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May 24, 2022

**BY E-FILING**

Mr. Adam Teitzman, Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Docket No. 20220067-GU: Petition for rate increase by Florida Public Utilities Company, Florida Division of Chesapeake Utilities Corporation, Florida Public Utilities Company - Fort Meade, and Florida Public Utilities Company - Indiantown Division.**

Dear Mr. Teitzman:

Attached, for electronic filing, please find the Minimum Filing Requirement G Schedules in support of the referenced Petition.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

(Document 25 of 27)

Sincerely,

A handwritten signature in black ink, appearing to read 'Beth Keating', written over a horizontal line.

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706

FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED GAS  
DOCKET NO. 20220067-GU  
MINIMUM FILING REQUIREMENTS  
**SCHEDULE G1 - PROJECTED TEST YEAR - RATE BASE**  
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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average rate base for the historic base year, the historic base year plus one, and the projected test year.

Type of Data Shown:

Historic Base Year Data: 12/31/2021

Historic Base YR + 1: 12/31/2022

Projected Test Year: 12/31/2023

Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No 20220067-GU

Line No.	Description	BASE YEAR 12/31/2021 Per Books	Company Adjustments	Base Year Adjusted Average Year	Unadjusted BASE YR + 1 12/31/2022 Average Year	BASE YR + 1 Adjustments	BASE YR + 1 12/31/2022 Average Year	Projected Test Year Unadjusted Average Year	Projected Test Year Adjustments	Projected Test Year As Adjusted
<b>UTILITY PLANT</b>										
1	PLANT IN SERVICE	\$ 507,761,437	\$ (4,874,002)	\$ 502,887,435	\$ 546,637,471	\$ (5,106,574)	\$ 541,530,897	\$ 570,152,366	\$ (16,897,953)	\$ 553,254,413
2	COMMON PLANT ALLOCATED	11,153,532	-	11,153,532	11,169,481	-	11,169,481	8,688,278	-	8,688,278
3	ACQUISITION ADJUSTMENT	36,202,069	-	36,202,069	36,202,069	-	36,202,069	36,202,069	-	36,202,069
4	COMPLETED NOT CLASSIFIED PLANT	-	-	-	-	-	-	-	-	-
5	CONSTRUCTION WORK IN PROGRESS	8,082,163	-	8,082,163	7,900,258	-	7,900,258	7,130,484	-	7,130,484
6	GOODWILL	3,183,612	(3,183,612)	-	3,183,612	(3,183,612)	-	3,183,612	(3,183,612)	-
7	COMMON CONST. WORK IN PROGRESS	363	-	363	-	-	-	-	-	-
8	TOTAL	\$ 566,383,176	\$ (8,057,614)	\$ 558,325,562	\$ 605,092,891	\$ (8,290,186)	\$ 596,802,705	\$ 625,356,810	\$ (20,081,565)	\$ 605,275,245
<b>DEDUCTIONS</b>										
9	ACCUM. DEPR. - UTILITY PLANT	(125,579,503)	\$ 1,323,016	\$ (124,256,487)	\$ (134,718,819)	\$ 1,521,367	\$ (133,197,452)	\$ (145,747,199)	\$ 10,754,239	\$ (134,992,960)
10	ACCUM. DEPR. - COMMON PLANT	(1,887,633)	-	(1,887,633)	(2,397,564)	-	(2,397,564)	(2,966,035)	-	(2,966,035)
11	ACCUM. AMORT. - ACQ. ADJ.	(14,675,310)	-	(14,675,310)	(15,896,793)	-	(15,896,793)	(17,118,275)	-	(17,118,275)
12	RETIREMENT WORK IN PROCESS	1,058,629	-	1,058,629	86,074	-	86,074	-	-	-
13	CUSTOMER ADV. FOR CONST.	(805,306)	-	(805,306)	(695,131)	-	(695,131)	(695,131)	-	(695,131)
14	TOTAL DEDUCTIONS	\$ (141,889,123)	\$ 1,323,016	\$ (140,566,107)	\$ (153,622,232)	\$ 1,521,367	\$ (152,100,865)	\$ (166,526,640)	\$ 10,754,239	\$ (155,772,401)
15	PLANT NET	\$ 424,494,053	\$ (6,734,598)	\$ 417,759,455	\$ 451,470,659	\$ (6,768,819)	\$ 444,701,840	\$ 458,830,169	\$ (9,327,326)	\$ 449,502,843
<b>ALLOWANCE FOR WORKING CAPITAL</b>										
16	BALANCE SHEET METHOD	\$ (134,704,916)	\$ 134,045,885	(659,031)	\$ (141,628,809)	142,962,754	1,333,945	\$ (133,830,750)	\$ 133,361,703	(469,046)
17	COMMON WORKING CAPITAL	\$ 2,937,629	\$ -	\$ 2,937,629	6,309,040	-	6,309,040	5,853,357	-	5,853,357
18	TOTAL RATE BASE	\$ 292,726,766	\$ 127,311,287	\$ 420,038,053	\$ 316,150,890	\$ 136,193,934	\$ 452,344,825	\$ 330,852,777	\$ 124,034,378	\$ 454,887,154
19	NET OPERATING INCOME	\$ 21,780,867	\$ (1,795,911)	\$ 19,984,956	\$ 18,255,308	\$ (1,128,201)	\$ 17,127,107	\$ 14,266,985	\$ (2,849,282)	\$ 11,417,702
20	RATE OF RETURN	7.44%		4.76%			3.79%	4.31%		2.51%

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base YR + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	BASE YEAR 12/31/2021 Per Books	Company Adjustments	Base Year Adjusted Average Year	Unadjusted BASE YR + 1 12/31/2022 Average Year	BASE YR + 1 Adjustments	BASE YR + 1 12/31/2022 Average Year	Projected Test Year Unadjusted Average Year	Projected Test Year Adjustments	Projected Test Year As Adjusted
<b>CURRENT AND ACCRUED ASSETS</b>										
1	SINKING FUNDS	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	OTHER INVESTMENTS	-		-	-	-	-	-	-	-
3	CASH	53,046		53,046	10,323	-	10,323	10,323	-	10,323
4	SPECIAL DEPOSITS	-		-	-	-	-	-	-	-
5	WORKING FUNDS	39,278		39,278	39,300	-	39,300	39,300	-	39,300
6	TEMPORARY CASH INVESTMENTS	-		-	-	-	-	-	-	-
7	NOTES RECEIVABLE	-		-	-	-	-	-	-	-
8	CUST. ACCTS. REC.- GAS	15,656,130	(5,049,658)	10,606,472	16,274,721	(5,252,903)	11,021,818	17,429,651	(5,752,455)	11,677,196
9	OTHER ACCOUNTS RECEIVABLE	73,689		73,689	150,402	-	150,402	150,402	-	150,402
10	ACCUM. PROV. UNCOLLECT. ACCTS.	(952,954)		(952,954)	(663,306)	-	(663,306)	(663,306)	-	(663,306)
11	RECEIVABLE ASSOC. COMPANIES	(122,658,697)	122,658,697	-	(134,619,486)	134,619,486	-	(127,849,224)	127,849,224	-
12	INVESTMENT IN SUBSIDIARY	-		-	-	-	-	-	-	-
13	PLANT & OPER. MATERIAL & SUPPL.	674,545		674,545	727,825	-	727,825	727,825	-	727,825
14	MERCHANDISE	-		-	-	-	-	-	-	-
15	GAS STORED	(163,132)	163,132	-	(28,982)	-	(28,982)	-	-	-
16	PREPAYMENTS	1,036,658		1,036,658	1,177,650	-	1,177,650	1,213,483	-	1,213,483
17	UNBILLED REVENUE & MISC.	2,508,333		2,508,333	2,998,901	-	2,998,901	2,998,901	-	2,998,901
18	DERIVATIVE	-		-	-	-	-	-	-	-
19	MISC. CURR. & ACCRUED ASSETS	18,755		18,755	6,755	-	6,755	6,755	-	6,755
20	OPERATING LEASES	1,708,890		1,708,890	1,433,802	-	1,433,802	957,411	-	957,411
21	TOTAL CURRENT ASSETS	(102,005,459)	117,772,171	15,766,712	(112,492,096)	129,366,583	16,874,486	(104,978,479)	122,096,769	17,118,290
<b>DEFERRED DEBITS</b>										
21	UNAMORTIZED DEBT EXPENSE	-		-	-	-	-	-	-	-
22	OTHER REGULATORY ASSETS	13,150,559		13,150,559	10,630,423	(919,408)	9,711,015	9,316,220	(463,060)	8,853,160
23	CLEARING ACCOUNTS	303,324		303,324	235,178	-	235,178	235,178	-	235,178
24	OTHER DEFERRED DEBITS	2,155,161	(19,344)	2,135,817	2,406,449	(20,764)	2,385,686	1,618,252	(1,398,500)	219,752
25	UNAMORTIZED RATE CASE	79,961		79,961	2,530,061	-	2,530,061	3,401,155	(495,188)	2,905,967
26	OP. BALANCE SHEET ACCT.	(114,978)	(37,453)	(152,431)	(22,416)	-	(22,416)	-	-	-
28	TOTAL DEFERRED DEBITS	15,574,027	(56,797)	15,517,230	15,779,695	(940,172)	14,839,523	14,570,805	(2,356,748)	12,214,057
29	TOTAL CURRENT & DEF. ASSETS	\$ (86,431,432)	\$ 117,715,374	\$ 31,283,942	\$ (96,712,401)	\$ 128,426,411	\$ 31,714,010	\$ (90,407,674)	\$ 119,740,020	\$ 29,332,346

Florida Public Service Commission  
 Company: Florida Public Utilities Common  
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base YR + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Description	BASE YEAR	Company Adjustments	Base Year	Unadjusted	BASE YR + 1	BASE YR + 1	BASE YR + 1	Projected Test Year Unadjusted Average Year	Projected Test Year Adjustments	Projected Test Year As Adjusted
		12/31/2021 Per Books		Adjusted Average Year	BASE YR + 1 12/31/2022 Average Year	Adjustments	BASE YR + 1 12/31/2022 Average Year				
<u>CURRENT AND ACCRUED ASSETS</u>											
1	SINKING FUNDS	\$ -	\$ -	\$ -				\$ -	\$ -		\$ -
2	OTHER INVESTMENTS	-	-	-				-	-		-
3	CASH	1,015,610		1,015,610	1,099,499			1,099,499	1,162,390		1,162,390
4	INVESTMENT IN SUBSIDIARY	109,316,630	(109,316,630)		109,316,630	(109,316,630)			109,316,630	(109,316,630)	
5	WORKING FUNDS	-	-	-				-	-		-
6	TEMPORARY CASH INVESTMENTS	-	-	-				-	-		-
7	NOTES RECEIVABLE	-	-	-				-	-		-
8	CUST. ACCTS. REC.- GAS	(357,347)		(357,347)	(386,864)			(386,864)	(408,992)		(408,992)
9	OTHER ACCOUNTS RECEIVABLE	12,985		12,985	14,059			14,059	14,863		14,863
10	ACCUM. PROV. UNCOLLECT. ACCTS.	-	-	-				-	-		-
11	RECEIVABLE ASSOC. COMPANIES	(54,138,235)	54,138,235		(56,589,670)	56,589,670			(54,974,244)	54,974,244	
12	INVESTMENT IN SUBSIDIARY	-	-	-				-	-		-
13	PLANT & OPER.MATERIAL & SUPPL.	-	-	-				-	-		-
14	MERCHANDISE	-	-	-				-	-		-
15	STORES EXPENSE	-	-	-				-	-		-
16	PREPAYMENTS	189,454		189,454	205,103			205,103	216,835		216,835
17	UNBILLED REVENUE & MISC.	-	-	-				-	-		-
18	DERIVATIVE	-	-	-				-	-		-
19	MISC. CURRENT AND ACCRUED ASSETS	-	-	-				-	-		-
20	OPERATING LEASES	590,185		590,185	224,878			224,878	115,640		115,640
21	TOTAL CURRENT ASSETS	56,629,283	(55,178,395)	1,450,888	53,883,634	(52,726,960)		1,156,675	55,443,121	(54,342,386)	1,100,735
<u>DEFERRED DEBITS</u>											
22	UNAMORTIZED DEBT EXPENSE	-	-	-				-	-		-
23	OTHER REGULATORY ASSETS	-	-	-				-	-		-
24	CLEARING ACCOUNTS	-	-	-				-	-		-
25	OTHER DEFERRED DEBITS	-	-	-				-	-		-
26	UNAMORTIZED RATE CASE	-	-	-				-	-		-
27	OPERATIONAL BALANCE SHEET ACCT.	-	-	-				-	-		-
29	TOTAL DEFERRED DEBITS	-	-	-				-	-		-
30	TOTAL CURRENT AND DEFERRED ASSETS	\$ 56,629,283	\$ (55,178,395)	\$ 1,450,888	\$ 53,883,634	\$ (52,726,960)		\$ 1,156,675	\$ 55,443,121	\$ (54,342,386)	\$ 1,100,735

Florida Public Service Commission  
 Company: Florida Public Utilities Common  
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base YR + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Description	% Allocated to FPUC	% Allocated to CFG	% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
<u>CURRENT AND ACCRUED ASSETS</u>										
1	SINKING FUNDS					\$ -	\$ -	\$ -	\$ -	\$ -
2	OTHER INVESTMENTS					-	-	-	-	-
3	CASH	34.80%	14.40%	0.10%	0.10%	404,512	167,384	1,162	1,162	574,221
4	INVESTMENT IN SUBSIDIARY	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
5	WORKING FUNDS	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
6	TEMPORARY CASH INVESTMENTS	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
7	NOTES RECEIVABLE	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
8	CUST. ACCTS. REC.- GAS	34.80%	14.40%	0.10%	0.10%	(142,329)	(58,895)	(409)	(409)	(202,042)
9	OTHER ACCOUNTS RECEIVABLE	34.80%	14.40%	0.10%	0.10%	5,172	2,140	15	15	7,342
10	ACCUM. PROV.UNCOLLECT.ACCTS.	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
11	RECEIVABLE ASSOC. COMPANIES	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
12	INVESTMENT IN SUBSIDIARY	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
13	PLANT & OPER.MATERIAL & SUPPL.	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
14	MERCHANDISE	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
15	STORES EXPENSE	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
16	PREPAYMENTS	34.80%	14.40%	0.10%	0.10%	75,459	31,224	217	217	107,116
17	UNBILLED REVENUE & MISC.	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
18	DERIVATIVE	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-
19	MISC. CURRENT AND ACCRUED ASSETS					-	-	-	-	-
20	OPERATING LEASES	39.17%	18.39%	0.36%	0.11%	45,297	21,264	411	128	67,100
21	TOTAL CURRENT ASSETS					388,110	163,118	1,396	1,113	553,737
<u>DEFERRED DEBITS</u>										
22	UNAMORTIZED DEBT EXPENSE					-	-	-	-	-
23	OTHER REGULATORY ASSETS					-	-	-	-	-
24	CLEARING ACCOUNTS					-	-	-	-	-
25	OTHER DEFERRED DEBITS					-	-	-	-	-
26	UNAMORTIZED RATE CASE					-	-	-	-	-
27	OPERATIONAL BALANCE SHEET ACCT.					-	-	-	-	-
29	TOTAL DEFERRED DEBITS					-	-	-	-	-
30	TOTAL CURRENT AND DEFERRED ASSETS					\$ 388,110	\$ 163,118	\$ 1,396	\$ 1,113	\$ 553,737

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base YR + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Description	BASE YEAR 12/31/2021 Per Books	Company Adjustments	Base Year Adjusted Average Year	Unadjusted BASE YR + 1 12/31/2022 Average Year	BASE YR + 1 Adjustments	BASE YR + 1 12/31/2022 Average Year	Projected Test Year Unadjusted Average Year	Projected Test Year Adjustments	Projected Test Year As Adjusted
<b>CURRENT LIABILITIES</b>										
1	NOTES PAYABLE	\$ -	\$ -	\$ -	-	-	-	-	-	-
2	ACCOUNTS PAYABLE	6,822,734	(468,061)	6,354,673	6,886,852	-	6,886,852	7,230,559	-	7,230,559
3	ACCT. PAY. ASSOC. CO.	-	-	-	-	-	-	-	-	-
4	ACCT. PAY. ASSOC. CO. SERVICES	-	-	-	-	-	-	-	-	-
5	CUSTOMER DEPOSITS-CURRENT	10,307,573	(10,307,573)	-	10,657,188	(10,657,188)	-	10,782,475	(10,782,475)	-
6	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-	-
7	TAXES ACCRUED-INCOME	3,977,693	-	3,977,693	4,958,713	-	4,958,713	4,930,924	-	4,930,924
8	INTEREST ACCRUED	117,560	214,251	331,811	179,561	908,099	1,087,660	179,561	1,041,814	1,221,375
9	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-
10	TAX COLLECTIONS PAYABLE	2,967,832	-	2,967,832	1,473,071	-	1,473,071	1,473,071	-	1,473,071
11	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-
12	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-
13	NON-UTILITY ACCRUED LIABILITY	-	-	-	-	-	-	-	-	-
14	MISC. CURRENT LIABILITIES	52,149	(6,678)	45,471	10,822	125,887	136,709	(5,510)	149,395	143,885
15	OP. LEASE OBLIGATIONS - CURRENT	431,838	-	431,838	495,031	-	495,031	501,602	-	501,602
16	TOTAL CURRENT LIABILITIES	24,677,379	(10,568,061)	14,109,318	24,661,238	(9,623,202)	15,038,036	25,092,682	(9,591,266)	15,501,416
<b>DEFERRED CREDITS AND OPERATING RESERVES</b>										
17	OTHER DEFERRED CREDITS	6,143,867	(3,342,450)	2,801,417	3,095,806	(2,493,141)	602,665	1,796,734	(1,610,417)	186,317
18	REGULATORY LIAB. - ENV.	2,420,000	(2,420,000)	-	2,420,000	(2,420,000)	-	2,420,000	(2,420,000)	-
19	OP. LEASE OBLIGATIONS NON-CURRENT	1,273,564	-	1,273,564	927,195	-	927,195	459,733	-	459,733
20	ACCRUED LIABILITY INSURANCE	680,052	-	680,052	702,150	-	702,150	652,300	-	652,300
21	ACCUM PROV - RATE REFUNDS	234,949	-	234,949	-	-	-	-	-	-
22	PENSIONS & BENEFITS RESERVE	12,843,673	-	12,843,673	13,110,019	-	13,110,019	13,001,627	-	13,001,627
23	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	23,596,105	(5,762,450)	17,833,655	20,255,170	(4,913,141)	15,342,029	18,330,394	(4,030,417)	14,299,977
24	TOTAL LIABILITIES	\$ 48,273,484	\$ (16,330,511)	\$ 31,942,973	\$ 44,916,407	\$ (14,536,343)	\$ 30,380,064	\$ 43,423,076	\$ (13,621,683)	\$ 29,801,393
25	WORKING CAPITAL	\$ (134,704,916)	\$ 134,045,885	\$ (659,031)	\$ (141,628,809)	\$ 142,962,754	\$ 1,333,945	\$ (133,830,750)	\$ 133,361,703	\$ (469,046)

Florida Public Service Commission  
 Company: Florida Public Utilities Company Florida Common  
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base YR + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Description	BASE YEAR	Company Adjustments	Base Year	Unadjusted	BASE YR + 1	BASE YR + 1	BASE YR + 1	Projected Test Year Unadjusted Average Year	Projected Test Year Adjustments	Projected Test Year As Adjusted
		12/31/2021		Adjusted	BASE YR + 1	BASE YR + 1	BASE YR + 1				
		Per Books		Average Year	Average Year	Adjustments	Average Year	Average Year			
<u>CURRENT LIABILITIES</u>											
1	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -		\$ -
2	ACCOUNTS PAYABLE	4,654,146	-	4,654,146	5,038,579			5,038,579	5,326,786		5,326,786
3	ACCTS. PAYABLE - ASSOC. CO.	-	-	-	-			-	-		-
4	CUSTOMER DEPOSITS	2,953,538	(2,953,538)	-	3,197,500	(3,197,500)		-	3,380,397	(3,380,397)	-
5	TAXES ACCRUED-GENERAL	-	-	-	-			-	-		-
6	TAXES ACCRUED-INCOME	(1,251,048)	-	(1,251,048)	(1,354,385)			(1,354,385)	(1,431,855)		(1,431,855)
7	INTEREST ACCRUED	-	-	-	-			-	-		-
8	DIVIDENDS DECLARED	-	-	-	-			-	-		-
9	TAX COLLECTIONS PAYABLE	(7,522)	-	(7,522)	(7,785)			(7,785)	(8,058)		(8,058)
10	INACTIVE DEPOSITS	-	-	-	-			-	-		-
11	CONSERVATION COST TRUE-UP	-	-	-	-			-	-		-
12	MISC. CURRENT ACCRUED LIAB.	1,711,485	-	1,711,485	1,771,387			1,771,387	1,833,386		1,833,386
13	OP. LEASE OBLIGATIONS - CURRENT	160,761	-	160,761	84,038			84,038	46,821		46,821
14	TOTAL CURRENT LIABILITIES	8,221,360	(2,953,538)	5,267,822	8,729,335	(3,197,500)		5,531,835	9,147,477	(3,380,397)	5,767,080
<u>DEFERRED CREDITS AND OPERATING RESERVES</u>											
15	OTHER DEFERRED CREDITS	-	-	-	-			-	-		-
16	OP. LEASE OBLIGATIONS NON-CURRENT	432,440	-	432,440	155,320			155,320	70,092		70,092
17	ACCRUED LIABILITY INSURANCE	-	-	-	-			-	-		-
18	ACCUM PROV - RATE REFUNDS	-	-	-	-			-	-		-
19	PENSIONS & BENEFITS RESERVE	(9,824,037)	-	(9,824,037)	(13,270,480)			(13,270,480)	(12,731,039)		(12,731,039)
20	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	(9,391,597)	-	(9,391,597)	(13,115,160)	-		(13,115,160)	(12,660,947)	-	(12,660,947)
21	TOTAL LIABILITIES	\$ (1,170,237)	\$ (2,953,538)	\$ (4,123,775)	\$ (4,385,825)	\$ (3,197,500)		\$ (7,583,326)	\$ (3,513,470)	\$ (3,380,397)	\$ (6,893,868)
22	WORKING CAPITAL	\$ 57,799,520	\$ (52,224,857)	\$ 5,574,663	\$ 58,269,460	\$ (49,529,459)		\$ 8,740,000	\$ 58,956,592	\$ (50,961,989)	\$ 7,994,603

Supporting Schedules: B-13, G-1 p.5-8, G-6 p.1-2

Recap Schedules:



Florida Public Service Commission  
 Company: Florida Public Utilities Company Florida Common  
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base YR + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Description	% Allocated to FPUC	% Allocated to CFG	% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
<u>CURRENT LIABILITIES</u>										
1	NOTES PAYABLE									
2	ACCOUNTS PAYABLE	34.80%	14.40%	0.10%	0.10%	\$ 1,619,643	\$ 670,197	\$ 4,654	\$ 4,654	2,299,148
3	ACCTS. PAYABLE - ASSOC. CO.									-
4	CUSTOMER DEPOSITS	34.80%	14.40%	0.10%	0.10%	1,027,831	425,309	2,954	2,954	1,459,048
5	TAXES ACCRUED-GENERAL					-	-	-	-	-
6	TAXES ACCRUED-INCOME	34.80%	14.40%	0.10%	0.10%	(435,365)	(180,151)	(1,251)	(1,251)	(618,018)
7	INTEREST ACCRUED					-	-	-	-	-
8	DIVIDENDS DECLARED					-	-	-	-	-
9	TAX COLLECTIONS PAYABLE	39.61%	13.70%	0.32%	0.22%	(2,979)	(1,031)	(24)	(17)	(4,051)
10	INACTIVE DEPOSITS					-	-	-	-	-
11	CONSERVATION COST TRUE-UP					-	-	-	-	-
12	MISC. CURRENT ACCRUED LIAB.	39.61%	13.70%	0.32%	0.22%	677,919	234,473	5,477	3,765	921,635
13	OP. LEASE OBLIGATIONS - CURRENT	39.61%	13.70%	0.32%	0.22%	63,677	22,024	514	354	86,570
14	TOTAL CURRENT LIABILITIES					2,950,727	1,170,823	12,324	10,459	4,144,332
<u>DEFERRED CREDITS AND OPERATING RESE</u>										
15	OTHER DEFERRED CREDITS									
16	OP. LEASE OBLIGATIONS NON-CURRENT	39.17%	18.39%	0.36%	0.11%	169,391	79,517	1,535	480	250,923
17	ACCRUED LIABILITY INSURANCE					-	-	-	-	-
18	ACCUM PROV - RATE REFUNDS					-	-	-	-	-
19	PENSIONS & BENEFITS RESERVE	65.00%				(6,385,624)	-	-	-	(6,385,624)
20	TOTAL DEFERRED CREDITS AND OPERATING RESERVES					(6,216,233)	79,517	1,535	480	(6,134,701)
21	TOTAL LIABILITIES					\$ (3,265,506)	\$ 1,250,340	\$ 13,859	\$ 10,939	\$ (1,990,369)
22	WORKING CAPITAL					\$ 6,535,986	\$ (666,710)	\$ (8,869)	\$ (7,049)	\$ 5,853,357

Supporting Schedules: B-13, G-1 p.5-8, G-6 p.1-2

Recap Schedules:

Florida Public Service Commission

Explanation: List and explain all proposed adjustment to the 13-month rate base.

Type of Data Shown:

Projected Test Year: 12/31/2023

Company: Florida Public Utilities Company Consolidated Gas

Witness: M. Napier

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate goodwill	\$ (3,183,612)	\$ -	\$ (3,183,612)	Eliminate goodwill from rate base - as determined by the Commission in prior rate cases
2	Eliminate non utility plant	(3,177,328)	(3,177,328)	-	Remove non-utility plant from rate base
3	Flexible gas service plant	(2,505,342)	-	(2,505,342)	Remove Flexible Gas service plant from Rate Base per Commission Orders PSC-98-1485-FOF-GU for Central Florida Gas and PSC-14-0710-TRF-GU for FPUC
4	Eliminate franchise/consent costs	(14,132)	-	(14,132)	Eliminate the impact of franchise/consent disallowed in the last rate case - PSC-10-0029-PAA-GU for Central Florida Gas
5	Close out AEP existing projects	4,080,866		4,080,866	Unrecovered AEP Costs due to program modification
6	Special contracts	(15,282,016)		(15,282,016)	Eliminate special contracts utility plant from rate base
7	TOTAL	<u>\$ (20,081,565)</u>	<u>\$ (3,177,328)</u>	<u>\$ (16,904,237)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
8	Eliminate non utility plant	\$ 1,185,796	\$ 1,149,526	\$ 36,270	Remove accumulated depreciation for non-utility plant from rate base
9	Eliminate flexible gas service plant	496,794	-	496,794	Remove Flexible Gas service accumulated depreciation from Rate Base per Commission Orders PSC-98-1485-FOF-GU for Central Florida Gas and PSC-14-0710-TRF-GU for FPUC
10	Eliminate franchise/consent costs	14,132	-	14,132	Eliminate the impact of franchise/consent disallowed in the last rate case - PSC-10-0029-PAA-GU for Central Florida Gas
11	Special contracts	9,057,517	-	9,057,517	Eliminate special contracts accumulated depreciation from rate base
12	TOTAL	<u>\$ 10,754,239</u>	<u>\$ 1,149,526</u>	<u>\$ 9,604,713</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
13	(SEE SCHEDULE G-1- P 4a FOR DETAIL)	133,361,703	-	133,361,703	
14	TOTAL RATE BASE ADJUSTMENTS	<u>\$ 124,034,378</u>	<u>\$ (2,027,802)</u>	<u>\$ 126,062,180</u>	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

Florida Public Service Commission

Explanation: List and explain all proposed adjustment to the 13-month rate base.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>Working Capital Adjustments</u>					
<u>Current and deferred assets</u>					
1	Eliminate accounts receivable booked to customer deposits in Florida Common	\$ (1,671,590)	\$ -	\$ (1,671,590)	Remove credits to Acct. Rec. recorded in FC Common
2	Eliminate AEP receivable	(4,080,866)	-	(4,080,866)	Unrecovered AEP costs due to program modification
3	Eliminate receivable from associated companies	127,849,224	-	127,849,224	Removed from rate base -Equity related
4	Eliminate environmental regulatory assets	(484,793)	-	(484,793)	Eliminate environment regulatory assets
5	Deferred rate case expense	(1,871,956)	-	(1,871,956)	Reduce unamortized rate case expense by 50% to be consistent with commission policy
6	TOTAL	<u>\$ 119,740,020</u>	<u>\$ -</u>	<u>\$ 119,740,020</u>	
<u>Liabilities</u>					
7	Eliminate customer deposits	\$ (10,782,475)	\$ -	\$ (10,782,475)	Eliminate customer deposits
8	Eliminate environmental liabilities	(1,610,417)	-	(1,610,417)	Eliminate environmental liabilities - other deferred credits
9	Allocate accrued interest from parent	1,041,814	-	1,041,814	Adjustment for accrued interest financed by parent company
10	Flexible liability adjustment	5,509		5,509	Adjustment to calculate the impact of competitive rate adj. per the last rate case - PSC-10-0029-PAA-GU for Central Florida Gas
11	Allocate corporate health insurance reserve to gas division	134,882		134,882	Adjustment to record health insurance from parent
12	Eliminate Flex plant	9,004		9,004	Eliminate working capital associated with flexible gas service per Commission Order No PSC-98-1485-FOF-GU for Central Florida Gas
13	Regulatory liabilities - environmental	(2,420,000)		(2,420,000)	Eliminate environmental reg. liability for Central Florida Gas.
14	TOTAL	<u>\$ (13,621,683)</u>	<u>\$ -</u>	<u>\$ (13,621,683)</u>	
15	TOTAL RATE BASE WORKING CAPITAL ADJUSTMENTS	<u>\$ 133,361,703</u>	<u>\$ -</u>	<u>\$ 133,361,703</u>	

Florida Public Service Commission

Explanation: List and explain all proposed adjustment to the 13-month rate base.

Type of Data Shown:

Projected Test Year: 12/31/2022

Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate goodwill	\$ (3,183,612)	\$ -	\$ (3,183,612)	Eliminate goodwill from rate base - as determined by the Commission in prior rate cases
2	Eliminate non-utility plant	(2,582,844)	(2,582,844)	-	Remove non-utility plant from rate base
3	Eliminate flex rate plant	(2,509,598)	-	(2,509,598)	Remove Flexible Gas service plant from Rate Base per Commission Order No PSC-98-1485
4	Eliminate franchise/consent costs	(14,132)	-	(14,132)	Eliminate the impact of franchise/consent disallowed in the last rate case
5	TOTAL	<u>(8,290,186)</u>	<u>(2,582,844)</u>	<u>(5,707,342)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
6	Eliminate non-utility plant	1,045,011	999,653	45,358	Remove accumulated depreciation for non-utility plant from rate base
8	Eliminate flex rate plant	462,224	-	462,224	Remove Flexible Gas service accumulated depreciation from Rate Base per Commission Order No PSC-98-1485
9	Eliminate franchise/consent costs	14,132	-	14,132	Eliminate the impact of franchise/consent disallowed in the last rate case
11	TOTAL	<u>1,521,367</u>	<u>999,653</u>	<u>521,714</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
12	(SEE SCHEDULE G1- Pages 2 and 3 FOR DETAIL)	142,962,754	-	142,962,754	
13	TOTAL RATE BASE ADJUSTMENTS	<u>\$ 136,193,934</u>	<u>\$ (1,583,191)</u>	<u>\$ 137,777,125</u>	

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2022  
Witness: M. Napier, J. Bennett

Company: Florida Public Utilities Company Consolidated Gas Direct

Docket No.: 20220067-GU

Line No.	Assets	Beg. Balance Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	GAS PLANT IN SERV.	\$ 531,089,739	\$ 532,501,518	\$ 534,141,844	\$ 539,906,731	\$ 542,158,463	\$ 545,251,778	\$ 548,830,810
2	GAS PLANT COMMON	11,318,073	11,361,817	11,044,074	11,057,615	11,057,615	11,057,615	11,114,742
3	CWIP COMMON	-	-	-	-	-	-	-
4	CWIP	4,853,259	6,503,986	8,170,413	6,981,161	8,399,188	8,523,381	7,615,419
5	GAS PLANT ACQ. ADJ.	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069
6	GOODWILL	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612
7	GROSS UTILITY PLANT	\$ 586,646,752	\$ 589,753,001	\$ 592,742,013	\$ 597,331,188	\$ 601,000,947	\$ 604,218,455	\$ 606,946,652
8	ACCUM. PROVISION FOR DEPR.	(129,979,931)	(130,919,349)	(131,830,326)	(132,051,760)	(132,882,710)	(133,745,080)	(134,423,378)
9	RETIREMENT WORK IN PROCESS	1,118,965	-	-	-	-	-	-
10	ACC. PROV. FOR DEPR. COMMON	(2,180,552)	(2,263,770)	(2,028,801)	(2,108,825)	(2,188,850)	(2,268,874)	(2,349,057)
11	ACQ. ADJ. AMORTIZATION	(15,286,051)	(15,387,843)	(15,489,633)	(15,591,423)	(15,693,213)	(15,795,003)	(15,896,793)
12	NET PLANT	\$ 440,319,183	\$ 441,182,040	\$ 443,393,253	\$ 447,579,181	\$ 450,236,174	\$ 452,409,497	\$ 454,277,423
13	OTHER INVESTMENTS	-	-	-	-	-	-	-
14	SINKING FUNDS	-	-	-	-	-	-	-
15	NON UTILITY PROPERTY	8,436	8,436	8,436	8,436	8,436	8,436	8,436
16	TOTAL PROPERTY & INVEST.	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436
17	CASH	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323
18	SPECIAL DEPOSITS	-	-	-	-	-	-	-
19	WORKING FUNDS & CASH INVEST.	39,300	39,300	39,300	39,300	39,300	39,300	39,300
20	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-
21	NOTES RECEIVABLE	-	-	-	-	-	-	-
22	CUSTOMER ACCOUNTS REC.	17,133,362	16,173,644	16,172,149	16,170,655	16,169,161	16,167,666	16,166,172
23	OTHER ACCOUNTS RECEIVABLE	150,402	150,402	150,402	150,402	150,402	150,402	150,402
24	ACCUM. PROV. UNCOLLECT. ACCT.	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)
25	ACCOUNTS RECEIVABLE-MISC	-	-	-	-	-	-	-
26	REC. ASSOC. COMPANIES	(131,096,611)	(128,586,189)	(128,092,777)	(131,587,862)	(132,879,446)	(134,358,680)	(136,612,244)
27	REC. ASSOC. CO. SERVICES	-	-	-	-	-	-	-
28	FUEL STOCK	-	-	-	-	-	-	-
29	PLANT & OPER.MATERIAL & SUPPL.	727,825	727,825	727,825	727,825	727,825	727,825	727,825
30	MERCHANDISE	-	-	-	-	-	-	-
31	STORES EXPENSE	(376,770)	-	-	-	-	-	-
32	PREPAYMENTS	1,155,254	1,155,254	1,155,254	1,155,254	1,155,254	1,155,254	1,155,254
33	ACCT. REC.-UNBILLED REVENUE	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901
34	MISC. CURRENT AND ACC. ASSETS	6,755	6,755	6,755	6,755	6,755	6,755	6,755
35	OPERATING LEASES	1,370,615	1,322,241	1,656,440	1,615,324	1,574,197	1,532,953	1,491,647
36	TOTAL CURR. & ACCR. ASSETS	\$ (108,543,950)	\$ (106,664,851)	\$ (105,838,734)	\$ (109,376,430)	\$ (110,710,634)	\$ (112,232,607)	\$ (114,528,972)
37	UNAMORT. DD&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	OTHER REGULATORY ASSETS	11,287,524	11,178,008	11,068,491	10,958,974	10,849,457	10,739,940	10,630,423
39	CLEARING ACCTS	235,178	235,178	235,178	235,178	235,178	235,178	235,178
40	OTHER DEFERRED DEBITS	4,730,239	2,670,301	2,576,500	2,486,536	2,400,366	2,317,984	2,239,381
41	UNAMORT. RATE CASE	316,337	316,337	627,093	1,249,446	1,872,640	2,806,590	3,430,625
42	ADIT FEDERAL	35,831	35,831	35,831	35,831	35,831	35,831	35,831
43	OPERATIONAL BAL. SHEET ACCT.	(291,411)	-	-	-	-	-	-
44	TOTAL DEFERRED CHARGES	\$ 16,313,698	\$ 14,435,655	\$ 14,543,093	\$ 14,965,965	\$ 15,393,472	\$ 16,135,524	\$ 16,571,439
45	TOTAL ASSETS	\$ 348,097,368	\$ 348,961,280	\$ 352,106,048	\$ 353,177,152	\$ 354,927,448	\$ 356,320,850	\$ 356,328,326

Supporting Schedules: G-1 p.9, G-6 p.1

Recap Schedules: G-1 p.1-3

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2022  
Witness: M. Napier, J. Bennett

Company: Florida Public Utilities Company Consolidated Gas Direct

Docket No.: 20220067-GU

Line No.	Assets	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average	REFERENCE
1	GAS PLANT IN SERV.	\$ 550,621,278	\$ 552,097,833	\$ 553,839,450	\$ 555,736,771	\$ 556,819,363	\$ 563,291,549	\$ 546,637,471	RATE BASE
2	GAS PLANT COMMON	11,114,742	11,114,742	11,114,742	11,114,742	11,114,742	11,617,999	11,169,481	RATE BASE
3	CWIP COMMON	-	-	-	-	-	-	-	RATE BASE
4	CWIP	8,179,249	8,743,079	9,012,069	9,455,899	10,018,529	6,247,719	7,900,258	RATE BASE
5	GAS PLANT ACQ. ADJ.	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	RATE BASE
6	GOODWILL	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	RATE BASE
7	GROSS UTILITY PLANT	\$ 609,300,950	\$ 611,341,334	\$ 613,351,942	\$ 615,693,092	\$ 617,338,314	\$ 620,542,948	\$ 605,092,891	RATE BASE
8	ACCUM. PROVISION FOR DEPR.	(135,351,351)	(136,332,576)	(137,279,330)	(138,005,381)	(139,070,346)	(139,473,125)	(134,718,819)	RATE BASE
9	RETIREMENT WORK IN PROCESS	-	-	-	-	-	-	86,074	RATE BASE
10	ACC. PROV. FOR DEPR. COMMON	(2,429,241)	(2,509,424)	(2,589,608)	(2,669,792)	(2,749,974)	(2,831,558)	(2,397,564)	RATE BASE
11	ACQ. ADJ. AMORTIZATION	(15,998,584)	(16,100,374)	(16,202,164)	(16,303,954)	(16,405,744)	(16,507,534)	(15,896,793)	RATE BASE
12	NET PLANT	\$ 455,521,775	\$ 456,398,960	\$ 457,280,840	\$ 458,713,965	\$ 459,112,250	461,730,730	\$ 452,165,790	
13	OTHER INVESTMENTS	-	-	-	-	-	-	-	
14	SINKING FUNDS	-	-	-	-	-	-	-	
15	NON UTILITY PROPERTY	8,436	8,436	8,436	8,436	8,436	8,436	8,436	CAP. STRUCTURE
16	TOTAL PROPERTY & INVEST.	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	
17	CASH	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	WORKING CAP.
18	SPECIAL DEPOSITS	-	-	-	-	-	-	-	WORKING CAP.
19	WORKING FUNDS & CASH INVEST.	39,300	39,300	39,300	39,300	39,300	39,300	39,300	WORKING CAP.
20	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-	WORKING CAP.
21	NOTES RECEIVABLE	-	-	-	-	-	-	-	WORKING CAP.
22	CUSTOMER ACCOUNTS REC.	16,164,677	16,163,183	16,161,688	16,160,194	16,158,699	16,610,122	16,274,721	WORKING CAP.
23	OTHER ACCOUNTS RECEIVABLE	150,402	150,402	150,402	150,402	150,402	150,402	150,402	WORKING CAP.
24	ACCUM. PROV. UNCOLLECT. ACCT.	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)	WORKING CAP.
25	ACCOUNTS RECEIVABLE-MISC	-	-	-	-	-	-	-	WORKING CAP.
26	REC. ASSOC. COMPANIES	(137,355,344)	(137,441,382)	(138,417,572)	(138,817,526)	(137,781,131)	(137,026,553)	(134,619,486)	WORKING CAP.
27	REC. ASSOC. CO. SERVICES	-	-	-	-	-	-	-	WORKING CAP.
28	FUEL STOCK	-	-	-	-	-	-	-	WORKING CAP.
29	PLANT & OPER.MATERIAL & SUPPL.	727,825	727,825	727,825	727,825	727,825	727,825	727,825	WORKING CAP.
30	MERCHANDISE	-	-	-	-	-	-	-	WORKING CAP.
31	STORES EXPENSE	-	-	-	-	-	-	(28,982)	WORKING CAP.
32	PREPAYMENTS	1,207,511	1,206,018	1,204,525	1,203,032	1,201,539	1,200,046	1,177,650	WORKING CAP.
33	ACCT. REC.-UNBILLED REVENUE	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901	WORKING CAP.
34	MISC. CURRENT AND ACC. ASSETS	6,755	6,755	6,755	6,755	6,755	6,755	6,755	WORKING CAP.
35	OPERATING LEASES	1,450,229	1,408,747	1,367,173	1,325,484	1,283,320	1,241,052	1,433,802	WORKING CAP.
36	TOTAL CURR. & ACCR. ASSETS	\$ (115,262,727)	\$ (115,393,235)	\$ (116,413,986)	\$ (116,858,617)	\$ (115,867,374)	\$ (114,705,134)	\$ (112,492,096)	
37	UNAMORT. DD&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
38	OTHER REGULATORY ASSETS	10,520,906	10,411,389	10,301,872	10,192,355	10,082,838	9,973,321	10,630,423	WORKING CAP.
39	CLEARING ACCTS	235,178	235,178	235,178	235,178	235,178	235,178	235,178	WORKING CAP.
40	OTHER DEFERRED DEBITS	2,163,716	2,089,635	2,013,607	1,935,632	1,855,709	1,804,234	2,406,449	WORKING CAP.
41	UNAMORT. RATE CASE	3,612,767	3,683,411	3,743,811	3,743,911	3,743,911	3,743,911	2,530,061	WORKING CAP.
42	ADIT FEDERAL	35,831	35,831	35,831	35,831	35,831	35,831	35,831	CAP. STRUCTURE
43	OPERATIONAL BAL. SHEET ACCT.	-	-	-	-	-	-	(22,416)	WORKING CAP.
44	TOTAL DEFERRED CHARGES	\$ 16,568,399	\$ 16,455,445	\$ 16,330,299	\$ 16,142,907	\$ 15,953,467	\$ 15,792,475	\$ 15,815,526	
45	TOTAL ASSETS	\$ 356,835,882	\$ 357,469,606	\$ 357,205,589	\$ 358,006,691	\$ 359,206,780	\$ 362,826,507	\$ 355,497,656	

Supporting Schedules: G-1 p.9, G-6 p.1

Recap Schedules: G-1 p.1-3

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2022  
Witness: M. Napier

Company: Florida Public Utilities Company Florida Common

Docket No.: 20220067-GU

Line No.	Assets	Beg. Balance Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	GAS PLANT IN SERV.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	GAS PLANT COMMON	12,191,005	12,191,005	11,639,282	11,639,282	11,639,282	11,639,282	11,639,282
3	PLANT HELD FOR FUT.USE	-	-	-	-	-	-	-
4	CWIP	-	-	-	-	-	-	-
5	GAS PLANT ACQ. ADJ.	-	-	-	-	-	-	-
6	GOODWILL	-	-	-	-	-	-	-
7	GROSS UTILITY PLANT	\$ 12,191,005	\$ 12,191,005	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282
8	ACCUM. PROVISION FOR DEPR.	-	-	-	-	-	-	-
9	ACC. PROV. FOR DEPR.-COMMON	(911,385)	(958,960)	(454,811)	(497,940)	(541,070)	(584,199)	(627,328)
10	RETIREMENT WORK IN PROCESS	-	-	-	-	-	-	-
11	ACQ. ADJ. AMORTIZATION	-	-	-	-	-	-	-
12	NET PLANT	\$ 11,279,620	\$ 11,232,045	\$ 11,184,471	\$ 11,141,342	\$ 11,098,212	\$ 11,055,083	\$ 11,011,954
13	INVESTMENT IN SUBSIDIARY CO.	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630
14	SINKING FUNDS	-	-	-	-	-	-	-
15	NON UTILITY PROPERTY	-	-	-	-	-	-	-
16	TOTAL PROPERTY & INVEST.	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630
17	CASH	1,405,403	1,074,007	1,074,007	1,074,007	1,074,007	1,074,007	1,074,007
18	SPECIAL DEPOSITS	-	-	-	-	-	-	-
19	WORKING FUNDS & CASH INVEST.	-	-	-	-	-	-	-
20	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-
21	NOTES RECEIVABLE	-	-	-	-	-	-	-
22	CUSTOMER ACCOUNTS REC.	(781,627)	(353,967)	(353,967)	(353,967)	(353,967)	(353,967)	(353,967)
23	OTHER ACCOUNTS RECEIVABLE	(671)	15,286	15,286	15,286	15,286	15,286	15,286
24	ACCUM. PROV. UNCOLLECT. ACCT.	-	-	-	-	-	-	-
25	REC. ASSOC. COMPANIES	(62,628,904)	(57,069,738)	(56,875,955)	(56,700,165)	(56,524,376)	(56,348,586)	(56,172,796)
26	REC. ASSOC. CO. SERVICES	-	-	-	-	-	-	-
27	FUEL STOCK	-	-	-	-	-	-	-
28	PLANT & OPER.MATERIAL & SUPPL.	-	-	-	-	-	-	-
29	MERCHANDISE	-	-	-	-	-	-	-
30	STORES EXPENSE	166,467	208,323	208,323	208,323	208,323	208,323	208,323
31	PREPAYMENTS	-	-	-	-	-	-	-
32	ACCT. REC.-UNBILLED REVENUE	-	-	-	-	-	-	-
33	MISC. CURRENT AND ACC. ASSETS	-	-	-	-	-	-	-
34	OPERATING LEASES	569,670	566,201	180,118	176,628	173,127	169,615	166,092
35	TOTAL CURR.& ACCR. ASSETS	\$ (61,269,662)	\$ (55,559,887)	\$ (55,752,188)	\$ (55,579,888)	\$ (55,407,600)	\$ (55,235,322)	\$ (55,063,055)
36	UNAMORT. DD&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	OTHER REGULATORY ASSETS	-	-	-	-	-	-	-
38	CLEARING ACCTS	-	-	-	-	-	-	-
39	OTHER DEFERRED DEBITS	-	-	-	-	-	-	-
40	UNAMORT. RATE CASE	-	-	-	-	-	-	-
41	UNAMT. LOSS ON REACQ. DEBT	721,355	715,213	709,071	702,929	696,787	690,645	684,503
42	ADIT FEDERAL	-	-	-	-	-	-	-
43	OPERATIONAL BAL. SHEET ACCT.	-	-	-	-	-	-	-
44	TOTAL DEFERRED CHARGES	\$ 721,355	\$ 715,213	\$ 709,071	\$ 702,929	\$ 696,787	\$ 690,645	\$ 684,503
45	TOTAL ASSETS	\$ 60,047,943	\$ 65,704,001	\$ 65,457,984	\$ 65,581,013	\$ 65,704,029	\$ 65,827,036	\$ 65,950,032

Supporting Schedules: G-1 p.9, G-6 p.1

Recap Schedules: G-1 p.1-3

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
 Historic Base YR + 1: 12/31/2022  
 Witness: M. Napier

Company: Florida Public Utilities Company Florida Common

Docket No.: 20220067-GU

Line No.	Assets	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average	REFERENCE	Allocation Percent
1	GAS PLANT IN SERV.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	RATE BASE	58.03%
2	GAS PLANT COMMON	11,639,282	11,639,282	11,639,282	11,639,282	11,639,282	11,639,282	11,724,163	RATE BASE	
3	PLANT HELD FOR FUT.USE	-	-	-	-	-	-	-	RATE BASE	58.03%
4	CWIP	-	-	-	-	-	-	-	RATE BASE	58.03%
5	GAS PLANT ACQ. ADJ.	-	-	-	-	-	-	-	RATE BASE	58.03%
6	GOODWILL	-	-	-	-	-	-	-		
7	GROSS UTILITY PLANT	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	11,724,163	RATE BASE	58.03%
8	ACCUM. PROVISION FOR DEPR.	-	-	-	-	-	-	-		
9	ACC. PROV. FOR DEPR.-COMMON	(670,457)	(713,586)	(756,716)	(799,846)	(842,974)	(886,103)	(711,183)	RATE BASE	58.03%
10	RETIREMENT WORK IN PROCESS	-	-	-	-	-	-	-		
11	ACQ. ADJ. AMORTIZATION	-	-	-	-	-	-	-		
12	NET PLANT	\$ 10,968,825	\$ 10,925,696	\$ 10,882,566	\$ 10,839,436	\$ 10,796,308	\$ 10,753,179	\$ 11,012,980		58.03%
13	INVESTMENT IN SUBSIDIARY CO.	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630		
14	SINKING FUNDS	-	-	-	-	-	-	-	CAP. STRUCTURE	
15	NON UTILITY PROPERTY	-	-	-	-	-	-	-		
16	TOTAL PROPERTY & INVEST.	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630		
17	CASH	1,074,007	1,074,007	1,074,007	1,074,007	1,074,007	1,074,007	\$ 1,099,499	WORKING CAP.	49.40%
18	SPECIAL DEPOSITS	-	-	-	-	-	-	-	WORKING CAP.	49.40%
19	WORKING FUNDS & CASH INVEST.	-	-	-	-	-	-	-	WORKING CAP.	49.40%
20	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-	WORKING CAP.	49.40%
21	NOTES RECEIVABLE	-	-	-	-	-	-	-	WORKING CAP.	49.40%
22	CUSTOMER ACCOUNTS REC.	(353,967)	(353,967)	(353,967)	(353,967)	(353,967)	(353,967)	(386,864)	WORKING CAP.	49.40%
23	OTHER ACCOUNTS RECEIVABLE	15,286	15,286	15,286	15,286	15,286	15,286	14,059	WORKING CAP.	49.40%
24	ACCUM. PROV. UNCOLLECT. ACCT.	-	-	-	-	-	-	-	WORKING CAP.	49.40%
25	REC. ASSOC. COMPANIES	(55,997,007)	(55,821,217)	(55,645,427)	(55,469,638)	(55,293,848)	(55,118,059)	(56,589,670)	WORKING CAP.	49.40%
26	REC. ASSOC. CO. SERVICES	-	-	-	-	-	-	-	WORKING CAP.	49.40%
27	FUEL STOCK	-	-	-	-	-	-	-	WORKING CAP.	49.40%
28	PLANT & OPER.MATERIAL & SUPPL.	-	-	-	-	-	-	-	WORKING CAP.	49.40%
29	MERCHANDISE	-	-	-	-	-	-	-	WORKING CAP.	49.40%
30	STORES EXPENSE	208,323	208,323	208,323	208,323	208,323	208,323	205,103	WORKING CAP.	49.40%
31	PREPAYMENTS	-	-	-	-	-	-	-	WORKING CAP.	49.40%
32	ACCT. REC.-UNBILLED REVENUE	-	-	-	-	-	-	-	WORKING CAP.	49.40%
33	MISC. CURRENT AND ACC. ASSETS	-	-	-	-	-	-	-		
34	OPERATING LEASES	162,559	159,014	155,458	151,891	148,314	144,725	224,878	WORKING CAP.	49.40%
35	TOTAL CURR.& ACCR. ASSETS	\$ (54,890,799)	\$ (54,718,554)	\$ (54,546,320)	\$ (54,374,098)	\$ (54,201,886)	\$ (54,029,685)	\$ (55,432,996)		
36	UNAMORT. DD&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE	
37	OTHER REGULATORY ASSETS	-	-	-	-	-	-	-		
38	CLEARING ACCTS	-	-	-	-	-	-	-	WORKING CAP.	49.40%
39	OTHER DEFERRED DEBITS	-	-	-	-	-	-	-	WORKING CAP.	49.40%
40	UNAMORT. RATE CASE	-	-	-	-	-	-	-	WORKING CAP.	49.40%
41	UNAMT. LOSS ON REACQ. DEBT	678,361	672,219	666,077	659,935	653,793	647,651	684,503	COST OF CAPITAL	
42	ADIT FEDERAL	-	-	-	-	-	-	-	WORKING CAP.	49.40%
43	OPERATIONAL BAL. SHEET ACCT.	-	-	-	-	-	-	-	WORKING CAP.	49.40%
44	TOTAL DEFERRED CHARGES	\$ 678,361	\$ 672,219	\$ 666,077	\$ 659,935	\$ 653,793	\$ 647,651	\$ 684,503		
45	TOTAL ASSETS	\$ 66,073,017	\$ 66,195,991	\$ 66,318,953	\$ 66,441,904	\$ 66,564,845	\$ 66,687,775	\$ 65,581,117		



Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2022  
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas Direct

Docket No.: 20220067-GU

Line No.	Capitalization & Liabilities	Beg. Balance Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	COMMON STOCK	-	-	-	-	-	-	-
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-
3	UNAPPROPRIATED RET. EARN.	232,090,460	235,427,510	237,727,063	239,758,843	241,416,989	242,587,279	243,376,350
4	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-
5	TOTAL STOCKHOLDERS EQUITY	\$ 232,090,460	\$ 235,427,510	\$ 237,727,063	\$ 239,758,843	\$ 241,416,989	\$ 242,587,279	\$ 243,376,350
6	FM BONDS	-	-	-	-	-	-	-
7	REVOLVING CREDIT	-	-	-	-	-	-	-
8	OTHER LT DEBT	-	-	-	-	-	-	-
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	NOTES PAYABLE	-	-	-	-	-	-	-
11	ACCOUNTS PAYABLE	10,007,272	6,626,817	6,626,817	6,626,817	6,626,817	6,626,817	6,626,817
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-
13	CUSTOMER DEPOSITS	10,647,558	10,647,697	10,649,568	10,651,440	10,653,312	10,655,183	10,657,055
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-
15	TAXES ACCRUED-INCOME	4,659,222	5,194,606	5,638,737	4,659,222	4,986,275	5,256,826	4,659,222
16	INTEREST ACCRUED	179,561	179,561	179,561	179,561	179,561	179,561	179,561
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-
18	TAX COLLECTIONS PAYABLE	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-
21	MISC. CURRENT LIABILITIES	18,730	17,412	16,094	14,776	13,458	12,140	10,822
22	LEASE OBLIGATIONS NON-CAPITAL	414,719	412,011	497,437	499,853	502,390	504,871	507,398
23	TOTAL CURR. & ACCRUED LIAB.	\$ 27,400,133	\$ 24,551,175	\$ 25,081,286	\$ 24,104,740	\$ 24,434,883	\$ 24,708,469	\$ 24,113,945
24	CUSTOMER ADV. FOR CONST.	695,131	695,131	695,131	695,131	695,131	695,131	695,131
25	OTHER DEFERRED CREDITS	3,796,006	3,836,856	3,754,327	3,649,182	3,542,755	3,371,458	3,063,672
26	REG. LIAB. - TAX RATE CHANGE	27,417,871	27,391,765	27,378,122	27,364,479	27,350,835	27,337,192	27,323,548
27	REG. LIAB. - ENVIRONMENTAL	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000
28	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-
29	DEFERRED INCOME TAXES	39,672,024	39,712,244	39,862,683	40,013,122	40,163,561	40,314,000	40,464,439
30	TOTAL DEFERRED CREDITS	\$ 74,001,032	\$ 74,055,997	\$ 74,110,263	\$ 74,141,913	\$ 74,172,283	\$ 74,137,781	\$ 73,966,790
31	LEASE OB. NON-CURRENT	903,964	874,102	1,119,836	1,088,953	1,053,138	1,022,062	990,878
32	ACCRUED LIABILITY INSURANCE	700,152	700,485	700,818	701,151	701,484	701,817	702,150
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-
34	PENSIONS & BENEFITS RESERVE	13,001,627	13,352,011	13,366,781	13,381,552	13,148,672	13,163,442	13,178,212
35	TOTAL OPERATING RESERVES	\$ 14,605,743	\$ 14,926,598	\$ 15,187,436	\$ 15,171,657	\$ 14,903,294	\$ 14,887,321	\$ 14,871,240
36	TOTAL CAPITAL. & LIAB.	\$ 348,097,368	\$ 348,961,279	\$ 352,106,048	\$ 353,177,152	\$ 354,927,449	\$ 356,320,850	\$ 356,328,325

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas Direct  
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
 Historic Base YR + 1: 12/31/2022  
 Witness: M. Napier

Line No.	Capitalization & Liabilities	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average	REFERENCE
1	COMMON STOCK	-	-	-	-	-	-	\$ -	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	243,938,087	244,404,821	244,592,213	245,165,103	246,529,223	250,139,070	242,088,693	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	\$ 243,938,087	\$ 244,404,821	\$ 244,592,213	\$ 245,165,103	\$ 246,529,223	\$ 250,139,070	\$ 242,088,693	
6	FM BONDS	-	-	-	-	-	-	\$ -	CAP. STRUCTURE
7	REVOLVING CREDIT	-	-	-	-	-	-	-	CAP. STRUCTURE
8	OTHER LT DEBT	-	-	-	-	-	-	-	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	NOTES PAYABLE	-	-	-	-	-	-	\$ -	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	6,626,817	6,626,817	6,626,817	6,626,817	6,626,817	6,626,817	6,886,852	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	WORKING CAP.
13	CUSTOMER DEPOSITS	10,658,927	10,660,798	10,662,670	10,664,542	10,666,413	10,668,285	10,657,188	CAP. STRUCTURE
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	WORKING CAP.
15	TAXES ACCRUED-INCOME	4,880,948	5,077,256	4,658,188	4,930,924	4,930,924	4,930,924	4,958,713	WORKING CAP.
16	INTEREST ACCRUED	179,561	179,561	179,561	179,561	179,561	179,561	179,561	WORKING CAP.
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	WORKING CAP.
18	TAX COLLECTIONS PAYABLE	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071	WORKING CAP.
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	WORKING CAP.
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	WORKING CAP.
21	MISC. CURRENT LIABILITIES	9,504	8,186	6,868	5,550	4,232	2,914	10,822	WORKING CAP.
22	LEASE OBLIGATIONS NON-CAPITAL	509,894	512,466	515,032	517,213	519,768	522,344	495,031	WORKING CAP.
23	TOTAL CURR. & ACCRUED LIAB.	\$ 24,338,720	\$ 24,538,154	\$ 24,122,207	\$ 24,397,677	\$ 24,400,786	\$ 24,403,915	\$ 24,661,238	
24	CUSTOMER ADV. FOR CONST.	695,131	695,131	695,131	695,131	695,131	695,131	695,131	RATE BASE
25	OTHER DEFERRED CREDITS	2,911,732	2,759,791	2,607,848	2,455,901	2,303,952	2,191,997	3,095,806	WORKING CAP.
26	REG. LIAB. - TAX RATE CHANGE	27,309,905	27,296,261	27,282,618	27,268,975	27,255,331	27,241,688	27,324,507	CAP. STRUCTURE
27	REG. LIAB. - ENVIRONMENTAL	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	WORKING CAP.
28	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	CAP. STRUCTURE
29	DEFERRED INCOME TAXES	40,614,878	40,765,317	40,915,756	41,066,195	41,216,634	41,367,073	40,472,917	CAP. STRUCTURE
30	TOTAL DEFERRED CREDITS	\$ 73,951,646	\$ 73,936,501	\$ 73,921,353	\$ 73,906,202	\$ 73,891,048	\$ 73,915,889	\$ 74,008,361	
31	LEASE OB. NON-CURRENT	959,613	927,211	894,725	862,139	695,050	661,859	927,195	WORKING CAP.
32	ACCRUED LIABILITY INSURANCE	702,483	702,816	703,149	703,482	703,815	704,148	702,150	WORKING CAP.
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	WORKING CAP.
34	PENSIONS & BENEFITS RESERVE	12,945,332	12,960,102	12,971,942	12,972,087	12,986,857	13,001,627	13,110,019	
35	TOTAL OPERATING RESERVES	\$ 14,607,428	\$ 14,590,130	\$ 14,569,816	\$ 14,537,709	\$ 14,385,722	\$ 14,367,634	\$ 14,739,364	
36	TOTAL CAPITAL. & LIAB.	\$ 356,835,882	\$ 357,469,606	\$ 357,205,589	\$ 358,006,690	\$ 359,206,779	\$ 362,826,508	\$ 355,497,656	

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2022  
Witness: M. Napier

Company: Florida Public Utilities Company Florida Common

Docket No 20220067-GU

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Line No.	Capitalization & Liabilities	Beg. Balance Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	COMMON STOCK	\$ 69,953,330	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-
3	UNAPPROPRIATED RET. EARN.	-	-	-	-	-	-	-
4	OTHER	-	-	-	-	-	-	-
5	TOTAL STOCKHOLDERS EQUITY	\$ 69,953,330	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329
6	FM BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	REVOLVING CREDIT	-	-	-	-	-	-	-
8	OTHER LT DEBT	-	-	-	-	-	-	-
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	ACCOUNTS PAYABLE	1,788,819	5,309,393	5,309,393	5,309,393	5,309,393	5,309,393	5,309,393
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-
13	CUSTOMER DEPOSITS	2,485,251	3,256,854	3,256,854	3,256,854	3,256,854	3,256,854	3,256,854
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-
15	TAXES ACCRUED-INCOME	(1,545,176)	(1,338,485)	(1,338,485)	(1,338,485)	(1,338,485)	(1,338,485)	(1,338,485)
16	INTEREST ACCRUED	-	-	-	-	-	-	-
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-
18	TAX COLLECTIONS PAYABLE	(10,170)	(7,587)	(7,587)	(7,587)	(7,587)	(7,587)	(7,587)
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-
21	MISC. CURRENT LIABILITIES	743,956	1,857,006	1,857,006	1,857,006	1,857,006	1,857,006	1,857,006
22	LEASE OB. NON-CAPITAL	161,538	161,668	69,269	69,402	69,533	69,666	69,800
23	TOTAL CURR. & ACCRUED LIAB.	\$ 3,624,218	\$ 9,238,849	\$ 9,146,450	\$ 9,146,583	\$ 9,146,715	\$ 9,146,848	\$ 9,146,981
24	CUSTOMER ADV. FOR CONST.	-	-	-	-	-	-	-
25	OTHER DEFERRED CREDITS	-	-	-	-	-	-	-
26	REGULATORY LIABILITIES	(3,384)	(740)	1,905	4,550	7,195	9,840	12,485
27	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-
28	DEFERRED INCOME TAXES	(69,954)	(58,107)	(46,260)	(34,413)	(22,566)	(10,719)	1,128
29	TOTAL DEFERRED CREDITS	\$ (73,338)	\$ (58,847)	\$ (44,355)	\$ (29,863)	\$ (15,371)	\$ (879)	\$ 13,613
30	LEASE OB. NON-CURRENT	411,149	407,549	127,414	123,791	120,158	116,513	112,857
31	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	-
32	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-
33	PENSIONS & BENEFITS RESERVE	(13,867,419)	(13,836,880)	(13,724,854)	(13,612,828)	(13,500,801)	(13,388,775)	(13,276,748)
34	TOTAL OPERATING RESERVES	\$ (13,456,270)	\$ (13,429,331)	\$ (13,597,440)	\$ (13,489,037)	\$ (13,380,643)	\$ (13,272,262)	\$ (13,163,891)
35	TOTAL CAPITAL & LIAB.	\$ 60,047,940	\$ 65,704,000	\$ 65,457,984	\$ 65,581,013	\$ 65,704,030	\$ 65,827,036	\$ 65,950,032

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2022  
Witness: M. Napier

Company: Florida Public Utilities Company Florida Common

Docket No 20220067-GU

Line No.	Capitalization & Liabilities	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average	Reference	Allocation Percent
1	COMMON STOCK	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	CAP. STRUCTURE	0.00%
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	CAP. STRUCTURE	0.00%
3	UNAPPROPRIATED RET. EARN.	-	-	-	-	-	-	-	CAP. STRUCTURE	0.00%
4	OTHER	-	-	-	-	-	-	-	CAP. STRUCTURE	0.00%
5	TOTAL STOCKHOLDERS EQUITY	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329	\$ 69,953,329		
6	FM BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE	
7	REVOLVING CREDIT	-	-	-	-	-	-	-	CAP. STRUCTURE	
8	OTHER LT DEBT	-	-	-	-	-	-	-	CAP. STRUCTURE	
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE	
11	ACCOUNTS PAYABLE	5,309,393	5,309,393	5,309,393	5,309,393	5,309,393	5,309,393	5,038,579	WORKING CAP.	49.40%
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	WORKING CAP.	
13	CUSTOMER DEPOSITS	3,256,854	3,256,854	3,256,854	3,256,854	3,256,854	3,256,854	3,197,500	WORKING CAP.	49.40%
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	WORKING CAP.	
15	TAXES ACCRUED-INCOME	(1,338,485)	(1,338,485)	(1,338,485)	(1,338,485)	(1,338,485)	(1,338,485)	(1,354,385)	WORKING CAP.	49.40%
16	INTEREST ACCRUED	-	-	-	-	-	-	-	WORKING CAP.	
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	WORKING CAP.	
18	TAX COLLECTIONS PAYABLE	(7,587)	(7,587)	(7,587)	(7,587)	(7,587)	(7,587)	(7,785)	WORKING CAP.	53.85%
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	WORKING CAP.	
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	WORKING CAP.	
21	MISC. CURRENT LIABILITIES	1,857,006	1,857,006	1,857,006	1,857,006	1,857,006	1,857,006	1,771,387	WORKING CAP.	53.85%
22	LEASE OB. NON-CAPITAL	69,934	70,068	70,202	70,337	70,472	70,609	84,038	WORKING CAP.	53.85%
23	TOTAL CURR. & ACCRUED LIAB.	\$ 9,147,116	\$ 9,147,250	\$ 9,147,383	\$ 9,147,518	\$ 9,147,654	\$ 9,147,791	\$ 8,729,335		
24	CUSTOMER ADV. FOR CONST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	RATE BASE WORKING CAP.	
25	OTHER DEFERRED CREDITS	-	-	-	-	-	-	-	CAP. STRUCTURE	
26	REGULATORY LIABILITIES	15,130	17,775	20,420	23,065	25,710	28,355	12,485	CAP. STRUCTURE	58.03%
27	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	CAP. STRUCTURE	58.03%
28	DEFERRED INCOME TAXES	12,975	24,822	36,669	48,516	60,363	72,210	1,128	CAP. STRUCTURE	58.03%
29	TOTAL DEFERRED CREDITS	\$ 28,105	\$ 42,597	\$ 57,089	\$ 71,581	\$ 86,073	\$ 100,565	\$ 13,613		
30	LEASE OB. NON-CURRENT	\$ 109,189	\$ 105,510	\$ 101,820	\$ 98,119	\$ 94,405	\$ 90,681	\$ 155,320	WORKING CAP.	58.03%
31	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	-	WORKING CAP.	58.03%
32	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	WORKING CAP.	58.03%
33	PENSIONS & BENEFITS RESERVE	(13,164,722)	(13,052,696)	(12,940,669)	(12,828,643)	(12,716,616)	(12,604,590)	(13,270,480)	WORKING CAP.	58.03%
34	TOTAL OPERATING RESERVES	\$ (13,055,533)	\$ (12,947,186)	\$ (12,838,849)	\$ (12,730,524)	\$ (12,622,211)	\$ (12,513,909)	\$ (13,115,160)		
35	TOTAL CAPITAL & LIAB.	\$ 66,073,017	\$ 66,195,990	\$ 66,318,953	\$ 66,441,904	\$ 66,564,845	\$ 66,687,775	\$ 65,581,117		

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier, J. Bennet

Company: Florida Public Utilities Company Consolidated Gas

Docket No 20220067-GU

Line No.	Assets	Beg. Balance Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	GAS PLANT IN SERV.	\$ 563,291,549	\$ 563,769,927	\$ 564,383,927	\$ 565,130,630	\$ 566,287,105	\$ 567,443,581	\$ 568,597,142
2	GAS PLANT COMMON (Note A)	8,255,293	8,255,293	8,580,266	8,580,266	8,580,266	8,580,266	8,511,077
3	CWIP COMMON	-	-	-	-	-	-	-
4	CWIP	6,247,719	6,543,652	6,840,784	7,139,117	7,441,050	7,742,982	8,044,915
5	GAS PLANT ACQ. ADJ.	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069
6	GOODWILL	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612
7	GROSS UTILITY PLANT	\$ 617,180,242	\$ 617,954,553	\$ 619,190,658	\$ 620,235,694	\$ 621,694,102	\$ 623,152,510	\$ 624,878,816
8	ACCUM. PROVISION FOR DEPR.	(139,473,125)	(140,623,701)	(141,759,797)	(142,878,810)	(143,955,722)	(145,035,299)	(146,114,627)
9	RETIREMENT WORK IN PROCESS	-	-	-	-	-	-	-
10	ACC. DEPR. COMMON (Note A)	(2,575,554)	(2,639,593)	(2,704,536)	(2,769,479)	(2,834,422)	(2,899,365)	(2,965,061)
11	ACQ. ADJ. AMORTIZATION	(16,507,534)	(16,609,324)	(16,711,115)	(16,812,905)	(16,914,695)	(17,016,485)	(17,118,275)
12	NET PLANT	\$ 458,624,029	\$ 458,081,935	\$ 458,015,211	\$ 457,774,501	\$ 457,989,263	\$ 458,201,361	\$ 458,680,852
13	OTHER INVESTMENTS	-	-	-	-	-	-	-
14	SINKING FUNDS	-	-	-	-	-	-	-
15	NON UTILITY PROPERTY	8,436	8,436	8,436	8,436	8,436	8,436	8,436
16	TOTAL PROPERTY & INVEST.	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436
17	CASH	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323
18	SPECIAL DEPOSITS	-	-	-	-	-	-	-
19	WORKING FUNDS & CASH INVEST.	39,300	39,300	39,300	39,300	39,300	39,300	39,300
20	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-
21	NOTES RECEIVABLE	-	-	-	-	-	-	-
22	CUSTOMER ACCT. RECEIVABLE	16,610,122	17,497,946	17,497,946	17,497,946	17,497,946	17,497,946	17,497,946
23	OTHER ACCOUNTS RECEIVABLE	150,402	150,402	150,402	150,402	150,402	150,402	150,402
24	ACCUM. PROV. UNCOLLECT. ACCT.	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)
25	ACCOUNTS RECEIVABLE -MISC	-	-	-	-	-	-	-
26	REC. ASSOC. COMPANIES	(137,026,553)	(133,247,174)	(130,549,770)	(128,295,032)	(126,856,042)	(125,904,087)	(125,488,598)
27	REC. ASSOC. CO. SERVICES	-	-	-	-	-	-	-
28	FUEL STOCK	-	-	-	-	-	-	-
29	PLANT & OPER.MAT. & SUPPL.	727,825	727,825	727,825	727,825	727,825	727,825	727,825
30	MERCHANDISE	-	-	-	-	-	-	-
31	STORES EXPENSE	-	-	-	-	-	-	-
32	PREPAYMENTS	1,200,046	1,198,553	1,197,060	1,195,567	1,194,073	1,192,580	1,191,087
33	ACCT. REC.-UNBILLED REVENUE	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901
34	MISC. CURRENT & ACC. ASSETS	6,755	6,755	6,755	6,755	6,755	6,755	6,755
35	OPERATING LEASES	1,241,052	1,154,713	1,114,679	1,074,552	1,034,332	994,412	954,397
36	TOTAL CURR.& ACCR. ASSETS	\$ (114,705,134)	\$ (110,125,764)	\$ (107,469,887)	\$ (105,256,769)	\$ (103,859,492)	\$ (102,948,950)	\$ (102,574,968)
37	UNAMORT. DD&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	OTHER REGULATORY ASSETS	9,973,321	9,863,805	9,754,287	9,644,771	9,535,253	9,425,736	9,316,219
39	CLEARING ACCTS	235,178	235,178	235,178	235,178	235,178	235,178	235,178
40	OTHER DEFERRED DEBITS	1,804,234	1,773,218	1,742,202	1,711,185	1,680,169	1,649,153	1,618,137
41	UNAMORT. RATE CASE	3,743,911	3,686,785	3,629,659	3,572,533	3,515,407	3,458,281	3,401,155
42	ADIT FEDERAL	35,831	35,831	35,831	35,831	35,831	35,831	35,831
43	OPERATIONAL BAL. SHEET ACCT.	-	-	-	-	-	-	-
44	TOTAL DEFERRED CHARGES	\$ 15,792,475	\$ 15,594,817	\$ 15,397,157	\$ 15,199,498	\$ 15,001,838	\$ 14,804,180	\$ 14,606,520
45	TOTAL ASSETS	\$ 359,719,806	\$ 363,559,424	\$ 365,950,917	\$ 367,725,666	\$ 369,140,045	\$ 370,065,026	\$ 370,720,840

Note A = Beginning balance at 12/31/2022 includes an adjustment associated with change in allocation percentage for common plant for the 13 months ended 12/31/2023 compared to the 13 months ended 12/31/2022.

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier, J. Bennet

Company: Florida Public Utilities Company Consolidated Gas

Docket No 20220067-GU

Line No.	Assets	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average	REFERENCE
1	GAS PLANT IN SERV.	\$ 570,537,368	\$ 571,829,462	\$ 575,014,850	\$ 576,306,943	\$ 577,464,304	\$ 581,923,973	\$ 570,152,366	RATE BASE
2	GAS PLANT COMMON (Note A)	8,851,077	8,851,077	8,851,077	8,851,077	8,851,077	9,009,502	8,688,278	RATE BASE
3	CWIP COMMON	-	-	-	-	-	-	-	RATE BASE
4	CWIP	8,228,048	8,531,180	6,728,313	7,031,446	7,333,379	4,843,711	7,130,484	RATE BASE
5	GAS PLANT ACQ. ADJ.	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	RATE BASE
6	GOODWILL	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	RATE BASE
7	GROSS UTILITY PLANT	\$ 627,002,174	\$ 628,597,401	\$ 629,979,921	\$ 631,575,148	\$ 633,034,442	\$ 635,162,867	\$ 625,356,810	RATE BASE
8	ACCUM. PROVISION FOR DEPR.	(146,834,777)	(147,913,369)	(148,727,476)	(149,815,336)	(150,921,753)	(150,659,800)	(145,747,199)	RATE BASE
9	RETIREMENT WORK IN PROCESS	-	-	-	-	-	-	-	RATE BASE
10	ACC. DEPR. COMMON (Note A)	(3,030,758)	(3,096,455)	(3,162,151)	(3,227,849)	(3,293,545)	(3,359,683)	(2,966,035)	RATE BASE
11	ACQ. ADJ. AMORTIZATION	(17,220,065)	(17,321,855)	(17,423,646)	(17,525,436)	(17,627,226)	(17,729,016)	(17,118,275)	RATE BASE
12	NET PLANT	\$ 459,916,573	\$ 460,265,721	\$ 460,666,648	\$ 461,006,527	\$ 461,191,917	\$ 463,414,367	\$ 459,525,300	
13	OTHER INVESTMENTS	-	-	-	-	-	-	-	
14	SINKING FUNDS	-	-	-	-	-	-	-	
15	NON UTILITY PROPERTY	8,436	8,436	8,436	8,436	8,436	8,436	8,436	CAP. STRUCTURE
16	TOTAL PROPERTY & INVEST.	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	
17	CASH	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	\$ 10,323	WORKING CAP.
18	SPECIAL DEPOSITS	-	-	-	-	-	-	-	WORKING CAP.
19	WORKING FUNDS & CASH INVEST.	39,300	39,300	39,300	39,300	39,300	39,300	39,300	WORKING CAP.
20	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-	WORKING CAP.
21	NOTES RECEIVABLE	-	-	-	-	-	-	-	WORKING CAP.
22	CUSTOMER ACCT. RECEIVABLE	17,497,946	17,497,946	17,497,946	17,497,946	17,497,946	17,497,946	17,497,946	WORKING CAP.
23	OTHER ACCOUNTS RECEIVABLE	150,402	150,402	150,402	150,402	150,402	150,402	150,402	WORKING CAP.
24	ACCUM. PROV. UNCOLLECT. ACCT.	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)	(663,306)	WORKING CAP.
25	ACCOUNTS RECEIVABLE -MISC	-	-	-	-	-	-	-	WORKING CAP.
26	REC. ASSOC. COMPANIES	(126,222,585)	(126,118,678)	(126,343,063)	(126,257,974)	(125,077,661)	(124,652,696)	(127,849,224)	WORKING CAP.
27	REC. ASSOC. CO. SERVICES	-	-	-	-	-	-	-	WORKING CAP.
28	FUEL STOCK	-	-	-	-	-	-	-	WORKING CAP.
29	PLANT & OPER.MAT. & SUPPL.	727,825	727,825	727,825	727,825	727,825	727,825	727,825	WORKING CAP.
30	MERCHANDISE	-	-	-	-	-	-	-	WORKING CAP.
31	STORES EXPENSE	-	-	-	-	-	-	-	WORKING CAP.
32	PREPAYMENTS	1,241,851	1,238,865	1,235,879	1,232,893	1,229,907	1,226,921	1,213,483	WORKING CAP.
33	ACCT. REC.-UNBILLED REVENUE	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901	2,998,901	WORKING CAP.
34	MISC. CURRENT & ACC. ASSETS	6,755	6,755	6,755	6,755	6,755	6,755	6,755	WORKING CAP.
35	OPERATING LEASES	914,288	874,081	833,776	792,965	752,054	711,042	957,411	WORKING CAP.
36	TOTAL CURR. & ACCR. ASSETS	\$ (103,298,300)	\$ (103,237,587)	\$ (103,505,262)	\$ (103,463,970)	\$ (102,327,556)	\$ (101,946,588)	\$ (104,978,479)	
37	UNAMORT. DD&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38	OTHER REGULATORY ASSETS	9,206,703	9,097,187	8,987,669	8,878,152	8,768,635	8,659,118	9,316,220	WORKING CAP.
39	CLEARING ACCTS	235,178	235,178	235,178	235,178	235,178	235,178	235,178	WORKING CAP.
40	OTHER DEFERRED DEBITS	1,587,121	1,556,105	1,525,088	1,494,072	1,463,056	1,433,540	1,618,252	WORKING CAP.
41	UNAMORT. RATE CASE	3,344,029	3,286,903	3,229,777	3,172,651	3,115,525	3,058,399	3,401,155	WORKING CAP.
42	ADIT FEDERAL	35,831	35,831	35,831	35,831	35,831	35,831	35,831	CAP. STRUCTURE
43	OPERATIONAL BAL. SHEET ACCT.	-	-	-	-	-	-	-	WORKING CAP.
44	TOTAL DEFERRED CHARGES	\$ 14,408,862	\$ 14,211,203	\$ 14,013,543	\$ 13,815,885	\$ 13,618,225	\$ 13,422,066	\$ 14,606,636	
45	TOTAL ASSETS	\$ 371,035,571	\$ 371,247,774	\$ 371,183,366	\$ 371,366,877	\$ 372,491,022	\$ 374,898,281	\$ 369,161,893	

Note A = Beginning balance at 12/31/2022 includes an ε

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Napier

Company: Florida Public Utilities Company Florida Common

Docket No 20220067-GU

Line No.	Assets	Beg. Balance Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	GAS PLANT IN SERV.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	GAS PLANT COMMON	11,639,282	11,639,282	11,639,282	11,639,282	11,639,282	11,639,282	11,639,282
3	PLANT HELD FOR FUT.USE	-	-	-	-	-	-	-
4	CWIP	-	-	-	-	-	-	-
5	GAS PLANT ACQ. ADJ.	-	-	-	-	-	-	-
6	GOODWILL	-	-	-	-	-	-	-
7	GROSS UTILITY PLANT	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282
8	ACCUM. PROVISION FOR DEPR.	-	-	-	-	-	-	-
9	ACC. PROV. FOR DEPR.-COMMON	(886,103)	(917,081)	(948,057)	(979,033)	(1,010,011)	(1,040,988)	(1,071,963)
10	RETIREMENT WORK IN PROCESS	-	-	-	-	-	-	-
11	ACQ. ADJ. AMORTIZATION	-	-	-	-	-	-	-
12	NET PLANT	\$ 10,753,179	\$ 10,722,201	\$ 10,691,226	\$ 10,660,249	\$ 10,629,271	\$ 10,598,295	\$ 10,567,319
13	INVESTMENT IN SUBSIDIARY CO.	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630
14	SINKING FUNDS	-	-	-	-	-	-	-
15	NON UTILITY PROPERTY	-	-	-	-	-	-	-
16	TOTAL PROPERTY & INVEST.	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630
17	CASH	1,074,007	1,169,756	1,169,756	1,169,756	1,169,756	1,169,756	1,169,756
18	SPECIAL DEPOSITS	-	-	-	-	-	-	-
19	WORKING FUNDS & CASH INVEST.	-	-	-	-	-	-	-
20	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-
21	NOTES RECEIVABLE	-	-	-	-	-	-	-
22	CUSTOMER ACCT. RECEIVABLE	(353,967)	(413,578)	(413,578)	(413,578)	(413,578)	(413,578)	(413,578)
23	OTHER ACCOUNTS RECEIVABLE	15,286	14,828	14,828	14,828	14,828	14,828	14,828
24	ACCUM. PROV. UNCOLLECT. ACCT.	-	-	-	-	-	-	-
25	REC. ASSOC. COMPANIES	(55,118,059)	(55,111,292)	(55,084,195)	(55,057,098)	(55,030,001)	(55,002,904)	(54,975,808)
26	REC. ASSOC. CO. SERVICES	-	-	-	-	-	-	-
27	FUEL STOCK	-	-	-	-	-	-	-
28	PLANT & OPER.MATERIAL & SUPPL.	-	-	-	-	-	-	-
29	MERCHANDISE	-	-	-	-	-	-	-
30	PREPAYMENTS	208,323	217,544	217,544	217,544	217,544	217,544	217,544
31	PREPAYMENTS	-	-	-	-	-	-	-
32	ACCT. REC.-UNBILLED REVENUE	-	-	-	-	-	-	-
33	OPERATING LEASES	144,725	133,284	129,673	126,050	122,417	118,772	115,116
34	TOTAL CURR.& ACCR. ASSETS	\$ (54,029,685)	\$ (53,989,459)	\$ (53,965,973)	\$ (53,942,498)	\$ (53,919,035)	\$ (53,895,583)	\$ (53,872,142)
35	UNAMORT. DD&E	-	-	-	-	-	-	-
36	OTHER REGULATORY ASSETS	-	-	-	-	-	-	-
37	CLEARING ACCTS	-	-	-	-	-	-	-
38	OTHER DEFERRED DEBITS	-	-	-	-	-	-	-
39	UNAMORT. RATE CASE	-	-	-	-	-	-	-
40	UNAMT. LOSS ON REACQ. DEBT	647,651	641,509	635,367	629,225	623,083	616,941	610,799
41	ADIT FEDERAL	-	-	-	-	-	-	-
42	OPERATIONAL BAL. SHEET ACCT.	-	-	-	-	-	-	-
43	TOTAL DEFERRED CHARGES	\$ 647,651	\$ 641,509	\$ 635,367	\$ 629,225	\$ 623,083	\$ 616,941	\$ 610,799
44	TOTAL ASSETS	\$ 66,687,775	\$ 66,690,882	\$ 66,677,250	\$ 66,663,606	\$ 66,649,949	\$ 66,636,283	\$ 66,622,606

Florida Public Service Commission  
 Company: Florida Public Utilities Company Florida Common

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Docket No 20220067-GU

Line No.	Assets	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average	REFERENCE	Allocation Percent
1	GAS PLANT IN SERV.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	RATE BASE	58.03%
2	GAS PLANT COMMON	11,639,282	11,639,282	11,639,282	11,639,282	11,639,282	11,639,282	11,639,282	RATE BASE	
3	PLANT HELD FOR FUT.USE	-	-	-	-	-	-	-	RATE BASE	58.03%
4	CWIP	-	-	-	-	-	-	-	RATE BASE	58.03%
5	GAS PLANT ACQ. ADJ.	-	-	-	-	-	-	-	RATE BASE	58.03%
6	GOODWILL	-	-	-	-	-	-	-		
7	GROSS UTILITY PLANT	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	\$ 11,639,282	11,639,282	RATE BASE	58.03%
8	ACCUM. PROVISION FOR DEPR.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	RATE BASE	58.03%
9	ACC. PROV. FOR DEPR.-COMMON	(1,102,941)	(1,133,918)	(1,164,893)	(1,195,871)	(1,226,848)	(1,257,824)	(1,071,964)		
10	RETIREMENT WORK IN PROCESS	-	-	-	-	-	-	-		
11	ACQ. ADJ. AMORTIZATION	-	-	-	-	-	-	-		
12	NET PLANT	\$ 10,536,341	\$ 10,505,365	\$ 10,474,389	\$ 10,443,411	\$ 10,412,435	\$ 10,381,458	\$ 10,567,318		58.03%
13	INVESTMENT IN SUBSIDIARY CO.	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630		
14	SINKING FUNDS	-	-	-	-	-	-	-	CAP. STRUCTURE	
15	NON UTILITY PROPERTY	-	-	-	-	-	-	-		
16	TOTAL PROPERTY & INVEST.	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630		
17	CASH	1,169,756	1,169,756	1,169,756	1,169,756	1,169,756	1,169,756	1,162,390	WORKING CAP.	49.40%
18	SPECIAL DEPOSITS	-	-	-	-	-	-	-	WORKING CAP.	49.40%
19	WORKING FUNDS & CASH INVEST.	-	-	-	-	-	-	-	WORKING CAP.	49.40%
20	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-	WORKING CAP.	49.40%
21	NOTES RECEIVABLE	-	-	-	-	-	-	-	WORKING CAP.	49.40%
22	CUSTOMER ACCT. RECEIVABLE	(413,578)	(413,578)	(413,578)	(413,578)	(413,578)	(413,578)	(408,992)	WORKING CAP.	49.40%
23	OTHER ACCOUNTS RECEIVABLE	14,828	14,828	14,828	14,828	14,828	14,828	14,863	WORKING CAP.	49.40%
24	ACCUM. PROV. UNCOLLECT. ACCT.	-	-	-	-	-	-	-	WORKING CAP.	49.40%
25	REC. ASSOC. COMPANIES	(54,948,711)	(54,921,614)	(54,894,517)	(54,867,420)	(54,840,323)	(54,813,226)	(54,974,244)	WORKING CAP.	49.40%
26	REC. ASSOC. CO. SERVICES	-	-	-	-	-	-	-	WORKING CAP.	49.40%
27	FUEL STOCK	-	-	-	-	-	-	-	WORKING CAP.	49.40%
28	PLANT & OPER.MATERIAL & SUPPL.	-	-	-	-	-	-	-	WORKING CAP.	49.40%
29	MERCHANDISE	-	-	-	-	-	-	-	WORKING CAP.	49.40%
30	PREPAYMENTS	217,544	217,544	217,544	217,544	217,544	217,544	216,835	WORKING CAP.	49.40%
31	PREPAYMENTS	-	-	-	-	-	-	-	WORKING CAP.	49.40%
32	ACCT. REC.-UNBILLED REVENUE	-	-	-	-	-	-	-	WORKING CAP.	49.40%
33	OPERATING LEASES	111,448	107,769	104,079	100,378	96,664	92,940	115,640	WORKING CAP.	49.40%
34	TOTAL CURR.& ACCR. ASSETS	\$ (53,848,713)	\$ (53,825,295)	\$ (53,801,888)	\$ (53,778,493)	\$ (53,755,109)	\$ (53,731,737)	\$ (53,873,509)		
35	UNAMORT. DD&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
36	OTHER REGULATORY ASSETS	-	-	-	-	-	-	-	CAP. STRUCTURE	
37	CLEARING ACCTS	-	-	-	-	-	-	-		
38	OTHER DEFERRED DEBITS	-	-	-	-	-	-	-	WORKING CAP.	49.40%
39	UNAMORT. RATE CASE	-	-	-	-	-	-	-	WORKING CAP.	49.40%
40	UNAMT. LOSS ON REACQ. DEBT	604,657	598,515	592,373	586,231	580,089	573,947	610,799	COST OF CAPITAL	49.40%
41	ADIT FEDERAL	-	-	-	-	-	-	-	WORKING CAP.	49.40%
42	OPERATIONAL BAL. SHEET ACCT.	-	-	-	-	-	-	-	WORKING CAP.	49.40%
43	TOTAL DEFERRED CHARGES	\$ 604,657	\$ 598,515	\$ 592,373	\$ 586,231	\$ 580,089	\$ 573,947	\$ 610,799		
44	TOTAL ASSETS	\$ 66,608,915	\$ 66,595,215	\$ 66,581,504	\$ 66,567,779	\$ 66,554,044	\$ 66,540,298	\$ 66,621,239		



Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Capitalization & Liabilities	Beg. Balance Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	COMMON STOCK	- \$	- \$	- \$	- \$	- \$	- \$	- \$
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-
3	UNAPP. RET. EARN. (Note A)	247,032,368	250,149,494	252,500,944	254,235,744	255,615,068	256,500,293	257,216,445
4	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-
5	TOTAL STOCKHOLDERS EQUITY	\$ 247,032,368	\$ 250,149,494	\$ 252,500,944	\$ 254,235,744	\$ 255,615,068	\$ 256,500,293	\$ 257,216,445
6	FM BONDS	- \$	- \$	- \$	- \$	- \$	- \$	- \$
7	REVOLVING CREDIT	-	-	-	-	-	-	-
8	OTHER LT DEBT	-	-	-	-	-	-	-
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	ACCOUNTS PAYABLE	6,626,817	7,280,871	7,280,871	7,280,871	7,280,871	7,280,871	7,280,871
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-
13	CUSTOMER DEPOSITS	10,668,285	10,687,316	10,706,348	10,725,380	10,744,412	10,763,443	10,782,475
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-
15	TAXES ACCRUED-INCOME	4,930,924	4,930,924	4,930,924	4,930,924	4,930,924	4,930,924	4,930,924
16	INTEREST ACCRUED	179,561	179,561	179,561	179,561	179,561	179,561	179,561
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-
18	TAX COLLECTIONS PAYABLE	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-
21	MISC. CURRENT LIABILITIES	2,914	1,513	109	(1,296)	(2,700)	(4,105)	(5,510)
22	LEASE OBLIGATIONS NON-CAPITAL	522,344	522,780	525,385	527,998	525,819	528,442	531,073
23	TOTAL CURR. & ACCRUED LIAB.	\$ 24,403,915	\$ 25,076,036	\$ 25,096,269	\$ 25,116,508	\$ 25,131,957	\$ 25,152,207	\$ 25,172,465
24	CUSTOMER ADVANCES FOR CONST.	695,131	695,131	695,131	695,131	695,131	695,131	695,131
25	OTHER DEFERRED CREDITS	2,191,997	2,126,120	2,060,243	1,994,366	1,928,488	1,862,611	1,796,734
26	REG. LIAB. - TAX RATE CHANGE	27,241,688	27,228,044	27,214,401	27,200,758	27,187,114	27,173,471	27,159,827
27	REG. LIAB. - ENVIRONMENTAL	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000
28	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-
29	DEFERRED INCOME TAXES	41,367,073	41,528,741	41,661,132	41,793,523	41,925,914	42,058,305	42,190,696
30	TOTAL DEFERRED CREDITS	\$ 73,915,889	\$ 73,998,036	\$ 74,050,907	\$ 74,103,777	\$ 74,156,647	\$ 74,209,518	\$ 74,262,388
31	LEASE OB. NON-CURRENT	661,859	629,750	596,357	562,862	529,266	495,568	461,768
32	ACCRUED LIABILITY INSURANCE	704,148	704,481	704,814	705,147	705,480	705,813	606,146
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-
34	PENSIONS & BENEFITS RESERVE	13,001,627	13,001,627	13,001,627	13,001,627	13,001,627	13,001,627	13,001,627
35	TOTAL OPERATING RESERVES	\$ 14,367,634	\$ 14,335,858	\$ 14,302,798	\$ 14,269,636	\$ 14,236,373	\$ 14,203,008	\$ 14,069,541
36	TOTAL CAPITAL, & LIAB.	\$ 359,719,806	\$ 363,559,424	\$ 365,950,917	\$ 367,725,666	\$ 369,140,045	\$ 370,065,026	\$ 370,720,840

Note A = Beginning balance at 12/31/2022 includes an adjustment of \$3,106,702, associated with change in allocation percentage for common plant for the 13 months ended 12/31/2023 compared to the 13 months ended 12/31/2022.

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Capitalization & Liabilities	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average	REFERENCE
1	COMMON STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	CAP. STRUCTURE
3	UNAPP. RET. EARN. (Note A)	257,491,608	257,665,367	257,562,612	257,842,677	258,929,081	261,298,701	255,695,416	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-	CAP. STRUCTURE
5	<b>TOTAL STOCKHOLDERS EQUITY</b>	<b>\$ 257,491,608</b>	<b>\$ 257,665,367</b>	<b>\$ 257,562,612</b>	<b>\$ 257,842,677</b>	<b>\$ 258,929,081</b>	<b>\$ 261,298,701</b>	<b>\$ 255,695,416</b>	
6	FM BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
7	REVOLVING CREDIT	-	-	-	-	-	-	-	CAP. STRUCTURE
8	OTHER LT DEBT	-	-	-	-	-	-	-	CAP. STRUCTURE
9	<b>TOTAL LONG TERM DEBT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	7,280,871	7,280,871	7,280,871	7,280,871	7,280,871	7,280,871	7,230,559	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	WORKING CAP.
13	CUSTOMER DEPOSITS	10,801,507	10,820,539	10,839,571	10,858,603	10,877,635	10,896,667	10,782,475	CAP. STRUCTURE
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	WORKING CAP.
15	TAXES ACCRUED-INCOME	4,930,924	4,930,924	4,930,924	4,930,924	4,930,924	4,930,924	4,930,924	WORKING CAP.
16	INTEREST ACCRUED	179,561	179,561	179,561	179,561	179,561	179,561	179,561	WORKING CAP.
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	WORKING CAP.
18	TAX COLLECTIONS PAYABLE	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071	1,473,071	WORKING CAP.
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	WORKING CAP.
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	WORKING CAP.
21	MISC. CURRENT LIABILITIES	(6,914)	(8,319)	(9,723)	(11,128)	(12,532)	(13,937)	(5,510)	WORKING CAP.
22	LEASE OBLIGATIONS NON-CAPITAL	533,713	536,391	539,077	406,971	409,265	411,565	501,602	WORKING CAP.
23	<b>TOTAL CURR. &amp; ACCRUED LIAB.</b>	<b>\$ 25,192,732</b>	<b>\$ 25,213,037</b>	<b>\$ 25,233,351</b>	<b>\$ 25,118,873</b>	<b>\$ 25,138,794</b>	<b>\$ 25,158,722</b>	<b>\$ 25,092,682</b>	
24	CUSTOMER ADVANCES FOR CONST.	695,131	695,131	695,131	695,131	695,131	695,131	695,131	RATE BASE
25	OTHER DEFERRED CREDITS	1,730,857	1,664,980	1,599,103	1,533,226	1,467,348	1,401,471	1,796,734	WORKING CAP.
26	REG. LIAB. - TAX RATE CHANGE	27,146,184	27,132,540	27,118,897	27,105,254	27,091,610	27,077,967	27,159,827	CAP. STRUCTURE
27	REG. LIAB. - ENVIRONMENTAL	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	WORKING CAP.
28	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	CAP. STRUCTURE
29	DEFERRED INCOME TAXES	42,323,087	42,455,478	42,587,869	42,720,260	42,852,651	42,985,042	42,188,444	CAP. STRUCTURE
30	<b>TOTAL DEFERRED CREDITS</b>	<b>\$ 74,315,259</b>	<b>\$ 74,368,129</b>	<b>\$ 74,421,000</b>	<b>\$ 74,473,870</b>	<b>\$ 74,526,741</b>	<b>\$ 74,579,611</b>	<b>74,260,136</b>	
31	LEASE OB. NON-CURRENT	427,866	392,801	357,630	322,353	286,968	251,476	459,733	WORKING CAP.
32	ACCRUED LIABILITY INSURANCE	606,479	606,812	607,145	607,478	607,811	608,144	652,300	WORKING CAP.
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	WORKING CAP.
34	PENSIONS & BENEFITS RESERVE	13,001,627	13,001,627	13,001,627	13,001,627	13,001,627	13,001,627	13,001,627	
35	<b>TOTAL OPERATING RESERVES</b>	<b>\$ 14,035,972</b>	<b>\$ 14,001,240</b>	<b>\$ 13,966,402</b>	<b>\$ 13,931,458</b>	<b>\$ 13,896,406</b>	<b>\$ 13,861,247</b>	<b>\$ 14,113,660</b>	
36	<b>TOTAL CAPITAL. &amp; LIAB.</b>	<b>\$ 371,035,571</b>	<b>\$ 371,247,774</b>	<b>\$ 371,183,366</b>	<b>\$ 371,366,877</b>	<b>\$ 372,491,022</b>	<b>\$ 374,898,281</b>	<b>\$ 369,161,893</b>	

Note A = Beginning balance at 12/31/2022 includes an a

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Napier

Company: Florida Public Utilities Company Florida Common Total

Docket No.: 20220067-GU

Line No.	Capitalization & Liabilities	Beg. Balance Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	COMMON STOCK	\$ 69,953,329	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-
3	UNAPPROPRIATED RET. EARN.	-	-	-	-	-	-	-
4	OTHER	-	-	-	-	-	-	-
5	TOTAL STOCKHOLDERS EQUITY	<u>\$ 69,953,329</u>	<u>\$ 69,953,330</u>	<u>\$ 69,953,330</u>	<u>\$ 69,953,330</u>	<u>\$ 69,953,330</u>	<u>\$ 69,953,330</u>	<u>\$ 69,953,330</u>
6	FM BONDS	-	-	-	-	-	-	-
7	REVOLVING CREDIT	-	-	-	-	-	-	-
8	OTHER LT DEBT	-	-	-	-	-	-	-
9	TOTAL LONG TERM DEBT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
10	NOTES PAYABLE	-	-	-	-	-	-	-
11	ACCOUNTS PAYABLE	5,309,393	5,328,236	5,328,236	5,328,236	5,328,236	5,328,236	5,328,236
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-
13	CUSTOMER DEPOSITS	3,256,854	3,390,692	3,390,692	3,390,692	3,390,692	3,390,692	3,390,692
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-
15	TAXES ACCRUED-INCOME	(1,338,485)	(1,439,636)	(1,439,636)	(1,439,636)	(1,439,636)	(1,439,636)	(1,439,636)
16	INTEREST ACCRUED	-	-	-	-	-	-	-
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-
18	TAX COLLECTIONS PAYABLE	(7,587)	(8,097)	(8,097)	(8,097)	(8,097)	(8,097)	(8,097)
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-
21	MISC. CURRENT LIABILITIES	1,857,006	1,831,417	1,831,417	1,831,417	1,831,417	1,831,417	1,831,417
22	LEASE OB. NON-CAPITAL	70,609	44,078	44,217	44,354	44,490	44,627	44,768
23	TOTAL CURR & ACCRUED LIAB.	<u>\$ 9,147,791</u>	<u>\$ 9,146,690</u>	<u>\$ 9,146,829</u>	<u>\$ 9,146,966</u>	<u>\$ 9,147,102</u>	<u>\$ 9,147,240</u>	<u>\$ 9,147,380</u>
24	CUSTOMER ADV. FOR CONST.	-	-	-	-	-	-	-
25	OTHER DEFERRED CREDITS	-	-	-	-	-	-	-
26	REGULATORY LIABILITIES	28,355	31,000	33,645	36,290	38,935	41,580	44,225
27	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-
28	DEFERRED INCOME TAXES	72,210	83,034	93,858	104,682	115,506	126,330	137,154
29	TOTAL DEFERRED CREDITS	<u>\$ 100,565</u>	<u>\$ 114,034</u>	<u>\$ 127,503</u>	<u>\$ 140,972</u>	<u>\$ 154,441</u>	<u>\$ 167,910</u>	<u>\$ 181,379</u>
30	LEASE OB. NON-CURRENT	90,681	89,203	85,456	81,696	77,925	74,142	70,348
31	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	-
32	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-
33	PENSIONS & BENEFITS RESERVE	(12,604,590)	(12,612,377)	(12,635,868)	(12,659,359)	(12,682,849)	(12,706,340)	(12,729,831)
34	TOTAL OPERATING RESERVES	<u>\$ (12,513,909)</u>	<u>\$ (12,523,174)</u>	<u>\$ (12,550,412)</u>	<u>\$ (12,577,663)</u>	<u>\$ (12,604,924)</u>	<u>\$ (12,632,198)</u>	<u>\$ (12,659,483)</u>
35	TOTAL CAPITAL & LIAB.	<u>\$ 66,687,775</u>	<u>\$ 66,690,881</u>	<u>\$ 66,677,250</u>	<u>\$ 66,663,606</u>	<u>\$ 66,649,949</u>	<u>\$ 66,636,282</u>	<u>\$ 66,622,606</u>

Florida Public Service Commission  
 Company: Florida Public Utilities Company Florida Common Total  
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Capitalization & Liabilities	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average	Reference	Allocation Percent
1	COMMON STOCK	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	CAP. STRUCTURE	0.00%
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	CAP. STRUCTURE	0.00%
3	UNAPPROPRIATED RET. EARN.	-	-	-	-	-	-	-	CAP. STRUCTURE	0.00%
4	OTHER	-	-	-	-	-	-	-	CAP. STRUCTURE	0.00%
5	TOTAL STOCKHOLDERS EQUITY	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330	\$ 69,953,330		
6	FM BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE	
7	REVOLVING CREDIT	-	-	-	-	-	-	-	CAP. STRUCTURE	
8	OTHER LT DEBT	-	-	-	-	-	-	-	CAP. STRUCTURE	
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE	
11	ACCOUNTS PAYABLE	5,328,236	5,328,236	5,328,236	5,328,236	5,328,236	5,328,236	5,326,786	WORKING CAP.	49.40%
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	WORKING CAP.	
13	CUSTOMER DEPOSITS	3,390,692	3,390,692	3,390,692	3,390,692	3,390,692	3,390,692	3,380,397	WORKING CAP.	49.40%
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	WORKING CAP.	
15	TAXES ACCRUED-INCOME	(1,439,636)	(1,439,636)	(1,439,636)	(1,439,636)	(1,439,636)	(1,439,636)	(1,431,855)	WORKING CAP.	49.40%
16	INTEREST ACCRUED	-	-	-	-	-	-	-	WORKING CAP.	
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	WORKING CAP.	
18	TAX COLLECTIONS PAYABLE	(8,097)	(8,097)	(8,097)	(8,097)	(8,097)	(8,097)	(8,058)	WORKING CAP.	53.85%
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	WORKING CAP.	
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	WORKING CAP.	
21	MISC. CURRENT LIABILITIES	1,831,417	1,831,417	1,831,417	1,831,417	1,831,417	1,831,417	1,833,386	WORKING CAP.	53.85%
22	LEASE OB. NON-CAPITAL	44,906	45,045	45,185	45,324	45,465	45,606	46,821	WORKING CAP.	53.85%
23	TOTAL CURR. & ACCRUED LIAB.	\$ 9,147,518	\$ 9,147,657	\$ 9,147,798	\$ 9,147,936	\$ 9,148,077	\$ 9,148,218	\$ 9,147,477		
24	CUSTOMER ADV. FOR CONST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	RATE BASE	
25	OTHER DEFERRED CREDITS	-	-	-	-	-	-	-	WORKING CAP.	
26	REGULATORY LIABILITIES	46,870	49,515	52,160	54,805	57,450	60,095	44,225	CAP. STRUCTURE	58.03%
27	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	CAP. STRUCTURE	58.03%
28	DEFERRED INCOME TAXES	147,978	158,802	169,626	180,450	191,274	202,098	137,154	CAP. STRUCTURE	58.03%
29	TOTAL DEFERRED CREDITS	\$ 194,848	\$ 208,317	\$ 221,786	\$ 235,255	\$ 248,724	\$ 262,193	\$ 181,379		
30	LEASE OB. NON-CURRENT	\$ 66,542	\$ 62,724	\$ 58,894	\$ 55,052	\$ 51,198	\$ 47,333	\$ 70,092	WORKING CAP.	58.03%
31	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	-	WORKING CAP.	58.03%
32	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	WORKING CAP.	58.03%
33	PENSIONS & BENEFITS RESERVE	(12,753,322)	(12,776,813)	(12,800,304)	(12,823,794)	(12,847,285)	(12,870,776)	(12,731,039)	WORKING CAP.	58.03%
34	TOTAL OPERATING RESERVES	\$ (12,686,780)	\$ (12,714,089)	\$ (12,741,410)	\$ (12,768,742)	\$ (12,796,087)	\$ (12,823,443)	\$ (12,660,947)		
35	TOTAL CAPITAL. & LIAB.	\$ 66,608,916	\$ 66,595,215	\$ 66,581,504	\$ 66,567,779	\$ 66,554,045	\$ 66,540,298	\$ 66,621,239		

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average utility plant for the historic base year + 1.

Type of Data Shown:  
Historic Base Year: 12/31/2022  
Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	301	ORGANIZATION	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328
2	302	FRANCHISES & CONSENTS	14,132	14,132	14,132	14,132	14,132	14,132	14,132
3	303	MISC INTAGIBLE PLANT	213,641	213,641	213,641	213,641	213,641	213,641	213,641
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	410,208	410,208	410,208	410,208	410,208	410,208	410,208
6	375	STRUCTURES & IMPROVEMENTS	1,540,583	1,540,583	1,540,583	1,562,270	1,562,270	1,562,270	1,583,958
7	3761	MAINS - PLASTICS	115,361,925	115,533,782	115,755,057	118,093,861	118,512,805	118,931,749	120,897,265
8	3762	MAINS - STEEL	62,159,262	62,070,478	61,972,877	61,981,098	61,904,843	61,850,303	61,849,469
9	376G	MAINS - GRIP	141,518,776	142,397,825	143,364,173	145,082,673	145,837,673	146,377,673	146,642,673
10	378	MEAS & REG STATION EQUIP-GEN	4,843,208	4,872,253	4,910,980	4,999,639	5,077,093	5,154,547	5,232,001
11	379	MEAS & REG STATION EQUIP-GATE	14,032,715	14,032,715	14,032,715	14,049,784	14,049,784	14,049,784	14,066,853
12	3801	SERVICES - PLASTIC	66,653,050	66,748,375	66,874,924	67,027,919	67,279,367	67,530,816	67,782,265
13	3802	SERVICES - OTHER	1,738,351	1,717,531	1,693,843	1,595,478	1,535,873	1,476,268	1,442,927
14	380G	SERVICES - GRIP	44,883,146	45,075,258	45,293,831	46,343,831	46,893,831	47,443,831	47,893,831
15	381	METERS	22,386,759	22,413,304	22,448,643	22,492,774	22,563,285	22,633,795	22,704,306
16	3811	METERS - AMR EQUIPMENT	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536
17	382	METER & REGULATOR INST.	17,991,110	18,001,195	18,013,277	18,027,356	18,047,425	18,067,493	18,087,562
18	3821	METER INSTALLATIONS - MTU/DCU	593,040	593,040	593,040	593,040	593,040	593,040	593,040
19	383	HOUSE REGULATORS	6,695,727	6,702,225	6,710,057	6,719,223	6,732,393	6,745,563	6,758,732
20	384	HOUSE REG-INST	1,053,753	1,054,874	1,056,216	1,057,780	1,060,010	1,062,240	1,064,470
21	385	IND MEAS & REG STAT EQUIP	1,890,725	1,909,863	1,935,379	1,970,608	2,021,641	2,072,674	2,127,040
22	387	OTHER EQUIPMENT	3,104,302	3,136,555	3,179,559	3,233,314	3,319,322	3,405,330	3,491,338
23	389	LAND & LAND RIGHTS	762,185	802,468	843,401	884,984	928,517	972,050	1,015,583
24	390	STRUCTURES & IMPROVEMENTS	2,900,271	2,900,271	2,900,271	3,053,665	3,053,665	3,053,665	3,207,060
25	3910	OFFICE FURN & EQUIPMENT	1,116,922	1,120,222	1,124,622	1,130,122	1,138,922	2,182,591	2,191,391
26	3911	COMPUTER AND PERIPHERY	143,044	143,044	143,044	143,044	143,044	143,044	143,044
27	3912	COMPUTER HARDWARE	124,216	124,216	124,216	124,216	124,216	124,216	124,216
28	3913	FURNITURE AND FIXTURES	187,228	191,728	197,728	205,228	217,228	229,228	241,228
29	3914	SYSTEM SOFTWARE	6,256,525	6,259,120	6,262,580	6,266,905	6,273,825	6,280,745	6,287,665
30	392	TRANSPORTATION EQUIPMENT	86,067	86,067	86,067	86,067	86,067	86,067	86,067
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	156,001	156,001	156,001	156,001	156,001	156,001	156,001
32	3922	AUTOS & TRUCKS	5,049,832	5,049,832	5,049,832	5,076,978	5,076,978	5,076,978	5,093,388
33	3924	TRANSPORTATION - OTHER	79,064	79,064	79,064	79,064	79,064	79,064	79,064
34	393	STORES EQUIP	29,982	29,982	29,982	29,982	29,982	29,982	29,982
35	394	TOOLS, SHOP, GARAGE EQUIP	1,115,044	1,122,706	1,132,922	1,153,744	1,174,176	1,194,608	1,223,092
36	396	POWER OPERATED EQUIPMENT	1,412,158	1,412,158	1,412,158	1,455,756	1,455,756	1,455,756	1,499,353
37	397	COMMUNICATION EQUIPMENT	1,987,740	1,987,740	1,987,740	1,993,240	1,993,240	1,993,240	1,998,740
38	398	MISC EQUIP	339,183	339,198	339,218	339,243	339,283	339,323	339,363
39		TOTAL PLANT IN SERVICE	\$ 531,089,739	\$ 532,501,518	\$ 534,141,844	\$ 539,906,731	\$ 542,158,463	\$ 545,251,778	\$ 548,830,810

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average utility plant for the historic base year + 1.

Type of Data Shown:  
Historic Base Year: 12/31/2022  
Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	301	ORGANIZATION	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328
2	302	FRANCHISES & CONSENTS	14,132	14,132	14,132	14,132	14,132	14,132	14,132
3	303	MISC INTAGIBLE PLANT	213,641	213,641	213,641	213,641	213,641	213,641	213,641
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	410,208	410,208	410,208	410,208	410,208	410,208	410,208
6	375	STRUCTURES & IMPROVEMENTS	1,583,958	1,583,958	1,583,958	1,583,958	1,583,958	1,583,958	1,568,943
7	3761	MAINS - PLASTICS	121,365,626	121,833,987	122,567,410	123,035,771	123,454,715	124,731,730	120,005,822
8	3762	MAINS - STEEL	61,824,219	61,824,219	61,824,219	61,824,219	61,824,219	61,824,219	61,902,588
9	376G	MAINS - GRIP	146,892,673	146,892,673	146,892,673	146,892,673	146,892,673	146,892,673	145,582,885
10	378	MEAS & REG STATION EQUIP-GEN	5,319,137	5,406,273	5,493,408	5,580,544	5,657,998	6,904,633	5,342,440
11	379	MEAS & REG STATION EQUIP-GATE	14,066,853	14,066,853	14,066,853	14,066,853	14,066,853	14,066,853	14,055,036
12	3801	SERVICES - PLASTIC	68,064,938	68,347,612	68,630,286	68,912,959	69,164,408	69,790,554	67,908,267
13	3802	SERVICES - OTHER	1,399,578	1,367,066	1,334,554	1,323,717	1,323,717	1,323,717	1,482,509
14	380G	SERVICES - GRIP	48,293,831	48,593,831	48,893,831	48,993,831	48,993,831	48,993,831	47,430,042
15	381	METERS	22,783,609	22,862,913	22,942,217	23,021,521	23,092,032	23,268,058	22,739,478
16	3811	METERS - AMR EQUIPMENT	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536
17	382	METER & REGULATOR INST.	18,109,628	18,131,693	18,153,759	18,175,824	18,195,893	18,239,923	18,095,549
18	3821	METER INSTALLATIONS - MTU/DCU	593,040	593,040	593,040	593,040	593,040	593,040	593,040
19	383	HOUSE REGULATORS	6,773,238	6,787,743	6,802,248	6,816,753	6,829,923	6,859,108	6,764,072
20	384	HOUSE REG-INST	1,066,922	1,069,373	1,071,825	1,074,277	1,076,507	1,081,399	1,065,357
21	385	IND MEAS & REG STAT EQUIP	2,184,452	2,241,864	2,299,276	2,356,687	2,407,720	2,535,303	2,150,249
22	387	OTHER EQUIPMENT	3,588,097	3,684,856	3,781,615	3,878,374	3,964,382	4,179,402	3,534,342
23	389	LAND & LAND RIGHTS	1,059,766	1,103,949	1,148,133	1,192,317	1,235,851	1,287,185	1,018,183
24	390	STRUCTURES & IMPROVEMENTS	3,207,060	3,207,060	3,207,060	3,207,060	3,207,060	3,207,060	3,331,633
25	3910	OFFICE FURN & EQUIPMENT	2,201,291	2,211,191	2,221,091	2,230,991	2,239,791	2,214,956	1,794,162
26	3911	COMPUTER AND PERIPHERY	143,044	143,044	143,044	143,044	143,044	143,044	143,044
27	3912	COMPUTER HARDWARE	124,216	124,216	124,216	124,216	124,216	118,964	123,812
28	3913	FURNITURE AND FIXTURES	254,728	268,228	281,728	295,228	307,228	292,256	243,769
29	3914	SYSTEM SOFTWARE	6,295,450	6,303,235	6,311,020	6,318,805	6,325,725	6,340,316	6,290,916
30	392	TRANSPORTATION EQUIPMENT	86,067	86,067	86,067	86,067	86,067	86,067	86,067
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	156,001	156,001	156,001	312,079	312,079	312,079	192,019
32	3922	AUTOS & TRUCKS	5,093,388	5,093,388	5,093,388	5,536,400	5,536,400	5,536,400	5,181,783
33	3924	TRANSPORTATION - OTHER	79,064	79,064	79,064	79,064	79,064	79,064	79,064
34	393	STORES EQUIP	29,982	29,982	29,982	29,982	29,982	29,982	29,942
35	394	TOOLS, SHOP, GARAGE EQUIP	1,246,078	1,269,064	1,292,050	1,315,036	1,335,468	1,357,072	1,225,466
36	396	POWER OPERATED EQUIPMENT	1,499,353	1,499,353	1,499,353	1,499,353	1,499,353	1,499,353	1,469,170
37	397	COMMUNICATION EQUIPMENT	1,998,740	1,998,740	1,998,740	1,998,740	1,998,740	1,702,524	1,972,146
38	398	MISC EQUIP	339,408	339,453	339,498	339,543	339,583	319,506	337,831
39		TOTAL PLANT IN SERVICE	\$ 550,621,278	\$ 552,097,833	\$ 553,839,450	\$ 555,736,771	\$ 556,819,363	\$ 563,291,549	\$ 546,637,471

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average utility plant for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2023  
Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Beg. Balance Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	301	ORGANIZATION	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328
2	302	FRANCHISES & CONSENTS	14,132	14,132	14,132	14,132	14,132	14,132	14,132
3	303	MISC INTAGIBLE PLANT	213,641	213,641	213,641	213,641	213,641	213,641	213,641
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	410,208	410,208	410,208	410,208	410,208	410,208	410,208
6	375	STRUCTURES & IMPROVEMENTS	1,583,958	1,583,958	1,583,958	1,583,958	1,583,958	1,583,958	1,583,958
7	3761	MAINS - PLASTICS	124,731,730	124,941,149	125,202,519	125,515,836	125,985,001	126,454,166	126,923,331
8	3762	MAINS - STEEL	61,824,219	61,824,219	61,824,219	61,821,306	61,821,306	61,821,306	61,818,393
9	376G	MAINS - GRIP	146,892,673	146,892,673	146,892,673	146,892,673	146,892,673	146,892,673	146,892,673
10	378	MEAS & REG STATION EQUIP-GEN	6,904,633	6,962,444	7,039,525	7,135,877	7,290,040	7,444,203	7,598,365
11	379	MEAS & REG STATION EQUIP-GATE	14,066,853	14,066,853	14,066,853	14,066,853	14,066,853	14,066,853	14,066,853
12	3801	SERVICES - PLASTIC	69,790,554	69,894,086	70,031,535	70,202,899	70,476,008	70,749,118	71,022,228
13	3802	SERVICES - OTHER	1,323,717	1,323,717	1,323,717	1,323,717	1,323,717	1,323,717	1,323,717
14	380G	SERVICES - GRIP	48,993,831	48,993,831	48,993,831	48,993,831	48,993,831	48,993,831	48,993,831
15	381	METERS	23,268,058	23,296,889	23,335,269	23,383,199	23,459,777	23,536,356	23,612,934
16	3811	METERS - AMR EQUIPMENT	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536
17	382	METER & REGULATOR INST.	18,239,923	18,250,873	18,263,990	18,279,275	18,301,063	18,322,851	18,344,638
18	3821	METER INSTALLATIONS - MTU/DCU	593,040	593,040	593,040	593,040	593,040	593,040	593,040
19	383	HOUSE REGULATORS	6,859,108	6,866,161	6,874,663	6,884,613	6,898,911	6,913,208	6,927,506
20	384	HOUSE REG-INST	1,081,399	1,082,616	1,084,073	1,085,771	1,088,192	1,090,613	1,093,034
21	385	IND MEAS & REG STAT EQUIP	2,535,303	2,535,303	2,535,303	2,535,303	2,535,303	2,535,303	2,535,303
22	387	OTHER EQUIPMENT	4,179,402	4,209,954	4,250,690	4,301,610	4,383,082	4,464,554	4,546,026
23	389	LAND & LAND RIGHTS	1,287,185	1,292,885	1,300,485	1,309,985	1,325,185	1,340,385	1,355,585
24	390	STRUCTURES & IMPROVEMENTS	6,207,060	6,207,060	6,207,060	6,207,060	6,207,060	6,207,060	6,207,060
25	3910	OFFICE FURN & EQUIPMENT	2,214,956	2,218,256	2,222,656	2,228,156	2,236,956	2,245,756	2,254,556
26	3911	COMPUTER AND PERIPHERY	143,044	146,051	150,061	155,074	163,094	171,114	179,134
27	3912	COMPUTER HARDWARE	118,964	118,964	118,964	118,964	118,964	118,964	118,964
28	3913	FURNITURE AND FIXTURES	292,256	292,256	292,256	292,256	292,256	292,256	292,256
29	3914	SYSTEM SOFTWARE	6,340,316	6,341,051	6,342,031	6,343,256	6,345,216	6,347,176	6,349,136
30	392	TRANSPORTATION EQUIPMENT	86,067	86,067	86,067	86,067	86,067	86,067	86,067
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	312,079	312,079	312,079	312,079	312,079	312,079	312,079
32	3922	AUTOS & TRUCKS	5,536,400	5,536,400	5,536,400	5,536,400	5,536,400	5,536,400	5,536,400
33	3924	TRANSPORTATION - OTHER	79,064	79,064	79,064	79,064	79,064	79,064	79,064
34	393	STORES EQUIP	29,458	29,458	29,458	29,458	29,458	29,458	29,458
35	394	TOOLS, SHOP, GARAGE EQUIP	1,357,072	1,365,003	1,375,577	1,388,794	1,409,941	1,431,089	1,452,237
36	396	POWER OPERATED EQUIPMENT	1,499,353	1,507,686	1,516,020	1,524,353	1,532,686	1,541,020	1,549,353
37	397	COMMUNICATION EQUIPMENT	1,702,524	1,702,524	1,702,524	1,702,524	1,702,524	1,702,524	1,702,524
38	398	MISC EQUIP	319,506	319,513	319,523	319,536	319,556	319,576	319,596
39		TOTAL PLANT IN SERVICE	\$ 563,291,549	\$ 563,769,927	\$ 564,383,927	\$ 565,130,630	\$ 566,287,105	\$ 567,443,581	\$ 568,597,142

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average utility plant for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2023  
Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328
2	302	FRANCHISES & CONSENTS	14,132	14,132	14,132	14,132	14,132	14,132	14,132
3	303	MISC INTAGIBLE PLANT	213,641	213,641	213,641	213,641	213,641	213,641	213,641
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	410,208	410,208	410,208	410,208	410,208	410,208	410,208
6	375	STRUCTURES & IMPROVEMENTS	1,583,958	1,583,958	1,583,958	1,583,958	1,583,958	1,583,958	1,583,958
7	3761	MAINS - PLASTICS	127,444,446	127,965,560	130,379,969	130,901,083	131,371,134	134,356,101	127,859,387
8	3762	MAINS - STEEL	61,818,393	61,818,393	61,818,393	61,818,393	61,818,393	61,818,393	61,820,410
9	376G	MAINS - GRIP	146,892,673	146,892,673	146,892,673	146,892,673	146,892,673	146,892,673	146,892,673
10	378	MEAS & REG STATION EQUIP-GEN	7,771,798	7,945,231	8,118,664	8,292,097	8,446,260	8,831,667	7,675,447
11	379	MEAS & REG STATION EQUIP-GATE	14,066,853	14,066,853	14,066,853	14,066,853	14,066,853	14,766,853	14,120,699
12	3801	SERVICES - PLASTIC	71,329,252	71,636,276	71,943,301	72,250,325	72,523,435	73,203,528	71,157,888
13	3802	SERVICES - OTHER	1,323,717	1,323,717	1,323,717	1,323,717	1,323,717	1,323,717	1,323,717
14	380G	SERVICES - GRIP	48,993,831	48,993,831	48,993,831	48,993,831	48,993,831	48,993,831	48,993,831
15	381	METERS	23,699,063	23,785,191	23,871,320	23,957,449	24,034,027	24,225,203	23,651,133
16	3811	METERS - AMR EQUIPMENT	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536	2,236,536
17	382	METER & REGULATOR INST.	18,368,594	18,392,549	18,416,505	18,440,460	18,462,248	18,510,047	18,353,309
18	3821	METER INSTALLATIONS - MTU/DCU	593,040	593,040	593,040	593,040	593,040	593,040	593,040
19	383	HOUSE REGULATORS	6,943,252	6,958,997	6,974,743	6,990,489	7,004,787	7,036,470	6,933,301
20	384	HOUSE REG-INST	1,095,696	1,098,357	1,101,019	1,103,681	1,106,102	1,111,413	1,093,997
21	385	IND MEAS & REG STAT EQUIP	2,535,303	2,535,303	2,535,303	2,535,303	2,535,303	2,535,303	2,535,303
22	387	OTHER EQUIPMENT	4,637,682	4,729,338	4,820,994	4,912,650	4,994,122	5,197,802	4,586,762
23	389	LAND & LAND RIGHTS	1,372,685	1,389,785	1,406,885	1,423,985	1,439,185	1,477,185	1,363,185
24	390	STRUCTURES & IMPROVEMENTS	6,207,060	6,207,060	6,207,060	6,207,060	6,207,060	6,207,060	6,207,060
25	3910	OFFICE FURN & EQUIPMENT	2,264,456	2,274,356	2,284,256	2,294,156	2,302,956	2,324,956	2,258,956
26	3911	COMPUTER AND PERIPHERY	188,156	197,179	206,201	215,224	223,244	243,294	183,144
27	3912	COMPUTER HARDWARE	118,964	118,964	118,964	118,964	118,964	80,636	116,016
28	3913	FURNITURE AND FIXTURES	292,256	292,256	292,256	292,256	292,256	292,256	292,256
29	3914	SYSTEM SOFTWARE	6,351,341	6,353,546	6,355,751	6,357,956	6,359,916	5,617,543	6,292,633
30	392	TRANSPORTATION EQUIPMENT	86,067	86,067	86,067	86,067	86,067	86,067	86,067
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	546,079	546,079	546,079	546,079	546,079	546,079	420,079
32	3922	AUTOS & TRUCKS	5,950,532	5,950,532	5,950,532	5,950,532	5,950,532	5,950,532	5,727,538
33	3924	TRANSPORTATION - OTHER	79,064	79,064	79,064	79,064	79,064	79,064	79,064
34	393	STORES EQUIP	29,458	29,458	29,458	29,458	29,458	29,458	29,458
35	394	TOOLS, SHOP, GARAGE EQUIP	1,476,028	1,499,819	1,523,610	1,547,401	1,568,548	1,607,833	1,461,766
36	396	POWER OPERATED EQUIPMENT	1,557,686	1,566,020	1,574,353	1,582,686	1,591,019	1,599,353	1,549,353
37	397	COMMUNICATION EQUIPMENT	1,702,524	1,702,524	1,702,524	1,702,524	1,702,524	1,690,471	1,701,597
38	398	MISC EQUIP	319,618	319,641	319,663	319,686	319,706	214,343	311,497
39		TOTAL PLANT IN SERVICE	\$ 570,537,368	\$ 571,829,462	\$ 575,014,850	\$ 576,306,943	\$ 577,464,304	\$ 581,923,973	\$ 570,152,366



Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied for the historic base year + 1.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Napier

Line No.	A/C No.	Description	Rates	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	301	ORGANIZATION	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	0.0%	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	0.0%	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	2.5%	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	5.5%	(11,533)	(13,413)	(15,293)	(17,173)	(19,053)	(20,933)	(22,814)
6	375	STRUCTURES & IMPROVEMENTS	2.5%	(324,521)	(327,731)	(330,940)	(334,150)	(337,405)	(340,659)	(343,914)
7	3761	MAINS - PLASTICS	2.1%	(30,803,200)	(30,981,071)	(31,158,541)	(31,031,156)	(31,179,342)	(31,328,261)	(31,259,432)
8	3762	MAINS - STEEL	2.2%	(30,101,683)	(30,104,003)	(30,082,655)	(29,863,746)	(29,881,493)	(29,926,405)	(30,002,479)
9	376G	MAINS - GRIP	2.1%	(14,180,435)	(14,428,093)	(14,677,289)	(14,928,176)	(15,182,071)	(15,437,287)	(15,693,448)
10	378	MEAS & REG STATION EQUIP-GEN	3.5%	(1,542,124)	(1,556,250)	(1,570,461)	(1,598,343)	(1,612,925)	(1,627,733)	(1,642,767)
11	379	MEAS & REG STATION EQUIP-GATE	3.1%	(5,470,068)	(5,506,319)	(5,542,570)	(5,565,263)	(5,601,558)	(5,637,853)	(5,674,149)
12	3801	SERVICES - PLASTIC	2.2%	(14,713,628)	(14,816,589)	(14,913,407)	(14,999,360)	(15,071,423)	(15,143,946)	(15,216,931)
13	3802	SERVICES - OTHER	9.2%	(2,295,604)	(2,274,279)	(2,248,022)	(2,014,156)	(1,927,183)	(1,839,753)	(1,766,782)
14	380G	SERVICES - GRIP	2.2%	(2,139,588)	(2,221,874)	(2,304,512)	(2,451,755)	(2,536,719)	(2,622,691)	(2,709,671)
15	381	METERS	3.6%	(6,842,849)	(6,906,060)	(6,967,719)	(6,895,510)	(6,952,477)	(7,009,656)	(7,067,046)
16	3811	METERS - AMR EQUIPMENT	4.3%	(1,355,967)	(1,363,982)	(1,371,996)	(1,380,010)	(1,388,024)	(1,396,039)	(1,404,053)
17	382	METER & REGULATOR INST.	3.2%	(4,510,962)	(4,558,939)	(4,607,259)	(4,783,669)	(4,831,742)	(4,879,868)	(4,928,048)
18	3821	METER INSTALLATIONS - MTU/DCU	2.6%	(281,906)	(283,191)	(284,476)	(285,761)	(287,046)	(288,331)	(289,616)
19	383	HOUSE REGULATORS	3.3%	(2,895,392)	(2,913,570)	(2,931,725)	(2,954,468)	(2,972,511)	(2,990,590)	(3,008,705)
20	384	HOUSE REG-INST	2.7%	(764,851)	(767,222)	(769,596)	(771,972)	(774,352)	(776,737)	(779,127)
21	385	IND MEAS & REG STAT EQUIP	2.3%	(1,130,601)	(1,132,668)	(1,140,477)	(1,141,321)	(1,140,946)	(1,140,669)	(1,140,217)
22	387	OTHER EQUIPMENT	4.0%	(1,367,695)	(1,378,043)	(1,388,498)	(1,399,097)	(1,409,874)	(1,420,939)	(1,432,290)
23	389	LAND & LAND RIGHTS	0.0%	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)
24	390	STRUCTURES & IMPROVEMENTS	2.3%	(557,870)	(563,429)	(568,988)	(574,547)	(580,400)	(586,252)	(592,105)
25	3910	OFFICE FURN & EQUIPMENT	7.1%	(806,739)	(813,348)	(819,976)	(826,630)	(833,316)	(840,055)	(852,969)
26	3911	COMPUTER AND PERIPHERY	10.0%	(63,520)	(64,712)	(65,904)	(67,096)	(68,288)	(69,480)	(70,672)
27	3912	COMPUTER HARDWARE	10.0%	304,021	302,986	301,951	300,916	299,881	298,845	297,810
28	3913	FURNITURE AND FIXTURES	5.0%	(133,422)	(134,202)	(135,001)	(135,825)	(136,680)	(137,585)	(138,540)
29	3914	SYSTEM SOFTWARE	10.0%	(2,697,717)	(2,749,855)	(2,802,014)	(2,854,203)	(2,906,427)	(2,958,709)	(3,011,048)
30	392	TRANSPORTATION EQUIPMENT	8.4%	14,978	14,375	13,773	13,171	12,568	11,966	11,363
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	17.4%	(54,584)	(58,013)	(61,441)	(64,870)	(68,299)	(71,727)	(75,156)
32	3922	AUTOS & TRUCKS	8.4%	(2,391,525)	(2,432,040)	(2,472,556)	(2,485,885)	(2,526,591)	(2,567,296)	(2,586,602)
33	3924	TRANSPORTATION - OTHER	5.8%	(45,938)	(46,320)	(46,702)	(47,085)	(47,467)	(47,849)	(48,231)
34	393	STORES EQUIP	3.8%	(14,379)	(14,474)	(14,569)	(14,664)	(14,759)	(14,854)	(14,949)
35	394	TOOLS, SHOP, GARAGE EQUIP	6.7%	(604,291)	(610,307)	(616,365)	(622,479)	(628,708)	(635,050)	(641,504)
36	396	POWER OPERATED EQUIPMENT	5.1%	(973,436)	(979,395)	(985,355)	(991,314)	(997,458)	(1,003,603)	(1,009,747)
37	397	COMMUNICATION EQUIPMENT	7.7%	(839,183)	(851,937)	(864,692)	(877,446)	(890,236)	(903,026)	(915,816)
38	398	MISC EQUIP	5.9%	(217,294)	(218,962)	(220,629)	(222,297)	(223,965)	(225,633)	(227,302)
39		DEPRECIATION RESERVE		\$ (129,814,828)	\$ (130,754,246)	\$ (131,665,224)	\$ (131,886,657)	\$ (132,717,607)	\$ (133,579,978)	\$ (134,258,276)
40		TOTAL AMORTIZATION RESERVE		(165,102)	(165,102)	(165,102)	(165,102)	(165,102)	(165,102)	(165,102)
41		TOTAL DEPR/AMORT RESERVE		\$ (129,979,931)	\$ (130,919,349)	\$ (131,830,326)	\$ (132,051,760)	\$ (132,882,710)	\$ (133,745,080)	\$ (134,423,378)
42	108.02	R.W.I.P		\$ 1,118,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43		TOTAL DEPRECIATION AND RWIP		\$ (128,860,966)	\$ (130,919,349)	\$ (131,830,326)	\$ (132,051,760)	\$ (132,882,710)	\$ (133,745,080)	\$ (134,423,378)

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied for the historic base year + 1.

Type of Data Shown: Historic Base Yr + 1: 12/31/2022  
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Rates	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	301	ORGANIZATION	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	302	FRANCHISES & CONSENTS	0.0%	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	0.0%	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	2.5%	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	5.5%	(24,694)	(26,574)	(28,454)	(30,334)	(32,214)	(34,094)	(22,814)
6	375	STRUCTURES & IMPROVEMENTS	2.5%	(347,214)	(350,514)	(353,814)	(357,114)	(360,414)	(363,714)	(344,008)
7	3761	MAINS - PLASTICS	2.1%	(31,405,632)	(31,552,652)	(31,663,047)	(31,812,169)	(31,969,004)	(32,006,414)	(31,396,148)
8	3762	MAINS - STEEL	2.2%	(30,084,120)	(30,197,464)	(30,310,809)	(30,424,153)	(30,537,497)	(30,650,842)	(30,166,719)
9	376G	MAINS - GRIP	2.1%	(15,950,072)	(16,207,135)	(16,464,197)	(16,721,259)	(16,978,321)	(17,235,383)	(15,698,705)
10	378	MEAS & REG STATION EQUIP-GEN	3.5%	(1,658,027)	(1,673,541)	(1,689,310)	(1,705,332)	(1,721,609)	(1,738,111)	(1,641,272)
11	379	MEAS & REG STATION EQUIP-GATE	3.1%	(5,710,488)	(5,746,828)	(5,783,167)	(5,819,506)	(5,855,846)	(5,892,185)	(5,677,369)
12	3801	SERVICES - PLASTIC	2.2%	(15,284,060)	(15,351,708)	(15,419,874)	(15,488,558)	(15,564,076)	(15,564,255)	(15,195,986)
13	3802	SERVICES - OTHER	9.2%	(1,705,695)	(1,662,313)	(1,618,682)	(1,610,877)	(1,621,025)	(1,631,174)	(1,862,734)
14	380G	SERVICES - GRIP	2.2%	(2,797,477)	(2,886,015)	(2,975,104)	(3,064,743)	(3,154,565)	(3,244,387)	(2,700,700)
15	381	METERS	3.6%	(7,123,336)	(7,179,864)	(7,236,630)	(7,293,633)	(7,352,187)	(7,395,207)	(7,094,013)
16	3811	METERS - AMR EQUIPMENT	4.3%	(1,412,067)	(1,420,081)	(1,428,096)	(1,436,110)	(1,444,124)	(1,452,138)	(1,404,053)
17	382	METER & REGULATOR INST.	3.2%	(4,976,282)	(5,024,574)	(5,072,925)	(5,121,335)	(5,169,804)	(5,218,326)	(4,898,749)
18	3821	METER INSTALLATIONS - MTU/DCU	2.6%	(290,901)	(292,186)	(293,471)	(294,755)	(296,040)	(297,325)	(289,616)
19	383	HOUSE REGULATORS	3.3%	(3,026,819)	(3,044,972)	(3,063,165)	(3,081,399)	(3,099,710)	(3,117,583)	(3,007,739)
20	384	HOUSE REG-INST	2.7%	(781,522)	(783,923)	(786,329)	(788,741)	(791,158)	(793,580)	(779,162)
21	385	IND MEAS & REG STAT EQUIP	2.3%	(1,139,622)	(1,139,137)	(1,138,762)	(1,138,497)	(1,138,862)	(1,138,096)	(1,138,067)
22	387	OTHER EQUIPMENT	4.0%	(1,443,928)	(1,455,888)	(1,468,171)	(1,480,776)	(1,493,704)	(1,506,919)	(1,434,294)
23	389	LAND & LAND RIGHTS	0.0%	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)
24	390	STRUCTURES & IMPROVEMENTS	2.3%	(598,252)	(604,399)	(610,546)	(616,693)	(622,840)	(628,987)	(592,716)
25	3910	OFFICE FURN & EQUIPMENT	7.1%	(865,934)	(878,959)	(892,042)	(905,183)	(918,383)	(884,800)	(856,795)
26	3911	COMPUTER AND PERIPHERY	10.0%	(71,864)	(73,056)	(74,248)	(75,440)	(76,632)	(77,825)	(70,672)
27	3912	COMPUTER HARDWARE	10.0%	296,775	295,740	294,705	293,670	292,635	296,851	298,214
28	3913	FURNITURE AND FIXTURES	5.0%	(139,546)	(140,607)	(141,725)	(142,898)	(144,129)	(100,436)	(135,431)
29	3914	SYSTEM SOFTWARE	10.0%	(3,063,445)	(3,115,908)	(3,168,435)	(3,221,026)	(3,273,688)	(3,323,688)	(3,011,243)
30	392	TRANSPORTATION EQUIPMENT	8.4%	10,761	10,158	9,556	8,953	8,351	7,748	11,363
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	17.4%	(78,585)	(82,013)	(85,442)	(89,949)	(93,641)	(41,332)	(62,081)
32	3922	AUTOS & TRUCKS	8.4%	(2,627,422)	(2,668,242)	(2,709,063)	(2,511,145)	(2,555,067)	(2,598,988)	(2,548,648)
33	3924	TRANSPORTATION - OTHER	5.8%	(48,613)	(48,995)	(49,377)	(49,760)	(50,142)	(50,524)	(48,231)
34	393	STORES EQUIP	3.8%	(15,044)	(15,139)	(15,234)	(15,329)	(15,424)	(14,994)	(14,909)
35	394	TOOLS, SHOP, GARAGE EQUIP	6.7%	(648,116)	(654,854)	(661,718)	(668,709)	(675,826)	(653,581)	(640,116)
36	396	POWER OPERATED EQUIPMENT	5.1%	(1,016,077)	(1,022,406)	(1,028,736)	(1,035,066)	(1,041,396)	(1,047,725)	(1,010,132)
37	397	COMMUNICATION EQUIPMENT	7.7%	(928,642)	(941,467)	(954,292)	(967,117)	(979,943)	(696,552)	(893,104)
38	398	MISC EQUIP	5.9%	(228,970)	(230,639)	(232,308)	(233,977)	(235,646)	(217,139)	(225,751)
39		DEPRECIATION RESERVE		\$ (135,186,248)	\$ (136,167,473)	\$ (137,114,227)	\$ (137,840,279)	\$ (138,905,243)	\$ (139,308,023)	\$ (134,553,716)
40		TOTAL AMORTIZATION RESERVE		(165,102)	(165,102)	(165,102)	(165,102)	(165,102)	(165,102)	(165,102)
41		TOTAL DEPR/AMORT RESERVE		\$ (135,351,351)	\$ (136,332,576)	\$ (137,279,330)	\$ (138,005,381)	\$ (139,070,346)	\$ (139,473,125)	\$ (134,718,819)
42	108.02	R.W.I.P		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	86,074
43		TOTAL DEPRECIATION AND RWIP		\$ (135,351,351)	\$ (136,332,576)	\$ (137,279,330)	\$ (138,005,381)	\$ (139,070,346)	\$ (139,473,125)	\$ (134,632,744)

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied for the projected test year.

Type of Data Source: Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	A/C No.	Description	Depr Rates	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	301	ORGANIZATION	0.0%	\$ -	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	0.0%	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	0.0%	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	2.5%	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	5.5%	(34,094)	(35,974)	(37,855)	(39,735)	(41,615)	(43,495)	(45,375)
6	375	STRUCTURES & IMPROVEMENTS	2.5%	(363,714)	(367,014)	(370,313)	(373,613)	(376,913)	(380,213)	(383,513)
7	3761	MAINS - PLASTICS	2.1%	(32,006,414)	(32,195,383)	(32,377,472)	(32,552,770)	(32,706,871)	(32,861,794)	(33,017,538)
8	3762	MAINS - STEEL	2.2%	(30,650,842)	(30,764,186)	(30,877,531)	(30,987,962)	(31,101,301)	(31,214,640)	(31,325,066)
9	376G	MAINS - GRIP	2.1%	(17,235,383)	(17,492,446)	(17,749,508)	(18,006,570)	(18,263,632)	(18,520,694)	(18,777,756)
10	378	MEAS & REG STATION EQUIP-GEN	3.5%	(1,738,111)	(1,758,250)	(1,778,557)	(1,799,089)	(1,819,902)	(1,841,164)	(1,862,877)
11	379	MEAS & REG STATION EQUIP-GATE	3.1%	(5,892,185)	(5,928,524)	(5,964,864)	(6,001,203)	(6,037,542)	(6,073,882)	(6,110,221)
12	3801	SERVICES - PLASTIC	2.2%	(15,564,255)	(15,671,308)	(15,771,691)	(15,865,464)	(15,938,970)	(16,012,976)	(16,087,482)
13	3802	SERVICES - OTHER	9.2%	(1,631,174)	(1,641,322)	(1,651,471)	(1,661,619)	(1,671,768)	(1,681,916)	(1,692,065)
14	380G	SERVICES - GRIP	2.2%	(3,244,387)	(3,334,209)	(3,424,031)	(3,513,853)	(3,603,675)	(3,693,497)	(3,783,319)
15	381	METERS	3.6%	(7,395,207)	(7,460,721)	(7,524,898)	(7,587,764)	(7,646,497)	(7,705,460)	(7,764,654)
16	3811	METERS - AMR EQUIPMENT	4.3%	(1,452,138)	(1,460,153)	(1,468,167)	(1,476,181)	(1,484,195)	(1,492,210)	(1,500,224)
17	382	METER & REGULATOR INST.	3.2%	(5,218,326)	(5,266,966)	(5,315,635)	(5,364,339)	(5,413,084)	(5,461,887)	(5,510,748)
18	3821	METER INSTALLATIONS - MTU/DCU	2.6%	(297,325)	(298,610)	(299,895)	(301,180)	(302,465)	(303,750)	(305,035)
19	383	HOUSE REGULATORS	3.3%	(3,117,583)	(3,136,188)	(3,154,770)	(3,173,333)	(3,191,794)	(3,210,295)	(3,228,836)
20	384	HOUSE REG-INST	2.7%	(793,580)	(796,013)	(798,449)	(800,888)	(803,331)	(805,780)	(808,234)
21	385	IND MEAS & REG STAT EQUIP	2.3%	(1,133,096)	(1,137,955)	(1,142,814)	(1,147,674)	(1,152,533)	(1,157,392)	(1,162,252)
22	387	OTHER EQUIPMENT	4.0%	(1,506,919)	(1,520,850)	(1,534,883)	(1,549,052)	(1,563,391)	(1,578,001)	(1,592,883)
23	389	LAND & LAND RIGHTS	0.0%	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)
24	390	STRUCTURES & IMPROVEMENTS	2.3%	(628,987)	(640,883)	(652,780)	(664,677)	(676,574)	(688,471)	(700,368)
25	3910	OFFICE FURN & EQUIPMENT	7.1%	(884,800)	(897,984)	(911,188)	(924,418)	(937,681)	(950,996)	(964,364)
26	3911	COMPUTER AND PERIPHERY	10.0%	(77,825)	(79,017)	(80,234)	(81,484)	(82,776)	(84,136)	(85,562)
27	3912	COMPUTER HARDWARE	10.0%	296,851	295,860	294,868	293,877	292,886	291,894	290,903
28	3913	FURNITURE AND FIXTURES	5.0%	(100,436)	(101,654)	(102,872)	(104,090)	(105,307)	(106,525)	(107,743)
29	3914	SYSTEM SOFTWARE	10.0%	(3,323,688)	(3,376,524)	(3,429,366)	(3,482,217)	(3,535,077)	(3,587,954)	(3,640,847)
30	392	TRANSPORTATION EQUIPMENT	8.4%	7,748	7,146	6,543	5,941	5,338	4,736	4,133
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	17.4%	(41,332)	(45,857)	(50,383)	(54,908)	(59,433)	(63,958)	(68,483)
32	3922	AUTOS & TRUCKS	8.4%	(2,598,988)	(2,644,910)	(2,690,831)	(2,736,753)	(2,782,674)	(2,828,595)	(2,874,517)
33	3924	TRANSPORTATION - OTHER	5.8%	(50,524)	(50,906)	(51,288)	(51,670)	(52,052)	(52,435)	(52,817)
34	393	STORES EQUIP	3.8%	(14,994)	(15,089)	(15,183)	(15,277)	(15,372)	(15,466)	(15,561)
35	394	TOOLS, SHOP, GARAGE EQUIP	6.7%	(653,581)	(661,120)	(668,704)	(676,346)	(684,061)	(691,894)	(699,845)
36	396	POWER OPERATED EQUIPMENT	5.1%	(1,047,725)	(1,054,097)	(1,060,505)	(1,066,948)	(1,073,427)	(1,079,941)	(1,086,490)
37	397	COMMUNICATION EQUIPMENT	7.7%	(696,552)	(707,466)	(718,379)	(729,293)	(740,206)	(751,120)	(762,034)
38	398	MISC EQUIP	5.9%	(217,139)	(218,705)	(220,271)	(221,837)	(223,404)	(224,970)	(226,537)
39		DEPRECIATION RESERVE		\$ (139,308,023)	\$ (140,458,599)	\$ (141,594,695)	\$ (142,713,707)	\$ (143,790,620)	\$ (144,870,197)	\$ (145,949,524)
40	108.02	R.W.I.P		-	-	-	-	-	-	-
41	108	TOTAL DEPRECIATION RESERVE		\$ (139,308,023)	\$ (140,458,599)	\$ (141,594,695)	\$ (142,713,707)	\$ (143,790,620)	\$ (144,870,197)	\$ (145,949,524)
41		TOTAL AMORTIZATION RESERVE		(165,102)	(165,102)	(165,102)	(165,102)	(165,102)	(165,102)	(165,102)
43		TOTAL DEPRAMORT RESERVE		\$ (139,473,125)	\$ (140,623,701)	\$ (141,759,797)	\$ (142,878,810)	\$ (143,955,722)	\$ (145,035,299)	\$ (146,114,627)

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	A/C No.	Description	Depr Rates	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	0.0%	-	-	-	-	-	-	\$ -
2	302	FRANCHISES & CONSENTS	0.0%	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	0.0%	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	2.5%	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	5.5%	(47,255)	(49,135)	(51,015)	(52,896)	(54,776)	(56,656)	(45,375)
6	375	STRUCTURES & IMPROVEMENTS	2.5%	(386,813)	(390,113)	(393,413)	(396,713)	(400,013)	(403,313)	(383,513)
7	3761	MAINS - PLASTICS	2.1%	(33,166,855)	(33,317,084)	(33,200,762)	(33,356,128)	(33,519,654)	(33,329,567)	(32,892,946)
8	3762	MAINS - STEEL	2.2%	(31,438,400)	(31,551,734)	(31,665,067)	(31,778,401)	(31,891,735)	(32,005,069)	(31,327,072)
9	376G	MAINS - GRIP	2.1%	(19,034,819)	(19,291,881)	(19,548,943)	(19,806,005)	(20,063,067)	(20,320,129)	(18,777,756)
10	378	MEAS & REG STATION EQUIP-GEN	3.5%	(1,885,038)	(1,907,706)	(1,930,880)	(1,954,559)	(1,978,745)	(2,003,379)	(1,866,020)
11	379	MEAS & REG STATION EQUIP-GATE	3.1%	(6,146,561)	(6,182,900)	(6,219,239)	(6,255,579)	(6,291,918)	(6,328,257)	(6,110,221)
12	3801	SERVICES - PLASTIC	2.2%	(16,155,628)	(16,224,336)	(16,293,607)	(16,363,441)	(16,440,700)	(16,436,128)	(16,063,537)
13	3802	SERVICES - OTHER	9.2%	(1,702,213)	(1,712,362)	(1,722,510)	(1,732,659)	(1,742,807)	(1,752,956)	(1,692,065)
14	380G	SERVICES - GRIP	2.2%	(3,873,141)	(3,962,963)	(4,052,785)	(4,142,607)	(4,232,429)	(4,322,251)	(3,783,319)
15	381	METERS	3.6%	(7,822,652)	(7,880,909)	(7,939,425)	(7,998,199)	(8,058,655)	(8,102,241)	(7,760,560)
16	3811	METERS - AMR EQUIPMENT	4.3%	(1,508,238)	(1,516,252)	(1,524,267)	(1,532,281)	(1,540,295)	(1,548,309)	(1,500,224)
17	382	METER & REGULATOR INST.	3.2%	(5,559,667)	(5,608,650)	(5,657,696)	(5,706,807)	(5,755,982)	(5,805,214)	(5,511,154)
18	3821	METER INSTALLATIONS - MTU/DCU	2.6%	(306,320)	(307,605)	(308,890)	(310,174)	(311,459)	(312,744)	(305,035)
19	383	HOUSE REGULATORS	3.3%	(3,247,371)	(3,265,950)	(3,284,573)	(3,303,238)	(3,321,991)	(3,340,268)	(3,228,938)
20	384	HOUSE REG-INST	2.7%	(810,693)	(813,158)	(815,629)	(818,107)	(820,590)	(823,079)	(808,272)
21	385	IND MEAS & REG STAT EQUIP	2.3%	(1,167,111)	(1,171,970)	(1,176,830)	(1,181,689)	(1,186,548)	(1,191,408)	(1,162,252)
22	387	OTHER EQUIPMENT	4.0%	(1,608,037)	(1,623,496)	(1,639,260)	(1,655,330)	(1,671,705)	(1,688,353)	(1,594,782)
23	389	LAND & LAND RIGHTS	0.0%	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)
24	390	STRUCTURES & IMPROVEMENTS	2.3%	(712,265)	(724,161)	(736,058)	(747,955)	(759,852)	(771,749)	(700,368)
25	3910	OFFICE FURN & EQUIPMENT	7.1%	(977,784)	(991,263)	(1,004,801)	(1,018,397)	(1,032,053)	(1,045,761)	(964,730)
26	3911	COMPUTER AND PERIPHERY	10.0%	(87,054)	(88,622)	(90,265)	(91,984)	(93,777)	(95,638)	(86,029)
27	3912	COMPUTER HARDWARE	10.0%	289,911	288,920	287,929	286,937	285,946	323,283	293,851
28	3913	FURNITURE AND FIXTURES	5.0%	(108,960)	(110,178)	(111,396)	(112,614)	(113,831)	(115,049)	(107,743)
29	3914	SYSTEM SOFTWARE	10.0%	(3,693,757)	(3,746,684)	(3,799,631)	(3,852,595)	(3,905,578)	(3,211,304)	(3,583,479)
30	392	TRANSPORTATION EQUIPMENT	8.4%	3,531	2,929	2,326	1,724	1,121	519	4,133
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	17.4%	52,992	45,074	37,155	29,237	21,319	13,401	(14,244)
32	3922	AUTOS & TRUCKS	8.4%	(2,697,267)	(2,746,088)	(2,794,908)	(2,843,729)	(2,892,549)	(2,941,369)	(2,774,860)
33	3924	TRANSPORTATION - OTHER	5.8%	(53,199)	(53,581)	(53,963)	(54,345)	(54,727)	(55,110)	(52,817)
34	393	STORES EQUIP	3.8%	(15,655)	(15,750)	(15,844)	(15,938)	(16,033)	(16,127)	(15,561)
35	394	TOOLS, SHOP, GARAGE EQUIP	6.7%	(707,913)	(716,113)	(724,445)	(732,910)	(741,506)	(736,636)	(699,621)
36	396	POWER OPERATED EQUIPMENT	5.1%	(1,093,075)	(1,099,695)	(1,106,350)	(1,113,041)	(1,119,768)	(1,126,530)	(1,086,738)
37	397	COMMUNICATION EQUIPMENT	7.7%	(772,947)	(783,861)	(794,774)	(805,688)	(816,602)	(815,462)	(761,106)
38	398	MISC EQUIP	5.9%	(228,103)	(229,670)	(231,237)	(232,804)	(234,371)	(130,525)	(218,429)
39		DEPRECIATION RESERVE		\$ (146,669,675)	\$ (147,748,266)	\$ (148,562,373)	\$ (149,650,234)	\$ (150,756,650)	\$ (150,494,698)	\$ (145,582,097)
40	108.02	R.W.I.P		-	-	-	-	-	-	-
41	108	TOTAL DEPRECIATION RESERVE		\$ (146,669,675)	\$ (147,748,266)	\$ (148,562,373)	\$ (149,650,234)	\$ (150,756,650)	\$ (150,494,698)	\$ (145,582,097)
41		TOTAL AMORTIZATION RESERVE		(165,102)	(165,102)	(165,102)	(165,102)	(165,102)	(165,102)	(165,102)
43		TOTAL DEPR/AMORT RESERVE		\$ (146,834,777)	\$ (147,913,369)	\$ (148,727,476)	\$ (149,815,336)	\$ (150,921,753)	\$ (150,659,800)	\$ (145,747,199)

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances for each account or sub-account for the historic base year + 1.

Type of Data Shown:  
Historic Base Yr + 1: 12/31/2022  
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	301	ORGANIZATION	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)
2	302	FRANCHISES AND CONSENTS	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)
3	303	MISC INTANGIBLE PLANT	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-
	390.02	STRUCTURES & IMPROVEMENTS							
7		SUBTOTAL	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>
8	115.01	ACCUM PROV/AMORT ACQ ADJ	(15,286,051)	(15,387,843)	(15,489,633)	(15,591,423)	(15,693,213)	(15,795,003)	(15,896,793)
9		TOTAL	<u>\$ (15,451,153)</u>	<u>\$ (15,552,945)</u>	<u>\$ (15,654,735)</u>	<u>\$ (15,756,525)</u>	<u>\$ (15,858,315)</u>	<u>\$ (15,960,106)</u>	<u>\$ (16,061,896)</u>

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances for each account or sub-account for the historic base year + 1.

Type of Data Shown:  
Historic Base Yr + 1: 12/31/2022  
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	301	ORGANIZATION	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	(23,328)
2	302	FRANCHISES AND CONSENTS	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)
3	303	MISC INTANGIBLE PLANT	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-
	390.02	STRUCTURES & IMPROVEMENTS							
7		SUBTOTAL	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>(165,102)</u>
8	115.01	ACCUM PROV/AMORT ACQ ADJ	(15,998,584)	(16,100,374)	(16,202,164)	(16,303,954)	(16,405,744)	(16,507,534)	(15,896,793)
9		TOTAL	<u>\$ (16,163,686)</u>	<u>\$ (16,265,476)</u>	<u>\$ (16,367,266)</u>	<u>\$ (16,469,056)</u>	<u>\$ (16,570,847)</u>	<u>\$ (16,672,637)</u>	<u>(16,061,895)</u>

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances  
for each account or sub-account for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	301	ORGANIZATION	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)
2	302	FRANCHISES AND CONSENTS	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)
3	303	MISC INTANGIBLE PLANT	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-
	390.02	STRUCT. & IMPROV. LEASEHOLD							
7		SUBTOTAL	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>
8	115.01	ACCUM. AMORT ACQ ADJ	(16,507,534)	(16,609,324)	(16,711,115)	(16,812,905)	(16,914,695)	(17,016,485)	(17,118,275)
9		TOTAL	<u>\$ (16,672,637)</u>	<u>\$ (16,774,427)</u>	<u>\$ (16,876,217)</u>	<u>\$ (16,978,007)</u>	<u>\$ (17,079,797)</u>	<u>\$ (17,181,587)</u>	<u>\$ (17,283,378)</u>

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances for each account or sub-account for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	(23,328)
2	302	FRANCHISES AND CONSENTS	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)
3	303	MISC INTANGIBLE PLANT	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-
6	390.02	STRUCT. & IMPROV. LEASEHOLD	-	-	-	-	-	-	-
7		SUBTOTAL	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>\$ (165,102)</u>	<u>(165,102)</u>
8	115.01	ACCUM. AMORT ACQ ADJ	(17,220,065)	(17,321,855)	(17,423,646)	(17,525,436)	(17,627,226)	(17,729,016)	(17,118,275)
9		TOTAL	<u>\$ (17,385,168)</u>	<u>\$ (17,486,958)</u>	<u>\$ (17,588,748)</u>	<u>\$ (17,690,538)</u>	<u>\$ (17,792,328)</u>	<u>\$ (17,894,118)</u>	<u>(17,283,377)</u>



Florida Public Service Commission  
 Company: Florida Public Utilities Company Florida Common  
 Docket No. 20220067-GU

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the historic base year + 1 segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Napier, M. Galtman

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	374	LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
4	389	LAND	596,858	596,858	596,858	596,858	596,858	596,858	596,858
5	390	STRUCTURES & IMPROVEMENTS	7,746,101	7,746,101	7,710,125	7,710,125	7,710,125	7,710,125	7,710,125
6	3902	LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-
7	3910	OFFICE FURN & EQUIPMENT	742,003	742,003	548,555	548,555	548,555	548,555	548,555
8	3912	COMPUTER AND PERIPHERY	41,833	41,833	41,833	41,833	41,833	41,833	41,833
9	3913	COMPUTER HARDWARE	432,440	432,440	110,142	110,142	110,142	110,142	110,142
10	3914	FURNITURE AND FIXTURES	936,225	936,225	936,225	936,225	936,225	936,225	936,225
11	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	258,117	258,117	258,117	258,117	258,117	258,117	258,117
12	3922	AUTOS & TRUCKS	763,766	763,766	763,766	763,766	763,766	763,766	763,766
13	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
14	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
15	397	COMPUTER EQUIPMENT	640,741	640,741	640,741	640,741	640,741	640,741	640,741
16	398	MISC EQUIP (SPECIFY)	32,922	32,922	32,922	32,922	32,922	32,922	32,922
17		TOTAL	\$ 12,191,005	\$ 12,191,005	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283

	13 Month Average	Non-Utility %	13 Month Avg. Non-Utility	Method of Allocation	% Allocated to FPUC	% Allocated to CFG	
18	374	LAND	\$ -	42.41%	\$ -	40.08%	17.54%
19	375	STRUCTURES & IMPROVEMENTS	-	42.41%	-	40.08%	17.54%
20	387	OTHER EQUIPMENT	-	42.41%	-	40.08%	17.54%
21	389	LAND - FLORIDA	596,858	42.41%	253,122	40.08%	17.54%
22	390	STRUCTURES & IMPROVEMENTS - FLC	7,715,660	42.41%	3,272,142	40.08%	17.54%
23	3902	LEASEHOLD IMPROVEMENTS	-	42.41%	-	40.08%	17.54%
24	3910	OFFICE FURN & EQUIPMENT	578,316	42.41%	245,259	40.08%	17.54%
25	3912	COMPUTER AND PERIPHERY	41,833	42.41%	17,741	40.08%	17.54%
26	3913	COMPUTER HARDWARE	159,726	42.41%	67,738	40.08%	17.54%
27	3914	FURNITURE AND FIXTURES	936,225	42.41%	397,045	40.08%	17.54%
28	3921	SYSTEM SOFTWARE	258,117	42.41%	109,465	40.08%	17.54%
29	3922	AUTOS & TRUCKS	763,766	42.41%	323,906	40.08%	17.54%
30	394	TOOL, SHOP, & GARAGE EQUIP	-	42.41%	-	40.08%	17.54%
31	396	POWER OPERATED EQUIPMENT	-	42.41%	-	40.08%	17.54%
32	397	COMPUTER EQUIPMENT	640,741	42.41%	271,732	40.08%	17.54%
33	398	MISC EQUIP (SPECIFY)	32,922	42.41%	13,962	40.08%	17.54%
34		TOTAL FLORIDA COMMON	\$ 11,724,164		\$ 4,972,112		
35		TOTAL CORPORATE COMMON P. 15b & 15c	\$ 16,311,811		\$ 11,894,573		
36		TOTAL COMMON PLANT ALLOCATED	\$ 28,035,975		\$ 16,866,685		

Florida Public Service Commission  
 Company: Florida Public Utilities Company Florida Common  
 Docket No. 20220067-GU

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the historic base year + 1 segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Napier, M. Galtman

Line No.	A/C No.	Description	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	374	LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
4	389	LAND	596,858	596,858	596,858	596,858	596,858	596,858	596,858
5	390	STRUCTURES & IMPROVEMENTS	7,710,125	7,710,125	7,710,125	7,710,125	7,710,125	7,710,125	7,715,660
6	3902	LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-
7	3910	OFFICE FURN & EQUIPMENT	548,555	548,555	548,555	548,555	548,555	548,555	578,316
8	3912	COMPUTER AND PERIPHERY	41,833	41,833	41,833	41,833	41,833	41,833	41,833
9	3913	COMPUTER HARDWARE	110,142	110,142	110,142	110,142	110,142	110,142	159,726
10	3914	FURNITURE AND FIXTURES	936,225	936,225	936,225	936,225	936,225	936,225	936,225
11	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	258,117	258,117	258,117	258,117	258,117	258,117	258,117
12	3922	AUTOS & TRUCKS	763,766	763,766	763,766	763,766	763,766	763,766	763,766
13	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
14	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
15	397	COMPUTER EQUIPMENT	640,741	640,741	640,741	640,741	640,741	640,741	640,741
16	398	MISC EQUIP (SPECIFY)	32,922	32,922	32,922	32,922	32,922	32,922	32,922
17		TOTAL	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,724,164

	% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
18	374	LAND	-0.27%	0.25%	-	-	-
19	375	STRUCTURES & IMPROVEMENTS	-0.27%	0.25%	-	-	-
20	387	OTHER EQUIPMENT	-0.27%	0.25%	-	-	-
21	389	LAND - FLORIDA	-0.27%	0.25%	239,193	104,678	343,736
22	390	STRUCTURES & IMPROVEMENTS - FLC	-0.27%	0.25%	3,092,082	1,353,180	4,443,526
23	3902	LEASEHOLD IMPROVEMENTS	-0.27%	0.25%	-	-	-
24	3910	OFFICE FURN & EQUIPMENT	-0.27%	0.25%	231,762	101,426	333,058
25	3912	COMPUTER AND PERIPHERY	-0.27%	0.25%	16,765	7,337	24,092
26	3913	COMPUTER HARDWARE	-0.27%	0.25%	64,011	28,013	91,988
27	3914	FURNITURE AND FIXTURES	-0.27%	0.25%	375,196	164,196	539,181
28	3921	SYSTEM SOFTWARE	-0.27%	0.25%	103,441	45,269	148,652
29	3922	AUTOS & TRUCKS	-0.27%	0.25%	306,082	133,950	439,860
30	394	TOOL, SHOP, & GARAGE EQUIP	-0.27%	0.25%	-	-	-
31	396	POWER OPERATED EQUIPMENT	-0.27%	0.25%	-	-	-
32	397	COMPUTER EQUIPMENT	-0.27%	0.25%	256,780	112,374	369,009
33	398	MISC EQUIP (SPECIFY)	-0.27%	0.25%	13,194	5,774	18,960
34		TOTAL FLORIDA COMMON			\$ 4,698,506	\$ 2,056,196	\$ 6,752,063
35		TOTAL CORPORATE COMMON P. 15b & 15c			\$ 3,099,766	\$ 1,298,273	\$ 4,417,418
36		TOTAL COMMON PLANT ALLOCATED			\$ 7,798,272	\$ 3,354,469	\$ 11,169,481

Florida Public Service Commission  
 Company: Corporate Common  
 Docket No. 20220067-GU

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the historic base year + 1 segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Napier, M. Galtman

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	301	ORGANIZATION	5,966	5,966	5,966	5,966	5,966	5,966	5,966
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
4	389	LAND	-	-	-	-	-	-	-
5	390	STRUCTURES & IMPROVEMENTS	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142
6	3901	LEASEHOLD IMPROVEMENTS	421,492	421,492	421,492	421,492	421,492	421,492	421,492
7	3910	OFFICE FURN & EQUIPMENT	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098
8	3911	COMPUTER & PERIPH	3,850,066	4,011,594	4,011,594	4,061,594	4,061,594	4,061,594	4,272,540
9	3912	COMPUTER AND PERIPHERY	871,991	871,991	871,991	871,991	871,991	871,991	871,991
10	3913	COMPUTER HARDWARE	133,969	133,969	133,969	133,969	133,969	133,969	133,969
11	3914	SYSTEM SOFTWARE	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288
12	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-
13	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-
14	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
15	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
16	397	COMPUTER EQUIPMENT	838,700	838,700	838,700	838,700	838,700	838,700	838,700
17	398	MISC EQUIP (SPECIFY)	-	-	-	-	-	-	-
18		TOTAL	\$ 15,867,713	\$ 16,029,241	\$ 16,029,241	\$ 16,079,241	\$ 16,079,241	\$ 16,079,241	\$ 16,290,187
			13 Month Average	Non-Utility %	13 Month Avg. Non-Utility	Method of Allocation	% Allocated to FPUC	% Allocated to CFG	
19	301	LAND	\$ 5,966	72.92%	\$ 4,350		19.00%	7.96%	
20	375	STRUCTURES & IMPROVEMENTS	\$ -	72.92%	\$ -		19.00%	7.96%	
21	387	OTHER EQUIPMENT	\$ -	72.92%	\$ -		19.00%	7.96%	
22	389	LAND - FLORIDA	\$ -	72.92%	\$ -		19.00%	7.96%	
23	390	STRUCTURES & IMPROVEMENTS - FLORIDA	\$ 5,047,142	72.92%	\$ 3,680,376		19.00%	7.96%	
24	3901	LEASEHOLD IMPROVEMENTS	\$ 421,492	72.92%	\$ 307,352		19.00%	7.96%	
25	3910	OFFICE FURN & EQUIPMENT	\$ 1,188,098	72.92%	\$ 866,361		19.00%	7.96%	
26	3911	COMPUTER & PERIPH	\$ 4,294,165	72.92%	\$ 3,131,305		19.00%	7.96%	
27	3912	COMPUTER AND PERIPHERY	\$ 871,991	72.92%	\$ 635,856		19.00%	7.96%	
28	3913	COMPUTER HARDWARE	\$ 133,969	72.92%	\$ 97,690		19.00%	7.96%	
29	3914	SYSTEM SOFTWARE	\$ 3,510,288	72.92%	\$ 2,559,702		19.00%	7.96%	
30	3921	SYSTEM SOFTWARE	\$ -	72.92%	\$ -		19.00%	7.96%	
31	3922	AUTOS & TRUCKS	\$ -	72.92%	\$ -		19.00%	7.96%	
32	394	TOOL, SHOP, & GARAGE EQUIP	\$ -	72.92%	\$ -		19.00%	7.96%	
33	396	POWER OPERATED EQUIPMENT	\$ -	72.92%	\$ -		19.00%	7.96%	
34	397	COMPUTER EQUIPMENT	\$ 838,700	72.92%	\$ 611,580		19.00%	7.96%	
35	398	MISC EQUIP (SPECIFY)	\$ -	72.92%	\$ -		19.00%	7.96%	
36		TOTAL CORPORATE COMMON	\$ 16,311,811		\$ 11,894,573				

Florida Public Service Commission

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the historic base year + 1 segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Napier, M. Galtman

Company: Corporate Common

Docket No. 20220067-GU

Line No.	A/C No.	Description	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	301	ORGANIZATION	5,966	5,966	5,966	5,966	5,966	5,966	\$ 5,966
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
4	389	LAND	-	-	-	-	-	-	-
5	390	STRUCTURES & IMPROVEMENTS	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142
6	3901	LEASEHOLD IMPROVEMENTS	421,492	421,492	421,492	421,492	421,492	421,492	421,492
7	3910	OFFICE FURN & EQUIPMENT	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098
8	3911	COMPUTER & PERIPH	4,272,540	4,272,540	4,272,540	4,272,540	4,272,540	6,130,873	4,294,165
9	3912	COMPUTER AND PERIPHERY	871,991	871,991	871,991	871,991	871,991	871,991	871,991
10	3913	COMPUTER HARDWARE	133,969	133,969	133,969	133,969	133,969	133,969	133,969
11	3914	SYSTEM SOFTWARE	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288
12	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-
13	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-
14	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
15	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
16	397	COMPUTER EQUIPMENT	838,700	838,700	838,700	838,700	838,700	838,700	838,700
17	398	MISC EQUIP (SPECIFY)	-	-	-	-	-	-	-
18		TOTAL	\$ 16,290,187	\$ 16,290,187	\$ 16,290,187	\$ 16,290,187	\$ 16,290,187	\$ 18,148,520	\$ 16,311,811

			% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
19	301	LAND	0.10%	0.02%	1,134	475	6	1	1,616
20	375	STRUCTURES & IMPROVEMENTS	0.10%	0.02%	-	-	-	-	-
21	387	OTHER EQUIPMENT	0.10%	0.02%	-	-	-	-	-
22	389	LAND - FLORIDA	0.10%	0.02%	-	-	-	-	-
23	390	STRUCTURES & IMPROVEMENTS - FLORIDA	0.10%	0.02%	959,118	401,707	5,052	944	1,366,822
24	3901	LEASEHOLD IMPROVEMENTS	0.10%	0.02%	80,097	33,547	422	79	114,145
25	3910	OFFICE FURN & EQUIPMENT	0.10%	0.02%	225,777	94,562	1,189	222	321,750
26	3911	COMPUTER & PERIPH	0.10%	0.02%	816,029	341,777	4,298	803	1,162,907
27	3912	COMPUTER AND PERIPHERY	0.10%	0.02%	165,706	69,403	873	163	236,145
28	3913	COMPUTER HARDWARE	0.10%	0.02%	25,458	10,663	134	25	36,280
29	3914	SYSTEM SOFTWARE	0.10%	0.02%	667,067	279,387	3,514	656	950,625
30	3921	SYSTEM SOFTWARE	0.10%	0.02%	-	-	-	-	-
31	3922	AUTOS & TRUCKS	0.10%	0.02%	-	-	-	-	-
32	394	TOOL, SHOP, & GARAGE EQUIP	0.10%	0.02%	-	-	-	-	-
33	396	POWER OPERATED EQUIPMENT	0.10%	0.02%	-	-	-	-	-
34	397	COMPUTER EQUIPMENT	0.10%	0.02%	159,380	66,753	840	157	227,129
35	398	MISC EQUIP (SPECIFY)	0.10%	0.02%	-	-	-	-	-
36		TOTAL CORPORATE COMMON			\$ 3,099,766	\$ 1,298,273	\$ 16,328	\$ 3,050	\$ 4,417,418

Florida Public Service Commission  
 Company: Florida Public Utilities Company Florida Common  
 Docket No. 20220067-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the historic base year + 1. also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Napier

Line No.	A/C No.	Description & Address	13-Month Average			Accumulated Depreciation/Amortization			Method of Allocation
			Utility	Plant Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
FLORIDA COMMON									
1	389	Land and land rights Land - 208 Wildlight Ave, Yulee FL 32097	\$ 343,736	\$ 253,122	\$ 596,858	\$ -	\$ -	\$ -	By Department by Use
2	389	TOTAL	343,736	253,122	596,858	-	-	-	
Structures and improvements									
3	390	208 Wildlight Ave, Yulee FL 32097	4,381,687	\$ 3,226,611	\$ 7,608,298	277,251	\$ 204,163	\$ 481,414	By Department by Use
4	390	1641 Worthington Rd., West Palm Beach FL 33409	3,188	\$ 2,347	5,535	(13,222)	(9,737)	(22,959)	By Department by Use
5	390	780 Amelia Island Parkway Fernandina Beach FL 32034	58,643	\$ 43,184	101,827	11,486	\$ 8,458	19,944	By Department by Use
6	390	TOTAL	4,443,518	3,272,142	7,715,660	275,514	202,885	478,399	
SUB TOTALS CONTINUED ON G-1 p. 16b			4,787,254	3,525,264	8,312,518	275,514	202,885	478,399	

Florida Public Service Commission  
 Company: Florida Public Utilities Company Corporate Common  
 Docket No.: 20220067-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the historic base year + 1. also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Napier

Line No.	A/C No.	Description & Address	13-Month Average			Accumulated Depreciation/Amortization			Method of Allocation
			Utility	Plant Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
1	389	NONE							
		Structures and improvements							
2	390	Compass Point office Dover DE	31,446	84,677	\$ 116,123	31,360	84,444	115,804	By Department by Use
3	390	Corporate office - Energy Lane Dover DE	1,052,388	2,833,830	3,886,218	131,757	354,734	486,491	By Department by Use
4	390	Middletown offices -Middletown DE	112,230	302,209	414,439	76,038	204,754	280,792	By Department by Use
5	390	Newark Delaware office	23,753	63,962	87,715	9,583	25,803	35,386	By Department by Use
6	390	Corporate offices - Silver Lake Dover DE	146,949	395,698	542,647	107,785	290,241	398,026	By Department by Use
7	390	TOTAL	1,366,766	3,680,376	5,047,142	356,523	959,976	1,316,499	

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Florida Public Service Commission

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the historic base year + 1. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:

Historic Base Yr + 1: 12/31/2022

Company: Florida Public Utilities Company Consolidated Gas

Witness:

Docket No.: 20220067-GU

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Supporting Schedules:

Recap Schedules:

Florida Public Service Commission  
 Company: Florida Public Utilities Company Florida Common  
 Docket No.: 20220067-GU

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the projected test year segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier, M. Galtman

Line No.	A/C No.	Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	374	LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
4	389	LAND	596,858	596,858	596,858	596,858	596,858	596,858	596,858
5	390	STRUCTURES & IMPROVEMENTS	7,710,125	7,710,125	7,710,125	7,710,125	7,710,125	7,710,125	7,710,125
6	3902	LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-
7	3910	OFFICE FURN & EQUIPMENT	548,555	548,555	548,555	548,555	548,555	548,555	548,555
8	3912	COMPUTER AND PERIPHERY	41,833	41,833	41,833	41,833	41,833	41,833	41,833
9	3913	COMPUTER HARDWARE	110,142	110,142	110,142	110,142	110,142	110,142	110,142
10	3914	FURNITURE AND FIXTURES	936,225	936,225	936,225	936,225	936,225	936,225	936,225
11	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	258,117	258,117	258,117	258,117	258,117	258,117	258,117
12	3922	AUTOS & TRUCKS	763,766	763,766	763,766	763,766	763,766	763,766	763,766
13	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
14	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
15	397	COMPUTER EQUIPMENT	640,741	640,741	640,741	640,741	640,741	640,741	640,741
16	398	MISC EQUIP (SPECIFY)	32,922	32,922	32,922	32,922	32,922	32,922	32,922
17		TOTAL	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283

			13 Month Average	Non-Utility %	13 Month Avg. Non-Utility	Method of Allocation	% Allocated to FPUC	% Allocated to CFG
18	374	LAND	\$ -	71.30%	\$ -	By Department by Use	19.88%	8.54%
19	375	STRUCTURES & IMPROVEMENTS	-	71.30%	-	By Department by Use	19.88%	8.54%
20	387	OTHER EQUIPMENT	-	71.30%	-	By Department by Use	19.88%	8.54%
21	389	LAND - FLORIDA	596,858	71.30%	425,560	By Department by Use	19.88%	8.54%
22	390	STRUCTURES & IMPROVEMENTS	7,710,125	71.30%	5,497,319	By Department by Use	19.88%	8.54%
23	3902	LEASEHOLD IMPROVEMENTS	-	71.30%	-	By Department by Use	19.88%	8.54%
24	3910	OFFICE FURN & EQUIPMENT	548,555	71.30%	391,120	By Department by Use	19.88%	8.54%
25	3912	COMPUTER AND PERIPHERY	41,833	71.30%	29,827	By Department by Use	19.88%	8.54%
26	3913	COMPUTER HARDWARE	110,142	71.30%	78,531	By Department by Use	19.88%	8.54%
27	3914	FURNITURE AND FIXTURES	936,225	71.30%	667,528	By Department by Use	19.88%	8.54%
28	3921	SYSTEM SOFTWARE	258,117	71.30%	184,037	By Department by Use	19.88%	8.54%
29	3922	AUTOS & TRUCKS	763,766	71.30%	544,565	By Department by Use	19.88%	8.54%
30	394	TOOL, SHOP, & GARAGE EQUIP	-	71.30%	-	By Department by Use	19.88%	8.54%
31	396	POWER OPERATED EQUIPMENT	-	71.30%	-	By Department by Use	19.88%	8.54%
32	397	COMPUTER EQUIPMENT	640,741	71.30%	456,848	By Department by Use	19.88%	8.54%
33	398	MISC EQUIP (SPECIFY)	32,922	71.30%	23,473	By Department by Use	19.88%	8.54%
34		TOTAL FLORIDA COMMON	\$ 11,639,284		\$ 8,298,809			
35		TOTAL CORPORATE P. 18b & 18c	\$ 19,747,365		\$ 14,399,778			
36		TOTAL COMMON PLANT ALLOCATED	\$ 31,386,649		\$ 22,698,588			



Florida Public Service Commission

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the projected test year segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier, M. Galtman

Company: Florida Public Utilities Company Florida Common

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	374	LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
4	389	LAND	596,858	596,858	596,858	596,858	596,858	596,858	596,858
5	390	STRUCTURES & IMPROVEMENTS	7,710,125	7,710,125	7,710,125	7,710,125	7,710,125	7,710,125	7,710,125
6	3902	LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-
7	3910	OFFICE FURN & EQUIPMENT	548,555	548,555	548,555	548,555	548,555	548,555	548,555
8	3912	COMPUTER AND PERIPHERY	41,833	41,833	41,833	41,833	41,833	41,833	41,833
9	3913	COMPUTER HARDWARE	110,142	110,142	110,142	110,142	110,142	110,142	110,142
10	3914	FURNITURE AND FIXTURES	936,225	936,225	936,225	936,225	936,225	936,225	936,225
11	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	258,117	258,117	258,117	258,117	258,117	258,117	258,117
12	3922	AUTOS & TRUCKS	763,766	763,766	763,766	763,766	763,766	763,766	763,766
13	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
14	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
15	397	COMPUTER EQUIPMENT	640,741	640,741	640,741	640,741	640,741	640,741	640,741
16	398	MISC EQUIP (SPECIFY)	32,922	32,922	32,922	32,922	32,922	32,922	32,922
17		TOTAL	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,283	\$ 11,639,284

			% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
18	374	LAND	0.18%	0.10%	-	-	-	-	-
19	375	STRUCTURES & IMPROVEMENTS	0.18%	0.10%	-	-	-	-	-
20	387	OTHER EQUIPMENT	0.18%	0.10%	-	-	-	-	-
21	389	LAND - FLORIDA	0.18%	0.10%	118,655	50,972	1,074	597	171,298
22	390	STRUCTURES & IMPROVEMENTS	0.18%	0.10%	1,532,773	658,445	13,878	7,710	2,212,806
23	3902	LEASEHOLD IMPROVEMENTS	0.18%	0.10%	-	-	-	-	-
24	3910	OFFICE FURN & EQUIPMENT	0.18%	0.10%	109,053	46,847	987	549	157,435
25	3912	COMPUTER AND PERIPHERY	0.18%	0.10%	8,316	3,573	75	42	12,006
26	3913	COMPUTER HARDWARE	0.18%	0.10%	21,896	9,406	198	110	31,611
27	3914	FURNITURE AND FIXTURES	0.18%	0.10%	186,122	79,954	1,685	936	268,697
28	3921	SYSTEM SOFTWARE	0.18%	0.10%	51,314	22,043	465	258	74,080
29	3922	AUTOS & TRUCKS	0.18%	0.10%	151,837	65,226	1,375	764	219,201
30	394	TOOL, SHOP, & GARAGE EQUIP	0.18%	0.10%	-	-	-	-	-
31	396	POWER OPERATED EQUIPMENT	0.18%	0.10%	-	-	-	-	-
32	397	COMPUTER EQUIPMENT	0.18%	0.10%	127,379	54,719	1,153	641	183,893
33	398	MISC EQUIP (SPECIFY)	0.18%	0.10%	6,545	2,812	59	33	9,449
34		TOTAL FLORIDA COMMON			\$ 2,313,890	\$ 993,995	\$ 20,951	\$ 11,639	\$ 3,340,475
35		TOTAL CORPORATE P. 18b & 18c			\$ 3,752,631	\$ 1,571,713	\$ 19,767	\$ 3,693	\$ 5,347,804
36		TOTAL COMMON PLANT ALLOCATED			\$ 6,066,521	\$ 2,565,707	\$ 40,718	\$ 15,332	\$ 8,688,278

Florida Public Service Commission  
 Company: Florida Public Utilities Company Corporate Common  
 Docket No.: 20220067-GU

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the projected test year segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier, M. Galtman

Line No.	A/C No.	Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	301	ORGANIZATION	5,966	5,966	5,966	5,966	5,966	5,966	5,966
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
4	389	LAND	-	-	-	-	-	-	-
5	390	STRUCTURES & IMPROVEMENTS	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142
6	3901	LEASEHOLD IMPROVEMENTS	421,492	421,492	421,492	421,492	421,492	421,492	421,492
7	3910	OFFICE FURN & EQUIPMENT	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098
8	3911	COMPUTER & PERIPH	6,130,873	6,130,873	7,330,873	7,330,873	7,330,873	7,330,873	8,330,873
9	3912	COMPUTER AND PERIPHERY	871,991	871,991	871,991	871,991	871,991	871,991	871,991
10	3913	COMPUTER HARDWARE	133,969	133,969	133,969	133,969	133,969	133,969	133,969
11	3914	SYSTEM SOFTWARE	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288
12	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-
13	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-
14	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
15	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
16	397	COMPUTER EQUIPMENT	838,700	838,700	838,700	838,700	838,700	838,700	838,700
17	398	MISC EQUIP (SPECIFY)	-	-	-	-	-	-	-
18		TOTAL	\$ 18,148,520	\$ 18,148,520	\$ 19,348,520	\$ 19,348,520	\$ 19,348,520	\$ 19,348,520	\$ 20,348,520
			13 Month Average	Non-Utility %	13 Month Avg. Non-Utility	Method of Allocation	% Allocated to FPUC	% Allocated to CFG	
19	374	LAND	\$ 5,966	72.92%	\$ 4,350	By Department by Use	19.00%	7.96%	
20	375	STRUCTURES & IMPROVEMENTS	\$ -	72.92%	\$ -	By Department by Use	19.00%	7.96%	
21	387	OTHER EQUIPMENT	\$ -	72.92%	\$ -	By Department by Use	19.00%	7.96%	
22	389	LAND - FLORIDA	\$ -	72.92%	\$ -	By Department by Use	19.00%	7.96%	
23	390	STRUCTURES & IMPROVEMENTS	\$ 5,047,142	72.92%	\$ 3,680,376	By Department by Use	19.00%	7.96%	
24	3901	LEASEHOLD IMPROVEMENTS	\$ 421,492	72.92%	\$ 307,352	By Department by Use	19.00%	7.96%	
25	3910	OFFICE FURN & EQUIPMENT	\$ 1,188,098	72.92%	\$ 866,361	By Department by Use	19.00%	7.96%	
26	3911	COMPUTER & PERIPH	\$ 7,729,719	72.92%	\$ 5,636,511	By Department by Use	19.00%	7.96%	
27	3912	COMPUTER AND PERIPHERY	\$ 871,991	72.92%	\$ 635,856	By Department by Use	19.00%	7.96%	
28	3913	COMPUTER HARDWARE	\$ 133,969	72.92%	\$ 97,690	By Department by Use	19.00%	7.96%	
29	3914	SYSTEM SOFTWARE	\$ 3,510,288	72.92%	\$ 2,559,702	By Department by Use	19.00%	7.96%	
30	3921	SYSTEM SOFTWARE	\$ -	72.92%	\$ -	By Department by Use	19.00%	7.96%	
31	3922	AUTOS & TRUCKS	\$ -	72.92%	\$ -	By Department by Use	19.00%	7.96%	
32	394	TOOL, SHOP, & GARAGE EQUIP	\$ -	72.92%	\$ -	By Department by Use	19.00%	7.96%	
33	396	POWER OPERATED EQUIPMENT	\$ -	72.92%	\$ -	By Department by Use	19.00%	7.96%	
34	397	COMPUTER EQUIPMENT	\$ 838,700	72.92%	\$ 611,580	By Department by Use	19.00%	7.96%	
35	398	MISC EQUIP (SPECIFY)	\$ -	72.92%	\$ -	By Department by Use	19.00%	7.96%	
36		TOTAL CORPORATE COMMON	\$ 19,747,365		\$ 14,399,778				

Florida Public Service Commission  
 Company: Florida Public Utilities Company Corporate Common  
 Docket No.: 20220067-GU

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the projected test year segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier, M. Galtman

Line No.	A/C No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	5,966	5,966	5,966	5,966	5,966	5,966	\$ 5,966
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
4	389	LAND	-	-	-	-	-	-	-
5	390	STRUCTURES & IMPROVEMENTS	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142
6	3901	LEASEHOLD IMPROVEMENTS	421,492	421,492	421,492	421,492	421,492	421,492	421,492
7	3910	OFFICE FURN & EQUIPMENT	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098	1,188,098
8	3911	COMPUTER & PERIPH	8,330,873	8,330,873	8,330,873	8,330,873	8,330,873	8,915,873	7,729,719
9	3912	COMPUTER AND PERIPHERY	871,991	871,991	871,991	871,991	871,991	871,991	871,991
10	3913	COMPUTER HARDWARE	133,969	133,969	133,969	133,969	133,969	133,969	133,969
11	3914	SYSTEM SOFTWARE	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288	3,510,288
12	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-
13	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-
14	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
15	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
16	397	COMPUTER EQUIPMENT	838,700	838,700	838,700	838,700	838,700	838,700	838,700
17	398	MISC EQUIP (SPECIFY)	-	-	-	-	-	-	-
18		TOTAL	\$ 20,348,520	\$ 20,348,520	\$ 20,348,520	\$ 20,348,520	\$ 20,348,520	\$ 20,933,520	\$ 19,747,365

			% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
19	374	LAND	0.10%	0.02%	1,134	475	6	1	1,616
20	375	STRUCTURES & IMPROVEMENTS	0.10%	0.02%	-	-	-	-	-
21	387	OTHER EQUIPMENT	0.10%	0.02%	-	-	-	-	-
22	389	LAND - FLORIDA	0.10%	0.02%	-	-	-	-	-
23	390	STRUCTURES & IMPROVEMENTS	0.10%	0.02%	959,118	401,707	5,052	944	1,366,822
24	3901	LEASEHOLD IMPROVEMENTS	0.10%	0.02%	80,097	33,547	422	79	114,145
25	3910	OFFICE FURN & EQUIPMENT	0.10%	0.02%	225,777	94,562	1,189	222	321,750
26	3911	COMPUTER & PERIPH	0.10%	0.02%	1,468,894	615,216	7,737	1,445	2,093,293
27	3912	COMPUTER AND PERIPHERY	0.10%	0.02%	165,706	69,403	873	163	236,145
28	3913	COMPUTER HARDWARE	0.10%	0.02%	25,458	10,663	134	25	36,280
29	3914	SYSTEM SOFTWARE	0.10%	0.02%	667,067	279,387	3,514	656	950,625
30	3921	SYSTEM SOFTWARE	0.10%	0.02%	-	-	-	-	-
31	3922	AUTOS & TRUCKS	0.10%	0.02%	-	-	-	-	-
32	394	TOOL, SHOP, & GARAGE EQUIP	0.10%	0.02%	-	-	-	-	-
33	396	POWER OPERATED EQUIPMENT	0.10%	0.02%	-	-	-	-	-
34	397	COMPUTER EQUIPMENT	0.10%	0.02%	159,380	66,753	840	157	227,129
35	398	MISC EQUIP (SPECIFY)	0.10%	0.02%	-	-	-	-	-
36		TOTAL CORPORATE COMMON			\$ 3,752,631	\$ 1,571,713	\$ 19,767	\$ 3,693	\$ 5,347,804

Florida Public Service Commission  
 Company: Florida Public Utilities Company Florida Common  
 Docket No.: 20220067-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the projected test year. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	A/C No.	Description & Address	13-Month Average			Accumulated Depreciation/Amortization			Method of Allocation
			Utility	Plant Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
FLORIDA COMMON									
1	389	Land and land rights Land - 208 Wildlight Ave, Yulee FL 32097	\$ 171,298	\$ 425,560	\$ 596,858	\$ -	\$ -	\$ -	By Department by Use
2	389	TOTAL	171,298	425,560	596,858	-	-	-	
Structures and improvements									
3	390	208 Wildlight Ave, Yulee FL 32097	\$ 2,183,582	\$ 5,424,716	\$ 7,608,298	\$ 163,015	\$ 404,980	\$ 567,995	By Department by Use
4	390	1641 Worthington Rd., West Palm Beach FI 33409				\$ (8,172)	\$ (20,302)	\$ (28,475)	By Department by Use
5	390	780 Amelia Island Parkway Fernandina Beach FL 32034	29,224	72,603	101,827	6,506	16,163	22,669	By Department by Use
6	390	TOTAL	\$ 2,212,806	\$ 5,497,319	\$ 7,710,125	\$ 161,348	\$ 400,841	\$ 562,189	

Florida Public Service Commission  
 Company: Florida Public Utilities Company Corporate Common  
 Docket No 20220067-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the projected test year. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness:

13-Month Average									
Line No.	A/C No.	Description & Address	Plant			Accumulated Depreciation/Amortization			Method of Allocation
			Utility	Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
1	389	NONE							
		Structures and improvements							
2	390	Compass Point office Dover DE	31,447	84,676	\$ 116,123	31,447	84,676	116,123	By Department by Use
3	390	Corporate office - Energy Lane Dover DE	1,052,427	2,833,791	3,886,218	161,351	434,459	595,810	By Department by Use
4	390	Middletown offices -Middletown DE	112,234	302,205	414,439	92,127	248,064	340,191	By Department by Use
5	390	Newark Delaware office	23,754	63,961	87,715	11,983	32,266	44,249	By Department by Use
6	390	Corporate offices - Silver Lake Dover DE	146,954	395,693	542,647	121,901	328,234	450,134	By Department by Use
7	390	TOTAL	1,366,817	3,680,325	5,047,142	418,810	1,127,698	1,546,507	

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Florida Public Service Commission

Explanation:

Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the projected test year. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness:

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

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See prior page

Florida Public Service Commission

Explanation: Provide a schedule showing the same data as required in schedule g-1, page 15 of 28, for depreciation/amortization reserve for the historic base year + 1.

Company: Florida Public Utilities Company Florida Common

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	375	STRUCTURES & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
3	389	LAND	-	-	-	-	-	-	-
4	390	STRUCTURES & IMPROVEMENTS	(420,143)	(434,989)	(413,860)	(428,616)	(443,372)	(458,129)	(472,885)
5	3910	OFFICE FURN & EQUIPMENT	(30,015)	(34,946)	153,572	151,124	148,675	146,227	143,779
6	3912	COMPUTER HARDWARE	(100,219)	(114,848)	(129,476)	(144,105)	(158,733)	(173,361)	(187,990)
7	3913	FURNITURE AND FIXTURES	240,147	240,700	563,551	565,977	568,404	570,830	573,256
8	3914	SYSTEM SOFTWARE	9,032	11,236	13,441	15,646	17,851	20,056	22,261
9	3921	AUTOS & TRUCKS (TO 1/2 TON)	(155,826)	(159,569)	(163,311)	(167,054)	(170,797)	(174,539)	(178,282)
10	3922	AUTOS & TRUCKS	(252,327)	(257,673)	(263,020)	(268,366)	(273,712)	(279,059)	(284,405)
11	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
12	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
13	397	COMPUTER EQUIPMENT	(192,055)	(198,163)	(204,271)	(210,379)	(216,487)	(222,595)	(228,703)
14	398	MISC EQUIP (SPECIFY)	(9,978)	(10,708)	(11,438)	(12,168)	(12,899)	(13,629)	(14,359)
15		TOTAL	<u>\$ (911,385)</u>	<u>\$ (958,960)</u>	<u>\$ (454,811)</u>	<u>\$ (497,940)</u>	<u>\$ (541,070)</u>	<u>\$ (584,199)</u>	<u>\$ (627,328)</u>
% Allocated									
			13 Month Average	Non-Utility %	13 Month Avg. Non-Utility	Method of Allocation			to FPUC
16	375	STRUCTURES & IMPROVEMENTS	\$ -	42%	\$ -				40.08%
17	387	OTHER EQUIPMENT	-	42%	-				40.08%
18	389	LAND	-	42%	-				40.08%
19	390	STRUCTURES & IMPROVEMENTS	(478,399)	42%	(202,884)				40.08%
20	3910	OFFICE FURN & EQUIPMENT	114,590	42%	48,597				40.08%
21	3912	COMPUTER HARDWARE	(187,990)	42%	(79,725)				40.08%
22	3913	FURNITURE AND FIXTURES	524,104	42%	222,267				40.08%
23	3914	SYSTEM SOFTWARE	22,261	42%	9,440				40.08%
24	3921	AUTOS & TRUCKS (TO 1/2 TON)	(178,282)	42%	(75,608)				40.08%
25	3922	AUTOS & TRUCKS	(284,405)	42%	(120,613)				40.08%
26	394	TOOL, SHOP, & GARAGE EQUIP	-	42%	-				40.08%
27	396	POWER OPERATED EQUIPMENT	-	42%	-				40.08%
28	397	COMPUTER EQUIPMENT	(228,703)	42%	(96,991)				40.08%
29	398	MISC EQUIP (SPECIFY)	(14,359)	42%	(6,090)				40.08%
30		TOTAL FLORIDA COMMON	<u>\$ (711,183)</u>		<u>\$ (301,606)</u>				
31		TOTAL CORPORATE COMMON P. 21b & 21c	<u>\$ (7,340,862)</u>		<u>\$ (5,352,876)</u>				
32		TOTAL CORP. ALLOCATED ACCUM DEP	<u>\$ (8,052,045)</u>		<u>\$ (5,654,482)</u>				

Florida Public Service Commission

Explanation: Provide a schedule showing the same data as required in schedule g-1, page 15 of 28, for depreciation/amortization reserve for the historic base year + 1.

Type of Data Shown: Historic Base YR + 1: 12/31/2022  
Witness: M. Napier

Company: Florida Public Utilities Company Florida Common

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average	
1	375	STRUCTURES & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
2	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	
3	389	LAND	-	-	-	-	-	-	-	
4	390	STRUCTURES & IMPROVEMENTS	(487,641)	(502,397)	(517,154)	(531,910)	(546,666)	(561,422)	(478,399)	
5	3910	OFFICE FURN & EQUIPMENT	141,330	138,882	136,434	133,985	131,537	129,088	114,590	
6	3912	COMPUTER HARDWARE	(202,618)	(217,247)	(231,875)	(246,504)	(261,132)	(275,761)	(187,990)	
7	3913	FURNITURE AND FIXTURES	575,682	578,109	580,535	582,961	585,388	587,814	524,104	
8	3914	SYSTEM SOFTWARE	24,465	26,670	28,875	31,080	33,285	35,490	22,261	
9	3921	AUTOS & TRUCKS (TO 1/2 TON)	(182,025)	(185,767)	(189,510)	(193,253)	(196,995)	(200,738)	(178,282)	
10	3922	AUTOS & TRUCKS	(289,751)	(295,098)	(300,444)	(305,791)	(311,137)	(316,483)	(284,405)	
11	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-	
12	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	
13	397	COMPUTER EQUIPMENT	(234,811)	(240,919)	(247,027)	(253,135)	(259,243)	(265,351)	(228,703)	
14	398	MISC EQUIP (SPECIFY)	(15,089)	(15,819)	(16,550)	(17,280)	(18,010)	(18,740)	(14,359)	
15		TOTAL	<u>\$ (670,457)</u>	<u>\$ (713,586)</u>	<u>\$ (756,716)</u>	<u>\$ (799,846)</u>	<u>\$ (842,974)</u>	<u>\$ (886,103)</u>	<u>\$ (711,183)</u>	
			% Allocated to CFG	% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
16	375	STRUCTURES & IMPROVEMENTS	17.54%	-0.27%	0.25%	-	-	-	-	-
17	387	OTHER EQUIPMENT	17.54%	-0.27%	0.25%	-	-	-	-	-
18	389	LAND	17.54%	-0.27%	0.25%	-	-	-	-	-
19	390	STRUCTURES & IMPROVEMENTS	17.54%	-0.27%	0.25%	(191,720)	(83,902)	1,290	(1,182)	(275,515)
20	3910	OFFICE FURN & EQUIPMENT	17.54%	-0.27%	0.25%	45,922	20,097	(309)	283	65,994
21	3912	COMPUTER HARDWARE	17.54%	-0.27%	0.25%	(75,338)	(32,970)	507	(465)	(108,265)
22	3913	FURNITURE AND FIXTURES	17.54%	-0.27%	0.25%	210,037	91,918	(1,413)	1,295	301,837
23	3914	SYSTEM SOFTWARE	17.54%	-0.27%	0.25%	8,921	3,904	(60)	55	12,820
24	3921	AUTOS & TRUCKS (TO 1/2 TON)	17.54%	-0.27%	0.25%	(71,447)	(31,267)	481	(441)	(102,674)
25	3922	AUTOS & TRUCKS	17.54%	-0.27%	0.25%	(113,976)	(49,879)	767	(703)	(163,792)
26	394	TOOL, SHOP, & GARAGE EQUIP	17.54%	-0.27%	0.25%	-	-	-	-	-
27	396	POWER OPERATED EQUIPMENT	17.54%	-0.27%	0.25%	-	-	-	-	-
28	397	COMPUTER EQUIPMENT	17.54%	-0.27%	0.25%	(91,654)	(40,110)	617	(565)	(131,712)
29	398	MISC EQUIP (SPECIFY)	17.54%	-0.27%	0.25%	(5,754)	(2,518)	39	(35)	(8,269)
30		TOTAL FLORIDA COMMON				<u>\$ (285,009)</u>	<u>\$ (124,728)</u>	<u>\$ 1,917</u>	<u>\$ (1,757)</u>	<u>\$ (409,577)</u>
31		TOTAL CORPORATE COMMON P. 21b & 21c				<u>\$ (1,394,999)</u>	<u>\$ (584,267)</u>	<u>\$ (7,348)</u>	<u>\$ (1,373)</u>	<u>\$ (1,987,986)</u>
32		TOTAL CORP. ALLOCATED ACCUM DEP				<u>\$ (1,680,008)</u>	<u>\$ (708,995)</u>	<u>\$ (5,431)</u>	<u>\$ (3,130)</u>	<u>\$ (2,397,564)</u>



Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No 20220067-GU

Explanation: Provide a schedule showing the same data as required in schedule g-1, page 15 of 28, for depreciation/amortization reserve for the historic base year + 1.

Type of Data Shown:  
 Historic Base YR + 1: 12/31/2022  
 Witness: M. Napier, M. Galtman

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	301	ORGANIZATION	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)
2	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
3	389	LAND	-	-	-	-	-	-	-
4	390	STRUCTURES & IMPROVEMENTS	(1,198,660)	(1,220,276)	(1,240,255)	(1,259,396)	(1,278,537)	(1,297,677)	(1,316,818)
5	3901	LEASEHOLD IMPROVEMENTS	(151,766)	(155,315)	(158,864)	(162,413)	(165,962)	(169,511)	(173,060)
6	3910	OFFICE FURN & EQUIPMENT	(435,608)	(446,145)	(456,682)	(467,219)	(477,756)	(488,293)	(498,830)
7	3911	COMPUTER & PERIPH	(1,884,816)	(1,950,430)	(2,016,044)	(2,081,797)	(2,147,550)	(2,213,302)	(2,279,642)
8	3912	COMPUTER HARDWARE	(231,490)	(244,488)	(257,486)	(270,484)	(283,482)	(296,479)	(309,477)
9	3913	FURNITURE AND FIXTURES	(81,302)	(82,898)	(84,494)	(86,090)	(87,686)	(89,282)	(90,878)
10	3914	SYSTEM SOFTWARE	(1,645,959)	(1,725,926)	(1,805,892)	(1,885,858)	(1,965,825)	(2,045,791)	(2,125,758)
11	3921	AUTOS & TRUCKS (TO 1/2 TON)	-	-	-	-	-	-	-
12	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-
13	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
14	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
15	397	COMPUTER EQUIPMENT	(478,204)	(488,444)	(498,684)	(508,924)	(519,164)	(529,404)	(539,644)
16	398	MISC EQUIP (SPECIFY)	-	-	-	-	-	-	-
17		TOTAL	\$ (6,113,771)	\$ (6,319,888)	\$ (6,524,367)	\$ (6,728,147)	\$ (6,931,928)	\$ (7,135,706)	\$ (7,340,074)
% Allocated									
			13 Month Average	Non-Utility %	13 Month Avg. Non-Utility	Method of Allocation	to FPUC		
18	301	STRUCTURES & IMPROVEMENTS	\$ (5,966)	73%	\$ (4,350)	By Department by Use	19.00%		
19	387	OTHER EQUIPMENT	-	73%	-	By Department by Use	19.00%		
20	389	LAND	-	73%	-	By Department by Use	19.00%		
21	390	STRUCTURES & IMPROVEMENTS	(1,316,499)	73%	(959,976)	By Department by Use	19.00%		
22	3901	LEASEHOLD IMPROVEMENTS	(173,060)	73%	(126,194)	By Department by Use	19.00%		
23	3910	OFFICE FURN & EQUIPMENT	(498,830)	73%	(363,741)	By Department by Use	19.00%		
23	3911	COMPUTER & PERIPH	(2,280,750)	73%	(1,663,098)	By Department by Use	19.00%		
24	3912	COMPUTER HARDWARE	(309,477)	73%	(225,667)	By Department by Use	19.00%		
25	3913	FURNITURE AND FIXTURES	(90,878)	73%	(66,267)	By Department by Use	19.00%		
26	3914	SYSTEM SOFTWARE	(2,125,758)	73%	(1,550,079)	By Department by Use	19.00%		
27	3921	AUTOS & TRUCKS (TO 1/2 TON)	-	73%	-	By Department by Use	19.00%		
28	3922	AUTOS & TRUCKS	-	73%	-	By Department by Use	19.00%		
29	394	TOOL, SHOP, & GARAGE EQUIP	-	73%	-	By Department by Use	19.00%		
30	396	POWER OPERATED EQUIPMENT	-	73%	-	By Department by Use	19.00%		
31	397	COMPUTER EQUIPMENT	(539,644)	73%	(393,503)	By Department by Use	19.00%		
32	398	MISC EQUIP (SPECIFY)	-	73%	-	By Department by Use	19.00%		
33		TOTAL CORPORATE COMMON	\$ (7,340,862)		\$ (5,352,876)				

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No 20220067-GU

Explanation: Provide a schedule showing the same data as required in  
 schedule g-1, page 15 of 28, for depreciation/amortization reserve  
 for the historic base year + 1.

Type of Data Shown:  
 Historic Base YR + 1: 12/31/2022  
 Witness: M. Napier, M. Galtman

Line No.	A/C No.	Description	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average	
1	301	ORGANIZATION	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	(5,966)	
2	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	
3	389	LAND	-	-	-	-	-	-	-	
4	390	STRUCTURES & IMPROVEMENTS	(1,335,959)	(1,355,100)	(1,374,240)	(1,393,381)	(1,412,522)	(1,431,663)	(1,316,499)	
5	3901	LEASEHOLD IMPROVEMENTS	(176,609)	(180,159)	(183,708)	(187,257)	(190,806)	(194,355)	(173,060)	
6	3910	OFFICE FURN & EQUIPMENT	(509,367)	(519,904)	(530,441)	(540,978)	(551,515)	(562,052)	(498,830)	
7	3911	COMPUTER & PERIPH	(2,345,982)	(2,412,322)	(2,478,663)	(2,545,003)	(2,611,343)	(2,682,855)	(2,280,750)	
8	3912	COMPUTER HARDWARE	(322,475)	(335,473)	(348,471)	(361,469)	(374,466)	(387,464)	(309,477)	
9	3913	FURNITURE AND FIXTURES	(92,474)	(94,070)	(95,666)	(97,262)	(98,858)	(100,454)	(90,878)	
10	3914	SYSTEM SOFTWARE	(2,205,724)	(2,285,691)	(2,365,657)	(2,445,623)	(2,525,590)	(2,605,556)	(2,125,758)	
11	3921	AUTOS & TRUCKS (TO 1/2 TON)	-	-	-	-	-	-	-	
12	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	
13	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-	
14	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	
15	397	COMPUTER EQUIPMENT	(549,885)	(560,125)	(570,365)	(580,605)	(590,845)	(601,085)	(539,644)	
16	398	MISC EQUIP (SPECIFY)	-	-	-	-	-	-	-	
17		TOTAL	\$ (7,544,441)	\$ (7,748,809)	\$ (7,953,177)	\$ (8,157,544)	\$ (8,361,911)	\$ (8,571,449)	\$ (7,340,862)	
			% Allocated to CFG	% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
18	301	STRUCTURES & IMPROVEMENTS	7.96%	0.10%	0.02%	\$ (1,134)	\$ (475)	\$ (6)	\$ (1)	(1,616)
19	387	OTHER EQUIPMENT	7.96%	0.10%	0.02%	-	-	-	-	-
20	389	LAND	7.96%	0.10%	0.02%	-	-	-	-	-
21	390	STRUCTURES & IMPROVEMENTS	7.96%	0.10%	0.02%	(250,177)	(104,781)	(1,318)	(246)	(356,522)
22	3901	LEASEHOLD IMPROVEMENTS	7.96%	0.10%	0.02%	(32,887)	(13,774)	(173)	(32)	(46,867)
23	3910	OFFICE FURN & EQUIPMENT	7.96%	0.10%	0.02%	(94,794)	(39,702)	(499)	(93)	(135,089)
23	3911	COMPUTER & PERIPH	7.96%	0.10%	0.02%	(433,415)	(181,527)	(2,283)	(427)	(617,652)
24	3912	COMPUTER HARDWARE	7.96%	0.10%	0.02%	(58,811)	(24,632)	(310)	(58)	(83,810)
25	3913	FURNITURE AND FIXTURES	7.96%	0.10%	0.02%	(17,270)	(7,233)	(91)	(17)	(24,611)
26	3914	SYSTEM SOFTWARE	7.96%	0.10%	0.02%	(403,962)	(169,191)	(2,128)	(398)	(575,679)
27	3921	AUTOS & TRUCKS (TO 1/2 TON)	7.96%	0.10%	0.02%	-	-	-	-	-
28	3922	AUTOS & TRUCKS	7.96%	0.10%	0.02%	-	-	-	-	-
29	394	TOOL, SHOP, & GARAGE EQUIP	7.96%	0.10%	0.02%	-	-	-	-	-
30	396	POWER OPERATED EQUIPMENT	7.96%	0.10%	0.02%	-	-	-	-	-
31	397	COMPUTER EQUIPMENT	7.96%	0.10%	0.02%	(102,550)	(42,951)	(540)	(101)	(146,142)
32	398	MISC EQUIP (SPECIFY)	7.96%	0.10%	0.02%	-	-	-	-	0
33		TOTAL CORPORATE COMMON				\$ (1,394,999)	\$ (584,267)	\$ (7,348)	\$ (1,373)	\$ (1,987,986)

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide a schedule showing the same data as required in schedule G-1, page 15 of 28, for depreciation/amortization reserve for the historic base year + 1.

Type of Data Shown: Projected Test Year: 12/31/2023  
 Witness: M. Napier, M. Galtman

Line No.	A/C No.	Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	375	STRUCTURES & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
3	389	LAND	-	-	-	-	-	-	-
4	390	STRUCTURES & IMPROVEMENTS	(561,422)	(561,550)	(561,678)	(561,806)	(561,934)	(562,062)	(562,189)
5	3910	OFFICE FURN & EQUIPMENT	129,088	126,640	124,192	121,743	119,295	116,847	114,398
6	3912	COMPUTER HARDWARE	(275,761)	(292,744)	(309,727)	(326,711)	(343,694)	(360,678)	(377,661)
7	3913	FURNITURE AND FIXTURES	587,814	590,754	593,693	596,633	599,573	602,513	605,453
8	3914	SYSTEM SOFTWARE	35,490	34,491	33,491	32,492	31,493	30,494	29,495
9	3921	AUTOS & TRUCKS (TO 1/2 TON)	(200,738)	(204,481)	(208,223)	(211,966)	(215,709)	(219,452)	(223,194)
10	3922	AUTOS & TRUCKS	(316,483)	(321,830)	(327,176)	(332,522)	(337,869)	(343,215)	(348,561)
11	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
12	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
13	397	COMPUTER EQUIPMENT	(265,351)	(269,458)	(273,566)	(277,673)	(281,780)	(285,888)	(289,995)
14	398	MISC EQUIP (SPECIFY)	(18,740)	(18,902)	(19,063)	(19,224)	(19,386)	(19,547)	(19,709)
15		TOTAL	\$ (886,103)	\$ (917,081)	\$ (948,057)	\$ (979,033)	\$ (1,010,011)	\$ (1,040,988)	\$ (1,071,963)
								% Allocated	% Allocated
			13 Month Average	Non-Utility %	13 Month Avg. Non-Utility	Method of Allocation		to FPUC	to CFG
16	375	STRUCTURES & IMPROVEMENTS	\$ -	71.3%	\$ -	By Department by Use		19.88%	8.54%
17	387	OTHER EQUIPMENT	-	71.3%	-	By Department by Use		19.88%	8.54%
18	389	LAND	-	71.3%	-	By Department by Use		19.88%	8.54%
19	390	STRUCTURES & IMPROVEMENTS	(562,189)	71.3%	(400,841)	By Department by Use		19.88%	8.54%
20	3910	OFFICE FURN & EQUIPMENT	114,398	71.3%	81,566	By Department by Use		19.88%	8.54%
21	3912	COMPUTER HARDWARE	(377,661)	71.3%	(269,272)	By Department by Use		19.88%	8.54%
22	3913	FURNITURE AND FIXTURES	605,453	71.3%	431,688	By Department by Use		19.88%	8.54%
23	3914	SYSTEM SOFTWARE	29,495	71.3%	21,030	By Department by Use		19.88%	8.54%
24	3921	AUTOS & TRUCKS (TO 1/2 TON)	(223,194)	71.3%	(159,137)	By Department by Use		19.88%	8.54%
25	3922	AUTOS & TRUCKS	(348,561)	71.3%	(248,524)	By Department by Use		19.88%	8.54%
26	394	TOOL, SHOP, & GARAGE EQUIP	-	71.3%	-	By Department by Use		19.88%	8.54%
27	396	POWER OPERATED EQUIPMENT	-	71.3%	-	By Department by Use		19.88%	8.54%
28	397	COMPUTER EQUIPMENT	(289,995)	71.3%	(206,766)	By Department by Use		19.88%	8.54%
29	398	MISC EQUIP (SPECIFY)	(19,709)	71.3%	(14,052)	By Department by Use		19.88%	8.54%
30		TOTAL FLORIDA COMMON	\$ (1,071,964)		\$ (764,310)				
31		TOTAL CORPORATE COMMON P. 22b & 22c	\$ (9,816,371)		\$ (7,157,990)				
32		TOTAL CORP. ALLOCATED ACCUM DEP	\$ (10,888,335)		\$ (7,922,300)				

Florida Public Service Commission

Explanation: Provide a schedule showing the same data as required in schedule G-1, page 15 of 28, for depreciation/amortization reserve for the historic base year + 1.

Type of Data Shown: Projected Test Year: 12/31/2023  
Witness: M. Napier, M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	375	STRUCTURES & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
3	389	LAND	-	-	-	-	-	-	-
4	390	STRUCTURES & IMPROVEMENTS	(562,317)	(562,445)	(562,573)	(562,701)	(562,829)	(562,957)	(562,189)
5	3910	OFFICE FURN & EQUIPMENT	111,950	109,502	107,053	104,605	102,156	99,708	114,398
6	3912	COMPUTER HARDWARE	(394,645)	(411,628)	(428,611)	(445,595)	(462,578)	(479,562)	(377,661)
7	3913	FURNITURE AND FIXTURES	608,393	611,332	614,272	617,212	620,152	623,092	605,453
8	3914	SYSTEM SOFTWARE	28,496	27,496	26,497	25,498	24,499	23,500	29,495
9	3921	AUTOS & TRUCKS (TO 1/2 TON)	(226,937)	(230,680)	(234,422)	(238,165)	(241,908)	(245,650)	(223,194)
10	3922	AUTOS & TRUCKS	(353,908)	(359,254)	(364,600)	(369,947)	(375,293)	(380,640)	(348,561)
11	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
12	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
13	397	COMPUTER EQUIPMENT	(294,102)	(298,210)	(302,317)	(306,424)	(310,531)	(314,639)	(289,995)
14	398	MISC EQUIP (SPECIFY)	(19,870)	(20,031)	(20,193)	(20,354)	(20,516)	(20,677)	(19,709)
15		TOTAL	\$ (1,102,941)	\$ (1,133,918)	\$ (1,164,893)	\$ (1,195,871)	\$ (1,226,848)	\$ (1,257,824)	\$ (1,071,964)
			% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
16	375	STRUCTURES & IMPROVEMENTS	0.18%	0.10%	-	-	-	-	-
17	387	OTHER EQUIPMENT	0.18%	0.10%	-	-	-	-	-
18	389	LAND	0.18%	0.10%	-	-	-	-	-
19	390	STRUCTURES & IMPROVEMENTS	0.18%	0.10%	(111,763)	(48,011)	(1,012)	(562)	(161,348)
20	3910	OFFICE FURN & EQUIPMENT	0.18%	0.10%	22,742	9,770	206	114	32,832
21	3912	COMPUTER HARDWARE	0.18%	0.10%	(75,079)	(32,252)	(680)	(378)	(108,389)
22	3913	FURNITURE AND FIXTURES	0.18%	0.10%	120,364	51,706	1,090	605	173,765
23	3914	SYSTEM SOFTWARE	0.18%	0.10%	5,864	2,519	53	29	8,465
24	3921	AUTOS & TRUCKS (TO 1/2 TON)	0.18%	0.10%	(44,371)	(19,061)	(402)	(223)	(64,057)
25	3922	AUTOS & TRUCKS	0.18%	0.10%	(69,294)	(29,767)	(627)	(349)	(100,037)
26	394	TOOL, SHOP, & GARAGE EQUIP	0.18%	0.10%	-	-	-	-	-
27	396	POWER OPERATED EQUIPMENT	0.18%	0.10%	-	-	-	-	-
28	397	COMPUTER EQUIPMENT	0.18%	0.10%	(57,651)	(24,766)	(522)	(290)	(83,229)
29	398	MISC EQUIP (SPECIFY)	0.18%	0.10%	(3,918)	(1,683)	(35)	(20)	(5,656)
30		TOTAL FLORIDA COMMON			\$ (213,106)	\$ (91,546)	\$ (1,930)	\$ (1,072)	\$ (307,654)
31		TOTAL CORPORATE COMMON P. 22b & 22c			\$ (1,865,425)	\$ (781,295)	\$ (9,826)	\$ (1,836)	\$ (2,658,381)
32		TOTAL CORP. ALLOCATED ACCUM DEP			\$ (2,078,531)	\$ (872,840)	\$ (11,756)	\$ (2,908)	\$ (2,966,035)

Florida Public Service Commission  
 Company: Florida Public Utilities Company Corporate Common  
 Docket No.: 20220067-GU

Explanation: Provide a schedule showing the same data as required in schedule G-1, page 15 of 28, for depreciation/amortization reserve for the historic base year + 1.

Type of Data Shown: Projected Test Year: 12/31/2023  
 Witness: M. Napier, M. Galtman

Line No.	A/C No.	Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	301	ORGANIZATION	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)
2	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
3	389	LAND	-	-	-	-	-	-	-
4	390	STRUCTURES & IMPROVEMENTS	(1,431,663)	(1,450,803)	(1,469,944)	(1,489,085)	(1,508,226)	(1,527,367)	(1,546,507)
5	3901	LEASEHOLD IMPROVEMENTS	(194,355)	(197,904)	(201,453)	(205,002)	(208,551)	(212,100)	(215,649)
6	3910	OFFICE FURN & EQUIPMENT	(562,052)	(572,589)	(583,125)	(593,662)	(604,199)	(614,736)	(625,273)
6	3911	COMPUTER & PERIPH	(2,682,855)	(2,748,469)	(2,817,422)	(2,886,376)	(2,955,330)	(3,024,284)	(3,096,021)
7	3912	COMPUTER HARDWARE	(387,464)	(400,462)	(413,460)	(426,458)	(439,455)	(452,453)	(465,451)
8	3913	FURNITURE AND FIXTURES	(100,454)	(102,050)	(103,646)	(105,242)	(106,838)	(108,433)	(110,029)
9	3914	SYSTEM SOFTWARE	(2,605,556)	(2,685,523)	(2,765,489)	(2,845,456)	(2,925,422)	(3,005,389)	(3,085,355)
10	3921	AUTOS & TRUCKS (TO 1/2 TON)	-	-	-	-	-	-	-
11	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-
12	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
13	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
14	397	COMPUTER EQUIPMENT	(601,085)	(611,325)	(621,565)	(631,806)	(642,046)	(652,286)	(662,526)
15	398	MISC EQUIP (SPECIFY)	-	-	-	-	-	-	-
16		TOTAL	\$ (8,571,449)	\$ (8,775,091)	\$ (8,982,070)	\$ (9,189,053)	\$ (9,396,032)	\$ (9,603,013)	\$ (9,812,777)

		13 Month Average	Non-Utility %	13 Month Avg. Non-Utility	Method of Allocation	% Allocated to FPUC	% Allocated to CFG
17	301	\$ (5,966)	73%	\$ (4,350)		19.00%	7.96%
18	387	\$ -	73%	-		19.00%	7.96%
19	389	\$ -	73%	-		19.00%	7.96%
20	390	\$ (1,546,507)	73%	(1,127,696)		19.00%	7.96%
21	3901	\$ (215,649)	73%	(157,249)		19.00%	7.96%
22	3910	\$ (625,273)	73%	(455,942)		19.00%	7.96%
22	3911	\$ (3,099,614)	73%	(2,260,205)		19.00%	7.96%
23	3912	\$ (465,451)	73%	(339,402)		19.00%	7.96%
24	3913	\$ (110,029)	73%	(80,232)		19.00%	7.96%
25	3914	\$ (3,085,355)	73%	(2,249,807)		19.00%	7.96%
26	3921	\$ -	73%	-		19.00%	7.96%
27	3922	\$ -	73%	-		19.00%	7.96%
28	394	\$ -	73%	-		19.00%	7.96%
29	396	\$ -	73%	-		19.00%	7.96%
30	397	\$ (662,526)	73%	(483,107)		19.00%	7.96%
31	398	\$ -	73%	-		19.00%	7.96%
32		\$ (9,816,371)		\$ (7,157,990)			

Florida Public Service Commission  
 Company: Florida Public Utilities Company Corporate Common  
 Docket No.: 20220067-GU

Explanation: Provide a schedule showing the same data as required in schedule G-1, page 15 of 28, for depreciation/amortization reserve for the historic base year + 1.

Type of Data Shown: Projected Test Year: 12/31/2023  
 Witness: M. Napier, M. Galtman

Line No.	A/C No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	(5,966)
2	387	OTHER EQUIPMENT	-	-	-	-	-	-	-
3	389	LAND	-	-	-	-	-	-	-
4	390	STRUCTURES & IMPROVEMENTS	(1,565,648)	(1,584,789)	(1,603,930)	(1,623,070)	(1,642,211)	(1,661,352)	(1,546,507)
5	3901	LEASEHOLD IMPROVEMENTS	(219,198)	(222,747)	(226,296)	(229,845)	(233,394)	(236,943)	(215,649)
6	3910	OFFICE FURN & EQUIPMENT	(635,810)	(646,347)	(656,884)	(667,421)	(677,958)	(688,495)	(625,273)
6	3911	COMPUTER & PERIPH	(3,167,758)	(3,239,495)	(3,311,232)	(3,382,969)	(3,454,706)	(3,528,071)	(3,099,614)
7	3912	COMPUTER HARDWARE	(478,449)	(491,447)	(504,444)	(517,442)	(530,440)	(543,438)	(465,451)
8	3913	FURNITURE AND FIXTURES	(111,625)	(113,221)	(114,817)	(116,413)	(118,009)	(119,605)	(110,029)
9	3914	SYSTEM SOFTWARE	(3,165,321)	(3,245,288)	(3,325,254)	(3,405,221)	(3,485,187)	(3,565,154)	(3,085,355)
10	3921	AUTOS & TRUCKS (TO 1/2 TON)	-	-	-	-	-	-	-
11	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-
12	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-
13	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-
14	397	COMPUTER EQUIPMENT	(672,766)	(683,006)	(693,246)	(703,486)	(713,727)	(723,967)	(662,526)
15	398	MISC EQUIP (SPECIFY)	-	-	-	-	-	-	-
16		TOTAL	\$ (10,022,541)	\$ (10,232,306)	\$ (10,442,068)	\$ (10,651,833)	\$ (10,861,598)	\$ (11,072,991)	\$ (9,816,371)
			% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
17	301	ORGANIZATION	0.10%	0.02%	\$ (1,134)	\$ (475)	\$ (6)	\$ (1)	(1,616)
18	387	OTHER EQUIPMENT	0.10%	0.02%	0	-	-	-	-
19	389	LAND	0.10%	0.02%	-	-	-	-	-
20	390	STRUCTURES & IMPROVEMENTS	0.10%	0.02%	(293,886)	(123,088)	(1,548)	(289)	(418,811)
21	3901	LEASEHOLD IMPROVEMENTS	0.10%	0.02%	(40,980)	(17,164)	(216)	(40)	(58,400)
22	3910	OFFICE FURN & EQUIPMENT	0.10%	0.02%	(118,822)	(49,766)	(626)	(117)	(169,331)
22	3911	COMPUTER & PERIPH	0.10%	0.02%	(589,026)	(246,701)	(3,103)	(580)	(839,410)
23	3912	COMPUTER HARDWARE	0.10%	0.02%	(88,451)	(37,046)	(466)	(87)	(126,049)
24	3913	FURNITURE AND FIXTURES	0.10%	0.02%	(20,909)	(8,757)	(110)	(21)	(29,797)
25	3914	SYSTEM SOFTWARE	0.10%	0.02%	(586,316)	(245,566)	(3,088)	(577)	(835,548)
26	3921	AUTOS & TRUCKS (TO 1/2 TON)	0.10%	0.02%	-	-	-	-	-
27	3922	AUTOS & TRUCKS	0.10%	0.02%	-	-	-	-	-
28	394	TOOL, SHOP, & GARAGE EQUIP	0.10%	0.02%	-	-	-	-	-
29	396	POWER OPERATED EQUIPMENT	0.10%	0.02%	-	-	-	-	-
30	397	COMPUTER EQUIPMENT	0.10%	0.02%	(125,901)	(52,731)	(663)	(124)	(179,419)
31	398	MISC EQUIP (SPECIFY)	0.10%	0.02%	-	-	-	-	-
32		TOTAL			\$ (1,865,425)	\$ (781,295)	\$ (9,826)	\$ (1,836)	\$ (2,658,381)

Florida Public Service Commission

Explanation: Provide a detailed construction budget for the historic base year + 1.

Type of Data Shown:

Historic Base Year + 1: 12/31/2022

Company: Florida Public Utilities Company Consolidated Gas

Witness: J. Bennett

Docket No. 20220067-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/22)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/22)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	305	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	\$ -	12 months ended 12/31/22	\$ -	
2	374	LAND & LAND RIGHTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
3	375	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	43,375	12 months ended 12/31/22	-	
4	3761	MAINS - PLASTICS	12 months ended 12/31/22	10,415,459	12 months ended 12/31/22	(1,045,654)	
5	3762	MAINS - STEEL	12 months ended 12/31/22	232,132	12 months ended 12/31/22	(567,175)	
6	376G	MAINS - GRIP	12 months ended 12/31/22	5,373,897	12 months ended 12/31/22	-	
7	378	MEAS & REG STATION EQUIP-GEN	12 months ended 12/31/22	2,061,425	12 months ended 12/31/22	-	
8	379	MEAS & REG STATION EQUIP-GATE	12 months ended 12/31/22	34,138	12 months ended 12/31/22	-	
9	3801	SERVICES - PLASTIC	12 months ended 12/31/22	3,523,883	12 months ended 12/31/22	(386,380)	
10	3802	SERVICES - OTHER	12 months ended 12/31/22	34,605	12 months ended 12/31/22	(449,238)	
11	380G	SERVICES - GRIP	12 months ended 12/31/22	4,110,685	12 months ended 12/31/22	-	
12	381	METERS	12 months ended 12/31/22	975,620	12 months ended 12/31/22	(94,320)	
13	3811	METERS - AMR EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
14	382	METER & REGULATOR INST.	12 months ended 12/31/22	248,812	12 months ended 12/31/22	-	
15	3821	METER INSTALLATIONS - MTU/DCU	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
16	383	HOUSE REGULATORS	12 months ended 12/31/22	167,912	12 months ended 12/31/22	(4,531)	
17	384	HOUSE REG-INST	12 months ended 12/31/22	27,646	12 months ended 12/31/22	-	
18	385	IND MEAS & REG STAT EQUIP	12 months ended 12/31/22	690,125	12 months ended 12/31/22	(45,547)	
19	387	OTHER EQUIPMENT	12 months ended 12/31/22	1,075,100	12 months ended 12/31/22	-	
20	389	LAND & LAND RIGHTS	12 months ended 12/31/22	525,000	12 months ended 12/31/22	-	
21	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	3,306,788	12 months ended 12/31/22	-	
22	3910	OFFICE FURN & EQUIPMENT	12 months ended 12/31/22	1,144,869	12 months ended 12/31/22	(46,835)	
23	3911	COMPUTER AND PERIPHERY	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
24	3912	COMPUTER HARDWARE	12 months ended 12/31/22	-	12 months ended 12/31/22	(5,251)	
25	3913	FURNITURE AND FIXTURES	12 months ended 12/31/22	150,000	12 months ended 12/31/22	(44,972)	
26	3914	SYSTEM SOFTWARE	12 months ended 12/31/22	86,500	12 months ended 12/31/22	(2,709)	
27	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
28	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	12 months ended 12/31/22	215,000	12 months ended 12/31/22	(58,922)	
29	3922	AUTOS & TRUCKS	12 months ended 12/31/22	773,893	12 months ended 12/31/22	(287,324)	
30	3924	TRANSPORTATION - OTHER	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
31	393	STORES EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	(524)	
32	394	TOOLS, SHOP, GARAGE EQUIP	12 months ended 12/31/22	271,504	12 months ended 12/31/22	(29,475)	
33	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/22	87,195	12 months ended 12/31/22	-	
34	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/22	11,000	12 months ended 12/31/22	(296,216)	
35	398	MISC EQUIP	12 months ended 12/31/22	500	12 months ended 12/31/22	(20,177)	
36		TOTAL		\$ 35,587,061		\$ (3,385,251)	\$ -

Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the historic base year + 1.

Type of Data Shown:  
 Historic Base Year + 1: 12/31/2022  
 Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	-	-	-	-	-	-
6	375	STRUCTURES & IMPROVEMENTS	-	-	21,687	-	-	21,687
7	3761	MAINS - PLASTICS	190,954	245,853	2,601,211	465,450	465,450	2,185,775
8	3762	MAINS - STEEL	-	-	203,288	-	-	28,844
9	376G	MAINS - GRIP	879,049	966,348	1,718,500	755,000	540,000	265,000
10	378	MEAS & REG STATION EQUIP-GEN	29,045	38,727	88,659	77,454	77,454	77,454
11	379	MEAS & REG STATION EQUIP-GATE	-	-	17,069	-	-	17,069
12	3801	SERVICES - PLASTIC	106,883	141,903	176,923	281,984	281,984	281,984
13	3802	SERVICES - OTHER	-	-	17,302	-	-	17,302
14	380G	SERVICES - GRIP	192,112	218,573	1,050,000	550,000	550,000	450,000
15	381	METERS	29,380	39,115	48,850	78,057	78,057	78,057
16	3811	METERS - AMR EQUIPMENT	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	10,085	12,082	14,079	20,069	20,069	20,069
18	3821	METER INSTALLATIONS - MTU/DCU	-	-	-	-	-	-
19	383	HOUSE REGULATORS	6,700	8,068	9,435	13,537	13,537	13,537
20	384	HOUSE REG-INST	1,121	1,342	1,564	2,230	2,230	2,230
21	385	IND MEAS & REG STAT EQUIP	20,490	27,319	37,718	54,639	54,639	58,208
22	387	OTHER EQUIPMENT	32,253	43,004	53,755	86,008	86,008	86,008
23	389	LAND & LAND RIGHTS	40,283	40,933	41,583	43,533	43,533	43,533
24	390	STRUCTURES & IMPROVEMENTS	-	-	153,394	-	-	153,394
25	3910	OFFICE FURN & EQUIPMENT	3,300	4,400	5,500	8,800	1,043,669	8,800
26	3911	COMPUTER AND PERIPHERY	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	4,500	6,000	7,500	12,000	12,000	12,000
29	3914	SYSTEM SOFTWARE	2,595	3,460	4,325	6,920	6,920	6,920
30	392	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-
32	3922	AUTOS & TRUCKS	-	-	54,332	-	-	37,811
33	3924	TRANSPORTATION - OTHER	-	-	-	-	-	-
34	393	STORES EQUIP	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	7,662	10,216	20,822	20,432	20,432	28,484
36	396	POWER OPERATED EQUIPMENT	-	-	43,597	-	-	43,597
37	397	COMMUNICATION EQUIPMENT	-	-	5,500	-	-	5,500
38	398	MISC EQUIP	15	20	25	40	40	40
39		TOTAL ADDITIONS	\$ 1,556,426	\$ 1,807,364	\$ 6,396,620	\$ 2,476,151	\$ 3,296,021	\$ 3,943,302



Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the historic base year + 1.

Type of Data Shown:  
 Historic Base Year + 1: 12/31/2022  
 Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	-	-	-	-	-	-	-
6	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	43,375
7	3761	MAINS - PLASTICS	520,349	520,349	815,189	520,349	465,450	1,419,080	10,415,459
8	3762	MAINS - STEEL	-	-	-	-	-	-	232,132
9	376G	MAINS - GRIP	250,000	-	-	-	-	-	5,373,897
10	378	MEAS & REG STATION EQUIP-GEN	87,136	87,136	87,136	87,136	77,454	1,246,635	2,061,425
11	379	MEAS & REG STATION EQUIP-GATE	-	-	-	-	-	-	34,138
12	3801	SERVICES - PLASTIC	317,004	317,004	317,004	317,004	281,984	702,225	3,523,883
13	3802	SERVICES - OTHER	-	-	-	-	-	-	34,605
14	380G	SERVICES - GRIP	400,000	300,000	300,000	100,000	-	-	4,110,685
15	381	METERS	87,792	87,792	87,792	87,792	78,057	194,881	975,620
16	3811	METERS - AMR EQUIPMENT	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	22,066	22,066	22,066	22,066	20,069	44,030	248,812
18	3821	METER INSTALLATIONS - MTU/DCU	-	-	-	-	-	-	-
19	383	HOUSE REGULATORS	14,904	14,904	14,904	14,904	13,537	29,944	167,912
20	384	HOUSE REG-INST	2,452	2,452	2,452	2,452	2,230	4,892	27,646
21	385	IND MEAS & REG STAT EQUIP	61,469	61,469	61,469	61,469	54,639	136,597	690,125
22	387	OTHER EQUIPMENT	96,759	96,759	96,759	96,759	86,008	215,020	1,075,100
23	389	LAND & LAND RIGHTS	44,183	44,183	44,184	44,184	43,534	51,334	525,000
24	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	3,000,000	3,306,788
25	3910	OFFICE FURN & EQUIPMENT	9,900	9,900	9,900	9,900	8,800	22,000	1,144,869
26	3911	COMPUTER AND PERIPHERY	-	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	-	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	13,500	13,500	13,500	13,500	12,000	30,000	150,000
29	3914	SYSTEM SOFTWARE	7,785	7,785	7,785	7,785	6,920	17,300	86,500
30	392	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	215,000	-	-	215,000
32	3922	AUTOS & TRUCKS	-	-	-	681,750	-	-	773,893
33	3924	TRANSPORTATION - OTHER	-	-	-	-	-	-	-
34	393	STORES EQUIP	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	22,986	22,986	22,986	22,986	20,432	51,080	271,504
36	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	87,195
37	397	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	11,000
38	398	MISC EQUIP	45	45	45	45	40	100	500
39		TOTAL ADDITIONS	\$ 1,958,329	\$ 1,608,329	\$ 1,903,169	\$ 2,305,080	\$ 1,171,153	\$ 7,165,119	\$ 35,587,061

Florida Public Service Commission

Explanation: Provide the monthly plant retirements  
by account for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	(19,097)	(24,578)	(262,407)	(46,506)	(46,506)	(220,259)
8	3762	MAINS - STEEL	(88,784)	(97,601)	(195,067)	(76,255)	(54,540)	(29,678)
9	376G	MAINS - GRIP	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	(11,558)	(15,354)	(23,929)	(30,535)	(30,535)	(30,535)
13	3802	SERVICES - OTHER	(20,820)	(23,688)	(115,667)	(59,605)	(59,605)	(50,643)
14	380G	SERVICES - GRIP	0	0	0	0	0	0
15	381	METERS	(2,834)	(3,777)	(4,719)	(7,546)	(7,546)	(7,546)
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0
19	383	HOUSE REGULATORS	(203)	(236)	(269)	(367)	(367)	(367)
20	384	HOUSE REG-INST	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	(1,352)	(1,803)	(2,489)	(3,606)	(3,606)	(3,842)
22	387	OTHER EQUIPMENT	0	0	0	0	0	0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0
32	3922	AUTOS & TRUCKS	0	0	(27,186)	0	0	(21,400)
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
38	398	MISC EQUIP	0	0	0	0	0	0
39		TOTAL RETIREMENTS	\$ (144,648)	\$ (167,037)	\$ (631,733)	\$ (224,420)	\$ (202,705)	\$ (364,270)

Florida Public Service Commission

Explanation: Provide the monthly plant retirements  
by account for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	(51,988)	(51,988)	(81,766)	(51,988)	(46,506)	(142,065)	(1,045,654)
8	3762	MAINS - STEEL	(25,250)	0	0	0	0	0	(567,175)
9	376G	MAINS - GRIP	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	(34,330)	(34,330)	(34,330)	(34,330)	(30,535)	(76,079)	(386,380)
13	3802	SERVICES - OTHER	(43,349)	(32,512)	(32,512)	(10,837)	0	0	(449,238)
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0
15	381	METERS	(8,488)	(8,488)	(8,488)	(8,488)	(7,546)	(18,854)	(94,320)
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	(399)	(399)	(399)	(399)	(367)	(759)	(4,531)
20	384	HOUSE REG-INST	0	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	(4,057)	(4,057)	(4,057)	(4,057)	(3,606)	(9,015)	(45,547)
22	387	OTHER EQUIPMENT	0	0	0	0	0	0	0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	(46,835)	(46,835)
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	(5,251)	(5,251)
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	(44,972)	(44,972)
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	(2,709)	(2,709)
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	(58,922)	0	0	(58,922)
32	3922	AUTOS & TRUCKS	0	0	0	(238,738)	0	0	(287,324)
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	(524)	(524)
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	(29,475)	(29,475)
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	(296,216)	(296,216)
38	398	MISC EQUIP	0	0	0	0	0	(20,177)	(20,177)
39		TOTAL RETIREMENTS	\$ (167,861)	\$ (131,774)	\$ (161,552)	\$ (407,759)	\$ (88,560)	\$ (692,933)	\$ (3,385,251)

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No. 20220067-GU

Explanation: Provide a detailed construction budget for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: J. Bennett

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/23)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/23)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	374	LAND & LAND RIGHTS	12 months ended 12/31/23	\$ -	12 months ended 12/31/23	\$ -	
2	375	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
3	3761	MAINS - PLASTICS	12 months ended 12/31/23	10,698,409	12 months ended 12/31/23	(1,074,038)	
4	3762	MAINS - STEEL	12 months ended 12/31/23	-	12 months ended 12/31/23	(5,826)	
5	376G	MAINS - GRIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
6	378	MEAS & REG STATION EQUIP-GEN	12 months ended 12/31/23	1,927,034	12 months ended 12/31/23	-	
7	379	MEAS & REG STATION EQUIP-GATE	12 months ended 12/31/23	700,000	12 months ended 12/31/23	-	
8	3801	SERVICES - PLASTIC	12 months ended 12/31/23	3,827,459	12 months ended 12/31/23	(414,484)	
9	3802	SERVICES - OTHER	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
10	380G	SERVICES - GRIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
11	381	METERS	12 months ended 12/31/23	1,059,586	12 months ended 12/31/23	(102,441)	
12	3811	METERS - AMR EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
13	382	METER & REGULATOR INST.	12 months ended 12/31/23	270,124	12 months ended 12/31/23	-	
14	3821	METER INSTALLATIONS - MTU/DCU	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
15	383	HOUSE REGULATORS	12 months ended 12/31/23	182,283	12 months ended 12/31/23	(4,921)	
16	384	HOUSE REG-INST	12 months ended 12/31/23	30,014	12 months ended 12/31/23	-	
17	385	IND MEAS & REG STAT EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
18	387	OTHER EQUIPMENT	12 months ended 12/31/23	1,118,650	12 months ended 12/31/23	-	
19	389	LAND & LAND RIGHTS	12 months ended 12/31/23	190,000	12 months ended 12/31/23	-	
20	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
21	3910	OFFICE FURN & EQUIPMENT	12 months ended 12/31/23	110,000	12 months ended 12/31/23	-	
22	3911	COMPUTER AND PERIPHERY	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
23	3912	COMPUTER HARDWARE	12 months ended 12/31/23	-	12 months ended 12/31/23	(38,328)	
24	3913	FURNITURE AND FIXTURES	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
25	3914	SYSTEM SOFTWARE	12 months ended 12/31/23	24,500	12 months ended 12/31/23	(747,273)	
26	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
27	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	12 months ended 12/31/23	360,000	12 months ended 12/31/23	(126,000)	
28	3922	AUTOS & TRUCKS	12 months ended 12/31/23	637,303	12 months ended 12/31/23	(223,171)	
29	3924	TRANSPORTATION - OTHER	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
30	393	STORES EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	
31	394	TOOLS, SHOP, GARAGE EQUIP	12 months ended 12/31/23	264,345	12 months ended 12/31/23	(13,584)	
32	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/23	100,000	12 months ended 12/31/23	-	
33	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	(12,053)	
34	398	MISC EQUIP	12 months ended 12/31/23	250	12 months ended 12/31/23	(105,413)	
29		TOTAL		<u>\$ 21,499,956</u>		<u>\$ (2,867,533)</u>	<u>\$ -</u>

Florida Public Service Commission

Explanation: Provide the monthly plant additions  
by account for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	232,729	290,443	348,156	521,296	521,296	521,296
8	3762	MAINS - STEEL	0	0	0	0	0	0
9	376G	MAINS - GRIP	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	57,811	77,081	96,352	154,163	154,163	154,163
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	116,088	154,125	192,163	306,276	306,276	306,276
13	3802	SERVICES - OTHER	0	0	0	0	0	0
14	380G	SERVICES - GRIP	0	0	0	0	0	0
15	381	METERS	31,908	42,482	53,055	84,774	84,774	84,774
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	10,950	13,117	15,285	21,788	21,788	21,788
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0
19	383	HOUSE REGULATORS	7,274	8,758	10,242	14,695	14,695	14,695
20	384	HOUSE REG-INST	1,217	1,457	1,698	2,421	2,421	2,421
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	33,560	44,746	55,933	89,492	89,492	89,492
23	389	LAND & LAND RIGHTS	5,700	7,600	9,500	15,200	15,200	15,200
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	3,300	4,400	5,500	8,800	8,800	8,800
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	735	980	1,225	1,960	1,960	1,960
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0
32	3922	AUTOS & TRUCKS	0	0	0	0	0	0
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	7,930	10,574	13,217	21,148	21,148	21,148
36	396	POWER OPERATED EQUIPMENT	8,333	8,334	8,333	8,333	8,334	8,333
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
38	398	MISC EQUIP	8	10	13	20	20	20
39		TOTAL ADDITIONS	\$ 517,542	\$ 664,108	\$ 810,671	\$ 1,250,366	\$ 1,250,367	\$ 1,250,366

Florida Public Service Commission

Explanation: Provide the monthly plant additions  
by account for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	579,010	579,010	2,685,010	579,010	522,182	3,318,972	10,698,409
8	3762	MAINS - STEEL	0	0	0	0	0	0	0
9	376G	MAINS - GRIP	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	173,433	173,433	173,433	173,433	154,163	385,407	1,927,034
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	700,000	700,000
12	3801	SERVICES - PLASTIC	344,313	344,313	344,313	344,313	306,276	762,727	3,827,459
13	3802	SERVICES - OTHER	0	0	0	0	0	0	0
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0
15	381	METERS	95,348	95,348	95,348	95,348	84,774	211,653	1,059,586
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	23,955	23,955	23,955	23,955	21,788	47,799	270,124
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	16,180	16,180	16,180	16,180	14,695	32,508	182,283
20	384	HOUSE REG-INST	2,662	2,662	2,662	2,662	2,421	5,311	30,014
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	100,679	100,679	100,679	100,679	89,492	223,730	1,118,650
23	389	LAND & LAND RIGHTS	17,100	17,100	17,100	17,100	15,200	38,000	190,000
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	9,900	9,900	9,900	9,900	8,800	22,000	110,000
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	2,205	2,205	2,205	2,205	1,960	4,900	24,500
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	360,000	0	0	0	0	0	360,000
32	3922	AUTOS & TRUCKS	637,303	0	0	0	0	0	637,303
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	23,791	23,791	23,791	23,791	21,148	52,869	264,345
36	396	POWER OPERATED EQUIPMENT	8,333	8,334	8,333	8,333	8,333	8,334	100,000
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0
38	398	MISC EQUIP	23	23	23	23	20	50	250
39		TOTAL ADDITIONS	\$ 2,394,233	\$ 1,396,932	\$ 3,502,931	\$ 1,396,931	\$ 1,251,252	\$ 5,814,260	\$ 21,499,956

Florida Public Service Commission

Explanation: Provide the monthly plant retirements  
by account for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	(23,310)	(29,074)	(34,839)	(52,131)	(52,131)	(52,131)
8	3762	MAINS - STEEL	0	0	(2,913)	0	0	(2,913)
9	376G	MAINS - GRIP	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	(12,555)	(16,677)	(20,799)	(33,166)	(33,166)	(33,166)
13	3802	SERVICES - OTHER	0	0	0	0	0	0
14	380G	SERVICES - GRIP	0	0	0	0	0	0
15	381	METERS	(3,078)	(4,101)	(5,125)	(8,196)	(8,196)	(8,196)
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0
19	383	HOUSE REGULATORS	(221)	(256)	(292)	(398)	(398)	(398)
20	384	HOUSE REG-INST	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	0	0	0	0	0	0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0
32	3922	AUTOS & TRUCKS	0	0	0	0	0	0
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
38	398	MISC EQUIP	0	0	0	0	0	0
39		TOTAL RETIREMENTS	\$ (39,164)	\$ (50,108)	\$ (63,968)	\$ (93,891)	\$ (93,891)	\$ (96,804)

Florida Public Service Commission

Explanation: Provide the monthly plant retirements by account for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: J. Bennett

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	(57,895)	(57,895)	(270,601)	(57,895)	(52,131)	(334,005)	(1,074,038)
8	3762	MAINS - STEEL	0	0	0	0	0	0	(5,826)
9	376G	MAINS - GRIP	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	(37,289)	(37,289)	(37,289)	(37,289)	(33,166)	(82,633)	(414,484)
13	3802	SERVICES - OTHER	0	0	0	0	0	0	0
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0
15	381	METERS	(9,219)	(9,219)	(9,219)	(9,219)	(8,196)	(20,477)	(102,441)
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	(434)	(434)	(434)	(434)	(398)	(824)	(4,921)
20	384	HOUSE REG-INST	0	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	0	0	0	0	0	0	0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	(38,328)	(38,328)
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	(747,273)	(747,273)
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	(126,000)	0	0	0	0	0	(126,000)
32	3922	AUTOS & TRUCKS	(223,171)	0	0	0	0	0	(223,171)
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	(13,584)	(13,584)
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	(12,053)	(12,053)
38	398	MISC EQUIP	0	0	0	0	0	(105,413)	(105,413)
39		TOTAL RETIREMENTS	\$ (454,008)	\$ (104,837)	\$ (317,543)	\$ (104,837)	\$ (93,891)	\$ (1,354,591)	\$ (2,867,533)



FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED GAS  
DOCKET NO. 20220067-GU  
MINIMUM FILING REQUIREMENTS  
**SCHEDULE G2 - PROJECTED TEST YEAR - NET OPERATING INCOME**  
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Florida Public Service Commission

Explanation: Provide the calculation of net operating income per books for the historic base year, the projected net operating income for the historic base year + 1, and the projected test year.

Type of Data Shown:

Historic Base Year Data: 12/31/2021

Company: Florida Public Utilities Company Consolidated Gas

Historic Base Year + 1: 12/31/2022

Docket No.: 20220067-GU

Projected Test Year: 12/31/2023

Witness: M. Napier / M. Galtman

Line No.	2021			2022			2023			
	Historic Base Year Per Books	Company Adjustments	Historic Base Year Adjusted	Historic Base Year + 1 2022	Historic Base Year + 1 Adjustments	Historic Base Year + 1 Adjusted	Projected Test Year 2023	Projected Test Year Adjustments	Projected Test Year As Adjusted	
	OPERATING REVENUE:									
1	\$ 138,873,690	\$ (57,094,346)	\$ 81,779,344	\$ 144,168,854	\$ (60,595,377)	\$ 83,573,477	\$ 145,458,055	\$ (64,152,738)	\$ 81,305,318	
2	REVENUE RELIEF	-	-	-	-	-	-	-	-	
3	CHANGE IN UNBILLED REVENUES	-	-	-	-	-	-	-	-	
4	REVENUES DUE TO GROWTH	-	-	-	-	-	-	-	-	
5	TOTAL REVENUES	\$ 138,873,690	\$ (57,094,346)	\$ 81,779,344	\$ 144,168,854	\$ (60,595,377)	\$ 83,573,477	\$ (64,152,738)	\$ 81,305,318	
	OPERATING EXPENSES:									
6	COST OF GAS	44,898,884	(44,898,884)	-	47,427,046	(47,427,046)	-	47,849,607	(47,849,607)	-
7	OPERATION & MAINTENANCE	38,878,352	(3,965,990)	34,912,362	43,905,623	(4,956,416)	38,949,207	49,326,605	(5,299,886)	44,026,719
8	DEPRECIATION & AMORTIZATION	16,062,406	(564,570)	15,497,836	17,147,470	(1,017,094)	16,130,376	17,643,710	(1,327,048)	16,316,662
9	AMORTIZATION - OTHER	-	-	-	-	-	-	-	-	-
10	TAXES OTHER THAN INCOME	11,817,559	(4,976,451)	6,841,108	13,058,672	(5,682,779)	7,375,893	13,425,931	(5,859,596)	7,566,334
11	TAXES OTHER THAN INCOME - GRWTH	-	-	-	-	-	-	-	-	-
12	INCOME TAXES FEDERAL	2,755,088	(759,933)	1,995,155	2,110,659	(300,546)	1,810,113	1,038,443	(757,404)	281,039
13	INCOME TAXES - STATE	6,849	(132,608)	(125,758)	(40,122)	(83,296)	(123,418)	(337,284)	(209,913)	(547,197)
14	INCOME TAXES - GROWTH - FEDERAL	-	-	-	-	-	-	-	-	-
15	INCOME TAXES - GROWTH - STATE	-	-	-	-	-	-	-	-	-
16	INTEREST SYNCHRONIZATION	-	-	-	-	-	-	-	-	-
17	DEFERRED TAXES - FEDERAL	1,534,304	-	1,534,304	1,249,418	-	1,249,418	1,208,287	-	1,208,287
18	DEFERRED TAXES - STATE	1,139,382	-	1,139,382	1,054,781	-	1,054,781	1,035,772	-	1,035,772
19	INVESTMENT TAX CREDITS	-	-	-	-	-	-	-	-	-
20	TOTAL OPERATING EXPENSES	\$ 117,092,823	\$ (55,298,435)	\$ 61,794,388	\$ 125,913,546	\$ (59,467,176)	\$ 66,446,370	\$ 131,191,071	\$ (61,303,455)	\$ 69,887,615
21	OPERATING INCOME	\$ 21,780,867	\$ (1,795,911)	\$ 19,984,956	\$ 18,255,308	\$ (1,128,201)	\$ 17,127,107	\$ 14,266,985	\$ (2,849,282)	\$ 11,417,702

Florida Public Service Commission

Explanation: Provide a schedule of proposed adjustments to the projected test year (from schedule G-2, page 1).

Type Of Data Shown:

Projected Test Year: 12/31/2023

Witness: M. Napier / M. Cassel

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Adjust No.	Adjustment Title	Adjustment Amount	Reason for Adjustment
	<u>OPERATING REVENUE</u>		
1	PGA AND SWING REVENUES	\$ (48,090,291)	ELIMINATE FUEL & SWING SALES
2	CONSERVATION REVENUES	(4,799,089)	ELIMINATE CONSERVATION REVENUE
3	AREA EXTENSION PROGRAM REVENUE	(333,538)	ELIMINATE AEP REVENUE
4	REVENUE RELATED TAXES	(5,396,147)	ELIMINATE TAX REVENUE
5	FLEX RELATED REVENUES	(2,507,015)	ELIMINATE FLEX RELATED REVENUE
6	SPECIAL CONTRACT REVENUES	(3,045,831)	ELIMINATE SPECIAL CONTRACTS RELATED REVENUE
7	INTEREST INCOME	19,173	RECORD INTEREST INCOME ON CASH
8	TOTAL REVENUE ADJUSTMENTS	\$ (64,152,738)	
	<u>COST OF GAS</u>		
9	PGA AND SWING EXPENSES	\$ (47,849,607)	ELIMINATE FUEL EXPENSE
10	TOTAL COST OF GAS ADJUSTMENTS	\$ (47,849,607)	
	<u>OPERATIONS &amp; MAINTENANCE EXPENSE</u>		
11	CONSERVATION EXPENSES	\$ (4,775,070)	ELIMINATE CONSERVATION EXPENSES
12	5% OF ECONOMIC DEVELOPMENT	(1,420)	ELIMINATE ECON DEV'T COSTS
13	FLEX RELATED EXPENSES	(113,836)	ELIMINATE FLEX RELATED EXPENSES
14	SPECIAL CONTRACT EXPENSES	(284,191)	ELIMINATE SPECIAL CONTRACTS RELATED EXPENSES
15	TRANSFER BAD DEBT EXPENSE TO CLAUSE	(125,369)	TRANSFER BAD DEBT EXPENSE TO CLAUSE
16	TOTAL O & M ADJUSTMENTS	\$ (5,299,886)	
	<u>DEPRECIATION EXPENSE</u>		
17	NON-UTILITY DEPRECIATION EXPENSE	\$ (173,088)	EXCLUDE NON-UTILITY DEPN EXPENSE
18	AREA EXTENSION PROGRAM AMORTIZATION	(331,868)	EXCLUDE AEP AMORTIZATION
19	FLEX RELATED DEPRECIATION	(55,790)	EXCLUDE FLEX DEPN EXPENSE
20	SPECIAL CONTRACT DEPRECIATION	(309,954)	EXCLUDE SPECIAL CONTRACT DEPN EXPENSE
21	ENVIRONMENTAL AMORT INC IN THE RIDER	(456,348)	EXCLUDE ENVIRONMENTAL AMORT INC IN THE RIDER
22	TOTAL DEPRECIATION EXPENSE ADJUSTMENT	\$ (1,327,048)	

Supporting Schedules: G-6 p.2-3

Recap Schedules: G-1 p.2

Florida Public Service Commission

Explanation: Provide a schedule of proposed adjustments  
to the projected test year (from schedule  
G-2 page 1).

Type Of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Napier / M. Cassel

Company: Florida Public Utilities Company Consolidated Gas

Docket No 20220067-GU

Adjust No.	Adjustment Title	Adjustment Amount	Reason for Adjustment
	<u>TAXES OTHER THAN INCOME</u>		
23	PGA & SWING REVENUES	\$ (240,684)	ELIMINATE TOTI ON FUEL & SWING
24	CONSERVATION	(24,019)	ELIMINATE TOTI ON CONSERVATION
25	AEP REVENUE	(1,669)	ELIMINATE TOTI ON AEP
26	REVENUE RELATED TAXES	(5,396,147)	ELIMINATE TOTI ON REVENUE RELATED TAXES
27	FLEX RELATED REVENUES	(39,613)	ELIMINATE TOTI ON FLEX
28	SPECIAL CONTRACT REVENUES	(121,380)	ELIMINATE TOTI ON SPECIAL CONTRACTS
29	PROPERTY TAX - NON UTILITY PLANT	(36,085)	ELIMINATE PROPERTY TAX ON NON-UTILITY PLANT
30	TOTAL TAXES OTHER THAN INCOME ADJS	\$ (5,859,596)	
	<u>FEDERAL INCOME TAXES</u>		
31	FUEL REVENUE & EXPENSES	-	ELIMINATE FEDERAL IT ON PROFIT/LOSS ON FUEL COST RECOVERIES
32	CONSERVATION	-	ELIMINATE FEDERAL IT ON PROFIT/LOSS ON CONSERVATION
33	INTEREST INCOME	3,805	ELIMINATE FEDERAL IT ON INTEREST INCOME
34	5% OF ECONOMIC DEVELOPMENT	282	ELIMINATE FEDERAL IT ON ECONOMIC DEVELOPMENT
35	FLEX RELATED EXPENSES	(455,994)	ELIMINATE FEDERAL IT ON FLEX REVENUES
36	SPECIAL CONTRACT EXPENSES	(462,449)	ELIMINATE FEDERAL IT ON SPECIAL CONTRACT REVENUES
37	TRANSFER BAD DEBT EXPENSE TO CLAUSE	24,879	ELIMINATE FEDERAL IT ON TRANSFER BAD DEBT EXPENSE TO CLAUSE
38	NON-UTILITY DEPRECIATION EXPENSE	34,349	ELIMINATE FEDERAL IT ON NON-UTILITY DEPRECIATION EXPENSE
39	AREA EXPANSION PROGRAM	(0)	ELIMINATE FEDERAL IT ON AEP
40	ENVIRONMENTAL AMORT INC IN THE RIDER	90,562	ELIMINATE FEDERAL IT ON ENVIRONMENTAL AMORT IN THE RIDER
41	PROPERTY TAX - COMMON PLANT	7,161	ELIMINATE STATE IT ON PROPERTY TAX - COMMON PLANT
42	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ (757,404)	
	<u>STATE INCOME TAXES</u>		
43	FUEL REVENUE & EXPENSES	-	ELIMINATE STATE IT ON PROFIT/LOSS ON FUEL COST RECOVERIES
44	CONSERVATION	-	ELIMINATE STATE IT ON PROFIT/LOSS ON CONSERVATION
45	INTEREST INCOME	1,055	ELIMINATE STATE IT ON INTEREST INCOME
46	5% OF ECONOMIC DEVELOPMENT	78	ELIMINATE STATE IT ON ECONOMIC DEVELOPMENT
47	FLEX RELATED EXPENSES	(126,378)	ELIMINATE STATE IT ON FLEX REVENUES
48	SPECIAL CONTRACT EXPENSES	(128,167)	ELIMINATE FEDERAL IT ON SPECIAL CONTRACT REVENUES
49	TRANSFER BAD DEBT EXPENSE TO CLAUSE	6,895	ELIMINATE STATE IT ON TRANSFER BAD DEBT EXPENSE TO CLAUSE
50	NON-UTILITY DEPRECIATION EXPENSE	9,520	ELIMINATE STATE IT ON NON-UTILITY DEPRECIATION EXPENSE
51	AREA EXPANSION PROGRAM	(0)	ELIMINATE STATE IT ON AEP
52	ENVIRONMENTAL AMORT INC IN THE RIDER	25,099	ELIMINATE STATE IT ON ENVIRONMENTAL AMORT IN THE RIDER
53	PROPERTY TAX - COMMON PLANT	1,985	ELIMINATE STATE IT ON PROPERTY TAX - COMMON PLANT
54	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ (209,913)	
58	TOTAL ALL ADJUSTMENTS	\$ (2,849,282)	

Florida Public Service Commission

Explanation: Provide an income statement for the historic base year + 1.

Type of Data Shown:

Company:

Florida Public Utilities Company Consolidated Gas

Projected Test Year: : 12/31/2022

Witness: M. Napier / M. Galtman

Docket No.:

20220067-GU

	Jan-22 Budget	Feb-22 Budget	Mar-22 Budget	Apr-22 Budget	May-22 Budget	Jun-22 Budget	Jul-22 Budget	Aug-22 Budget	Sep-22 Budget	Oct-22 Budget	Nov-22 Budget	Dec-22 Budget	12 Months Budget
OPERATING REVENUE*	\$ 15,505,378	\$ 13,871,623	\$ 13,168,118	\$ 12,524,866	\$ 11,552,552	\$ 10,701,790	\$ 10,361,646	\$ 10,199,628	\$ 9,875,004	\$ 10,437,932	\$ 11,874,316	\$ 14,096,001	\$ 144,168,854
NET REVENUE	15,505,378	13,871,623	13,168,118	12,524,866	11,552,552	10,701,790	10,361,646	10,199,628	9,875,004	10,437,932	11,874,316	14,096,001	144,168,854
COST OF GAS	5,579,200	4,936,366	4,513,266	4,218,504	3,729,435	3,304,568	3,127,156	3,062,394	3,012,842	3,184,368	3,821,707	4,937,240	47,427,046
OPERATION & MAINTENANCE	3,602,209	3,602,209	3,604,229	3,618,288	3,632,365	3,656,851	3,672,712	3,690,455	3,705,908	3,706,799	3,706,799	3,706,799	43,905,623
DEPRECIATION & AMORTIZATION	1,396,654	1,399,930	1,403,589	1,415,190	1,419,802	1,432,094	1,439,568	1,437,316	1,441,586	1,447,489	1,455,306	1,458,945	17,147,470
AMORTIZATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES OTHER THAN INCOME	1,088,223	1,088,223	1,088,223	1,088,223	1,088,223	1,088,223	1,088,223	1,088,223	1,088,223	1,088,223	1,088,223	1,088,223	13,058,672
TAXES OTHER THAN INCOME - GRWTH	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAXES FEDERAL	175,888	175,888	175,888	175,888	175,888	175,888	175,888	175,888	175,888	175,888	175,888	175,888	2,110,659
INCOME TAXES - STATE	(3,344)	(3,344)	(3,344)	(3,344)	(3,344)	(3,344)	(3,344)	(3,344)	(3,344)	(3,344)	(3,344)	(3,344)	(40,122)
INCOME TAXES - GROWTH - FEDERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAXES - GROWTH - STATE	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST SYNCHRONIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED TAXES - FEDERAL	104,118	104,118	104,118	104,118	104,118	104,118	104,118	104,118	104,118	104,118	104,118	104,118	1,249,418
DEFERRED TAXES - STATE	87,898	87,898	87,898	87,898	87,898	87,898	87,898	87,898	87,898	87,898	87,898	87,898	1,054,781
INVESTMENT TAX CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	12,030,847	11,391,288	10,973,868	10,704,766	10,234,386	9,846,297	9,692,221	9,642,949	9,613,120	9,791,440	10,436,596	11,555,768	125,913,546
OPERATING INCOME	3,474,531	2,480,335	2,194,250	1,820,100	1,318,166	855,493	669,426	556,679	261,884	646,491	1,437,720	2,540,233	18,255,308
EQUITY EARNINGS-SUBS	-	-	-	-	-	-	-	-	-	-	-	-	-
INVEST TAX CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER INCOME & DEDUCTIONS NET	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCOME	\$ 3,474,531	\$ 2,480,335	\$ 2,194,250	\$ 1,820,100	\$ 1,318,166	\$ 855,493	\$ 669,426	\$ 556,679	\$ 261,884	\$ 646,491	\$ 1,437,720	\$ 2,540,233	\$ 18,255,308
THERMS SOLD	44,847,024	36,381,922	35,508,494	33,265,811	32,943,161	36,475,489	29,872,109	29,339,045	25,744,756	28,430,220	31,076,232	37,223,476	401,107,740
*REV DUE TO GROWTH INC IN OPER REV	\$ 66,276	\$ 59,420	\$ 54,184	\$ 49,954	\$ 43,839	\$ 39,590	\$ 37,296	\$ 36,595	\$ 37,212	\$ 38,470	\$ 46,075	\$ 59,393	\$ 568,303

Florida Public Service Commission

Explanation: Provide an income statement for the projected test year.

Type of Data Shown:  
 Projected Test Year: : 12/31/2023  
 Witness: M. Napier / M. Galtman

Company:

Florida Public Utilities Company Consolidated Gas

Docket No.:

20220067-GU

	Jan-23 Budget	Feb-23 Budget	Mar-23 Budget	Apr-23 Budget	May-23 Budget	Jun-23 Budget	Jul-23 Budget	Aug-23 Budget	Sep-23 Budget	Oct-23 Budget	Nov-23 Budget	Dec-23 Budget	12 Months Budget
OPERATING REVENUE*	\$ 15,669,804	\$ 14,013,608	\$ 13,292,761	\$ 12,642,416	\$ 11,654,944	\$ 10,787,470	\$ 10,439,080	\$ 10,272,610	\$ 9,952,856	\$ 10,516,638	\$ 11,974,694	\$ 14,241,175	\$ 145,458,055
NET REVENUE	15,669,804	14,013,608	13,292,761	12,642,416	11,654,944	10,787,470	10,439,080	10,272,610	9,952,856	10,516,638	11,974,694	14,241,175	145,458,055
COST OF GAS	5,642,400	4,988,296	4,557,012	4,259,065	3,762,533	3,329,177	3,147,705	3,080,869	3,033,363	3,205,574	3,853,140	4,990,474	47,849,607
OPERATION & MAINTENANCE	4,110,550	4,110,550	4,110,550	4,110,550	4,110,550	4,110,550	4,110,550	4,110,550	4,110,550	4,110,550	4,110,550	4,110,550	49,326,605
DEPRECIATION & AMORTIZATION	1,373,865	1,461,520	1,463,630	1,466,711	1,469,869	1,474,882	1,478,141	1,479,911	1,484,179	1,492,929	1,497,078	1,500,994	17,643,710
AMORTIZATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES OTHER THAN INCOME	1,118,828	1,118,828	1,118,828	1,118,828	1,118,828	1,118,828	1,118,828	1,118,828	1,118,828	1,118,828	1,118,828	1,118,828	13,425,931
TAXES OTHER THAN INCOME - GRWTH	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAXES FEDERAL	86,537	86,537	86,537	86,537	86,537	86,537	86,537	86,537	86,537	86,537	86,537	86,537	1,038,443
INCOME TAXES - STATE	(28,107)	(28,107)	(28,107)	(28,107)	(28,107)	(28,107)	(28,107)	(28,107)	(28,107)	(28,107)	(28,107)	(28,107)	(337,284)
INCOME TAXES - GROWTH - FEDERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAXES - GROWTH - STATE	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST SYNCHRONIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED TAXES - FEDERAL	100,691	100,691	100,691	100,691	100,691	100,691	100,691	100,691	100,691	100,691	100,691	100,691	1,208,287
DEFERRED TAXES - STATE	86,314	86,314	86,314	86,314	86,314	86,314	86,314	86,314	86,314	86,314	86,314	86,314	1,035,772
INVESTMENT TAX CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	12,491,078	11,924,628	11,495,456	11,200,589	10,707,215	10,278,872	10,100,660	10,035,592	9,992,354	10,173,315	10,825,031	11,966,281	131,191,071
OPERATING INCOME	3,178,726	2,088,980	1,797,305	1,441,827	947,729	508,599	338,421	237,017	(39,498)	343,323	1,149,663	2,274,894	14,266,985
EQUITY EARNINGS-SUBS	-	-	-	-	-	-	-	-	-	-	-	-	-
INVEST TAX CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER INCOME & DEDUCTIONS NET	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCOME	\$ 3,178,726	\$ 2,088,980	\$ 1,797,305	\$ 1,441,827	\$ 947,729	\$ 508,599	\$ 338,421	\$ 237,017	\$ (39,498)	\$ 343,323	\$ 1,149,663	\$ 2,274,894	\$ 14,266,985
THERMS SOLD	44,906,929	36,429,457	35,545,170	33,297,541	32,966,149	36,489,868	29,881,785	29,345,647	25,755,754	28,440,857	31,100,367	37,274,657	401,434,180
*REV DUE TO GROWTH INC IN OPER REV	\$ 240,837	\$ 212,964	\$ 193,784	\$ 185,620	\$ 164,877	\$ 145,779	\$ 137,832	\$ 133,324	\$ 133,118	\$ 138,276	\$ 164,333	\$ 215,035	\$ 2,065,779

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
 Historic Base Year + 1: 12/31/2022  
 Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	<b>TOTAL OPERATING REV</b>	\$ 15,505,378	\$ 13,871,623	\$ 13,168,118	\$ 12,524,866	\$ 11,552,552	\$ 10,701,790	\$ 10,361,646	\$ 10,199,628	\$ 9,875,004	\$ 10,437,932	\$ 11,874,316	\$ 14,096,001	\$ 144,168,854
2	TOTAL BILLS	92,005	92,005	92,005	92,005	92,005	92,005	92,005	92,005	92,005	92,005	92,005	92,005	1,104,060
3	TOTAL THERMS	44,847,024	36,381,922	35,508,494	33,265,811	32,943,161	36,475,489	29,872,109	29,339,045	25,744,756	28,430,220	31,076,232	37,223,476	401,107,740
COST OF GAS														
4	FIRM THERMS SOLD	44,847,024	36,381,922	35,508,494	33,265,811	32,943,161	36,475,489	29,872,109	29,339,045	25,744,756	28,430,220	31,076,232	37,223,476	401,107,740
5	COST OF GAS-FIRM	\$ 5,579,200	\$ 4,936,366	\$ 4,513,266	\$ 4,218,504	\$ 3,729,435	\$ 3,304,568	\$ 3,127,156	\$ 3,062,394	\$ 3,012,842	\$ 3,184,368	\$ 3,821,707	\$ 4,937,240	\$ 47,427,046
6	TOTAL COST OF GAS	\$ 5,579,200	\$ 4,936,366	\$ 4,513,266	\$ 4,218,504	\$ 3,729,435	\$ 3,304,568	\$ 3,127,156	\$ 3,062,394	\$ 3,012,842	\$ 3,184,368	\$ 3,821,707	\$ 4,937,240	\$ 47,427,046
7	NET REVENUES	\$ 9,926,179	\$ 8,935,257	\$ 8,654,852	\$ 8,306,362	\$ 7,823,117	\$ 7,397,222	\$ 7,234,490	\$ 7,137,234	\$ 6,862,162	\$ 7,253,564	\$ 8,052,609	\$ 9,158,761	\$ 96,741,808

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Evergam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>RS</b>														
BILLS		62,822	62,822	62,822	62,822	62,822	62,822	62,822	62,822	62,822	62,822	62,822	62,822	753,864
THERMS		2,230,592	1,861,939	1,592,224	1,498,858	1,240,655	971,744	845,031	777,325	818,336	850,889	1,183,511	1,878,347	15,749,451
CUSTOMER CHARGE	\$11.00	\$ 691,042	\$ 691,042	\$ 691,042	\$ 691,042	\$ 691,042	\$ 691,042	\$ 691,042	\$ 691,042	\$ 691,042	\$ 691,042	\$ 691,042	\$ 691,042	\$ 8,292,504
ENERGY CHARGE	\$0.49828	1,111,459	927,767	793,373	746,851	618,194	484,201	421,062	387,326	407,760	423,981	589,720	935,943	7,847,636
GRIP	\$0.31642	705,804	589,155	503,811	474,269	392,568	307,479	267,385	245,961	258,938	269,238	374,487	594,346	4,983,441
CONSERVATION	\$0.08627	192,433	160,629	137,361	129,307	107,031	83,832	72,901	67,060	70,598	73,406	102,101	162,045	1,358,705
PGA	\$1.05040	2,343,014	1,955,780	1,672,472	1,574,401	1,303,184	1,020,720	887,621	816,503	859,580	893,773	1,243,160	1,973,015	16,543,223
<b>TOTAL</b>		<b>\$ 5,043,752</b>	<b>\$ 4,324,373</b>	<b>\$ 3,798,060</b>	<b>\$ 3,615,869</b>	<b>\$ 3,112,020</b>	<b>\$ 2,587,274</b>	<b>\$ 2,340,011</b>	<b>\$ 2,207,891</b>	<b>\$ 2,287,918</b>	<b>\$ 2,351,441</b>	<b>\$ 3,000,510</b>	<b>\$ 4,356,391</b>	<b>\$ 39,025,510</b>
<b>RS-GS</b>														
BILLS		797	797	797	797	797	797	797	797	797	797	797	797	9,564
THERMS		11,905	11,209	9,165	8,811	7,418	4,385	3,285	3,026	4,534	4,070	7,712	11,387	86,905
CUSTOMER CHARGE	\$21.25	\$ 16,936	\$ 16,936	\$ 16,936	\$ 16,936	\$ 16,936	\$ 16,936	\$ 16,936	\$ 16,936	\$ 16,936	\$ 16,936	\$ 16,936	\$ 16,936	\$ 203,235
ENERGY CHARGE	\$0.49828	5,932	5,585	4,567	4,390	3,696	2,185	1,637	1,508	2,259	2,028	3,843	5,674	43,303
GRIP	\$0.31642	3,767	3,547	2,900	2,788	2,347	1,388	1,039	957	1,435	1,288	2,440	3,603	27,498
CONSERVATION	\$0.08627	1,027	967	791	760	640	378	283	261	391	351	665	982	7,497
PGA	\$1.05040	12,505	11,773	9,626	9,255	7,791	4,606	3,451	3,178	4,762	4,275	8,100	11,961	91,285
<b>TOTAL</b>		<b>\$ 40,167</b>	<b>\$ 38,808</b>	<b>\$ 34,820</b>	<b>\$ 34,130</b>	<b>\$ 31,411</b>	<b>\$ 25,493</b>	<b>\$ 23,347</b>	<b>\$ 22,841</b>	<b>\$ 25,783</b>	<b>\$ 24,877</b>	<b>\$ 31,985</b>	<b>\$ 39,157</b>	<b>\$ 372,819</b>
<b>GS-1</b>														
BILLS		849	849	849	849	849	849	849	849	849	849	849	849	10,188
THERMS		117,038	102,587	97,977	81,170	71,682	67,234	61,859	62,927	65,642	71,698	87,705	101,789	989,309
CUSTOMER CHARGE	\$20.00	\$ 16,980	\$ 16,980	\$ 16,980	\$ 16,980	\$ 16,980	\$ 16,980	\$ 16,980	\$ 16,980	\$ 16,980	\$ 16,980	\$ 16,980	\$ 16,980	\$ 203,760
ENERGY CHARGE	\$0.39136	45,804	40,148	38,344	31,767	28,054	26,313	24,209	24,627	25,690	28,060	34,324	39,836	387,176
GRIP	\$0.22966	26,879	23,560	22,502	18,642	16,463	15,441	14,206	14,452	15,075	16,466	20,142	23,377	227,205
CONSERVATION	\$0.05498	6,435	5,640	5,387	4,463	3,941	3,697	3,401	3,460	3,609	3,942	4,822	5,596	54,392
PGA	\$1.05040	122,937	107,757	102,916	85,261	75,295	70,622	64,976	66,099	68,951	75,311	92,126	106,919	1,039,170
<b>TOTAL</b>		<b>\$ 219,035</b>	<b>\$ 194,086</b>	<b>\$ 186,128</b>	<b>\$ 157,112</b>	<b>\$ 140,733</b>	<b>\$ 133,052</b>	<b>\$ 123,773</b>	<b>\$ 125,618</b>	<b>\$ 130,305</b>	<b>\$ 140,759</b>	<b>\$ 168,394</b>	<b>\$ 192,708</b>	<b>\$ 1,911,703</b>
<b>GSTS-1</b>														
BILLS		211	211	211	211	211	211	211	211	211	211	211	211	2,532
THERMS		83,017	79,396	67,747	60,221	51,966	52,932	41,560	46,796	48,973	49,601	57,742	69,067	709,019
CUSTOMER CHARGE	\$20.00	\$ 4,220	\$ 4,220	\$ 4,220	\$ 4,220	\$ 4,220	\$ 4,220	\$ 4,220	\$ 4,220	\$ 4,220	\$ 4,220	\$ 4,220	\$ 4,220	\$ 50,640
TRANSPORTATION CHARGE	\$0.39136	32,489	31,072	26,513	23,568	20,338	20,716	16,265	18,314	19,166	19,412	22,598	27,030	277,482
GRIP	\$0.22966	19,066	18,234	15,559	13,830	11,935	12,156	9,545	10,747	11,247	11,391	13,261	15,862	162,833
CONSERVATION	\$0.05498	4,564	4,365	3,725	3,311	2,857	2,910	2,285	2,573	2,693	2,727	3,175	3,797	38,982
SWING	\$0.17310	14,370	13,743	11,727	10,424	8,995	9,163	7,194	8,100	8,477	8,586	9,995	11,956	122,731
<b>TOTAL</b>		<b>\$ 74,710</b>	<b>\$ 71,635</b>	<b>\$ 61,744</b>	<b>\$ 55,354</b>	<b>\$ 48,345</b>	<b>\$ 49,165</b>	<b>\$ 39,508</b>	<b>\$ 43,955</b>	<b>\$ 45,803</b>	<b>\$ 46,336</b>	<b>\$ 53,249</b>	<b>\$ 62,865</b>	<b>\$ 652,668</b>



Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>GS-2</b>														
BILLS		2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	26,700
THERMS		771,263	710,734	631,355	550,160	487,516	456,707	426,115	433,717	449,542	459,579	548,649	689,660	6,614,997
CUSTOMER CHARGE	\$33.00	\$ 73,425	\$ 73,425	\$ 73,425	\$ 73,425	\$ 73,425	\$ 73,425	\$ 73,425	\$ 73,425	\$ 73,425	\$ 73,425	\$ 73,425	\$ 73,425	\$ 881,100
ENERGY CHARGE	\$0.39136	301,842	278,153	247,087	215,311	190,794	178,737	166,764	169,739	175,933	179,861	214,719	269,905	2,588,845
GRIP	\$0.22966	177,128	163,227	144,997	126,350	111,963	104,887	97,861	99,607	103,242	105,547	126,003	158,387	1,519,200
CONSERVATION	\$0.04090	31,545	29,069	25,822	22,502	19,939	18,679	17,428	17,739	18,386	18,797	22,440	28,207	270,553
PGA	\$1.05040	810,135	746,555	663,176	577,888	512,087	479,725	447,591	455,576	472,199	482,742	576,301	724,419	6,948,393
TOTAL		\$ 1,394,075	\$ 1,290,429	\$ 1,154,508	\$ 1,015,476	\$ 908,209	\$ 855,454	\$ 803,070	\$ 816,087	\$ 843,184	\$ 860,371	\$ 1,012,887	\$ 1,254,343	\$ 12,208,092
<b>GSTS-2</b>														
BILLS		856	856	856	856	856	856	856	856	856	856	856	856	10,272
THERMS		597,635	555,017	513,104	474,221	440,170	417,412	421,257	408,481	414,561	416,353	486,576	558,919	5,703,706
CUSTOMER CHARGE	\$33.00	\$ 28,248	\$ 28,248	\$ 28,248	\$ 28,248	\$ 28,248	\$ 28,248	\$ 28,248	\$ 28,248	\$ 28,248	\$ 28,248	\$ 28,248	\$ 28,248	\$ 338,976
TRANSPORTATION CHARGE	\$0.39136	233,890	217,211	200,808	185,591	172,265	163,359	164,863	159,863	162,242	162,944	190,426	218,739	2,232,202
GRIP	\$0.22966	137,253	127,465	117,839	108,910	101,089	95,863	96,746	93,812	95,208	95,620	111,747	128,361	1,309,913
CONSERVATION	\$0.04090	24,443	22,700	20,986	19,396	18,003	17,072	17,229	16,707	16,956	17,029	19,901	22,860	233,282
SWING	\$0.16700	99,805	92,688	85,688	79,195	73,508	69,708	70,350	68,216	69,232	69,531	81,258	93,339	952,519
TOTAL		\$ 523,640	\$ 488,313	\$ 453,570	\$ 421,340	\$ 393,113	\$ 374,249	\$ 377,437	\$ 366,846	\$ 371,886	\$ 373,371	\$ 431,580	\$ 491,547	\$ 5,066,892
<b>CS-GS</b>														
BILLS		286	286	286	286	286	286	286	286	286	286	286	286	3,432
THERMS		7,020	5,627	5,328	4,353	6,848	4,313	3,331	3,109	3,461	4,015	4,650	7,058	59,113
CUSTOMER CHARGE	\$35.81	\$ 10,242	\$ 10,242	\$ 10,242	\$ 10,242	\$ 10,242	\$ 10,242	\$ 10,242	\$ 10,242	\$ 10,242	\$ 10,242	\$ 10,242	\$ 10,242	\$ 122,900
ENERGY CHARGE	\$0.39136	2,747	2,202	2,085	1,704	2,680	1,688	1,304	1,217	1,354	1,571	1,820	2,762	23,134
GRIP	\$0.22966	1,612	1,292	1,224	1,000	1,573	991	765	714	795	922	1,068	1,621	13,576
CONSERVATION	\$0.05498	386	309	293	239	377	237	183	171	190	221	256	388	3,250
PGA	\$1.05040	7,374	5,911	5,597	4,572	7,194	4,531	3,499	3,265	3,635	4,218	4,884	7,413	62,092
TOTAL		\$ 22,361	\$ 19,956	\$ 19,441	\$ 17,757	\$ 22,065	\$ 17,688	\$ 15,992	\$ 15,609	\$ 16,216	\$ 17,174	\$ 18,269	\$ 22,426	\$ 224,953
<b>LVS</b>														
BILLS		666	666	666	666	666	666	666	666	666	666	666	666	7,992
THERMS		905,067	846,759	743,415	723,333	632,097	600,391	585,576	548,080	526,367	540,441	689,022	809,602	8,150,150
CUSTOMER CHARGE	\$90.00	\$ 59,940	\$ 59,940	\$ 59,940	\$ 59,940	\$ 59,940	\$ 59,940	\$ 59,940	\$ 59,940	\$ 59,940	\$ 59,940	\$ 59,940	\$ 59,940	\$ 719,280
ENERGY CHARGE	\$0.35366	320,086	299,465	262,916	255,814	223,547	212,334	207,095	193,834	186,155	191,132	243,679	286,324	2,882,382
GRIP	\$0.16008	144,883	135,549	119,006	115,791	101,186	96,111	93,739	87,737	84,261	86,514	110,299	129,601	1,304,676
CONSERVATION	\$0.03407	30,836	28,849	25,328	24,644	21,536	20,455	19,951	18,673	17,933	18,413	23,475	27,583	277,676
PGA	\$1.05040	950,682	889,436	780,883	759,789	663,955	630,650	615,089	575,704	552,896	567,679	723,749	850,406	8,560,918
TOTAL		\$ 1,506,426	\$ 1,413,239	\$ 1,248,074	\$ 1,215,978	\$ 1,070,164	\$ 1,019,490	\$ 995,814	\$ 935,887	\$ 901,185	\$ 923,678	\$ 1,161,142	\$ 1,353,855	\$ 13,744,931

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>LVTS</b>														
BILLS		1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	15,432
THERMS		2,623,623	2,440,626	2,706,135	2,840,327	2,795,377	2,745,884	2,807,268	2,906,992	2,525,714	2,840,860	2,636,635	2,464,373	32,333,815
CUSTOMER CHARGE	\$90.00	\$ 115,740	\$ 115,740	\$ 115,740	\$ 115,740	\$ 115,740	\$ 115,740	\$ 115,740	\$ 115,740	\$ 115,740	\$ 115,740	\$ 115,740	\$ 115,740	\$ 1,388,880
TRANSPORTATION CHARGE	\$0.35366	927,871	863,152	957,052	1,004,510	988,613	971,109	992,818	1,028,087	893,244	1,004,698	932,472	871,550	11,435,177
GRIP	\$0.16008	419,990	390,695	433,198	454,680	447,484	439,561	449,387	465,351	404,316	454,765	422,073	394,497	5,175,997
CONSERVATION	\$0.03407	89,387	83,152	92,198	96,770	95,238	93,552	95,644	99,041	86,051	96,788	89,830	83,961	1,101,613
SWING	\$0.15740	412,958	384,155	425,946	447,067	439,992	432,202	441,864	457,561	397,547	447,151	415,006	387,892	5,089,342
<b>TOTAL</b>		<b>\$ 1,965,945</b>	<b>\$ 1,836,894</b>	<b>\$ 2,024,133</b>	<b>\$ 2,118,767</b>	<b>\$ 2,087,068</b>	<b>\$ 2,052,165</b>	<b>\$ 2,095,454</b>	<b>\$ 2,165,780</b>	<b>\$ 1,896,899</b>	<b>\$ 2,119,143</b>	<b>\$ 1,975,122</b>	<b>\$ 1,853,641</b>	<b>\$ 24,191,010</b>
<b>IS</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$280.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.23080	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.09536	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ITS</b>														
BILLS		18	18	18	18	18	18	18	18	18	18	18	18	216
THERMS		778,797	776,279	808,181	734,568	786,657	792,559	793,174	861,462	764,226	871,798	807,285	770,734	9,545,720
CUSTOMER CHARGE	\$280.00	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 60,480
TRANSPORTATION CHARGE	\$0.23080	179,746	179,165	186,528	169,538	181,560	182,923	183,065	198,825	176,383	201,211	186,321	177,885	2,203,152
GRIP	\$0.09536	74,266	74,026	77,068	70,048	75,016	75,578	75,637	82,149	72,877	83,135	76,983	73,497	910,280
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
SWING	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 259,052</b>	<b>\$ 258,231</b>	<b>\$ 268,636</b>	<b>\$ 244,627</b>	<b>\$ 261,616</b>	<b>\$ 263,541</b>	<b>\$ 263,742</b>	<b>\$ 286,014</b>	<b>\$ 254,300</b>	<b>\$ 289,386</b>	<b>\$ 268,344</b>	<b>\$ 256,423</b>	<b>\$ 3,173,912</b>
<b>GLS</b>														
BILLS		29	29	29	29	29	29	29	29	29	29	29	29	348
THERMS		8,732	9,032	8,821	8,412	8,530	8,530	8,289	7,835	7,861	7,968	7,921	7,791	99,723
CUSTOMER CHARGE	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.24210	2,114	2,187	2,136	2,036	2,065	2,065	2,007	1,897	1,903	1,929	1,918	1,886	24,143
GRIP	\$1.14051	9,959	10,301	10,061	9,594	9,729	9,729	9,454	8,936	8,966	9,088	9,034	8,886	113,735
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.05040	9,172	9,487	9,266	8,836	8,960	8,960	8,707	8,230	8,257	8,370	8,320	8,184	104,749
<b>TOTAL</b>		<b>\$ 21,245</b>	<b>\$ 21,974</b>	<b>\$ 21,462</b>	<b>\$ 20,466</b>	<b>\$ 20,754</b>	<b>\$ 20,754</b>	<b>\$ 20,168</b>	<b>\$ 19,062</b>	<b>\$ 19,126</b>	<b>\$ 19,386</b>	<b>\$ 19,272</b>	<b>\$ 18,957</b>	<b>\$ 242,627</b>

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>GLTS</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION CHARGE	\$0.24210	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$1.14051	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
SWING	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NGVS</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.17111	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.22966	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14610	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.05040	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NGVTS</b>														
BILLS		2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS		73,314	66,883	76,471	78,225	77,867	78,603	85,529	86,951	72,876	78,553	73,347	73,526	922,147
CUSTOMER CHARGE	\$100.00	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 2,400
TRANSPORTATION CHARGE	\$0.17111	12,545	11,444	13,085	13,385	13,324	13,450	14,635	14,878	12,470	13,441	12,550	12,581	157,789
GRIP	\$0.22966	16,837	15,360	17,562	17,965	17,883	18,052	19,643	19,969	16,737	18,041	16,845	16,886	211,780
CONSERVATION	\$0.14610	10,711	9,772	11,172	11,429	11,376	11,484	12,496	12,704	10,647	11,477	10,716	10,742	134,726
SWING	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 40,293</b>	<b>\$ 36,776</b>	<b>\$ 42,020</b>	<b>\$ 42,979</b>	<b>\$ 42,783</b>	<b>\$ 43,186</b>	<b>\$ 46,973</b>	<b>\$ 47,751</b>	<b>\$ 40,054</b>	<b>\$ 43,158</b>	<b>\$ 40,311</b>	<b>\$ 40,409</b>	<b>\$ 506,695</b>
<b>SPECIAL CONTRACTS</b>														
BILLS		6	6	6	6	6	6	6	6	6	6	6	6	72
THERMS		2,707,489	1,449,574	1,717,032	1,674,647	1,977,991	1,984,323	2,765,025	1,878,311	1,701,300	1,870,873	4,022,642	3,075,718	26,824,925
SPECIAL CONTRACT REVENUE		\$ 285,914	\$ 153,077	\$ 181,320	\$ 176,844	\$ 208,878	\$ 209,547	\$ 291,989	\$ 198,352	\$ 179,659	\$ 197,566	\$ 424,795	\$ 324,799	\$ 2,832,740
<b>TOTAL</b>		<b>\$ 285,914</b>	<b>\$ 153,077</b>	<b>\$ 181,320</b>	<b>\$ 176,844</b>	<b>\$ 208,878</b>	<b>\$ 209,547</b>	<b>\$ 291,989</b>	<b>\$ 198,352</b>	<b>\$ 179,659</b>	<b>\$ 197,566</b>	<b>\$ 424,795</b>	<b>\$ 324,799</b>	<b>\$ 2,832,740</b>

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Evergam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>SHIPPER FEES</b>														
SHIPPER ADMINISTRATION CHARGE	\$	1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 13,200
TOTAL	\$	1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 13,200
<b>TELEMETRY &amp; ADMIN REVENUES</b>														
TRANSPORTATION ADMIN	\$	12,439	\$ 12,439	\$ 12,439	\$ 12,439	\$ 12,439	\$ 12,439	\$ 12,439	\$ 12,439	\$ 12,439	\$ 12,439	\$ 12,439	\$ 12,439	\$ 149,262
TELEMETRY REVENUES		1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	21,240
TOTAL	\$	14,209	\$ 14,209	\$ 14,209	\$ 14,209	\$ 14,209	\$ 14,209	\$ 14,209	\$ 14,209	\$ 14,209	\$ 14,209	\$ 14,209	\$ 14,209	\$ 170,502
MISCELLANEOUS SERVICE REVENUE		176,913	161,152	149,151	138,403	132,765	116,544	108,150	106,954	107,789	112,695	132,086	161,206	1,603,809
AEP REVENUES		36,792	33,514	31,018	28,783	27,611	24,237	22,492	22,243	22,417	23,437	27,469	33,525	333,538
TOTAL MISC. REVENUES		213,705	194,667	180,169	167,186	160,376	140,781	130,642	129,197	130,206	136,132	159,556	194,731	1,937,347
REVENUE TAXES		504,552	459,602	425,373	394,722	378,643	332,381	308,441	305,031	307,412	321,403	376,706	459,754	4,574,019
TOTAL OPERATING REVENUE	\$	12,130,179	\$ 10,817,369	\$ 10,114,767	\$ 9,713,914	\$ 8,901,485	\$ 8,139,530	\$ 7,891,669	\$ 7,701,228	\$ 7,465,244	\$ 7,879,489	\$ 9,157,430	\$ 10,937,314	\$ 110,849,619
TOTAL BILLS		70,053	70,053	70,053	70,053	70,053	70,053	70,053	70,053	70,053	70,053	70,053	70,053	840,636
TOTAL THERMS		10,915,491	8,915,661	8,976,956	8,737,307	8,584,776	8,185,019	8,847,300	8,025,013	7,403,393	8,066,696	10,613,396	10,517,972	107,788,980
COST OF GAS														
FIRM THERMS SOLD		10,915,491	8,915,661	8,976,956	8,737,307	8,584,776	8,185,019	8,847,300	8,025,013	7,403,393	8,066,696	10,613,396	10,517,972	107,788,980
COST OF GAS-FIRM	\$	4,759,014	\$ 4,196,178	\$ 3,748,442	\$ 3,538,889	\$ 3,085,443	\$ 2,717,220	\$ 2,537,578	\$ 2,450,108	\$ 2,433,296	\$ 2,548,815	\$ 3,147,069	\$ 4,154,608	\$ 39,316,660
TOTAL COST OF GAS	\$	4,759,014	\$ 4,196,178	\$ 3,748,442	\$ 3,538,889	\$ 3,085,443	\$ 2,717,220	\$ 2,537,578	\$ 2,450,108	\$ 2,433,296	\$ 2,548,815	\$ 3,147,069	\$ 4,154,608	\$ 39,316,660
NET REVENUES	\$	7,371,166	\$ 6,621,191	\$ 6,366,324	\$ 6,175,025	\$ 5,816,042	\$ 5,422,310	\$ 5,354,091	\$ 5,251,121	\$ 5,031,948	\$ 5,330,674	\$ 6,010,361	\$ 6,782,707	\$ 71,532,959

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>FTS-A</b>														
BILLS		1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	13,452
THERMS		10,552	9,252	8,478	8,358	7,037	6,301	6,216	6,027	6,035	5,973	7,128	9,734	91,090
CUSTOMER CHARGE	\$13.00	\$ 14,573	\$ 14,573	\$ 14,573	\$ 14,573	\$ 14,573	\$ 14,573	\$ 14,573	\$ 14,573	\$ 14,573	\$ 14,573	\$ 14,573	\$ 14,573	174,876
TRANSPORTATION CHARGE	\$0.46358	4,892	4,289	3,930	3,874	3,262	2,921	2,882	2,794	2,797	2,769	3,304	4,512	42,228
GRIP	\$0.71307	7,524	6,597	6,046	5,960	5,018	4,493	4,433	4,298	4,303	4,259	5,082	6,941	64,954
CONSERVATION	\$0.21173	2,234	1,959	1,795	1,770	1,490	1,334	1,316	1,278	1,265	1,509	2,061	2,061	19,286
SWING	\$0.17870	1,886	1,653	1,515	1,494	1,258	1,126	1,111	1,077	1,078	1,067	1,274	1,739	16,278
<b>TOTAL</b>		<b>\$ 31,108</b>	<b>\$ 29,071</b>	<b>\$ 27,859</b>	<b>\$ 27,670</b>	<b>\$ 25,601</b>	<b>\$ 24,447</b>	<b>\$ 24,315</b>	<b>\$ 24,018</b>	<b>\$ 24,030</b>	<b>\$ 23,934</b>	<b>\$ 25,743</b>	<b>\$ 29,827</b>	<b>\$ 317,621</b>
<b>FTS-A (Fixed)</b>														
BILLS		30	30	30	30	30	30	30	30	30	30	30	30	360
THERMS		414	286	223	189	164	152	175	161	202	156	190	275	2,588
CUSTOMER CHARGE	\$17.00	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	6,120
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.71307	295	204	159	135	117	109	125	115	144	112	136	196	1,845
CONSERVATION	\$0.21173	88	61	47	40	35	32	37	34	43	33	40	58	548
SWING	\$0.17870	74	51	40	34	29	27	31	29	36	28	34	49	462
<b>TOTAL</b>		<b>\$ 967</b>	<b>\$ 825</b>	<b>\$ 756</b>	<b>\$ 718</b>	<b>\$ 692</b>	<b>\$ 678</b>	<b>\$ 704</b>	<b>\$ 687</b>	<b>\$ 733</b>	<b>\$ 683</b>	<b>\$ 720</b>	<b>\$ 814</b>	<b>\$ 8,976</b>
<b>FTS-B</b>														
BILLS		2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	26,700
THERMS		33,579	29,602	25,369	25,362	21,722	19,628	19,422	18,718	19,550	18,510	22,426	31,880	285,768
CUSTOMER CHARGE	\$15.50	\$ 34,488	\$ 34,488	\$ 34,488	\$ 34,488	\$ 34,488	\$ 34,488	\$ 34,488	\$ 34,488	\$ 34,488	\$ 34,488	\$ 34,488	\$ 34,488	413,850
TRANSPORTATION CHARGE	\$0.49286	16,550	14,590	12,504	12,500	10,706	9,674	9,572	9,225	9,636	9,123	11,053	15,713	140,844
GRIP	\$0.21508	7,222	6,367	5,456	5,455	4,672	4,222	4,177	4,026	4,205	3,981	4,823	6,857	61,463
CONSERVATION	\$0.16429	5,517	4,863	4,168	4,167	3,569	3,225	3,191	3,075	3,212	3,041	3,684	5,238	46,949
SWING	\$0.17910	6,014	5,302	4,544	4,542	3,890	3,515	3,478	3,352	3,501	3,315	4,016	5,710	51,181
<b>TOTAL</b>		<b>\$ 69,791</b>	<b>\$ 65,609</b>	<b>\$ 61,159</b>	<b>\$ 61,152</b>	<b>\$ 57,324</b>	<b>\$ 55,123</b>	<b>\$ 54,906</b>	<b>\$ 54,166</b>	<b>\$ 55,041</b>	<b>\$ 53,947</b>	<b>\$ 58,064</b>	<b>\$ 68,004</b>	<b>\$ 714,286</b>
<b>FTS-B (Fixed)</b>														
BILLS		62	62	62	62	62	62	62	62	62	62	62	62	744
THERMS		1,141	919	634	664	540	523	529	502	526	528	608	977	8,090
CUSTOMER CHARGE	\$23.00	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	17,112
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.21508	245	198	136	143	116	112	114	108	113	114	131	210	1,740
CONSERVATION	\$0.16429	187	151	104	109	89	86	87	82	86	87	100	161	1,329
SWING	\$0.17910	204	165	113	119	97	94	95	90	94	95	109	175	1,449
<b>TOTAL</b>		<b>\$ 2,063</b>	<b>\$ 1,939</b>	<b>\$ 1,780</b>	<b>\$ 1,797</b>	<b>\$ 1,728</b>	<b>\$ 1,718</b>	<b>\$ 1,721</b>	<b>\$ 1,706</b>	<b>\$ 1,720</b>	<b>\$ 1,721</b>	<b>\$ 1,766</b>	<b>\$ 1,972</b>	<b>\$ 21,630</b>

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:

Historic Base Year + 1: 12/31/2022

Witness: M. Everngam / J. Taylor

Company:

Florida Division of Chesapeake Utilities Corporation

Docket No.:

20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>FTS-1</b>														
BILLS		14,440	14,440	14,440	14,440	14,440	14,440	14,440	14,440	14,440	14,440	14,440	14,440	173,280
THERMS		356,517	299,991	265,894	249,926	196,989	171,021	161,973	153,173	151,843	159,824	208,941	326,026	2,702,117
CUSTOMER CHARGE	\$19.00	\$ 274,360	\$ 274,360	\$ 274,360	\$ 274,360	\$ 274,360	\$ 274,360	\$ 274,360	\$ 274,360	\$ 274,360	\$ 274,360	\$ 274,360	\$ 274,360	\$ 3,292,320
TRANSPORTATION CHARGE	\$0.46310	165,103	138,926	123,135	115,741	91,226	79,200	75,010	70,934	70,319	74,015	96,760	150,982	1,251,350
GRIP	\$0.11405	40,661	34,214	30,325	28,504	22,467	19,505	18,473	17,469	17,318	18,228	23,830	37,183	308,176
CONSERVATION	\$0.14627	52,148	43,880	38,892	36,557	28,814	25,015	23,692	22,405	22,210	23,377	30,562	47,688	395,239
SWING	\$0.19430	69,271	58,288	51,663	48,561	38,275	33,229	31,471	29,761	29,503	31,054	40,597	63,347	525,021
TOTAL		\$ 601,542	\$ 549,668	\$ 518,376	\$ 503,722	\$ 455,141	\$ 431,309	\$ 423,006	\$ 414,930	\$ 413,710	\$ 421,034	\$ 466,109	\$ 573,560	\$ 5,772,107
<b>FTS-1 (Fixed)</b>														
BILLS		212	212	212	212	212	212	212	212	212	212	212	212	2,544
THERMS		4,735	4,264	3,944	3,478	3,801	2,713	2,798	2,706	2,700	2,547	3,215	4,323	41,223
CUSTOMER CHARGE	\$29.00	\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,148	\$ 6,148	\$ 73,776
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.11405	540	486	450	397	434	309	319	309	308	290	367	493	4,701
CONSERVATION	\$0.14627	693	624	577	509	556	397	409	396	395	372	470	632	6,030
SWING	\$0.19430	920	828	766	676	739	527	544	526	525	495	625	840	8,010
TOTAL		\$ 8,300	\$ 8,086	\$ 7,941	\$ 7,729	\$ 7,876	\$ 7,381	\$ 7,420	\$ 7,378	\$ 7,376	\$ 7,306	\$ 7,610	\$ 8,113	\$ 92,517
<b>FTS-2</b>														
BILLS		842	842	842	842	842	842	842	842	842	842	842	842	10,104
THERMS		86,804	71,658	73,691	57,364	32,697	21,604	19,829	16,589	15,972	21,734	39,739	68,416	526,096
CUSTOMER CHARGE	\$34.00	\$ 28,628	\$ 28,628	\$ 28,628	\$ 28,628	\$ 28,628	\$ 28,628	\$ 28,628	\$ 28,628	\$ 28,628	\$ 28,628	\$ 28,628	\$ 28,628	\$ 343,536
TRANSPORTATION CHARGE	\$0.31960	27,742	22,902	23,552	18,333	10,450	6,905	6,337	5,302	5,105	6,946	12,700	21,866	168,140
GRIP	\$0.15536	13,486	11,133	11,449	8,912	5,080	3,356	3,081	2,577	2,481	3,377	6,174	10,629	81,734
CONSERVATION	\$0.08113	7,042	5,814	5,979	4,654	2,653	1,753	1,609	1,346	1,296	1,763	3,224	5,551	42,682
SWING	\$0.20520	17,812	14,704	15,121	11,771	6,709	4,433	4,069	3,404	3,277	4,460	8,154	14,039	107,955
TOTAL		\$ 94,711	\$ 83,180	\$ 84,728	\$ 72,298	\$ 53,520	\$ 45,075	\$ 43,724	\$ 41,257	\$ 40,787	\$ 45,174	\$ 58,881	\$ 80,712	\$ 744,048
<b>FTS-2 (Fixed)</b>														
BILLS		26	26	26	26	26	26	26	26	26	26	26	26	312
THERMS		1,676	1,558	1,460	1,129	997	983	796	1,046	969	972	1,326	1,574	14,485
CUSTOMER CHARGE	\$48.00	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 14,976
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.15536	260	242	227	175	155	153	124	163	151	151	206	244	2,250
CONSERVATION	\$0.08113	136	126	118	92	81	80	65	85	79	79	108	128	1,175
SWING	\$0.20520	344	320	300	232	205	202	163	215	199	200	272	323	2,972
TOTAL		\$ 1,988	\$ 1,936	\$ 1,893	\$ 1,746	\$ 1,688	\$ 1,682	\$ 1,600	\$ 1,710	\$ 1,676	\$ 1,678	\$ 1,834	\$ 1,943	\$ 21,374

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:

Historic Base Year + 1: 12/31/2022

Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>FTS-2.1</b>														
BILLS		696	696	696	696	696	696	696	696	696	696	696	696	8,352
THERMS		146,400	127,125	123,820	91,510	46,242	30,051	27,101	23,979	19,645	32,198	64,795	116,456	849,324
CUSTOMER CHARGE	\$40.00	\$ 27,840	\$ 27,840	\$ 27,840	\$ 27,840	\$ 27,840	\$ 27,840	\$ 27,840	\$ 27,840	\$ 27,840	\$ 27,840	\$ 27,840	\$ 27,840	\$ 334,080
TRANSPORTATION CHARGE	\$0.30827	45,131	39,189	38,170	28,210	14,255	9,264	8,355	7,392	6,056	9,926	19,974	35,900	261,821
GRIP	\$0.15932	23,324	20,254	19,727	14,579	7,367	4,788	4,318	3,820	3,130	5,130	10,323	18,554	135,314
CONSERVATION	\$0.05816	8,515	7,394	7,201	5,322	2,689	1,748	1,576	1,395	1,143	1,873	3,768	6,773	49,397
SWING	\$0.19160	28,050	24,357	23,724	17,533	8,860	5,758	5,193	4,594	3,764	6,169	12,415	22,313	162,730
TOTAL		\$ 132,860	\$ 119,033	\$ 116,662	\$ 93,485	\$ 61,011	\$ 49,397	\$ 47,281	\$ 45,041	\$ 41,932	\$ 50,937	\$ 74,321	\$ 111,380	\$ 943,343
<b>FTS-2.1 (Fixed)</b>														
BILLS		17	17	17	17	17	17	17	17	17	17	17	17	204
THERMS		2,714	2,563	2,409	2,156	2,141	1,981	1,900	1,924	2,169	2,142	2,238	2,689	27,027
CUSTOMER CHARGE	\$87.00	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 17,748
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.15932	432	408	384	344	341	316	303	307	346	341	357	428	4,306
CONSERVATION	\$0.05816	158	149	140	125	125	115	110	112	126	125	130	156	1,572
SWING	\$0.19160	520	491	462	413	410	380	364	369	416	411	429	515	5,178
TOTAL		\$ 2,589	\$ 2,528	\$ 2,464	\$ 2,361	\$ 2,355	\$ 2,289	\$ 2,256	\$ 2,266	\$ 2,366	\$ 2,355	\$ 2,395	\$ 2,579	\$ 28,804
<b>FTS-3</b>														
BILLS		313	313	313	313	313	313	313	313	313	313	313	313	3,756
THERMS		227,268	165,824	146,696	96,930	53,340	36,022	25,522	17,913	19,937	44,766	108,875	219,864	1,162,956
CUSTOMER CHARGE	\$108.00	\$ 33,804	\$ 33,804	\$ 33,804	\$ 33,804	\$ 33,804	\$ 33,804	\$ 33,804	\$ 33,804	\$ 33,804	\$ 33,804	\$ 33,804	\$ 33,804	\$ 405,648
TRANSPORTATION CHARGE	\$0.24102	54,776	39,967	35,357	23,362	12,856	8,682	6,151	4,317	4,805	10,789	26,241	52,992	280,296
GRIP	\$0.05948	13,518	9,863	8,725	5,765	3,173	2,143	1,518	1,065	1,186	2,663	6,476	13,078	69,173
CONSERVATION	\$0.05020	11,409	8,324	7,364	4,866	2,678	1,808	1,281	899	1,001	2,247	5,466	11,037	58,380
SWING	\$0.15780	35,863	26,167	23,149	15,295	8,417	5,684	4,027	2,827	3,146	7,064	17,180	34,695	183,514
TOTAL		\$ 149,370	\$ 118,125	\$ 108,399	\$ 83,093	\$ 60,927	\$ 52,121	\$ 46,782	\$ 42,913	\$ 43,942	\$ 56,567	\$ 89,167	\$ 145,605	\$ 997,011
<b>FTS-3 (Fixed)</b>														
BILLS		17	17	17	17	17	17	17	17	17	17	17	17	204
THERMS		5,706	5,507	5,257	5,181	4,833	4,661	4,588	4,556	4,857	4,831	5,445	5,761	61,182
CUSTOMER CHARGE	\$162.00	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 2,754	\$ 33,048
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.05948	339	328	313	308	287	277	273	271	289	287	324	343	3,639
CONSERVATION	\$0.05020	286	276	264	260	243	234	230	229	244	243	273	289	3,071
SWING	\$0.15780	900	869	830	818	763	735	724	719	766	762	859	909	9,655
TOTAL		\$ 4,280	\$ 4,227	\$ 4,160	\$ 4,140	\$ 4,047	\$ 4,001	\$ 3,981	\$ 3,973	\$ 4,053	\$ 4,046	\$ 4,210	\$ 4,295	\$ 49,413

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>FTS-3.1</b>														
BILLS		330	330	330	330	330	330	330	330	330	330	330	330	3,960
THERMS		240,246	208,601	206,532	193,517	181,661	187,399	180,577	176,277	179,455	174,620	192,215	218,074	2,339,173
CUSTOMER CHARGE	\$134.00	\$ 44,220	\$ 44,220	\$ 44,220	\$ 44,220	\$ 44,220	\$ 44,220	\$ 44,220	\$ 44,220	\$ 44,220	\$ 44,220	\$ 44,220	\$ 44,220	\$ 530,640
TRANSPORTATION CHARGE	\$0.20383	48,969	42,519	42,098	39,445	37,028	38,198	36,807	35,931	36,578	35,593	39,179	44,450	476,794
GRIP	\$0.07553	18,146	15,756	15,599	14,616	13,721	14,154	13,639	13,314	13,554	13,189	14,518	16,471	176,678
CONSERVATION	\$0.03672	8,822	7,660	7,584	7,106	6,671	6,881	6,631	6,473	6,590	6,412	7,058	8,008	85,894
SWING	\$0.15890	38,175	33,147	32,818	30,750	28,866	29,778	28,694	28,010	28,515	27,747	30,543	34,652	371,695
TOTAL		\$ 158,332	\$ 143,301	\$ 142,319	\$ 136,137	\$ 130,505	\$ 133,231	\$ 129,991	\$ 127,948	\$ 129,457	\$ 127,161	\$ 135,518	\$ 147,801	\$ 1,641,700
<b>FTS-3.1 (Fixed)</b>														
BILLS		7	7	7	7	7	7	7	7	7	7	7	7	84
THERMS		4,805	4,173	4,131	3,871	3,634	3,748	3,612	3,526	3,590	3,493	3,845	4,362	46,789
CUSTOMER CHARGE	\$263.00	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 22,092
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.07553	363	315	312	292	274	283	273	266	271	264	290	329	3,534
CONSERVATION	\$0.03672	176	153	152	142	133	138	133	129	132	128	141	160	1,718
SWING	\$0.15890	764	663	656	615	577	596	574	560	570	555	611	693	7,435
TOTAL		\$ 3,144	\$ 2,972	\$ 2,961	\$ 2,891	\$ 2,826	\$ 2,857	\$ 2,820	\$ 2,797	\$ 2,814	\$ 2,788	\$ 2,884	\$ 3,024	\$ 34,779
<b>FTS-4</b>														
BILLS		217	217	217	217	217	217	217	217	217	217	217	217	2,604
THERMS		328,628	298,861	275,874	254,220	223,422	228,599	221,790	204,521	223,120	228,429	270,480	333,897	3,091,841
CUSTOMER CHARGE	\$210.00	\$ 45,570	\$ 45,570	\$ 45,570	\$ 45,570	\$ 45,570	\$ 45,570	\$ 45,570	\$ 45,570	\$ 45,570	\$ 45,570	\$ 45,570	\$ 45,570	\$ 546,840
TRANSPORTATION CHARGE	\$0.18900	62,111	56,485	52,140	48,048	42,227	43,205	41,918	38,655	42,170	43,173	51,121	63,107	584,358
GRIP	\$0.08381	27,542	25,048	23,121	21,306	18,725	19,159	18,588	17,141	18,700	19,145	22,669	27,984	259,127
CONSERVATION	\$0.03070	10,089	9,175	8,469	7,805	6,859	7,018	6,809	6,279	6,850	7,013	8,304	10,251	94,920
SWING	\$0.16460	54,092	49,193	45,409	41,845	36,775	37,627	36,507	33,664	36,726	37,599	44,521	54,959	508,917
TOTAL		\$ 199,404	\$ 185,470	\$ 174,710	\$ 164,573	\$ 150,156	\$ 152,579	\$ 149,392	\$ 141,308	\$ 150,015	\$ 152,500	\$ 172,184	\$ 201,871	\$ 1,994,162
<b>FTS-5</b>														
BILLS		36	36	36	36	36	36	36	36	36	36	36	36	432
THERMS		105,761	97,951	107,415	96,240	83,097	73,630	73,897	73,323	79,984	72,732	85,818	96,766	1,046,614
CUSTOMER CHARGE	\$380.00	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 164,160
TRANSPORTATION CHARGE	\$0.16580	17,535	16,240	17,809	15,957	13,777	12,208	12,252	12,157	13,261	12,059	14,229	16,044	173,529
GRIP	\$0.08987	9,505	8,803	9,653	8,649	7,468	6,617	6,641	6,590	7,188	6,536	7,712	8,696	94,059
CONSERVATION	\$0.02681	2,835	2,626	2,880	2,580	2,228	1,974	1,981	1,966	2,144	1,950	2,301	2,594	28,060
SWING	\$0.15880	16,795	15,555	17,058	15,283	13,196	11,692	11,735	11,644	12,701	11,550	13,628	15,366	166,202
TOTAL		\$ 60,350	\$ 56,904	\$ 61,080	\$ 56,149	\$ 50,349	\$ 46,171	\$ 46,289	\$ 46,036	\$ 48,975	\$ 45,775	\$ 51,550	\$ 56,381	\$ 626,010



Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:

Historic Base Year + 1: 12/31/2022

Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>FTS-6</b>														
BILLS		30	30	30	30	30	30	30	30	30	30	30	30	360
THERMS		245,150	223,150	203,477	211,587	190,458	191,466	194,022	209,588	199,292	199,635	188,354	225,484	2,481,663
CUSTOMER CHARGE	\$600.00	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 216,000
TRANSPORTATION CHARGE	\$0.15137	37,108	33,778	30,800	32,028	28,830	28,982	29,369	31,725	30,167	30,219	28,511	34,131	375,649
GRIP	\$0.05768	14,140	12,871	11,737	12,204	10,986	11,044	11,191	12,089	11,495	11,515	10,864	13,006	143,142
CONSERVATION	\$0.02165	5,307	4,831	4,405	4,581	4,123	4,145	4,201	4,538	4,315	4,322	4,078	4,882	53,728
SWING	\$0.15920	39,028	35,525	32,394	33,685	30,321	30,481	30,888	33,366	31,727	31,782	29,986	35,897	395,081
TOTAL		\$ 113,584	\$ 105,006	\$ 97,336	\$ 100,498	\$ 92,260	\$ 92,653	\$ 93,649	\$ 99,718	\$ 95,704	\$ 95,838	\$ 91,439	\$ 105,916	\$ 1,183,600
<b>FTS-7</b>														
BILLS		26	26	26	26	26	26	26	26	26	26	26	26	312
THERMS		409,053	368,395	390,521	339,374	342,950	342,357	334,885	345,627	316,646	356,621	359,278	388,732	4,294,439
CUSTOMER CHARGE	\$700.00	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 218,400
TRANSPORTATION CHARGE	\$0.12300	50,314	45,313	48,034	41,743	42,183	42,110	41,191	42,512	38,947	43,864	44,191	47,814	528,216
GRIP	\$0.07716	31,563	28,425	30,133	26,186	26,462	26,416	25,840	26,669	24,432	27,517	27,722	29,995	331,359
CONSERVATION	\$0.01486	6,079	5,474	5,803	5,043	5,096	5,087	4,976	5,136	4,705	5,299	5,339	5,777	63,815
SWING	\$0.15570	63,690	57,359	60,804	52,841	53,397	53,305	52,142	53,814	49,302	55,526	55,940	60,526	668,644
TOTAL		\$ 169,844	\$ 154,771	\$ 162,974	\$ 144,013	\$ 145,338	\$ 145,119	\$ 142,348	\$ 146,331	\$ 135,587	\$ 150,407	\$ 151,391	\$ 162,311	\$ 1,810,434
<b>FTS-8</b>														
BILLS		19	19	19	19	19	19	19	19	19	19	19	19	228
THERMS		578,920	496,126	524,505	418,872	414,694	417,226	412,030	412,648	390,284	453,795	470,894	508,102	5,498,096
CUSTOMER CHARGE	\$1,200.00	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 273,600
TRANSPORTATION CHARGE	\$0.11024	63,820	54,693	57,821	46,176	45,716	45,995	45,422	45,490	43,025	50,026	51,911	56,013	606,110
GRIP	\$0.08318	48,155	41,268	43,628	34,842	34,494	34,705	34,273	34,324	32,464	37,747	39,169	42,264	457,332
CONSERVATION	\$0.01337	7,740	6,633	7,013	5,600	5,544	5,578	5,509	5,517	5,218	6,067	6,296	6,793	73,510
SWING	\$0.15250	88,285	75,659	79,987	63,878	63,241	63,627	62,835	62,929	59,518	69,204	71,811	77,486	838,460
TOTAL		\$ 230,800	\$ 201,053	\$ 211,250	\$ 173,296	\$ 171,796	\$ 172,705	\$ 170,838	\$ 171,060	\$ 163,025	\$ 185,844	\$ 191,987	\$ 205,356	\$ 2,249,011
<b>FTS-9</b>														
BILLS		7	7	7	7	7	7	7	7	7	7	7	7	84
THERMS		330,425	306,054	319,415	289,172	290,374	298,682	299,178	292,634	301,597	324,368	308,506	342,918	3,703,323
CUSTOMER CHARGE	\$2,000.00	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 168,000
TRANSPORTATION CHARGE	\$0.09133	30,178	27,952	29,172	26,410	26,520	27,279	27,324	26,726	27,545	29,625	28,176	31,319	338,224
GRIP	\$0.12900	42,625	39,481	41,204	37,303	37,458	38,530	38,594	37,750	38,906	41,843	39,797	44,236	477,729
CONSERVATION	\$0.01122	3,707	3,434	3,584	3,245	3,258	3,351	3,357	3,283	3,384	3,639	3,461	3,848	41,551
SWING	\$0.14910	49,266	45,633	47,625	43,116	43,295	44,533	44,607	43,632	44,968	48,363	45,998	51,129	552,165
TOTAL		\$ 139,776	\$ 130,500	\$ 135,585	\$ 124,073	\$ 124,531	\$ 127,693	\$ 127,882	\$ 125,391	\$ 128,803	\$ 137,471	\$ 131,433	\$ 144,532	\$ 1,577,670

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>FTS-10</b>														
BILLS		3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS		358,826	304,084	332,631	329,550	309,529	304,585	291,051	302,115	256,926	280,519	286,087	274,988	3,630,889
CUSTOMER CHARGE	\$3,000.00	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 108,000
TRANSPORTATION CHARGE	\$0.08318	29,847	25,294	27,668	27,412	25,747	25,335	24,210	25,130	21,371	23,334	23,797	22,873	302,017
GRIP	\$0.07393	26,528	22,481	24,591	24,364	22,883	22,518	21,517	22,335	18,995	20,739	21,150	20,330	268,432
CONSERVATION	\$0.01032	3,703	3,138	3,433	3,401	3,194	3,143	3,004	3,118	2,651	2,895	2,952	2,838	37,471
SWING	\$0.16810	60,319	51,116	55,915	55,397	52,032	51,201	48,926	50,785	43,189	47,155	48,091	46,225	610,352
TOTAL		\$ 129,397	\$ 111,029	\$ 120,608	\$ 119,574	\$ 112,856	\$ 111,197	\$ 106,656	\$ 110,369	\$ 95,206	\$ 103,122	\$ 104,991	\$ 101,267	\$ 1,326,272
<b>FTS-11</b>														
BILLS		1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS		167,218	149,244	159,897	116,770	102,752	78,260	98,021	100,170	113,750	146,595	156,604	137,967	1,527,249
CUSTOMER CHARGE	\$5,500.00	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 66,000
TRANSPORTATION CHARGE	\$0.06977	11,667	10,413	11,156	8,147	7,169	5,460	6,839	6,989	7,936	10,228	10,926	9,626	106,556
GRIP	\$0.05328	8,909	7,952	8,519	6,221	5,475	4,170	5,223	5,337	6,061	7,811	8,344	7,351	81,372
CONSERVATION	\$0.00744	1,244	1,110	1,190	869	764	582	729	745	846	1,091	1,165	1,026	11,363
SWING	\$0.15230	25,467	22,730	24,352	17,784	15,649	11,919	14,929	15,256	17,324	22,326	23,851	21,012	232,600
TOTAL		\$ 52,788	\$ 47,705	\$ 50,717	\$ 38,521	\$ 34,557	\$ 27,631	\$ 33,219	\$ 33,827	\$ 37,667	\$ 46,956	\$ 49,786	\$ 44,516	\$ 497,891
<b>FTS-12</b>														
BILLS		5	5	5	5	5	5	5	5	5	5	5	5	60
THERMS		1,376,484	1,367,890	1,557,672	1,411,991	1,523,795	1,260,867	1,334,921	1,490,409	1,339,766	1,464,303	1,417,558	1,481,379	17,027,034
CUSTOMER CHARGE	\$9,000.00	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 540,000
TRANSPORTATION CHARGE	\$0.061238	84,293	83,767	95,389	86,467	93,314	77,213	81,748	91,270	82,045	89,671	86,808	90,717	1,042,702
GRIP	\$0.03708	51,040	50,721	57,758	52,357	56,502	46,753	49,499	55,264	49,679	54,296	52,563	54,930	631,362
CONSERVATION	\$0.00766	10,544	10,478	11,932	10,816	11,672	9,658	10,225	11,417	10,263	11,217	10,858	11,347	130,427
SWING	\$0.14990	206,335	205,047	233,495	211,657	228,417	189,004	200,105	223,412	200,831	219,499	212,492	222,059	2,552,352
TOTAL		\$ 397,212	\$ 395,013	\$ 443,574	\$ 406,297	\$ 434,906	\$ 367,628	\$ 386,577	\$ 426,363	\$ 387,817	\$ 419,683	\$ 407,722	\$ 424,052	\$ 4,896,843
<b>NVS</b>														
BILLS		1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS		5,693	5,276	6,110	9,950	10,380	8,995	9,390	9,245	9,796	9,403	8,108	7,786	100,131
CUSTOMER CHARGE	\$100.00	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
TRANSPORTATION CHARGE	\$0.17111	974	903	1,045	1,703	1,776	1,539	1,607	1,582	1,676	1,609	1,387	1,332	17,133
GRIP	\$0.05329	303	281	326	530	553	479	500	493	522	501	432	415	5,336
CONSERVATION	\$0.01443	82	76	88	144	150	130	136	133	141	136	117	112	1,445
SWING	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 1,460	\$ 1,360	\$ 1,559	\$ 2,476	\$ 2,579	\$ 2,248	\$ 2,343	\$ 2,308	\$ 2,440	\$ 2,346	\$ 2,036	\$ 1,959	\$ 25,114

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>SPECIAL CONTRACTS</b>														
BILLS		11	11	11	11	11	11	11	11	11	11	11	11	132
THERMS		28,853,003	22,871,072	21,741,148	20,269,339	20,273,111	24,563,850	17,267,215	17,412,508	14,645,676	16,315,637	16,207,782	21,844,672	242,265,015
SPECIAL CONTRACT REVENUE		\$ 323,956	\$ 256,792	\$ 244,106	\$ 227,580	\$ 227,623	\$ 275,798	\$ 193,873	\$ 195,504	\$ 164,439	\$ 183,189	\$ 181,978	\$ 245,268	\$ 2,720,106
TOTAL		\$ 323,956	\$ 256,792	\$ 244,106	\$ 227,580	\$ 227,623	\$ 275,798	\$ 193,873	\$ 195,504	\$ 164,439	\$ 183,189	\$ 181,978	\$ 245,268	\$ 2,720,106
<b>SAS</b>														
NUMBER OF SHIPPERS		12	12	12	12	12	12	12	12	12	12	12	12	144
NUMBER OF CONSUMERS IN POOL		1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	19,356
SHIPPER ADMIN CHARGE	\$7.50	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 145,170
TOTAL		\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 12,098	\$ 145,170
<b>SABS</b>														
NUMBER OF SHIPPERS		12	12	12	12	12	12	12	12	12	12	12	12	144
NUMBER OF CONSUMERS IN POOL		19,068	19,068	19,068	19,068	19,068	19,068	19,068	19,068	19,068	19,068	19,068	19,068	228,816
SHIPPER ADMIN CHARGE	\$5.50	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 1,258,488
TOTAL		\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 104,874	\$ 1,258,488
<b>SABS/SAS</b>														
NUMBER OF SHIPPERS		12	12	12	12	12	12	12	12	12	12	12	12	144
MONTHLY RATE		\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
TOTAL		\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 43,200
MISCELLANEOUS SERVICE REVENUE		29,565	25,846	24,778	21,996	19,266	17,517	17,395	17,412	17,564	18,267	21,059	26,359	257,025
TOTAL MISC. REVENUES		\$ 29,565	\$ 25,846	\$ 24,778	\$ 21,996	\$ 19,266	\$ 17,517	\$ 17,395	\$ 17,412	\$ 17,564	\$ 18,267	\$ 21,059	\$ 26,359	\$ 257,025
REVENUE TAXES		86,437	75,565	72,441	64,308	56,327	51,213	50,856	50,907	51,352	53,406	61,570	77,064	751,445
TOTAL OPERATING REVENUE		\$ 3,316,189	\$ 2,998,088	\$ 3,002,745	\$ 2,762,865	\$ 2,608,356	\$ 2,522,035	\$ 2,432,397	\$ 2,457,898	\$ 2,368,803	\$ 2,514,706	\$ 2,668,918	\$ 3,097,050	\$ 32,750,051
TOTAL BILLS		20,694	20,694	20,694	20,694	20,694	20,694	20,694	20,694	20,694	20,694	20,694	20,694	248,328
TOTAL THERMS		33,881,717	27,419,424	26,487,202	24,486,697	24,320,360	28,255,305	20,991,440	21,279,886	18,304,286	20,324,332	20,420,453	26,653,100	292,824,202
COST OF GAS		33,881,717	27,419,424	26,487,202	24,486,697	24,320,360	28,255,305	20,991,440	21,279,886	18,304,286	20,324,332	20,420,453	26,653,100	292,824,202
FIRM THERMS SOLD		\$ 800,050	\$ 721,194	\$ 748,972	\$ 664,992	\$ 632,237	\$ 576,574	\$ 580,292	\$ 601,013	\$ 568,818	\$ 623,291	\$ 660,116	\$ 760,831	\$ 7,938,380
COST OF GAS-FIRM		\$ 800,050	\$ 721,194	\$ 748,972	\$ 664,992	\$ 632,237	\$ 576,574	\$ 580,292	\$ 601,013	\$ 568,818	\$ 623,291	\$ 660,116	\$ 760,831	\$ 7,938,380
TOTAL COST OF GAS		\$ 800,050	\$ 721,194	\$ 748,972	\$ 664,992	\$ 632,237	\$ 576,574	\$ 580,292	\$ 601,013	\$ 568,818	\$ 623,291	\$ 660,116	\$ 760,831	\$ 7,938,380
NET REVENUES		\$ 2,516,140	\$ 2,276,894	\$ 2,253,773	\$ 2,097,873	\$ 1,976,118	\$ 1,945,461	\$ 1,852,106	\$ 1,856,885	\$ 1,799,985	\$ 1,891,415	\$ 2,008,802	\$ 2,336,219	\$ 24,811,671

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Evergam / J. Taylor

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>TS-1 &lt;1,000</b>														
BILLS		676	676	676	676	676	676	676	676	676	676	676	676	8,112
THERMS		9,991	8,539	8,791	8,678	8,291	7,628	7,923	7,109	7,397	7,758	8,333	9,561	99,998
CUSTOMER CHARGE	\$9.00	\$ 6,084	\$ 6,084	\$ 6,084	\$ 6,084	\$ 6,084	\$ 6,084	\$ 6,084	\$ 6,084	\$ 6,084	\$ 6,084	\$ 6,084	\$ 6,084	\$ 73,008
TRANSPORTATION CHARGE	\$0.37835	3,780	3,231	3,326	3,283	3,137	2,886	2,998	2,690	2,799	2,935	3,153	3,617	37,834
CONSERVATION	\$0.08395	839	717	738	728	696	640	665	597	621	651	700	803	8,395
SWING	\$0.15730	1,572	1,343	1,383	1,365	1,304	1,200	1,246	1,118	1,163	1,220	1,311	1,504	15,730
TOTAL		\$ 12,275	\$ 11,375	\$ 11,531	\$ 11,461	\$ 11,221	\$ 10,810	\$ 10,993	\$ 10,489	\$ 10,667	\$ 10,891	\$ 11,247	\$ 12,008	\$ 134,967
<b>TS-2 &gt;1,000 &lt;15,000</b>														
BILLS		22	22	22	22	22	22	22	22	22	22	22	22	264
THERMS		7,012	6,845	7,073	6,846	6,829	6,506	6,786	6,135	6,435	6,582	6,645	7,263	80,957
CUSTOMER CHARGE	\$25.00	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 6,600
TRANSPORTATION CHARGE	\$0.05762	404	394	408	394	393	375	391	354	371	379	383	419	4,665
CONSERVATION	\$0.01167	82	80	83	80	80	76	79	72	75	77	78	85	945
SWING	\$0.14460	1,014	990	1,023	990	987	941	981	887	931	952	961	1,050	11,706
TOTAL		\$ 2,050	\$ 2,014	\$ 2,063	\$ 2,014	\$ 2,011	\$ 1,942	\$ 2,002	\$ 1,862	\$ 1,926	\$ 1,958	\$ 1,971	\$ 2,104	\$ 23,916
<b>TS-3 &gt;15,000 &lt;100,000</b>														
BILLS		1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS		899	730	670	746	721	862	711	605	583	367	460	634	7,986
CUSTOMER CHARGE	\$60.00	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 720
TRANSPORTATION CHARGE	\$0.04785	43	35	32	36	34	41	34	29	28	18	22	30	382
CONSERVATION	\$0.01658	15	12	11	12	12	14	12	10	10	6	8	11	132
SWING	\$0.18470	166	135	124	138	133	159	131	112	108	68	85	117	1,475
TOTAL		\$ 284	\$ 242	\$ 227	\$ 246	\$ 240	\$ 275	\$ 237	\$ 211	\$ 205	\$ 151	\$ 175	\$ 218	\$ 2,710
MISC SERVICE REVENUE		219	191	189	194	188	193	184	163	166	150	163	193	2,193
SABS	\$2.030	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	17,028
TOTAL MISC. REVENUES		1,638	1,610	1,608	1,612	1,607	1,612	1,603	1,582	1,585	1,569	1,582	1,612	19,221
REVENUE TAXES		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING REVENUE		\$ 16,246	\$ 15,241	\$ 15,429	\$ 15,333	\$ 15,078	\$ 14,639	\$ 14,835	\$ 14,143	\$ 14,383	\$ 14,569	\$ 14,975	\$ 15,942	\$ 180,813
TOTAL BILLS		699	699	699	699	699	699	699	699	699	699	699	699	8,388
TOTAL THERMS		17,902	16,114	16,533	16,269	15,840	14,996	15,420	13,849	14,416	14,707	15,438	17,458	188,941
COST OF GAS														
FIRM THERMS SOLD		17,902	16,114	16,533	16,269	15,840	14,996	15,420	13,849	14,416	14,707	15,438	17,458	188,941
COST OF GAS-FIRM		\$ 2,738	\$ 2,455	\$ 2,517	\$ 2,480	\$ 2,413	\$ 2,288	\$ 2,347	\$ 2,107	\$ 2,191	\$ 2,229	\$ 2,345	\$ 2,658	\$ 28,766
TOTAL COST OF GAS		\$ 2,738	\$ 2,455	\$ 2,517	\$ 2,480	\$ 2,413	\$ 2,288	\$ 2,347	\$ 2,107	\$ 2,191	\$ 2,229	\$ 2,345	\$ 2,658	\$ 28,766
NET REVENUES		\$ 13,508	\$ 12,785	\$ 12,912	\$ 12,853	\$ 12,666	\$ 12,351	\$ 12,488	\$ 12,037	\$ 12,193	\$ 12,340	\$ 12,630	\$ 13,284	\$ 152,046

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>RS</b>														
BILLS		524	524	524	524	524	524	524	524	524	524	524	524	6,288
THERMS		7,964	7,114	5,440	5,301	4,456	3,901	3,803	3,496	3,809	3,813	4,307	6,690	60,094
CUSTOMER CHARGE	\$8.50	\$ 4,454	\$ 4,454	\$ 4,454	\$ 4,454	\$ 4,454	\$ 4,454	\$ 4,454	\$ 4,454	\$ 4,454	\$ 4,454	\$ 4,454	\$ 4,454	\$ 53,448
ENERGY CHARGE	\$0.55700	4,436	3,962	3,030	2,953	2,482	2,173	2,119	1,947	2,121	2,124	2,399	3,726	33,472
GRIP	\$0.15245	1,214	1,084	829	808	679	595	580	533	581	581	657	1,020	9,161
CONSERVATION	\$0.08627	687	614	469	457	384	337	328	302	329	329	372	577	5,184
PGA	\$1.05040	8,366	7,472	5,714	5,568	4,681	4,098	3,995	3,672	4,001	4,005	4,524	7,027	63,123
<b>TOTAL</b>		<b>\$ 19,157</b>	<b>\$ 17,586</b>	<b>\$ 14,497</b>	<b>\$ 14,241</b>	<b>\$ 12,680</b>	<b>\$ 11,656</b>	<b>\$ 11,476</b>	<b>\$ 10,908</b>	<b>\$ 11,485</b>	<b>\$ 11,493</b>	<b>\$ 12,405</b>	<b>\$ 16,805</b>	<b>\$ 164,389</b>
<b>COMMERCIAL SMALL (GS1)</b>														
BILLS		22	22	22	22	22	22	22	22	22	22	22	22	264
THERMS		4,936	4,961	4,108	3,523	2,418	2,286	1,459	2,945	2,313	3,176	4,118	6,702	42,944
CUSTOMER CHARGE	\$17.50	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 4,620
ENERGY CHARGE	\$0.55700	2,749	2,764	2,288	1,963	1,347	1,273	813	1,640	1,288	1,769	2,294	3,733	23,920
GRIP	\$0.01456	72	72	60	51	35	33	21	43	34	46	60	98	625
CONSERVATION	\$0.05498	271	273	226	194	133	126	80	162	127	175	226	368	2,361
PGA	\$1.05040	5,185	5,212	4,315	3,701	2,540	2,401	1,533	3,093	2,429	3,336	4,325	7,039	45,108
<b>TOTAL</b>		<b>\$ 8,662</b>	<b>\$ 8,705</b>	<b>\$ 7,274</b>	<b>\$ 6,294</b>	<b>\$ 4,440</b>	<b>\$ 4,218</b>	<b>\$ 2,832</b>	<b>\$ 5,323</b>	<b>\$ 4,263</b>	<b>\$ 5,711</b>	<b>\$ 7,290</b>	<b>\$ 11,623</b>	<b>\$ 76,635</b>
<b>COMMERCIAL TRANSPORTATION (GSTS-1)</b>														
BILLS		9	9	9	9	9	9	9	9	9	9	9	9	108
THERMS		3,027	2,954	2,982	2,759	2,626	2,389	2,242	2,285	2,873	2,951	3,032	3,296	33,415
CUSTOMER CHARGE	\$17.50	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 1,890
TRANSPORTATION CHARGE	\$0.55700	1,686	1,645	1,661	1,537	1,463	1,331	1,249	1,273	1,600	1,643	1,689	1,836	18,612
GRIP	\$0.01456	44	43	43	40	38	35	33	33	42	43	44	48	487
CONSERVATION	\$0.05498	166	162	164	152	144	131	123	126	158	162	167	181	1,837
SWING	\$0.21030	636	621	627	580	552	502	471	481	604	620	638	693	7,027
<b>TOTAL</b>		<b>\$ 2,690</b>	<b>\$ 2,629</b>	<b>\$ 2,653</b>	<b>\$ 2,467</b>	<b>\$ 2,355</b>	<b>\$ 2,157</b>	<b>\$ 2,034</b>	<b>\$ 2,070</b>	<b>\$ 2,562</b>	<b>\$ 2,627</b>	<b>\$ 2,694</b>	<b>\$ 2,916</b>	<b>\$ 29,853</b>
<b>LARGE VOLUME SERVICE (LVS)</b>														
BILLS		2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS		3,141	3,157	2,614	2,242	1,538	1,454	928	1,874	1,472	2,021	2,620	4,264	27,325
CUSTOMER CHARGE	\$175.00	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 4,200
ENERGY CHARGE	\$0.21800	685	688	570	489	335	317	202	408	321	441	571	930	5,957
GRIP	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	107	108	89	76	52	50	32	64	50	69	89	145	931
PGA	\$1.05040	3,299	3,316	2,746	2,355	1,616	1,528	975	1,968	1,546	2,123	2,752	4,479	28,702
<b>TOTAL</b>		<b>\$ 4,441</b>	<b>\$ 4,462</b>	<b>\$ 3,755</b>	<b>\$ 3,270</b>	<b>\$ 2,354</b>	<b>\$ 2,244</b>	<b>\$ 1,559</b>	<b>\$ 2,790</b>	<b>\$ 2,267</b>	<b>\$ 2,982</b>	<b>\$ 3,763</b>	<b>\$ 5,904</b>	<b>\$ 39,790</b>

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness: M. Evergam / J. Taylor

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Rate Class	Current Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>LARGE VOLUME TRANSPORTATION SERVICE (LVTS)</b>														
BILLS		2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS		12,847	12,538	12,658	11,712	11,147	10,140	9,516	9,699	12,196	12,524	12,869	13,993	141,839
CUSTOMER CHARGE	\$175.00	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 4,200
TRANSPORTATION CHARGE	\$0.21800	2,801	2,733	2,760	2,553	2,430	2,210	2,075	2,114	2,659	2,730	2,805	3,050	30,921
GRIP	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION SWING	\$0.03407	438	427	431	399	380	345	324	330	416	427	438	477	4,832
	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 3,588</b>	<b>\$ 3,510</b>	<b>\$ 3,541</b>	<b>\$ 3,302</b>	<b>\$ 3,160</b>	<b>\$ 2,906</b>	<b>\$ 2,749</b>	<b>\$ 2,795</b>	<b>\$ 3,424</b>	<b>\$ 3,507</b>	<b>\$ 3,594</b>	<b>\$ 3,877</b>	<b>\$ 39,953</b>
MISC SERVICE REVENUE		\$ 1,633	\$ 1,557	\$ 1,330	\$ 1,221	\$ 1,010	\$ 916	\$ 794	\$ 942	\$ 982	\$ 1,090	\$ 1,247	\$ 1,768	\$ 14,490
TRANSP ADMIN CHARGE	\$4.50 / \$20.50	82	82	82	82	82	82	82	82	82	82	82	82	978
<b>TOTAL MISC. REVENUES</b>		<b>\$ 1,714</b>	<b>\$ 1,638</b>	<b>\$ 1,412</b>	<b>\$ 1,303</b>	<b>\$ 1,091</b>	<b>\$ 997</b>	<b>\$ 875</b>	<b>\$ 1,024</b>	<b>\$ 1,063</b>	<b>\$ 1,172</b>	<b>\$ 1,329</b>	<b>\$ 1,849</b>	<b>\$ 15,468</b>
<b>REVENUE TAXES</b>		<b>\$ 2,511</b>	<b>\$ 2,394</b>	<b>\$ 2,046</b>	<b>\$ 1,878</b>	<b>\$ 1,553</b>	<b>\$ 1,409</b>	<b>\$ 1,221</b>	<b>\$ 1,449</b>	<b>\$ 1,509</b>	<b>\$ 1,677</b>	<b>\$ 1,918</b>	<b>\$ 2,719</b>	<b>22,284</b>
<b>TOTAL OPERATING REVENUE</b>		<b>\$ 42,763</b>	<b>\$ 40,925</b>	<b>\$ 35,177</b>	<b>\$ 32,754</b>	<b>\$ 27,633</b>	<b>\$ 25,586</b>	<b>\$ 22,745</b>	<b>\$ 26,358</b>	<b>\$ 26,574</b>	<b>\$ 29,168</b>	<b>\$ 32,993</b>	<b>\$ 45,694</b>	<b>\$ 388,371</b>
TOTAL BILLS		559	559	559	559	559	559	559	559	559	559	559	559	6,708
TOTAL THERMS		31,915	30,723	27,803	25,538	22,185	20,170	17,949	20,298	22,662	24,485	26,945	34,945	305,617
COST OF GAS														
FIRM THERMS SOLD		31,915	30,723	27,803	25,538	22,185	20,170	17,949	20,298	22,662	24,485	26,945	34,945	305,617
COST OF GAS-FIRM		\$ 17,398	\$ 16,538	\$ 13,335	\$ 12,144	\$ 9,342	\$ 8,486	\$ 6,939	\$ 9,167	\$ 8,537	\$ 10,034	\$ 12,178	\$ 19,143	\$ 143,240
<b>TOTAL COST OF GAS</b>		<b>\$ 17,398</b>	<b>\$ 16,538</b>	<b>\$ 13,335</b>	<b>\$ 12,144</b>	<b>\$ 9,342</b>	<b>\$ 8,486</b>	<b>\$ 6,939</b>	<b>\$ 9,167</b>	<b>\$ 8,537</b>	<b>\$ 10,034</b>	<b>\$ 12,178</b>	<b>\$ 19,143</b>	<b>\$ 143,240</b>
<b>NET REVENUES</b>		<b>\$ 25,365</b>	<b>\$ 24,388</b>	<b>\$ 21,842</b>	<b>\$ 20,611</b>	<b>\$ 18,291</b>	<b>\$ 17,100</b>	<b>\$ 15,806</b>	<b>\$ 17,191</b>	<b>\$ 18,037</b>	<b>\$ 19,134</b>	<b>\$ 20,816</b>	<b>\$ 26,551</b>	<b>\$ 245,131</b>

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type Of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Current Rate	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	<b>TOTAL OPERATING REV</b>	\$ 15,669,804	\$ 14,013,608	\$ 13,292,761	\$ 12,642,416	\$ 11,654,944	\$ 10,787,470	\$ 10,439,080	\$ 10,272,610	\$ 9,952,856	\$ 10,516,638	\$ 11,974,694	\$ 14,241,175	\$ 145,458,055
2	TOTAL BILLS	94,403	94,403	94,403	94,403	94,403	94,403	94,403	94,403	94,403	94,403	94,403	94,403	1,132,836
3	TOTAL THERMS	44,906,929	36,429,457	35,545,170	33,297,541	32,966,149	36,489,868	29,881,785	29,345,647	25,755,754	28,440,857	31,100,367	37,274,657	401,434,180
COST OF GAS														
4	FIRM THERMS SOLD	44,906,929	36,429,457	35,545,170	33,297,541	32,966,149	36,489,868	29,881,785	29,345,647	25,755,754	28,440,857	31,100,367	37,274,657	401,434,180
5	COST OF GAS-FIRM	\$ 5,642,400	\$ 4,988,296	\$ 4,557,012	\$ 4,259,065	\$ 3,762,533	\$ 3,329,177	\$ 3,147,705	\$ 3,080,869	\$ 3,033,363	\$ 3,205,574	\$ 3,853,140	\$ 4,990,474	\$ 47,849,607
6	TOTAL COST OF GAS	\$ 5,642,400	\$ 4,988,296	\$ 4,557,012	\$ 4,259,065	\$ 3,762,533	\$ 3,329,177	\$ 3,147,705	\$ 3,080,869	\$ 3,033,363	\$ 3,205,574	\$ 3,853,140	\$ 4,990,474	\$ 47,849,607
7	NET REVENUES	\$ 10,027,404	\$ 9,025,312	\$ 8,735,748	\$ 8,383,351	\$ 7,892,411	\$ 7,458,293	\$ 7,291,375	\$ 7,191,741	\$ 6,919,494	\$ 7,311,064	\$ 8,121,553	\$ 9,250,701	\$ 97,608,448

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:

Company: Florida Public Utilities Company

Projected Test Year: 12/31/2023

Witness: M. Evergam / J. Taylor

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>RS</b>														
BILLS		64,633	64,633	64,633	64,633	64,633	64,633	64,633	64,633	64,633	64,633	64,633	64,633	775,596
THERMS		2,294,886	1,915,607	1,638,118	1,542,061	1,276,416	999,753	869,388	799,731	841,923	875,414	1,217,624	1,932,488	16,203,409
CUSTOMER CHARGE	\$11.00	\$ 710,963	\$ 710,963	\$ 710,963	\$ 710,963	\$ 710,963	\$ 710,963	\$ 710,963	\$ 710,963	\$ 710,963	\$ 710,963	\$ 710,963	\$ 710,963	\$ 8,531,556
ENERGY CHARGE	\$0.49828	1,143,496	954,509	816,241	768,378	636,012	498,157	433,199	398,490	419,514	436,202	606,718	962,920	8,073,835
GRIP	\$0.31642	726,148	606,136	518,333	487,939	403,883	316,342	275,092	253,051	266,401	276,999	385,281	611,478	5,127,083
CONSERVATION	\$0.08627	197,980	165,259	141,320	133,034	110,116	86,249	75,002	68,993	72,633	75,522	105,044	166,716	1,397,868
PGA	\$1.05040	2,410,548	2,012,153	1,720,679	1,619,781	1,340,747	1,050,141	913,206	840,037	884,356	919,535	1,278,992	2,029,885	17,020,061
<b>TOTAL</b>		<b>\$ 5,189,134</b>	<b>\$ 4,449,020</b>	<b>\$ 3,907,537</b>	<b>\$ 3,720,095</b>	<b>\$ 3,201,722</b>	<b>\$ 2,661,852</b>	<b>\$ 2,407,462</b>	<b>\$ 2,271,534</b>	<b>\$ 2,353,867</b>	<b>\$ 2,419,221</b>	<b>\$ 3,086,998</b>	<b>\$ 4,481,961</b>	<b>\$ 40,150,402</b>
<b>RS-GS</b>														
BILLS		883	883	883	883	883	883	883	883	883	883	883	883	10,596
THERMS		13,192	12,420	10,155	9,763	8,219	4,859	3,640	3,353	5,024	4,509	8,545	12,618	96,299
CUSTOMER CHARGE	\$21.25	\$ 18,764	\$ 18,764	\$ 18,764	\$ 18,764	\$ 18,764	\$ 18,764	\$ 18,764	\$ 18,764	\$ 18,764	\$ 18,764	\$ 18,764	\$ 18,764	\$ 225,165
ENERGY CHARGE	\$0.49828	6,573	6,189	5,060	4,865	4,096	2,421	1,814	1,671	2,503	2,247	4,258	6,287	47,984
GRIP	\$0.31642	4,174	3,930	3,213	3,089	2,601	1,538	1,152	1,061	1,590	1,427	2,704	3,993	30,471
CONSERVATION	\$0.08627	1,138	1,071	876	842	709	419	314	289	433	389	737	1,089	8,308
PGA	\$1.05040	13,857	13,046	10,667	10,255	8,634	5,104	3,824	3,522	5,277	4,737	8,976	13,254	101,152
<b>TOTAL</b>		<b>\$ 44,506</b>	<b>\$ 43,000</b>	<b>\$ 38,580</b>	<b>\$ 37,816</b>	<b>\$ 34,803</b>	<b>\$ 28,246</b>	<b>\$ 25,867</b>	<b>\$ 25,306</b>	<b>\$ 28,567</b>	<b>\$ 27,563</b>	<b>\$ 35,439</b>	<b>\$ 43,387</b>	<b>\$ 413,080</b>
<b>GS-1</b>														
BILLS		821	821	821	821	821	821	821	821	821	821	821	821	9,852
THERMS		117,650	103,123	98,489	81,594	72,057	67,585	62,182	63,256	65,985	72,072	88,163	102,321	994,478
CUSTOMER CHARGE	\$20.00	\$ 16,420	\$ 16,420	\$ 16,420	\$ 16,420	\$ 16,420	\$ 16,420	\$ 16,420	\$ 16,420	\$ 16,420	\$ 16,420	\$ 16,420	\$ 16,420	\$ 197,040
ENERGY CHARGE	\$0.39136	46,043	40,358	38,545	31,933	28,200	26,450	24,335	24,756	25,824	28,206	34,504	40,044	389,199
GRIP	\$0.22966	27,019	23,683	22,619	18,739	16,549	15,522	14,281	14,527	15,154	16,552	20,248	23,499	228,392
CONSERVATION	\$0.05498	6,468	5,670	5,415	4,486	3,962	3,716	3,419	3,478	3,628	3,963	4,847	5,626	54,676
PGA	\$1.05040	123,579	108,320	103,453	85,707	75,689	70,991	65,316	66,444	69,311	75,705	92,607	107,478	1,044,600
<b>TOTAL</b>		<b>\$ 219,530</b>	<b>\$ 194,451</b>	<b>\$ 186,452</b>	<b>\$ 157,284</b>	<b>\$ 140,819</b>	<b>\$ 133,099</b>	<b>\$ 123,771</b>	<b>\$ 125,626</b>	<b>\$ 130,337</b>	<b>\$ 140,846</b>	<b>\$ 168,625</b>	<b>\$ 193,067</b>	<b>\$ 1,913,907</b>
<b>GSTS-1</b>														
BILLS		204	204	204	204	204	204	204	204	204	204	204	204	2,448
THERMS		83,451	79,811	68,101	60,535	52,238	53,209	41,777	47,041	49,229	49,860	58,044	69,428	712,723
CUSTOMER CHARGE	\$20.00	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	\$ 4,080	\$ 48,960
TRANSPORTATION CHARGE	\$0.39136	32,659	31,235	26,652	23,691	20,444	20,824	16,350	18,410	19,266	19,513	22,716	27,171	278,931
GRIP	\$0.22966	19,165	18,329	15,640	13,903	11,997	12,220	9,594	10,803	11,306	11,451	13,330	15,945	163,684
CONSERVATION	\$0.05498	4,588	4,388	3,744	3,328	2,872	2,925	2,297	2,586	2,707	3,191	3,817	3,817	39,186
SWING	\$0.17310	14,445	13,815	11,788	10,479	9,042	9,210	7,232	8,143	8,522	8,631	10,047	12,018	123,372
<b>TOTAL</b>		<b>\$ 74,938</b>	<b>\$ 71,847</b>	<b>\$ 61,904</b>	<b>\$ 55,481</b>	<b>\$ 48,435</b>	<b>\$ 49,260</b>	<b>\$ 39,553</b>	<b>\$ 44,022</b>	<b>\$ 45,881</b>	<b>\$ 46,416</b>	<b>\$ 53,365</b>	<b>\$ 63,031</b>	<b>\$ 654,133</b>

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2



Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>GS-2</b>														
BILLS		2,267	2,267	2,267	2,267	2,267	2,267	2,267	2,267	2,267	2,267	2,267	2,267	27,204
THERMS		771,229	710,702	631,327	550,136	487,494	456,687	426,096	433,697	449,522	459,558	548,624	689,629	6,614,701
CUSTOMER CHARGE	\$33.00	\$ 74,811	\$ 74,811	\$ 74,811	\$ 74,811	\$ 74,811	\$ 74,811	\$ 74,811	\$ 74,811	\$ 74,811	\$ 74,811	\$ 74,811	\$ 74,811	\$ 897,732
ENERGY CHARGE	\$0.39136	301,828	278,140	247,076	215,301	190,786	178,729	166,757	169,732	175,925	179,853	214,710	269,893	2,588,729
GRIP	\$0.22966	177,120	163,220	144,991	126,344	111,958	104,883	97,857	99,603	103,237	105,542	125,997	158,380	1,519,132
CONSERVATION	\$0.04090	31,543	29,068	25,821	22,501	19,939	18,678	17,427	17,738	18,385	18,796	22,439	28,206	270,541
PGA	\$1.05040	810,099	746,521	663,146	577,863	512,064	479,704	447,571	455,556	472,178	482,720	576,275	724,386	6,948,082
TOTAL		\$ 1,395,402	\$ 1,291,760	\$ 1,155,845	\$ 1,016,820	\$ 909,557	\$ 856,805	\$ 804,423	\$ 817,439	\$ 844,536	\$ 861,722	\$ 1,014,231	\$ 1,255,676	\$ 12,224,217
<b>GSTS-2</b>														
BILLS		872	872	872	872	872	872	872	872	872	872	872	872	10,464
THERMS		597,608	554,992	513,081	474,200	440,150	417,394	421,239	408,463	414,542	416,334	486,554	558,894	5,703,452
CUSTOMER CHARGE	\$33.00	\$ 28,776	\$ 28,776	\$ 28,776	\$ 28,776	\$ 28,776	\$ 28,776	\$ 28,776	\$ 28,776	\$ 28,776	\$ 28,776	\$ 28,776	\$ 28,776	\$ 345,312
TRANSPORTATION CHARGE	\$0.39136	233,880	217,202	200,799	185,583	172,257	163,351	164,856	159,856	162,235	162,937	190,418	218,729	2,232,103
GRIP	\$0.22966	137,247	127,460	117,834	108,905	101,085	95,859	96,742	93,808	95,204	111,742	128,356	1,309,855	
CONSERVATION	\$0.04090	24,442	22,699	20,985	19,395	18,002	17,071	17,229	16,706	16,955	17,028	19,900	22,859	233,271
SWING	\$0.16700	99,801	92,684	85,685	79,191	73,505	69,705	70,347	68,213	69,229	69,528	81,254	93,335	952,476
TOTAL		\$ 524,145	\$ 488,820	\$ 454,079	\$ 421,850	\$ 393,625	\$ 374,762	\$ 377,949	\$ 367,359	\$ 372,398	\$ 373,884	\$ 432,090	\$ 492,055	\$ 5,073,017
<b>CS-GS</b>														
BILLS		303	303	303	303	303	303	303	303	303	303	303	303	3,636
THERMS		7,445	5,968	5,651	4,617	7,263	4,575	3,533	3,297	3,670	4,258	4,931	7,485	62,693
CUSTOMER CHARGE	\$35.81	\$ 10,850	\$ 10,850	\$ 10,850	\$ 10,850	\$ 10,850	\$ 10,850	\$ 10,850	\$ 10,850	\$ 10,850	\$ 10,850	\$ 10,850	\$ 10,850	\$ 130,205
ENERGY CHARGE	\$0.39136	2,914	2,336	2,212	1,807	2,843	1,790	1,383	1,290	1,436	1,667	1,930	2,929	24,536
GRIP	\$0.22966	1,710	1,371	1,298	1,060	1,668	1,051	811	757	843	978	1,132	1,719	14,398
CONSERVATION	\$0.05498	409	328	311	254	399	252	194	181	202	234	271	412	3,447
PGA	\$1.05040	7,820	6,269	5,936	4,849	7,629	4,805	3,711	3,463	3,855	4,473	5,180	7,862	65,853
TOTAL		\$ 23,703	\$ 21,153	\$ 20,607	\$ 18,820	\$ 23,390	\$ 18,748	\$ 16,949	\$ 16,543	\$ 17,187	\$ 18,202	\$ 19,364	\$ 23,773	\$ 238,438
<b>LVS</b>														
BILLS		673	673	673	673	673	673	673	673	673	673	673	673	8,076
THERMS		899,255	841,322	738,642	718,689	628,038	596,536	581,816	544,561	522,987	536,971	684,598	804,404	8,097,819
CUSTOMER CHARGE	\$90.00	\$ 60,570	\$ 60,570	\$ 60,570	\$ 60,570	\$ 60,570	\$ 60,570	\$ 60,570	\$ 60,570	\$ 60,570	\$ 60,570	\$ 60,570	\$ 60,570	\$ 726,840
ENERGY CHARGE	\$0.35366	318,031	297,542	261,228	254,171	222,112	210,971	205,765	192,589	184,960	189,905	242,115	284,486	2,863,875
GRIP	\$0.16008	143,953	134,679	118,242	115,048	100,536	95,493	93,137	87,173	83,720	85,958	109,590	128,769	1,296,299
CONSERVATION	\$0.03407	30,638	28,664	25,166	24,486	21,397	20,324	19,822	18,553	17,818	18,295	23,324	27,406	275,893
PGA	\$1.05040	944,578	883,725	775,869	754,911	659,692	626,601	611,140	572,007	549,346	564,034	719,102	844,946	8,505,949
TOTAL		\$ 1,497,769	\$ 1,405,179	\$ 1,241,075	\$ 1,209,186	\$ 1,064,307	\$ 1,013,959	\$ 990,435	\$ 930,893	\$ 896,413	\$ 918,762	\$ 1,154,701	\$ 1,346,177	\$ 13,668,855

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>LVTS</b>														
BILLS		1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	15,612
THERMS		2,606,777	2,424,955	2,688,759	2,822,090	2,777,428	2,728,253	2,789,243	2,888,327	2,509,497	2,822,619	2,619,706	2,448,550	32,126,206
CUSTOMER CHARGE	\$90.00	\$ 117,090	\$ 117,090	\$ 117,090	\$ 117,090	\$ 117,090	\$ 117,090	\$ 117,090	\$ 117,090	\$ 117,090	\$ 117,090	\$ 117,090	\$ 117,090	\$ 1,405,080
TRANSPORTATION CHARGE	\$0.35366	921,913	857,610	950,907	998,060	982,265	964,874	986,444	1,021,486	887,509	998,247	926,485	865,954	11,361,754
GRIP	\$0.16008	417,293	388,187	430,417	451,760	444,611	436,739	446,502	462,363	401,720	451,845	419,363	391,964	5,142,763
CONSERVATION	\$0.03407	88,813	82,618	91,606	96,149	94,627	92,952	95,030	98,405	85,499	96,167	89,253	83,422	1,094,540
SWING	\$0.15740	410,307	381,688	423,211	444,197	437,167	429,427	439,027	454,623	394,995	444,280	412,342	385,402	5,056,665
TOTAL		\$ 1,955,415	\$ 1,827,193	\$ 2,013,230	\$ 2,107,256	\$ 2,075,760	\$ 2,041,081	\$ 2,084,092	\$ 2,153,967	\$ 1,886,812	\$ 2,107,629	\$ 1,964,533	\$ 1,843,832	\$ 24,060,802
<b>IS</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$280.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.23080	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.09536	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ITS</b>														
BILLS		18	18	18	18	18	18	18	18	18	18	18	18	216
THERMS		778,797	776,279	808,181	734,568	786,657	792,559	793,174	861,462	764,226	871,798	807,285	770,734	9,545,720
CUSTOMER CHARGE	\$280.00	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 5,040	\$ 60,480
TRANSPORTATION CHARGE	\$0.23080	179,746	179,165	186,528	169,538	181,560	182,923	183,065	198,825	176,383	201,211	186,321	177,885	2,203,152
GRIP	\$0.09536	74,266	74,026	77,068	70,048	75,016	75,578	75,637	82,149	72,877	83,135	76,983	73,497	910,280
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
SWING	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 259,052	\$ 258,231	\$ 268,636	\$ 244,627	\$ 261,616	\$ 263,541	\$ 263,742	\$ 286,014	\$ 254,300	\$ 289,386	\$ 268,344	\$ 256,423	\$ 3,173,912
<b>GLS</b>														
BILLS		29	29	29	29	29	29	29	29	29	29	29	29	348
THERMS		8,732	9,032	8,821	8,412	8,530	8,530	8,289	7,835	7,861	7,968	7,921	7,791	99,723
CUSTOMER CHARGE	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.24210	2,114	2,187	2,136	2,036	2,065	2,065	2,007	1,897	1,903	1,929	1,918	1,886	24,143
GRIP	\$1.14051	9,959	10,301	10,061	9,594	9,729	9,729	9,454	8,936	8,966	9,088	9,034	8,886	113,735
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.05040	9,172	9,487	9,266	8,836	8,960	8,960	8,707	8,230	8,257	8,370	8,320	8,184	104,749
TOTAL		\$ 21,245	\$ 21,974	\$ 21,462	\$ 20,466	\$ 20,754	\$ 20,754	\$ 20,168	\$ 19,062	\$ 19,126	\$ 19,386	\$ 19,272	\$ 18,957	\$ 242,627

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>GLTS</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION CHARGE	\$0.24210	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$1.14051	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
SWING	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NGVS</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.17111	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.22966	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14610	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.05040	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NGVTS</b>														
BILLS		2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS		73,314	66,883	76,471	78,225	77,867	78,603	85,529	86,951	72,876	78,553	73,347	73,526	922,147
CUSTOMER CHARGE	\$100.00	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 2,400
TRANSPORTATION CHARGE	\$0.17111	12,545	11,444	13,085	13,385	13,324	13,450	14,635	14,878	12,470	13,441	12,550	12,581	157,789
GRIP	\$0.22966	16,837	15,360	17,562	17,965	17,883	18,052	19,643	19,969	16,737	18,041	16,845	16,886	211,780
CONSERVATION	\$0.14610	10,711	9,772	11,172	11,429	11,376	11,484	12,496	12,704	10,647	11,477	10,716	10,742	134,726
SWING	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 40,293</b>	<b>\$ 36,776</b>	<b>\$ 42,020</b>	<b>\$ 42,979</b>	<b>\$ 42,783</b>	<b>\$ 43,186</b>	<b>\$ 46,973</b>	<b>\$ 47,751</b>	<b>\$ 40,054</b>	<b>\$ 43,158</b>	<b>\$ 40,311</b>	<b>\$ 40,409</b>	<b>\$ 506,695</b>
<b>SPECIAL CONTRACTS</b>														
BILLS		6	6	6	6	6	6	6	6	6	6	6	6	72
THERMS		2,707,489	1,449,574	1,717,032	1,674,647	1,977,991	1,984,323	2,765,025	1,878,311	1,701,300	1,870,873	4,022,642	3,075,718	26,824,925
SPECIAL CONTRACT REVENUE		\$ 285,914	\$ 153,077	\$ 181,320	\$ 176,844	\$ 208,878	\$ 209,547	\$ 291,989	\$ 198,352	\$ 179,659	\$ 197,566	\$ 424,795	\$ 324,799	\$ 2,832,740
<b>TOTAL</b>		<b>\$ 285,914</b>	<b>\$ 153,077</b>	<b>\$ 181,320</b>	<b>\$ 176,844</b>	<b>\$ 208,878</b>	<b>\$ 209,547</b>	<b>\$ 291,989</b>	<b>\$ 198,352</b>	<b>\$ 179,659</b>	<b>\$ 197,566</b>	<b>\$ 424,795</b>	<b>\$ 324,799</b>	<b>\$ 2,832,740</b>

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
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Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>SHIPPER FEES</b>														
SHIPPER ADMINISTRATION CHARGE	\$	1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 13,200
TOTAL	\$	1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 13,200
<b>TELEMETRY &amp; ADMIN REVENUES</b>														
TRANSPORTATION ADMIN	\$	12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 153,438
TELEMETRY REVENUES		1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	21,240
TOTAL	\$	14,557	\$ 14,557	\$ 14,557	\$ 14,557	\$ 14,557	\$ 14,557	\$ 14,557	\$ 14,557	\$ 14,557	\$ 14,557	\$ 14,557	\$ 14,557	\$ 174,678
MISCELLANEOUS SERVICE REVENUE		177,599	161,777	149,728	138,939	133,280	116,996	108,569	107,369	108,207	113,132	132,598	161,830	1,610,022
AEP REVENUES		36,792	33,514	31,018	28,783	27,611	24,237	22,492	22,243	22,417	23,437	27,469	33,525	333,538
TOTAL MISC. REVENUES		214,390	195,291	180,747	167,722	160,890	141,233	131,061	129,611	130,623	136,568	160,067	195,355	1,943,560
REVENUE TAXES		509,340	463,964	429,411	398,468	382,237	335,535	311,369	307,926	310,329	324,453	380,281	464,117	4,617,431
TOTAL OPERATING REVENUE	\$	12,270,435	\$ 10,937,395	\$ 10,218,562	\$ 9,811,370	\$ 8,985,234	\$ 8,207,264	\$ 7,951,459	\$ 7,757,061	\$ 7,525,746	\$ 7,940,419	\$ 9,238,074	\$ 11,058,675	\$ 111,901,695
TOTAL BILLS		72,012	72,012	72,012	72,012	72,012	72,012	72,012	72,012	72,012	72,012	72,012	72,012	864,144
TOTAL THERMS		10,959,824	8,950,668	9,002,829	8,759,537	8,600,350	8,192,866	8,850,932	8,026,285	7,408,644	8,070,789	10,627,985	10,553,587	108,004,295
COST OF GAS														
FIRM THERMS SOLD		10,959,824	8,950,668	9,002,829	8,759,537	8,600,350	8,192,866	8,850,932	8,026,285	7,408,644	8,070,789	10,627,985	10,553,587	108,004,295
COST OF GAS-FIRM	\$	4,819,961	\$ 4,246,349	\$ 3,790,633	\$ 3,578,071	\$ 3,117,448	\$ 2,740,862	\$ 2,557,216	\$ 2,467,824	\$ 2,452,986	\$ 2,569,090	\$ 3,177,114	\$ 4,205,597	\$ 39,723,152
TOTAL COST OF GAS	\$	4,819,961	\$ 4,246,349	\$ 3,790,633	\$ 3,578,071	\$ 3,117,448	\$ 2,740,862	\$ 2,557,216	\$ 2,467,824	\$ 2,452,986	\$ 2,569,090	\$ 3,177,114	\$ 4,205,597	\$ 39,723,152
NET REVENUES	\$	7,450,474	\$ 6,691,046	\$ 6,427,929	\$ 6,233,299	\$ 5,867,785	\$ 5,466,402	\$ 5,394,243	\$ 5,289,237	\$ 5,072,760	\$ 5,371,329	\$ 6,060,960	\$ 6,853,079	\$ 72,178,543

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Evergam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-A</b>														
BILLS		1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	13,344
THERMS		10,467	9,178	8,411	8,291	6,981	6,251	6,167	5,979	5,986	5,926	7,071	9,656	90,364
CUSTOMER CHARGE	\$13.00	\$ 14,456	\$ 14,456	\$ 14,456	\$ 14,456	\$ 14,456	\$ 14,456	\$ 14,456	\$ 14,456	\$ 14,456	\$ 14,456	\$ 14,456	\$ 14,456	\$ 173,472
TRANSPORTATION CHARGE	\$0.46358	4,853	4,255	3,899	3,844	3,236	2,898	2,859	2,772	2,775	2,747	3,278	4,476	41,891
GRIP	\$0.71307	7,464	6,545	5,997	5,912	4,978	4,457	4,397	4,263	4,269	4,226	5,042	6,886	64,436
CONSERVATION	\$0.21173	2,216	1,943	1,781	1,755	1,478	1,323	1,306	1,266	1,268	1,255	1,497	2,044	19,133
SWING	\$0.17870	1,871	1,640	1,503	1,482	1,248	1,117	1,102	1,068	1,070	1,059	1,264	1,726	16,148
TOTAL		\$ 30,859	\$ 28,839	\$ 27,636	\$ 27,449	\$ 25,396	\$ 24,251	\$ 24,120	\$ 23,826	\$ 23,837	\$ 23,742	\$ 25,537	\$ 29,588	\$ 315,080
<b>FTS-A (Fixed)</b>														
BILLS		30	30	30	30	30	30	30	30	30	30	30	30	360
THERMS		411	284	221	187	163	151	174	159	200	155	189	273	2,568
CUSTOMER CHARGE	\$17.00	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510	\$ 6,120
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.71307	293	202	157	134	116	108	124	114	143	111	135	195	1,831
CONSERVATION	\$0.21173	87	60	47	40	35	32	37	34	42	33	40	58	544
SWING	\$0.17870	73	51	39	33	29	27	31	29	36	28	34	49	459
TOTAL		\$ 963	\$ 823	\$ 754	\$ 717	\$ 690	\$ 677	\$ 702	\$ 686	\$ 731	\$ 681	\$ 718	\$ 811	\$ 8,954
<b>FTS-B</b>														
BILLS		2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	26,484
THERMS		33,318	29,371	25,172	25,165	21,553	19,475	19,270	18,572	19,398	18,365	22,251	31,632	283,542
CUSTOMER CHARGE	\$15.50	\$ 34,209	\$ 34,209	\$ 34,209	\$ 34,209	\$ 34,209	\$ 34,209	\$ 34,209	\$ 34,209	\$ 34,209	\$ 34,209	\$ 34,209	\$ 34,209	\$ 410,502
TRANSPORTATION CHARGE	\$0.49286	16,421	14,476	12,406	12,403	10,622	9,599	9,498	9,153	9,561	9,052	10,967	15,590	139,747
GRIP	\$0.21508	7,166	6,317	5,414	5,412	4,636	4,189	4,145	3,994	4,172	3,950	4,786	6,803	60,984
CONSERVATION	\$0.16429	5,474	4,825	4,135	4,134	3,541	3,200	3,166	3,051	3,187	3,017	3,656	5,197	46,583
SWING	\$0.17910	5,967	5,260	4,508	4,507	3,860	3,488	3,451	3,326	3,474	3,289	3,985	5,665	50,782
TOTAL		\$ 69,237	\$ 65,087	\$ 60,672	\$ 60,665	\$ 56,867	\$ 54,683	\$ 54,468	\$ 53,734	\$ 54,602	\$ 53,517	\$ 57,602	\$ 67,464	\$ 708,598
<b>FTS-B (Fixed)</b>														
BILLS		62	62	62	62	62	62	62	62	62	62	62	62	744
THERMS		1,132	912	629	659	536	519	525	498	522	524	604	970	8,028
CUSTOMER CHARGE	\$23.00	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 1,426	\$ 17,112
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.21508	243	196	135	142	115	112	113	107	112	113	130	209	1,727
CONSERVATION	\$0.16429	186	150	103	108	88	85	86	82	86	86	99	159	1,319
SWING	\$0.17910	203	163	113	118	96	93	94	89	93	94	108	174	1,438
TOTAL		\$ 2,058	\$ 1,935	\$ 1,777	\$ 1,794	\$ 1,725	\$ 1,716	\$ 1,719	\$ 1,704	\$ 1,717	\$ 1,719	\$ 1,763	\$ 1,968	\$ 21,595

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:

Projected Test Year: 12/31/2023

Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-1</b>														
BILLS		14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	178,932
THERMS		367,498	309,232	274,084	257,624	203,057	176,289	166,962	157,891	156,520	164,747	215,377	336,068	2,785,350
CUSTOMER CHARGE	\$19.00	\$ 283,309	\$ 283,309	\$ 283,309	\$ 283,309	\$ 283,309	\$ 283,309	\$ 283,309	\$ 283,309	\$ 283,309	\$ 283,309	\$ 283,309	\$ 283,309	\$ 3,399,708
TRANSPORTATION CHARGE	\$0.46310	170,188	143,205	126,928	119,306	94,036	81,639	77,320	73,119	72,485	99,741	155,633	76,294	1,289,896
GRIP	\$0.11405	41,913	35,268	31,259	29,382	23,159	20,106	19,042	18,007	17,851	18,789	24,564	38,329	317,669
CONSERVATION	\$0.14627	53,754	45,231	40,090	37,683	29,701	25,786	24,422	23,095	22,894	24,098	31,503	49,157	407,413
SWING	\$0.19430	71,405	60,084	53,255	50,056	39,454	34,253	32,441	30,678	30,412	32,010	41,848	65,298	541,194
TOTAL		\$ 620,570	\$ 567,097	\$ 534,842	\$ 519,736	\$ 469,658	\$ 445,093	\$ 436,534	\$ 428,209	\$ 426,951	\$ 434,501	\$ 480,964	\$ 591,726	\$ 5,955,879
<b>FTS-1 (Fixed)</b>														
BILLS		215	215	215	215	215	215	215	215	215	215	215	215	2,580
THERMS		4,779	4,303	3,981	3,510	3,836	2,738	2,824	2,732	2,725	2,570	3,245	4,363	41,606
CUSTOMER CHARGE	\$29.00	\$ 6,235	\$ 6,235	\$ 6,235	\$ 6,235	\$ 6,235	\$ 6,235	\$ 6,235	\$ 6,235	\$ 6,235	\$ 6,235	\$ 6,235	\$ 6,235	\$ 74,820
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.11405	545	491	454	400	438	312	322	312	311	293	370	498	4,745
CONSERVATION	\$0.14627	699	629	582	513	561	400	413	400	399	376	475	638	6,086
SWING	\$0.19430	928	836	774	682	745	532	549	531	530	499	630	848	8,084
TOTAL		\$ 8,407	\$ 8,191	\$ 8,045	\$ 7,831	\$ 7,979	\$ 7,480	\$ 7,519	\$ 7,477	\$ 7,474	\$ 7,404	\$ 7,710	\$ 8,218	\$ 93,735
<b>FTS-2</b>														
BILLS		852	852	852	852	852	852	852	852	852	852	852	852	10,224
THERMS		87,691	72,390	74,444	57,950	33,031	21,825	20,032	16,759	16,135	21,956	40,145	69,114	531,471
CUSTOMER CHARGE	\$34.00	\$ 28,968	\$ 28,968	\$ 28,968	\$ 28,968	\$ 28,968	\$ 28,968	\$ 28,968	\$ 28,968	\$ 28,968	\$ 28,968	\$ 28,968	\$ 28,968	\$ 347,616
TRANSPORTATION CHARGE	\$0.31960	28,026	23,136	23,792	18,521	10,557	6,975	6,402	5,356	5,157	7,017	12,830	22,089	169,858
GRIP	\$0.15536	13,624	11,246	11,566	9,003	5,132	3,391	3,112	2,604	2,507	3,411	6,237	10,738	82,569
CONSERVATION	\$0.08113	7,114	5,873	6,040	4,701	2,680	1,771	1,625	1,360	1,309	1,781	3,257	5,607	43,118
SWING	\$0.20520	17,994	14,854	15,276	11,891	6,778	4,478	4,111	3,439	3,311	4,505	8,238	14,182	109,058
TOTAL		\$ 95,726	\$ 84,078	\$ 85,641	\$ 73,084	\$ 54,114	\$ 45,583	\$ 44,218	\$ 41,726	\$ 41,251	\$ 45,683	\$ 59,530	\$ 81,584	\$ 752,220
<b>FTS-2 (Fixed)</b>														
BILLS		26	26	26	26	26	26	26	26	26	26	26	26	312
THERMS		1,698	1,579	1,479	1,143	1,010	996	807	1,060	982	985	1,344	1,594	14,677
CUSTOMER CHARGE	\$48.00	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	\$ 14,976
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.15536	264	245	230	178	157	155	125	165	153	153	209	248	2,280
CONSERVATION	\$0.08113	138	128	120	93	82	81	65	86	80	80	109	129	1,191
SWING	\$0.20520	348	324	303	235	207	204	166	218	201	202	276	327	3,012
TOTAL		\$ 1,998	\$ 1,945	\$ 1,901	\$ 1,753	\$ 1,694	\$ 1,688	\$ 1,604	\$ 1,716	\$ 1,682	\$ 1,683	\$ 1,842	\$ 1,952	\$ 21,459

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:

Projected Test Year: 12/31/2023

Witness: M. Evergam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b><u>FTS-2.1</u></b>														
BILLS		694	694	694	694	694	694	694	694	694	694	694	694	8,328
THERMS		142,216	123,492	120,281	88,895	44,920	29,192	26,327	23,294	19,084	31,278	62,943	113,128	825,050
CUSTOMER CHARGE	\$40.00	\$ 27,760	\$ 27,760	\$ 27,760	\$ 27,760	\$ 27,760	\$ 27,760	\$ 27,760	\$ 27,760	\$ 27,760	\$ 27,760	\$ 27,760	\$ 27,760	\$ 333,120
TRANSPORTATION CHARGE	\$0.30827	43,841	38,069	37,079	27,404	13,848	8,999	8,116	7,181	5,883	9,642	19,404	34,874	254,338
GRIP	\$0.15932	22,658	19,675	19,163	14,163	7,157	4,651	4,194	3,711	3,040	4,983	10,028	18,024	131,447
CONSERVATION	\$0.05816	8,271	7,182	6,996	5,170	2,613	1,698	1,531	1,355	1,110	1,819	3,661	6,580	47,985
SWING	\$0.19160	27,249	23,661	23,046	17,032	8,607	5,593	5,044	4,463	3,656	5,993	12,060	21,675	158,080
TOTAL		\$ 129,779	\$ 116,347	\$ 114,044	\$ 91,529	\$ 59,983	\$ 48,701	\$ 46,646	\$ 44,470	\$ 41,450	\$ 50,197	\$ 72,913	\$ 108,912	\$ 924,970
<b><u>FTS-2.1 (Fixed)</u></b>														
BILLS		18	18	18	18	18	18	18	18	18	18	18	18	216
THERMS		2,675	2,526	2,374	2,125	2,110	1,952	1,872	1,896	2,138	2,111	2,206	2,650	26,635
CUSTOMER CHARGE	\$87.00	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 1,566	\$ 18,792
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.15932	426	402	378	339	336	311	298	302	341	336	351	422	4,243
CONSERVATION	\$0.05816	156	147	138	124	123	114	109	110	124	123	128	154	1,549
SWING	\$0.19160	512	484	455	407	404	374	359	363	410	405	423	508	5,103
TOTAL		\$ 2,660	\$ 2,599	\$ 2,537	\$ 2,435	\$ 2,429	\$ 2,365	\$ 2,332	\$ 2,342	\$ 2,441	\$ 2,430	\$ 2,468	\$ 2,650	\$ 29,688
<b><u>FTS-3</u></b>														
BILLS		321	321	321	321	321	321	321	321	321	321	321	321	3,852
THERMS		233,641	170,474	150,810	99,648	54,836	37,032	26,238	18,416	20,496	46,021	111,928	226,030	1,195,569
CUSTOMER CHARGE	\$108.00	\$ 34,668	\$ 34,668	\$ 34,668	\$ 34,668	\$ 34,668	\$ 34,668	\$ 34,668	\$ 34,668	\$ 34,668	\$ 34,668	\$ 34,668	\$ 34,668	\$ 416,016
TRANSPORTATION CHARGE	\$0.24102	56,312	41,088	36,348	24,017	13,217	8,925	6,324	4,439	4,940	11,092	26,977	54,478	288,156
GRIP	\$0.05948	13,897	10,140	8,970	5,927	3,262	2,203	1,561	1,095	1,219	2,737	6,657	13,444	71,112
CONSERVATION	\$0.05020	11,729	8,558	7,571	5,002	2,753	1,859	1,317	924	1,029	2,310	5,619	11,347	60,018
SWING	\$0.15780	36,869	26,901	23,798	15,724	8,653	5,844	4,140	2,906	3,234	7,262	17,662	35,667	188,661
TOTAL		\$ 153,475	\$ 121,354	\$ 111,355	\$ 85,339	\$ 62,552	\$ 53,499	\$ 48,010	\$ 44,032	\$ 45,090	\$ 58,070	\$ 91,584	\$ 149,604	\$ 1,023,963
<b><u>FTS-3 (Fixed)</u></b>														
BILLS		18	18	18	18	18	18	18	18	18	18	18	18	216
THERMS		5,866	5,661	5,404	5,326	4,969	4,791	4,717	4,684	4,993	4,967	5,598	5,922	62,898
CUSTOMER CHARGE	\$162.00	\$ 2,916	\$ 2,916	\$ 2,916	\$ 2,916	\$ 2,916	\$ 2,916	\$ 2,916	\$ 2,916	\$ 2,916	\$ 2,916	\$ 2,916	\$ 2,916	\$ 34,992
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.05948	349	337	321	317	296	285	281	279	297	295	333	352	3,741
CONSERVATION	\$0.05020	294	284	271	267	249	241	237	235	251	249	281	297	3,157
SWING	\$0.15780	926	893	853	840	784	756	744	739	788	784	883	935	9,925
TOTAL		\$ 4,485	\$ 4,430	\$ 4,362	\$ 4,341	\$ 4,245	\$ 4,198	\$ 4,178	\$ 4,169	\$ 4,252	\$ 4,245	\$ 4,413	\$ 4,500	\$ 51,816

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:

Projected Test Year: 12/31/2023

Witness: M. Evergam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-3.1</b>														
BILLS		326	326	326	326	326	326	326	326	326	326	326	326	3,912
THERMS		236,438	205,294	203,259	190,449	178,781	184,428	177,715	173,483	176,610	171,852	189,168	214,617	2,302,095
CUSTOMER CHARGE	\$134.00	\$ 43,684	\$ 43,684	\$ 43,684	\$ 43,684	\$ 43,684	\$ 43,684	\$ 43,684	\$ 43,684	\$ 43,684	\$ 43,684	\$ 43,684	\$ 43,684	\$ 524,208
TRANSPORTATION CHARGE	\$0.20383	48,193	41,845	41,430	38,819	36,441	37,592	36,224	35,361	35,998	35,029	38,558	43,745	469,236
GRIP	\$0.07553	17,858	15,506	15,352	14,385	13,503	13,930	13,423	13,103	13,339	12,980	14,288	16,210	173,877
CONSERVATION	\$0.03672	8,682	7,538	7,464	6,993	6,565	6,772	6,526	6,370	6,485	6,310	6,946	7,881	84,533
SWING	\$0.15890	37,570	32,621	32,298	30,262	28,408	29,306	28,239	27,566	28,063	27,307	30,059	34,103	365,803
TOTAL		\$ 155,987	\$ 141,195	\$ 140,228	\$ 134,144	\$ 128,601	\$ 131,284	\$ 128,095	\$ 126,085	\$ 127,570	\$ 125,310	\$ 133,535	\$ 145,623	\$ 1,617,657
<b>FTS-3.1 (Fixed)</b>														
BILLS		7	7	7	7	7	7	7	7	7	7	7	7	84
THERMS		4,729	4,106	4,066	3,809	3,576	3,689	3,555	3,470	3,533	3,437	3,784	4,293	46,047
CUSTOMER CHARGE	\$263.00	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 1,841	\$ 22,092
TRANSPORTATION CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	\$0.07553	357	310	307	288	270	279	268	262	267	260	286	324	3,478
CONSERVATION	\$0.03672	174	151	149	140	131	135	131	127	130	126	139	158	1,691
SWING	\$0.15890	751	652	646	605	568	586	565	551	561	546	601	682	7,317
TOTAL		\$ 3,123	\$ 2,954	\$ 2,943	\$ 2,874	\$ 2,811	\$ 2,841	\$ 2,805	\$ 2,782	\$ 2,799	\$ 2,773	\$ 2,867	\$ 3,005	\$ 34,578
<b>FTS-4</b>														
BILLS		221	221	221	221	221	221	221	221	221	221	221	221	2,652
THERMS		334,857	304,526	281,104	259,039	227,657	232,932	225,994	208,398	227,349	232,759	275,607	340,226	3,150,447
CUSTOMER CHARGE	\$210.00	\$ 46,410	\$ 46,410	\$ 46,410	\$ 46,410	\$ 46,410	\$ 46,410	\$ 46,410	\$ 46,410	\$ 46,410	\$ 46,410	\$ 46,410	\$ 46,410	\$ 556,920
TRANSPORTATION CHARGE	\$0.18900	63,288	57,555	53,129	48,958	43,027	44,024	42,713	39,387	42,969	43,991	52,090	64,303	595,434
GRIP	\$0.08381	28,064	25,522	23,559	21,710	19,080	19,522	18,941	17,466	19,054	19,508	23,099	28,514	264,039
CONSERVATION	\$0.03070	10,280	9,349	8,630	7,952	6,989	7,151	6,938	6,398	6,980	7,146	8,461	10,445	96,719
SWING	\$0.16460	55,117	50,125	46,270	42,638	37,472	38,341	37,199	34,302	37,422	38,312	45,365	56,001	518,564
TOTAL		\$ 203,160	\$ 188,962	\$ 177,997	\$ 167,669	\$ 152,978	\$ 155,448	\$ 152,200	\$ 143,963	\$ 152,834	\$ 155,367	\$ 175,424	\$ 205,673	\$ 2,031,676
<b>FTS-5</b>														
BILLS		36	36	36	36	36	36	36	36	36	36	36	36	432
THERMS		105,761	97,951	107,415	96,240	83,097	73,630	73,897	73,323	79,984	72,732	85,818	96,766	1,046,614
CUSTOMER CHARGE	\$380.00	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 13,680	\$ 164,160
TRANSPORTATION CHARGE	\$0.16580	17,535	16,240	17,809	15,957	13,777	12,208	12,252	12,157	13,261	12,059	14,229	16,044	173,529
GRIP	\$0.08987	9,505	8,803	9,653	8,649	7,468	6,617	6,641	6,590	7,188	6,536	7,712	8,696	94,059
CONSERVATION	\$0.02681	2,835	2,626	2,880	2,580	2,228	1,974	1,981	1,966	2,144	1,950	2,301	2,594	28,060
SWING	\$0.15880	16,795	15,555	17,058	15,283	13,196	11,692	11,735	11,644	12,701	11,550	13,628	15,366	166,202
TOTAL		\$ 60,350	\$ 56,904	\$ 61,080	\$ 56,149	\$ 50,349	\$ 46,171	\$ 46,289	\$ 46,036	\$ 48,975	\$ 45,775	\$ 51,550	\$ 56,381	\$ 626,010

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2



Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:

Projected Test Year: 12/31/2023

Witness: M. Evergam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-6</b>														
BILLS		30	30	30	30	30	30	30	30	30	30	30	30	360
THERMS		245,150	223,150	203,477	211,587	190,458	191,466	194,022	209,588	199,292	199,635	188,354	225,484	2,481,663
CUSTOMER CHARGE	\$600.00	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 216,000
TRANSPORTATION CHARGE	\$0.15137	37,108	33,778	30,800	32,028	28,830	28,982	29,369	31,725	30,167	30,219	28,511	34,131	375,649
GRIP	\$0.05768	14,140	12,871	11,737	12,204	10,986	11,044	11,191	12,089	11,495	11,515	10,864	13,006	143,142
CONSERVATION	\$0.02165	5,307	4,831	4,405	4,581	4,123	4,145	4,201	4,538	4,315	4,322	4,078	4,882	53,728
SWING	\$0.15920	39,028	35,525	32,394	33,685	30,321	30,481	30,888	33,366	31,727	31,782	29,986	35,897	395,081
TOTAL		\$ 113,584	\$ 105,006	\$ 97,336	\$ 100,498	\$ 92,260	\$ 92,653	\$ 93,649	\$ 99,718	\$ 95,704	\$ 95,838	\$ 91,439	\$ 105,916	\$ 1,183,600
<b>FTS-7</b>														
BILLS		26	26	26	26	26	26	26	26	26	26	26	26	312
THERMS		409,053	368,395	390,521	339,374	342,950	342,357	334,885	345,627	316,646	356,621	359,278	388,732	4,294,439
CUSTOMER CHARGE	\$700.00	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 18,200	\$ 218,400
TRANSPORTATION CHARGE	\$0.12300	50,314	45,313	48,034	41,743	42,183	42,110	41,191	42,512	38,947	43,864	44,191	47,814	528,216
GRIP	\$0.07716	31,563	28,425	30,133	26,186	26,462	26,416	25,840	26,669	24,432	27,517	27,722	29,995	331,359
CONSERVATION	\$0.01486	6,079	5,474	5,803	5,043	5,096	5,087	4,976	5,136	4,705	5,299	5,339	5,777	63,815
SWING	\$0.15570	63,690	57,359	60,804	52,841	53,397	53,305	52,142	53,814	49,302	55,526	55,940	60,526	668,644
TOTAL		\$ 169,844	\$ 154,771	\$ 162,974	\$ 144,013	\$ 145,338	\$ 145,119	\$ 142,348	\$ 146,331	\$ 135,587	\$ 150,407	\$ 151,391	\$ 162,311	\$ 1,810,434
<b>FTS-8</b>														
BILLS		19	19	19	19	19	19	19	19	19	19	19	19	228
THERMS		578,920	496,126	524,505	418,872	414,694	417,226	412,030	412,648	390,284	453,795	470,894	508,102	5,498,096
CUSTOMER CHARGE	\$1,200.00	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 273,600
TRANSPORTATION CHARGE	\$0.11024	63,820	54,693	57,821	46,176	45,716	45,995	45,422	45,490	43,025	50,026	51,911	56,013	606,110
GRIP	\$0.08318	48,155	41,268	43,628	34,842	34,494	34,705	34,273	34,324	32,464	37,747	39,169	42,264	457,332
CONSERVATION	\$0.01337	7,740	6,633	7,013	5,600	5,544	5,578	5,509	5,517	5,218	6,067	6,296	6,793	73,510
SWING	\$0.15250	88,285	75,659	79,987	63,878	63,241	63,627	62,835	62,929	59,518	69,204	71,811	77,486	838,460
TOTAL		\$ 230,800	\$ 201,053	\$ 211,250	\$ 173,296	\$ 171,796	\$ 172,705	\$ 170,838	\$ 171,060	\$ 163,025	\$ 185,844	\$ 191,987	\$ 205,356	\$ 2,249,011
<b>FTS-9</b>														
BILLS		7	7	7	7	7	7	7	7	7	7	7	7	84
THERMS		330,425	306,054	319,415	289,172	290,374	298,682	299,178	292,634	301,597	324,368	308,506	342,918	3,703,323
CUSTOMER CHARGE	\$2,000.00	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 168,000
TRANSPORTATION CHARGE	\$0.09133	30,178	27,952	29,172	26,410	26,520	27,279	27,324	26,726	27,545	29,625	28,176	31,319	338,224
GRIP	\$0.12900	42,625	39,481	41,204	37,303	37,458	38,530	38,594	37,750	38,906	41,843	39,797	44,236	477,729
CONSERVATION	\$0.01122	3,707	3,434	3,584	3,245	3,258	3,351	3,357	3,283	3,384	3,639	3,461	3,848	41,551
SWING	\$0.14910	49,266	45,633	47,625	43,116	43,295	44,533	44,607	43,632	44,968	48,363	45,998	51,129	552,165
TOTAL		\$ 139,776	\$ 130,500	\$ 135,585	\$ 124,073	\$ 124,531	\$ 127,693	\$ 127,882	\$ 125,391	\$ 128,803	\$ 137,471	\$ 131,433	\$ 144,532	\$ 1,577,670

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Evergam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-10</b>														
BILLS		3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS		358,826	304,084	332,631	329,550	309,529	304,585	291,051	302,115	256,926	280,519	286,087	274,988	3,630,889
CUSTOMER CHARGE	\$3,000.00	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 108,000
TRANSPORTATION CHARGE	\$0.08318	29,847	25,294	27,668	27,412	25,747	25,335	24,210	25,130	21,371	23,334	23,797	22,873	302,017
GRIP	\$0.07393	26,528	22,481	24,591	24,364	22,883	22,518	21,517	22,335	18,995	20,739	21,150	20,330	268,432
CONSERVATION	\$0.01032	3,703	3,138	3,433	3,401	3,194	3,143	3,004	3,118	2,651	2,895	2,952	2,838	37,471
SWING	\$0.16810	60,319	51,116	55,915	55,397	52,032	51,201	48,926	50,785	43,189	47,155	48,091	46,225	610,352
TOTAL		\$ 129,397	\$ 111,029	\$ 120,608	\$ 119,574	\$ 112,856	\$ 111,197	\$ 106,656	\$ 110,369	\$ 95,206	\$ 103,122	\$ 104,991	\$ 101,267	\$ 1,326,272
<b>FTS-11</b>														
BILLS		1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS		167,218	149,244	159,897	116,770	102,752	78,260	98,021	100,170	113,750	146,595	156,604	137,967	1,527,249
CUSTOMER CHARGE	\$5,500.00	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 66,000
TRANSPORTATION CHARGE	\$0.06977	11,667	10,413	11,156	8,147	7,169	5,460	6,839	7,936	10,228	10,926	9,626	9,626	106,556
GRIP	\$0.05328	8,909	7,952	8,519	6,221	5,475	4,170	5,223	5,337	6,061	7,811	8,344	7,351	81,372
CONSERVATION	\$0.00744	1,244	1,110	1,190	869	764	582	729	745	846	1,091	1,165	1,026	11,363
SWING	\$0.15230	25,467	22,730	24,352	17,784	15,649	11,919	14,929	15,256	17,324	22,326	23,851	21,012	232,600
TOTAL		\$ 52,788	\$ 47,705	\$ 50,717	\$ 38,521	\$ 34,557	\$ 27,631	\$ 33,219	\$ 33,827	\$ 37,667	\$ 46,956	\$ 49,786	\$ 44,516	\$ 497,891
<b>FTS-12</b>														
BILLS		5	5	5	5	5	5	5	5	5	5	5	5	60
THERMS		1,376,484	1,367,890	1,557,672	1,411,991	1,523,795	1,260,867	1,334,921	1,490,409	1,339,766	1,464,303	1,417,558	1,481,379	17,027,034
CUSTOMER CHARGE	\$9,000.00	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 540,000
TRANSPORTATION CHARGE	\$0.061238	84,293	83,767	95,389	86,467	93,314	77,213	81,748	91,270	82,045	89,671	86,808	90,717	1,042,702
GRIP	\$0.03708	51,040	50,721	57,758	52,357	56,502	46,753	49,499	55,264	49,679	54,296	52,563	54,930	631,362
CONSERVATION	\$0.00766	10,544	10,478	11,932	10,816	11,672	9,658	10,225	11,417	10,263	11,217	10,858	11,347	130,427
SWING	\$0.14990	206,335	205,047	233,495	211,657	228,417	189,004	200,105	223,412	200,831	219,499	212,492	222,059	2,552,352
TOTAL		\$ 397,212	\$ 395,013	\$ 443,574	\$ 406,297	\$ 434,906	\$ 367,628	\$ 386,577	\$ 426,363	\$ 387,817	\$ 419,683	\$ 407,722	\$ 424,052	\$ 4,896,843
<b>NVS</b>														
BILLS		1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS		5,693	5,276	6,110	9,950	10,380	8,995	9,390	9,245	9,796	9,403	8,108	7,786	100,131
CUSTOMER CHARGE	\$100.00	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
TRANSPORTATION CHARGE	\$0.17111	974	903	1,045	1,703	1,776	1,539	1,607	1,582	1,676	1,609	1,387	1,332	17,133
GRIP	\$0.05329	303	281	326	530	553	479	500	493	522	501	432	415	5,336
CONSERVATION	\$0.01443	82	76	88	144	150	130	136	133	141	136	117	112	1,445
SWING	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 1,460	\$ 1,360	\$ 1,559	\$ 2,476	\$ 2,579	\$ 2,248	\$ 2,343	\$ 2,308	\$ 2,440	\$ 2,346	\$ 2,036	\$ 1,959	\$ 25,114

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:

Projected Test Year: 12/31/2023

Witness: M. Evergam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>SPECIAL CONTRACTS</b>														
BILLS		11	11	11	11	11	11	11	11	11	11	11	11	132
THERMS		28,853,003	22,871,072	21,741,148	20,269,339	20,273,111	24,563,850	17,267,215	17,412,508	14,645,676	16,315,637	16,207,782	21,844,672	242,265,015
SPECIAL CONTRACT REVENUE	\$	323,956	256,792	244,106	227,580	227,623	275,798	193,873	195,504	164,439	183,189	181,978	245,268	2,720,106
TOTAL	\$	323,956	256,792	244,106	227,580	227,623	275,798	193,873	195,504	164,439	183,189	181,978	245,268	2,720,106
<b>SAS</b>														
NUMBER OF SHIPPERS		12	12	12	12	12	12	12	12	12	12	12	12	144
NUMBER OF CONSUMERS IN POOL		1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	19,452
SHIPPER ADMIN CHARGE	\$7.50	12,158	12,158	12,158	12,158	12,158	12,158	12,158	12,158	12,158	12,158	12,158	12,158	145,890
TOTAL	\$	12,158	12,158	12,158	12,158	12,158	12,158	12,158	12,158	12,158	12,158	12,158	12,158	145,890
<b>SABS</b>														
NUMBER OF SHIPPERS		12	12	12	12	12	12	12	12	12	12	12	12	144
NUMBER OF CONSUMERS IN POOL		19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	234,300
SHIPPER ADMIN CHARGE	\$5.50	107,388	107,388	107,388	107,388	107,388	107,388	107,388	107,388	107,388	107,388	107,388	107,388	1,288,650
TOTAL	\$	107,388	107,388	107,388	107,388	107,388	107,388	107,388	107,388	107,388	107,388	107,388	107,388	1,288,650
<b>SABS/SAS</b>														
NUMBER OF SHIPPERS		12	12	12	12	12	12	12	12	12	12	12	12	144
MONTHLY RATE	\$	300	300	300	300	300	300	300	300	300	300	300	300	300
TOTAL	\$	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	43,200
MISCELLANEOUS SERVICE REVENUE		29,887	26,128	25,047	22,235	19,476	17,707	17,584	17,602	17,756	18,466	21,289	26,646	259,822
OTHER REVENUES		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISC. REVENUES	\$	29,887	26,128	25,047	22,235	19,476	17,707	17,584	17,602	17,756	18,466	21,289	26,646	259,822
REVENUE TAXES		87,095	76,141	72,993	64,798	56,756	51,603	51,244	51,295	51,743	53,813	62,039	77,651	757,170
TOTAL OPERATING REVENUE	\$	3,341,781	3,021,384	3,024,707	2,784,015	2,627,895	2,540,805	2,450,798	2,475,869	2,386,988	2,533,375	2,689,655	3,122,279	32,999,551
TOTAL BILLS		21,159	21,159	21,159	21,159	21,159	21,159	21,159	21,159	21,159	21,159	21,159	21,159	253,908
TOTAL THERMS		33,897,948	27,432,570	26,498,507	24,496,665	24,328,157	28,262,180	20,997,789	21,285,557	18,310,388	20,331,263	20,430,445	26,669,330	292,940,800
COST OF GAS														
FIRM THERMS SOLD		33,897,948	27,432,570	26,498,507	24,496,665	24,328,157	28,262,180	20,997,789	21,285,557	18,310,388	20,331,263	20,430,445	26,669,330	292,940,800
COST OF GAS-FIRM	\$	802,930	723,535	750,987	666,801	633,674	577,849	581,475	602,079	569,956	624,560	661,903	763,698	7,959,448
TOTAL COST OF GAS	\$	802,930	723,535	750,987	666,801	633,674	577,849	581,475	602,079	569,956	624,560	661,903	763,698	7,959,448
NET REVENUES	\$	2,538,851	2,297,848	2,273,720	2,117,214	1,994,221	1,962,957	1,869,323	1,873,790	1,817,032	1,908,815	2,027,752	2,358,580	25,040,103

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:

Company: Florida Public Utilities Company Indiantown Division

Projected Test Year: 12/31/2023

Witness: M. Everngam / J. Taylor

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>TS-1 &lt;1,000</b>														
BILLS		678	678	678	678	678	678	678	678	678	678	678	678	8,136
THERMS		10,016	8,561	8,813	8,699	8,312	7,647	7,943	7,127	7,415	7,778	8,354	9,585	100,249
CUSTOMER CHARGE	\$9.00	\$ 6,102	\$ 6,102	\$ 6,102	\$ 6,102	\$ 6,102	\$ 6,102	\$ 6,102	\$ 6,102	\$ 6,102	\$ 6,102	\$ 6,102	\$ 6,102	\$ 73,224
TRANSPORTATION CHARGE	\$0.37835	3,790	3,239	3,334	3,291	3,145	2,893	3,005	2,696	2,806	2,943	3,161	3,627	37,929
CONSERVATION	\$0.08395	841	719	740	730	698	642	667	598	623	653	701	805	8,416
SWING	\$0.15730	1,576	1,347	1,386	1,368	1,307	1,203	1,249	1,121	1,166	1,223	1,314	1,508	15,769
TOTAL		\$ 12,308	\$ 11,406	\$ 11,563	\$ 11,492	\$ 11,252	\$ 10,840	\$ 11,023	\$ 10,518	\$ 10,696	\$ 10,921	\$ 11,278	\$ 12,041	\$ 135,338
<b>TS-2 &gt;1,000 &lt;15,000</b>														
BILLS		22	22	22	22	22	22	22	22	22	22	22	22	264
THERMS		7,012	6,845	7,073	6,846	6,829	6,506	6,786	6,135	6,435	6,582	6,645	7,263	80,957
CUSTOMER CHARGE	\$25.00	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 6,800
TRANSPORTATION CHARGE	\$0.05762	404	394	408	394	393	375	391	354	371	379	383	419	4,665
CONSERVATION	\$0.01167	82	80	83	80	80	76	79	72	75	77	78	85	945
SWING	\$0.14460	1,014	990	1,023	990	987	941	981	887	931	952	961	1,050	11,706
TOTAL		\$ 2,050	\$ 2,014	\$ 2,063	\$ 2,014	\$ 2,011	\$ 1,942	\$ 2,002	\$ 1,862	\$ 1,926	\$ 1,958	\$ 1,971	\$ 2,104	\$ 23,916
<b>TS-3 &gt;15,000 &lt;100,000</b>														
BILLS		1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS		899	730	670	746	721	862	711	605	583	367	460	634	7,986
CUSTOMER CHARGE	\$60.00	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 720
TRANSPORTATION CHARGE	\$0.04785	43	35	32	36	34	41	34	29	28	18	22	30	382
CONSERVATION	\$0.01658	15	12	11	12	12	14	12	10	10	6	8	11	132
SWING	\$0.18470	166	135	124	138	133	159	131	112	108	68	85	117	1,475
TOTAL		\$ 284	\$ 242	\$ 227	\$ 246	\$ 240	\$ 275	\$ 237	\$ 211	\$ 205	\$ 151	\$ 175	\$ 218	\$ 2,710
<b>MISC SERVICE REVENUE</b>		225	197	195	199	194	199	190	168	170	154	168	199	2,258
<b>SABS</b>	\$2.030	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	17,076
<b>TOTAL MISC. REVENUES</b>		1,648	1,620	1,618	1,622	1,617	1,622	1,613	1,591	1,594	1,577	1,591	1,622	19,334
<b>REVENUE TAXES</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUE</b>		\$ 16,290	\$ 15,282	\$ 15,470	\$ 15,374	\$ 15,119	\$ 14,679	\$ 14,875	\$ 14,181	\$ 14,422	\$ 14,607	\$ 15,015	\$ 15,985	\$ 181,298
<b>TOTAL BILLS</b>		701	701	701	701	701	701	701	701	701	701	701	701	8,412
<b>TOTAL THERMS</b>		17,927	16,135	16,556	16,291	15,861	15,015	15,440	13,867	14,434	14,726	15,459	17,482	189,192
<b>COST OF GAS</b>														
FIRM THERMS SOLD		17,927	16,135	16,556	16,291	15,861	15,015	15,440	13,867	14,434	14,726	15,459	17,482	189,192
COST OF GAS-FIRM	\$	2,742	2,459	2,520	2,484	2,416	2,291	2,350	2,109	2,194	2,232	2,348	2,662	28,806
<b>TOTAL COST OF GAS</b>	\$	2,742	2,459	2,520	2,484	2,416	2,291	2,350	2,109	2,194	2,232	2,348	2,662	28,806
<b>NET REVENUES</b>	\$	13,548	12,823	12,950	12,891	12,703	12,387	12,524	12,072	12,228	12,376	12,667	13,323	152,492

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:

Company: Florida Public Utilities Company Ft. Meade Division

Projected Test Year: 12/31/2023

Witness: M. Everngam / J. Taylor

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>RS</b>														
BILLS		496	496	496	496	496	496	496	496	496	496	496	496	5,952
THERMS		7,548	6,742	5,156	5,024	4,223	3,697	3,605	3,313	3,609	3,613	4,082	6,340	56,952
CUSTOMER CHARGE	\$8.50	\$ 4,216	\$ 4,216	\$ 4,216	\$ 4,216	\$ 4,216	\$ 4,216	\$ 4,216	\$ 4,216	\$ 4,216	\$ 4,216	\$ 4,216	\$ 4,216	\$ 50,592
ENERGY CHARGE	\$0.55700	4,204	3,755	2,872	2,798	2,352	2,059	2,008	1,845	2,010	2,013	2,274	3,532	31,722
GRIP	\$0.15245	1,151	1,028	786	766	644	564	550	505	550	551	622	967	8,682
CONSERVATION	\$0.08627	651	582	445	433	364	319	311	286	311	312	352	547	4,913
PGA	\$1.05040	7,928	7,081	5,416	5,277	4,436	3,883	3,786	3,480	3,791	3,796	4,287	6,660	59,822
<b>TOTAL</b>		<b>\$ 18,150</b>	<b>\$ 16,662</b>	<b>\$ 13,734</b>	<b>\$ 13,491</b>	<b>\$ 12,012</b>	<b>\$ 11,041</b>	<b>\$ 10,870</b>	<b>\$ 10,332</b>	<b>\$ 10,879</b>	<b>\$ 10,887</b>	<b>\$ 11,751</b>	<b>\$ 15,921</b>	<b>\$ 155,732</b>
<b>COMMERCIAL SMALL (GS1)</b>														
BILLS		22	22	22	22	22	22	22	22	22	22	22	22	264
THERMS		4,769	4,794	3,969	3,404	2,336	2,208	1,410	2,845	2,235	3,069	3,978	6,475	41,492
CUSTOMER CHARGE	\$17.50	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 385	\$ 4,620
ENERGY CHARGE	\$0.55700	2,656	2,670	2,211	1,896	1,301	1,230	785	1,585	1,245	1,709	2,216	3,607	23,111
GRIP	\$0.01456	69	70	58	50	34	32	21	41	33	45	58	94	604
CONSERVATION	\$0.05498	262	264	218	187	128	121	78	156	123	169	219	356	2,281
PGA	\$1.05040	5,009	5,035	4,169	3,576	2,454	2,320	1,481	2,988	2,347	3,223	4,179	6,801	43,583
<b>TOTAL</b>		<b>\$ 8,382</b>	<b>\$ 8,424</b>	<b>\$ 7,041</b>	<b>\$ 6,094</b>	<b>\$ 4,303</b>	<b>\$ 4,088</b>	<b>\$ 2,749</b>	<b>\$ 5,156</b>	<b>\$ 4,132</b>	<b>\$ 5,531</b>	<b>\$ 7,057</b>	<b>\$ 11,243</b>	<b>\$ 74,200</b>
<b>COMMERCIAL TRANSPORTATION (GSTS-1)</b>														
BILLS		9	9	9	9	9	9	9	9	9	9	9	9	108
THERMS		2,924	2,854	2,881	2,666	2,537	2,308	2,166	2,208	2,776	2,851	2,929	3,185	32,285
CUSTOMER CHARGE	\$17.50	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 158	\$ 1,890
TRANSPORTATION CHARGE	\$0.55700	1,629	1,590	1,605	1,485	1,413	1,286	1,207	1,230	1,546	1,588	1,632	1,774	17,983
GRIP	\$0.01456	43	42	42	39	37	34	32	32	40	42	43	46	470
CONSERVATION	\$0.05498	161	157	158	147	139	127	119	121	153	157	161	175	1,775
SWING	\$0.21030	615	600	606	561	534	485	456	464	584	600	616	670	6,790
<b>TOTAL</b>		<b>\$ 2,605</b>	<b>\$ 2,546</b>	<b>\$ 2,569</b>	<b>\$ 2,388</b>	<b>\$ 2,281</b>	<b>\$ 2,089</b>	<b>\$ 1,970</b>	<b>\$ 2,005</b>	<b>\$ 2,481</b>	<b>\$ 2,543</b>	<b>\$ 2,609</b>	<b>\$ 2,823</b>	<b>\$ 28,907</b>
<b>LARGE VOLUME SERVICE (LVS)</b>														
BILLS		2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS		3,141	3,157	2,614	2,242	1,538	1,454	928	1,874	1,472	2,021	2,620	4,264	27,325
CUSTOMER CHARGE	\$175.00	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 4,200
ENERGY CHARGE	\$0.21800	685	688	570	489	335	317	202	408	321	441	571	930	5,957
GRIP	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	107	108	89	76	52	50	32	64	50	69	89	145	931
PGA	\$1.05040	3,299	3,316	2,746	2,355	1,616	1,528	975	1,968	1,546	2,123	2,752	4,479	28,702
<b>TOTAL</b>		<b>\$ 4,441</b>	<b>\$ 4,462</b>	<b>\$ 3,755</b>	<b>\$ 3,270</b>	<b>\$ 2,354</b>	<b>\$ 2,244</b>	<b>\$ 1,559</b>	<b>\$ 2,790</b>	<b>\$ 2,267</b>	<b>\$ 2,982</b>	<b>\$ 3,763</b>	<b>\$ 5,904</b>	<b>\$ 39,790</b>

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type of Data Shown:

Company: Florida Public Utilities Company Ft. Meade Division

Projected Test Year: 12/31/2023

Witness: M. Evergam / J. Taylor

Docket No.: 20220067-GU

Current Rate Class	Current Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>LARGE VOLUME TRANSPORTATION SERVICE (LVTS)</b>														
BILLS		2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS		12,847	12,538	12,658	11,712	11,147	10,140	9,516	9,699	12,196	12,524	12,869	13,993	141,839
CUSTOMER CHARGE	\$175.00	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 4,200
TRANSPORTATION CHARGE	\$0.21800	2,801	2,733	2,760	2,553	2,430	2,210	2,075	2,114	2,659	2,730	2,805	3,050	30,921
GRIP	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION SWING	\$0.03407	438	427	431	399	380	345	324	330	416	427	438	477	4,832
	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 3,588</b>	<b>\$ 3,510</b>	<b>\$ 3,541</b>	<b>\$ 3,302</b>	<b>\$ 3,160</b>	<b>\$ 2,906</b>	<b>\$ 2,749</b>	<b>\$ 2,795</b>	<b>\$ 3,424</b>	<b>\$ 3,507</b>	<b>\$ 3,594</b>	<b>\$ 3,877</b>	<b>\$ 39,953</b>
MISC SERVICE REVENUE		\$ 1,623	\$ 1,548	\$ 1,323	\$ 1,214	\$ 1,004	\$ 911	\$ 789	\$ 937	\$ 976	\$ 1,084	\$ 1,240	\$ 1,758	\$ 14,406
TRANSP ADMIN CHARGE	\$4.50 / \$20.50	82	82	82	82	82	82	82	82	82	82	82	82	978
<b>TOTAL MISC. REVENUES</b>		<b>\$ 1,705</b>	<b>\$ 1,629</b>	<b>\$ 1,404</b>	<b>\$ 1,296</b>	<b>\$ 1,085</b>	<b>\$ 992</b>	<b>\$ 871</b>	<b>\$ 1,018</b>	<b>\$ 1,057</b>	<b>\$ 1,165</b>	<b>\$ 1,322</b>	<b>\$ 1,839</b>	<b>\$ 15,384</b>
<b>REVENUE TAXES</b>		2,428	2,315	1,978	1,816	1,501	1,362	1,180	1,401	1,459	1,621	1,855	2,629	21,546
<b>TOTAL OPERATING REVENUE</b>		<b>\$ 41,298</b>	<b>\$ 39,548</b>	<b>\$ 34,022</b>	<b>\$ 31,657</b>	<b>\$ 26,696</b>	<b>\$ 24,722</b>	<b>\$ 21,949</b>	<b>\$ 25,498</b>	<b>\$ 25,700</b>	<b>\$ 28,237</b>	<b>\$ 31,950</b>	<b>\$ 44,236</b>	<b>\$ 375,512</b>
TOTAL BILLS		531	531	531	531	531	531	531	531	531	531	531	531	6,372
TOTAL THERMS		31,229	30,084	27,278	25,049	21,782	19,808	17,625	19,938	22,287	24,078	26,478	34,257	299,893
COST OF GAS														
FIRM THERMS SOLD		31,229	30,084	27,278	25,049	21,782	19,808	17,625	19,938	22,287	24,078	26,478	34,257	299,893
COST OF GAS-FIRM		\$ 16,767	\$ 15,953	\$ 12,872	\$ 11,710	\$ 8,994	\$ 8,175	\$ 6,664	\$ 8,856	\$ 8,227	\$ 9,693	\$ 11,775	\$ 18,517	\$ 138,202
<b>TOTAL COST OF GAS</b>		<b>\$ 16,767</b>	<b>\$ 15,953</b>	<b>\$ 12,872</b>	<b>\$ 11,710</b>	<b>\$ 8,994</b>	<b>\$ 8,175</b>	<b>\$ 6,664</b>	<b>\$ 8,856</b>	<b>\$ 8,227</b>	<b>\$ 9,693</b>	<b>\$ 11,775</b>	<b>\$ 18,517</b>	<b>\$ 138,202</b>
<b>NET REVENUES</b>		<b>\$ 24,531</b>	<b>\$ 23,595</b>	<b>\$ 21,150</b>	<b>\$ 19,947</b>	<b>\$ 17,702</b>	<b>\$ 16,548</b>	<b>\$ 15,285</b>	<b>\$ 16,642</b>	<b>\$ 17,473</b>	<b>\$ 18,544</b>	<b>\$ 20,174</b>	<b>\$ 25,719</b>	<b>\$ 237,310</b>

Supporting Schedules:

Recap Schedules: G-2 p.1, G-2 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type Of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Evergam / J. Taylor

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Current Rate	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	<b>TOTAL OPERATING REV</b>	\$ 17,846,894	\$ 16,110,464	\$ 15,448,506	\$ 14,682,761	\$ 13,669,962	\$ 12,794,689	\$ 12,459,905	\$ 12,318,540	\$ 11,952,288	\$ 12,595,067	\$ 14,075,989	\$ 16,387,774	\$ 170,342,838
2	TOTAL BILLS	94,403	94,403	94,403	94,403	94,403	94,403	94,403	94,403	94,403	94,403	94,403	94,403	1,132,836
3	TOTAL THERMS	44,906,929	36,429,457	35,545,170	33,297,541	32,966,149	36,489,868	29,881,785	29,345,646	25,755,753	28,440,857	31,100,367	37,274,657	401,434,179
	<b>COST OF GAS</b>													
4	FIRM THERMS SOLD	44,906,929	36,429,457	35,545,170	33,297,541	32,966,149	36,489,868	29,881,785	29,345,646	25,755,753	28,440,857	31,100,367	37,274,657	401,434,179
5	COST OF GAS-FIRM	\$ 5,642,400	\$ 4,988,296	\$ 4,557,013	\$ 4,259,065	\$ 3,762,533	\$ 3,329,177	\$ 3,147,705	\$ 3,080,869	\$ 3,033,363	\$ 3,205,574	\$ 3,853,140	\$ 4,990,474	\$ 47,849,608
6	TOTAL COST OF GAS	\$ 5,642,400	\$ 4,988,296	\$ 4,557,013	\$ 4,259,065	\$ 3,762,533	\$ 3,329,177	\$ 3,147,705	\$ 3,080,869	\$ 3,033,363	\$ 3,205,574	\$ 3,853,140	\$ 4,990,474	\$ 47,849,608
7	NET REVENUES	\$ 12,204,494	\$ 11,122,168	\$ 10,891,494	\$ 10,423,697	\$ 9,907,429	\$ 9,465,512	\$ 9,312,199	\$ 9,237,671	\$ 8,918,925	\$ 9,389,493	\$ 10,222,849	\$ 11,397,300	\$ 122,493,230

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Evergam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>RS (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			21,117	21,117	21,117	21,117	21,117	21,117	21,117	21,117	21,117	21,117	21,117	21,117	253,404
THERMS			155,278	129,615	110,840	104,340	86,366	67,646	58,825	54,112	56,967	59,233	82,388	130,758	1,096,368
CUSTOMER CHARGE	\$16.50	\$	348,431	348,431	348,431	348,431	348,431	348,431	348,431	348,431	348,431	348,431	348,431	348,431	4,181,166
ENERGY CHARGE	\$0.65229	\$	101,287	84,547	72,300	68,060	56,336	44,125	38,371	35,297	37,159	38,637	53,741	85,292	715,150
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08627	\$	13,396	11,182	9,562	9,001	7,451	5,836	5,075	4,668	4,915	5,110	7,108	11,280	94,584
PGA	\$1.05040	\$	163,104	136,148	116,426	109,599	90,719	71,055	61,790	56,839	59,838	62,218	86,540	137,348	1,151,625
TOTAL		\$	626,217	580,307	546,718	535,091	502,936	469,447	453,667	445,235	450,342	454,396	495,819	582,350	6,142,524
<b>RS (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	334,224
THERMS			625,590	522,198	446,554	420,369	347,953	272,535	236,997	218,008	229,510	238,640	331,927	526,800	4,417,079
CUSTOMER CHARGE	\$19.50	\$	543,114	543,114	543,114	543,114	543,114	543,114	543,114	543,114	543,114	543,114	543,114	543,114	6,517,368
ENERGY CHARGE	\$0.65272	\$	408,335	340,849	291,475	274,383	227,116	177,889	154,693	142,298	149,806	155,765	216,655	343,853	2,883,116
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08627	\$	53,970	45,050	38,524	36,265	30,018	23,512	20,446	18,808	19,800	20,587	28,635	45,447	381,061
PGA	\$1.05040	\$	657,120	548,517	469,060	441,555	365,490	286,270	248,942	228,996	241,077	250,667	348,656	553,350	4,639,700
TOTAL		\$	1,662,539	1,477,530	1,342,173	1,295,317	1,165,738	1,030,785	967,194	933,215	953,797	970,133	1,137,060	1,485,764	14,421,245
<b>RS (250 and up)</b>			<b>Residential - 3</b>												
BILLS			15,664	15,664	15,664	15,664	15,664	15,664	15,664	15,664	15,664	15,664	15,664	15,664	187,968
THERMS			1,514,017	1,263,794	1,080,724	1,017,352	842,097	659,573	573,566	527,611	555,447	577,542	803,310	1,274,930	10,689,962
CUSTOMER CHARGE	\$26.50	\$	415,096	415,096	415,096	415,096	415,096	415,096	415,096	415,096	415,096	415,096	415,096	415,096	4,981,152
ENERGY CHARGE	\$0.65386	\$	989,955	826,344	706,642	665,206	550,613	431,268	375,032	344,983	363,184	377,632	525,252	833,626	6,989,739
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08627	\$	130,614	109,027	93,234	87,767	72,648	56,901	49,482	45,517	47,918	49,825	69,302	109,988	922,223
PGA	\$1.05040	\$	1,590,324	1,327,489	1,135,193	1,068,627	884,538	692,815	602,474	554,202	583,441	606,650	843,797	1,339,187	11,228,736
TOTAL		\$	3,125,989	2,677,956	2,350,165	2,236,696	1,922,895	1,596,081	1,442,084	1,359,799	1,409,640	1,449,202	1,853,446	2,697,897	24,121,850
<b>RS-GS</b>			<b>Residential Standby Generator</b>												
BILLS			883	883	883	883	883	883	883	883	883	883	883	883	10,596
THERMS			13,192	12,420	10,155	9,763	8,219	4,859	3,640	3,353	5,024	4,509	8,545	12,618	96,299
CUSTOMER CHARGE	\$36.50	\$	32,230	32,230	32,230	32,230	32,230	32,230	32,230	32,230	32,230	32,230	32,230	32,230	386,754
ENERGY CHARGE	\$0.65386	\$	8,626	8,121	6,640	6,384	5,374	3,177	2,380	2,192	3,285	2,949	5,587	8,251	62,966
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08627	\$	1,138	1,071	876	842	709	419	314	289	433	389	737	1,089	8,308
PGA	\$1.05040	\$	13,857	13,046	10,667	10,255	8,634	5,104	3,824	3,522	5,277	4,737	8,976	13,254	101,152
TOTAL		\$	55,850	54,468	50,413	49,711	46,946	40,930	38,747	38,233	41,225	40,304	47,530	54,823	559,180

Supporting Schedules:

Recap Schedules: G-2 p.15



Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>GS-1 (1,000-4,999)</b>			<b>General Service - 2</b>												
BILLS			127	127	127	127	127	127	127	127	127	127	127	127	1,524
THERMS			35,356	30,991	29,598	24,521	21,655	20,311	18,687	19,010	19,830	21,659	26,495	30,750	298,863
CUSTOMER CHARGE	\$70.00	\$	8,890	8,890	8,890	8,890	8,890	8,890	8,890	8,890	8,890	8,890	8,890	8,890	106,680
ENERGY CHARGE	\$0.69902	\$	24,715	21,663	20,690	17,141	15,137	14,198	13,063	13,288	13,862	15,140	18,521	21,495	208,911
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498	\$	1,944	1,704	1,627	1,348	1,191	1,117	1,027	1,045	1,090	1,191	1,457	1,691	16,431
PGA	\$1.05040	\$	37,138	32,553	31,090	25,757	22,746	21,334	19,629	19,968	20,830	22,751	27,830	32,299	313,926
TOTAL		\$	72,687	64,810	62,297	53,136	47,964	45,539	42,609	43,192	44,671	47,972	56,698	64,375	645,948
<b>GS-1 (5,000-9,999)</b>			<b>General Service - 3</b>												
BILLS			27	27	27	27	27	27	27	27	27	27	27	27	324
THERMS			22,729	19,923	19,028	15,764	13,921	13,057	12,013	12,221	12,748	13,924	17,033	19,768	192,128
CUSTOMER CHARGE	\$150.00	\$	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	48,600
ENERGY CHARGE	\$0.62475	\$	14,200	12,447	11,888	9,848	8,697	8,157	7,505	7,635	7,964	8,699	10,641	12,350	120,032
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498	\$	1,250	1,095	1,046	867	765	718	660	672	701	766	936	1,087	10,563
PGA	\$1.05040	\$	23,875	20,927	19,987	16,558	14,623	13,715	12,619	12,837	13,391	14,626	17,891	20,764	201,811
TOTAL		\$	43,375	38,519	36,970	31,323	28,135	26,640	24,834	25,194	26,106	28,140	33,519	38,251	381,006
<b>GS-1 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			13	13	13	13	13	13	13	13	13	13	13	13	156
THERMS			26,780	23,474	22,419	18,573	16,402	15,384	14,154	14,399	15,020	16,406	20,069	23,291	226,372
CUSTOMER CHARGE	\$275.00	\$	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	42,900
ENERGY CHARGE	\$0.59183	\$	15,849	13,892	13,268	10,992	9,707	9,105	8,377	8,522	8,889	9,709	11,877	13,784	133,974
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498	\$	1,472	1,291	1,233	1,021	902	846	778	792	826	902	1,103	1,281	12,446
PGA	\$1.05040	\$	28,130	24,657	23,549	19,509	17,229	16,160	14,868	15,125	15,777	17,233	21,080	24,465	237,781
TOTAL		\$	49,027	43,415	41,625	35,098	31,413	29,685	27,598	28,013	29,067	31,419	37,636	43,105	427,101
<b>GS-1 (50,000 to 249,999)</b>			<b>General Service - 5</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			15,236	13,355	12,755	10,567	9,332	8,752	8,053	8,192	8,545	9,334	11,417	13,251	128,788
CUSTOMER CHARGE	\$750.00	\$	750	750	750	750	750	750	750	750	750	750	750	750	9,000
ENERGY CHARGE	\$0.52000	\$	7,923	6,944	6,632	5,495	4,852	4,551	4,187	4,260	4,444	4,853	5,937	6,890	66,970
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498	\$	838	734	701	581	513	481	443	450	470	513	628	729	7,081
PGA	\$1.05040	\$	16,004	14,028	13,398	11,099	9,802	9,194	8,459	8,605	8,976	9,804	11,993	13,919	135,279
TOTAL		\$	25,514	22,457	21,481	17,925	15,917	14,976	13,839	14,065	14,639	15,921	19,308	22,288	218,329

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>GS-1 (Less than 1.000)</b>			<b>General Service - 1</b>												
BILLS			653	653	653	653	653	653	653	653	653	653	653	653	7,836
THERMS			17,548	15,381	14,690	12,170	10,747	10,080	9,274	9,435	9,842	10,750	13,150	15,261	148,327
CUSTOMER CHARGE	\$40.00	\$	26,120	26,120	26,120	26,120	26,120	26,120	26,120	26,120	26,120	26,120	26,120	26,120	313,440
ENERGY CHARGE	\$0.70124	\$	12,305	10,786	10,301	8,534	7,536	7,069	6,504	6,616	6,901	7,538	9,221	10,702	104,013
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498		965	846	808	669	591	554	510	519	541	591	723	839	8,155
PGA	\$1.05040		18,432	16,156	15,430	12,783	11,289	10,588	9,742	9,910	10,338	11,291	13,812	16,030	155,803
TOTAL		\$	57,822	53,907	52,659	48,106	45,536	44,331	42,875	43,165	43,900	45,541	49,876	53,691	581,411
<b>GSTS-1 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			81	81	81	81	81	81	81	81	81	81	81	81	972
THERMS			24,841	23,757	20,272	18,020	15,550	15,839	12,436	14,003	14,654	14,842	17,278	20,667	212,157
CUSTOMER CHARGE	\$70.00	\$	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	68,040
TRANSPORTATION CHARGE	\$0.69902	\$	17,364	16,607	14,170	12,596	10,870	11,072	8,693	9,788	10,244	10,375	12,078	14,446	148,302
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498		1,366	1,306	1,115	991	855	871	684	770	806	816	950	1,136	11,664
SWING	\$0.17310		4,300	4,112	3,509	3,119	2,692	2,742	2,153	2,424	2,537	2,569	2,991	3,577	36,724
TOTAL		\$	28,700	27,695	24,464	22,376	20,086	20,354	17,199	18,652	19,256	19,430	21,688	24,830	264,731
<b>GSTS-1 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			44	44	44	44	44	44	44	44	44	44	44	44	528
THERMS			31,393	30,023	25,618	22,772	19,651	20,016	15,716	17,696	18,519	18,756	21,835	26,118	268,114
CUSTOMER CHARGE	\$150.00	\$	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	79,200
TRANSPORTATION CHARGE	\$0.62475	\$	19,613	18,757	16,005	14,227	12,277	12,505	9,818	11,055	11,570	11,718	13,641	16,317	167,504
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498		1,726	1,651	1,408	1,252	1,080	1,100	864	973	1,018	1,031	1,200	1,436	14,741
SWING	\$0.17310		5,434	5,197	4,435	3,942	3,402	3,465	2,720	3,063	3,206	3,247	3,780	4,521	46,411
TOTAL		\$	33,373	32,205	28,448	26,021	23,359	23,670	20,003	21,692	22,394	22,596	25,222	28,874	307,856
<b>GSTS-1 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			15	15	15	15	15	15	15	15	15	15	15	15	180
THERMS			25,395	24,287	20,724	18,422	15,897	16,192	12,713	14,315	14,981	15,173	17,663	21,128	216,890
CUSTOMER CHARGE	\$275.00	\$	4,125	4,125	4,125	4,125	4,125	4,125	4,125	4,125	4,125	4,125	4,125	4,125	49,500
TRANSPORTATION CHARGE	\$0.59183	\$	15,030	14,374	12,265	10,902	9,408	9,583	7,524	8,472	8,866	8,980	10,454	12,504	128,362
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498		1,396	1,335	1,139	1,013	874	890	699	787	824	834	971	1,162	11,925
SWING	\$0.17310		4,396	4,204	3,587	3,189	2,752	2,803	2,201	2,478	2,593	2,626	3,058	3,657	37,544
TOTAL		\$	24,947	24,038	21,117	19,229	17,159	17,401	14,549	15,862	16,408	16,565	18,607	21,448	227,330

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>GS-1 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			64	64	64	64	64	64	64	64	64	64	64	64	768
THERMS			1,822	1,743	1,487	1,322	1,141	1,162	912	1,027	1,075	1,089	1,267	1,516	15,562
CUSTOMER CHARGE	\$40.00	\$	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	30,720
TRANSPORTATION CHARGE	\$0.70124		1,278	1,222	1,043	927	800	815	640	720	754	763	889	1,063	10,913
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498		100	96	82	73	63	64	50	56	59	60	70	83	856
SWING	\$0.17310		315	302	257	229	197	201	158	178	186	188	219	262	2,694
TOTAL		\$	4,253	4,179	3,942	3,788	3,620	3,640	3,408	3,515	3,559	3,572	3,738	3,969	45,182
<b>GS-2 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	13,032
THERMS			327,112	301,440	267,773	233,337	206,768	193,701	180,726	183,950	190,662	194,919	232,695	292,502	2,805,584
CUSTOMER CHARGE	\$70.00	\$	76,020	76,020	76,020	76,020	76,020	76,020	76,020	76,020	76,020	76,020	76,020	76,020	912,240
ENERGY CHARGE	\$0.69902		228,658	210,712	187,179	163,107	144,535	135,401	126,331	128,585	133,276	136,252	162,659	204,465	1,961,159
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.04090		13,379	12,329	10,952	9,543	8,457	7,922	7,392	7,524	7,798	7,972	9,517	11,963	114,748
PGA	\$1.05040		343,598	316,632	281,269	245,097	217,189	203,463	189,834	193,221	200,271	204,743	244,423	307,244	2,946,985
TOTAL		\$	661,655	615,694	555,420	493,767	446,200	422,807	399,577	405,349	417,366	424,987	492,619	599,692	5,935,133
<b>GS-2 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			310	310	310	310	310	310	310	310	310	310	310	310	3,720
THERMS			242,369	223,348	198,403	172,888	153,202	143,520	133,906	136,295	141,268	144,423	172,413	216,725	2,078,762
CUSTOMER CHARGE	\$150.00	\$	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	46,500	558,000
ENERGY CHARGE	\$0.62475		151,420	139,537	123,953	108,012	95,713	89,664	83,658	85,151	88,257	90,228	107,715	135,399	1,298,707
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.04090		9,913	9,135	8,115	7,071	6,266	5,870	5,477	5,574	5,778	5,907	7,052	8,864	85,021
PGA	\$1.05040		254,585	234,605	208,403	181,601	160,923	150,754	140,655	143,165	148,388	151,701	181,102	227,648	2,183,532
TOTAL		\$	462,418	429,776	386,970	343,184	309,402	292,788	276,290	280,390	288,924	294,336	342,369	418,412	4,125,260
<b>GS-2 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			80	80	80	80	80	80	80	80	80	80	80	80	960
THERMS			139,559	128,606	114,243	99,550	88,215	82,640	77,105	78,480	81,344	83,160	99,277	124,793	1,196,971
CUSTOMER CHARGE	\$275.00	\$	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	264,000
ENERGY CHARGE	\$0.59183		82,595	76,113	67,612	58,917	52,208	48,909	45,633	46,447	48,142	49,217	58,755	73,856	708,403
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.04090		5,708	5,260	4,673	4,072	3,608	3,380	3,154	3,210	3,327	3,401	4,060	5,104	48,956
PGA	\$1.05040		146,592	135,088	120,000	104,568	92,661	86,805	80,991	82,436	85,443	87,351	104,280	131,082	1,257,298
TOTAL		\$	256,895	238,460	214,285	189,556	170,478	161,094	151,777	154,092	158,912	161,969	189,096	232,042	2,278,658

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>GS-2 (50,000 to 249,999)</b>			<b>General Service - 5</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			25,121	23,150	20,564	17,920	15,879	14,876	13,879	14,127	14,642	14,969	17,870	22,463	215,460
CUSTOMER CHARGE	\$750.00	\$	750	750	750	750	750	750	750	750	750	750	750	750	9,000
ENERGY CHARGE	\$0.52000	\$	13,063	12,038	10,693	9,318	8,257	7,735	7,217	7,346	7,614	7,784	9,293	11,681	112,039
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.04090	\$	1,027	947	841	733	649	608	568	578	599	612	731	919	8,812
PGA	\$1.05040	\$	26,387	24,316	21,601	18,823	16,679	15,625	14,579	14,839	15,380	15,724	18,771	23,595	226,319
TOTAL		\$	41,228	38,051	33,885	29,624	26,336	24,719	23,114	23,512	24,343	24,870	29,544	36,945	356,171
<b>GS-2 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			790	790	790	790	790	790	790	790	790	790	790	790	9,480
THERMS			37,068	34,159	30,344	26,441	23,431	21,950	20,480	20,845	21,605	22,088	26,369	33,146	317,924
CUSTOMER CHARGE	\$40.00	\$	31,600	31,600	31,600	31,600	31,600	31,600	31,600	31,600	31,600	31,600	31,600	31,600	379,200
ENERGY CHARGE	\$0.70124	\$	25,993	23,953	21,278	18,542	16,430	15,392	14,361	14,617	15,151	15,489	18,491	23,243	222,941
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.04090	\$	1,516	1,397	1,241	1,081	958	898	838	853	884	903	1,078	1,356	13,003
PGA	\$1.05040	\$	38,936	35,880	31,873	27,774	24,611	23,056	21,512	21,895	22,694	23,201	27,698	34,816	333,947
TOTAL		\$	98,045	92,831	85,992	78,997	73,600	70,946	68,310	68,965	70,329	71,193	78,867	91,015	949,091
<b>GSTS-2 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			429	429	429	429	429	429	429	429	429	429	429	429	5,148
THERMS			168,285	156,284	144,482	133,533	123,945	117,537	118,619	115,022	116,734	117,238	137,012	157,383	1,606,074
CUSTOMER CHARGE	\$70.00	\$	30,030	30,030	30,030	30,030	30,030	30,030	30,030	30,030	30,030	30,030	30,030	30,030	360,360
TRANSPORTATION CHARGE	\$0.69902	\$	117,634	109,246	100,996	93,342	86,640	82,161	82,917	80,403	81,599	81,952	95,774	110,014	1,122,678
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.04090	\$	6,883	6,392	5,909	5,462	5,069	4,807	4,852	4,704	4,774	4,795	5,604	6,437	65,688
SWING	\$0.16700	\$	28,104	26,099	24,129	22,300	20,699	19,629	19,809	19,209	19,495	19,579	22,881	26,283	268,214
TOTAL		\$	182,651	171,767	161,064	151,134	142,438	136,626	137,608	134,346	135,898	136,356	154,289	172,764	1,816,941
<b>GSTS-2 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			276	276	276	276	276	276	276	276	276	276	276	276	3,312
THERMS			232,603	216,016	199,703	184,570	171,317	162,459	163,956	158,983	161,349	162,047	189,378	217,535	2,219,916
CUSTOMER CHARGE	\$150.00	\$	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	496,800
TRANSPORTATION CHARGE	\$0.62475	\$	145,319	134,956	124,765	115,310	107,030	101,496	102,431	99,325	100,803	101,239	118,314	135,905	1,386,893
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.04090	\$	9,513	8,835	8,168	7,549	7,007	6,645	6,706	6,502	6,599	6,628	7,746	8,897	90,795
SWING	\$0.16700	\$	38,845	36,075	33,350	30,823	28,610	27,131	27,381	26,550	26,945	27,062	31,626	36,328	370,726
TOTAL		\$	235,077	221,266	207,683	195,082	184,047	176,672	177,918	173,777	175,748	176,328	199,086	222,530	2,345,213

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b><u>GSTS-2 (10,000 to 49,999)</u></b>			<b><u>General Service - 4</u></b>												
BILLS			99	99	99	99	99	99	99	99	99	99	99	99	1,188
THERMS			180,013	167,176	154,552	142,840	132,583	125,728	126,886	123,038	124,869	125,409	146,561	168,351	1,718,007
CUSTOMER CHARGE	\$275.00	\$	27,225	27,225	27,225	27,225	27,225	27,225	27,225	27,225	27,225	27,225	27,225	27,225	326,700
TRANSPORTATION CHARGE	\$0.59183		106,537	98,940	91,468	84,537	78,467	74,410	75,095	72,818	73,901	74,221	86,739	99,635	1,016,768
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.04090		7,363	6,838	6,321	5,842	5,423	5,142	5,190	5,032	5,107	5,129	5,994	6,886	70,266
SWING	\$0.16700		30,062	27,918	25,810	23,854	22,141	20,997	21,190	20,547	20,853	20,943	24,476	28,115	286,907
TOTAL			171,187	160,921	150,824	141,458	133,256	127,774	128,700	125,622	127,087	127,518	144,434	161,861	1,700,642
<b><u>GSTS-2 (50,000 to 249,999)</u></b>			<b><u>General Service - 5</u></b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			13,055	12,124	11,209	10,359	9,616	9,118	9,202	8,923	9,056	9,095	10,629	12,210	124,598
CUSTOMER CHARGE	\$750.00	\$	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
TRANSPORTATION CHARGE	\$0.52000		6,789	6,305	5,829	5,387	5,000	4,742	4,785	4,640	4,709	4,730	5,527	6,349	64,791
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.04090		534	496	458	424	393	373	376	365	370	372	435	499	5,096
SWING	\$0.16700		2,180	2,025	1,872	1,730	1,606	1,523	1,537	1,490	1,512	1,519	1,775	2,039	20,808
TOTAL			11,003	10,325	9,659	9,041	8,499	8,137	8,198	7,995	8,092	8,120	9,237	10,387	108,695
<b><u>GSTS-2 (Less than 1,000)</u></b>			<b><u>General Service - 1</u></b>												
BILLS			66	66	66	66	66	66	66	66	66	66	66	66	792
THERMS			3,652	3,392	3,136	2,898	2,690	2,551	2,574	2,496	2,533	2,544	2,974	3,416	34,857
CUSTOMER CHARGE	\$40.00	\$	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	31,680
TRANSPORTATION CHARGE	\$0.70124		2,561	2,379	2,199	2,032	1,886	1,789	1,805	1,751	1,777	1,784	2,085	2,395	24,443
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.04090		149	139	128	119	110	104	105	102	104	104	122	140	1,426
SWING	\$0.16700		610	566	524	484	449	426	430	417	423	425	497	570	5,821
TOTAL			5,960	5,724	5,491	5,275	5,086	4,959	4,981	4,910	4,943	4,953	5,343	5,745	63,370
<b><u>CS-GS</u></b>			<b><u>Commercial Standby Generator</u></b>												
BILLS			303	303	303	303	303	303	303	303	303	303	303	303	3,636
THERMS			7,445	5,968	5,651	4,617	7,263	4,575	3,533	3,297	3,670	4,258	4,931	7,485	62,693
CUSTOMER CHARGE	\$65.00	\$	19,695	19,695	19,695	19,695	19,695	19,695	19,695	19,695	19,695	19,695	19,695	19,695	236,340
ENERGY CHARGE	\$0.18105		1,348	1,080	1,023	836	1,315	828	640	597	664	771	893	1,355	11,351
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498		409	328	311	254	399	252	194	181	202	234	271	412	3,447
PGA	\$1.05040		7,820	6,269	5,936	4,849	7,629	4,805	3,711	3,463	3,855	4,473	5,180	7,862	65,853
TOTAL			29,272	27,372	26,965	25,634	29,039	25,580	24,240	23,936	24,416	25,173	26,039	29,324	316,990

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>LVS (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			132	132	132	132	132	132	132	132	132	132	132	132	1,584
THERMS			49,237	46,065	40,443	39,351	34,387	32,662	31,856	29,817	28,635	29,401	37,484	44,044	443,383
CUSTOMER CHARGE	\$70.00	\$	9,240	9,240	9,240	9,240	9,240	9,240	9,240	9,240	9,240	9,240	9,240	9,240	110,880
ENERGY CHARGE	\$0.69902	\$	34,418	32,201	28,271	27,507	24,037	22,832	22,268	20,842	20,017	20,552	26,202	30,788	309,934
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	1,678	1,569	1,378	1,341	1,172	1,113	1,085	1,016	976	1,002	1,277	1,501	15,106
PGA	\$1.05040	\$	51,719	48,387	42,481	41,334	36,120	34,309	33,462	31,319	30,079	30,883	39,373	46,264	465,730
TOTAL		\$	97,054	91,397	81,370	79,421	70,569	67,493	66,056	62,418	60,311	61,676	76,092	87,792	901,649
<b>LVS (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			220	220	220	220	220	220	220	220	220	220	220	220	2,640
THERMS			187,412	175,339	153,939	149,781	130,888	124,323	121,255	113,491	108,995	111,909	142,676	167,644	1,687,653
CUSTOMER CHARGE	\$150.00	\$	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	396,000
ENERGY CHARGE	\$0.62475	\$	117,086	109,543	96,173	93,576	81,773	77,671	75,754	70,904	68,095	69,915	89,137	104,736	1,054,361
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	6,385	5,974	5,245	5,103	4,459	4,236	4,131	3,867	3,713	3,813	4,861	5,712	57,498
PGA	\$1.05040	\$	196,858	184,176	161,698	157,330	137,485	130,589	127,367	119,211	114,488	117,549	149,867	176,094	1,772,711
TOTAL		\$	353,329	332,692	296,116	289,008	256,717	245,495	240,252	226,981	219,296	224,277	276,864	319,541	3,280,570
<b>LVS (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			249	249	249	249	249	249	249	249	249	249	249	249	2,988
THERMS			498,005	465,922	409,058	398,008	347,806	330,360	322,208	301,576	289,629	297,373	379,128	445,477	4,484,550
CUSTOMER CHARGE	\$275.00	\$	68,475	68,475	68,475	68,475	68,475	68,475	68,475	68,475	68,475	68,475	68,475	68,475	821,700
ENERGY CHARGE	\$0.59183	\$	294,734	275,747	242,093	235,553	205,842	195,517	190,693	178,482	171,411	175,994	224,380	263,646	2,654,091
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	16,967	15,874	13,937	13,560	11,850	11,255	10,978	10,275	9,868	10,131	12,917	15,177	152,789
PGA	\$1.05040	\$	523,105	489,404	429,674	418,067	365,335	347,010	338,448	316,776	304,226	312,360	398,236	467,929	4,710,571
TOTAL		\$	903,281	849,500	754,179	735,656	651,502	622,257	608,593	574,008	553,980	566,961	704,008	815,228	8,339,151
<b>LVS (50,000 to 249,999)</b>			<b>General Service - 5</b>												
BILLS			7	7	7	7	7	7	7	7	7	7	7	7	84
THERMS			89,078	83,339	73,168	71,191	62,212	59,091	57,633	53,943	51,806	53,191	67,814	79,682	802,146
CUSTOMER CHARGE	\$750.00	\$	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	63,000
ENERGY CHARGE	\$0.52000	\$	46,320	43,336	38,047	37,019	32,350	30,727	29,969	28,050	26,939	27,659	35,263	41,435	417,116
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	3,035	2,839	2,493	2,425	2,120	2,013	1,964	1,838	1,765	1,812	2,310	2,715	27,329
PGA	\$1.05040	\$	93,567	87,539	76,855	74,779	65,347	62,069	60,538	56,661	54,417	55,872	71,232	83,698	842,574
TOTAL		\$	148,172	138,965	122,645	119,474	105,067	100,060	97,720	91,799	88,370	90,593	114,056	133,097	1,350,019

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b><u>LVS (250,000 to 499,999)</u></b>			<b><u>General Service - 6</u></b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			72,742	68,056	59,750	58,136	50,803	48,255	47,064	44,050	42,305	43,436	55,378	65,069	655,045
CUSTOMER CHARGE	\$2,500.00	\$	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
ENERGY CHARGE	\$0.49419	\$	35,948	33,633	29,528	28,730	25,106	23,847	23,259	21,769	20,907	21,466	27,367	32,157	323,717
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	2,478	2,319	2,036	1,981	1,731	1,644	1,603	1,501	1,441	1,480	1,887	2,217	22,317
PGA	\$1.05040	\$	76,408	71,486	62,761	61,066	53,363	50,687	49,436	46,271	44,437	45,626	58,169	68,349	688,059
TOTAL		\$	119,835	112,437	99,325	96,777	85,201	81,178	79,298	74,541	71,786	73,571	92,423	107,723	1,094,093
<b><u>LVS (Less than 1,000)</u></b>			<b><u>General Service - 1</u></b>												
BILLS			63	63	63	63	63	63	63	63	63	63	63	63	756
THERMS			2,781	2,602	2,284	2,223	1,942	1,845	1,799	1,684	1,617	1,661	2,117	2,488	25,043
CUSTOMER CHARGE	\$40.00	\$	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	30,240
ENERGY CHARGE	\$0.70124	\$	1,950	1,825	1,602	1,559	1,362	1,294	1,262	1,181	1,134	1,164	1,485	1,744	17,561
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	95	89	78	76	66	63	61	57	55	57	72	85	853
PGA	\$1.05040	\$	2,921	2,733	2,399	2,335	2,040	1,938	1,890	1,769	1,699	1,744	2,224	2,613	26,305
TOTAL		\$	7,486	7,166	6,599	6,489	5,988	5,814	5,733	5,527	5,408	5,485	6,301	6,962	74,960
<b><u>LVTS (1,000 to 4,999)</u></b>			<b><u>General Service - 2</u></b>												
BILLS			123	123	123	123	123	123	123	123	123	123	123	123	1,476
THERMS			33,711	31,360	34,771	36,495	35,918	35,282	36,071	37,352	32,453	36,502	33,878	31,665	415,457
CUSTOMER CHARGE	\$70.00	\$	8,610	8,610	8,610	8,610	8,610	8,610	8,610	8,610	8,610	8,610	8,610	8,610	103,320
TRANSPORTATION CHARGE	\$0.69902	\$	23,565	21,921	24,306	25,511	25,107	24,663	25,214	26,110	22,685	25,516	23,681	22,134	290,413
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	1,149	1,068	1,185	1,243	1,224	1,202	1,229	1,273	1,106	1,244	1,154	1,079	14,155
SWING	\$0.15740	\$	5,306	4,936	5,473	5,744	5,653	5,553	5,678	5,879	5,108	5,745	5,332	4,984	65,393
TOTAL		\$	38,629	36,535	39,573	41,109	40,594	40,028	40,730	41,872	37,509	41,115	38,778	36,807	473,280
<b><u>LVTS (5,000 to 9,999)</u></b>			<b><u>General Service - 3</u></b>												
BILLS			377	377	377	377	377	377	377	377	377	377	377	377	4,524
THERMS			222,087	206,597	229,072	240,431	236,626	232,437	237,633	246,074	213,799	240,476	223,189	208,607	2,737,028
CUSTOMER CHARGE	\$150.00	\$	56,550	56,550	56,550	56,550	56,550	56,550	56,550	56,550	56,550	56,550	56,550	56,550	678,600
TRANSPORTATION CHARGE	\$0.62475	\$	138,749	129,071	143,113	150,209	147,832	145,215	148,461	153,735	133,571	150,237	139,437	130,327	1,709,958
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	7,567	7,039	7,804	8,191	8,062	7,919	8,096	8,384	7,284	8,193	7,604	7,107	93,251
SWING	\$0.15740	\$	34,957	32,518	36,056	37,844	37,245	36,586	37,403	38,732	33,652	37,851	35,130	32,835	430,808
TOTAL		\$	237,822	225,178	243,523	252,795	249,689	246,269	250,511	257,401	231,057	252,831	238,721	226,819	2,912,617

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b><u>LVTS (10,000 to 49,999)</u></b>			<b><u>General Service - 4</u></b>												
BILLS			706	706	706	706	706	706	706	706	706	706	706	706	8,472
THERMS			1,034,456	962,303	1,066,989	1,119,899	1,102,176	1,082,661	1,106,864	1,146,184	995,852	1,120,109	1,039,586	971,666	12,748,744
CUSTOMER CHARGE	\$275.00	\$	194,150	194,150	194,150	194,150	194,150	194,150	194,150	194,150	194,150	194,150	194,150	194,150	2,329,800
TRANSPORTATION CHARGE	\$0.59183	\$	612,222	569,520	631,476	662,790	652,301	640,751	655,075	678,346	589,375	662,914	615,258	575,061	7,545,089
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	35,244	32,786	36,352	38,155	37,551	36,886	37,711	39,050	33,929	38,162	35,419	33,105	434,350
SWING	\$0.15740	\$	162,823	151,466	167,944	176,272	173,482	170,411	174,220	180,409	156,747	176,305	163,631	152,940	2,006,652
TOTAL		\$	1,004,439	947,922	1,029,922	1,071,367	1,057,484	1,042,199	1,061,157	1,091,956	974,201	1,071,531	1,008,458	955,256	12,315,891
<b><u>LVTS (50,000 to 249,999)</u></b>			<b><u>General Service - 5</u></b>												
BILLS			55	55	55	55	55	55	55	55	55	55	55	55	660
THERMS			449,003	417,685	463,124	486,089	478,396	469,926	480,431	497,498	432,247	486,180	451,230	421,749	5,533,557
CUSTOMER CHARGE	\$750.00	\$	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	495,000
TRANSPORTATION CHARGE	\$0.52000	\$	233,481	217,196	240,824	252,766	248,766	244,362	249,824	258,699	224,768	252,814	234,639	219,309	2,877,450
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	15,298	14,231	15,779	16,561	16,299	16,010	16,368	16,950	14,727	16,564	15,373	14,369	188,528
SWING	\$0.15740	\$	70,673	65,744	72,896	76,510	75,300	73,966	75,620	78,306	68,036	76,525	71,024	66,383	870,982
TOTAL		\$	360,702	338,420	370,749	387,088	381,615	375,588	383,062	395,205	348,780	387,153	362,286	341,312	4,431,960
<b><u>LVTS (250,000 to 499,999)</u></b>			<b><u>General Service - 6</u></b>												
BILLS			14	14	14	14	14	14	14	14	14	14	14	14	168
THERMS			390,647	363,399	402,932	422,913	416,220	408,851	417,991	432,839	376,068	422,992	392,584	366,935	4,814,370
CUSTOMER CHARGE	\$2,500.00	\$	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	420,000
TRANSPORTATION CHARGE	\$0.49419	\$	193,054	179,588	199,125	208,999	205,692	202,050	206,567	213,905	185,849	209,038	194,011	181,336	2,379,214
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	13,309	12,381	13,728	14,409	14,181	13,930	14,241	14,747	12,813	14,411	13,375	12,501	164,026
SWING	\$0.15740	\$	61,488	57,199	63,422	66,566	65,513	64,353	65,792	68,129	59,193	66,579	61,793	57,756	757,782
TOTAL		\$	302,851	284,168	311,274	324,974	320,385	315,333	321,599	331,780	292,855	325,029	304,179	286,593	3,721,021
<b><u>LVTS (500,000 to 999,999)</u></b>			<b><u>General Service - 7</u></b>												
BILLS			3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS			162,621	151,278	167,735	176,053	173,267	170,199	174,004	180,185	156,552	176,086	163,428	152,750	2,004,160
CUSTOMER CHARGE	\$4,500.00	\$	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	162,000
TRANSPORTATION CHARGE	\$0.38797	\$	63,092	58,691	65,076	68,303	67,222	66,032	67,508	69,906	60,738	68,316	63,405	59,263	777,554
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	5,541	5,154	5,715	5,998	5,903	5,799	5,928	6,139	5,334	5,999	5,568	5,204	68,282
SWING	\$0.15740	\$	25,597	23,811	26,402	27,711	27,272	26,789	27,388	28,361	24,641	27,716	25,724	24,043	315,455
TOTAL		\$	107,729	101,157	110,693	115,512	113,898	112,120	114,325	117,907	104,213	115,531	108,197	102,010	1,323,290

Supporting Schedules:

Recap Schedules: G-2 p.15



Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>LVTS (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			20	20	20	20	20	20	20	20	20	20	20	20	240
THERMS			760	707	784	823	810	796	814	843	732	823	764	714	9,372
CUSTOMER CHARGE	\$40.00	\$	800	800	800	800	800	800	800	800	800	800	800	800	9,600
TRANSPORTATION CHARGE	\$0.70124		533	496	550	577	568	558	571	591	513	577	536	501	6,572
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407		26	24	27	28	28	27	28	29	25	28	26	24	319
SWING	\$0.15740		120	111	123	130	128	125	128	133	115	130	120	112	1,475
TOTAL		\$	1,479	1,432	1,500	1,535	1,523	1,511	1,526	1,552	1,454	1,535	1,482	1,438	17,966
<b>LVTS (1,000,000 - 1,499,999)</b>			<b>General Service - 8-A</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			175,604	163,356	181,127	190,109	187,100	183,788	187,896	194,571	169,051	190,144	176,475	164,945	2,164,167
CUSTOMER CHARGE	\$9,500.00	\$	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	228,000
TRANSPORTATION CHARGE	\$0.36797		64,617	60,110	66,649	69,954	68,847	67,628	69,140	71,596	62,206	69,967	64,938	60,695	796,349
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407		5,983	5,566	6,171	6,477	6,375	6,262	6,402	6,629	5,760	6,478	6,013	5,620	73,733
SWING	\$0.15740		27,640	25,712	28,509	29,923	29,450	28,928	29,575	30,625	26,609	29,929	27,777	25,962	340,640
TOTAL		\$	117,240	110,388	120,330	125,354	123,671	121,818	124,117	127,851	113,574	125,374	117,727	111,277	1,438,722
<b>LVTS (1,500,000 to 1,999,999)</b>			<b>General Service - 8-B</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			137,888	128,271	142,225	149,278	146,915	144,314	147,540	152,781	132,743	149,306	138,572	129,519	1,699,351
CUSTOMER CHARGE	\$9,500.00	\$	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	114,000
TRANSPORTATION CHARGE	\$0.34797		47,981	44,634	49,490	51,944	51,122	50,217	51,340	53,163	46,190	51,954	48,219	45,069	591,323
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407		4,698	4,370	4,846	5,086	5,005	4,917	5,027	5,205	4,523	5,087	4,721	4,413	57,897
SWING	\$0.15740		21,704	20,190	22,386	23,496	23,124	22,715	23,223	24,048	20,894	23,501	21,811	20,386	267,478
TOTAL		\$	83,882	78,694	86,222	90,026	88,752	87,349	89,089	91,916	81,107	90,041	84,251	79,368	1,030,698
<b>ITS</b>			<b>Commercial - Interruptible</b>												
BILLS			17	17	17	17	17	17	17	17	17	17	17	17	204
THERMS			775,268	772,761	804,518	731,239	783,092	788,967	789,580	857,558	760,763	867,847	803,627	767,241	9,502,459
CUSTOMER CHARGE	\$750.00	\$	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	153,000
TRANSPORTATION CHARGE	\$0.36750		284,911	283,990	295,660	268,730	287,786	289,945	290,171	315,152	279,580	318,934	295,333	281,961	3,492,154
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
SWING	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$	297,661	296,740	308,410	281,480	300,536	302,695	302,921	327,902	292,330	331,684	308,083	294,711	3,645,154

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>ITS</b>			<b>General Service - 4</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			3,530	3,518	3,663	3,329	3,565	3,592	3,595	3,904	3,464	3,951	3,659	3,493	43,262
CUSTOMER CHARGE	\$275.00	\$	275	275	275	275	275	275	275	275	275	275	275	275	3,300
TRANSPORTATION CHARGE	\$0.59183		2,089	2,082	2,168	1,970	2,110	2,126	2,127	2,311	2,050	2,338	2,165	2,067	25,604
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
SWING	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$	2,364	2,357	2,443	2,245	2,385	2,401	2,402	2,586	2,325	2,613	2,440	2,342	28,904
<b>GLS</b>			<b>Commercial - Outdoor Lighting</b>												
BILLS			29	29	29	29	29	29	29	29	29	29	29	29	348
THERMS			8,732	9,032	8,821	8,412	8,530	8,530	8,289	7,835	7,861	7,968	7,921	7,791	99,723
CUSTOMER CHARGE	\$0.00	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
ENERGY CHARGE	\$0.66344		5,793	5,992	5,852	5,581	5,659	5,659	5,500	5,198	5,215	5,286	5,255	5,169	66,160
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.05040		9,172	9,487	9,266	8,836	8,960	8,960	8,707	8,230	8,257	8,370	8,320	8,184	104,749
TOTAL		\$	14,965	15,479	15,118	14,416	14,620	14,620	14,207	13,427	13,473	13,656	13,575	13,353	170,909
<b>NGVTS</b>			<b>Commercial - NGV</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			73,314	66,883	76,471	78,225	77,867	78,603	85,529	86,951	72,876	78,553	73,347	73,526	922,147
CUSTOMER CHARGE	\$250.00	\$	500	500	500	500	500	500	500	500	500	500	500	500	6,000
TRANSPORTATION CHARGE	\$0.49804		36,513	33,310	38,086	38,959	38,781	39,148	42,597	43,305	36,295	39,123	36,530	36,619	459,266
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14610		10,711	9,772	11,172	11,429	11,376	11,484	12,496	12,704	10,647	11,477	10,716	10,742	134,726
SWING	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$	47,725	43,582	49,758	50,888	50,657	51,132	55,593	56,509	47,443	51,099	47,746	47,861	599,992
<b>SPECIAL CONTRACTS</b>															
BILLS			6	6	6	6	6	6	6	6	6	6	6	6	72
THERMS			2,707,489	1,449,574	1,717,032	1,674,647	1,977,991	1,984,323	2,765,025	1,878,311	1,701,300	1,870,873	4,022,642	3,075,718	26,824,925
SPECIAL CONTRACT REVENUE		\$	285,914	153,077	181,320	176,844	208,878	209,547	291,989	198,352	179,659	197,566	424,795	324,799	2,832,740
TOTAL		\$	285,914	153,077	181,320	176,844	208,878	209,547	291,989	198,352	179,659	197,566	424,795	324,799	2,832,740

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>SHIPPER FEES</b>															
NUMBER OF CONSUMERS IN POOL															
SHIPPER ADMINISTRATION CHARGE															
			\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 13,200
TOTAL			\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 13,200
<b>TELEMETRY &amp; ADMIN REVENUES</b>															
TRANSPORTATION ADMIN															
TELEMETRY REVENUES															
			\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 12,787	\$ 153,438
			1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	20,880
TOTAL			\$ 14,527	\$ 14,527	\$ 14,527	\$ 14,527	\$ 14,527	\$ 14,527	\$ 14,527	\$ 14,527	\$ 14,527	\$ 14,527	\$ 14,527	\$ 14,527	\$ 174,318
<b>MISCELLANEOUS SERVICE REVENUE</b>			177,599	161,777	149,728	138,939	133,280	116,996	108,569	107,369	108,207	113,132	132,598	161,830	1,610,022
<b>AEP REVENUES</b>			36,792	33,514	31,018	28,783	27,611	24,237	22,492	22,243	22,417	23,437	27,469	33,525	333,538
<b>TOTAL MISC. REVENUES</b>			214,390	195,291	180,747	167,722	160,890	141,233	131,061	129,611	130,623	136,568	160,067	195,355	1,943,560
<b>REVENUE TAXES</b>			571,867	520,921	482,125	447,384	429,160	376,726	349,592	345,727	348,426	364,283	426,965	521,093	5,184,269
<b>TOTAL OPERATING REVENUE</b>			\$ 13,300,127	\$ 12,012,798	\$ 11,330,278	\$ 10,929,762	\$ 10,135,494	\$ 9,394,072	\$ 9,156,478	\$ 8,975,179	\$ 8,724,866	\$ 9,146,798	\$ 10,404,193	\$ 12,128,745	\$ 125,638,790
TOTAL BILLS			72,012	72,012	72,012	72,012	72,012	72,012	72,012	72,012	72,012	72,012	72,012	72,012	864,144
TOTAL THERMS			10,959,825	8,950,668	9,002,829	8,759,537	8,600,350	8,192,866	8,850,932	8,026,285	7,408,644	8,070,789	10,627,985	10,553,587	108,004,297
COST OF GAS															
FIRM THERMS SOLD			10,959,825	8,950,668	9,002,829	8,759,537	8,600,350	8,192,866	8,850,932	8,026,285	7,408,644	8,070,789	10,627,985	10,553,587	108,004,297
COST OF GAS-FIRM			\$ 4,819,961	\$ 4,246,349	\$ 3,790,633	\$ 3,578,071	\$ 3,117,449	\$ 2,740,862	\$ 2,557,216	\$ 2,467,824	\$ 2,452,986	\$ 2,569,090	\$ 3,177,114	\$ 4,205,597	\$ 39,723,153
TOTAL COST OF GAS			\$ 4,819,961	\$ 4,246,349	\$ 3,790,633	\$ 3,578,071	\$ 3,117,449	\$ 2,740,862	\$ 2,557,216	\$ 2,467,824	\$ 2,452,986	\$ 2,569,090	\$ 3,177,114	\$ 4,205,597	\$ 39,723,153
NET REVENUES			\$ 8,480,166	\$ 7,766,448	\$ 7,539,645	\$ 7,351,691	\$ 7,018,046	\$ 6,653,210	\$ 6,599,262	\$ 6,507,354	\$ 6,271,880	\$ 6,577,708	\$ 7,227,079	\$ 7,923,148	\$ 85,915,637

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-A (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			9	9	9	9	9	9	9	9	9	9	9	9	108
THERMS			37	32	29	29	24	22	22	21	21	21	25	34	316
CUSTOMER CHARGE	\$40.00	\$	360	360	360	360	360	360	360	360	360	360	360	360	4,320
TRANSPORTATION CHARGE	\$0.70124	\$	26	23	21	20	17	15	15	15	15	15	17	24	222
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.21173		8	7	6	6	5	5	5	4	4	4	5	7	67
SWING	\$0.17870		7	6	5	5	4	4	4	4	4	4	4	6	56
TOTAL		\$	400	395	392	392	387	384	384	383	383	383	387	397	4,665
<b>FTS-A (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			285	285	285	285	285	285	285	285	285	285	285	285	3,420
THERMS			4,595	4,029	3,692	3,640	3,065	2,744	2,707	2,625	2,628	2,602	3,104	4,239	39,671
CUSTOMER CHARGE	\$19.50	\$	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	66,690
TRANSPORTATION CHARGE	\$0.65272	\$	2,999	2,630	2,410	2,376	2,000	1,791	1,767	1,713	1,715	1,698	2,026	2,767	25,894
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.21173		973	853	782	771	649	581	573	556	556	551	657	898	8,400
SWING	\$0.17870		821	720	660	650	548	490	484	469	470	465	555	758	7,089
TOTAL		\$	10,351	9,761	9,409	9,354	8,755	8,420	8,382	8,296	8,299	8,271	8,796	9,980	108,073
<b>FTS-A (250 and up)</b>			<b>Residential - 3</b>												
BILLS			14	14	14	14	14	14	14	14	14	14	14	14	168
THERMS			729	639	586	577	486	435	429	416	417	413	492	672	6,292
CUSTOMER CHARGE	\$26.50	\$	371	371	371	371	371	371	371	371	371	371	371	371	4,452
TRANSPORTATION CHARGE	\$0.65386	\$	477	418	383	377	318	285	281	272	273	270	322	440	4,114
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.21173		154	135	124	122	103	92	91	88	88	87	104	142	1,332
SWING	\$0.17870		130	114	105	103	87	78	77	74	74	74	88	120	1,124
TOTAL		\$	1,132	1,038	983	974	879	826	819	806	806	802	885	1,073	11,023
<b>FTS-A (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			804	804	804	804	804	804	804	804	804	804	804	804	9,648
THERMS			5,107	4,477	4,103	4,045	3,406	3,049	3,008	2,917	2,920	2,891	3,449	4,711	44,084
CUSTOMER CHARGE	\$16.50	\$	13,266	13,266	13,266	13,266	13,266	13,266	13,266	13,266	13,266	13,266	13,266	13,266	159,192
TRANSPORTATION CHARGE	\$0.65229	\$	3,331	2,921	2,676	2,638	2,222	1,989	1,962	1,903	1,905	1,886	2,250	3,073	28,756
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.21173		1,081	948	869	856	721	646	637	618	618	612	730	997	9,334
SWING	\$0.17870		913	800	733	723	609	545	538	521	522	517	616	842	7,878
TOTAL		\$	18,591	17,935	17,544	17,484	16,817	16,446	16,403	16,307	16,311	16,280	16,863	18,178	205,159

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-A (Fixed) (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			5	5	5	5	5	5	5	5	5	5	5	5	60
THERMS			114	78	61	52	45	42	48	44	55	43	52	75	710
CUSTOMER CHARGE	\$19.50	\$	98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	\$ 98	1,170
TRANSPORTATION CHARGE	\$0.65272		74	51	40	34	29	27	31	29	36	28	34	49	463
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.21173		24	17	13	11	10	9	10	9	12	9	11	16	150
SWING	\$0.17870		20	14	11	9	8	7	9	8	10	8	9	13	127
TOTAL			\$ 216	\$ 179	\$ 161	\$ 152	\$ 145	\$ 141	\$ 148	\$ 143	\$ 155	\$ 142	\$ 152	\$ 176	1,911
<b>FTS-A (Fixed) (250 and up)</b>			<b>Residential - 3</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			40	27	21	18	16	15	17	15	19	15	18	26	247
CUSTOMER CHARGE	\$26.50	\$	27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	318
TRANSPORTATION CHARGE	\$0.65386		26	18	14	12	10	10	11	10	13	10	12	17	162
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.21173		8	6	4	4	3	3	4	3	4	3	4	6	52
SWING	\$0.17870		7	5	4	3	3	3	3	3	3	3	3	5	44
TOTAL			\$ 68	\$ 55	\$ 49	\$ 45	\$ 43	\$ 42	\$ 44	\$ 43	\$ 47	\$ 42	\$ 45	\$ 54	576
<b>FTS-A (Fixed) (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			24	24	24	24	24	24	24	24	24	24	24	24	288
THERMS			258	178	139	118	102	95	109	100	126	97	118	171	1,612
CUSTOMER CHARGE	\$16.50	\$	396	\$ 396	\$ 396	\$ 396	\$ 396	\$ 396	\$ 396	\$ 396	\$ 396	\$ 396	\$ 396	\$ 396	4,752
TRANSPORTATION CHARGE	\$0.65229		168	116	90	77	67	62	71	65	82	64	77	112	1,051
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.21173		55	38	29	25	22	20	23	21	27	21	25	36	341
SWING	\$0.17870		46	32	25	21	18	17	20	18	22	17	21	31	288
TOTAL			\$ 665	\$ 582	\$ 541	\$ 519	\$ 503	\$ 495	\$ 510	\$ 500	\$ 527	\$ 498	\$ 520	\$ 575	6,433
<b>FTS-B (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			5	5	5	5	5	5	5	5	5	5	5	5	60
THERMS			68	60	51	51	44	40	39	38	40	38	45	65	579
CUSTOMER CHARGE	\$40.00	\$	200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	2,400
TRANSPORTATION CHARGE	\$0.70124		48	42	36	36	31	28	28	27	28	26	32	45	406
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.16429		11	10	8	8	7	7	6	6	7	6	7	11	95
SWING	\$0.17910		12	11	9	9	8	7	7	7	7	7	8	12	104
TOTAL			\$ 271	\$ 263	\$ 254	\$ 254	\$ 246	\$ 242	\$ 241	\$ 240	\$ 241	\$ 239	\$ 247	\$ 267	3,005

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-B (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			1,243	1,243	1,243	1,243	1,243	1,243	1,243	1,243	1,243	1,243	1,243	1,243	14,916
THERMS			21,962	19,360	16,592	16,587	14,207	12,837	12,702	12,242	12,786	12,106	14,667	20,850	186,898
CUSTOMER CHARGE	\$19.50	\$	24,239	24,239	24,239	24,239	24,239	24,239	24,239	24,239	24,239	24,239	24,239	24,239	290,862
TRANSPORTATION CHARGE	\$0.65272		14,335	12,637	10,830	10,827	9,273	8,379	8,291	7,990	8,346	7,902	9,573	13,609	121,992
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.16429		3,608	3,181	2,726	2,725	2,334	2,109	2,087	2,011	2,101	1,989	2,410	3,426	30,705
SWING	\$0.17910		3,933	3,467	2,972	2,971	2,544	2,299	2,275	2,192	2,290	2,168	2,627	3,734	33,473
TOTAL		\$	46,115	43,523	40,766	40,761	38,390	37,026	36,891	36,433	36,975	36,297	38,848	45,008	477,033
<b>FTS-B (250 and up)</b>			<b>Residential - 3</b>												
BILLS			113	113	113	113	113	113	113	113	113	113	113	113	1,356
THERMS			4,512	3,978	3,409	3,408	2,919	2,638	2,610	2,515	2,627	2,487	3,014	4,284	38,402
CUSTOMER CHARGE	\$26.50	\$	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	35,934
TRANSPORTATION CHARGE	\$0.65386		2,951	2,601	2,229	2,228	1,909	1,725	1,707	1,645	1,718	1,626	1,970	2,801	25,110
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.16429		741	654	560	560	480	433	429	413	432	409	495	704	6,309
SWING	\$0.17910		808	712	611	610	523	472	467	450	471	445	540	767	6,878
TOTAL		\$	7,495	6,962	6,394	6,393	5,905	5,625	5,597	5,503	5,614	5,475	6,000	7,267	74,230
<b>FTS-B (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			846	846	846	846	846	846	846	846	846	846	846	846	10,152
THERMS			6,776	5,973	5,119	5,118	4,383	3,961	3,919	3,777	3,945	3,735	4,525	6,433	57,663
CUSTOMER CHARGE	\$16.50	\$	13,959	13,959	13,959	13,959	13,959	13,959	13,959	13,959	13,959	13,959	13,959	13,959	167,508
TRANSPORTATION CHARGE	\$0.65229		4,420	3,896	3,339	3,338	2,859	2,583	2,556	2,464	2,573	2,436	2,952	4,196	37,613
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.16429		1,113	981	841	841	720	651	644	621	648	614	743	1,057	9,473
SWING	\$0.17910		1,214	1,070	917	917	785	709	702	676	707	669	810	1,152	10,327
TOTAL		\$	20,705	19,906	19,056	19,055	18,323	17,902	17,861	17,720	17,887	17,678	18,465	20,364	224,922
<b>FTS-B (Fixed) (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			2	2	1	1	1	1	1	1	1	1	1	2	17
CUSTOMER CHARGE	\$40.00	\$	40	40	40	40	40	40	40	40	40	40	40	40	480
TRANSPORTATION CHARGE	\$0.70124		2	1	1	1	1	1	1	1	1	1	1	1	12
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.16429		0.39	0.32	0.22	0.23	0.19	0.18	0.18	0.17	0.18	0.18	0.21	0.34	3
SWING	\$0.17910		0.43	0.35	0.24	0.25	0.20	0.20	0.20	0.19	0.20	0.20	0.23	0.37	3
TOTAL		\$	43	42	41	41	41	41	41	41	41	41	41	42	498

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-B (Fixed) (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			41	41	41	41	41	41	41	41	41	41	41	41	492
THERMS			832	670	462	484	394	381	386	366	383	385	444	713	5,901
CUSTOMER CHARGE	\$19.50	\$	800	800	800	800	800	800	800	800	800	800	800	800	9,594
TRANSPORTATION CHARGE	\$0.65272		543	438	302	316	257	249	252	239	250	251	290	465	3,852
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.16429		137	110	76	80	65	63	63	60	63	63	73	117	969
SWING	\$0.17910		149	120	83	87	71	68	69	66	69	69	79	128	1,057
TOTAL		\$	1,628	1,467	1,260	1,282	1,192	1,179	1,184	1,164	1,181	1,183	1,241	1,510	15,472
<b>FTS-B (Fixed) (250 and up)</b>			<b>Residential - 3</b>												
BILLS			3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS			140	113	78	82	66	64	65	62	65	65	75	120	995
CUSTOMER CHARGE	\$26.50	\$	80	80	80	80	80	80	80	80	80	80	80	80	954
TRANSPORTATION CHARGE	\$0.65386		92	74	51	53	43	42	43	40	42	42	49	79	651
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.16429		23	19	13	13	11	11	11	10	11	11	12	20	163
SWING	\$0.17910		25	20	14	15	12	12	12	11	12	12	13	22	178
TOTAL		\$	219	192	157	161	146	144	144	141	144	144	154	199	1,946
<b>FTS-B (Fixed) (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			17	17	17	17	17	17	17	17	17	17	17	17	204
THERMS			157	127	87	91	74	72	73	69	72	73	84	135	1,114
CUSTOMER CHARGE	\$16.50	\$	281	281	281	281	281	281	281	281	281	281	281	281	3,366
TRANSPORTATION CHARGE	\$0.65229		102	83	57	60	49	47	48	45	47	47	55	88	727
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.16429		26	21	14	15	12	12	12	11	12	12	14	22	183
SWING	\$0.17910		28	23	16	16	13	13	13	12	13	13	15	24	200
TOTAL		\$	437	407	367	372	355	352	353	349	353	353	364	414	4,475
<b>FTS-1 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			10	10	10	10	10	10	10	10	10	10	10	10	120
THERMS			2,373	1,997	1,770	1,664	1,311	1,138	1,078	1,020	1,011	1,064	1,391	2,170	17,987
CUSTOMER CHARGE	\$70.00	\$	700	700	700	700	700	700	700	700	700	700	700	700	8,400
TRANSPORTATION CHARGE	\$0.69902		1,659	1,396	1,237	1,163	917	796	754	713	707	744	972	1,517	12,573
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14627		347	292	259	243	192	167	158	149	148	156	203	317	2,631
SWING	\$0.19430		461	388	344	323	255	221	209	198	196	207	270	422	3,495
TOTAL		\$	3,167	2,776	2,540	2,430	2,063	1,883	1,821	1,760	1,751	1,806	2,146	2,956	27,099

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-1 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			194	194	194	194	194	194	194	194	194	194	194	194	2,328
THERMS			3,516	2,958	2,622	2,464	1,942	1,686	1,597	1,510	1,497	1,576	2,060	3,215	26,645
CUSTOMER CHARGE	\$40.00	\$	7,760	7,760	7,760	7,760	7,760	7,760	7,760	7,760	7,760	7,760	7,760	7,760	93,120
TRANSPORTATION CHARGE	\$0.70124	\$	2,465	2,074	1,839	1,728	1,362	1,183	1,120	1,059	1,050	1,105	1,445	2,254	18,685
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14627	\$	514	433	384	360	284	247	234	221	219	231	301	470	3,897
SWING	\$0.19430	\$	683	575	509	479	377	328	310	293	291	306	400	625	5,177
TOTAL		\$	11,423	10,842	10,492	10,328	9,784	9,517	9,424	9,334	9,320	9,402	9,906	11,109	120,879
<b>FTS-1 (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			7,307	7,307	7,307	7,307	7,307	7,307	7,307	7,307	7,307	7,307	7,307	7,307	87,684
THERMS			157,590	132,604	117,532	110,474	87,074	75,596	71,596	67,706	67,119	70,647	92,357	144,112	1,194,407
CUSTOMER CHARGE	\$19.50	\$	142,487	142,487	142,487	142,487	142,487	142,487	142,487	142,487	142,487	142,487	142,487	142,487	1,709,838
TRANSPORTATION CHARGE	\$0.65272	\$	102,862	86,553	76,716	72,108	56,835	49,343	46,732	44,193	43,810	46,112	60,283	94,065	779,613
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14627	\$	23,051	19,396	17,191	16,159	12,736	11,057	10,472	9,903	9,817	10,333	13,509	21,079	174,706
SWING	\$0.19430	\$	30,620	25,765	22,836	21,465	16,919	14,688	13,911	13,155	13,041	13,727	17,945	28,001	232,073
TOTAL		\$	299,019	274,201	259,230	252,219	228,977	217,575	213,603	209,739	209,155	212,659	234,224	285,631	2,896,231
<b>FTS-1 (250 and up)</b>			<b>Residential - 3</b>												
BILLS			2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493	29,916
THERMS			165,444	139,213	123,390	115,980	91,414	79,364	75,165	71,081	70,464	74,168	96,961	151,295	1,253,939
CUSTOMER CHARGE	\$26.50	\$	66,065	66,065	66,065	66,065	66,065	66,065	66,065	66,065	66,065	66,065	66,065	66,065	792,774
TRANSPORTATION CHARGE	\$0.65386	\$	108,177	91,026	80,680	75,835	59,772	51,893	49,147	46,477	46,074	48,495	63,399	98,926	819,901
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14627	\$	24,200	20,363	18,048	16,964	13,371	11,609	10,994	10,397	10,307	10,849	14,182	22,130	183,414
SWING	\$0.19430	\$	32,146	27,049	23,975	22,535	17,762	15,420	14,605	13,811	13,691	14,411	18,839	29,397	243,640
TOTAL		\$	230,587	204,502	188,767	181,398	156,970	144,986	140,811	136,750	136,136	139,819	162,485	216,517	2,039,729
<b>FTS-1 (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			4,907	4,907	4,907	4,907	4,907	4,907	4,907	4,907	4,907	4,907	4,907	4,907	58,884
THERMS			38,576	32,459	28,770	27,042	21,314	18,505	17,526	16,574	16,430	17,293	22,608	35,276	292,373
CUSTOMER CHARGE	\$16.50	\$	80,966	80,966	80,966	80,966	80,966	80,966	80,966	80,966	80,966	80,966	80,966	80,966	971,586
TRANSPORTATION CHARGE	\$0.65229	\$	25,162	21,173	18,766	17,639	13,903	12,070	11,432	10,811	10,717	11,280	14,747	23,010	190,712
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14627	\$	5,642	4,748	4,208	3,955	3,118	2,707	2,563	2,424	2,403	2,529	3,307	5,160	42,765
SWING	\$0.19430	\$	7,495	6,307	5,590	5,254	4,141	3,595	3,405	3,220	3,192	3,360	4,393	6,854	56,808
TOTAL		\$	119,266	113,193	109,530	107,815	102,128	99,338	98,366	97,421	97,278	98,135	103,412	115,990	1,261,871



Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-1 (Fixed) (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			348	313	290	256	279	199	206	199	198	187	236	318	3,029
CUSTOMER CHARGE	\$70.00	\$	140	140	140	140	140	140	140	140	140	140	140	140	1,680
TRANSPORTATION CHARGE	\$0.69902		243	219	203	179	195	139	144	139	139	131	165	222	2,117
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14627		51	46	42	37	41	29	30	29	29	27	35	46	443
SWING	\$0.19430		68	61	56	50	54	39	40	39	39	36	46	62	589
TOTAL		\$	502	466	441	406	430	347	354	347	346	335	386	470	4,829
<b>FTS-1 (Fixed) (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			39	39	39	39	39	39	39	39	39	39	39	39	468
THERMS			280	252	233	205	224	160	165	160	159	150	190	255	2,434
CUSTOMER CHARGE	\$40.00	\$	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	18,720
TRANSPORTATION CHARGE	\$0.70124		196	177	163	144	157	112	116	112	112	105	133	179	1,707
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14627		41	37	34	30	33	23	24	23	23	22	28	37	356
SWING	\$0.19430		54	49	45	40	44	31	32	31	31	29	37	50	473
TOTAL		\$	1,851	1,822	1,803	1,774	1,794	1,727	1,732	1,726	1,726	1,717	1,758	1,826	21,256
<b>FTS-1 (Fixed) (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			91	91	91	91	91	91	91	91	91	91	91	91	1,092
THERMS			1,795	1,617	1,496	1,319	1,441	1,029	1,061	1,026	1,024	966	1,219	1,639	15,631
CUSTOMER CHARGE	\$19.50	\$	1,775	1,775	1,775	1,775	1,775	1,775	1,775	1,775	1,775	1,775	1,775	1,775	21,294
TRANSPORTATION CHARGE	\$0.65272		1,172	1,055	976	861	941	671	693	670	668	630	796	1,070	10,203
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14627		263	236	219	193	211	150	155	150	150	141	178	240	2,286
SWING	\$0.19430		349	314	291	256	280	200	206	199	199	188	237	318	3,037
TOTAL		\$	3,558	3,380	3,260	3,084	3,206	2,796	2,828	2,794	2,792	2,734	2,985	3,403	36,820
<b>FTS-1 (Fixed) (250 and up)</b>			<b>Residential - 3</b>												
BILLS			44	44	44	44	44	44	44	44	44	44	44	44	528
THERMS			2,118	1,907	1,765	1,556	1,701	1,214	1,252	1,211	1,208	1,139	1,438	1,934	18,443
CUSTOMER CHARGE	\$26.50	\$	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	13,992
TRANSPORTATION CHARGE	\$0.65386		1,385	1,247	1,154	1,017	1,112	794	819	792	790	745	941	1,265	12,059
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14627		310	279	258	228	249	178	183	177	177	167	210	283	2,698
SWING	\$0.19430		412	371	343	302	330	236	243	235	235	221	279	376	3,583
TOTAL		\$	3,272	3,063	2,921	2,713	2,857	2,373	2,411	2,370	2,367	2,299	2,596	3,089	32,332

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-1 (Fixed) (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			39	39	39	39	39	39	39	39	39	39	39	39	468
THERMS			238	214	198	175	191	136	140	136	136	128	161	217	2,069
CUSTOMER CHARGE	\$16.50	\$	644	644	644	644	644	644	644	644	644	644	644	644	7,722
TRANSPORTATION CHARGE	\$0.65229		155	140	129	114	124	89	92	89	88	83	105	142	1,350
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.14627		35	31	29	26	28	20	21	20	20	19	24	32	303
SWING	\$0.19430		46	42	38	34	37	26	27	26	26	25	31	42	402
TOTAL			\$ 879	\$ 856	\$ 840	\$ 817	\$ 833	\$ 779	\$ 783	\$ 778	\$ 778	\$ 770	\$ 804	\$ 859	\$ 9,776
<b>FTS-2 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			19	19	19	19	19	19	19	19	19	19	19	19	228
THERMS			4,436	3,662	3,766	2,931	1,671	1,104	1,013	848	816	1,111	2,031	3,496	26,883
CUSTOMER CHARGE	\$70.00	\$	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	15,960
TRANSPORTATION CHARGE	\$0.69902		3,101	2,560	2,632	2,049	1,168	772	708	593	571	776	1,419	2,444	18,792
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08113		360	297	305	238	136	90	82	69	66	90	165	284	2,181
SWING	\$0.20520		910	751	773	601	343	227	208	174	167	228	417	717	5,516
TOTAL			\$ 5,701	\$ 4,938	\$ 5,040	\$ 4,218	\$ 2,976	\$ 2,418	\$ 2,328	\$ 2,165	\$ 2,134	\$ 2,424	\$ 3,331	\$ 4,775	\$ 42,449
<b>FTS-2 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			907	749	770	599	342	226	207	173	167	227	415	715	5,496
CUSTOMER CHARGE	\$150.00	\$	150	150	150	150	150	150	150	150	150	150	150	150	1,800
TRANSPORTATION CHARGE	\$0.62475		567	468	481	374	213	141	129	108	104	142	259	447	3,434
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08113		74	61	62	49	28	18	17	14	14	18	34	58	446
SWING	\$0.20520		186	154	158	123	70	46	43	36	34	47	85	147	1,128
TOTAL			\$ 976	\$ 832	\$ 851	\$ 696	\$ 461	\$ 356	\$ 339	\$ 308	\$ 302	\$ 357	\$ 528	\$ 801	\$ 6,807
<b>FTS-2 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			89	89	89	89	89	89	89	89	89	89	89	89	1,068
THERMS			6,717	5,545	5,702	4,439	2,530	1,672	1,534	1,284	1,236	1,682	3,075	5,294	40,711
CUSTOMER CHARGE	\$40.00	\$	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	42,720
TRANSPORTATION CHARGE	\$0.70124		4,710	3,888	3,999	3,113	1,774	1,172	1,076	900	867	1,179	2,156	3,713	28,548
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08113		545	450	463	360	205	136	124	104	100	136	249	430	3,303
SWING	\$0.20520		1,378	1,138	1,170	911	519	343	315	263	254	345	631	1,086	8,354
TOTAL			\$ 10,194	\$ 9,036	\$ 9,192	\$ 7,944	\$ 6,059	\$ 5,211	\$ 5,075	\$ 4,828	\$ 4,781	\$ 5,221	\$ 6,597	\$ 8,788	\$ 82,925

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-2 (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			127	127	127	127	127	127	127	127	127	127	127	127	1,524
THERMS			3,636	3,002	3,087	2,403	1,370	905	831	695	669	910	1,665	2,866	22,037
CUSTOMER CHARGE	\$19.50	\$	2,477	2,477	2,477	2,477	2,477	2,477	2,477	2,477	2,477	2,477	2,477	2,477	29,718
TRANSPORTATION CHARGE	\$0.65272		2,373	1,959	2,015	1,568	894	591	542	454	437	594	1,086	1,871	14,384
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08113		295	244	250	195	111	73	67	56	54	74	135	233	1,788
SWING	\$0.20520		746	616	633	493	281	186	170	143	137	187	342	588	4,522
TOTAL		\$	5,891	5,295	5,375	4,733	3,763	3,326	3,256	3,129	3,105	3,331	4,040	5,168	50,412
<b>FTS-2 (250 and up)</b>			<b>Residential - 3</b>												
BILLS			560	560	560	560	560	560	560	560	560	560	560	560	6,720
THERMS			71,443	58,977	60,650	47,212	26,911	17,781	16,320	13,654	13,145	17,888	32,706	56,309	432,997
CUSTOMER CHARGE	\$26.50	\$	14,840	14,840	14,840	14,840	14,840	14,840	14,840	14,840	14,840	14,840	14,840	14,840	178,080
TRANSPORTATION CHARGE	\$0.65386		46,714	38,563	39,657	30,870	17,596	11,626	10,671	8,928	8,595	11,696	21,385	36,818	283,119
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08113		5,796	4,785	4,921	3,830	2,183	1,443	1,324	1,108	1,066	1,451	2,653	4,568	35,129
SWING	\$0.20520		14,660	12,102	12,445	9,688	5,522	3,649	3,349	2,802	2,697	3,671	6,711	11,555	88,851
TOTAL		\$	82,010	70,289	71,863	59,229	40,142	31,558	30,184	27,677	27,199	31,658	45,590	67,781	585,179
<b>FTS-2 (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			56	56	56	56	56	56	56	56	56	56	56	56	672
THERMS			552	456	469	365	208	137	126	106	102	138	253	435	3,346
CUSTOMER CHARGE	\$16.50	\$	924	924	924	924	924	924	924	924	924	924	924	924	11,088
TRANSPORTATION CHARGE	\$0.65229		360	297	306	238	136	90	82	69	66	90	165	284	2,183
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08113		45	37	38	30	17	11	10	9	8	11	21	35	271
SWING	\$0.20520		113	94	96	75	43	28	26	22	21	28	52	89	687
TOTAL		\$	1,442	1,352	1,364	1,266	1,119	1,053	1,042	1,023	1,019	1,054	1,161	1,332	14,229
<b>FTS-2 (Fixed) (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			6	6	6	6	6	6	6	6	6	6	6	6	72
THERMS			408	379	355	275	243	239	194	255	236	237	323	383	3,526
CUSTOMER CHARGE	\$40.00	\$	240	240	240	240	240	240	240	240	240	240	240	240	2,880
TRANSPORTATION CHARGE	\$0.70124		286	266	249	193	170	168	136	179	165	166	226	269	2,473
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08113		33	31	29	22	20	19	16	21	19	19	26	31	286
SWING	\$0.20520		84	78	73	56	50	49	40	52	48	49	66	79	724
TOTAL		\$	643	615	591	511	480	476	431	492	473	474	559	618	6,362

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-2 (Fixed) (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS			55	51	48	37	33	32	26	34	32	32	44	52	476
CUSTOMER CHARGE	\$19.50	\$	59	59	59	59	59	59	59	59	59	59	59	59	702
TRANSPORTATION CHARGE	\$0.65272		36	33	31	24	21	21	17	22	21	21	28	34	311
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08113		4	4	4	3	3	3	2	3	3	3	4	4	39
SWING	\$0.20520		11	11	10	8	7	7	5	7	7	7	9	11	98
TOTAL			\$ 110	\$ 107	\$ 104	\$ 93	\$ 89	\$ 89	\$ 83	\$ 91	\$ 88	\$ 89	\$ 99	\$ 107	\$ 1,149
<b>FTS-2 (Fixed) (250 and up)</b>			<b>Residential - 3</b>												
BILLS			16	16	16	16	16	16	16	16	16	16	16	16	192
THERMS			1,234	1,148	1,075	831	734	724	586	771	713	716	977	1,159	10,668
CUSTOMER CHARGE	\$26.50	\$	424	424	424	424	424	424	424	424	424	424	424	424	5,088
TRANSPORTATION CHARGE	\$0.65386		807	750	703	543	480	474	383	504	467	468	639	758	6,975
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08113		100	93	87	67	60	59	48	63	58	58	79	94	865
SWING	\$0.20520		253	235	221	171	151	149	120	158	146	147	200	238	2,189
TOTAL			\$ 1,584	\$ 1,503	\$ 1,435	\$ 1,205	\$ 1,114	\$ 1,105	\$ 975	\$ 1,148	\$ 1,095	\$ 1,097	\$ 1,342	\$ 1,514	\$ 15,118
<b>FTS-2 (Fixed) (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			0.81	0.75	0.71	0.55	0.48	0.48	0.38	0.51	0.47	0.47	0.64	0.76	7
CUSTOMER CHARGE	\$16.50	\$	17	17	17	17	17	17	17	17	17	17	17	17	198
TRANSPORTATION CHARGE	\$0.65229		1	0	0	0	0	0	0	0	0	0	0	0	5
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08113		0.07	0.06	0.06	0.04	0.04	0.04	0.03	0.04	0.04	0.04	0.05	0.06	1
SWING	\$0.20520		0.17	0.15	0.14	0.11	0.10	0.10	0.08	0.10	0.10	0.10	0.13	0.16	1
TOTAL			\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 17	\$ 205
<b>FTS-2.1 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			149	149	149	149	149	149	149	149	149	149	149	149	1,788
THERMS			50,865	44,169	43,020	31,794	16,066	10,441	9,416	8,331	6,825	11,187	22,513	40,462	295,090
CUSTOMER CHARGE	\$70.00	\$	10,430	10,430	10,430	10,430	10,430	10,430	10,430	10,430	10,430	10,430	10,430	10,430	125,160
TRANSPORTATION CHARGE	\$0.69902		35,556	30,875	30,072	22,225	11,231	7,298	6,582	5,824	4,771	7,820	15,737	28,284	206,274
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05816		2,958	2,569	2,502	1,849	934	607	548	485	397	651	1,309	2,353	17,162
SWING	\$0.19160		9,746	8,463	8,243	6,092	3,078	2,000	1,804	1,596	1,308	2,143	4,313	7,752	56,539
TOTAL			\$ 58,690	\$ 52,336	\$ 51,247	\$ 40,596	\$ 25,673	\$ 20,336	\$ 19,364	\$ 18,335	\$ 16,906	\$ 21,044	\$ 31,789	\$ 48,819	\$ 405,135

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-2.1 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			6	6	6	6	6	6	6	6	6	6	6	6	72
THERMS			6,956	6,041	5,884	4,348	2,197	1,428	1,288	1,139	933	1,530	3,079	5,534	40,357
CUSTOMER CHARGE	\$150.00	\$	900	900	900	900	900	900	900	900	900	900	900	900	10,800
TRANSPORTATION CHARGE	\$0.62475		4,346	3,774	3,676	2,717	1,373	892	805	712	583	956	1,924	3,457	25,213
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05816		405	351	342	253	128	83	75	66	54	89	179	322	2,347
SWING	\$0.19160		1,333	1,157	1,127	833	421	274	247	218	179	293	590	1,060	7,732
TOTAL		\$	6,983	6,183	6,045	4,703	2,822	2,149	2,026	1,896	1,716	2,238	3,592	5,739	46,093
<b>FTS-2.1 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			5,543	4,814	4,688	3,465	1,751	1,138	1,026	908	744	1,219	2,454	4,410	32,160
CUSTOMER CHARGE	\$275.00	\$	550	550	550	550	550	550	550	550	550	550	550	550	6,600
TRANSPORTATION CHARGE	\$0.59183		3,281	2,849	2,775	2,051	1,036	673	607	537	440	722	1,452	2,610	19,033
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05816		322	280	273	202	102	66	60	53	43	71	143	256	1,870
SWING	\$0.19160		1,062	922	898	664	335	218	197	174	143	234	470	845	6,162
TOTAL		\$	5,215	4,601	4,496	3,466	2,024	1,508	1,414	1,314	1,176	1,576	2,615	4,261	33,666
<b>FTS-2.1 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			75	75	75	75	75	75	75	75	75	75	75	75	900
THERMS			6,451	5,601	5,456	4,032	2,037	1,324	1,194	1,057	866	1,419	2,855	5,131	37,422
CUSTOMER CHARGE	\$40.00	\$	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
TRANSPORTATION CHARGE	\$0.70124		4,523	3,928	3,826	2,827	1,429	928	837	741	607	995	2,002	3,598	26,242
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05816		375	326	317	235	118	77	69	61	50	83	166	298	2,176
SWING	\$0.19160		1,236	1,073	1,045	773	390	254	229	202	166	272	547	983	7,170
TOTAL		\$	9,134	8,327	8,188	6,834	4,938	4,259	4,136	4,005	3,823	4,349	5,715	7,880	71,588
<b>FTS-2.1 (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			51	51	51	51	51	51	51	51	51	51	51	51	612
THERMS			1,466	1,273	1,239	916	463	301	271	240	197	322	649	1,166	8,502
CUSTOMER CHARGE	\$19.50	\$	995	995	995	995	995	995	995	995	995	995	995	995	11,934
TRANSPORTATION CHARGE	\$0.65272		957	831	809	598	302	196	177	157	128	210	423	761	5,549
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05816		85	74	72	53	27	17	16	14	11	19	38	68	494
SWING	\$0.19160		281	244	237	176	89	58	52	46	38	62	124	223	1,629
TOTAL		\$	2,317	2,143	2,113	1,821	1,412	1,266	1,239	1,211	1,172	1,285	1,580	2,047	19,607

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-2.1 (250 and up)</b>			<b>Residential - 3</b>												
BILLS			397	397	397	397	397	397	397	397	397	397	397	397	4,764
THERMS			70,801	61,480	59,881	44,256	22,363	14,533	13,107	11,597	9,501	15,572	31,336	56,320	410,745
CUSTOMER CHARGE	\$26.50	\$	10,521	10,521	10,521	10,521	10,521	10,521	10,521	10,521	10,521	10,521	10,521	10,521	126,246
TRANSPORTATION CHARGE	\$0.65386		46,294	40,199	39,154	28,937	14,622	9,503	8,570	7,583	6,212	10,182	20,489	36,825	268,570
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05816		4,118	3,576	3,483	2,574	1,301	845	762	674	553	906	1,822	3,276	23,889
SWING	\$0.19160		13,565	11,780	11,473	8,479	4,285	2,785	2,511	2,222	1,820	2,984	6,004	10,791	78,699
TOTAL			\$ 74,498	\$ 66,075	\$ 64,630	\$ 50,511	\$ 30,728	\$ 23,653	\$ 22,364	\$ 20,999	\$ 19,105	\$ 24,591	\$ 38,836	\$ 61,412	\$ 497,403
<b>FTS-2.1 (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			14	14	14	14	14	14	14	14	14	14	14	14	168
THERMS			133	116	113	83	42	27	25	22	18	29	59	106	774
CUSTOMER CHARGE	\$16.50	\$	231	231	231	231	229	231	231	231	231	231	231	231	2,772
TRANSPORTATION CHARGE	\$0.65229		87	76	74	54	27	18	16	14	12	19	39	69	505
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05816		8	7	7	5	2	2	1	1	1	2	3	6	45
SWING	\$0.19160		26	22	22	16	8	5	5	4	3	6	11	20	148
TOTAL			\$ 351	\$ 336	\$ 333	\$ 306	\$ 269	\$ 256	\$ 253	\$ 251	\$ 247	\$ 257	\$ 284	\$ 327	\$ 3,470
<b>FTS-2.1 (Fixed) (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			8	8	8	8	8	8	8	8	8	8	8	8	96
THERMS			1,151	1,087	1,021	914	908	840	806	816	920	908	949	1,140	11,460
CUSTOMER CHARGE	\$70.00	\$	560	560	560	560	560	560	560	560	560	560	560	560	6,720
TRANSPORTATION CHARGE	\$0.69902		804	760	714	639	635	587	563	570	643	635	663	797	8,011
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05816		67	63	59	53	53	49	47	47	53	53	55	66	667
SWING	\$0.19160		220	208	196	175	174	161	154	156	176	174	182	218	2,196
TOTAL			\$ 1,652	\$ 1,591	\$ 1,529	\$ 1,427	\$ 1,421	\$ 1,357	\$ 1,324	\$ 1,334	\$ 1,433	\$ 1,422	\$ 1,460	\$ 1,642	\$ 17,593
<b>FTS-2.1 (Fixed) (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			541	511	480	430	427	395	379	383	432	427	446	536	5,386
CUSTOMER CHARGE	\$150.00	\$	150	150	150	150	150	150	150	150	150	150	150	150	1,800
TRANSPORTATION CHARGE	\$0.62475		338	319	300	268	267	247	237	240	270	267	279	335	3,365
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05816		31	30	28	25	25	23	22	22	25	25	26	31	313
SWING	\$0.19160		104	98	92	82	82	76	73	73	83	82	85	103	1,032
TOTAL			\$ 623	\$ 597	\$ 570	\$ 526	\$ 523	\$ 495	\$ 481	\$ 485	\$ 528	\$ 523	\$ 540	\$ 619	\$ 6,510

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-2.1 (Fixed) (Less than 1,000) General Service - 1</b>															
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			144	136	127	114	113	105	101	102	115	113	118	142	1,430
CUSTOMER CHARGE	\$40.00	\$	80	80	80	80	80	80	80	80	80	80	80	80	960
TRANSPORTATION CHARGE	\$0.70124		101	95	89	80	79	74	70	71	80	79	83	100	1,003
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05816		8	8	7	7	7	6	6	6	7	7	7	8	83
SWING	\$0.19160		28	26	24	22	22	20	19	20	22	22	23	27	274
TOTAL		\$	217	209	201	188	188	180	176	177	189	188	193	215	2,320
<b>FTS-2.1 (Fixed) (250 and up) Residential - 3</b>															
BILLS			7	7	7	7	7	7	7	7	7	7	7	7	84
THERMS			839	793	745	667	662	613	588	595	671	663	692	832	8,359
CUSTOMER CHARGE	\$26.50	\$	186	186	186	186	186	186	186	186	186	186	186	186	2,226
TRANSPORTATION CHARGE	\$0.65386		549	518	487	436	433	401	384	389	439	433	453	544	5,466
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05816		49	46	43	39	39	36	34	35	39	39	40	48	486
SWING	\$0.19160		161	152	143	128	127	117	113	114	129	127	133	159	1,602
TOTAL		\$	944	902	859	788	784	739	716	723	792	784	811	937	9,779
<b>FTS-3 (1,000 to 4,999) General Service - 2</b>															
BILLS			216	216	216	216	216	216	216	216	216	216	216	216	2,592
THERMS			140,889	102,798	90,940	60,089	33,067	22,331	15,822	11,105	12,359	27,751	67,494	136,299	720,943
CUSTOMER CHARGE	\$70.00	\$	15,120	15,120	15,120	15,120	15,120	15,120	15,120	15,120	15,120	15,120	15,120	15,120	181,440
TRANSPORTATION CHARGE	\$0.69902		98,484	71,858	63,569	42,003	23,114	15,610	11,060	7,763	8,639	19,399	47,180	95,275	503,954
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05020		7,073	5,160	4,565	3,016	1,660	1,121	794	557	620	1,393	3,388	6,842	36,191
SWING	\$0.15780		22,232	16,222	14,350	9,482	5,218	3,524	2,497	1,752	1,950	4,379	10,651	21,508	113,765
TOTAL		\$	142,909	108,360	97,605	69,622	45,112	35,375	29,470	25,192	26,330	40,291	76,339	138,746	835,350
<b>FTS-3 (5,000 to 9,999) General Service - 3</b>															
BILLS			62	62	62	62	62	62	62	62	62	62	62	62	744
THERMS			79,055	57,682	51,028	33,717	18,554	12,530	8,878	6,231	6,935	15,572	37,872	76,480	404,534
CUSTOMER CHARGE	\$150.00	\$	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	111,600
TRANSPORTATION CHARGE	\$0.62475		49,390	36,037	31,880	21,065	11,592	7,828	5,546	3,893	4,333	9,728	23,661	47,781	252,733
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05020		3,969	2,896	2,562	1,693	931	629	446	313	348	782	1,901	3,839	20,308
SWING	\$0.15780		12,475	9,102	8,052	5,321	2,928	1,977	1,401	983	1,094	2,457	5,976	12,068	63,835
TOTAL		\$	75,133	57,334	51,794	37,378	24,751	19,735	16,693	14,489	15,075	22,267	40,838	72,988	448,476

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-3 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			4,537	3,310	2,929	1,935	1,065	719	510	358	398	894	2,174	4,389	23,217
CUSTOMER CHARGE	\$275.00	\$	550	550	550	550	550	550	550	550	550	550	550	550	6,600
TRANSPORTATION CHARGE	\$0.59183		2,685	1,959	1,733	1,145	630	426	302	212	236	529	1,286	2,598	13,741
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05020		228	166	147	97	53	36	26	18	20	45	109	220	1,165
SWING	\$0.15780		716	522	462	305	168	113	80	56	63	141	343	693	3,664
TOTAL		\$	4,179	3,198	2,892	2,098	1,402	1,125	958	836	868	1,265	2,288	4,061	25,170
<b>FTS-3 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			24	24	24	24	24	24	24	24	24	24	24	24	288
THERMS			2,076	1,515	1,340	885	487	329	233	164	182	409	995	2,009	10,624
CUSTOMER CHARGE	\$40.00	\$	960	960	960	960	960	960	960	960	960	960	960	960	11,520
TRANSPORTATION CHARGE	\$0.70124		1,456	1,062	940	621	342	231	163	115	128	287	697	1,408	7,450
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05020		104	76	67	44	24	17	12	8	9	21	50	101	533
SWING	\$0.15780		328	239	211	140	77	52	37	26	29	65	157	317	1,676
TOTAL		\$	2,848	2,337	2,178	1,765	1,403	1,259	1,172	1,109	1,126	1,332	1,864	2,786	21,180
<b>FTS-3 (250 and up)</b>			<b>Residential - 3</b>												
BILLS			17	17	17	17	17	17	17	17	17	17	17	17	204
THERMS			7,084	5,169	4,573	3,022	1,663	1,123	796	558	621	1,395	3,394	6,854	36,252
CUSTOMER CHARGE	\$26.50	\$	451	451	451	451	451	451	451	451	451	451	451	451	5,406
TRANSPORTATION CHARGE	\$0.65386		4,632	3,380	2,990	1,976	1,087	734	520	365	406	912	2,219	4,481	23,704
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05020		356	259	230	152	83	56	40	28	31	70	170	344	1,820
SWING	\$0.15780		1,118	816	722	477	262	177	126	88	98	220	536	1,082	5,721
TOTAL		\$	6,556	4,906	4,392	3,055	1,884	1,418	1,136	932	986	1,653	3,376	6,357	36,650
<b>FTS-3 (Fixed) (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			14	14	14	14	14	14	14	14	14	14	14	14	168
THERMS			4,130	3,986	3,805	3,750	3,498	3,373	3,321	3,298	3,515	3,497	3,941	4,170	44,284
CUSTOMER CHARGE	\$70.00	\$	980	980	980	980	980	980	980	980	980	980	980	980	11,760
TRANSPORTATION CHARGE	\$0.69902		2,887	2,786	2,660	2,621	2,445	2,358	2,321	2,305	2,457	2,445	2,755	2,915	30,955
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05020		207	200	191	188	176	169	167	166	176	176	198	209	2,223
SWING	\$0.15780		652	629	600	592	552	532	524	520	555	552	622	658	6,988
TOTAL		\$	4,726	4,595	4,431	4,381	4,153	4,040	3,992	3,971	4,169	4,152	4,555	4,762	51,926



Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-3 (Fixed) (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS			1,726	1,665	1,590	1,567	1,462	1,409	1,387	1,378	1,469	1,461	1,647	1,742	18,502
CUSTOMER CHARGE	\$150.00	\$	450	450	450	450	450	450	450	450	450	450	450	450	5,400
TRANSPORTATION CHARGE	\$0.62475		1,078	1,040	993	979	913	881	867	861	918	913	1,029	1,088	11,559
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05020		87	84	80	79	73	71	70	69	74	73	83	87	929
SWING	\$0.15780		272	263	251	247	231	222	219	217	232	231	260	275	2,920
TOTAL		\$	1,887	1,837	1,774	1,755	1,667	1,624	1,605	1,597	1,673	1,667	1,821	1,901	20,808
<b>FTS-3 (Fixed) (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			10	10	10	9	9	9	8	8	9	9	10	11	112
CUSTOMER CHARGE	\$40.00	\$	40	40	40	40	40	40	40	40	40	40	40	40	480
TRANSPORTATION CHARGE	\$0.70124		7	7	7	7	6	6	6	6	6	6	7	7	79
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05020		1	1	0	0	0	0	0	0	0	0	1	1	6
SWING	\$0.15780		2	2	2	1	1	1	1	1	1	1	2	2	18
TOTAL		\$	49	49	49	49	48	48	48	48	48	48	49	50	582
<b>FTS-3.1 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			62	62	62	62	62	62	62	62	62	62	62	62	744
THERMS			24,594	21,354	21,143	19,810	18,597	19,184	18,486	18,045	18,371	17,876	19,677	22,324	239,460
CUSTOMER CHARGE	\$70.00	\$	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	4,340	52,080
TRANSPORTATION CHARGE	\$0.69902		17,192	14,927	14,779	13,848	12,999	13,410	12,922	12,614	12,841	12,496	13,755	15,605	167,387
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03672		903	784	776	727	683	704	679	663	675	656	723	820	8,793
SWING	\$0.15890		3,908	3,393	3,360	3,148	2,955	3,048	2,937	2,867	2,919	2,840	3,127	3,547	38,050
TOTAL		\$	26,343	23,444	23,255	22,063	20,977	21,503	20,878	20,484	20,775	20,332	21,944	24,312	266,310
<b>FTS-3.1 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			226	226	226	226	226	226	226	226	226	226	226	226	2,712
THERMS			172,243	149,555	148,072	138,741	130,241	134,355	129,464	126,381	128,659	125,193	137,807	156,347	1,677,059
CUSTOMER CHARGE	\$150.00	\$	33,900	33,900	33,900	33,900	33,900	33,900	33,900	33,900	33,900	33,900	33,900	33,900	406,800
TRANSPORTATION CHARGE	\$0.62475		107,609	93,435	92,508	86,678	81,368	83,938	80,883	78,956	80,380	78,214	86,095	97,678	1,047,743
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03672		6,325	5,492	5,437	5,095	4,782	4,934	4,754	4,641	4,724	4,597	5,060	5,741	61,582
SWING	\$0.15890		27,369	23,764	23,529	22,046	20,695	21,349	20,572	20,082	20,444	19,893	21,898	24,844	266,485
TOTAL		\$	175,203	156,591	155,374	147,719	140,746	144,121	140,108	137,579	139,448	136,605	146,953	162,162	1,782,609

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-3.1 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			24	24	24	24	24	24	24	24	24	24	24	24	288
THERMS			31,200	27,090	26,822	25,131	23,592	24,337	23,451	22,893	23,305	22,677	24,962	28,321	303,782
CUSTOMER CHARGE	\$275.00	\$	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	79,200
TRANSPORTATION CHARGE	\$0.59183		18,465	16,033	15,874	14,874	13,962	14,403	13,879	13,549	13,793	13,421	14,773	16,761	179,787
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03672		1,146	995	985	923	866	894	861	841	856	833	917	1,040	11,155
SWING	\$0.15890		4,958	4,305	4,262	3,993	3,749	3,867	3,726	3,638	3,703	3,603	3,967	4,500	48,271
TOTAL		\$	31,169	27,932	27,721	26,390	25,177	25,764	25,067	24,627	24,952	24,457	26,257	28,901	318,413
<b>FTS-3.1 (50,000 to 249,999)</b>			<b>General Service - 5</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			7,943	6,897	6,829	6,398	6,006	6,196	5,971	5,828	5,933	5,774	6,355	7,210	77,341
CUSTOMER CHARGE	\$750.00	\$	750	750	750	750	750	750	750	750	750	750	750	750	9,000
TRANSPORTATION CHARGE	\$0.52000		4,131	3,586	3,551	3,327	3,123	3,222	3,105	3,031	3,085	3,002	3,305	3,749	40,217
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03672		292	253	251	235	221	228	219	214	218	212	233	265	2,840
SWING	\$0.15890		1,262	1,096	1,085	1,017	954	985	949	926	943	917	1,010	1,146	12,289
TOTAL		\$	6,434	5,686	5,637	5,329	5,048	5,184	5,023	4,921	4,996	4,882	5,298	5,910	64,347
<b>FTS-3.1 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			13	13	13	13	13	13	13	13	13	13	13	13	156
THERMS			457	397	393	368	346	357	344	336	342	332	366	415	4,453
CUSTOMER CHARGE	\$40.00	\$	520	520	520	520	520	520	520	520	520	520	520	520	6,240
TRANSPORTATION CHARGE	\$0.70124		321	278	276	258	243	250	241	235	240	233	257	291	3,123
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03672		17	15	14	14	13	13	13	12	13	12	13	15	164
SWING	\$0.15890		73	63	62	59	55	57	55	53	54	53	58	66	708
TOTAL		\$	930	876	873	850	830	840	828	821	826	818	848	892	10,234
<b>FTS-3.1 (Fixed) (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			405	352	348	326	306	316	305	297	303	294	324	368	3,945
CUSTOMER CHARGE	\$70.00	\$	70	70	70	70	70	70	70	70	70	70	70	70	840
TRANSPORTATION CHARGE	\$0.69902		283	246	243	228	214	221	213	208	212	206	227	257	2,758
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03672		15	13	13	12	11	12	11	11	11	11	12	14	145
SWING	\$0.15890		64	56	55	52	49	50	48	47	48	47	52	58	627
TOTAL		\$	432	385	382	362	344	353	342	336	341	333	360	399	4,369

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-3.1 (Fixed) (5,000 to 9,999) General Service - 3</b>															
BILLS			5	5	5	5	5	5	5	5	5	5	5	5	60
THERMS			3,165	2,748	2,720	2,549	2,393	2,468	2,379	2,322	2,364	2,300	2,532	2,873	30,812
CUSTOMER CHARGE	\$150.00	\$	750	750	750	750	750	750	750	750	750	750	750	750	9,000
TRANSPORTATION CHARGE	\$0.62475		1,977	1,717	1,700	1,593	1,495	1,542	1,486	1,451	1,477	1,437	1,582	1,795	19,250
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03672		116	101	100	94	88	91	87	85	87	84	93	105	1,131
SWING	\$0.15890		503	437	432	405	380	392	378	369	376	365	402	456	4,896
TOTAL		\$	3,346	3,004	2,982	2,841	2,713	2,775	2,701	2,655	2,689	2,637	2,827	3,107	34,277
<b>FTS-3.1 (Fixed) (10,000 to 49,999) General Service - 4</b>															
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			1,160	1,007	997	934	877	904	872	851	866	843	928	1,053	11,290
CUSTOMER CHARGE	\$275.00	\$	275	275	275	275	275	275	275	275	275	275	275	275	3,300
TRANSPORTATION CHARGE	\$0.59183		686	596	590	553	519	535	516	504	513	499	549	623	6,682
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03672		43	37	37	34	32	33	32	31	32	31	34	39	415
SWING	\$0.15890		184	160	158	148	139	144	138	135	138	134	147	167	1,794
TOTAL		\$	1,188	1,068	1,060	1,010	965	987	961	945	957	939	1,006	1,104	12,190
<b>FTS-4 (1,000 to 4,999) General Service - 2</b>															
BILLS			11	11	11	11	11	11	11	11	11	11	11	11	132
THERMS			2,857	2,598	2,398	2,210	1,942	1,987	1,928	1,778	1,939	1,986	2,351	2,902	26,876
CUSTOMER CHARGE	\$70.00	\$	770	770	770	770	770	770	770	770	770	770	770	770	9,240
TRANSPORTATION CHARGE	\$0.69902		1,997	1,816	1,676	1,545	1,358	1,389	1,348	1,243	1,356	1,388	1,644	2,029	18,787
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03070		88	80	74	68	60	61	59	55	60	61	72	89	825
SWING	\$0.16460		470	428	395	364	320	327	317	293	319	327	387	478	4,424
TOTAL		\$	3,325	3,093	2,915	2,746	2,507	2,547	2,494	2,360	2,505	2,546	2,873	3,366	33,276
<b>FTS-4 (5,000 to 9,999) General Service - 3</b>															
BILLS			37	37	37	37	37	37	37	37	37	37	37	37	444
THERMS			31,898	29,008	26,777	24,675	21,686	22,189	21,528	19,851	21,657	22,172	26,254	32,409	300,104
CUSTOMER CHARGE	\$150.00	\$	5,550	5,550	5,550	5,550	5,550	5,550	5,550	5,550	5,550	5,550	5,550	5,550	66,600
TRANSPORTATION CHARGE	\$0.62475		19,928	18,123	16,729	15,416	13,548	13,862	13,449	12,402	13,530	13,852	16,402	20,248	187,490
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03070		979	891	822	758	666	681	661	609	665	681	806	995	9,213
SWING	\$0.16460		5,250	4,775	4,408	4,062	3,570	3,652	3,543	3,268	3,565	3,650	4,321	5,335	49,397
TOTAL		\$	31,708	29,338	27,509	25,785	23,334	23,746	23,204	21,829	23,310	23,732	27,079	32,127	312,700

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-4 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			165	165	165	165	165	165	165	165	165	165	165	165	1,980
THERMS			281,289	255,810	236,135	217,600	191,238	195,669	189,841	175,060	190,979	195,524	231,517	285,799	2,646,459
CUSTOMER CHARGE	\$275.00	\$	45,375	45,375	45,375	45,375	45,375	45,375	45,375	45,375	45,375	45,375	45,375	45,375	544,500
TRANSPORTATION CHARGE	\$0.59183	\$	166,475	151,396	139,751	128,782	113,180	115,803	112,353	103,606	113,027	115,717	137,019	169,144	1,566,254
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03070	\$	8,636	7,853	7,249	6,680	5,871	6,007	5,828	5,374	5,863	6,003	7,108	8,774	81,246
SWING	\$0.16460	\$	46,300	42,106	38,868	35,817	31,478	32,207	31,248	28,815	31,435	32,183	38,108	47,043	435,607
TOTAL		\$	266,786	246,731	231,244	216,654	195,904	199,392	194,804	183,170	195,701	199,278	227,609	270,336	2,627,607
<b>FTS-4 (50,000 to 249,999)</b>			<b>General Service - 5</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			18,391	16,725	15,439	14,227	12,504	12,793	12,412	11,446	12,487	12,784	15,137	18,686	173,032
CUSTOMER CHARGE	\$750.00	\$	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
TRANSPORTATION CHARGE	\$0.52000	\$	9,563	8,697	8,028	7,398	6,502	6,653	6,454	5,952	6,493	6,648	7,871	9,717	89,977
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03070	\$	565	513	474	437	384	393	381	351	383	392	465	574	5,312
SWING	\$0.16460	\$	3,027	2,753	2,541	2,342	2,058	2,106	2,043	1,884	2,055	2,104	2,492	3,076	28,481
TOTAL		\$	14,655	13,464	12,544	11,677	10,444	10,651	10,378	9,687	10,432	10,644	12,328	14,866	141,770
<b>FTS-4 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			6	6	6	6	6	6	6	6	6	6	6	6	72
THERMS			423	384	355	327	287	294	285	263	287	294	348	429	3,976
CUSTOMER CHARGE	\$40.00	\$	240	240	240	240	240	240	240	240	240	240	240	240	2,880
TRANSPORTATION CHARGE	\$0.70124	\$	296	270	249	229	201	206	200	184	201	206	244	301	2,788
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03070	\$	13	12	11	10	9	9	9	8	9	9	11	13	122
SWING	\$0.16460	\$	70	63	58	54	47	48	47	43	47	48	57	71	654
TOTAL		\$	619	585	558	533	498	504	496	476	497	503	552	625	6,445
<b>FTS-5 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			893	828	907	813	702	622	624	619	676	614	725	818	8,842
CUSTOMER CHARGE	\$70.00	\$	140	140	140	140	140	140	140	140	140	140	140	140	1,680
TRANSPORTATION CHARGE	\$0.69902	\$	625	578	634	568	491	435	436	433	472	430	507	571	6,181
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.02681	\$	24	22	24	22	19	17	17	17	18	16	19	22	237
SWING	\$0.15880	\$	142	131	144	129	111	99	99	98	107	98	115	130	1,404
TOTAL		\$	930	872	943	859	761	690	692	688	738	684	781	863	9,502

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-5 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			910	843	924	828	715	633	636	631	688	626	738	832	9,004
CUSTOMER CHARGE	\$150.00	\$	150	150	150	150	150	150	150	150	150	150	150	150	1,800
TRANSPORTATION CHARGE	\$0.62475		568	526	577	517	447	396	397	394	430	391	461	520	5,625
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.02681		24	23	25	22	19	17	17	17	18	17	20	22	241
SWING	\$0.15880		144	134	147	131	114	101	101	100	109	99	117	132	1,430
TOTAL		\$	887	833	899	821	729	663	665	661	708	657	748	825	9,096
<b>FTS-5 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			27	27	27	27	27	27	27	27	27	27	27	27	324
THERMS			79,442	73,576	80,685	72,291	62,419	55,307	55,508	55,077	60,080	54,633	64,462	72,686	786,168
CUSTOMER CHARGE	\$275.00	\$	7,425	7,425	7,425	7,425	7,425	7,425	7,425	7,425	7,425	7,425	7,425	7,425	89,100
TRANSPORTATION CHARGE	\$0.59183		47,016	43,545	47,752	42,784	36,941	32,733	32,851	32,596	35,557	32,334	38,151	43,018	465,278
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.02681		2,130	1,973	2,163	1,938	1,673	1,483	1,488	1,477	1,611	1,465	1,728	1,949	21,077
SWING	\$0.15880		12,615	11,684	12,813	11,480	9,912	8,783	8,815	8,746	9,541	8,676	10,237	11,543	124,843
TOTAL		\$	69,187	64,626	70,153	63,627	55,952	50,423	50,579	50,244	54,134	49,899	57,541	63,934	700,298
<b>FTS-5 (50,000 to 249,999)</b>			<b>General Service - 5</b>												
BILLS			4	4	4	4	4	4	4	4	4	4	4	4	48
THERMS			24,372	22,572	24,753	22,178	19,149	16,968	17,029	16,897	18,432	16,761	19,776	22,299	241,185
CUSTOMER CHARGE	\$750.00	\$	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
TRANSPORTATION CHARGE	\$0.52000		12,673	11,737	12,872	11,532	9,958	8,823	8,855	8,786	9,585	8,716	10,284	11,596	125,416
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.02681		653	605	664	595	513	455	457	453	494	449	530	598	6,466
SWING	\$0.15880		3,870	3,584	3,931	3,522	3,041	2,694	2,704	2,683	2,927	2,662	3,140	3,541	38,300
TOTAL		\$	20,197	18,927	20,466	18,649	16,512	14,972	15,016	14,923	16,006	14,826	16,954	18,734	206,183
<b>FTS-5 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			143	132	145	130	112	100	100	99	108	98	116	131	1,415
CUSTOMER CHARGE	\$40.00	\$	80	80	80	80	80	80	80	80	80	80	80	80	960
TRANSPORTATION CHARGE	\$0.70124		100	93	102	91	79	70	70	70	76	69	81	92	992
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.02681		4	4	4	3	3	3	3	3	3	3	3	4	38
SWING	\$0.15880		23	21	23	21	18	16	16	16	17	16	18	21	225
TOTAL		\$	207	197	209	195	180	168	169	168	176	167	183	196	2,215

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-6 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			762	694	632	658	592	595	603	651	619	620	585	701	7,713
CUSTOMER CHARGE	\$70.00	\$	140	140	140	140	140	140	140	140	140	140	140	140	1,680
TRANSPORTATION CHARGE	\$0.69902	\$	533	485	442	460	414	416	422	455	433	434	409	490	5,392
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.02165		16	15	14	14	13	13	13	14	13	13	13	15	167
SWING	\$0.15920		121	110	101	105	94	95	96	104	99	99	93	112	1,228
TOTAL		\$	810	750	696	719	661	664	671	713	685	686	655	757	8,466
<b>FTS-6 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			4	4	4	4	4	4	4	4	4	4	4	4	48
THERMS			2,580	2,349	2,142	2,227	2,005	2,015	2,042	2,206	2,098	2,101	1,982	2,373	26,120
CUSTOMER CHARGE	\$150.00	\$	600	600	600	600	600	600	600	600	600	600	600	600	7,200
TRANSPORTATION CHARGE	\$0.62475	\$	1,612	1,467	1,338	1,391	1,252	1,259	1,276	1,378	1,310	1,313	1,239	1,483	16,318
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.02165		56	51	46	48	43	44	44	48	45	45	43	51	565
SWING	\$0.15920		411	374	341	355	319	321	325	351	334	335	316	378	4,158
TOTAL		\$	2,679	2,492	2,325	2,394	2,215	2,223	2,245	2,377	2,290	2,293	2,197	2,512	28,242
<b>FTS-6 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			9	9	9	9	9	9	9	9	9	9	9	9	108
THERMS			36,857	33,550	30,592	31,811	28,635	28,786	29,170	31,511	29,963	30,014	28,318	33,900	373,107
CUSTOMER CHARGE	\$275.00	\$	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	29,700
TRANSPORTATION CHARGE	\$0.59183	\$	21,813	19,856	18,105	18,827	16,947	17,036	17,264	18,649	17,733	17,763	16,760	20,063	220,816
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.02165		798	726	662	689	620	623	632	682	649	650	613	734	8,078
SWING	\$0.15920		5,868	5,341	4,870	5,064	4,559	4,583	4,644	5,016	4,770	4,778	4,508	5,397	59,399
TOTAL		\$	30,954	28,398	26,113	27,055	24,600	24,717	25,014	26,823	25,627	25,666	24,356	28,669	317,992
<b>FTS-6 (50,000 to 249,999)</b>			<b>General Service - 5</b>												
BILLS			13	13	13	13	13	13	13	13	13	13	13	13	156
THERMS			136,756	124,483	113,509	118,033	106,246	106,809	108,235	116,918	111,174	111,366	105,072	125,785	1,384,386
CUSTOMER CHARGE	\$750.00	\$	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	117,000
TRANSPORTATION CHARGE	\$0.52000	\$	71,113	64,731	59,025	61,377	55,248	55,541	56,282	60,797	57,811	57,910	54,638	65,408	719,881
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.02165		2,961	2,695	2,457	2,555	2,300	2,312	2,343	2,531	2,407	2,411	2,275	2,723	29,972
SWING	\$0.15920		21,772	19,818	18,071	18,791	16,914	17,004	17,231	18,613	17,699	17,729	16,728	20,025	220,394
TOTAL		\$	105,595	96,994	89,303	92,473	84,213	84,607	85,606	91,692	87,667	87,801	83,390	97,906	1,087,247

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-6 (500,000 to 999,999)</b>			<b>General Service - 7</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			68,190	62,071	56,599	58,854	52,978	53,258	53,969	58,299	55,435	55,530	52,392	62,720	690,294
CUSTOMER CHARGE	\$4,500.00	\$	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	54,000
TRANSPORTATION CHARGE	\$0.38797		26,456	24,082	21,959	22,834	20,554	20,662	20,938	22,618	21,507	21,544	20,327	24,333	267,813
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.02165		1,476	1,344	1,225	1,274	1,147	1,153	1,168	1,262	1,200	1,202	1,134	1,358	14,945
SWING	\$0.15920		10,856	9,882	9,011	9,370	8,434	8,479	8,592	9,281	8,825	8,840	8,341	9,985	109,895
TOTAL			\$ 43,288	\$ 39,807	\$ 36,694	\$ 37,978	\$ 34,635	\$ 34,794	\$ 35,199	\$ 37,661	\$ 36,032	\$ 36,087	\$ 34,302	\$ 40,176	\$ 446,653
<b>FTS-6 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			4	4	4	4	3	3	3	4	3	3	3	4	43
CUSTOMER CHARGE	\$40.00	\$	40	40	40	40	40	40	40	40	40	40	40	40	480
TRANSPORTATION CHARGE	\$0.70124		3	3	2	3	2	2	2	3	2	2	2	3	30
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.02165		0	0	0	0	0	0	0	0	0	0	0	0	1
SWING	\$0.15920		1	1	1	1	1	1	1	1	1	1	1	1	7
TOTAL			\$ 44	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 518
<b>FTS-7 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			555	500	530	460	465	465	454	469	430	484	487	527	5,827
CUSTOMER CHARGE	\$150.00	\$	150	150	150	150	150	150	150	150	150	150	150	150	1,800
TRANSPORTATION CHARGE	\$0.62475		347	312	331	288	291	290	284	293	268	302	305	330	3,640
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01486		8	7	8	7	7	7	7	7	6	7	7	8	87
SWING	\$0.15570		86	78	83	72	72	72	71	73	67	75	76	82	907
TOTAL			\$ 591	\$ 548	\$ 571	\$ 516	\$ 520	\$ 519	\$ 511	\$ 523	\$ 492	\$ 535	\$ 538	\$ 569	\$ 6,434
<b>FTS-7 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			1,172	1,055	1,119	972	983	981	959	990	907	1,022	1,029	1,114	12,304
CUSTOMER CHARGE	\$275.00	\$	275	275	275	275	275	275	275	275	275	275	275	275	3,300
TRANSPORTATION CHARGE	\$0.59183		694	625	662	575	582	581	568	586	537	605	609	659	7,282
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01486		17	16	17	14	15	15	14	15	13	15	15	17	183
SWING	\$0.15570		182	164	174	151	153	153	149	154	141	159	160	173	1,916
TOTAL			\$ 1,169	\$ 1,080	\$ 1,128	\$ 1,016	\$ 1,024	\$ 1,023	\$ 1,006	\$ 1,030	\$ 967	\$ 1,054	\$ 1,060	\$ 1,124	\$ 12,680

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-7 (50,000 to 249,999)</b>			<b>General Service - 5</b>												
BILLS			20	20	20	20	20	20	20	20	20	20	20	20	240
THERMS			250,850	225,917	239,485	208,120	210,312	209,949	205,366	211,954	194,182	218,696	220,325	238,388	2,633,544
CUSTOMER CHARGE	\$750.00	\$	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000
TRANSPORTATION CHARGE	\$0.52000	\$	130,442	117,477	124,532	108,222	109,362	109,173	106,791	110,216	100,975	113,722	114,569	123,962	1,369,443
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01486	\$	3,728	3,357	3,559	3,093	3,125	3,120	3,052	3,150	2,886	3,250	3,274	3,542	39,134
SWING	\$0.15570	\$	39,057	35,175	37,288	32,404	32,746	32,689	31,976	33,001	30,234	34,051	34,305	37,117	410,043
TOTAL		\$	188,227	171,009	180,379	158,719	160,233	159,982	156,818	161,367	149,094	166,023	167,148	179,621	1,998,620
<b>FTS-7 (250,000 to 499,999)</b>			<b>General Service - 6</b>												
BILLS			3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS			92,880	83,648	88,672	77,059	77,871	77,736	76,039	78,478	71,898	80,975	81,578	88,266	975,100
CUSTOMER CHARGE	\$2,500.00	\$	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000
TRANSPORTATION CHARGE	\$0.49419	\$	45,900	41,338	43,821	38,082	38,483	38,416	37,578	38,783	35,531	40,017	40,315	43,620	481,885
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01486	\$	1,380	1,243	1,318	1,145	1,157	1,155	1,130	1,166	1,068	1,203	1,212	1,312	14,490
SWING	\$0.15570	\$	14,461	13,024	13,806	11,998	12,124	12,103	11,839	12,219	11,195	12,608	12,702	13,743	151,823
TOTAL		\$	69,242	63,105	66,445	58,725	59,264	59,175	58,047	59,669	55,294	61,328	61,729	66,175	738,198
<b>FTS-7 (500,000 to 999,999)</b>			<b>General Service - 7</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			63,596	57,275	60,715	52,763	53,319	53,227	52,065	53,735	49,230	55,444	55,858	60,437	667,664
CUSTOMER CHARGE	\$4,500.00	\$	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	54,000
TRANSPORTATION CHARGE	\$0.38797	\$	24,673	22,221	23,556	20,471	20,686	20,650	20,200	20,848	19,100	21,511	21,671	23,448	259,034
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01486	\$	945	851	902	784	792	791	774	799	732	824	830	898	9,921
SWING	\$0.15570	\$	9,902	8,918	9,453	8,215	8,302	8,287	8,107	8,367	7,665	8,633	8,697	9,410	103,955
TOTAL		\$	40,020	36,490	38,411	33,970	34,280	34,229	33,580	34,513	31,996	35,467	35,698	38,256	426,910
<b>FTS-8 (50,000 to 249,999)</b>			<b>General Service - 5</b>												
BILLS			6	6	6	6	6	6	6	6	6	6	6	6	72
THERMS			103,929	89,066	94,160	75,197	74,447	74,901	73,968	74,079	70,064	81,466	84,536	91,215	987,029
CUSTOMER CHARGE	\$750.00	\$	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	54,000
TRANSPORTATION CHARGE	\$0.52000	\$	54,043	46,314	48,963	39,102	38,712	38,949	38,464	38,521	36,434	42,362	43,959	47,432	513,255
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01337	\$	1,390	1,191	1,259	1,005	995	1,001	989	990	937	1,089	1,130	1,220	13,197
SWING	\$0.15250	\$	15,849	13,582	14,359	11,467	11,353	11,422	11,280	11,297	10,685	12,424	12,892	13,910	150,522
TOTAL		\$	75,782	65,587	69,082	56,075	55,561	55,873	55,233	55,309	52,555	60,375	62,481	67,062	730,974



Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-8 (250,000 to 499,999)</b>			<b>General Service - 6</b>												
BILLS			13	13	13	13	13	13	13	13	13	13	13	13	156
THERMS			474,991	407,061	430,345	343,675	340,248	342,325	338,062	338,568	320,219	372,329	386,358	416,886	4,511,067
CUSTOMER CHARGE	\$2,500.00	\$	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	390,000
TRANSPORTATION CHARGE	\$0.49419		234,736	201,165	212,672	169,841	168,147	169,174	167,067	167,317	158,249	184,001	190,934	206,021	2,229,324
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01337		6,351	5,442	5,754	4,595	4,549	4,577	4,520	4,527	4,281	4,978	5,166	5,574	60,313
SWING	\$0.15250		72,436	62,077	65,628	52,410	51,888	52,205	51,554	51,632	48,833	56,780	58,920	63,575	687,938
TOTAL		\$	346,023	301,184	316,554	259,346	257,084	258,455	255,641	255,975	243,864	278,259	287,520	307,670	3,367,575
<b>FTS-9 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			2,182	2,021	2,109	1,910	1,918	1,972	1,976	1,932	1,992	2,142	2,037	2,265	24,456
CUSTOMER CHARGE	\$275.00	\$	275	275	275	275	275	275	275	275	275	275	275	275	3,300
TRANSPORTATION CHARGE	\$0.59183		1,291	1,196	1,248	1,130	1,135	1,167	1,169	1,144	1,179	1,268	1,206	1,340	14,474
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01122		24	23	24	21	22	22	22	22	22	24	23	25	274
SWING	\$0.14910		325	301	315	285	286	294	295	288	297	319	304	338	3,646
TOTAL		\$	1,916	1,795	1,862	1,711	1,717	1,759	1,761	1,729	1,773	1,886	1,807	1,978	21,695
<b>FTS-9 (50,000 to 249,999)</b>			<b>General Service - 5</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			11,484	10,637	11,101	10,050	10,092	10,381	10,398	10,171	10,482	11,273	10,722	11,918	128,709
CUSTOMER CHARGE	\$750.00	\$	750	750	750	750	750	750	750	750	750	750	750	750	9,000
TRANSPORTATION CHARGE	\$0.52000		5,972	5,531	5,773	5,226	5,248	5,398	5,407	5,289	5,451	5,862	5,576	6,197	66,929
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01122		129	119	125	113	113	116	117	114	118	126	120	134	1,444
SWING	\$0.14910		1,712	1,586	1,655	1,498	1,505	1,548	1,550	1,516	1,563	1,681	1,599	1,777	19,191
TOTAL		\$	8,563	7,987	8,302	7,587	7,616	7,812	7,824	7,669	7,881	8,420	8,044	8,858	96,563
<b>FTS-9 (250,000 to 499,999)</b>			<b>General Service - 6</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			85,885	79,550	83,023	75,162	75,475	77,634	77,763	76,062	78,392	84,310	80,187	89,132	962,574
CUSTOMER CHARGE	\$2,500.00	\$	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
TRANSPORTATION CHARGE	\$0.49419		42,443	39,313	41,029	37,144	37,299	38,366	38,430	37,589	38,740	41,665	39,628	44,048	475,694
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01122		964	893	932	843	847	871	872	853	880	946	900	1,000	10,800
SWING	\$0.14910		12,805	11,861	12,379	11,207	11,253	11,575	11,594	11,341	11,688	12,571	11,956	13,290	143,520
TOTAL		\$	61,212	57,066	59,339	54,194	54,399	55,812	55,897	54,783	56,308	60,182	57,483	63,338	690,014

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-9 (500,000 to 999,999)</b>			<b>General Service - 7</b>												
BILLS			3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS			230,874	213,846	223,181	202,050	202,890	208,695	209,042	204,469	210,731	226,642	215,559	239,603	2,587,584
CUSTOMER CHARGE	\$4,500.00	\$	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	162,000
TRANSPORTATION CHARGE	\$0.38797	\$	89,572	82,966	86,588	78,389	78,715	80,967	81,102	79,328	81,757	87,930	83,630	92,959	1,003,905
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01122	\$	2,590	2,399	2,504	2,267	2,276	2,342	2,345	2,294	2,364	2,543	2,419	2,688	29,033
SWING	\$0.14910	\$	34,423	31,884	33,276	30,126	30,251	31,116	31,168	30,486	31,420	33,792	32,140	35,725	385,809
TOTAL		\$	140,086	130,750	135,868	124,282	124,743	127,925	128,115	125,609	129,042	137,766	131,689	144,872	1,580,746
<b>FTS-10 (500,000 to 999,999)</b>			<b>General Service - 7</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			183,353	155,381	169,968	168,394	158,163	155,637	148,721	154,375	131,284	143,339	146,185	140,513	1,855,313
CUSTOMER CHARGE	\$4,500.00	\$	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	108,000
TRANSPORTATION CHARGE	\$0.38797	\$	71,136	60,283	65,942	65,332	61,363	60,382	57,699	59,893	50,934	55,611	56,715	54,515	719,806
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01032	\$	1,892	1,604	1,754	1,738	1,632	1,606	1,535	1,593	1,355	1,479	1,509	1,450	19,147
SWING	\$0.16810	\$	30,822	26,120	28,572	28,307	26,587	26,163	25,000	25,950	22,069	24,095	24,574	23,620	311,878
TOTAL		\$	112,849	97,006	105,268	104,377	98,582	97,151	93,234	96,436	83,358	90,186	91,798	88,585	1,158,831
<b>FTS-10 (1,500,000 to 1,999,999)</b>			<b>General Service - 8-B</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			175,473	148,703	162,663	161,157	151,366	148,948	142,329	147,740	125,642	137,179	139,902	134,474	1,775,576
CUSTOMER CHARGE	\$9,500.00	\$	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	114,000
TRANSPORTATION CHARGE	\$0.34797	\$	61,059	51,744	56,602	56,078	52,671	51,829	49,526	51,409	43,720	47,734	48,682	46,793	617,847
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01032	\$	1,811	1,535	1,679	1,663	1,562	1,537	1,469	1,525	1,297	1,416	1,444	1,388	18,324
SWING	\$0.16810	\$	29,497	24,997	27,344	27,090	25,445	25,038	23,926	24,835	21,120	23,060	23,518	22,605	298,474
TOTAL		\$	101,867	87,776	95,124	94,331	89,177	87,905	84,421	87,269	75,637	81,710	83,143	80,286	1,048,645
<b>FTS-11 (1,500,000 to 1,999,999)</b>			<b>General Service - 8-B</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			167,218	149,244	159,897	116,770	102,752	78,260	98,021	100,170	113,750	146,595	156,604	137,967	1,527,249
CUSTOMER CHARGE	\$9,500.00	\$	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	114,000
TRANSPORTATION CHARGE	\$0.34797	\$	58,187	51,932	55,639	40,632	35,755	27,232	34,109	34,856	39,582	51,011	54,494	48,008	531,437
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00744	\$	1,244	1,110	1,190	869	764	582	729	745	846	1,091	1,165	1,026	11,363
SWING	\$0.15230	\$	25,467	22,730	24,352	17,784	15,649	11,919	14,929	15,256	17,324	22,326	23,851	21,012	232,600
TOTAL		\$	94,398	85,272	90,681	68,785	61,668	49,234	59,266	60,358	67,252	83,928	89,010	79,547	889,400

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>FTS-12 (500,000 to 999,999)</b>			<b>General Service - 7</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			117,682	116,947	133,173	120,718	130,276	107,797	114,129	127,422	114,543	125,190	121,194	126,650	1,455,720
CUSTOMER CHARGE	\$4,500.00	\$	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	108,000
TRANSPORTATION CHARGE	\$0.38797		45,657	45,372	51,667	46,835	50,543	41,822	44,278	49,436	44,439	48,570	47,019	49,136	564,776
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00766		901	896	1,020	925	998	826	874	976	877	959	928	970	11,151
SWING	\$0.14990		17,641	17,530	19,963	18,096	19,528	16,159	17,108	19,101	17,170	18,766	18,167	18,985	218,212
TOTAL		\$	73,199	72,798	81,650	74,855	80,070	67,807	71,261	78,512	71,487	77,295	75,115	78,091	902,139
<b>FTS-12 (2,000,000 to 3,999,999)</b>			<b>General Service - 8-C</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			180,817	179,688	204,618	185,481	200,168	165,630	175,357	195,783	175,994	192,353	186,213	194,596	2,236,699
CUSTOMER CHARGE	\$9,500.00	\$	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	114,000
TRANSPORTATION CHARGE	\$0.18051		32,639	32,436	36,936	33,481	36,132	29,898	31,654	35,341	31,769	34,722	33,613	35,127	403,747
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00766		1,385	1,376	1,567	1,421	1,533	1,269	1,343	1,500	1,348	1,473	1,426	1,491	17,133
SWING	\$0.14990		27,104	26,935	30,672	27,804	30,005	24,828	26,286	29,348	26,381	28,834	27,913	29,170	335,281
TOTAL		\$	70,629	70,247	78,675	72,206	77,171	65,494	68,783	75,688	68,998	74,529	72,453	75,287	870,161
<b>FTS-12 (4,000,000 and up)</b>			<b>General Service - 8-D</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			1,077,985	1,071,254	1,219,881	1,105,791	1,193,350	987,440	1,045,435	1,167,204	1,049,230	1,146,760	1,110,151	1,160,133	13,334,614
CUSTOMER CHARGE	\$9,500.00	\$	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	228,000
TRANSPORTATION CHARGE	\$0.17322		186,729	185,563	211,308	191,545	206,712	171,044	181,090	202,183	181,748	198,642	192,300	200,958	2,309,822
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00766		8,257	8,206	9,344	8,470	9,141	7,564	8,008	8,941	8,037	8,784	8,504	8,887	102,143
SWING	\$0.14990		161,590	160,581	182,860	165,758	178,883	148,017	156,711	174,964	157,280	171,899	166,412	173,904	1,998,859
TOTAL		\$	375,576	373,349	422,512	384,774	413,736	345,626	364,809	405,088	366,064	398,325	386,216	402,749	4,638,824
<b>NVS</b>			<b>Commercial - NGV</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			5,693	5,276	6,110	9,950	10,380	8,995	9,390	9,245	9,796	9,403	8,108	7,786	100,131
CUSTOMER CHARGE	\$250.00	\$	250	250	250	250	250	250	250	250	250	250	250	250	3,000
TRANSPORTATION CHARGE	\$0.49804		2,836	2,628	3,043	4,956	5,170	4,480	4,677	4,605	4,879	4,683	4,038	3,878	49,869
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01443		82	76	88	144	150	130	136	133	141	136	117	112	1,445
SWING	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$	3,168	2,954	3,381	5,349	5,569	4,859	5,062	4,988	5,270	5,069	4,405	4,240	54,314

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>SPECIAL CONTRACTS</b>															
BILLS			11	11	11	11	11	11	11	11	11	11	11	11	132
THERMS			28,853,003	22,871,072	21,741,148	20,269,339	20,273,111	24,563,850	17,267,215	17,412,508	14,645,676	16,315,637	16,207,782	21,844,672	242,265,015
CUSTOMER CHARGE			\$ 323,956	\$ 256,792	\$ 244,106	\$ 227,580	\$ 227,623	\$ 275,798	\$ 193,873	\$ 195,504	\$ 164,439	\$ 183,189	\$ 181,978	\$ 245,268	\$ 2,720,106
<b>TOTAL</b>			<b>\$ 323,956</b>	<b>\$ 256,792</b>	<b>\$ 244,106</b>	<b>\$ 227,580</b>	<b>\$ 227,623</b>	<b>\$ 275,798</b>	<b>\$ 193,873</b>	<b>\$ 195,504</b>	<b>\$ 164,439</b>	<b>\$ 183,189</b>	<b>\$ 181,978</b>	<b>\$ 245,268</b>	<b>\$ 2,720,106</b>
<b>SAS</b>															
NUMBER OF SHIPPERS			12	12	12	12	12	12	12	12	12	12	12	12	144
NUMBER OF CONSUMERS IN POOL			1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	19,452
SHIPPER ADMINISTRATION CHARGE	\$7.50		\$ 12,158	\$ 12,158	\$ 12,158	\$ 12,158	\$ 12,158	\$ 12,158	\$ 12,158	\$ 12,158	\$ 12,158	\$ 12,158	\$ 12,158	\$ 12,158	\$ 145,890
CONSUMER CHARGE			-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>			<b>\$ 12,158</b>	<b>\$ 12,158</b>	<b>\$ 12,158</b>	<b>\$ 12,158</b>	<b>\$ 12,158</b>	<b>\$ 12,158</b>	<b>\$ 12,158</b>	<b>\$ 12,158</b>	<b>\$ 12,158</b>	<b>\$ 12,158</b>	<b>\$ 12,158</b>	<b>\$ 12,158</b>	<b>\$ 145,890</b>
<b>SABS</b>															
NUMBER OF SHIPPERS			12	12	12	12	12	12	12	12	12	12	12	12	144
NUMBER OF CONSUMERS IN POOL			19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	234,300
SHIPPER ADMINISTRATION CHARGE	\$5.50		\$ 107,388	\$ 107,388	\$ 107,388	\$ 107,388	\$ 107,388	\$ 107,388	\$ 107,388	\$ 107,388	\$ 107,388	\$ 107,388	\$ 107,388	\$ 107,388	\$ 1,288,650
<b>TOTAL</b>			<b>\$ 107,388</b>	<b>\$ 107,388</b>	<b>\$ 107,388</b>	<b>\$ 107,388</b>	<b>\$ 107,388</b>	<b>\$ 107,388</b>	<b>\$ 107,388</b>	<b>\$ 107,388</b>	<b>\$ 107,388</b>	<b>\$ 107,388</b>	<b>\$ 107,388</b>	<b>\$ 107,388</b>	<b>\$ 1,288,650</b>
<b>SABS/SAS</b>															
NUMBER OF SHIPPERS			12	12	12	12	12	12	12	12	12	12	12	12	144
MONTHLY RATE			\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
<b>TOTAL</b>			<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 43,200</b>
<b>MISCELLANEOUS SERVICE REVENUE</b>			29,887	26,128	25,047	22,235	19,476	17,707	17,584	17,602	17,756	18,466	21,289	26,646	259,822
<b>OTHER REVENUES</b>			-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL MISC. REVENUES</b>			<b>\$ 29,887</b>	<b>\$ 26,128</b>	<b>\$ 25,047</b>	<b>\$ 22,235</b>	<b>\$ 19,476</b>	<b>\$ 17,707</b>	<b>\$ 17,584</b>	<b>\$ 17,602</b>	<b>\$ 17,756</b>	<b>\$ 18,466</b>	<b>\$ 21,289</b>	<b>\$ 26,646</b>	<b>\$ 259,822</b>
<b>REVENUE TAXES</b>			116,343	101,710	97,504	86,557	75,815	68,932	68,452	68,521	69,119	71,884	82,872	103,727	1,011,436
<b>TOTAL OPERATING REVENUE</b>			<b>\$ 4,484,103</b>	<b>\$ 4,037,622</b>	<b>\$ 4,063,286</b>	<b>\$ 3,700,513</b>	<b>\$ 3,487,048</b>	<b>\$ 3,355,567</b>	<b>\$ 3,260,943</b>	<b>\$ 3,298,037</b>	<b>\$ 3,181,513</b>	<b>\$ 3,399,694</b>	<b>\$ 3,619,223</b>	<b>\$ 4,193,623</b>	<b>\$ 44,081,172</b>
TOTAL BILLS			21,159	21,159	21,159	21,159	21,159	21,159	21,159	21,159	21,159	21,159	21,159	21,159	253,908
TOTAL THERMS			33,897,948	27,432,570	26,498,507	24,496,665	24,328,156	28,262,180	20,997,789	21,285,557	18,310,388	20,331,263	20,430,445	26,669,330	292,940,799
COST OF GAS															
FIRM THERMS SOLD			33,897,948	27,432,570	26,498,507	24,496,665	24,328,156	28,262,180	20,997,789	21,285,557	18,310,388	20,331,263	20,430,445	26,669,330	292,940,799
COST OF GAS-FIRM			\$ 802,930	\$ 723,535	\$ 750,987	\$ 666,801	\$ 633,674	\$ 577,849	\$ 581,475	\$ 602,079	\$ 569,956	\$ 624,560	\$ 661,903	\$ 763,698	\$ 7,959,447
<b>TOTAL COST OF GAS</b>			<b>\$ 802,930</b>	<b>\$ 723,535</b>	<b>\$ 750,987</b>	<b>\$ 666,801</b>	<b>\$ 633,674</b>	<b>\$ 577,849</b>	<b>\$ 581,475</b>	<b>\$ 602,079</b>	<b>\$ 569,956</b>	<b>\$ 624,560</b>	<b>\$ 661,903</b>	<b>\$ 763,698</b>	<b>\$ 7,959,447</b>
<b>NET REVENUES</b>			<b>\$ 3,681,173</b>	<b>\$ 3,314,087</b>	<b>\$ 3,312,298</b>	<b>\$ 3,033,712</b>	<b>\$ 2,853,373</b>	<b>\$ 2,777,719</b>	<b>\$ 2,679,468</b>	<b>\$ 2,695,957</b>	<b>\$ 2,611,557</b>	<b>\$ 2,775,134</b>	<b>\$ 2,957,321</b>	<b>\$ 3,429,925</b>	<b>\$ 36,121,724</b>

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Evergam / J. Taylor

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>TS-1 (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			181	181	181	181	181	181	181	181	181	181	181	181	2,172
THERMS			961	821	845	834	797	733	762	683	711	746	801	919	9,614
CUSTOMER CHARGE		\$11.50	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 24,978
TRANSPORTATION CHARGE		\$0.37835	363	311	320	316	302	277	288	259	269	282	303	348	3,637
CONSERVATION		\$0.08395	81	69	71	70	67	62	64	57	60	63	67	77	807
SWING		\$0.15730	151	129	133	131	125	115	120	108	112	117	126	145	1,512
TOTAL			\$ 2,677	\$ 2,590	\$ 2,605	\$ 2,598	\$ 2,575	\$ 2,536	\$ 2,553	\$ 2,505	\$ 2,522	\$ 2,544	\$ 2,578	\$ 2,651	\$ 30,935
<b>TS-1 (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			378	378	378	378	378	378	378	378	378	378	378	378	4,536
THERMS			5,422	4,634	4,771	4,709	4,499	4,139	4,299	3,858	4,014	4,210	4,522	5,189	54,266
CUSTOMER CHARGE		\$12.50	\$ 4,725	\$ 4,725	\$ 4,725	\$ 4,725	\$ 4,725	\$ 4,725	\$ 4,725	\$ 4,725	\$ 4,725	\$ 4,725	\$ 4,725	\$ 4,725	\$ 56,700
TRANSPORTATION CHARGE		\$0.37835	2,051	1,753	1,805	1,782	1,702	1,566	1,627	1,460	1,519	1,593	1,711	1,963	20,532
CONSERVATION		\$0.08395	455	389	400	395	378	348	361	324	337	353	380	436	4,556
SWING		\$0.15730	853	729	750	741	708	651	676	607	631	662	711	816	8,536
TOTAL			\$ 8,084	\$ 7,596	\$ 7,681	\$ 7,643	\$ 7,513	\$ 7,290	\$ 7,389	\$ 7,115	\$ 7,212	\$ 7,334	\$ 7,527	\$ 7,940	\$ 90,323
<b>TS-1 (250 and up)</b>			<b>Residential - 3</b>												
BILLS			119	119	119	119	119	119	119	119	119	119	119	119	1,428
THERMS			3,634	3,106	3,197	3,156	3,015	2,774	2,881	2,585	2,690	2,821	3,030	3,477	36,367
CUSTOMER CHARGE		\$16.50	\$ 1,964	\$ 1,964	\$ 1,964	\$ 1,964	\$ 1,964	\$ 1,964	\$ 1,964	\$ 1,964	\$ 1,964	\$ 1,964	\$ 1,964	\$ 1,964	\$ 23,562
TRANSPORTATION CHARGE		\$0.25220	916	783	806	796	760	700	727	652	678	712	764	877	9,172
CONSERVATION		\$0.08395	305	261	268	265	253	233	242	217	226	237	254	292	3,053
SWING		\$0.15730	572	488	503	496	474	436	453	407	423	444	477	547	5,721
TOTAL			\$ 3,756	\$ 3,496	\$ 3,541	\$ 3,521	\$ 3,451	\$ 3,332	\$ 3,385	\$ 3,239	\$ 3,291	\$ 3,356	\$ 3,459	\$ 3,679	\$ 41,507
<b>TS-2 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			6	6	6	6	6	6	6	6	6	6	6	6	72
THERMS			1,271	1,240	1,282	1,241	1,237	1,179	1,230	1,112	1,166	1,193	1,204	1,316	14,671
CUSTOMER CHARGE		\$35.00	\$ 210	\$ 210	\$ 210	\$ 210	\$ 210	\$ 210	\$ 210	\$ 210	\$ 210	\$ 210	\$ 210	\$ 210	\$ 2,520
TRANSPORTATION CHARGE		\$0.05762	73	71	74	71	71	68	71	64	67	69	69	76	845
CONSERVATION		\$0.01167	15	14	15	14	14	14	14	13	14	14	14	15	171
SWING		\$0.14460	184	179	185	179	179	170	178	161	169	172	174	190	2,121
TOTAL			\$ 482	\$ 475	\$ 484	\$ 475	\$ 475	\$ 462	\$ 473	\$ 448	\$ 459	\$ 465	\$ 468	\$ 492	\$ 5,658

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>TS-2 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			5	5	5	5	5	5	5	5	5	5	5	5	60
THERMS			3,235	3,158	3,263	3,158	3,150	3,001	3,131	2,831	2,969	3,036	3,066	3,351	37,349
CUSTOMER CHARGE		\$45.00	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 2,700
TRANSPORTATION CHARGE		\$0.05762	186	182	188	182	182	173	180	163	171	175	177	193	2,152
CONSERVATION		\$0.01167	38	37	38	37	37	35	37	33	35	35	36	39	436
SWING		\$0.14460	468	457	472	457	456	434	453	409	429	439	443	485	5,401
TOTAL			\$ 917	\$ 900	\$ 923	\$ 901	\$ 899	\$ 867	\$ 895	\$ 830	\$ 860	\$ 874	\$ 881	\$ 942	\$ 10,689
<b>TS-2 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			2,163	2,111	2,182	2,112	2,106	2,007	2,093	1,893	1,985	2,030	2,050	2,240	24,972
CUSTOMER CHARGE		\$55.00	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 1,320
TRANSPORTATION CHARGE		\$0.04962	107	105	108	105	105	100	104	94	99	101	102	111	1,239
CONSERVATION		\$0.01167	25	25	25	25	25	23	24	22	23	24	24	26	291
SWING		\$0.14460	313	305	315	305	305	290	303	274	287	294	296	324	3,611
TOTAL			\$ 555	\$ 545	\$ 559	\$ 545	\$ 544	\$ 523	\$ 541	\$ 500	\$ 519	\$ 528	\$ 532	\$ 571	\$ 6,461
<b>TS-2 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			9	9	9	9	9	9	9	9	9	9	9	9	108
THERMS			343	335	346	335	334	319	332	300	315	322	325	356	3,965
CUSTOMER CHARGE		\$25.00	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 2,700
TRANSPORTATION CHARGE		\$0.05762	20	19	20	19	19	18	19	17	18	19	19	20	228
CONSERVATION		\$0.01167	4	4	4	4	4	4	4	4	4	4	4	4	46
SWING		\$0.14460	50	48	50	48	48	46	48	43	46	47	47	51	573
TOTAL			\$ 298	\$ 297	\$ 299	\$ 297	\$ 297	\$ 293	\$ 296	\$ 289	\$ 292	\$ 294	\$ 295	\$ 301	\$ 3,548

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>TS-3 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			899	730	670	746	721	862	711	605	583	367	460	634	7,986
CUSTOMER CHARGE	\$45.00	\$	45	45	45	45	45	45	45	45	45	45	45	45	540
TRANSPORTATION CHARGE	\$0.05762		52	42	39	43	42	50	41	35	34	21	26	37	460
CONSERVATION	\$0.01658		15	12	11	12	12	14	12	10	10	6	8	11	132
SWING	\$0.18470		166	135	124	138	133	159	131	112	108	68	85	117	1,475
<b>TOTAL</b>			<b>\$ 278</b>	<b>\$ 234</b>	<b>\$ 218</b>	<b>\$ 238</b>	<b>\$ 232</b>	<b>\$ 268</b>	<b>\$ 229</b>	<b>\$ 202</b>	<b>\$ 196</b>	<b>\$ 140</b>	<b>\$ 164</b>	<b>\$ 209</b>	<b>\$ 2,608</b>
<b>MISC SERVICE REVENUE</b>			225	197	195	199	194	199	190	168	170	154	168	199	2,258
<b>SABS</b>	\$2.030		1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	17,076
<b>TOTAL MISC. REVENUES</b>			<b>1,648</b>	<b>1,620</b>	<b>1,618</b>	<b>1,622</b>	<b>1,617</b>	<b>1,622</b>	<b>1,613</b>	<b>1,591</b>	<b>1,594</b>	<b>1,577</b>	<b>1,591</b>	<b>1,622</b>	<b>19,334</b>
<b>REVENUE TAXES</b>			-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUE</b>			<b>\$ 18,896</b>	<b>\$ 17,753</b>	<b>\$ 17,929</b>	<b>\$ 17,840</b>	<b>\$ 17,602</b>	<b>\$ 17,194</b>	<b>\$ 17,374</b>	<b>\$ 16,719</b>	<b>\$ 16,945</b>	<b>\$ 17,112</b>	<b>\$ 17,493</b>	<b>\$ 18,407</b>	<b>\$ 211,063</b>
TOTAL BILLS			701	701	701	701	701	701	701	701	701	701	701	701	8,412
TOTAL THERMS			17,927	16,135	16,555	16,291	15,861	15,015	15,439	13,867	14,434	14,726	15,459	17,482	189,190
<b>COST OF GAS</b>															
FIRM THERMS SOLD			17,927	16,135	16,555	16,291	15,861	15,015	15,439	13,867	14,434	14,726	15,459	17,482	189,190
COST OF GAS-FIRM		\$	2,742	2,459	2,520	2,484	2,416	2,291	2,350	2,109	2,194	2,232	2,348	2,662	28,805
<b>TOTAL COST OF GAS</b>			<b>\$ 2,742</b>	<b>\$ 2,459</b>	<b>\$ 2,520</b>	<b>\$ 2,484</b>	<b>\$ 2,416</b>	<b>\$ 2,291</b>	<b>\$ 2,350</b>	<b>\$ 2,109</b>	<b>\$ 2,194</b>	<b>\$ 2,232</b>	<b>\$ 2,348</b>	<b>\$ 2,662</b>	<b>\$ 28,805</b>
<b>NET REVENUES</b>			<b>\$ 15,954</b>	<b>\$ 15,294</b>	<b>\$ 15,409</b>	<b>\$ 15,356</b>	<b>\$ 15,186</b>	<b>\$ 14,903</b>	<b>\$ 15,024</b>	<b>\$ 14,609</b>	<b>\$ 14,752</b>	<b>\$ 14,880</b>	<b>\$ 15,145</b>	<b>\$ 15,746</b>	<b>\$ 182,258</b>

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>RS (Less than 100)</b>			<b>Residential - 1</b>												
BILLS			249	249	249	249	249	249	249	249	249	249	249	249	2,988
THERMS			1,472	1,315	1,005	980	823	721	703	646	704	705	796	1,236	11,105
CUSTOMER CHARGE	\$11.50	\$	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	34,362
ENERGY CHARGE	\$0.58026		854	763	583	568	478	418	408	375	408	409	462	717	6,444
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08627		127	113	87	85	71	62	61	56	61	61	69	107	958
PGA	\$1.05040		1,546	1,381	1,056	1,029	865	757	738	679	739	740	836	1,299	11,665
TOTAL		\$	5,390	5,120	4,590	4,545	4,277	4,101	4,070	3,973	4,072	4,073	4,230	4,986	53,429
<b>RS (100 to 249)</b>			<b>Residential - 2</b>												
BILLS			205	205	205	205	205	205	205	205	205	205	205	205	2,460
THERMS			3,998	3,571	2,731	2,661	2,237	1,958	1,909	1,755	1,912	1,914	2,162	3,359	30,170
CUSTOMER CHARGE	\$12.50	\$	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,563	2,563	30,750
ENERGY CHARGE	\$0.58026		2,320	2,072	1,585	1,544	1,298	1,136	1,108	1,018	1,110	1,111	1,255	1,949	17,506
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08627		345	308	236	230	193	169	165	151	165	165	187	290	2,603
PGA	\$1.05040		4,200	3,751	2,869	2,796	2,350	2,057	2,006	1,843	2,008	2,011	2,271	3,528	31,691
TOTAL		\$	9,427	8,694	7,252	7,132	6,404	5,925	5,841	5,576	5,845	5,849	6,275	8,329	82,550
<b>RS (250 and up)</b>			<b>Residential - 3</b>												
BILLS			42	42	42	42	42	42	42	42	42	42	42	42	504
THERMS			2,078	1,856	1,419	1,383	1,162	1,018	992	912	994	995	1,124	1,745	15,677
CUSTOMER CHARGE	\$16.50	\$	693	693	693	693	693	693	693	693	693	693	693	693	8,316
ENERGY CHARGE	\$0.58026		1,206	1,077	824	802	675	591	576	529	577	577	652	1,013	9,097
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.08627		179	160	122	119	100	88	86	79	86	86	97	151	1,352
PGA	\$1.05040		2,182	1,949	1,491	1,453	1,221	1,069	1,042	958	1,044	1,045	1,180	1,833	16,467
TOTAL		\$	4,260	3,879	3,130	3,067	2,689	2,440	2,397	2,259	2,399	2,401	2,622	3,690	35,232
<b>GS1 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			6	6	6	6	6	6	6	6	6	6	6	6	72
THERMS			1,794	1,803	1,493	1,281	879	831	530	1,070	841	1,154	1,497	2,436	15,609
CUSTOMER CHARGE	\$50.00	\$	300	300	300	300	300	300	300	300	300	300	300	300	3,600
ENERGY CHARGE	\$0.55700		999	1,004	832	713	490	463	295	596	468	643	834	1,357	8,694
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498		99	99	82	70	48	46	29	59	46	63	82	134	858
PGA	\$1.05040		1,884	1,894	1,568	1,345	923	873	557	1,124	883	1,213	1,572	2,559	16,396
TOTAL		\$	3,282	3,298	2,782	2,429	1,761	1,681	1,182	2,079	1,697	2,219	2,788	4,349	29,548

Supporting Schedules:

Recap Schedules: G-2 p.15



Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>GS1 (10,000 to 49,999)</b>			<b>General Service - 4</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			2,614	2,627	2,175	1,866	1,280	1,210	773	1,559	1,225	1,682	2,180	3,549	22,741
CUSTOMER CHARGE	\$225.00	\$	225	225	225	225	225	225	225	225	225	225	225	225	2,700
ENERGY CHARGE	\$0.31366	\$	820	824	682	585	402	380	242	489	384	528	684	1,113	7,133
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498	\$	144	144	120	103	70	67	42	86	67	92	120	195	1,250
PGA	\$1.05040	\$	2,745	2,760	2,285	1,960	1,345	1,271	812	1,638	1,286	1,767	2,290	3,728	23,887
TOTAL		\$	3,934	3,953	3,312	2,873	2,042	1,942	1,321	2,438	1,963	2,612	3,319	5,261	34,970
<b>GS1 (Less than 1,000)</b>			<b>General Service - 1</b>												
BILLS			15	15	15	15	15	15	15	15	15	15	15	15	180
THERMS			361	363	301	258	177	167	107	215	169	232	301	490	3,142
CUSTOMER CHARGE	\$25.00	\$	375	375	375	375	375	375	375	375	375	375	375	375	4,500
ENERGY CHARGE	\$0.55700	\$	201	202	167	144	99	93	59	120	94	129	168	273	1,750
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498	\$	20	20	17	14	10	9	6	12	9	13	17	27	173
PGA	\$1.05040	\$	379	381	316	271	186	176	112	226	178	244	316	515	3,300
TOTAL		\$	975	978	875	804	669	653	552	733	656	761	876	1,190	9,723
<b>GSTS-1 (1,000 to 4,999)</b>			<b>General Service - 2</b>												
BILLS			5	5	5	5	5	5	5	5	5	5	5	5	60
THERMS			1,061	1,035	1,045	967	921	837	786	801	1,007	1,034	1,063	1,156	11,714
CUSTOMER CHARGE	\$50.00	\$	250	250	250	250	250	250	250	250	250	250	250	250	3,000
TRANSPORTATION CHARGE	\$0.55700	\$	591	577	582	539	513	466	438	446	561	576	592	644	6,525
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498	\$	58	57	57	53	51	46	43	44	55	57	58	64	644
SWING	\$0.21030	\$	223	218	220	203	194	176	165	168	212	218	224	243	2,463
TOTAL		\$	1,122	1,101	1,110	1,045	1,007	939	896	909	1,078	1,101	1,124	1,200	12,632
<b>GSTS-1 (5,000 to 9,999)</b>			<b>General Service - 3</b>												
BILLS			3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS			1,854	1,810	1,827	1,690	1,609	1,463	1,373	1,400	1,760	1,808	1,857	2,019	20,471
CUSTOMER CHARGE	\$100.00	\$	300	300	300	300	300	300	300	300	300	300	300	300	3,600
TRANSPORTATION CHARGE	\$0.55700	\$	1,033	1,008	1,018	942	896	815	765	780	980	1,007	1,034	1,125	11,402
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498	\$	102	99	100	93	88	80	76	77	97	99	102	111	1,125
SWING	\$0.21030	\$	390	381	384	355	338	308	289	294	370	380	391	425	4,305
TOTAL		\$	1,825	1,788	1,802	1,690	1,623	1,503	1,429	1,451	1,747	1,786	1,827	1,961	20,433

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Evergam / J. Taylor

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b><u>GSTS-1 (Less than 1,000)</u></b>			<b><u>General Service - 1</u></b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			9	9	9	8	8	7	7	7	9	9	9	10	100
CUSTOMER CHARGE	\$25.00	\$	25	25	25	25	25	25	25	25	25	25	25	25	300
TRANSPORTATION CHARGE	\$0.55700	\$	5	5	5	5	4	4	4	4	5	5	5	5	56
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05498		0	0	0	0	0	0	0	0	0	0	0	1	5
SWING	\$0.21030		2	2	2	2	2	2	1	1	2	2	2	2	21
TOTAL		\$	32	32	32	32	31	31	31	31	32	32	32	33	382
<b><u>LVS (10,000 to 49,999)</u></b>			<b><u>General Service - 4</u></b>												
BILLS			2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS			3,141	3,157	2,614	2,242	1,538	1,454	928	1,874	1,472	2,021	2,620	4,264	27,325
CUSTOMER CHARGE	\$225.00	\$	450	450	450	450	450	450	450	450	450	450	450	450	5,400
ENERGY CHARGE	\$0.31366		985	990	820	703	483	456	291	588	462	634	822	1,338	8,571
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407		107	108	89	76	52	50	32	64	50	69	89	145	931
PGA	\$1.05040		3,299	3,316	2,746	2,355	1,616	1,528	975	1,968	1,546	2,123	2,752	4,479	28,702
TOTAL		\$	4,841	4,864	4,105	3,585	2,601	2,483	1,748	3,069	2,507	3,276	4,113	6,412	43,604
<b><u>LVTS (10,000 to 49,999)</u></b>			<b><u>General Service - 4</u></b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			1,994	1,946	1,964	1,817	1,730	1,573	1,477	1,505	1,892	1,943	1,997	2,171	22,010
CUSTOMER CHARGE	\$225.00	\$	225	225	225	225	225	225	225	225	225	225	225	225	2,700
TRANSPORTATION CHARGE	\$0.31366		625	610	616	570	543	494	463	472	594	610	626	681	6,904
GRIP	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407		68	66	67	62	59	54	50	51	64	66	68	74	750
SWING	\$0.00000		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$	918	902	908	857	826	772	738	748	883	901	919	980	10,354

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Everngam / J. Taylor

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Current Rate Class	Proposed Rate Class	Proposed Rates	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
<b>LVTS (50,000 to 249,999)</b>			<b>General Service - 5</b>												
BILLS			1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS			10,854	10,592	10,694	9,895	9,417	8,566	8,040	8,194	10,303	10,581	10,872	11,821	119,829
CUSTOMER CHARGE	\$300.00	\$	300	300	300	300	300	300	300	300	300	300	300	300	3,600
TRANSPORTATION CHARGE	\$0.26922	\$	2,922	2,852	2,879	2,664	2,535	2,306	2,164	2,206	2,774	2,849	2,927	3,183	32,260
GRIP	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.03407	\$	370	361	364	337	321	292	274	279	351	360	370	403	4,083
SWING	\$0.00000	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$	3,592	3,512	3,543	3,301	3,156	2,898	2,738	2,785	3,425	3,509	3,597	3,885	39,943
MISC SERVICE REVENUE		\$	1,623	1,548	1,323	1,214	1,004	911	789	937	976	1,084	1,240	1,758	14,406
TRANSPORTATION ADMIN CHARGE	\$4.50 / \$20.50	\$	82	82	82	82	82	82	82	82	82	82	82	82	978
OTHER REVENUES		\$	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISC. REVENUES		\$	1,705	1,629	1,404	1,296	1,085	992	871	1,018	1,057	1,165	1,322	1,839	15,384
REVENUE TAXES		\$	2,662	2,539	2,169	1,991	1,646	1,494	1,295	1,537	1,601	1,778	2,034	2,883	23,629
TOTAL OPERATING REVENUE		\$	43,968	42,291	37,014	34,647	29,818	27,855	25,109	28,606	28,964	31,463	35,079	46,999	411,812
TOTAL BILLS		\$	531	531	531	531	531	531	531	531	531	531	531	531	6,372
TOTAL THERMS		\$	31,229	30,084	27,278	25,049	21,782	19,808	17,625	19,938	22,287	24,078	26,478	34,257	299,893
COST OF GAS		\$	31,229	30,084	27,278	25,049	21,782	19,808	17,625	19,938	22,287	24,078	26,478	34,257	299,893
FIRM THERMS SOLD		\$	16,767	15,953	12,872	11,710	8,994	8,175	6,664	8,856	8,227	9,693	11,775	18,517	138,202
COST OF GAS-FIRM		\$	16,767	15,953	12,872	11,710	8,994	8,175	6,664	8,856	8,227	9,693	11,775	18,517	138,202
TOTAL COST OF GAS		\$	16,767	15,953	12,872	11,710	8,994	8,175	6,664	8,856	8,227	9,693	11,775	18,517	138,202
NET REVENUES		\$	27,201	26,338	24,142	22,937	20,824	19,680	18,445	19,750	20,737	21,770	23,304	28,482	273,610

Florida Public Service Commission

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier / M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Account		Historic Base Year 12/31/2021	Historic Base Year +1 12/31/2022	Projected Test Year 12/31/2023	Basis for Projections
<b>DISTRIBUTION EXPENSE</b>						
1	814 Underground Storage	Payroll	\$ 1,014	\$ 0	\$ 0	See G-2 pages 19a-19m
2		Other	352	(0)	(0)	See G-2 pages 19a-19m
			<u>1,366</u>	<u>0</u>	<u>0</u>	
3	870 Supervision & Engineering	Payroll	\$ 697,829	\$ 722,903	\$ 750,209	See G-2 pages 19a-19m
4		Other	100,394	94,672	97,614	See G-2 pages 19a-19m
			<u>798,223</u>	<u>817,574</u>	<u>847,823</u>	
5	871 Distribution Load Dispatching	Payroll	\$ 481,033	\$ 497,870	\$ 515,295	See G-2 pages 19a-19m
6		Other	18,659	19,592	20,200	See G-2 pages 19a-19m
			<u>499,693</u>	<u>517,461</u>	<u>535,496</u>	
7	874 Mains & Services	Payroll	\$ 982,100	\$ 1,157,314	\$ 1,440,310	See G-2 pages 19a-19m
8		Other	2,342,999	2,478,512	2,621,579	See G-2 pages 19a-19m
			<u>3,325,098</u>	<u>3,635,825</u>	<u>4,061,888</u>	
9	875 Meas & Reg-General	Payroll	\$ 108,081	\$ 111,864	\$ 115,779	See G-2 pages 19a-19m
10		Other	28,122	24,273	25,027	See G-2 pages 19a-19m
			<u>136,204</u>	<u>136,137</u>	<u>140,807</u>	
11	876 Meas & Reg-Industrial	Payroll	\$ 12,508	\$ 12,946	\$ 13,399	See G-2 pages 19a-19m
12		Other	127,035	133,936	138,098	See G-2 pages 19a-19m
			<u>139,543</u>	<u>146,883</u>	<u>151,497</u>	

Florida Public Service Commission

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier / M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Account		Historic Base Year 12/31/2021	Historic Base Year +1 12/31/2022	Projected Test Year 12/31/2023	Basis for Projections
<b>DISTRIBUTION EXPENSE (Continued)</b>						
1	877 Meas & Reg-City Gate	Payroll	\$ 83,838	\$ 86,772	\$ 89,809	See G-2 pages 19a-19m
2		Other	124,091	126,741	130,680	See G-2 pages 19a-19m
			<u>207,929</u>	<u>213,513</u>	<u>220,489</u>	
3	878 Meter & House Reg Expense	Payroll	\$ 1,107,303	\$ 1,179,461	\$ 1,256,350	See G-2 pages 19a-19m
4		Other	1,275,380	1,292,733	1,367,626	See G-2 pages 19a-19m
			<u>2,382,684</u>	<u>2,472,194</u>	<u>2,623,976</u>	
5	879 Customer Installations	Payroll	\$ 240,494	\$ 254,828	\$ 270,628	See G-2 pages 19a-19m
6		Other	25,438	4,304	4,571	See G-2 pages 19a-19m
			<u>265,932</u>	<u>259,132</u>	<u>275,199</u>	
7	880 Other Expenses	Payroll	\$ 27,743	\$ 28,714	\$ 29,719	See G-2 pages 19a-19m
8		Other	218,123	230,721	237,890	See G-2 pages 19a-19m
			<u>245,866</u>	<u>259,435</u>	<u>267,609</u>	
9	881 Rents	Payroll	\$ -	\$ -	\$ -	See G-2 pages 19a-19m
10		Other	61,496	65,112	67,135	See G-2 pages 19a-19m
			<u>61,496</u>	<u>65,112</u>	<u>67,135</u>	
11	TOTAL DISTRIBUTION EXPENSE		<u>8,064,033</u>	<u>8,523,268</u>	<u>9,191,919</u>	
12		Payroll	\$ 3,741,944	\$ 4,052,671	\$ 4,481,499	
13		Other	4,322,090	4,470,597	4,710,421	
14	TOTAL DISTRIBUTION EXPENSE		<u>8,064,033</u>	<u>8,523,268</u>	<u>9,191,919</u>	

Florida Public Service Commission

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier / M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Account		Historic Base Year 12/31/2021	Historic Base Year +1 12/31/2022	Projected Test Year 12/31/2023	Basis for Projections
<b>MAINTENANCE EXPENSE</b>						
1	885 Supervision & Engineering	Payroll	\$ 92,066	\$ 95,288	\$ 98,623	See G-2 pages 19a-19m
2		Other	22,538	17,366	17,905	See G-2 pages 19a-19m
			<u>114,603</u>	<u>112,653</u>	<u>116,528</u>	
3	886 Structures & Improvements	Payroll	\$ 1,846	\$ 1,910	\$ 1,977	See G-2 pages 19a-19m
4		Other	(2,110)	(2,353)	(2,426)	See G-2 pages 19a-19m
			<u>(264)</u>	<u>(443)</u>	<u>(449)</u>	
5	887 Mains	Payroll	\$ 472,216	\$ 500,360	\$ 531,385	See G-2 pages 19a-19m
6		Other	764,253	822,586	869,122	See G-2 pages 19a-19m
			<u>1,236,469</u>	<u>1,322,946</u>	<u>1,400,507</u>	
7	889 Meas & Reg-General	Payroll	\$ 62,938	\$ 65,141	\$ 67,421	See G-2 pages 19a-19m
8		Other	28,190	26,539	27,364	See G-2 pages 19a-19m
			<u>91,128</u>	<u>91,680</u>	<u>94,785</u>	
9	890 Meas & Reg-Industrial	Payroll	\$ 42,448	\$ 43,934	\$ 45,472	See G-2 pages 19a-19m
10		Other	25,722	25,201	25,984	See G-2 pages 19a-19m
			<u>68,170</u>	<u>69,134</u>	<u>71,455</u>	
11	891 Meas & Reg-Gate Station	Payroll	\$ 117,051	\$ 121,148	\$ 125,388	See G-2 pages 19a-19m
12		Other	180,724	184,714	190,454	See G-2 pages 19a-19m
			<u>297,775</u>	<u>305,861</u>	<u>315,841</u>	
13	892 Services	Payroll	\$ 125,113	\$ 132,570	\$ 140,790	See G-2 pages 19a-19m
14		Other	356,563	376,347	398,151	See G-2 pages 19a-19m
			<u>481,676</u>	<u>508,917</u>	<u>538,940</u>	
15	893 Meters & House Regulators	Payroll	\$ 19,270	\$ 20,419	\$ 21,685	See G-2 pages 19a-19m
16		Other	118,459	127,555	134,945	See G-2 pages 19a-19m
			<u>137,729</u>	<u>147,974</u>	<u>156,630</u>	
17	894 Other Equipment	Payroll	\$ 19,480	\$ 20,641	\$ 21,920	See G-2 pages 19a-19m
18		Other	89,345	95,549	101,084	See G-2 pages 19a-19m
			<u>108,824</u>	<u>116,190</u>	<u>123,005</u>	
19	TOTAL MAINTENANCE EXPENSE		<u>2,536,109</u>	<u>2,674,914</u>	<u>2,817,242</u>	
20		Payroll	\$ 952,427	\$ 1,001,409	\$ 1,054,660	
21		Other	1,583,682	1,673,504	1,762,583	
22	TOTAL MAINTENANCE EXPENSE		<u>2,536,109</u>	<u>2,674,914</u>	<u>2,817,242</u>	

Florida Public Service Commission	Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.	Type of Data Shown: Historic Base Year Data: 12/31/2021 Historic Base Year + 1: 12/31/2022 Projected Test Year: 12/31/2023 Witness: M. Napier / M. Galtman
Company: Florida Public Utilities Company Consolidated Gas		
Docket No.: 20220067-GU		

Line No.	Account		Historic Base Year 12/31/2021	Historic Base Year +1 12/31/2022	Projected Test Year 12/31/2023	Basis for Projections
<b>CUSTOMER ACCOUNTS AND COLLECTION EXPENSE</b>						
1	901 Supervision	Payroll	\$ 559,893	\$ 579,489	\$ 599,772	See G-2 pages 19a-19m
2		Other	68,195	70,718	72,915	See G-2 pages 19a-19m
			<u>628,089</u>	<u>650,207</u>	<u>672,687</u>	
3	902 Meter Reading	Payroll	\$ 301,517	\$ 331,763	\$ 343,699	See G-2 pages 19a-19m
4		Other	1,168,681	1,222,869	1,260,868	See G-2 pages 19a-19m
			<u>1,470,197</u>	<u>1,554,633</u>	<u>1,604,567</u>	
5	903 Cus Records & Collections	Payroll	\$ 1,545,024	\$ 1,765,188	\$ 1,921,489	See G-2 pages 19a-19m
6		Other	1,017,440	1,214,177	1,284,359	See G-2 pages 19a-19m
			<u>2,562,463</u>	<u>2,979,365</u>	<u>3,205,848</u>	
7	904 Uncollectible Accounts	Payroll	\$ -	\$ -	\$ -	See G-2 pages 19a-19m
8		Other	251,504	318,205	336,649	See G-2 pages 19a-19m
			<u>251,504</u>	<u>318,205</u>	<u>336,649</u>	
9	905 Miscellaneous	Payroll	\$ -	\$ -	\$ -	See G-2 pages 19a-19m
10		Other	-	-	-	See G-2 pages 19a-19m
			<u>-</u>	<u>-</u>	<u>-</u>	
11	TOTAL CUSTOMER ACCOUNTS AND COLLECTION		<u>4,912,253</u>	<u>5,502,411</u>	<u>5,819,751</u>	
12		Payroll	\$ 2,406,433	\$ 2,676,441	\$ 2,864,960	
13		Other	2,505,820	2,825,970	2,954,791	
14	TOTAL CUSTOMER ACCOUNTS AND COLLECTION		<u>4,912,253</u>	<u>5,502,411</u>	<u>5,819,751</u>	
<b>CUSTOMER INFORMATION (CONSERVATION EXPENSES)</b>						
15	906 TO 910 Conservation	Payroll	\$ 540,759	\$ -	\$ -	
16		Other	3,497,238	4,731,057	4,775,070	
17			<u>4,037,997</u>	<u>4,731,057</u>	<u>4,775,070</u>	

Florida Public Service Commission

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier / M. Galtman

Line No.	Account		Historic Base Year 12/31/2021	Historic Base Year +1 12/31/2022	Projected Test Year 12/31/2023	Basis for Projections
<b>SALES PROMOTION EXPENSE</b>						
1	911 Supervision	Payroll	\$ 19,953	\$ 20,651	\$ 21,374	See G-2 pages 19a-19m
2		Other	27,269	26,901	27,737	See G-2 pages 19a-19m
			<u>47,222</u>	<u>47,552</u>	<u>49,111</u>	
3	912 Demonstration & Selling	Payroll	\$ 313,566	\$ 332,255	\$ 352,856	See G-2 pages 19a-19m
4		Other	44,904	40,021	42,340	See G-2 pages 19a-19m
			<u>358,470</u>	<u>372,276</u>	<u>395,196</u>	
5	913 Advertising	Payroll	\$ -	\$ -	\$ -	See G-2 pages 19a-19m
6		Other	300,144	430,979	455,952	See G-2 pages 19a-19m
			<u>300,144</u>	<u>430,979</u>	<u>455,952</u>	
7	916 Misc Sales Expense	Payroll	\$ -	\$ -	\$ -	See G-2 pages 19a-19m
8		Other	12,500	13,550	14,335	See G-2 pages 19a-19m
			<u>12,500</u>	<u>13,550</u>	<u>14,335</u>	
9	TOTAL SALES PROMOTION EXPENSE		<u>718,336</u>	<u>864,358</u>	<u>914,594</u>	
10		Payroll	\$ 333,519	\$ 352,906	\$ 374,230	
11		Other	384,817	511,452	540,364	
12	TOTAL SALES PROMOTION EXPENSE		<u>718,336</u>	<u>864,358</u>	<u>914,594</u>	

Supporting Schedules:

Recap Schedules: G2 p. 19



Florida Public Service Commission

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Type of Data Shown:

Historic Base Year Data: 12/31/2021

Historic Base Year + 1: 12/31/2022

Projected Test Year: 12/31/2023

Witness: M. Napier / M. Galtman

Line No.	Account		Historic Base Year 12/31/2021	Historic Base Year +1 12/31/2022	Projected Test Year 12/31/2023	Basis for Projections
<b>ADMINISTRATIVE AND GENERAL EXPENSE</b>						
1	920 Admin & Gen Salaries	Payroll	\$ 8,123,314	\$ 8,557,596	\$ 9,067,855	See G-2 pages 19a-19m
2		Other	-	-	-	See G-2 pages 19a-19m
			<u>8,123,314</u>	<u>8,557,596</u>	<u>9,067,855</u>	
3	921 Office Supplies & Exp	Payroll	\$ -	\$ -	\$ -	See G-2 pages 19a-19m
4		Other	2,709,288	3,966,013	4,090,612	See G-2 pages 19a-19m
			<u>2,709,288</u>	<u>3,966,013</u>	<u>4,090,612</u>	
5	(922) Amin Exp Transferred-Cr.	Payroll	\$ -	\$ -	\$ -	See G-2 pages 19a-19m
6		Other	-	-	-	See G-2 pages 19a-19m
			<u>-</u>	<u>-</u>	<u>-</u>	
7	923 Outside Services	Payroll	\$ -	\$ -	\$ -	See G-2 pages 19a-19m
8		Other	1,988,144	2,128,464	3,668,782	See G-2 pages 19a-19m
			<u>1,988,144</u>	<u>2,128,464</u>	<u>3,668,782</u>	
9	924 Property Insurance	Payroll	\$ -	\$ -	\$ -	See G-2 pages 19a-19m
10		Other	125,288	140,361	167,656	See G-2 pages 19a-19m
			<u>125,288</u>	<u>140,361</u>	<u>167,656</u>	
11	925 Injuries & Damages	Payroll	\$ 277,923	\$ 37,384	\$ 57,757	See G-2 pages 19a-19m
12		Other	1,672,864	2,583,822	2,998,015	See G-2 pages 19a-19m
			<u>1,950,788</u>	<u>2,621,206</u>	<u>3,055,772</u>	
13	926 Employee Benefits	Payroll	\$ -	\$ -	\$ -	See G-2 pages 19a-19m
14		Other	2,415,615	2,864,942	3,513,411	See G-2 pages 19a-19m
			<u>2,415,615</u>	<u>2,864,942</u>	<u>3,513,411</u>	

Supporting Schedules:

Recap Schedules: G2 p. 19

Florida Public Service Commission

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier / M. Galtman

Line No.	Account		Historic Base Year 12/31/2021	Historic Base Year +1 12/31/2022	Projected Test Year 12/31/2023	Basis for Projections
<b>ADMINISTRATIVE AND GENERAL EXPENSE (Continued)</b>						
1	928 Regulatory Commission	Other	\$ -	\$ -	\$ 685,515	See G-2 pages 19a-19m
			-	-	685,515	
2	930.1 Gen Advertising Exp	Other	\$ 116,997	\$ 121,798	\$ 125,583	See G-2 pages 19a-19m
			116,997	121,798	125,583	
3	930.2 Misc Gen Exp	Payroll	\$ -	\$ -	\$ -	
4		Other	493,133	693,837	704,107	See G-2 pages 19a-19m
			493,133	693,837	704,107	
5	931 Rents	Other	\$ 505,747	\$ 326,882	\$ 534,361	See G-2 pages 19a-19m
			505,747	326,882	534,361	
6	932 Maint Gen Plant	Payroll	\$ -	\$ -	\$ -	See G-2 pages 19a-19m
7		Other	181,310	188,518	194,376	See G-2 pages 19a-19m
			181,310	188,518	194,376	
8		Payroll	\$ 8,401,238	\$ 8,594,980	\$ 9,125,612	
9		Other	10,208,385	13,014,636	16,682,418	
10	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE		18,609,623	21,609,616	25,808,029	
11	TOTAL O&M EXPENSES		38,878,352	43,905,623	49,326,605	

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier / M. Galtman

Line No.	Account	Base Year 12/31/2021	Historic Base Year +1 12/31/2022	Projected Test Year 12/31/2023	Historic Base Year + 1 As Compared With The Historic Base Year	Projected Test Year As Compared With The Historic Base Year + 1
1	TOTAL DISTRIBUTION					
2	Payroll	\$ 3,741,944	\$ 4,052,671	\$ 4,481,499		
3	Other	4,322,090	4,470,597	4,710,421		
4	TOTAL DISTRIBUTION	<u>8,064,033</u>	<u>8,523,268</u>	<u>9,191,919</u>	5.69%	7.85%
5	TOTAL MAINTENANCE					
6	Payroll	\$ 952,427	\$ 1,001,409	\$ 1,054,660		
7	Other	1,583,682	1,673,504	1,762,583		
8	TOTAL MAINTENANCE	<u>2,536,109</u>	<u>2,674,914</u>	<u>2,817,242</u>	5.47%	5.32%
9	TOTAL CUSTOMER ACCOUNTS					
10	Payroll	\$ 2,406,433	\$ 2,676,441	\$ 2,864,960		
11	Other	2,505,820	2,825,970	2,954,791		
12	TOTAL CUSTOMER ACCOUNTS	<u>4,912,253</u>	<u>5,502,411</u>	<u>5,819,751</u>	12.01%	5.77%
13	TOTAL CUSTOMER INFORMATION (CONSERVATION)					
14	Payroll	\$ 540,759	\$ -	\$ -		
15	Other	3,497,238	4,731,057	4,775,070		
16	TOTAL CONSERVATION	<u>\$ 4,037,997</u>	<u>\$ 4,731,057</u>	<u>\$ 4,775,070</u>	17.16%	0.93%
17	TOTAL SALES PROMOTION					
18	Payroll	\$ 333,519	\$ 352,906	\$ 374,230		
19	Other	384,817	511,452	540,364		
20	TOTAL SALE PROMOTION	<u>718,336</u>	<u>864,358</u>	<u>914,594</u>	20.33%	5.81%
21	TOTAL A&G					
22	Payroll	\$ 8,401,238	\$ 8,594,980	\$ 9,125,612		
23	Other	10,208,385	13,014,636	16,682,418		
24	TOTAL A&G	<u>18,609,623</u>	<u>21,609,616</u>	<u>25,808,029</u>	16.12%	19.43%
25	TOTAL O&M EXPENSES					
26	Payroll	\$ 16,376,320	\$ 16,678,407	\$ 17,900,960	1.84%	7.33%
27	Other	22,502,032	27,227,216	31,425,646	21.00%	15.42%
28	TOTAL O&M EXPENSES	<u>38,878,352</u>	<u>43,905,623</u>	<u>49,326,605</u>		
29	TOTAL O&M EXPENSES	<u>38,878,352</u>	<u>43,905,623</u>	<u>49,326,605</u>	12.93%	12.35%

Florida Public Service Commission

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Cassel, J. Bennett, M. Galtman, V. Gadgil,  
 M. Napier, K. Parmer, N. Russell, K. Lake

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Account No.	Account Title	PAYROLL TREND BASIS	NON-PAYROLL TREND BASIS	12/31/2021 PER BOOKS TOTAL	12/31/2021 UNADJUSTED PAYROLL	12/31/2021 NON-PAYROLL	12/31/2021 ADJUSTMENTS PAYROLL	12/31/2021 NON-PAYROLL	12/31/2021 ADJUSTED PAYROLL	12/31/2021 NON-PAYROLL	12/31/2021 ADJUSTED TOTAL	12/31/2022 PAYROLL % CHANGE	12/31/2022 NON-PAYROLL % CHANGE	12/31/2022 TRENDED PAYROLL
<b>DISTRIBUTION EXPENSES</b>															
<b>UNDERGROUND STORAGE</b>															
1	814	UNDERGROUND STORAGE	5	1	\$ 1,366	\$ 1,014	\$ 352	\$ (1,014)	\$ (352)	\$ 0	\$ (0)	\$ 0	1.0350	1.0588	\$ 0
2		TOTAL UNDERGROUND STORAGE			\$ 1,366	\$ 1,014	\$ 352	\$ (1,014)	\$ (352)	\$ 0	\$ (0)	\$ 0			\$ 0
<b>OPERATION EXPENSES</b>															
3	870	SUPERVISION & ENGINEERING	5	1	\$ 798,223	\$ 697,829	\$ 100,394	\$ -	\$ (10,980)	\$ 697,829	\$ 89,414	\$ 787,243	1.0350	1.0588	\$ 722,253
4	871	DISTRIBUTION LOAD DISPATCHING	5	1	499,693	481,033	18,659	-	(156)	481,033	18,504	499,537	1.0350	1.0588	497,870
5	874	MAINS & SERVICES	16	13	3,325,098	982,100	2,342,999	-	(64,862)	982,100	2,278,136	3,260,236	1.0596	1.0840	1,040,633
6	875	MEAS & REG - GENERAL	5	1	136,204	108,081	28,122	-	(5,197)	108,081	22,925	131,007	1.0350	1.0588	111,864
7	876	MEAS & REG - INDUSTRIAL	5	1	139,543	12,508	127,035	-	(536)	12,508	126,498	139,007	1.0350	1.0588	12,946
8	877	MEAS & REG - CITY GATE	5	1	207,929	83,838	124,091	-	(4,388)	83,838	119,703	203,540	1.0350	1.0588	86,772
9	878	METER & HOUSE REG EXPENSE	16	13	2,382,684	1,107,303	1,275,380	-	(82,822)	1,107,303	1,192,558	2,299,862	1.0596	1.0840	1,173,299
10	879	CUSTOMER INSTALLATIONS	16	16	265,932	240,494	25,438	-	(21,376)	240,494	4,062	244,556	1.0596	1.0596	254,828
11	880	OTHER EXPENSE	5	1	245,866	27,743	218,123	-	(215)	27,743	217,908	245,651	1.0350	1.0588	28,714
12	881	RENTS	5	1	61,496	-	61,496	-	-	-	61,496	61,496	1.0350	1.0588	-
13		TOTAL OPERATION EXPENSES			\$ 8,062,667	\$ 3,740,929	\$ 4,321,738	\$ -	\$ (190,532)	\$ 3,740,929	\$ 4,131,206	\$ 7,872,135			\$ 3,929,177
<b>MAINTENANCE EXPENSE</b>															
14	885	SUPERVISION & ENGINEERING	5	1	\$ 114,603	\$ 92,066	\$ 22,538	\$ -	\$ (6,136)	\$ 92,066	\$ 16,401	\$ 108,467	1.0350	1.0588	\$ 95,288
15	886	STRUCTURES & IMPROVEMENTS	5	1	(264)	1,846	(2,110)	-	(112)	1,846	(2,222)	(377)	1.0350	1.0588	1,910
16	887	MAINS	16	13	1,236,469	472,216	764,253	-	(23,230)	472,216	741,022	1,213,238	1.0596	1.0840	500,360
17	889	MEAS & REG - GENERAL	5	1	91,128	62,938	28,190	-	(3,125)	62,938	25,065	88,003	1.0350	1.0588	65,141
18	890	MEAS & REG - INDUSTRIAL	5	1	68,170	42,448	25,722	-	(1,921)	42,448	23,801	66,249	1.0350	1.0588	43,934
19	891	MEAS & REG - GATE STATION	5	1	297,775	117,051	180,724	-	(6,268)	117,051	174,456	291,507	1.0350	1.0588	121,148
20	892	SERVICES	16	13	481,676	125,113	356,563	-	(9,379)	125,113	347,184	472,297	1.0596	1.0840	132,570
21	893	METERS & HOUSE REGULATORS	16	13	137,729	19,270	118,459	-	(787)	19,270	117,671	136,941	1.0596	1.0840	20,419
22	894	OTHER EQUIPMENT	16	13	108,824	19,480	89,345	-	(1,200)	19,480	88,145	107,624	1.0596	1.0840	20,641
23		TOTAL MAINTENANCE EXPENSE			\$ 2,536,109	\$ 952,427	\$ 1,583,682	\$ -	\$ (52,159)	\$ 952,427	\$ 1,531,523	\$ 2,483,950			\$ 1,001,409
<b>CUSTOMER ACCOUNTS AND COLLECTION EXPENSE</b>															
24	901	SUPERVISION	5	1	\$ 628,089	\$ 559,893	\$ 68,195	\$ -	\$ (1,405)	\$ 559,893	\$ 66,790	\$ 626,684	1.0350	1.0588	\$ 579,489
25	902	METER READING EXPENSE	5	1	1,470,197	301,517	1,168,681	1,014	(13,723)	302,531	1,154,958	1,457,488	1.0350	1.0588	313,119
26	903	CUS RECORDS & COLLECTIONS	16	13	2,562,463	1,545,024	1,017,440	-	(4,355)	1,545,024	1,013,084	2,558,108	1.0596	1.0840	1,637,107
27	904	UNCOLLECTIBLE ACCOUNTS	13	13	251,504	-	251,504	-	-	-	251,504	251,504	1.0840	1.0840	-
28	905	MISCELLANEOUS	16	13	-	-	-	-	-	-	-	-	1.0596	1.0840	-
29		TOTAL CUSTOMER ACCOUNTS AND COLLECTION			\$ 4,912,253	\$ 2,406,433	\$ 2,505,820	\$ 1,014	\$ (19,483)	\$ 2,407,447	\$ 2,486,337	\$ 4,893,784			\$ 2,529,716

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Cassel, J. Bennett, M. Galtman, V. Gadgil, M. Napier, K. Parmer, N. Russell, K. Lake

Line No.	Account No.	Account Title	PAYROLL TREND BASIS	NON-PAYROLL TREND BASIS	12/31/2022 TRENDED NON-PAYROLL	12/31/2022 PAYROLL OTHER	12/31/2022 NON-PAYROLL OTHER	12/31/2022 TOTAL	12/31/2023 PAYROLL % CHANGE	12/31/2023 NON-PAYROLL % CHANGE	12/31/2023 TRENDED PAYROLL	12/31/2023 TRENDED NON-PAYROLL	12/31/2023 PAYROLL OTHER	12/31/2023 NON-PAYROLL OTHER	12/31/2023 TOTAL
<b>DISTRIBUTION EXPENSES</b>															
<b>UNDERGROUND STORAGE</b>															
1	814	UNDERGROUND STORAGE	5	1	\$ (0)	\$ -	\$ -	\$ 0	1.0712	1.0917	\$ 0	\$ (0)	\$ -	\$ -	\$ 0
2		TOTAL UNDERGROUND STORAGE			\$ (0)	\$ -	\$ -	\$ 0			\$ 0	\$ (0)	\$ -	\$ -	\$ 0
<b>OPERATION EXPENSES</b>															
3	870	SUPERVISION & ENGINEERING	5	1	\$ 94,672	\$ 650	\$ -	\$ 817,574	1.0712	1.0917	\$ 747,531	\$ 97,614	\$ 2,678	\$ -	\$ 847,823
4	871	DISTRIBUTION LOAD DISPATCHNG	5	1	19,592	-	-	517,461	1.0712	1.0917	515,295	20,200	-	-	535,496
5	874	MAINS & SERVICES	16	13	2,469,500	116,681.00	9,012	3,635,825	1.1253	1.1468	1,105,157	2,612,567	335,153	9,012	4,061,888
6	875	MEAS & REG - GENERAL	5	1	24,273	-	-	136,137	1.0712	1.0917	115,779	25,027	-	-	140,807
7	876	MEAS & REG - INDUSTRIAL	5	1	133,936	-	-	146,883	1.0712	1.0917	13,399	138,098	-	-	151,497
8	877	MEAS & REG - CITY GATE	5	1	126,741	-	-	213,513	1.0712	1.0917	89,809	130,680	-	-	220,489
9	878	METER & HOUSE REG EXPENSE	16	13	1,292,733	6,162.00	-	2,472,194	1.1253	1.1468	1,246,049	1,367,626	10,301	-	2,623,976
10	879	CUSTOMER INSTALLATIONS	16	16	4,304	-	-	259,132	1.1253	1.1253	270,628	4,571	-	-	275,199
11	880	OTHER EXPENSE	5	1	230,721	-	-	259,435	1.0712	1.0917	29,719	237,890	-	-	267,609
12	881	RENTS	5	1	65,112	-	-	65,112	1.0712	1.0917	-	67,135	-	-	67,135
13		TOTAL OPERATION EXPENSES			\$ 4,461,585	\$ 123,493	\$ 9,012	\$ 8,523,267			\$ 4,133,366	\$ 4,701,409	\$ 348,132	\$ 9,012	\$ 9,191,919
<b>MAINTENANCE EXPENSE</b>															
14	885	SUPERVISION & ENGINEERING	5	1	\$ 17,366	\$ -	\$ -	\$ 112,653	1.0712	1.0917	\$ 98,623	\$ 17,905	\$ -	\$ -	\$ 116,528
15	886	STRUCTURES & IMPROVEMENTS	5	1	(2,353)	-	-	(443)	1.0712	1.0917	1,977	(2,426)	-	-	(449)
16	887	MAINS	16	13	803,268	-	19,318	1,322,946	1.1253	1.1468	531,385	849,804	-	19,318	1,400,507
17	889	MEAS & REG - GENERAL	5	1	26,539	-	-	91,680	1.0712	1.0917	67,421	27,364	-	-	94,785
18	890	MEAS & REG - INDUSTRIAL	5	1	25,201	-	-	69,134	1.0712	1.0917	45,472	25,984	-	-	71,455
19	891	MEAS & REG - GATE STATION	5	1	184,714	-	-	305,861	1.0712	1.0917	125,388	190,454	-	-	315,841
20	892	SERVICES	16	13	376,347	-	-	508,917	1.1253	1.1468	140,790	398,151	-	-	538,940
21	893	METERS & HOUSE REGULATORS	16	13	127,555	-	-	147,974	1.1253	1.1468	21,685	134,945	-	-	156,630
22	894	OTHER EQUIPMENT	16	13	95,549	-	-	116,190	1.1253	1.1468	21,920	101,084	-	-	123,005
23		TOTAL MAINTENANCE EXPENSE			\$ 1,654,186	\$ -	\$ 19,318	\$ 2,674,914			\$ 1,054,660	\$ 1,743,265	\$ -	\$ 19,318	\$ 2,817,242
<b>CUSTOMER ACCOUNTS AND COLLECTION EXPENSE</b>															
24	901	SUPERVISION	5	1	\$ 70,718	\$ -	\$ -	\$ 650,207	1.0712	1.0917	\$ 599,772	\$ 72,915	\$ -	\$ -	\$ 672,687
25	902	METER READING EXPENSE	5	1	1,222,869	18,644.00	-	1,554,633	1.0712	1.0917	324,078	1,260,868	19,621	-	1,604,567
26	903	CUS RECORDS & COLLECTIONS	16	13	1,098,183	128,081.00	115,994	2,979,365	1.1253	1.1468	1,738,615	1,161,805	182,874	122,554	3,205,848
27	904	UNCOLLECTIBLE ACCOUNTS	13	13	272,630	-	45,575	318,205	1.1468	1.1468	-	288,425	-	48,224	336,649
28	905	MISCELLANEOUS	16	13	-	-	-	-	1.1253	1.1468	-	-	-	-	-
29		TOTAL CUSTOMER ACCOUNTS AND COLLECTION			\$ 2,664,401	\$ 146,725	\$ 161,569	\$ 5,502,411			\$ 2,662,465	\$ 2,784,013	\$ 202,495	\$ 170,778	\$ 5,819,751

Florida Public Service Commission

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Cassel, J. Bennett, M. Galtman, V. Gadgil, M. Napier, K. Parmer, N. Russell, K. Lake

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Account No.	Account Title	PAYROLL TREND BASIS	NON-PAYROLL TREND BASIS	12/31/2021 PER BOOKS TOTAL	12/31/2021 UNADJUSTED PAYROLL	12/31/2021 NON-PAYROLL	12/31/2021 ADJUSTMENTS PAYROLL	12/31/2021 NON-PAYROLL	12/31/2021 ADJUSTED PAYROLL	12/31/2021 ADJUSTED NON-PAYROLL	12/31/2021 ADJUSTED TOTAL	12/31/2022 PAYROLL % CHANGE	12/31/2022 NON-PAYROLL % CHANGE	12/31/2022 TRENDED PAYROLL
<b>CUSTOMER SVCE &amp; INFORMATION</b>															
30	906	CONSERVATION RECOVERIES	DIRECT	CONSREV	\$ 384,168	\$ -	\$ 384,168	\$ -	\$ -	\$ -	\$ 384,168	\$ 384,168	0.0000	0.0000	\$ -
31	907	CONSERVATION SUPERVISION	DIRECT	CONSREV	2,821,865	204,250	2,617,614	-	-	204,250	2,617,614	2,821,865	0.0000	0.0000	-
32	908	CONSERVATION CUSTOMER ASSISTANCE	DIRECT	CONSREV	325,949	-	325,949	-	-	-	325,949	325,949	0.0000	0.0000	-
33	909	CONSERVATION ADVERTISING	DIRECT	CONSREV	506,016	336,509	169,507	-	-	336,509	169,507	506,016	0.0000	0.0000	-
34	910	CONSERVATION MISC CUSTOMER SERVICE & IN	DIRECT	CONSREV	-	-	-	-	-	-	-	-	0.0000	0.0000	-
35		TOTAL CUSTOMER ACCOUNTS EXP			\$ 4,037,997	\$ 540,759	\$ 3,497,238	\$ -	\$ -	\$ 540,759	\$ 3,497,238	\$ 4,037,997			\$ -
<b>SALES PROMOTION EXPENSE</b>															
36	911	SUPERVISION	5	1	\$ 47,222	\$ 19,953	\$ 27,269	\$ -	\$ (1,862)	\$ 19,953	\$ 25,407	\$ 45,360	1.0350	1.0588	\$ 20,651
37	912	DEMONSTRATING & SELLING	16	13	358,470	313,566	44,904	-	(7,984)	313,566	36,920	350,486	1.0596	1.0840	332,255
38	913	ADVERTISING	16	13	300,144	-	300,144	-	(6)	-	300,138	300,138	1.0596	1.0840	-
39	916	MISC. SALES EXPENSE	16	13	12,500	-	12,500	-	-	-	12,500	12,500	1.0596	1.0840	-
40		TOTAL SALES PROMOTION EXPENSE			\$ 718,336	\$ 333,519	\$ 384,817	\$ -	\$ (9,852)	\$ 333,519	\$ 374,965	\$ 708,484			\$ 352,906
<b>ADMINISTRATIVE AND GENERAL EXPENSE</b>															
41	920	ADMIN & GEN SALARIES	5	1	\$ 8,123,314	\$ 8,123,314	\$ -	\$ 200,816	\$ -	\$ 8,324,130	\$ -	\$ 8,324,130	1.0350	1.0588	\$ 8,615,475
42	921	OFFICE SUPPLIES & EXP	5	1	2,709,288	-	2,709,288	-	843,641	-	3,552,929	3,552,929	1.0350	1.0588	-
43	922	ADMIN EXP TRANS (CR)	5	1	-	-	-	-	-	-	-	-	1.0350	1.0588	-
44	923	OUTSIDE SERVICES EMPLOYED	13	1	1,988,144	-	1,988,144	-	(251,618)	-	1,736,526	1,736,526	1.0840	1.0588	-
45	924	PROPERTY INSURANCE	DIRECT	D	125,288	-	125,288	-	-	-	125,288	125,288	0.0000	0.0000	-
46	925	INJURIES & DAMAGES	DIRECT	D	1,950,788	277,923	1,672,864	-	(12,348)	277,923	1,660,516	1,938,439	0.0000	0.0000	-
47	926	EMPLOYEE PENSION & BENEFITS	13	13	2,415,615	-	2,415,615	-	127,743	-	2,543,358	2,543,358	1.0840	1.0840	-
48	928	REGULATORY COMMISSION EXP.	DIRECT	D	-	-	-	-	-	-	-	-	0.0000	0.0000	-
49	930.1	GENERAL ADVERTISING	5	1	116,997	-	116,997	-	(1,963)	-	115,034	115,034	1.0350	1.0588	-
50	930.2	MISC. GENERAL EXPENSE	5	1	493,133	-	493,133	-	21,357	-	514,490	514,490	1.0350	1.0588	-
51	931	RENTS	DIRECT	D	505,747	-	505,747	-	(165,807)	-	339,940	339,940	0.0000	0.0000	-
52	932	MAINT OF GENERAL PLANT	5	1	181,310	-	181,310	-	(3,261)	-	178,049	178,049	1.0350	1.0588	-
53		TOTAL ADMINISTRATIVE AND GENERAL EXPENSE			\$ 18,609,623	\$ 8,401,238	\$ 10,208,385	\$ 200,816	\$ 557,744	\$ 8,602,054	\$ 10,766,129	\$ 19,368,182			\$ 8,615,475
54		<b>TOTAL EXPENSES</b>			\$ 38,878,352	\$ 16,376,320	\$ 22,502,032	\$ 200,816	\$ 285,365	\$ 16,577,136	\$ 22,787,397	\$ 39,364,533			\$ 16,428,684

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: M. Cassel, J. Bennett, M. Galtman, V. Gadgil, M. Napier, K. Parmer, N. Russell, K. Lake

Line No.	Account No.	Account Title	PAYROLL TREND BASIS	NON-PAYROLL TREND BASIS	12/31/2022 TRENDED NON-PAYROLL	12/31/2022 PAYROLL OTHER	12/31/2022 NON-PAYROLL OTHER	12/31/2022 TOTAL	12/31/2023 PAYROLL % CHANGE	12/31/2023 NON-PAYROLL % CHANGE	12/31/2023 TRENDED PAYROLL	12/31/2023 TRENDED NON-PAYROLL	12/31/2023 PAYROLL OTHER	12/31/2023 NON-PAYROLL OTHER	12/31/2023 TOTAL
<b>CUSTOMER SVCE &amp; INFORMATION</b>															
30	906	CONSERVATION RECOVERIES	DIRECT	CONSREV	\$ -	\$ -	\$ 1,267,801	\$ 1,267,801	0.0000	0.0000	\$ -	\$ -	\$ -	\$ 1,280,194	\$ 1,280,194
31	907	CONSERVATION SUPERVISION	DIRECT	CONSREV	-	-	2,911,906	2,911,906	0.0000	0.0000	-	-	-	2,938,492	2,938,492
32	908	CONSERVATION CUSTOMER ASSI	DIRECT	CONSREV	-	-	362,603	362,603	0.0000	0.0000	-	-	-	365,914	365,914
33	909	CONSERVATION ADVERTISING	DIRECT	CONSREV	-	-	188,747	188,747	0.0000	0.0000	-	-	-	190,471	190,471
34	910	CONSERVATION MISC CUSTOMER	DIRECT	CONSREV	-	-	-	-	0.0000	0.0000	-	-	-	-	-
35		TOTAL CUSTOMER ACCOUNTS EXP			\$ -	\$ -	\$ 4,731,057	\$ 4,731,057			\$ -	\$ -	\$ -	\$ 4,775,070	\$ 4,775,070
<b>SALES PROMOTION EXPENSE</b>															
36	911	SUPERVISION	5	1	\$ 26,901	\$ -	\$ -	\$ 47,552	1.0712	1.0917	\$ 21,374	\$ 27,737	\$ -	\$ -	\$ 49,111
37	912	DEMONSTRATING & SELLING	16	13	40,021	-	-	372,276	1.1253	1.1468	352,856	42,340	-	-	395,196
38	913	ADVERTISING	16	13	325,349	-	105,630	430,979	1.1253	1.1468	-	344,198	-	111,754	455,952
39	916	MISC. SALES EXPENSE	16	13	13,550	-	-	13,550	1.1253	1.1468	-	14,335	-	-	14,335
40		TOTAL SALES PROMOTION EXPENSE			\$ 405,822	\$ -	\$ 105,630	\$ 864,358			\$ 374,230	\$ 428,610	\$ -	\$ 111,754	\$ 914,594
<b>ADMINISTRATIVE AND GENERAL EXPENSE</b>															
41	920	ADMIN & GEN SALARIES	5	1	\$ -	\$ (57,879)	\$ -	\$ 8,557,596	1.0712	1.0917	\$ 8,917,017	\$ -	\$ 150,838	\$ -	\$ 9,067,855
42	921	OFFICE SUPPLIES & EXP	5	1	3,761,841	-	204,172	3,966,013	1.0712	1.0917	-	3,878,733	-	211,879	4,090,612
43	922	ADMIN EXP TRANS (CR)	5	1	-	-	-	-	1.0712	1.0917	-	-	-	-	-
44	923	OUTSIDE SERVICES EMPLOYED	13	1	1,838,634	-	289,830	2,128,464	1.1468	1.0917	-	1,895,766	-	1,773,017	3,668,782
45	924	PROPERTY INSURANCE	DIRECT	D	-	-	140,361	140,361	0.0000	0.0000	-	-	-	167,656	167,656
46	925	INJURIES & DAMAGES	DIRECT	D	-	37,384.00	2,583,822	2,621,206	0.0000	0.0000	-	-	57,757	2,998,015	3,055,772
47	926	EMPLOYEE PENSION & BENEFITS	13	13	2,757,000	-	107,942	2,864,942	1.1468	1.1468	-	2,916,722	-	596,689	3,513,411
48	928	REGULATORY COMMISSION EXP.	DIRECT	D	-	-	-	-	0.0000	0.0000	-	-	-	685,515	685,515
49	930.1	GENERAL ADVERTISING	5	1	121,798	-	-	121,798	1.0712	1.0917	-	125,583	-	-	125,583
50	930.2	MISC. GENERAL EXPENSE	5	1	544,742	-	149,095	693,837	1.0712	1.0917	-	561,668	-	142,439	704,107
51	931	RENTS	DIRECT	D	-	-	326,882	326,882	0.0000	0.0000	-	-	-	534,361	534,361
52	932	MAINT OF GENERAL PLANT	5	1	188,518	-	-	188,518	1.0712	1.0917	-	194,376	-	-	194,376
53		TOTAL ADMINISTRATIVE AND GENERAL EXPENSE			\$ 9,212,532	\$ (20,495)	\$ 3,802,104	\$ 21,609,616			\$ 8,917,017	\$ 9,572,847	\$ 208,595	\$ 7,109,571	\$ 25,808,029
54		<b>TOTAL EXPENSES</b>			\$ 18,398,526	\$ 249,723	\$ 8,828,690	\$ 43,905,623			\$ 17,141,738	\$ 19,230,143	\$ 759,222	\$ 12,195,503	\$ 49,326,605

Florida Public Service Commission

Explanation: Show the trend factors used to project test year and prior year NOI

Type of Data Shown:

Company: Florida Public Utilities Company Consolidated Gas

Historic Base Year Data: 12/31/2021

Historic Base Year + 1: 12/31/2022

Docket No.: 20220067-GU

Projected Test Year: 12/31/2023

Witness: M. Napier / M. Galtman

Index	Projection Basis	Historical Year to	Historical Year to	Projected Year to
		Projected Year	Projected Test Year	Projected Test Year
		2021	2022	2023
<b>0</b>	No Change	1.0000	1.0000	1.0000
<b>1</b>	Inflation	1.0000	1.0588	1.0917
<b>2</b>	Customer Growth	1.0000	1.0238	1.0505
<b>5</b>	Payroll	1.0000	1.0350	1.0712
<b>13</b>	Inflation and Customer Growth	1.0000	1.0840	1.1468
<b>16</b>	Payroll and Customer Growth	1.0000	1.0596	1.1253
<b>19</b>	Zero Balance	0.0000	0.0000	0.0000
<b>Direct</b>	Direct Calculation	Direct	Direct	Direct

Supporting Schedules:

Recap Schedules: G-1 pp. 19a-19d



Florida Public Service Commission

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: See Below

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Account #	Item	2021	Normalizing 2021 Actuals Reason	Witness	Natural Gas %	2021
921	Out of period adjustment	\$ 200,283	Reclassification of prior period operations expenses to the COVID-19 regulatory asset based on the FPSC regulatory proceeding. This was a one-time credit to expenses which was associated with pandemic related expenses that were approved for regulatory asset treatment.	M. Galtman	100%	\$ 200,283
Various	Vehicle depreciation	(270,195)	Remove vehicle depreciation included in 2021 O & M expenses since projections include vehicle expense in Account 403-Depreciation Expense. See G-2 page 20 and 23.	M. Napier	100%	(270,195)
Various	System Software	17,992	Reclass from expense to depreciation expense in FERC account 403.	M. Galtman	100%	17,992
920/923/9301	COVID Direct Expenses	(83,062)	Elimination of non-recurring pandemic related expenses which are non-recurring.	M. Galtman	100%	(83,062)
921/926/9302	COVID Normalization Expense	660,867	Normalization of expenses such as travel, meals, training and vehicle fuel to post-COVID levels using a trailing three-year average.	M. Galtman	100%	660,867
920	Payroll Normalization	342,034	This amount represents annualization of payroll impacts to account for some partial year hires in 2021, full-time employees replacing contract labor and payroll costs which were not fully allocated in 2021. Offsetting reduction for contract labor that is replaced by full-time employees is considered within this amount.	M. Galtman	100%	342,034
931	Rent	(165,807)	Removal of facilities related expenses for office locations which have been exited by the Company.	M. Galtman	100%	(165,807)
923	Other expenses normalization	(215,931)	Elimination of 2021 non-recurring costs related to various compensation plans and recruiting efforts. These expenses are not expected to continue going forward.	M. Galtman	100%	(215,931)
		<b>\$ 486,181</b>				<b>\$ 486,181</b>

Supporting Schedules:

Recap Schedules: G2-19a through G2-19d

Florida Public Service Commission

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: See Below

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Account #	Item	2022	2023	Over and Under Adjustments		Witness	Natural Gas %	2022	2023
					Reason				
<b>Operation &amp; Maintenance Over/Under Adjustments:</b>									
870	Engineer position vacancy	12,999	53,555	Vacant May - December 2021 expected to be filled in September 2022.		J. Bennett	5%	649	2,678
874	Sub-aqueous Inspection	9,012	9,012	Pipeline inspection required every 5 years not done in 2021. The estimated cost is \$45,062.		J. Bennett	100%	9,012	9,012
874	Distribution Tech I vacancy	30,370	41,437	Vacant June - December 2021 filled in March 2022.		J. Bennett	87%	26,422	36,050
874	Measurement Tech. II	42,186	74,481	New position to maintain operational and safety compliance standards with the recent addition of transmission lines, gate stations and other gas facilities. This position is expected to be filled in May 2022.		J. Bennett	78%	32,905	58,095
874	Measurement Tech. II	15,141	74,481	New position to maintain operational and safety compliance standards with the recent addition of transmission lines, gate stations and other gas facilities. This position is expected to be filled in July 2022.		J. Bennett	78%	11,810	58,095
874	Measurement Tech. II	24,227	74,481	New position to maintain operational and safety compliance standards with the recent addition of transmission lines, gate stations and other gas facilities. This position is expected to be filled in August 2022.		J. Bennett	78%	18,897	58,095
874	Distribution Tech II	-	55,935	New position to support customer growth through operational and safety duties including gas line repair, cathodic protection, compliance maintenance. This position is expected to be filled in April 2023.		J. Bennett	83%	-	46,426
874	Gas Utility Worker	32,104	49,595	New position to support customer growth through operational and safety duties including setting meters, meter maintenance and responding to gas leak calls. This position was filled in April 2022.		J. Bennett	83%	26,647	41,163
874	Meter Reader/Collector	-	42,791	New position to maintain operational compliance regarding meter reading given customer growth expected This position is expected to be filled in April 2023		J. Bennett	87%	-	37,228
878	Safety Comp. & Training Coord. vacancy	7,706	31,386	Vacant September - December 2021 expected to be filled in September 2022.		J. Bennett	17%	1,310	5,336
878	Gas Utility Worker vacancy	28,543	29,207	Vacant July - December 2021 filled in December 2021.		J. Bennett	17%	4,852	4,965
887	Sub-aqueous Inspection	19,318	19,318	Transmission pipeline integrity verification required every 7 years not done in 2021. The estimated cost is \$135,222.		J. Bennett	100%	19,318	19,318
<b>Total Op. &amp; Mtc. Over/Under Adjustments</b>		<b>221,607</b>	<b>555,679</b>					<b>151,823</b>	<b>376,462</b>

Supporting Schedules:

Recap Schedules: G2-19a through G2-19d

Florida Public Service Commission

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: See Below

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Account #	Item	2022	2023	Over and Under Adjustments		Witness	Natural Gas %	2022	2023
				Reason					
<b>Customer Accounts and Collection &amp; Sales Expense Over/Under Adjustments:</b>									
902	Engineering Clerk vacancy	25,195	25,818	Vacant from April - December 2021 filled in December 2021.		J. Bennett	76%	19,148	19,621
903	Software and Maintenance	115,994	122,554	Increase in incremental software maintenance costs for various Company systems such as payroll, windows operating system and GIS mapping system.		V. Gadgil	100%	115,994	122,554
903	Five (5) Customer Service Representatives	110,875	163,145	New CSR positions required to continue to meet customer expectations and allow for expansion of contact channels. Three (3) CSR position filled in March 2022. One CSR expected to be filled in April 2022 and the other CSR expected to be filled in May		K. Parmer	71%	78,167	115,017
903	Director, Energy Supply	134,999	185,399	New position to manage the natural gas procurement and capacity assets of the utility to more fully utilized our unused capacity assets. This position was filled in March 2022.		B. Hancock	37%	49,410	67,856
904	Bad Debt Expense	45,575	48,224	Incremental bad debt expense based on a 5-year average.		M. Galtman	100%	45,575	48,224
913	Mandatory Advertising	329,065	348,143	Increased costs for mandatory safety messaging, public awareness and continuous website improvement.		K. Lake	32%	105,630	111,754
<b>Total Customer Accts. &amp; Sales Over/Under</b>		<b>761,703</b>	<b>893,283</b>					<b>413,924</b>	<b>485,026</b>
<b>Direct Projection for Conservation Expenses:</b>									
		1,267,801	1,280,194	Direct projection which was eliminated in the calculation of the base rate related NOI.			100%	1,267,801	1,280,194
906	CONSERVATION RECOVERIES	2,911,906	2,938,492	Direct projection which was eliminated in the calculation of the base rate related NOI.			100%	2,911,906	2,938,492
907	CONSERVATION SUPERVISION	362,603	365,914	Direct projection which was eliminated in the calculation of the base rate related NOI.			100%	362,603	365,914
908	CONSERVATION CUSTOMER ASSISTANCE	188,747	190,471	Direct projection which was eliminated in the calculation of the base rate related NOI.			100%	188,747	190,471
909	CONSERVATION ADVERTISING								
<b>Total Customer Service and Information</b>		<b>4,731,057</b>	<b>4,775,070</b>				100%	<b>4,731,057</b>	<b>4,775,070</b>

Supporting Schedules:

Recap Schedules: G2-19a through G2-19d

Florida Public Service Commission

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 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: See Below

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Account #	Item	2022	2023	Over and Under Adjustments		Witness	Natural Gas %	2022	2023
					Reason				
<b>Administrative and General Over/Under Adjustments:</b>									
920	Business Developer Manager vacancy	23,014	47,168	Vacant August - December 2021	expected to be filled in June 2022.	J. Bennett	89%	20,460	41,932
920	Inside Sales Rep vacancy	33,728	34,740	Vacant August - December 2021	filled in December 2021.	J. Bennett	89%	29,985	30,884
920	Damage Prevention Expansion Manager	49,644	51,382	New position to develop and maintain state-wide damage prevention plan and to manage damage prevention coordinators.	The Damage Prevention Department was created in 2022.	J. Bennett	100%	49,644	51,382
920	Damage Prevention Expansion Coordinator	51,356	70,872	New position to promote damage prevention to employees and third parties through ongoing training, guidance, communication and support.	Existing employee from another business unit.	J. Bennett	100%	51,356	70,872
920	Damage Prevention Expansion Coordinator	34,238	70,872	New position to promote damage prevention to employees and third parties through ongoing training, guidance, communication and support.	This position is expected to filled in July 2022.	J. Bennett	100%	34,238	70,872
920	Business Transformation Analyst	22,910	70,794	New position to support business transformation initiatives that automate and standardize processes.	This position is expected to be filled in August 2022.	J. Bennett	32%	7,354	22,725
920	Manager, Marketing & Communications	95,177	106,938	Additional FTE's in natural gas were needed to increase our natural gas advocacy, social media, website developments, customer care communication, community events, safety communication, digital communications and public awareness.	The position started in January 2022.	K. Lake	28%	26,269	29,515
920	Creative Services Supervisor	70,389	79,090	Additional FTE's in natural gas were needed to increase our natural gas advocacy, social media, website developments, customer care communication, community events, safety communication, digital communications and public awareness.	The position started in January 2022.	K. Lake	32%	22,595	25,388
920	Graphic Design Specialist	48,248	54,212	Additional FTE's in natural gas were needed to increase our natural gas advocacy, social media, website developments, customer care communication, community events, safety communication, digital communications and public awareness.	The position started in January 2022.	K. Lake	32%	15,488	17,402

Supporting Schedules:

Recap Schedules: G2-19a through G2-19d

Florida Public Service Commission

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 Projected Test Year: 12/31/2023  
 Witness: See Below

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Account #	Item	2022	2023	Over and Under Adjustments Reason	Witness	Natural	2022	2023
						Gas %		
920	HR Re-organization	409,077	709,022	Four additional HR positions as part of enterprise wide focus on training and development, succession planning, talent attraction and recruiting. The following new positions are: (a) Recruiter - to focus on sourcing candidates, building partnerships with local high schools and colleges to attract talent. This position was filled in April 2022. (b) Talent & Recruiting Coordinator - to assist in coordination of training, keeping records for compliance and being an administrator for the Learning Management System that we are purchasing in 2022. This position was filled in April 2022. (c) Workforce Development Manager - to allow the Company to have a greater emphasis on Leadership Development and training employees enterprise wide. This role will also focus on Succession Planning and will be instrumental in creating development plans for Successors. This position is expected to be filled in March 2022. (d) AVP of EDI & Engagement - to focus on the Company's Equity, Diversity and Inclusion initiatives. The Company has expanded our EDI efforts in the last two years and created Employee Resource Groups and an EDI Council. This AVP role will oversee these efforts and focus on other employee engagement initiatives such as our revised Mission, Vision and Values, all Culture related initiatives, Change Management, Wellness and Engagement Surveys. This position is expected to be filled in June 2022.	D. Rudloff	22%	88,361	153,149
920	Reg & Govt Affairs Mgr	44,181	136,090	New position to be filled in August 2022.	M. Cassel	20%	8,748	26,946
920	Manager, Regulatory Affairs Distribution	36,983	114,258	New position to be filled in August 2022. See testimony of Mike Cassel.	M. Cassel	28%	10,318	31,878
920	Vacancy Rate	(515,914)	(627,227)	Estimate of 3% of payroll based on estimated expectations. See Devon Rudloff testimony.	D. Rudloff	100%	(515,914)	(627,026)
920	ESG Director	150,158	185,595	Newly created position in 2022 for ESG initiatives to benefit investors and customers. Future expectations if it become mandatory by the SEC.	M. Cassel	26%	39,191	48,440
920	Tax Accountant vacancy	74,818	96,328	Vacant from March to December 2021 expected to be filled in May 2022.	M. Galtman	20%	14,589	18,784
920	Payroll Specialist	31,698	65,295	New position necessary for payroll process to support current volume and future growth expectations. Position is expected to be filled in June 2022.	M. Galtman	18%	5,579	11,492
920	HR and Payroll System Analyst	69,216	85,551	New position necessary for payroll process to support current volume and future growth in positions. Position is expected to be filled in June 2022.	M. Galtman	21%	14,812	18,308

Supporting Schedules:

Recap Schedules: G2-19a through G2-19d

Florida Public Service Commission

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 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: See Below

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Account #	Item	2022	2023	Over and Under Adjustments Reason	Witness	Natural	2022	2023
						Gas %		
920	Promotions and market payroll adjustment outside of normal merits	167,229	172,247	Increases in salary due to promotion or market payroll adjustment outside of standard merit increases of the following officer positions in January 2022: a. SVP Pipeline Transm & Reg Gas/Elec Dist to Senior VP and COO b. SVP Regulatory and External Affairs c. AVP of Corporate Governance to VP of Corporate Governance d. Chief Accounting Officer to SVP and Chief Accounting Officer e. AVP of Regulatory & Governmental Affairs to VP of Regulatory & Governmental Affairs f. Asst. General Counsel to AVP & Associate General Counsel	M. Galtman	23%	38,105	39,248
920	Financial System Admin	42,033	86,600	New position. The financial systems analyst will support the allocations process, assist with analysis and support, provide capacity to take on additional projects to update the existing technology platform. Expected to be filled in June 2022	M. Galtman	20%	8,196	16,887
920	Cyber Security Administrator	-	86,400	New position in 2023 to manage cyber security in the company and to address the ever changing cyber security threat.	V. Gadgil	18%	-	15,898
920	Director, BIS Service vacancy	109,780	207,301	Vacant from February to December 2021 expected to be filled in July 2022	V. Gadgil	17%	18,992	35,863
921	Credit Rating Service	194,925	206,000	Annual fee for the Company to obtain and maintain a credit rating.	N. Russell	23%	44,443	46,969
921	Additional facility costs	42,848	44,179	Increase in incremental supplies related to a post COVID-19 environment.	V. Gadgil	68%	29,104	30,008
921	Cyber Security - Replace KACE system	50,000	50,000	Annual cost of software as a service (SaaS) which will replace the BIS ticketing system.	V. Gadgil	18%	9,200	9,200
921	Cyber Security - FireEye IDS replacement	20,000	20,000	Ongoing maintenance fees for upgrades required due to increased cyber threats which will alert the Company if a threat actors are trying to access the Company's environment.	V. Gadgil	18%	3,680	3,680
921	Cyber Security - Palo Alto Firewall Implementation	35,000	35,000	Incremental maintenance fees for resilience with the VPN and improved security and intrusion prevention.	V. Gadgil	18%	6,440	6,440
921	Cyber Security - Physical Camera and Badge Systems off network	192,000	192,000	Additional network operating, support and maintenance costs of devices maintained by outside contractors with annual maintenance fees.	V. Gadgil	18%	35,328	35,328
921	Software	386,062	407,800	Increase for incremental software upgrade costs for various Company systems such as payroll, windows operating system, and GIS mapping system.	V. Gadgil	20%	75,977	80,254

Supporting Schedules:

Recap Schedules: G2-19a through G2-19d

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 Witness: See Below

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Account #	Item	2022	2023	Over and Under Adjustments Reason	Witness	Natural	2022	2023
						Gas %		
923	New satellite scans	-	3,542,886	Annual consulting costs for new satellite scans for leak detection.	J. Bennett	41%	-	1,458,492
923	Union Contract Negotiations	39,438	83,334	Contractor costs for negotiations that occur every 3 years beginning July 2022 with an estimated cost of \$250,000.	J. Bennett	22%	8,479	17,917
923	Employee Engagement for service excellence reboot	20,732	21,900	Consulting services to revalidate and align our service standards to customer wants and needs.	K. Parmer	100%	20,732	21,900
923	Outside Services for change management consulting	21,059	22,250	Incremental consulting costs for the contact center platform which will provide operational flexibility through ease of updates to our call flow options and messaging for inbound contacts.	K. Parmer	100%	21,059	22,250
923	Consulting Services for Regulatory Strategy	218,639	230,927	Incremental consulting costs due to increasing complexities and ongoing special projects including alternative energy.	M. Cassel	27%	58,158	61,427
923	ESG Printing and Misc Admin	60,300	60,300	The Company issued its first Environmental, Social, and Governance (ESG) report in 2022. There are annual printing and other consulting costs related to the report.	M. Cassel	21%	12,663	12,663
923	ESG Consultant	141,805	150,000	Incremental ESG cost expected to be mandated in the future. This is the cost of the ESG consultant for the emissions calculation.	M. Cassel	26%	37,011	39,150
923	S&P Global Rating	37,816	40,000	Standard & Poor's (S&P) fees for the assignment and surveillance of the credit rating on debt instruments.	N. Russell	26%	9,870	10,440
923	CIS Billing System Outside Services	94,627	100,000	Incremental billing system support and maintenance cost for contractor to work on existing billing system.	V. Gadgil	41%	38,608	40,820
923	Outside Services for UiPath Support	28,397	30,000	Incremental support and maintenance costs for the business processes automation project that will be used in Finance and Customer Care departments.	V. Gadgil	19%	5,509	5,820
923	Payroll consulting services	78,736	83,200	Incremental support and maintenance costs related to the Company's Human Resources Information system ongoing upgrades and enhancements.	V. Gadgil	21%	16,692	17,638
923	BIS consulting services	283,949	300,000	Increase in outside services for IT helpdesk and end user support relating to new technology and remote work arrangements.	V. Gadgil	22%	61,049	64,500
925	Damage Prevention Materials & Comm.	100,000	100,000	Damage prevention department created in 2022. This is additional communication, training, guidance and support with excavators, the affected public, and emergency responders.	J. Bennett	100%	100,000	100,000
925	Safety Director vacancy	125,225	193,472	Vacant from March to December 2021 expected to be filled in April 2022.	J. Bennett	22%	27,049	41,789
925	Corporate Governance vacancy	39,602	61,184	Vacant in 2021 expected to be filled in April 2022.	M. Galtman	26%	10,336	15,968

Supporting Schedules:

Recap Schedules: G2-19a through G2-19d

Florida Public Service Commission

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 Historic Base Year + 1: 12/31/2022  
 Projected Test Year: 12/31/2023  
 Witness: See Below

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Account #	Item	2022	2023	Over and Under Adjustments Reason	Witness	Natural Gas %	2022	2023
926	Pension	-	446,882	Additional pension expense based on actuarial estimate.	N. Russell	65%	-	290,473
926	Benefits Related to Positions Above	400,702	893,184	Benefits for added positions.	M. Cassel	Various	61,698	306,216
930.2	New Board of Directors	346,236	366,247	Expanded Board of Directors costs to provide additional oversight given the increased regulatory environment related to ESG issues, cybersecurity and financial market requirements.	M. Galtman	26%	90,368	95,590
930.2	Recruiting Engagement and Development	133,000	78,000	Additional costs related to employee assessments and succession planning.	M. Cassel	22%	28,728	16,849
930.2	Key stakeholder Education outreach	30,000	30,000	Incremental cost to support the natural gas industry and associated legislation.	M. Cassel	100%	30,000	30,000
<b>A &amp; G Over/Under Adjustments</b>		<b>4,169,061</b>	<b>9,692,274</b>				<b>830,547</b>	<b>3,032,618</b>
<b>A &amp; G Direct Projections:</b>								
924	Storm Reserve	-	10,000	Increase of storm damage accrual from \$6,000 to \$10,000.	M. Cassel	100%	\$ -	\$ 10,000
924	Property Insurance	140,361	157,658	Direct projection based on estimates from insurance brokers.	N. Russell	100%	\$ 140,361	\$ 157,658
925	Primary Casualty Insurance	2,215,200	2,621,049	Direct projection based on estimates from insurance brokers.	N. Russell	100%	\$ 2,215,200	\$ 2,621,049
925	Self Insurance Reserve	268,619	276,966	Direct projection based on 7 year average of claims history.	N. Russell	100%	\$ 268,619	\$ 276,966
928	Rate Case Expense	-	685,515	Natural gas rate case amortization expense. See C-13 for the rate case expense details. Amortization of 5 years.	M. Cassel	100%	\$ -	\$ 685,515
931	Rent	326,882	534,361	Direct projection based on actual leases.	M. Cassel	100%	\$ 326,882	\$ 534,361
<b>Total A &amp; G Direct Projections</b>		<b>2,951,062</b>	<b>4,285,549</b>				<b>2,951,062</b>	<b>4,285,549</b>
<b>Total A &amp; G Direct and Over/Under Adj.</b>		<b>7,120,123</b>	<b>13,977,823</b>				<b>3,781,609</b>	<b>7,318,167</b>
<b>TOTAL</b>		<b>12,834,490</b>	<b>20,201,855</b>				<b>9,078,413</b>	<b>12,954,725</b>
<b>Total Excluding Conservation Accounts</b>		<b>8,103,433</b>	<b>15,426,785</b>		Note A		<b>4,347,356</b>	<b>8,179,655</b>

**Note A** Agrees to sum of payroll and non-payroll other adjustments per G2-19d of 31. Total accounts projected directly were \$3,781,609 for 2022 and \$7,318,167 for 2023. These amounts were an increase over 2021 costs by \$547,395 in 2022 and \$1,881,882 in 2023.



Florida Public Service Commission

Explanation: Provide the calculation for depreciation and amortization expense for the historic base year + 1.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No. 20220067-GU

Estimated Depreciation and Amortization Expense for the Year Ending 12/31/2022

Line No.	A/C No.	Description	% Rate	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total Expense
1	301	ORGANIZATION	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	2.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	5.5%	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	22,561
6	375	STRUCTURES & IMPROVEMENTS	2.5%	3,210	3,210	3,210	3,255	3,255	3,255	3,300	3,300	3,300	3,300	3,300	3,300	39,192
7	3761	MAINS - PLASTICS	2.1%	201,883	202,184	202,571	206,664	207,397	208,131	211,570	212,390	213,209	214,493	215,313	216,046	2,511,852
8	3762	MAINS - STEEL	2.2%	113,959	113,796	113,617	113,632	113,492	113,392	113,391	113,344	113,344	113,344	113,344	113,344	1,362,001
9	376G	MAINS - GRIP	2.1%	247,658	249,196	250,887	253,895	255,216	256,161	256,625	257,062	257,062	257,062	257,062	257,062	3,054,948
10	378	MEAS & REG STATION EQUIP-GEN	3.5%	14,126	14,211	14,324	14,582	14,808	15,034	15,260	15,514	15,768	16,022	16,277	16,502	182,429
11	379	MEAS & REG STATION EQUIP-GATE	3.1%	36,251	36,251	36,251	36,295	36,295	36,295	36,339	36,339	36,339	36,339	36,339	36,339	435,676
12	3801	SERVICES - PLASTIC	2.2%	122,197	122,372	122,604	122,885	123,346	123,806	124,267	124,786	125,304	125,822	126,340	126,801	1,490,531
13	3802	SERVICES - OTHER	9.2%	13,327	13,168	12,986	12,232	11,775	11,318	11,062	10,730	10,481	10,232	10,148	10,148	137,608
14	380G	SERVICES - GRIP	2.2%	82,286	82,638	83,039	84,964	85,972	86,980	87,805	88,539	89,089	89,639	89,822	89,822	1,040,594
15	381	METERS	3.6%	67,160	67,240	67,346	67,478	67,690	67,901	68,113	68,351	68,589	68,827	69,065	69,276	817,035
16	3811	METERS - AMR EQUIPMENT	4.3%	8,014	8,014	8,014	8,014	8,014	8,014	8,014	8,014	8,014	8,014	8,014	8,014	96,171
17	382	METER & REGULATOR INST.	3.2%	47,976	48,003	48,035	48,073	48,126	48,180	48,233	48,292	48,351	48,410	48,469	48,522	578,673
18	3821	METER INSTALLATIONS - MTU/DCU	2.6%	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	15,419
19	383	HOUSE REGULATORS	3.3%	18,413	18,431	18,453	18,478	18,514	18,550	18,587	18,626	18,666	18,706	18,782	18,782	222,953
20	384	HOUSE REG-INST	2.7%	2,371	2,373	2,376	2,380	2,385	2,390	2,395	2,401	2,406	2,412	2,417	2,422	28,729
21	385	IND MEAS & REG STAT EQUIP	2.3%	3,624	3,661	3,709	3,777	3,875	3,973	4,077	4,187	4,297	4,407	4,517	4,615	48,718
22	387	OTHER EQUIPMENT	4.0%	10,348	10,455	10,599	10,778	11,064	11,351	11,638	11,960	12,283	12,605	12,928	13,215	139,223
23	389	LAND & LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	2.3%	5,559	5,559	5,559	5,853	5,853	5,853	6,147	6,147	6,147	6,147	6,147	6,147	71,116
25	3910	OFFICE FURN & EQUIPMENT	7.1%	6,648	6,668	6,694	6,727	6,779	12,992	13,044	13,103	13,162	13,221	13,280	13,332	125,650
26	3911	COMPUTER AND PERIPHERY	10.0%	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	14,304
27	3912	COMPUTER HARDWARE	10.0%	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	12,422
28	3913	FURNITURE AND FIXTURES	5.0%	780	799	824	855	905	955	1,005	1,061	1,118	1,174	1,230	1,280	11,986
29	3914	SYSTEM SOFTWARE	10.0%	52,138	52,159	52,188	52,224	52,282	52,340	52,397	52,462	52,527	52,592	52,657	52,714	628,680
30	392	TRANSPORTATION EQUIPMENT	8.4%	602	602	602	602	602	602	602	602	602	602	602	602	7,230
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	17.4%	2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	2,262	4,525	4,525	31,670
32	3922	AUTOS & TRUCKS	8.4%	35,349	35,349	35,349	35,539	35,539	35,539	35,654	35,654	35,654	35,654	38,755	38,755	432,787
33	3924	TRANSPORTATION - OTHER	5.8%	382	382	382	382	382	382	382	382	382	382	382	382	4,586
34	393	STORES EQUIP	3.8%	96	96	96	96	96	96	96	96	96	96	96	96	1,153
35	394	TOOLS, SHOP, GARAGE EQUIP	6.7%	6,195	6,237	6,294	6,410	6,523	6,637	6,795	6,923	7,050	7,178	7,306	7,419	80,967
36	396	POWER OPERATED EQUIPMENT	5.1%	6,002	6,002	6,002	6,187	6,187	6,187	6,372	6,372	6,372	6,372	6,372	6,372	74,799
37	397	COMMUNICATION EQUIPMENT	7.7%	12,742	12,742	12,742	12,777	12,777	12,777	12,812	12,812	12,812	12,812	12,812	12,812	153,432
38	398	MISC EQUIP	5.9%	1,663	1,663	1,663	1,663	1,663	1,663	1,664	1,664	1,664	1,664	1,664	1,665	19,962
39		TOTAL DEPRECIATION EXPENSE		1,128,613	1,131,115	1,134,071	1,144,351	1,148,469	1,158,409	1,165,302	1,168,769	1,171,744	1,175,184	1,183,323	1,185,707	13,895,058
40		AMORTIZATION EXPENSE		202,422	203,195	203,899	205,261	205,756	208,106	208,708	202,989	204,283	206,747	207,924	209,178	2,468,468
41		TOTAL AMORT & DEPR EXPENSE		\$ 1,331,035	\$ 1,334,311	\$ 1,337,970	\$ 1,349,612	\$ 1,354,225	\$ 1,366,516	\$ 1,374,010	\$ 1,371,757	\$ 1,376,028	\$ 1,381,931	\$ 1,391,247	\$ 1,394,886	\$ 16,363,527
42		Remove portion of vehicle depreciation capitalized		(10,471)	(10,471)	(10,471)	(10,512)	(10,512)	(10,512)	(10,531)	(10,531)	(10,531)	(10,531)	(12,031)	(12,031)	(129,136)
43		TOTAL AMORT & DEPR EXPENSED		\$ 1,320,564	\$ 1,323,840	\$ 1,327,499	\$ 1,339,100	\$ 1,343,713	\$ 1,356,004	\$ 1,363,478	\$ 1,361,226	\$ 1,365,496	\$ 1,371,399	\$ 1,379,216	\$ 1,382,855	\$ 16,234,391
44		Common														\$913,079
45		Total including Common on p. 22														\$17,147,470

Note: Vehicle depreciation has been removed from operating expenses in G2-12 to G2-19 and included here so the depreciation expense rate changes can be more easily addressed.

Florida Public Service Commission

Explanation: Provide a schedule for each amortization/recovery amount by account or sub-account proposed for the historic base year + 1.

Type of Data Shown:  
Projected Test Year: 12/31/2022  
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Acct. Sub-Acct. No.	Plant Account Title	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total Amort/Rec Expense
1	4050	AMORTIZATION OF ENVIRONMENTAL	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 456,348
2		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$456,348							
3		EFFECTIVE DATE:						July 2004							
4		AMORTIZATION/RECOVERY PERIOD:						20 years							
5		REASON:						Recovery of environmental liability. Order No. PSC-04-1110-PAA-GU, Docket No. 040216-GU.							
6	4050	AMORTIZATION OF PIPING AND CONVERSION													
7		Piping Allowances (1)	\$ 14,966	\$ 15,352	\$ 15,450	\$ 15,563	\$ 15,541	\$ 15,536	\$ 15,612	\$ 15,069	\$ 15,111	\$ 15,099	\$ 15,167	\$ 14,979	\$ 183,445
8		Conversion Expenses (2)	8,922	8,971	8,796	8,760	8,737	8,662	8,548	8,476	8,227	8,014	7,708	7,719	101,541
9			\$ 23,889	\$ 24,322	\$ 24,246	\$ 24,324	\$ 24,278	\$ 24,198	\$ 24,161	\$ 23,545	\$ 23,338	\$ 23,113	\$ 22,875	\$ 22,698	\$ 284,986
10		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$284,986							
11		EFFECTIVE DATE:						Various							
12		(1) AMORTIZATION/RECOVERY PERIOD:						7 years							
13		(2) AMORTIZATION/RECOVERY PERIOD:						5 years							
14		REASON:						Recovery of costs to convert customers appliances to natural gas. Order No. PSC-95-0518-FOF-GU, Docket No. 940620-GU.							
15	4060	AMORTIZATION OF ACQUISITION ADJUSTMENT													
16		SFNG Acquisition (1)	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 32,016
17		FPUC Acquisition (2)	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	1,789,692
18		Indiantown Gas Company Acquisition (3)	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	49,716
19			\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 1,871,424
20		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$1,871,424							
21		(1) EFFECTIVE DATE:						November 2004							
22		(2) EFFECTIVE DATE:						January 2012							
23		(3) EFFECTIVE DATE:						August 2010							
24		(1 & 2) AMORTIZATION/RECOVERY PERIOD:						30 years							
25		(3) AMORTIZATION/RECOVERY PERIOD:						15 years							
26		(1) REASON:						Recovery of purchase price premium paid by FPUC as a positive acquisition adjustment. Order No. PSC-04-1110-PAA-GU, Docket No. 040216-GU.							
27		(2) REASON:						Recovery of purchase price premium paid by Chesapeake Utilities Corp. as a positive acquisition adjustment. Order No. PSC-12-0010-PAA-GU, Docket No. 110133-GU.							
28		(3) REASON:						Recovery of a positive acquisition adjustment for the purchase of Indiantown Gas Company and to place the positive acquisition adjustment on the books of FPUC Indiantown Division. Order No. PSC-14-0015-PAA-GU, Docket No. 120311-GU.							
29	4050	AMORTIZATION OF NW PIPELINE FEE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 18,000
30		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$18,000							
31		EFFECTIVE DATE:						May 2018							
32		AMORTIZATION/RECOVERY PERIOD:						25 years							
33		REASON:						Amortization of NW Pipeline origination fee.							

Florida Public Service Commission

Explanation: Provide a schedule for each amortization/recovery amount by account or sub-account proposed for the historic base year + 1.

Type of Data Shown:  
Projected Test Year: 12/31/2022  
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Acct. Sub-Acct. No.	Plant Account Title	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total Amort/Rec Expense
34		AMORTIZATION RELATED TO 2017 TAX REFORM													
35	4060	FN Acquisition Adjustment (1)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (298,560)
36	4050 / 4060	Excess Deferred Tax (2)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(195,597)
37			<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (494,157)</u>
38		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:							(494,157)						
39		EFFECTIVE DATE:							March 2019						
40		(1) AMORTIZATION/RECOVERY PERIOD:							22 years						
41		(2) AMORTIZATION/RECOVERY PERIOD:							10/26 years						
42		REASON: Recovery of excess deferred tax and acquisition adjustment related to 2017 tax reform. Order No. PSC-2019-0076 to 0079-FOF-GU, Docket No. 20180051 to 0054-GU													
43	407A	AMORTIZATION OF AEP - EXCESS MACC	\$ 24,232	\$ 24,572	\$ 25,352	\$ 26,636	\$ 27,177	\$ 29,607	\$ 30,246	\$ 25,142	\$ 26,644	\$ 29,333	\$ 30,748	\$ 32,179	\$ 331,868
44			<u>\$ 24,232</u>	<u>\$ 24,572</u>	<u>\$ 25,352</u>	<u>\$ 26,636</u>	<u>\$ 27,177</u>	<u>\$ 29,607</u>	<u>\$ 30,246</u>	<u>\$ 25,142</u>	<u>\$ 26,644</u>	<u>\$ 29,333</u>	<u>\$ 30,748</u>	<u>\$ 32,179</u>	<u>\$ 331,868</u>
45		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:							\$331,868						
46		EFFECTIVE DATE:							1995						
47		AMORTIZATION/RECOVERY PERIOD:							10 years						
48		REASON: Recovery of excess MACC. Order No. PSC-04-1110-PAA-GU, Docket No. 040216-GU.													
49		TOTAL AMORTIZATION	<u>\$ 202,422</u>	<u>\$ 203,195</u>	<u>\$ 203,899</u>	<u>\$ 205,261</u>	<u>\$ 205,756</u>	<u>\$ 208,106</u>	<u>\$ 208,708</u>	<u>\$ 202,989</u>	<u>\$ 204,283</u>	<u>\$ 206,747</u>	<u>\$ 207,924</u>	<u>\$ 209,178</u>	<u>\$ 2,468,468</u>
50		Summary of FPUC Acquisition Adjustment booked:													
51	4060	Amortization of Acq. Adj. With Deferred Tax	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 1,789,692
52	4111	Amortization of Deferred Tax	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(426,996)
53	4060	Amortization of Tax Rate Change on Acq. Adj.	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(298,560)
54	4101	Amortization of Deferred Tax for Tax Rate Change	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	75,672
55		Net Approved Acquisition Adjustment Amort	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 1,139,808</u>

Florida Public Service Commission

Explanation: Provide a schedule showing the allocation of depreciation and amortization expense for the historic base year + 1. This data should correspond to the data presented in schedule g-1 page 15 of 28.

Type of Data Shown:  
Historic Base Yr + 1: 12/31/2022  
Witness: M. Napier / M. Cassel

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	12 Month Total
1	374	LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-
5	390	STRUCTURES & IMPROVEMENTS	14,847	14,847	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	14,756	177,256
6	3902	LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3910	OFFICE FURN & EQUIPMENT	4,930	4,930	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	34,344
8	3912	COMPUTER AND PERIPHERY	14,628	14,628	14,628	14,628	14,628	14,628	14,628	14,628	14,628	14,628	14,628	14,628	175,541
9	3913	COMPUTER HARDWARE	(553)	(553)	(2,426)	(2,426)	(2,426)	(2,426)	(2,426)	(2,426)	(2,426)	(2,426)	(2,426)	(2,426)	(25,369)
10	3914	FURNITURE AND FIXTURES	(2,205)	(2,205)	(2,205)	(2,205)	(2,205)	(2,205)	(2,205)	(2,205)	(2,205)	(2,205)	(2,205)	(2,205)	(26,458)
11	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-
13	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
14	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
15	397	COMPUTER EQUIPMENT	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	73,296
16	398	MISC EQUIP (SPECIFY)	730	730	730	730	730	730	730	730	730	730	730	730	8,763
17		TOTAL	\$ 38,486	\$ 38,486	\$ 34,040	\$ 34,040	\$ 34,040	\$ 34,040	\$ 34,040	\$ 34,040	\$ 34,040	\$ 34,040	\$ 34,040	\$ 34,040	\$ 417,373

  

	12 Month TOTAL	Non-Utility %	12 Month Non-Utility	12 Month Utility Consolidated	FPUC %	12 Month Utility FPUC	CFG %	12 Month Utility CFG	Indiantown %	12 Month Utility Indiantown	Ft. Meade %	12 Month Utility Ft. Meade	Method of Allocation		
17	374	LAND	-	-	40.08%	-	17.54%	-	-0.27%	-	0.25%	-	-		
18	375	STRUCTURES & IMPROVEMENTS	-	-	40.08%	-	17.54%	-	-0.27%	-	0.25%	-	-		
19	387	OTHER EQUIPMENT	-	-	40.08%	-	17.54%	-	-0.27%	-	0.25%	-	-		
20	389	LAND - FLORIDA	-	-	40.08%	-	17.54%	-	-0.27%	-	0.25%	-	-		
21	390	STRUCTURES & IMPROVEMENTS - FL	177,256	42.41%	75,173	102,083	40.08%	71,036	17.54%	31,087	-0.27%	(478)	0.25%	438	By Dept By Use
22	3902	LEASEHOLD IMPROVEMENTS	-	42.41%	-	-	40.08%	-	17.54%	-	-0.27%	-	0.25%	-	-
23	3910	OFFICE FURN & EQUIPMENT	34,344	42.41%	14,565	19,779	40.08%	13,764	17.54%	6,023	-0.27%	(93)	0.25%	85	By Dept By Use
24	3912	COMPUTER AND PERIPHERY	175,541	42.41%	74,445	101,096	40.08%	70,349	17.54%	30,787	-0.27%	(473)	0.25%	434	By Dept By Use
25	3913	COMPUTER HARDWARE	(25,369)	42.41%	(10,759)	(14,610)	40.08%	(10,167)	17.54%	(4,449)	-0.27%	68	0.25%	(63)	By Dept By Use
26	3914	FURNITURE AND FIXTURES	(26,458)	42.41%	(11,221)	(15,238)	40.08%	(10,603)	17.54%	(4,640)	-0.27%	71	0.25%	(65)	By Dept By Use
27	3921	SYSTEM SOFTWARE	-	42.41%	-	-	40.08%	-	17.54%	-	-0.27%	-	0.25%	-	-
28	3922	AUTOS & TRUCKS	-	42.41%	-	-	40.08%	-	17.54%	-	-0.27%	-	0.25%	-	-
29	394	TOOL, SHOP, & GARAGE EQUIP	-	42.41%	-	-	40.08%	-	17.54%	-	-0.27%	-	0.25%	-	-
30	396	POWER OPERATED EQUIPMENT	-	42.41%	-	-	40.08%	-	17.54%	-	-0.27%	-	0.25%	-	-
31	397	COMPUTER EQUIPMENT	73,296	42.41%	31,084	42,212	40.08%	29,374	17.54%	12,855	-0.27%	(198)	0.25%	181	By Dept By Use
32	398	MISC EQUIP (SPECIFY)	8,763	42.41%	3,716	5,046	40.08%	3,512	17.54%	1,537	-0.27%	(24)	0.25%	22	By Dept By Use
33		TOTAL	\$ 417,373		\$ 177,004	\$ 240,369		\$ 167,264		\$ 73,199		\$ (1,125)		\$ 1,031	
34		Corporate Common p. 22a	\$ 2,484,065		\$ 1,811,355	\$ 672,710		\$ 472,052		\$ 197,709		\$ 2,484		\$ 465	
35		Total Common	\$ 2,901,438		\$ 1,988,359	\$ 913,079		\$ 639,316		\$ 270,908		\$ 1,359		\$ 1,496	

Florida Public Service Commission

Explanation: Provide a schedule showing the allocation of depreciation and amortization expense for the historic base year + 1. This data should correspond to the data presented in schedule g-1 page 15 of 28.

Type of Data Shown:  
Historic Base Yr + 1: 12/31/2022  
Witness: M. Napier / M. Cassel

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	12 Month Total
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-
5	390	STRUCTURES & IMPROVEMENTS	21,616	21,616	21,616	21,616	21,616	21,616	21,616	21,616	21,616	21,616	21,616	21,616	259,390
6	3902	LEASEHOLD IMPROVEMENTS	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	42,588
7	3910	OFFICE FURN & EQUIPMENT	10,537	10,537	10,537	10,537	10,537	10,537	10,537	10,537	10,537	10,537	10,537	10,537	126,443
8	3911	COMPUTER & PERIPH	65,614	65,614	65,753	65,753	65,753	66,340	66,340	66,340	66,340	66,340	66,340	71,512	798,039
9	3912	COMPUTER AND PERIPHERY	28,066	28,066	28,066	28,066	28,066	28,066	28,066	28,066	28,066	28,066	28,066	28,066	336,787
10	3913	COMPUTER HARDWARE	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	19,152
11	3914	SYSTEM SOFTWARE	64,899	64,899	64,899	64,899	64,899	64,899	64,899	64,899	64,899	64,899	64,899	64,899	778,784
12	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-
14	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
15	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
16	397	COMPUTER EQUIPMENT	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	122,882
17	398	MISC EQUIP (SPECIFY)	-	-	-	-	-	-	-	-	-	-	-	-	-
18		TOTAL	206,116	206,116	206,255	206,255	206,255	206,842	206,842	206,842	206,842	206,842	206,842	212,015	2,484,065

			12 Month TOTAL	Non-Utility %	12 Month Non-Utility	12 Month Utility Consolidated	FPUC %	12 Month Utility FPUC	CFG %	12 Month Utility CFG	Indiantown %	12 Month Utility Indiantown	Ft. Meade %	12 Month Utility Ft. Meade	Method of Allocation
19	301	ORGANIZATION	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
20	375	STRUCTURES & IMPROVEMENTS	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
21	387	OTHER EQUIPMENT	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
22	389	LAND	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
23	390	STRUCTURES & IMPROVEMENTS	259,390	72.92%	189,145	70,246	19.00%	49,292	7.96%	20,645	0.10%	259	0.02%	49	By Dept By Use
24	3902	LEASEHOLD IMPROVEMENTS	42,588	72.92%	31,055	11,533	19.00%	8,093	7.96%	3,390	0.10%	43	0.02%	8	By Dept By Use
25	3910	OFFICE FURN & EQUIPMENT	126,443	72.92%	92,201	34,242	19.00%	24,028	7.96%	10,064	0.10%	126	0.02%	24	By Dept By Use
26	3911	COMPUTER & PERIPH	798,039	72.92%	581,922	216,117	19.00%	151,653	7.96%	63,517	0.10%	798	0.02%	149	By Dept By Use
27	3912	COMPUTER AND PERIPHERY	336,787	72.92%	245,582	91,205	19.00%	64,000	7.96%	26,805	0.10%	337	0.02%	63	By Dept By Use
28	3913	COMPUTER HARDWARE	19,152	72.92%	13,965	5,186	19.00%	3,639	7.96%	1,524	0.10%	19	0.02%	4	By Dept By Use
29	3914	SYSTEM SOFTWARE	778,784	72.92%	567,881	210,902	19.00%	147,994	7.96%	61,984	0.10%	779	0.02%	146	By Dept By Use
30	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
31	3922	AUTOS & TRUCKS	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
32	394	TOOL, SHOP, & GARAGE EQUIP	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
33	396	POWER OPERATED EQUIPMENT	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
34	397	COMPUTER EQUIPMENT	122,882	72.92%	89,604	33,278	19.00%	23,351	7.96%	9,780	0.10%	123	0.02%	23	By Dept By Use
35	398	MISC EQUIP (SPECIFY)	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
36		TOTAL	\$ 2,484,065		\$ 1,811,355	\$ 672,710		\$ 472,052		\$ 197,709		\$ 2,484		\$ 465	

Florida Public Service Commission

Explanation: Provide the calculation for depreciation and amortization expense for the projected test year.

Type of Data Shown  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Estimated Depreciation And Amortization Expense For The Year Ending 12/31/2023

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total Expense
1	301	ORGANIZATION	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	0.0%	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	2.5%	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	5.5%	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	22,561
6	375	STRUCTURES & IMPROVEMENTS	2.5%	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	39,599
7	3761	MAINS - PLASTICS	2.1%	218,281	218,647	219,104	219,653	220,474	221,295	222,116	223,028	223,940	228,165	229,077	2,673,678
8	3762	MAINS - STEEL	2.2%	113,344	113,344	113,344	113,339	113,339	113,339	113,334	113,334	113,334	113,334	113,334	1,360,053
9	376G	MAINS - GRIP	2.1%	257,062	257,062	257,062	257,062	257,062	257,062	257,062	257,062	257,062	257,062	257,062	3,084,746
10	378	MEAS & REG STATION EQUIP-GEN	3.5%	20,139	20,307	20,532	20,813	21,263	21,712	22,162	22,668	23,174	23,679	24,185	265,268
11	379	MEAS & REG STATION EQUIP-GATE	3.1%	36,339	36,339	36,339	36,339	36,339	36,339	36,339	36,339	36,339	36,339	36,339	436,072
12	3801	SERVICES - PLASTIC	2.2%	127,949	128,139	128,391	128,705	129,206	129,707	130,207	130,770	131,333	131,896	132,459	1,561,723
13	3802	SERVICES - OTHER	9.2%	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	10,148	121,782
14	380G	SERVICES - GRIP	2.2%	89,822	89,822	89,822	89,822	89,822	89,822	89,822	89,822	89,822	89,822	89,822	1,077,864
15	381	METERS	3.6%	69,804	69,891	70,006	70,150	70,379	70,609	70,839	71,097	71,356	71,614	71,872	849,719
16	3811	METERS - AMR EQUIPMENT	4.3%	8,014	8,014	8,014	8,014	8,014	8,014	8,014	8,014	8,014	8,014	8,014	96,171
17	382	METER & REGULATOR INST.	3.2%	48,640	48,669	48,704	48,745	48,803	48,861	48,919	48,983	49,047	49,111	49,175	586,888
18	3821	METER INSTALLATIONS - MTU/DCU	2.6%	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	15,419
19	383	HOUSE REGULATORS	3.3%	18,863	18,882	18,905	18,933	18,972	19,011	19,051	19,094	19,137	19,181	19,224	228,515
20	384	HOUSE REG-INST	2.7%	2,433	2,436	2,439	2,443	2,448	2,454	2,459	2,465	2,471	2,477	2,483	29,499
21	385	IND MEAS & REG STAT EQUIP	2.3%	4,859	4,859	4,859	4,859	4,859	4,859	4,859	4,859	4,859	4,859	4,859	58,312
22	387	OTHER EQUIPMENT	4.0%	13,931	14,033	14,169	14,339	14,610	14,882	15,153	15,459	15,764	16,070	16,376	181,434
23	389	LAND & LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	2.3%	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	142,762
25	3910	OFFICE FURN & EQUIPMENT	7.1%	13,184	13,204	13,230	13,263	13,315	13,368	13,420	13,479	13,538	13,597	13,656	160,961
26	3911	COMPUTER AND PERIPHERY	10.0%	1,192	1,217	1,251	1,292	1,359	1,426	1,493	1,568	1,643	1,718	1,794	17,813
27	3912	COMPUTER HARDWARE	10.0%	991	991	991	991	991	991	991	991	991	991	991	11,896
28	3913	FURNITURE AND FIXTURES	5.0%	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	14,613
29	3914	SYSTEM SOFTWARE	10.0%	52,836	52,842	52,850	52,860	52,877	52,893	52,909	52,928	52,946	52,965	52,983	634,889
30	392	TRANSPORTATION EQUIPMENT	8.4%	602	602	602	602	602	602	602	602	602	602	602	7,230
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	17.4%	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	4,525	54,300
32	3922	AUTOS & TRUCKS	8.4%	38,755	38,755	38,755	38,755	38,755	38,755	38,755	41,654	41,654	41,654	41,654	479,552
33	3924	TRANSPORTATION - OTHER	5.8%	382	382	382	382	382	382	382	382	382	382	382	4,586
34	393	STORES EQUIP	3.8%	94	94	94	94	94	94	94	94	94	94	94	1,133
35	394	TOOLS, SHOP, GARAGE EQUIP	6.7%	7,539	7,583	7,642	7,716	7,833	7,950	8,068	8,200	8,332	8,464	8,597	96,640
36	396	POWER OPERATED EQUIPMENT	5.1%	6,372	6,408	6,443	6,478	6,514	6,549	6,585	6,620	6,656	6,691	6,726	78,804
37	397	COMMUNICATION EQUIPMENT	7.7%	10,914	10,914	10,914	10,914	10,914	10,914	10,914	10,914	10,914	10,914	10,914	130,963
38	398	MISC EQUIP	5.9%	1,566	1,566	1,566	1,566	1,566	1,567	1,567	1,567	1,567	1,567	1,567	18,800
39		TOTAL DEPRECIATION EXPENSE		1,198,163	1,199,258	1,200,667	1,202,384	1,205,048	1,207,712	1,210,371	1,212,999	1,222,619	1,228,910	1,231,888	14,561,213
40		AMORTIZATION EXPENSE		202,956	203,739	204,441	205,805	206,299	208,647	209,248	203,515	204,805	207,264	208,435	2,474,840
41		TOTAL AMORT & DEPR EXPENSE		\$ 1,401,119	\$ 1,402,997	\$ 1,405,108	\$ 1,408,189	\$ 1,411,347	\$ 1,416,359	\$ 1,419,619	\$ 1,423,156	\$ 1,427,424	\$ 1,436,174	\$ 1,440,323	\$ 17,036,053
42		Remove portion of vehicle depreciation capitalized		(12,031)	(12,031)	(12,031)	(12,031)	(12,031)	(12,031)	(12,031)	(13,799)	(13,799)	(13,799)	(13,799)	(153,209)
43		TOTAL AMORT & DEPR EXPENSED		\$ 1,389,088	\$ 1,390,966	\$ 1,393,077	\$ 1,396,158	\$ 1,399,316	\$ 1,404,328	\$ 1,407,588	\$ 1,409,357	\$ 1,413,625	\$ 1,422,375	\$ 1,426,525	\$ 16,882,844
44		Common													760,866
45		Total including Common on p. 25													\$17,643,710

Note: Vehicle depreciation has been removed from operating expenses in G2-12 to G2-19 and included here so the depreciation expense rate changes can be more easily addressed.

Florida Public Service Commission

Explanation: Provide a schedule for each amortization/recovery amount by account or sub-account proposed for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Acct. Sub-Acct. No.	Plant Account Title	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total Amort/Rec Expense
1	4050	AMORTIZATION OF ENVIRONMENTAL	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 456,348
2		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$456,348							
3		EFFECTIVE DATE:						July 2004							
4		AMORTIZATION/RECOVERY PERIOD:						20 years							
5		REASON: Recovery of environmental liability. Order No. PSC-04-1110-PAA-GU, Docket No. 040216-GU.													
6	4050	AMORTIZATION OF PIPING AND CONVERSION													
7		Piping Allowances (1)	\$ 15,301	\$ 15,695	\$ 15,795	\$ 15,911	\$ 15,888	\$ 15,883	\$ 15,961	\$ 15,406	\$ 15,449	\$ 15,437	\$ 15,506	\$ 15,314	\$ 187,546
8		Conversion Expenses (2)	9,122	9,171	8,993	8,956	8,932	8,855	8,739	8,665	8,411	8,193	7,880	7,892	103,811
9			\$ 24,423	\$ 24,866	\$ 24,788	\$ 24,866	\$ 24,820	\$ 24,739	\$ 24,701	\$ 24,072	\$ 23,860	\$ 23,630	\$ 23,386	\$ 23,206	\$ 291,357
10		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$291,357							
11		EFFECTIVE DATE:						Various							
12		(1) AMORTIZATION/RECOVERY PERIOD:						7 years							
13		(2) AMORTIZATION/RECOVERY PERIOD:						5 years							
14		REASON: Recovery of costs to convert customers appliances to natural gas. Order No. PSC-95-0518-FOF-GU, Docket No. 940620-GU.													
15	4060	AMORTIZATION OF ACQUISITION ADJUSTMENT													
16		SFNG Acquisition (1)	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 32,016
17		FPUC Acquisition (2)	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	1,789,692
18		Indiantown Gas Company Acquisition (3)	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	49,716
19			\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 1,871,424
20		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$1,871,424							
21		(1) EFFECTIVE DATE:						November 2004							
22		(2) EFFECTIVE DATE:						January 2012							
23		(3) EFFECTIVE DATE:						August 2010							
24		(1 & 2) AMORTIZATION/RECOVERY PERIOD:						30 years							
25		(3) AMORTIZATION/RECOVERY PERIOD:						15 years							
26		(1) REASON: Recovery of purchase price premium paid by FPUC as a positive acquisition adjustment. Order No. PSC-04-1110-PAA-GU, Docket No. 040216-GU.													
27		(2) REASON: Recovery of purchase price premium paid by Chesapeake Utilities Corp. as a positive acquisition adjustment. Order No. PSC-12-0010-PAA-GU, Docket No. 110133-GU.													
28		(3) REASON: Recovery of a positive acquisition adjustment for the purchase of Indiantown Gas Company and to place the positive acquisition adjustment on the books of FPUC Indiantown Division. Order No. PSC-14-0015-PAA-GU, Docket No. 120311-GU.													
29	4050	AMORTIZATION OF NW PIPELINE FEE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 18,000
30		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$18,000							
31		EFFECTIVE DATE:						May 2018							
32		AMORTIZATION/RECOVERY PERIOD:						25 years							
33		REASON: Amortization of NW Pipeline origination fee.													

Florida Public Service Commission

Explanation: Provide a schedule for each amortization/recovery amount by account or sub-account proposed for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2023

Company: Florida Public Utilities Company Consolidated Gas

Witness: M. Napier

Docket No.: 20220067-GU

Line No.	Acct. Sub-Acct. No.	Plant Account Title	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total Amort/Rec Expense
34		AMORTIZATION RELATED TO 2017 TAX REFORM													
35	4060	FN Acquisition Adjustment (1)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (298,560)
36	4050 / 4060	Excess Deferred Tax (2)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(195,597)
37			\$ (41,180)	\$ (41,180)	\$ (41,180)	\$ (41,180)	\$ (41,180)	\$ (41,180)	\$ (41,180)	\$ (41,180)	\$ (41,180)	\$ (41,180)	\$ (41,180)	\$ (41,180)	\$ (494,157)
38		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						(494,157)							
39		EFFECTIVE DATE:						March 2019							
40		(1) AMORTIZATION/RECOVERY PERIOD:						22 years							
41		(2) AMORTIZATION/RECOVERY PERIOD:						10/26 years							
42		REASON:						Recovery of excess deferred tax and acquisition adjustment related to 2017 tax reform. Order No. PSC-2019-0076 to 0079-FOF-GU, Docket No. 20180051 to 0054-GU							
43	407A	AMORTIZATION OF AEP - EXCESS MACC	\$ 24,232	\$ 24,572	\$ 25,352	\$ 26,636	\$ 27,177	\$ 29,607	\$ 30,246	\$ 25,142	\$ 26,644	\$ 29,333	\$ 30,748	\$ 32,179	\$ 331,868
44			\$ 24,232	\$ 24,572	\$ 25,352	\$ 26,636	\$ 27,177	\$ 29,607	\$ 30,246	\$ 25,142	\$ 26,644	\$ 29,333	\$ 30,748	\$ 32,179	\$ 331,868
45		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$331,868							
46		EFFECTIVE DATE:						1995							
47		AMORTIZATION/RECOVERY PERIOD:						10 years							
48		REASON:						Recovery of excess MACC. Order No. PSC-04-1110-PAA-GU, Docket No. 040216-GU.							
49		TOTAL AMORTIZATION	\$ 202,956	\$ 203,739	\$ 204,441	\$ 205,805	\$ 206,299	\$ 208,647	\$ 209,248	\$ 203,515	\$ 204,805	\$ 207,264	\$ 208,435	\$ 209,686	\$ 2,474,840
50		Summary of FPUC Acquisition Adjustment booked:													
51	4060	Amortization of Acq. Adj. With Deferred Tax	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 1,789,692
52	4111	Amortization of Deferred Tax	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(426,996)
53	4060	Amortization of Tax Rate Change on Acq. Adj.	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(298,560)
54	4101	Amortization of Deferred Tax for Tax Rate Change	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	75,672
55		Net Approved Acquisition Adjustment Amort	\$ 94,984	\$ 94,984	\$ 94,984	\$ 94,984	\$ 94,984	\$ 94,984	\$ 94,984	\$ 94,984	\$ 94,984	\$ 94,984	\$ 94,984	\$ 94,984	\$ 1,139,808



Florida Public Service Commission

Explanation: Provide a schedule showing the allocation of depreciation and amortization expense for the projected test year. This data should correspond to the data presented in schedule G-1 page 18 of 28.

Type of Data Shown: Projected Test Year: 12/31/2023  
Witness: M. Napier / M. Cassel

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	12 Month Total
1	374	LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-
5	390	STRUCTURES & IMPROVEMENTS	128	128	128	128	128	128	128	128	128	128	128	128	1,534
6	3902	LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3910	OFFICE FURN & EQUIPMENT	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	2,448	29,380
8	3912	COMPUTER AND PERIPHERY	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	16,983	203,801
9	3913	COMPUTER HARDWARE	(2,940)	(2,940)	(2,940)	(2,940)	(2,940)	(2,940)	(2,940)	(2,940)	(2,940)	(2,940)	(2,940)	(2,940)	(35,278)
10	3914	FURNITURE AND FIXTURES	999	999	999	999	999	999	999	999	999	999	999	999	11,990
11	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-
13	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
14	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
15	397	COMPUTER EQUIPMENT	4,107	4,107	4,107	4,107	4,107	4,107	4,107	4,107	4,107	4,107	4,107	4,107	49,288
16	398	MISC EQUIP (SPECIFY)	161	161	161	161	161	161	161	161	161	161	161	161	1,937
17		TOTAL	\$ 21,888	\$ 21,888	\$ 21,888	\$ 21,888	\$ 21,888	\$ 21,888	\$ 21,888	\$ 21,888	\$ 21,888	\$ 21,888	\$ 21,888	\$ 21,888	\$ 262,652

  

	12 Month TOTAL	Non-Utility %	12 Month Non-Utility	12 Month Utility Consolidated	FPUC %	12 Month Utility FPUC	CFG %	12 Month Utility CFG	Indiantown %	12 Month Utility Indiantown	Ft. Meade %	12 Month Utility Ft. Meade	Method of Allocation
17	-	71.30%	-	-	19.88%	-	8.54%	-	0.18%	-	0.10%	-	
18	-	71.30%	-	-	19.88%	-	8.54%	-	0.18%	-	0.10%	-	
19	-	71.30%	-	-	19.88%	-	8.54%	-	0.18%	-	0.10%	-	
20	-	71.30%	-	-	19.88%	-	8.54%	-	0.18%	-	0.10%	-	
21	1,534	71.30%	1,094	440	19.88%	305	8.54%	131	0.18%	3	0.10%	2	By Dept By Use
22	-	71.30%	-	-	19.88%	-	8.54%	-	0.18%	-	0.10%	-	
23	29,380	71.30%	20,948	8,432	19.88%	5,840	8.54%	2,508	0.18%	54	0.10%	30	By Dept By Use
24	203,801	71.30%	145,311	58,490	19.88%	40,512	8.54%	17,395	0.18%	373	0.10%	211	By Dept By Use
25	(35,278)	71.30%	(25,153)	(10,125)	19.88%	(7,013)	8.54%	(3,011)	0.18%	(64)	0.10%	(36)	By Dept By Use
26	11,990	71.30%	8,549	3,441	19.88%	2,383	8.54%	1,023	0.18%	22	0.10%	12	
27	-	71.30%	-	-	19.88%	-	8.54%	-	0.18%	-	0.10%	-	
28	-	71.30%	-	-	19.88%	-	8.54%	-	0.18%	-	0.10%	-	
29	-	71.30%	-	-	19.88%	-	8.54%	-	0.18%	-	0.10%	-	
30	-	71.30%	-	-	19.88%	-	8.54%	-	0.18%	-	0.10%	-	
31	49,288	71.30%	35,142	14,145	19.88%	9,798	8.54%	4,207	0.18%	90	0.10%	51	By Dept By Use
32	1,937	71.30%	1,381	556	19.88%	385	8.54%	165	0.18%	4	0.10%	2	By Dept By Use
33		TOTAL	\$ 262,652	\$ 187,272	\$ 75,380		\$ 52,211	\$ 22,418		\$ 480		\$ 272	
34		Corporate Common p. 25a	\$ 2,531,243	\$ 1,845,757	\$ 685,486		\$ 481,017	\$ 201,464		\$ 2,531		\$ 473	
35		Total Common	\$ 2,793,894	\$ 2,033,029	\$ 760,866		\$ 533,228	\$ 223,882		\$ 3,011		\$ 745	

Florida Public Service Commission

Explanation: Provide a schedule showing the allocation of depreciation and amortization expense for the projected test year. This data should correspond to the data presented in schedule G-1 page 18 of 28.

Type of Data Shown: Projected Test Year: 12/31/2023  
Witness: M. Napier / M. Cassel

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	12 Month Total
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-
5	390	STRUCTURES & IMPROVEMENTS	21,616	21,616	21,616	21,616	21,616	21,616	21,616	21,616	21,616	21,616	21,616	21,616	259,390
6	3902	LEASEHOLD IMPROVEMENTS	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	42,588
7	3910	OFFICE FURN & EQUIPMENT	10,537	10,537	10,537	10,537	10,537	10,537	10,537	10,537	10,537	10,537	10,537	10,537	126,443
8	3911	COMPUTER & PERIPH	65,614	68,954	68,954	68,954	68,954	71,737	71,737	71,737	71,737	71,737	71,737	73,365	845,216
9	3912	COMPUTER AND PERIPHERY	28,066	28,066	28,066	28,066	28,066	28,066	28,066	28,066	28,066	28,066	28,066	28,066	336,787
10	3913	COMPUTER HARDWARE	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	19,152
11	3914	SYSTEM SOFTWARE	64,899	64,899	64,899	64,899	64,899	64,899	64,899	64,899	64,899	64,899	64,899	64,899	778,784
12	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-
14	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
15	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
16	397	COMPUTER EQUIPMENT	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	122,882
17	398	MISC EQUIP (SPECIFY)	-	-	-	-	-	-	-	-	-	-	-	-	-
18		TOTAL	206,116	209,456	209,456	209,456	209,456	212,239	212,239	212,239	212,239	212,239	212,239	213,867	2,531,243
19	301	ORGANIZATION	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
20	375	STRUCTURES & IMPROVEMENTS	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
21	387	OTHER EQUIPMENT	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
22	389	LAND	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
23	390	STRUCTURES & IMPROVEMENTS	259,390	72.92%	189,145	70,246	19.00%	49,292	7.96%	20,645	0.10%	259	0.02%	49	By Dept By Use
24	3902	LEASEHOLD IMPROVEMENTS	42,588	72.92%	31,055	11,533	19.00%	8,093	7.96%	3,390	0.10%	43	0.02%	8	By Dept By Use
25	3910	OFFICE FURN & EQUIPMENT	126,443	72.92%	92,201	34,242	19.00%	24,028	7.96%	10,064	0.10%	126	0.02%	24	By Dept By Use
26	3911	COMPUTER & PERIPH	845,216	72.92%	616,323	228,893	19.00%	160,618	7.96%	67,272	0.10%	845	0.02%	158	By Dept By Use
27	3912	COMPUTER AND PERIPHERY	336,787	72.92%	245,582	91,205	19.00%	64,000	7.96%	26,805	0.10%	337	0.02%	63	By Dept By Use
28	3913	COMPUTER HARDWARE	19,152	72.92%	13,965	5,186	19.00%	3,639	7.96%	1,524	0.10%	19	0.02%	4	By Dept By Use
29	3914	SYSTEM SOFTWARE	778,784	72.92%	567,881	210,902	19.00%	147,994	7.96%	61,984	0.10%	779	0.02%	146	By Dept By Use
30	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
31	3922	AUTOS & TRUCKS	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
32	394	TOOL, SHOP, & GARAGE EQUIP	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
33	396	POWER OPERATED EQUIPMENT	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
34	397	COMPUTER EQUIPMENT	122,882	72.92%	89,604	33,278	19.00%	23,351	7.96%	9,780	0.10%	123	0.02%	23	By Dept By Use
35	398	MISC EQUIP (SPECIFY)	-	72.92%	-	-	19.00%	-	7.96%	-	0.10%	-	0.02%	-	-
36		TOTAL	\$ 2,531,243		\$ 1,845,757	\$ 685,486		\$ 481,017		\$ 201,464		\$ 2,531		\$ 473	

Florida Public Service Commission

Explanation: Provide a reconciliation between the total operating income tax provision and the current income taxes on operating income for the historic base year + 1.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	Reference	Total Per Books	Utility Adjustments	Utility Adjusted
1	CURRENT INCOME TAX EXPENSE		2,070,537	(383,841)	1,686,696
2	DEFERRED INCOME TAX EXPENSE		2,304,198	-	2,304,198
3	ITC REALIZED THIS YEAR		-	-	-
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		-	-	-
5	PARENT DEBT ADJUSTMENT		-	-	-
6	TOTAL INCOME TAX EXPENSE		<u>4,374,736</u>	<u>(383,841)</u>	<u>3,990,895</u>

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide the calculation of state and federal income taxes for the historic base year + 1. Provide detail on adjustments to income taxes and investment tax credits.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Galtman

Line No.	Description	Amount	Amount	*Detail of Adjustments to Taxable Income LINE 5	Amount
1	NET UTILITY OPERATING INCOME		\$ 18,253,973	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	(6,412,826)
2	ADD INCOME TAX ACCOUNTS		4,374,735	2) SEE DETAIL G-28	(1,915,324)
3	LESS INTEREST CHARGES		(5,885,035)	3) PERMANENT DIFFERENCES	1,614,245
4	TAXABLE INCOME PER BOOKS		16,743,673	4) RETURN TO PROVISION	(19,133)
				TOTAL ADJUSTMENTS	\$(6,733,038)
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(6,733,038)		
6	TAXABLE INCOME		10,010,636		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		(10,740,121)		
8	STATE TAXABLE INCOME		(729,485)		
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(40,122)			
10	EMERGENCY EXCISE	-			
11				*Detail of Adjustments to State Taxable Income LINE 7	
12	STATE TAX - CURRENT	(40,122)	(40,122)	1) STATE DECOUPLING	(10,740,121)
				2)	-
				3)	-
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*			TOTAL ADJUSTMENTS	\$(10,740,121)
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		10,050,757		
15	FEDERAL INCOME TAX RATE (APPLICABLE RATE 21%)		21%		
16	FEDERAL INCOME TAX BEFORE CREDITS		2,110,659		
17					
18	FEDERAL TAX - CURRENT		\$ 2,110,659		
				*Detail of Adjustments to Federal Taxable Income LINE 13	
19	SUMMARY: STATE TAX - CURRENT		(40,122)	1)	-
20	FEDERAL TAX - CURRENT		2,110,659	2)	-
				3)	-
21	TOTAL CURRENT INCOME TAX EXPENSE		\$ 2,070,537	TOTAL ADJUSTMENTS	\$ -

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide the calculation of total deferred income taxes for the historic base year + 1. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Galtman

Deferred Income Taxes - Year Ended 12/31/2022

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$ 20,307,884	\$ -	\$ 20,307,884
2	BOOK DEPRECIATION AND AMORTIZATION	13,895,058	-	13,895,058
3	DIFFERENCE	6,412,826	-	6,412,826
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	STATE DECOUPLING	10,740,121	-	10,740,121
5	CUSTOMER BASED INTANGIBLES	(722,659)	-	(722,659)
6	BAD DEBTS	600,966	-	600,966
7	CONSERVATION	(384,168)	-	(384,168)
8	ENVIRONMENTAL	352,921	-	352,921
9	FLEX REVENUE	45,932	-	45,932
10	GRIP OVER-RECOVERIES	(329,145)	-	(329,145)
11	RESERVE FOR INSURANCE DEDUCTIBLES	(178,779)	-	(178,779)
12	LEASES	940,658	-	940,658
13	PIPING AND CONVERSION	(21,523)	-	(21,523)
14	PURCHASED GAS COSTS	1,198,746	-	1,198,746
15	PENSION	662,973	-	662,973
16	POST RETIREMENT BENEFITS	195,623	-	195,623
17	RATE CASE COSTS	(315,933)	-	(315,933)
18	SELF INSURANCE	(59,018)	-	(59,018)
19	STORM RESERVE	7,416	-	7,416
20	CAPITALIZED OVERHEAD	(78,686)	-	(78,686)
21	RTP	109,557	-	109,557
22	TOTAL TIMING DIFFERENCES	19,177,828	-	19,177,828
23	STATE TAX RATE	5.50%	5.50%	5.50%
24	STATE DEFERRED TAXES (LINE 22 x LINE 23)	1,054,781	-	1,054,781
25	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 22 - LINE 24- LINE 4)	7,382,926	-	7,382,926
26	FEDERAL TAX RATE	21.00%	21.00%	21.00%
27	FEDERAL DEFERRED TAXES (LINE 25 x LINE 26)	1,550,414	-	1,550,414
28	DEFERRED ONLY ADJUSTMENTS	(300,997)	-	(300,997)
29	FEDERAL DEFERRED TAXES	1,249,418	-	1,249,418
30	ADD STATE DEFERRED TAXES (LINE 24)	1,054,781	-	1,054,781
31	TOTAL DEFERRED TAX EXPENSE	\$ 2,304,198	\$ -	\$ 2,304,198

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas

Explanation: Provide a reconciliation between the total operating income tax provision and the current income taxes on operating income for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Galtman

Docket No.: 20220067-GU

Line No.	Description	Reference	Total Per Books	Utility Adjustments	Utility Adjusted
1	CURRENT INCOME TAX EXPENSE		\$ 701,159	\$ (967,317)	\$ (266,158)
2	DEFERRED INCOME TAX EXPENSE		2,244,058	-	2,244,058
3	ITC REALIZED THIS YEAR		-	-	-
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		-	-	-
5	PARENT DEBT ADJUSTMENT		-	-	-
6	TOTAL INCOME TAX EXPENSE		\$ 2,945,218	\$ (967,317)	\$ 1,977,901

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide the calculation of state and federal income taxes for the projected test year. Provide detail on adjustments to income taxes and investment tax credits.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Galtman

Line No.	Description	Amount	Amount	*Detail of Adjustments to Taxable Income LINE 5	Amount
1	NET UTILITY OPERATING INCOME		\$ 14,266,649	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	(6,067,211)
2	ADD INCOME TAX ACCOUNTS		2,944,435	2) SEE DETAIL G-28	(1,915,324)
3	LESS INTEREST CHARGES		(6,106,348)	3) PERMANENT DIFFERENCES	1,614,245
				4) RETURN TO PROVISION	(128,762)
4	TAXABLE INCOME PER BOOKS		<u>11,104,736</u>	TOTAL ADJUSTMENTS	<u>\$ (6,497,052)</u>
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(6,497,052)		
6	TAXABLE INCOME		<u>4,607,684</u>		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		(10,740,121)		
8	STATE TAXABLE INCOME		(6,132,437)		
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(337,284)			
10	EMERGENCY EXCISE	-			
11				*Detail of Adjustments to State Taxable Income LINE 7	
12	STATE TAX - CURRENT	<u>(337,284)</u>	(337,284)	1) STATE DECOUPLING	(10,740,121)
				2)	-
				3)	-
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*			TOTAL ADJUSTMENTS	<u>\$ (10,740,121)</u>
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		<u>4,944,968</u>		
15	FEDERAL INCOME TAX RATE (APPLICABLE RATE 21%)		21%		
16	FEDERAL INCOME TAX BEFORE CREDITS		<u>1,038,443</u>		
17					
18	FEDERAL TAX - CURRENT		<u>\$ 1,038,443</u>		
				*Detail of Adjustments to Federal Taxable Income LINE 13	
19	SUMMARY: STATE TAX - CURRENT		(337,284)	1)	-
20	FEDERAL TAX - CURRENT		1,038,443	2)	-
				3)	-
21	TOTAL CURRENT INCOME TAX EXPENSE		<u>\$ 701,159</u>	TOTAL ADJUSTMENTS	<u>\$ -</u>

Supporting Schedules: G-6 p.3

Recap Schedules: G-2 p.29

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide the calculation of total deferred income taxes for the projected test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Type of Data Shown: Projected Test Year: 12/31/2023  
 Witness: M. Galtman

Deferred Income Taxes - Year Ended 12/31/2023

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$ 20,628,424	\$ -	\$ 20,628,424
2	BOOK DEPRECIATION AND AMORTIZATION	14,561,213	-	14,561,213
3	DIFFERENCE	6,067,211	-	6,067,211
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	STATE DECOUPLING	10,740,121	-	10,740,121
5	CUSTOMER BASED INTANGIBLES	(722,659)	-	(722,659)
6	BAD DEBTS	600,966	-	600,966
7	CONSERVATION	(384,168)	-	(384,168)
8	ENVIRONMENTAL	352,921	-	352,921
9	FLEX REVENUE	45,932	-	45,932
10	GRIP OVER-RECOVERIES	(329,145)	-	(329,145)
11	RESERVE FOR INSURANCE DEDUCTIBLES	(178,779)	-	(178,779)
12	LEASES	940,658	-	940,658
13	PIPING AND CONVERSION	(21,523)	-	(21,523)
14	PURCHASED GAS COSTS	1,198,746	-	1,198,746
15	PENSION	662,973	-	662,973
16	POST RETIREMENT BENEFITS	195,623	-	195,623
17	RATE CASE COSTS	(315,933)	-	(315,933)
18	SELF INSURANCE	(59,018)	-	(59,018)
19	STORM RESERVE	7,416	-	7,416
20	CAPITALIZED OVERHEAD	(78,686)	-	(78,686)
21	RTP	109,557	-	109,557
22	TOTAL TIMING DIFFERENCES	18,832,213	-	18,832,213
23	STATE TAX RATE	5.50%	5.50%	5.50%
24	STATE DEFERRED TAXES (LINE 22 x LINE 23)	1,035,772	-	1,035,772
25	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 22 - LINE 24- LINE 4)	7,056,321	-	7,056,321
26	FEDERAL TAX RATE	21.00%	21.00%	21.00%
27	FEDERAL DEFERRED TAXES (LINE 25 x LINE 26)	1,481,827	-	1,481,827
28	DEFERRED ONLY ADJUSTMENTS	(273,541)	-	(273,541)
29	FEDERAL DEFERRED TAXES	1,208,287	-	1,208,287
30	ADD STATE DEFERRED TAXES (LINE 24)	1,035,772	-	1,035,772
31	TOTAL DEFERRED TAX EXPENSE	\$ 2,244,058	\$ -	\$ 2,244,058



FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED GAS  
DOCKET NO. 20220067-GU  
MINIMUM FILING REQUIREMENTS  
**SCHEDULE G3 - G7 - PROJECTED TEST YEAR - RATE OF RETURN**  
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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13 month average cost of capital for the historic base year + 1.

Type of Data Shown:  
 Historic Base Yr + 1: 12/31/2022  
 Witness: M. Cassel, N. Russell

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	Per Books	Adjustments		Adjusted	Ratio	Cost Rate	Weighted Cost	Interest Expense
			Specific	Prorata					
1	COMMON EQUITY	\$ 123,767,588	\$ (2,469,682)	\$ 72,193,158	\$ 193,491,065	42.78%	10.84%	4.64%	
2	LONG TERM DEBT	89,137,959	-	51,993,829	141,131,787	31.20%	3.44%	1.07%	4,854,933
3	SHORT TERM DEBT	24,818,661	-	14,476,630	39,295,291	8.69%	1.98%	0.17%	778,047
4	CUSTOMER DEPOSITS	10,657,188	-	-	10,657,188	2.36%	2.37%	0.06%	252,055
5	DEFERRED TAXES	40,437,086	-	-	40,437,086	8.94%			5,885,035
6	DEFERRED TAX COMMON	655	-	-	655	0.00%			
7	REGULATORY TAX LIAB	27,324,507	-	-	27,324,507	6.04%			
8	REGULATORY TAX LIAB COMMON	7,245	-	-	7,245	0.00%			
9	TOTAL	\$ 316,150,890	\$ (2,469,682)	\$ 138,663,616	\$ 452,344,825	100.00%	18.63%	5.94%	

PARENT EQUITY	\$ 825,587,884	52.06%
PARENT LONG-TERM DEBT	\$ 594,592,008	37.50%
PARENT SHORT-TERM DEBT	\$ 165,552,116	10.44%
	<u>\$ 1,585,732,008</u>	<u>100.00%</u>

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating a 13 month average cost of capital for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Cassel, N. Russell, P. Moul

Line No.	Description	Per Books	Adjustments		Adjusted	Ratio	Cost Rate	Weighted Cost	Interest
			Specific	Prorata					
1	COMMON EQUITY	\$ 138,114,052	\$ (2,469,682)	\$ 69,706,021	\$ 205,350,391	45.143%	11.25%	5.08%	
2	LONG TERM DEBT	98,721,741	-	49,824,762	148,546,502	32.66%	3.48%	1.14%	5,169,418
3	SHORT TERM DEBT	13,816,704	-	6,973,276	20,789,980	4.57%	3.28%	0.15%	681,911
4	CUSTOMER DEPOSITS	10,782,475	-	-	10,782,475	2.37%	2.37%	0.06%	255,018
5	DEFERRED TAXES	42,152,613	-	-	42,152,613	9.27%			6,106,348
6	DEFFERED TAX COMMON	79,591	-	-	79,591	0.02%			
7	REGULATORY TAX LIAB	27,159,827	-	-	27,159,827	5.98%			
8	REGULATORY TAX LIAB COM	25,774	-	-	25,774	0.01%			
9	TOTAL	\$ 330,852,776	\$ (2,469,682)	\$ 126,504,060	\$ 454,887,154	100.00%		6.43%	

PARENT EQUITY	\$ 923,457,676	55.10%
PARENT LONG-TERM DEBT	\$ 660,072,946	39.39%
PARENT SHORT-TERM DEBT	\$ 92,381,195	5.51%
	\$ 1,675,911,817	100.00%

Florida Public Service Commission

Explanation: Provide analysis, as specified, of each outstanding issue of long-term debt, on a 13 month average basis, for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2023  
Witness: N. Russell

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	(1) Issue	(2) Issue Date	(3) Maturity Date	(4) 13-Month Avg. Principal 12/31/2023	(5) (Premium) Discount	(6) 13-Month Avg. Issuing Expense	(7) Net (5)+(6)	(8) Life (Years)	(9) Amortization	(10) Interest	(11) Annual Total Cost (9)+(10)	
1	5.93%	10/31/2008	10/31/2023	\$ 1,615,385	\$ -	\$ 109	\$ 109	15	\$ 286	\$ 96,362	\$ 96,648	
2	5.68%	6/24/2011	6/30/2026	10,038,462	-	1,954	1,954	15	1,136	562,793	563,929	
3	6.43%	5/2/2013	5/2/2028	3,769,231	-	1,747	1,747	15	652	240,053	240,705	
4	3.73%	12/16/2013	12/16/2028	11,846,154	-	11,566	11,566	15	3,905	441,383	445,288	
5	3.88%	5/15/2014	5/15/2029	31,923,077	-	37,130	37,130	15	11,720	1,228,667	1,240,387	
6	3.25%	4/21/2017	4/30/2032	62,461,538	-	58,977	58,977	15	14,868	2,019,063	2,033,931	
7	3.48%	5/21/2018	5/31/2038	50,000,000	-	66,809	66,809	20	6,408	1,740,000	1,746,408	
8	3.58%	11/15/2018	11/30/2038	50,000,000	-	67,100	67,100	20	6,120	1,790,000	1,796,120	
9	3.98%	8/13/2019	8/20/2039	100,000,000	-	126,427	126,427	20	10,836	3,980,000	3,990,836	
10	2.98%	12/20/2019	12/20/2034	70,000,000	-	110,422	110,422	15	15,780	2,086,000	2,101,780	
11	3.00%	7/15/2020	7/15/2035	50,000,000	-	66,787	66,787	15	8,808	1,500,000	1,508,808	
12	2.96%	8/15/2020	8/15/2035	40,000,000	-	53,267	53,267	15	6,948	1,184,000	1,190,948	
13	2.49%	12/20/2021	1/25/2037	50,000,000	-	102,367	102,367	15	6,672	1,245,000	1,251,672	
14	2.95%	3/15/2022	3/15/2042	50,000,000	-	58,333	58,333	20	7,182	1,475,000	1,482,182	
15	4.00%	12/1/2022	12/1/2037	80,000,000	-	153,778	153,778	15	10,667	3,200,000	3,210,667	
16	9.08%	FPUC Unamortized Debt				-	610,799	610,799	15	73,701	-	73,701
17		Unamortized Shelf Agreements expense				-	53,329	53,329	15	6,732	-	6,732
18	TOTAL			\$ 661,653,847	\$ -	\$ 1,580,901	\$ 1,580,901		\$ 192,421	\$ 22,788,321	\$ 22,980,742	
19	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			(1,580,901)								
20	NET			<u>\$660,072,946</u>								
21	INTEREST RATE			<u>3.48%</u>								

Florida Public Service Commission

Explanation: Provide analysis of short term debt including each outstanding issue of short term debt on 13 month average for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: N. Russell

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Outstanding Short Term Debt

Line No.	(1) Description	(2) Average Interest Expense	(3) Maturity Date	(4) Average Amount Outstanding Projected Test Year	(5) Effective Cost Rate (2)/(4)
1	\$400M Unsecured Revolving Credit Facility	\$ 3,033,611	Aug-26	\$ 92,381,195	3.28%
2		\$ 3,033,611		\$ 92,381,195	3.28%

Florida Public Service Commission

Explanation: Provide analysis, as specified, of preferred stock on a 13 month average basis for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: N. Russell

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Issue	Projected Issue Date	Call Provisions or Special Restrictions	Principal Amount Outstanding	Discount or Premium Associated With (4)	Issuing Expense Associated iwht (4)	Net Proceeds (4)+(5)-(6)	Coupon Rate	Dollar Dividends (8 X 4)	Effective Cost Rate (9)/(7)

**The Company does not have any preferred stock.**

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Florida Public Service Commission

Explanation: Provide analysis of common stock issues, as specified, for the projected test year.

Type of Data Shown:

Company: Florida Public Utilities Company Consolidated Gas

Projected Test Year: 12/31/2023

Witness: N. Russell

Docket No.: 20220067-GU

Line No.	(1) Method of Issue	(2) Projected Price Per Share	(3) Projected Shares To Be Issued	(4) Projected Gross Proceeds (2)X(3)	(5) Projected Issue Expenses	(6) Projected Net Proceeds (4)-(5)	(7) Net Proceeds Per Share (6)/(3)	(8) Projected Total Shares Outstanding																											
1	BEGINNING BALANCE					\$ 379,702,477		17,655,410																											
2	Dividend Reinvestment Plan - 2022	\$134	272,631	\$36,586,000	\$143,500	\$ 36,442,500	\$134	17,928,041																											
3	Stock & Incentive Compensation Plan - March 2022	\$130	40,000	\$5,200,000	\$0	\$ 5,200,000	\$130	17,968,041																											
4	Directors Stock Compensation - May 2022	\$130	7,000	\$910,000	\$0	\$ 910,000	\$130	17,975,041																											
5	Retirement Savings Plan -June 2022	\$130	15,000	\$1,950,000	\$0	\$ 1,950,000	\$130	17,990,041																											
6	Dividend Reinvestment Plan- 2023	\$137	231,184	\$31,765,218	\$123,000	\$ 31,642,218	\$137	18,221,225																											
7	Stock & Incentive Compensation Plan - March 2023	\$138	42,000	\$5,787,600	\$0	\$ 5,787,600	\$138	18,263,225																											
8	Directors Stock Compensation - May 2023	\$138	7,350	\$1,012,830	\$0	\$ 1,012,830	\$138	18,270,575																											
9	Retirement Savings Plan -June 2023	\$138	15,750	\$2,170,350	\$0	\$ 2,170,350	\$138	18,286,325																											
10	END OF YEAR BALANCE					\$ 464,817,975																													
11	<table border="1"> <thead> <tr> <th></th> <th>13-Monh Avg. 2022</th> <th>13-Month Avg. 2023</th> </tr> </thead> <tbody> <tr> <td>12</td> <td>Stockholder Equity</td> <td>\$ 10,680,697</td> <td>\$ 10,836,113</td> </tr> <tr> <td>13</td> <td>Additional Paid-in Capital</td> <td>390,239,761</td> <td>433,211,356</td> </tr> <tr> <td>14</td> <td>Retained Earnings</td> <td>424,667,426</td> <td>479,410,207</td> </tr> <tr> <td>15</td> <td></td> <td></td> <td></td> </tr> <tr> <td>16</td> <td></td> <td>\$ 825,587,884</td> <td>\$ 923,457,676</td> </tr> <tr> <td>17</td> <td>Less Other Comprehensive Loss</td> <td>\$ 825,587,884</td> <td>\$ 923,457,676</td> </tr> </tbody> </table>									13-Monh Avg. 2022	13-Month Avg. 2023	12	Stockholder Equity	\$ 10,680,697	\$ 10,836,113	13	Additional Paid-in Capital	390,239,761	433,211,356	14	Retained Earnings	424,667,426	479,410,207	15				16		\$ 825,587,884	\$ 923,457,676	17	Less Other Comprehensive Loss	\$ 825,587,884	\$ 923,457,676
	13-Monh Avg. 2022	13-Month Avg. 2023																																	
12	Stockholder Equity	\$ 10,680,697	\$ 10,836,113																																
13	Additional Paid-in Capital	390,239,761	433,211,356																																
14	Retained Earnings	424,667,426	479,410,207																																
15																																			
16		\$ 825,587,884	\$ 923,457,676																																
17	Less Other Comprehensive Loss	\$ 825,587,884	\$ 923,457,676																																

Florida Public Service Commission

Explanation: Provide monthly balances, interest rates, and interest payments on customer deposits for the projected test year. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	(1) Monthh & Year	(2) Customer Deposits @ 2.00%	(3) Customer Deposits @ 3.00%	(4) Inactive Customer Deposits	(5) Total Customer Deposits (2)+(3)+(4)	(6) Interest Expense (2)*(2%/12)	(7) Interest Expense (3)*(3%/12)	(8) Total Interest (6)+(7)
1	12/22	6,009,934	4,396,345	262,004	10,668,283	\$ 10,017	\$ 10,991	\$ 21,007
2	1/23	6,020,578	4,404,271	262,467	10,687,316	10,034	11,011	21,045
3	2/23	6,031,221	4,412,197	262,930	10,706,348	10,052	11,030	21,083
4	3/23	6,041,863	4,420,123	263,394	10,725,380	10,070	11,050	21,120
5	4/23	6,052,506	4,428,048	263,857	10,744,411	10,088	11,070	21,158
6	5/23	6,063,148	4,435,974	264,321	10,763,443	10,105	11,090	21,195
7	6/23	6,073,792	4,443,899	264,784	10,782,475	10,123	11,110	21,233
8	7/23	6,084,434	4,451,825	265,247	10,801,506	10,141	11,130	21,270
9	8/23	6,095,078	4,459,751	265,711	10,820,540	10,158	11,149	21,308
10	9/23	6,105,719	4,467,677	266,174	10,839,570	10,176	11,169	21,345
11	10/23	6,116,362	4,475,602	266,637	10,858,601	10,194	11,189	21,383
12	11/23	6,127,005	4,483,530	267,101	10,877,636	10,212	11,209	21,421
13	12/23	6,137,647	4,491,455	267,564	10,896,666	10,229	11,229	21,458
14				13-MONTH AVG.	10,782,475	121,582	133,436	255,018
15				EFFECTIVE INTEREST RATE	2.37%			



Florida Public Service Commission

Explanation: Provide the information, as specified, for financing plans and assumptions.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: N. Russell

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	(1) Type of Issue	(2) Date of Issue	(3) Capitalization	<u>For Bonds</u>		<u>For Stock</u>		(8) Issue Cost	(9) Principal Amount	(10) Other Assumptions
				(4) Interest Rate	(5) Life in Years	(6) No. of Shares	(7) Market Price			
1	Senior Notes	Mar-22	\$50,000,000	2.95%	20			\$62,500	\$50,000,000	
2	Senior Notes	Dec-22	\$80,000,000	3.75%	15			\$160,000	\$80,000,000	
3	Common Stock	Various				478,805	\$136	\$266,500	\$655,000,000	Common Stock may be issued using at-the-market offerings, Dividend Reinvestment & Direct Stock Purchase Plan, overnight offerings or other traditional forms of equity issuance.

Capital Structure Objectives:	(11) Components	(12) Percent of Total
4	LONG TERM DEBT	39.41%
5	PREFERRED STOCK	
6	COMMON EQUITY	55.08%
7	OTHER (EXPLAIN)	5.51% Current Portion of Long-term Debt and Short-term Borrowings

Florida Public Service Commission

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Explanation: Provide calculations for the following - interest coverage ratios and preferred dividend coverage (including and excluding AFUDC for eachindicator) for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Indicator	Year Ended 12/31/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>			
1	EARNINGS BEFORE INTEREST (INCLUDING AFUCD)	\$ 14,266,649	\$ 32,046,139
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR. No AFUDC	-	-
3	INCOME TAXES	2,944,435	1,977,118
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	17,211,084	34,023,257
5	INTEREST (BEFORE DEDUCTING AFUDC)	6,109,433	6,109,433
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	2.82	5.57
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$ 8,157,215	\$ 25,936,705
8	PREFERRED DIVIDENDS	None	None
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>			
10	EARNINGS BEFORE INTEREST (INCLUDING AFUCD)	14,266,649	32,046,139
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION No AFUDC	-	-
12	INCOME TAXES	2,944,435	1,977,118
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	17,211,084	34,023,257
14	INTEREST (BEFORE DEDUCTING AFUDC)	\$ 6,109,433	\$ 6,109,433
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	2.82	5.57
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$ 8,157,215	\$ 25,936,705
17	PREFERRED DIVIDENDS	None	None
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A

Florida Public Service Commission  
 Company: Florida Public Utilities Company  
 Docket No.: 20220067-GU

Explanation: Provide calculations for the following - interest coverage ratios and preferred dividend coverage (including and excluding AFUDC for each indicator) for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Indicator	Year Ended 12/31/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>			
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	\$ 11,216,596	\$ 23,159,533
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR. No AFUDC	-	-
3	INCOME TAXES	2,325,299	1,899,562
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	13,541,895	25,059,096
5	INTEREST (BEFORE DEDUCTING AFUDC)	4,621,775	4,621,775
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	2.93	5.42
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$ 6,594,821	\$ 18,537,759
8	PREFERRED DIVIDENDS	None	None
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>			
10	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	11,216,596	23,159,533
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION No AFUDC	-	-
12	INCOME TAXES	2,325,299	1,899,562
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	13,541,895	25,059,096
14	INTEREST (BEFORE DEDUCTING AFUDC)	\$ 4,621,775	\$ 4,621,775
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	2.93	5.42
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$ 6,594,821	\$ 18,537,759
17	PREFERRED DIVIDENDS	None	None
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A

Florida Public Service Commission

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Explanation: Provide calculations for the following - interest coverage ratios and preferred dividend coverage (including and excluding AFUDC for each indicator) for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Indicator	Year Ended 12/31/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>			
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	\$ 3,262,264	\$ 8,697,326
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR. No AFUDC	-	-
3	INCOME TAXES	699,837	157,716
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	3,962,101	8,855,042
5	INTEREST (BEFORE DEDUCTING AFUDC)	1,448,772	1,448,772
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	2.73	6.11
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$ 1,813,492	\$ 7,248,554
8	PREFERRED DIVIDENDS	None	None
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>			
10	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	3,262,264	8,697,326
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION No AFUDC	-	-
12	INCOME TAXES	699,837	157,716
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	3,962,101	8,855,042
14	INTEREST (BEFORE DEDUCTING AFUDC)	\$ 1,448,772	\$ 1,448,772
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	2.73	6.11
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$ 1,813,492	\$ 7,248,554
17	PREFERRED DIVIDENDS	None	None
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A

Florida Public Service Commission

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Explanation: Provide calculations for the following - interest coverage ratios and preferred dividend coverage (including and excluding AFUDC for each indicator) for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Indicator	Year Ended 12/31/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>			
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	\$ (165,062)	\$ 116,527
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR. No AFUDC	-	-
3	INCOME TAXES	(61,731)	(61,627)
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	(226,792)	54,900
5	INTEREST (BEFORE DEDUCTING AFUDC)	23,529	23,529
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	-9.64	2.33
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$ (188,590)	\$ 92,998
8	PREFERRED DIVIDENDS	None	None
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>			
10	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	(165,062)	116,527
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION No AFUDC	-	-
12	INCOME TAXES	(61,731)	(61,627)
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	(226,792)	54,900
14	INTEREST (BEFORE DEDUCTING AFUDC)	\$ 23,529	\$ 23,529
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	-9.64	2.33
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$ (188,590)	\$ 92,998
17	PREFERRED DIVIDENDS	None	None
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A

Florida Public Service Commission

Explanation: Provide calculations for the following - interest coverage ratios and preferred dividend coverage (including and excluding AFUDC for each indicator) for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	Indicator	Year Ended 12/31/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>			
1	EARNINGS BEFORE INTEREST (INCLUDING AFUCD)	\$ (47,150)	\$ 72,752
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR. No AFUDC	-	-
3	INCOME TAXES	(18,970)	(18,533)
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	(66,120)	54,219
5	INTEREST (BEFORE DEDUCTING AFUCD)	15,358	15,358
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	-4.31	3.53
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$ (62,508)	\$ 57,394
8	PREFERRED DIVIDENDS	None	None
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>			
10	EARNINGS BEFORE INTEREST (INCLUDING AFUCD)	(47,150)	72,752
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION No AFUDC	-	-
12	INCOME TAXES	(18,970)	(18,533)
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	(66,120)	54,219
14	INTEREST (BEFORE DEDUCTING AFUCD)	\$ 15,358	\$ 15,358
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	-4.31	3.53
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$ (62,508)	\$ 57,394
17	PREFERRED DIVIDENDS	None	None
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A

Supporting Schedules:

Recap Schedules: A-6

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20220067-GU

Explanation: Provide information, as specified, used to calculate the percentage of construction funds to be generated internally.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Indicator	Year Ended 12/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>FUNDS FROM CURRENT OPERATIONS:</u>			
1	NET INCOME	\$ 8,157,215	\$ 25,936,705
2	DEPRECIATION AND AMORTIZATION	17,643,710	17,643,710
3	ITC (NET) None	-	-
4	DEFERRED TAXES (NET)	2,244,058	2,244,058
5	AFUDC None	-	-
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	28,044,983	45,824,474
7	RETIREMENTS AND REDEMPTIONS	-	-
8	DIVIDENTS (PREFERRED AND COMMON)	-	-
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	28,044,983	45,824,474
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	21,499,956	21,499,956
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	130%	213%

Florida Public Service Commission

Explanation: Provide information, as specified, used to calculate the percentage of construction funds to be generated internally.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Line No.	Indicator	Year Ended 12/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>FUNDS FROM CURRENT OPERATIONS:</u>			
1	NET INCOME	\$ 6,594,821	\$ 18,537,759
2	DEPRECIATION AND AMORTIZATION	13,348,264	13,348,264
3	ITC (NET) None	-	-
4	DEFERRED TAXES (NET)	1,761,959	1,761,959
5	AFUDC None	-	-
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	21,705,044	33,647,982
7	RETIREMENTS AND REDEMPTIONS	-	-
8	DIVIDENTS (PREFERRED AND COMMON)	-	-
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	21,705,044	33,647,982
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	16,520,275	16,520,275
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	131%	204%



Florida Public Service Commission  
 Company: Florida Division of Chesapeake Utilities Corporation  
 Docket No.: 20220067-GU

Explanation: Provide information, as specified, used to calculate the percentage of construction funds to be generated internally.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Indicator	Year Ended 12/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>FUNDS FROM CURRENT OPERATIONS:</u>			
1	NET INCOME	\$ 1,813,492	\$ 7,248,554
2	DEPRECIATION AND AMORTIZATION	4,117,195	4,117,195
3	ITC (NET) None	-	-
4	DEFERRED TAXES (NET)	459,000	459,000
5	AFUDC None	-	-
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	6,389,687	11,824,749
7	RETIREMENTS AND REDEMPTIONS	-	-
8	DIVIDENDS (PREFERRED AND COMMON)	-	-
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	6,389,687	11,824,749
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	4,811,142	4,811,142
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	133%	246%

Florida Public Service Commission  
 Company: Florida Public Utilities Company Indiantown Division  
 Docket No.: 20220067-GU

Explanation: Provide information, as specified, used to calculate the percentage of construction funds to be generated internally.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Indicator	Year Ended 12/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>FUNDS FROM CURRENT OPERATIONS:</u>			
1	NET INCOME	\$ (188,590)	\$ 92,998
2	DEPRECIATION AND AMORTIZATION	133,914	133,914
3	ITC (NET) None	-	-
4	DEFERRED TAXES (NET)	(7,036)	(7,036)
5	AFUDC None	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	(61,712)	219,877
7	RETIREMENTS AND REDEMPTIONS	0	0
8	DIVIDENTS (PREFERRED AND COMMON)	0	0
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	(61,712)	219,877
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	68,289.24	68,289.24
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	-90%	322%

Florida Public Service Commission  
 Company: Florida Public Utilities Company Ft. Meade Division  
 Docket No.: 20220067-GU

Explanation: Provide information, as specified,  
 used to calculate the percentage of  
 construction funds to be generated internally.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Indicator	Year Ended 12/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>FUNDS FROM CURRENT OPERATIONS:</u>			
1	NET INCOME	\$ (62,508)	\$ 57,394
2	DEPRECIATION AND AMORTIZATION	44,336	44,336
3	ITC (NET) None	-	-
4	DEFERRED TAXES (NET)	30,135	30,135
5	AFUDC None	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	11,963	131,865
7	RETIREMENTS AND REDEMPTIONS	0	0
8	DIVIDENDS (PREFERRED AND COMMON)	0	0
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	11,963	131,865
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	100,250	100,250
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	12%	132%

Florida Public Service Commission

Explanation: Calculate the AFUDC as a percentage of income for common for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Indicator	Year Ended 12/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>AFUDC AS A PERCENTAGE OF INCOME</u>			
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	None \$ -	\$ -
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	None \$ -	\$ -
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$ -	\$ -
4	INCOME AVAILABLE FOR COMMON	\$ 8,157,215	\$ 25,936,705
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	None N/A	N/A

Florida Public Service Commission

Explanation: Calculate the AFUDC as a percentage of income for common for the projected test year.

Type of Data Shown:

Company: Florida Public Utilities Company

Projected Test Year: 12/31/2023

Witness: M. Napier

Docket No.: 20220067-GU

Line No.	Indicator		Year Ended 12/2023	
			Projected Test Year Current Rates	Projected Test Year Proposed Rates
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	None	\$ -	\$ -
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	None	-	-
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		-	-
4	INCOME AVAILABLE FOR COMMON		6,594,821	18,537,759
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	None	N/A	N/A

Florida Public Service Commission

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Explanation: Calculate the AFUDC as a percentage of income for common for the projected test

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Line No.	Indicator		Year Ended 12/2023	
			Projected Test Year Current Rates	Projected Test Year Proposed Rates
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	None	\$ -	\$ -
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	None	-	-
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		-	-
4	INCOME AVAILABLE FOR COMMON		1,813,492	7,248,554
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	None	N/A	N/A

Florida Public Service Commission

Explanation: Calculate the AFUDC as a percentage of income for common for the projected test year.

Type of Data Shown:

Projected Test Year: 12/31/2023

Company: Florida Public Utilities Company Indiantown Division

Witness: M. Napier

Docket No. 20220067-GU

Line No.	Indicator		Year Ended 12/2023	
			Projected Test Year Current Rates	Projected Test Year Proposed Rates
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	None	\$ -	\$ -
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	None	-	-
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		-	-
4	INCOME AVAILABLE FOR COMMON		(188,590)	92,998
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	None	N/A	N/A

Florida Public Service Commission

Explanation: Calculate the AFUDC as a percentage of income for common for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	Indicator		Year Ended 12/2023	
			Projected Test Year Current Rates	Projected Test Year Proposed Rates
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	None	\$ -	\$ -
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	None	-	-
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		-	-
4	INCOME AVAILABLE FOR COMMON		(62,508)	57,394
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	None	N/A	N/A



Florida Public Service Commission

Explanation: Provide the calculation  
of the revenue expansion  
factor.

Type of Data Shown:

Company: Florida Public Utilities Company Consolidated Gas

Projected Test Year: 12/31/2023

Witness: M. Napier, M. Cassel

Docket No.: 20220067-GU

Line No.	Description	%
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5030%
4	BAD DEBT RATE	0.2314%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.2656%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.4596%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	93.8060%
9	FEDERAL INCOME TAX RATE	21.0000%
10	FEDERAL INCOME TAX (8 X 9)	19.6993%
11	REVENUE EXPANSION FACTOR (8)-(10)	74.1067%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.3494

Florida Public Service Commission

Explanation: Provide the calculation of the revenue deficiency for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2023  
 Witness: M. Napier, M. Cassel

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	Amount
1	ADJUSTED RATE BASE	\$ 454,887,154
2	REQUESTED RATE OF RETURN	6.43%
3	N.O.I. REQUIREMENTS	29,249,244
4	LESS: ADJUSTED N.O.I.	11,417,702
5	N.O.I. DEFICIENCY	<u>17,831,542</u>
6	EXPANSION FACTOR	1.3494
7	REVENUE DEFICIENCY	<u>24,061,982</u>
8	GRIP SURCHARGE REVENUE EMBEDDED IN BASE RATES	19,755,931
9	TOTAL REVENUE REQUIREMENT	<u><u>\$ 43,817,913</u></u>

Florida Public Service Commission

Explanation: Provide the major assumptions used to develop the projected test year ending 12/31/2023.

Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Napier, M. Cassel

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

1 PLANT IN SERVICE AND ACCUMULATED DEPRECIATION:

- A. ADDITIONS: Plant additions are based on construction budgets prepared by operational management. Large projects are added on their expected completion dates. Non-revenue producing plant additions are based on averages of historical additions. General plant additions are based on needs associated with service area growth, replacement, and upgrading of equipment and facilities.
- B. RETIREMENTS: Retirements are based projected retirements for the budgeted plant additions that replace existing assets along with a two year average for re-occurring retirements.
- C. CWIP and RWIP: CWIP is projected based on the monthly capital expenditures and the additions moving to plant-in-service. RWIP is projected to be zero with an assumption that retirements will be closed monthly.
- D. PLANT ALLOCATIONS: Florida Common and Corporate Common plant and accumulated depreciation were allocated using the 2021 allocation factors which were based on estimated usage of the assets. The allocation of the Florida Corporate office was changed in 2023 based on changes in the use of the employees working in the building.
- E. PLANT ACQUISITION ADJUSTMENT: Based on current plant acquisition costs being amortized in accordance with Commission Order PSC-2012-0010-PAA-GU.
- F. ACCUMULATED DEPRECIATION Depreciation and Amortization was applied based on the current effective rates approved by the FPSC. Final rates should be adjusted by the updated rates determined and approved in the 2022 depreciation study.

2 CURRENT AND ACCRUED ASSETS:

- A. CASH: Small asset and liability balances that were estimated to not change materially were projected based on December 2021 actual balances.
- B. WORKING FUNDS: Small asset and liability balances that were estimated to not change materially were projected based on December 2021 actual balances.
- C. CUST. ACCTS. REC.- GAS: Projected based on historical base year 13-month average balance and applying the inflation and growth factor during the test year.
- D. OTHER ACCOUNTS RECEIVABLE: Small asset and liability balances that were estimated to not change materially were projected based on December 2021 actual balances.
- E. ACCUM. PROV.UNCOLLECT.ACCTS.: Small asset and liability balances that were estimated to not change materially were projected based on December 2021 actual balances.
- F. RECEIVABLE ASSOC. COMPANIES: Projected based on the needs of the division to fund additions and expenses.
- G. PLANT & OPER.MATERIAL & SUPPL.: Small asset and liability balances that were estimated to not change materially were projected based on December 2021 actual balances.
- H. GAS STORED: Projected based on changes to the over/under recovery of purchased gas.
- I. PREPAYMENTS: This account was projected based on expected payments and amortization.
- J. UNBILLED REVENUE & MISC.: The balance for this account is projected to remain at the December 2021 year-end balance since unbilled revenues were projected to remain consistent with 2021 levels.
- K. MISC. CURRENT AND ACCRUED ASSET Small asset and liability balances that were estimated to not change materially were projected based on December 2021 actual balances.
- L. OPERATING LEASES: Projected based on the balance of operating lease asset less accumulated amortization.

Florida Public Service Commission

Explanation: Provide the major assumptions used to develop  
the projected test year ending 12/31/2023.Type of Data Shown:  
Projected Test Year: 12/31/2023  
Witness: M. Napier, M. Cassel

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

- 3 DEFERRED CHARGES:  
OTHER REGULATORY ASSETS: Each regulatory asset was adjusted based on changes consistent with Commission orders.
- CLEARING ACCOUNTS: Small asset and liability balances that were estimated to not change materially were projected based on December 2021 actual balances.
- OTHER DEFERRED DEBITS: Clause under-recoveries were amortized to a zero balance at the end of 2022 and maintained at zero in 2023 due to clauses projected at full recovery.
- UNAMORTIZED RATE CASE: Projected based on estimated rate case expense being amortized over 5 years beginning January 2023.
- OPERATIONAL BALANCE SHEET ACCT.: The December 2021 balance was amortized to a zero balance at the end of 2022 and estimated to be zero in 2023.
- 4 COMMON EQUITY:  
Chesapeake's target capital structure is 50%-60% equity as a percentage of total capitalization, including short-term debt. This target capital structure has been approved by the Board of Directors. Overtime, the Company strives to approximate the midpoint of 55% equity to total capitalization. Earnings retained and reinvested in the business partially help Chesapeake fund our growth capital construction program. Any capital spend in excess of earnings retained is initially funded with short-term refinancing and equity to stay within the target capital range and accordingly, reduce our short-term debt balances. The projection assumes we issue a mix of debt and equity that obtains that mix.
- 5 LONG-TERM DEBT:  
Refer to the equity section for the level of debt. The Bloomberg Average Forecast for 10-year Treasury Yields was used as a starting point to evaluate where rates would be trading in future periods. Chesapeake used these rates plus a spread to determine what a range of reasonable rates would be for projected borrowings.
- Equity, long-term debt, and short-term debt were allocated to the gas divisions based on the percent of equity and debt of the parent company after reducing rate base for customer deposits, deferred taxes, and the regulatory tax liability. The parent's projected cost rates were used as the rates for long-term and short-term debt.
- 6 CURRENT AND ACCRUED LIABILITIES:
- ACCOUNTS PAYABLE: Projected based on historical base year 13-month average balance and applying the inflation and growth factor during the test year.
- CUSTOMER DEPOSITS: Projected based on customer growth and deposit refunds.
- TAXES ACCRUED-INCOME: Projected based on supporting income schedules in accordance with accounting standards and adjusted for forecasted plant additions.
- INTEREST ACCRUED: Projected based on the pro-rata share of the natural gas divisions' compared to the parent Company's short-term and long-term debt.
- TAX COLLECTIONS PAYABLE: Small asset and liability balances that were estimated to not change materially were projected based on December 2021 actual balances.
- MISC. CURRENT LIABILITIES: Small asset and liability balances that were estimated to not change materially were projected based on December 2021 actual balances.
- LEASE OBLIGATIONS NON-CAPITAL: Projected based on the balance of operating lease liability.

Florida Public Service Commission

Explanation:

Provide the major assumptions used to develop the projected test year ending 12/31/2023.

Type of Data Shown:

Company: Florida Public Utilities Company Consolidated Gas

Projected Test Year: 12/31/2023

Witness: M. Napier, M. Cassel

Docket No.: 20220067-GU

7 DEFERRED CREDITS AND OPERATING RESERVES:

OPERATING LEASE OBLIGATIONS NON-CURRENT: Projected based on the balance of operating lease liability.

OTHER DEFERRED CREDITS: Each regulatory liability was adjusted based on changes consistent with Commission orders.

ACCRUED LIABILITY INSURANCE: Projected using historical balances with adjustments for projected reserve adjustments.

PENSIONS &amp; BENEFITS RESERVE: Pension Plan reserve projection was determined by actuaries based on actuarial assumptions for the test year. Other Postretirement plan reserve projection is based on the historical base year balance.

8 REVENUES:

Base revenues before the rate change were calculated by applying FPSC approved rates to the projected therm sales and customers projected as described in item 11.

9 COST OF GAS:

Purchased gas revenue was projected using the 2022 approved rate times the billing determinants projected by our consultants. For purposes of the rate case, all gas expenses are expected to be fully recovered by the revenue. The cost of gas was calculated at the revenue net of the regulatory assessment fee. Both the purchased gas revenue and the expense were removed from the rate case revenues and expenses.

10 OPERATING & MAINTENANCE EXP:

Operation and maintenance expense was projected by taking normalized 2021 costs times trending factors that were the most reflective of each account. Account detail was separated into payroll and non-payroll costs. Trending factors used were: (a) inflation, (b) customer growth, (c ) payroll, (d) inflation and customer growth and (e ) payroll and customer growth and were based on whether the costs were payroll or non-payroll. Refer to Schedule G2-19e for the rates used. Certain items of expenses were not trended and directly projected based on expert estimates and specific information supporting the projections. These items include: property insurance, injuries and damages, regulatory Commission expense, and rent. In addition, known expenses that are in addition to trended expenses levels were added and detailed on G2 page 19f to 19m that details the increase or decrease adjustments.

11 CUSTOMER GROWTH:For the classes with trended customer counts and weather-sensitive loads; regression analyses utilizing data from 2012 through 2021 were relied upon to forecast the weather normalized average use per customer and customer counts. For each rate class, the multiplication of customer count times 12 resulted in annual customer bills and multiplication of customer counts by weather normalized average use per customer resulted in annual total throughput. Multiple weather stations were relied upon for actual and weather normal heating degree days, depending on the location of customers, with normal weather based on the previous 20 years. For those classes that were not weather-sensitive and did not have trended customer counts, actual 2021 billing determinants adjusted for known and measurable changes were used for their forecast.12 DEPRECIATION & AMORTIZATION:

Depreciation and reserve balances were computed based on projected plant balances for the test year and using the existing FPSC approved depreciation rates. Amortization expenses were based on direct projections shown on schedule G2-21 for 2022 and G2-24 for 2023.

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Florida Public Service Commission	Explanation:	Provide the major assumptions used to develop the projected test year ending 12/31/2023.	Type of Data Shown:
Company: Florida Public Utilities Company Consolidated Gas			Projected Test Year: 12/31/2023
Docket No.: 20220067-GU			Witness: M. Napier, M. Cassel

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13 TAXES OTHER THAN INCOME:

Payroll taxes increased based on payroll trend factors and employee additions.  
 FPSC assessment estimated based on revenue-related growth  
 Property tax estimated based on estimated plant balances for the test year.  
 Gross Receipts and franchise fee taxes estimated based on revenue-related growth (pass-through items eliminated for rate-making purposes).

14 INCOME TAXES:

Current income taxes were calculated at the combined Federal and State statutory rate of 25.345%  
 Deferred income taxes were estimated based on projected plant.

15 INTEREST EXPENSE:

Long-Term Debt: Interest was calculated on G3 p. 2 based on the debt times the cost rate.  
 Short-Term Debt: Interest was calculated on G3 p. 2 based on the debt times the cost rate.  
 Customer Deposits: Interest was calculated on G3 p. 2 based on the deposits times the cost rate.

16 ALLOCATIONS FROM FLORIDA COMMON DIVISION

Plant Additions were based on planned projects. Accumulated depreciation and depreciation expense was calculated using the last Commission approved rates. These were allocated to the divisions based on the employees who use the buildings and the allocations of their time.  
 The working capital assets were projected using the prior year's 13-month average and increased for growth and inflation except for the lease assets which were calculated based on the actual lease costs.  
 Most working capital liabilities were projected using the prior year's 13-month average and increased for growth and inflation except for leases and those that related to payroll or pensions which were increased using the payroll trend factors or direct estimates from the actuary.  
 The costs were allocated between divisions using the following 2021 allocation percentages:  
 Cash-Base Revenue  
 Trade and Other Receivables-Base Revenue  
 Prepaid Expenses-Base Revenue  
 Other Current Assets-Base Revenue  
 Operating leases assets and liabilities-Plant  
 Accounts Payable-Base Revenue for vendor related items and payroll for payroll related items  
 Income Taxes Payable-Base Revenue  
 Accrued Compensation-Payroll  
 Other Accrued Liabilities-Payroll  
 Other Pension and Benefit Costs-Payroll Prior FPU departments only

Deferred Taxes and Regulatory Tax Liabilities were allocated to cost of capital based on 2021 plant allocations.

Florida Public Service Commission

Explanation: Provide a schedule of taxes other than income taxes  
for the year after the historic base year and projected year.Type of Data Shown:  
Historic Base Yr + 1: 12/31/2022

Company: Florida Public Utilities Company Consolidated Gas

For each tax, indicate the amount charged to operating expenses.

Witness: M. Napier

Docket No.: 20220067-GU

## Other Taxes for the Prior Year Ended 12/31/2022

Line No.	Type of Tax	(1) Effective Rate	(2) Tax Basis (\$)	(3) Total Amount (1 X 2)	(4) Jurisdictional Factor	(5) Amount Charged to Operating Expenses
1	PAYROLL TAXES **	0.0455	22,746,137	1,034,949	100%	\$ 1,034,949
2	UTILITY ASSESSMENT FEE	0.00503	138,821,106	698,270	100%	698,270
3	PROPERTY	VARIOUS	198,858,351	5,917,896	100%	5,917,896
4	GROSS RECEIPTS	0.025	106,641,687	2,666,042	100%	2,666,042
5	FRANCHISE FEE	VARIOUS	59,694,233	2,681,706	100%	2,681,706
6	OTHER	N/A		59,808	100%	59,808
7	UTILITY TAX ADJUSTMENT			-	100%	-
8				TOTAL		<u>\$ 13,058,672</u>

\*\* INCLUDES FICA, FUTA, SUTA

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a schedule of taxes other than income taxes for the year after the historic base year and projected year.

Type of Data Shown: Projected Test Year: 12/31/2023

Company: Florida Public Utilities Company Consolidated Gas

For each tax, indicate the amount charged to operating expenses.

Witness: M. Napier

Docket No.: 20220067-GU

Other Taxes For The Historical Base Year Ended 12/31/2023

Line No.	Type of Tax	(1) Effective Rate	(2) Tax Basis (\$)	(3) Total Amount (1 X 2)	(4) <u>Jurisdictional</u> Factor	(5) Amount Charged to Operating Expenses
1	PAYROLL TAXES **	0.0455	23,948,924	1,089,676	100%	\$ 1,089,676
2	UTILITY ASSESSMENT FEE	0.00503	140,061,908	704,511	100%	704,511
3	PROPERTY	VARIOUS	198,858,351	6,175,788	100%	6,175,788
4	GROSS RECEIPTS	0.025	107,638,230	2,690,956	100%	2,690,956
5	FRANCHISE FEE	VARIOUS	59,694,233	2,705,191	100%	2,705,191
6	OTHER	N/A		59,808	100%	59,808
7	UTILITY TAX ADJUSTMENT			-	100%	-
8				TOTAL		<u>\$ 13,425,931</u>

\*\* INCLUDES FICA, FUTA, SUTA

Supporting Schedules:

Recap Schedules: