



Writer's Direct Dial Number: (850) 521-1706
Writer's E-Mail Address: bkeating@gunster.com

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 H 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 26 of 27)

Sincerely,

A handwritten signature in black ink that reads 'Beth Keating'. The signature is written in a cursive style and is positioned above 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 H - COST OF SERVICE PROGRAM
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Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Calculation of Proposed Rates
 Schedule A

Calculation of Proposed Rates
 Schedule A

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3	Commercial GS-4
PROPOSED TOTAL TARGET REVENUES	105,367,301	7,019,832	13,432,276	15,499,549	474,868	1,553,989	7,296,784	10,443,209	19,760,971
LESS: OTHER OPERATING REVENUE	3,589,353	463,011	802,240	863,212	25,149	45,213	168,861	226,730	415,866
INDIANTOWN DIVISION - FI									
PROPOSED BASE REVENUE TARGET REVENUES	153,286	28,616	77,232	32,734	-	2,928	3,365	5,852	2,559
LESS: CUSTOMER CHARGE REVENUES									
PROPOSED CUSTOMER CHARGES		\$ 11.50	\$ 12.50	\$ 16.50	\$ -	\$ 25.00	\$ 35.00	\$ 45.00	\$ 55.00
TIMES: NUMBER OF BILLS	8,412	2,172	4,536	1,428	-	108	72	72	24
EQUALS: CUSTOMER CHARGE REVENUES	115,020	24,978	56,700	23,562	-	2,700	2,520	3,240	1,320
EQUALS: PER-THERM TARGET REVENUES		3,638	20,532	9,172	-	228	845	2,612	1,239
DIVIDED BY: NUMBER OF THERMS	189,191	9,614	54,266	36,367	-	3,965	14,671	45,335	24,972
EQUALS: PER-THERM RATES (UNRNDED)		0.37835	0.37835	0.25220	-	0.05762	0.05762	0.05762	0.04962
PER-THERM RATES (RNDED)		0.37835	0.37835	0.25220	-	0.05762	0.05762	0.05762	0.04962
PER-THERM-RATE REVENUES (RNDED RATES)		3,638	20,532	9,172	-	228	845	2,612	1,239
FORT MEADE - FT									
PROPOSED BASE REVENUE TARGET REVENUES	219,169	40,806	48,257	17,413	-	6,606	21,819	15,002	33,407
LESS: CUSTOMER CHARGE REVENUES									
PROPOSED CUSTOMER CHARGES		\$ 11.50	\$ 12.50	\$ 16.50	\$ -	\$ 25.00	\$ 50.00	\$ 100.00	\$ 225.00
TIMES: NUMBER OF BILLS	6,372	2,988	2,460	504	-	192	132	36	48
EQUALS: CUSTOMER CHARGE REVENUES	102,828	34,362	30,750	8,316	-	4,800	6,600	3,600	10,800
EQUALS: PER-THERM TARGET REVENUES		6,444	17,507	9,097	-	1,806	15,219	11,402	22,607
DIVIDED BY: NUMBER OF THERMS	299,893	11,105	30,170	15,677	-	3,242	27,323	20,471	72,076
EQUALS: PER-THERM RATES (UNRNDED)		0.58026	0.58026	0.58026	-	0.55700	0.55700	0.55700	0.31366
PER-THERM RATES (RNDED)		0.58026	0.58026	0.58026	-	0.55700	0.55700	0.55700	0.31366
PER-THERM-RATE REVENUES (RNDED RATES)		6,444	17,507	9,097	-	1,806	15,219	11,402	22,607

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

Recap Schedules:

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

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Calculation of Proposed Rates
 Schedule A

Calculation of Proposed Rates
 Schedule A

	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
PROPOSED TOTAL TARGET REVENUES	7,668,360	7,030,990	4,313,738	6,287,290	3,738,615	525,550	67,163	254,117
LESS:OTHER OPERATING REVENUE	152,018	121,157	72,850	124,741	93,461	7,415	1,003	6,427
INDIANTOWN DIVISION - FI								
PROPOSED BASE REVENUE TARGET REVENUES	-	-	-	-	-	-	-	-
LESS:CUSTOMER CHARGE REVENUES								
PROPOSED CUSTOMER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIMES:NUMBER OF BILLS	-	-	-	-	-	-	-	-
EQUALS:CUSTOMER CHARGE REVENUES	-	-	-	-	-	-	-	-
EQUALS:PER-THERM TARGET REVENUES	-	-	-	-	-	-	-	-
DIVIDED BY:NUMBER OF THERMS	-	-	-	-	-	-	-	-
EQUALS:PER-THERM RATES(UNRNDED)	-	-	-	-	-	-	-	-
PER-THERM RATES(RNDED)	-	-	-	-	-	-	-	-
PER-THERM-RATE REVENUES(RNDED RATES)	-	-	-	-	-	-	-	-
FORT MEADE - FT								
PROPOSED BASE REVENUE TARGET REVENUES	35,860	-	-	-	-	-	-	-
LESS:CUSTOMER CHARGE REVENUES								
PROPOSED CUSTOMER CHARGES	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIMES:NUMBER OF BILLS	12	-	-	-	-	-	-	-
EQUALS:CUSTOMER CHARGE REVENUES	3,600	-	-	-	-	-	-	-
EQUALS:PER-THERM TARGET REVENUES	32,260	-	-	-	-	-	-	-
DIVIDED BY:NUMBER OF THERMS	119,829	-	-	-	-	-	-	-
EQUALS:PER-THERM RATES(UNRNDED)	0.26922	-	-	-	-	-	-	-
PER-THERM RATES(RNDED)	0.26922	-	-	-	-	-	-	-
PER-THERM-RATE REVENUES(RNDED RATES)	32,260	-	-	-	-	-	-	-

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

Recap Schedules:

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Calculation of Proposed Rates
Schedule A

Calculation of Proposed Rates
Schedule A

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3	Commercial GS-4
FLORIDA PUBLIC UTILITIES (CFG & FPUC) - CF&FN									
PROPOSED BASE REVENUE TARGET REVENUES	101,405,492	6,487,400	12,504,548	14,586,190	449,720	1,499,242	7,102,738	10,195,625	19,309,139
LESS: CUSTOMER CHARGE REVENUES									
PROPOSED CUSTOMER CHARGES		\$ 16.50	\$ 19.50	\$ 26.50	\$ 36.50	\$ 40.00	\$ 70.00	\$ 150.00	\$ 275.00
TIMES: NUMBER OF BILLS	1,117,848	333,900	444,060	231,948	10,596	25,476	29,688	19,212	16,740
EQUALS: CUSTOMER CHARGE REVENUES	35,279,736	5,509,350	8,659,170	6,146,622	386,754	1,019,040	2,078,160	2,881,800	4,603,500
EQUALS: PER-THERM TARGET REVENUES		978,050	3,845,378	8,439,568	62,966	480,202	5,024,578	7,313,825	14,705,639
DIVIDED BY: NUMBER OF THERMS	131,855,158	1,499,409	5,891,312	12,907,301	96,299	684,789	7,188,032	11,706,802	24,847,741
EQUALS: PER-THERM RATES (UNRNDED)		0.65229	0.65272	0.65386	0.65386	0.70124	0.69902	0.62475	0.59183
PER-THERM RATES (RNDED)		0.65229	0.65272	0.65386	0.65386	0.70124	0.69902	0.62475	0.59183
PER-THERM-RATE REVENUES (RNDED RATES)		978,050	3,845,377	8,439,568	62,966	480,201	5,024,578	7,313,825	14,705,639
SUMMARY: PROPOSED TARIFF RATES									
CUSTOMER CHARGES - FI		\$ 11.50	\$ 12.50	\$ 16.50	\$ -	\$ 25.00	\$ 35.00	\$ 45.00	\$ 55.00
CUSTOMER CHARGES - FT		\$ 11.50	\$ 12.50	\$ 16.50	\$ -	\$ 25.00	\$ 50.00	\$ 100.00	\$ 225.00
CUSTOMER CHARGES - CF&FN		\$ 16.50	\$ 19.50	\$ 26.50	\$ 36.50	\$ 40.00	\$ 70.00	\$ 150.00	\$ 275.00
ENERGY CHARGES									
NON-GAS (CENTS PER THERM) - FI		37.835	37.835	25.220	-	5.762	5.762	5.762	4.962
NON-GAS (CENTS PER THERM) - FT		58.026	58.026	58.026	-	55.700	55.700	55.700	31.366
NON-GAS (CENTS PER THERM) - CF&FN		65.229	65.272	65.386	65.386	70.124	69.902	62.475	59.183
PURCHASED GAS ADJUSTMENT		105.04	105.04	105.04	105.04	105.04	105.04	105.04	105.04
TOTAL (INCLUDING PGA) - FI		142.88	142.88	130.26	-	110.80	110.80	110.80	110.00
TOTAL (INCLUDING PGA) - FT		163.07	163.07	163.07	-	160.74	160.74	160.74	136.41
TOTAL (INCLUDING PGA) - CF&FN		170.27	170.31	170.43	170.43	175.16	174.94	167.52	164.22
SUMMARY: OTHER OPERATING REVENUE									
	Rate	Revenue							
CONNECTION CHARGE	\$ 125.00	205,090							
RECONNECTION CHARGE	\$ 60.00	597,935							
COLLECTION CHARGE	n/a	806,448							
CHANGE OF ACCOUNT	\$ 45.00	108,611							
FAILED TRIP CHARGE	\$ 55.00	232							
TEMPORARY DISCONNECT CHARGE	\$ 55.00	570							
FIELD COLLECTION CHARGE	\$ 50.00	92,608							
RETURNED PAYMENT CHARGE	n/a	75,014							
TOTAL MISC. SERVICE FEES		1,886,508							
TRANSPORTATION ADMIN		153,438							
TELEMETRY REVENUES		21,240							
SHIPPER ADMINISTRATION CHARGE		1,528,167							
OTHER FEES		1,702,845							
OTHER OPERATING REVENUE		3,589,353							

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

Recap Schedules:

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Calculation of Proposed Rates
 Schedule A

Calculation of Proposed Rates
 Schedule A

	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
FLORIDA PUBLIC UTILITIES (CFG & FPUC) - CF&FN								
PROPOSED BASE REVENUE TARGET REVENUES	7,480,483	6,909,833	4,240,887	6,162,549	3,645,154	518,135	66,160	247,691
LESS: CUSTOMER CHARGE REVENUES								
PROPOSED CUSTOMER CHARGES	\$ 750.00	\$ 2,500.00	\$ 4,500.00	\$ 9,500.00	\$ 750.00	\$ 250.00	\$ -	\$ 65.00
TIMES: NUMBER OF BILLS	1,356	408	144	96	204	36	348	3,636
EQUALS: CUSTOMER CHARGE REVENUES	1,017,000	1,020,000	648,000	912,000	153,000	9,000	-	236,340
EQUALS: PER-THERM TARGET REVENUES	6,463,483	5,889,833	3,592,887	5,250,549	3,492,154	509,135	66,160	11,351
DIVIDED BY: NUMBER OF THERMS	12,429,774	11,918,155	9,260,735	22,737,656	9,502,459	1,022,278	99,723	62,693
EQUALS: PER-THERM RATES (UNRNDED)	0.52000	0.49419	0.38797	See Block Rates	0.36750	0.49804	0.66344	0.18105
PER-THERM RATES (RNDED)	0.52000	0.49419	0.38797	See Block Rates	0.36750	0.49804	0.66344	0.18105
PER-THERM-RATE REVENUES (RNDED RATES)	6,463,482	5,889,833	3,592,887	5,250,524	3,492,154	509,135	66,160	11,351
SUMMARY: PROPOSED TARIFF RATES								
CUSTOMER CHARGES - FI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CUSTOMER CHARGES - FT	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CUSTOMER CHARGES - CF&FN	\$ 750.00	\$ 2,500.00	\$ 4,500.00	\$ 9,500.00	\$ 750.00	\$ 250.00	\$ -	\$ 65.00
ENERGY CHARGES								
NON-GAS (CENTS PER THERM) - FI	-	-	-	-	-	-	-	-
NON-GAS (CENTS PER THERM) - FT	26.922	-	-	-	-	-	-	-
NON-GAS (CENTS PER THERM) - CF&FN	52.000	49.419	38.797	See Block Rates	36.750	49.804	66.344	18.105
PURCHASED GAS ADJUSTMENT	105.04	105.04	105.04	105.04	105.04	105.04	105.04	105.04
TOTAL (INCLUDING PGA) - FI	-	-	-	-	-	-	-	-
TOTAL (INCLUDING PGA) - FT	131.96	-	-	-	-	-	-	-
TOTAL (INCLUDING PGA) - CF&FN	157.04	154.46	143.84	See Block Rates	141.79	154.84	171.38	123.15
SUMMARY: OTHER OPERATING REVENUE								
CONNECTION CHARGE		Block	Usage Range		Therms	Volumetric Block Rates for General Service-8		
RECONNECTION CHARGE		General Service - 8 - A	> 1,000,000 <= 1,500,000		2,164,167	Rates	Revenues	
COLLECTION CHARGE		General Service - 8 - B	> 1,500,000 <= 2,000,000		5,002,176	0.3680	796,349	
CHANGE OF ACCOUNT		General Service - 8 - C	> 2,000,000 <= 4,000,000		2,236,699	0.3480	1,740,607	
FAILED TRIP CHARGE		General Service - 8 - D	> 4,000,000		13,334,614	0.1805	403,747	
TEMPORARY DISCONNECT CHARGE					22,737,656	0.1732	2,309,822	
FIELD COLLECTION CHARGE							5,250,524	
RETURNED PAYMENT CHARGE								
TOTAL MISC. SERVICE FEES								
TRANSPORTATION ADMIN								
TELEMETRY REVENUES								
SHIPPER ADMINISTRATION CHARGE								
OTHER FEES								
OTHER OPERATING REVENUE								

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

Recap Schedules:

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Proposed
 Schedule B

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
PRESENT RATES (projected test year)								
GAS SALES (due to growth)	77,715,965	5,457,010	10,328,828	13,056,717	303,620	1,230,993	5,456,957	7,450,797
OTHER OPERATING REVENUE	3,589,353	463,011	802,240	863,212	25,149	45,213	168,861	226,730
TOTAL	81,305,318	5,920,021	11,131,068	13,919,930	328,768	1,276,206	5,625,818	7,677,527
RATE OF RETURN	2.51%	-11.44%	-6.61%	5.62%	-6.49%	-1.87%	8.78%	9.96%
INDEX	100.00%	-4.56%	-2.63%	2.24%	-2.59%	-0.74%	-0.77%	-1.51%
REVENUES AT EQUAL RETURN								
GAS SALES	101,777,947	14,128,326	20,340,879	14,351,536	579,384	1,860,588	5,217,182	6,713,188
OTHER OPERATING REVENUE	3,589,353	463,011	802,240	863,212	25,149	45,213	168,861	226,730
TOTAL	105,367,301	14,591,337	21,143,119	15,214,748	604,533	1,905,801	5,386,044	6,939,918
TOTAL REVENUE INCREASE	24,061,982	8,671,315	10,012,051	1,294,819	275,765	629,595	(239,775)	(737,610)
PERCENT INCREASE	30%	146%	90%	9%	84%	49%	-4%	-10%
RATE OF RETURN	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%
INDEX	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

Explanation: Fully allocated embedded
 cost of service study.

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

Proposed Rate Design
 Schedule B

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
PRESENT RATES (projected test year)									
GAS SALES (due to growth)	13,895,724	5,205,845	4,367,327	2,691,137	4,411,913	3,156,442	395,638	137,878	169,139
OTHER OPERATING REVENUE	415,866	152,018	121,157	72,850	124,741	93,461	7,415	1,003	6,427
TOTAL	14,311,590	5,357,863	4,488,485	2,763,987	4,536,654	3,249,903	403,053	138,880	175,566
RATE OF RETURN	10.29%	7.07%	5.47%	2.56%	-1.52%	18.35%	8.05%	41.69%	-4.52%
INDEX	1.83%	-1.09%	-2.93%	0.29%	-0.15%	1.78%	1.14%	7.61%	-1.77%
REVENUES AT EQUAL RETURN									
GAS SALES	12,262,074	5,429,641	5,030,163	3,829,088	9,334,864	1,974,888	390,112	49,980	286,053
OTHER OPERATING REVENUE	415,866	152,018	121,157	72,850	124,741	93,461	7,415	1,003	6,427
TOTAL	12,677,940	5,581,659	5,151,321	3,901,938	9,459,605	2,068,349	397,527	50,983	292,480
TOTAL REVENUE INCREASE	(1,633,650)	223,796	662,836	1,137,951	4,922,951	(1,181,554)	(5,526)	(87,897)	116,914
PERCENT INCREASE	-11%	4%	15%	41%	109%	-36%	-1%	-63%	67%
RATE OF RETURN	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%
INDEX	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No. 20220067-GU

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

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
REVENUES:								
Gas Sales	101,777,947	14,128,326	20,340,879	14,351,536	579,384	1,860,588	5,217,182	6,713,188
Other Operating Revenue	3,589,353	463,011	802,240	863,212	25,149	45,213	168,861	226,730
Total	105,367,301	14,591,337	21,143,119	15,214,748	604,533	1,905,801	5,386,044	6,939,918
EXPENSES:								
Purchased Gas Cost	-	-	-	-	-	-	-	-
O&M Expenses	44,026,719	8,579,904	11,849,922	7,222,963	346,873	1,033,674	2,071,599	2,314,418
Depreciation Expenses	13,841,822	1,367,822	2,111,628	1,809,789	58,587	197,983	748,511	1,043,368
Amortization Expenses	2,474,840	172,282	289,804	298,490	7,730	28,487	139,052	203,635
Taxes Other Than Income--Fixed	7,259,958	717,415	1,107,537	949,224	30,729	103,841	392,590	547,241
Taxes Other Than Income--Revenue	306,377	42,530	61,231	43,202	1,744	5,601	15,705	20,208
Total Expenses excl. Income Taxes	67,909,716	10,879,953	15,420,121	10,323,667	445,663	1,369,586	3,367,457	4,128,870
PRE TAX NOI:	37,457,585	3,711,384	5,722,998	4,891,081	158,870	536,215	2,018,587	2,811,047
INCOME TAXES:	8,208,341	813,301	1,254,120	1,071,817	34,814	117,505	442,347	616,004
NET OPERATING INCOME:	29,249,244	2,898,082	4,468,878	3,819,264	124,056	418,710	1,576,240	2,195,043
RATE BASE:	454,887,154	45,071,266	69,500,428	59,397,579	1,929,329	6,511,827	24,513,841	34,137,527
RATE OF RETURN	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%

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

Recap Schedules: H-1 p.2

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

Explanation: Fully allocated embedded
 cost of service study.

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

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

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
REVENUES:									
Gas Sales	12,262,074	5,429,641	5,030,163	3,829,088	9,334,864	1,974,888	390,112	49,980	286,053
Other Operating Revenue	415,866	152,018	121,157	72,850	124,741	93,461	7,415	1,003	6,427
Total	12,677,940	5,581,659	5,151,321	3,901,938	9,459,605	2,068,349	397,527	50,983	292,480
EXPENSES:									
Purchased Gas Cost	-	-	-	-	-	-	-	-	-
O&M Expenses	3,759,538	1,456,330	1,289,913	962,665	2,307,140	551,312	99,014	15,808	165,644
Depreciation Expenses	2,010,214	924,703	865,079	658,355	1,601,793	340,013	67,223	7,930	28,825
Amortization Expenses	404,318	190,680	179,623	137,035	334,017	70,235	13,986	1,579	3,889
Taxes Other Than Income--Fixed	1,054,346	485,001	453,729	345,304	840,132	178,335	35,258	4,159	15,119
Taxes Other Than Income--Revenue	36,912	16,345	15,142	11,527	28,100	5,945	1,174	150	861
Total Expenses excl. Income Taxes	7,265,327	3,073,059	2,803,485	2,114,885	5,111,182	1,145,840	216,655	29,626	214,338
PRE TAX NOI:	5,412,613	2,508,600	2,347,835	1,787,053	4,348,423	922,509	180,872	21,357	78,142
INCOME TAXES:	1,186,103	549,727	514,497	391,609	952,900	202,156	39,636	4,680	17,124
NET OPERATING INCOME:	4,226,510	1,958,873	1,833,338	1,395,443	3,395,523	720,353	141,236	16,677	61,018
RATE BASE:	65,731,097	30,464,590	28,512,254	21,702,075	52,807,508	11,203,005	2,196,516	259,356	948,958
RATE OF RETURN	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%	6.43%

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

Recap Schedules: H-1 p.2

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No. 20220067-GU

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

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
COMPANY PROPOSAL								
REVENUES:								
Gas Sales	101,777,947	6,556,821	12,630,036	14,636,336	449,720	1,508,776	7,127,922	10,216,479
Other Operating Revenue	3,589,353	463,011	802,240	863,212	25,149	45,213	168,861	226,730
Total	105,367,301	7,019,832	13,432,276	15,499,549	474,868	1,553,989	7,296,784	10,443,209
EXPENSES:								
Purchased Gas Cost	-	-	-	-	-	-	-	-
O&M Expenses	44,026,719	8,579,904	11,849,922	7,222,963	346,873	1,033,674	2,071,599	2,314,418
Depreciation Expenses	13,841,822	1,367,822	2,111,628	1,809,789	58,587	197,983	748,511	1,043,368
Amortization Expenses	2,474,840	172,282	289,804	298,490	7,730	28,487	139,052	203,635
Taxes Other Than Income--Fixed	7,259,958	717,415	1,107,537	949,224	30,729	103,841	392,590	547,241
Taxes Other Than Income--Revenue	306,377	42,530	61,231	43,202	1,744	5,601	15,705	20,208
Total Expenses excl. Income Taxes	67,909,716	10,879,953	15,420,121	10,323,667	445,663	1,369,586	3,367,457	4,128,870
PRE TAX NOI:	37,457,585	(3,860,121)	(1,987,845)	5,175,881	29,206	184,403	3,929,327	6,314,339
INCOME TAXES:	8,208,341	(845,895)	(435,610)	1,134,227	6,400	40,409	861,061	1,383,705
NET OPERATING INCOME:	29,249,244	(3,014,226)	(1,552,235)	4,041,655	22,806	143,993	3,068,267	4,930,634
RATE BASE:	454,887,154	45,071,266	69,500,428	59,397,579	1,929,329	6,511,827	24,513,841	34,137,527
RATE OF RETURN	6.43%	-6.69%	-2.23%	6.80%	1.18%	2.21%	12.52%	14.44%

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

Recap Schedules: H-1 p.2

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

Explanation: Fully allocated embedded
 cost of service study.

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

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

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
COMPANY PROPOSAL									
REVENUES:									
Gas Sales	19,345,105	7,516,343	6,909,833	4,240,887	6,162,549	3,645,154	518,135	66,160	247,691
Other Operating Revenue	415,866	152,018	121,157	72,850	124,741	93,461	7,415	1,003	6,427
Total	19,760,971	7,668,360	7,030,990	4,313,738	6,287,290	3,738,615	525,550	67,163	254,117
EXPENSES:									
Purchased Gas Cost	-	-	-	-	-	-	-	-	-
O&M Expenses	3,759,538	1,456,330	1,289,913	962,665	2,307,140	551,312	99,014	15,808	165,644
Depreciation Expenses	2,010,214	924,703	865,079	658,355	1,601,793	340,013	67,223	7,930	28,825
Amortization Expenses	404,318	190,680	179,623	137,035	334,017	70,235	13,986	1,579	3,889
Taxes Other Than Income--Fixed	1,054,346	485,001	453,729	345,304	840,132	178,335	35,258	4,159	15,119
Taxes Other Than Income--Revenue	36,912	16,345	15,142	11,527	28,100	5,945	1,174	150	861
Total Expenses excl. Income Taxes	7,265,327	3,073,059	2,803,485	2,114,885	5,111,182	1,145,840	216,655	29,626	214,338
PRE TAX NOI:	12,495,644	4,595,302	4,227,505	2,198,852	1,176,108	2,592,775	308,894	37,536	39,779
INCOME TAXES:	2,738,257	1,007,000	926,403	481,850	257,729	568,173	67,690	8,226	8,717
NET OPERATING INCOME:	9,757,387	3,588,301	3,301,102	1,717,002	918,379	2,024,602	241,204	29,311	31,062
RATE BASE:	65,731,097	30,464,590	28,512,254	21,702,075	52,807,508	11,203,005	2,196,516	259,356	948,958
RATE OF RETURN	14.84%	11.78%	11.58%	7.91%	1.74%	18.07%	10.98%	11.30%	3.27%

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

Recap Schedules: H-1 p.2

Florida Public Service Commission

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No. 20220067-GU

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

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
REVENUES: (projected test year)								
Gas Sales (due to growth)	77,715,965	5,457,010	10,328,828	13,056,717	303,620	1,230,993	5,456,957	7,450,797
Other Operating Revenue	3,589,353	463,011	802,240	863,212	25,149	45,213	168,861	226,730
Total	81,305,318	5,920,021	11,131,068	13,919,930	328,768	1,276,206	5,625,818	7,677,527
EXPENSES:								
Purchased Gas Cost	-	-	-	-	-	-	-	-
O&M Expenses	44,026,719	8,579,904	11,849,922	7,222,963	346,873	1,033,674	2,071,599	2,314,418
Depreciation Expenses	13,841,822	1,367,822	2,111,628	1,809,789	58,587	197,983	748,511	1,043,368
Amortization Expenses	2,474,840	172,282	289,804	298,490	7,730	28,487	139,052	203,635
Taxes Other Than Income--Fixed	7,259,958	717,415	1,107,537	949,224	30,729	103,841	392,590	547,241
Taxes Other Than Income--Revenue	306,377	42,530	61,231	43,202	1,744	5,601	15,705	20,208
Total Expenses excl. Income Taxes	67,909,716	10,879,953	15,420,121	10,323,667	445,663	1,369,586	3,367,457	4,128,870
INCOME TAXES:	1,977,900	195,975	302,196	258,267	8,389	28,314	106,589	148,434
NET OPERATING INCOME:	11,417,702	(5,155,907)	(4,591,248)	3,337,995	(125,284)	(121,695)	2,151,773	3,400,223
RATE BASE:	454,887,154	45,071,266	69,500,428	59,397,579	1,929,329	6,511,827	24,513,841	34,137,527
RATE OF RETURN	2.51%	-11.44%	-6.61%	5.62%	-6.49%	-1.87%	8.78%	9.96%

Supporting Schedules: E-1 p.2, H-1 p.5, H-1 p.6,

Recap Schedules:

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No. 20220067-GU

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

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
REVENUES: (projected test year)									
Gas Sales (due to growth)	13,895,724	5,205,845	4,367,327	2,691,137	4,411,913	3,156,442	395,638	137,878	169,139
Other Operating Revenue	415,866	152,018	121,157	72,850	124,741	93,461	7,415	1,003	6,427
Total	14,311,590	5,357,863	4,488,485	2,763,987	4,536,654	3,249,903	403,053	138,880	175,566
EXPENSES:									
Purchased Gas Cost	-	-	-	-	-	-	-	-	-
O&M Expenses	3,759,538	1,456,330	1,289,913	962,665	2,307,140	551,312	99,014	15,808	165,644
Depreciation Expenses	2,010,214	924,703	865,079	658,355	1,601,793	340,013	67,223	7,930	28,825
Amortization Expenses	404,318	190,680	179,623	137,035	334,017	70,235	13,986	1,579	3,889
Taxes Other Than Income--Fixed	1,054,346	485,001	453,729	345,304	840,132	178,335	35,258	4,159	15,119
Taxes Other Than Income--Revenue	36,912	16,345	15,142	11,527	28,100	5,945	1,174	150	861
Total Expenses excl. Income Taxes	7,265,327	3,073,059	2,803,485	2,114,885	5,111,182	1,145,840	216,655	29,626	214,338
INCOME TAXES:	285,806	132,463	123,974	94,363	229,613	48,712	9,551	1,128	4,126
NET OPERATING INCOME:	6,760,457	2,152,340	1,561,025	554,739	(804,141)	2,055,351	176,847	108,126	(42,899)
RATE BASE:	65,731,097	30,464,590	28,512,254	21,702,075	52,807,508	11,203,005	2,196,516	259,356	948,958
RATE OF RETURN	10.29%	7.07%	5.47%	2.56%	-1.52%	18.35%	8.05%	41.69%	-4.52%

Supporting Schedules: E-1 p.2, H-1 p.5, H-1 p.6,

Recap Schedules:

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Derivation Of Revenue Deficiency
 Schedule D

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
CUSTOMER COSTS	47,178,648	13,433,186	17,722,321	8,857,296	527,006	1,529,998	1,935,090	1,501,299
CAPACITY COSTS	53,667,883	645,430	2,529,104	5,389,833	50,179	321,721	3,232,241	5,136,081
COMMODITY COSTS	625,040	7,179	28,222	61,205	455	3,268	34,146	55,600
REVENUE COSTS	306,377	42,530	61,231	43,202	1,744	5,601	15,705	20,208
TOTAL	101,777,947	14,128,326	20,340,879	14,351,536	579,384	1,860,588	5,217,182	6,713,188
less: REVENUE AT PRESENT RATES (in the projected test year)	77,715,965	5,457,010	10,328,828	13,056,717	303,620	1,230,993	5,456,957	7,450,797
equals: GAS SALES REVENUE DEFICIENCY	24,061,982	8,671,315	10,012,051	1,294,819	275,765	629,595	(239,775)	(737,610)
plus: DEFICIENCY IN OTHER OPERATING REV.	-	-	-	-	-	-	-	-
equals: TOTAL BASE-REVENUE DEFICIENCY	24,061,982	8,671,315	10,012,051	1,294,819	275,765	629,595	(239,775)	(737,610)
UNIT COSTS:								
Customer	42	39.62	39.29	37.87	49.74	59.36	64.74	77.71
Capacity	5	4.38	4.39	4.46	3.75	4.06	4.19	4.27
Commodity	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Derivation Of Revenue Deficiency
 Schedule D

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
CUSTOMER COSTS	1,441,348	123,990	(13,993)	(32,280)	(100,196)	(6,933)	(2,503)	8,336	254,682
CAPACITY COSTS	10,666,004	5,230,038	4,972,727	3,806,104	9,299,574	1,930,998	386,613	41,023	30,214
COMMODITY COSTS	117,810	59,270	56,287	43,737	107,386	44,879	4,828	471	296
REVENUE COSTS	36,912	16,345	15,142	11,527	28,100	5,945	1,174	150	861
TOTAL	12,262,074	5,429,641	5,030,163	3,829,088	9,334,864	1,974,888	390,112	49,980	286,053
less: REVENUE AT PRESENT RATES (in the projected test year)	13,895,724	5,205,845	4,367,327	2,691,137	4,411,913	3,156,442	395,638	137,878	169,139
equals: GAS SALES REVENUE DEFICIENCY	(1,633,650)	223,796	662,836	1,137,951	4,922,951	(1,181,554)	(5,526)	(87,897)	116,914
plus: DEFICIENCY IN OTHER OPERATING REV.	-	-	-	-	-	-	-	-	-
equals: TOTAL BASE-REVENUE DEFICIENCY	(1,633,650)	223,796	662,836	1,137,951	4,922,951	(1,181,554)	(5,526)	(87,897)	116,914
UNIT COSTS:									
Customer	85.73	90.64	(34.30)	(224.16)	(1,043.71)	(33.99)	(69.54)	23.95	70.04
Capacity	4.35	4.49	4.49	4.55	4.57	-	4.93	4.51	3.95
Commodity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
SUMMARY								
RB	454,887,154	45,071,266	69,500,428	59,397,579	1,929,329	6,511,827	24,513,841	34,137,527
ATTRITION	-	-	-	-	-	-	-	-
O&M	44,026,719	8,579,904	11,849,922	7,222,963	346,873	1,033,674	2,071,599	2,314,418
DEPRECIATION	13,841,822	1,367,822	2,111,628	1,809,789	58,587	197,983	748,511	1,043,368
AMORTIZATION EXPENSES	2,474,840	172,282	289,804	298,490	7,730	28,487	139,052	203,635
TAXES OTHER THAN INCOME - OTHER	7,259,958	717,415	1,107,537	949,224	30,729	103,841	392,590	547,241
TAXES OTHER THAN INCOME - REV. RELATED	306,377	42,530	61,231	43,202	1,744	5,601	15,705	20,208
INCOME TAXES TOTAL	8,208,341	813,301	1,254,120	1,071,817	34,814	117,505	442,347	616,004
REVENUE CREDITED TO COS:	(3,589,353)	(463,011)	(802,240)	(863,212)	(25,149)	(45,213)	(168,861)	(226,730)
TOTAL COST - CUSTOMER	47,178,648	13,433,186	17,722,321	8,857,296	527,006	1,529,998	1,935,090	1,501,299
TOTAL COST - CAPACITY (demand)	53,667,883	645,430	2,529,104	5,389,833	50,179	321,721	3,232,241	5,136,081
TOTAL COST - COMMODITY	625,040	7,179	28,222	61,205	455	3,268	34,146	55,600
TOTAL COST - REVENUE	306,377	42,530	61,231	43,202	1,744	5,601	15,705	20,208
NO. OF CUSTOMERS	94,386	28,255	37,588	19,490	883	2,148	2,491	1,610
PEAK MONTH SALES	11,685,254	147,398	575,886	1,207,480	13,392	79,275	771,936	1,201,544
ANNUAL SALES	132,344,241	1,520,128	5,975,749	12,959,345	96,299	691,996	7,230,026	11,772,608

Supporting Schedules: H-2 p.1

Recap Schedules: H-1 p.5

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
SUMMARY									
RB	65,731,097	30,464,590	28,512,254	21,702,075	52,807,508	11,203,005	2,196,516	259,356	948,958
ATTRITION	-	-	-	-	-	-	-	-	-
O&M	3,759,538	1,456,330	1,289,913	962,665	2,307,140	551,312	99,014	15,808	165,644
DEPRECIATION	2,010,214	924,703	865,079	658,355	1,601,793	340,013	67,223	7,930	28,825
AMORTIZATION EXPENSES	404,318	190,680	179,623	137,035	334,017	70,235	13,986	1,579	3,889
TAXES OTHER THAN INCOME - OTHER	1,054,346	485,001	453,729	345,304	840,132	178,335	35,258	4,159	15,119
TAXES OTHER THAN INCOME - REV. RELATED	36,912	16,345	15,142	11,527	28,100	5,945	1,174	150	861
INCOME TAXES TOTAL	1,186,103	549,727	514,497	391,609	952,900	202,156	39,636	4,680	17,124
REVENUE CREDITED TO COS:	(415,866)	(152,018)	(121,157)	(72,850)	(124,741)	(93,461)	(7,415)	(1,003)	(6,427)
TOTAL COST - CUSTOMER	1,441,348	123,990	(13,993)	(32,280)	(100,196)	(6,933)	(2,503)	8,336	254,682
TOTAL COST - CAPACITY (demand)	10,666,004	5,230,038	4,972,727	3,806,104	9,299,574	1,930,998	386,613	41,023	30,214
TOTAL COST - COMMODITY	117,810	59,270	56,287	43,737	107,386	44,879	4,828	471	296
TOTAL COST - REVENUE	36,912	16,345	15,142	11,527	28,100	5,945	1,174	150	861
NO. OF CUSTOMERS	1,401	114	34	12	8	17	3	29	303
PEAK MONTH SALES	2,451,357	1,164,379	1,108,332	836,072	2,033,034	-	78,428	9,094	7,648
ANNUAL SALES	24,944,789	12,549,603	11,918,155	9,260,735	22,737,656	9,502,459	1,022,278	99,723	62,693

Supporting Schedules: H-2 p.1

Recap Schedules: H-1 p.5

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study (summary).

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

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

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
SUMMARY								
RB	454,887,154	45,071,266	69,500,428	59,397,579	1,929,329	6,511,827	24,513,841	34,137,527
ATTRITION								
O&M	44,026,719	8,579,904	11,849,922	7,222,963	346,873	1,033,674	2,071,599	2,314,418
DEPRECIATION	13,841,822	1,367,822	2,111,628	1,809,789	58,587	197,983	748,511	1,043,368
AMORTIZATION EXPENSES	2,474,840	172,282	289,804	298,490	7,730	28,487	139,052	203,635
TAXES OTHER THAN INC. - OTHER	7,259,958	717,415	1,107,537	949,224	30,729	103,841	392,590	547,241
TAXES OTHER THAN INC. - REV. RELATED	306,377	42,530	61,231	43,202	1,744	5,601	15,705	20,208
INCOME TAXES TOTAL	8,208,341	813,301	1,254,120	1,071,817	34,814	117,505	442,347	616,004
REVENUE CREDITED TO COS:	(3,589,353)	(463,011)	(802,240)	(863,212)	(25,149)	(45,213)	(168,861)	(226,730)
TOTAL COST - CUSTOMER	47,178,648	13,433,186	17,722,321	8,857,296	527,006	1,529,998	1,935,090	1,501,299
TOTAL COST - CAPACITY	53,667,883	645,430	2,529,104	5,389,833	50,179	321,721	3,232,241	5,136,081
TOTAL COST - COMMODITY	625,040	7,179	28,222	61,205	455	3,268	34,146	55,600
TOTAL COST - REVENUE	306,377	42,530	61,231	43,202	1,744	5,601	15,705	20,208
NO. OF CUSTOMERS	94,386	28,255	37,588	19,490	883	2,148	2,491	1,610
PEAK MONTH SALES	11,685,254	147,398	575,886	1,207,480	13,392	79,275	771,936	1,201,544
ANNUAL SALES	132,344,241	1,520,128	5,975,749	12,959,345	96,299	691,996	7,230,026	11,772,608

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

Explanation: Fully allocated embedded
 cost of service study (summary).

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

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
SUMMARY									
RB	65,731,097	30,464,590	28,512,254	21,702,075	52,807,508	11,203,005	2,196,516	259,356	948,958
ATTRITION									
O&M	3,759,538	1,456,330	1,289,913	962,665	2,307,140	551,312	99,014	15,808	165,644
DEPRECIATION	2,010,214	924,703	865,079	658,355	1,601,793	340,013	67,223	7,930	28,825
AMORTIZATION EXPENSES	404,318	190,680	179,623	137,035	334,017	70,235	13,986	1,579	3,889
TAXES OTHER THAN INC. - OTHER	1,054,346	485,001	453,729	345,304	840,132	178,335	35,258	4,159	15,119
TAXES OTHER THAN INC. - REV. RELATED	36,912	16,345	15,142	11,527	28,100	5,945	1,174	150	861
INCOME TAXES TOTAL	1,186,103	549,727	514,497	391,609	952,900	202,156	39,636	4,680	17,124
REVENUE CREDITED TO COS:	(415,866)	(152,018)	(121,157)	(72,850)	(124,741)	(93,461)	(7,415)	(1,003)	(6,427)
TOTAL COST - CUSTOMER	1,441,348	123,990	(13,993)	(32,280)	(100,196)	(6,933)	(2,503)	8,336	254,682
TOTAL COST - CAPACITY	10,666,004	5,230,038	4,972,727	3,806,104	9,299,574	1,930,998	386,613	41,023	30,214
TOTAL COST - COMMODITY	117,810	59,270	56,287	43,737	107,386	44,879	4,828	471	296
TOTAL COST - REVENUE	36,912	16,345	15,142	11,527	28,100	5,945	1,174	150	861
NO. OF CUSTOMERS	1,401	114	34	12	8	17	3	29	303
PEAK MONTH SALES	2,451,357	1,164,379	1,108,332	836,072	2,033,034	-	78,428	9,094	7,648
ANNUAL SALES	24,944,789	12,549,603	11,918,155	9,260,735	22,737,656	9,502,459	1,022,278	99,723	62,693

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

Explanation: Fully allocated embedded cost of service study.

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

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

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3	Commercial GS-4
TAXES OTHER THAN INCOME TAXES:									
Customer	2,407,530	658,943	878,415	460,936	26,183	74,695	99,767	81,941	88,067
Capacity	4,852,428	58,472	229,122	488,288	4,546	29,146	292,823	465,300	966,279
Subtotal	7,259,958	717,415	1,107,537	949,224	30,729	103,841	392,590	547,241	1,054,346
Revenue	306,377	42,530	61,231	43,202	1,744	5,601	15,705	20,208	36,912
Total	7,566,335	759,945	1,168,768	992,426	32,473	109,442	408,295	567,449	1,091,258
RETURN (NOI)									
Customer	9,730,032	2,663,868	3,551,115	1,863,399	105,847	301,964	403,323	331,259	356,024
Capacity	19,519,212	234,214	917,763	1,955,866	18,209	116,746	1,172,917	1,863,784	3,870,486
Commodity	-	-	-	-	-	-	-	-	-
Total	29,249,244	2,898,082	4,468,878	3,819,264	124,056	418,710	1,576,240	2,195,043	4,226,510
INCOME TAXES									
Customer	2,730,581	747,573	996,565	522,934	29,704	84,742	113,186	92,963	99,912
Capacity	5,477,760	65,729	257,556	548,883	5,110	32,763	329,161	523,042	1,086,191
Commodity	-	-	-	-	-	-	-	-	-
Total	8,208,341	813,301	1,254,120	1,071,817	34,814	117,505	442,347	616,004	1,186,103
REVENUE CREDITED TO COS:									
Customer	(3,589,353)	(463,011)	(802,240)	(863,212)	(25,149)	(45,213)	(168,861)	(226,730)	(415,866)
TOTAL COST OF SERVICE:									
Customer	47,178,648	13,433,186	17,722,321	8,857,296	527,006	1,529,998	1,935,090	1,501,299	1,441,348
Capacity	53,667,883	645,430	2,529,104	5,389,833	50,179	321,721	3,232,241	5,136,081	10,666,004
Commodity	625,040	7,179	28,222	61,205	455	3,268	34,146	55,600	117,810
Subtotal	101,471,570	14,085,796	20,279,648	14,308,334	577,640	1,854,987	5,201,477	6,692,979	12,225,163
Revenue	306,377	42,530	61,231	43,202	1,744	5,601	15,705	20,208	36,912
Total	101,777,947	14,128,326	20,340,879	14,351,536	579,384	1,860,588	5,217,182	6,713,188	12,262,074

Florida Public Service Commission Explanation: Fully allocated embedded cost of service study. Type of Data Shown: Projected Test Year: 12/31/2023
 Company: Florida Public Utilities Company Consolidated Gas Witness: J. Taylor
 Docket No.: 20220067-GU

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

	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG	Allocator
TAXES OTHER THAN INCOME TAXES:									
Customer	13,174	5,115	1,936	1,172	4,130	233	443	12,382	wtd. cust.
Capacity	471,827	448,614	343,367	838,960	174,205	35,025	3,716	2,737	direct
Subtotal	485,001	453,729	345,304	840,132	178,335	35,258	4,159	15,119	7,259,958
Revenue	16,345	15,142	11,527	28,100	5,945	1,174	150	861	cust cap & comm
Total	501,346	468,871	356,830	868,232	184,280	36,432	4,310	15,980	7,566,335
RETURN (NOI)									
Customer	51,839	20,127	7,620	4,610	16,252	941	1,790	50,054	cust.rel.RB
Capacity	1,907,034	1,813,211	1,387,823	3,390,913	704,102	140,294	14,886	10,964	cap.rel.RB direct
Commodity	-	-	-	-	-	-	-	-	comm.rel.RB
Total	1,958,873	1,833,338	1,395,443	3,395,523	720,353	141,236	16,677	61,018	29,249,244
INCOME TAXES									
Customer	14,548	5,648	2,138	1,294	4,561	264	502	14,047	cust.rel.RB
Capacity	535,179	508,849	389,471	951,606	197,595	39,371	4,178	3,077	cap.rel.RB direct
Commodity	-	-	-	-	-	-	-	-	comm.rel.RB
Total	549,727	514,497	391,609	952,900	202,156	39,636	4,680	17,124	8,208,341
REVENUE CREDITED TO COS:									
Customer	(152,018)	(121,157)	(72,850)	(124,741)	(93,461)	(7,415)	(1,003)	(6,427)	direct assignment
TOTAL COST OF SERVICE:									
Customer	123,990	(13,993)	(32,280)	(100,196)	(6,933)	(2,503)	8,336	254,682	47,178,648
Capacity	5,230,038	4,972,727	3,806,104	9,299,574	1,930,998	386,613	41,023	30,214	53,667,883
Commodity	59,270	56,287	43,737	107,386	44,879	4,828	471	296	625,040
Subtotal	5,413,297	5,015,021	3,817,561	9,306,764	1,968,943	388,938	49,830	285,192	101,471,570
Revenue	16,345	15,142	11,527	28,100	5,945	1,174	150	861	306,377
Total	5,429,641	5,030,163	3,829,088	9,334,864	1,974,888	390,112	49,980	286,053	101,777,947

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

Explanation: Fully allocated embedded
 cost of service study.

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

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

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
OPERATIONS AND MAINTENANCE EXPENSE:								
DIRECT AND SPECIAL ASSIGNMENTS:								
Customer								
878 Meters and House Regulators	2,623,976	718,184	957,387	502,376	28,536	81,410	108,736	89,308
893 Maint. of Meters & House Reg.	156,630	42,870	57,148	29,988	1,703	4,860	6,491	5,331
874 Mains & Services	1,117,510	305,863	407,736	213,954	12,153	34,671	46,309	38,035
892 Maint. of Services	538,940	147,508	196,638	103,183	5,861	16,721	22,333	18,343
All Other	26,328,144	7,206,029	9,606,120	5,040,679	286,326	816,843	1,091,028	896,089
Total	30,765,199	8,420,454	11,225,029	5,890,180	334,580	954,505	1,274,898	1,047,106
Capacity								
876 Measuring & Reg. Sta. Eq.- I	151,497	1,826	7,153	15,245	142	910	9,142	14,527
890 Maint. of Meas. & Reg. Sta. Eq.-I	71,455	861	3,374	7,190	67	429	4,312	6,852
874 Mains and Services	2,944,379	35,480	139,028	296,286	2,758	17,685	177,680	282,337
887 Maint. of Mains	1,400,507	16,876	66,129	140,930	1,312	8,412	84,514	134,295
All Other	8,068,642	97,228	380,986	811,928	7,559	48,464	486,907	773,702
Total	12,636,480	152,271	596,670	1,271,578	11,838	75,901	762,556	1,211,713
Commodity								
Account #	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-
All Other	625,040	7,179	28,222	61,205	455	3,268	34,146	55,600
Total	625,040	7,179	28,222	61,205	455	3,268	34,146	55,600
TOTAL O&M	44,026,719	8,579,904	11,849,922	7,222,963	346,873	1,033,674	2,071,599	2,314,418

Supporting Schedules: H-2 p.5, H-2 p.6

Recap Schedules: H-2 p.1

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

Explanation: Fully allocated embedded
 cost of service study.

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

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

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG	Allocator
OPERATIONS AND MAINTENANCE EXPENSE:										
DIRECT AND SPECIAL ASSIGNMENTS:										
Customer										
878 Meters and House Regulators	95,985	14,359	5,575	2,111	1,277	4,501	254	483	13,495	wtd. cust.
893 Maint. of Meters & House Reg.	5,730	857	333	126	76	269	15	29	806	wtd. cust.
874 Mains & Services	40,878	6,115	2,374	899	544	1,917	108	206	5,747	wtd. cust.
892 Maint. of Services	19,714	2,949	1,145	433	262	925	52	99	2,772	wtd. cust.
All Other	963,079	144,069	55,937	21,177	12,812	45,165	2,547	4,843	135,401	wtd. cust.
Total	1,125,386	168,349	65,364	24,746	14,971	52,777	2,976	5,659	158,220	30,765,199
Capacity										
876 Measuring & Reg. Sta. Eq.- I	30,168	14,731	14,006	10,720	26,193	5,439	1,094	116	85	peak/avg
890 Maint. of Meas. & Reg. Sta. Eq.-I	14,229	6,948	6,606	5,056	12,354	2,565	516	55	40	peak/avg
874 Mains and Services	586,323	286,298	272,212	208,350	509,068	105,705	21,253	2,255	1,661	direct
887 Maint. of Mains	278,887	136,179	129,479	99,103	242,141	50,279	10,109	1,073	790	direct
All Other	1,606,734	784,557	745,958	570,953	1,395,027	289,669	58,240	6,180	4,551	peak/avg
Total	2,516,341	1,228,712	1,168,261	894,182	2,184,783	453,656	91,210	9,678	7,128	12,636,480
Commodity										
Account #	-	-	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-	-	-
All Other	117,810	59,270	56,287	43,737	107,386	44,879	4,828	471	296	Commodity
Total	117,810	59,270	56,287	43,737	107,386	44,879	4,828	471	296	625,040
TOTAL O&M	3,759,538	1,456,330	1,289,913	962,665	2,307,140	551,312	99,014	15,808	165,644	44,026,719

Supporting Schedules: H-2 p.5, H-2 p.6

Recap Schedules: H-2 p.1

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

Explanation: Fully allocated embedded
 cost of service study.

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

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

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
DEPRECIATION EXPENSE:								
Customer	4,590,192	1,256,339	1,674,783	878,820	49,920	142,413	190,216	156,229
Capacity	9,251,629	111,483	436,844	930,969	8,667	55,570	558,295	887,139
Total	13,841,822	1,367,822	2,111,628	1,809,789	58,587	197,983	748,511	1,043,368
AMORT. OF GAS PLANT:								
Capacity	570,108	6,870	26,919	57,369	534	3,424	34,403	54,668
AMORT. OF PROPERTY LOSS:								
Capacity	331,868	3,999	15,670	33,395	311	1,993	20,027	31,823
AMORT OF LIMITED TERM INVEST.								
Capacity	-	-	-	-	-	-	-	-
AMORT. OF ACQUISITION ADJ.:								
Customer	544,467	149,021	198,655	104,241	5,921	16,892	22,563	18,531
Capacity	1,028,397	12,392	48,559	103,485	963	6,177	62,059	98,613
Total	1,572,864	161,413	247,214	207,727	6,885	23,069	84,622	117,144
AMORT. OF CONVERSION COSTS:								
Commodity	-	-	-	-	-	-	-	-

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

Explanation: Fully allocated embedded
 cost of service study.

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

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

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG	Allocator
DEPRECIATION EXPENSE:										
Customer	167,909	25,118	9,752	3,692	2,234	7,874	444	844	23,607	wtd. cust.
Capacity	1,842,306	899,585	855,327	654,663	1,599,560	332,138	66,779	7,086	5,219	direct
Total	2,010,214	924,703	865,079	658,355	1,601,793	340,013	67,223	7,930	28,825	13,841,822
AMORT. OF GAS PLANT:										
Capacity	113,527	55,435	52,707	40,342	98,569	20,467	4,115	437	322	peak/avg
AMORT. OF PROPERTY LOSS:										
Capacity	66,086	32,269	30,682	23,484	57,378	11,914	2,395	254	187	peak/avg
AMORT. OF LIMITED TERM INVEST.										
Capacity	-	-	-	-	-	-	-	-	-	peak/avg
AMORT. OF ACQUISITION ADJ.:										
Customer	19,917	2,979	1,157	438	265	934	53	100	2,800	wtd. cust.
Capacity	204,788	99,996	95,077	72,771	177,805	36,920	7,423	788	580	peak/avg
Total	224,704	102,976	96,234	73,209	178,070	37,854	7,476	888	3,380	1,572,864
AMORT. OF CONVERSION COSTS:										
Commodity	-	-	-	-	-	-	-	-	-	

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

Explanation: Fully allocated embedded
 cost of service study.

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

Allocation of Rate Base to Customer Classes
 Schedule F

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
DIRECT AND SPECIAL ASSIGNMENTS:								
Customer								
Meters	29,752,859	8,143,376	10,855,665	5,696,361	323,571	923,097	1,232,947	1,012,650
House Regulators	3,990,089	1,103,793	1,471,430	772,113	43,858	125,121	167,120	137,260
Services	99,936,515	27,352,686	36,462,962	19,133,438	1,086,838	3,100,579	4,141,329	3,401,378
All Other	17,642,958	4,828,888	6,437,232	3,377,849	191,872	547,381	731,117	600,485
Total	151,322,420	41,428,744	55,227,290	28,979,761	1,646,139	4,696,178	6,272,512	5,151,773
Capacity								
Industrial Meas. & Reg. Sta. Eq.	1,283,585							
Meas. & Reg. Sta. Eq.-Gen.	5,800,359	69,895	273,882	583,676	5,434	34,840	350,026	556,197
Mains	245,919,345	2,963,356	11,611,841	24,746,267	230,388	1,477,112	14,840,144	23,581,218
All Other	50,561,445	609,271	2,387,415	5,087,876	47,368	303,697	3,051,159	4,848,339
Total	303,564,734	3,642,522	14,273,138	30,417,819	283,190	1,815,648	18,241,329	28,985,754
Commodity								
Account #	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-
Account #	-	-	-	-	-	-	-	-
All Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
TOTAL	454,887,154	45,071,266	69,500,428	59,397,579	1,929,329	6,511,827	24,513,841	34,137,527

Supporting Schedules: H-2 p.5, H-2 p.6

Recap Schedules: H-2 p.1

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Allocation of Rate Base to Customer Classes
 Schedule F

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG	Allocator
DIRECT AND SPECIAL ASSIGNMENTS:										
Customer										
Meters	1,088,355	162,809	63,213	23,932	14,478	51,040	2,878	5,473	153,014	wtd. cust.
House Regulators	147,521						390	742	20,740	wtd. cust.
Services	3,655,662	546,858	212,326	80,383	48,630	171,439	9,667	18,383	513,956	wtd. cust.
All Other	645,377	96,543	37,484	14,191	8,585	30,266	1,707	3,245	90,735	wtd. cust.
Total	5,536,914	806,210	313,024	118,506	71,694	252,746	14,642	27,842	778,445	
Capacity										
Industrial Meas.& Reg. Sta. Eq.		265,981	252,895	193,565	472,942	98,203				peak/avg
Meas. & Reg. Sta. Eq.-Gen.	1,155,043	564,000	536,252	410,445	1,002,852	208,236	41,867	4,442	3,272	peak/avg
Mains	48,970,681	23,912,042	22,735,604	17,401,733	42,518,203	8,828,637	1,775,053	188,346	138,720	peak/avg
All Other	10,068,457	4,916,357	4,674,480	3,577,827	8,741,816	1,815,183	364,954	38,724	28,521	peak/avg
Total	60,194,182	29,658,380	28,199,230	21,583,568	52,735,814	10,950,259	2,181,874	231,513	170,513	
Commodity										
Account #	-	-	-	-	-	-	-	-	-	
Account #	-	-	-	-	-	-	-	-	-	
Account #	-	-	-	-	-	-	-	-	-	
All Other	-	-	-	-	-	-	-	-	-	annual sales
Total	-	-	-	-	-	-	-	-	-	
TOTAL	65,731,097	30,464,590	28,512,254	21,702,075	52,807,508	11,203,005	2,196,516	259,356	948,958	

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

Explanation: Fully allocated embedded
 cost of service study.

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

Development of Allocation Factors
 Schedule G

	Total	Residential RES-1	Residential RES-2	Residential RES-3	Commercial RES-SG	Commercial GS-1	Commercial GS-2	Commercial GS-3
<u>CUSTOMER COSTS</u>								
No. of Customers	94,386	28,255	37,588	19,490	883	2,148	2,491	1,610
Weighting	N/A	1.0000	1.0021	1.0141	1.2715	1.4911	1.7174	2.1824
Weighted No. of Customers	103,233	28,255	37,666	19,765	1,123	3,203	4,278	3,514
Allocation Factors	100%	27.37%	36.49%	19.15%	1.09%	3.10%	4.14%	3.40%
<u>CAPACITY COSTS</u>								
Peak & Avg. Month Sales Vol.(therms)	1	1.21%	4.72%	10.06%	0.09%	0.60%	6.03%	9.59%
Allocation Factors	100%	1.205%	4.722%	10.063%	0.094%	0.601%	6.035%	9.589%
Miles of Main Allocation	-							
Peak Month Sales Vol. (therms)	11,685,254	147,398	575,886	1,207,480	13,392	79,275	771,936	1,201,544
Allocation Factors	100%	1.26%	4.93%	10.33%	0.11%	0.68%	6.61%	10.28%
Industrial Measuring and Regulating MTRS_385	1.000 1.000	1.21% 1.21%	4.72% 4.72%	10.06% 10.06%	0.09% 0.09%	0.60% 0.60%	6.03% 6.03%	9.59% 9.59%
<u>COMMODITY COSTS</u>								
Annual Sales Vol.(therms)	132,344,241	1,520,128	5,975,749	12,959,345	96,299	691,996	7,230,026	11,772,608
Allocation Factors	100%	1.15%	4.52%	9.79%	0.07%	0.52%	5.46%	8.90%
<u>REVENUE-RELATED COSTS</u>								
Net Operating Income Multiplier - G-4	1.34940							
Tax on Cust, Cap,& Commod.	136,925,737	19,007,373	27,365,357	19,307,666	779,468	2,503,120	7,018,873	9,031,506
Allocation Factors	100%	13.88%	19.99%	14.10%	0.57%	1.83%	5.13%	6.60%

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

Explanation: Fully allocated embedded
 cost of service study.

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

Development of Allocation Factors
 Schedule G

	Commercial GS-4	Commercial GS-5	Commercial GS-6	Commercial GS-7	Commercial GS-8	Commercial COM - INT	Commercial COM - NGV	Commercial COM - OL	Commercial COM-SG
<u>CUSTOMER COSTS</u>									
No. of Customers	1,401	114	34	12	8	17	3	29	303
Weighting	2.6954	4.9552	6.4509	6.9196	6.2793	10.4173	3.3286	0.6548	1.7522
Weighted No. of Customers	3,776	565	219	83	50	177	10	19	531
Allocation Factors	3.66%	0.55%	0.21%	0.08%	0.05%	0.17%	0.01%	0.02%	0.51%
<u>CAPACITY COSTS</u>									
Peak & Avg. Month Sales Vol.(therms)	19.91%	9.72%	9.25%	7.08%	17.29%	3.59%	0.72%	0.08%	0.06%
Allocation Factors	19.913%	9.724%	9.245%	7.076%	17.289%	3.590%	0.722%	0.077%	0.056%
Miles of Main Allocation									
Peak Month Sales Vol. (therms)	2,451,357	1,164,379	1,108,332	836,072	2,033,034	-	78,428	9,094	7,648
Allocation Factors	20.98%	9.96%	9.48%	7.15%	17.40%	0.00%	0.67%	0.08%	0.07%
Industrial Measuring and Regulating	19.91%	9.72%	9.25%	7.08%	17.29%	3.59%	0.72%	0.08%	0.06%
MTRS_385	19.91%	9.72%	9.25%	7.08%	17.29%	3.59%	0.72%	0.08%	0.06%
<u>COMMODITY COSTS</u>									
Annual Sales Vol.(therms)	24,944,789	12,549,603	11,918,155	9,260,735	22,737,656	9,502,459	1,022,278	99,723	62,693
Allocation Factors	18.85%	9.48%	9.01%	7.00%	17.18%	7.18%	0.77%	0.08%	0.05%
<u>REVENUE-RELATED COSTS</u>									
Net Operating Income Multiplier - G-4									
Tax on Cust, Cap,& Commod.	16,496,634	7,304,703	6,767,270	5,151,417	12,558,547	2,656,892	524,833	67,240	384,838
Allocation Factors	12.05%	5.33%	4.94%	3.76%	9.17%	1.94%	0.38%	0.05%	0.28%

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Summary:	Total	Customer	Capacity	Commodity	Revenue
ATTRITION	-	-	-	-	-
O&M	44,026,719	30,765,199	12,636,480	625,040	-
DEP.	13,841,822	4,590,192	9,251,629	-	-
AMORTIZATION OF OTHER GAS PLANT	570,108	-	570,108	-	-
AMORTIZATION OF PROPERTY LOSS	331,868	-	331,868	-	-
AMORTIZATION OF LIMITED TERM INVESTME	-	-	-	-	-
AMORTIZATION OF ACQUISITION ADJUSTMEI	1,572,864	544,467	1,028,397	-	-
AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
TAXES OTHER THAN INCOME TAXES	7,566,335	2,407,530	4,852,428	-	306,377
RETURN	29,249,244	9,730,032	19,519,212	-	-
INCOME TAXES	8,208,341	2,730,581	5,477,760	-	-
REVENUE CREDITED TO COST OF SERVICE	(3,589,353)	(3,589,353)	-	-	-
TOTAL COST OF SERVICE	101,777,947	47,178,648	53,667,883	625,040	306,377
RATE BASE	454,887,154	151,322,420	303,564,734	-	-
KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
RATE BASE ITEMS(PLANT-ACC.DEP):					
381-382 METERS	29,752,859	29,752,859	-	-	-
383-384 HOUSE REGULATORS	3,990,089	3,990,089	-	-	-
385 INDUSTRIAL MEAS.& REG.EQ.	1,283,585	-	1,283,585	-	-
376 MAINS	245,919,345	-	245,919,345	-	-
380 SERVICES	99,936,515	99,936,515	-	-	-
378 MEAS.& REG.STA.EQ.-GEN.	5,800,359	-	5,800,359	-	-
892 Maint. of Services O & M ITEMS	538,940	538,940	-	-	-
876 MEAS.& REG.STA.EQ.IND.	151,497	-	151,497	-	-
878 METER & HOUSE REG.	2,623,976	2,623,976	-	-	-
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	71,455	-	71,455	-	-
893 MAINT.OF METERS AND HOUSE REG.	156,630	156,630	-	-	-
874 MAINS AND SERVICES	4,061,888	1,117,510	2,944,379	-	-
887 MAINT. OF MAINS	1,400,507	-	1,400,507	-	-

Florida Public Service Commission

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

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

SUMMARY:	Total	Customer	Capacity	Commodity	Revenue
ATTRITION	-	-	-	-	-
O&M	44,026,719	30,765,199	12,636,480	625,040	-
DEP.	13,841,822	4,590,192	9,251,629	-	-
AMORTIZATION OF OTHER GAS PLANT	570,108	-	570,108	-	-
AMORTIZATION OF PROPERTY LOSS	331,868	-	331,868	-	-
AMORTIZATION OF LIMITED TERM INVESTMENT	-	-	-	-	-
AMORTIZATION OF ACQUISITION ADJUSTMENT	1,572,864	544,467	1,028,397	-	-
AMORTIZATION OF CONVERSION COSTS	-	-	-	-	-
TOTAL TAXES OTHER THAN INCOME RETURN	7,566,335	2,407,530	4,852,428	-	306,377
INCOME TAXES	29,249,244	9,730,032	19,519,212	-	-
REVENUES CREDITED TO COST OF SERVICE	8,208,341	2,730,581	5,477,760	-	-
TOTAL COST	(3,589,353)	(3,589,353)	-	-	-
RATE BASE	101,777,947	47,178,648	53,667,883	625,040	306,377
	454,887,154	151,322,420	303,564,734	-	
KNOWN DIRECT & SPECICAL ASSIGNMENTS:					
RATE BASE ITEMS(PLANT-ACC.DEP):					
381-382 METERS	29,752,859	29,752,859	-	-	
383-384 HOUSE REGULATORS	3,990,089	3,990,089	-	-	
385 INDUSTRIAL MEAS.& REG.EQ.	1,283,585	-	1,283,585	-	
376 MAINS	245,919,345	-	245,919,345	-	
380 SERVICES	99,936,515	99,936,515	-	-	
378 MEAS.& REG.STA.EQ.-GEN.	5,800,359	-	5,800,359	-	
892 Maint. of Services O & M ITEMS	538,940	538,940	-	-	
876 MEAS.& REG.STA.EQ.IND.	151,497	-	151,497	-	ac 385
878 METER & HOUSE REG.	2,623,976	2,623,976	-	-	ac381+ac383
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	71,455	-	71,455	-	ac 385
893 MAINT.OF METERS AND HOUSE REG.	156,630	156,630	-	-	ac381-383
874 MAINS AND SERVICES	4,061,888	1,117,510	2,944,379	-	
887 MAINT. OF MAINS	1,400,507	-	1,400,507	-	

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

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

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

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

Operation and Maintenance Expenses	Total	Customer	Capacity	Commodity	Classifier
LOCAL STORAGE PLANT:	-	0	0	0	ac 301-320
PRODUCTION PLANT	-		0		100% capacity
DISTRIBUTION:					
870 Operation Supervision & Eng.	847,823	425,183	422,640	0	ac 871-879
871 Dist.Load Dispatch	535,496		535,496		100% capacity
872 Compr.Sta.Lab. & Ex.	-	-	-	0	ac 377
873 Compr.Sta.Fuel & Power	-			0	100% commodity
874 Mains and Services	4,061,888	1,117,510	2,944,379	-	ac376+ac380
875 Meas. & Reg. Sta.Eq.-Gen	140,807	-	140,807	-	ac 378
876 Meas. & Reg. Sta.Eq.-Ind.	151,497	-	151,497	-	ac 385
877 Meas. & Reg. Sta.Eq.-CG	220,489	-	220,489	-	ac 379
878 Meter and House Reg.	2,623,976	2,623,976	-	-	ac381+ac383
879 Customer Instal.	275,199	275,199	-	-	ac381+ac383
880 Other Expenses	267,609	89,792	177,817	-	ac 387
881 Rents	67,135		67,135		100% capacity
885 Maintenance Supervision	116,528	31,793	84,735	-	ac886-894
886 Maint. of Struct. and Improv.	(449)	-	(449)	-	ac375
887 Maintenance of Mains	1,400,507	-	1,400,507	-	ac376
888 Maint. of Comp.Sta.Eq.	-	-	-	-	ac 377
889 Maint. of Meas. & Reg. Sta.Eq.-Gen	94,785	-	94,785	-	ac 378
890 Maint. of Meas. & Reg. Sta.Eq.-Ind.	71,455	-	71,455	-	ac 385
891 Maint. of Meas. & Reg.Sta.Eq.-CG	315,841	-	315,841	-	ac 379
892 Maintenance of Services	538,940	538,940	-	-	ac 380
893 Maint. of Meters and House Reg.	156,630	156,630	-	-	ac381-383
894 Maint. of Other Equipment	123,005	41,272	81,732	-	ac387
Total Distribution Expenses	12,009,161	5,300,295	6,708,866	0	12,009,161
CUSTOMER ACCOUNTS:					
901 Supervision	672,687	672,687			100% customer
902 Meter-Reading Expense	1,604,567	1,604,567			"
903 Records and Collection Exp.	3,205,848	3,205,848			"
904 Uncollectible Accounts	336,649			336,649	100% commodity
905 Misc. Expenses	-	-			100% customer
Total Customer Accounts	5,819,751	5,483,102	-	336,649	
(906; 907-910) CUSTOMER SERV. & INFO. EXP.	4,775,070	4,775,070			"
(911-916) SALES EXPENSE	914,594	914,594			"
(932) MAINT. OF GEN. PLANT	194,376	97,188	97,188	-	general plant
(920-931) ADMINISTRATION AND GENERAL	20,313,768	14,194,951	5,830,426	288,391	O&M excl. A&G
TOTAL O&M EXPENSE	44,026,719	30,765,199	12,636,480	625,040	-

Supporting Schedules: G- 2 p.10-19

Recap Schedules: H-3 p.1

Florida Public Service Commission

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

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

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

Depreciation and Amortization Expense:	Total	Customer	Capacity	Commodity	Revenue	Classifier
Depreciation Expense	13,841,822	4,590,192	9,251,629			net plant
Amort. of Other Gas Plant	570,108		570,108			100% capacity
Amort. of Property Loss	331,868		331,868			100% capacity
Amort. of Limited-term Inv.	-					intangible plant
Amort. of Acquisition Adj.	1,572,864	544,467	1,028,397			intangible,distribution,and general plant
Amort. of Conversion Costs	-	-	-			100% commodity
Total Deprec. and Amort. Expense	16,316,662	5,134,660	11,182,002	-	-	16,316,661.6
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	306,377				306,377	100% revenue
Other	7,259,958	2,407,530	4,852,428			net plant
Total Taxes other than Income Taxes	7,566,335	2,407,530	4,852,428	-	306,377	
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	(3,589,353)	(3,589,353)				100% customer
0.0643 RETURN (REQUIRED NOI)	29,249,244	9,730,032	19,519,212	-		rate base
INCOME TAXES	8,208,341	2,730,581	5,477,760	0	0	return(noi)
TOTAL OVERALL COST OF SERVICE	101,777,947	47,178,648	53,667,883	625,040	306,377	

Florida Public Service Commission

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

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Classification of Rate Base Accumulated Depreciation
Schedule I 2 of 2

	Total	Customer	Capacity	Commodity	Classifier
LOCAL STORAGE PLANT:	-	0	0	-	related plant
INTANGIBLE PLANT:	166,718	0	166,718		rel.plant account
PRODUCTION PLANT	-				"
DISTRIBUTION PLANT:					
374 Land and Land Rights	45,375	-	45,375		"
375 Structures and Improvements	383,513	-	383,513		"
376 Mains	74,140,261	-	74,140,261		"
377 Compressor Sta. Eq.	-	-	-		"
378 Meas.& Reg.Sta. Eq.-Gen	1,843,316	-	1,843,316		"
379 Meas.& Reg.Sta. Eq.-CG	5,827,751	-	5,827,751		"
380 Services	21,538,921	21,538,921	-		"
381-382 Meters	15,058,658	15,058,658	-		"
383-384 House Regulators	4,037,209	4,037,209	-		"
385 Indust.Meas.& Reg.Sta.Eq.	847,958	-	847,958		"
386 Property on Customer Premises	-	-	-		"
387 Other Equipment	1,535,766	515,304	1,020,462		"
Total A.D. on Dist. Plant	125,258,728	41,150,092	84,108,636		125,258,728
GENERAL PLANT:	13,727,477	6,863,738	6,863,738		general plant
PLANT ACQUISITIONS:	17,118,275	-	17,118,275		plant acquisitions
RETIREMENT WORK IN PROGRESS/OTHER ASSETS:	(1,193,928)	(400,605)	(793,323)		distribution plant
TOTAL ACCUMULATED DEPRECIATION	155,077,270	47,613,225	107,464,045	-	155,077,270
NET PLANT (Plant less Accum.Dep.)	450,197,974	149,293,597	300,904,378		checksum
less:CUSTOMER ADVANCES	(695,131)	(347,566)	(347,566)		50%-50% cust--cap
plus:WORKING CAPITAL	5,384,311	2,376,389	3,007,922		oper. and maint. exp
equals:TOTAL RATE BASE	454,887,154	151,322,420	303,564,734	-	checksum

Supporting Schedules: G-1 p.1, G-1 p.4, G-1 p.12

Recap Schedules: H-3 p.1

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

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

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

Classification of Rate Base - Plant
 Schedule I 1 of 2

	Total	Customer	Capacity	Commodity	Classifier
LOCAL STORAGE PLANT	-		-		100% capacity
INTANGIBLE PLANT:	251,102		251,102		"
PRODUCTION PLANT	-		-		"
DISTRIBUTION PLANT:					
374 Land and Land Rights	411,824		411,824		"
375 Structures and Improvements	1,583,958		1,583,958		"
376 Mains	320,059,607		320,059,607		"
377 Comp. Sta. Eq.	-		-		"
378 Meas. & Reg. Sta. Eq.-Gen	7,643,675		7,643,675		"
379 Meas. & Reg. Sta. Eq.-CG	13,365,553		13,365,553		"
380 Services	121,475,436	121,475,436			100% customer
381-382 Meters	44,811,516	44,811,516			"
383-384 House Regulators	8,027,298	8,027,298			"
385 Industrial Meas. & Reg. Eq.	2,131,544		2,131,544		100% capacity
386 Property on Customer Premises	-	-	-	-	ac 374-385
387 Other Equipment	4,525,445	1,518,448	3,006,997	-	ac 374-386
Total Distribution Plant	524,035,855	175,832,698	348,203,156	-	524035854.9
GENERAL PLANT:	36,766,329	18,383,165	18,383,165		50% customer,50%, capacity
PLANT ACQUISITIONS:	36,202,069		36,202,069		100% capacity
GAS PLANT FOR FUTURE USE:	-		-		"
CWIP AND OTHER ASSETS:	8,019,890	2,690,959	5,328,931	-	dist.plant
TOTAL PLANT	605,275,245	196,906,822	408,368,423	-	605275244.6