

February 7, 2023

E-PORTAL FILING

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

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

Dear Mr. Teitzman:

In accordance with the Commission's vote of January 24, 2023, in the above-referenced Docket, please find the revised MFR H schedules reflecting the adjusted revenue requirement. In addition, enclosed are the revised schedules reflecting the updated GRIP, Conservation, and Swing charges adjusted for the Commission's decision, as well as the calculation of the approved Environmental Surcharge. The Company anticipates filing updated tariff sheets reflecting these changes by close of business tomorrow.

Kind regards,



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

Enclosure (Compliance Filing)

Cc:/Certificate of Service

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Calculation of Proposed Rates
 Schedule A

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
PROPOSED TOTAL TARGET REVENUES	98,637,474	6,853,115	12,704,689	14,669,817	467,072	1,529,830	6,829,964	9,666,755
LESS:OTHER OPERATING REVENUE	3,589,353	511,055	732,477	509,373	20,903	66,867	182,921	233,464
INDIANTOWN DIVISION - FI								
PROPOSED BASE REVENUE TARGET REVENUES	153,286	28,616	77,232	32,734	-	2,928	3,365	5,852
LESS:CUSTOMER CHARGE REVENUES								
PROPOSED CUSTOMER CHARGES		\$ 11.50	\$ 12.50	\$ 16.50	\$ -	\$ 25.00	\$ 35.00	\$ 45.00
TIMES:NUMBER OF BILLS	8,412	2,172	4,536	1,428	-	108	72	72
EQUALS:CUSTOMER CHARGE REVENUES	115,020	24,978	56,700	23,562	-	2,700	2,520	3,240
EQUALS:PER-THERM TARGET REVENUES		3,638	20,532	9,172	-	228	845	2,612
DIVIDED BY:NUMBER OF THERMS	189,191	9,614	54,266	36,367	-	3,965	14,671	45,335
EQUALS:PER-THERM RATES(UNRNDED)		0.37835	0.37835	0.25220	-	0.05762	0.05762	0.05762
PER-THERM RATES(RNDED)		0.37835	0.37835	0.25220	-	0.05762	0.05762	0.05762
PER-THERM-RATE REVENUES(RNDED RATES)		3,638	20,532	9,172	-	228	845	2,612
FORT MEADE - FT								
PROPOSED BASE REVENUE TARGET REVENUES	219,169	40,806	48,257	17,413	-	6,606	21,819	15,002
LESS:CUSTOMER CHARGE REVENUES								
PROPOSED CUSTOMER CHARGES		\$ 11.50	\$ 12.50	\$ 16.50	\$ -	\$ 25.00	\$ 50.00	\$ 100.00
TIMES:NUMBER OF BILLS	6,372	2,988	2,460	504	-	192	132	36
EQUALS:CUSTOMER CHARGE REVENUES	102,828	34,362	30,750	8,316	-	4,800	6,600	3,600
EQUALS:PER-THERM TARGET REVENUES		6,444	17,507	9,097	-	1,806	15,219	11,402
DIVIDED BY:NUMBER OF THERMS	299,893	11,105	30,170	15,677	-	3,242	27,323	20,471
EQUALS:PER-THERM RATES(UNRNDED)		0.58026	0.58026	0.58026	-	0.55700	0.55700	0.55700
PER-THERM RATES(RNDED)		0.58026	0.58026	0.58026	-	0.55700	0.55700	0.55700
PER-THERM-RATE REVENUES(RNDED RATES)		6,444	17,507	9,097	-	1,806	15,219	11,402
FLORIDA PUBLIC UTILITIES (CFG & FPUC) - CF&FN								
PROPOSED BASE REVENUE TARGET REVENUES	94,675,665	6,272,639	11,846,723	14,110,298	446,169	1,453,429	6,621,859	9,412,437
LESS:CUSTOMER CHARGE REVENUES								
PROPOSED CUSTOMER CHARGES		\$ 16.50	\$ 19.50	\$ 26.50	\$ 36.50	\$ 40.00	\$ 70.00	\$ 150.00
TIMES:NUMBER OF BILLS	1,117,848	333,900	444,060	231,948	10,596	25,476	29,688	19,212
EQUALS:CUSTOMER CHARGE REVENUES	35,279,736	5,509,350	8,659,170	6,146,622	386,754	1,019,040	2,078,160	2,881,800
EQUALS:PER-THERM TARGET REVENUES		763,289	3,187,553	7,963,676	59,415	434,389	4,543,699	6,530,637
DIVIDED BY:NUMBER OF THERMS	132,301,955	1,499,409	5,891,312	12,907,301	96,299	684,789	7,188,032	11,706,802
EQUALS:PER-THERM RATES(UNRNDED)		0.50906	0.5410600	0.61699	0.61699	0.63434	0.63212	0.55785
PER-THERM RATES(RNDED)		0.50906	0.54106	0.61699	0.61699	0.63434	0.63212	0.55785
PER-THERM-RATE REVENUES(RNDED RATES)		763,289	3,187,553	7,963,676	59,415	434,389	4,543,699	6,530,640

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Calculation of Proposed Rates
 Schedule A

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
SUMMARY:PROPOSED TARIFF RATES								
CUSTOMER CHARGES - FI	\$ 11.50	\$ 11.50	\$ 12.50	\$ 16.50	\$ -	\$ 25.00	\$ 35.00	\$ 45.00
CUSTOMER CHARGES - FT	\$ 11.50	\$ 12.50	\$ 12.50	\$ 16.50	\$ -	\$ 25.00	\$ 50.00	\$ 100.00
CUSTOMER CHARGES - CF&FN	\$ 16.50	\$ 19.50	\$ 19.50	\$ 26.50	\$ 36.50	\$ 40.00	\$ 70.00	\$ 150.00
ENERGY CHARGES								
NON-GAS (CENTS PER THERM) - FI	37.835	37.835	37.835	25.220	-	5.762	5.762	5.762
NON-GAS (CENTS PER THERM) - FT	58.026	58.026	58.026	58.026	-	55.700	55.700	55.700
NON-GAS (CENTS PER THERM) - CF&FN	50.906	54.106	54.106	61.699	61.699	63.434	63.212	55.785
PURCHASED GAS ADJUSTMENT	105.04	105.04	105.04	105.04	105.04	105.04	105.04	105.04
TOTAL (INCLUDING PGA) - FI	142.88	142.88	142.88	130.26	-	110.80	110.80	110.80
TOTAL (INCLUDING PGA) - FT	163.07	163.07	163.07	163.07	-	160.74	160.74	160.74
TOTAL (INCLUDING PGA) - CF&FN	155.95	159.15	159.15	166.74	166.74	168.47	168.25	160.83
SUMMARY:OTHER OPERATING REVENUE								
	Rate	Revenue						
CONNECTION CHARGE	\$ 125.00	205,090						
RECONNECTION CHARGE	\$ 60.00	597,935						
COLLECTION CHARGE	n/a	806,448		Block				
CHANGE OF ACCOUNT	\$ 45.00	108,611		General Service - 8 - A				
FAILED TRIP CHARGE	\$ 55.00	232		General Service - 8 - B				
TEMPORARY DISCONNECT CHARGE	\$ 55.00	570		General Service - 8 - C				
FIELD COLLECTION CHARGE	\$ 50.00	92,608		General Service - 8 - D				
RETURNED PAYMENT CHARGE	n/a	75,014						
TOTAL MISC. SERVICE FEES		1,886,508						
TRANSPORTATION ADMIN		153,438						
TELEMETRY REVENUES		21,240						
SHIPPER ADMINISTRATION CHARGE		1,528,167						
OTHER FEES		1,702,845						
OTHER OPERATING REVENUE		3,589,353						

Florida Public Service Commission

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Projected Test Year: 12/31/2023
Witness: J. Taylor

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Calculation of Proposed Rates
Schedule A

Calculation of Proposed Rates
Schedule A

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
PROPOSED TOTAL TARGET REVENUES	18,197,426	7,038,518	6,348,865	3,925,145	5,790,571	3,571,922	717,882	67,894	258,009
LESS:OTHER OPERATING REVENUE	423,940	186,795	172,833	131,551	320,742	67,785	16,596	1,734	10,318
INDIANTOWN DIVISION - FI									
PROPOSED BASE REVENUE TARGET REVENUES	2,559	-	-	-	-	-	-	-	-
LESS:CUSTOMER CHARGE REVENUES									
PROPOSED CUSTOMER CHARGES	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIMES:NUMBER OF BILLS	24	-	-	-	-	-	-	-	-
EQUALS:CUSTOMER CHARGE REVENUES	1,320	-	-	-	-	-	-	-	-
EQUALS:PER-THERM TARGET REVENUES	1,239	-	-	-	-	-	-	-	-
DIVIDED BY:NUMBER OF THERMS	24,972	-	-	-	-	-	-	-	-
EQUALS:PER-THERM RATES(UNRNDED)	0.04962	-	-	-	-	-	-	-	-
PER-THERM RATES(RNDED)	0.04962	-	-	-	-	-	-	-	-
PER-THERM-RATE REVENUES(RNDED RATES)	1,239	-	-	-	-	-	-	-	-
FORT MEADE - FT									
PROPOSED BASE REVENUE TARGET REVENUES	33,407	35,860	-	-	-	-	-	-	-
LESS:CUSTOMER CHARGE REVENUES									
PROPOSED CUSTOMER CHARGES	\$ 225.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIMES:NUMBER OF BILLS	48	12	-	-	-	-	-	-	-
EQUALS:CUSTOMER CHARGE REVENUES	10,800	3,600	-	-	-	-	-	-	-
EQUALS:PER-THERM TARGET REVENUES	22,607	32,260	-	-	-	-	-	-	-
DIVIDED BY:NUMBER OF THERMS	72,076	119,829	-	-	-	-	-	-	-
EQUALS:PER-THERM RATES(UNRNDED)	0.31366	0.26922	-	-	-	-	-	-	-
PER-THERM RATES(RNDED)	0.31366	0.26922	-	-	-	-	-	-	-
PER-THERM-RATE REVENUES(RNDED RATES)	22,607	32,260	-	-	-	-	-	-	-
FLORIDA PUBLIC UTILITIES (CFG & FPUC) - CF&FN									
PROPOSED BASE REVENUE TARGET REVENUES	17,737,519	6,815,862	6,176,032	3,793,594	5,469,829	3,504,137	701,287	66,160	247,691
LESS:CUSTOMER CHARGE REVENUES									
PROPOSED CUSTOMER CHARGES	\$ 275.00	\$ 750.00	\$ 2,500.00	\$ 4,500.00	\$ 9,500.00	\$ 750.00	\$ 250.00	\$ -	\$ 65.00
TIMES:NUMBER OF BILLS	16,740	1,356	408	144	96	204	36	348	3,636
EQUALS:CUSTOMER CHARGE REVENUES	4,603,500	1,017,000	1,020,000	648,000	912,000	153,000	9,000	-	236,340
EQUALS:PER-THERM TARGET REVENUES	13,134,019	5,798,862	5,156,032	3,145,594	4,557,829	3,351,137	692,287	66,160	11,351
DIVIDED BY:NUMBER OF THERMS	24,847,741	12,429,774	11,918,155	9,260,735	22,737,656	9,502,459	1,469,075	99,723	62,693
EQUALS:PER-THERM RATES(UNRNDED)	0.52858	0.46653	0.43262	0.33967	See Block Rates	0.35266	0.47124	0.66344	0.18105
PER-THERM RATES(RNDED)	0.52858	0.46653	0.43262	0.33967	See Block Rates	0.35266	0.47124	0.66344	0.18105
PER-THERM-RATE REVENUES(RNDED RATES)	13,134,019	5,798,862	5,156,032	3,145,594	4,557,829	3,351,137	692,287	66,160	11,351

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Calculation of Proposed Rates
Schedule A

Calculation of Proposed Rates
Schedule A

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
SUMMARY:PROPOSED TARIFF RATES									
CUSTOMER CHARGES - FI	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CUSTOMER CHARGES - FT	\$ 225.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CUSTOMER CHARGES - CF&FN	\$ 275.00	\$ 750.00	\$ 2,500.00	\$ 4,500.00	\$ 9,500.00	\$ 750.00	\$ 250.00	\$ -	\$ 65.00
ENERGY CHARGES									
NON-GAS (CENTS PER THERM) - FI	4.962	-	-	-	-	-	-	-	-
NON-GAS (CENTS PER THERM) - FT	31.366	26.922	-	-	-	-	-	-	-
NON-GAS (CENTS PER THERM) - CF&FN	52.858	46.653	43.262	33.967	See Block Rates	35.266	47.124	66.344	18.105
PURCHASED GAS ADJUSTMENT	105.04	105.04	105.04	105.04	105.04	105.04	105.04	105.04	105.04
TOTAL (INCLUDING PGA) - FI	110.00	-	-	-	-	-	-	-	-
TOTAL (INCLUDING PGA) - FT	136.41	131.96	-	-	-	-	-	-	-
TOTAL (INCLUDING PGA) - CF&FN	157.90	151.69	148.30	139.01	See Block Rates	140.31	152.16	171.38	123.15
SUMMARY:OTHER OPERATING REVENUE									
CONNECTION CHARGE	Usage Range		Therms	Volumetric Block Rates for General Service-8					
RECONNECTION CHARGE	> 1,000,000 <= 1,500,000		2,164,167	0.3197	691,819				
COLLECTION CHARGE	> 1,500,000 <= 2,000,000		5,002,176	0.2997	1,499,002				
CHANGE OF ACCOUNT	> 2,000,000 <= 4,000,000		2,236,699	0.1560	348,947				
FAILED TRIP CHARGE	> 4,000,000		13,334,614	0.1513	2,018,060				
TEMPORARY DISCONNECT CHARGE			22,737,656		4,557,829				
FIELD COLLECTION CHARGE									
RETURNED PAYMENT CHARGE									
TOTAL MISC. SERVICE FEES									
TRANSPORTATION ADMIN									
TELEMETRY REVENUES									
SHIPPER ADMINISTRATION CHARGE									
OTHER FEES									
OTHER OPERATING REVENUE									

Supporting Schedules: E-2 p.1, E-3 p.1-6, H-1 p.2

Supporting Schedules: E-2 p.1, E-3 p.1-6, H-1 p.2

Recap Schedules:

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

Explanation: Fully allocated embedded
 cost of service study.

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

Docket No 20220067-GU

Rate of Return by Customer Class
 Schedule C Page 2 of 3

Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
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Rate of Return by Customer Class
 Schedule C Page 3 of 3

COMPANY PROPOSAL
 REVENUES:

Gas Sales	95,048,121	6,342,060	11,972,212	14,160,444	446,169	1,462,963	6,647,043	9,433,291
Other Operating Revenue	3,589,353	511,055	732,477	509,373	20,903	66,867	182,921	233,464
Total	98,637,474	6,853,115	12,704,689	14,669,817	467,072	1,529,830	6,829,964	9,666,755

EXPENSES:

Purchased Gas Cost	-	-	-	-	-	-	-	-
O&M Expenses	41,902,423	8,443,376	11,614,267	6,968,691	340,658	1,010,202	1,950,120	2,134,860
Depreciation Expenses	12,197,996	1,205,413	1,860,464	1,593,584	51,626	174,417	658,856	918,195
Amortization Expenses	2,474,840	172,267	289,683	298,180	7,728	28,472	138,873	203,341
Taxes Other Than Income--Fixed	7,260,854	717,522	1,107,441	948,581	30,731	103,822	392,184	546,556
Taxes Other Than Income--Revenue	306,377	43,467	62,748	44,623	1,798	5,638	15,568	19,906
Total Expenses excl. Income Taxes	64,142,489	10,582,044	14,934,603	9,853,658	432,542	1,322,551	3,155,601	3,822,857

PRE TAX NOI:	34,494,985	(3,728,929)	(2,229,915)	4,816,159	34,531	207,279	3,674,363	5,843,897
INCOME TAXES:	7,426,698	(802,831)	(480,096)	1,036,909	7,434	44,627	791,083	1,258,179

NET OPERATING INCOME:	27,068,287	(2,926,098)	(1,749,819)	3,779,250	27,096	162,652	2,883,280	4,585,719
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RATE BASE:	453,675,298	44,898,378	69,235,211	59,173,017	1,922,034	6,487,317	24,424,003	34,012,221
RATE OF RETURN	5.97%	-6.52%	-2.53%	6.39%	1.41%	2.51%	11.81%	13.48%

Florida Public Service Commission
 Explanation: Fully allocated embedded
 cost of service study.
 Company: Florida Public Utilities Company Consol

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

Docket No 20220067-GU

Rate of Return by Customer Class
 Schedule C Page 2 of 3

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
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Rate of Return by Customer Class
 Schedule C Page 3 of 3

COMPANY PROPOSAL
 REVENUES:

Gas Sales	17,773,486	6,851,723	6,176,032	3,793,594	5,469,829	3,504,137	701,287	66,160	247,691
Other Operating Revenue	423,940	186,795	172,833	131,551	320,742	67,785	16,596	1,734	10,318
Total	18,197,426	7,038,518	6,348,865	3,925,145	5,790,571	3,571,922	717,882	67,894	258,009

EXPENSES:

Purchased Gas Cost	-	-	-	-	-	-	-	-	-
O&M Expenses	3,401,105	1,286,573	1,129,808	840,478	2,009,228	489,052	107,097	14,411	162,497
Depreciation Expenses	1,768,783	813,520	761,044	579,160	1,409,087	298,624	72,843	6,978	25,399
Amortization Expenses	403,692	190,364	179,323	136,802	333,444	69,999	17,208	1,576	3,888
Taxes Other Than Income--Fixed	1,052,868	484,248	453,011	344,745	838,759	177,756	43,360	4,153	15,119
Taxes Other Than Income--Revenue	36,160	15,832	14,585	11,039	26,744	5,869	1,387	146	868
Total Expenses excl. Income Taxes	6,662,609	2,790,537	2,537,772	1,912,224	4,617,262	1,041,301	241,894	27,264	207,770

PRE TAX NOI:	11,534,817	4,247,981	3,811,093	2,012,921	1,173,309	2,530,621	475,988	40,630	50,239
INCOME TAXES:	2,483,422	914,581	820,520	433,378	252,611	544,837	102,479	8,747	10,816

NET OPERATING INCOME:	9,051,395	3,333,399	2,990,573	1,579,543	920,698	1,985,784	373,509	31,882	39,422
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RATE BASE:	65,488,839	30,352,139	28,407,184	21,621,597	52,611,308	11,142,824	2,695,476	258,384	945,366
RATE OF RETURN	13.82%	10.98%	10.53%	7.31%	1.75%	17.82%	13.86%	12.34%	4.17%

Supporting Schedules: E-1 p.3, H-1 p.5, H-1 p.6

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

Explanation: Fully allocated embedded
 cost of service study.

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

Docket No.: 20220067-GU

Rate of Return by Customer Class
 Schedule C Page 1 of 3

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
REVENUES: (projected test year)								
Gas Sales (due to growth)	77,895,028	5,457,010	10,328,828	13,056,717	303,620	1,230,993	5,456,957	7,450,797
Other Operating Revenue	3,589,353	511,055	732,477	509,373	20,903	66,867	182,921	233,464
Total	81,484,381	5,968,065	11,061,305	13,566,090	324,522	1,297,859	5,639,878	7,684,261
EXPENSES:								
Purchased Gas Cost	-	-	-	-	-	-	-	-
O&M Expenses	41,902,423	8,443,376	11,614,267	6,968,691	340,658	1,010,202	1,950,120	2,134,860
Depreciation Expenses	12,197,996	1,205,413	1,860,464	1,593,584	51,626	174,417	658,856	918,195
Amortization Expenses	2,474,840	172,267	289,683	298,180	7,728	28,472	138,873	203,341
Taxes Other Than Income--Fixed	7,260,854	717,522	1,107,441	948,581	30,731	103,822	392,184	546,556
Taxes Other Than Income--Revenue	306,377	43,467	62,748	44,623	1,798	5,638	15,568	19,906
Total Expenses excl. Income Taxes	64,142,489	10,582,044	14,934,603	9,853,658	432,542	1,322,551	3,155,601	3,822,857
INCOME TAXES:	1,977,900	195,745	301,847	257,978	8,380	28,283	106,482	148,284
NET OPERATING INCOME:	15,363,992	(4,809,723)	(4,175,145)	3,454,454	(116,399)	(52,974)	2,377,794	3,713,120
RATE BASE:	453,675,298	44,898,378	69,235,211	59,173,017	1,922,034	6,487,317	24,424,003	34,012,221
RATE OF RETURN	3.39%	-10.71%	-6.03%	5.84%	-6.06%	-0.82%	9.74%	10.92%

Explanation: Fully allocated embedded
cost of service study.

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

Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
13,895,724	5,205,845	4,367,327	2,691,137	4,411,913	3,156,442	574,701	137,878	169,139
423,940	186,795	172,833	131,551	320,742	67,785	16,596	1,734	10,318
14,319,665	5,392,640	4,540,160	2,822,688	4,732,655	3,224,227	591,297	139,611	179,457
-	-	-	-	-	-	-	-	-
3,401,105	1,286,573	1,129,808	840,478	2,009,228	489,052	107,097	14,411	162,497
1,768,783	813,520	761,044	579,160	1,409,087	298,624	72,843	6,978	25,399
403,692	190,364	179,323	136,802	333,444	69,999	17,208	1,576	3,888
1,052,868	484,248	453,011	344,745	838,759	177,756	43,360	4,153	15,119
36,160	15,832	14,585	11,039	26,744	5,869	1,387	146	868
6,662,609	2,790,537	2,537,772	1,912,224	4,617,262	1,041,301	241,894	27,264	207,770
285,513	132,327	123,848	94,264	229,371	48,580	11,752	1,126	4,122
7,371,543	2,469,776	1,878,541	816,200	(113,978)	2,134,347	337,651	111,221	(32,435)
65,488,839	30,352,139	28,407,184	21,621,597	52,611,308	11,142,824	2,695,476	258,384	945,366
11.26%	8.14%	6.61%	3.77%	-0.22%	19.15%	12.53%	43.04%	-3.43%

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: J. Taylor

Company: Florida Public Utilities Company Consolidated Gas

Docket No.:	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
SUMMARY								
RB	453,675,298	44,898,378	69,235,211	59,173,017	1,922,034	6,487,317	24,424,003	34,012,221
ATTRITION	-	-	-	-	-	-	-	-
O&M	41,902,423	8,443,376	11,614,267	6,968,691	340,658	1,010,202	1,950,120	2,134,860
DEPRECIATION	12,197,996	1,205,413	1,860,464	1,593,584	51,626	174,417	658,856	918,195
AMORTIZATION EXPENSES	2,474,840	172,267	289,683	298,180	7,728	28,472	138,873	203,341
TAXES OTHER THAN INCOME - OTHER	7,260,854	717,522	1,107,441	948,581	30,731	103,822	392,184	546,556
TAXES OTHER THAN INCOME - REV. RELATED	306,377	43,467	62,748	44,623	1,798	5,638	15,568	19,906
INCOME TAXES TOTAL	7,426,698	734,990	1,133,386	968,667	31,464	106,198	399,823	556,783
REVENUE CREDITED TO COS:	(3,589,353)	(511,055)	(732,477)	(509,373)	(20,903)	(66,867)	(182,921)	(233,464)
TOTAL COST - CUSTOMER	45,212,865	12,847,033	17,074,748	8,834,723	509,870	1,447,347	1,839,558	1,427,650
TOTAL COST - CAPACITY (demand)	48,875,462	586,836	2,299,492	4,900,363	45,638	292,555	2,939,045	4,670,012
TOTAL COST - COMMODITY	653,417	7,480	29,405	63,768	474	3,405	35,576	57,929
TOTAL COST - REVENUE	306,377	43,467	62,748	44,623	1,798	5,638	15,568	19,906
NO. OF CUSTOMERS	94,386	28,255	37,588	19,490	883	2,148	2,491	1,610
PEAK MONTH SALES	11,685,254	147,398	575,886	1,207,480	13,392	79,275	771,936	1,201,544
ANNUAL SALES	132,791,038	1,520,128	5,975,749	12,959,345	96,299	691,996	7,230,026	11,772,608

Florida Public Service Commission

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.:	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
20220067-GU									
SUMMARY									
RB	65,488,839	30,352,139	28,407,184	21,621,597	52,611,308	11,142,824	2,695,476	258,384	945,366
ATTRITION	-	-	-	-	-	-	-	-	-
O&M	3,401,105	1,286,573	1,129,808	840,478	2,009,228	489,052	107,097	14,411	162,497
DEPRECIATION	1,768,783	813,520	761,044	579,160	1,409,087	298,624	72,843	6,978	25,399
AMORTIZATION EXPENSES	403,692	190,364	179,323	136,802	333,444	69,999	17,208	1,576	3,888
TAXES OTHER THAN INCOME - OTHER	1,052,868	484,248	453,011	344,745	838,759	177,756	43,360	4,153	15,119
TAXES OTHER THAN INCOME - REV. RELATED	36,160	15,832	14,585	11,039	26,744	5,869	1,387	146	868
INCOME TAXES TOTAL	1,072,057	496,867	465,028	353,947	861,251	182,409	44,125	4,230	15,476
REVENUE CREDITED TO COS:	(423,940)	(186,795)	(172,833)	(131,551)	(320,742)	(67,785)	(16,596)	(1,734)	(10,318)
TOTAL COST - CUSTOMER	1,361,356	78,593	(69,792)	(92,541)	(297,142)	15,413	(11,874)	7,244	240,680
TOTAL COST - CAPACITY (demand)	9,697,820	4,755,376	4,521,427	3,460,594	8,455,310	1,752,715	433,507	37,297	27,476
TOTAL COST - COMMODITY	122,744	61,752	58,645	45,569	111,884	46,758	7,229	491	308
TOTAL COST - REVENUE	36,160	15,832	14,585	11,039	26,744	5,869	1,387	146	868
NO. OF CUSTOMERS	1,401	114	34	12	8	17	3	29	303
PEAK MONTH SALES	2,451,357	1,164,379	1,108,332	836,072	2,033,034	-	78,428	9,094	7,648
ANNUAL SALES	24,944,789	12,549,603	11,918,155	9,260,735	22,737,656	9,502,459	1,469,075	99,723	62,693

Supporting Schedules: H-2 p.1

Supporting Schedules: H-2 p.1

Recap Schedules: H-1 p.5

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: J. Taylor

Company: Florida Public Utilities Company Consolidated Gas

Docket No.:	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
20220067-GU									
SUMMARY									
RB	65,488,839	30,352,139	28,407,184	21,621,597	52,611,308	11,142,824	2,695,476	258,384	945,366
ATTRITION									
O&M	3,401,105	1,286,573	1,129,808	840,478	2,009,228	489,052	107,097	14,411	162,497
DEPRECIATION	1,768,783	813,520	761,044	579,160	1,409,087	298,624	72,843	6,978	25,399
AMORTIZATION EXPENSES	403,692	190,364	179,323	136,802	333,444	69,999	17,208	1,576	3,888
TAXES OTHER THAN INCOME - OTHER	1,052,868	484,248	453,011	344,745	838,759	177,756	43,360	4,153	15,119
TAXES OTHER THAN INCOME - REV. RELATED	36,160	15,832	14,585	11,039	26,744	5,869	1,387	146	868
INCOME TAXES TOTAL	1,072,057	496,867	465,028	353,947	861,251	182,409	44,125	4,230	15,476
REVENUE CREDITED TO COS:	(423,940)	(186,795)	(172,833)	(131,551)	(320,742)	(67,785)	(16,596)	(1,734)	(10,318)
TOTAL COST - CUSTOMER	1,361,356	78,593	(69,792)	(92,541)	(297,142)	15,413	(11,874)	7,244	240,680
TOTAL COST - CAPACITY	9,697,820	4,755,376	4,521,427	3,460,594	8,455,310	1,752,715	433,507	37,297	27,476
TOTAL COST - COMMODITY	122,744	61,752	58,645	45,569	111,884	46,758	7,229	491	308
TOTAL COST - REVENUE	36,160	15,832	14,585	11,039	26,744	5,869	1,387	146	868
NO. OF CUSTOMERS	1,401	114	34	12	8	17	3	29	303
PEAK MONTH SALES	2,451,357	1,164,379	1,108,332	836,072	2,033,034	-	78,428	9,094	7,648
ANNUAL SALES	24,944,789	12,549,603	11,918,155	9,260,735	22,737,656	9,502,459	1,469,075	99,723	62,693

Supporting Schedules: H-2 p.2-5

Supporting Schedules: H-2 p.2-5

Recap Schedules: H-1 p.6

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/2023

Company: Florida Public Utilities Company Consolidated Gas

Witness: J. Taylor

Docket No.: 20220067-GU

Allocation of Cost of Service to Customer Classes
Schedule E 2 of 2

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
TAXES OTHER THAN INCOME TAXES:								
Customer	2,408,256	659,141	878,679	461,075	26,190	74,717	99,797	81,966
Capacity	4,852,598	58,381	228,762	487,506	4,540	29,104	292,387	464,590
Subtotal	7,260,854	717,522	1,107,441	948,581	30,731	103,822	392,184	546,556
Revenue	306,377	43,467	62,748	44,623	1,798	5,638	15,568	19,906
Total	7,567,231	760,988	1,170,189	993,203	32,529	109,459	407,752	566,462
RETURN (NOI)								
Customer	8,993,804	2,462,308	3,282,422	1,722,406	97,838	279,116	372,805	306,194
Capacity	18,074,483	216,529	848,459	1,808,120	16,839	107,946	1,084,439	1,723,126
Commodity	-	-	-	-	-	-	-	-
Total	27,068,287	2,678,837	4,130,881	3,530,526	114,677	387,062	1,457,245	2,029,320
INCOME TAXES								
Customer	2,467,621	675,581	900,595	472,575	26,844	76,581	102,286	84,010
Capacity	4,959,077	59,409	232,791	496,092	4,620	29,617	297,537	472,772
Commodity	-	-	-	-	-	-	-	-
Total	7,426,698	734,990	1,133,386	968,667	31,464	106,198	399,823	556,783
REVENUE CREDITED TO COS:								
Customer	(3,589,353)	(511,055)	(732,477)	(509,373)	(20,903)	(66,867)	(182,921)	(233,464)
TOTAL COST OF SERVICE:								
Customer	45,212,865	12,847,033	17,074,748	8,834,723	509,870	1,447,347	1,839,558	1,427,650
Capacity	48,875,462	586,836	2,299,492	4,900,363	45,638	292,555	2,939,045	4,670,012
Commodity	653,417	7,480	29,405	63,768	474	3,405	35,576	57,929
Subtotal	94,741,744	13,441,349	19,403,645	13,798,854	555,982	1,743,306	4,814,180	6,155,591
Revenue	306,377	43,467	62,748	44,623	1,798	5,638	15,568	19,906
Total	95,048,121	13,484,816	19,466,393	13,843,477	557,780	1,748,944	4,829,748	6,175,497

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

Explanation: Fully allocated embedded
 cost of service study.

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

Allocation of Cost of Service to Customer Classes
 Schedule E 2 of 2

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG	Allocator
TAXES OTHER THAN INCOME TAXES:										
Customer	88,094	13,178	5,117	1,937	1,172	4,131	233	443	12,385	wtd. cust.
Capacity	964,774	471,070	447,895	342,808	837,587	173,625	43,127	3,710	2,733	direct
Subtotal	1,052,868	484,248	453,011	344,745	838,759	177,756	43,360	4,153	15,119	7,260,854
Revenue	36,160	15,832	14,585	11,039	26,744	5,869	1,387	146	868	tx, cust cap & comm.
Total	1,089,028	500,080	467,597	355,784	865,503	183,625	44,747	4,299	15,987	7,567,231
RETURN (NOI)										
Customer	329,085	47,912	18,603	7,043	4,261	15,020	870	1,655	46,267	cust.rel.RB
Capacity	3,578,270	1,763,032	1,676,296	1,282,998	3,134,764	649,810	159,954	13,762	10,138	cap.rel.RB direct
Commodity	-	-	-	-	-	-	-	-	-	comm.rel.RB
Total	3,907,356	1,810,944	1,694,899	1,290,041	3,139,025	664,830	160,824	15,416	56,405	27,068,287
INCOME TAXES										
Customer	90,291	13,146	5,104	1,932	1,169	4,121	239	454	12,694	cust.rel.RB
Capacity	981,766	483,721	459,924	352,015	860,082	178,288	43,886	3,776	2,782	cap.rel.RB direct
Commodity	-	-	-	-	-	-	-	-	-	comm.rel.RB
Total	1,072,057	496,867	465,028	353,947	861,251	182,409	44,125	4,230	15,476	7,426,698
REVENUE CREDITED TO COS:										
Customer	(423,940)	(186,795)	(172,833)	(131,551)	(320,742)	(67,785)	(16,596)	(1,734)	(10,318)	direct assignment
TOTAL COST OF SERVICE:										
Customer	1,361,356	78,593	(69,792)	(92,541)	(297,142)	15,413	(11,874)	7,244	240,680	45,212,865
Capacity	9,697,820	4,755,376	4,521,427	3,460,594	8,455,310	1,752,715	433,507	37,297	27,476	48,875,462
Commodity	122,744	61,752	58,645	45,569	111,884	46,758	7,229	491	308	653,417
Subtotal	11,181,921	4,895,721	4,510,280	3,413,622	8,270,052	1,814,886	428,861	45,031	268,464	94,741,744
Revenue	36,160	15,832	14,585	11,039	26,744	5,869	1,387	146	868	306,377
Total	11,218,081	4,911,553	4,524,866	3,424,661	8,296,796	1,820,755	430,248	45,176	269,332	95,048,121

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

Explanation: Fully allocated embedded
 cost of service study.

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

Allocation of Cost of Service to Customer Classes
 Schedule E 1 of 2

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
OPERATIONS AND MAINTENANCE EXPENSE:								
DIRECT AND SPECIAL ASSIGNMENTS:								
Customer								
878 Meters and House Regulators	2,623,976	718,184	957,387	502,376	28,536	81,410	108,736	89,308
893 Maint. of Meters & House Reg.	156,630	42,870	57,148	29,988	1,703	4,860	6,491	5,331
874 Mains & Services	1,117,510	305,863	407,736	213,954	12,153	34,671	46,309	38,035
892 Maint. of Services	538,940	147,508	196,638	103,183	5,861	16,721	22,333	18,343
All Other	25,905,141	7,090,253	9,451,782	4,959,693	281,726	803,720	1,073,499	881,692
Total	30,342,196	8,304,678	11,070,692	5,809,193	329,980	941,381	1,257,368	1,032,709
Capacity								
876 Measuring & Reg. Sta. Eq.- I	151,497	1,823	7,142	15,220	142	909	9,128	14,504
890 Maint. of Meas.& Reg. Sta. Eq.-I	71,455	860	3,369	7,179	67	429	4,305	6,841
874 Mains and Services	2,944,379	35,423	138,804	295,801	2,755	17,659	177,410	281,896
887 Maint. of Mains	1,400,507	16,849	66,023	140,699	1,310	8,400	84,386	134,085
All Other	6,338,971	76,263	298,833	636,831	5,931	38,019	381,946	606,896
Total	10,906,809	131,218	514,170	1,095,729	10,205	65,416	657,175	1,044,222
Commodity								
Account #	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-
All Other	653,417	7,480	29,405	63,768	474	3,405	35,576	57,929
Total	653,417	7,480	29,405	63,768	474	3,405	35,576	57,929
TOTAL O&M	41,902,423	8,443,376	11,614,267	6,968,691	340,658	1,010,202	1,950,120	2,134,860

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

Explanation: Fully allocated embedded
 cost of service study.

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

Allocation of Cost of Service to Customer Classes
 Schedule E 1 of 2

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
DEPRECIATION EXPENSE:								
Customer	4,045,791	1,107,335	1,476,152	774,591	43,999	125,523	167,656	137,700
Capacity	8,152,205	98,077	384,312	818,994	7,627	48,894	491,200	780,495
Total	12,197,996	1,205,413	1,860,464	1,593,584	51,626	174,417	658,856	918,195
AMORT. OF GAS PLANT:								
Capacity	570,108	6,859	26,876	57,275	533	3,419	34,351	54,582
AMORT. OF PROPERTY LOSS:								
Capacity	331,868	3,993	15,645	33,340	311	1,990	19,996	31,773
AMORT OF LIMITED TERM INVEST.								
Capacity	-	-	-	-	-	-	-	-
AMORT. OF ACQUISITION ADJ.:								
Customer	544,551	149,044	198,685	104,257	5,922	16,895	22,566	18,534
Capacity	1,028,313	12,371	48,477	103,307	962	6,168	61,960	98,451
Total	1,572,864	161,415	247,162	207,565	6,884	23,062	84,526	116,985
AMORT. OF CONVERSION COSTS:								
Commodity	-	-	-	-	-	-	-	-

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

Explanation: Fully allocated embedded
 cost of service study.

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

Allocation of Cost of Service to Customer Classes
 Schedule E 1 of 2

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG	Allocator
OPERATIONS AND MAINTENANCE EXPENSE:										
DIRECT AND SPECIAL ASSIGNMENTS:										
Customer										
878 Meters and House Regulators	95,985	14,359	5,575	2,111	1,277	4,501	254	483	13,495	wtd. cust.
893 Maint. of Meters & House Reg.	5,730	857	333	126	76	269	15	29	806	wtd. cust.
874 Mains & Services	40,878	6,115	2,374	899	544	1,917	108	206	5,747	wtd. cust.
892 Maint. of Services	19,714	2,949	1,145	433	262	925	52	99	2,772	wtd. cust.
All Other	947,606	141,754	55,038	20,837	12,606	44,440	2,506	4,765	133,226	wtd. cust.
Total	1,109,913	166,034	64,465	24,406	14,765	52,051	2,935	5,581	156,045	30,342,196
Capacity										
876 Measuring & Reg. Sta. Eq.- I	30,120	14,707	13,983	10,702	26,149	5,421	1,346	116	85	peak/avg
890 Maint. of Meas. & Reg. Sta. Eq.-I	14,206	6,937	6,595	5,048	12,334	2,557	635	55	40	peak/avg
874 Mains and Services	585,390	285,828	271,766	208,003	508,217	105,349	26,168	2,251	1,659	direct
887 Maint. of Mains	278,443	135,955	129,267	98,938	241,736	50,110	12,447	1,071	789	direct
All Other	1,260,289	615,361	585,087	447,812	1,094,144	226,807	56,337	4,847	3,571	peak/avg
Total	2,168,448	1,058,787	1,006,698	770,503	1,882,579	390,243	96,933	8,340	6,144	10,906,809
Commodity										
Account #	-	-	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-	-	-
All Other	122,744	61,752	58,645	45,569	111,884	46,758	7,229	491	308	Commodity
Total	122,744	61,752	58,645	45,569	111,884	46,758	7,229	491	308	653,417
TOTAL O&M	3,401,105	1,286,573	1,129,808	840,478	2,009,228	489,052	107,097	14,411	162,497	41,902,423

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

Explanation: Fully allocated embedded
 cost of service study.

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

Allocation of Cost of Service to Customer Classes
 Schedule E 1 of 2

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG	Allocator
DEPRECIATION EXPENSE:										
Customer	147,994	22,139	8,596	3,254	1,969	6,940	391	744	20,807	wtd. cust.
Capacity	1,620,789	791,382	752,448	575,906	1,407,118	291,684	72,452	6,233	4,592	direct
Total	1,768,783	813,520	761,044	579,160	1,409,087	298,624	72,843	6,978	25,399	12,197,996
AMORT. OF GAS PLANT:										
Capacity	113,347	55,344	52,621	40,275	98,404	20,398	5,067	436	321	peak/avg
AMORT. OF PROPERTY LOSS:										
Capacity	65,981	32,216	30,631	23,445	57,282	11,874	2,949	254	187	peak/avg
AMORT. OF LIMITED TERM INVEST.										
Capacity	-	-	-	-	-	-	-	-	-	peak/avg
AMORT. OF ACQUISITION ADJ.:										
Customer	19,920	2,980	1,157	438	265	934	53	100	2,801	wtd. cust.
Capacity	204,445	99,824	94,913	72,644	177,493	36,793	9,139	786	579	peak/avg
Total	224,365	102,804	96,070	73,082	177,758	37,727	9,192	886	3,380	1,572,864
AMORT. OF CONVERSION COSTS:										
Commodity	-	-	-	-	-	-	-	-	-	

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

Explanation: Fully allocated embedded
 cost of service study.

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

Allocation of Rate Base to Customer Classes
 Schedule F

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
DIRECT AND SPECIAL ASSIGNMENTS:								
Customer								
Meters	29,752,859	8,143,376	10,855,665	5,696,361	323,571	923,097	1,232,947	1,012,650
House Regulators	3,990,089	1,103,793	1,471,430	772,113	43,858	125,121	167,120	137,260
Services	99,936,515	27,352,686	36,462,962	19,133,438	1,086,838	3,100,579	4,141,329	3,401,378
All Other	17,060,288	4,669,411	6,224,638	3,266,293	185,535	529,304	706,971	580,654
Total	150,739,750	41,269,267	55,014,697	28,868,205	1,639,802	4,678,101	6,248,367	5,131,942
Capacity								
Industrial Meas. & Reg. Sta. Eq.	1,283,585							
Meas. & Reg. Sta. Eq.-Gen.	5,800,359	69,783	273,441	582,720	5,427	34,789	349,493	555,329
Mains	245,919,345	2,958,604	11,593,161	24,705,755	230,087	1,474,949	14,817,542	23,544,416
All Other	49,932,258	600,724	2,353,913	5,016,336	46,718	299,478	3,008,602	4,780,534
Total	302,935,548	3,629,111	14,220,515	30,304,812	282,232	1,809,216	18,175,637	28,880,279
Commodity								
Account #	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
TOTAL	453,675,298	44,898,378	69,235,211	59,173,017	1,922,034	6,487,317	24,424,003	34,012,221

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

Explanation: Fully allocated embedded
 cost of service study.

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

Allocation of Rate Base to Customer Classes
 Schedule F

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG	Allocator
DIRECT AND SPECIAL ASSIGNMENTS:										
Customer										
Meters	1,088,355	162,809	63,213	23,932	14,478	51,040	2,878	5,473	153,014	wtd. cust.
House Regulators	147,521						390	742	20,740	wtd. cust.
Services	3,655,662	546,858	212,326	80,383	48,630	171,439	9,667	18,383	513,956	wtd. cust.
All Other	624,063	93,355	36,246	13,722	8,302	29,267	1,650	3,138	87,738	wtd. cust.
Total	5,515,601	803,021	311,786	118,037	71,410	251,746	14,585	27,735	775,448	
Capacity										
Industrial Meas. & Reg. Sta. Eq.		266,020	252,932	193,588	472,997	98,048				peak/avg
Meas. & Reg. Sta. Eq.-Gen.	1,153,204	563,074	535,373	409,762	1,001,176	207,535	51,550	4,435	3,267	peak/avg
Mains	48,892,702	23,872,811	22,698,347	17,372,783	42,447,123	8,798,931	2,185,575	188,035	138,524	peak/avg
All Other	9,927,332	4,847,213	4,608,746	3,527,426	8,618,601	1,786,563	443,766	38,179	28,126	peak/avg
Total	59,973,239	29,549,118	28,095,398	21,503,559	52,539,897	10,891,078	2,680,891	230,649	169,918	
Commodity										
Account #	-	-	-	-	-	-	-	-	-	
Account #	-	-	-	-	-	-	-	-	-	
Account #	-	-	-	-	-	-	-	-	-	
All Other	-	-	-	-	-	-	-	-	-	annual sales
Total	-	-	-	-	-	-	-	-	-	
TOTAL	65,488,839	30,352,139	28,407,184	21,621,597	52,611,308	11,142,824	2,695,476	258,384	945,366	

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: J. Taylor

Company: Florida Public Utilities Company Consolidated Gas

Docket No 20220067-GU

Development of Allocation Factors
Schedule G

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
<u>CUSTOMER COSTS</u>								
No. of Customers	94,386	28,255	37,588	19,490	883	2,148	2,491	1,610
Weighting	N/A	1.0000	1.0021	1.0141	1.2715	1.4911	1.7174	2.1824
Weighted No. of Customers	103,233	28,255	37,666	19,765	1,123	3,203	4,278	3,514
Allocation Factors	100%	27.37%	36.49%	19.15%	1.09%	3.10%	4.14%	3.40%
<u>CAPACITY COSTS</u>								
Peak & Avg. Month Sales Vol.(therms)	1	1.20%	4.71%	10.05%	0.09%	0.60%	6.03%	9.57%
Allocation Factors	100%	1.203%	4.714%	10.046%	0.094%	0.600%	6.025%	9.574%
Miles of Main Allocation	-							
Peak Month Sales Vol. (therms)	11,685,254	147,398	575,886	1,207,480	13,392	79,275	771,936	1,201,544
Allocation Factors	100%	1.26%	4.93%	10.33%	0.11%	0.68%	6.61%	10.28%
Industrial Measuring and Regulating	1.000	1.20%	4.71%	10.05%	0.09%	0.60%	6.03%	9.57%
MTRS_385	1.000	1.20%	4.71%	10.05%	0.09%	0.60%	6.03%	9.57%
<u>COMMODITY COSTS</u>								
Annual Sales Vol.(therms)	132,791,038	1,520,128	5,975,749	12,959,345	96,299	691,996	7,230,026	11,772,608
Allocation Factors	100%	1.14%	4.50%	9.76%	0.07%	0.52%	5.44%	8.87%
<u>REVENUE-RELATED COSTS</u>								
Net Operating Income Multiplier - G-4	1.34940							
Tax on Cust, Cap,& Commod.	127,844,509	18,137,756	26,183,278	18,620,174	750,242	2,352,418	6,496,254	8,306,354
Allocation Factors	100%	14.19%	20.48%	14.56%	0.59%	1.84%	5.08%	6.50%

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

Explanation: Fully allocated embedded
 cost of service study.

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

Development of Allocation Factors
 Schedule G

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
<u>CUSTOMER COSTS</u>									
No. of Customers	1,401	114	34	12	8	17	3	29	303
Weighting	2.6954	4.9552	6.4509	6.9196	6.2793	10.4173	3.3286	0.6548	1.7522
Weighted No. of Customers	3,776	565	219	83	50	177	10	19	531
Allocation Factors	3.66%	0.55%	0.21%	0.08%	0.05%	0.17%	0.01%	0.02%	0.51%
<u>CAPACITY COSTS</u>									
Peak & Avg. Month Sales Vol.(therms)	19.88%	9.71%	9.23%	7.06%	17.26%	3.58%	0.89%	0.08%	0.06%
Allocation Factors	19.882%	9.708%	9.230%	7.064%	17.261%	3.578%	0.889%	0.076%	0.056%
Miles of Main Allocation									
Peak Month Sales Vol. (therms)	2,451,357	1,164,379	1,108,332	836,072	2,033,034	-	78,428	9,094	7,648
Allocation Factors	20.98%	9.96%	9.48%	7.15%	17.40%	0.00%	0.67%	0.08%	0.07%
Industrial Measuring and Regulating	19.88%	9.71%	9.23%	7.06%	17.26%	3.58%	0.89%	0.08%	0.06%
MTRS_385	19.88%	9.71%	9.23%	7.06%	17.26%	3.58%	0.89%	0.08%	0.06%
<u>COMMODITY COSTS</u>									
Annual Sales Vol.(therms)	24,944,789	12,549,603	11,918,155	9,260,735	22,737,656	9,502,459	1,469,075	99,723	62,693
Allocation Factors	18.78%	9.45%	8.98%	6.97%	17.12%	7.16%	1.11%	0.08%	0.05%
<u>REVENUE-RELATED COSTS</u>									
Net Operating Income Multiplier - G-4									
Tax on Cust, Cap,& Commod.	15,088,884	6,606,285	6,086,172	4,606,341	11,159,608	2,449,007	578,705	60,765	362,266
Allocation Factors	11.80%	5.17%	4.76%	3.60%	8.73%	1.92%	0.45%	0.05%	0.28%

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: J. Taylor

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Summary:	Total	Customer	Capacity	Commodity	Revenue
ATTRITION	-	-	-	-	-
O&M	41,902,423	30,342,196	10,906,809	653,417	-
DEP.	12,197,996	4,045,791	8,152,205	-	-
AMORTIZATION OF OTHER GAS PLANT	570,108	-	570,108	-	-
AMORTIZATION OF PROPERTY LOSS	331,868	-	331,868	-	-
AMORTIZATION OF LIMITED TERM INVESTMEN	-	-	-	-	-
AMORTIZATION OF ACQUISITION ADJUSTMEN	1,572,864	544,551	1,028,313	-	-
AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
TAXES OTHER THAN INCOME TAXES	7,567,231	2,408,256	4,852,598	-	306,377
RETURN	27,068,287	8,993,804	18,074,483	-	-
INCOME TAXES	7,426,698	2,467,621	4,959,077	-	-
REVENUE CREDITED TO COST OF SERVICE	(3,589,353)	(3,589,353)	-	-	-
TOTAL COST OF SERVICE	95,048,121	45,212,865	48,875,462	653,417	306,377
RATE BASE	453,675,298	150,739,750	302,935,548	-	-
KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
RATE BASE ITEMS(PLANT-ACC.DEPR):					
381-382 METERS	29,752,859	29,752,859	-	-	-
383-384 HOUSE REGULATORS	3,990,089	3,990,089	-	-	-
385 INDUSTRIAL MEAS.& REG.EQ.	1,283,585	-	1,283,585	-	-
376 MAINS	245,919,345	-	245,919,345	-	-
380 SERVICES	99,936,515	99,936,515	-	-	-
378 MEAS.& REG.STA.EQ.-GEN.	5,800,359	-	5,800,359	-	-
892 Maint. of Services O & M ITEMS	538,940	538,940	-	-	-
876 MEAS.& REG.STA.EQ.IND.	151,497	-	151,497	-	-
878 METER & HOUSE REG.	2,623,976	2,623,976	-	-	-
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	71,455	-	71,455	-	-
893 MAINT.OF METERS AND HOUSE REG.	156,630	156,630	-	-	-
874 MAINS AND SERVICES	4,061,888	1,117,510	2,944,379	-	-
887 MAINT. OF MAINS	1,400,507	-	1,400,507	-	-

Supporting Schedules: H-3 p.1

Recap Schedules: H-2 p.2-4

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study (summary).Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: J. Taylor

Company Florida Public Utilities Company Consolidated Gas

Docket No: 20220067-GU

SUMMARY:	Total	Customer	Capacity	Commodity	Revenue
ATTRITION	(781,643)	-	-	-	-
O&M	41,902,423	30,342,196	10,906,809	653,417	-
DEP.	12,197,996	4,045,791	8,152,205	-	-
AMORTIZATION OF OTHER GAS PLANT	570,108	-	570,108	-	-
AMORTIZATION OF PROPERTY LOSS	331,868	-	331,868	-	-
AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-	-	-
AMORTIZATION OF ACQUISITION ADJUSTMENT	1,572,864	544,551	1,028,313	-	-
AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
TOTAL TAXES OTHER THAN INCOME	7,567,231	2,408,256	4,852,598	-	306,377
RETURN	27,068,287	8,993,804	18,074,483	-	-
INCOME TAXES	7,426,698	2,467,621	4,959,077	-	-
REVENUES CREDITED TO COST OF SERVICE	(3,589,353)	(3,589,353)	-	-	-
TOTAL COST	95,048,121	45,212,865	48,875,462	653,417	306,377
RATE BASE	453,675,298	150,739,750	302,935,548	-	-
KNOWN DIRECT & SPECICAL ASSIGNMENTS:					
RATE BASE ITEMS(PLANT-ACC.DEP):					
381-382 METERS	29,752,859	29,752,859	-	-	-
383-384 HOUSE REGULATORS	3,990,089	3,990,089	-	-	-
385 INDUSTRIAL MEAS.& REG.EQ.	1,283,585	-	1,283,585	-	-
376 MAINS	245,919,345	-	245,919,345	-	-
380 SERVICES	99,936,515	99,936,515	-	-	-
378 MEAS.& REG.STA.EQ.-GEN.	5,800,359	-	5,800,359	-	-
892 Maint. of Services O & M ITEMS	538,940	538,940	-	-	-
876 MEAS.& REG.STA.EQ.IND.	151,497	-	151,497	-	ac 385
878 METER & HOUSE REG.	2,623,976	2,623,976	-	-	ac381+ac383
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	71,455	-	71,455	-	ac 385
893 MAINT.OF METERS AND HOUSE REG.	156,630	156,630	-	-	ac381-383
874 MAINS AND SERVICES	4,061,888	1,117,510	2,944,379	-	-
887 MAINT. OF MAINS	1,400,507	-	1,400,507	-	-

Supporting Schedules: H-3 p.2-4

Recap Schedules: H-2, p.6

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

Explanation: Provide a fully allocated embedded cost of service study.

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

Classification of Expenses and Derivation of Cost of Service by Cost Classification
 Schedule H 1 of 2

Operation and Maintenance Expenses	Total	Customer	Capacity	Commodity	Classifier
LOCAL STORAGE PLANT:	-	0	0	0	ac 301-320
PRODUCTION PLANT	-		0		100% capacity
DISTRIBUTION:					
870 Operation Supervision & Eng.	847,823	425,183	422,640	0	ac 871-879
871 Dist.Load Dispatch	535,496		535,496		100% capacity
872 Compr.Sta.Lab. & Ex.	-	-	-	0	ac 377
873 Compr.Sta.Fuel & Power	-			0	100% commodity
874 Mains and Services	4,061,888	1,117,510	2,944,379	-	ac376+ac380
875 Meas.& Reg. Sta.Eq.-Gen	140,807	-	140,807	-	ac 378
876 Meas.& Reg. Sta.Eq.-Ind.	151,497	-	151,497	-	ac 385
877 Meas.& Reg. Sta.Eq.-CG	220,489	-	220,489	-	ac 379
878 Meter and House Reg.	2,623,976	2,623,976	-	-	ac381+ac383
879 Customer Instal.	275,199	275,199	-	-	ac381+ac383
880 Other Expenses	267,609	89,792	177,817	-	ac 387
881 Rents	67,135		67,135		100% capacity
885 Maintenance Supervision	116,528	31,793	84,735	-	ac886-894
886 Maint. of Struct. and Improv.	(449)	-	(449)	-	ac375
887 Maintenance of Mains	1,400,507	-	1,400,507	-	ac376
888 Maint. of Comp.Sta.Eq.	-	-	-	-	ac 377
889 Maint. of Meas.& Reg. Sta.Eq.-Gen	94,785	-	94,785	-	ac 378
890 Maint. of Meas.& Reg. Sta.Eq.-Ind.	71,455	-	71,455	-	ac 385
891 Maint. of Meas.& Reg.Sta.Eq.-CG	315,841	-	315,841	-	ac 379
892 Maintenance of Services	538,940	538,940	-	-	ac 380
893 Maint. of Meters and House Reg.	156,630	156,630	-	-	ac381-383
894 Maint. of Other Equipment	123,005	41,272	81,732	-	ac387
Compliance	(2,124,296)	(937,567)	(1,186,729)	-	
Total Distribution Expenses	9,884,865	4,362,728	5,522,137	0	9,884,865
CUSTOMER ACCOUNTS:					
901 Supervision	672,687	672,687			100% customer
902 Meter-Reading Expense	1,604,567	1,604,567			"
903 Records and Collection Exp.	3,205,848	3,205,848			"
904 Uncollectible Accounts	336,649			336,649	100% commodity
905 Misc. Expenses	-	-			100% customer
Total Customer Accounts	5,819,751	5,483,102	-	336,649	
(906; 907-910) CUSTOMER SERV.& INFO. EXP.	4,775,070	4,775,070			"
(911-916) SALES EXPENSE	914,594	914,594			"
(932) MAINT. OF GEN. PLANT	194,376	97,188	97,188	-	general plant
(920-931) ADMINISTRATION AND GENERAL	20,313,768	14,709,515	5,287,484	316,768	O&M excl. A&G
TOTAL O&M EXPENSE	41,902,423	30,342,196	10,906,809	653,417	-

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

Explanation: Provide a fully allocated
 embedded cost of service
 study.

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

Classification of Expenses and Derivation of Cost of Service by Cost Classification
 Schedule H 2 of 2

Depreciation and Amortization Expense:	Total	Customer	Capacity	Commodity	Revenue	Classifier
Depreciation Expense	12,197,996	4,045,791	8,152,205			net plant
Amort. of Other Gas Plant	570,108		570,108			100% capacity
Amort. of Property Loss	331,868		331,868			100% capacity
Amort. of Limited-term Inv.	-					intangible plant
Amort. of Acquisition Adj.	1,572,864	544,551	1,028,313			intangible,distribution,and general plant
Amort. of Conversion Costs	-	-	-			100% commodity
Total Deprec. and Amort. Expense	14,672,836	4,590,341	10,082,495	-	-	14,672,835.6
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	306,377				306,377	100% revenue
Other	7,260,854	2,408,256	4,852,598			net plant
Total Taxes other than Income Taxes	7,567,231	2,408,256	4,852,598	-	306,377	
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	(3,589,353)	(3,589,353)				100% customer
0.05966 RETURN (REQUIRED NOI)	27,068,287	8,993,804	18,074,483	-		rate base
INCOME TAXES	7,426,698	2,467,621	4,959,077	0	0	return(noi)
TOTAL OVERALL COST OF SERVICE	95,048,121	45,212,865	48,875,462	653,417	306,377	
Compliance Depreciation Adj (included above)	(1,643,826)					
Compliance -Income Tax and Other (included in the	(781,643)					
Compliance - TOTI (Included above)	895					

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: John D. Taylor

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Classification of Rate Base Accumulated Depreciation
Schedule I 2 of 2

	Total	Customer	Capacity	Commodity	Classifier
LOCAL STORAGE PLANT:	-	0	0	-	related plant
INTANGIBLE PLANT:	166,718	0	166,718		rel.plant account
PRODUCTION PLANT	-				"
DISTRIBUTION PLANT:					
374 Land and Land Rights	45,375	-	45,375		"
375 Structures and Improvements	383,513	-	383,513		"
376 Mains	74,140,261	-	74,140,261		"
377 Compressor Sta. Eq.	-	-	-		"
378 Meas.& Reg.Sta. Eq.-Gen	1,843,316	-	1,843,316		"
379 Meas.& Reg.Sta. Eq.-CG	5,827,751	-	5,827,751		"
380 Services	21,538,921	21,538,921	-		"
381-382 Meters	15,058,658	15,058,658	-		"
383-384 House Regulators	4,037,209	4,037,209	-		"
385 Indust.Meas.& Reg.Sta.Eq.	847,958	-	847,958		"
386 Property on Customer Premises	-	-	-		"
387 Other Equipment	1,535,766	515,304	1,020,462		"
Compliance	(763,988)	(250,986)	(513,002)		"
Total A.D. on Dist. Plant	124,494,741	40,899,107	83,595,634		124,494,741
GENERAL PLANT:	13,727,477	6,863,738	6,863,738		general plant
PLANT ACQUISITIONS:	17,118,275	-	17,118,275		plant acquisitions
RETIREMENT WORK IN PROGRESS/OTHER ASSETS	(1,193,928)	(400,671)	(793,257)		distribution plant
TOTAL ACCUMULATED DEPRECIATION	154,313,283	47,362,174	106,951,109	-	154,313,283
NET PLANT (Plant less Accum.Dep.)	450,876,123	149,545,089	301,331,034		checksum
less:CUSTOMER ADVANCES	(695,131)	(347,566)	(347,566)		50%-50% cust--cap
plus:WORKING CAPITAL	5,384,311	2,376,389	3,007,922		oper. and maint. exp
Compliance	(1,890,005)	(834,162)	(1,055,843)		oper. and maint. exp
equals:TOTAL RATE BASE	453,675,298	150,739,750	302,935,548	-	checksum

Florida Public Service Commission

Explanation: Provide a fully allocated embedded cost of service study.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: John D. Taylor

Company:

Docket No.: 20220067-GU

Classification of Rate Base - Plant
 Schedule I 1 of 2

	Total	Customer	Capacity	Commodity	Classifier
LOCAL STORAGE PLANT	-		-		100% capacity
INTANGIBLE PLANT:	251,102		251,102		"
PRODUCTION PLANT	-		-		"
DISTRIBUTION PLANT:					
374 Land and Land Rights	411,824		411,824		"
375 Structures and Improvements	1,583,958		1,583,958		"
376 Mains	320,059,607		320,059,607		"
377 Comp. Sta. Eq.	-		-		"
378 Meas. & Reg. Sta. Eq.-Gen	7,643,675		7,643,675		"
379 Meas. & Reg. Sta. Eq.-CG	13,365,553		13,365,553		"
380 Services	121,475,436	121,475,436			100% customer
381-382 Meters	44,811,516	44,811,516			"
383-384 House Regulators	8,027,298	8,027,298			"
385 Industrial Meas. & Reg. Eq.	2,131,544		2,131,544		100% capacity
386 Property on Customer Premises	-	-	-	-	ac 374-385
387 Other Equipment	4,525,445	1,518,448	3,006,997	-	ac 374-386
Compliance	(85,839)		(85,839)		"
Total Distribution Plant	523,950,016	175,832,698	348,117,317	-	523950015.9
GENERAL PLANT:	36,766,329	18,383,165	18,383,165		50% customer,50%, capac
PLANT ACQUISITIONS:	36,202,069		36,202,069		100% capacity
GAS PLANT FOR FUTURE USE:	-		-		"
CWIP AND OTHER ASSETS:	8,019,890	2,691,400	5,328,490	-	dist.plant
TOTAL PLANT	605,189,406	196,907,263	408,282,143	-	605189405.6

REVISED SCHEDULES
FOR
GRIP, CONSERVATION, AND SWING
AND
ENVIRONMENTAL CALCULATION

Florida Public Utilities Company
Gas Reliability Infrastructure Program (GRIP)
Projection of Qualified Mains & Services Revenue Requirements
Surcharge Calculation - March 1, 2023 through December 31, 2023
Per Therm Rate

	Florida Public Utilities Company	\$	366,128
	Florida Division of Chesapeake Utilities Corporation	\$	(48,807)
	Florida Public Utilities-Ft. Meade	\$	-
1.	1/1/23-12/31/23 Qualified Mains & Services Replacement Revenue Requirements	\$	317,321
	Mains	71%	\$225,630
	Services	29%	\$91,691
	Net		<u>\$317,321</u>
2.	TRUE-UP from Prior Period (Over)/Under Recovery Estimated thru 12/2022	\$	1,583,781
3.	2023 Qualified Mains & Services Replacement Revenue Requirements	\$	1,901,102
	Mains	71%	\$1,351,771
	Services	29%	\$549,332
	Net		<u>\$1,901,102</u>

RATE SCHEDULE	2023 THERMS	SERVICES COS %	MAINS COS %	SERVICES REV REQ	MAINS REV REQ	GRIP REV REQ	DOLLARS PER THERM	TAX FACTOR	GRIP FACTORS PER THERM	TYPICAL ANNUAL THERMS	ANNUAL COST	AVERAGE MONTHLY COST
RES-1	1,520,128	27.37%	1.20%	\$150,352	\$16,263	\$166,615	\$0.10961	1.00503	\$0.11016	54	\$5.93	\$0.49
RES-2	5,975,749	36.49%	4.71%	\$200,430	\$63,725	\$264,155	\$0.04420	1.00503	\$0.04443	159	\$7.06	\$0.59
RES-3	12,959,345	19.15%	10.05%	\$105,173	\$135,803	\$240,975	\$0.01859	1.00503	\$0.01869	665	\$12.43	\$1.04
RES-SG	96,299	1.09%	0.09%	\$5,974	\$1,265	\$7,239	\$0.07517	1.00503	\$0.07555	109	\$8.24	\$0.69
GS-1	691,996	3.10%	0.60%	\$17,043	\$8,108	\$25,151	\$0.03635	1.00503	\$0.03653	322	\$11.77	\$0.98
GS-2	7,230,026	4.14%	6.03%	\$22,764	\$81,449	\$104,213	\$0.01441	1.00503	\$0.01449	2,902	\$42.05	\$3.50
GS-3	11,772,608	3.40%	9.57%	\$18,697	\$129,419	\$148,116	\$0.01258	1.00503	\$0.01264	7,312	\$92.46	\$7.71
GS-4	24,944,789	3.66%	19.88%	\$20,094	\$268,754	\$288,848	0.01158	1.00503	\$0.01164	17,805	\$207.21	\$17.27
GS-5	12,549,603	0.55%	9.71%	\$3,006	\$131,224	\$134,230	\$0.01070	1.00503	\$0.01075	110,084	\$1,183.38	\$98.62
GS-6	11,918,155	0.21%	9.23%	\$1,167	\$124,768	\$125,935	\$0.01057	1.00503	\$0.01062	350,534	\$3,722.62	\$310.22
GS-7	9,260,735	0.08%	7.06%	\$442	\$95,495	\$95,937	\$0.01036	1.00503	\$0.01041	771,728	\$8,034.93	\$669.58
GS-8 (A-D)	22,737,656	0.05%	17.26%	\$267	\$233,324	\$233,591	\$0.01027	1.00503	\$0.01032	2,842,207	\$29,345.73	\$2,445.48
COM-INT	9,502,459	0.17%	3.58%	\$942	\$48,366	\$49,308	\$0.00519	1.00503	\$0.00522	558,968	\$2,915.08	\$242.92
COM-NGV	1,469,075	0.01%	0.89%	\$53	\$12,014	\$12,067	\$0.00821	1.00503	\$0.00826	489,692	\$4,042.50	\$336.88
COM-OL	99,723	0.02%	0.08%	\$101	\$1,034	\$1,135	\$0.01138	1.00503	\$0.01144	3,439	\$39.32	\$3.28
COM-SG	62,693	0.51%	0.06%	\$2,825	\$761	\$3,587	\$0.05721	1.00503	\$0.05750	207	\$11.90	\$0.99
TOTAL	<u>132,791,038</u>	<u>100%</u>	<u>100%</u>	<u>549,332</u>	<u>1,351,771</u>	<u>1,901,102</u>						

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS
(FPU, CFG, INDIANTOWN, AND FT. MEADE)
ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION
JANUARY 2023 THROUGH DECEMBER 2023

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	\$ 4,720,400
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	\$ 7,910
3. TOTAL (LINE 1 AND LINE 2)	\$ 4,728,310

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 - 1 (≤100 Therms)	339,060	1,520,128	5,568,690	773,371	6,342,061	327,809	5.16880%	\$ 0.21565	1.00503	\$ 0.21673
Residential - 2 (>100≤250 Therms)	451,056	5,975,748	8,746,620	3,225,591	11,972,211	618,820	5.16880%	\$ 0.10356	1.00503	\$ 0.10408
Residential - 3 (>250 Therms)	233,880	12,959,345	6,178,500	7,981,945	14,160,445	731,926	5.16880%	\$ 0.05648	1.00503	\$ 0.05676
Residential Standby Generator	10,596	96,299	386,754	59,415	446,169	23,062	5.16880%	\$ 0.23948	1.00503	\$ 0.24068
General Service - 1 (≤1,000 Therms)	25,776	691,996	1,026,540	436,423	1,462,963	75,618	5.16880%	\$ 0.10927	1.00503	\$ 0.10982
General Service - 2 (>1,000≤5,000 Therms)	29,892	7,230,026	2,087,280	4,559,763	6,647,043	343,573	5.16880%	\$ 0.04752	1.00503	\$ 0.04776
General Service - 3 (> 5,000 ≤ 10,000 Therms)	19,320	11,772,608	2,888,640	6,544,654	9,433,294	487,588	5.16880%	\$ 0.04142	1.00503	\$ 0.04163
General Service - 4 (> 10,000 ≤ 50,000 Therms)	16,812	24,944,789	4,615,620	13,157,865	17,773,485	918,677	5.16880%	\$ 0.03683	1.00503	\$ 0.03701
General Service - 5 (> 50,000 ≤ 250,000 Therms)	1,368	12,549,603	1,020,600	5,831,122	6,851,722	354,152	5.16880%	\$ 0.02822	1.00503	\$ 0.02836
General Service - 6 (> 250,000 ≤ 500,000 Therms)	408	11,918,155	1,020,000	5,156,032	6,176,032	319,227	5.16880%	\$ 0.02678	1.00503	\$ 0.02692
General Service - 7 (> 500,000 ≤ 1,000,000 Therms)	144	9,260,735	648,000	3,145,594	3,793,594	196,083	5.16880%	\$ 0.02117	1.00503	\$ 0.02128
General Service - 8 - A (> 1,000,000 ≤ 1,500,000 Therms)	24	2,164,167	228,000	691,819	919,819	47,544	5.16880%	\$ 0.02197	1.00503	\$ 0.02208
General Service - 8 - B (> 1,500,000 ≤ 2,000,000 Therms)	36	5,002,176	342,000	1,499,002	1,841,002	95,158	5.16880%	\$ 0.01902	1.00503	\$ 0.01912

General Service - 8 - C (> 2,000,000 <= 4,000,000 Therms)	12	2,236,699	114,000	348,947	462,947	23,929	5.16880% \$	0.01070	1.00503 \$	0.01075
General Service - 8 - D (> 4,000,000 Therms)	24	13,334,614	228,000	2,018,060	2,246,060	116,094	5.16880% \$	0.00871	1.00503 \$	0.00875
Commercial - NGV	36	1,469,075	9,000	692,287	701,287	36,248	5.16880% \$	0.02467	1.00503 \$	0.02480
Commercial Standby Generator	3,636	62,693	236,340	11,351	247,691	12,803	5.16880% \$	0.20421	1.00503 \$	0.20524
TOTAL	1,132,080	123,188,856	35,344,584	56,133,243	91,477,827	4,728,310				

FLORIDA PUBLIC UTILITIES COMPANY
 COMPUTATION OF SWING SERVICE RATES
 ALLOCATION OF DOLLARS

	DOLLARS	AVERAGE COST/THERM
Total Costs to Allocate	\$ 19,775,812	
% PGA	28.84% \$ 5,703,469	\$ 0.1778
% TRANSPORT	71.16% \$ 14,072,343	\$ 0.1526

	Average of All Months Excluding Peak Month	Peak Month	Peak and Average	Peak and Average Percent	Peak and Average Total Transport Cost	Phase in Percent	Phase In Amount	Therms	Phase in Rate Dollars per Therm	Tax Factor	Swing Service Rates	COVID Rates	Total Swing And COVID
Residential - 1	1,348	2,419	3,768	0.69127%	\$ 97,278	100%	\$ 97,278	522,145	\$ 0.1863	1.00503	\$ 0.1872	\$ 0.0035	\$ 0.1907
Residential - 2	3,842	7,011	10,852	1.99117%	\$ 280,204	100%	\$ 280,204	1,490,954	\$ 0.1879	1.00503	\$ 0.1889	\$ 0.0035	\$ 0.1924
Residential - 3	5,677	12,511	18,188	3.33709%	\$ 469,607	100%	\$ 469,607	2,263,412	\$ 0.2075	1.00503	\$ 0.2085	\$ 0.0039	\$ 0.2124
General Service - 1	1,686	1,546	3,232	0.59299%	\$ 83,448	100%	\$ 83,448	611,348	\$ 0.1365	1.00503	\$ 0.1372	\$ 0.0025	\$ 0.1397
General Service - 2	10,131	13,466	23,596	4.32939%	\$ 609,247	100%	\$ 609,247	3,791,060	\$ 0.1607	1.00503	\$ 0.1615	\$ 0.0030	\$ 0.1645
General Service - 3	21,547	26,489	48,036	8.81349%	\$ 1,240,264	100%	\$ 1,240,264	8,003,002	\$ 0.1550	1.00503	\$ 0.1558	\$ 0.0029	\$ 0.1586
General Service - 4	52,643	66,095	118,738	21.78572%	\$ 3,065,761	100%	\$ 3,065,761	19,591,352	\$ 0.1565	1.00503	\$ 0.1573	\$ 0.0029	\$ 0.1602
General Service - 5	32,328	40,864	73,192	13.42910%	\$ 1,889,789	100%	\$ 1,889,789	12,038,677	\$ 0.1570	1.00503	\$ 0.1578	\$ 0.0029	\$ 0.1607
General Service - 6	29,618	33,159	62,777	11.51818%	\$ 1,620,878	100%	\$ 1,620,878	10,909,650	\$ 0.1486	1.00503	\$ 0.1493	\$ 0.0028	\$ 0.1521
General Service - 7	25,275	26,907	52,182	9.57425%	\$ 1,347,321	100%	\$ 1,347,321	9,270,977	\$ 0.1453	1.00503	\$ 0.1461	\$ 0.0027	\$ 0.1488
General Service - 8 - A	9,453	8,226	17,679	3.24364%	\$ 456,456	100%	\$ 456,456	3,415,927	\$ 0.1336	1.00503	\$ 0.1343	\$ 0.0025	\$ 0.1368
General Service - 8 - B	10,479	11,154	21,633	3.96920%	\$ 558,559	100%	\$ 558,559	3,843,845	\$ 0.1453	1.00503	\$ 0.1460	\$ 0.0027	\$ 0.1487
General Service - 8 - C	6,406	6,783	13,189	2.41988%	\$ 340,534	100%	\$ 340,534	2,348,810	\$ 0.1450	1.00503	\$ 0.1457	\$ 0.0027	\$ 0.1484
General Service - 8 - D	38,604	39,360	77,964	14.30462%	\$ 2,012,996	100%	\$ 2,012,996	14,111,664	\$ 0.1426	1.00503	\$ 0.1434	\$ 0.0027	\$ 0.1460
	<u>249,036</u>	<u>295,989</u>	<u>545,025</u>	<u>100.00000%</u>	<u>\$ 14,072,343</u>		<u>\$ 14,072,343</u>	<u>92,212,824</u>					
Special Contracts							\$ 6,455,937						
Swing Service Revenue to Collect							<u>\$ 20,528,280</u>						

FLORIDA PUBLIC UTILITIES CORPORATION
ENVIRONMENTAL SURCHARGE - RATE DERIVATION

10 Years

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	ENERGY CHARGE	TOTAL (4+5)	DOLLAR INCREASE	% INCREASE	Per Bill
1	Residential - 1	339,060	1,520,128	\$5,568,690	\$773,370	\$6,342,060	\$41,903	0.66%	\$ 0.12
2	Residential - 2	451,056	5,975,749	\$8,746,620	\$3,225,592	\$11,972,212	\$79,102	0.66%	\$ 0.18
3	Residential - 3	233,880	12,959,345	\$6,178,500	\$7,981,944	\$14,160,444	\$93,560	0.66%	\$ 0.40
4	Residential Standby Generator	10,596	96,299	\$386,754	\$59,415	\$446,169	\$2,948	0.66%	\$ 0.28
5	General Service - 1	25,776	691,996	\$1,026,540	\$436,423	\$1,462,963	\$9,666	0.66%	\$ 0.37
6	General Service - 2	29,892	7,230,026	\$2,087,280	\$4,559,763	\$6,647,043	\$43,918	0.66%	\$ 1.47
7	General Service - 3	19,320	11,772,608	\$2,888,640	\$6,544,654	\$9,433,294	\$62,327	0.66%	\$ 3.23
8	General Service - 4	16,812	24,944,789	\$4,615,620	\$13,157,866	\$17,773,486	\$117,432	0.66%	\$ 6.98
9	General Service - 5	1,368	12,549,603	\$1,020,600	\$5,831,123	\$6,851,723	\$45,270	0.66%	\$ 33.09
10	General Service - 6	408	11,918,155	\$1,020,000	\$5,156,032	\$6,176,032	\$40,806	0.66%	\$ 100.01
11	General Service - 7	144	9,260,735	\$648,000	\$3,145,594	\$3,793,594	\$25,065	0.66%	\$ 174.06
12	General Service - 8A	24	2,164,167	\$228,000	\$691,819	\$919,819	\$6,077	0.66%	\$ 253.22
13	General Service - 8B	36	5,002,176	\$342,000	\$1,499,002	\$1,841,002	\$12,164	0.66%	\$ 337.88
14	General Service - 8C	12	2,236,699	\$114,000	\$348,947	\$462,947	\$3,059	0.66%	\$ 254.90
15	General Service - 8D	24	13,334,614	\$228,000	\$2,018,060	\$2,246,060	\$14,840	0.66%	\$ 618.33
16	Commercial - Interruptible	204	9,502,459	\$153,000	\$3,351,137	\$3,504,137	\$23,152	0.66%	\$ 113.49
17	Commercial - NGV	36	1,469,075	\$9,000	\$692,287	\$701,287	\$4,633	0.66%	\$ 128.71
18	Commercial - Outdoor Lighting	348	99,723	\$0	\$66,160	\$66,160	\$437	0.66%	\$ 1.26
19	Commercial Standby Generator	3,636	62,693	\$236,340	\$11,351	\$247,691	\$1,637	0.66%	\$ 0.45
20	TOTAL	1,132,632	132,791,038	\$35,497,584	\$59,550,540	\$95,048,124	\$ 627,995	0.66%	

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 7th day of February, 2023:

Charles Rehwinkel/Patricia A. Christensen c/o The Florida Legislature Tallahassee FL 32399-1400 (850) 488-9330 christensen.patty@leg.state.fl.us Rehwinkel.charles@leg.state.fl.us	Jennifer Crawford Ryan Sandy Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 <u>jcrawfor@psc.state.fl.us</u> rsandy@psc.state.fl.us
Jon C. Moyle, Jr./Karen A. Putnal c/o Moyle Law Firm Tallahassee FL 32301 (850) 681-3828 (850) 681-8788 jmoyle@moylelaw.com kputnal@moylelaw.com mqualls@moylelaw.com	Mike Cassel 208 Wildlight Ave. Yulee FL 32097 (904) 491-4361 mcassel@fpuc.com

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