0	0	0	0	weighted cust.
Capacity	0	0	0	0	0	0	direct
Subtotal	0	0	0	0	0	0	
Revenue	0	0	0	0	0	0	tx, cust cap & comm.
Total	0	0	0	0	0	0	0
<b>RETURN (NOI)</b>							
Customer	0	0	0	0	0	0	cust.rel.RB
Capacity	0	0	0	0	0	0	cap.rel.RB direct
Commodity	0	0	0	0	0	0	comm.rel.RB
Total	0	0	0	0	0	0	0
<b>INCOME TAXES</b>							
Customer	0	0	0	0	0	0	cust.rel.RB
Capacity	0	0	0	0	0	0	cap.rel.RB direct
Commodity	0	0	0	0	0	0	comm.rel.RB
Total	0	0	0	0	0	0	0
<b>REVENUE CREDITED TO COS:</b>							
Customer	0	0	0	0	0	0	direct assignment
<b>TOTAL COST OF SERVICE:</b>							
Customer	0	0	0	0	0	0	
Capacity	0	0	0	0	0	0	0
Commodity	0	0	0	0	0	0	
Subtotal	0	0	0	0	0	0	
Revenue	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS:

COMPANY:

ALLOCATION OF COST OF SERVICE  
TO CUSTOMER CLASSES  
SCHEDULE E 1 OF 2

DOCKET NO.:

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT	ALLOCATOR
<b>OPERATIONS AND MAINTENANCE EXPENSE:</b>							
<b>DIRECT AND SPECIAL ASSIGNMENTS:</b>							
Customer							
878 Meters and House Regulators	0	0	0	0	0	0	wtd.cust.
893 Maint. of Meters & House Reg.	0	0	0	0	0	0	wts.cust
874 Mains & Services	0	0	0	0	0	0	wtd.cust
892 Maint. of Services	0	0	0	0	0	0	wtd.cust.
All Other	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0
Capacity							
876 Measuring & Reg. Sta. Eq.- I	0	0	0	0	0	0	peak sales
890 Maint. of Meas.& Reg.Sta.Eq.-I	0	0	0	0	0	0	peak sales
874 Mains and Services	0	0	0	0	0	0	direct
887 Maint. of Mains	0	0	0	0	0	0	direct
All Other	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0
Commodity							
Account #	0	0	0	0	0	0	
Account #	0	0	0	0	0	0	
Account #	0	0	0	0	0	0	
All Other	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0
TOTAL O&M	0	0	0	0	0	0	0
<b>DEPRECIATION EXPENSE:</b>							
Customer	0	0	0	0	0	0	weighted cust.
Capacity	0	0	0	0	0	0	direct
Total	0	0	0	0	0	0	
<b>AMORT. OF GAS PLANT:</b>							
Capacity	0	0	0	0	0	0	peak sales
<b>AMORT. OF PROPERTY LOSS:</b>							
Capacity	0	0	0	0	0	0	peak sales
<b>AMORT OF LIMITED TERM INVEST.</b>							
Capacity	0	0	0	0	0	0	peak sales
<b>AMORT. OF ACQUISITION ADJ.:</b>							
Customer	0	0	0	0	0	0	weighted cust.
Capacity	0	0	0	0	0	0	direct
Total	0	0	0	0	0	0	
<b>AMORT. OF CONVERSION COSTS:</b>							
Commodity	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS:

COMPANY:

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES  
SCHEDULE F

DOCKET NO.:

RATE BASE BY CUSTOMER CLASS	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT	ALLOCATOR	
<b>DIRECT AND SPECIAL ASSIGNMENTS:</b>								
Customer	0	0	0	0	0	0	weighted customers	0
Meters	0	0	0	0	0	0	wtd.cust.	0
House Regulators	0	0	0	0	0	0	wtd.cust.	0
Services	0	0	0	0	0	0	weighted cust.	0
All Other	0	0	0	0	0	0	0	
Total	0	0	0	0	0	0		
Capacity	0	0	0	0	0	0	peak sales	0
Industrial Meas.& Reg. Sta. Eq.	0	0	0	0	0	0	peak sales	0
Meas.&Reg.Sta.Eq.-Gen.	0	0	0	0	0	0	direct	0
Mains	0	0	0	0	0	0	direct	0
All Other	0	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0	
Commodity	0	0	0	0	0	0		
Account #	0	0	0	0	0	0		
Account #	0	0	0	0	0	0		
Account #	0	0	0	0	0	0	annual sales	
All Other	0	0	0	0	0	0		
Total	0	0	0	0	0	0		
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS:

COMPANY:

DOCKET NO.:

DEVELOPMENT OF ALLOCATION FACTORS  
SCHEDULE G

	TOTAL	RESIDENTIAL	COMMERCIAL	COMMERCIAL LARGE VOL.	INDUSTRIAL	INTERRUPT
<b>CUSTOMER COSTS</b>						
No. of Customers	0	0	0	0	0	0
Weighting	NA	0	0	0	0	0
Weighted No. of Customers	0	0	0	0	0	0
Allocation Factors	0	0	0	0	0	0
<b>CAPACITY COSTS</b>						
Peak & Avg. Month Sales Vol.(therms)	0	0	0	0	0	0
Allocation Factors	0	0	0	0	0	0
Miles of Main Allocation	0	0	0	0	0	0
<b>COMMODITY COSTS</b>						
Annual Sales Vol.(therms)	0	0	0	0	0	0
Allocation Factors	0	0	0	0	0	0
<b>REVENUE-RELATED COSTS</b>						
Tax on Cust,Cap,& Commod.	0	0	0	0	0	0
Allocation Factors	0	0	0	0	0	0

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN: \_\_\_\_\_  
PROJECTED TEST YEAR: XX/XX/XX  
WITNESS: \_\_\_\_\_

COMPANY:

DOCKET NO.:

SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
ATTRITION	0	0	0	0	0
O&M	0	0	0	0	0
DEP.	0	0	0	0	0
AMORTIZATION OF OTHER GAS PLANT	0	0	0	0	0
AMORTIZATION OF PROPERTY LOSS	0	0	0	0	0
AMORTIZATION OF LIMITED TERM INVESTMEI	0	0	0	0	0
AMORTIZATION OF ACQUISITION ADJUSTMEN	0	0	0	0	0
AMORTIZATION OF CONVERSION COSTS	0	0	0	0	0
TAXES OTHER THAN INCOME TAXES	0	0	0	0	0
RETURN	0	0	0	0	0
INCOME TAXES	0	0	0	0	0
REVENUE CREDITED TO COST OF SERVICE	0	0	0	0	0
TOTAL COST OF SERVICE	0	0	0	0	0
RATE BASE	0	0	0	0	0
KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
RATE BASE ITEMS(PLANT-ACC.DEP):					
381-382 METERS	0	0	0	0	0
383-384 HOUSE REGULATORS	0	0	0	0	0
385 INDUSTRIAL MEAS.& REG.EQ.	0	0	0	0	0
376 MAINS	0	0	0	0	0
380 SERVICES	0	0	0	0	0
378 MEAS.& REG.STA.EQ.-GEN.	0	0	0	0	0
892 Maint. of Services O & M ITEMS	0	0	0	0	0
876 MEAS.& REG.STA.EQ.IND.	0	0	0	0	0
878 METER & HOUSE REG.	0	0	0	0	0
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	0	0	0	0	0
893 MAINT.OF METERS AND HOUSE REG.	0	0	0	0	0
874 MAINS AND SERVICES	0	0	0	0	0
887 MAINT. OF MAINS	0	0	0	0	0