

**FLORIDA PUBLIC SERVICE COMMISSION  
EXHIBIT INDEX**

FILED 11/15/2021  
DOCUMENT NO. 12686-2021  
FPSC - COMMISSION CLERK

**FOR THE HEARING DATED 11/02/2021 IN DOCKET 20210004-GU**

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<b>Docket No. 20210004-GU</b> <b>Comprehensive Exhibit List for Entry into Hearing Record</b> <b>November 2, 2021</b>					
Hearing I.D. #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
<b>STAFF</b>					
1		Exhibit List	Comprehensive Exhibit List		
<b>FLORIDA CITY GAS (FCG) – DIRECT</b>					
2	Miguel Bustos	MB-1	Calculation of FCG’s final NGCCR true-up amount related to the twelve-month period ended December 31, 2020	1	
3	Miguel Bustos	MB-2	Commission prescribed forms supporting calculation of FCG’s Actual/Estimated True-Up amount for the current period January 2021 through December 2021 and FCG’s proposed 2022 NGCCR Factors	2, 3, 4, 5, 6, 7, 8	
<b>FLORIDA PUBLIC UTILITIES COMPANY (FPUC) – DIRECT</b>					
4	Curtis Young	CDY-1	True-Up Variance Analysis [Schedules CT1-CT6]	1	
5	Kira I. Lake	KIL-1	Projections: Estimated ECCR charges by rate class [Schedules C-1 through C-4]	2, 3, 4, 5, 6, 7	
<b>PEOPLE GAS SYSTEM (PGS) – DIRECT</b>					
6	Karen L. Bramley	KLB-1	Schedules supporting cost recovery factor, actual January 2020 – December 2020		
7	Karen L. Bramley	KLB-2	Schedules supporting conservation costs projected for the period January 2022 – December 2022		

<b>ST. JOE NATURAL GAS COMPANY (SJNG) – DIRECT</b>					
8	Debbie Stitt	DKS-1	Schedules CT-1, CT-2, CT-3, CT-4, and CT-5		
9	Debbie Stitt	DKS-2	C1, C2, C3, and C4		
<b>SEBRING GAS SYSTEM (SEBRING) – DIRECT</b>					
10	Jerry Melendy	JHM-1 (10)	True-Up Variance Analysis [Schedules CT1-CT6]		
11	Jerry Melendy	JHM-1 (11)	Projections: Estimated ECCR charges by rate class [Schedules C-1 through C-4]		
<b>STAFF HEARING EXHIBITS</b>					
12	Bustos (1-4)	Staff Exhibit 12	FCG’s Response to Staff’s First Interrogatories Nos. 1–4 <i>Bates Nos. 00001-00006</i>	Issues 1, 3, 4, and 5	
13	Bustos (5-6)	Staff Exhibit 13	FCG’s Response to Staff’s Second Interrogatories Nos. 5-6 <i>Bates Nos. 00007-00013</i>	Issues 1, 3, 4, and 5	
14	Kira Lake (1-4)	Staff Exhibit 14	FPUC’s Response to Staff’s First Interrogatories Nos. 1–4 <i>Bates Nos. 00014-00018</i>	Issues 1, 3, 4, and 5	
15	Curtis Young (5-6)	Staff Exhibit 15	FPUC’s Response to Staff’s Second Interrogatories Nos. 5-6 <i>Bates Nos. 00019-00029</i>	Issues 1, 3, 4, and 5	
16	Karen Bramley (1-6)	Staff Exhibit 16	PGS’s Response to Staff’s First Interrogatories Nos. 1-6 <i>Bates Nos. 00030-00036</i>	Issues 1, 3, 4, and 5	
17	Karen Bramley (7-8)	Staff Exhibit 17	PGS’s Response to Staff’s Second Interrogatories Nos. 7-8 <i>Bates Nos. 00037-00040</i>	Issues 1, 3, 4, and 5	
18	Jerry Melendy (1-4)	Staff Exhibit 18	Sebring’s Response to Staff’s First Interrogatories Nos. 1-4 <i>Bates Nos. 00041-00045</i>	Issues 1, 3, 4, and 5	
19	Jerry Melendy (5-11)	Staff Exhibit 19	Sebring’s Response to Staff’s Second Interrogatories Nos. 5-11 <i>Bates Nos. 00046-00055</i>	Issues 1, 3, 4, and 5	

COMPREHENSIVE EXHIBIT LIST

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20	Andy Shoaf (1-5)	Staff Exhibit 20	SJNG's Response to Staff's First Interrogatories Nos. 1-5 <i>Bates Nos. 00056-00059</i>	Issues 1, 3, 4, and 5	
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# SCHEDULE CT-1

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET: 20210004-GU EXHIBIT: 2  
PARTY: MB-1  
DESCRIPTION: Calculation of FCG's final NGCCR true-up amount related to the twelve-month period ended December 31...

EXHIBIT NO. (MB-1)  
COMPANY: FLORIDA CITY GAS  
Natural Gas Conservation Cost Recovery  
DOCKET NO. 20210004-GU

## ADJUSTED NET TRUE UP JANUARY 2020 THROUGH DECEMBER 2020

### END OF PERIOD NET TRUE-UP

PRINCIPLE	825,434	
INTEREST	3,450	828,884

### LESS PROJECTED TRUE-UP

PRINCIPLE	291,790	
INTEREST	3,402	295,192

ADJUSTED NET TRUE-UP		533,692
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( ) REFLECTS OVER-RECOVERY

**ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VERSUS ESTIMATED  
JANUARY 2020 THROUGH DECEMBER 2020**

	<u>ACTUAL</u>	<u>PROJECTED ***</u>	<u>DIFFERENCE</u>
CAPITAL INVESTMENT	-	-	-
PAYROLL & BENEFITS	1,277,292	1,269,060	8,231
MATERIALS & SUPPLIES	-	-	-
ADVERTISING	843,705	995,812	(152,107)
INCENTIVES	3,602,343	3,393,258	209,085
OUTSIDE SERVICES	-	-	-
VEHICLES	39,713	66,106	(26,393)
OTHER	<u>61,598</u>	<u>65,884</u>	<u>(4,285)</u>
SUB-TOTAL	5,824,651	5,790,120	34,531
PROGRAM REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PROGRAM COSTS	5,824,651	5,790,120	34,531
LESS:			
PAYROLL ADJUSTMENTS	-	-	-
AMOUNTS INCLUDED IN RATE BASE	-	-	-
CONSERVATION ADJUSTMENT REVENUES	(4,999,218)	(5,498,330)	499,112
ROUNDING ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>
TRUE-UP BEFORE INTEREST	825,434	291,790	533,644
INTEREST PROVISION	3,450	3,402	48
END OF PERIOD TRUE-UP	<u>828,884</u>	<u>295,192</u>	<u>533,692</u>

( ) REFLECTS OVER-RECOVERY

\*\*\* Six months actual and six months projected (Jan-Dec)

**ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2020 THROUGH DECEMBER 2020**

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	281,621	-	-	1,111,407	-	4,858	-	1,397,886
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	-	-	-	-	-	-	-	-
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	231,001	-	-	455,605	-	4,845	-	691,451
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	40,421	-	-	525	-	-	-	40,946
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	81,275	-	-	1,463,040	-	-	-	1,544,314
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	96,646	-	-	8,200	-	-	-	104,846
PROGRAM 9: COMM/IND CONVERSION	-	384,509	-	-	3,727	-	25,853	-	414,089
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	3,429	-	3,429
PROGRAM 11: COMMERCIAL APPLIANCE	-	-	-	-	559,840	-	-	-	559,840
COMMON COSTS	-	161,819	-	843,705	-	-	728	61,598	1,067,850
TOTAL TOTAL OF ALL PROGRAMS	-	1,277,292	-	843,705	3,602,343	-	39,713	61,598	5,824,651

**CITY GAS COMPANY OF FLORIDA  
PROJECTED CONSERVATION COSTS PER PROGRAM  
JANUARY 2020 THROUGH DECEMBER 2020  
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED**

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	264,068	-	-	881,800	-	8,243	-	1,154,110
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	-	-	-	-	-	-	-	-
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	233,188	-	-	481,835	-	8,232	-	723,255
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	41,968	-	-	1,125	-	-	-	43,093
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	91,533	-	-	1,465,865	-	-	-	1,557,398
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	110,118	-	-	11,000	-	-	-	121,118
PROGRAM 9: COMM/IND CONVERSION	-	356,325	-	-	6,824	-	42,513	-	405,662
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	5,853	-	5,853
PROGRAM 11: COMMERCIAL APPLIANCE	-	-	-	-	544,809	-	-	-	544,809
COMMON COSTS	-	171,861	-	995,812	-	-	1,266	65,884	1,234,822
TOTAL TOTAL OF ALL PROGRAMS	-	1,269,060	-	995,812	3,393,258	-	66,106	65,884	5,790,120

**CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED  
JANUARY 2020 THROUGH DECEMBER 2020**

PROGRAM NAME		CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1:	RESIDENTIAL NEW CONSTRUCTION	-	17,553	-	-	229,607	-	(3,384)	-	243,776
PROGRAM 2:	MULTI FAMILY HOME BUILDER	-	-	-	-	-	-	-	-	-
PROGRAM 3:	RESIDENTIAL APPLIANCE REPLACEME	-	(2,188)	-	-	(26,230)	-	(3,387)	-	(31,804)
PROGRAM 4:	DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5:	SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6:	PROPANE CONVERSION	-	(1,546)	-	-	(600)	-	-	-	(2,146)
PROGRAM 7:	RESIDENTIAL APPLIANCE RETENTION	-	(10,258)	-	-	(2,825)	-	-	-	(13,083)
PROGRAM 8:	RESIDENTIAL CUT AND CAP	-	(13,472)	-	-	(2,800)	-	-	-	(16,272)
PROGRAM 9:	COMM/IND CONVERSION	-	28,184	-	-	(3,098)	-	(16,660)	-	8,427
PROGRAM 10:	ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	(2,424)	-	(2,424)
PROGRAM 11:	COMMERCIAL APPLIANCE	-	-	-	-	15,031	-	-	-	15,031
	COMMON COSTS	-	(10,042)	-	(152,107)	-	-	(538)	(4,285)	(166,972)
TOTAL	TOTAL OF ALL PROGRAMS	-	8,231	-	(152,107)	209,085	-	(26,393)	(4,285)	34,531

( ) REFLECTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

**ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
SUMMARY OF EXPENSES BY MONTH  
JANUARY 2020 THROUGH DECEMBER 2020**

EXPENSES:	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
PROGRAM 1:	130,737	46,603	119,032	79,851	191,969	95,718	199,682	38,507	148,979	98,449	192,230	56,128	1,397,886
PROGRAM 2:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 3:	53,030	56,040	90,408	62,282	58,756	50,539	46,172	67,024	64,642	57,284	39,959	45,316	691,451
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	5,492	(11)	4,535	4,214	3,487	3,776	2,421	4,524	3,299	3,503	2,857	2,849	40,946
PROGRAM 7:	93,921	100,810	214,060	163,499	115,840	122,268	128,903	197,650	93,264	121,069	53,051	139,980	1,544,314
PROGRAM 8:	10,899	6,832	13,629	9,827	9,896	10,633	7,026	10,106	7,239	6,465	6,495	5,796	104,846
PROGRAM 9:	32,989	27,724	40,806	35,191	35,253	35,099	31,852	41,693	32,013	34,654	33,570	33,245	414,089
PROGRAM 10:	521	393	509	358	451	621	29	297	(84)	315	13	6	3,429
PROGRAM 11:	39,569	64,254	58,525	59,879	45,294	38,488	2,493	55,509	56,919	64,189	54,446	20,273	559,840
COMMON COSTS:	69,063	110,215	125,436	92,642	157,088	94,718	145,522	31,427	62,059	72,309	53,289	54,083	1,067,850
TOTAL	436,222	412,861	666,941	507,741	618,034	451,861	564,099	446,736	468,331	458,238	435,911	357,677	5,824,651
LESS: Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	<u>436,222</u>	<u>412,861</u>	<u>666,941</u>	<u>507,741</u>	<u>618,034</u>	<u>451,861</u>	<u>564,099</u>	<u>446,736</u>	<u>468,331</u>	<u>458,238</u>	<u>435,911</u>	<u>357,677</u>	<u>5,824,651</u>

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**PROJECTED CONSERVATION COSTS PER MONTH  
JANUARY 2020 THROUGH DECEMBER 2020  
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED**

**EXPENSES:**

	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
PROGRAM 1:	130,737	46,603	119,032	79,851	191,969	95,718	81,700	81,700	81,700	81,700	81,700	81,700	1,154,110
PROGRAM 2:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 3:	53,030	56,040	90,408	62,282	58,756	50,539	58,700	58,700	58,700	58,700	58,700	58,700	723,255
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	5,492	(11)	4,535	4,214	3,487	3,776	3,600	3,600	3,600	3,600	3,600	3,600	43,093
PROGRAM 7:	93,921	100,810	214,060	163,499	115,840	122,268	124,500	124,500	124,500	124,500	124,500	124,500	1,557,398
PROGRAM 8:	10,899	6,832	13,629	9,827	9,896	10,633	9,900	9,900	9,900	9,900	9,900	9,900	121,118
PROGRAM 9:	32,989	27,724	40,806	35,191	35,253	35,099	33,100	33,100	33,100	33,100	33,100	33,100	405,662
PROGRAM 10:	521	393	509	358	451	621	500	500	500	500	500	500	5,853
PROGRAM 11:	39,569	64,254	58,525	59,879	45,294	38,488	39,800	39,800	39,800	39,800	39,800	39,800	544,809
COMMON COSTS	69,063	110,215	125,436	92,642	157,088	94,718	97,610	97,610	97,610	97,610	97,610	97,610	1,234,822
TOTAL	436,222	412,861	666,941	507,741	618,034	451,861	449,410	449,410	449,410	449,410	449,410	449,410	5,790,120
LESS AMOUNT INCLUDED IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	436,222	412,861	666,941	507,741	618,034	451,861	449,410	449,410	449,410	449,410	449,410	449,410	5,790,120

**SUMMARY OF EXPENSES BY PROGRAM  
VARIANCE ACTUAL VERSUS PROJECTED  
JANUARY 2020 THROUGH DECEMBER 2020**

EXPENSES:	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
PROGRAM 1:	-	-	-	-	-	-	117,982	(43,193)	67,279	16,749	110,530	(25,572)	243,776
PROGRAM 2:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 3:	-	-	-	-	-	-	(12,528)	8,324	5,942	(1,416)	(18,741)	(13,384)	(31,804)
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	-	-	-	-	-	-	(1,179)	924	(301)	(97)	(743)	(751)	(2,146)
PROGRAM 7:	-	-	-	-	-	-	4,403	73,150	(31,236)	(3,431)	(71,449)	15,480	(13,083)
PROGRAM 8:	-	-	-	-	-	-	(2,874)	206	(2,661)	(3,435)	(3,405)	(4,104)	(16,272)
PROGRAM 9:	-	-	-	-	-	-	(1,248)	8,593	(1,087)	1,554	470	145	8,427
PROGRAM 10:	-	-	-	-	-	-	(471)	(203)	(584)	(185)	(487)	(494)	(2,424)
PROGRAM 11:	-	-	-	-	-	-	(37,307)	15,709	17,119	24,389	14,646	(19,527)	15,031
COMMON COSTS	-	-	-	-	-	-	47,912	(66,183)	(35,551)	(25,301)	(44,321)	(43,527)	(166,972)
TOTAL	-	-	-	-	-	-	114,689	(2,674)	18,921	8,828	(13,499)	(91,733)	34,531
LESS: 2008 Audit Adjustments:	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	-	-	-	-	-	-	114,689	(2,674)	18,921	8,828	(13,499)	(91,733)	34,531

ENERGY CONSERVATION COST RECOVERY ADJUSTMENT  
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020  
2020 FINAL TRUE-UP

CONSERVATION REVENUES	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1. RCS AUDIT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. OTHER PROG. REVS.	-	-	-	-	-	-	-	-	-	-	-	-	-
3. CONSERV. ADJ REVS.	(513,338)	(497,060)	(508,433)	(450,764)	(395,830)	(414,867)	(370,792)	(413,870)	(352,998)	(395,977)	(393,630)	(443,228)	(5,150,788)
4. TOTAL REVENUES	(513,338)	(497,060)	(508,433)	(450,764)	(395,830)	(414,867)	(370,792)	(413,870)	(352,998)	(395,977)	(393,630)	(443,228)	(5,150,788)
5. PRIOR PERIOD TRUE- UP NOT APPLICABLE TO THIS PERIOD	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	151,570
6. CONSERV. REVS. APPLICABLE TO THE PERIOD	(500,707)	(484,430)	(495,803)	(438,133)	(383,199)	(402,236)	(358,161)	(401,239)	(340,368)	(383,346)	(380,999)	(430,597)	(4,999,218)
7. CONSERV. EXPS.	436,222	412,861	666,941	507,741	618,034	451,861	564,099	446,736	468,331	458,238	435,911	357,677	5,824,651
8. TRUE-UP THIS PERIOD (over)/under	(64,486)	(71,569)	171,139	69,609	234,835	49,625	205,938	45,497	127,963	74,892	54,912	(72,920)	825,434
9. INTEREST PROV. THIS PERIOD	755	629	751	564	108	81	82	91	84	91	108	106	3,450
10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH	151,570	75,208	(8,363)	150,896	208,438	430,750	467,826	661,214	694,171	809,588	871,939	914,328	151,570
Deferred True-up COLLECTED/(REFUNDED)	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477
11. PRIOR TRUE-UP COLLECTED OR (REFUNDED)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(151,570)
12. TOTAL NET TRUE-UP	529,685	446,114	605,373	662,915	885,227	922,303	1,115,691	1,148,648	1,264,065	1,326,416	1,368,805	1,283,361	1,283,361

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
FOR THE PERIOD JANUARY 2019 THROUGH DECEMBER 2019  
2020 FINAL TRUE-UP

INTEREST PROVISION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1. BEGINNING TRUE-UP	\$ 606,047	\$ 529,685	\$ 446,114	\$ 605,373	\$ 662,915	\$ 885,227	\$ 922,303	\$ 1,115,691	\$ 1,148,648	\$ 1,264,065	\$ 1,326,416	\$ 1,368,805	
2. ENDING TRUE-UP BEFORE INTEREST	<u>528,930</u>	<u>445,485</u>	<u>604,622</u>	<u>662,351</u>	<u>885,119</u>	<u>922,221</u>	<u>1,115,610</u>	<u>1,148,557</u>	<u>1,263,980</u>	<u>1,326,326</u>	<u>1,368,697</u>	<u>1,283,254</u>	
3. TOTAL BEGINNING & ENDING TRUE-UP	1,134,977	975,170	1,050,736	1,267,724	1,548,034	1,807,449	2,037,912	2,264,249	2,412,628	2,590,390	2,695,113	2,652,059	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	<u>\$ 567,489</u>	<u>\$ 487,585</u>	<u>\$ 525,368</u>	<u>\$ 633,862</u>	<u>\$ 774,017</u>	<u>\$ 903,724</u>	<u>\$ 1,018,956</u>	<u>\$ 1,132,124</u>	<u>\$ 1,206,314</u>	<u>\$ 1,295,195</u>	<u>\$ 1,347,557</u>	<u>\$ 1,326,030</u>	
5. INTEREST RATE FIRST DAY OF REPORTING MONTH	1.590%	1.590%	1.510%	1.910%	0.220%	0.110%	0.100%	0.100%	0.080%	0.080%	0.090%	0.090%	
6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH	<u>1.590%</u>	<u>1.510%</u>	<u>1.910%</u>	<u>0.220%</u>	<u>0.110%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.080%</u>	<u>0.080%</u>	<u>0.090%</u>	<u>0.090%</u>	<u>0.090%</u>	
7. TOTAL (SUM LINES 5 & 6)	<u>3.180%</u>	<u>3.100%</u>	<u>3.420%</u>	<u>2.130%</u>	<u>0.330%</u>	<u>0.210%</u>	<u>0.200%</u>	<u>0.180%</u>	<u>0.160%</u>	<u>0.170%</u>	<u>0.180%</u>	<u>0.180%</u>	
8. AVG. INTEREST RATE (LINE 7 TIMES 50%)	1.590%	1.550%	1.710%	1.065%	0.165%	0.105%	0.100%	0.090%	0.080%	0.085%	0.090%	0.090%	
9. MONTHLY AVG INTEREST RATE	0.133%	0.129%	0.143%	0.089%	0.014%	0.009%	0.008%	0.008%	0.007%	0.007%	0.008%	0.008%	
10. INTEREST PROVISION	<u>\$ 755</u>	<u>\$ 629</u>	<u>\$ 751</u>	<u>\$ 564</u>	<u>\$ 108</u>	<u>\$ 81</u>	<u>\$ 82</u>	<u>\$ 91</u>	<u>\$ 84</u>	<u>\$ 91</u>	<u>\$ 108</u>	<u>\$ 106</u>	<u>\$ 3,450</u>

**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

**NAME:** RESIDENTIAL NEW CONSTRUCTION PROGRAM - PROGRAM 1

**DESCRIPTION:** The objective of this program is to increase the conservation of energy resources in the single and multi-family residential new construction markets by promoting the installation of energy-efficient natural gas appliances. This program is designed to expand consumer energy options in new homes. Incentives in the form of cash allowances are provided to support the installation of natural gas including interior gas piping, venting, appliance purchase or lease, and other costs associated with residential gas service. Cash allowances are paid for water heating, space heating, clothes drying, and cooking equipment installations

**PROGRAM ALLOWANCES:**

Gas Storage Tank Water Heating .....	\$350
Gas High Efficiency Storage Tank Water Heating (82% AFUE+) .....	400
Gas Tankless Water Heating .....	550
Gas Heating .....	500
Gas Cooking .....	150
Gas Clothe Drying .....	100
Gas Cooling and Dehumidification.....	1200

**REPORTING PERIOD:** January 2020 through December 2020

**PROGRAM SUMMARY:**

Program costs for the period were \$ 1,397,886

EXHIBIT NO. (MB-1)  
COMPANY: FLORIDA CITY GAS  
Natural Gas Conservation Cost Recovery  
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**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

**NAME:** RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM 3

**DESCRIPTION:** This program encourages the replacement of inefficient non-natural gas residential appliances in existing residences. Participation in the program is open to current residential customers and to homeowners converting a residence to natural gas where the company is able to extend service under its extension of facilities policy. This program provides incentives for the replacement of non-gas water heating, space heating, cooking, or clothes drying appliances through the purchase and/or lease of energy efficient natural gas appliances.

**PROGRAM ALLOWANCES:**

Gas Storage Tank Water Heating .....	\$500
Gas High Efficiency Storage Tank Water Heating (82% AFUE+) .....	550
Gas Tankless Water Heating .....	675
Gas Heating .....	725
Gas Cooking .....	200
Gas Clothe Drying .....	150
Gas Cooling and Dehumidification.....	1200

**REPORTING PERIOD:** January 2020 through December 2020

**PROGRAM SUMMARY:**

Program costs for the period were \$ 691,451

EXHIBIT NO. (MB-1)  
COMPANY: FLORIDA CITY GAS  
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**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

**NAME:** GAS APPLIANCES IN SCHOOLS - PROGRAM 5

**DESCRIPTION:** The Gas Appliances in Schools Program is designed to promote natural gas appliances where cost-efficient, in Home Economic Departments in schools located in our Company's service area. The program provides teaching assistance on energy conservation and on the use, care, and safety of natural gas appliances through a Company-employed home economist.

**REPORTING PERIOD:** January 2020 through December 2020

**PROGRAM SUMMARY:**

Program costs for the period were \$0.

**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

**NAME:** RESIDENTIAL PROPANE CONVERSION - PROGRAM 6

**DESCRIPTION:** The Residential Propane Conversion Program is designed to promote the conversion of existing residential propane appliances to utilize efficient natural gas. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the conversion of their existing propane appliances to utilize natural gas.

**PROGRAM ALLOWANCES:**

Furnace .....	\$200
Water Heater .....	100
Dryer .....	50
Range .....	25

**REPORTING PERIOD:** January 2020 through December 2020

**PROGRAM SUMMARY:**

Program costs for the period were \$40,946

**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

**NAME:** RESIDENTIAL APPLIANCE RETENTION PROGRAM - PROGRAM 7

**DESCRIPTION:** This program is designed to promote the retention of energy-efficient water heating, space heating, clothes drying, and cooking appliances for current natural gas customers. A cash incentive is paid to reduce the cost of purchasing and installing a replacement natural gas water heating, space heating, clothe drying, and cooking appliances

**PROGRAM ALLOWANCES:**

Gas Storage Tank Water Heating .....	\$350
Gas High Efficiency Storage Tank Water Heating (82% AFUE+) .....	400
Gas Tankless Water Heating .....	550
Gas Heating .....	500
Gas Cooking .....	100
Gas Clothe Drying .....	100

**REPORTING PERIOD:** January 2020 through December 2020

**PROGRAM SUMMARY:**

Program costs for the period were \$1,544,314

**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

**NAME:** RESIDENTIAL CUT AND CAP - PROGRAM 8

**DESCRIPTION:** The Residential Cut and Cap Program is designed to encourage the re-activation of existing residential service lines that are scheduled to be cut off and capped. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and/or lease and the installation of energy efficient natural gas appliances.

**PROGRAM ALLOWANCES:**

Service re-activation..... \$200

**REPORTING PERIOD: January 2020 through December 2020**

**PROGRAM SUMMARY:**

Program costs for the period were \$104,846

**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

**NAME:** COMMERCIAL/INDUSTRIAL CONVERSION - PROGRAM 9

**DESCRIPTION:** The Commercial/Industrial Conversion Program is designed to promote the conversion of commercial and industrial inefficient non-gas equipment to energy efficient natural gas. The program offers incentives in the form of cash allowances to existing commercial and industrial businesses located in existing structures, to assist in defraying the incremental first costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

**PROGRAM ALLOWANCES:**

Per 100,000 BTU input rating..... \$75

**REPORTING PERIOD:** January 2020 through December 2020

**PROGRAM SUMMARY:**

Program costs for the period were \$414,089

**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

**NAME:** COMMERCIAL/INDUSTRIAL ALTERNATIVE TECHNOLOGY INCENTIVE - PROGRAM 10

**DESCRIPTION:** The Commercial/Industrial Alternative Technology Incentive Program (ATI) is designed to encourage commercial and industrial business owners to install alternate technologies that utilize natural gas that are not covered by one of the other City Gas Energy Conservation Programs, but which cost-effectively reduce the total utility expense of the business. The program offers incentives based on the cost-effectiveness under a life-cycle analysis utilizing a computerized energy consumption simulation model.

**PROGRAM ALLOWANCES:**

Payback period of three years subject to a maximum incentive of three times the projected incremental annualized margin.

**REPORTING PERIOD:** January 2020 through December 2020

**PROGRAM SUMMARY:**

Program costs for the period were \$3,429

**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

**NAME:** COMMERCIAL NATURAL GAS CONSERVATION PROGRAM (APPLIANCE) - PROGRAM 11

**DESCRIPTION** The Commercial Natural Gas Conservation Program (Appliance) is designed to educate, inform and to encourage business either to build with natural gas (New Construction), to continue using natural gas (Retention) or to convert to natural gas (Retrofit) for their energy needs. The programs offer cash incentives to assist in defraying the costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

**PROGRAM ALLOWANCES:**

		New Construction	Replacement	Retention
<i>-Small Food Service</i>				
Tank Water Heater	\$	1,000	\$ 1,500	\$ 1,000
Tankless Water Heater		2,000	2,500	2,000
Range / Oven		1,000	1,500	1,000
Fryer		3,000	3,000	3,000
<i>-Commercial Food Service</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000
Range / Oven		1,500	1,500	1,500
Fryer		3,000	3,000	3,000
<i>-Hospitality Lodging</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000
Range / Oven		1,500	1,500	1,500
Fryer		3,000	3,000	3,000
Dryer		1500	1500	1500
<i>-Cleaning Service</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000
Dryer		1500	1500	1500
<i>-Large Non-food Service</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000

**REPORTING PERIOD:** January 2020 through December 2020

**PROGRAM SUMMARY:**

Program costs for the period were \$ 559,840

## ENERGY CONSERVATION ADJUSTMENT - SUMMARY OF COST RECOVERY CLAUSE CALCULATION

PROJECTED PERIOD: JANUARY 2022 THROUGH DECEMBER 2022  
 ACTUAL/ESTIMATED PERIOD: JANUARY 2021 THROUGH DECEMBER 2021  
 FINAL TRUE-UP PERIOD: JANUARY 2020 THROUGH DECEMBER 2020  
 COLLECTION PERIOD FOR PRIOR TRUE-UP: JANUARY 2020 THROUGH DECEMBER 2020

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	\$ 6,659,455
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 12)	\$ 822,560
3. TOTAL (LINE 1 AND 2)	\$ 7,482,015

RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	DEMAND CHARGE	TOTAL CUST. & ENERGY CHG REVENUES	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS PER THERM	TAX FACTOR	CONSERVATION FACTOR
RS-1	35,650	2,957,930	5,133,632	\$ 1,364,197	\$ -	\$ 6,497,829	\$ 796,333	12.2550%	\$ 0.26922	1.00503	\$ 0.27057
RS-100	74,352	13,346,857	13,383,360	\$ 5,389,861	\$ -	\$ 18,773,221	\$ 2,300,729	12.2550%	\$ 0.17238	1.00503	\$ 0.17325
RS-600	1,210	1,108,649	290,424	\$ 584,247	\$ -	\$ 874,671	\$ 107,194	12.2550%	\$ 0.09669	1.00503	\$ 0.09718
GS-1	5,110	13,332,175	1,532,936	\$ 5,021,430	\$ -	\$ 6,554,367	\$ 803,262	12.2550%	\$ 0.06025	1.00503	\$ 0.06055
GS-6K	2,576	25,770,350	1,081,856	\$ 8,751,611	\$ -	\$ 9,833,466	\$ 1,205,128	12.2550%	\$ 0.04676	1.00503	\$ 0.04700
GS-25k	420	17,032,964	756,862	\$ 5,537,246	\$ -	\$ 6,294,108	\$ 771,367	12.2550%	\$ 0.04529	1.00503	\$ 0.04551
Gas Lights	15	20,192	-	\$ 11,961	\$ -	\$ 11,961	\$ 1,466	12.2550%	\$ 0.07260	1.00503	\$ 0.07296
GS-120K	103	35,970,013	370,200	\$ 6,970,629	\$ 1,537,236	\$ 8,878,065	\$ 1,088,040	12.2550%	\$ 0.03025	1.00503	\$ 0.03040
GS-1250K	10	22,844,105	62,500	\$ 2,138,437	\$ 1,132,262	\$ 3,333,199	\$ 408,496	12.2550%	\$ 0.01788	1.00503	\$ 0.01797
GS-11M	-	-	-	\$ -	\$ -	\$ -	\$ -	0	0	1.00503	-
GS-25M	-	-	-	\$ -	\$ -	\$ -	\$ -	0	0	1.00503	-
TOTAL	119,447	132,383,233	22,611,770	\$ 35,769,619	\$ 2,669,498	\$ 61,050,888	\$ 7,482,015				

No GS-11M and GS-25M customer forecasted

EXHIBIT NO. (MB-2)  
COMPANY: FLORIDA CITY GAS  
Natural Gas Conservation Cost Recovery  
DOCKET NO 20210004-GU  
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PROJECTED CONSERVATION PROGRAM COST BY COST CATEGORY  
JANUARY 2022 THROUGH DECEMBER 2022

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION	\$ -	\$ 335,630	\$ -	\$ -	\$ 1,164,000	\$ -	\$ 9,600	\$ -	\$ 1,509,230
2. MULTI-FAMILY RESIDENTIAL BLDG	-	-	-	-	-	-	-	-	\$ -
3. APPLIANCE REPLACEMENT	-	300,390	-	-	492,000	-	9,600	-	\$ 801,990
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	\$ -
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	\$ -
6. RES PROPANE CONVERSION	-	48,255	-	-	-	-	-	-	\$ 48,255
7. RES WATER HEATER RETENTION	-	98,853	-	-	1,474,800	-	-	-	\$ 1,573,653
8. RES CUT AND CAP ALTERNATIVE	-	68,676	-	-	15,600	-	-	-	\$ 84,276
9. COMM/IND CONVERSION	-	384,404	-	-	26,400	-	48,000	-	\$ 458,804
10. COMM/IND ALTERNATIVE TECH.	-	-	-	-	-	-	7,200	-	\$ 7,200
11. COMMERCIAL APPLIANCE	-	-	-	-	570,000	-	-	-	\$ 570,000
12. COMMON COSTS	-	126,447	-	1,390,800	-	-	2,400	86,400	\$ 1,606,047
TOTAL ALL PROGRAMS	-	1,362,655	-	1,390,800	3,742,800	-	76,800	86,400	\$ 6,659,455
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENDITURES	\$ -	\$ 1,362,655	\$ -	\$ 1,390,800	\$ 3,742,800	\$ -	\$ 76,800	\$ 86,400	\$ 6,659,455

CONSERVATION PROGRAM COSTS BY COST CATEGORY  
JANUARY 2021 THROUGH DECEMBER 2021  
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION									
A. ACTUAL (6 months)	\$ -	\$ 138,397	\$ -	\$ -	\$ 545,813	\$ -	\$ 4,505	\$ -	\$ 688,716
B. ESTIMATED (6 months)	-	138,600	-	-	576,000	-	4,200	-	718,800
C. TOTAL	-	276,997	-	-	1,121,813	-	8,705	-	1,407,516
2. MULTI-FAMILY RESIDENTIAL BLDG									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	\$ -
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
3. APPLIANCE REPLACEMENT									
A. ACTUAL (6 months)	-	109,302	-	-	194,595	-	4,493	-	\$ 308,389
B. ESTIMATED (6 months)	-	109,800	-	-	267,000	-	4,200	-	381,000
C. TOTAL	-	219,102	-	-	461,595	-	8,693	-	689,389
4. DEALER PROGRAM									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	\$ -
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
5. GAS APPLIANCES IN SCHOOLS									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	\$ -
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
6. RES PROPANE CONVERSION									
A. ACTUAL (6 months)	-	20,225	-	-	-	-	-	-	\$ 20,225
B. ESTIMATED (6 months)	-	20,400	-	-	-	-	-	-	20,400
C. TOTAL	-	40,625	-	-	-	-	-	-	40,625
SUB-TOTAL	\$ -	\$ 536,723	\$ -	\$ -	\$ 1,583,408	\$ -	\$ 17,398	\$ -	\$ 2,137,530

CONSERVATION PROGRAM COSTS BY COST CATEGORY  
JANUARY 2021 THROUGH DECEMBER 2021  
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
SUB-TOTAL - PREVIOUS PAGE	\$ -	\$ 536,723	\$ -	\$ -	\$ 1,583,408	\$ -	\$ 17,398	\$ -	\$ 2,137,530
7. RES WATER HEATER RETENTION									
A. ACTUAL (6 months)	-	32,084	-	-	616,108	-	-	-	\$ 648,193
B. ESTIMATED (6 months)	-	32,400	-	-	822,000	-	-	-	854,400
C. TOTAL	-	64,484	-	-	1,438,108	-	-	-	1,502,593
8. RES CUT AND CAP ALTERNATIVE									
A. ACTUAL (6 months)	-	36,384	-	-	3,600	-	-	-	\$ 39,984
B. ESTIMATED (6 months)	-	36,600	-	-	5,400	-	-	-	42,000
C. TOTAL	-	72,984	-	-	9,000	-	-	-	81,984
9. COMM/IND CONVERSION									
A. ACTUAL (6 months)	-	200,525	-	-	14,970	-	23,974	-	\$ 239,469
B. ESTIMATED (6 months)	-	201,000	-	-	4,800	-	23,400	-	229,200
C. TOTAL	-	401,525	-	-	19,770	-	47,374	-	468,669
10. COMM/IND ALTERNATIVE TECH.									
A. ACTUAL (6 months)	-	-	-	-	-	-	3,179	-	\$ 3,179
B. ESTIMATED (6 months)	-	-	-	-	-	-	3,000	-	3,000
C. TOTAL	-	-	-	-	-	-	6,179	-	6,179
11. COMMERCIAL APPLIANCE									
A. ACTUAL (6 months)	-	-	-	-	248,351	-	-	-	\$ 248,351
B. ESTIMATED (6 months)	-	-	-	-	290,400	-	-	-	290,400
C. TOTAL	-	-	-	-	538,751	-	-	-	538,751
12. COMMON COSTS									
A. ACTUAL (6 months)	-	84,460	-	427,100	-	-	675	51,688	\$ 563,923
B. ESTIMATED (6 months)	-	84,600	-	775,200	-	-	600	40,200	900,600
C. TOTAL	-	169,060	-	1,202,300	-	-	1,275	91,888	1,464,523
TOTAL	\$ -	\$ 1,244,777	\$ -	\$ 1,202,300	\$ 3,589,037	\$ -	\$ 72,226	\$ 91,888	\$ 6,200,229

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ENERGY CONSERVATION COST RECOVERY ADJUSTMENT  
JANUARY 2021 THROUGH DECEMBER 2021  
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

CONSERVATION REVENUES	Jan-21	Feb-21	Mar-21	Apr-21	May-21	June - 21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
1. RCS AUDIT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. OTHER PROG. REVS.	-	-	-	-	-	-	-	-	-	-	-	-	-
3. CONSERV. ADJ REVS.	(636,660)	(616,175)	(551,211)	(593,538)	(518,252)	(512,974)	(515,599)	(518,002)	(515,585)	(534,158)	(551,679)	(597,623)	(6,661,457)
4. TOTAL REVENUES	(636,660)	(616,175)	(551,211)	(593,538)	(518,252)	(512,974)	(515,599)	(518,002)	(515,585)	(534,158)	(551,679)	(597,623)	(6,661,457)
5. PRIOR PERIOD TRUE- UP NOT APPLICABLE													
TO THIS PERIOD	62,472	62,472	62,472	62,472	62,472	62,472	62,472	62,472	62,472	62,472	62,472	62,472	749,669
6. CONSERV. REVS. APPLICABLE TO THE PERIOD	(574,188)	(553,702)	(488,738)	(531,065)	(455,780)	(450,502)	(453,127)	(455,530)	(453,112)	(471,686)	(489,207)	(535,151)	(5,911,788)
7. CONSERV. EXPS.	304,530	264,456	392,550	636,321	481,652	680,920	573,300	573,300	573,300	573,300	573,300	573,300	6,200,229
8. TRUE-UP THIS PERIOD	(269,658)	(289,247)	(96,188)	105,256	25,872	230,419	120,173	117,770	120,188	101,614	84,093	38,149	288,441
9. INTEREST PROV. THIS PERIOD	78	39	21	14	14	16	19	21	23	24	25	134	427
10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH	749,669	417,617	65,936	(92,704)	(49,906)	(86,493)	81,469	139,190	194,508	252,246	291,412	313,058	749,669
Deferred True-up	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692
11. PRIOR TRUE-UP COLLECTED OR (REFUNDED)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(749,669)
12. TOTAL NET TRUE-UP	951,308	599,628	440,988	483,786	447,199	615,161	672,881	728,200	785,938	825,104	846,750	822,560	822,560

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
JANUARY 2021 THROUGH DECEMBER 2021  
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

INTEREST PROVISION	Jan-21	Feb-21	Mar-21	Apr-21	May-21	June - 21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
1. BEGINNING TRUE-UP	\$ 1,283,361	\$ 951,308	\$ 599,628	\$ 440,988	\$ 483,786	\$ 447,199	\$ 615,161	\$ 672,881	\$ 728,200	\$ 785,938	\$ 825,104	\$ 846,750	
2. ENDING TRUE-UP BEFORE INTEREST	<u>951,230</u>	<u>599,589</u>	<u>440,967</u>	<u>483,772</u>	<u>447,185</u>	<u>615,145</u>	<u>672,862</u>	<u>728,179</u>	<u>785,915</u>	<u>825,080</u>	<u>846,725</u>	<u>822,427</u>	
3. TOTAL BEGINNING & ENDING TRUE-UP	2,234,591	1,550,897	1,040,595	924,760	930,971	1,062,344	1,288,023	1,401,060	1,514,115	1,611,018	1,671,829	1,669,176	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	<u>\$ 1,117,295</u>	<u>\$ 775,449</u>	<u>\$ 520,298</u>	<u>\$ 462,380</u>	<u>\$ 465,485</u>	<u>\$ 531,172</u>	<u>\$ 644,012</u>	<u>\$ 700,530</u>	<u>\$ 757,058</u>	<u>\$ 805,509</u>	<u>\$ 835,914</u>	<u>\$ 834,588</u>	
5. INTEREST RATE FIRST DAY OF REPORTING MONTH	0.090%	0.070%	0.060%	0.040%	0.040%	0.030%	0.040%	0.040%	0.040%	0.040%	0.040%	0.040%	
6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH	<u>0.070%</u>	<u>0.060%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.030%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.350%</u>	
7. TOTAL (SUM LINES 5 & 6)	<u>0.160%</u>	<u>0.130%</u>	<u>0.100%</u>	<u>0.080%</u>	<u>0.070%</u>	<u>0.070%</u>	<u>0.080%</u>	<u>0.080%</u>	<u>0.080%</u>	<u>0.080%</u>	<u>0.080%</u>	<u>0.390%</u>	
8. AVG. INTEREST RATE (LINE 7 TIMES 50%)	0.080%	0.065%	0.050%	0.040%	0.035%	0.035%	0.040%	0.040%	0.040%	0.040%	0.040%	0.195%	
9. MONTHLY AVG INTEREST RATE	0.007%	0.005%	0.004%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.016%	
10. INTEREST PROVISION	<u>\$ 78</u>	<u>\$ 39</u>	<u>\$ 21</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 16</u>	<u>\$ 19</u>	<u>\$ 21</u>	<u>\$ 23</u>	<u>\$ 24</u>	<u>\$ 25</u>	<u>\$ 134</u>	<u>\$ 427</u>

FLORIDA CITY GAS  
Schedule C-5  
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL NEW CONSTRUCTION - PROGRAM 1

DESCRIPTION: The Residential Builder Program is designed to increase the overall energy efficiency in the residential new construction market by promoting energy-efficient natural gas appliances in residences that would qualify for the RS rates. The program offers builders and developers incentives in the form of cash allowances to assist in defraying the additional costs associated with the installation of natural gas supply lines, house piping, venting and natural gas appliances.

PROGRAM ALLOWANCES:

Gas Storage Tank Water Heating .....	\$350
Gas High Efficiency Storage Tank Water Heating (82% AFUE+) .....	400
Gas Tankless Water Heating .....	550
Gas Heating .....	500
Gas Cooking .....	150
Gas Clothes Drying .....	100

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 688,716

**FLORIDA CITY GAS**  
**Schedule C-5**  
**PROGRAM PROGRESS REPORT**

**NAME:** MULTI-FAMILY RESIDENTIAL BUILDER - PROGRAM 2

**DESCRIPTION:** The Multi-Family Residential Builder Program is designed to increase overall energy efficiency in the multi-family new construction market by promoting energy-efficient natural gas in multi-unit residences qualifying for the Company's CS rates.

**PROGRAM ALLOWANCES:**

See Program Summary

**REPORTING PERIOD:** January 2021 through June 2021

**PROGRAM SUMMARY:**

Program ended in February 2007 - Multi-Family developments are included in the Residential New Construction Program.

FLORIDA CITY GAS  
Schedule C-5  
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM 3

DESCRIPTION: The Residential Appliance Replacement Program is designed to promote the replacement of inefficient non-natural gas residential appliances with energy efficient natural gas appliances. The Program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the installation of efficient natural gas appliances.

PROGRAM ALLOWANCES:

Gas Storage Tank Water Heating .....	\$500
Gas High Efficiency Storage Tank Water Heating (82% AFUE+) .....	550
Gas Tankless Water Heating .....	675
Gas Heating .....	725
Gas Cooking .....	200
Gas Clothes Drying .....	150
Space Conditioning .....	1200

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 308,389

FLORIDA CITY GAS  
Schedule C-5  
PROGRAM PROGRESS REPORT

NAME: DEALER - PROGRAM 4

DESCRIPTION: The Dealer Program is designed to encourage the replacement of non-gas appliances with energy efficient natural gas appliances through appliance dealers and contractors. The program offers incentives to the dealers and contractors.

PROGRAM ALLOWANCES:

Furnace .....  
Water Heater .....  
Range .....  
Dryer .....

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

This program was discontinued in February 1998 with Order #PSC-98-0154-GOF-GU granting the new programs.

FLORIDA CITY GAS  
Schedule C-5  
PROGRAM PROGRESS REPORT

**NAME:** GAS APPLIANCES IN SCHOOLS - PROGRAM 5

**DESCRIPTION:** The Gas Appliances in Schools Program is designed to promote natural gas appliances where cost-efficient, in Home Economic Departments in schools located in our Company's service area. The program provides teaching assistance on energy conservation and on the use, care, and safety of natural gas appliances through a Company-employed home economist.

**REPORTING PERIOD:** January 2021 through June 2021

**PROGRAM SUMMARY:**

Program costs for the period were \$0.

FLORIDA CITY GAS

Schedule C-5  
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL PROPANE CONVERSION - PROGRAM 6

DESCRIPTION: The Residential Propane Conversion Program is designed to promote the conversion of existing residential propane appliances to utilize efficient natural gas. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the conversion of their existing propane appliances to utilize natural gas.

PROGRAM ALLOWANCES:

Furnace .....	\$200
Water Heater .....	100
Dryer .....	50
Range .....	25

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 20,225

FLORIDA CITY GAS

Schedule C-5  
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL WATER HEATER RETENTION - PROGRAM 7

DESCRIPTION: The Residential Water Heater Retention Program is designed to promote the retention of energy efficient natural gas water heaters in existing residential structures. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and installation of energy efficient natural gas appliances.

PROGRAM ALLOWANCES:

Gas Storage Tank Water Heating .....	\$350
Gas High Efficiency Storage Tank Water Heating (82% AFUE+) ..	400
Gas Tankless Water Heating .....	550
Gas Heating .....	500
Gas Cooking .....	100
Gas Clothes Dryer .....	100

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 648,193

FLORIDA CITY GAS  
Schedule C-5  
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL CUT AND CAP - PROGRAM 8

DESCRIPTION: The Residential Cut and Cap Program is designed to encourage the re-activation of existing residential service lines that are scheduled to be cut off and capped. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and/or lease and the installation of energy efficient natural gas appliances.

PROGRAM ALLOWANCES:

Service reactivation..... \$200

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 39,984

FLORIDA CITY GAS  
Schedule C-5  
PROGRAM PROGRESS REPORT

NAME: COMMERCIAL/INDUSTRIAL CONVERSION - PROGRAM 9

DESCRIPTION: The Commercial/Industrial Conversion Program is designed to promote the conversion of commercial and industrial inefficient non-gas equipment to energy efficient natural gas. The program offers incentives in the form of cash allowances to existing commercial and industrial businesses located in existing structures, to assist in defraying the incremental first costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

PROGRAM ALLOWANCES:

Per 100,000 BTU input rating..... \$75

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 239,469

FLORIDA CITY GAS

Schedule C-5  
PROGRAM PROGRESS REPORT

NAME: COMMERCIAL/INDUSTRIAL ALTERNATIVE TECHNOLOGY INCENTIVE - PROGRAM 10

DESCRIPTION: The Commercial/Industrial Alternative Technology Incentive Program (ATI) is designed to encourage commercial and industrial business owners to install alternate technologies that utilize natural gas that are not covered by one of the other City Gas Energy Conservation Programs, but which cost-effectively reduce the total utility expense of the business. The program offers incentives based on the cost-effectiveness under a life-cycle analysis utilizing a computerized energy consumption simulation model.

PROGRAM ALLOWANCES:

Payback period of three years subject to a maximum incentive of three times the projected incremental annualized margin.

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 3,179

FLORIDA CITY GAS

Schedule C-5  
 PROGRAM PROGRESS REPORT

NAME: COMMERCIAL NATURAL GAS CONSERVATION PROGRAM (APPLIANCE) - PROGRAM 11

DESCRIPTION: The Commercial Natural Gas Conservation Program (Appliance) is designed to educate, inform and to encourage business either to build with natural gas (New Construction), to continue using natural gas (Retention) or to convert to natural gas (Retrofit) for their energy needs. The programs offer cash incentives to assist in defraying the costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

PROGRAM ALLOWANCES:

		New Construction	Replacement	Retention
<i>-Small Food Service</i>				
Tank Water Heater	\$	1,000	\$ 1,500	\$ 1,000
Tankless Water Heater		2,000	2,500	2,000
Range / Oven		1,000	1,500	1,000
Fryer		3,000	3,000	3,000
<i>-Commercial Food Service</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000
Range / Oven		1,500	1,500	1,500
Fryer		3,000	3,000	3,000
<i>-Hospitality Lodging</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000
Range / Oven		1,500	1,500	1,500
Fryer		3,000	3,000	3,000
Dryer		1500	1500	1500
<i>-Cleaning Service</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000
Dryer		1500	1500	1500
<i>-Large Non-food Service</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 248,351

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION SCHEDULE CT-1  
OF CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES PAGE 1 OF 1

CONSERVATION ADJUSTMENT TRUE-UP

FOR MONTHS January-20 THROUGH December-20

1.	ADJUSTED END OF PERIOD TOTAL NET TRUE-UP		
2.	FOR MONTHS January-20 THROUGH December-20		
3.	END OF PERIOD NET TRUE-UP		
4.	PRINCIPAL	<u>(362,706)</u>	
5.	INTEREST	<u>(1,986)</u>	<u>(364,692)</u>
6.	LESS PROJECTED TRUE-UP		
7.	November-20 HEARINGS		
8.	PRINCIPAL	<u>(806,276)</u>	
9.	INTEREST	<u>(1,850)</u>	<u>(808,126)</u>
10.	ADJUSTED END OF PERIOD TOTAL TRUE-UP		<u><u>443,434</u></u>

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF  
CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES  
SCHEDULE CT-2  
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ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VS PROJECTED

	FOR MONTHS	January-20	THROUGH	December-20	
		<u>ACTUAL</u>		<u>PROJECTED</u>	<u>DIFFERENCE</u>
1.	Labor/Payroll	925,170		1,008,425	(83,255)
2.	Advertisement	640,943		511,884	129,059
3.	Legal	2,878		2,910	(32)
4.	Outside Services	47,988		53,207	(5,219)
5.	Vehicle Costs	25,270		28,340	(3,070)
6.	Materials & Supplies	9,298		15,496	(6,198)
7.	Travel	42,859		104,254	(61,395)
8.	General & Administrative				
9.	Incentives	2,672,413		2,578,636	93,777
10.	Other	80,192		82,753	(2,561)
11.	SUB-TOTAL	4,447,010		4,385,905	61,105
12.	PROGRAM REVENUES				
13.	TOTAL PROGRAM COSTS	4,447,010		4,385,905	61,105
14.	LESS: PRIOR PERIOD TRUE-UP	193,938		193,938	
15.	AMOUNTS INCLUDED IN RATE BASE				
16.	CONSERVATION ADJ REVENUE	(5,003,654)		(5,386,119)	382,465
17.	ROUNDING ADJUSTMENT				
18.	TRUE-UP BEFORE INTEREST	(362,706)		(806,276)	443,570
19.	ADD INTEREST PROVISION	(1,986)		(1,850)	(136)
20.	END OF PERIOD TRUE-UP	(364,692)		(808,126)	443,434

() REFLECTS OVERRECOVERY

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## ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-20 THROUGH December-20

PROGRAM NAME	50 LABOR/PAY	51 ADVERTISE.	52 LEGAL	53 OUT.SERV.	54 VEHICLE	55 MAT.&SUPP.	56 TRAVEL	57 G & A	58 INCENTIVES	59 OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1 Full House Residential New Construction	466,068	91,607			6,929	2,428	15,240		1,302,101	18,244	1,902,618		1,902,618
2 Residential Appliance Replacement		143,238							196,254		339,493		339,493
3 Conservation Education	2,176	120,830			184	39	150			98	123,477		123,477
4 Space Conditioning													
5 Residential Conservation Survey	2,377	383		11,900	190	30	371			317	15,567		15,567
6 Residential Appliance Retention		138,358					12,913		506,632		657,902		657,902
7 Commercial Conservation Survey	317				25	5	51			35	433		433
8 Residential Service Reactivation									700		700		700
9 Common	413,225	17,246	2,878	36,088	14,605	6,019	12,009			18,415	520,485		520,485
10 Conservation Demonstration and Development													
11 Commercial Small Food Program	21,626	25,856			1,760	409	1,121		425,076	8,847	484,696		484,696
12 Commercial Large Non-Food Service Program	5,554	25,856			452	105	288		43,353	8,571	84,180		84,180
13 Commercial Large Food Service Program	4,727	25,856			385	89	245		47,872	8,557	87,731		87,731
14 Commercial Large Hospitality Program	4,845	25,856			394	92	251		98,429	8,559	138,426		138,426
15 Commercial Large Cleaning Service Program	4,254	25,856			346	81	221		51,997	8,549	91,303		91,303
16 Residential Propane Distribution Program													
15 TOTAL ALL PROGRAMS	925,170	640,943	2,878	47,988	25,270	9,298	42,859		2,672,413	80,192	4,447,010		4,447,010

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES

SCHEDULE CT-2  
PAGE 3 OF 3

CONSERVATION COSTS PER PROGRAM--VARIANCE ACTUAL VS PROJECTED  
VARIANCE ACTUAL VS PROJECTED

FOR MONTHS January-20 THROUGH December-20

PROGRAM NAME	LABOR/PAY	ADVERTISE.	LEGAL	OUT.SERV.	VEHICLE	MAT.&SUPP.	TRAVEL	G & A	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1 Full House Residential New Construction	110,801	60,165		(2,250)	915	(2,482)	(12,239)		305,634	(1,397)	459,148		459,148
2 Residential Appliance Replacement	(22,500)	(16,421)		(1,000)	(750)	(250)	(9,000)		(18,688)	(250)	(68,858)		(68,858)
3 Conservation Education	(14,414)	69,352			(702)	(237)	(1,487)			(44)	52,468		52,468
4 Space Conditioning	(250)				(50)	(50)					(350)		(350)
5 Residential Conservation Survey	(6,958)	(867)		10,900	(347)	(124)	(999)			(50)	1,554		1,554
6 Residential Appliance Retention	(30,000)	(16,858)		(1,000)	(750)	(500)	(3,000)		(46,204)	(375)	(98,688)		(98,688)
7 Commercial Conservation Survey	(1,501)	(500)		(75)	(100)	(50)	(200)			(50)	(2,476)		(2,476)
8 Residential Service Reactivation	(500)	(500)		(750)	(50)	(50)	(50)		(250)	(50)	(2,200)		(2,200)
9 Common	(53,766)	(13,136)	(32)	(4,044)	(46)	(1,920)	(25,046)			6,167	(91,823)		(91,823)
10 Conservation Demonstration and Development													
11 Commercial Small Food Program	(34,277)	9,565		(2,000)	(625)	(268)	(4,749)		(44,764)	(1,554)	(78,671)		(78,671)
12 Commercial Large Non-Food Service Program	(1,246)	9,565		(1,250)	(25)	(16)	(685)		(22,539)	(1,236)	(17,431)		(17,431)
13 Commercial Large Food Service Program	(7,156)	9,565		(1,250)	(108)	(75)	(1,195)		(35,538)	(1,240)	(36,995)		(36,995)
14 Commercial Large Hospitality Program	(13,598)	9,564		(1,250)	(254)	(123)	(1,544)		(13,864)	(1,240)	(22,309)		(22,309)
15 Commercial Large Cleaning Service Program	(7,891)	9,564		(1,250)	(178)	(54)	(1,200)		(30,010)	(1,242)	(32,262)		(32,262)
16 Residential Propane Distribution Program													
5. TOTAL ALL PROGRAMS	(83,255)	129,059	(32)	(5,219)	(3,070)	(6,198)	(61,395)		93,777	(2,561)	61,105		61,105

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ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

		FOR MONTHS												
		January-20	THROUGH	December-20										
A. CONSERVATION EXPENSE BY PROGRAM		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1	Full House Residential New Construction	98,125	93,007	108,680	58,533	89,190	199,434	139,675	98,597	375,313	221,096	80,977	339,991	1,902,618
2	Residential Appliance Replacement	23,422	18,773	24,016	15,714	19,249	25,930	21,290	21,250	26,613	27,661	47,132	68,445	339,493
3	Conservation Education	1,030	3,391	2,515	3,805	3,280	9,437	1,401	3,689	6,360	4,975	42,826	40,767	123,477
4	Space Conditioning													
5	Residential Conservation Survey	699	2,471	69						11,900		46	383	15,567
6	Residential Appliance Retention	42,619	51,045	54,161	26,205	48,064	51,370	47,030	54,970	55,448	84,011	40,612	102,366	657,902
7	Commercial Conservation Survey	175	258											433
8	Residential Service Reactivation			350				350						700
9	Common	50,713	45,560	50,325	42,819	36,249	51,393	25,898	42,958	46,457	43,516	42,746	41,852	520,485
10	Conservation Demonstration and Development													
11	Commercial Small Food Program	77,690	51,129	60,617	25,060	18,879	26,493	33,917	20,282	65,682	78,517	(744)	27,175	484,696
12	Commercial Large Non-Food Service Program	6,219	2,181	1,244	4,363	8,900	8,281	1,347	11,396	13,704	13,178	1,853	11,514	84,180
13	Commercial Large Food Service Program	7,839	7,092	5,542	4,287	4,588	3,854	1,235	2,159	17,597	7,859	7,762	17,917	87,731
14	Commercial Large Hospitality Program	3,968	2,104	15,969	5,800	14,100	22,719	39,739	9,918	2,107	23,720	(11,739)	10,021	138,426
15	Commercial Large Cleaning Service Program	3,885	6,041	4,637	14,246	2,044	3,162	5,153	1,319	30,559	4,169	6,735	9,355	91,303
16	Residential Propane Distribution Program													
5.	TOTAL ALL PROGRAMS	316,384	283,051	328,125	200,831	244,542	402,073	317,036	266,538	651,738	508,704	258,205	669,784	4,447,010
6.	LESS AMOUNT INCLUDED IN RATE BASE													
7.	RECOVERABLE CONSERVATION EXPENSES	316,384	283,051	328,125	200,831	244,542	402,073	317,036	266,538	651,738	508,704	258,205	669,784	4,447,010

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## COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES

SCHEDULE CT-3

## CALCULATION OF TRUE-UP AND INTEREST PROVISION

PAGE 2 OF 3

FOR MONTHS January-20 THROUGH December-20

B. CONSERVATION REVENUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. RESIDENTIAL CONSERVATION													
2. CONSERVATION ADJ. REVENUES	(583,820)	(533,603)	(497,271)	(394,886)	(376,288)	(341,145)	(338,264)	(322,169)	(324,498)	(342,108)	(403,271)	(546,330)	(5,003,654)
3. TOTAL REVENUES	(583,820)	(533,603)	(497,271)	(394,886)	(376,288)	(341,145)	(338,264)	(322,169)	(324,498)	(342,108)	(403,271)	(546,330)	(5,003,654)
4. PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	16,156	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	193,938
5. CONSERVATION REVENUE APPLICABLE	(567,664)	(517,441)	(481,109)	(378,724)	(360,126)	(324,983)	(322,102)	(306,007)	(308,336)	(325,946)	(387,109)	(530,168)	(4,809,716)
6. CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23)	316,384	283,051	328,125	200,831	244,542	402,073	317,036	266,538	651,738	508,704	258,205	669,784	4,447,010
7. TRUE-UP THIS PERIOD (LINE 5 - 6)	(251,280)	(234,390)	(152,984)	(177,893)	(115,585)	77,089	(5,066)	(39,469)	343,402	182,757	(128,904)	139,616	(362,706)
8. INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	80	(257)	(583)	(524)	(104)	(69)	(64)	(61)	(45)	(30)	(31)	(298)	(1,986)
9. TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	193,938	(73,418)	(324,227)	(493,956)	(688,535)	(820,385)	(759,527)	(780,819)	(836,511)	(509,316)	(342,751)	(487,848)	193,938
9A. DEFERRED TRUE-UP BEGINNING OF PERIOD													
10. PRIOR TRUE-UP COLLECTED (REFUNDED)	(16,156)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(193,938)
11. TOTAL NET TRUE-UP (LINES 7+8+9+9A+10)	(73,418)	(324,227)	(493,956)	(688,535)	(820,385)	(759,527)	(780,819)	(836,511)	(509,316)	(342,751)	(487,848)	(364,692)	(364,692)

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES

SCHEDULE CT-3  
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CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-20 THROUGH December-20

C. INTEREST PROVISION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. BEGINNING TRUE-UP (LINE B-9)	193,938	(73,418)	(324,227)	(493,956)	(688,535)	(820,385)	(759,527)	(780,819)	(836,511)	(509,316)	(342,751)	(487,848)	193,938
2. ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10)	(73,498)	(323,970)	(493,373)	(688,011)	(820,281)	(759,458)	(780,755)	(836,450)	(509,271)	(342,721)	(487,817)	(364,394)	(362,706)
3. TOTAL BEG. AND ENDING TRUE-UP	120,440	(397,388)	(817,599)	(1,181,966)	(1,508,816)	(1,579,843)	(1,540,282)	(1,617,269)	(1,345,782)	(852,037)	(830,568)	(852,241)	(168,768)
4. AVERAGE TRUE-UP (LINE C-3 X 50%)	60,220	(198,694)	(408,800)	(590,983)	(754,408)	(789,922)	(770,141)	(808,635)	(672,891)	(426,019)	(415,284)	(426,121)	(84,384)
5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	1.59%	1.59%	1.51%	1.91%	0.22%	0.11%	0.10%	0.10%	0.08%	0.08%	0.09%	0.09%	
6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	1.59%	1.51%	1.91%	0.22%	0.11%	0.10%	0.10%	0.08%	0.08%	0.09%	0.09%	1.59%	
7. TOTAL (LINE C-5 + C-6)	3.18%	3.10%	3.42%	2.13%	0.33%	0.21%	0.20%	0.18%	0.16%	0.17%	0.18%	1.68%	
8. AVG. INTEREST RATE (C-7 X 50%)	1.59%	1.55%	1.71%	1.07%	0.17%	0.11%	0.10%	0.09%	0.08%	0.09%	0.09%	0.84%	
9. MONTHLY AVERAGE INTEREST RATE	0.133%	0.129%	0.143%	0.089%	0.014%	0.009%	0.008%	0.008%	0.007%	0.007%	0.008%	0.070%	
10. INTEREST PROVISION (LINE C-4 X C-9)	80	(257)	(583)	(524)	(104)	(69)	(64)	(61)	(45)	(30)	(31)	(298)	(1,986)

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES

SCHEDULE CT-4  
PAGE 1 OF 1

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

FOR MONTHS January-20 THROUGH December-20

PROGRAM NAME:		BEGINNING OF PERIOD	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	INVESTMENT														
2.	DEPRECIATION BASE														
3.	DEPRECIATION EXPENSE														
4.	CUMULATIVE INVESTMENT														
5.	LESS: ACCUMULATED DEPRECIATION														
6.	NET INVESTMENT														
7.	AVERAGE INVESTMENT														
8.	RETURN ON AVERAGE INVESTMENT														
9.	RETURN REQUIREMENTS														
10.	TOTAL DEPRECIATION AND RETURN														NONE

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF  
CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES  
RECONCILIATION AND EXPLANATION OF  
DIFFERENCES BETWEEN FILING AND PSC AUDIT

SCHEDULE CT-5  
PAGE 1 OF 1

FOR MONTHS January-20 THROUGH December-20

AUDIT EXCEPTION: TO OUR KNOWLEDGE, NONE EXIST

COMPANY RESPONSE:

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 20210004-GU  
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Program Description and Progress

1. Residential New Construction Program
2. Residential Appliance Replacement Program
3. Residential Appliance Retention Program
4. Residential Service Reactivation Program
5. Residential Conservation Survey Program
6. Commercial Conservation Survey Program
7. Conservation Education Program
8. Space Conditioning Program
9. Conservation Demonstration and Development Program
10. Commercial Small Food Service Program
11. Commercial Non-Food Service Program
12. Commercial Large Food Service Program
13. Commercial Hospitality and Lodging Program
14. Commercial Cleaning Service and Laundromat Program

PROGRAM TITLE: Residential New Construction Program

PROGRAM DESCRIPTION: The Residential New Construction Program (formerly, Full House Residential New Construction Program) promotes the use of natural gas in single and multi-family residential new construction projects to developers, builders, and homebuyers. The program is designed to increase the overall energy efficiency in the new construction home market through the installation of efficient gas appliances. The programs incentives are used to overcome market barriers created by the split incentive between the builders who are purchasing the appliances and the homeowners who are benefiting from reduced utility costs.

CURRENT APPROVED ALLOWANCES:

\$350 Tank Water Heater  
\$400 High Efficiency Tank Water Heater  
\$550 Tankless Water Heater  
\$500 Furnace  
\$150 Range  
\$100 Dryer

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2020 through December 31, 2020, 4,569 incentives were paid. There were 800 Tank Water Heaters, 2 High Efficiency Tank Water Heaters, 1,045 Tankless Water Heaters, 21 Furnaces, 1,601 Ranges and 1,100 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **\$1,902,618**.

PROGRAM TITLE: Residential Appliance Replacement Program

PROGRAM DESCRIPTION: This program is designed to encourage the replacement of inefficient non-natural gas appliances with energy efficient natural gas appliances. The program offers financial incentives to residential customers to defray the additional costs associated with installing natural gas appliances.

CURRENT APPROVED ALLOWANCES:

\$500	Tank Water Heater
\$550	High Efficiency Tank Water Heater
\$675	Tankless Water Heater
\$725	Furnace
\$200	Range
\$150	Dryer

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2020 through December 31, 2020, 408 incentives were paid. There were 5 Tank Water Heaters, 0 High Efficiency Tank Water Heaters, 230 Tankless Water Heaters, 5 Furnaces, 104 Ranges and 64 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **\$339,493**.

PROGRAM PROGRESS SUMMARY: The FPSC approved this program on August 29, 2000. From the inception through the reporting period of this program, FPUC has converted 10,476 natural gas hot water heaters.

PROGRAM TITLE: Residential Appliance Retention Program

PROGRAM DESCRIPTION: The purpose of the Residential Appliance Retention Program is to encourage homeowners with existing natural gas appliances to retain natural gas appliances at time of replacement. The program includes appliances such as furnaces, hot water heaters, ranges, and dryers. The programs incentives defray the cost of purchasing more expensive energy-efficient natural gas appliances.

CURRENT APPROVED ALLOWANCES:

\$350	Tank Water Heater
\$400	High Efficiency Tank Water Heater
\$550	Tankless Water Heater
\$500	Furnace
\$100	Range
\$100	Dryer

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2020 through December 31, 2020, 1,350 incentives were paid. There were 408 Tank Water Heaters, 225 High Efficiency Tank Water Heaters, 288 Tankless Water Heaters, 192 Furnaces, 112 Ranges and 125 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **\$657,902**.

PROGRAM PROGRESS SUMMARY: The FPSC approved this program on August 29, 2000. From the inception through the reporting period, FPUC has retained 15,878 natural gas hot water heaters.

PROGRAM TITLE: Residential Service Reactivation Program

PROGRAM DESCRIPTION: This program is designed to encourage the reactivation of existing residential service lines that are scheduled to be cut-off and capped. The program offers incentives of \$350 in the form of cash incentives to residential customers to assist in defraying the additional cost associated with the purchase and installation energy-efficient natural gas appliances.

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2020 through December 31, 2020, 0 incentives were paid.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were \$700.

PROGRAM PROGRESS SUMMARY: FPSC approval of this program occurred on August 29, 2000. We continue to promote this program and believe that our customers will find value in this program.

PROGRAM TITLE: Residential Conservation Survey Program

PROGRAM DESCRIPTION: The objective of the Residential Conservation Service Program is to provide Florida Public Utilities Company's residential customers with energy conservation advice based on a review of their homes actual performance that encourages the implementation of efficiency measures and/or practices resulting in energy savings for the customer. Florida Public Utilities Company views this program as a way of promoting the installation of cost-effective conservation measures. During the survey process, the customer is provided with specific whole-house recommendations. The survey process also checks for possible duct leakage.

PROGRAM ACCOMPLISHMENTS: This year a total of 7 residential surveys were performed.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **\$15,567**.

PROGRAM PROGRESS SUMMARY: This program was implemented on September 1, 2000. Since inception through the reporting period, 387 residential customers have participated.

PROGRAM TITLE: Commercial Conservation Survey Program

PROGRAM DESCRIPTION: The Commercial Conservation Service Program is an interactive program that assists commercial customers in identifying energy conservation opportunities. The survey process consists of an on-site review of the customer's facility operation, equipment, and energy usage pattern by a Florida Public Utilities Company Conservation Representative. The representative identifies all areas of potential energy usage reduction as well as identifying end-use technology opportunities. A technical evaluation is then performed to determine the economic payback or life cycle cost for various improvements to the facility. Florida Public Utilities Company will subcontract the evaluation process to an independent engineering firm and/or contracting consultant, if necessary.

PROGRAM ACCOMPLISHMENTS: This year, 2 commercial surveys were completed during the reporting period.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **\$433**.

PROGRAM PROGRESS SUMMARY: This program was implemented on September 1, 2000. From the inception of this program through the reporting period 237 commercial customers have participated.

PROGRAM TITLE: Conservation Education Program

PROGRAM DESCRIPTION: The purpose of the Conservation Education Program is to educate consumers, businesses, and contractors to make wise energy choices. For consumers to make educated choices they must know the benefits of conserving energy and have a basic understanding of energy as well as the measures and behavioral practices needed to make these choices.

PROGRAM ACCOMPLISHMENTS: This year FPU conducted 19 seminars and events to educate customers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **\$123,477**.

PROGRAM PROGRESS SUMMARY: This program has been successful and we are optimistic that we will continue to be involved in community education and future events.

PROGRAM TITLE: Space Conditioning Program

PROGRAM DESCRIPTION: The program is designed to convert on-main customers from electric space conditioning equipment to energy-efficient natural gas space conditioning equipment. The program provides a financial incentive to qualified participants to compensate for the higher initial cost of natural gas space conditioning equipment. The program reduces summer as well as winter peak demand and contributes to consumption reduction.

PROGRAM ACCOMPLISHMENTS: There were 0 participants in this program in 2020.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were \$0.

PROGRAM PROGRESS SUMMARY: From FPSC approval of the program on August 29, 2000 through December 31, 2020, FPUC has connected 12 space conditioning projects to its natural gas system.

PROGRAM TITLE: Conservation Demonstration and Development

PROGRAM DESCRIPTION: The primary purpose of the Conservation Demonstration and Development (CDD) program is to pursue research, development, and demonstration projects that are designed to promote energy efficiency and conservation. This program will supplement and complement the other conservation programs offered by Florida Public Utilities Company and give the Company an opportunity to pursue individual and joint research projects as well as the development of new conservation programs. The CDD program is meant to be an umbrella program for the identification, development, demonstration, and evaluation of promising new end-use technologies.

PROGRAM ACCOMPLISHMENTS: For 2020, Florida Public Utilities had no research and development projects.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were \$0.

PROGRAM PROGRESS SUMMARY: From FPSC approval of the program on March 23, 2010, FPUC has engaged in several research projects using this program.

PROGRAM TITLE: Commercial Small Food Service Program

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of small food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of less than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,000	\$1,500	\$1,000
Tankless Water	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,000	\$1,500	\$1,000

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2020 through December 31, 2020, 202 incentives were paid. There were 4 Tank Water Heaters, 33 Tankless Water Heaters, 102 Fryers and 14 Ranges.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **\$484,696**.

PROGRAM PROGRESS SUMMARY: Since inception, 2,771 appliances have qualified for this program.

PROGRAM TITLE: Commercial Non-Food Service Program

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of commercial buildings to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial non-food service customers are defined as establishments that are not associated with the Food Service, Hospitality, or Cleaning industries. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

**CURRENT APPROVED ALLOWANCES:**

<b>Appliance</b>	<b>New Construction</b>	<b>Replacement</b>	<b>Retention</b>
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$2,000	\$2,500	\$2,000

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2020 through December 31, 2020, 74 incentives were paid. There were 2 Tank Water Heaters and 72 Tankless Water Heaters.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **\$84,180**.

PROGRAM PROGRESS SUMMARY: Since inception, 213 appliances have qualified for this program.

PROGRAM TITLE: Commercial Large Food Service Program

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of large food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial large food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of greater than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2020 through December 31, 2020, **31** incentives were paid. There were 2 Tank Water Heaters, 13 Tankless Water Heaters, 14 Fryers and 2 Range.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **\$87,731**.

PROGRAM PROGRESS SUMMARY: Since inception, 560 appliances have qualified for this program.

PROGRAM TITLE: Commercial Hospitality and Lodging Program

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of hospitality & lodging facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial hospitality and lodging customers are defined as establishments known to the public as hotels, motor hotels, motels or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500
Dryer	\$1,500	\$1,500	\$1,500

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2020 through December 31, 2020, 51 incentives were paid. There were 0 Tank Water Heaters, 44 Tankless Water Heaters, 4 Fryers, 1 Range and 2 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **\$138,426**.

PROGRAM PROGRESS SUMMARY: Since inception, 458 appliances have qualified for this program.

PROGRAM TITLE: Commercial Cleaning Service and Laundromat Program

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of cleaning service & Laundromat facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial cleaning service and laundromat customers are defined as establishments primarily engaged in operating mechanical laundries with steam or other power or in supplying laundered work clothing on a contract or fee basis. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$2,000	\$2,500	\$2,000
Dryer	\$1,500	\$1,500	\$1,500

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2020 through December 31, 2020, 34 incentives were paid. There was 0 Tank Water Heaters, 12 Tankless Water Heaters and 22 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2020 through December 31, 2020 were **\$91,303**.

PROGRAM PROGRESS SUMMARY: Since inception, 500 appliances have qualified for this program.

SCHEDULE C-1  
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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS  
(FPU, CFG, INDIANTOWN, AND FT. MEADE)  
ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
JANUARY 2022 THROUGH DECEMBER 2022

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	\$	5,018,500
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	\$	(326,413)
3. TOTAL (LINE 1 AND LINE 2)	\$	4,692,087

RATE SCHEDULE	BILLS	THERMS	CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	TOTAL CUST. & ENGY CHG REVENUE	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS PER THERM	TAX FACTOR	CONSERV FACTOR
RESIDENTIAL (FPU, Fort Meade)	762,628	15,992,936	8,456,749	7,973,026	16,429,775	1,372,740	8.35520%	\$ 0.08583	1.00503	\$ 0.08627
COMMERCIAL SMALL (FPU, Fort Meade) (Gen Srv GS1 & GS Transportation <600)	15,736	1,821,693	427,507	765,160	1,192,667	99,650	8.35520%	\$ 0.05470	1.00503	\$ 0.05498
COMMERCIAL SMALL (FPU & Fort Meade) (Gen Srv GS2 & GS Transportation >600)	40,122	12,515,501	1,219,152	4,876,199	6,095,351	509,279	8.35520%	\$ 0.04069	1.00503	\$ 0.04090
COMM. LRG VOLUME (FPU, Fort Meade) (Large Vol & LV Transportation <, > 50,000 units)	23,515	40,716,636	2,125,700	14,395,885	16,521,585	1,380,411	8.35520%	\$ 0.03390	1.00503	\$ 0.03407
NATURAL GAS VEHICLES	24	845,117	2,400	144,608	147,008	12,283	8.35520%	\$ 0.01453	1.00503	\$ 0.01461
TS1 (INDIANTOWN DIVISION)	8,094	117,230	72,846	44,354	117,200	9,792	8.35520%	\$ 0.08353	1.00503	\$ 0.08395
TS2 (INDIANTOWN DIVISION)	253	77,776	6,325	4,481	10,806	903	8.35520%	\$ 0.01161	1.00503	\$ 0.01167
TS3 (INDIANTOWN DIVISION)	12	4,813	720	230	950	79	8.35520%	\$ 0.01650	1.00503	\$ 0.01658
TS4 (INDIANTOWN DIVISION)	0	0	0	0	0	0	8.35520%	\$ 0.00000	1.00503	\$ 0.00000
CHESAPEAKE (PAGE 2)	248,718	60,514,548	8,111,606	7,530,757	15,642,362	1,306,950	SEE PAGE 2 AND 3			
TOTAL	1,099,102	132,606,250	20,423,005	35,734,701	56,157,705	4,692,087				

SCHEDULE C-1  
PAGE 2 OF 3

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS  
(FPU, CFG, INDIANTOWN, AND FT. MEADE)  
ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
JANUARY 2022 THROUGH DECEMBER 2022  
CHESAPEAKE NON EXPERIMENTAL

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 20210004-GU  
FLORIDA PUBLIC UTILITIES COMPANY  
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RATE CLASS	BILLS	THERMS	CUSTOMER CHARGE REVENUES	ENERGY CHARGE	TOTAL	ESTIMATED ECCR	% SURCHARGE	CENTS PER THERM	EXPANSION FACTOR	ECCR ADJUSTMENT FACTORS
FTS-A	14,036	88,671	\$182,468	\$41,106	\$223,574	18,680	8.35520%	\$ 0.21067	1.00503	\$ 0.21173
FTS-B	27,749	293,858	\$430,110	\$144,831	\$574,940	48,037	8.35520%	\$ 0.16347	1.00503	\$ 0.16429
FTS-1	175,236	2,603,640	\$3,329,484	\$1,205,746	\$4,535,230	378,927	8.35520%	\$ 0.14554	1.00503	\$ 0.14627
FTS-2	10,694	562,374	\$363,596	\$179,735	\$543,331	45,396	8.35520%	\$ 0.08072	1.00503	\$ 0.08113
FTS-2.1	8,667	901,979	\$346,680	\$278,053	\$624,733	52,198	8.35520%	\$ 0.05787	1.00503	\$ 0.05816
FTS-3	3,925	1,188,092	\$423,900	\$286,354	\$710,254	59,343	8.35520%	\$ 0.04995	1.00503	\$ 0.05020
FTS-3.1	4,197	2,409,559	\$562,398	\$491,140	\$1,053,538	88,025	8.35520%	\$ 0.03653	1.00503	\$ 0.03672
FTS-4	2,599	3,090,787	\$545,790	\$584,159	\$1,129,949	94,409	8.35520%	\$ 0.03055	1.00503	\$ 0.03070
FTS-5	481	1,191,156	\$182,780	\$197,494	\$380,274	31,773	8.35520%	\$ 0.02667	1.00503	\$ 0.02681
FTS-6	352	1,983,651	\$211,200	\$300,265	\$511,465	42,734	8.35520%	\$ 0.02154	1.00503	\$ 0.02165
FTS-7	314	4,078,074	\$219,800	\$501,603	\$721,403	60,275	8.35520%	\$ 0.01478	1.00503	\$ 0.01486
FTS-8	216	5,289,549	\$259,200	\$583,120	\$842,320	70,377	8.35520%	\$ 0.01331	1.00503	\$ 0.01337
FTS-9	102	4,821,550	\$204,000	\$440,352	\$644,352	53,837	8.35520%	\$ 0.01117	1.00503	\$ 0.01122
FTS-10	48	3,622,089	\$144,000	\$301,285	\$445,285	37,204	8.35520%	\$ 0.01027	1.00503	\$ 0.01032
FTS-11	30	8,742,108	\$165,000	\$609,937	\$774,937	64,748	8.35520%	\$ 0.00741	1.00503	\$ 0.00744
FTS-12	60	17,985,906	\$540,000	\$1,101,277	\$1,641,277	\$137,132	8.3552%	\$0.0076	1.00503	\$0.00766
FTS-NGV	12	1,661,505	\$1,200	\$284,300	\$285,500	23,854	8.35520%	\$ 0.01436	1.00503	\$ 0.01443
TOTAL	248,718	60,514,548	8,111,606	7,530,757	15,642,362	1,306,950	8.35520%			

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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS  
(FPU, CFG, INDIANTOWN, AND FT. MEADE)  
ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
JANUARY 2022 THROUGH DECEMBER 2022  
CHESAPEAKE PER BILL BASIS - Experimental

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RATE CLASS	BILLS	THERMS	CUSTOMER CHARGE REVENUES	ENERGY CHARGE	TOTAL	ESTIMATED ECCR	% SURCHARGE	\$ PER BILL	EXPANSION FACTOR	ECCR ADJUSTMENT FACTORS
FTS-A	14,036	88,671	\$182,468	\$41,106	\$223,574	\$18,680	8.3552%	\$1.3309	1.00503	\$1.34
FTS-B	27,749	293,858	\$430,110	\$144,831	\$574,940	\$48,037	8.3552%	\$1.7311	1.00503	\$1.74
FTS-1	175,236	2,603,640	\$3,329,484	\$1,205,746	\$4,535,230	\$378,927	8.3552%	\$2.1624	1.00503	\$2.17
FTS-2	10,694	562,374	\$363,596	\$179,735	\$543,331	\$45,396	8.3552%	\$4.2450	1.00503	\$4.27
FTS-2.1	8,667	901,979	\$346,680	\$278,053	\$624,733	\$52,198	8.3552%	\$6.0226	1.00503	\$6.05
FTS-3	3,925	1,188,092	\$423,900	\$286,354	\$710,254	\$59,343	8.3552%	\$15.1193	1.00503	\$15.20
FTS-3.1	4,197	2,409,559	\$562,398	\$491,140	\$1,053,538	\$88,025	8.3552%	\$20.9734	1.00503	\$21.08
FTS-4	2,599	3,090,787	\$545,790	\$584,159	\$1,129,949	\$94,409				
FTS-5	481	1,191,156	\$182,780	\$197,494	\$380,274	\$31,773				
FTS-6	352	1,983,651	\$211,200	\$300,265	\$511,465	\$42,734				
FTS-7	314	4,078,074	\$219,800	\$501,603	\$721,403	\$60,275				
FTS-8	216	5,289,549	\$259,200	\$583,120	\$842,320	\$70,377				
FTS-9	102	4,821,550	\$204,000	\$440,352	\$644,352	\$53,837				
FTS-10	48	3,622,089	\$144,000	\$301,285	\$445,285	\$37,204				
FTS-11	30	8,742,108	\$165,000	\$609,937	\$774,937	\$64,748				
FTS-12	60	17,985,906	\$540,000	\$1,101,277	\$1,641,277	\$137,132				
FTS-NGV	12	1,661,505	\$1,200	\$284,300	\$285,500	\$23,854				
TOTAL	248,718	60,514,548	\$8,111,606	\$7,530,757	\$15,642,362	\$1,306,950	8.35520%			

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION (FPU, CFG, INDIANTOWN & FT. MEADE)  
ESTIMATED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH  
JANUARY 2022 THROUGH DECEMBER 2022

PROGRAM	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEP 2022	OCT 2022	NOV 2022	DEC 2022	TOTAL
1 Full House Residential New Construction	139,208	139,208	139,208	139,208	139,208	139,208	139,208	139,208	139,208	139,208	139,208	139,208	1,670,500
2 Resid. Appliance Replacement	47,917	47,917	47,917	47,917	47,917	47,917	47,917	47,917	47,917	47,917	47,917	47,917	575,000
3 Conservation Education	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	81,000
4 Space Conditioning	208	208	208	208	208	208	208	208	208	208	208	208	2,500
5 Residential Conservation Survey	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	51,000
6 Residential Appliance Retention	77,083	77,083	77,083	77,083	77,083	77,083	77,083	77,083	77,083	77,083	77,083	77,083	925,000
7 Commercial Conservation Survey	625	625	625	625	625	625	625	625	625	625	625	625	7,500
8 Residential Service Reactivation	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
9 Common	57,292	57,292	57,292	57,292	57,292	57,292	57,292	57,292	57,292	57,292	57,292	57,292	687,500
10 Conserv. Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Commercial Small Food Service Program	45,042	45,042	45,042	45,042	45,042	45,042	45,042	45,042	45,042	45,042	45,042	45,042	540,500
12 Commercial Large Non-Food Service Program	5,875	5,875	5,875	5,875	5,875	5,875	5,875	5,875	5,875	5,875	5,875	5,875	70,500
13 Commercial Large Food Service Program	8,042	8,042	8,042	8,042	8,042	8,042	8,042	8,042	8,042	8,042	8,042	8,042	96,500
14 Commercial Large Hospitality Program	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583	8,583	103,000
15 Commercial Large Cleaning Service Program	14,833	14,833	14,833	14,833	14,833	14,833	14,833	14,833	14,833	14,833	14,833	14,833	178,000
16 Residential Propane Distribution Program	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ALL PROGRAMS	418,208	418,208	418,208	418,208	418,208	418,208	418,208	418,208	418,208	418,208	418,208	418,208	5,018,500

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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS (FPU, CFG, INDIANTOWN, & FT. MEADE)  
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2022 THROUGH DECEMBER 2022

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISE	INCENTIVES	OUTSIDE SERVICES	LEGAL	TRAVEL	VEHICLE	OTHER	TOTAL
1 Full House Residential New Construction	0	175,000	2,500	50,000	1,400,000	5,000	0	15,000	3,000	20,000	1,670,500
2 Resid. Appliance Replacement	0	60,000	1,000	250,000	250,000	7,500	0	5,000	1,000	500	575,000
3 Conservation Education	0	5,000	0	75,000	0	0	0	0	1,000	0	81,000
4 Space Conditioning	0	0	0	2,500	0	0	0	0	0	0	2,500
5 Residential Conservation Survey	0	5,000	0	5,000	0	40,000	0	0	1,000	0	51,000
6 Residential Appliance Retention	0	60,000	1,000	250,000	600,000	7,500	0	5,000	1,000	500	925,000
7 Commercial Conservation Survey	0	5,000	0	2,500	0	0	0	0	0	0	7,500
8 Residential Service Reactivation	0	5,000	0	20,000	5,000	0	0	0	0	0	30,000
9 Common	0	500,000	7,500	25,000	0	50,000	5,000	60,000	20,000	20,000	687,500
10 Conserv. Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0
11 Commercial Small Food Service Program	0	50,000	1,000	20,000	450,000	5,000	0	5,000	1,500	8,000	540,500
12 Commercial Large Non-Food Service Program	0	10,000	250	20,000	30,000	1,000	0	1,000	250	8,000	70,500
13 Commercial Large Food Service Program	0	15,000	250	20,000	50,000	1,500	0	1,500	250	8,000	96,500
14 Commercial Large Hospitality Program	0	20,000	500	20,000	50,000	2,000	0	2,000	500	8,000	103,000
15 Commercial Large Cleaning Service Program	0	20,000	500	20,000	125,000	2,000	0	2,000	500	8,000	178,000
16 Residential Propane Distribution Program	0	0	0	0	0	0	0	0	0	0	0
PROGRAM COSTS	<u>0</u>	<u>930,000</u>	<u>14,500</u>	<u>780,000</u>	<u>2,960,000</u>	<u>121,500</u>	<u>5,000</u>	<u>96,500</u>	<u>30,000</u>	<u>81,000</u>	<u>5,018,500</u>

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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS (FPU, CFG, INDIANTOWN, FT. MEADE)  
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
ACTUAL JANUARY 2021 THROUGH JUNE 2021; ESTIMATED JULY 2021 THROUGH DECEMBER 2021

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	LEGAL	TRAVEL	TOTAL
<b>1 Full House Residential New Construction</b>											
A. ACTUAL (JAN-JUN)	0	203,115	773	9,902	577,215	0	4,080	7,320	0	4,951	807,356
B. ESTIMATED (JUL-DEC)	0	241,000	4,000	11,500	600,000	2,250	3,500	14,500	0	17,500	894,250
C. TOTAL	0	444,115	4,773	21,402	1,177,215	2,250	7,580	21,820	0	22,451	1,701,606
<b>2 Resid. Appliance Replacement</b>											
A. ACTUAL (JAN-JUN)	0	0	0	34,275	105,343	0	0	0	0	0	139,618
B. ESTIMATED (JUL-DEC)	0	2,750	250	66,750	125,000	1,000	750	250	0	9,000	205,750
C. TOTAL	0	2,750	250	101,025	230,343	1,000	750	250	0	9,000	345,368
<b>3 Conservation Education</b>											
A. ACTUAL (JAN-JUN)	0	0	0	11,328	0	0	0	0	0	0	11,328
B. ESTIMATED (JUL-DEC)	0	2,250	250	18,000	0	0	750	250	0	1,500	23,000
C. TOTAL	0	2,250	250	29,328	0	0	750	250	0	1,500	34,328
<b>4 Space Conditioning</b>											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0	0	0
<b>5 Residential Conservation Survey</b>											
A. ACTUAL (JAN-JUN)	0	0	0	242	0	33,598	0	0	0	0	33,840
B. ESTIMATED (JUL-DEC)	0	3,500	250	750	0	20,000	350	250	0	1,000	26,100
C. TOTAL	0	3,500	250	992	0	53,598	350	250	0	1,000	59,940
<b>6 Residential Appliance Retention</b>											
A. ACTUAL (JAN-JUN)	0	0	0	34,275	249,740	0	0	0	0	0	284,015
B. ESTIMATED (JUL-DEC)	0	3,750	250	66,500	325,000	1,000	750	250	0	3,000	400,500
C. TOTAL	0	3,750	250	100,775	574,740	1,000	750	250	0	3,000	684,515
<b>7 Commercial Conservation Survey</b>											
A. ACTUAL (JAN-JUN)	0	1,895	0	0	0	0	118	0	0	18	2,031
B. ESTIMATED (JUL-DEC)	0	500	250	250	0	0	100	250	0	200	1,550
C. TOTAL	0	2,395	250	250	0	0	218	250	0	218	3,581
<b>SUB-TOTAL</b>	<b>0</b>	<b>458,760</b>	<b>6,023</b>	<b>253,772</b>	<b>1,982,298</b>	<b>57,848</b>	<b>10,398</b>	<b>23,070</b>	<b>0</b>	<b>37,169</b>	<b>2,829,338</b>

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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS (FPU, CFG, INDIANTOWN, FT. MEADE)  
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
ACTUAL JANUARY 2021 THROUGH JUNE 2021; ESTIMATED JULY 2021 THROUGH DECEMBER 2021

PROGRAM NAME	CAPITAL INVEST	PAYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	LEGAL	TRAVEL	TOTAL
SUB-TOTAL - PREVIOUS PAGE	0	458,760	6,023	253,772	1,982,298	57,848	10,398	23,070	0	37,169	2,829,338
7a Residential Propane Distribution Program											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0	0	0
8 Residential Service Reactivation											
A. ACTUAL (JAN-JUN)	0	0	0	0	352	0	0	0	0	0	352
B. ESTIMATED (JUL-DEC)	0	250	250	0	600	300	50	250	0	50	1,750
C. TOTAL	0	250	250	0	952	300	50	250	0	50	2,102
9 Common											
A. ACTUAL (JAN-JUN)	0	151,039	3,695	776	0	26,100	8,611	10,529	743	3,927	205,420
B. ESTIMATED (JUL-DEC)	0	172,000	2,500	9,000	0	20,000	7,500	9,500	2,750	28,500	251,750
C. TOTAL	0	323,039	6,195	9,776	0	46,100	16,111	20,029	3,493	32,427	457,170
10 Conserv. Demonstration and Development											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0	0	0
11 Commercial Small Food Service Program											
A. ACTUAL (JAN-JUN)	0	0	0	5,681	191,543	0	0	4,706	0	0	201,930
B. ESTIMATED (JUL-DEC)	0	18,750	750	5,500	250,000	2,000	1,500	4,250	0	5,000	287,750
C. TOTAL	0	18,750	750	11,181	441,543	2,000	1,500	8,956	0	5,000	489,680
12 Commercial Large Non-Food Service Program											
A. ACTUAL (JAN-JUN)	0	0	0	5,681	15,090	0	0	4,706	0	0	25,477
B. ESTIMATED (JUL-DEC)	0	5,000	250	5,500	50,000	1,250	250	4,000	0	750	67,000
C. TOTAL	0	5,000	250	11,181	65,090	1,250	250	8,706	0	750	92,477
13 Commercial Large Food Service Program											
A. ACTUAL (JAN-JUN)	0	0	0	5,681	18,866	0	0	4,706	0	0	29,253
B. ESTIMATED (JUL-DEC)	0	4,250	250	5,500	65,000	1,250	300	4,000	0	1,250	81,800
C. TOTAL	0	4,250	250	11,181	83,866	1,250	300	8,706	0	1,250	111,053
14 Commercial Large Hospitality Program											
A. ACTUAL (JAN-JUL)	0	0	0	5,681	23,480	0	0	4,706	0	0	33,867
B. ESTIMATED (AUG-DEC)	0	4,250	250	5,500	62,500	1,250	450	4,000	0	1,600	79,800
C. TOTAL	0	4,250	250	11,181	85,980	1,250	450	8,706	0	1,600	113,667
15 Commercial Large Cleaning Service Program											
A. ACTUAL (JAN-JUL)	0	0	0	5,681	86,126	0	0	4,707	0	0	96,514
B. ESTIMATED (AUG-DEC)	0	3,750	250	5,500	62,500	1,250	350	4,000	0	1,250	78,850
C. TOTAL	0	3,750	250	11,181	148,626	1,250	350	8,707	0	1,250	175,364
<b>TOTAL</b>	<b>0</b>	<b>818,049</b>	<b>14,218</b>	<b>319,453</b>	<b>2,808,355</b>	<b>111,248</b>	<b>29,409</b>	<b>87,130</b>	<b>3,493</b>	<b>79,496</b>	<b>4,270,851</b>

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS (FPU, CFG, INDIANTOWN, FT. MEADE)  
CONSERVATION PROGRAM COSTS BY PROGRAM  
ACTUAL/ESTIMATED  
ACTUAL JANUARY 2021 THROUGH JUNE 2021; ESTIMATED JULY 2021 THROUGH DECEMBER 2021

PROGRAM NAME	----- ACTUAL -----						--- PROJECTION ---						TOTAL
	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	
Full House Residential New Construction	100,745	62,452	326,348	185,040	189,085	(56,314)	149,042	149,042	149,042	149,042	149,042	149,040	1,701,606
Resid. Appliance Replacement	18,342	22,339	45,682	14,065	24,943	14,247	34,292	34,292	34,292	34,292	34,290	34,290	345,368
Conservation Education	1,713	(1,088)	523	7,739	4,388	(1,947)	3,833	3,833	3,833	3,833	3,833	3,835	34,328
Space Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Conservation Survey	25,066	2,844	1,664	1,422	1,422	1,422	4,350	4,350	4,350	4,350	4,350	4,350	59,940
Residential Appliance Retention	42,053	53,921	77,498	27,803	45,437	37,303	66,750	66,750	66,750	66,750	66,750	66,750	684,515
Commercial Conservation Survey	0	0	0	0	0	2,031	258	258	258	258	258	260	3,581
Residential Service Reactivation	0	0	0	352	0	0	292	292	292	292	292	290	2,102
Common	42,304	36,692	39,287	38,179	33,159	15,799	41,958	41,958	41,958	41,958	41,958	41,960	457,170
Conserv. Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial Small Food Service Program	64,535	37,162	47,010	21,568	27,248	4,407	47,958	47,958	47,958	47,958	47,958	47,960	489,680
Commercial Large Non-Food Service Program	2,679	2,174	6,106	11,328	1,376	1,814	11,167	11,167	11,167	11,167	11,167	11,165	92,477
Commercial Large Food Service Program	6,559	1,762	1,157	3,841	1,376	14,558	13,633	13,633	13,633	13,633	13,633	13,635	111,053
Commercial Large Hospitality Program	2,217	1,728	7,106	4,326	3,173	15,317	13,300	13,300	13,300	13,300	13,300	13,300	113,667
Commercial Large Cleaning Service Program	5,817	13,730	12,352	10,325	49,474	4,816	13,142	13,142	13,142	13,142	13,142	13,140	175,364
Residential Propane Distribution Program	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ALL PROGRAMS	312,030	233,716	564,733	325,988	381,081	53,453	399,975	399,975	399,975	399,975	399,975	399,975	4,270,851

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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS (FPU, CFG, INDIANTOWN, FT. MEADE)  
ENERGY CONSERVATION ADJUSTMENT  
ACTUAL JANUARY 2021 THROUGH JUNE 2021; ESTIMATED JULY 2021 THROUGH DECEMBER 2021

	----- ACTUAL -----						-PROJECTION - --- PROJECTION --- --- PROJECTION --- --- PROJECTION ---						
	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	TOTAL
CONSERVATION REVS.													
RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
a. OTHER PROG. REV.	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSERV. ADJ. REV. (NET OF REV. TAXES)	(486,489)	(402,378)	(379,646)	(378,362)	(313,164)	(276,498)	(332,631)	(332,631)	(332,631)	(332,631)	(332,631)	(332,631)	(4,232,325)
TOTAL REVENUES	(486,489)	(402,378)	(379,646)	(378,362)	(313,164)	(276,498)	(332,631)	(332,631)	(332,631)	(332,631)	(332,631)	(332,631)	(4,232,325)
PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	(30,391)	(30,391)	(30,391)	(30,391)	(30,391)	(30,391)	(30,391)	(30,391)	(30,391)	(30,391)	(30,391)	(30,391)	(364,692)
CONSERVATION REVS. APPLIC. TO PERIOD	(516,880)	(432,769)	(410,037)	(408,753)	(343,555)	(306,889)	(363,022)	(363,022)	(363,022)	(363,022)	(363,022)	(363,022)	(4,597,017)
CONSERVATION EXPS. (FORM C-3, PAGE 3)	312,030	233,716	564,733	325,988	381,081	53,453	399,975	399,975	399,975	399,975	399,975	399,975	4,270,851
TRUE-UP THIS PERIOD	(204,850)	(199,053)	154,696	(82,765)	37,526	(253,436)	36,953	36,953	36,953	36,953	36,953	36,953	(326,166)
INTEREST THIS PERIOD (C-3, PAGE 5)	(30)	(34)	(26)	(18)	(16)	(18)	(23)	(21)	(19)	(16)	(14)	(12)	(247)
TRUE-UP & INT. BEG. OF MONTH	(364,692)	(539,181)	(707,877)	(522,816)	(575,208)	(507,307)	(730,370)	(663,049)	(595,727)	(528,402)	(461,074)	(393,744)	(364,692)
PRIOR TRUE-UP COLLECT. (REFUND.)	30,391	30,391	30,391	30,391	30,391	30,391	30,391	30,391	30,391	30,391	30,391	30,391	364,692
Audit Adj. - Prior period													0
END OF PERIOD TOTAL NET TRUE-UP	(539,181)	(707,877)	(522,816)	(575,208)	(507,307)	(730,370)	(663,049)	(595,727)	(528,402)	(461,074)	(393,744)	(326,413)	(326,413)

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS (FPU, CFG, INDIANTOWN, FT. MEADE)  
CALCULATION OF TRUE-UP AND INTEREST PROVISION  
ACTUAL JANUARY 2021 THROUGH JUNE 2021; ESTIMATED JULY 2021 THROUGH DECEMBER 2021

	----- ACTUAL -----						--- PROJECTION ---						
	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	TOTAL
INTEREST PROVISION													
BEGINNING TRUE-UP	(364,692)	(539,181)	(707,877)	(522,816)	(575,208)	(507,307)	(730,370)	(663,049)	(595,727)	(528,402)	(461,074)	(393,744)	
END. T-UP BEFORE INT.	(539,151)	(707,843)	(522,790)	(575,190)	(507,291)	(730,352)	(663,026)	(595,706)	(528,383)	(461,058)	(393,730)	(326,401)	
TOT. BEG. & END. T-UP	(903,843)	(1,247,024)	(1,230,667)	(1,098,006)	(1,082,499)	(1,237,659)	(1,393,396)	(1,258,755)	(1,124,109)	(989,460)	(854,804)	(720,145)	
AVERAGE TRUE-UP	(451,922)	(623,512)	(615,334)	(549,003)	(541,250)	(618,830)	(696,698)	(629,377)	(562,055)	(494,730)	(427,402)	(360,072)	
INT. RATE-FIRST DAY OF REPORTING BUS. MTH	0.09%	0.07%	0.06%	0.04%	0.04%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH	0.07%	0.06%	0.04%	0.04%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
TOTAL	0.16%	0.13%	0.10%	0.08%	0.07%	0.07%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	
AVG INTEREST RATE	0.08%	0.07%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
MONTHLY AVG. RATE	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
INTEREST PROVISION	(\$30)	(\$34)	(\$26)	(\$18)	(\$16)	(\$18)	(\$23)	(\$21)	(\$19)	(\$16)	(\$14)	(\$12)	(\$247)

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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND SUMMARY

SCHEDULE C-5  
PAGE 1 OF 16

PROGRAM:

1. Full House Residential New Construction Program
2. Residential Appliance Replacement Program
3. Residential Appliance Retention Program
4. Residential Service Reactivation Program
5. Residential Conservation Service Program
6. Commercial Conservation Service Program
7. Conservation Education Program
8. Space Conditioning Program
9. Conservation Demonstration & Development
10. Commercial Small Food Service Program
11. Commercial Non-Food Service Program
12. Commercial Large Food Service Program
13. Commercial Hospitality and Lodging Program
14. Commercial Cleaning Service and Laundromat Program
15. Residential Propane Distribution Program

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**FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5  
PAGE 2 OF 16**

**PROGRAM TITLE:**

Full House Residential New Construction Program

**PROGRAM DESCRIPTION:**

This program is designed to increase the overall energy efficiency in the residential single- and multi-family new construction market by promoting energy-efficient natural gas appliances. The program offers builders and developers incentives in the form of cash allowances to defray the additional costs associated with the installation of natural gas supply lines, house piping, venting and natural gas appliances.

**PROGRAM ALLOWANCES:**

Furnace or Hydro heater	\$500
Tank Water Heater	\$350
High Eff. Tank Water Heater	\$400
Range	\$150
Dryer	\$100
Tankless	\$550

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that 4,200 new single- and multi-family home appliances will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January 2022 to December 2022, the Company estimates expenses of \$1,670,500.00

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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE C-5  
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**PROGRAM TITLE:**

Residential Appliance Replacement Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage the replacement of inefficient non-natural gas residential appliances with energy-efficient natural gas appliances. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the installation of efficient natural gas appliances.

**PROGRAM ALLOWANCES:**

Furnace or Hydro heater	\$725
Tank Water Heater	\$500
High Eff. Tank Water Heater	\$550
Range	\$200
Dryer	\$150
Tankless	\$675

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that 500 natural gas appliances will be connected (limited to furnaces or hydro heaters, water heaters, ranges and dryers) to its natural gas system.

**PROGRAM EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$575,000.00

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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE C-5  
PAGE 4 OF 16

**PROGRAM TITLE:**

Residential Appliance Retention Program

**PROGRAM DESCRIPTION:**

This program is designed to promote the retention of energy-efficient appliances for current natural gas customers. The program offers allowances to customers to assist in defraying the cost of purchasing and installing more expensive energy-efficient appliances.

**PROGRAM ALLOWANCES:**

Furnace or Hydro heater	\$500
Tank Water Heater	\$350
High Eff. Tank Water Heater	\$400
Range	\$100
Dryer	\$100
Tankless	\$550

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that 1500 appliances will be connected to its system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$925,000.00

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**FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5  
PAGE 5 OF 16**

**PROGRAM TITLE:**

Residential Service Reactivation Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage the reactivation of existing residential service lines that are scheduled to be cut-off and capped. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and the installation of energy-efficient natural gas appliances.

**PROGRAM ALLOWANCES:**

Service Reactivation (the installation of a water heater is required) \$350

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that 15 services will be reactivated with water heaters on its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$30,000.00

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CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND SUMMARY

SCHEDULE C-5  
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**PROGRAM TITLE:**

Residential Conservation Survey Program

**PROGRAM DESCRIPTION:**

This program is designed to assist residential customers in conserving all forms of energy consumption. Certified company representatives or private contractors will conduct energy surveys. This service will be provided based on customer requests and scheduling availability.

**PROGRAM ALLOWANCES:**

Not applicable.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that 25 residential customers will participate in this program. We recently updated our web based energy audit program and will continue to promote the benefits of participating in this program to our customers.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$51,000.00

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CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE C-5  
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**PROGRAM TITLE:**

Commercial Conservation Survey Program

**PROGRAM DESCRIPTION:**

This program is designed to assist commercial customers in conserving all forms of energy consumption. Certified company representatives or private contractors will conduct energy surveys. This service will be provided based on customer requests and scheduling availability.

**PROGRAM ALLOWANCES:**

Not applicable.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that 10 commercial customers will participate in this program.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$7,500.00

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**FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5  
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**PROGRAM TITLE:**

Conservation Education Program

**PROGRAM DESCRIPTION:**

The purpose of this program is to teach adult and young people about conservation measures designed to reduce energy consumption and consequently reduce their utility bills.

**PROGRAM ALLOWANCES:**

Not applicable.

**PROGRAM PROJECTONS:**

For the twelve-month period of January to December 2022, the Company estimates that it will participate in 25 community sponsorships and industry events, however, the Company's participation may be limited due to the COVID-19 pandemic. Conservation education materials such as signage, ad placement and promotional giveaways will be displayed or distributed to event attendees. At certain events, an energy conservation representative may provide live presentations and energy conservation training.

**PROGRAM FISCAL EXPENDITURES:**

During this twelve-month period of January to December 2022, the Company estimates expenses of \$81,000.00

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CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5  
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**PROGRAM TITLE:**

Space Conditioning Program

**PROGRAM DESCRIPTION:**

This program is designed to convert on-main customers from electric space conditioning equipment to energy-efficient natural gas space conditioning equipment. The program provides an allowance to qualifying participants to compensate for higher initial costs of natural gas space conditioning equipment and the associated installation costs. This program also reduces summer as well as winter peak demand and contributes to the conservation of kwh/kwd consumption.

**PROGRAM ALLOWANCES:**

Residential	\$1200 (For Robur model or equivalent unit)
Non-Residential	\$ 50 per ton

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that 1 customer project will utilize this program.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$2,500.00

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PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5  
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**PROGRAM TITLE:**

Conservation Demonstration and Development Program

**PROGRAM DESCRIPTION:**

The primary purpose of the Conservation Demonstration and Development (CDD) program is to pursue research, development, and demonstration projects that are designed to promote energy efficiency and conservation. The CDD program is meant to be an umbrella program for the identification, development, demonstration, and evaluation of promising new end-use technologies. The CDD program does not focus on any specific end-use technology but, instead, will address a wide variety of energy applications. This program is slated to end on December 31<sup>st</sup>, 2017.

**PROGRAM ALLOWANCES:**

Not applicable.

**PROGRAM PROJECTIONS:**

This program ended on December 31, 2017 thus there are no program projections for 2022.

**PROGRAM FISCAL EXPENDITURES:**

This program ended on December 31, 2017 thus there are no program projections for 2022.

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CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE C-5  
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**PROGRAM TITLE:**

Commercial Small Food Service Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage owners and operators of small food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of less than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

**PROGRAM ALLOWANCES:**

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,000	\$1,500	\$1,000
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,000	\$1,500	\$1,000

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022 the Company estimates that 200 appliances will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$540,500.00

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PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE C-5  
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**PROGRAM TITLE:**

Commercial Large Non-Food Service Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage owners and operators of commercial buildings to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial non-food service customers are defined as establishments that are not associated with the Food Service, Hospitality, or Cleaning industries and whose annual consumption is greater than 4,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

**PROGRAM ALLOWANCES:**

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that 20 appliances will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$70,500.00.

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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE C-5  
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**PROGRAM TITLE:**

Commercial Large Food Service Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage owners and operators of large food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial large food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of greater than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

**PROGRAM ALLOWANCES:**

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that 25 appliances will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$96,500.00

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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE C-5  
PAGE 14 OF 16

**PROGRAM TITLE:**

Commercial Hospitality and Lodging Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage owners and operators of hospitality & lodging facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial hospitality and lodging customers are defined as establishments known to the public as hotels, motor hotels, motels or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

**PROGRAM ALLOWANCES:**

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500
Dryer	\$1,500	\$1,500	\$1,500

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that 40 appliances will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$103,000.00.

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PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE C-5  
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**PROGRAM TITLE:**

Commercial Cleaning Service and Laundromat Program

**PROGRAM DESCRIPTION:**

This program is designed to encourage owners and operators of cleaning service & Laundromat facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial cleaning service and laundromat customers are defined as establishments primarily engaged in operating mechanical laundries with steam or other power or in supplying laundered work clothing on a contract or fee basis. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

**PROGRAM ALLOWANCES:**

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Dryer	\$1,500	\$1,500	\$1,500

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that 80 appliance will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$178,000.00

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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATES NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE C-5  
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**PROGRAM TITLE:**

Residential Propane Distribution Program

**PROGRAM DESCRIPTION:**

The program is designed to promote the use of "gas" within developments that are built beyond the economic extension of the Company's existing natural gas infrastructure. The concept of installing an underground propane system, which includes distribution mains, service laterals and meter sets that are capable of supplying either propane or natural gas, is a viable method of encouraging installation of "gas" appliances in the residential subdivision at the time of construction. This program is designed to provide incentives when natural gas becomes available to the development and the propane appliances are replaced with natural gas appliances.

**PROGRAM ALLOWANCES:**

Furnace or Hydro heater	\$525
Water Heater	\$275
Range	\$75
Dryer	\$75

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2022, the Company estimates that no appliances will be connected to its natural gas system using this program.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2022, the Company estimates expenses of \$0.

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## ENERGY CONSERVATION COST RECOVERY

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SCHEDULE CT-1

PEOPLES GAS SYSTEM  
 Energy Conservation  
 Adjusted Net True-up  
 For Months January 2020 through December 2020

End of Period Net True-up

Principle	(1,872,753)	
Interest	(10,449)	
Total		(1,883,202)

Less Projected True-up

Principle	(1,139,343)	
Interest	(11,355)	
Total		(1,150,698)

Adjusted Net True-up		(732,504)
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( ) Reflects Under-Recovery

SCHEDULE CT-2  
 Page 1 of 3

PEOPLES GAS SYSTEM  
 Analysis of Energy Conservation Program Costs  
 Actual vs. Projected  
 For Months January 2020 through December 2020

Description	Actual	Projected	Difference
1 Capital Investment	\$0	\$0	\$0
2 Payroll	\$562,236	\$590,766	(\$28,530)
3 Materials and Supplies	\$0	\$0	\$0
4 Advertising	\$1,093,625	\$1,200,000	(\$106,375)
5 Incentives	\$15,092,917	\$14,614,403	\$478,514
6 Outside Services	\$217,172	\$223,150	(\$5,978)
7 Vehicles	\$7	\$0	\$7
8 Other	\$65,323	\$65,322	\$1
9 Total Program Cost	\$17,031,280	\$16,693,642	\$337,638
10 Beginning of Period True-up	\$3,101,867	\$3,101,867	\$0
11 Amounts included in Base Rates	\$0	\$0	\$0
12 Conservation Adjustment Revenues	(\$18,074,244)	(\$18,470,018)	\$395,774
13 Regulatory Adjustments	(\$186,149)	(\$186,149)	\$0
14 True-up Before Interest	(\$1,872,753)	(\$1,139,343)	(\$733,410)
15 Interest Provision	(\$10,449)	(\$11,355)	\$906
16 End of Period True-up	(\$1,883,202)	(\$1,150,698)	(\$732,504)

PEOPLES GAS SYSTEM  
Actual Conservation Program Costs Per Program  
For Months January 2020 through December 2020

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: NEW RESIDENTIAL CONSTRUCTION	-	-	-	-	7,878,350	-	-	-	7,878,350
PROGRAM 2: RESIDENTIAL APPLIANCE RETENTION	-	-	-	-	5,015,445	-	-	-	5,015,445
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	-	-	-	812,096	-	-	-	812,096
PROGRAM 4: OIL HEAT REPLACEMENT	-	-	-	-	660	-	-	-	660
PROGRAM 5: COMMERCIAL ELECTRIC REPLACEMENT	-	-	-	-	-	-	-	-	-
PROGRAM 6: GAS SPACE CONDITIONING	-	-	-	-	2,250	-	-	-	2,250
PROGRAM 7: SMALL PKG COGEN	-	-	-	-	-	-	-	-	-
PROGRAM 8: MONITORING & RESEARCH	-	-	-	-	-	-	-	-	-
PROGRAM 9: CONSERVATION DEMONSTRATION DEVELOPMENT	-	-	-	-	-	-	-	-	-
PROGRAM 10: COMMERCIAL NEW CONSTRUCTION	-	-	-	-	141,200	-	-	-	141,200
PROGRAM 11: COMMERCIAL RETENTION	-	-	-	-	359,400	-	-	-	359,400
PROGRAM 12: COMMERCIAL REPLACEMENT	-	-	-	-	883,517	-	-	-	883,517
PROGRAM 13: COMMON COSTS	-	562,236	-	1,093,625	-	92,172	7	65,323	1,813,363
PROGRAM 14: RESIDENTIAL CUSTOMER ASSISTED AUDIT	-	-	-	-	-	125,000	-	-	125,000
PROGRAM 15: COMMERCIAL WALK THROUGH ENERGY AUDIT	-	-	-	-	-	-	-	-	-
TOTAL	-	562,236	-	1,093,625	15,092,917	217,172	7	65,323	17,031,280

PEOPLES GAS SYSTEM  
Conservation Program Costs Per Program  
Variance - Actual vs. Projected  
For Months January 2020 through December 2020

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: NEW RESIDENTIAL CONSTRUCTION	-	-	-	-	195,700	-	-	-	195,700
PROGRAM 2: RESIDENTIAL APPLIANCE RETENTION	-	-	-	-	425,692	-	-	-	425,692
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	-	-	-	(232,792)	-	-	-	(232,792)
PROGRAM 4: OIL HEAT REPLACEMENT	-	-	-	-	330	-	-	-	330
PROGRAM 5: COMMERCIAL ELECTRIC REPLACEMENT	-	-	-	-	-	-	-	-	-
PROGRAM 6: GAS SPACE CONDITIONING	-	-	-	-	2,250	-	-	-	2,250
PROGRAM 7: SMALL PKG COGEN	-	-	-	-	-	-	-	-	-
PROGRAM 8: MONITORING & RESEARCH	-	-	-	-	-	-	-	-	-
PROGRAM 9: CONSERVATION DEMONSTRATION DEVELOPMENT	-	-	-	-	-	-	-	-	-
PROGRAM 10: COMMERCIAL NEW CONSTRUCTION	-	-	-	-	(43,800)	-	-	-	(43,800)
PROGRAM 11: COMMERCIAL RETENTION	-	-	-	-	(30,700)	-	-	-	(30,700)
PROGRAM 12: COMMERCIAL REPLACEMENT	-	-	-	-	161,834	-	-	-	161,834
PROGRAM 13: COMMON COSTS	-	(28,530)	-	(106,375)	-	(5,978)	7	1	(140,876)
PROGRAM 14: RESIDENTIAL CUSTOMER ASSISTED AUDIT	-	-	-	-	-	-	-	-	-
PROGRAM 15: COMMERCIAL WALK THROUGH ENERGY AUDIT	-	-	-	-	-	-	-	-	-
TOTAL	-	(28,530)	-	(106,375)	478,514	(5,978)	7	1	337,638

PEOPLES GAS SYSTEM  
Energy Conservation Adjustment  
Summary of Expenses by Program by Month  
For Months January 2020 through December 2020

EXPENSES:	January	February	March	April	May	June	July	August	September	October	November	December	Total
PROGRAM 1: NEW RESIDENTIAL CONSTRUCTION	1,028,450	443,700	329,300	604,000	711,800	656,650	521,700	732,900	875,900	801,800	742,400	429,750	7,878,350
PROGRAM 2: RESIDENTIAL APPLIANCE RETENTION	290,000	389,250	411,200	489,826	381,550	413,387	482,225	390,200	438,950	365,200	356,320	607,337	5,015,445
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	38,576	105,300	82,100	76,025	60,775	63,748	72,775	55,725	77,175	67,413	51,075	61,410	812,096
PROGRAM 4: OIL HEAT REPLACEMENT	-	-	330	-	-	-	-	330	-	-	-	-	660
PROGRAM 5: COMMERCIAL ELECTRIC REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6: GAS SPACE CONDITIONING	-	-	-	-	-	-	-	-	2,250	-	-	-	2,250
PROGRAM 7: SMALL PKG COGEN	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 8: MONITORING & RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 9: CONSERVATION DEMONSTRATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 10: COMMERCIAL NEW CONSTRUCTION	11,000	40,500	19,500	23,300	-	6,000	7,200	8,007	6,000	11,200	-	8,493	141,200
PROGRAM 11: COMMERCIAL RETENTION	33,500	18,700	30,000	55,100	24,000	34,500	13,100	4,000	36,500	22,500	9,500	78,000	359,400
PROGRAM 12: COMMERCIAL REPLACEMENT	29,876	4,000	107,592	81,631	10,500	149,577	54,196	13,740	137,605	168,573	11,220	115,008	883,517
PROGRAM 13: COMMON COSTS	201,241	151,809	106,321	51,990	155,611	52,490	43,607	201,489	114,925	442,088	136,788	155,004	1,813,363
PROGRAM 14: RESIDENTIAL CUSTOMER ASSISTED AUDIT	-	-	-	125,000	-	-	-	-	-	-	-	-	125,000
PROGRAM 15: COMMERCIAL WALK THROUGH ENERGY AUDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,632,643	1,153,259	1,086,343	1,506,872	1,344,236	1,376,351	1,194,803	1,406,391	1,689,304	1,878,773	1,307,303	1,455,001	17,031,280
LESS AMOUNT INCLUDED IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	1,632,643	1,153,259	1,086,343	1,506,872	1,344,236	1,376,351	1,194,803	1,406,391	1,689,304	1,878,773	1,307,303	1,455,001	17,031,280

SCHEDULE CT-3  
PAGE 2 OF 3

PEOPLES GAS SYSTEM  
Energy Conservation Adjustment  
Calculation of True-up and Interest Provision  
For Months January 2020 through December 2020

CONSERVATION REVENUES	January	February	March	April	May	June	July	August	September	October	November	December	Total
1. OTHER PROGRAM REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CONSERV. ADJ REVS	2,104,825	2,074,223	1,925,868	1,475,823	1,319,818	1,290,795	1,160,864	1,139,761	1,129,051	1,206,660	1,403,783	1,842,772	18,074,244
3. TOTAL REVENUES	2,104,825	2,074,223	1,925,868	1,475,823	1,319,818	1,290,795	1,160,864	1,139,761	1,129,051	1,206,660	1,403,783	1,842,772	18,074,244
4. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,891)	(2,758,747)
5. CONSERVATION REVS APPLICABLE TO THE PERIOD	1,874,929	1,844,327	1,695,972	1,245,927	1,089,922	1,060,899	930,968	909,865	899,155	976,764	1,173,887	1,612,881	15,315,497
6. CONSERVATION EXPS (FROM CT-3, PAGE 1)	1,632,643	1,153,259	1,086,343	1,506,872	1,344,236	1,376,351	1,194,803	1,406,391	1,689,304	1,878,773	1,307,303	1,455,001	17,031,280
7. TRUE-UP THIS PERIOD	242,286	691,068	609,630	(260,945)	(254,313)	(315,452)	(263,835)	(496,526)	(790,149)	(902,010)	(133,416)	157,880	(1,715,782)
8. REGULATORY ADJUSTMENTS			186,149										186,149
9. INT. PROV. THIS PERIOD (FROM CT-3, PAGE 3)	(4,012)	(2,890)	(1,888)	(672)	(44)	(63)	(85)	(100)	(113)	(142)	(232)	(208)	(10,449)
10. TRUE-UP & INT. PROV. BEGINNING OF MONTH	(3,101,867)	(2,633,697)	(1,715,623)	(691,836)	(723,557)	(748,018)	(833,637)	(867,661)	(1,134,391)	(1,694,757)	(2,367,013)	(2,270,765)	(3,101,867)
11. PRIOR TRUE-UP COLLECTED/(REFUND)	229,896	229,896	229,896	229,896	229,896	229,896	229,896	229,896	229,896	229,896	229,896	229,891	2,758,747
12. TOTAL NET TRUE-UP (SUM LINES 8+9+10+11)	(2,633,697)	(1,715,623)	(691,836)	(723,557)	(748,018)	(833,637)	(867,661)	(1,134,391)	(1,694,757)	(2,367,013)	(2,270,765)	(1,883,202)	(1,883,202)
Expenses	1,632,643	1,153,259	1,086,343	1,506,872	1,344,236	1,376,351	1,194,803	1,406,391	1,689,304	1,878,773	1,307,303	1,455,001	17,031,280
Deferred Expenses	242,286	691,068	609,630	-	-	-	-	-	-	-	-	157,880	1,700,864
Revenues	(2,104,825)	(2,074,223)	(1,925,868)	(1,475,823)	(1,319,818)	(1,290,795)	(1,160,864)	(1,139,761)	(1,129,051)	(1,206,660)	(1,403,783)	(1,842,772)	(18,074,244)
Deferred Revenues	-	-	-	(260,945)	(254,313)	(315,452)	(263,835)	(496,526)	(790,149)	(903,910)	(133,416)	-	(3,418,546)

PEOPLES GAS SYSTEM  
Energy Conservation Adjustment  
Calculation of True-up and Interest Provision  
For Months January 2020 through December 2020

	INTEREST PROVISION	January	February	March	April	May	June	July	August	September	October	November	December	Total
1.	BEGINNING TRUE-UP	(3,101,867)	(2,633,697)	(1,715,623)	(691,836)	(723,557)	(748,018)	(833,637)	(867,661)	(1,134,391)	(1,694,757)	(2,367,013)	(2,270,765)	
2.	ENDING TRUE-UP BEFORE INTEREST	(2,629,685)	(1,712,733)	(689,948)	(722,885)	(747,974)	(833,574)	(867,576)	(1,134,291)	(1,694,644)	(2,366,871)	(2,270,533)	(1,882,994)	
3.	TOTAL BEGINNING & ENDING TRUE-UP	<u>(5,731,552)</u>	<u>(4,346,430)</u>	<u>(2,405,571)</u>	<u>(1,414,721)</u>	<u>(1,471,531)</u>	<u>(1,581,592)</u>	<u>(1,701,213)</u>	<u>(2,001,952)</u>	<u>(2,829,035)</u>	<u>(4,061,628)</u>	<u>(4,637,546)</u>	<u>(4,153,759)</u>	
4.	AVERAGE TRUE-UP (LINE 3 TIMES 50%)	<u>(2,865,776)</u>	<u>(2,173,215)</u>	<u>(1,202,786)</u>	<u>(707,361)</u>	<u>(735,766)</u>	<u>(790,796)</u>	<u>(850,607)</u>	<u>(1,000,976)</u>	<u>(1,414,518)</u>	<u>(2,030,814)</u>	<u>(2,318,773)</u>	<u>(2,076,880)</u>	
5.	INTER. RATE - 1ST DAY OF REPORTING MONTH	1.710%	1.640%	1.560%	2.210%	0.060%	0.080%	0.110%	0.120%	0.130%	0.070%	0.100%	0.140%	
6.	INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH	1.640%	1.560%	2.210%	0.060%	0.080%	0.110%	0.120%	0.130%	0.070%	0.100%	0.140%	0.100%	
7.	TOTAL (SUM LINES 5 & 6)	3.350%	3.200%	3.770%	2.270%	0.140%	0.190%	0.230%	0.250%	0.200%	0.170%	0.240%	0.240%	
8.	AVG INTEREST RATE (LINE 7 TIMES 50%)	1.675%	1.600%	1.885%	1.135%	0.070%	0.095%	0.115%	0.125%	0.100%	0.085%	0.120%	0.120%	
9.	MONTHLY AVG INTEREST RATE	0.14000%	0.133%	0.157%	0.095%	0.006%	0.008%	0.010%	0.010%	0.008%	0.007%	0.010%	0.010%	
10.	INTEREST PROVISION (LINE 4 TIMES LINE 9) (exp)/inc\	(4,012)	(2,890)	(1,888)	(672)	(44)	(63)	(85)	(100)	(113)	(142)	(232)	(208)	(10,449)

## **Program Description and Progress**

Program Title: Residential Customer-Assisted Audit

Program Description: The Residential Customer-Assisted Energy Audit is designed to save energy by increasing residential customer awareness of natural gas energy use in personal residences. Savings are dependent on the customer implementing energy conservation measures and practice recommendations.

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 4,878

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$125,000.

Program Progress Summary: Through this reporting period, 4,878 customers have participated.

## Program Description and Progress

Program Title: New Residential Construction

Program Description: The New Residential Construction Program is designed to save energy for new homeowners by offering incentives to builders for the installation of natural gas appliances. The incentive assists in the defraying of the initial higher cost associated with piping and venting when installing energy efficient natural gas appliances.

Program Accomplishments: January 1, 2020 to December 31, 2020

Natural Gas Cooking (Range, Oven, Cooktop):	10,052
Natural Gas Dryer:	9,811
Natural Gas Heating:	349
Natural Gas High Efficiency Water Heater:	26
Natural Gas Tank Water Heater:	3,098
Natural Gas Tankless Water Heater:	7,462

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$7,878,350.

Program Progress Summary: Through this reporting period, 182,208 customers have participated.

## Program Description and Progress

Program Title: Residential Appliance Retention

Program Description: The Residential Appliance Retention Program is designed to encourage current natural gas customers to make cost-effective improvements in existing residences by replacing existing natural gas appliances with energy efficient natural gas appliances. The goal is to offer customer rebates for installing energy efficient natural gas appliances.

Program Accomplishments: January 1, 2020 to December 31, 2020

Natural Gas Cooking (Range, Oven, Cooktop):	1,132
Natural Gas Dryer:	776
Natural Gas Heating:	3,576
Natural Gas High Efficiency Water Heater:	49
Natural Gas Tank Water Heater:	4,932
Natural Gas Tankless Water Heater:	2,354

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$5,015,445.

Program Progress Summary: Through this reporting period, 207,594 customers have participated.

## Program Description and Progress

Program Title: Residential Appliance Replacement

Program Description: The Residential Appliance Replacement Program is designed to encourage customers to make cost-effective improvements in existing residences by replacing existing electric appliances with energy efficient natural gas appliances. The goal is to offer customer rebates for installing energy efficient natural gas appliances which assist in the defraying the initial higher cost associated with piping and venting for natural gas appliances.

Program Accomplishments: January 1, 2020 to December 31, 2020

Natural Gas Cooking (Range, Oven, Cooktop):	515
Natural Gas Dryer:	270
Natural Gas Heating:	9
Natural Gas High Efficiency Water Heater:	4
Natural Gas Tank Water Heater:	33
Natural Gas Tankless Water Heater:	954

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$812,096.

Program Progress Summary: Through this reporting period, 29,648 customers have participated.

## Program Description and Progress

Program Title: Oil Heat Replacement

Program Description: The Oil Heat Replacement Program is designed to encourage customers to make cost-effective improvements in existing residences by converting/replacing their existing oil heating system to more energy efficient natural gas heating. The goal is to offer customer rebates for installing energy efficient natural gas heating systems to assist in the defraying the initial higher cost associated with piping and venting for natural gas appliances.

Program Accomplishments: January 1, 2020 to December 31, 2020

Energy Efficient Gas Furnace:	2
Space Heating:	0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$660.

Program Progress Summary: Through this reporting period, 376 customers have participated.

## Program Description and Progress

Program Title: Commercial Electric Replacement

Program Description: The Commercial Electric Replacement Program is designed to encourage commercial customers to make cost-effective improvements in existing facilities by replacing electric resistance appliances with energy efficient natural gas appliances. The goal is to offer customer rebates for installing energy efficient natural gas appliances which assist in the defraying the initial higher cost associated with piping and venting for natural gas appliances.

Program Accomplishments: January 1, 2020 to December 31, 2020

Natural Gas Tankless Water Heater: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$0.

Program Progress Summary: Through this reporting period, 60,481 customers have participated.

## Program Description and Progress

Program Title: Gas Space Conditioning

Program Description: The Gas Space Conditioning Program is designed to encourage commercial customers to make cost-effective improvements in existing facilities by converting/replacing their electric space conditioning equipment to energy efficient natural gas space conditioning equipment. The goal is to offer customer rebates for installing energy efficient natural gas space conditioning systems which assist in the defraying the initial higher cost associated with piping and venting for natural gas equipment.

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 1

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$2,250.

Program Progress Summary: Through this reporting period, 7,479 customers have participated.

## Program Description and Progress

Program Title: Small Package Cogeneration

Program Description: The Small Package Cogeneration Program is designed to encourage commercial customers to make cost-effective improvements in existing facilities by the installation of an energy efficient on-site natural gas fired combined heat and power system for the simultaneous production of mechanical and thermal energy. The goal is to offer customer rebates for installing an energy efficient natural gas fired combined heat and power system. In addition, for customers interested, workshops and a feasibility audit can be made available upon request.

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$0.

Program Progress Summary: Through this reporting period, 7 customers have participated.

## Program Description and Progress

Program Title: Monitoring and Research

Program Description: The Monitoring and Research Program is designed to pursue research, development, and demonstration projects designed to promote energy efficiency and conservation. Peoples Gas System will monitor and evaluate potential conservation programs and demonstrate prototype technologies emerging in the marketplace to determine the impact to the company and its ratepayers and may occur at customer premises, Peoples Gas System's facilities or at independent test sites. Peoples Gas System will report program progress through the annual NGCCR True-Up filing and will provide the results of Monitoring and Research activities in the company's annual DSM Report.

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$0.

Program Progress Summary: In 2020, Peoples Gas Systems did not have any active Monitoring and Research activities.

### **Program Description and Progress**

Program Title: Conservation Demonstration Development

Program Description: The Conservation Demonstration Development Program is designed to encourage Peoples Gas Systems and other natural gas local distribution companies to pursue opportunities for individual and joint research including testing of technologies to develop new energy conservation programs.

Program Accomplishments: January 1, 2020 to December 31, 2020

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$0.

Program Progress Summary: Peoples Gas System continues to review possible programs to research.

## Program Description and Progress

Program Title: Commercial New Construction

Program Description: The Commercial New Construction program is designed to save energy for new commercial facility owners by offering incentives to commercial customers for the installation of natural gas appliances. The incentive assists in the defraying of the initial higher cost associated with piping and venting when installing energy efficient natural gas appliances.

Program Accomplishments: January 1, 2020 to December 31, 2020

Natural Gas Cooktop/Range:	7
Natural Gas Dryer:	5
Natural Gas Fryer:	16
Natural Gas Tank Water Heater:	12
Natural Gas Tankless Water Heater:	45

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$141,200.

Program Progress Summary: Through this reporting period, 657 customers have participated.

## Program Description and Progress

Program Title: Commercial Retention

Program Description: The Commercial Retention Program is designed to encourage current natural gas commercial customers to make cost-effective improvements in existing residences by replacing existing natural gas appliances with energy efficient natural gas appliances. The goal is to offer customer rebates for installing energy efficient natural gas appliances.

Program Accomplishments: January 1, 2020 to December 31, 2020

Natural Gas Cooktop/Range:	2
Natural Gas Dryer:	106
Natural Gas Fryer:	3
Natural Gas Tank Water Heater:	21
Natural Gas Tankless Water Heater:	111

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$359,400.

Program Progress Summary: Through this reporting period, 1,859 customers have participated.

## Program Description and Progress

Program Title: Commercial Replacement

Program Description: The Commercial Replacement Program is designed designed to encourage commercial customers to make cost-effective improvements in existing facilities by replacing electric appliances with energy efficient natural gas appliances. The goal is to offer customer rebates for installing energy efficient natural gas appliances which assist in the defraying the initial higher cost associated with piping and venting for natural gas appliances.

Program Accomplishments: January 1, 2020 to December 31, 2020

Natural Gas Cooktop/Range:	8
Natural Gas Dryer:	6
Natural Gas Fryer:	41
Natural Gas Tank Water Heater	2
Natural Gas Tankless Water Heater:	313

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$883,517.

Program Progress Summary: Through this reporting period, 1,896 customers have participated.

### **Program Description and Progress**

Program Title: Common Expenses

Program Description: These are expenses common to all programs.

Program Accomplishments: January 1, 2020 to December 31, 2020

N/A

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Actual expenses were \$1,813,363.

Program Progress Summary: N/A

CONSERVATION COSTS  
PROJECTED

INDEX

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ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
MONTHS: January 2022 through December 2022

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	23,201,070
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	2,810,778
3. TOTAL (LINE 1 AND LINE 2)	26,011,848

RATE SCHEDULE	BILLS	THERMS	CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	TOTAL CUST. & ENGY CHG REVENUE	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS THERM	TAX FACTOR	CONSERV FACTOR
RS & RS-SG & RS-GHP	4,905,687	87,405,310	94,974,100	23,609,048	118,583,148	11,406,630	9.61910%	0.13050	1.00503	0.13118
SGS	137,643	9,396,257	4,211,876	3,654,862	7,866,738	756,709	9.61910%	0.08053	1.00503	0.08094
GS-1 & CS-SG & CS-GHIP	244,169	97,314,665	10,987,605	30,352,444	41,340,049	3,976,540	9.61910%	0.04086	1.00503	0.04107
GS-2	97,491	147,073,355	7,994,262	39,167,105	47,161,367	4,536,498	9.61910%	0.03085	1.00503	0.03100
GS-3	10,375	82,433,732	4,357,500	17,954,891	22,312,391	2,146,251	9.61910%	0.02604	1.00503	0.02617
GS-4	2,088	74,307,840	1,398,960	13,215,814.00	14,614,574	1,405,790	9.61910%	0.01882	1.00503	0.01901
GS-5	1,812	133,875,419	2,500,560	15,904,400	18,404,960	1,770,391	9.61910%	0.01322	1.00503	0.01329
NGVS	0	0	0	0	0	0	9.61910%	0.00000	1.00503	0.00000
CSLS	336	492,675	0	135,550	135,550	13,039	9.61910%	0.02647	1.00503	0.02680
TOTAL	5,399,801	632,299,053	126,424,863	143,993,914	270,418,777	26,011,848				

ESTIMATED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH  
January 2022 through December 2022

	PROGRAM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
1	NEW RESIDENTIAL CONSTRUCTION	1,116,881	1,116,881	1,116,881	1,116,881	1,116,881	1,116,881	1,116,881	1,116,881	1,116,881	1,116,881	1,116,881	1,116,881	\$13,402,575
2	RESIDENTIAL APPLIANCE RETENTION	395,252	395,252	395,252	395,252	395,252	395,252	395,252	395,252	395,252	395,252	395,252	395,252	\$4,743,026
3	RESIDENTIAL APPLIANCE REPLACEMENT	69,606	69,606	69,606	69,606	69,606	69,606	69,606	69,606	69,606	69,606	69,606	69,606	\$835,267
4	COMMERCIAL ELECTRIC REPLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
5	GAS SPACE CONDITIONING	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	\$32,250
6	SMALL PACKAGE COGEN	0	0	0	0	0	0	0	0	0	0	0	0	\$0
7	COMMON COSTS	152,362	152,362	152,362	152,362	152,362	152,362	152,362	152,362	152,362	152,362	152,362	152,362	\$1,828,345
8	MONITORING AND RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	\$0
9	OIL HEAT REPLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
10	CONSERVATION DEMONSTRATION DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
11	COMMERCIAL NEW CONSTRUCTION	26,170	26,170	26,170	26,170	26,170	26,170	26,170	26,170	26,170	26,170	26,170	26,170	\$314,035
12	COMMERCIAL RETENTION	50,798	50,798	50,798	50,798	50,798	50,798	50,798	50,798	50,798	50,798	50,798	50,798	\$609,575
13	COMMERCIAL REPLACEMENT	103,833	103,833	103,833	103,833	103,833	103,833	103,833	103,833	103,833	103,833	103,833	103,833	\$1,245,997
14	RESIDENTIAL CUSTOMER ASSISTED AUDIT	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	\$125,000
15	COMMERCIAL WALK THROUGH ENERGY AUDIT	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	\$65,000
	TOTAL ALL PROGRAMS	\$1,933,423	\$1,933,423	\$1,933,423	\$1,933,423	\$1,933,423	\$1,933,423	\$1,933,423	\$1,933,423	\$1,933,423	\$1,933,423	\$1,933,423	\$1,933,423	\$23,201,070

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
January 2022 through December 2022

	PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1	NEW RESIDENTIAL CONSTRUCTION	0	0	0	0	13,402,575	0	0	0	\$13,402,575
2	RESIDENTIAL APPLIANCE RETENTION	0	0	0	0	4,743,026	0	0	0	\$4,743,026
3	RESIDENTIAL APPLIANCE REPLACEMENT	0	0	0	0	835,267	0	0	0	\$835,267
4	COMMERCIAL ELECTRIC REPLACEMENT	0	0	0	0	0	0	0	0	\$0
5	GAS SPACE CONDITIONING	0	0	0	0	32,250	0	0	0	\$32,250
6	SMALL PACKAGE COGEN	0	0	0	0	0	0	0	0	\$0
7	COMMON COSTS	0	591,461	0	1,100,000	0	66,000	0	70,884	\$1,828,345
8	MONITORING AND RESEARCH	0	0	0	0	0	0	0	0	\$0
9	OIL HEAT REPLACEMENT	0	0	0	0	0	0	0	0	\$0
10	CONSERVATION DEMONSTRATION DEVELOPMENT	0	0	0	0	0	0	0	0	\$0
11	COMMERCIAL NEW CONSTRUCTION	0	0	0	0	314,035	0	0	0	\$314,035
12	COMMERCIAL RETENTION	0	0	0	0	609,575	0	0	0	\$609,575
13	COMMERCIAL REPLACEMENT	0	0	0	0	1,245,997	0	0	0	\$1,245,997
14	RESIDENTIAL CUSTOMER ASSISTED AUDIT	0	0	0	0	0	125,000	0	0	\$125,000
15	COMMERCIAL WALK THROUGH ENERGY AUDIT	0	0	0	0	0	65,000	0	0	\$65,000
	PROGRAM COSTS	\$0	\$591,461	\$0	\$1,100,000	\$21,182,725	\$256,000	\$0	\$70,884	\$23,201,070

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SCHEDULE C - 3  
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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM										
Estimated For Months July 2021 through December 2021										
	PROGRAM	CAPITAL INVEST	PAYROLL BENEFITS	MATERIALS & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1	NEW RESIDENTIAL CONSTRUCTION									
	A. ACTUAL	0	0	0	0	4,437,400	0	0	0	4,437,400
	B. ESTIMATED	0	0	0	0	6,005,200	0	0	0	6,005,200
	C. TOTAL	0	0	0	0	10,442,600	0	0	0	10,442,600
2	RESIDENTIAL APPLIANCE RETENTION									
	A. ACTUAL	0	0	0	0	2,343,149	0	0	0	2,343,149
	B. ESTIMATED	0	0	0	0	2,359,578	0	0	0	2,359,578
	C. TOTAL	0	0	0	0	4,702,727	0	0	0	4,702,727
3	RESIDENTIAL APPLIANCE REPLACEMENT									
	A. ACTUAL	0	0	0	0	356,982	0	0	0	356,982
	B. ESTIMATED	0	0	0	0	387,816	0	0	0	387,816
	C. TOTAL	0	0	0	0	744,898	0	0	0	744,898
4	COMMERCIAL ELECTRIC REPLACEMENT									
	A. ACTUAL	0	0	0	0	0	0	0	0	0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0
	C. TOTAL	0	0	0	0	0	0	0	0	0
5	GAS SPACE CONDITIONING									
	A. ACTUAL	0	0	0	0	3,450	0	0	0	3,450
	B. ESTIMATED	0	0	0	0	15,000	0	0	0	15,000
	C. TOTAL	0	0	0	0	18,450	0	0	0	18,450
6	SMALL PACKAGE COGEN									
	A. ACTUAL	0	0	0	0	0	0	0	0	0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0
	C. TOTAL	0	0	0	0	0	0	0	0	0
7.	COMMON COSTS									
	A. ACTUAL	0	263,005	876	328,866	0	24,727	0	64,536	682,010
	B. ESTIMATED	0	296,957	0	796,434	0	52,020	0	2,000	1,147,411
	C. TOTAL	0	559,962	876	1,125,300	0	76,747	0	66,536	1,829,421
8.	MONITORING AND RESEARCH									
	A. ACTUAL	0	0	0	0	0	0	0	0	0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0
	C. TOTAL	0	0	0	0	0	0	0	0	0
9.	OIL HEAT REPLACEMENT									
	A. ACTUAL	0	0	0	0	330	0	0	0	330
	B. ESTIMATED	0	0	0	0	0	0	0	0	0
	C. TOTAL	0	0	0	0	330	0	0	0	330
10.	CONSERVATION DEMONSTRATION DEVELOPMENT									
	A. ACTUAL	0	0	0	0	0	0	0	0	0
	B. ESTIMATED	0	0	0	0	0	0	0	0	0
	C. TOTAL	0	0	0	0	0	0	0	0	0
11.	COMMERCIAL NEW CONSTRUCTION									
	A. ACTUAL	0	0	0	0	63,000	0	0	0	63,000
	B. ESTIMATED	0	0	0	0	90,272	0	0	0	90,272
	C. TOTAL	0	0	0	0	153,272	0	0	0	153,272
12	COMMERCIAL RETENTION									
	A. ACTUAL	0	0	0	0	217,500	0	0	0	217,500
	B. ESTIMATED	0	0	0	0	244,092	0	0	0	244,092
	C. TOTAL	0	0	0	0	461,592	0	0	0	461,592
13	COMMERCIAL REPLACEMENT									
	A. ACTUAL	0	0	0	0	332,966	0	0	0	332,966
	B. ESTIMATED	0	0	0	0	440,784	0	0	0	440,784
	C. TOTAL	0	0	0	0	773,750	0	0	0	773,750
14	RESIDENTIAL CUSTOMER ASSISTED AUDIT									
	A. ACTUAL	0	0	0	0	0	125,000	0	0	125,000
	B. ESTIMATED	0	0	0	0	0	0	0	0	0
	C. TOTAL	0	0	0	0	0	125,000	0	0	125,000
15	COMMERCIAL WALK THROUGH ENERGY AUDIT									
	A. ACTUAL	0	0	0	0	0	0	0	0	0
	B. ESTIMATED	0	0	0	0	0	25,000	0	0	25,000
	C. TOTAL	0	0	0	0	0	25,000	0	0	25,000
	TOTAL	0	559,962	876	1,125,300	17,297,619	226,747	0	66,536	19,277,040

CONSERVATION PROGRAM COSTS BY PROGRAM  
ACTUAL/ESTIMATED

Estimated For Months July 2021 through December 2021

PROGRAM NAME	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
NEW RESIDENTIAL CONSTRUCTION	648,600	914,400	928,550	645,350	625,300	677,200	736,750	736,750	1,132,925	1,132,925	1,132,925	1,132,925	\$10,442,600
RESIDENTIAL APPLIANCE RETENTION	401,135	436,525	393,300	423,500	363,650	325,039	387,313	387,313	396,238	396,238	396,238	396,238	\$4,702,727
RESIDENTIAL APPLIANCE REPLACEMENT	52,350	51,783	59,899	68,625	72,100	52,425	59,120	59,120	67,419	67,419	67,419	67,419	\$744,898
COMMERCIAL ELECTRIC REPLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
GAS SPACE CONDITIONING	0	2,250	0	1,200	0	0	0	0	0	7,500	0	7,500	\$18,450
SMALL PACKAGE COGEN	0	0	0	0	0	0	0	0	0	0	0	0	\$0
COMMON COSTS	110,517	197,090	55,135	129,954	132,708	56,606	211,036	187,275	187,275	187,275	187,275	187,275	\$1,829,421
MONITORING AND RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	\$0
OIL HEAT REPLACEMENT	0	0	0	0	0	330	0	0	0	0	0	0	\$330
CONSERVATION DEMONSTRATION DEVELOPME	0	0	0	0	0	0	0	0	0	0	0	0	\$0
COMMERCIAL NEW CONSTRUCTION	10,000	11,900	19,500	15,500	6,100	0	11,468	11,468	16,834	16,834	16,834	16,834	\$153,272
COMMERCIAL RETENTION	21,000	35,402	55,693	56,000	25,000	24,405	37,290	37,290	42,378	42,378	42,378	42,378	\$461,592
COMMERCIAL REPLACEMENT	32,000	24,137	57,889	102,313	58,872	57,755	57,750	57,750	81,321	81,321	81,321	81,321	\$773,750
RESIDENTIAL CUSTOMER ASSISTED AUDIT	0	125,000	0	0	0	0	0	0	0	0	0	0	\$125,000
COMMERCIAL WALK THROUGH ENERGY AUDIT	0	0	0	0	0	0	0	0	0	0	25,000	0	\$25,000
TOTAL ALL PROGRAMS	\$1,275,802	\$1,798,487	\$1,567,766	\$1,442,442	\$1,283,730	\$1,193,760	\$1,500,727	\$1,476,966	\$1,924,390	\$1,931,890	\$1,949,390	\$1,931,890	\$19,277,040

ENERGY CONSERVATION ADJUSTMENT

January 2021 through December 2021

CONSERVATION REVS.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
RCS AUDIT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
a. OTHER PROG. REV.	(2,271,145)	(2,037,721)	(1,735,252)	(1,728,972)	(1,389,625)	(1,277,426)	(1,318,340)	(1,318,340)	(1,318,340)	(1,318,340)	(1,318,340)	(1,318,340)	(18,350,184)
b. CONSERV. ADJ. REV.	-	-	-	-	-	-	-	-	-	-	-	-	-
c.	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERV. ADJ REV. (NET OF REV. TAXES)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	(2,271,145)	(2,037,721)	(1,735,252)	(1,728,972)	(1,389,625)	(1,277,426)	(1,318,340)	(1,318,340)	(1,318,340)	(1,318,340)	(1,318,340)	(1,318,340)	(18,350,184)
PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	95,892	95,892	95,892	95,892	95,892	95,892	95,892	95,892	95,892	95,892	95,892	95,886	1,150,698
CONSERVATION REVS. APPLIC. TO PERIOD	(2,175,253)	(1,941,829)	(1,639,360)	(1,633,080)	(1,293,733)	(1,181,534)	(1,222,448)	(1,222,448)	(1,222,448)	(1,222,448)	(1,222,448)	(1,222,454)	(17,199,485)
CONSERVATION EXPS. (FORM C-3, PAGE 3)	1,275,602	1,798,487	1,567,766	1,442,442	1,283,730	1,193,760	1,500,727	1,476,966	1,924,390	1,931,890	1,949,390	1,931,890	19,277,040
TRUE-UP THIS PERIOD	(899,651)	(143,342)	(71,594)	(190,638)	(10,003)	12,226	278,279	254,518	701,942	709,442	726,942	709,436	2,077,555
REGULATORY ADJUSTMENTS													-
INTEREST THIS PERIOD (C-3,PAGE 5)	125	69	45	27	7	2	6	18	43	84	125	167	720
TRUE-UP & INT. BEG. OF MONTH	1,883,202	887,784	648,619	481,178	194,675	88,787	5,123	187,516	346,159	952,252	1,565,886	2,197,061	1,883,202
PRIOR TRUE-UP COLLECT.(REFUND.)	(95,892)	(95,892)	(95,892)	(95,892)	(95,892)	(95,892)	(95,892)	(95,892)	(95,892)	(95,892)	(95,892)	(95,886)	(1,150,698)
END OF PERIOD TOTAL NET TRUE-UP	887,784	648,619	481,178	194,675	88,787	5,123	187,516	346,159	952,252	1,565,886	2,197,061	2,810,778	2,810,778

CALCULATION OF TRUE-UP AND INTEREST PROVISION

January 2021 through December 2021

INTEREST PROVISION	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
BEGINNING TRUE-UP	1,883,202	887,784	648,619	481,178	194,675	88,787	5,123	187,516	346,159	952,252	1,565,886	2,197,061	2,810,778
END. T-UP BEFORE INT.	887,659	648,550	481,133	194,648	88,780	5,121	187,510	346,142	952,209	1,565,802	2,196,936	2,810,611	2,810,059
TOT. BEG. & END. T-UP	2,770,861	1,536,334	1,129,752	675,826	283,455	93,908	192,633	533,658	1,298,368	2,518,054	3,762,822	5,007,672	5,620,837
AVERAGE TRUE-UP	1,385,431	768,167	564,876	337,913	141,728	46,954	96,316	266,829	649,184	1,259,027	1,881,411	2,503,836	2,810,418
INT. RATE-FIRST DAY OF REPORTING BUS. MTH	0.1000%	0.1200%	0.0900%	0.1100%	0.0700%	0.0400%	0.0800%	0.0800%	0.0800%	0.0800%	0.0800%	0.0800%	
INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH	0.1200%	0.0900%	0.1100%	0.0700%	0.0400%	0.0800%	0.0800%	0.0800%	0.0800%	0.0800%	0.0800%	0.0800%	
TOTAL	0.2200%	0.2100%	0.2000%	0.1800%	0.1100%	0.1200%	0.1600%	0.1600%	0.1600%	0.1600%	0.1600%	0.1600%	
AVG INTEREST RATE	0.1100%	0.1050%	0.1000%	0.0900%	0.0550%	0.0600%	0.0800%	0.0800%	0.0800%	0.0800%	0.0800%	0.0800%	
MONTHLY AVG. RATE	0.00900%	0.0090%	0.0080%	0.0080%	0.0050%	0.0050%	0.0067%	0.0067%	0.0067%	0.0067%	0.0067%	0.0067%	
INTEREST PROVISION	\$125	\$69	\$45	\$27	\$7	\$2	\$6	\$18	\$43	\$84	\$125	\$167	\$720

## **PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** NEW RESIDENTIAL CONSTRUCTION

**Program Description:** This program is designed to increase the number of high priority natural gas customers in the new residential construction market. The program offers incentives to builders for the installation of natural gas appliances to defray the initial higher cost associated with piping and venting when installing natural gas appliances.

**Program Projections:** January 1, 2021 to December 31, 2021

During this period, there are 11,490 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 11,800 customers projected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$10,442,600.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$13,402,575.

**Program Progress  
Summary:**

As of December 31, 2020, there have been 182,208 participants in the New Residential Construction program since its inception.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** RESIDENTIAL APPLIANCE RETENTION

**Program Description:** This program is designed to encourage current natural gas customers to replace existing natural gas appliances with energy efficient natural gas appliances. The program offers allowances to assist in defraying the cost of more expensive energy efficient appliances.

**Program Projections:** January 1, 2021 to December 31, 2021

During this period, there are 11,770 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 11,892 customers projected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$4,702,727.

January 1, 2022 to December 31, 2022

Expenditures are estimated at \$4,743,026.

**Program Progress  
Summary:**

As of December 31, 2020, there have been 207,594 participants in the Residential Appliance Retention program since its inception.

## **PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** RESIDENTIAL APPLIANCE REPLACEMENT

**Program Description:** This program was designed to encourage the replacement of electric resistance appliances with energy efficient natural gas appliances by offering incentives to defray the initial higher cost associated with piping and venting for natural gas appliances.

**Program Projections:** January 1, 2021 to December 31, 2021

During this period, there are 1,666 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 1,675 customers projected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$744,898.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$835,267.

**Program Progress  
Summary:**

As of December 31, 2020, there have been 29,648 participants in the Residential Appliance Replacement program since its inception.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL ELECTRIC REPLACEMENT

**Program Description:** This program is designed to encourage the replacement of electric resistance equipment in commercial establishments by offering piping and venting allowances to defray the additional cost of installing more energy efficient equipment.

**Program Projections:** January 1, 2021 to December 31, 2021

During this period, there are zero customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are zero customers projected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$0.

January 1, 2022 to December 31, 2022

Expenditures are estimated at \$0.

**Program Progress  
Summary:**

As of December 31, 2020, there have been 60,491 participants in the Commercial Electric Replacement program since its inception.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** GAS SPACE CONDITIONING

**Program Description:** This Program is designed to convert on-main customers from electric space conditioning equipment to energy efficient gas space conditioning. The program offers piping and venting allowances to reduce the generally higher cost of installing gas space conditioning equipment. This program would also reduce summer as well as winter peak demand and contribute to the conservation of kWh/kWD consumption.

**Program Projections:** January 1, 2021 to December 31, 2021.

During this period, there are 4 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 5 customers projected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$18,450.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$32,250.

**Program Progress  
Summary:**

As of December 31, 2020, there have been 7,479 tons installed in the Gas Space Conditioning program since its inception.

## **PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** SMALL PACKAGE COGENERATION

**Program Description:** This program was designed to promote the direct use of natural gas to generate on-site power and utilize the waste heat for on-site heating, cooling and water heating requirements for commercial and industrial applications. For commercial and industrial customers that are interested, workshops and a feasibility audit will be made available upon request.

**Program Projections:** January 1, 2021 to December 31, 2021.

During this period, there are zero customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are zero customers projected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$0.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$0.

**Program Progress  
Summary:**

As of December 31, 2020, there have been 7 participants in the Small Package Cogeneration program since its inception.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMON EXPENSES

**Program Description:** These are expenses related to the support, delivery, and advertising of all Peoples Gas System's conservation programs.

**Program Projections:** N/A

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$1,829,421.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$1,828,345.

**Program Progress  
Summary:**

N/A

## **PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** MONITORING AND RESEARCH

**Program Description:** This program will be used to monitor and evaluate Peoples Gas System existing conservation programs and demonstrate prototype technologies emerging in the marketplace.

**Program Projections:** See Program Progress Summary.

**Program Fiscal Expenditures:** January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$0.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$0.

**Program Progress Summary:** Currently, Peoples Gas System has no active Monitoring and Research programs. The company continues to review possible programs to research and develop.

### **PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** OIL HEAT REPLACEMENT

**Program Description:** This program is designed to encourage customers to convert their existing oil heating system to more energy efficient natural gas heating. Peoples Gas System offers piping and venting allowances to defray the higher cost of installation of natural gas systems in hopes of preventing the customer from putting in less costly electric resistance strip heat.

**Program Projections:** January 1, 2021 to December 31, 2021.

During this period, there is 1 customer projected to participate.

January 1, 2022 to December 31, 2022

PGS is closing this program to new participants on 12/31/2021.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$330.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$0.

**Program Progress  
Summary:**

As of December 31, 2020, there have been 376 participants in the Oil Heat Replacement program since its inception.

### **PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** CONSERVATION DEMONSTRATION AND DEVELOPMENT

**Program Description:** The Conservation Demonstration and Development program allows local distribution companies to pursue opportunities for individual and joint research including testing of technologies to develop new energy conservation programs.

**Program Projections:** See Program Progress Summary.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$0.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$0.

**Program Progress  
Summary:**

The company continues to review possible programs to research and develop.

## **PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL NEW CONSTRUCTION

**Program Description:** This Program is designed to increase the number of high priority natural gas customers in the new commercial construction market. The company offers incentives to customers for the installation of natural gas appliances to defray the initial higher cost associated with piping and venting when installing natural gas appliances.

**Program Projections:** January 1, 2021 to December 31, 2021

During this period, there are 86 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 101 customers projected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$153,272.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$314,035.

**Program Progress  
Summary:**

As of December 31, 2020, there have been 657 participants in the Commercial New Construction program since its inception.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL RETENTION

**Program Description:** This program is designed to encourage current natural gas customers to replace existing natural gas appliances with energy efficient natural gas appliances. The program offers allowances to assist in defraying the cost of more expensive energy efficient appliances.

**Program Projections:** January 1, 2021 to December 31, 2021

During this period, there are 282 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 303 customers projected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$461,592.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$609,575.

**Program Progress  
Summary:**

As of December 31, 2020, there have been 1,859 participants in the Commercial Retention program since its inception.

### **PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL REPLACEMENT

**Program Description:** This program was designed to encourage the replacement of electric appliances with energy efficient natural gas appliances by offering incentives to defray the initial higher cost associated with piping and venting for natural gas appliances.

**Program Projections:** January 1, 2021 to December 31, 2021

During this period, there are 284 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 361 customers projected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$773,750.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$1,245,997.

**Program Progress  
Summary:**

As of December 31, 2020, there have been 1,896 participants in the Commercial Replacement program since its inception.

## **PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** RESIDENTIAL CUSTOMER ASSISTED ENERGY AUDIT

**Program Description:** A conservation program designed to save energy by increasing residential customer awareness of natural gas energy use in personal residences. This program allows for residential customers to engage in an online energy audit. Savings are dependent on the customer implementing energy conservation measure and practice recommendations. Recommendations provided to the customer includes an estimated range of energy savings including insightful advice on how to manage their overall energy usage.

**Program Projections:** January 1, 2021 to December 31, 2021

During this period, there are 7,565 customers projected to participate.

January 1, 2022 to December 31, 2022

During this period, there are 7,000 customers projected to participate.

**Program Fiscal  
Expenditures:**

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$125,000.

January 1, 2022 to December 31, 2022

Expenditures are estimated to be \$125,000.

**Program Progress  
Summary:**

PGS began offering this program in April 2020. 4,878 customers participated in this program in 2020.

SCHEDULE CT-1

St Joe Natural Gas  
Docket No. 20210004-GU  
Exhibit# DKS-1  
2020 Conservation True-Up  
Filed: May 3, 2021

ADJUSTED NET TRUE-UP  
FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

END OF PERIOD NET TRUE-UP

PRINCIPLE	88,557	
INTEREST	<u>716</u>	89,273

LESS PROJECTED TRUE-UP

PRINCIPLE	105,799	
INTEREST	<u>725</u>	<u>106,524</u>

ADJUSTED NET TRUE-UP		<u><u>-17,251</u></u>
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( ) REFLECTS OVER-RECOVERY

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VERSUS ESTIMATED

FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

	ACTUAL	PROJECTED*	DIFFERENCE
CAPITAL INVESTMENT	0	0	0
PAYROLL & BENEFITS	0	0	0
MATERIALS & SUPPLIES	0	0	0
ADVERTISING	0	0	0
INCENTIVES	189,625	191,100	-1,475
OUTSIDE SERVICES	0	0	0
VEHICLES	0	0	0
OTHER	0	0	0
SUB-TOTAL	189,625	191,100	-1,475
PROGRAM REVENUES	0	0	0
TOTAL PROGRAM COSTS	189,625	191,100	-1,475
LESS:			
PAYROLL ADJUSTMENTS	0	0	0
AMOUNTS INCLUDED IN RATE BASE	0	0	0
CONSERVATION ADJUSTMENT REVENUES	-101,068	-85,301	-15,767
ROUNDING ADJUSTMENT	0	0	0
TRUE-UP BEFORE INTEREST	88,557	105,799	-17,242
INTEREST PROVISION	716	725	-9
END OF PERIOD TRUE-UP	89,273	106,524	-17,251

( ) REFLECTS OVER-RECOVERY

\* 2 MONTHS ACTUAL AND 10 MONTHS PROJECTED

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM  
FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUC	0	0	0	0	68,950	0	0	0	68,950
PROGRAM 2: RESIDENTIAL APPLIANCE REPL	0	0	0	0	21,975	0	0	0	21,975
PROGRAM 3: RESIDENTIAL APPLIANCE RETE	0	0	0	0	82,200	0	0	0	82,200
PROGRAM 4: LARGE COMMERCIAL - NEW CC	0	0	0	0	16,500	0	0	0	16,500
PROGRAM 5: LARGE COMMERCIAL - RETENT	0	0	0	0	0	0	0	0	0
PROGRAM 6: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 7: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 8: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 9: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 10: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 11: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 12: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 13: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 14: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 15: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 16: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 17: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 18: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 19: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 20: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	189,625	0	0	0	189,625

CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED  
FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCT	0	0	0	0	-5,300	0	0	0	-5,300
PROGRAM 2: RESIDENTIAL APPLIANCE REPL	0	0	0	0	1,125	0	0	0	1,125
PROGRAM 3: RESIDENTIAL APPLIANCE RETE	0	0	0	0	2,700	0	0	0	2,700
PROGRAM 4: LARGE COMMERCIAL - NEW CC	0	0	0	0	9,500	0	0	0	9,500
PROGRAM 5: LARGE COMMERCIAL - RETENT	0	0	0	0	-9,500	0	0	0	-9,500
PROGRAM 6: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 7: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 8: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 9: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 10: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 11: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 12: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 13: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 14: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 15: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 16: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 17: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 18: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 19: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 20: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
TOTAL TOTAL OF ALL PROGRAMS	0	0	0	0	-1,475	0	0	0	-1,475

( ) REFLECTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
SUMMARY OF EXPENSES BY PROGRAM BY MONTH  
FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

EXPENSES:	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
PROGRAM 1:	5,400	1,700	4,000	11,850	5,050	9,250	3,950	9,350	5,700	10,300	1,850	550	68,950
PROGRAM 2:	3,650	1,200	1,350	2,525	1,025	1,425	3,250	3,975	0	1,350	1,350	875	21,975
PROGRAM 3:	10,050	11,350	5,250	9,100	5,450	3,350	11,650	10,950	5,050	3,150	5,500	1,350	82,200
PROGRAM 4:	0	0	7,000	0	0	9,500	0	0	0	0	0	0	16,500
PROGRAM 5:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 6:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 7:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 8:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 9:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 10:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 11:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 12:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 13:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 14:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 15:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 16:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 17:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 18:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 19:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 20:	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	19,100	14,250	17,600	23,475	11,525	23,525	18,850	24,275	10,750	14,800	8,700	2,775	189,625
LESS AMOUNT INCLUDED IN RATE BASE	0	0	0	0	0	0	0	0	0	0	0	0	0
RECOVERABLE CONSERVATION EXPENSES	19,100	14,250	17,600	23,475	11,525	23,525	18,850	24,275	10,750	14,800	8,700	2,775	189,625

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

CONSERVATION REVENUES	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
1. RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
2. OTHER PROGRAM REVS	0	0	0	0	0	0	0	0	0	0	0	0	0
3. CONSERV. ADJ REVS	-27,575	-36,629	-24,970	-17,883	-16,951	-19,450	-13,957	-18,489	-13,572	-14,774	-21,851	-26,384	-252,486
4. TOTAL REVENUES	-27,575	-36,629	-24,970	-17,883	-16,951	-19,450	-13,957	-18,489	-13,572	-14,774	-21,851	-26,384	-252,486
5. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD	12,618	12,618	12,618	12,618	12,618	12,618	12,618	12,618	12,618	12,618	12,618	12,618	151,418
6. CONSERVATION REVS APPLICABLE TO THE PERIOD	-14,957	-24,011	-12,352	-5,265	-4,333	-6,832	-1,339	-5,871	-954	-2,156	-9,232	-13,766	-101,068
7. CONSERVATION EXPS (FROM CT-3, PAGE 1)	19,100	14,250	17,600	23,475	11,525	23,525	18,850	24,275	10,750	14,800	8,700	2,775	189,625
8. TRUE-UP THIS PERIOD	4,143	-9,761	5,248	18,210	7,192	16,693	17,511	18,404	9,796	12,644	-532	-10,991	88,557
9. INTER. PROV. THIS PERIOD (FROM CT-3, PAGE 3)	195	170	167	103	16	10	10	9	8	9	9	8	716
10. TRUE-UP & INTER. PROV. BEGINNING OF MONTH	151,418	143,138	120,929	113,726	119,421	114,011	118,096	122,999	128,794	125,981	126,016	112,875	
11. PRIOR TRUE-UP COLLECTED/(REFUNDED)	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	
12. TOTAL NET TRUE-UP (SUM LINES 8+9+10+11)	143,138	120,929	113,726	119,421	114,011	118,096	122,999	128,794	125,981	126,016	112,875	89,273	89,273

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

INTEREST PROVISION	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
1. BEGINNING TRUE-UP	151,418	143,138	120,929	113,726	119,421	114,011	118,096	122,999	128,794	125,981	126,016	112,875	
2. ENDING TRUE-UP BEFORE INTEREST	142,943	120,759	113,559	119,317	113,995	118,086	122,989	128,785	125,972	126,007	112,866	89,265	
3. TOTAL BEGINNING & ENDING TRUE-UP	294,361	263,896	234,488	233,043	233,416	232,097	241,085	251,783	254,767	251,988	238,882	202,140	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	147,180	131,948	117,244	116,522	116,708	116,049	120,542	125,892	127,383	125,994	119,441	101,070	
5. INTER. RATE - 1ST DAY OF REPORTING MONTH	1.590%	1.590%	1.510%	1.910%	0.220%	0.110%	0.100%	0.100%	0.080%	0.080%	0.090%	0.090%	
6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH	1.590%	1.510%	1.910%	0.220%	0.110%	0.100%	0.100%	0.080%	0.080%	0.090%	0.090%	0.090%	
7. TOTAL (SUM LINES 5 & 6)	3.180%	3.100%	3.420%	2.130%	0.330%	0.210%	0.200%	0.180%	0.160%	0.170%	0.180%	0.180%	
8. AVG INTEREST RATE (LINE 7 TIMES 50%)	1.590%	1.550%	1.710%	1.065%	0.165%	0.105%	0.100%	0.090%	0.080%	0.085%	0.090%	0.090%	
9. MONTHLY AVG INTEREST RATE	0.133%	0.129%	0.143%	0.089%	0.014%	0.009%	0.008%	0.008%	0.007%	0.007%	0.008%	0.008%	
10. INTEREST PROVISION (LINE 4 TIMES LINE 9)	195	170	167	103	16	10	10	9	8	9	9	8	716

St Joe Natural Gas  
Docket No. 20210004-GU  
Exhibit# DKS-1  
2020 Conservation True-Up  
Filed: May 3, 2021

BEGINNING OF PERIOD CUMULATIVE INVESTMENT:	0
LESS: ACCUMULATED DEPRECIATION:	0
NET INVESTMENT	0

[illegible]

ST JOE NATURAL GAS COMPANY, INC.  
CONSERVATION PROGRAM DESCRIPTION AND PROGRESS FOR MONTHS:  
JANUARY 2020 THROUGH DECEMBER 2020

PROGRAM TITLE: RESIDENTIAL NEW CONSTRUCTION PROGRAM

PROGRAM DESCRIPTION: THIS PROGRAM IS DESIGNED TO INCREASE THE NUMBER OF HIGH PRIORITY FIRM NATURAL GAS CUSTOMERS IN THE NEW CONSTRUCTION MARKET. INCENTIVES ARE OFFERED IN THE FORM OF CASH ALLOWANCES TO ASSIST BUILDERS IN DEFRAYING THE ADDITIONAL COSTS ASSOCIATED WITH NATURAL GAS INSTALLATIONS.

<u>APPLIANCES</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$350.00
GAS HEATING	\$500.00
GAS CLOTHES DRYER	\$100.00
GAS RANGE	\$150.00
GAS TANKLESS W/H	\$550.00
	<u>\$1,650.00</u>

<u>PROGRAM ACCOMPLISHMENTS:</u>	PLANNED WATER HEATING	23
	PLANNED HEATING SYSTEMS	24
	PLANNED CLOTHES DRYER	10
	PLANNED GAS RANGE	45
	PLANNED GAS TANKLESS W/H	47

PROGRAM FISCAL EXPENDITURES: ACTUAL EXPEND. W/O INTERES \$68,950

<u>PROGRAM PROGRESS SUMMARY:</u>	INSTALLED WATER HEATERS:	5
	INSTALLED HEATING SYSTEMS:	8
	INSTALLED CLOTHES DRYER	24
	INSTALLED GAS RANGE	46
	INSTALLED GAS TANKLESS W/H	98

ST JOE NATURAL GAS COMPANY, INC.  
CONSERVATION PROGRAM DESCRIPTION AND PROGRESS FOR MONTHS:  
JANUARY 2020 THROUGH DECEMBER 2020

PROGRAM TITLE: RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM

PROGRAM DESCRIPTION: THIS PROGRAM WILL ENCOURAGE THE REPLACEMENT OF INEFFICIENT ELECTRIC RESIDENTIAL APPLIANCES WITH NEW NATURAL GAS APPLIANCES. IT WILL ALSO PROVIDE INCREASED INCENTIVES FOR THE REPLACEMENT OF NON-GAS WATER HEATING, HEATING APPLIANCES, AND NEW INCENTIVES FOR GAS COOKING, CLOTHES DRYING, AND TANKLESS WATER HEATING APPLIANCES.

<u>APPLIANCES</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$500.00
GAS HEATING	\$725.00
GAS CLOTHES DRYER	\$150.00
GAS RANGE	\$200.00
GAS TANKLESS W/H	\$675.00
	<u>\$2,250.00</u>

<u>PROGRAM ACCOMPLISHMENTS:</u>	PLANNED WATER HEATING	5
	PLANNED HEATING SYSTEMS	1
	PLANNED CLOTHES DRYER	2
	PLANNED GAS RANGE	11
	PLANNED GAS TANKLESS W/H	16

PROGRAM FISCAL EXPENDITURES: ACTUAL EXPEND. W/O INTERES \$21,975

<u>PROGRAM PROGRESS SUMMARY:</u>	INSTALLED WATER HEATERS:	0
	INSTALLED HEATING SYSTEMS:	0
	INSTALLED CLOTHES DRYER	6
	INSTALLED GAS RANGE	17
	INSTALLED GAS TANKLESS W/H	27

ST JOE NATURAL GAS COMPANY, INC.  
CONSERVATION PROGRAM DESCRIPTION AND PROGRESS FOR MONTHS:  
JANUARY 2020 THROUGH DECEMBER 2020

PROGRAM TITLE: RESIDENTIAL APPLIANCE RETENTION PROGRAM

PROGRAM DESCRIPTION: THIS PROGRAM WILL PROVIDE ALLOWANCES FOR CUSTOMERS WHO CHOOSE TO REPLACE THEIR EXISTING NATURAL GAS STORAGE TANKS AND TANKLESS WATER HEATERS, HEATING SYSTEMS, COOKING AND CLOTHES DRYING APPLIANCES WITH NEWER EFFICIENT NATURAL GAS MODELS.

<u>APPLIANCES</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$350.00
GAS HEATING	\$500.00
GAS CLOTHES DRYER	\$100.00
GAS RANGE	\$100.00
GAS TANKLESS W/H	\$550.00
	<u>\$1,600.00</u>

<u>PROGRAM ACCOMPLISHMENTS:</u>	PLANNED WATER HEATING	170
	PLANNED HEATING SYSTEMS	35
	PLANNED CLOTHES DRYER	27
	PLANNED GAS RANGE	35
	PLANNED GAS TANKLESS W/H	65

PROGRAM FISCAL EXPENDITURES: ACTUAL EXPEND. W/O INTERES      \$82,200

<u>PROGRAM PROGRESS SUMMARY:</u>	INSTALLED WATER HEATERS:	57
	INSTALLED HEATING SYSTEMS:	13
	INSTALLED CLOTHES DRYER	18
	INSTALLED GAS RANGE	72
	INSTALLED GAS TANKLESS W/H	84

ST JOE NATURAL GAS COMPANY, INC.  
CONSERVATION PROGRAM DESCRIPTION AND PROGRESS FOR MONTHS:  
JANUARY 2020 THROUGH DECEMBER 2020

PROGRAM TITLE: LARGE FOOD SERVICE COMMERCIAL

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of large food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial large food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise with an annual consumption of greater than 9,000 therms. The rebates offered within this program are depicted below:

<u>APPLIANCES</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$1,500.00
FRYER	\$3,000.00
GAS RANGE	\$1,500.00
GAS TANKLESS W/HEATER	\$2,000.00
	<u>\$8,000.00</u>

<u>PROGRAM ACCOMPLISHMENTS:</u>	PLANNED GAS WATER HEATING	0
	PLANNED FRYER	0
	PLANNED GAS RANGE	0
	PLANNED GAS TANKLESS W/H	0

PROGRAM FISCAL EXPENDITURES: ACTUAL EXPEND. W/O INTERES      \$7,000

<u>PROGRAM PROGRESS SUMMARY:</u>	ACTUAL GAS WATER HEATING	0
	ACTUAL FRYER	1
	ACTUAL GAS RANGE	2
	ACTUAL GAS TANKLESS W/H	1

ST JOE NATURAL GAS COMPANY, INC.  
CONSERVATION PROGRAM DESCRIPTION AND PROGRESS FOR MONTHS:  
JANUARY 2020 THROUGH DECEMBER 2020

PROGRAM TITLE: COMMERCIAL HOPITALITY AND LODGING

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of hospitality & lodging facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial hospitality and lodging customers are defined as establishments known to the public as hotels or motels primarily engaged in providing lodging for the general public. The rebates offered are depicted below;

<u>APPLIANCES</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$1,500.00
FRYER	\$3,000.00
GAS RANGE	\$1,500.00
GAS TANKLESS W/HEATER	\$2,000.00
DRYER	\$1,500.00
	<u>\$9,500.00</u>

<u>PROGRAM ACCOMPLISHMENTS:</u>	PLANNED WATER HEATING	0
	PLANNED FRYER	0
	PLANNED RANGE	0
	PLANNED TANKLESS W/H	0
	PLANNED DRYER	0

PROGRAM FISCAL EXPENDITURES: ACTUAL EXPEND. W/O INTERES      \$9,500

<u>PROGRAM PROGRESS SUMMARY:</u>	INSTALLED WATER HEATERS:	0
	INSTALLED FRYER	0
	INSTALLED RANGE	0
	INSTALLED TANKLES W/H	4
	INSTALLED DRYER	1

SCHEDULE C-1  
PAGE 1 OF 1

COMPANY: ST. JOE NATURAL GAS  
EXHIBIT#DKS-2  
DOCKET#20210004-GU

ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
MONTHS: JANUARY 2022 THROUGH DECEMBER 2022

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	203,475
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	-81,077
3. TOTAL (LINE 1 AND LINE 2)	122,398

RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE REVENUES	DELIVERY CHARGE	TOTAL CUST. & DELIVERY CHG REVENUE	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS THERM	TAX FACTOR	CONSERV FACTOR
RS-1	12,383	93,043	160,979	120,597	281,576	31,937	11.34225%	0.34325	1.00503	0.34498
RS-2	10,893	145,869	174,288	126,991	301,279	34,172	11.34225%	0.23426	1.00503	0.23544
RS-3	6,879	151,888	137,580	110,664	248,244	28,156	11.34225%	0.18538	1.00503	0.18631
GS-1	1,825	70,396	36,500	46,887	83,387	9,458	11.34225%	0.13435	1.00503	0.13503
GS-2	327	151,944	22,890	64,301	87,191	9,889	11.34225%	0.06509	1.00503	0.06541
FTS4/GS-4	24	185,945	48,000	29,454	77,454	8,785	11.34225%	0.04725	1.00503	0.04748
TOTAL	32,331	799,085	580,237	498,894	1,079,131	122,398				

[illegible]

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2022 THROUGH DECEMBER 2022

PROGRAM	CAPITAL INVEST	PYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 RESIDENTIAL NEW CONSTRUCTION	0	0	0	0	90,400	0	0	0	90,400
2 RESIDENTIAL APPL. REPLACEMENT	0	0	0	0	31,425	0	0	0	31,425
3 RESIDENTIAL APPL. RETENTION	0	0	0	0	81,650	0	0	0	81,650
4 LARGE FOOD SERVICE COMMERCIAL	0	0	0	0	0	0	0	0	0
5 COMMERCIAL HOSPITALITY AND LODGING	0	0	0	0	0	0	0	0	0
6 (INSERT NAME)	0	0	0	0	0	0	0	0	0
7 (INSERT NAME)	0	0	0	0	0	0	0	0	0
8 (INSERT NAME)	0	0	0	0	0	0	0	0	0
9 (INSERT NAME)	0	0	0	0	0	0	0	0	0
10 (INSERT NAME)	0	0	0	0	0	0	0	0	0
11 (INSERT NAME)	0	0	0	0	0	0	0	0	0
PROGRAM COSTS	0	0	0	0	203,475	0	0	0	203,475

CONSERVATION PROGRAM COSTS BY PROGRAM  
ACTUAL/ESTIMATED  
JANUARY 2021 THROUGH DECEMBER 2021

PROGRAM NAME	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	TOTAL
RESIDENTIAL NEW CONSTRUCTION	7,450	7,950	5,300	9,800	2,750	11,850	7,800	7,500	7,500	7,500	7,500	7,500	90,400
RESIDENTIAL APPL. REPLACEMENT	2,825	1,550	3,775	1,900	675	3,300	4,400	2,600	2,600	2,600	2,600	2,600	31,425
RESIDENTIAL APPL. RETENTION	7,850	6,550	2,850	7,700	6,700	7,850	3,550	6,150	6,150	6,150	6,150	6,150	73,800
LARGE FOOD SERVICE COMMERCIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMERCIAL HOSPITALITY AND LODGIN	0	0	0	0	0	0	0	0	0	0	0	0	0
(INSERT NAME)	0	0	0	0	0	0	0	0	0	0	0	0	0
(INSERT NAME)	0	0	0	0	0	0	0	0	0	0	0	0	0
(INSERT NAME)	0	0	0	0	0	0	0	0	0	0	0	0	0
(INSERT NAME)	0	0	0	0	0	0	0	0	0	0	0	0	0
(INSERT NAME)	0	0	0	0	0	0	0	0	0	0	0	0	0
(INSERT NAME)	0	0	0	0	0	0	0	0	0	0	0	0	0
(INSERT NAME)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ALL PROGRAMS	18,125	16,050	11,925	19,400	10,125	23,000	15,750	16,250	16,250	16,250	16,250	16,250	195,625

ENERGY CONSERVATION ADJUSTMENT  
JANUARY 2021 THROUGH DECEMBER 2021

	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	TOTAL
CONSERVATION REVS.													
RCS AUDIT FEES													
a. OTHER PROG. REV.													
b.													
c.	-60,840	-46,380	-38,653	-31,140	-27,805	-23,179	-19,469	-23,047	-16,675	-18,193	-27,102	-33,484	-365,968
CONSERV. ADJ REV. (NET OF REV. TAXES)													
TOTAL REVENUES	-60,840	-46,380	-38,653	-31,140	-27,805	-23,179	-19,469	-23,047	-16,675	-18,193	-27,102	-33,484	-365,968
PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439	89,273
CONSERVATION REVS. APPLIC. TO PERIOD	-53,400	-38,941	-31,214	-23,701	-20,366	-15,740	-12,030	-15,608	-9,236	-10,754	-19,663	-26,044	-276,695
CONSERVATION EXPS. (FORM C-3, PAGE 3)	18,125	16,050	11,925	19,400	10,125	23,000	15,750	16,250	16,250	16,250	16,250	16,250	195,625
TRUE-UP THIS PERIOD	-35,275	-22,891	-19,289	-4,301	-10,241	7,260	3,720	642	7,014	5,496	-3,413	-9,794	-81,070
INTEREST THIS PERIOD (C-3,PAGE 5)	5	2	0	-1	-1	-1	-1	-2	-2	-2	-2	-2	-7
TRUE-UP & INT. BEG. OF MONTH	89,273	46,563	16,234	-10,493	-22,234	-39,915	-40,095	-43,816	-50,615	-51,042	-52,987	-63,841	
PRIOR TRUE-UP COLLECT./(REFUND.)	-7,439	-7,439	-7,439	-7,439	-7,439	-7,439	-7,439	-7,439	-7,439	-7,439	-7,439	-7,439	
END OF PERIOD TOTAL NET TRUE-UP	46,563	16,234	-10,493	-22,234	-39,915	-40,095	-43,816	-50,615	-51,042	-52,987	-63,841	-81,077	-81,077

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
JANUARY 2021 THROUGH DECEMBER 2021

	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	TOTAL
INTEREST PROVISION													
BEGINNING TRUE-UP	89,273	46,563	16,234	-10,493	-22,234	-39,915	-40,095	-43,816	-50,615	-51,042	-52,987	-63,841	
END. T-UP BEFORE INT.	46,558	16,233	-10,493	-22,234	-39,914	-40,094	-43,815	-50,614	-51,040	-52,985	-63,839	-81,075	
TOT. BEG. & END. T-UP	135,831	62,796	5,741	-32,727	-62,148	-80,009	-83,910	-94,430	-101,655	-104,027	-116,826	-144,916	
AVERAGE TRUE-UP	67,916	31,398	2,871	-16,364	-31,074	-40,005	-41,955	-47,215	-50,828	-52,013	-58,413	-72,458	
INT. RATE-FIRST DAY OF REPORTING BUS. MTH	0.09%	0.07%	0.06%	0.04%	0.04%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH	0.07%	0.06%	0.04%	0.04%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
TOTAL	0.16%	0.13%	0.10%	0.08%	0.07%	0.07%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	
AVG INTEREST RATE	0.08%	0.07%	0.05%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
MONTHLY AVG. RATE	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
INTEREST PROVISION	\$5	\$2	\$0	-\$1	-\$1	-\$1	-\$1	-\$2	-\$2	-\$2	-\$2	-\$2	-\$7

PROGRAM TITLE:

RESIDENTIAL NEW CONSTRUCTION

PROGRAM DESCRIPTION:

This program is designed to increase the number of high priority firm natural gas customers in the new construction market. Incentives are offered in the form of cash allowances to assist builders in defraying the additional costs associated with natural gas appliance installations.

<u>APPLIANCE LOAD</u>	<u>ALLOWANCE</u>
GAS HEATING	\$500.00
GAS WATER HEATING	\$350.00
GAS CLOTHES DRYER	\$100.00
GAS RANGE	\$150.00
GAS TANKLESS W/HEATER	\$550.00
	<u>\$1,650.00</u>

PROGRAM PROJECTIONS FOR:

JANUARY 2021 THROUGH DECEMBER 2022

	<u>GAS WATER HEATING</u>	<u>GAS HEATING</u>	<u>GAS DRYER</u>	<u>GAS RANGE</u>	<u>GAS TANKLESS W/H</u>
JANUARY 2021 - DECEMBER 2021(12 MTHS)	1	11	18	53	117
JANUARY 2022 - DECEMBER 2022 (12 MTHS)	1	10	31	55	134

PROGRAM FISCAL EXPENSES FOR:

JANUARY 2020 - DECEMBER 2021

JANUARY 21 - JULY 21	ACTUAL EXPENSES	52,900.00
AUGUST 21 - DECEMBER 21	ESTIMATED EXPENSES	37,500.00
JANUARY 2022 - DECEMBER 2022	ESTIMATED EXPENSES	90,400.00

PROGRAM PROGRESS SUMMARY:

New construction is booming in St Joe Natural Gas's service territory. By far the majority of new construction is by custom design where the owner specified to the builder the type of energy desired.

PROGRAM TITLE: RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM

PROGRAM DESCRIPTION: This program is designed to promote the replacement of electric resistance appliances with energy efficient natural gas heaters, water heaters, air conditioners, dryers, ranges and tankless water heaters. Incentives are offered in the form of cash allowances to assist in defraying the additional costs in purchasing and installing natural gas appliances.

APPLIANCE LOAD	ALLOWANCE
GAS HEATING	\$725.00
GAS WATER HEATING	\$500.00
GAS CLOTHES DRYER	\$150.00
GAS RANGE	\$200.00
GAS TANKLESS W/HEATER	\$675.00
	<u>\$2,250.00</u>

PROGRAM PROJECTIONS FOR: JANUARY 2021 THROUGH DECEMBER 2022

	GAS WATER HEATING	GAS HEATING	GAS DRYER	GAS RANGE	GAS TANKLESS W/H
JANUARY 2021 - DECEMBER 2021(12 MTHS)	0	0	2	17	33
JANUARY 2022 - DECEMBER 2022 (12 MTHS)	0	0	6	21	39

PROGRAM FISCAL EXPENSES FOR: JANUARY 2021 THROUGH DECEMBER 2022

JANUARY 21 - JULY 21	ACTUAL EXPENSES	14,025.00
AUGUST 21 - DECEMBER 21	ESTIMATED EXPENSES	17,400.00
JANUARY 2022 - DECEMBER 2022	ESTIMATED EXPENSES	31,425.00

PROGRAM PROGRESS SUMMARY: Replacement of electric appliances with natural gas appliances continues to be well received by ratepayers in St Joe Natural Gas Company's service territory.

PROGRAM TITLE: RESIDENTIAL APPLIANCE RETENTION PROGRAM

PROGRAM DESCRIPTION: This program is designed to encourage homeowners with existing natural gas appliances to retain natural gas when the existing appliances fail, or are otherwise replaced. The proposed retention program includes allowances for natural gas water heater, heating, clothes drying, range, and tankless water heating systems.

APPLIANCE LOAD	ALLOWANCE
GAS HEATING	\$500.00
GAS WATER HEATING	\$350.00
GAS CLOTHES DRYER	\$100.00
GAS RANGE	\$100.00
GAS TANKLESS W/HEATER	\$550.00
	<u>\$1,600.00</u>

PROGRAM PROJECTIONS FOR: JANUARY 2020 - DECEMBER 2021

	GAS WATER HEATING	GAS HEATING	GAS DRYER	GAS RANGE	GAS TANKLESS W/H
JANUARY 2021 - DECEMBER 2021(12 MTHS)	40	14	20	48	75
JANUARY 2022 - DECEMBER 2022 (12 MTHS)	57	13	18	72	84

PROGRAM FISCAL EXPENSES FOR: JANUARY 2021 THROUGH DECEMBER 2022

JANUARY 21 - JULY 21	ACTUAL EXPENSES	43,050.00
AUGUST 21 - DECEMBER 21	ESTIMATED EXPENSES	30,750.00
JANUARY 2022 - DECEMBER 2022	ESTIMATED EXPENSES	81,650.00

PROGRAM PROGRESS SUMMARY: The Company recognizes that the cost to retain an existing customer is significantly lower than the cost to add a new customer. The proposed retention allowances will strengthen the Company's ability to retain existing gas customers and avoid the removal of services. This program has been well received by the customers as well.

SCHEDULE CT-1

PAGE 1 OF 1

Company: Sebring Gas System, Inc.

Docket No. 20210004-GU

Exhibit JHM-1

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ADJUSTED NET TRUE-UP  
FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

END OF PERIOD TRUE-UP

PRINCIPLE	\$11,051	
INTEREST	<u>(\$8)</u>	\$11,043

LESS PROJECTED TRUE-UP

PRINCIPLE	(\$1,872)	
INTEREST	<u>(\$12)</u>	<u>(\$1,884)</u>

ADJUSTED NET TRUE-UP		\$12,927
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## ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS

## ACTUAL VERSUS ESTIMATED

FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

	<u>ACTUAL</u>	<u>PROJECTED</u>	<u>DIFFERENCE</u>
CAPITAL INVESTMENT	\$0	\$0	\$0
PAYROLL & BENEFITS	\$12,676	\$12,690	(\$14)
MATERIALS & SUPPLIES	\$0	\$0	\$0
ADVERTISING	\$0	\$0	\$0
INCENTIVES	\$36,970	\$24,396	\$12,574
OUTSIDE SERVICES	\$2,517	\$1,500	\$1,017
VEHICLES	\$0	\$0	\$0
OTHER	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SUB TOTAL	\$52,162	\$38,586	\$13,576
PROGRAM REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL PROGRAM COSTS	\$52,162	\$38,586 C-3, PAGE 2	\$13,576
LESS: PRIOR PERIOD TRUE-UP	(\$1,884)	(\$1,884) C-3, PAGE 4	\$0
CONSERVATION REVENUES APPLICABLE TO THE PERIOD	(\$41,111)	(\$40,458) C-3, p.4 line 5	(\$653)
ROUNDING ADJUSTMENTS	<u>\$0</u>	<u>\$0</u>	\$0
TRUE-UP BEFORE INTEREST	\$11,051	(\$1,872)	\$12,923
INTEREST PROVISION	(\$8)	(\$12) C-3 p 4 line 8	\$4
END OF PERIOD TRUE-UP	<u>\$11,043</u>	<u>(\$1,884)</u>	<u>\$12,927</u>
( ) REFLECTS OVER-RECOVERY			



## SCHEDULE CT-2

PAGE 3 OF 3

Company: Sebring Gas System, Inc.

Docket No. 20210004-GU

Exhibit JHM-1

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Conservation Costs per Program - Variance Actual Versus Projected  
FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

Program Name	Capital <u>Investment</u>	Payroll & <u>Benefits</u>	Materials & <u>Supplies</u>	<u>Advertising</u>	<u>Incentives</u>	Outside <u>Services</u>	<u>Vehicles</u>	<u>Other</u>	<u>TOTAL</u>
Program 1: Res. New Home Const.	\$0	(\$2)	\$0	\$0	\$4,850	\$169	\$0	\$0	\$5,017
Program 2: Res. Appliance Replace	\$0	(\$2)	\$0	\$0	\$3,275	\$169	\$0	\$0	\$3,442
Program 3: Customer Retention	\$0	(\$2)	\$0	\$0	\$1,950	\$169	\$0	\$0	\$2,117
Program 4: Comm. New Const.	\$0	(\$2)	\$0	\$0	\$0	\$169	\$0	\$0	\$167
Program 5: Comm. Appli. Replace	\$0	(\$2)	\$0	\$0	\$2,999	\$169	\$0	\$0	\$3,166
Program 6: Comm.Cust. Retention	\$0	(\$3)	\$0	\$0	(\$500)	\$169	\$0	\$0	(\$334)
TOTAL	\$0	(\$14)	\$0	\$0	\$12,574	\$1,017	\$0	\$0	\$13,576

## Energy conservation Adjustment Calculation of True-Up and Interest Provision

## Summary of Expenses By program By Month

FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

Program Name	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>TOTAL</u>
Program 1: Res. New Home Const.	\$173	\$174	\$174	\$174	\$232	\$175	\$1,272	\$526	\$169	\$4,569	\$331	\$2,012	\$9,982
Program 2: Res. Appliance Replace	\$173	\$174	\$174	\$174	\$3,682	\$175	\$997	\$526	\$1,194	\$844	\$331	\$3,336	\$11,782
Program 3: Customer Retention	\$173	\$174	\$174	\$174	\$332	\$675	\$172	\$976	\$1,269	\$819	\$331	\$212	\$5,482
Program 4 Comm. New Const.	\$173	\$174	\$174	\$174	\$232	\$10,175	\$172	\$376	\$169	\$169	\$331	\$212	\$12,532
Program 5 Comm. Appli. Replace	\$173	\$174	\$174	\$174	\$232	\$175	\$172	\$376	\$2,669	\$169	\$331	\$2,711	\$7,531
Program 6 Comm.Cust. Retention	\$173	\$174	\$174	\$174	\$1,053	\$175	\$172	\$1,876	\$169	\$169	\$331	\$212	\$4,853
<b>TOTAL</b>	<b>\$1,036</b>	<b>\$1,046</b>	<b>\$1,045</b>	<b>\$1,045</b>	<b>\$5,764</b>	<b>\$11,551</b>	<b>\$2,957</b>	<b>\$4,657</b>	<b>\$5,640</b>	<b>\$6,740</b>	<b>\$1,985</b>	<b>\$8,695</b>	<b>\$52,162</b>

## Energy conservation Adjustment Calculation of True-Up and Interest Provision

## FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

## Conservation

Revenues	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>TOTAL</u>
1 RCS AUDIT FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 PSC REG ASSESS FEE	\$26	\$21	\$21	\$15	\$16	\$17	\$16	\$17	\$17	\$18	\$22	\$23	\$229
3 CONSERV. ADJ. REVS	(\$5,159)	(\$4,200)	(\$4,282)	(\$3,095)	(\$3,179)	(\$3,488)	(\$3,248)	(\$3,313)	(\$3,431)	(\$3,654)	(\$4,382)	(\$4,532)	(\$45,963)
4 TOTAL REVENUES	(\$5,133)	(\$4,179)	(\$4,261)	(\$3,080)	(\$3,163)	(\$3,471)	(\$3,232)	(\$3,296)	(\$3,414)	(\$3,636)	(\$4,360)	(\$4,509)	(\$45,734)
5 PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$385	\$4,623
6 CONSERVATION REVS APPLICABLE TO THIS PERIOD	(\$4,748)	(\$3,794)	(\$3,876)	(\$2,695)	(\$2,778)	(\$3,086)	(\$2,847)	(\$2,911)	(\$3,029)	(\$3,251)	(\$3,975)	(\$4,124)	(\$41,111)
7 CONSERVATION EXPS (FROM CT-3, PAGE 1)	\$1,036	\$1,046	\$1,045	\$1,045	\$5,764	\$11,551	\$2,957	\$4,657	\$5,640	\$6,740	\$1,985	\$8,695	\$52,162
8 TRUE-UP THIS PERIOD	(\$3,712)	(\$2,748)	(\$2,831)	(\$1,650)	\$2,986	\$8,465	\$110	\$1,746	\$2,611	\$3,489	(\$1,990)	\$4,571	\$11,048
9 INT. PROV. THIS PERIOD (FROM CT-3, PAGE 3)	\$3	(\$1)	(\$7)	(\$6)	(\$1)	(\$0)	\$0	\$0	\$1	\$1	\$1	\$1	(\$8)
10 TRUE-UP & INT. PROV. BEGINNING OF MONTH.	\$4,623	\$529	(\$2,604)	(\$5,827)	(\$7,868)	(\$5,268)	\$2,812	\$2,537	\$3,899	\$6,126	\$9,231	\$6,856	
11 PRIOR TRUE-UP (COLLECTED) REFUNDED	(\$385)	(\$385)	(\$385)	(\$385)	(\$385)	(\$385)	(\$385)	(\$385)	(\$385)	(\$385)	(\$385)	(\$385)	
TOTAL NET TRUE-UP													
12 (SUM LINES 8+9+10+11)	\$529	(\$2,604)	(\$5,827)	(\$7,868)	(\$5,268)	\$2,812	\$2,537	\$3,899	\$6,126	\$9,231	\$6,856	\$11,043	\$11,043

Calculation of True-Up and Interest Provision  
FOR MONTHS: JANUARY 2020 THROUGH DECEMBER 2020

Interest Provision	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	<u>TOTAL</u>
1 BEGINNING TRUE-UP	\$4,623	\$529	(\$2,604)	(\$5,827)	(\$7,868)	(\$5,268)	\$2,812	\$2,537	\$3,899	\$6,126	\$9,231	\$6,856	
ENDING TRUE-UP BEFORE													
2 INTEREST	\$526	(\$2,603)	(\$5,820)	(\$7,862)	(\$5,268)	\$2,812	\$2,537	\$3,898	\$6,125	\$9,230	\$6,856	\$11,042	
TOTAL BEGINNING &													
3 ENDING TRUE-UP	\$5,149	(\$2,074)	(\$8,425)	(\$13,689)	(\$13,136)	(\$2,456)	\$5,349	\$6,436	\$10,024	\$15,356	\$16,086	\$17,899	
AVERAGE TRUE-UP													
4 (LINE 3 x 50%)	\$2,575	(\$1,037)	(\$4,212)	(\$6,844)	(\$6,568)	(\$1,228)	\$2,675	\$3,218	\$5,012	\$7,678	\$8,043	\$8,949	
INT. RATE - 1ST DAY													
5 OF REPORTING MONTH	1.59%	1.64%	1.56%	2.21%	0.06%	0.08%	0.13%	0.11%	0.13%	0.11%	0.10%	0.15%	
INT. RATE - 1ST DAY													
6 OF SUBSEQUENT MONTH	1.64%	1.56%	2.21%	0.06%	0.08%	0.13%	0.11%	0.13%	0.11%	0.10%	0.15%	0.09%	
7 TOTAL (LINES 5 + 6)	3.23%	3.20%	3.77%	2.27%	0.14%	0.21%	0.24%	0.24%	0.24%	0.21%	0.25%	0.24%	
AVG. INT. RATE													
8 (LINE 7 x 50%)	1.62%	1.60%	1.89%	1.14%	0.07%	0.11%	0.12%	0.12%	0.12%	0.11%	0.13%	0.12%	
MONTHLY AVG.													
9 INT. RATE	0.13%	0.13%	0.16%	0.09%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	
10 INTEREST PROVISION													
(LINE 4 x LINE 9)	\$3	(\$1)	(\$7)	(\$6)	(\$1)	(\$0)	\$0	\$0	\$1	\$1	\$1	\$1	(\$8)

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NOT APPLICABLE

NET INVESTMENT	\$0
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[illegible]

SEBRING GAS SYSTEM, INC.

Reconciliation and Explanation of differences between Filing and  
PSC Audit Report for January 2020 through December 2020.

NO DIFFERENCES ARE KNOWN AS OF THE DATE OF THIS FILING

SEBRING GAS SYSTEM, INC.  
Program Description and Progress

Program Title:

Residential New Construction

Program Description:

The Residential New Construction Program is designed to increase the overall penetration of natural gas in the single family and multi-family construction residential markets of the Company's service territory by expanding consumer energy options in new homes.

For the period January 1, 2020 through December 31, 2020, the Company operated under the terms of Order No. PSC-10-0551-PAA-EG, issued on September 7, 2010.

Order No. PSC-10-0551-PAA-EG prescribed the following Residential New Construction Cash Allowances:

Gas Storage Tank Water Heater	\$350
Gas High Efficiency Storage Tanks Water Heater	\$400
Gas Tankless Water Heater	\$550
Gas Heating	\$500
Gas Cooking	\$150
Gas Clothes Drying	\$100

Program Accomplishments:

For the twelve month period January 2020 through December 2020, the amount of incentives paid by the Company was:

\$7,450

Program Fiscal Expenditures:

During 2020 expenditures for the Residential New Construction Program totaled  
\$9,982

SEBRING GAS SYSTEM, INC.  
Program Description and Progress

Program Title:

Residential Appliance Replacement Program

Program Description:

The Residential Appliance Replacement Program is designed to encourage the replacement of inefficient non-natural gas residential appliances with energy efficient natural gas appliances. Incentives are offered for the replacement of non-natural gas water heating, heating, cooking or clothes drying appliances through the purchase and/or lease of energy efficient natural gas appliances.

For the period January 1, 2020 through December 31, 2020, the Company operated under the terms of Order No. PSC-10-0551-PAA-EG, issued on September 7, 2010.

Order No. PSC-10-0551-PAA-EG prescribed the following Residential Appliance Replacement Cash Allowances:

	\$500
Gas Storage Tank Water Heater	\$550
Gas High Efficiency Storage Tanks Water Heater	\$675
Gas Tankless Water Heater	\$725
Gas Heating	\$200
Gas Cooking	\$150
Gas Clothes Drying	

Program Accomplishments:

For the twelve month period January 2020 through December 2020, the amount of incentives paid by the Company under the Residential Appliance Replacement Program was:

\$9,250

Program Fiscal Expenditures:

During 2019 expenditures for the Resident Appliance Replacement Program totaled  
\$11,782

SEBRING GAS SYSTEM, INC.  
Program Description and Progress

Program Title:

Residential Customer Retention Program

Program Description:

The Company offers the Residential Appliance Retention Program to existing customers to promote the retention of energy efficient appliances and encourage the continued use of natural gas in the home. As an incentive to continue to provide substantial benefits to the customer and utilize our resources effectively this program offers cash allowances to the customer.

For the period January 1, 2020 through December 31, 2020, the Company operated under the terms of Order No. PSC-10-0551-PAA-EG, issued on September 7, 2010.

Order No. PSC-10-0551-PAA-EG prescribed the following Residential Appliance Replacement Cash Allowances:

Gas Storage Tank Water Heater	\$350
Gas High Efficiency Storage Tanks Water Heater	\$400
Gas Tankless Water Heater	\$550
Gas Heating	\$500
Gas Cooking	\$100
Gas Clothes Drying	\$100

Program Accomplishments:

For the twelve month period January 2020 through December 2020, the amount of incentives paid by the Company under the Residential Appliance Retention Program was:

\$2,950

Program Fiscal Expenditures:

During 2019 expenditures for the Resident Appliance Retention Program totaled  
\$5,482

SEBRING GAS SYSTEM, INC.  
Program Description and Progress

Program Title:

Commercial New Construction

Program Description:

The Commercial New Construction Conservation Program's purpose is to educate, inform and encourage its commercial customers to build with natural gas. The program is designed to allow Sebring Gas System to provide incentives to new construction to be used toward the purchase and installation of natural gas appliances for their commercial business.

The Natural Gas Energy Conservation Program was approved by the Florida Public Services Commission in Docket No. 130167-EG on January 14, 2014.

Program Accomplishments:

For the twelve month period January 2020 through December 2020, the amount of incentives paid by the Company under the Commercial New Construction Program was:

\$10,000

Program Fiscal Expenditures:

During 2020 expenditures for the Commercial New Construction Program totaled  
\$12,532

SEBRING GAS SYSTEM, INC.  
Program Description and Progress

Program Title:  
Commercial Retrofit

Program Description:  
The Commercial Retrofit Conservation Program's purpose is to educate, inform and encourage its commercial customers to use natural gas. The program is designed to allow Sebring Gas System to provide incentives to commercial customers to be used toward the purchase and installation of natural gas appliances for their commercial business.

The Natural Gas Energy Conservation Program was approved by the Florida Public Services Commission in Docket No. 130167-EG on January 14, 2014.

Program Accomplishments:  
For the twelve month period January 2020 through December 2020, the amount of incentives paid by the Company under the Commercial Retrofit Program was:  
\$4,999

Program Fiscal Expenditures:  
During 2020 expenditures for the Commercial Retrofit Program totaled  
\$7,531

SEBRING GAS SYSTEM, INC.  
Program Description and Progress

Program Title:  
Commercial Retention

Program Description:  
The Commercial Retention Conservation Program's purpose is to educate, inform and encourage its commercial customers to build with natural gas. The program is designed to allow Sebring Gas System to provide incentives to commercial customers to be used toward the and installation of natural gas appliances for their commercial business.

The Natura Gas Energy Conservation Program was approved by the Florida Public Services Commission in Docket No. 130167-EG on January 14, 2014.

Program Accomplishments:  
For the twelve month period January 2020 through December 2020, the amount of incentives paid by the Company under the Commercial Retention Program was:  
\$2,321

Program Fiscal Expenditures:  
During 2019 expenditures for the Commercial Retention Program totaled  
\$4,852

ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
JANUARY 2022 THROUGH DECEMBER 2022

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	\$ 27,433
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	\$ 32,387
3. TOTAL (LINE 1 AND 2)	\$ 59,820

RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE REVENUES	DELIVERY CHARGE	TOTAL CUST & DELIVERY CHG REVENUE	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS THERM	TAX FACTOR	CONSERV FACTOR
TS-1	7,309	49,957	\$93,575	\$36,969	\$130,544	\$10,373	7.95%	0.20763	1.00503	0.20867
TS-2	692	21,799	\$13,830	\$10,890	\$24,720	\$1,964	7.95%	0.09010	1.00503	0.09056
TS-3	1,119	380,039	\$78,326	\$187,250	\$265,576	\$21,102	7.95%	0.05553	1.00503	0.05580
TS-4	493	539,610	\$110,958	\$221,065	\$332,023	\$26,381	7.95%	0.04889	1.00503	0.04914
TOTAL	9,612	991,405	\$296,689	\$456,174	\$752,863	\$59,820				

ESTIMATED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH  
JANUARY 2022 THROUGH DECEMBER 2022

[illegible]

COMPANY:

Sebring Gas System, Inc.  
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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2022 THROUGH DECEMBER 2022

PROGRAM	CAPITAL INVESTMENT	PAYROLL	MATERIAL & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 RESIDENTIAL NEW CONSTRUCTION	\$0	\$2,243	\$0	\$0	\$4,250	\$371	\$0	\$0	\$6,864
2 RESIDENTIAL APPLIANCE REPLACEMENT	\$0	\$2,243	\$0	\$0	\$3,950	\$371	\$0	\$0	\$6,564
3 RESIDENTIAL APPLIANCE RETENTION	\$0	\$2,243	\$0	\$0	\$1,550	\$371	\$0	\$0	\$4,164
4 COMMERCIAL NEW CONSTRUCTION	\$0	\$2,243	\$0	\$0	\$0	\$371	\$0	\$0	\$2,614
5 COMMERCIAL APPLIANCE REPLACEMENT	\$0	\$2,243	\$0	\$0	\$1,000	\$372	\$0	\$0	\$3,615
6 COMMERCIAL RETENTION	\$0	\$2,243	\$0	\$0	\$1,000	\$371	\$0	\$0	\$3,614
PROGRAM COSTS	\$0	\$13,457	\$0	\$0	\$11,750	\$2,225	\$0	\$0	\$27,433

COMPANY:

Sebring Gas System, Inc.  
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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2021 THROUGH DECEMBER 2021

PROGRAM	CAPITAL INVESTMENT	PAYROLL	MATERIAL & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 RESIDENTIAL NEW CONSTRUCTION									
A. ACTUAL	\$0	\$1,019	\$0	\$0	\$800	\$137	\$0	\$0	\$1,956
B. ESTIMATED	\$0	\$1,020	\$0	\$0	\$3,300	\$200	\$0	\$0	\$4,520
TOTAL	\$0	\$2,039	\$0	\$0	\$4,100	\$337	\$0	\$0	\$6,476
2 RESIDENTIAL APPLIANCE REPLACEMENT									
A. ACTUAL	\$0	\$1,019	\$0	\$0	\$5,100	\$137	\$0	\$0	\$6,256
B. ESTIMATED	\$0	\$1,020	\$0	\$0	\$5,800	\$200	\$0	\$0	\$7,020
TOTAL	\$0	\$2,039	\$0	\$0	\$10,900	\$337	\$0	\$0	\$13,276
3 RESIDENTIAL APPLIANCE RETENTION									
A. ACTUAL	\$0	\$1,019	\$0	\$0	\$1,250	\$137	\$0	\$0	\$2,406
B. ESTIMATED	\$0	\$1,020	\$0	\$0	\$1,800	\$200	\$0	\$0	\$3,020
TOTAL	\$0	\$2,039	\$0	\$0	\$3,050	\$337	\$0	\$0	\$5,426
4 COMMERCIAL NEW CONSTRUCTION									
A. ACTUAL	\$0	\$1,019	\$0	\$0	\$4,000	\$137	\$0	\$0	\$5,156
B. ESTIMATED	\$0	\$1,020	\$0	\$0	\$2,000	\$200	\$0	\$0	\$3,220
TOTAL	\$0	\$2,039	\$0	\$0	\$6,000	\$337	\$0	\$0	\$8,376
SUB-TOTAL	\$0	\$8,156	\$0	\$0	\$24,050	\$1,348	\$0	\$0	\$33,554

COMPANY:

Sebring Gas System, Inc.  
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Exhibit JHM-1 Page 5 of 19

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2021 THROUGH DECEMBER 2021

PROGRAM	CAPITAL INVESTMENT	PAYROLL	MATERIAL & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
SUB-TOTAL - PREVIOUS PAGE	\$0	\$8,156	\$0	\$0	\$24,050	\$1,348	\$0	\$0	\$33,554
5 COMMERCIAL APPLIANCE REPLACE									
A. ACTUAL	\$0	\$1,019	\$0	\$0	\$2,802	\$138	\$0	\$0	\$3,959
B. ESTIMATED	\$0	\$1,020	\$0	\$0	\$2,000	\$200	\$0	\$0	\$3,220
TOTAL	\$0	\$2,039	\$0	\$0	\$4,802	\$338	\$0	\$0	\$7,179
6 COMMERCIAL RETENTION									
A. ACTUAL	\$0	\$1,019	\$0	\$0	\$2,000	\$137	\$0	\$0	\$3,156
B. ESTIMATED	\$0	\$1,020	\$0	\$0	\$2,000	\$200	\$0	\$0	\$3,220
TOTAL	\$0	\$2,039	\$0	\$0	\$4,000	\$337	\$0	\$0	\$6,376
PROGRAM COSTS	\$0	\$12,234	\$0	\$0	\$32,852	\$2,023	\$0	\$0	\$47,109

COMPANY: Sebring Gas System, Inc.  
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CONSERVATION PROGRAM COSTS BY PROGRAM  
ACTUAL / ESTIMATED  
JANUARY 2021 THROUGH DECEMBER 2021

PROGRAM	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	TOTAL
1 RESIDENTIAL NEW CONSTRUCTION	\$171	\$170	\$969	\$169	\$200	\$277	\$720	\$845	\$245	\$970	\$320	\$1,420	\$6,476
2 RESIDENTIAL APPLIANCE REPLACEMENT	\$171	\$170	\$4,194	\$169	\$200	\$1,352	\$995	\$445	\$1,270	\$845	\$170	\$3,295	\$13,276
3 RESIDENTIAL CUSTOMER RETENTION	\$171	\$170	\$1,219	\$169	\$200	\$477	\$170	\$895	\$795	\$820	\$170	\$170	\$5,426
4 COMMERCIAL NEW CONSTRUCTION	\$171	\$170	\$4,169	\$169	\$200	\$277	\$170	\$295	\$2,245	\$170	\$170	\$170	\$8,376
5 COMMERCIAL APPLIANCE REPLACE	\$171	\$170	\$1,669	\$169	\$201	\$1,579	\$170	\$295	\$245	\$170	\$2,170	\$170	\$7,179
6 COMMERCIAL RETENTION	\$171	\$170	\$2,169	\$169	\$200	\$277	\$170	\$295	\$245	\$2,170	\$170	\$170	\$6,376
<b>TOTAL ALL PROGRAMS</b>	<b>\$1,026</b>	<b>\$1,020</b>	<b>\$14,389</b>	<b>\$1,014</b>	<b>\$1,201</b>	<b>\$4,239</b>	<b>\$2,395</b>	<b>\$3,070</b>	<b>\$5,045</b>	<b>\$5,145</b>	<b>\$3,170</b>	<b>\$5,395</b>	<b>\$47,109</b>

ENERGY CONSERVATION ADJUSTMENT  
JANUARY 2021 THROUGH DECEMBER 2021

CONSERVATION REVENUES	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	TOTAL
RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER PROGRAM REV	0	0	0	0	0	0	0	0	0	0	0	0	0
1. ECCR REVENUE	(2,450)	(2,355)	(2,556)	(2,199)	(1,982)	(2,116)	(1,935)	(1,768)	(1,831)	(1,948)	(2,338)	(2,416)	(25,893)
2. CONSERV. ADJ. REV. (NET OF REV. TAXES)	12	12	13	11	10	11	10	9	9	10	12	12	129
3. TOTAL REVENUES	(2,438)	(2,343)	(2,544)	(2,188)	(1,972)	(2,105)	(1,926)	(1,759)	(1,822)	(1,938)	(2,326)	(2,404)	(25,764)
4. PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	920	920	920	920	920	920	920	920	920	920	920	920	11,043
5. CONSERV. REVS. APPLIC. TO PERIOD	(1,518)	(1,423)	(1,624)	(1,268)	(1,052)	(1,185)	(1,006)	(839)	(902)	(1,018)	(1,406)	(1,484)	(14,721)
6. CONSERVATION EXPS. (FORM C-3, PAGE 3)	1,026	1,020	14,389	1,014	1,201	4,239	2,395	3,070	5,045	5,145	3,170	5,395	47,109
7. TRUE-UP THIS PERIOD	(492)	(403)	12,765	(254)	149	3,054	1,389	2,231	4,143	4,127	1,764	3,911	32,388
8. INTEREST THIS PERIOD (C-3, PAGE 5)	0	(0)	(0)	(1)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(1)
9. TRUE-UP & INT BEGIN OF MONTH	11,043	9,632	8,308	20,153	18,979	18,208	20,341	20,811	22,122	25,345	28,552	29,396	
10. PRIOR TRUE-UP COLLECT / (REFUND)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	(920)	
11. END OF PERIOD TOTAL NET TRUE-UP	9,632	8,308	20,153	18,979	18,208	20,341	20,811	22,122	25,345	28,552	29,396	32,387	32,387

ECCR 2022 PROJECTIONS  
Exhibit JHM-1

[illegible]

**Sebring Gas System, Inc.**  
**Program Description and Progress**

Program Title

Residential New Construction Program

Program Description

This program is designed to increase the overall penetration of natural gas in the single family and multi-family residential construction markets of Sebring Gas System, Inc. (the Company)'s service territory by expanding consumer energy options in new homes. Incentives are offered to any home builder or developer who installs the below listed energy efficient appliances.

Current Approved Allowances

\$350 Gas Storage Tank Water Heating  
\$400 Gas High Efficiency Storage tank Water Heater  
\$550 Tankless Water Heating  
\$500 Gas Heating  
\$150 Gas Cooking  
\$100 Gas Clothes Drying

Program Projections

For the twelve-month period of January through December 2022, the Company estimates that the following allowances will be paid for the Residential New Home Construction Program:

Tankless Water Heating: 6 allowances at \$550 each for a total of \$3,300.

Gas Cooking: 5 allowances at \$150 each for a total of \$ 750.

Gas Clothes Drying: 2 allowances at \$100 each for a total of \$ 200.

The total estimated allowances for the Residential New Home Construction Program are \$4,250.

Program Fiscal Expenditures

For the twelve-month period of January through December 2022

, the Company estimates expenses of the Residential New Home Construction Program to be \$6,864.

**Sebring Gas System, Inc.**  
**Program Description and Progress**

Program Title

Residential Appliance Replacement Program

Program Description

This program is designed to encourage the replacement of inefficient non-natural gas residential appliances with energy efficient natural gas appliances. Incentives are offered for the replacement of non-gas appliances through the purchase of energy efficient natural gas appliances.

Current Approved Allowances

\$500 Gas Storage Tank Water Heating  
\$550 Gas High Efficiency Storage tank Water Heater  
\$675 Tankless Water Heating  
\$725 Gas Heating  
\$200 Gas Cooking  
\$150 Gas Clothes Drying

Program Projections

For the twelve-month period of January through December 2022, the Company estimates that the following allowances will be paid for Residential Appliance Replacement Program:

High Efficiency Tank Water Heater: 1 allowance for \$550.

Tankless Water Heating: 4 allowances at \$675 each for a total of \$2,700.

Gas Cooking: 2 allowances at \$200 each for a total of \$400.

Gas Clothes Drying: 2 allowances at \$150 each for a total of \$300.

The total estimated allowances for the Residential Appliance Replacement Program are \$3,950.

Program Fiscal Expenditures

For the twelve-month period of January through December 2022, the Company estimates expenses of the Residential Appliance Replacement Program to be \$6,564.

**Sebring Gas System, Inc.**  
**Program Description and Progress**

Program Title

Residential Appliance Retention Program

Program Description

This program is designed to encourage existing customers to continue to use natural gas in the home. As an incentive to continue to provide substantial benefits to the customer and utilize our county's resources effectively, this program offers cash allowances to the customer.

Current Approved Allowances

\$350 Gas Storage Tank Water Heating  
\$400 Gas High Efficiency Storage tank Water Heater  
\$550 Tankless Water Heating  
\$500 Gas Heating  
\$100 Gas Cooking  
\$100 Gas Clothes Drying

Program Projections

For the twelve-month period of January through December 2022, the Company estimates that the following allowances will be paid for Residential Appliance Retention Program:

Gas High Efficiency Storage Tank Water Heater: 1 allowance for \$400.

Tankless Water Heating: 1 allowance at \$550 each for a total of \$550.

Gas Cooking: 4 allowances at \$100 each for a total of \$400.

Gas Clothes Drying: 2 allowances at \$100 each for a total of \$200.

The total estimated allowances for the Residential Appliance Retention Program are \$1,550.

Program Fiscal Expenditures

For the twelve-month period of January through December 2022, the Company estimates expenses of the Residential Appliance Retention Program to be \$4,164.

**Sebring Gas System, Inc.**  
**Program Description and Progress**

Program Title

Conservation Education Program

Program Description

The object of this program is to inform consumers about the Company's energy conservation programs and provide general information on energy efficiency measures that will reduce energy consumption and costs.

Program Activity and Projections:

The Company continues to communicate with several homebuilders, appliance retailers and contractors in its service area to provide information on its programs. The Company attends local builder association meetings, participating in their events. The Company continues to use a part-time outside contract sales group in an attempt to increase program participation. In 2009, the Company began participation in the Get Gas Florida consumer education program supported by the Florida Natural Gas Association. In the year 2010 the Company began a program of direct mailings to inform the public located within its service area of the benefit of using natural gas and the awareness of the programs offered by the Company.

Program Fiscal Expenditures:

The Company books any expenditures for the education program to the various incentive programs.

**Sebring Gas System, Inc.**  
**Program Description and Progress**

Program Title

Small Commercial Food Service

Program Description

This program is designed to encourage owners and operators of Small Commercial Food Service establishments to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates.

Current Approved Allowances

New Construction: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,000
Tankless W/H	\$2,000
Range/Oven	\$1,000
Fryer	\$3,000

Replacement: 100% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,500
Range/Oven	\$1,500
Fryer	\$3,000

**Sebring Gas System, Inc.**  
**Program Description and Progress**

Program Title

Large Commercial Non-Food Service

Program Description

This program is designed to encourage owners and operators of Large Commercial Non-Food Service establishments to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates.

Current Approved Allowances

New Construction: 50% of the purchase and installation cost up to the amounts below.

Tank W/H \$1,500

Tankless W/H \$2,000

Replacement: 100% of the purchase and installation cost up to the amounts below.

Tank W/H \$2,000

Tankless W/H \$2,500

Retention: 50% of the purchase and installation cost up to the amounts below.

Tank W/H \$1,500

Tankless W/H \$2,000

**Sebring Gas System, Inc.**  
**Program Description and Progress**

Program Title

Large Commercial Food Service

Program Description

This program is designed to encourage owners and operators of Large Commercial Food Service establishments to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates.

Current Approved Allowances

New Construction: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Range/Oven	\$1,500
Fryer	\$3,000

Replacement: 100% of the purchase and installation cost up to the amounts below.

Tank W/H	\$2,000
Tankless W/H	\$2,500
Range/Oven	\$1,500
Fryer	\$3,000

Retention: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Range/Oven	\$1,500
Fryer	\$3,000

**Sebring Gas System, Inc.**  
**Program Description and Progress**

Program Title

Large Commercial Hospitality

Program Description

This program is designed to encourage owners and operators of Large Commercial Hospitality establishments to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates.

Current Approved Allowances

New Construction: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Range/Oven	\$1,500
Fryer	\$3,000
Dryer	\$1,500

Replacement: 100% of the purchase and installation cost up to the amounts below.

Tank W/H	\$2,000
Tankless W/H	\$2,500
Range/Oven	\$1,500
Fryer	\$3,000
Dryer	\$1,500

Schedule C-4  
Page 9 of 11

COMPANY: Sebring Gas System, Inc.  
Docket No. 20210004-GU  
ECCR 2022 Projections  
Exhibit JHM-1, Page 17 of 19

Large Commercial Hospitality Program, continued from page 16 of 19

Retention: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Range/Oven	\$1,500
Fryer	\$3,000
Dryer	\$1,500

**Sebring Gas System, Inc.**  
**Program Description and Progress**

Program Title

Large Commercial Cleaning Service

Program Description

This program is designed to encourage owners and operators of Large Commercial Hospitality establishments to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates.

Current Approved Allowances

New Construction: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Dryer	\$1,500

Replacement: 100% of the purchase and installation cost up to the amounts below.

Tank W/H	\$2,000
Tankless W/H	\$2,500
Range/Oven	\$1,500

Retention: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Dryer	\$1,500

COMPANY: Sebring Gas System, Inc.  
Docket No. 20210004-GU  
ECCR 2022 Projections  
Exhibit JHM-1, Page 19 of 19

**Sebring Gas System, Inc.**  
**Program Description and Progress**

Program Projections

For the twelve-month period of January through December 2022, the Company estimates that the following allowances will be paid for the Commercial Rebate Programs:

Commercial New Construction:	\$ 00
Commercial Appliance Replacement	\$ 1,000
Commercial Retention	\$ 1,000

Program Fiscal Expenditures

For the twelve-month period of January through December 2022, the Company estimates expenses of the Commercial Rebate Programs to be \$9,843.

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET: 20210004-GU EXHIBIT: 12

PARTY: Staff Exhibit 12

DESCRIPTION: FCG's Response to Staff's First Interrogatories Nos. 1–4 Bates Nos. 00001-00006

12

FCG's Response to Staff's First Interrogatories  
Nos. 1–4

Florida City Gas  
Docket No: 20210004  
Staffs First Set of Interrogatories  
Interrogatory No: 1

QUESTION:

1. Please explain the principle drivers for the following variances in Payroll & Benefits as they relate to the following programs for the January – December 2020 period:
  - a. A variance of \$17,553 for the Residential New Construction Program.
  - b. A variance of (\$10,258) for the Residential Appliance Retention Program.
  - c. A variance of (\$13,472) for the Residential Cut and Cap Program.
  - d. A variance of \$28,184 for the Commercial/Industrial Conversion Program.
  - e. A variance of (\$10,042) for Common Costs.

RESPONSE:

The overall payroll and benefits expenses in 2020 were \$8,231 or 0.6% higher than forecasted as explained below:

- a. A variance of \$17,553 for the Residential New Construction Program: Activity in the new construction was very strong in 2020. See FCG's response to Staff Interrogatory No. 2. Company resources from other ECP programs increased efforts to support builders and developers with the increased demand in the New Construction Program.
- b. A variance of (\$10,258) for the Residential Appliance Retention Program: Due to COVID-19 restrictions and also customers being cautious on receiving visits, the company resources reallocated some efforts associated with the program by assisting the customers with the greater need, such as the New Construction and Commercial programs.
- c. A variance of (\$13,472) for the Residential Cut and Cap Program: Due to COVID-19 restrictions and also customers being cautious on receiving visits, company resources

## 20210004-GU Staff hearing Exhibits 00003

were reallocated from this program to other programs to assist customers with higher demand, such as the New Construction and Commercial programs.

- d. A variance of \$28,184 for the Commercial/Industrial Conversion Program: The Company reallocated resources from other ECP programs to the Commercial Program to support business owners interested in saving energy and resources with more efficient appliances and sources of energy, especially those who were impacted by the COVID-19 pandemic.
- e. A variance of (\$10,042) for Common Costs: The variance can be attributed to a reduction in ECP personnel.

Florida City Gas  
Docket No: 20210004  
Staffs First Set of Interrogatories  
Interrogatory No: 2

QUESTION:

2. Please explain the principle drivers for the variance of \$229,607 in Incentive costs for the Residential New Construction Program in the January – December 2020 period.

RESPONSE:

The \$229,607 variance in incentive costs associated with the Residential New Construction Program can be primarily attributed the significant increase in the Florida housing market in 2020. Due to the COVID -19 pandemic, there has been an unprecedented influx of people from the northern region of the country moving to the south. This has presented an increased opportunity to work and assist builders with the New Construction Program.

Florida City Gas  
Docket No: 20210004  
Staffs First Set of Interrogatories  
Interrogatory No: 3

QUESTION:

3. Please explain the principle drivers for the variance of (\$152,107) in Advertising Common Costs for the January – December 2020 period.

RESPONSE:

Advertising costs were lower than anticipated due to a reduction of media buys that were directly impacted by the loss of audience due to COVID-19. Additionally, a reduction in face to face outreach participation occurred due to the same restrictions.

Florida City Gas  
Docket No: 20210004  
Staffs First Set of Interrogatories  
Interrogatory No: 4

QUESTION:

4. Please explain the principle drivers for the variance of (\$16,660) in Vehicle costs for the Commercial/Industrial Conversion Program in the January – December 2020 period.

RESPONSE:

The variance in vehicle costs for the Commercial/Industrial Conversion Program were \$16,660 lower than anticipated primarily due to the impact of reduced travel due to COVID.

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET: 20210004-GU EXHIBIT: 13

PARTY: Staff Exhibit 13

DESCRIPTION: FCG's Response to Staff's Second Interrogatories Nos. 5-6 Bates Nos. 00007-00013

13

FCG's Response to Staff's Second  
Interrogatories Nos. 5-6

Florida City Gas  
Docket No: 20210004  
Staff's Second Set of Interrogatories  
Interrogatory No: 5

QUESTION:

5. In the 2021 Projection filing, witness Miguel Bustos states on Page 8, Lines 2-3, that "Currently, there are a total of seven FCG customers in Rate Classes GS-1250K, GS-11M, and GS-25M." Exhibit No. MB-2, attached to that testimony reflects that six customers are in the GS-1250K Rate Class, and one is in the GS-11M Rate Class.
  - A. In the 2022 Projection filing, Schedule C-1, Page 1 of 1, from Exhibit No. MB-2, indicates that ten customers are projected to be in the GS-1250K Rate Class, which is up from six (referenced in the 2021 Projection filing). Comparing the entries in the 2022 and 2021 Projection filings, please provide more details regarding the projected growth in the GS-1250-K Rate Class for the January through December 2022 period. Address in your response whether any of the additional (projected) customers received service under another rate class in 2021.
  - B. In the 2022 Projection filing, Schedule C-1, Page 1 of 1, from Exhibit No. MB-2, indicates that no customers are projected to be in the GS-11M or GS-25M Rate Classes, which is down from one (referenced in the 2021 Projection filing). Comparing the entries in the 2022 and 2021 Projection filings, please provide more details regarding the projected loss of a customer in the GS-11M Rate Class for the January through December 2022 period. Address in your response whether that customer is projected to be receiving service under another rate class.
  - C. For the period January through December 2021, what amount of (actual/estimated) revenue was collected from customers in the GS-1250K Rate Class?

## 20210004-GU Staff hearing Exhibits 00009

- D. For the period January through December 2021, what conservation program(s) did the customers receiving service under the GS-1250K Rate Class participate in?
- E. For the period January through December 2021, what amount of (actual/estimated) revenue was collected from customers in the GS-11M Rate Class?
- F. For the period January through December 2021, what conservation program(s) did the customers receiving service under the GS-11M Rate Class participate in?
- G. Please describe what efforts, if any, are planned in 2022 in order to attract customers to the GS-11M and the GS-25M Rate Classes.

RESPONSE:

- A. The projected number of customers in the GS-1250k Rate Class included in the 2021 projection filing at Docket No. 2020003 and the projected number of customers in the GS-1250k Rate Class included in the 2022 projection filing at Docket No. 20210003 are both forecasted numbers. A forecast is a forward-looking projection based on the best information available at the time of the forecast, and subsequent forecasts may be higher or lower than the original forecast due to many different factors. Forecasting by definition always includes an element of uncertainty and no one can predict with absolute certainty the number of customers in the future. The difference in the projected number of customers in the GS-1250K Rate Class in the 2022 projection filing as compared to the 2021 projection filing is due to: (i) the fact that the two forecasts are for different time periods; and (ii) the fact that the customer forecast for the 2021 projection filing was prepared mid-2020 and the forecast for the 2022 projection filing was prepared mid-2021, and each was prepared based on the best information that was available at those times.

FCG currently has eight customers in the GS-1250k Rate Class and is forecasting to add two additional customers by the end of 2022 based on FCG's outreach efforts and communications with potential new customers. As part of FCG's annual customer classification update, one former GS-120k customer was reclassified to the GS-1250k Rate Class in 2021 based on the customer's annual usage and throughput characteristics.

- B. See FCG's response to subpart (A) above regarding forecasts. The one potential GS-11M/GS-25M customer included in FCG's 2021 projection filing at Docket No. 20200003 was forecasted based on the best information available at the time. The originally forecasted customer did not materialize in 2021. Additionally, at the time forecast for the 2022 projection filing was prepared, there was not a sufficient information or data to support a forecast of additional new GS-11M or GS/-25M customers in 2022.
- C. The estimated conservation revenue for 2021 for customer in the GS-1250k Rate Class is \$397,793. This estimation is based on six months actual and six months forecast.
- D. As of the time this response was prepared, FCG has not received yet any conservation requests from customers in the GS-1250k Rate Class. As part of its standard business and client relationship practices, FCG continues its outreach and communication efforts to all customers, including customers in the GS-1250k Rate Class, regarding energy efficiency and conservation measures that may be available to the customer. FCG also notes that all customers, both participants and non-participants, benefit from the conservation programs offered by FCG through reductions in peak load, availability of gas supply and capacity, and overall conservation benefits.
- E. For the period January through December 2021 no revenue has been collected or estimated to collect because there are no current or forecasted customers in GS-11M for 2021.
- F. None. Currently there are no customers under the GS-11M Rate Class.

- G. As part of its standard business practice to promote customer growth, FCG is actively engaged in outreach and communication efforts to attract new (or convert) industrial customers that may qualify for any available rate class, including GS-11M and GS-25Ms. Specific examples where a GS-11M or GS-25M Rate Classes may become an opportunity for FCG are in the emerging LNG for transportation industry, transporting renewable natural gas, and potential conversions of heavy manufacturing from non-natural gas energy sources to natural gas.

Florida City Gas  
Docket No: 20210004  
Staff's Second Set of Interrogatories  
Interrogatory No: 6

QUESTION:

6. In FCG's 2022 Projection filing, Exhibit No. MB-2, Schedule C-1, Page 1 of 1, indicates that a conservation cost recovery factor of \$0 per therm is projected for customers in the GS-11M or GS-25M Rate Classes for the January through December 2022 period.
  - A. Please explain why conservation cost recovery factors of \$0 per therm are proposed for the GS-11M or GS-25M Rate Classes for the January through December 2022 period.
  - B. Would all rate classes with proposed conservation cost recovery factors greater than \$0 per therm for the January through December 2022 period effectively cross subsidize the GS-11M or GS-25M Rate Classes in the event GS-11M or GS-25M customer(s) begin service during this period and receive conservation assistance consistent with the services described by FCG witness Bustos on Pages 5-7 of his August 7, 2020 direct testimony in Docket No. 20200004-EI.

RESPONSE:

- A. Although FCG is actively engaged in outreach and communication efforts to attract new (or convert) industrial customers that may qualify for any available rate class, including GS-11M and GS-25M as explained in FCG's response to Staff's Second Set of Interrogatories No. 5(G), there currently are no GS-11M or GS-25M customers forecasted for the period January 2022 through December 2022. Due to the large size and significant gas needs of customers that would qualify for the GS-11M or GS-25M Rate Classes, such customers typically require substantial capital investment to install or convert their equipment to natural gas, which often requires moderate to significant lead time. However, based on the best information available at the time the 2022 forecast was prepared, there are no GS-11M or GS-25M customers projected for 2022. As a result, the projected 2022 Conservation Cost Recovery Factor for the GS-11M and GS-25M Rate Classes is projected to be \$0 per therm.
- B. As a preliminary matter, FCG notes that all customers, both participants and non-participants, benefit from the conservation programs offered by FCG through reductions

in peak load, availability of gas supply and capacity, and overall conservation benefits. As a result, the Commission-approved conservation cost recovery factors are paid by all customers regardless of whether they actually participate in such programs. For example, all residential customers are charged the applicable monthly Conservation Cost Recovery Factor even if a customer declines to take advantage of the many benefits provided by participating in one or more of FCG's conservation programs.

Relatedly, the costs incurred for each conservation program offered by FCG are not allocated by program to the rate class eligible to participate in the program. For example, the costs for a program that is only available to the residential customers are not allocated only to the residential rate class. Rather the costs for all of the conservation programs are totaled and the total cost, net of any true-up amounts, is then allocated to the individual rate classes based on the rate design and cost allocation methodology approved by the Commission.

As explained in response to subpart (B) above, there are no GS-11M or GS-25M customers projected for 2022 and, as a result, the projected 2022 Conservation Cost Recovery Factor for the GS-11M and GS-25M Rate Classes is projected to be \$0 per therm. However, in the event customers begin to take service on rates GS-11M or GS-25M prior to or during 2022, FCG's future 2021 final true-up, 2022 actual/estimated, and 2023 projection filings would appropriately reflect the impact of any such customers, including (i) any conservation program costs incurred for these customers; and (ii) the applicable conservation cost recovery factors for these two classes.

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET: 20210004-GU EXHIBIT: 14

PARTY: Staff Exhibit 14

DESCRIPTION: FPUC's Response to Staff's First Interrogatories Nos. 1–4 Bates Nos. 00014-00018

14

FPUC's Response to Staff's First Interrogatories  
Nos. 1–4

Interrogatory 1

Please refer to Schedule CT-2, Page 3 of 3, of FPUC's May 3, 2021 filing in Docket No. 20210004-EG to answer the following questions.

1. Please explain the principle drivers for the variance of \$110,801 in Payroll expenses for the Full House Residential New Construction program in the January – December 2020 period.

**FPUC RESPONSE:**

The principle driver for the variance of \$110,801 in Payroll expenses for the Full House Residential New Construction program in the January – December 2020 period was an increase in the Company's efforts to focus on the new construction market segment. As noted in the Company's responses to questions 3 and 4 below, the Company increased its advertising and outreach efforts to potential customers, especially builders, developers and other residential customers building new homes. This focus on the new construction market segment is primarily responsible for the variance in payroll expenses, but also drove an increase of 37.2% in the number of Full House Residential New Construction incentives issued in 2020.

*Respondent: Kira Lake*

Interrogatory 2

2. Please explain the principle drivers for the variance of (\$53,766) in Common Costs for Payroll in the January – December 2020 period.

**FPUC RESPONSE:**

The principle driver for the variance of (\$53,766) in Common Costs for Payroll in the January – December 2020 period is a reduction in the number of employees directly contributing to conservation activities, with a payroll allocation to the Common program. During this period, 1 position was moved to another department within the Company and another energy conservation related position was temporarily vacated, causing a variance to the payroll expenses associated with the Common program.

*Respondent: Kira Lake*

Interrogatory 3

3. Please explain the principle drivers for the variance of \$129,059 in Advertising in the January – December 2020 period.

**FPUC RESPONSE:**

The principle drivers for the variance of \$129,059 in Advertising for the period January – December 2020 are expenses related to the Company’s advertising campaign, “Natural Gas Does More”, which focuses on promoting the benefits of natural gas to builders/developers and potential natural gas customers. Due to the COVID-19 pandemic and the reduced opportunity to reach its target audience through in-person events, the Company increased its digital advertising and education efforts for all programs, including the Full House Residential New Construction program and the Conservation Education program, which accounts for most of the variance.

*Respondent: Kira Lake*

Interrogatory 4

4. Please explain the principle drivers for the variance of \$305,634 in Incentives for the Full House Residential New Construction program in the January – December 2020 period.

**FPUC RESPONSE:**

The variance of \$305,634 is due to the difference in the number of Full House Residential New Construction Incentives issued in 2019 versus the number of Incentives issued in 2020. In 2019, the Company issued 3,330 incentives for appliances under this program. In 2020, the same program saw 4,569 appliance rebates issued, an increase of 37.2% over the previous year. Similarly, the noted variance is an increase of 30.7% over the Company's projected expenditures for this program.

*Respondent: Kira Lake*

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET: 20210004-GU EXHIBIT: 15

PARTY: Staff Exhibit 15

DESCRIPTION: FPUC's Response to Staff's Second Interrogatories Nos. 5-6 Bates Nos. 00019-00029

15

FPUC's Response to Staff's Second  
Interrogatories Nos. 5-6

Interrogatory 5A

Please refer to Schedule C-1, Page 1 of 3, of FPUC's August 6, 2021 filing in Docket No. 20210004-GU to answer the following questions.

5. Schedule C-1, Page 1 of 3, proposes a conservation cost recovery factor of \$0 per therm for the TS4 (Indiantown Division) rate class in the January – December 2022 period. Please answer the following:

A. Please explain why a conservation cost recovery factor of \$0 dollars per therm is proposed for the TS4 (Indiantown Division) Rate Schedule for the January through December 2022 period.

FPUC RESPONSE:

The conservation cost recovery factor of \$0.00 per therm was proposed for the TS4 rate class based on the circumstance that the single account previously under this rate is no longer a customer. The meter was disconnected in December 2020 and ultimately removed on February 3, 2021 and the service abandoned. The Company does not anticipate any additional customers in this rate class through calendar year 2022 and therefore it did not project a cost recovery factor for that rate class.

*Respondent Curtis D. Young*

Interrogatory 5B

- B. Would all rate classes with proposed conservation cost recovery factors greater than \$0 dollars per therm for the January through December 2022 period effectively cross subsidize the TS4 (Indiantown Division) Rate Schedule in the event customer(s) began service under this rate schedule during this period.

FPUC RESPONSE:

No. As stated in the previous response, there are no longer any customers in the TS4 rate class and the Company considers it unlikely that customer(s) will be begin service during the January through December 2022 period. Therefore, an event that would necessitate cross subsidization by the other rate classes is improbable.

*Respondent Curtis D. Young*

Interrogatory 5C

- C. Have conservation cost recovery amounts ever been assigned to, or collected from, the TS4 (Indiantown Division) rate class? If so, please provide details such as timing, amount, programs, etc.

FPUC RESPONSE:

Yes, Indiantown Division customers were added to the Florida Public Utilities' billing system in approximately November 2011. Since then conservation cost recovery amounts were assigned and collected from the TS4 rate class.

*Respondent Curtis D. Young*

Interrogatory 5D

- D. Is it correct that no portion of the final true-up balance for the January-December 2020 period, and no portion of the actual/estimated true-up balance for the January-December 2021 period, was charged/credited to the TS4 (Indiantown Division) rate class? Please explain your response.

FPUC RESPONSE:

Yes, it is correct that no portion of the final true-up balance for the January – December 2020 period nor the actual/estimated true-up balance for the January-December 2021 period was charged/credited to the TS4 rate class. The previous customer in the TS4 rate class had not purchased gas or otherwise registered therm usage since June 2018.

*Respondent Curtis D. Young*

Interrogatory 5E

- E. Please describe the efforts the Company has planned, or has previously engaged in, to attract customers to take service under the TS4 rate class.

FPUC RESPONSE:

The Company has and continues to promote natural gas service to potential large customers in Indiantown through its participation with the Indiantown Chamber of Commerce, the Business Development Board and other local organizations focused on commercial business expansion. FPUC plans to continue its engagement with these organizations in order to promote the availability of natural gas service to potential customers who would qualify for the Company's TS4 rate class. Attractive land costs, as compared to neighboring Palm Beach County, and the availability of natural gas service on large lots has prompted inquiries in the past. Although those prospects eventually decided on other locations, or their projects were halted due to the COVID-19 pandemic, the Company believes that its service area will attract large commercial customers in the future.

*Respondent Kira Lake*

Interrogatory 5F

F. Which Commission-approved FPUC gas conservation program(s) would be available for participation by TS4 customers if such customers materialize in 2022?

FPUC RESPONSE:

The following commission-approved FPUC gas conservation programs would be available to TS4 customers based on the customer's industry type.

- Commercial Large Non-Food Service Program
- Commercial Large Food Service Program
- Commercial Large Hospitality Program
- Commercial Large Cleaning Service Program

In addition to this, a TS4 customer would also be eligible to participate in the Company's Space Conditioning, Commercial Conservation Survey and Conservation Education programs.

*Respondent Kira Lake*

Interrogatory 6A

Please refer to Schedule C-1, Page 2 of 3, of FPUC's August 6, 2021 filing in Docket No. 20210004-GU to answer the following questions.

6. Schedule C-1, Page 2 of 3, reflects that conservation cost recovery factor of \$0.01443 per therm is proposed for the FTS-NGV rate class in the January – December 2022 period. Please answer the following:

A. Have conservation cost recovery amounts ever been assigned to, or collected from, the FTS-NGV rate class? If so, please describe.

FPUC RESPONSE:

No, the Company had not previously assigned conservation cost recovery amounts to, nor collected from, the FTS-NGV rate class.

*Respondent Curtis D. Young*

Interrogatory 6B

- B. Please describe how the conservation cost recovery factor of \$0.01443 per therm that is proposed for the FTS-NGV rate class in the January – December 2022 period was developed.

FPUC RESPONSE:

The Company develops the conservation cost recovery factor of its consolidated natural gas divisions by first calculating the customer charges and energy charges for each of its active rate classes. These charges are then multiplied by the budgeted annual number of projected customers and therm volumes, respectively, to arrive at the base revenues for each active rate class. The projected amount of conservation costs to be recovered in the January – December 2022 is then allocated to each of the customer rate classes according to their apportionment of its base revenues to compute its ECCR revenues. Finally, the ECCR revenues for each rate class are divided by their corresponding therm volumes to arrive at the conservation rate factor per therm. This calculation is illustrated in Schedule C-1, Pages 1 of 3 and 2 of 3 of the Company's filing referenced above.

*Respondent Curtis D. Young*

Interrogatory 6C

- C. Is it correct that no portion of the final true-up balance for the January-December 2020 period, and no portion of the actual/estimated true-up balance for the January-December 2021 period, was charged/credited to the FTS-NGV rate class? Please explain your response.

FPUC RESPONSE:

Yes, it is correct that no portion of the final true-up balance for the January – December 2020 period nor the actual/estimated true-up balance for the January-December 2021 period was charged/credited to the FTS-NGV rate class. The customer currently in this rate class had not been charged a conservation rate factor previously in these time periods.

*Respondent Curtis D. Young*

Interrogatory 6D

- D. Please list the conservation program(s) FPUC projects customers receiving service under the FTS-NGV Rate Class will participate in during the period January through December 2022.

FPUC RESPONSE:

The Company projects that customers receiving service under the FTS-NGV rate class may participate in its Commercial Conservation Survey and Conservation Education programs.

*Respondent Kira Lake*

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET: 20210004-GU EXHIBIT: 16

PARTY: Staff Exhibit 16

DESCRIPTION: PGS's Response to Staff's First Interrogatories Nos. 1-6 Bates Nos. 00030-00036

16

**PGS's Response to Staff's First Interrogatories  
Nos. 1-6**

PEOPLES GAS SYSTEM  
DOCKET NO. 20210004-GU  
STAFF'S FIRST SET OF  
INTERROGATORIES  
INTERROGATORY NO. 1  
BATES PAGE: 1  
FILED: JULY 6, 2021

**Please refer to Schedule CT-2, Page 3 of 3, of Peoples Gas System's May 3, 2021 filing in Docket No. 20210004-EG to answer the following questions.**

1. Please explain the principle drivers for the variance of (\$28,530) in Common Payroll costs in the January – December 2020 period.
  - A. Peoples spent less than projected on Payroll and Benefits due to the timing of the hiring of resources.

**PEOPLES GAS SYSTEM  
DOCKET NO. 20210004-GU  
STAFF'S FIRST SET OF  
INTERROGATORIES  
INTERROGATORY NO. 2  
BATES PAGE: 2  
FILED: JULY 6, 2021**

- 2.** Please explain the principle drivers for the variance of (\$106,375) in Common Advertising costs in the January – December 2020 period.
- A.** Common advertising costs were lower in 2020 primarily due to the impacts of the COVID-19 Pandemic, including reduced or eliminated sports marketing opportunities, and limited access to production resources for ad development.

**PEOPLES GAS SYSTEM  
DOCKET NO. 20210004-GU  
STAFF'S FIRST SET OF  
INTERROGATORIES  
INTERROGATORY NO. 3  
BATES PAGE: 3  
FILED: JULY 6, 2021**

- 3.** Please explain the principle drivers for the variance of \$195,700 in Incentive costs for the New Residential Construction program in the January – December 2020 period.
  - A.** This variance was driven by increased participation in this program along with increased utilization of the tankless water heater rebate. Peoples continues to see a strong residential housing market, which has led to increased participation in this program.

**PEOPLES GAS SYSTEM  
DOCKET NO. 20210004-GU  
STAFF'S FIRST SET OF  
INTERROGATORIES  
INTERROGATORY NO. 4  
BATES PAGE: 4  
FILED: JULY 6, 2021**

4. Please explain the principle drivers for the variance of \$425,692 in Incentive costs for the Residential Appliance Retention program in the January – December 2020 period.
  - A. In Peoples' 2021 NGCCR Projection Filing (filed August 7, 2020), Peoples inadvertently included a portion of Residential Retention rebates in the Residential Replacement program. The result was that incentives were under-projected for the Residential Retention program. Peoples corrected the amounts in its 2020 NGCCR True-up Filing (filed May 3, 2021). Since all incentives were included in the original filing, albeit in the opposite programs, there was no net effect on total costs or cost recovery factors. Additionally, Peoples achieved a level of participation that was 12 percent higher than projected for the July-December 2020 period in this program which also contributed to this variance.

**PEOPLES GAS SYSTEM  
DOCKET NO. 20210004-GU  
STAFF'S FIRST SET OF  
INTERROGATORIES  
INTERROGATORY NO. 5  
BATES PAGE: 5  
FILED: JULY 6, 2021**

- 5.** Please explain the principle drivers for the variance of (\$232,792) in Incentive costs for the Residential Appliance Replacement program in the January – December 2020 period.
  
- A.** In Peoples' 2021 NGCCR Projection Filing (filed August 7, 2020), Peoples inadvertently included a portion of Residential Retention rebates in the Residential Replacement program. The result was that incentives were over-projected for the Residential Replacement program. Peoples corrected the amounts in its 2020 NGCCR True-up Filing (filed May 3, 2021). Since all incentives were included in the original filing, albeit in the opposite programs, there was no net effect on total costs or cost recovery factors.

**PEOPLES GAS SYSTEM  
DOCKET NO. 20210004-GU  
STAFF'S FIRST SET OF  
INTERROGATORIES  
INTERROGATORY NO. 6  
BATES PAGE: 6  
FILED: JULY 6, 2021**

- 6.** Please explain the principle drivers for the variance of \$161,834 in Incentive costs for the Commercial Replacement program in the January – December 2020 period.
  - A.** The variance was driven by increased participation and increased utilization of the tankless water heater rebate. Peoples' projections were conservative in nature due to unknown impacts from COVID-19 on commercial customers.

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET: 20210004-GU EXHIBIT: 17

PARTY: Staff Exhibit 17

DESCRIPTION: PGS's Response to Staff's Second Interrogatories Nos. 7-8 Bates Nos. 00037-00040

17

PGS's Response to Staff's Second  
Interrogatories Nos. 7-8

**PEOPLES GAS SYSTEM  
DOCKET NO. 20210004-GU  
STAFF'S SECOND SET OF  
INTERROGATORIES  
INTERROGATORY NO. 7  
BATES PAGES: 1 - 2  
FILED: SEPTEMBER 14, 2021**

7. For the NGVS Rate Schedule, the 2022 Projection schedule indicates that zero bills are forecasted for the January through December, 2022 period. Referring to the same information in the 2021 Projection schedule, 48 bills were forecasted for the January through December, 2021 period.
  - a. Comparing the entries in the 2022 and 2021 Projection schedules, please describe how the forecasted number of bills for 2022 (zero) was determined and explain the variance in forecasted bills in that year compared to 2021 (48) for NGVS Rate Schedule.
  - b. As of the date the 2022 Projection schedule was prepared, how many actual/estimated bills had been issued for customers receiving service under the NGVS Rate Schedule in the period January through December, 2021.
  - c. For the period January through December 2021, what amount of (actual/estimated) revenue was collected from customers in the NGVS Rate Class?
  - d. For the period January through December 2021, what conservation program(s) did the customers receiving service under the NGVS Rate Class participate in? Discuss in your response how the projection for 2021 has compared to actual/estimated conservation program enrollments in the January-December 2021 period.
  - e. Please discuss and show the calculations to demonstrate how the conservation cost recovery factor of \$0.01957 dollars per therm was set when the 2021 Projection schedule was developed.
  - f. In the 2022 Projection schedule, please explain why a conservation cost recovery factor of \$0 dollars per therm is proposed for the NGVS Rate Schedule for the January through December 2022 period.
  - g. Would all rate classes with proposed conservation cost recovery factors greater than \$0 dollars per therm for the January through December, 2022 period cross subsidize the NGVS Rate Schedule if customer(s) were to begin service under this rate schedule during this period. Please explain your response.

**PEOPLES GAS SYSTEM  
DOCKET NO. 20210004-GU  
STAFF'S SECOND SET OF  
INTERROGATORIES  
INTERROGATORY NO. 7  
BATES PAGES: 1 - 2  
FILED: SEPTEMBER 14, 2021**

- A.**
- a. By its Order No. PSC-2020-0485-FOF-GU, issued December 10, 2020, in Docket No. 20200051-GU, the Commission approved a Rate Case Settlement Agreement between Peoples, OPC, and FIPUG. The Settlement Agreement identified the deletion of rate schedule Natural Gas Vehicle Service -1 (NGVS-1) from its tariff, as this rate schedule had been closed to new customers since 2013, and the remaining customers were shifted to their otherwise applicable rate schedule.
  - b. Since this rate schedule was deleted, no bills have been issued for it in 2021.
  - c. No revenues have been collected from this rate class in 2021.
  - d. There have not been any customers taking service in this rate class in 2021.
  - e. The 2021 Conservation Cost Recovery factor of \$0.01957 was calculated before the approval of Peoples' 2020 Rate Case Settlement Agreement. At that time, Peoples projected 48 bills and 46,668 therms sold under NGVS-1. The calculation of the factor is detailed on Schedule C-1 of Peoples' 2021 Projection Filing, filed on August 7, 2020.
  - f. \$0 per therm was proposed because this rate schedule has been deleted, therefore no therms will be sold under it.
  - g. See Peoples' Response to No. 7a.

**PEOPLES GAS SYSTEM  
DOCKET NO. 20210004-GU  
STAFF'S SECOND SET OF  
INTERROGATORIES  
INTERROGATORY NO. 8  
BATES PAGE: 3  
FILED: SEPTEMBER 14, 2021**

8. The 2022 Projection schedule indicates that 336 bills are forecasted for the CSLS Rate Schedule. Referring to the same information in the 2021 Projection schedule, zero bills were forecasted.
  - a. Comparing the entries in the 2022 and 2021 Projection schedules, please explain the variance of 336 forecasted bills for CSLS Rate Schedule, for the January through December, 2022 period.
  - b. Please identify which conservation program(s) the Company expects to provide to the customers receiving service under the CSLS Rate Schedule in 2022.
- A.
  - a. The entry of the number of bills for each rate class is used to calculate revenues by multiplying bills times the appropriate customer charge. Customers taking service under the CSLS Rate Schedule do not pay a customer charge, which, when multiplied by the number of bills, would result in no revenue. A value of "0" was entered for 2021 since it does not factor into the revenue calculations. The Company elected to enter the actual number of projected bills for 2022 to provide the Commission with more information. However, this did not change the revenue calculations.
  - b. CSLS is Peoples' Commercial Street Lighting Service Rate Schedule. Customers taking service under this rate class could request to participate in Peoples' Commercial Retrofit Electric Replacement Program, which encourages customers to install energy efficient technologies that are not covered by Peoples' other demand-side management programs.

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET: 20210004-GU EXHIBIT: 18  
PARTY: Staff Exhibit 18  
DESCRIPTION: Sebring's Response to Staff's First Interrogatories Nos. 1-4 Bates Nos. 00041-00045

18

Sebring's Response to Staff's First  
Interrogatories Nos. 1-4

INTERROGATORY NO. 1

INTERROGATORIES

Please refer to Schedule CT-2, Page 3 of 3, of Sebring's May 3, 2021 filing in Docket No. 20210004-EG to answer the following questions.

1. Please explain the principle drivers for the variance of \$4,850 in Incentives for the Residential New Home Construction program in the January – December 2020 period.

**Company Response:** While the Estimated Incentives for the Residential New Home Construction program for the period January – December 2020 was \$2,600, the actual amount of incentives issued for the stated period was \$7,450, an underestimate of \$4,850. The driver for the variance was \$4,400 in incentive payments made to Habitat for Humanity for tankless water heaters for eight new residential homes. There would have been a variance of \$450 without the addition of the Habitat project.

*Respondent: Jerry Melendy*

INTERROGATORY NO. 2

2. Please explain the principle drivers for the variance of \$3,275 in Incentives for the Residential Appliance Replacement program in the January – December 2020 period.

**Company Response:** For the Residential Appliance Replacement program for the period January – December 2020, the Company estimated the incentives to be \$5,975, however the actual amount of incentives issued for the stated period was \$9,250, an underestimate of \$3,275. The driver for the variance appears to have been an uptick in home improvement projects during the Covid-19 pandemic. For the stated period, the Company issued 22 incentives, with 31% of those being given during the month of December 2020.

*Respondent: Jerry Melendy*

INTERROGATORY NO. 3

3. Please explain the principle drivers for the variance of \$1,950 in Incentives for the Customer Retention program in the January – December 2020 period.

**Company Response:** For the Residential Retention program for the period January – December 2020, the Company estimated the incentives would be \$1,000, however the actual for the stated period was \$2,950, an underestimate of \$1,950. The driver for the variance appears to have been an uptick in home improvement projects during the Covid-19 pandemic.

*Respondent: Jerry Melendy*

INTERROGATORY NO. 4

4. Please explain the principle drivers for the variance of \$2,999 in Incentives for the Commercial Appliance Replacement program in the January – December 2020 period.

**Company Response:** For the Commercial Appliance Replacement program for the period January – December 2020, the Company projected incentives issued would be \$2,000. However, the actual amount of incentives issued for the stated period was \$4,999, an underestimate of \$2,999. The main driver for this variance appears to be the fact that the utility is quite small; thus, any change in the amount of incentives issued can produce a relatively significant variance. While incentives were given to only three commercial customers, any large incentives given after the actual/estimated period tends to skew the results.

*Respondent: Jerry Melendy*

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET: 20210004-GU EXHIBIT: 19

PARTY: Staff Exhibit 19

DESCRIPTION: Sebring's Response to Staff's Second Interrogatories Nos. 5-11 Bates Nos. 00046-00055

19

Sebring's Response to Staff's Second  
Interrogatories Nos. 5-11

INTERROGATORY NO. 5

INTERROGATORIES

Please refer to Schedule C-3 of Sebring's August 6, 2021 filing in Docket No. 20210004-GU to answer the following question.

5. Schedule C-3 reflects the Company's Actual and Estimated Conservation Program Costs for the period January through December, 2021. The \$32,387 True Up under-recovery indicates that actual and estimated program costs in 2021 were considerably higher than forecasted program costs for that period.
  - A. Please explain how the Company, in the normal course of business, monitors the variance between forecasted and actual program costs. Address in your response what cost controls are in place that serve to minimize under-recovered amounts in each program.
  - B. Please identify how the Company evaluates variances of program costs from historical periods to develop a projected program costs into future periods.

COMPANY RESPONSE:

A. In the normal course of business, the Company reviews the costs associated with its conservation programs on a monthly basis and compares the overall costs with projected amounts from the prior year. Typically, there are fluctuations from month to month that may clearly coincide with specific economic indicators. At other times, such fluctuations are not as clearly linked to a particular event. As a smaller company, new, unanticipated development projects or economic changes can result in fairly drastic swings in costs as compared to projections, and those swings can be dramatic not just on a yearly basis, but also on a month-to-month basis. As such, a dramatic uptick in costs for one month does not necessarily correlate to an overall increase in costs for the year. In the current instance, the Company experienced cost increases in the late first quarter of the year that were unexpected. Costs for the subsequent two months were, however, significantly below prior projections, while the next month of actuals was only slightly over initial projections. As such, the Company did not anticipate that it would meet the 15% threshold

INTERROGATORY NO. 5, CONT.

generally applied to both electric and gas conservation programs in terms of mid-course notification, until it revised its projections for the remainder of the year. In terms of the current year, the Company's prior August 6, 2020 filing projected costs of \$27,433 for 2021. The \$4,954 difference between projected costs and the true-up is an 18% deviation, \$840 above the 15% threshold. During this same period, the Company was also impacted significantly by personnel outages related to the ongoing Covid-19 pandemic. Given the timing of the filings and the impact on Company personnel, including the respondent, the fact that the threshold had been exceeded was overlooked. Even if it had been appropriately recognized, however, the Company anticipates that it would not have sought a mid-course correction given the overall timing.

B. As noted in response to A above, as a small company, changes in the economic environment and resulting costs can have a fairly dramatic impact. Historically, this has been true for Sebring, making estimation of costs associated with conservation programs a challenging endeavor. For instance, for the prior years' 2017, 2018, 2019, and 2020 projections and actuals were as follows:

Year	Prior Year Projection of Costs	Actual/Estimated Costs	Actual
2017	\$33,300	\$39,683	\$42,239
2018	\$44,676	\$50,646	\$47,126
2019	\$46,648	\$43,196	\$46,184
2020	\$57,293	\$38,586	\$52,162

An escalation of costs for one month can be followed by a dramatic decrease the following month, as can be seen in the actuals schedules for each of these years. Thus, analysis of historical fluctuations provides little guidance for future projections, as prior years' also reflect significant variations from month to month, and program to program. Nonetheless, the Company endeavors to utilize historical activity to the best of its ability and make adjustments as appropriate given the information available, and its knowledge of factors that may impact activity in its service area.

*Respondent: Jerry Melendy*

INTERROGATORY NO. 6

Please refer to Schedule C-2, of Sebring's August 10, 2020 filing in Docket No. 20200004-GU, (2021 Projection filing) and also to Schedule C-3 of Sebring's August 6, 2021 filing in Docket No. 20210004-GU (2022 Projection filing) to answer questions 6-11.

6. In Sebring's 2021 Projection filing, Schedule C-2 reflects that \$4,102 in Program Costs were projected for the entire year (2021) in the Residential New Construction program. In that projection, Incentives were estimated to be \$1,500 of that total. In Sebring's 2022 Projection filing, Schedule C-3 reflects that actual and estimated Program Costs of \$6,476 were recorded for the Residential New Construction program in 2021, with Incentives representing \$4,100 of that total. Comparing the 2021 and 2022 Projection filings, please explain the principle drivers for the variance of \$2,600 in Incentives for this program in the January – December 2021 period.

**COMPANY RESPONSE:** The Company is not always aware of new construction projects proposed for the area, as the decision to install natural gas access may be made later in the design process given that it is often viewed as an "optional" power source for homeowners in Sebring's area. Accordingly, the key driver for the difference between 2021 projected costs and actual/estimated costs is tied to an unexpected increase in new residential construction in the Company's service area.

During the preparation of the projection schedules the current housing market was taken into consideration. The Sebring Gas System service area is much like the rest of the country concerning the housing market. We have seen a decrease of homes for sale, with available homes often being sold for a price over the asking price and even "bidding wars" between potential buyers. With this happening we are seeing more new construction and adjusted we projections over the previous filling period. For the month of August, we paid out \$1,350 Residential New Home Incentives, which represents 32% of the total projected incentives for the category for the year.

For the actual period Jan-Aug 2021 as compared to Jan-Aug 2020, the utility has seen an increase of 72% in incentives paid for this category. In our projections for the year 2020 we estimated an increase of 57% over 2021. The Company anticipates it is on track to meet the projection number.

*Respondent: Jerry Melendy*

INTERROGATORY NO. 7

7. In Sebring's 2021 Projection filing, Schedule C-2 reflects that \$10,127 in Program Costs were projected for the entire year (2021) in Residential Appliance Replacement program. In that projection, Incentives were estimated to be \$7,525 of that total. In Sebring's 2022 Projection filing, Schedule C-3 reflects actual and estimated Program Costs of \$13,276, with Incentives representing \$10,900 of that total for the Residential Appliance Replacement program in 2021. Comparing the 2021 and 2022 Projection filings, please explain the principle drivers for the variance of \$3,375 in Incentives for this program in the January – December 2021 period.

**COMPANY RESPONSE:** Somewhat similar to the response to Interrogatory 6 above, the company is not always aware of new construction projects or other activities in the area that may have an impact on customer construction and renovation activity and may therefore impact our costs. In the case of the Replacement Program, there is no clear construction or program in the Sebring service territory that impacted this program. However, based on the similar increases to New Construction in the same time period, the Company believes these increases may be tied to optimism and increases consumer confidence in the economy around the release of the Covid-19 vaccines.

When reviewing the actual incentives paid for the Residential Appliance Replacement program in the current year 2021, we find the utility has paid \$5,975.00 through the month of August. This represents 79% of the projections for 2021, with the first eight months of 2021 being 66% of the year. We have paid out 79% of the incentives in 66% of the year. The Company believes it is on track to meet the projection number of \$10,900.

*Respondent: Jerry Melendy*

INTERROGATORY NO. 8

8. In Sebring's 2022 Projection filing, Schedule C-3 reflects that actual and estimated Program Costs of \$13,276 were recorded for the entire year (2021) in the Residential Appliance Replacement program. Please explain why the estimated Program Costs in this program for the January – December 2022 period are \$6,564, a variance of \$6,712 between the two periods.

**COMPANY RESPONSE:** The Company is aware of no planned activity in the coming year that would drive costs to a similar level as the current year. Moreover, it is not clear that the economy and consumer confidence will have a similar effect on activity, and thus costs, for the coming year. As such, the Company has made a conservative projection that is more in line with typical costs associated with this program.

*Respondent: Jerry Melendy*

INTERROGATORY NO. 9

9. In Sebring's 2021 Projection filing, Schedule C-2 reflects that no Incentives (\$0) were projected for the Commercial New Construction program in 2021. In Sebring's 2022 Projection filing, Schedule C-3 reflects that actual and estimated Incentives of \$6,000 were recorded for the Commercial New Construction program in 2021.
- A. Comparing the 2021 and 2022 Projection filings, please explain the principle drivers for the variance of \$6,000 in Incentives for this program in the January – December 2021 period.
- B. Please explain why no Incentives (\$0) are projected for the Commercial New Construction program in 2022, considering \$4,000 in actual expenses for Incentives for this program were incurred between January and June 2021, and an additional \$2,000 of expense for Incentives is estimated for the balance of 2021.

**COMPANY RESPONSE:**

- A. Somewhat similar to the response to Interrogatories 6 and 7 above, the company is not always aware of new construction projects or other activities in the area that may have an impact on customer construction and renovation activity and may therefore impact our costs. Accordingly, the key driver for the difference between 2021 projected costs and actual/estimated costs is tied to an unexpected increase in new commercial construction in the Company's service area. The Company believes these increases may be tied to increases in consumer confidence in the economy around the release of the Covid-19 vaccines and federal incentive programs. Four thousand of the actual/estimates \$6,000 incentives were actual incentives for a new small distillery. The remaining \$2,000 were estimated.
- B. The Company has made a conservative projection based on the fact that it is not aware of any definitive new commercial construction projects scheduled in 2022. The utility relies upon knowledge of projects available at the time it is making its estimates estimates. Any construction which begins after the filings were submitted would still be given incentives after the gas meter is turned on the appliances are connected and operating, which could impact the actuals. In this regard, the Company notes that very recently, it has learned of a possible restaurant construction project in the area that would likely utilize gas appliances.

INTERROGATORY NO. 9, CONT.

If this comes to fruition in 2022, this could have a notable impact on the actuals in terms of incentives paid under this program.

*Respondent: Jerry Melendy*

INTERROGATORY NO. 10

10. In Sebring's 2021 Projection filing, Schedule C-2, Page 2 of 2, reflects that \$1,000 in Incentives were projected for the entire year (2021) in the Commercial Appliance Replacement program. In Sebring's 2022 Projection filing, Schedule C-3, Page 2 of 5, reflects that actual and estimated Incentives of \$4,802 were recorded for the Commercial Appliance Replacement program in 2021.
- A. Comparing the 2021 and 2022 Projection filings, please explain the principle drivers for the variance of \$3,802 in Incentives for this program in the January – December 2021 period.
- B. Please see Sebring's 2022 Projection filing, Schedule C-2, Page 2 of 2 and Schedule C-3, Page 2 of 5. Please explain why Sebring projects a relatively lower amount of expenses for Incentives for the Commercial Appliance Replacement program in 2022 (\$1,000) compared to the actual expenses for Incentives for this program incurred between January and June 2021 (\$2,802) combined with the projected expense for Incentives for the balance of 2021 (\$2,000).

**COMPANY RESPONSE:**

A. Somewhat similar to the response to Interrogatories 6 and 7 above, the company is not always aware of commercial renovation projects or other activities in the area that may have an impact on customer construction and renovation activity and may therefore impact our costs. Accordingly, the key driver for the difference between 2021 projected costs and actual/estimated costs is tied to an unexpected increase in new commercial construction in the Company's service area. The Company believes these increases may be tied to increases in consumer confidence in the economy around the release of the Covid-19 vaccines and federal incentive programs.

At the time of this reply, the incentives paid through August 2021 were \$2,802, which is a variance of \$1,802. The utility believes we are on track to meet the projection number of \$4,802.

B. The Company has made a conservative projection based on the fact that it is unaware of any new commercial renovation projects scheduled in 2022.

*Respondent: Jerry Melendy*

INTERROGATORY NO. 11

11. In Sebring's 2021 Projection filing, Schedule C-2, Page 2 of 2, reflects that \$1,000 in Incentives were projected for the entire year (2021) in the Commercial Appliance Retention program. In Sebring's 2022 Projection filing, Schedule C-3, Page 2 of 5, reflects that actual and estimated Incentives of \$4,000 were recorded for the Commercial Appliance Replacement Retention program in 2021.
- A. Comparing the 2021 and 2022 Projection filings, please explain the principle drivers for the variance of \$3,000 in Incentives for this program in the January – December 2021 period.
- B. Please see Sebring's 2022 Projection filing, Schedule C-2, Page 2 of 2, and Schedule C-3, Page 2 of 5. Please explain why Sebring projects \$1,000 of expense for Incentives in the Commercial Appliance Retention program for 2022, considering that \$2,000 in actual expenses for Incentives for this program were incurred between January and June 2021, and an additional \$2,000 of expense for Incentives is estimated for the balance of 2021.

**COMPANY RESPONSE:**

- A. The Company believes these increases may be tied to increases in consumer confidence in the economy around the release of the Covid-19 vaccines and federal incentive programs.
- B. The Company has made a conservative projection based on the fact that it is unaware of any new commercial renovation projects scheduled in 2022.

*Respondent: Jerry Melendy*

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET: 20210004-GU EXHIBIT: 20

PARTY: Staff Exhibit 20

DESCRIPTION: SJNG's Response to Staff's First Interrogatories Nos. 1-5 Bates Nos. 00056-00059

20

**SJNG's Response to Staff's First Interrogatories  
Nos. 1-5**

Q 1.0 In Schedule CT-2, Page 2 of 3, the Company identifies Program 4 as the "Large Commercial – New Construction.: In Schedule CT-5, there are no program results for a program with this name, but there are program results for two commercial programs that were not identified in Schedule CT-2. Please explain the discrepancy in program titles in the referenced schedules.

Response: CT-2, Page 2 of 3, and CT-5 the program was labeled incorrectly. It should have been Small Food Service Commercial Conservation Rebate Program Incentive.

Q 2.0 In Schedule CT-2, Pg 2 of 3, the Company identifies Program 5 as the "Large Commercial – Retention." In Sch CT-5, there are no program results for a program with this name, but there are program results for two commercial programs that were not identified in Sch CT-2. Please explain the discrepancy in program titles in the referenced schedules.

Response: CT-2, Pg 2 of 3, the program was labeled incorrectly. It should have been Hospitality & Lodging Conservation Rebate Program Incentive.

Q 3.0 Please refer to Schedule CT-5, Page 1 of 5, for the Residential New Construction program to answer the following questions:

- a. Please explain the variance between the number of Tankless Gas W/H the company planned to install (47), compared to the actual number of these units installed (98) in the Jan - Dec 2020 period.
- b. Please explain the variance between the number of Clothes Dryers.....
- c. Please explain the variance between the number of Heating Systems.....
- d. Please explain the variance between the number of Tank W/H .....

Response: SJG planned installation is based solely on prior activity and a little bit of guessing. Due to COVID-19 pandemic, there has been a great increase in the purchasing of appliances.

Q 4.0 Please refer to Schedule CT-5, Page 3 of 5, for the Residential Appliance Retention program to answer the following questions.

- a. Please explain the variance between the number of Tankless Gas W/H the company planned to install (65), compared to the actual number of these units installed (84) in the Jan - Dec 2020 period.
- b. Please explain the variance between the number of Heating Systems.....
- c. Please explain the variance between the number of Tank W/H .....

Response: See answer to Q3.0

St. Joe Natural Gas

Docket No: 20210004

Staff's First Set of Interrogatories

Interrogatory No:1

Q 5.0 Please explain how the Company educates its customers and/or promotes its residential and commercial/industrial rebate programs.

Response: St Joe Natural Gas resides in a very small community and does not need to promote the rebate program. It is done solely by word of mouth by customers.