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May 24, 2022

BY E-FILING

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

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

Dear Mr. Teitzman:

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

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

(Document 21 of 27)

Sincerely,

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

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

FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED GAS
DOCKET NO. 20220067-GU
MINIMUM FILING REQUIREMENTS
SCHEDULE C - NET OPERATING INCOME
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Florida Public Service Commission

Explanation: Provide the calculation of net operating income per books for the historic base year and the prior year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base Year - 1: 12/31/2020
 Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

		Net Operating Income - Historic Base Year Ended 12/31/2021					
Line No.		(1) Prior Year Ended 12/31/2020 Total Company Per Books	(2) Current Historic Base Year Ended 12/31/2021 Total Company Per Books	(3) Adjustments	(4) Company Adjusted (2) - (3)	(5) Revenue Adjustment	(6) Jurisdictional Amount Proposed Rates
1	OPERATING REVENUES	\$ 123,975,001	\$ 138,873,690	\$ (57,094,346)	\$ 81,779,344		\$ 81,779,344
2	OPERATING EXPENSES:						
3	COST OF GAS	\$ 37,371,506	\$ 44,898,884	\$ (44,898,884)	\$ -		\$ -
4	OPERATION & MAINTENANCE	38,188,620	38,878,352	(3,965,990)	34,912,362		34,912,362
5	DEPRECIATION & AMORTIZATION	14,641,505	16,062,406	(564,570)	15,497,836		15,497,836
6	TAXES OTHER THAN INCOME TAXES	10,556,743	11,817,559	(4,976,451)	6,841,108		6,841,108
7	INCOME TAXES:						
8	- FEDERAL	2,162,239	2,755,088	(759,933)	1,995,155		1,995,155
9	- STATE	23,258	6,849	(132,608)	(125,758)		(125,758)
10	DEFERRED INCOME TAXES						
11	- FEDERAL	1,045,571	1,534,304	-	1,534,304		1,534,304
12	- STATE	884,013	1,139,382	-	1,139,382		1,139,382
13	INVESTMENT TAX CREDIT - NET	-	-	-	-		-
14	TOTAL OPERATING EXPENSES	\$ 104,873,455	\$ 117,092,823	\$ (55,298,435)	\$ 61,794,388	\$ -	\$ 61,794,388
15	OPERATING INCOME	\$ 19,101,546	\$ 21,780,867	\$ (1,795,911)	\$ 19,984,956	\$ -	\$ 19,984,956

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

Explanation: Provide the calculation of net operating
 income per books for the historic base year
 and the prior year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base Year - 1: 12/31/2020
 Witness: M. Galtman

Net Operating Income - Historic Base Year Ended 12/31/2021							
Line No.		(1) Prior Year Ended 12/31/2020 Total Company Per Books	(2) Current Historic Base Year Ended 12/31/2021 Total Company Per Books	(3) Adjustments	(4) Company Adjusted (2) - (3)	(5) Revenue Adjustment	(6) Jurisdictional Amount Proposed Rates
1	OPERATING REVENUES	\$ 92,962,652	\$ 104,209,972	\$ (45,890,690)	\$ 58,319,282		\$ 58,319,282
2	OPERATING EXPENSES:						
3	COST OF GAS	\$ 31,229,335	\$ 36,044,900	\$ (36,044,900)	\$ -		\$ -
4	OPERATION & MAINTENANCE	26,786,297	27,105,814	(2,850,911)	24,254,903		24,254,903
5	DEPRECIATION & AMORTIZATION	10,825,952	12,071,189	(544,701)	11,526,488		11,526,488
6	TAXES OTHER THAN INCOME TAXES	8,131,698	9,169,242	(4,009,029)	5,160,213		5,160,213
7	INCOME TAXES:						
8	- FEDERAL	1,342,986	1,993,458	(666,956)	1,326,502		1,326,502
9	- STATE	(29,486)	(12,875)	(116,384)	(129,259)		(129,259)
10	DEFERRED INCOME TAXES						
11	- FEDERAL	696,194	1,100,758	-	1,100,758		1,100,758
12	- STATE	699,057	889,785	-	889,785		889,785
13	INVESTMENT TAX CREDIT - NET		-	-	-		
14	TOTAL OPERATING EXPENSES	\$ 79,682,033	\$ 88,362,272	\$ (44,232,881)	\$ 44,129,391	\$ -	\$ 44,129,391
15	OPERATING INCOME	\$ 13,280,619	\$ 15,847,700	\$ (1,657,809)	\$ 14,189,891	\$ -	\$ 14,189,891

Florida Public Service Commission

Explanation: Provide the calculation of net operating income per books for the historic base year and the prior year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base Year - 1: 12/31/2020
 Witness: M. Galtman

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Net Operating Income - Historic Base Year Ended 12/31/2021						
Line No.	(1)	(2)	(3)	(4)	(5)	-6
	Prior Year Ended 12/31/2020	Current Historic Base Year Ended 12/31/2021	Adjustments	Company Adjusted (2) - (3)	Revenue Adjustment	Jurisdictional Amount Proposed Rates
	Total Company Per Books	Total Company Per Books				
1	OPERATING REVENUES	\$ 30,500,042	\$ 34,207,156	\$ (11,116,366)	\$ 23,090,790	\$ 23,090,790
2	OPERATING EXPENSES:					
3	COST OF GAS	\$ 6,125,432	\$ 8,814,896	\$ (8,814,896)	\$ -	\$ -
4	OPERATION & MAINTENANCE	10,999,202	11,419,422	(1,091,927)	10,327,495	10,327,495
5	DEPRECIATION & AMORTIZATION	3,657,448	3,835,778	(19,869)	3,815,910	3,815,910
6	TAXES OTHER THAN INCOME TAXES	2,340,151	2,563,663	(942,664)	1,620,999	1,620,999
7	INCOME TAXES:					
8	- FEDERAL	908,638	831,003	(107,331)	723,672	723,672
9	- STATE	68,165	30,387	(18,729)	11,658	11,658
10	DEFERRED INCOME TAXES					
11	- FEDERAL	298,274	427,271	-	427,271	427,271
12	- STATE	177,373	243,210	-	243,210	243,210
13	INVESTMENT TAX CREDIT - NET		-	-	-	
14	TOTAL OPERATING EXPENSES	\$ 24,574,683	\$ 28,165,631	\$ (10,995,416)	\$ 17,170,214	\$ 17,170,214
15	OPERATING INCOME	\$ 5,925,359	\$ 6,041,525	\$ (120,950)	\$ 5,920,576	\$ 5,920,576

Florida Public Service Commission

Explanation: Provide the calculation of net operating income per books for the historic base year and the prior year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base Year - 1: 12/31/2020
 Witness: M. Galtman

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Net Operating Income - Historic Base Year Ended 12/31/2021

Line No.		(1) Prior Year Ended 12/31/2020 Total Company Per Books	(2) Current Historic Base Year Ended 12/31/2021 Total Company Per Books	(3) Adjustments	(4) Company Adjusted (2) - (3)	(5) Revenue Adjustment	(6) Jurisdictional Amount Proposed Rates
1	OPERATING REVENUES	\$ 258,346	\$ 171,370	\$ (31,295)	\$ 140,075		\$ 140,075
2	OPERATING EXPENSES:						
3	COST OF GAS	\$ 11,745	\$ 20,796	\$ (20,796)	\$ -		\$ -
4	OPERATION & MAINTENANCE	183,923	170,608	(9,183)	161,426		161,426
5	DEPRECIATION & AMORTIZATION	128,066	124,578	-	124,578		124,578
6	TAXES OTHER THAN INCOME TAXES	38,610	36,960	(1,017)	35,943		35,943
7	INCOME TAXES:						
8	- FEDERAL	(44,636)	(44,724)	5,206	(39,518)		(39,518)
9	- STATE	(8,158)	(6,715)	908	(5,806)		(5,806)
10	DEFERRED INCOME TAXES						
11	- FEDERAL	19,499	(4,073)	-	(4,073)		(4,073)
12	- STATE	2,596	619	-	619		619
13	INVESTMENT TAX CREDIT - NET	-	-	-	-		-
14	TOTAL OPERATING EXPENSES	\$ 331,645	\$ 298,050	\$ (24,882)	\$ 273,168	\$ -	\$ 273,168
15	OPERATING INCOME	\$ (73,299)	\$ (126,680)	\$ (6,413)	\$ (133,093)	\$ -	\$ (133,093)

Florida Public Service Commission

Explanation: Provide the calculation of net operating income per books for the historic base year and the prior year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base Year - 1: 12/31/2020
 Witness: M. Galtman

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Net Operating Income - Historic Base Year Ended 12/31/2021							
Line No.		(1) Prior Year Ended 12/31/2020 Total Company Per Books	(2) Current Historic Base Year Ended 12/31/2021 Total Company Per Books	(3) Adjustments	(4) Company Adjusted (2) - (3)	(5) Revenue Adjustment	(6) Jurisdictional Amount Proposed Rates
1	OPERATING REVENUES	\$ 253,961	\$ 285,192	\$ (55,995)	\$ 229,197		\$ 229,197
2	OPERATING EXPENSES:						
3	COST OF GAS	\$ 4,994	\$ 18,292	\$ (18,292)	\$ -		\$ -
4	OPERATION & MAINTENANCE	219,198	182,507	(13,969)	168,538		168,538
5	DEPRECIATION & AMORTIZATION	30,039	30,860	-	30,860		30,860
6	TAXES OTHER THAN INCOME TAXES	46,284	47,694	(23,740)	23,954		23,954
7	INCOME TAXES:						
8	- FEDERAL	(44,749)	(24,650)	9,149	(15,501)		(15,501)
9	- STATE	(7,263)	(3,948)	1,596	(2,352)		(2,352)
10	DEFERRED INCOME TAXES						
11	- FEDERAL	31,604	10,348	-	10,348		10,348
12	- STATE	4,987	5,767	-	5,767		5,767
13	INVESTMENT TAX CREDIT - NET		-	-	-		-
14	TOTAL OPERATING EXPENSES	\$ 285,094	\$ 266,871	\$ (45,256)	\$ 221,615	\$ -	\$ 221,615
15	OPERATING INCOME	\$ (31,133)	\$ 18,321	\$ (10,740)	\$ 7,582	\$ -	\$ 7,582

Supporting Schedules: C-2 p. 1, C-2 p.2, C-3, C-5, C-17, C-20, C-21

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a schedule of proposed adjustments to N.O.I. (from schedule C-1) and the revenue requirement effect on each. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:

Historic Base Year Data: 12/31/2021

Witness: M. Napier / M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Adjust. No.	Adjustment Title	Adjustment Amount	Non-Utility Amount	Regulated Amount	Increase (Decrease) Rev. Requirement	Reason For Adjustment
FACTOR 1.3212						
<u>OPERATING REVENUE</u>						
1	PGA AND SWING REVENUES	\$ (45,117,097)	\$ -	\$ (45,117,097)	\$ (59,610,878)	ELIMINATE FUEL & SWING SALES
2	CONSERVATION REVENUES	(4,057,964)	-	(4,057,964)	(5,361,577)	ELIMINATE CONSERVATION REVENUE
3	AREA EXTENSION PROGRAM REVENUE	(333,537)	-	(333,537)	(440,685)	ELIMINATE AEP REVENUE
4	REVENUE RELATED TAXES	(4,692,137)	-	(4,692,137)	(6,199,477)	ELIMINATE TAX REVENUE
5	FLEX RELATED REVENUES	(2,434,889)	-	(2,434,889)	(3,217,092)	ELIMINATE FLEX RELATED REVENUE
6	OUT OF PERIOD CORRECTION	(461,552)	-	(461,552)	(609,825)	ELIMINATE OUT OF PERIOD CORRECTION TO REVENUE
7	INTEREST INCOME	2,830	-	2,830	3,739	ELIMINATE INTEREST INCOME ON ST DEBT
8	TOTAL REVENUE ADJUSTMENTS	\$ (57,094,346)	\$ -	\$ (57,094,346)	\$ (75,435,795)	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>						
9	PGA AND SWING EXPENSES	\$ (44,898,884)	\$ -	\$ (44,898,884)	\$ (59,322,564)	ELIMINATE FUEL EXPENSE
10	CONSERVATION EXPENSES	(4,038,002)	-	(4,038,002)	(5,335,202)	ELIMINATE CONSERVATION EXPENSES
11	5% OF ECONOMIC DEVELOPMENT	(1,301)	-	(1,301)	(1,719)	ELIMINATE ECON DEV'T COSTS
12	OUT OF PERIOD ADJUSTMENT	200,283	-	200,283	264,624	ELIMINATE OUT OF PERIOD ADJUSTMENT
13	FLEX RELATED EXPENSES	(113,835)	-	(113,835)	(150,404)	ELIMINATE FLEX RELATED EXPENSES
14	INDUSTRY ASSOCIATION DUES	(10,042)	-	(10,042)	(13,268)	ELIMINATE INDUSTRY ASSOC DUES
15	SOCIAL ACTIVITIES	(555)	-	(555)	(733)	ELIMINATE SOCIAL ACTIVITIES
16	PROMOTIONAL EXPENSES	(2,538)	-	(2,538)	(3,353)	ELIMINATE PROMOTIONAL EXPENSES
17	TOTAL O & M ADJUSTMENTS	\$ (48,864,874)	\$ -	\$ (48,864,874)	\$ (64,562,621)	
<u>DEPRECIATION EXPENSE</u>						
18	NON-UTILITY DEPRECIATION EXPENSE	\$ (173,088)	\$ (173,088)	\$ -	\$ (228,692)	EXCLUDE NON-UTILITY DEPN EXPENSE
19	AREA EXTENSION PROGRAM AMORTIZATION	(331,868)	-	(331,868)	(438,480)	EXCLUDE AEP AMORTIZATION
20	FLEX RELATED REVENUES	(59,614)	-	(59,614)	(78,764)	EXCLUDE FLEX DEPN EXPENSE
21	TOTAL DEPRECIATION EXPENSE ADJS	\$ (564,570)	\$ (173,088)	\$ (391,482)	\$ (745,937)	

*Note adjustments consistent with those made in the company's last full revenue requirements cases except lines 6 and 12.

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

Explanation: Provide a schedule of proposed adjustments to N.O.I (from schedule C-1) and the revenue requirement effect on each. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Napier / M. Galtman

Adjust. No.	Adjustment Title	Adjustment Amount	Non-Utility Amount	Regulated Amount	Increase (Decrease) Rev. Requirement	Reason For Adjustment
TAXES OTHER THAN INCOME						
22	PGA & SWING REVENUES	\$ (220,597)	\$ -	\$ (220,597)	\$ (291,464)	ELIMINATE TOTI ON FUEL & SWING
23	CONSERVATION	(20,310)	-	(20,310)	(26,835)	ELIMINATE TOTI ON CONSERVATION
24	AEP REVENUE	(1,669)	-	(1,669)	(2,206)	ELIMINATE TOTI ON AEP
25	REVENUE RELATED TAXES	(4,692,137)	-	(4,692,137)	(6,199,477)	ELIMINATE TOTI ON REVENUE RELATED TAXES
26	FLEX RELATED REVENUES	(40,590)	-	(40,590)	(53,630)	ELIMINATE TOTI ON FLEX
27	PROPERTY TAX - COMMON PLANT	(1,147)	-	(1,147)	(1,515)	ELIMINATE PROPERTY TAX ON COMMON PLANT
28	TOTAL TAXES OTHER THAN INCOME ADJS	\$ (4,976,451)	\$ -	\$ (4,976,451)	\$ (6,575,126)	
FEDERAL INCOME TAXES						
29	INTEREST SYNCHRONIZATION	\$ 49,248	\$ -	\$ 49,248	\$ 65,069	ELIMINATE INTEREST SYNCHRONIZATION
30	INCOME TAX SYNCHRONIZATION	(264,554)	-	(264,554)	(349,541)	ELIMINATE INCOME TAX SYNCHRONIZATION
31	FUEL REVENUE & EXPENSES	483	-	483	638	ELIMINATE FEDERAL IT ON PROFIT/LOSS ON FUEL COST RECOVERIES
32	CONSERVATION	71	-	71	93	ELIMINATE FEDERAL IT ON PROFIT/LOSS ON CONSERVATION
33	NON-UTILITY DEPRECIATION EXPENSE	35,064	35,064	-	46,328	ELIMINATE FEDERAL IT ON NON-UTILITY DEPRECIATION EXPENSE
34	5% OF ECONOMIC DEVELOPMENT	264	-	264	348	ELIMINATE FEDERAL IT ON ECONOMIC DEVELOPMENT
35	OUT OF PERIOD ADJUSTMENT	(40,573)	-	(40,573)	(53,607)	ELIMINATE FEDERAL IT ON OUT OF PERIOD ADJUSTMENT
36	FLEX RELATED EXPENSES	(449,900)	-	(449,900)	(594,429)	ELIMINATE FEDERAL IT ON FLEX REVENUES
37	INDUSTRY ASSOCIATION DUES	2,034	-	2,034	2,688	ELIMINATE FEDERAL IT ON INDUSTRY ASSOC DUES
38	SOCIAL ACTIVITIES	112	-	112	149	ELIMINATE FEDERAL IT ON SOCIAL ACTIVITIES
39	PROMOTIONAL EXPENSES	514	-	514	679	ELIMINATE FEDERAL IT ON PROMOTIONAL EXPENSES
40	OUT OF PERIOD CORRECTION	(93,501)	-	(93,501)	(123,538)	ELIMINATE FEDERAL IT ON OUT OF PERIOD CORRECTION
41	INTEREST INCOME	573	-	573	757	ELIMINATE FEDERAL IT ON INTEREST INCOME
42	PROPERTY TAX - COMMON PLANT	232	-	232	307	ELIMINATE FEDERAL IT ON PROPERTY TAX - COMMON PLANT
43	TOTAL FEDERAL INCOME TAX ADJS	\$ (759,933)	\$ 35,064	\$ (794,997)	\$ (1,004,059)	
STATE INCOME TAXES						
44	INTEREST SYNCHRONIZATION	\$ 8,594	\$ -	\$ 8,594	\$ 11,355	ELIMINATE INTEREST SYNCHRONIZATION
45	INCOME TAX SYNCHRONIZATION	(46,165)	-	(46,165)	(60,995)	ELIMINATE INCOME TAX SYNCHRONIZATION
46	FUEL REVENUE & EXPENSES	84	-	84	111	ELIMINATE STATE IT ON PROFIT/LOSS ON FUEL COST RECOVERIES
47	CONSERVATION	12	-	12	16	ELIMINATE STATE IT ON PROFIT/LOSS ON CONSERVATION
48	NON-UTILITY DEPRECIATION EXPENSE	6,119	5,773	345	8,084	ELIMINATE STATE IT ON NON-UTILITY DEPRECIATION EXPENSE
49	5% OF ECONOMIC DEVELOPMENT	46	-	46	61	ELIMINATE STATE IT ON ECONOMIC DEVELOPMENT
50	OUT OF PERIOD ADJUSTMENT	(7,080)	-	(7,080)	(9,354)	ELIMINATE STATE IT ON OUT OF PERIOD ADJUSTMENT
51	FLEX RELATED EXPENSES	(78,507)	-	(78,507)	(103,727)	ELIMINATE STATE IT ON FLEX REVENUES
52	INDUSTRY ASSOCIATION DUES	355	-	355	469	ELIMINATE STATE IT ON INDUSTRY ASSOC DUES
53	SOCIAL ACTIVITIES	20	-	20	26	ELIMINATE STATE IT ON SOCIAL ACTIVITIES
54	PROMOTIONAL EXPENSES	90	-	90	119	ELIMINATE STATE IT ON PROMOTIONAL EXPENSES
55	OUT OF PERIOD CORRECTION	(16,316)	-	(16,316)	(21,557)	ELIMINATE STATE IT ON OUT OF PERIOD CORRECTION
56	INTEREST INCOME	100	-	100	132	ELIMINATE STATE IT ON INTEREST INCOME
57	PROPERTY TAX - COMMON PLANT	41	-	41	54	ELIMINATE STATE IT ON PROPERTY TAX - COMMON PLANT
58	TOTAL STATE INCOME TAX ADJS	\$ (132,608)	\$ 5,773	\$ (138,381)	\$ (175,208)	
59	TOTAL ALL ADJUSTMENTS	\$ (1,795,911)	\$ 132,250	\$ (1,928,162)	\$ (2,372,844)	

Florida Public Service Commission

Explanation: Provide a schedule of operating revenue by month, and in total by primary account for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	(1) Jan-21	(2) Feb-21	(3) Mar-21	(4) Apr-21	(5) May-21	(6) Jun-21	(7) Jul-21	(8) Aug-21	(9) Sep-21	(10) Oct-21	(11) Nov-21	(12) Dec-21	TOTAL
1	480	RESIDENTIAL	\$ 6,212,517	\$ 5,011,809	\$ 4,471,603	\$ 4,349,439	\$ 3,499,902	\$ 3,003,083	\$ 2,828,233	\$ 2,556,204	\$ 2,715,885	\$ 2,680,946	\$ 3,344,495	\$ 4,442,706	\$ 45,116,822
2	481	COMMERCIAL	3,819,867	3,424,013	3,199,452	3,400,236	2,870,610	2,580,257	2,615,651	2,380,244	2,473,893	2,383,455	2,606,183	3,104,910	34,858,771
3	482	INDUSTRIAL	1,323,572	1,213,874	1,354,885	1,282,253	1,267,810	1,155,159	1,234,997	1,252,078	1,155,425	1,265,635	1,256,033	1,271,115	15,032,836
4	483	SALES FOR RESALE	(4)	(3)	(2)	(2)	(2)	(2)	(2)	(1)	(1)	(2)	(2)	(1)	(24)
5	484	INTERDEPARTMENTAL SALES	1,524	1,231	820	753	861	850	858	702	780	633	514	421	9,947
6		SUB-TOTAL	11,357,476	9,650,924	9,026,758	9,032,679	7,639,181	6,739,347	6,679,737	6,189,227	6,345,982	6,330,667.0	7,207,223.0	8,819,151.0	95,018,352
7	487	FORFEITED DISCOUNTS	91,094	76,417	96,277	73,210	72,784	70,150	73,471	79,137	66,631	68,361	76,578	72,365	916,475
8	488	MISC. SERVICE REVENUE	66,504	51,229	54,643	80,222	99,501	102,345	102,599	94,220	94,316	89,969	97,262	85,821	1,018,631
9	489	TRANSPORTATION	2,768,852	2,485,270	2,579,324	2,598,454	2,630,186	2,234,207	2,438,630	2,244,046	2,586,763	2,548,925	2,573,726	2,794,897	30,483,280
10	493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
11	495	OTHER GAS REVENUES	(1,126,945)	(352,069)	104,557	(356,136)	307,251	624,831	1,051,198	1,707,248	1,041,565	2,094,073	2,597,063	2,568,191	10,260,827
12	496	RATE REFUND PROVISION	(26,519)	(25,404)	(25,988)	435,467	(19,987)	(16,205)	(19,424)	(19,682)	(165,399)	344,693	-	-	461,552
13	499	MISC OTHER REVENUE	65,700	61,072	65,309	62,197	57,640	49,744	56,603	57,389	54,782	59,308	60,430	64,399	714,573
14		TOTAL OTHER OPER. REV	1,838,686	2,296,515	2,874,122	2,893,414	3,147,375	3,065,072	3,703,077	4,162,358	3,678,658	5,205,329	5,405,059	5,585,673	43,855,338
15		TOTAL OPER. REVENUES	\$ 13,196,162	\$ 11,947,439	\$ 11,900,880	\$ 11,926,093	\$ 10,786,556	\$ 9,804,419	\$ 10,382,814	\$ 10,351,585	\$ 10,024,640	\$ 11,535,996	\$ 12,612,282	\$ 14,404,824	\$ 138,873,690

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

Explanation: Provide (1) the detailed calculation of the 13-month average balance of unbilled revenues included in the historic base year rate base and (2) the detailed calculation of unbilled revenues included in the historic base year net operating income. The calculations should be shown on a monthly basis. All supporting schedules should be inserted immediately following this schedule.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Computation of Unbilled Revenues

Line No.		Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
	UNBILLED REVENUE - MARGIN														
	UNBILLED REVENUE (VAR. CHARGE)														
1	RESIDENTIAL BASE REVENUE (FN, FT)	\$ 397,296	\$ 415,755	\$ 329,327	\$ 354,288	\$ 310,290	\$ 270,916	\$ 216,820	\$ 184,605	\$ 181,472	\$ 174,587	\$ 208,808	\$ 312,783	\$ 382,317	\$ 287,636
2	L COMMERCIAL BASE REVENUE (FN, FT)	148,275	136,454	129,864	132,436	147,904	122,497	130,822	121,109	119,359	88,481	117,697	143,663	147,990	129,735
3	S COMMERCIAL BASE REVENUE (FN, FT)	151,704	143,941	292,644	139,757	125,550	119,336	114,002	112,519	110,789	104,780	124,403	141,171	155,640	141,249
4	BASE REVENUE-TRANSPORTATION C S (FN, FT)	121,718	110,805	96,775	103,793	107,931	102,909	94,068	85,886	101,288	97,212	112,817	129,971	138,367	107,965
5	BASE REVENUE LV TRANSPORTATION (FN, FT)	335,221	306,349	262,253	311,108	280,189	292,605	262,352	283,774	299,173	283,596	313,589	366,049	369,019	305,021
6	BASE REVENUE-OUTDOOR LIGHTS (FN)	672	516	499	647	581	668	642	577	676	610	701	750	687	633
7	BASE REVENUE INTERRUPTIBLE TRANSPORTATION (FN)	3,512	3,585	2,744	13,231	44	2,616	2,417	2,732	2,828	3,066	3,319	3,463	3,110	3,590
8	OTHER GAS REVENUES (FN, CF)	(48,760)	334,500	(11,591)	(3,210)	(124,099)	62,833	160,831	102,256	326,454	306,369	237,410	135,572	105,194	121,828
9	FTS - RESIDENTIAL (CF)	134,054	99,190	126,414	152,003	133,314	129,992	127,379	116,611	127,883	116,582	135,880	164,537	146,851	131,592
10	FTS - NON-RESIDENTIAL (CF)	25,591	15,405	22,264	29,371	26,974	25,946	26,417	23,704	26,441	26,364	29,886	31,700	26,737	25,908
11	FTS - COMMERCIAL (CF)	51,081	30,101	46,076	56,383	57,451	48,789	45,961	44,441	65,474	49,020	59,196	63,715	56,353	51,849
12	FTS - COMMERCIAL NGV (CF)	274	304	246	243	261	273	243	244	202	34	38	48	59	190
13	FTS - INDUSTRIAL (CF)	527,988	527,941	456,448	528,283	513,382	527,084	475,269	527,084	526,084	511,976	526,084	511,976	528,084	514,437
14	TOTAL	\$ 1,848,627	\$ 2,124,845	\$ 1,753,964	\$ 1,818,334	\$ 1,579,771	\$ 1,706,464	\$ 1,657,224	\$ 1,605,541	\$ 1,888,123	\$ 1,762,679	\$ 1,869,828	\$ 2,005,397	\$ 2,060,409	\$ 1,821,631
	CUSTOMER CHARGE														
15	RESIDENTIAL BASE REVENUE (FN, FT)	\$ 341,621	\$ 260,536	\$ 258,229	\$ 323,897	\$ 301,163	\$ 304,997	\$ 328,177	\$ 310,809	\$ 355,003	\$ 316,653	\$ 368,270	\$ 404,745	\$ 362,710	\$ 325,908
16	L COMMERCIAL BASE REVENUE (FN, FT)	33,595	26,767	26,062	32,080	28,721	28,277	31,331	29,182	32,649	28,772	32,740	36,794	33,546	30,809
17	S COMMERCIAL BASE REVENUE (FN, FT)	55,467	45,365	42,154	52,540	47,805	48,509	52,883	49,936	55,778	49,588	56,591	62,646	55,667	51,918
18	BASE REVENUE-TRANSPORTATION C S (FN, FT)	21,587	16,990	15,798	19,694	18,008	18,538	19,529	18,657	21,369	19,497	22,741	25,014	22,519	19,995
19	BASE REVENUE LV TRANSPORTATION (FN, FT)	63,101	51,214	46,694	58,230	53,233	54,562	58,377	55,009	62,676	56,558	64,935	71,629	64,172	58,492
20	BASE REVENUE INTERRUPTIBLE TRANSPORTATION (FN)	85	83	77	3,580	(189)	72	74	78	76	84	81	88	80	328
21	TOTAL	\$ 515,454	\$ 400,955	\$ 389,013	\$ 490,022	\$ 448,741	\$ 454,955	\$ 490,371	\$ 463,670	\$ 527,551	\$ 471,152	\$ 545,358	\$ 600,917	\$ 538,694	\$ 487,450
22	TOTAL UNBILLED REVENUE - MARGIN	\$ 2,364,081	\$ 2,525,799	\$ 2,142,977	\$ 2,308,356	\$ 2,028,512	\$ 2,161,418	\$ 2,147,595	\$ 2,069,212	\$ 2,415,674	\$ 2,233,831	\$ 2,415,186	\$ 2,606,314	\$ 2,599,102	\$ 2,309,081
	UNBILLED REVENUE - FUEL														
23	CURRENT MONTH BASE REVENUE, EXCL CUST CHARGE (FN)	\$ 3,280,109	\$ 4,362,971	\$ 3,438,542	\$ 3,005,198	\$ 3,115,738	\$ 2,547,570	\$ 1,858,294	\$ 1,853,826	\$ 1,513,168	\$ 1,851,741	\$ 1,602,842	\$ 1,891,483	\$ 2,750,157	\$ 2,543,972
24	CURRENT MONTH UNITS SOLD (FN)	769,822	893,346	768,646	745,305	740,395	662,487	586,212	602,905	558,948	586,943	606,437	673,541	770,771	689,674
25	CURRENT MONTH FUEL REVENUE FACTOR	4.261	4.884	4.4735	4.0322	4.2082	3.8455	3.1700	3.0748	2.7072	3.1549	2.6430	2.8083	3.5681	3.6887
26	MONTHLY UNBILLED UNITS (FN)	56,903	(9,859)	2,863	(18,808)	(16,242)	(13,688)	(22,071)	(6,094)	5,106	(15,680)	31,983	52,143	23,656	5,401
27	CUMULATIVE UNBILLED UNITS (FN)	282,586	271,547	274,410	255,602	239,360	225,672	203,601	197,507	202,613	186,933	218,916	271,059	294,715	240,348
28	CUMULATIVE UNBILLED FUEL REVENUE	1,204,652	1,328,707	1,227,950	1,031,375	1,007,474	867,971	645,625	607,939	548,485	589,846	578,643	761,363	1,051,766	880,907
29	NET OF REGULATORY ASSESSMENT FEES (1.00503%)	1,198,623	1,322,057	1,221,804	1,026,213	1,002,432	863,627	642,394	604,896	545,740	586,894	575,747	757,553	1,046,502	876,499
30	TOTAL UNBILLED REVENUE - FUEL	\$ 1,198,623	\$ 1,322,057	\$ 1,221,804	\$ 1,026,213	\$ 1,002,432	\$ 863,627	\$ 642,394	\$ 604,896	\$ 545,740	\$ 586,894	\$ 575,747	\$ 757,553	\$ 1,046,502	\$ 876,499
31	TOTAL UNBILLED REVENUE	\$ 3,562,704	\$ 3,847,856	\$ 3,364,781	\$ 3,334,569	\$ 3,030,944	\$ 3,025,045	\$ 2,789,989	\$ 2,674,108	\$ 2,961,414	\$ 2,820,725	\$ 2,990,933	\$ 3,363,867	\$ 3,645,604	\$ 3,185,580

Florida Public Service Commission

Explanation: Provide actual monthly operation and maintenance expenses by primary account for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	(1) Jan-21	(2) Feb-21	(3) Mar-21	(4) Apr-21	(5) May-21	(6) Jun-21	(7) Jul-21	(8) Aug-21	(9) Sep-21	(10) Oct-21	(11) Nov-21	(12) Dec-21	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1	801	NAT GAS FIELD LINE PURCHASES	\$ 1,378,049	\$ 788,411	\$ 765,298	\$ 627,006	\$ 704,974	\$ 187,563	\$ 637,962	\$ 657,582	\$ 629,791	\$ 931,737	\$ 1,540,782	\$ 2,881,288	\$ 11,730,443
2	804	NAT GAS CITY GATE PURCHASES	2,955,796	2,903,498	2,983,433	2,873,964	2,575,098	2,503,598	2,511,720	2,510,605	2,487,483	2,653,681	2,957,950	3,014,441	32,931,267
3	805	OTHER GAS PURCHASES	1	1	-	-	-	1	(1)	-	-	(1)	-	(1)	-
4	807	PURCHASED GAS EXPENSES	(5,846)	11,134	18,145	26,063	20,745	9,342	44,457	21,551	34,709	23,072	27,928	5,874	237,174
5	812	LESS: COMPANY USED GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
6		COST OF GAS	\$ 4,328,000	\$ 3,703,044	\$ 3,766,876	\$ 3,527,033	\$ 3,300,817	\$ 2,700,504	\$ 3,194,138	\$ 3,189,738	\$ 3,151,983	\$ 3,608,489	\$ 4,526,660	\$ 5,901,602	\$ 44,898,884
DISTRIBUTION EXPENSES															
UNDERGROUND STORAGE															
7	814	UNDERGROUND STORAGE	\$ 446	\$ (83)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ (96)	\$ 280	\$ 420	\$ 1,367
8		TOTAL UNDERGROUND STORAGE	\$ 446	\$ (83)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ (96)	\$ 280	\$ 420	\$ 1,367
OPERATION															
9	870	SUPERVISION & ENGINEERING	\$ 77,852	\$ 65,709	\$ 75,661	\$ 78,789	\$ 71,747	\$ 73,337	\$ 69,328	\$ 68,710	\$ 60,939	\$ 49,214	\$ 52,548	\$ 54,387	\$ 798,221
10	871	DISTRIBUTION LOAD DISPATCHNG	40,021	37,699	48,428	42,095	38,934	43,160	42,175	39,509	43,946	36,838	41,012	45,878	499,695
11	872	COMPRESSOR STATION	-	-	-	-	-	-	-	-	-	-	-	-	-
12	873	COMPRESSOR STA. FUEL	-	-	-	-	-	-	-	-	-	-	-	-	-
13	874	MAINS & SERVICES	234,959	218,241	343,030	244,735	268,336	309,835	274,480	293,738	262,162	263,974	291,361	320,245	3,325,096
14	875	MEAS & REG - GENERAL	13,110	10,020	15,203	10,480	6,088	13,793	10,087	10,642	8,409	10,246	18,954	9,171	136,203
15	876	MEAS & REG - INDUSTRIAL	10,396	11,467	13,431	11,191	11,830	11,129	10,162	11,320	10,550	12,470	7,057	18,540	139,543
16	877	MEAS & REG - CITY GATE	17,226	12,593	14,582	16,125	14,296	20,764	15,974	16,869	17,800	20,705	31,598	9,396	207,928
17	878	METER & HOUSE REG EXPENSE	191,402	186,843	212,112	182,927	199,795	190,849	193,359	181,945	206,316	191,476	214,007	231,651	2,382,682
18	879	CUSTOMER INSTALLATIONS	31,303	17,079	3,915	23,047	14,414	12,283	23,788	10,877	26,702	30,560	33,690	38,275	265,933
19	880	OTHER EXPENSE	16,212	16,449	24,733	21,416	18,753	17,875	9,124	28,715	40,701	17,570	22,969	11,349	245,866
20	881	RENTS	3,182	2,197	1,490	3,265	8,650	8,597	5,760	2,548	5,555	1,648	10,120	8,485	61,497
21		TOTAL OPERATION	\$ 635,663	\$ 578,297	\$ 752,585	\$ 634,070	\$ 652,843	\$ 701,622	\$ 654,237	\$ 664,873	\$ 683,080	\$ 634,701	\$ 723,316	\$ 747,377	\$ 8,062,664
MAINTENANCE															
22	885	SUPERVISION & ENGINEERING	\$ 7,825	\$ 7,728	\$ 9,373	\$ 10,308	\$ 9,055	\$ 8,650	\$ 8,802	\$ 9,665	\$ 9,342	\$ 7,985	\$ 12,279	\$ 13,590	\$ 114,602
23	886	STRUCTURES & IMPROVEMENTS	506	(99)	-	177	(52)	542	(44)	-	596	416	(2,306)	-	(264)
24	887	MAINS	71,639	76,430	102,631	68,493	53,597	139,531	83,827	137,295	135,919	110,824	125,126	131,155	1,236,467
25	889	MEAS & REG - GENERAL	5,393	11,413	8,656	4,816	6,102	9,974	7,722	6,197	7,910	7,283	8,799	6,865	91,130
26	890	MEAS & REG - INDUSTRIAL	7,314	7,863	5,497	2,507	9,971	2,917	4,319	4,357	3,655	9,064	5,213	5,495	68,172
27	891	MEAS & REG - GATE STATION	22,589	29,350	28,074	48,552	21,966	19,909	11,249	18,563	26,137	25,410	14,708	31,266	297,773
28	892	SERVICES	50,069	21,330	55,622	28,088	63,098	41,226	32,217	73,395	13,990	29,335	18,057	55,248	481,675
29	893	METERS & HOUSE REGULATORS	17,506	4,824	2,041	3,728	18,872	7,015	19,658	20,690	8,308	20,305	12,538	2,246	137,731
30	894	OTHER EQUIPMENT	8,019	7,237	7,519	6,316	11,469	14,414	9,576	8,437	10,418	14,081	7,087	4,250	108,823
31		TOTAL MAINTENANCE	\$ 190,860	\$ 166,076	\$ 219,413	\$ 172,985	\$ 194,078	\$ 244,178	\$ 177,326	\$ 278,599	\$ 216,275	\$ 224,703	\$ 201,501	\$ 250,115	\$ 2,536,109

Florida Public Service Commission

Explanation: Provide actual monthly operation and maintenance expenses by primary account for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-C

Line No.	A/C No.	Description	(1) Jan-21	(2) Feb-21	(3) Mar-21	(4) Apr-21	(5) May-21	(6) Jun-21	(7) Jul-21	(8) Aug-21	(9) Sep-21	(10) Oct-21	(11) Nov-21	(12) Dec-21	TOTAL
1	901	CUSTOMER ACCOUNTS EXPENSE													
2	902	SUPERVISION	\$ 48,657	\$ 49,308	\$ 57,925	\$ 56,391	\$ 44,733	\$ 48,388	\$ 51,039	\$ 49,949	\$ 54,332	\$ 54,327	\$ 50,825	\$ 62,213	\$ 628,087
3	903	METER READING EXPENSE	101,372	109,500	118,750	144,100	153,638	120,176	108,874	120,899	108,796	131,287	132,490	120,317	1,470,199
4	904	CUS RECORDS & COLLECTIONS	186,904	175,375	216,715	247,444	226,608	155,094	231,666	221,435	205,730	205,501	232,771	257,221	2,562,464
5	905	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	149	210,872	20,698	(99,831)	35,943	39,074	44,599	251,504
6		MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
6		TOTAL CUSTOMER ACCOUNTS EXP	\$ 336,933	\$ 334,183	\$ 393,390	\$ 447,935	\$ 424,979	\$ 323,807	\$ 602,451	\$ 412,981	\$ 269,027	\$ 427,058	\$ 455,160	\$ 484,350	\$ 4,912,254
7	906	CUSTOMER SVCE & INFORMATION													
8	907	CONSERVATION RECOVERIES	\$ 174,488	\$ 168,696	\$ (185,061)	\$ 52,391	\$ (67,902)	\$ 223,064	\$ 40,868	\$ (192,527)	\$ 236,199	\$ 42,448	\$ (116,308)	\$ 7,813	\$ 384,169
9	908	CONSERVATION SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
10	909	CONSERVATION CUSTOMER ASSISTANCE	244,264	170,114	495,686	258,731	316,201	9,436	182,217	401,810	(28,178)	172,206	335,218	264,160	2,821,865
11	910	CONSERVATION ADVERTISING	22,164	16,953	22,697	22,604	29,387	5,400	16,462	9,602	18,256	25,513	64,319	72,593	325,950
11	910	CONSERVATION MISC CUST SERVICE & INFO	45,602	46,650	46,348	44,653	35,497	38,619	37,762	34,000	41,986	36,418	40,297	58,186	506,018
12		TOTAL CUSTOMER SVCE & INFO	\$ 486,518	\$ 402,413	\$ 379,670	\$ 378,379	\$ 313,183	\$ 276,519	\$ 277,309	\$ 252,885	\$ 268,263	\$ 276,585	\$ 323,526	\$ 402,752	\$ 4,038,002
13	911	SALES EXPENSE													
14	912	SUPERVISION	\$ 4,164	\$ 2,308	\$ 4,352	\$ 4,849	\$ 2,374	\$ 5,629	\$ 4,758	\$ 5,116	\$ 3,795	\$ 3,493	\$ 2,664	\$ 3,720	\$ 47,222
15	913	DEMONSTRATING & SELLING	42,799	24,350	33,946	43,059	22,213	34,833	30,271	19,419	23,068	39,141	21,819	23,553	358,471
16	916	ADVERTISING	25,194	21,239	49,543	18,111	23,414	5,360	23,982	3,012	26,394	20,891	37,659	45,346	300,145
16	916	MISC. SALES EXPENSE	-	-	-	-	-	12,500	-	-	-	-	-	-	12,500
17		TOTAL SALES EXPENSE	\$ 72,157	\$ 47,897	\$ 87,841	\$ 66,019	\$ 48,001	\$ 58,322	\$ 59,011	\$ 27,547	\$ 53,257	\$ 63,525	\$ 62,142	\$ 72,619	\$ 718,338
18	920	ADMINISTRATIVE & GEN EXP													
19	921	ADMIN & GEN SALARIES	\$ 704,784	\$ 673,767	\$ 908,733	\$ 653,879	\$ 564,564	\$ 660,929	\$ 564,389	\$ 557,376	\$ 739,478	\$ 633,832	\$ 737,516	\$ 724,068	\$ 8,123,315
20	922	OFFICE SUPPLIES & EXP	219,994	222,543	295,270	214,043	232,148	271,645	23,143	240,332	240,477	241,249	233,504	274,939	2,709,289
21	923	ADMIN EXP TRANS (CR)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	924	OUTSIDE SERVICES EMPLOYED	161,952	121,390	184,745	144,337	316,130	206,785	134,051	88,897	129,696	225,720	136,022	138,421	1,988,146
23	925	PROPERTY INSURANCE	9,790	10,226	11,416	10,325	10,325	10,325	10,325	10,325	10,325	10,325	10,325	11,253	125,285
24	926	INJURIES & DAMAGES	163,121	161,715	179,089	177,765	152,929	153,281	139,763	154,013	162,168	165,512	182,435	158,998	1,950,789
25	928	EMPLOYEE PENSION & BENEFITS	197,518	181,406	131,059	193,424	140,540	240,711	209,449	171,481	238,034	171,845	372,655	167,483	2,415,605
26	930.1	REGULATORY COMMISSION EXP.	-	-	-	-	-	-	-	-	-	-	-	-	-
27	930.2	GENERAL ADVERTISING	3,366	4,361	16,495	17,672	2,649	921	2,506	2,090	3,903	5,077	16,336	41,618	116,994
28	931	MISC. GENERAL EXPENSE	38,330	37,070	41,234	37,086	39,740	46,721	43,736	41,866	35,788	43,566	42,694	45,302	493,133
29	932	RENTS	40,699	37,703	48,540	42,732	42,848	41,875	41,875	41,938	40,843	43,390	42,056	41,254	505,753
29	932	MAINT OF GENERAL PLANT	15,778	15,807	22,592	11,110	13,959	19,817	10,774	13,259	14,163	15,794	14,517	13,739	181,309
30		TOTAL A & G EXPENSE	\$ 1,555,332	\$ 1,465,988	\$ 1,839,173	\$ 1,502,373	\$ 1,515,832	\$ 1,653,010	\$ 1,180,011	\$ 1,321,577	\$ 1,614,875	\$ 1,556,310	\$ 1,788,060	\$ 1,617,075	\$ 18,609,618
31		TOTAL EXPENSE	\$ 7,605,909	\$ 6,697,815	\$ 7,438,948	\$ 6,728,794	\$ 6,449,733	\$ 5,957,962	\$ 6,144,483	\$ 6,148,200	\$ 6,257,160	\$ 6,791,275	\$ 8,080,645	\$ 9,476,310	\$ 83,777,236

Florida Public Service Commission

Explanation: Provide a schedule detailing expenses which are subject to allocation between regulated and non-regulated operations showing gross amounts and amounts allocated to regulated expenses and a detailed description of allocation used.

Type of Data Shown:

Historic Base Year Data: 12/31/2021

Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	Account Numbers	Gross Amount	Allocated to Other Company Percentage	Other Company Allocation Amount	Allocated to Gas Regulated Percentage	Gas Regulated Amount	Description of Allocation Methods*
1	TAXES OTHER THAN INCOME TAXES	4081	1,450,820	77.39%	1,122,741	22.61%	328,078	See note below
2	ADMIN & GEN SALARIES	9200	23,522,326	77.89%	18,320,711	22.11%	5,201,615	See note below
3	OFFICE SUPPLIES & EXP	9210	8,387,138	77.79%	6,524,161	22.21%	1,862,977	See note below
4	OUTSIDE SERVICES EMPLOYED	9230	5,735,470	74.86%	4,293,488	25.14%	1,441,982	See note below
5	PROPERTY INSURANCE	9240	1,174,023	89.33%	1,048,732	10.67%	125,291	See note below
6	INJURIES & DAMAGES	9250	6,642,263	76.53%	5,083,030	23.47%	1,559,233	See note below
7	EMPLOYEE PENSION & BENEFITS	9260	2,932,891	79.57%	2,333,720	20.43%	599,171	See note below
8	GENERAL ADVERTISING	9301	507,004	77.41%	392,478	22.59%	114,526	See note below
9	MISC. GENERAL EXPENSE	9302	2,303,781	80.26%	1,848,957	19.74%	454,824	See note below
10	RENTS	9310	1,039,576	73.87%	767,921	26.13%	271,655	See note below
11	MAINT OF GENERAL PLANT	9320	157,885	32.78%	51,759	67.22%	106,126	See note below
12			\$ 53,853,176		\$ 41,787,699		\$ 12,065,478	

* Expenses are directly assigned whenever it is possible and practical to the specified business units incurring the cost. Allocations are done on a department level and then held consistent for all accounts in that department. The presentation of the allocation factor above by FERC is based on the departments that are included in that FERC. The majority of corporate expense allocations are based on a Modified Massachusetts Method. However, some departments utilize other allocation basis's which are explained in our Cost Allocation Manual.

Florida Public Service Commission

Explanation: Provide a schedule itemizing revenues reported pursuant to Rule 25-17.015 and expenses incurred pursuant to the commission prescribed conservation goals.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Acct. No.	Description	Amount
		<u>REVENUES</u>	
1	4800	RESIDENTIAL	\$ 1,687,276
2	481A	S COMMERCIAL	657,398
3	481P	L COMMERCIAL/INDUSTRIAL	492,518
4	489S	TRANSPORTATION C S	237,960
5	489L	TRANSPORTATION LV	968,864
6	489A	TRANSP COMM NGV	13,949
7		ENERGY CONSERVATION REVENUES	\$ 4,057,964
		<u>EXPENSES</u>	
8	906V	CONSERVATION RECOVERIES	\$ 384,170
9	908V - 910V	RESIDENTIAL NEW CONSTRUCTION	1,693,053
10	908V - 910V	RESIDENTIAL APPLIANCE REPLACEMENT (ELECTRIC TO GAS)	154,417
11	908V - 910V	CONSERVATION EDUCATION (EVENTS, VISITING SCHOOLS, ENERGY EXPERT)	28,744
12	908V - 910V	SPACE CONDITIONING (COMMERCIAL/RESIDENTIAL-GAS A/C)	282
13	908V - 910V	RESIDENTIAL CONSERVATION SURVEY (AUDIT)	43,096
14	908V - 910V	RESIDENTIAL APPLIANCE RETENTION (GAS TO GAS)	529,731
15	908V - 910V	COMMERCIAL CONSERVATION SURVEY (AUDIT)	2,031
16	908V - 910V	RESIDENTIAL SERVICE REACTIVATION (EX: CUT & CAP)	352
17	908V - 910V	CONSERVATION DEMONSTRATION/DEVELOPMENT	7,010
18	908V - 910V	SMALL COMMERCIAL FOOD SERVICE	428,915
19	908V - 910V	LARGE COMMERCIAL NON-FOOD SERVICE	55,115
20	908V - 910V	LARGE COMMERCIAL FOOD SERVICE	66,621
21	908V - 910V	LARGE COMMERCIAL HOSPITALITY	45,772
22	908V - 910V	LARGE COMMERCIAL CLEANING	131,453
23	908V - 910V	COMMON	467,240
24		TOTAL ENERGY CONSERVATION EXPENSES	\$ 4,038,002

Supporting Schedules:

Recap Schedules: C-2 p.1

Florida Public Service Commission

Explanation: Provide a schedule of balance sheet accounts for the provision of uncollectible accounts by month for the historic base year and 2 prior years.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base Yr - 1: 12/31/2020
 Witness: M. Galtman

Docket No.: 20220067-GU

Line No.	Year	Beginning Balance	Provision Accrual	Bad Debt Write Offs	Recoveries & Adjustments	Covered by Customer Deposit**	Ending Balance
<u>Historic Base Year</u>							
1	Jan-21	\$ (1,264,271)	\$ (29,305)	\$ 18,797	\$ (7,383)	-	\$ (1,282,162)
2	Feb-21	(1,282,162)	(25,804)	29,290	(1,914)	-	(1,280,591)
3	Mar-21	(1,280,591)	139,705	27,636	12,789	-	(1,100,461)
4	Apr-21	(1,100,461)	(23,961)	24,381	(3,385)	-	(1,103,426)
5	May-21	(1,103,426)	(21,121)	29,842	(2,556)	-	(1,097,261)
6	Jun-21	(1,097,261)	72,137	28,602	39,555	-	(956,967)
7	Jul-21	(956,967)	(19,730)	69,647	(3,159)	-	(910,209)
8	Aug-21	(910,209)	(20,698)	125,513	(5,129)	-	(810,522)
9	Sep-21	(810,522)	50,780	77,639	32,929	-	(649,174)
10	Oct-21	(649,174)	(35,943)	55,633	(2,034)	-	(631,519)
11	Nov-21	(631,519)	(39,074)	35,342	(3,274)	-	(638,525)
12	Dec-21	(638,525)	(63,596)	25,726	13,088	-	(663,307)
13	TOTAL		\$ (16,610)	\$ 548,047	\$ 69,527		
<u>Prior Year</u>							
14	Jan-20	\$ (224,952)	\$ (26,935)	\$ (61,537)	\$ (3,434)	-	\$ (316,859)
15	Feb-20	(316,859)	(26,306)	37,382	(2,157)	-	(307,939)
16	Mar-20	(307,939)	-	18,371	86,166	-	(203,403)
17	Apr-20	(203,403)	(23,369)	11,377	(5,680)	-	(221,076)
18	May-20	(221,076)	(23,167)	24,577	(2,997)	-	(222,662)
19	Jun-20	(222,662)	(218,795)	18,323	(128,204)	-	(551,337)
20	Jul-20	(551,337)	(21,536)	26,090	(1,802)	-	(548,585)
21	Aug-20	(548,585)	(339,063)	17,977	(4,716)	-	(874,387)
22	Sep-20	(874,387)	(95,757)	15,695	(23,870)	-	(978,319)
23	Oct-20	(978,319)	(19,263)	19,362	(1,851)	-	(980,072)
24	Nov-20	(980,072)	(21,402)	14,166	(1,648)	-	(988,957)
25	Dec-20	(988,957)	(227,912)	19,981	(67,384)	-	(1,264,271)
26	TOTAL		\$ (1,043,505)	\$ 161,763	\$ (157,578)		

** The Company writes off bad debt net of customer deposits

Florida Public Service Commission

Explanation: Provide a schedule of balance sheet accounts for the provision of uncollectible accounts by month for the historic base year and 2 prior years.

Type of Data Shown:
Historic Base Yr - 2: 12/31/2019
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Historic Base Yr - 2

Line No.	Prior Year	Beginning Balance	Provision Accrual	Bad Debt Write Offs	Recoveries & Adjustments	Covered by Customer Deposit**	Ending Balance
	<u>Prior Year</u>						
27	Jan-19	\$ (173,654)	\$ (33,681)	\$ 24,262	\$ (9,735)	-	\$ (192,809)
28	Feb-19	(192,809)	(31,561)	20,489	(3,844)	-	(207,725)
29	Mar-19	(207,725)	-	11,372	(1,652)	-	(198,005)
30	Apr-19	(198,005)	(26,891)	19,329	(3,230)	-	(208,798)
31	May-19	(208,798)	(25,631)	20,792	(2,471)	-	(216,108)
32	Jun-19	(216,108)	-	20,355	(1,979)	-	(197,731)
33	Jul-19	(197,731)	(20,224)	32,467	(2,868)	-	(188,356)
34	Aug-19	(188,356)	(20,824)	32,619	(2,626)	-	(179,187)
35	Sep-19	(179,187)	(107)	29,353	(112,086)	-	(262,027)
36	Oct-19	(262,027)	(20,350)	22,355	(4,166)	-	(264,188)
37	Nov-19	(264,188)	(22,002)	26,237	(1,381)	-	(261,334)
38	Dec-19	(261,334)	(157)	119,767	(83,228)	-	(224,952)
39	TOTAL		\$ (201,428)	\$ 379,397	\$ (229,267)		

** The Company writes off bad debt net of customer deposits

Florida Public Service Commission

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Explanation: Provide a schedule of advertising expenses by sub-account for the historic base year and prior year for each type of advertising.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Advertising Expenses For The Historic Base Year Ended 12/31/2021

Line No.	Account No.	Account Title	Total Per Books	Jurisdictional Amount
1	909	<u>CONSERVATION ADVERTISING</u> ENERGY CONSERVATION PROGRAM (1)	\$ 325,950	\$ -
2		TOTAL CONSERVATION ADVERTISING	325,950	-
3	913	<u>GENERAL ADVERTISING</u> EMPLOYEE COMMUNICATION, CUSTOMER CARE COMMUNICATION, DAMAGE PREVENTION, COMMUNITY RELATIONS AND NATURAL GAS ADVOCACY	145,047	145,047
4	913	MANDATORY SAFETY ADVERTISING	155,098	155,098
5	930.1	COMMUNITY ENGAGEMENT	116,994	116,994
6		TOTAL GENERAL ADVERTISING	417,139	417,139
7		TOTAL ADVERTISING EXPENSE	\$ 743,089	\$ 417,139

(1) Amount is jurisdictional but not in base rates

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a schedule of advertising expenses by sub-account for the historic base year and prior year for each type of advertising.

Type of Data Shown:
 Historic Base Yr - 1: 12/31/2020
 Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Advertising Expenses For The Year Prior To The Historic Base Year 12/31/2020

Line No.	Account No.	Account Title	Total Per Books	Jurisdictional Amount
1	909	<u>CONSERVATION ADVERTISING</u> ENERGY CONSERVATION PROGRAM (1)	\$ 641,477	\$ -
2		TOTAL CONSERVATION ADVERTISING	641,477	-
3	913	<u>GENERAL ADVERTISING</u> EMPLOYEE COMMUNICATION, CUSTOMER CARE COMMUNICATION, DAMAGE PREVENTION, COMMUNITY RELATIONS AND NATURAL GAS ADVOCACY	90,584	90,584
4	913	MANDATORY SAFETY ADVERTISING	126,348	126,348
5	930.1	COMMUNITY ENGAGEMENT	194,303	194,303
6		TOTAL GENERAL ADVERTISING	411,235	411,235
7		TOTAL ADVERTISING EXPENSE	\$ 1,052,712	\$ 411,235

(1) Amount is jurisdictional but not in base rates

Florida Public Service Commission

Explanation: Provide a schedule of civic and charitable contributions included in net operating income for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	TOTAL	Amount Allocated to Non-Regulated	Amount Regulated
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NONE. Civic and charitable contributions are below the line items.

Supporting Schedules:

Recap Schedules: C-2 p.1, C-5 p.2

Florida Public Service Commission

Explanation: Provide a schedule of industry association dues included in net operating income by organization for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Cassel

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Industry Association Dues For The 12 Months Ended 12/31/2021

Line No.	Organization	Amount
1	AMERICAN GAS ASSOCIATION	\$ 138,161
2	ASSOCIATED GAS DISTRIBUTORS OF FLORIDA	37,500
3	FLORIDA NATURAL GAS ASSOCIATION	69,568
4	SOUTHERN GAS ASSOCIATION	4,805
5	TOTAL	\$ 250,034

Florida Public Service Commission

Explanation: Provide a schedule, by organization, of expenses for lobbying, civic, political and related activities included in net operating income for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Cassel

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Organization	Amount
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NONE. Lobbying and other political expenses are below the line items.

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

Explanation: Provide a comparison of rate case expenses incurred or anticipated for the current and most recent prior case with explanation of any changes which exceed 10% on an individual item basis. Also provide an amortization schedule of rate case expense as a percentage of rate base and operating revenues and the amount per customer.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Projected Test Year: 12/31/2023
 Witness: M. Cassel

Comparison Of Current Rate Case Expenses With Prior Case

Line No.	Description	Prior Case Various	Projected Current Case 2023	Percent Change (Total)	Percent Change (Annual)	Reason For Change (If 10% or Greater)
1	Outside Consultants: Cost of Capital & Cost of Service	\$ 552,341	\$ 1,404,752	154.33%	30.87%	Increase in rate case expenses due to the following: a. Consulting and legal billing rates increased due to inflation and market. b. Complexity of the rate case due to merging of the four divisions. The prior rate case expenses included three (3) divisions as opposed to four (4) divisions in the current case. Florida Indiantown has no prior rate case. c. Time lapse, 12 years since the last rate case. d. Full hearing as opposed to PAA.
2	Legal Services	144,749	462,719	219.67%	43.93%	
3	Travel Expenses	12,490	81,259	550.59%	110.12%	
4	Additional Staffing / Temp Pay	33,422	1,166,782	3391.06%	678.21%	
5	Other Expenses	188,140	312,063	65.87%	13.17%	
6	TOTAL	\$ 931,142	\$ 3,427,575	268.10%	134.05%	

Schedule of Rate Case Amortization in The Historic Base Year

Line No.	Description	Total Expenses	Rate Order Amortization Date	Period	Amortized Amount Year 2009-2013	Unamortized Balance
7	Florida Public Utilities Company Prior Case: Docket No. 080366-GU	\$ 603,642	5/27/2009	4 Years	\$ 603,642	\$ -
8	Rate Case Expense Incurred (Anticipated) As a Percentage of Rate Base*				1.0142%	
9	Rate Case Expense Incurred (Anticipated) As a Percentage of Revenue*				2.0303%	
10	Rate Case Expense Incurred (Anticipated) Per Customer*				\$12.27	
	* Per historic test year 2007					

Line No.	Description	Total Expenses	Rate Order Amortization Date	Period	Amortized Amount Year 2010-2013	Unamortized Balance
	Florida Division of Chesapeake Utilities Corporation					
11	Prior Case: Docket No. 090125-GU	\$ 275,000	1/14/2010	4 Years	\$ 275,000	\$ -
12	Rate Case Expense Incurred (Anticipated) As a Percentage of Rate Base*				0.5900%	
13	Rate Case Expense Incurred (Anticipated) As a Percentage of Revenue*				1.8700%	
14	Rate Case Expense Incurred (Anticipated) Per Customer*				\$18.67	
	* Per projected test year 2010					

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

Explanation: Provide a comparison of rate case expenses incurred or anticipated for the current and most recent prior case with explanation of any changes which exceed 10% on an individual item basis. Also provide an amortization schedule of rate case expense as a percentage of rate base and operating revenues and the amount per customer.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Projected Test Year: 12/31/2023
 Witness: M. Cassel

Line No.	Description	Total Expenses	Rate Order Amortization Date	Period	Amortized Amount Year 2004-2008	Unamortized Balance
Florida Public Utilities Company Indiantown Division						
15	Prior Case: Docket No. 030954-GU	\$ 52,500	6/2/2004	4 Years	\$ 52,500	\$ -
					DOCKET NO. 030954-GU	
16	Rate Case Expense Incurred (Anticipated) As a Percentage of Rate Base*				6.9462%	
17	Rate Case Expense Incurred (Anticipated) As a Percentage of Revenue*				8.0810%	
18	Rate Case Expense Incurred (Anticipated) Per Customer*				\$78.01	
	* Per projected test year 2004					

Line No.	Description	Total Expenses	Rate Order Amortization Date	Period	Amortized Amount 2023	Amortized Amount 2024	Amortized Amount 2025	Amortized Amount 2026	Amortized Amount 2027	Unamortized Balance
Florida Public Utilities Company Consolidated Gas										
19	Current Case: Docket No. 20220067-GU	\$ 3,427,575		5 Years	\$ 685,515	\$ 685,515	\$ 685,515	\$ 685,515	\$ 685,515	\$ -
					DOCKET NO. 20220067-GU					
20	Rate Case Expense Incurred (Anticipated) As a Percentage of Rate Base*				0.7535%					
21	Rate Case Expense Incurred (Anticipated) As a Percentage of Revenue*				4.2157%					
22	Rate Case Expense Incurred (Anticipated) Per Customer*				\$36.31					
	* Per projected test year 2023									

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

Explanation: Provide a comparison of rate case expenses incurred or anticipated for the current and most recent prior case with explanation of any changes which exceed 10% on an individual item basis. Also provide an amortization schedule of rate case expense as a percentage of rate base and operating revenues and the amount per customer.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Projected Test Year: 12/31/2023
 Witness: M. Cassel

Comparison Of Current Rate Case Expenses With Prior Case

Line No.	Description	Prior Case 2009	Current Case 2023***	Percent Change (Total)	Percent Change (Annual)	Reason For Change (If 10% or Greater)
1	Outside Consultants: Cost of Capital & Cost of Service	\$ 442,841	\$ 1,009,736	128.01%	64.01%	Increase in rate case expenses due to the following: a. Consulting and legal billing rates increased due to inflation and market. b. Complexity of the rate case due to merging of the four divisions. The prior rate case expenses included three (3) divisions as opposed to four (4) divisions in the current case. Florida Indiantown has no prior rate case. c. Time lapse, 12 years since the last rate case. d. Full hearing as opposed to PAA.
2	Legal Services	42,749	332,602	678.04%	339.02%	
3	Travel Expenses	12,490	58,409	367.65%	183.82%	
4	Additional Staffing / Temp Pay	33,422	838,683	2409.37%	1204.69%	
5	Other Expenses	72,140	224,311	210.94%	105.47%	
6	TOTAL	\$ 603,642	\$ 2,463,741	308.15%	154.07%	

***The costs are not reflective of what the costs would be if a stand alone rate case would be done.

Schedule of Rate Case Amortization in The Historic Base Year

Line No.	Description	Total Expenses	Rate Order Amortization Date	Period	Amortized Amount Year 2009-2013	Amortized Amount 2023	Amortized Amount 2024	Amortized Amount 2025	Amortized Amount 2026	Amortized Amount 2027
7	Prior Case: Docket No. 080366-GU	603,642	5/27/2009	4 Years	603,642	-				
8	Current Case: Docket No. 20220067-GU	2,463,741	To Be Determined	5 Years	-	492,748	492,748	492,748	492,748	492,748
9	TOTAL	\$ 3,067,383			\$ 603,642	\$ 492,748	\$ 492,748	\$ 492,748	\$ 492,748	\$ 492,748

10 Rate Case Expense Incurred (Anticipated) As a Percentage of Rate Base
 11 Rate Case Expense Incurred (Anticipated) As a Percentage of Revenue
 12 Rate Case Expense Incurred (Anticipated) Per Customer

DOCKET NO. 080366-GU*
 1.0142%
 2.0303%
 \$12.27

DOCKET NO. 20220067-GU**
 0.7266%
 4.0592%
 \$34.21

* Per historic test year 2007
 ** Per projected test year 2023

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

Explanation: Provide a comparison of rate case expenses incurred or anticipated for the current and most recent prior case with explanation of any changes which exceed 10% on an individual item basis. Also provide an amortization schedule of rate case expense as a percentage of rate base and operating revenues and the amount per customer.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Projected Test Year: 12/31/2023
 Witness: M. Cassel

Comparison Of Current Rate Case Expenses With Prior Case

Line No.	Description	Prior Case 2010	Current Case 2023***	Percent Change (Total)	Percent Change (Annual)	Reason For Change (If 10% or Greater)
1	Outside Consultants: Cost of Capital & Cost of Service	\$ 73,500	\$ 388,835	429.03%	214.51%	Increase in rate case expenses due to the following: a. Consulting and legal billing rates increased due to inflation and market. b. Complexity of the rate case due to merging of the four divisions. The prior rate case expenses included three (3) divisions as opposed to four (4) divisions in the current case. Florida Indiantown has no prior rate case. c. Time lapse, 12 years since the last rate case. d. Full hearing as opposed to PAA.
2	Legal Services	90,000	128,081	42.31%	21.16%	
3	Travel Expenses	-	22,492	0.00%	0.00%	
4	Additional Staffing / Temp Pay	-	322,965	0.00%	0.00%	
5	Other Expenses	111,500	86,379	-22.53%	-11.27%	
6	TOTAL	\$ 275,000	\$ 948,753	245.00%	122.50%	

***The costs are not reflective of what the costs would be if a stand alone rate case would be done.

Schedule of Rate Case Amortization in The Historic Base Year

Line No.	Description	Total Expenses	Rate Order Amortization		Amortized Amount	Amortized Amount	Amortized Amount	Amortized Amount	Amortized Amount	Amortized Amount
			Date	Period	Year 2010-2013	2023	2024	2025	2026	2027
7	Prior Case: Docket No. 090125-GU	\$ 275,000	1/14/2010	4 Years	\$ 275,000	-				
8	Current Case: Docket No. 20220067-GU	948,753	To Be Determined	5 Years	-	189,751	189,751	189,751	189,751	189,751
9	TOTAL	\$ 1,223,753			\$ 275,000	\$ 189,751	\$ 189,751	\$ 189,751	\$ 189,751	\$ 189,751

10	Rate Case Expense Incurred (Anticipated) As a Percentage of Rate Base	DOCKET NO. 090125-GU*	0.5900%	DOCKET NO. 20220067-GU**	0.8431%
11	Rate Case Expense Incurred (Anticipated) As a Percentage of Revenue		1.8700%		4.6815%
12	Rate Case Expense Incurred (Anticipated) Per Customer		\$18.67		\$44.84

* Per projected test year 2010
 ** Per projected test year 2023

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

Explanation: Provide a comparison of rate case expenses incurred or anticipated for the current and most recent prior case with explanation of any changes which exceed 10% on an individual item basis. Also provide an amortization schedule of rate case expense as a percentage of rate base and operating revenues and the amount per customer.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Projected Test Year: 12/31/2023
 Witness: M. Cassel

Comparison Of Current Rate Case Expenses With Prior Case

Line No.	Description	Prior Case 2004	Current Case 2023***	Percent Change (Total)	Percent Change (Annual)	Reason For Change (If 10% or Greater)
1	Outside Consultants: Cost of Capital & Cost of Service	\$ 36,000	\$ 2,388	-93.37%	-46.68%	Increase in rate case expenses due to the following: a. Consulting and legal billing rates increased due to inflation and market. b. Complexity of the rate case due to merging of the four divisions. The prior rate case expenses included three (3) divisions as opposed to four (4) divisions in the current case. Florida Indiantown has no prior rate case. c. Time lapse, 12 years since the last rate case. d. Full hearing as opposed to PAA.
2	Legal Services	12,000	787	-93.44%	-46.72%	
3	Travel Expenses	-	138	0.00%	0.00%	
4	Additional Staffing / Temp Pay	-	1,984	0.00%	0.00%	
5	Other Expenses	4,500	531	-88.21%	-44.11%	
6	TOTAL	\$ 52,500	\$ 5,827	-88.90%	-44.45%	

***The costs are not reflective of what the costs would be if a stand alone rate case would be done.

Schedule of Rate Case Amortization in The Historic Base Year

Line No.	Description	Total Expenses	Rate Order Amortization		Amortized Amount	Amortized Amount	Amortized Amount	Amortized Amount	Amortized Amount	Amortized Amount
			Date	Period	Year 2004-2008	2023	2024	2025	2026	2027
7	Prior Case: Docket No. 030954-GU	\$ 52,500	6/2/2004	4 Years	\$ 52,500	-				
8	Current Case: Docket No. 20220067-GU	5,827	To Be Determined	5 Years	-	1,165	1,165	1,165	1,165	1,165
9	TOTAL	\$ 58,327			\$ 52,500	\$ 1,165	\$ 1,165	\$ 1,165	\$ 1,165	\$ 1,165

10	Rate Case Expense Incurred (Anticipated) As a Percentage of Rate Base	DOCKET NO. 030954-GU*	6.9462%	DOCKET NO. 20220067-GU**	0.3002%
11	Rate Case Expense Incurred (Anticipated) As a Percentage of Revenue		8.0810%		4.0778%
12	Rate Case Expense Incurred (Anticipated) Per Customer		\$78.01		\$8.31

* Per projected test year 2004
 ** Per projected test year 2023

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

Explanation: Provide a comparison of rate case expenses incurred or anticipated for the current and most recent prior case with explanation of any changes which exceed 10% on an individual item basis. Also provide an amortization schedule of rate case expense as a percentage of rate base and operating revenues and the amount per customer.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Projected Test Year: 12/31/2023
 Witness: M. Cassel

Comparison Of Current Rate Case Expenses With Prior Case

Line No.	Description	No Prior Case 2004	Current Case 2023***	Percent Change (Total)	Percent Change (Annual)	Reason For Change (If 10% or Greater)
1	Outside Consultants: Cost of Capital & Cost of Service	\$ -	\$ 3,793	0.00%	0.00%	
2	Legal Services	-	1,249	0.00%	0.00%	
3	Travel Expenses	-	219	0.00%	0.00%	
4	Additional Staffing / Temp Pay	-	3,150	0.00%	0.00%	
5	Other Expenses	-	843	0.00%	0.00%	
6	TOTAL	\$ -	\$ 9,254	0.00%	0.00%	

***The costs are not reflective of what the costs would be if a stand alone rate case would be done.

Schedule of Rate Case Amortization in The Historic Base Year

Line No.	Description	Total Expenses	Rate Order Amortization Date	Period	Amortized Amount 2023	Amortized Amount 2024	Amortized Amount 2025	Amortized Amount 2026	Amortized Amount 2027
7	No prior case								
8	Current Case: Docket No. 20220067-GU	9,254	To Be Determined	5 Years	1,851	1,851	1,851	1,851	1,851
9	TOTAL	\$ 9,254			\$ 1,851	\$ 1,851	\$ 1,851	\$ 1,851	\$ 1,851

10	Rate Case Expense Incurred (Anticipated) As a Percentage of Rate Base	DOCKET NO. 20220067-GU*
11	Rate Case Expense Incurred (Anticipated) As a Percentage of Revenue	0.6987%
12	Rate Case Expense Incurred (Anticipated) Per Customer	4.6186%
		\$17.43

* Per projected test year 2023

Florida Public Service Commission

Explanation: Provide a schedule by type of charge, of the charges to account 930 (miscellaneous general expenses) for the historic base year. Provide also the amount allocated to utility operations.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Miscellaneous General Expenses For The 12 Months Ended 12/31/2021

Sub Account Number	Description	TOTAL	Utility Amount
1	930.2 BOARD OF DIRECTOR EXPENSES	\$ 13,063	\$ 13,063
2	930.2 BOARD MEETING EXPENSES	2,814	2,814
3	930.2 DIRECTOR FEES	359,686	359,686
4	930.2 EXTERNAL & SHAREHOLDER REPORTING	5,818	5,818
5	930.2 SHAREHOLDER EXPENSES - NYSE	19,940	19,940
6	930.2 SHAREHOLDER EXPENSES - REPORT DISTRIBUTION	19,083	19,083
7	930.2 SHAREHOLDER EXPENSES - TRANSFER AGENTS	15,333	15,333
8	930.2 OTHER SHAREHOLDER EXPENSES	19,087	19,087
9	930.2 MISC GENERAL EXPENSES	<u>38,309</u>	<u>38,309</u>
10	TOTAL	<u>\$ 493,133</u>	<u>\$ 493,133</u>

Florida Public Service Commissior

Explanation: Provide a list of out of period items for the historic base year and the related adjustments to operating revenues and expenses by primary account.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Account No.	Account Title	(1) Description	(2) Date Incurred	(3) Debit	(4) Credit
1	4960	RATE REFUND PROVISION	OUT OF PERIOD CORRECTION	2019-2020	461,552	
2	2290	ACCUM PROVISION FOR RATE REFUNDS	OUT OF PERIOD CORRECTION	2019-2020		461,552
3	1823	OTHER REGULATORY ASSET - COVID 19	COVID RELATED ADJUSTMENT*	2020 - 2021	200,283	
4	9210	OFFICE SUPPLIES AND EXPENSE	COVID RELATED ADJUSTMENT*	2020 - 2021		200,283
				TOTAL	<u>661,835</u>	<u>661,835</u>

* Reserved allowance per Order No. PSC-2021-0266A-S-PU

Florida Public Service Commission

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Explanation: Provide a schedule of gains and losses on disposition of property previously used in providing gas service for the historic base year and four prior years. List amounts allowed in prior rate cases, and the historic year of such prior cases.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base Yr - 1: 12/31/2020
 Historic Base Yr - 2: 12/31/2019
 Historic Base Yr - 3: 12/31/2018
 Historic Base Yr - 4: 12/31/2017
 Witness: M. Galtman

Gains and Losses on Property

Line No.	Description of Property	Date Acquired	Date Disposed	Original Classification	Reclassification Account	Original Amount Recorded	Additions or (Retirements)	Net Book Value on Disposal Date	Gain or Loss	Allocated Portion to Gas Operations	Amount Allowed Prior Case	Prior Cases Test Year Ended
1	Land 1325 Watertower Road Lake Park, Florida 33403	7/5/2007	12/16/2020	389 Land		\$ 3,433,125	-	3,545,163	\$ 130,181	100%	130,181	12/31/2009

Florida Public Service Commission

Explanation: Provide the monthly depreciation expense for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	% Rate	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total Depreciation
1	362	GAS HOLDERS	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	374.1	LAND RIGHTS	5.5%	153	153	153	153	153	153	153	153	153	153	153	153	1,838
3	375	STRUCTURES & IMPROVEMENTS	2.5%	3,097	3,157	3,157	3,157	3,157	3,157	3,157	2,718	2,718	2,718	2,718	2,718	35,631
4	376.1	MAINS - PLASTICS	2.1%	186,723	187,254	201,125	193,982	194,354	266,659	199,471	198,788	199,191	200,021	201,317	201,305	2,430,190
5	376.2	MAINS - STEEL	2.2%	110,149	110,236	112,045	111,111	111,683	112,074	112,065	113,506	113,803	113,811	113,845	113,963	1,348,292
6	376G	MAINS - GRIP	2.1%	219,584	220,135	220,770	222,300	223,032	225,529	228,496	228,920	234,523	235,128	235,329	236,201	2,729,946
7	377	COMPRESSOR STAT EQUIP	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
8	378	MEAS & REG STATION EQUIP-GEN	3.5%	13,673	13,673	13,990	13,940	13,981	14,123	14,123	14,123	14,123	14,123	14,123	14,123	168,118
9	379	MEAS & REG STATION EQUIP-GATE	3.1%	35,771	35,800	35,818	35,818	35,889	35,943	35,943	35,943	35,943	36,156	36,173	36,251	431,448
10	380.1	SERVICES - PLASTIC	2.2%	106,056	106,718	117,826	112,406	113,639	114,991	116,372	117,327	118,582	116,640	121,181	122,437	1,384,176
11	380.2	SERVICES - OTHER	9.2%	12,765	12,805	12,830	12,778	12,871	12,871	12,992	9,700	9,758	9,758	9,863	9,835	138,827
12	380G	SERVICES - GRIP	2.2%	67,932	68,655	69,802	73,227	74,049	75,147	76,125	77,671	78,879	80,357	80,863	82,166	904,872
13	381	METERS	3.6%	57,150	57,628	67,540	62,897	63,804	64,158	64,918	65,572	65,934	66,538	67,137	67,530	769,530
14	381.1	METERS - AMR EQUIPMENT	4.3%	7,942	7,942	7,942	7,942	7,942	7,942	7,942	7,942	7,942	7,942	7,942	10,049	97,412
15	382	METER INSTALLATIONS	3.2%	42,074	42,255	46,602	44,415	45,125	45,071	45,445	45,750	46,315	46,730	47,124	47,468	544,373
16	382.1	METER INSTALLATIONS - MTU/DCU	2.6%	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	15,419
17	383	HOUSE REGULATORS	3.3%	16,564	16,744	18,513	17,495	17,497	17,502	17,757	17,847	17,897	17,867	17,943	18,221	211,847
18	384	HOUSE REG-INST	2.7%	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,371	28,225
19	385	IND MEAS & REG STAT EQUIP	2.3%	3,851	3,851	3,851	3,624	3,614	3,433	3,433	3,433	3,433	3,433	3,433	3,433	42,821
20	386	OTHER PROP ON CUST PREMISES	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
21	386.01	OTHER PROP-CUST PREM-A/C&B	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
22	387	OTHER EQUIPMENT	4.0%	9,909	9,909	9,982	9,987	10,103	10,118	10,118	10,118	10,118	10,118	10,118	10,266	120,863
23	390	STRUCTURES & IMPROVEMENTS	2.3%	5,483	5,483	5,511	5,511	5,511	5,549	5,549	5,549	5,549	5,549	5,559	5,559	66,360
24	391	OFFICE FURNITURE & EQUIPMENT	7.1%	9,167	9,167	9,167	9,167	9,167	9,167	9,199	9,224	9,223	9,219	9,219	(105,005)	(3,921)
25	391.1	COMPUTERS & PERIPHERALS	10.0%	1,168	1,168	1,168	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	1,192	14,231
26	391.2	COMPUTER HARDWARE	10.0%	10,206	10,061	9,972	10,119	10,150	10,150	10,151	10,190	10,191	10,177	10,178	(19,153)	92,393
27	391.3	FURNITURE & FIXTURE	5.0%	679	679	679	679	679	679	670	670	616	615	615	144,222	151,483
28	391.4	COMPUTER SOFTWARE	10.0%	52,980	53,003	68,890	57,607	58,416	58,450	58,450	58,450	58,450	58,459	58,355	58,363	699,871
29	392	TRANSPORTATION EQUIPMENT	8.4%	-	-	-	-	-	-	-	-	-	-	-	-	-
30	392.1	TRANSPORTATION - CARS	17.4%	-	-	-	-	-	-	-	-	-	-	-	-	-
31	392.2	TRANSPORT. - LIGHT TRUCKS & VANS	8.4%	-	-	-	-	-	-	-	-	-	-	-	-	-
32	392.3	TRANSPORTATION - HEAVY TRUCKS	8.2%	-	-	-	-	-	-	-	-	-	-	-	-	-
33	392.4	TRANSPORTATION - OTHER	5.8%	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	3.8%	76	76	76	76	76	76	76	76	76	76	81	81	923
35	394	TOOLS, SHOP, GARAGE EQUIP	6.7%	6,963	6,963	6,963	6,993	6,993	7,082	7,161	5,311	5,311	5,272	5,312	5,312	75,636
36	395	LABORATORY EQUIP	5.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
37	396	POWER OPERATED EQUIPMENT	5.1%	4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,339	4,339	4,339	51,865
38	397	COMMUNICATION EQUIPMENT	7.7%	10,213	10,213	11,983	11,208	11,203	10,963	10,963	10,963	10,963	11,072	11,088	10,700	131,530
39	398	MISC EQUIP	5.9%	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	21,520
40	399	OTHER TANG PLANT	20.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
41		TOTAL DEPRECIABLE PLANT		\$ 1,000,071	\$ 1,003,470	\$ 1,066,099	\$ 1,037,529	\$ 1,044,025	\$ 1,121,921	\$ 1,061,662	\$ 1,060,878	\$ 1,070,624	\$ 1,072,607	\$ 1,080,049	\$ 1,086,784	\$ 12,705,719
42		AMORTIZATION FROM C-18		201,958	202,723	203,428	204,789	205,285	207,636	208,239	202,531	203,830	206,298	207,480	208,738	2,462,935
43		COMMON ALLOCATED FROM C-19		72,439	72,215	71,949	72,708	73,171	73,666	74,676	74,699	75,665	76,637	78,067	77,861	893,751
				\$ 1,274,468	\$ 1,278,409	\$ 1,341,477	\$ 1,315,026	\$ 1,322,481	\$ 1,403,223	\$ 1,344,577	\$ 1,338,108	\$ 1,350,119	\$ 1,355,542	\$ 1,365,595	\$ 1,373,382	\$ 16,062,406

Note: Depreciation rates approved per Order No. [PSC-2019-0433-PAA-GU](#), Docket No. [20190056-GU](#).
Transportation depreciation is charged directly to the operating accounts based on work performed and is not charged to Account 403.

Florida Public Service Commission

Explanation: Provide a schedule for each amortization/recovery included in plant in service by account or sub-account for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Acct. Sub-Acct. No.	Plant Account Title	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL Amort/Rec Expense
1	4050	AMORTIZATION OF ENVIRONMENTAL	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 38,029	\$ 456,348
2		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$456,348							
3		EFFECTIVE DATE:						July 2004							
4		AMORTIZATION/RECOVERY PERIOD:						20 years							
5		REASON: Recovery of environmental liability. Order No. PSC-04-1110-PAA-GU, Docket No. 040216-GU.													
6	4050	AMORTIZATION OF PIPING AND CONVERSION													
7		Piping Allowances (1)	\$ 14,676	\$ 15,054	\$ 15,150	\$ 15,261	\$ 15,239	\$ 15,234	\$ 15,309	\$ 14,777	\$ 14,818	\$ 14,806	\$ 14,872	\$ 14,688	\$ 179,883
8		Conversion Expenses (2)	8,749	8,796	8,626	8,590	8,567	8,494	8,382	8,311	8,067	7,858	7,558	7,569	99,569
9			\$ 23,425	\$ 23,850	\$ 23,776	\$ 23,851	\$ 23,806	\$ 23,728	\$ 23,692	\$ 23,088	\$ 22,885	\$ 22,664	\$ 22,431	\$ 22,257	\$ 279,452
10		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$279,452							
11		EFFECTIVE DATE:						Various							
12		(1) AMORTIZATION/RECOVERY PERIOD:						7 years							
13		(2) AMORTIZATION/RECOVERY PERIOD:						5 years							
14		REASON: Recovery of costs to convert customers appliances to natural gas. Order No. PSC-95-0518-FOF-GU, Docket No. 940620-GU.													
15	4060	AMORTIZATION OF ACQUISITION ADJUSTMENT													
16		SFNG Acquisition (1)	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 2,668	\$ 32,016
17		FPUC Acquisition (2)	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	149,141	1,789,692
18		Indiantown Gas Company Acquisition (3)	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	4,143	49,716
19			\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 155,952	\$ 1,871,424
20		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$1,871,424							
21		(1) EFFECTIVE DATE:						November 2004							
22		(2) EFFECTIVE DATE:						January 2012							
23		(3) EFFECTIVE DATE:						August 2010							
24		(1 & 2) AMORTIZATION/RECOVERY PERIOD:						30 years							
25		(3) AMORTIZATION/RECOVERY PERIOD:						15 years							
26		(1) REASON: Recovery of purchase price premium paid by FPUC as a positive acquisition adjustment. Order No. PSC-04-1110-PAA-GU, Docket No. 040216-GU.													
27		(2) REASON: Recovery of purchase price premium paid by Chesapeake Utilities Corp. as a positive acquisition adjustment. Order No. PSC-12-0010-PAA-GU, Docket No. 110133-GU.													
28		(3) REASON: Recovery of a positive acquisition adjustment for the purchase of Indiantown Gas Company and to place the positive acquisition adjustment on the books of FPUC Indiantown Division. Order No. PSC-14-0015-PAA-GU, Docket No. 120311-GU.													
29	4050	AMORTIZATION OF NW PIPELINE FEE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 18,000
30		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$18,000							
31		EFFECTIVE DATE:						May 2018							
32		AMORTIZATION/RECOVERY PERIOD:						25 years							
33		REASON: Amortization of NW Pipeline origination fee.													

Supporting Schedules:

Recap Schedules: C-1, C-19

Florida Public Service Commission

Explanation: Provide a schedule for each amortization/recovery included in plant in service by account or sub-account for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Acct. Sub-Acct. No.	Plant Account Title	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL Amort/Rec Expense
34		AMORTIZATION RELATED TO 2017 TAX REFORM													
35	4060	FN Acquisition Adjustment (1)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (24,880)	\$ (298,560)
36	4050 / 4060	Excess Deferred Tax (2)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(16,300)	(195,597)
37			<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (41,180)</u>	<u>\$ (494,157)</u>
38		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						(494,157)							
39		EFFECTIVE DATE:						March 2019							
40		(1) AMORTIZATION/RECOVERY PERIOD:						22 years							
41		(2) AMORTIZATION/RECOVERY PERIOD:						10/26 years							
42		REASON:	Recovery of excess deferred tax and acquisition adjustment related to 2017 tax reform. Order No. PSC-2019-0076 to 0079-FOF-GU, Docket No. 20180051 to 0054-GU												
43	407A	AMORTIZATION OF AEP - EXCESS MACC	\$ 24,232	\$ 24,572	\$ 25,352	\$ 26,636	\$ 27,177	\$ 29,607	\$ 30,246	\$ 25,142	\$ 26,644	\$ 29,333	\$ 30,748	\$ 32,179	\$ 331,868
44			<u>\$ 24,232</u>	<u>\$ 24,572</u>	<u>\$ 25,352</u>	<u>\$ 26,636</u>	<u>\$ 27,177</u>	<u>\$ 29,607</u>	<u>\$ 30,246</u>	<u>\$ 25,142</u>	<u>\$ 26,644</u>	<u>\$ 29,333</u>	<u>\$ 30,748</u>	<u>\$ 32,179</u>	<u>\$ 331,868</u>
45		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$331,868							
46		EFFECTIVE DATE:						1995							
47		AMORTIZATION/RECOVERY PERIOD:						10 years							
48		REASON:	Recovery of excess MACC. Order No. PSC-04-1110-PAA-GU, Docket No. 040216-GU.												
49		TOTAL AMORTIZATION	<u>\$ 201,958</u>	<u>\$ 202,723</u>	<u>\$ 203,428</u>	<u>\$ 204,789</u>	<u>\$ 205,285</u>	<u>\$ 207,636</u>	<u>\$ 208,239</u>	<u>\$ 202,531</u>	<u>\$ 203,830</u>	<u>\$ 206,298</u>	<u>\$ 207,480</u>	<u>\$ 208,738</u>	<u>\$ 2,462,935</u>
50		Summary of FPUC Acquisition Adjustment booked:													
51	4060	Amortization of Acq. Adj. With Deferred Tax	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 149,141	\$ 1,789,692
52	4111	Amortization of Deferred Tax	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(35,583)	(426,996)
53	4060	Amortization of Tax Rate Change on Acq. Adj.	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(24,880)	(298,560)
54	4101	Amort of Deferred Tax for Tax Rate Change	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	6,306	75,672
55		Net Approved Acquisition Adjustment Amort	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 94,984</u>	<u>\$ 1,139,808</u>

Supporting Schedules:

Recap Schedules: C-1, C-19

Florida Public Service Commission

Explanation: Provide a schedule showing the allocation of depreciation and amortization expense for the historic base year. This data should correspond to the data presented in schedule B-11.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Napier / M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 Month TOTAL
1	390	STRUCTURES & IMPROVEMENTS	\$ 14,854	\$ 14,857	\$ 14,873	\$ 14,883	\$ 14,886	\$ 14,889	\$ 14,847	\$ 14,847	\$ 14,847	\$ 14,847	\$ 14,847	\$ 14,847	\$ 178,322
2	3910	OFFICE FURN & EQUIPMENT	19,025	19,025	19,025	19,025	19,025	19,025	19,045	19,045	19,045	19,045	19,045	19,045	214,304
3	3912	COMPUTER HARDWARE	(1,056)	(1,056)	(1,056)	(1,087)	(1,552)	(1,552)	(1,552)	(1,552)	(1,552)	(1,820)	(1,820)	14,628	(1,029)
4	3913	FURNITURE AND FIXTURES	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	2,315	(553)	24,916
5	3914	SYSTEM SOFTWARE	(2,838)	(2,771)	(2,771)	(2,771)	(2,771)	(2,771)	(2,536)	(2,405)	(2,326)	(2,326)	(2,242)	(2,205)	(30,734)
6	397	COMPUTER EQUIPMENT	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	73,296
7	398	MISC EQUIP	730	730	730	730	730	730	730	730	730	730	730	730	8,763
8		TOTAL	\$ 39,138	\$ 39,208	\$ 39,224	\$ 39,203	\$ 38,741	\$ 38,744	\$ 38,957	\$ 39,088	\$ 39,167	\$ 38,899	\$ 38,983	\$ 38,486	\$ 467,838

			12 Month TOTAL	Non-Utility %	12 Month Non-Utility	12 Month Utility Consolidated	FPUC %	12 Month Utility FPUC	CFG %	12 Month Utility CFG	Indiantown %	12 Month Utility Indiantown	Ft. Meade %	12 Month Utility Ft. Meade	Method of Allocation
9	390	STRUCTURES & IMPROVEMENTS	178,322	42.41%	75,625	102,698	40.08%	71,463	17.54%	31,274	-0.27%	(481)	0.25%	441	By Dept By Use
10	3910	OFFICE FURN & EQUIPMENT	214,304	42.41%	90,885	123,420	40.08%	85,883	17.54%	37,585	-0.27%	(578)	0.25%	530	By Dept By Use
11	3912	COMPUTER HARDWARE	(1,029)	42.41%	(437)	(593)	40.08%	(413)	17.54%	(181)	-0.27%	3	0.25%	(3)	By Dept By Use
12	3913	FURNITURE AND FIXTURES	24,916	42.41%	10,567	14,350	40.08%	9,985	17.54%	4,370	-0.27%	(67)	0.25%	62	By Dept By Use
13	3914	SYSTEM SOFTWARE	(30,734)	42.41%	(13,034)	(17,700)	40.08%	(12,317)	17.54%	(5,390)	-0.27%	83	0.25%	(76)	By Dept By Use
14	397	COMPUTER EQUIPMENT	73,296	42.41%	31,084	42,212	40.08%	29,374	17.54%	12,855	-0.27%	(198)	0.25%	181	By Dept By Use
15	398	MISC EQUIP	8,763	42.41%	3,716	5,046	40.08%	3,512	17.54%	1,537	-0.27%	(24)	0.25%	22	By Dept By Use
16		TOTAL	\$ 467,838		\$ 198,406	\$ 269,432		\$ 187,488		\$ 82,050		\$ (1,261)		\$ 1,156	
		Per Page 2 Corporate Allocation	2,305,375		1,681,057	624,319		438,095		183,487		2,305		431	
			\$ 2,773,213		\$ 1,879,462	\$ 893,751		\$ 625,583		\$ 265,537		\$ 1,044		\$ 1,587	

Florida Public Service Commission

Explanation: Provide a schedule showing the allocation of depreciation and amortization expense for the historic base year. This data should correspond to the data presented in schedule B-11.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Napier / M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 Month TOTAL
1	390	STRUCTURES & IMPROVEMENTS	\$ 22,759	\$ 22,759	\$ 22,169	\$ 22,170	\$ 22,169	\$ 22,170	\$ 22,169	\$ 21,616	\$ 21,616	\$ 21,616	\$ 21,616	\$ 21,616	\$ 264,444
2	3901	LEASEHOLD IMPROVEMENTS	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	42,588
3	3910	OFFICE FURN & EQUIPMENT	10,441	10,440	9,862	10,755	10,644	10,537	10,537	10,537	10,537	10,537	10,537	10,537	125,901
4	3911	COMPUTERS & PERIPHERALS	65,836	65,090	65,225	64,627	65,000	64,745	64,746	62,494	64,155	65,130	65,165	65,164	777,377
5	3912	COMPUTER HARDWARE	21,880	20,893	20,779	20,441	20,537	20,991	21,974	22,329	23,738	25,657	27,172	28,066	274,458
6	3913	FURNITURE AND FIXTURES	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	19,152
7	3914	SYSTEM SOFTWARE	47,366	48,125	48,824	51,934	54,071	55,798	58,094	60,348	60,677	61,943	65,494	64,899	677,572
8	397	COMPUTER EQUIPMENT	10,831	10,831	10,261	10,040	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	123,884
9		TOTAL	\$ 184,258	\$ 183,282	\$ 182,266	\$ 185,111	\$ 187,807	\$ 189,626	\$ 192,904	\$ 192,709	\$ 196,108	\$ 200,268	\$ 205,369	\$ 205,666	\$ 2,305,375
			12 Month TOTAL	Non-Utility %	12 Month Non-Utility	12 Month Utility Consolidated	FPUC %	12 Month Utility FPUC	CFG %	12 Month Utility CFG	Indiantown %	12 Month Utility Indiantown	Ft. Meade %	12 Month Utility Ft. Meade	Method of Allocation
10	390	STRUCTURES & IMPROVEMENTS	264,444	72.92%	192,830	71,614	19.00%	50,253	7.96%	21,047	0.10%	264	0.02%	49	By Dept By Use
11	3901	LEASEHOLD IMPROVEMENTS	42,588	72.92%	31,055	11,533	19.00%	8,093	7.96%	3,390	0.10%	43	0.02%	8	By Dept By Use
12	3910	OFFICE FURN & EQUIPMENT	125,901	72.92%	91,806	34,095	19.00%	23,925	7.96%	10,021	0.10%	126	0.02%	24	By Dept By Use
13	3911	COMPUTERS & PERIPHERALS	777,377	72.92%	566,855	210,521	19.00%	147,726	7.96%	61,872	0.10%	777	0.02%	145	By Dept By Use
14	3912	COMPUTER HARDWARE	274,458	72.92%	200,132	74,326	19.00%	52,156	7.96%	21,844	0.10%	274	0.02%	51	By Dept By Use
15	3913	FURNITURE AND FIXTURES	19,152	72.92%	13,965	5,186	19.00%	3,639	7.96%	1,524	0.10%	19	0.02%	4	By Dept By Use
16	3914	SYSTEM SOFTWARE	677,572	72.92%	494,079	183,493	19.00%	128,760	7.96%	53,929	0.10%	678	0.02%	127	By Dept By Use
17	397	COMPUTER EQUIPMENT	123,884	72.92%	90,335	33,549	19.00%	23,542	7.96%	9,860	0.10%	124	0.02%	23	By Dept By Use
18		TOTAL	\$ 2,305,375		\$ 1,681,057	\$ 624,319		\$ 438,095		\$ 183,487		\$ 2,305		\$ 431	

Florida Public Service Commission

Explanation: Provide a reconciliation between the total operating income tax provision for the historic base year period and the currently payable income taxes on operating income for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	Reference	Total Per Books	Utility Adjustments	Utility Adjusted
1	CURRENT INCOME TAX EXPENSE	C-21	\$ 2,761,939	\$ (892,540)	\$ 1,869,399
2	DEFERRED INCOME TAX EXPENSE	C-24	2,673,685	-	2,673,685
3	ITC REALIZED THIS YEAR	B-17	-	-	-
4	ITC AMORTIZATION (3% TIC AND IRC 46(f)(2))	B-17	-	-	-
5	PARENT DEBT ADJUSTMENT	C-26	-	-	-
6	TOTAL INCOME TAX EXPENSE		<u>\$ 5,435,624</u>	<u>\$ (892,540)</u>	<u>\$ 4,543,084</u>

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

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

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Line No.	Description	Amount	Amount	*Detail of Adjustments to Taxable Income - Line 5	Amount
1	NET UTILITY OPERATING INCOME		\$ 21,780,867	TAX DEPRECIATION / AMORTIZATION	
2	ADD INCOME TAX ACCOUNTS		5,435,623	OVER BOOK	(6,065,692)
3	LESS INTEREST CHARGES (FROM C-22)		(5,629,231)	1) SEE DETAIL C-24	(3,478,080)
				2) SEE DETAIL C-23	1,247,291
4	TAXABLE INCOME PER BOOKS		21,587,259	3) RETURN TO PROVISION	(66,185)
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(8,380,863)	TOTAL ADJUSTMENTS	\$ (8,362,666)
6	TAXABLE INCOME		13,206,396		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		(10,740,121)		
8	STATE TAXABLE INCOME		2,466,275	*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME - Line 7	
9	INCOME TAX (APPLICABLE RATE OF 3.535 LINE 8)	87,183		1) STATE DECOUPLING-C24	(10,740,121)
10	EMERGENCY EXCISE	-		2)	-
11	FLORIDA RATE CHANGE TRUE-UP	(80,333)		3)	-
12	STATE TAX - CURRENT	6,850	6,850	TOTAL ADJUSTMENTS	\$ (10,740,121)
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		-		
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		13,199,546		
15	FEDERAL INCOME TAX RATE (APPLICABLE RATE 21%)		21%		
16	FEDERAL INCOME TAX BEFORE CREDITS		2,771,905	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME - Line 13	
17	LESS: FLORIDA TAX RATE CHANGE TRUE-UP		(16,815)	1)	-
				2)	-
18	FEDERAL TAX - CURRENT		\$ 2,755,090	3)	-
				TOTAL ADJUSTMENTS	\$ -
19	SUMMARY:				
20	STATE TAX - CURRENT		6,850		
21	FEDERAL TAX - CURRENT		2,755,090		
22	TOTAL CURRENT INCOME TAX EXPENSE		\$ 2,761,939		

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

Explanation: Provide the amount of interest expense used to calculate net operating income taxes on schedule no. C-21. Explain any adjustments to interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in tax calculation differs from the basis used in allocating current income taxes payable, the differing basis should be clearly identified.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Interest in Tax Expense Calculation				
Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted
1	INTEREST ON LONG-TERM DEBT	\$ 4,675,321	\$ -	\$ 4,675,321
2	AMORTIZATION OF DEBT PREMIUM, DISC. AND EXPENSE NET	196,032	-	196,032
3	INTEREST ON SHORT-TERM DEBT	513,176	-	513,176
4	OTHER INTEREST EXPENSE	244,702	-	244,702
5	AFUDC	-	-	-
6	ITC INTEREST SYNCHRONIZATION (IRC 46 (f)(2) ONLY - SEE * BELOW)	-	-	-
7	TOTAL USED FOR TAX CALCULATION (TO C-21)	<u>\$ 5,629,231</u>	<u>-</u>	<u>5,629,231</u>

Florida Public Service Commission

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

P101 Not Deductible for Tax-Penalties 123,113

P106 Acquisition Adjustment 1,491,132

1,614,245

Florida Public Service Commission

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

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Deferred Income Taxes - Year Ended 12/31/2021

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$ 21,109,647	\$ -	\$ 21,109,647
2	BOOK DEPRECIATION AND AMORTIZATION	13,158,625	-	13,158,625
3	DIFFERENCE	<u>7,951,022</u>	<u>-</u>	<u>7,951,022</u>
OTHER TIMING DIFFERENCES (ITEMIZE):				
4	STATE DECOUPLING	10,740,121	-	10,740,121
5	CUSTOMER BASED INTANGIBLES	(722,659)	-	(722,659)
6	BAD DEBTS	600,966	-	600,966
7	CONSERVATION	(384,168)	-	(384,168)
8	ENVIRONMENTAL	352,921	-	352,921
9	FLEX REVENUE	45,932	-	45,932
10	GRIP OVER-RECOVERIES	(329,145)	-	(329,145)
11	RESERVE FOR INSURANCE DEDUCTIBLES	(178,779)	-	(178,779)
12	LEASES	940,658	-	940,658
13	PIPING AND CONVERSION	(21,523)	-	(21,523)
14	PURCHASED GAS COSTS	1,198,746	-	1,198,746
15	PENSION	662,973	-	662,973
16	POST RETIREMENT BENEFITS	195,623	-	195,623
17	RATE CASE COSTS	(315,933)	-	(315,933)
18	SELF INSURANCE	(59,018)	-	(59,018)
19	STORM RESERVE	7,416	-	7,416
20	CAPITALIZED OVERHEAD	(78,686)	-	(78,686)
21	RTP	109,557	-	109,557
22	TOTAL TIMING DIFFERENCES	<u>20,716,024</u>	<u>-</u>	<u>20,716,024</u>
23	STATE TAX RATE	5.5%	5.5%	5.5%
24	STATE DEFERRED TAXES (LINE 22 x LINE 23)	<u>1,139,381</u>	<u>-</u>	<u>1,139,381</u>
25	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 22 - LINE 24- LINE 4)	8,836,522	-	8,836,522
26	FEDERAL TAX RATE	21%	21%	21%
27	FEDERAL DEFERRED TAXES (LINE 25 x LINE 26)	<u>1,855,670</u>	<u>-</u>	<u>1,855,670</u>
28	DEFERRED ONLY ADJUSTMENTS	(321,366)	-	(321,366)
29	FEDERAL DEFERRED TAXES	<u>1,534,304</u>	<u>-</u>	<u>1,534,304</u>
30	ADD STATE DEFERRED TAXES (LINE 24)	1,139,381	-	1,139,381
31	TOTAL DEFERRED TAX EXPENSE	<u>\$ 2,673,685</u>	<u>\$ -</u>	<u>\$ 2,673,685</u>

Supporting Schedules:

Recap Schedules: C-20

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

Explanation: Provide the information required to adjust the deferred tax balances for changes in the state and federal statutory income tax rates. Show supporting calculations in detail by vintage years. Protected federal deferred tax balances are not subject to this adjustment.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Line No.	Description	Total Amount
<u>STATE TAX ADJUSTMENT (UNPROTECTED)</u>		
1	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	
2	DEFERRED TAX BALANCES AS FOR THE 2021 TEST YEAR PER BOOKS	\$ 468,001
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	\$ 468,001
4	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	\$ -
5	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 5.5% AS REFLECTED ON THE COMPANY'S BOOKS. (THIS REPRESENTS THE AMOUNT THAT WILL REVERSE NORMALLY WITHOUT ANY FURTHER ADJUSTMENT. THE ADJUSTMENT HERE IS AN ADDITIONAL ADJUSTMENT. THE TAX RATE IS THE CURRENT EFFECTIVE RATE.)	\$ -
6	NET EFFECT ON STATE DEFERRED TAX BALANCES	\$ -
<u>FEDERAL TAX ADJUSTMENT (UNPROTECTED)</u>		
7	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	
8	DEFERRED TAX BALANCES FOR THE 2021 TEST YEAR PER BOOKS	\$ 1,688,632
9	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	\$ 1,688,632
10	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	\$ -
11	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 21% AS REFLECTED ON THE COMPANY'S BOOKS.	\$ -
12	NET EFFECT ON FEDERAL DEFERRED TAX BALANCES	\$ -

Note: Excluded Florida Common allocated unprotected taxes. Deferred Taxes related to the pre-2018 tax rate were moved to a regulatory liability in Dockets 20180051-GU, 20180052-GU, 20180053-GU, and 20180054. Deferred taxes were not adjusted for temporary state tax rate changes.

Florida Public Service Commission

Explanation: Provide the information required to adjust the deferred tax balances for changes in the state and federal statutory income tax rates. Show supporting calculations in detail by vintage year. Protected federal deferred tax balances are not subject to this adjustment.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No 20220067-GU

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

Vintage Year Ended	Deferred Taxes As Booked	Deferred Taxes Recalculated	Difference
2017	\$ 3,594,388	\$ 3,594,388	\$ -

Note: Deferred Taxes related to the pre-2018 tax rate were moved to a regulatory liability in Dockets 20180051-GU, 20180052-GU, 20180053-GU, and 20180054-GU. Deferred taxes were not adjusted for temporary state tax rate changes.

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

Explanation: Provide information required in order to adjust income tax expense by reason of interest expense of parent(s) that may be invested in the equity of the applicant. If year-end rate base is used, provide on both a year-end and 13-month average basis. Amounts should be parent only.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Line No.		Amount	Percent of Capital	Cost Rate	Weighted Cost	Weighted Cost of Debt
1	LONG TERM DEBT	\$ 518,621,018	34.20%	3.60%	1.23%	1.23%
2	SHORT TERM DEBT	183,687,183	12.11%	1.42%	0.17%	0.17%
3	PREFERRED STOCK	-	0.00%	0.00%	0.00%	0.00%
4	COMMON EQUITY	738,921,143	48.73%	10.84%	5.28%	
5	RETAINED EARNINGS	Note A -	0.00%	0.00%	0.00%	0.00%
6	DEFERRED INCOME TAX- FLORIDA ONLY	64,755,007	4.27%	0.00%	0.00%	0.00%
7	INVESTMENT TAX CREDITS	-	0.00%	0.00%	0.00%	0.00%
8	OTHER-CUSTOMER DEPOSITS-FLA. ONLY	10,307,572	0.68%	2.37%	0.02%	0.02%
9	TOTAL	\$ <u>1,516,291,923</u>	<u>100.00%</u>	<u>18.23%</u>	<u>6.70%</u>	<u>1.42%</u>
10	WEIGHTED COST OF PARENT DEBT x 37.63% (OR APPLICABLE CONSOLIDATED TAX RATE 23.793%) x EQUITY OF SUBSIDIARY (RATE BASE)				\$ <u>1,022,014</u>	FPUC
11	WEIGHTED COST OF PARENT DEBT x 37.63% (OR APPLICABLE CONSOLIDATED TAX RATE 23.793%) x EQUITY OF SUBSIDIARY (RATE BASE)				\$ <u>386,395</u>	CFG
12	WEIGHTED COST OF PARENT DEBT x 37.63% (OR APPLICABLE CONSOLIDATED TAX RATE 23.793%) x EQUITY OF SUBSIDIARY (RATE BASE)				\$ <u>6,826</u>	INDIANTOWN
13	WEIGHTED COST OF PARENT DEBT x 37.63% (OR APPLICABLE CONSOLIDATED TAX RATE 23.793%) x EQUITY OF SUBSIDIARY (RATE BASE)				\$ <u>4,191</u>	FT. MEADE
14	CONSOLIDATED				\$ <u>1,419,426</u>	
15	Note A: Interest expense has already been allocated to each division and used in it's calculated tax amount on C-21. The difference between the interest calculated on D-1 and C-22 have been adjusted in an interest synchronization adjustment on C-2 page 2. Making the above adjustment would duplicate the adjusted tax expense calculated.					

Florida Public Service Commission

Explanation Provide a copy of the most recently filed federal income tax return, state income tax return, and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated

Docket No.: 20220067-GU

THE INCOME TAX RETURNS REQUESTED, WITH ADEQUATE PRIOR NOTICE, WILL BE MADE AVAILABLE FOR INSPECTION AT THE COMPANY'S OFFICE DURING NORMAL BUSINESS HOURS WHEN THEY ARE COMPLETED. SINCE THE CONSOLIDATED RETURNS CONTAIN CONFIDENTIAL INFORMATION APPLICABLE TO OTHER ENTITIES, IT IS REQUESTED THAT NO PART OF THESE TAX FILINGS BE DUPLICATED OR PHOTOCOPIED. UPON COMPLETION OF THE INSPECTION, THE DOCUMENTS ARE TO BE RETURNED TO THE COMPANY. THE INFORMATION INCLUDED IN THE RETURNS SHALL BE CONSIDERED CONFIDENTIAL.

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

Explanation: Provide the answers to the following questions.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Line No.

- 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION? 1552 (a)(1)
- 2 WHAT TAX YEARS ARE OPEN WITH THE IRS? 2013 forward
- 3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS? No
- 4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS? No
- 5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS? No
- 6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES? None
- 7 HOW WERE THE AMOUNTS IN (6) TREATED? Consolidated tax payments are made by the parent
- 8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN? \$ 22,339,599
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

		INCOME (LOSS)									
		BOOK BASIS					TAX BASIS				
		YEAR					YEAR				
		2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
10	PARENT ONLY	(158,413)	(1,676,507)	(501,394)	(512,124)	(19,976)	1,677,388	(633,677)	956,073	2,441,672	(1,732,348)
11	APPLICANT ONLY	18,121,396	15,917,325	18,224,468	16,720,900	21,648,964	10,580,044	14,657,430	3,077,047	13,219,958	13,259,090
12	TOTAL GROUP	72,432,200	77,574,091	87,682,874	95,189,544	112,694,755	16,397,769	16,164,011	(6,302,904)	20,333,917	14,424,311
13	TOTAL GROUP EXCLUDING PARENT AND APPLICANT	54,469,217	63,333,273	69,959,800	78,980,769	91,065,768	4,140,337	2,140,258	(10,336,024)	4,672,287	2,897,569
		-	-	-	-	-	-	-	-	-	-

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a summary of the specific tax effect (in dollars) of filing a consolidated return for the historic base year. Identify the nature and amounts of benefits to the company and the ratepayers. Provide a copy of any existing tax-sharing agreements with affiliated company.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

We do not have a tax sharing agreement.

Florida Public Service Commission

Explanation: Provide a schedule of taxes other than income taxes for the historic base year and the prior year. For each tax, indicate the amount charged to operating expenses.

Type of Data Shown:
Historic Base YR - 1: 12/31/2020
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Other Taxes For The Prior Year Ended 12/31/2020

Line No.	Type of Tax	(1) Rate	(2) Tax Basis (\$)	(3) Total Amount (1 X 2)	(4) Jurisdictional Factor	(5) Amount	(6) Amount Charged to Operating Expenses
1	FEDERAL UNEMPLOYMENT	0.006	\$ 862,167	\$ 5,173	100%	\$ 5,173	\$ 5,173
2	STATE UNEMPLOYMENT	0.054	3,037	164	100%	164	164
3	FICA	0.0765	9,099,072	696,079	100%	696,079	696,079
4	PAYROLL TAX FROM CORPORATE			251,385	100%	251,385	251,385
5	FEDERAL VEHICLE	N/A	N/A	-	100%	-	-
6	STATE INTANGIBLE	N/A	N/A	-	100%	-	-
7	UTILITY ASSESSMENT FEE	0.00503	120,297,813	605,098	100%	605,098	605,098
8	PROPERTY	VARIOUS	284,389,808	5,024,260	100%	5,024,260	5,024,260
9	GROSS RECEIPTS	0.025	75,688,600	1,892,215	100%	1,892,215	1,892,215
10	FRANCHISE FEE	VARIOUS	85,990,149	2,013,596	100%	2,013,596	2,013,596
11	OCCUPATIONAL LICENSE	N/A	N/A	-	100%	-	-
12	OTHER (PLEASE LIST)		-	68,773	100%	68,773	68,773
13	TOTAL			<u>\$ 10,556,743</u>		<u>\$ 10,556,743</u>	<u>\$ 10,556,743</u>

Florida Public Service Commission

Explanation: Provide a schedule of taxes other than income taxes for the historic base year and the prior year. For each tax, indicate the amount charged to operating expenses.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No. 20220067-GU

Other Taxes For The Historical Base Year Ended 12/31/2021

Line No.	Type of Tax	(1) Rate	(2) Tax Basis (\$)	(3) Total Amount (1 X 2)	(4) Factor	(5) Jurisdictional Amount	(6) Amount Charged to Operating Expenses
1	FEDERAL UNEMPLOYMENT	0.006	\$ 952,167	\$ 5,713	100%	\$ 5,713	\$ 5,713
2	STATE UNEMPLOYMENT	0.054	9,315	503	100%	503	503
3	FICA	0.0765	9,554,732	730,937	100%	730,937	730,937
4	PAYROLL TAX FROM CORPORATE		-	271,570	100%	271,570	271,570
5	FEDERAL VEHICLE	N/A	N/A	-	100%	-	-
6	STATE INTANGIBLE	N/A	N/A	-	100%	-	-
7	UTILITY ASSESSMENT FEE	0.00503	136,786,879	688,038	100%	688,038	688,038
8	PROPERTY	VARIOUS	306,823,005	5,486,709	100%	5,486,709	5,486,709
9	GROSS RECEIPTS	0.025	83,400,080	2,085,002	100%	2,085,002	2,085,002
10	FRANCHISE FEE	VARIOUS	95,018,352	2,434,918	100%	2,434,918	2,434,918
11	OCCUPATIONAL LICENSE	N/A	N/A	-	100%	-	-
12	OTHER (PLEASE LIST)		-	114,169	100%	114,169	114,169
13	TOTAL			<u>\$ 11,817,559</u>		<u>\$ 11,817,559</u>	<u>\$ 11,817,559</u>

Supporting Schedules:

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

Florida Public Service Commission

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Explanation: Complete the following information regarding the use of outside professional services during the historic base year period. Specify by contract areas such as accounting, legal, financial or engineering.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

	Type of Service Performed	Name of Contractor	Project	Contract Type (Check One)		Period of Contract		Account Charged (#)	Natural Gas Contract Cost	
				One-Time	Continuing	Begin	End			
1	1) ACCOUNTING	BAKER TILLY VIRCHOW KRAUSE LLP	Auditing		X	N/A	N/A	9230	\$	230,520
2		PRICEWATERHOUSE COOPERS LLP	Tax		X	N/A	N/A	9230		38,412
3	2) LEGAL	BAKER & HOSTETLER LLP	Legal Services		X	N/A	N/A	9230		69,210
4		DAVIES PUBLIC AFFAIRS	Legal Services		X	N/A	N/A	9230		9,536
5		GUNSTER YOAKLEY & STEWART PA	Legal Services		X	N/A	N/A	9230		120,914
6	3) CONSULTING	BETY MAITRE	Consultant - Regulatory Affairs Filings		X	N/A	N/A	9230		23,685
7		CORE BTS INC	Phone Support		X	N/A	N/A	9230		4,034
8		ERNST & YOUNG LLP	Polk County Property Tax Assessment		X	N/A	N/A	9230		111,579
9		KATHY L WELCH	Consultant - Regulatory Affairs Filings		X	N/A	N/A	9230		57,928
10		KENNEDY, BARRY D	Consultant - Ops System Development		X	N/A	N/A	9230		42,178
11		MAINSAIL CONSULTING PARTNERS LLC	Organizational Change Consulting Services		X	N/A	N/A	9230		5,448
12		MARKETING TALENT NETWORK INC	Advertising Services		X	N/A	N/A	9230		1,536
13		PIERPONT AND MCLELLAND LLC	Regulatory Consulting		X	N/A	N/A	9230		22,526
14		REGISTER INTERNATIONAL INC	Consultant - Business Development		X	N/A	N/A	9230		18,970
15		ULYSSES LEARNING CORP	Quality Monitoring		X	N/A	N/A	9230		7,765
16		WORLD WIDE NONDESTRUCTIVE TESTING LLC	Inspection Services		X	N/A	N/A	9230		1,041
17	4) OTHER OUTSIDE SERVICES	CONSOLIDATED PIPE & SUPPLY CO	Repair Services		X	N/A	N/A	9230		45,124
18			WORLD WIDE NONDESTRUCTIVE TESTING LLC	Inspection Services		X	N/A	N/A	9230	
19	5) ENGINEERING	ALTERNATIVE GAS CONSTRUCTION INC	Turn On/Off		X	N/A	N/A	8780		975
20		ARROWDALE LC DBA PERS	After Hour Call Services		X	N/A	N/A	9030		17,719
21		BLACKHAWK ENGAGEMENT SOLUTIONS INC	Processing Fees		X	N/A	N/A	9020/9030		6,361
22		CORRPRO COMPANIES INC	Leak Surveys		X	N/A	N/A	8742		34,686
23		ENCO UTILITY SERVICES LLC	Overflow Sales Calls		X	N/A	N/A	9120		26,738
24		FALCON UTILITY SERVICE INC	Meter Reads/Non-Pay Turn On/Off		X	N/A	N/A	9020/9033		45,863
25		GAS PLUMBING SERVICES INC	Turn On/Off/Leak Repairs/Meter Reads		X	N/A	N/A	Various		162,206
26		HEATH CONSULTANTS INCORPORATED	Meter Reads/Turn On/Off/Leak Surveys		X	N/A	N/A	Various		2,922,794
27		LANGUAGE SERVICES ASSOCIATES INC	Customer Service Interpreters		X	N/A	N/A	9030		6,481
28		LINDA CACELLA	Miscellaneous		X	N/A	N/A	9110/9120		16,255
29		MILLER PIPELINE LLC	Turn On/Off/Line Locates/Main Maintenance		X	N/A	N/A	Various		31,423
30		P5 PRODUCTIONS LLC	Miscellaneous		X	N/A	N/A	9020		468
31		PRECISION METER REPAIR INC	Meter Repairs		X	N/A	N/A	8780/8920/9020		199,983
32		SOUTHERN CROSS CORP	Leak Surveys		X	N/A	N/A	8742		696
33		SUPERIOR ENERGY SYSTEMS LTD	Turn On/Off		X	N/A	N/A	8780		600
34		T & T PIPELINE	Line Locates		X	N/A	N/A	8741		2,815
35		TAMRIC DBA GAS UTILITY SERVICE COMPANY	Turn On/Off		X	N/A	N/A	8780/9030		216,150

Supporting Schedules:

Recap Schedules: C-5

Florida Public Service Commission

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Explanation: Complete the following information regarding the use of outside professional services during the historic base year period. Specify by contract areas such as accounting, legal, financial or engineering.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

	Type of Service Performed	Name of Contractor	Project	Contract Type (Check One)		Period of Contract		Account Charged (#)	Natural Gas Contract Cost
				One-Time	Continuing	Begin	End		
36		TB LANDMARK CONSTRUCTION INC	Turn On/Off/Permit Services		X	N/A	N/A	8741/8780/9030	69,954
37		TCN INC	Software Services		X	N/A	N/A	9030	838
38		ULYSSES LEARNING CORP	Call Center Quality Services		X	N/A	N/A	9030	22,133
39		UNITED UTILITY SERVICE INC	Meter Reads/Non-Pay Turn On/Off		X	N/A	N/A	Various	444,636
40	6) AFFILIATED COMPANIES*	ASPIRE STAFFING GROUP	Recruiting Fees		X	N/A	N/A	9230	7,187
41		LIBERTY PERSONNEL SERVICES INC	Recruiting Fees		X	N/A	N/A	9230	2,486
42		ROBERT HALF INTERNATIONAL	Recruiting Fees		X	N/A	N/A	9230	2,034
43		ZRG PARTNERS LLC	Recruiting Fees		X	N/A	N/A	9230	23,458
44		BERKSHIRE ASSOCIATES INC	Audit Consulting		X	N/A	N/A	9230	335
45		GALLUP INC	Organizational Culture Consulting		X	N/A	N/A	9230	2,593
46		TOPGRADING	Hiring Consultant		X	N/A	N/A	9230	493
47		A P STYLISH	CUC Annual Report Copy Editing		X	N/A	N/A	9230	231
48		ADVANTECH INC	IT Consulting on Virtual LAN		X	N/A	N/A	9230	127
49		AMANDA CARBONE	Legal Fees		X	N/A	N/A	9230	746
50		ANTLER CONSULTING	Consulting on Ledger Search Engine		X	N/A	N/A	9230	905
51		ASSOCIATES INTERNATIONAL INC	Marketing Consultant		X	N/A	N/A	9230	175
52		AUTOMOTIVE RENTALS INC	Vehicle Fuel and Fleet Management		X	N/A	N/A	9230	5
53		BAKER & HOSTETLER LLP	Legal Services		X	N/A	N/A	9230	105,856
54		BEDSIDE	Corporate Virtual Care		X	N/A	N/A	9230	12,656
55		BOLTON PARTNERS INC	Pension and Retirement Consulting		X	N/A	N/A	9230	4,628
56		BRANDYWINE TECHNOLOGY	Consulting Services for BIS Department		X	N/A	N/A	9230	9,848
57		CAPFINANCIAL PARTNERS LLC	Retirement and Pension Consulting		X	N/A	N/A	9230	20,340
58		CBIZ RISK & ADVISORY SERVICES LLC	Risk Assessment Testing		X	N/A	N/A	9230	30,271
59		CDW DIRECT	IT Cloud Consulting		X	N/A	N/A	9230	5,728
60		CISION US INC (PRESS RELEASE)	Corporate Communication Consulting		X	N/A	N/A	9230	5,347
61		COMPUTER AID INC	Temp Services		X	N/A	N/A	9230	20,569
62		CONTEMPORARY STAFFING SOLUTIONS INC	Temp Services		X	N/A	N/A	9230	5,397
63		CORE BTS INC	Temp Services		X	N/A	N/A	9230	18,833
64		COTTLE COMMUNICATIONS INC	Digital Media Consulting		X	N/A	N/A	9230	565
65		CSC	Statutory Representation		X	N/A	N/A	9230	2,740
66		CTS (CERIDIAN CORPORATION)	Payroll Services		X	N/A	N/A	9230	3,014
67		DAVIES PUBLIC AFFAIRS	Legal Services		X	N/A	N/A	9230	63,959
68		DAWN SARD	IT Consultant/Support		X	N/A	N/A	9230	24,913
69		EPICOR SOFTWARE CORPORATION	Financial Software Consulting		X	N/A	N/A	9230	293
70		EQUITY METHODS LLC	Financial Software Consulting		X	N/A	N/A	9230	1,921

Supporting Schedules:

Recap Schedules: C-5

Florida Public Service Commission

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Explanation: Complete the following information regarding the use of outside professional services during the historic base year period. Specify by contract areas such as accounting, legal, financial or engineering.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

	Type of Service Performed	Name of Contractor	Project	Contract Type (Check One)		Period of Contract		Account Charged (#)	Natural Gas Contract Cost
				One-Time	Continuing	Begin	End		
71		ERI ECONOMIC RESEARCH INSTITUTE	Salary Assessment		X	N/A	N/A	9230	811
72		ERNST & YOUNG LLP	Tax Services		X	N/A	N/A	9230	72,172
73		EVERSHEDS SUTHERLAND (US) LLP	Legal Services		X	N/A	N/A	9230	15,507
74		FIDELITY INVESTMENTS INSTITUTIONAL SERVS	Pension Consulting		X	N/A	N/A	9230	77,191
75		FREDERIC W COOK & CO INC	Executive Compensation Consulting		X	N/A	N/A	9230	23,271
76		GUNSTER YOAKLEY & STEWART PA	Legal Services		X	N/A	N/A	9230	9,627
77		HEIDRICK & STRUGGLES INC	Recruitment Services		X	N/A	N/A	9230	47,809
78		IRON MOUNTAIN	Data Storage		X	N/A	N/A	9230	10,332
79		IRON MOUNTAIN INTELLECTUAL PROP MGMT INC	Billing System Software Data Storage		X	N/A	N/A	9230	1,311
80		J J KELLER & ASSOCIATES INC	Pre-employment Consulting Service		X	N/A	N/A	9230	16
81		JOSEPH A ABBA	Service Desk Support		X	N/A	N/A	9230	12,314
82		KAPLAN & ASSOCIATES INC	Succession Planning		X	N/A	N/A	9230	9,482
83		KATHRYN MCVAY	Pension and Annual Report Consulting		X	N/A	N/A	9230	13,049
84		LEGAL SIFTER INC	Artificial Intellegence Contract Software		X	N/A	N/A	9230	651
85		LIBERTY PERSONNEL SERVICES INC	Hiring Placement Fees		X	N/A	N/A	9230	3,729
86		LIQUID WEB LLC	Website Consulting		X	N/A	N/A	9230	1,568
87		LOUIS J ANATRELLA	Energy and Renewable Consulting		X	N/A	N/A	9230	67,800
88		MARKETING TALENT NETWORK INC	Marketing Consultant		X	N/A	N/A	9230	4,939
89		MATRIX TRUST COMPANY- TRUSTEE FEES	Trustee Fees		X	N/A	N/A	9230	1,372
90		MULLINTBG INS AGENCY SERVICES	Administrative Fees		X	N/A	N/A	9230	4,324
91		NCC GROUP SOFTWARE RESILENCE	Software Data Storage		X	N/A	N/A	9230	1,329
92		NEW ERA ACCOUNTING LLC	Accounting Advisory Services		X	N/A	N/A	9230	4,319
93		OKAPI PARTNERS LLC	Stock Surveillance and Market Reporting		X	N/A	N/A	9230	5,922
94		OSI DIGITAL INC	IFS Cloud Software Support		X	N/A	N/A	9230	2,450
95		PARKOWSKI GUERKE & SWAYZE P A	Legal Services		X	N/A	N/A	9230	1,642
96		PIERPONT AND MCLELLAND LLC	Regulatory Consulting		X	N/A	N/A	9230	1,890
97		POWERPLAN INC	Fixed Asset Software Consulting		X	N/A	N/A	9230	4,248
98		PR NEWSWIRE ASSOCIATION LLC	Marketing Consultant		X	N/A	N/A	9230	1,337
99		PRIAC	Pension Plan Consulting		X	N/A	N/A	9230	8,337
100		PRICewaterhouse COOPERS LLP	Accounting Advisory Services		X	N/A	N/A	9230	3,104
101		QUEST SOFTWARE INC	Helpdesk Support		X	N/A	N/A	9230	279
102		REGISTER INTERNATIONAL INC	Business Development Consulting		X	N/A	N/A	9230	1,057
103		RICHARDS LAYTON & FINGER PA	Legal Services		X	N/A	N/A	9230	8,912
104		SALARY.COM LLC	Salary Survey		X	N/A	N/A	9230	169
105		SAMBA SAFETY	Risk Management Consulting		X	N/A	N/A	9230	6,777

Supporting Schedules:

Recap Schedules: C-5

Florida Public Service Commission

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Explanation: Complete the following information regarding the use of outside professional services during the historic base year period. Specify by contract areas such as accounting, legal, financial or engineering.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

	Type of Service Performed	Name of Contractor	Project	Contract Type (Check One)		Period of Contract		Account Charged (#)	Natural Gas Contract Cost
				One-Time	Continuing	Begin	End		
106	SECUREWORKS INC		Cybersecurity Consultant		X	N/A	N/A	9230	42,570
107	SKYLINE VALUATION		Stock Valuation Services	X		N/A	N/A	9230	5,583
108	TECH MAHINDRA LTD		Temp Services	X		N/A	N/A	9230	49,779
109	TIERPOINT NEW YORK LLC		IT Cloud Hosting	X		N/A	N/A	9230	42,213
110	UKG INC		Workforce Management Consulting	X		N/A	N/A	9230	208
111	UTILITIES INTERNATIONAL INC		Budgeting Software Upgrade Consulting	X		N/A	N/A	9230	3,385
112	VERTEX US HOLDINGS INC		Billing System Hosting Fees	X		N/A	N/A	9230	169,820
113	WEAVER AND TIDWELL LLP		Accounting Consulting	X		N/A	N/A	9230	297
114	WEEKDAYRX LLC		Organizational Design Consultant	X		N/A	N/A	9230	6,780
115	WHITMAN REQUARDT & ASSOCIATES LLP		Handy Whitman Subscription	X		N/A	N/A	9230	12
116	WILLIAMS MOORE SHOCKLEY & HARRISON LLP		Legal Services	X		N/A	N/A	9230	3,555
117	WILLIS TOWERS WATSON NORTHEAST INC		Benefits Consulting	X		N/A	N/A	9230	20,862
118	WILLIS TOWERS WATSON US LLC		Payroll Consulting	X		N/A	N/A	9230	1,996
119	WORKIVA INC		SEC Consulting Services	X		N/A	N/A	9230	325
120	VARIOUS		Miscellaneous Expenses	X		N/A	N/A	9230	10,823
121								Total Contractual Expenses	\$ 6,209,774

* Outside services allocated amount from affiliated companies (Chesapeake Utilities Corporation)

Supporting Schedules:

Recap Schedules: C-5

Florida Public Service Commission

Explanation: Provide a schedule detailing transactions with affiliated companies and relate Type of Data Shown: parties for the historic base year including intercompany charges, licenses, Historic Base Year Data: 12/31/2021 contracts, and fees. If the data requested is already on file with the commissi Witness: M. Galtman (as required by Rule 25-7.014) and is based on the same period as the historic base year, a statement to that affect will be sufficient.

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Transactions With Affiliated Companies 12/31/2021

	Name of Company or Related Party	Relation to Utility	Type of Service Provided or Received	Effective Contract Date	Charge or (Credit) During Year		Allocation Method Used to Allocate Charges Between Companies
					Amount	Account No.	
1	CHESAPEAKE UTILITIES CORPORATIC	Parent	Corporate Services		\$ 6,019,738	Various	Actual and/or various allocation basis
2	CHESAPEAKE UTILITIES CORPORATIC	Parent	Corporate Overheads		6,011,507	Various	Actual and/or various allocation basis
3	CHESAPEAKE UTILITIES CORPORATIC	Parent	Shared Services		5,318,063	Various	Actual and/or various allocation basis
4	PENINSULA PIPELINE COMPANY, INC.	Affiliate	Firm Transportation Service		24,019,253	FERC 801, 804	Sales contracts or agreements
5	EIGHT FLAGS ENERGY	Affiliate	Capacity Agreement		(787,400)	FERC 400	Sales contracts or agreements
6	MARLIN GAS SERVICES, LLC	Affiliate	Natural Gas Transportation Service		1,101,088	FERC 801, 804	Sales contracts or agreements

7

Total Net Amount \$ 41,682,249

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

Explanation: Provide a comparison of wage and salary increases for the last three years and historic base year to the CPI.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base YR - 1: 12/31/2020
 Historic Base YR - 2: 12/31/2019
 Historic Base YR - 3: 12/31/2018
 Witness: M. Napier

Line No.	Increase in Wages and Salary By Group	Prior Year 2018	Prior Year 2019	Prior Year 2020	Historic Base Year 2021
1	SALARIED	5.93%	5.22%	6.51%	5.23%
2	HOURLY	3.97%	3.81%	6.17%	4.33%
3	UNION	3.56%	5.06%	3.34%	5.82%
4	TOTAL INCREASE (WEIGHTED AVERAGE)	5.07%	4.85%	5.78%	5.10%
5	CHANGE IN CPI FROM PREVIOUS YEAR	2.44%	1.81%	1.23%	4.70%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	2.63%	3.04%	4.55%	0.40%

Supporting Schedules:

Recap Schedules:

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

Explanation: For the historic base year functionalized O & M expense please provide the benchmark variances.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Prior Rate Case Base YR: 12/31/2007
 Witness: M. Napier

Line No.	Function	COL 1 Historic Base Year Total Company Per Books (MFR C-5) (Current Case)	COL 2 O & M Adjustments (MFR C35) (Current Case)	COL 3 Adjusted Historic Base Year O & M (MFR C-1) (Current Case)	COL 4 2007 Base Year Adjusted O & M (MFR C-36) (Prior Case)	COL 5 Compound Multiplier (MFR C-37)	COL 6 Historic Base Year Benchmark (COL 4 X 5)	COL 7 Benchmark Variance (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$ 5,910,018	\$ (68,651)	\$ 5,841,367	\$ 4,297,530	1.7307	\$ 7,437,626	\$ (1,596,259)
2	DISTRIBUTION MAINTENANCE	1,334,997	-	1,334,997	1,082,821	1.7307	1,874,011	(539,014)
3	CUSTOMER ACCOUNTS	3,844,656	-	3,844,656	2,650,393	1.7307	4,586,968	(742,312)
4	CUSTOMER SVCE & INFORMATION	2,955,457	(2,955,457)	-	-	1.7307	-	-
5	SALES EXPENSE	597,896	-	597,896	1,724,373	1.7307	2,984,329	(2,386,433)
6	ADMINISTRATIVE & GENERAL	12,461,423	173,197	12,634,620	5,406,300	1.7307	9,356,546	3,278,074
7	PROD. & LOCAL STORAGE	36,046,267	(36,044,900)	1,367	169,667	1.7307	293,638	(292,271)
8	TOTAL	\$ 63,150,714	\$ (38,895,811)	\$ 24,254,903	\$ 15,331,084		\$ 26,533,118	\$ (2,278,215)

Florida Public Service Commission

Explanation: For the historic base year functionalized O & M expense please provide the benchmark variances.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Prior Rate Case Base YR: 12/31/2008
 Witness: M. Napier

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	Function	COL 1 Historic Base Year Total Company Per Books (MFR C-5) (Current Case)	COL 2 O & M Adjustments (MFR C35) (Current Case)	COL 3 Adjusted Historic Base Year O & M (MFR C-1) (Current Case)	COL 4 2008 Base Year Adjusted O & M (MFR C-36) (Prior Case)	COL 5 Compound Multiplier (MFR C-37)	COL 6 Historic Base Year Benchmark (COL 4 X 5)	COL 7 Benchmark Variance (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$ 2,067,720	\$ (45,184)	\$ 2,022,536	\$ 1,159,194	1.7555	\$ 2,035,017	\$ (12,481)
2	DISTRIBUTION MAINTENANCE	1,175,427	-	1,175,427	378,809	1.7555	665,016	510,411
3	CUSTOMER ACCOUNTS	1,026,461	-	1,026,461	999,619	1.7555	1,754,876	(728,415)
4	CUSTOMER SVCE & INFORMATION	1,059,166	(1,059,166)	-	-	1.7555	-	-
5	SALES EXPENSE	112,144	(2,538)	109,606	192,174	1.7555	337,370	(227,764)
6	ADMINISTRATIVE & GENERAL	5,978,504	14,961	5,993,465	3,022,048	1.7555	5,305,339	688,126
7	PROD. & LOCAL STORAGE	8,814,896	(8,814,896)	-	-	1.7555	-	-
8	TOTAL	\$ 20,234,318	\$ (9,906,823)	\$ 10,327,495	\$ 5,751,844		\$ 10,097,618	\$ 229,877

Florida Public Service Commission

Explanation: For the historic base year functionalized O & M expense please provide the benchmark variances.

Type of Data Shown:

Company: Florida Public Utilities Company Indiantown Division

Historic Base Year Data: 12/31/2021

Prior Rate Case Base YR: 12/31/2002

Witness: M. Napier

Docket No.: 20220067-GU

Line No.	Function	COL 1 Historic Base Year Total Company Per Books (MFR C-5) (Current Case)	COL 2 O & M Adjustments (MFR C35) (Current Case)	COL 3 Adjusted Historic Base Year O & M (MFR C-1) (Current Case)	COL 4 2002 Base Year Adjusted O & M (MFR C-36) (Prior Case)	COL 5 Compound Multiplier (MFR C-37)	COL 6 Historic Base Year Benchmark (COL 4 X 5)	COL 7 Benchmark Variance (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$ 42,444	\$ -	\$ 42,444	\$ 85,453	1.5956	\$ 136,348	\$ (93,904)
2	DISTRIBUTION MAINTENANCE	11,161	-	11,161	4,761	1.5956	7,597	3,564
3	CUSTOMER ACCOUNTS	12,272	-	12,272	53,733	1.5956	85,736	(73,464)
4	CUSTOMER SVCE & INFORMATION	9,483	(9,483)	-	-	1.5956	-	-
5	SALES EXPENSE	4,082	-	4,082	9,033	1.5956	14,413	(10,331)
6	ADMINISTRATIVE & GENERAL	91,166	300	91,466	172,114	1.5956	274,623	(183,156)
7	PROD. & LOCAL STORAGE	20,796	(20,796)	-	-	1.5956	-	-
8	TOTAL	\$ 191,404	\$ (29,979)	\$ 161,425	\$ 325,094		\$ 518,716	\$ (357,290)

Supporting Schedules: C-5, C-36

Recap Schedules:

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

Explanation: For the historic base year functionalized O & M expense please provide the benchmark variances.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Prior Rate Case Base YR: None
 Witness: M. Napier

Line No.	Function	COL 1 Historic Base Year Total Company Per Books (MFR C-5) (Current Case)	COL 2 O & M Adjustments (MFR C35) (Current Case)	COL 3 Adjusted Historic Base Year O & M (MFR C-1) (Current Case)	COL 4 Base Year Adjusted O & M (MFR C-36) (Prior Case)	COL 5 Compound Multiplier (MFR C-37)	COL 6 Historic Base Year Benchmark (COL 4 X 5)	COL 7 Benchmark Variance (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$ 42,482	\$ -	\$ 42,482	\$ -	1.0020	\$ -	\$ 42,482
2	DISTRIBUTION MAINTENANCE	14,524	-	14,524	-	1.0020	-	14,524
3	CUSTOMER ACCOUNTS	28,865	-	28,865	-	1.0020	-	28,865
4	CUSTOMER SVCE & INFORMATION	13,896	(13,896)	-	-	1.0020	-	-
5	SALES EXPENSE	4,216	-	4,216	-	1.0020	-	4,216
6	ADMINISTRATIVE & GENERAL	78,524	(73)	78,451	-	1.0020	-	78,451
7	PROD. & LOCAL STORAGE	18,292	(18,292)	-	-	1.0020	-	-
8	TOTAL	\$ 200,799	\$ (32,261)	\$ 168,538	\$ -		\$ -	\$ 168,538

Supporting Schedules: C-5, C-36

Recap Schedules:

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

Explanation: Provide the detail of adjustments made to the historic base year per books O & M expenses by function.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Cassel

Line No.	Function	Adjustment	Explanation
1	DISTRIBUTION OPERATIONS	(68,651)	
2	DISTRIBUTION MAINTENANCE	-	
3	CUSTOMER ACCOUNTS		
4	CUSTOMER SVCE. & INFORMATION	(2,955,457)	Remove Conservation Expenses
5	SALES EXPENSE	-	
6	ADMINISTRATIVE & GENERAL	173,197	Remove Economic Development and Out of Period Expenses
7	PROD. & LOCAL STORAGE	(36,044,900)	Remove Purchased Gas Costs
8	TOTAL	<u>\$ (38,895,811)</u>	

Florida Public Service Commission

Explanation: Provide the detail of adjustments made to the historic base year per books O & M expenses by function.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Cassel

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	Function	Adjustment	Explanation
1	DISTRIBUTION OPERATIONS	\$ (45,184)	Remove Flex Rate Expenses
2	DISTRIBUTION MAINTENANCE	-	
3	CUSTOMER ACCOUNTS	-	
4	CUSTOMER SVCE. & INFORMATION	(1,059,166)	Remove Conservation Expenses
5	SALES EXPENSE	(2,538)	Remove Promotional Expenses
6	ADMINISTRATIVE & GENERAL	14,961	Remove Economic Development, Out of Period, Dues, and Social Activities
7	PROD. & LOCAL STORAGE	(8,814,896)	Remove Swing Expenses
8	TOTAL	<u>\$ (9,906,823)</u>	

Florida Public Service Commission

Explanation: Provide the detail of adjustments made to the historic base year per books O & M expenses by function.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Cassel

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	Function	Adjustment	Explanation
1	DISTRIBUTION OPERATIONS	\$ -	
2	DISTRIBUTION MAINTENANCE	-	
3	CUSTOMER ACCOUNTS		
4	CUSTOMER SVCE. & INFORMATION	(9,483)	Remove Conservation Expenses
5	SALES EXPENSE	-	
6	ADMINISTRATIVE & GENERAL	300	Remove Out of Period Expenses
7	PROD. & LOCAL STORAGE	(20,796)	Remove Swing Expenses
8	TOTAL	<u>\$ (29,979)</u>	

Florida Public Service Commission

Explanation: Provide the detail of adjustments made to the historic base year per books O & M expenses by function.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Cassel

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	Function	Adjustment	Explanation
1	DISTRIBUTION OPERATIONS	\$ -	
2	DISTRIBUTION MAINTENANCE	-	
3	CUSTOMER ACCOUNTS	-	
4	CUSTOMER SVCE. & INFORMATION	(13,896)	Remove Conservation Expenses
5	SALES EXPENSE	-	
6	ADMINISTRATIVE & GENERAL	(73)	Remove Economic Development and Out of Period Costs
7	PROD. & LOCAL STORAGE	(18,292)	Remove Purchased Gas Costs
8	TOTAL	<u>\$ (32,261)</u>	

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

Explanation: Provide adjustments to base year (prior case) O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of Data Shown:
 Prior Rate Case Base YR: 12/31/2007
 Witness: M. Cassel

Line No.	Function	Base Year Actual O & M	Adjustments For Non-Base Rate Expense Recoveries	Base Year Adjusted O & M	Explanation
1	DISTRIBUTION OPERATIONS	\$ 4,297,530	\$ -	\$ 4,297,530	
2	DISTRIBUTION MAINTENANCE	1,082,821	-	1,082,821	
3	CUSTOMER ACCOUNTS	2,650,393	-	2,650,393	
4	CUSTOMER SVCE & INFORMATION	2,292,190	(2,292,190)	-	REMOVE ECCR
5	SALES EXPENSE	1,747,408	(23,035)	1,724,373	REMOVE ECCR
6	ADMINISTRATIVE & GENERAL	5,358,644	47,656	5,406,300	PAYROLL ADJUSTMENT
7	PROD. & LOCAL STORAGE	169,667		169,667	
8	TOTAL	\$ 17,598,653	\$ (2,267,569)	\$ 15,331,084	

Supporting Schedules:

Recap Schedules: C-34

Florida Public Service Commission

Explanation: Provide adjustments to base year (prior case) O & M expenses

Type of Data Shown:
Prior Rate Case Base YR: 12/31/2008

Company: Florida Division of Chesapeake Utilities Corporation

related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Witness: M. Cassel

Docket No.: 20220067-GU

Line No.	Function	Base Year Actual O & M	Adjustments For Non-Base Rate Expense Recoveries	Base Year Adjusted O & M	Explanation
1	DISTRIBUTION OPERATIONS	\$ 1,175,514	\$ (16,320)	\$ 1,159,194	REMOVE FLEXIBLE GAS AND OUT-OF PERIOD EXPENSES
2	DISTRIBUTION MAINTENANCE	378,809	-	378,809	
3	CUSTOMER ACCOUNTS	999,619	-	999,619	
4	CUSTOMER SVCE & INFORMATION	1,064,639	(1,064,639)	-	REMOVE ECCR EXPENSES
5	SALES EXPENSE	201,474	(9,300)	192,174	ADJUST OUT-OF-PERIOD EXPENSES
6	ADMINISTRATIVE & GENERAL	3,033,697	(11,649)	3,022,048	REMOVE EXPENSES DISALLOWED IN PREVIOUS CASE & OUT OF PERIOD EXPENSES
7	PROD. & LOCAL STORAGE	-	-	-	
8	TOTAL	\$ 6,853,752	\$ (1,101,908)	\$ 5,751,844	

Supporting Schedules:

Recap Schedules: C-34

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

Explanation: Provide adjustments to base year (prior case) O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of Data Shown:
 Prior Rate Case Base YR: 12/31/2002
 Witness: M. Cassel

Line No.	Function	Base Year Actual O & M	Adjustments For Non-Base Rate Expense Recoveries	Base Year Adjusted O & M	Explanation
1	DISTRIBUTION OPERATIONS	\$ 85,453	\$ -	\$ 85,453	
2	DISTRIBUTION MAINTENANCE	4,761	-	4,761	
3	CUSTOMER ACCOUNTS	53,733	-	53,733	
4	CUSTOMER SVCE & INFORMATION	-	-	-	
5	SALES EXPENSE	9,033	-	9,033	
6	ADMINISTRATIVE & GENERAL	172,114	-	172,114	
7	PROD. & LOCAL STORAGE	-	-	-	
8	TOTAL	\$ 325,094	\$ -	\$ 325,094	

Supporting Schedules:

Recap Schedules: C-34

Florida Public Service Commission

Explanation: Provide adjustments to base year (prior case) O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of Data Shown:
Prior Rate Case Base YR: NONE
Witness: M. Cassel

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	Function	Base Year Actual O & M	Adjustments For Non-Base Rate Expense Recoveries	Base Year Adjusted O & M	Explanation
1	DISTRIBUTION OPERATIONS	\$ -	\$ -	-	
2	DISTRIBUTION MAINTENANCE	-	-	-	
3	CUSTOMER ACCOUNTS	-	-	-	
4	CUSTOMER SVCE & INFORMATION	-	-	-	
5	SALES EXPENSE	-	-	-	
6	ADMINISTRATIVE & GENERAL	-	-	-	
7	PROD. & LOCAL STORAGE	-	-	-	
8	TOTAL	\$ -	\$ -	-	

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

Explanation: For each year since the base year of the company's last rate case, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:
 His. Base YR Last Case: 12/31/2007
 His. Base YR Current Case: 12/31/2021
 Witness: M. Napier

Year	Total Customers		Average CPI		Inflation & Growth Compound Multiplier (A X B)		
	Amount	% Increase	A Compound Multiplier	B Compound Multiplier			
2007	51,590		1.0000	207.3424	1.0000	1.0000	
2008	51,957	0.71%	1.0071	215.3025	3.84%	1.0384	1.0458
2009	51,785	-0.33%	1.0038	214.5370	-0.36%	1.0347	1.0386
2010	52,028	0.47%	1.0085	218.0555	1.64%	1.0517	1.0606
2011	52,446	0.80%	1.0166	224.9392	3.16%	1.0849	1.1029
2012	53,256	1.54%	1.0323	229.5939	2.07%	1.1073	1.1431
2013	54,191	1.76%	1.0504	232.9571	1.46%	1.1235	1.1802
2014	55,145	1.76%	1.0689	236.7362	1.62%	1.1418	1.2204
2015	56,574	2.59%	1.0966	237.0170	0.12%	1.1431	1.2536
2016	57,985	2.49%	1.1240	240.0072	1.26%	1.1575	1.3010
2017	59,234	2.15%	1.1482	245.1196	2.13%	1.1822	1.3574
2018	60,643	2.38%	1.1755	251.1068	2.44%	1.2111	1.4236
2019	62,748	3.47%	1.2163	255.6574	1.81%	1.2330	1.4997
2020	65,341	4.13%	1.2665	258.8112	1.23%	1.2482	1.5809
2021	68,320	4.56%	1.3243	270.9700	4.70%	1.3069	1.7307

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

Explanation: For each year since the base year of the company's last rate case, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:
 His. Base YR Last Case: 12/31/2008
 His. Base YR Current Case: 12/31/2021
 Witness: M. Napier

Year	Total Customers		Average CPI		Inflation & Growth Compound Multiplier (A X B)		
	Amount	% Increase	A Compound Multiplier	B Compound Multiplier			
2008	14,518		1.0000	215.3025	1.0000	1.0000	
2009	14,441	-0.53%	0.9947	214.5370	-0.36%	0.9964	0.9912
2010	14,619	1.23%	1.0070	218.0555	1.64%	1.0128	1.0198
2011	14,825	1.41%	1.0211	224.9392	3.16%	1.0448	1.0669
2012	15,089	1.78%	1.0393	229.5939	2.07%	1.0664	1.1083
2013	15,324	1.56%	1.0555	232.9571	1.46%	1.0820	1.1421
2014	15,773	2.93%	1.0865	236.7362	1.62%	1.0996	1.1946
2015	16,283	3.23%	1.1216	237.0170	0.12%	1.1009	1.2347
2016	16,806	3.21%	1.1576	240.0072	1.26%	1.1147	1.2904
2017	17,296	2.92%	1.1913	245.1196	2.13%	1.1385	1.3563
2018	17,985	3.98%	1.2388	251.1068	2.44%	1.1663	1.4448
2019	18,825	4.67%	1.2967	255.6574	1.81%	1.1874	1.5397
2020	19,520	3.69%	1.3445	258.8112	1.23%	1.2021	1.6162
2021	20,251	3.75%	1.3949	270.9700	4.70%	1.2586	1.7555

Florida Public Service Commission

Explanation: For each year since the base year of the company's last rate case, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:

Company: Florida Public Utilities Company Indiantown Division

His. Base YR Last Case: 12/31/2002
His. Base YR Current Case: 12/31/2021
Witness: M. Napier

Docket No.: 20220067-GU

Year	Total Customers		Average CPI		Inflation & Growth Compound Multiplier (A X B)	
	Amount	% Increase	A Compound Multiplier	B Compound Multiplier		
2002	659		1.0000	179.8750	1.0000	1.0000
2003	660	0.15%	1.0015	183.9583	1.0227	1.0243
2004	674	2.12%	1.0228	188.8833	1.0501	1.0740
2005	674	0.00%	1.0228	195.2917	1.0857	1.1104
2006	677	0.45%	1.0273	201.5917	1.1207	1.1513
2007	680	0.44%	1.0319	207.3424	1.1527	1.1894
2008	699	2.79%	1.0607	215.3025	1.1970	1.2696
2009	711	1.72%	1.0789	214.5370	1.1927	1.2868
2010	713	0.28%	1.0819	218.0555	1.2123	1.3116
2011	712	-0.14%	1.0804	224.9392	1.2505	1.3511
2012	710	-0.28%	1.0774	229.5939	1.2764	1.3752
2013	705	-0.70%	1.0698	232.9571	1.2951	1.3855
2014	704	-0.14%	1.0683	236.7362	1.3161	1.4060
2015	702	-0.28%	1.0653	237.0170	1.3177	1.4037
2016	699	-0.37%	1.0613	240.0072	1.3343	1.4161
2017	699	0.00%	1.0613	245.1196	1.3627	1.4463
2018	696	-0.43%	1.0568	251.1068	1.3960	1.4753
2019	695	-0.20%	1.0546	255.6574	1.4213	1.4989
2020	699	0.52%	1.0601	258.8112	1.4388	1.5253
2021	698	-0.08%	1.0592	270.9700	1.5064	1.5956

Supporting Schedules:

Recap Schedules: C-34

Florida Public Service Commission

Explanation: For each year since the base year of the company's last rate case, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:
 His. Base YR Last Case: None
 His. Base YR Current Case: 12/31/2021
 Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Year	Total Customers		A		Average CPI		B	Inflation & Growth Compound Multiplier (A X B)
	Amount	% Increase	Compound Multiplier	Amount	% Increase	Compound Multiplier		
2014	682	0.00%	1.0000	236.7362	0.00%	1.0000	1.0000	
2015	653	-4.25%	0.9575	237.0170	0.12%	1.0012	0.9586	
2016	635	-2.76%	0.9311	240.0072	1.26%	1.0138	0.9439	
2017	614	-3.31%	0.9003	245.1196	2.13%	1.0354	0.9322	
2018	594	-3.26%	0.8710	251.1068	2.44%	1.0607	0.9238	
2019	588	-1.01%	0.8622	255.6574	1.81%	1.0799	0.9311	
2020	596	1.36%	0.8739	258.8112	1.23%	1.0932	0.9554	
2021	597	0.17%	0.8754	270.9700	4.70%	1.1446	1.0020	

Supporting Schedules:

Recap Schedules: C-34

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

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:
 His. Base YR Last Case: 12/31/2007
 His. Base YR Current Case: 12/31/2021
 Witness: M. Cassel

FERC Accounts: 920-935

FERC Functional Group: ADMINISTRATIVE AND GENERAL EXPENSES

TEST YEAR ADJUSTED REQUEST	\$	12,634,620
BENCHMARK		9,356,546
VARIANCE TO JUSTIFY	\$	3,278,074

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	FN-1	920-Payroll	\$ -	\$ -	\$ 1,740,590	\$ 1,740,590	2
2	FN-2	920-Accounting Payroll	627,975	1,086,837	1,762,556	675,719	2
3	FN-3	920-Regulatory Payroll	-	-	400,604	400,604	2
4	FN-4	920-Executive Payroll	77,118	133,468	696,266	562,798	2
5	FN-5	920-HR Payroll	144,634	250,318	430,045	179,727	2
6	FN-6	921-IT Related	14,647	25,350	674,541	649,191	2
7	FN-7	921-Utility Related	105,386	182,392	547,661	365,269	2
8	FN-8	921-Security	-	-	81,810	81,810	2
9	FN-9	921-Office Supplies	20,859	36,101	71,843	35,742	2
10	FN-10	921-Dues/930.2	36,211	62,670	177,303	114,633	3
11	FN-11	923-Outside Services Regulatory	-	-	52,191	52,191	3
12	FN-12	923-Outside Services IT	-	-	346,441	346,441	3
13	FN-13	923-Outside Services Legal	36,390	62,980	149,989	87,009	3
14	FN-14	930.1-Communication	-	-	80,067	80,067	3
15	FN-15	930.2-Inv. Rel. & BOD	123,428	213,617	315,109	101,492	3
16	FN-16	931-Rent	20,802	36,002	359,406	323,404	3

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

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:
 His. Base YR Last Case: 12/31/2007
 His. Base YR Current Case: 12/31/2021
 Witness: M. Cassel

Justifications:

- FN-1** 2021 920 payroll included salaries for departments that were previously charged to other categories. This included \$149,492 that would have been included in Customer Account Expense, \$435,850 that would have been included in sales, \$1,155,248 that would have been included in operations. Transfer of these costs to the category used in 2007 would not increase the amounts over the benchmark for those categories.
- FN-2** With the evolving complexities in the marketplace around areas such as tax, treasury, and financial planning, the Company found it necessary to create new roles to continue to keep up with best practices. These new roles include a Chief Accounting Officer, strengthened Treasury Management and Accounting teams. These positions became necessary for the Company to appropriately respond to the new tax law and opportunities to position the Company for better access to capital. In addition, the market has made it exceedingly difficult to find and retain strong accounting talent thus requiring higher salaries. Additional reasons for increasing accounting staff include increased GAAP reporting requirements, such as ASC 606, ASC 842, and ASC 326, increased SEC Reporting requirements and expanded audit requirements related to Critical audit matters that went into effect in 2019.
- FN-3** In 2007, regulatory work was done by the accounting staff. The frequency and complexity of the filings have grown. In addition, each filing has required more work to respond to increasing number and complexity of data requests and audits. Safety and compliance considerations have also evolved for natural gas companies which requires additional work to keep abreast of the regulatory environment. It is also more difficult to recruit and hire experienced regulatory personnel requiring higher salaries. The natural gas industry is also facing increased political and environmental pressure which results in the need for additional staffing.
- FN-4** Costs have increased since FPUC's last rate proceeding because the Company has hired a General Counsel, Assistant General Counsel and Chief Information Officer. The Office of General Counsel was established to better understand the many laws and regulations impacting our Company and to engage directly with our many stakeholders and counterparties. The condition of our providing services in each state is subject to important and evolving federal and state statutory and regulatory structures that must be monitored. The Office also identifies potential risks and liabilities, develops risk mitigation strategies to limit potential exposure, evaluates, develop, negotiate and implement services that meet the growing demands of our customers including access to renewable gas and other lower carbon alternatives. A Chief Information and Communication Technology Officer (CIO) was hired because information and communication are at the core of any business. The CIO is responsible for information and data security, selection and support of appropriate technology that enable business processes and business operations, communication and technology infrastructure resilience, efficient operation of the IT infrastructure to ensure smooth running of the business, selection and retention of technology talent in a competitive labor market, advising the board and management on technology to improve productivity, manage obsolescence and advocate for prudent investments in technology to ensure an efficient and agile business infrastructure. Changing technology and cybersecurity threats make this position essential.
- FN-5** In the last test year, the Human Resource Department consisted of Company geographical representatives that handled all HR functions. In the current job market it is more difficult to attract and retain employees. It was determined that employee needs would be served better by a consolidated department allocated to the divisions with experts in particular areas such as talent acquisition, benefit management, compensation and retirement management, Drug & Alcohol Compliance & Employee Engagement. The department also maintains a section of employees that deal with employee relations and labor relations. In addition to the consolidation, additional staffing was required in order to adequately meet the employee needs. COVID-19 along with employee demands has increased the need to focus on ongoing employee safety. In spite of the COVID-19 decline, employee safety was always and will continue to be an ongoing part of the department's functions. Additional positions are being added to the department in 2022, as discussed in G-2 page 19h to meet the needs of the changing workforce.
- FN-6** 2021 costs include information technology increases for software maintenance, user fees, increased data lines, and telephone costs. There have been vast technological changes since the 2007 rate case. Customers, employees, and shareholders have higher expectations related to technology. Ransomware has made data security and disaster recovery essential to businesses.
- FN-7** Utility costs have exceeded growth and inflation and include cell phones that were very limited in the last case, additional data lines, higher power and garbage costs.
- FN-8** Since the previous rate case, the Company has included security costs. Unfortunately, this has become an increased necessity in order to protect both FPUC's physical assets as well as its employees.
- FN-9** Office supplies have increased due to the increased headcount discussed above, increased variety of supplies available and cost.

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

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:
 His. Base YR Last Case: 12/31/2007
 His. Base YR Current Case: 12/31/2021
 Witness: M. Cassel

- FN-10 The cost associated with dues is a reclassification between account 921 currently and 930.2 in the base year. The amount shown for the base year is the amount included in the 930.2 account in 2007. The amount in the current historic year is the amount in account 921.
- FN-11 Increased consulting costs for regulatory work on specific projects in lieu of hiring full time staff. The projects in 2021 consisted of responding to various dockets, COVID-19 Filing Support, pension reviews, territorial agreement reviews, tariff reviews. Although projects may change over the years, the use of contractors for various projects is expected to continue.
- FN-12 There are increased consulting fees in 2021 related to IT due to the increasing use of technology, data security, and disaster recovery.
- FN-13 Increased legal costs due to additional filings with the Commission and increasing matters related to employment and benefits.
- FN-14 The cost increases reflected are supporting the increased level of communications required by our customers and investors. This supports the Company's ongoing effort to provide the timeliest and most accurate information on multiple platforms, i.e. digital and print.
- FN-15 The increase relates mainly to increased New York Stock Exchange fees and transfer agent costs. In addition, with the growing complexity of the business, the Company has found it necessary to add additional oversight expertise on the Company's Board of Directors.
- FN-16 With the expansion of the Company's service territory and overall growth, it was necessary to evaluate buildings and their locations within our territory. These costs reflect the shift to a rental space where previously, the Company owned a building in West Palm Beach. FPUC found it beneficial to lease a space and determine the full need prior to purchasing land or a new building.

Florida Public Service Commission

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:
 His. Base YR Last Case: 12/31/2008
 His. Base YR Current Case: 12/31/2021
 Witness: M. Cassel

Company:

Florida Division of Chesapeake Utilities Corp

Docket No.:

20220067-GU

FERC Accounts: 885-894

FERC Functional Group: DISTRIBUTION MAINTENANCE

Amount

TEST YEAR ADJUSTED REQUEST
 BENCHMARK

\$ 1,175,427
 665,016

VARIANCE TO JUSTIFY

\$ 510,411

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	CF-1	Payroll	\$ 95,387	\$ 167,452	\$ 392,312	\$ 224,860	See Below
2	CF-2	Contractor Costs	\$ 115,649	\$ 203,021	\$ 702,931	\$ 499,910	See Below

Justifications:

CF-1 The Company has standardized equipment maintenance schedules which results in increased time charged to maintenance. Maintenance has also increased due to the increased number of compliance audits.

CF-2 The Company has established maintenance programs since 2008 to reduce violations and increase safety for our customers and employees. It has also standardized procedures, increased odorant storage which requires maintaining more odorant. Increased regulation requires a higher level of maintenance along with increases relating to aging regulators and meters.

Florida Public Service Commissi

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:

Company: Florida Division of Chesapeake Utilities Corporation

His. Base YR Last Case: 12/31/2008

Docket No.: 20220067-GU

His. Base YR Current Case: 12/31/2021

Witness: M. Cassel

FERC Accounts: 920-932

FERC Functional Group: ADMINISTRATIVE AND GENERAL EXPENSES

Amount

TEST YEAR ADJUSTED REQUEST
BENCHMARK

\$ 5,993,465
5,305,339

VARIANCE TO JUSTIFY

\$ 688,126

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	AG-1	920 Customer Service Salaries	\$ -	\$ -	\$ 56,827	\$ 56,827	3
2	AG-2	920 Marketing Salaries	\$ -	\$ -	\$ 150,828	\$ 150,828	3
3	AG-3	920-Accounting	\$ 174,604	\$ 306,517	\$ 730,949	\$ 424,432	3
4	AG-4	920-Regulatory	\$ -	\$ -	\$ 235,635	\$ 235,635	3
5	AG-5	920-Executive	\$ 213,948	\$ 375,585	\$ 391,213	\$ 15,628	3
6	AG-6	920-HR	\$ 32,599	\$ 57,227	\$ 182,425	\$ 125,198	3
7	AG-7	924 Property Insurance	\$ 17,427	\$ 27,081	\$ 38,013	\$ 10,932	3
8	AG-8	925 Injuries and Damages	\$ 219,435	\$ 385,218	\$ 631,751	\$ 246,533	3
9	AG-9	926 Pension	\$ 14,170	\$ 24,875	\$ 196,596	\$ 171,721	3
10	AG-10	930.1 Communication	\$ -	\$ -	\$ 33,952	\$ 33,952	3
11	AG-11	931 Rent	\$ 66,465	\$ 116,679	\$ 139,787	\$ 23,108	3
12	AG-12	932 Maintenance	\$ 12,032	\$ 21,122	\$ 54,220	\$ 33,098	3

Supporting Schedules:

Recap Schedules: C-34

Florida Public Service Commiss	Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.	Type of Data Shown: His. Base YR Last Case: 12/31/2008 His. Base YR Current Case: 12/31/2021 Witness: M. Cassel
Company: Florida Division of Chesapeake Utilities Corporation		
Docket No.: 20220067-GU		

Justifications:

AG-1	Customer Service Salaries that had been classified in Account 903 in the prior case were classified to Account 920 in 2021.
AG-2	Marketing Salaries that had been classified in Account 911 in the prior case were classified to Account 920 in 2021.
AG-3	With the evolving complexities in the marketplace around areas such as tax, treasury, and financial planning, the Company found it necessary to create new roles to continue to keep up with best practices. These new roles include a Chief Accounting Officer, strengthened Treasury Management and Accounting teams. These positions became necessary for the Company to appropriately respond to the new tax law and opportunities to position the Company for better access to capital. In addition, the market has made it exceedingly difficult to find and retain strong accounting talent thus requiring higher salaries. Additional reasons for increasing accounting staff include increased GAAP reporting requirements, such as ASC 606, ASC 842, and ASC 326, increased SEC Reporting requirements and expanded audit requirements related to Critical audit matters that went into effect in 2019.
AG-4	The frequency and complexity of the filings have grown. In addition, each filing has required more work to respond to increasing number and complexity of data requests and audits. Safety and compliance considerations have also evolved for natural gas companies which requires additional work to keep abreast of the regulatory environment. It is also more difficult to recruit and hire experienced regulatory personnel requiring higher salaries. The natural gas industry is also facing increased political and environmental pressure which results in the need for additional staffing.
AG-5	Costs have increased since FPUC's last rate proceeding because the Company has hired a General Counsel, Assistant General Counsel and Chief Information Officer. The Office of General Counsel was established to better understand the many laws and regulations impacting our Company and to engage directly with our many stakeholders and counterparties. The condition of our providing services in each state is subject to important and evolving federal and state statutory and regulatory structures that must be monitored. The Office also identifies potential risks and liabilities, develops risk mitigation strategies to limit potential exposure, evaluates, develop, negotiate and implement services that meet the growing demands of our customers including access to renewable gas and other lower carbon alternatives. A Chief Information and Communication Technology Officer (CIO) was hired because information and communication are at the core of any business. The CIO is responsible for information and data security, selection and support of appropriate technology that enable business processes and business operations, communication and technology infrastructure resilience, efficient operation of the IT infrastructure to ensure smooth running of the business, selection and retention of technology talent in a competitive labor market, advising the board and management on technology to improve productivity, manage obsolescence and advocate for prudent investments in technology to ensure an efficient and agile business infrastructure. Changing technology and cybersecurity threats make this position essential.
AG-6	In the last test year, the Human Resource Department consisted of Company geographical representatives that handled all HR functions. In the current job market it is more difficult to attract and retain employees. It was determined that employee needs would be served better by a consolidated department allocated to the divisions with experts in particular areas such as talent acquisition, benefit management, compensation and retirement management, Drug & Alcohol Compliance & Employee Engagement. The department also maintains a section of employees that deal with employee relations and labor relations. In addition to the consolidation, additional staffing was required in order to adequately meet the employee needs. COVID-19 along with employee demands has increased the need to focus on ongoing employee safety. In spite of the COVID-19 decline, employee safety was always and will continue to be an ongoing part of the department's functions. Additional positions are being added to the department in 2022, as discussed in G-2 page 19h to meet the needs of the changing workforce.
AG-7	The Company continues to find ways to mitigate increasing costs, however items such as insurance have been primarily out of our control.
AG-8	Salaries related to the Company's safety program were charged to account 925. None was charged in 2008. The Company has increased its efforts to insure safety for its customers and employees. In addition, Umbrella and General Liability insurance costs have increased over inflation and growth. The Company has also obtained Errors and Omission insurance and credit insurance.
AG-9	Costs related to closing of the pension were included in 2021.
AG-10	The cost increases reflected are supporting the increased level of communications required by our customers and investors. This supports the Company's ongoing effort to provide the timeliest and most accurate information on multiple platforms, i.e. digital and print.
AG-11	With the expansion of the Company's service territory and overall growth, it was necessary to evaluate buildings and their locations within our territory. These costs reflect the shift to a rental space where previously, the Company owned a building in the CFG territory. FPUC found it beneficial to lease a space and determine the full need prior to purchasing land or a new building.
AG-12	The increased cost reflects the Company's ongoing effort to maintain the safest environment for its employees. As such, these costs are for increased fire extinguisher and electrical maintenance in its buildings.

Supporting Schedules:

Recap Schedules: C-34

Florida Public Service Commission

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:
 His. Base YR Last Case: 12/31/2002
 His. Base YR Current Case: 12/31/2021
 Witness: M. Cassel

Company: Florida Public Utilities Company Indiantown Div

Docket No.: 20220067-GU

FERC Accounts: 885-894

FERC Functional Group: DISTRIBUTION MAINTENANCE

Amount

TEST YEAR ADJUSTED REQUEST	\$	11,161
BENCHMARK		7,597
VARIANCE TO JUSTIFY	\$	3,564

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	FI-1	Distribution Maintenance	\$ 4,761	\$ 7,597	\$ 11,161	\$ 3,564	See Below

Justification:

FI-1 Payroll allocations between operating costs and maintenance were different than in Indiantown's last test year. This increase is offset by a decrease in operation expense of \$86,285.

*Attach additional pages as necessary to provide complete justification for variance.

Florida Public Service Commission

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:

His. Base YR Last Case: None

His. Base YR Current Case: 12/31/2021

Witness: M. Cassel

Company:

Florida Public Utilities Company Ft. Meade Divisio

Docket No.:

20220067-GU

FERC Accounts: _____

FERC Functional Group: _____

Amount

TEST YEAR ADJUSTED REQUEST
BENCHMARK

\$ -
-

VARIANCE TO JUSTIFY

\$ -
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Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
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*Attach additional pages as necessary to provide complete justification for variance.