

<b>Docket No. 130004-GU</b>				
<b>Comprehensive Exhibit List for Entry into Hearing Record</b>				
<b>November 4-6, 2013</b>				
<b>Hearing I.D. #</b>	<b>Witness</b>	<b>I.D. # As Filed</b>	<b>Exhibit Description</b>	<b>Entered</b>
<b>STAFF</b>				
<u>1</u>		Exhibit List	Comprehensive Exhibit List	
<b>FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION (CUC) – (DIRECT)</b>				
<u>2</u>	Curtis Young	CDY-3	True-Up Variance Analysis [Schedules CT1-CT6]	stipulated
<u>3</u>	Curtis Young	CDY-6	Projections: Estimated ECCR charges by rate class [Schedules C-1 through C-4]	stipulated
<b>FLORIDA CITY GAS (FCG) – (DIRECT)</b>				
<u>4</u>	Miguel Bustos	MB-1 <sup>1</sup>	Schedules CT-1, CT-2, CT-3, and CT-6	stipulated
<u>5</u>	Miguel Bustos	MB-2	Schedules C-1, C-2, C-3, and C-5	stipulated
<b>FLORIDA PUBLIC UTILITIES COMPANY (FPUC) – (DIRECT)</b>				
<u>6</u>	Curtis Young	CDY-1	True-Up Variance Analysis [Schedules CT1-CT6]	stipulated
<u>7</u>	Curtis Young	CDY-4	Projections: Estimated ECCR charges by rate class [Schedules C-1, C-2, C-3 and C-5]	stipulated
<b>FLORIDA PUBLIC UTILITIES COMPANY – INDIANTOWN DIVISION (INDIANTOWN) – (DIRECT)</b>				
<u>8</u>	Curtis Young	CDY-2	True-Up Variance Analysis [Schedules CT1-CT6]	stipulated

<sup>1</sup> Second revised filed July 24, 2013.

Hearing I.D. #	Witness	I.D. # As Filed	Exhibit Description	Entered
<a href="#">9</a>	Curtis Young	CDY-5	Projections: Estimated ECCR charges by rate class [Schedules C-1 through C-4]	stipulated
<b>PEOPLES GAS SYSTEM (PGS) – (DIRECT)</b>				
<a href="#">10</a>	Kandi M. Floyd	KMF-1	Conservation cost recovery true-up data (January 2012-December 2012) consisting of Schedules CT-1, CT-2, CT-3, and CT-6	stipulated
<a href="#">11</a>	Kandi M. Floyd	KMF-2 <sup>2</sup>	Data for development of conservation cost recovery factors (January 1 – December 31, 2014), consisting of Schedules C-1, C-2, C-3, and C-5	stipulated
<b>ST. JOE NATURAL GAS COMPANY (SJNG) – (DIRECT)</b>				
<a href="#">12</a>	Debbie Stitt	DKS-1	Schedules CT-1, CT-2, CT-3, CT-4, and CT-5	stipulated
<a href="#">13</a>	Debbie Stitt	DKS-2	Schedules C1, C2, C3, and C4	stipulated
<b>SEBRING GAS SYSTEM, INC. (SGS) – (DIRECT)</b>				
<a href="#">14</a>	Jerry H. Melendy, Jr.	JHM-1	Schedules CT-1, CT-2, CT-3, CT-4, CT-5, CT-6, C-1, C-2, C-3, and C-4	stipulated

<sup>2</sup> Revised filed September 13, 2013.

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION SCHEDULE CT-1  
 CONSERVATION ADJUSTMENT TRUE-UP PAGE 1 OF 1

FOR MONTHS January-12 THROUGH December-12

1.	ADJUSTED END OF PERIOD TOTAL NET TRUE-UP		
2.	FOR MONTHS January-12 THROUGH December-12		
3.	END OF PERIOD NET TRUE-UP		
4.	PRINCIPAL	<u>(61,024)</u>	
5.	INTEREST	<u>(301)</u>	<u>(61,325)</u>
6.	LESS PROJECTED TRUE-UP		
7.	November-11 HEARINGS		
8.	PRINCIPAL	<u>(216,732)</u>	
9.	INTEREST	<u>(276)</u>	<u>(217,008)</u>
10.	ADJUSTED END OF PERIOD TOTAL TRUE-UP		<u>155,683</u>

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**FLORIDA PUBLIC SERVICE COMMISSION**  
**DOCKET NO.** 130004-GU **EXHIBIT** 2  
**PARTY** Florida Division of Chesapeake Utilities Corp. (CUC)-(Direct)  
**DESCRIPTION** Curtis Young - CDY-3

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VS PROJECTED

	FOR MONTHS	January-12	THROUGH	December-12	DIFFERENCE
		<u>ACTUAL</u>		<u>PROJECTED</u>	
1.	Labor/Payroll	347,962		185,404	162,558
2.	Advertisement	188,514		175,430	13,084
3.	Legal	2,475		398	2,077
4.	Outside Services	1,150		20,760	(19,610)
5.	Vehicle	13,186		13,905	(719)
6.	Materials & Supplies	2,557		11,380	(8,823)
7.	Travel	44,531		6,087	38,444
8.	General & Administrative				
9.	Incentives	189,639		220,172	(30,533)
10.	Other	16,733		6,939	9,794
11.	SUB-TOTAL	806,747		640,475	166,272
12.	PROGRAM REVENUES				
13.	TOTAL PROGRAM COSTS	806,747		640,475	166,272
14.	LESS: PRIOR PERIOD TRUE-UP	(46,175)		(29,729)	(16,446)
15.	AMOUNTS INCLUDED IN RATE BASE				
16.	CONSERVATION ADJ REVENUE	(821,596)		(827,478)	5,882
17.	ROUNDING ADJUSTMENT				
18.	TRUE-UP BEFORE INTEREST	(61,024)		(216,732)	155,708
19.	ADD INTEREST PROVISION	(301)		(276)	(25)
20.	END OF PERIOD TRUE-UP	(61,325)		(217,008)	155,683

( ) REFLECTS OVERRECOVERY

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ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-12 THROUGH December-12

PROGRAM NAME	50 LABOR/PAY	51 ADVERTISE.	52 LEGAL	53 OUT.SERV.	54 VEHICLE	55 MAT.&SUPP.	56 TRAVEL	57 G & A	58 INCENTIVES	59 OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1. Residential Home Builder	22,535	34,154			1,441	(103)	2,764		81,451	1,304	143,546		143,546
2. Residential Appliance Replacement	17,916	70,178			1,111	(144)	1,984		32,149	41	123,235		123,235
3. Residential Propane Distribution													
4. Residential Water Heater Retention	12,865	59,956			844	(371)	1,392		75,833	40	150,559		150,559
5. NG Space Conditioning For Res Homes													
6. Gas Space Conditioning													
7. Conservation Education	28,035	7,406	2,359		1,819	238	6,087			3,707	49,651		49,651
8. CFG Common	266,611	16,820	116		7,971	2,937	32,304		206	11,641	338,606		338,606
9. Conservation Demonstration and Develop.				1,150							1,150		1,150
5. TOTAL ALL PROGRAMS	347,962	188,514	2,475	1,150	13,186	2,557	44,531		189,639	16,733	806,747		806,747

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

SCHEDULE CT-2  
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CONSERVATION COSTS PER PROGRAM--VARIANCE ACTUAL VS PROJECTED  
VARIANCE ACTUAL VS PROJECTED

FOR MONTHS January-12 THROUGH December-12

PROGRAM NAME	LABOR/PAY	ADVERTISE.	LEGAL	OUT.SERV.	VEHICLE	MAT.&SUPP.	TRAVEL	G & A	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1. Residential Home Builder	(18,158)	(11,241)		(1,660)	(2,713)	(1,751)	865		8,735	(287)	(26,210)		(26,210)
2. Residential Appliance Replacement	(30,604)	28,022		(18,750)	(2,904)	(1,899)	587		(10,267)	(98)	(35,913)		(35,913)
3. Residential Propane Distribution													
4. Residential Water Heater Retention	(26,648)	538			(1,798)	(2,019)	696		(29,007)	(99)	(58,337)		(58,337)
5. NG Space Conditioning For Res Homes													
6. Gas Space Conditioning													
7. Conservation Education	(27,582)	(3,026)	2,077	(350)	(1,275)	(6,091)	3,992			2,756	(29,499)		(29,499)
8. CFG Common	265,550	(1,209)			7,971	2,937	32,304		6	7,522	315,081		315,081
9. Conservation Demonstration and Develop.				1,150							1,150		1,150
5. TOTAL ALL PROGRAMS	162,558	13,084	2,077	(19,610)	(719)	(8,823)	38,444		(30,533)	9,794	166,272		166,272

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SCHEDULE CT-3  
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ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS		January-12 THROUGH December-12												
A. CONSERVATION EXPENSE BY PROGRAM		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	Residential Home Builder	4,868	4,554	18,224	8,259	10,522	24,371	20,433	11,826	13,973	6,709	14,468	5,339	143,546
2.	Residential Appliance Replacement	4,317	3,011	9,484	1,148	9,483	11,101	11,495	11,194	16,966	16,322	4,800	23,914	123,235
3.	Residential Propane Distribution													
4.	Residential Water Heater Retention	6,925	5,292	15,696	7,334	12,239	16,032	12,767	11,676	5,984	22,241	10,747	23,626	150,559
5.	NG Space Conditioning For Res Homes													
6.	Gas Space Conditioning													
7.	Conservation Education	3,293	2,876	4,215	2,578	3,396	2,327	2,539	5,401	4,834	5,773	6,489	5,930	49,651
8.	CFG Common	4,681	4,404	9,535	276	2,497	1,963	168	(677)	20,110	15,210	16,675	263,764	338,606
9.	Conservation Demonstration and Develop.											1,150		1,150
5. TOTAL ALL PROGRAMS		24,084	20,137	57,154	19,595	38,137	55,794	47,402	39,420	61,867	66,255	54,329	322,573	806,747
6. LESS AMOUNT INCLUDED IN RATE BASE														
7. RECOVERABLE CONSERVATION EXPENSES		24,084	20,137	57,154	19,595	38,137	55,794	47,402	39,420	61,867	66,255	54,329	322,573	806,747

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

FOR MONTHS January-12 THROUGH December-12

B. CONSERVATION REVENUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. RESIDENTIAL CONSERVATION													
2. CONSERVATION ADJ. REVENUES	(101,170)	(81,275)	(78,977)	(77,417)	(57,127)	(41,337)	(55,299)	(53,772)	(56,119)	(62,308)	(81,310)	(75,485)	(821,596)
3. TOTAL REVENUES	(101,170)	(81,275)	(78,977)	(77,417)	(57,127)	(41,337)	(55,299)	(53,772)	(56,119)	(62,308)	(81,310)	(75,485)	(821,596)
4. PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	(3,847)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(3,848)	(46,175)
5. CONSERVATION REVENUE APPLICABLE	(105,017)	(85,123)	(82,825)	(81,265)	(60,975)	(45,185)	(59,147)	(57,620)	(59,967)	(66,156)	(85,158)	(79,333)	(867,771)
6. CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23)	24,084	20,137	57,154	19,595	38,137	55,794	47,402	39,420	61,867	66,255	54,329	322,573	806,747
7. TRUE-UP THIS PERIOD (LINE 5 - 6)	(80,933)	(64,986)	(25,671)	(61,670)	(22,838)	10,609	(11,745)	(18,200)	1,900	99	(30,829)	243,240	(61,024)
8. INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	(5)	(13)	(20)	(24)	(29)	(31)	(33)	(32)	(30)	(32)	(34)	(18)	(301)
9. TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	(46,175)	(123,266)	(184,417)	(206,260)	(264,106)	(283,125)	(268,699)	(276,629)	(291,013)	(285,295)	(281,380)	(308,395)	(46,175)
9A. DEFERRED TRUE-UP BEGINNING OF PERIOD													
10. PRIOR TRUE-UP COLLECTED (REFUNDED)	3,847	3,848	3,848	3,848	3,848	3,848	3,848	3,848	3,848	3,848	3,848	3,848	46,175
11. TOTAL NET TRUE-UP (LINES 7+8+9A+10)	(123,266)	(184,417)	(206,260)	(264,106)	(283,125)	(268,699)	(276,629)	(291,013)	(285,295)	(281,380)	(308,395)	(61,325)	(61,325)

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-12 THROUGH December-12

C. INTEREST PROVISION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. BEGINNING TRUE-UP (LINE B-9)	(46,175)	(123,266)	(184,417)	(206,260)	(264,106)	(283,125)	(268,699)	(276,629)	(291,013)	(285,295)	(281,380)	(308,395)	(46,175)
2. ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10)	(123,261)	(184,404)	(206,240)	(264,082)	(283,096)	(268,668)	(276,596)	(290,981)	(285,265)	(281,348)	(308,361)	(61,307)	(61,024)
3. TOTAL BEG. AND ENDING TRUE-UP	(169,436)	(307,670)	(390,657)	(470,342)	(547,202)	(551,793)	(545,295)	(567,610)	(576,278)	(566,643)	(589,741)	(369,702)	(107,199)
4. AVERAGE TRUE-UP (LINE C-3 X 50%)	(84,718)	(153,835)	(195,329)	(235,171)	(273,601)	(275,897)	(272,648)	(283,805)	(288,139)	(283,322)	(294,871)	(184,851)	(53,600)
5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	0.07%	0.08%	0.13%	0.11%	0.13%	0.12%	0.15%	0.14%	0.13%	0.12%	0.15%	0.13%	
6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	0.08%	0.13%	0.11%	0.13%	0.12%	0.15%	0.14%	0.13%	0.12%	0.15%	0.13%	0.10%	
7. TOTAL (LINE C-5 + C-6)	0.15%	0.21%	0.24%	0.24%	0.25%	0.27%	0.29%	0.27%	0.25%	0.27%	0.28%	0.23%	
8. AVG. INTEREST RATE (C-7 X 50%)	0.08%	0.11%	0.12%	0.12%	0.13%	0.14%	0.15%	0.14%	0.13%	0.14%	0.14%	0.12%	
9. MONTHLY AVERAGE INTEREST RATE	0.006%	0.009%	0.010%	0.010%	0.010%	0.011%	0.012%	0.011%	0.010%	0.011%	0.012%	0.010%	
10. INTEREST PROVISION (LINE C-4 X C-9)	(5)	(13)	(20)	(24)	(29)	(31)	(33)	(32)	(30)	(32)	(34)	(18)	(301)

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SCHEDULE CT-4  
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SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

FOR MONTHS January-12 THROUGH December-12

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

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**COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION**

**SCHEDULE CT-5  
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**RECONCILIATION AND EXPLANATION OF  
DIFFERENCES BETWEEN FILING AND PSC AUDIT**

**FOR MONTHS January-12 THROUGH December-12**

**AUDIT EXCEPTION: TO OUR KNOWLEDGE, NONE EXIST**

**COMPANY RESPONSE:**

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1. Residential New Construction Program
2. Residential Appliance Replacement Program
3. Residential Appliance Retention Program
4. Natural Gas Space Conditioning for Residential Homes Program
5. Gas Space Conditioning Program
6. Conservation Education Program
7. Conservation Demonstration and Development Program

PROGRAM TITLE: Residential New Construction Program

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

CURRENT APPROVED ALLOWANCES:

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

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2012 through December 31, 2012, 158 incentives were paid. There were 19 Tank Water Heaters, 0 High Efficiency Tank Water Heaters, 37 Tankless Water Heaters, 10 Furnaces, 40 Ranges and 52 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$143,546**.

PROGRAM TITLE: Residential Appliance Replacement Program

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

CURRENT APPROVED ALLOWANCES:

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

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2012 through December 31, 2012, 87 incentives were paid. There were 6 Tank Water Heaters, 1 High Efficiency Tank Water Heaters, 32 Tankless Water Heaters, 3 Furnaces, 28 Ranges and 17 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$123,235**.

PROGRAM PROGRESS SUMMARY: Since inception, 711 appliances have qualified for this program.

**PROGRAM TITLE:** Residential Appliance Retention Program

**PROGRAM DESCRIPTION:** The purpose of the Residential Appliance Retention Program is to encourage homeowners with existing natural gas appliances to retain natural gas appliances at time of replacement. The program was expanded during the reporting period to include additional appliances to include furnaces, tankless hot water heaters, ranges, and dryers. The programs incentives defray the cost of purchase the more expensive energy-efficient natural gas appliances.

**CURRENT APPROVED ALLOWANCES:**

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

**PROGRAM ACCOMPLISHMENTS:** For the reporting period January 1, 2012 through December 31, 2012, 260 incentives were paid. There were 100 Tank Water Heaters, 1 High Efficiency Tank Water Heaters, 49 Tankless Water Heaters, 29 Furnaces, 45 Ranges and 36 Dryers.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$150,559**.

**PROGRAM PROGRESS SUMMARY:** Since inception, 2099 natural gas appliances have been retained through this program. The Company will continue to work closely with homeowners to promote the continued use of energy efficient natural gas.

**PROGRAM TITLE:** Natural Gas Space Conditioning for Residential Homes Program

**PROGRAM DESCRIPTION:** This program is intended to encourage the use of energy efficient natural gas air conditioning products in residential homes. The program is designed to offer a \$1,200 per unit allowance to qualifying participants to compensate for the higher initial costs of natural gas space conditioning equipment and its installation.

**PROGRAM ACCOMPLISHMENTS:** For the reporting period January 1, 2012 through December 31, 2012, 0 incentives were paid.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$0**.

**PROGRAM PROGRESS SUMMARY:** Five residential gas space conditioning units have been installed since the inception of this program.

PROGRAM TITLE: Gas Space Conditioning Program

PROGRAM DESCRIPTION: This program is intended to encourage the use of energy efficient natural gas air conditioning products to non-residential customers. The program provides an allowance of \$50 per ton of natural gas space conditioning up to a maximum of 500 tons per system, to qualifying participants to compensate for the higher initial costs of natural gas space conditioning equipment and installation.

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2012 through December 31, 2012, 0 incentives were paid.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were \$0.

PROGRAM PROGRESS SUMMARY: Eight natural gas space conditioning units have been installed since the inception of this program.

PROGRAM TITLE: Conservation Education Program

PROGRAM DESCRIPTION: The objective of this program is to teach adults and young people conservation measures designed to reduce energy consumption and consequently reduce their family's overall energy cost.

PROGRAM ACCOMPLISHMENTS: We continue to develop branded programs and expand community outreach programs designed to inform and educate the general public as well as businesses in the community about the availability of our conservation programs and the benefits and value of natural gas. Examples of these types of programs are:

**Energy Plus Home Program:** This program is designed to encourage the replacement of inefficient non-natural gas residential appliances with energy efficient natural gas appliances. Often residential consumers only consider the higher installation costs, and not the operating savings associated with natural gas appliances and therefore do not convert to energy efficient natural gas appliances. The brand supports several conservation programs: Residential Appliance Replacement Program, Residential Appliance Retention Program and the Natural Gas Space Conditioning for Residential Homes Program.

**Energy Plus Home Builder Program:** This program promotes the Residential New Construction Program whose purpose is to promote energy efficient natural gas encouraging the selection of appliances most suitable in reducing the ultimate consumer's overall energy costs. Incentives are offered in the form of cash allowances on the installation of those chosen appliances. The program offers builders and developers incentives to assist in defraying the additional costs associated with the installation of natural gas appliances.

**Energy Plus Partners Program:** This program is the new name of the Preferred Partners Program that was launched in late 2001. The program works to remove market barriers, expand consumer choice and create synergy between the trades and businesses linked to natural gas. The program supports awareness of our conservation allowance programs. Examples of business entities that support the gas system and are potential partners for the gas company are: builders, developers, retailers, HVAC providers, plumbers and architects. The brand supports several conservation programs: Residential

PROGRAM TITLE: Conservation Education Program (Continued)

Appliance Replacement Program, Residential Appliance Retention Program, Natural Gas Space Conditioning for Residential Homes Program and the Residential New Construction Program.

**Energy Smart Kids Program:** This program educates and engages young minds in an in-school setting. The classroom-based program provides poster, classroom activities, gas education booklets, pencils and teaching plans. A "school board" approved curriculum offers teachers a balanced five day lesson plan ending with an in-classroom demonstration. Energy conservation is the main theme of this program.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$49,651**.

Exhibit No. \_\_\_\_\_  
Docket No. 130004-GU  
Chesapeake Utilities Corp.  
(CDY-3)  
Page 17 of 18

DOCUMENT NUMBER - DATE

02598 MAY 10 2012

FPSC-COMMISSION CLERK

PROGRAM TITLE: Conservation Demonstration and Development

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

PROGRAM ACCOMPLISHMENTS: For 2012, Chesapeake Utilities Corporation conducted research on several projects including CHP technologies.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$1,150**.

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

CHESAPEAKE UTILITIES CORPORATION  
FLORIDA DIVISION  
ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
JANUARY 2014 THROUGH DECEMBER 2014  
PER THERM BASIS

1.	INCREMENTAL COSTS (SCHEDULE C-2)	\$917,000
2.	TRUE-UP (SCHEDULE C-3)	<u>\$110,942</u>
3.	TOTAL	<u>\$1,027,942</u>

RATE CLASS	BILLS	THERMS	CUSTOMER CHARGE REVENUES	ENERGY CHARGE	TOTAL	ESTIMATED ECCR	% SURCHARGE	CENTS PER THERM	EXPANSION FACTOR	ECCR ADJUSTMENT FACTORS
FTS-A	20,387	134,374	\$265,031	\$62,293	\$327,324	\$29,343	8.9646%	\$0.2184	1.00503	\$0.21947
FTS-B	26,116	293,228	\$404,798	\$144,520	\$549,318	\$49,244	8.9646%	\$0.1679	1.00503	\$0.16878
FTS-1	110,178	1,925,425	\$2,093,401	\$891,864	\$2,985,065	\$267,600	8.9646%	\$0.1390	1.00503	\$0.13968
FTS-2	10,450	626,057	\$355,300	\$200,088	\$555,388	\$49,788	8.9646%	\$0.0795	1.00503	\$0.07993
FTS-2.1	7,183	914,218	\$287,320	\$281,826	\$569,146	\$51,022	8.9646%	\$0.0558	1.00503	\$0.05609
FTS-3	2,748	983,501	\$296,784	\$237,043	\$533,827	\$47,856	8.9646%	\$0.0487	1.00503	\$0.04890
FTS-3.1	3,471	2,041,905	\$465,114	\$416,201	\$881,315	\$79,007	8.9646%	\$0.0387	1.00503	\$0.03889
FTS-4	1,704	2,077,327	\$357,840	\$392,615	\$750,455	\$67,276	8.9646%	\$0.0324	1.00503	\$0.03255
FTS-5	384	984,132	\$145,920	\$163,169	\$309,089	\$27,709	8.9646%	\$0.0282	1.00503	\$0.02830
FTS-6	240	2,000,849	\$144,000	\$302,869	\$446,869	\$40,060	8.9646%	\$0.0200	1.00503	\$0.02012
FTS-7	216	2,579,028	\$151,200	\$317,220	\$468,420	\$41,992	8.9646%	\$0.0163	1.00503	\$0.01636
FTS-8	276	6,183,343	\$331,200	\$681,652	\$1,012,852	\$90,798	8.9646%	\$0.0147	1.00503	\$0.01478
FTS-9	72	3,264,189	\$144,000	\$298,118	\$442,118	\$39,634	8.9646%	\$0.0121	1.00503	\$0.01220
FTS-10	36	2,754,662	\$108,000	\$229,133	\$337,133	\$30,223	8.9646%	\$0.0110	1.00503	\$0.01103
FTS-11	60	7,637,337	\$330,000	\$532,857	\$862,857	\$77,352	8.9646%	\$0.0101	1.00503	\$0.01018
FTS-12	12	5,348,074	\$108,000	\$327,463	\$435,463	\$39,038	8.9646%	\$0.0073	1.00503	\$0.00734
TOTAL	183,534	39,747,649	5,987,908	5,478,732	11,466,640	1,027,942	8.9646%			

EXHIBIT 3

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET NO. 130004-GU  
PARTY Florida Division of Chesapeake Utilities Corp. (CUC)-(Direct)  
DESCRIPTION Curtis Young - CDY-6

CHESAPEAKE UTILITIES CORPORATION  
FLORIDA DIVISION  
ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
JANUARY 2014 THROUGH DECEMBER 2014  
PER BILL BASIS - Experimental

1.	INCREMENTAL COSTS (SCHEDULE C-2)	\$917,000
2.	TRUE-UP (SCHEDULE C-3)	<u>\$110,942</u>
3.	TOTAL	<u>\$1,027,942</u>

RATE CLASS	BILLS	THERMS	CUSTOMER CHARGE REVENUES	ENERGY CHARGE	TOTAL	ESTIMATED ECCR	% SURCHARGE	\$ PER BILL	EXPANSION FACTOR	ECCR ADJUSTMENT FACTORS
FTS-A	20,387	134,374	\$265,031	\$62,293	\$327,324	\$29,343	8.9646%	\$1.4393	1.00503	\$1.45
FTS-B	26,116	293,228	\$404,798	\$144,520	\$549,318	\$49,244	8.9646%	\$1.8856	1.00503	\$1.90
FTS-1	110,179	1,925,425	\$2,093,401	\$891,664	\$2,985,065	\$267,600	8.9646%	\$2.4288	1.00503	\$2.44
FTS-2	10,450	626,057	\$355,300	\$200,088	\$555,388	\$49,788	8.9646%	\$4.7644	1.00503	\$4.79
FTS-2.1	7,183	914,218	\$287,320	\$281,826	\$569,146	\$51,022	8.9646%	\$7.1031	1.00503	\$7.14
FTS-3	2,748	983,501	\$298,784	\$237,043	\$533,827	\$47,856	8.9646%	\$17.4147	1.00503	\$17.50
FTS-3.1	3,471	2,041,905	\$465,114	\$416,201	\$881,315	\$79,007	8.9646%	\$22.7619	1.00503	\$22.88
FTS-4	1,704	2,077,327	\$357,840	\$392,615	\$750,455	\$67,276				
FTS-5	384	984,132	\$145,920	\$163,169	\$309,089	\$27,709				
FTS-6	240	2,000,849	\$144,000	\$302,869	\$446,869	\$40,060				
FTS-7	216	2,579,028	\$151,200	\$317,220	\$468,420	\$41,992				
FTS-8	276	6,183,343	\$331,200	\$681,652	\$1,012,852	\$90,798				
FTS-9	72	3,264,189	\$144,000	\$298,118	\$442,118	\$39,634				
FTS-10	36	2,754,662	\$108,000	\$229,133	\$337,133	\$30,223				
FTS-11	60	7,637,337	\$330,000	\$532,857	\$862,857	\$77,352				
FTS-12	12	5,348,074	\$108,000	\$327,463	\$435,463	\$39,038				
TOTAL	183,534	39,747,649	\$5,987,908	\$5,478,732	\$11,466,640	\$1,027,942	8.9646%			

CHESAPEAKE UTILITIES CORPORATION  
FLORIDA DIVISION  
PROJECTED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH  
FOR PE JANUARY 2014 THROUGH DECEMBER 2014

PROGRAM NAME	JAN 2014	FEB 2014	MAR 2014	APR 2014	MAY 2014	JUN 2014	JUL 2014	AUG 2014	SEP 2014	OCT 2014	NOV 2014	DEC 2014	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION	\$11,542	\$11,542	\$11,542	\$11,542	\$11,542	\$11,542	\$11,542	\$11,542	\$11,542	\$11,542	\$11,542	\$11,538	\$138,500
2. RESIDENTIAL APPLIANCE REPLACEMENT	\$14,792	\$14,792	\$14,792	\$14,792	\$14,792	\$14,792	\$14,792	\$14,792	\$14,792	\$14,792	\$14,792	\$14,788	\$177,500
3. CONSERVATION EDUCATION	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$72,000
4. RESIDENTIAL APPLIANCE RETENTION	\$19,750	\$19,750	\$19,750	\$19,750	\$19,750	\$19,750	\$19,750	\$19,750	\$19,750	\$19,750	\$19,750	\$19,750	\$237,000
5. RESIDENTIAL PROPANE DISTIRBUTION PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. RESIDENTIAL SPACE CONDITIONING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7. COMMERCIAL SPACE CONDITIONING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. COMMON	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,333	\$19,337	\$232,000
9. CONSERVATION DEMONSTRATION DEVELOPMENT	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$60,000
10.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALL PROGRAMS	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,413	\$917,000
LESS: AMOUNT IN RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RECOVERABLE CONSERVATION EXPENSES	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,417	\$76,413	\$917,000

CHESAPEAKE UTILITIES CORPORATION  
FLORIDA DIVISION  
PROJECTED CONSERVATION PROGRAM COSTS BY COST CATEGORY  
FOR PERIOD JANUARY 2014 THROUGH DECEMBER 2014

PROGRAM NAME	CAPITAL INVESTMENT		PAYROLL & MATERIALS & SUPPLIES		ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
	INVESTMENT	BENEFITS	SUPPLIES							
1. RESIDENTIAL NEW CONSTRUCTION	\$0	\$25,000	\$4,000	\$20,000	\$85,000	\$0	\$2,500	\$2,000	\$138,500	
2. RESIDENTIAL APPLIANCE REPLACEMENT	\$0	\$20,000	\$500	\$100,000	\$55,000	\$0	\$2,000	\$0	\$177,500	
3. CONSERVATION EDUCATION	\$0	\$30,000	\$3,000	\$20,000	\$0	\$1,000	\$8,000	\$10,000	\$72,000	
4. RESIDENTIAL APPLIANCE RETENTION	\$0	\$10,000	\$500	\$90,000	\$135,000	\$0	\$1,500	\$0	\$237,000	
5. RESIDENTIAL PROPANE DISTRIBUTION PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6. RESIDENTIAL SPACE CONDITIONING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7. COMMERCIAL SPACE CONDITIONING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8. COMMON	\$0	\$175,000	\$6,000	\$5,000	\$500	\$3,500	\$32,000	\$10,000	\$232,000	
9. CONSERVATION DEMONSTRATION DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$60,000	
10.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL ALL PROGRAMS	\$0	\$260,000	\$14,000	\$235,000	\$275,500	\$64,500	\$46,000	\$22,000	\$917,000	
LESS: AMOUNT IN RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
RECOVERABLE CONSER.	\$0	\$260,000	\$14,000	\$235,000	\$275,500	\$64,500	\$46,000	\$22,000	\$917,000	



CHESAPEAKE UTILITIES CORPORATION  
FLORIDA DIVISION  
CONSERVATION PROGRAM COSTS BY COST CATEGORY  
FOR PERIOD JANUARY 2013 THROUGH DECEMBER 2013  
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION									
A. ACTUAL	\$0	\$11,132	\$1,876	\$11,391	\$39,629	\$0	\$1,836	\$323	\$66,187
B. ESTIMATED	\$0	\$12,500	\$420	\$33,330	\$35,420	\$0	\$3,540	\$420	\$85,630
C. TOTAL	\$0	\$23,632	\$2,296	\$44,721	\$75,049	\$0	\$5,376	\$743	\$151,817
2. RESIDENTIAL APPLIANCE REPLACEMENT									
A. ACTUAL	\$0	\$9,833	\$139	\$51,608	\$24,751	\$0	\$1,707	\$29	\$88,067
B. ESTIMATED	\$0	\$10,420	\$420	\$25,000	\$18,750	\$0	\$3,540	\$0	\$58,130
C. TOTAL	\$0	\$20,253	\$559	\$76,608	\$43,501	\$0	\$5,247	\$29	\$145,197
3. CONSERVATION EDUCATION									
A. ACTUAL	\$0	\$16,566	\$238	\$8,314	\$1,469	\$0	\$4,894	\$5,835	\$37,316
B. ESTIMATED	\$0	\$10,420	\$420	\$8,330	\$0	\$420	\$3,750	\$2,916	\$26,256
C. TOTAL	\$0	\$26,986	\$658	\$16,644	\$1,469	\$420	\$8,644	\$8,751	\$63,572
4. RESIDENTIAL APPLIANCE RETENTION									
A. ACTUAL	\$0	\$2,229	\$43	\$40,952	\$76,430	\$0	\$378	\$4	\$120,036
B. ESTIMATED	\$0	\$10,420	\$420	\$25,000	\$41,670	\$0	\$3,330	\$0	\$80,840
C. TOTAL	\$0	\$12,649	\$463	\$65,952	\$118,100	\$0	\$3,708	\$4	\$200,876
5. RESIDENTIAL PROPANE DISTRIBUTION PROGRAM									
A. ACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. ESTIMATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. RESIDENTIAL SPACE CONDITIONING									
A. ACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. ESTIMATED	\$0	\$420	\$0	\$420	\$420	\$0	\$170	\$0	\$1,430
C. TOTAL	\$0	\$420	\$0	\$420	\$420	\$0	\$170	\$0	\$1,430
7. COMMERCIAL SPACE CONDITIONING									
A. ACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. ESTIMATED	\$0	\$420	\$0	\$420	\$420	\$0	\$170	\$0	\$1,430
C. TOTAL	\$0	\$420	\$0	\$420	\$420	\$0	\$170	\$0	\$1,430
8. COMMON									
A. ACTUAL	\$0	\$98,413	\$3,538	\$0	\$16	\$523	\$16,521	\$5,132	\$124,143
B. ESTIMATED	\$0	\$64,580	\$330	\$0	\$0	\$1,250	\$5,840	\$3,330	\$75,830
C. TOTAL	\$0	\$162,993	\$4,368	\$0	\$16	\$1,773	\$22,361	\$8,462	\$199,973
9. CONSERVATION DEMONSTRATION DEVELOPMENT									
A. ACTUAL	\$0	\$0	\$0	\$0	\$0	\$23,446	\$0	\$0	\$23,446
B. ESTIMATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. TOTAL	\$0	\$0	\$0	\$0	\$0	\$23,446	\$0	\$0	\$23,446
10.									
A. ACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. ESTIMATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.									
A. ACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. ESTIMATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL COSTS</b>	<b>\$0</b>	<b>\$247,353</b>	<b>\$8,344</b>	<b>\$204,765</b>	<b>\$238,975</b>	<b>\$25,639</b>	<b>\$45,676</b>	<b>\$17,969</b>	<b>\$788,741</b>



CHESAPEAKE UTILITIES CORPORATION  
FLORIDA DIVISION  
CONSERVATION PROGRAM COSTS - EXPENSES BY MONTH  
FOR PERIOD JANUARY 2013 THROUGH DECEMBER 2013  
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

DESCRIPTION	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION	\$21,324	\$2,224	\$5,192	\$7,183	\$21,949	\$4,415	\$3,900	\$17,126	\$17,126	\$17,126	\$17,126	\$17,126	\$151,817
2. RESIDENTIAL APPLIANCE REPLACEMENT	\$7,369	\$11,429	\$12,788	\$15,980	\$13,086	\$15,150	\$12,265	\$11,626	\$11,626	\$11,626	\$11,626	\$11,626	\$146,197
3. CONSERVATION EDUCATION	\$4,335	\$4,171	\$7,079	\$5,049	\$6,505	\$3,614	\$4,663	\$5,251	\$5,251	\$5,251	\$5,251	\$5,252	\$63,572
4. RESIDENTIAL APPLIANCE RETENTION	\$9,014	\$30,449	\$3,231	\$21,798	\$13,041	\$28,542	\$13,981	\$16,168	\$16,168	\$16,168	\$16,168	\$16,168	\$200,876
5. RESIDENTIAL PROPANE DISTRIBUTION PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. RESIDENTIAL SPACE CONDITIONING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286	\$286	\$286	\$286	\$286	\$1,430
7. COMMERCIAL SPACE CONDITIONING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286	\$286	\$286	\$286	\$286	\$1,430
8. COMMON	\$21,236	\$14,041	\$15,124	\$19,543	\$19,493	\$14,134	\$20,572	\$15,166	\$15,166	\$15,166	\$15,166	\$15,166	\$199,973
9. CONS DEMONSTRATION AND DEVELOPMENT	\$0	\$5,972	\$2,986	\$4,440	\$3,349	\$3,349	\$3,350	\$0	\$0	\$0	\$0	\$0	\$23,446
10.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL PROGRAMS</b>	<b>\$63,278</b>	<b>\$68,286</b>	<b>\$46,400</b>	<b>\$73,993</b>	<b>\$79,423</b>	<b>\$69,104</b>	<b>\$58,711</b>	<b>\$65,909</b>	<b>\$65,909</b>	<b>\$65,909</b>	<b>\$65,909</b>	<b>\$65,910</b>	<b>\$788,741</b>
LESS: BASE RATE RECOVERY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>NET RECOVERABLE</b>	<b>\$63,278</b>	<b>\$68,286</b>	<b>\$46,400</b>	<b>\$73,993</b>	<b>\$79,423</b>	<b>\$69,104</b>	<b>\$58,711</b>	<b>\$65,909</b>	<b>\$65,909</b>	<b>\$65,909</b>	<b>\$65,909</b>	<b>\$65,910</b>	<b>\$788,741</b>

CHESAPEAKE UTILITIES CORPORATION  
FLORIDA DIVISION  
ENERGY CONSERVATION COST RECOVERY ADJUSTMENT  
FOR PERIOD: JANUARY 2013 THROUGH DECEMBER 2013  
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

CONSERVATION REVS	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	TOTAL
1. RCS AUDIT FEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. OTHER PROG. REVS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. CONSERV. ADJ REVS.	(\$65,471)	(\$60,498)	(\$73,712)	(\$56,216)	(\$46,453)	(\$58,214)	(\$42,375)	(\$47,816)	(\$47,816)	(\$47,816)	(\$47,816)	(\$47,816)	(\$642,019)
4. TOTAL REVENUES	(\$65,471)	(\$60,498)	(\$73,712)	(\$56,216)	(\$46,453)	(\$58,214)	(\$42,375)	(\$47,816)	(\$47,816)	(\$47,816)	(\$47,816)	(\$47,816)	(\$642,019)
5. PRIOR PERIOD TRUE- UP NOT APPLICABLE TO THIS PERIOD	(\$2,981)	(\$2,981)	(\$2,981)	(\$2,981)	(\$2,981)	(\$2,981)	(\$2,981)	(\$2,981)	(\$2,981)	(\$2,981)	(\$2,981)	(\$2,981)	(\$35,777)
6. CONSERV. REVS. APPLICABLE TO THE PERIOD	(\$68,452)	(\$63,479)	(\$76,693)	(\$59,197)	(\$49,434)	(\$61,195)	(\$45,356)	(\$50,797)	(\$50,797)	(\$50,797)	(\$50,797)	(\$50,797)	(\$677,796)
7. CONSERV. EXPS.	\$63,278	\$68,286	\$46,400	\$73,993	\$79,423	\$69,104	\$58,711	\$65,909	\$65,909	\$65,909	\$65,909	\$65,910	\$788,741
8. TRUE-UP THIS PERIOD	(\$5,174)	\$4,807	(\$30,293)	\$14,796	\$29,989	\$7,909	\$13,355	\$15,112	\$15,112	\$15,112	\$15,112	\$15,113	\$110,945
9. INTER. PROVISION THIS PERIOD	(\$4)	(\$4)	(\$4)	(\$4)	(\$1)	\$0	\$1	\$1	\$2	\$3	\$3	\$4	(\$3)
10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH	(\$35,777)	(\$37,974)	(\$30,190)	(\$57,506)	(\$39,733)	(\$6,764)	\$4,126	\$20,463	\$38,557	\$56,652	\$74,748	\$92,844	(\$35,777)
11. PRIOR TRUE-UP COLLECTED OR (REFUNDED)	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$35,777
12. TOTAL NET TRUE-UP	(\$37,974)	(\$30,190)	(\$57,506)	(\$39,733)	(\$6,764)	\$4,126	\$20,463	\$38,557	\$56,652	\$74,748	\$92,844	\$110,942	\$110,942

CHESAPEAKE UTILITIES CORPORATION  
FLORIDA DIVISION  
CALCULATION OF TRUE-UP AND INTEREST PROVISION  
FOR PERIOD: JANUARY 2013 THROUGH DECEMBER 2013  
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	TOTAL
INTEREST PROVISION													
1. BEGINNING TRUE-UP	(\$35,777)	(\$37,974)	(\$30,190)	(\$57,506)	(\$39,733)	(\$6,764)	\$4,126	\$20,463	\$38,557	\$56,652	\$74,748	\$92,844	
2. ENDING TRUE-UP BEFORE INTEREST	(\$37,970)	(\$30,186)	(\$57,502)	(\$39,729)	(\$6,763)	\$4,126	\$20,462	\$38,556	\$56,650	\$74,745	\$92,841	\$110,938	
3. TOTAL BEGINNING & ENDING TRUE-UP	(\$73,747)	(\$68,160)	(\$87,691)	(\$97,234)	(\$46,495)	(\$2,637)	\$24,589	\$59,020	\$95,208	\$131,398	\$167,590	\$203,783	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	(\$36,874)	(\$34,080)	(\$43,846)	(\$48,617)	(\$23,248)	(\$1,319)	\$12,294	\$29,510	\$47,604	\$65,699	\$83,795	\$101,891	
5. INTEREST RATE FIRST DAY OF REPORTING MONTH	0.10%	0.15%	0.14%	0.09%	0.09%	0.05%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	
6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH	0.15%	0.14%	0.09%	0.09%	0.05%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	
7. TOTAL (SUM LINES 5 & 6)	0.25%	0.29%	0.23%	0.18%	0.14%	0.13%	0.13%	0.10%	0.10%	0.10%	0.10%	0.10%	
8. AVG. INTEREST RATE (LINE 7 TIMES 50%)	0.13%	0.15%	0.12%	0.09%	0.07%	0.07%	0.07%	0.05%	0.05%	0.05%	0.05%	0.05%	
9. MONTHLY AVG INTEREST RATE	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	
10. INTEREST PROVISION	(\$4)	(\$4)	(\$4)	(\$4)	(\$1)	\$0	\$1	\$1	\$2	\$3	\$3	\$4	(\$3)

Schedule C-4

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CHESAPEAKE UTILITIES CORPORATION

Program Description and Progress

Program Title:

Residential New Construction Program

Program Description:

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

Allowances:

Conservation allowances are currently:

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

Program Projections:

For the twelve-month period of January to December 2014, the Company estimates that 240 new appliances will be connected to its natural gas system. Fiscal expenditures for 2014 are projected to be \$138,500.

Program Activity and Expenditures:

During the seven-month reporting period of January through July 2013, 137 new home allowances were paid and actual expenditures for this program totaled \$66,186. For August through December 2013, the Company projects that 100 new appliances will qualify for allowances. Annual expenditures for 2013 are estimated at \$114,000.

Schedule C-4  
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CHESAPEAKE UTILITIES CORPORATION  
Program Description and Progress

Program Title:  
Residential Appliance Replacement Program

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

Allowance:  
Conservation allowances are currently:

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

Program Projections:  
For the twelve-month period of January to December 2014, the Company estimates that 100 natural gas appliances (limited to water heaters, furnaces or hydro heaters, ranges and dryers) will be connected to its natural gas system. Fiscal expenditures for 2014 are projected to be \$177,500.

Program Activity and Expenditures:  
During the seven-month reporting period of January through July 2013, 50 appliance replacement allowances were paid and actual expenditures for this program totaled \$88,066. For the period August through December 2013, the Company projects that 35 appliances will qualify for allowances. Annual expenditures for 2013 are estimated at \$151,000.

Exhibit No. \_\_\_\_\_

Docket No. 130004-GU

CHESAPEAKE UTILITIES CORPORATION

(CDY-6)

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CHESAPEAKE UTILITIES CORPORATION  
Program Description and Progress

Program Title:

Residential Propane Distribution Program

Program Description:

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

Allowances:

Conservation allowances are currently:

- \$275 Energy efficient natural gas water heater installation.
- \$275 Natural Gas home heating.
- \$75 Energy efficient natural gas range or dryer stub outlet

Program Projections:

During 2014 we intend to distribute promotional materials aimed at the builder market in order to educate and inform as to the values of a propane distribution system. Fiscal expenditures for 2014 are projected to be \$0.

Program Activity and Expenditures:

For the seven-month period January through July 2013, CUC incurred costs of \$0 for the Residential Propane Distribution Program. Annual expenditures for 2013 are estimated at \$0.

Schedule C-4  
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CHESAPEAKE UTILITIES CORPORATION  
Program Description and Progress

Program Title:  
Residential Appliance Retention Program

Program Description:

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

Allowances:

Conservation allowances are currently:

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

Program Projections:

For the twelve-month period of January to December 2014, the Company estimates that 320 natural gas appliances (limited to water heaters, furnaces or hydro heaters, ranges and dryers) will be connected to its natural gas system. Fiscal expenditures for 2014 are projected to be \$237,000.

Program Activity and Expenditures:

During the seven-month reporting period of January through July 2013, 183 appliance retention allowances were paid and actual expenditures for this program totaled \$120,036. For August through December 2013, the Company projects that 130 appliances will qualify for allowances. Annual expenses for 2013 are estimated at \$206,000.

Schedule C-4  
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CHESAPEAKE UTILITIES CORPORATION  
Program Description and Progress

Program Title:  
Natural Gas Space Conditioning for Residential Homes Program

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Program Description:

The program is intended to encourage the use of energy efficient natural gas air conditioning products in residential homes. The program is designed to offer a \$1,200 per unit allowance to qualifying participants to compensate for the higher initial costs of natural gas space conditioning equipment and its installation.

Program Projections:

For the twelve-month period of January to December 2014, the Company estimates that 0 residential space conditioning appliances will be connected to its natural gas system. Fiscal expenditures for 2014 are projected to be \$0.

Program Activity and Expenditures:

During the seven-month reporting period of January through July 2013, 0 Residential Space Conditioning allowances were paid and actual expenditures for this program totaled \$0. For August through December 2013, the Company projects that 0 appliances will qualify for allowances. Annual expenses for 2013 are estimated at \$0.

Schedule C-4  
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CHESAPEAKE UTILITIES CORPORATION  
Program Description and Progress

Program Title:  
Gas Space Conditioning Program

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Program Description:

The program is intended to encourage the use of energy efficient natural gas air conditioning products to non-residential customers. The program provides an allowance of \$50 per ton of natural gas space conditioning up to a maximum of 500 tons per system, to qualifying participants to compensate for the higher initial costs of natural gas space conditioning equipment and installation.

Program Projections:

For the twelve-month period of January to December 2014, the Company estimates that 0 commercial space conditioning appliance will be connected to its natural gas system. Fiscal expenditures for 2014 are projected to be \$0.

Program Activity and Expenditures:

During the seven-month reporting period of January through July 2013, 0 Commercial Space Conditioning allowances were paid and actual expenditures for this program totaled \$0. For August through December 2013, the Company projects that 0 appliances will qualify for allowances. Annual expenses for 2013 are estimated at \$0.

Schedule C-4  
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CHESAPEAKE UTILITIES CORPORATION  
Program Description and Progress

Program Title:  
Conservation Education Program

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Program Description:

The objective of this program is to teach adults and young people conservation measures designed to reduce energy consumption and consequently reduce their family's overall energy cost.

Program Projections:

For the twelve-month period of January to December 2014, the Company estimates expenses of \$72,000 for this program.

Program Activity and Expenditures:

During the seven-month reporting period, January through July 2013, actual expenditures for this program were \$37,317. The Company projects that total expenditures will equal \$64,000 for the 2013 annual period.

We have created community outreach programs designed to inform and educate the general public as well as business interest in the communities we serve as to the value of natural gas and the availability of our conservation allowance programs. Examples of these types of programs: energy plus home builders program, energy plus partners program, appliance retention programs, and energy smart kids.

Schedule C-4  
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CHESAPEAKE UTILITIES CORPORATION  
Program Description and Progress

Program Title:

Conservation Demonstration and Development Program

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Program Description:

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

Program Projections:

For the twelve-month period of January to December 2014, the Company estimates expenses of \$60,000 for this program.

Program Activity and Expenditures:

During the seven-month reporting period, January through July 2013, actual expenditures for this program were \$23,446. The Company projects that total expenditures will equal \$40,000 for the 2013 annual period.

Revised

ADJUSTED NET TRUE UP  
 JANUARY 2012 THROUGH DECEMBER 2012

END OF PERIOD NET TRUE-UP

PRINCIPLE	(997,565)	
INTEREST	(274)	(997,839)

LESS PROJECTED TRUE-UP

PRINCIPLE	419,699	
INTEREST	(135)	419,564

ADJUSTED NET TRUE-UP (1,417,403) (5)

( ) REFLECTS OVER-RECOVERY

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 130004-GU EXHIBIT 4  
 PARTY Florida City Gas (FCG)-(Direct)  
 DESCRIPTION Miguel Bustos - MB-1

Revised

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VERSUS ESTIMATED  
JANUARY 2012 THROUGH DECEMBER 2012

	<u>ACTUAL</u>	<u>PROJECTED ***</u>	<u>DIFFERENCE</u>
CAPITAL INVESTMENT	-	-	-
PAYROLL & BENEFITS	618,874	569,438	49,436
MATERIALS & SUPPLIES	-	-	-
ADVERTISING	561,125	577,920	(16,795)
INCENTIVES	2,313,442	2,565,220	(251,778)
OUTSIDE SERVICES	-	-	-
VEHICLES	64,985	59,754	5,231
OTHER	<u>185,384</u>	<u>165,195</u>	<u>20,189</u>
SUB-TOTAL	3,743,811	3,937,527	(193,716)
PROGRAM REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PROGRAM COSTS	3,743,811	3,937,527	(193,716)
LESS:			
PAYROLL ADJUSTMENTS	-	-	-
AMOUNTS INCLUDED IN RATE BASE	-	-	-
CONSERVATION ADJUSTMENT REVENUES	(4,741,376)	(3,517,828)	(1,223,548)
ROUNDING ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>
TRUE-UP BEFORE INTEREST	(997,565)	419,699	(1,417,264)
INTEREST PROVISION	(274)	(135)	(139)
END OF PERIOD TRUE-UP	<u>(997,839)</u>	<u>419,564</u>	<u>(1,417,403)</u>

( ) REFLECTS OVER-RECOVERY

\*\*\* Eight months actual and four months projected (Jan-Dec'2011)

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2012 THROUGH DECEMBER 2012

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	114,137	-	-	98,164	-	4,870	-	217,171
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	-	-	-	-	-	-	-	-
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	114,118	-	331	339,054	-	4,857	-	458,361
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	-	-	-	525	-	-	-	525
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	-	-	-	1,518,614	-	-	-	1,518,614
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	-	-	-	3,883	-	-	-	3,883
PROGRAM 9: COMM/IND CONVERSION	-	190,138	-	-	261,027	-	25,911	-	477,076
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	3,438	-	3,438
COMMON COSTS	-	200,481	-	560,794	92,175	-	25,909	185,384	1,064,743
TOTAL TOTAL OF ALL PROGRAMS	-	618,874	-	561,125	2,313,442	-	64,985	185,384	3,743,811

Revised

CITY GAS COMPANY OF FLORIDA  
PROJECTED CONSERVATION COSTS PER PROGRAM  
JANUARY 2012 THROUGH DECEMBER 2012  
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	75,239	-	-	70,209	-	4,652	-	150,100
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	-	-	-	-	-	-	-	-
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	103,755	-	331	303,262	-	4,639	-	411,987
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	-	-	-	3,125	-	-	-	3,125
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	17,010	-	-	1,822,056	-	-	-	1,839,066
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	-	-	-	5,283	-	-	-	5,283
PROGRAM 9: COMM/IND CONVERSION	-	213,793	-	-	329,090	-	24,718	-	567,601
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	3,280	-	3,280
COMMON COSTS	-	159,641	-	577,589	32,195	-	22,465	165,195	957,085
TOTAL TOTAL OF ALL PROGRAMS	-	569,438	-	577,920	2,565,220	-	59,754	165,195	3,937,527

0

0

CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED  
JANUARY 2012 THROUGH DECEMBER 2012

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	38,898	-	-	27,955	-	218	-	67,071
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	-	-	-	-	-	-	-	-
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	10,363	-	0	35,792	-	218	-	46,374
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	-	-	-	(2,600)	-	-	-	(2,600)
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	(17,010)	-	-	(303,442)	-	-	-	(320,452)
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	-	-	-	(1,400)	-	-	-	(1,400)
PROGRAM 9: COMM/IND CONVERSION	-	(23,655)	-	-	(68,063)	-	1,193	-	(90,525)
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	158	-	158
COMMON COSTS	-	40,840	-	(16,795)	59,980	-	3,444	20,189	107,658
TOTAL TOTAL OF ALL PROGRAMS	-	49,436	-	(16,795)	(251,778)	-	5,231	20,189	(193,716)

( ) REFLECTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
SUMMARY OF EXPENSES BY MONTH  
JANUARY 2012 THROUGH DECEMBER 2012

EXPENSES:	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
PROGRAM 1:	21,979	12,466	10,000	13,228	19,200	11,305	28,322	31,129	10,579	30,846	11,198	16,918	217,171
PROGRAM 2:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 3:	36,177	29,378	30,380	19,113	41,063	25,505	29,371	17,001	21,926	19,288	112,891	76,267	458,361
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	-	-	-	-	-	-	-	-	-	525	-	-	525
PROGRAM 7:	153,209	94,281	141,763	99,195	137,427	177,359	172,571	55,782	59,575	105,122	219,320	103,009	1,518,614
PROGRAM 8:	206	1,252	620	-	-	205	-	400	-	800	200	200	3,883
PROGRAM 9:	21,123	28,868	25,811	18,623	25,616	220,758	32,859	24,609	28,272	23,581	15,006	11,952	477,076
PROGRAM 10:	251	237	224	365	319	241	291	271	334	338	275	290	3,438
COMMON COSTS	114,914	41,968	35,008	23,526	46,561	130,123	47,319	119,661	82,197	184,882	32,241	206,342	1,064,743
TOTAL	347,859	208,450	243,806	174,049	270,186	565,498	310,734	248,854	202,882	365,383	391,132	414,978	3,743,811
LESS: Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	347,859	208,450	243,806	174,049	270,186	565,498	310,734	248,854	202,882	365,383	391,132	414,978	3,743,811

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Revised

SCHEDULE CT-2  
PROJECTED CONSERVATION COSTS PER MONTH  
JANUARY 2012 THROUGH DECEMBER 2012  
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

EXPENSES:

	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
PROGRAM 1:	21,979	12,466	10,000	13,228	19,200	11,305	28,322	6,720	6,720	6,720	6,720	6,720	150,099
PROGRAM 2:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 3:	36,177	29,378	30,380	19,113	41,063	25,505	29,371	40,200	40,200	40,200	40,200	40,200	411,988
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	-	-	-	-	-	-	-	625	625	625	625	625	3,125
PROGRAM 7:	153,209	94,281	141,763	99,195	137,427	177,359	172,571	172,652	172,652	172,652	172,652	172,653	1,839,067
PROGRAM 8:	206	1,252	620	-	-	205	-	600	600	600	600	600	5,283
PROGRAM 9:	21,123	28,868	25,811	18,623	25,616	220,758	32,859	34,863	34,863	41,406	41,406	41,406	567,601
PROGRAM 10:	251	237	224	365	319	241	291	270	270	270	270	270	3,280
COMMON COSTS	114,914	41,968	35,008	23,526	46,561	128,548	47,319	131,048	74,048	70,048	170,048	74,048	957,084
TOTAL	347,859	208,450	243,806	174,049	270,186	563,923	310,734	386,978	329,978	332,521	432,521	336,522	3,937,527
LESS AMOUNT INCLUDED IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE													
CONSERVATION EXPENSES	347,859	208,450	243,806	174,049	270,186	563,923	310,734	386,978	329,978	332,521	432,521	336,522	3,937,527

Revised

SCHEDULE CT-2  
SUMMARY OF EXPENSES BY PROGRAM  
VARIANCE ACTUAL VERSUS PROJECTED  
JANUARY 2012 THROUGH DECEMBER 2012

EXPENSES:	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
PROGRAM 1:	-	-	-	-	0	-	-	24,409	3,859	24,126	4,478	10,198	67,072
PROGRAM 2:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 3:	-	-	-	-	0	-	-	(23,199)	(18,274)	(20,912)	72,691	36,067	46,374
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	-	-	-	-	-	-	-	(625)	(625)	(100)	(625)	(625)	(2,600)
PROGRAM 7:	-	-	-	-	0	-	-	(116,870)	(113,077)	(67,530)	46,668	(69,644)	(320,454)
PROGRAM 8:	-	-	-	-	-	-	-	(200)	(600)	200	(400)	(400)	(1,400)
PROGRAM 9:	-	-	-	-	0	-	-	(10,254)	(6,591)	(17,825)	(26,400)	(29,454)	(90,525)
PROGRAM 10:	-	-	-	-	0	-	-	1	64	68	5	20	158
COMMON COSTS	-	-	-	-	-	1,575	-	(11,387)	8,149	114,834	(137,807)	132,294	107,659
TOTAL	-	-	-	-	0	1,575	-	(138,124)	(127,096)	32,862	(41,389)	78,456	(193,716)
LESS: 2008 Audit Adjustments:	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	-	-	-	-	-	1,575	-	(138,124)	(127,096)	32,862	(41,389)	78,456	(193,716)

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
JANUARY 2012 THROUGH DECEMBER 2012

	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
1. INTEREST PROVISION BEGINNING TRUE-UP	1,076,076	837,789	511,280	233,563	(81,208)	(279,331)	(157,977)	(273,823)	(453,915)	(680,478)	(771,245)	(876,972)	
2. ENDING TRUE-UP BEFORE INTEREST	837,731	511,220	233,526	(81,215)	(279,313)	(157,953)	(273,797)	(453,875)	(680,422)	(771,165)	(876,874)	(997,745)	
3. TOTAL BEGINNING & ENDING TRUE-UP	1,913,807	1,349,009	744,806	152,348	(360,521)	(437,284)	(431,774)	(727,698)	(1,134,336)	(1,451,643)	(1,648,119)	(1,874,717)	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	956,904	674,504	372,403	76,174	(180,260)	(218,642)	(215,887)	(363,849)	(567,168)	(725,822)	(824,059)	(937,359)	
5. INTER. RATE - 1ST DAY OF REPORTING MONTH	0.070%	0.080%	0.130%	0.110%	0.130%	0.120%	0.150%	0.140%	0.130%	0.120%	0.150%	0.130%	
6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH	0.080%	0.130%	0.110%	0.130%	0.120%	0.150%	0.140%	0.130%	0.120%	0.150%	0.130%	0.100%	
7. TOTAL (SUM LINES 5 & 6)	0.150%	0.210%	0.240%	0.240%	0.250%	0.270%	0.290%	0.270%	0.250%	0.270%	0.280%	0.230%	
8. AVG INTEREST RATE (LINE 7 TIMES 50%)	0.075%	0.105%	0.120%	0.120%	0.125%	0.135%	0.145%	0.135%	0.125%	0.135%	0.140%	0.115%	
9. MONTHLY AVG INTEREST RATE	0.006%	0.009%	0.010%	0.010%	0.010%	0.011%	0.012%	0.011%	0.010%	0.011%	0.012%	0.010%	
10. INTEREST PROVISION (LINE 4 TIMES LINE 9)	57	61	37	8	(18)	(24)	(26)	(40)	(57)	(80)	(99)	(94)	(274)
10. a. INT. ADJ													

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
JANUARY 2012 THROUGH DECEMBER 2012

	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
1 RCS AUDIT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
2 OTHER PROGRAM REVS	-	-	-	-	-	-	-	-	-	-	-	-	-
3 CONSERV. ADJ REVS	(586,204)	(535,019)	(521,560)	(488,828)	(468,291)	(444,120)	(426,554)	(428,906)	(429,389)	(456,070)	(496,761)	(535,751)	(5,817,452)
4 TOTAL REVENUES	(586,204)	(535,019)	(521,560)	(488,828)	(468,291)	(444,120)	(426,554)	(428,906)	(429,389)	(456,070)	(496,761)	(535,751)	(5,817,452)
5 PRIOR PERIOD TRUE UP NOT APPLICABLE TO THIS PERIOD CONSERVATION REVENUES	89,673	89,673	89,673	89,673	89,673	89,673	89,673	89,673	89,673	89,673	89,673	89,673	1,076,076
6 APPLICABLE TO THE PERIOD	(496,531)	(445,346)	(431,887)	(399,155)	(378,618)	(354,447)	(336,881)	(339,233)	(339,716)	(366,397)	(407,088)	(446,078)	(4,741,376)
CONSERVATION EXPENSES													
7 (FROM CT-3, PAGE 1)	347,859	208,450	243,806	174,049	270,186	565,498	310,734	248,854	202,882	365,383	391,132	414,978	3,743,811
8 TRUE-UP THIS PERIOD	(148,672)	(236,896)	(188,081)	(225,106)	(108,432)	211,051	(26,147)	(90,379)	(136,834)	(1,014)	(15,956)	(31,100)	(997,565)
9 INTEREST PROVISION THIS PERIOD (FROM CT-3 PAGE 3)	57	61	37	8	(18)	(24)	(26)	(40)	(57)	(80)	(99)	(94)	(274)
10 TRUE-UP & INTER. PROV. BEGINNING OF MONTH	1,076,076	837,789	511,280	233,563	(81,208)	(279,331)	(157,977)	(273,823)	(453,915)	(680,478)	(771,245)	(876,972)	
11 PRIOR PERIOD TRUE UP													
COLLECTED/(REFUNDED)	(89,673)	(89,673)	(89,673)	(89,673)	(89,673)	(89,673)	(89,673)	(89,673)	(89,673)	(89,673)	(89,673)	(89,673)	
12 TOTAL NET TRUE UP (SUM LINES 8+9+10+11)	837,789	511,280	233,563	(81,208)	(279,331)	(157,977)	(273,823)	(453,915)	(680,478)	(771,245)	(876,972)	(997,839)	(997,839)

CITY GAS COMPANY OF FLORIDA  
Schedule CT-6  
PROGRAM PROGRESS REPORT

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

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2011 through December 2011

**PROGRAM SUMMARY:**

Program costs for the period were \$ 217,171

CITY GAS COMPANY OF FLORIDA

Schedule CT-6  
PROGRAM PROGRESS REPORT

**NAME:** RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM 3

**DESCRIPTION:**

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2011 through December 2011

**PROGRAM SUMMARY:**

Program costs for the period were \$ 458,361

**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

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

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

**REPORTING PERIOD:** January 2011 through December 2011

**PROGRAM SUMMARY:**

Program costs for the period were \$0.

CITY GAS COMPANY OF FLORIDA

Schedule CT-6  
PROGRAM PROGRESS REPORT

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

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2011 through December 2011

**PROGRAM SUMMARY:**

Program costs for the period were \$(            \$525

CITY GAS COMPANY OF FLORIDA

Schedule CT-6  
PROGRAM PROGRESS REPORT

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

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2011 through December 2011

**PROGRAM SUMMARY:**

Program costs for the period were \$1,518,614

**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

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

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2011 through December 2011

**PROGRAM SUMMARY:**

Program costs for the period were \$3,883

Revised MB-1

**CITY GAS COMPANY OF FLORIDA**

**Schedule CT-6  
PROGRAM PROGRESS REPORT**

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

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2011 through December 2011

**PROGRAM SUMMARY:**

Program costs for the period were \$477,076

CITY GAS COMPANY OF FLORIDA

Schedule CT-6  
PROGRAM PROGRESS REPORT

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

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2011 through December 2011

**PROGRAM SUMMARY:**

Program costs for the period were \$3,438

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 130004-GU EXHIBIT 5

PARTY Florida City Gas (FCG)-(Direct)

DESCRIPTION Miguel Bustos - MB-2

SCHEDULE C-1  
PAGE 1 OF 1

EXHIBIT NO. (MB-2)  
COMPANY: FLORIDA CITY GAS  
(A DIVISION OF PIVOTAL UTILITY HOLDINGS, INC.)  
DOCKET NO. 130004-GU

Page 1 of 18

ENERGY CONSERVATION ADJUSTMENT - SUMMARY OF COST RECOVERY CLAUSE CALCULATION

PROJECTED PERIOD: JANUARY 2013 THROUGH DECEMBER 2013  
ACTUAL/ESTIMATED PERIOD: JANUARY 2012 THROUGH DECEMBER 2012  
FINAL TRUE-UP PERIOD: JANUARY 2011 THROUGH DECEMBER 2011  
COLLECTION PERIOD FOR PRIOR TRUE-UP: JANUARY 2011 THROUGH DECEMBER 2011

- 1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1) \$ 4,963,376
- 2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 12) \$ (728,253)
- 3. TOTAL (LINE 1 AND 2) \$ 4,235,123

RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	DEMAND CHARGE	TOTAL CUST. & ENERGY CHG REVENUES	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS PER THERM	TAX FACTOR	CONSERVATION FACTOR
GS-1, GS-100, GS-220, RSG, CSG (Sales & Transportation)	97,462	15,503,886	11,274,404	\$ 8,164,958	\$ -	\$ 19,439,360	\$ 2,018,383	10.3830%	\$ 0.13019	1.00503	\$ 0.13084
GS-600 (Sales & Transportation)	1,393	1,049,191	200,570	\$ 458,108	\$ -	\$ 658,678	\$ 68,390	10.3830%	\$ 0.06518	1.00503	\$ 0.06551
GS-1200 (Sales & Transportation)	2,698	8,975,602	485,612	\$ 2,846,612	\$ -	\$ 3,332,224	\$ 345,984	10.3830%	\$ 0.03855	1.00503	\$ 0.03874
GS-6k (Sales & Transportation)	2,103	22,961,730	756,969	\$ 6,311,491	\$ -	\$ 7,068,460	\$ 733,916	10.3830%	\$ 0.03196	1.00503	\$ 0.03212
GS-25000 (Sales & Transportation)	297	8,698,709	285,268	\$ 2,678,866	\$ -	\$ 2,964,133	\$ 307,765	10.3830%	\$ 0.03173	1.00503	\$ 0.03189
GS-60000 (Sales & Transportation)	64	4,476,828	114,506	\$ 1,230,043	\$ -	\$ 1,344,551	\$ 139,604	10.3830%	\$ 0.03119	1.00503	\$ 0.03134
Gas Lights	158	15,821	-	\$ 9,419	\$ -	\$ 9,419	\$ 978	10.3830%	\$ 0.06182	1.00503	\$ 0.06213
GS-120000 (Sales & Transportation)	56	11,557,912	167,077	\$ 2,090,133	\$ 188,393	\$ 2,445,603	\$ 253,926	10.3830%	\$ 0.02197	1.00503	\$ 0.02208
GS-250000 (Sales & Transportation)	33	18,423,987	119,908	\$ 3,167,288	\$ 239,524	\$ 3,526,699	\$ 366,176	10.3830%	\$ 0.01987	1.00503	\$ 0.01987
<b>TOTAL</b>	<b>104,263</b>	<b>92,664,447</b>	<b>13,210,686</b>	<b>\$ 26,956,896</b>	<b>\$ 427,917</b>	<b>\$ 40,789,128</b>	<b>\$ 4,235,123</b>				

PROJECTED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH  
FOR THE PERIOD JANUARY 2014 THROUGH DECEMBER 2014

PROGRAM NAME	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	TOTAL
1. RESIDENTIAL BUILDER	\$ 30,166	\$ 30,166	\$ 30,166	\$ 30,166	\$ 30,166	\$ 30,166	\$ 30,166	\$ 30,166	\$ 30,166	\$ 30,166	\$ 30,166	\$ 30,166	\$ 361,995
2. MULTI-FAMILY RESIDENTIAL BLDR	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
3. APPLIANCE REPLACEMENT	65,250	65,250	65,250	65,250	65,250	65,250	65,250	65,250	65,250	65,250	65,250	65,250	\$ 782,996
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
6. RES PROPANE CONVERSION	150	150	150	150	150	150	150	150	150	150	150	150	\$ 1,600
7. RES WATER HEATER RETENTION	145,160	145,160	145,160	155,160	145,160	155,160	145,160	145,160	145,160	145,160	151,031	145,160	\$ 1,767,791
8. RES CUT AND CAP ALTERNATIVE	3,000	3,000	3,000	3,000	10,000	3,000	3,000	3,000	10,000	3,000	3,000	3,000	\$ 50,000
9. COMMIND CONVERSION	39,779	39,779	39,779	39,779	39,779	39,779	39,779	39,779	39,779	39,779	39,779	39,779	\$ 477,350
10. COMMIND ALTERNATIVE TECH.	320	320	320	320	320	320	320	320	320	320	320	320	\$ 3,840
COMMON COSTS	118,967	123,967	123,967	118,967	128,967	128,967	128,967	128,967	128,967	128,967	128,967	128,967	\$ 1,517,604
<b>TOTAL ALL PROGRAMS</b>	<b>\$ 402,792</b>	<b>\$ 407,792</b>	<b>\$ 407,792</b>	<b>\$ 412,792</b>	<b>\$ 419,792</b>	<b>\$ 422,792</b>	<b>\$ 412,792</b>	<b>\$ 412,792</b>	<b>\$ 419,792</b>	<b>\$ 412,792</b>	<b>\$ 418,663</b>	<b>\$ 412,792</b>	<b>\$ 4,963,376</b>
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>RECOVERABLE CONSERVATION EXPENSES</b>	<b>\$ 402,792</b>	<b>\$ 407,792</b>	<b>\$ 407,792</b>	<b>\$ 412,792</b>	<b>\$ 419,792</b>	<b>\$ 422,792</b>	<b>\$ 412,792</b>	<b>\$ 412,792</b>	<b>\$ 419,792</b>	<b>\$ 412,792</b>	<b>\$ 418,663</b>	<b>\$ 412,792</b>	<b>\$ 4,963,376</b>

PROJECTED CONSERVATION PROGRAM COST BY COST CATEGORY  
FOR THE PERIOD JANUARY 2014 THROUGH DECEMBER 2014

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL BUILDER	\$ -	\$ 90,795	\$ -	\$ -	\$ 264,000	\$ -	\$ 7,200	\$ -	\$ 361,995
2. MULTI-FAMILY RESIDENTIAL BLDR	-	-	-	-	-	-	-	-	\$ -
3. APPLIANCE REPLACEMENT	-	142,196	-	-	636,000	-	4,800	-	\$ 782,996
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	\$ -
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	\$ -
6. RES PROPANE CONVERSION	-	-	-	-	1,800	-	-	-	\$ 1,800
7. RES WATER HEATER RETENTION	-	81,920	-	-	1,705,871	-	-	-	\$ 1,787,791
8. RES CUT AND CAP ALTERNATIVE	-	-	-	-	50,000	-	-	-	\$ 50,000
9. COMM/WIND CONVERSION	-	327,350	-	-	120,000	-	30,000	-	\$ 477,350
10. COMM/WIND ALTERNATIVE TECH. COMMON COSTS	-	269,604	-	960,000	-	-	3,840	270,000	\$ 1,517,804
TOTAL ALL PROGRAMS	-	891,865	-	960,000	2,777,671	-	63,840	270,000	4,963,376
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENDITURES	\$ -	\$ 891,865	\$ -	\$ 960,000	\$ 2,777,671	\$ -	\$ 63,840	\$ 270,000	\$ 4,963,376

CONSERVATION PROGRAM COSTS BY COST CATEGORY  
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013  
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL BUILDER									
A. ACTUAL (7 months)	\$ -	\$ 86,093	\$ -	\$ -	\$ 118,550	\$ -	\$ 2,990	\$ -	\$ 187,634
B. ESTIMATED (5 months)	-	60,414	-	-	75,000	-	1,765	-	137,179
C. TOTAL	-	126,507	-	-	193,550	-	4,755	-	324,813
2. MULTI-FAMILY RESIDENTIAL BLDR									
A. ACTUAL (7 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (5 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
3. APPLIANCE REPLACEMENT									
A. ACTUAL (7 months)	-	66,899	-	-	342,691	-	2,982	-	412,572
B. ESTIMATED (5 months)	-	77,442	-	-	265,000	-	1,760	-	344,202
C. TOTAL	-	144,340	-	-	607,691	-	4,742	-	756,774
4. DEALER PROGRAM									
A. ACTUAL (7 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (5 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
5. GAS APPLIANCES IN SCHOOLS									
A. ACTUAL (7 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (5 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
6. RES PROPANE CONVERSION									
A. ACTUAL (7 months)	-	-	-	-	750	-	-	-	750
B. ESTIMATED (5 months)	-	-	-	-	600	-	-	-	600
C. TOTAL	-	-	-	-	1,350	-	-	-	1,350
SUB-TOTAL	\$ -	\$ 270,847	\$ -	\$ -	\$ 802,591	\$ -	\$ 9,498	\$ -	\$ 1,082,937

CONSERVATION PROGRAM COSTS BY COST CATEGORY  
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013  
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
SUB-TOTAL - PREVIOUS PAGE	\$ -	\$ 270,847	\$ -	\$ -	\$ 802,591	\$ -	\$ 9,498	\$ -	\$ 1,082,937
7. RES WATER HEATER RETENTION									
A. ACTUAL (7 months)	-	-	-	-	945,988	-	-	-	945,988
B. ESTIMATED (5 months)	-	-	-	-	854,480	-	-	-	854,480
C. TOTAL	-	-	-	-	1,800,468	-	-	-	1,800,468
8. RES CUT AND CAP ALTERNATIVE									
A. ACTUAL (7 months)	-	-	-	-	6,515	-	-	-	6,515
B. ESTIMATED (5 months)	-	-	-	-	4,500	-	-	-	4,500
C. TOTAL	-	-	-	-	11,015	-	-	-	11,015
9. COMM/IND CONVERSION									
A. ACTUAL (7 months)	-	118,169	-	-	44,312	-	15,892	-	178,363
B. ESTIMATED (5 months)	-	117,070	-	-	110,000	-	11,000	-	238,070
C. TOTAL	-	235,239	-	-	154,312	-	26,892	-	416,433
10. COMM/IND ALTERNATIVE TECH.									
A. ACTUAL (7 months)	-	-	-	-	-	-	2,099	-	2,099
B. ESTIMATED (5 months)	-	-	-	-	-	-	1,235	-	1,235
C. TOTAL	-	-	-	-	-	-	3,334	-	3,334
COMMON COSTS									
A. ACTUAL (7 months)	-	149,900	-	330,153	-	-	10,525	148,923	637,501
B. ESTIMATED (5 months)	-	115,000	-	350,000	-	-	8,530	94,000	567,530
C. TOTAL	-	264,900	-	680,153	-	-	19,055	240,923	1,205,031
TOTAL		\$ 820,987	\$ -	\$ 880,153	\$ 2,788,386	\$ -	\$ 59,788	\$ 240,923	\$ 4,519,217

CONSERVATION PROGRAM COSTS - EXPENSES BY MONTH  
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013  
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

DESCRIPTION	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	TOTAL
1. RESIDENTIAL BUILDER	13,853	4,433	51,903	15,964	17,580	48,569	35,332	27,436	27,436	27,436	27,436	27,436	324,813
2. MULTI-FAMILY RESIDENTIAL BLDR	-	-	-	-	-	-	-	-	-	-	-	-	-
3. APPLIANCE REPLACEMENT	61,216	73,195	52,006	65,081	59,248	65,731	36,096	68,840	68,840	68,840	68,840	68,840	756,774
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	-
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-
6. RES PROPANE CONVERSION	-	375	-	-	250	125	-	120	120	120	120	120	1,350
7. RES WATER HEATER RETENTION	60,199	130,652	107,975	206,170	146,712	174,250	120,000	142,096	142,096	142,096	214,096	214,096	1,800,468
8. RES CUT AND CAP ALTERNATIVE	-	600	1,475	1,200	600	840	1,800	900	900	900	900	900	11,015
9. COMM/IND CONVERSION	28,187	26,407	23,268	23,685	23,709	27,379	25,728	47,614	47,614	47,614	47,614	47,614	416,433
10. COMM/IND ALTERNATIVE TECH.	261	250	352	330	262	306	337	247	247	247	247	247	3,334
COMMON COSTS	49,591	80,746	101,784	108,535	78,407	115,882	102,556	116,706	108,706	116,706	108,706	116,706	1,205,031
TOTAL ALL PROGRAMS	213,308	316,688	338,763	420,965	326,768	433,082	321,849	403,959	395,959	403,959	467,959	475,959	4,519,217
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
NET RECOVERABLE	\$ 213,306	\$ 316,688	\$ 338,763	\$ 420,965	\$ 326,768	\$ 433,082	\$ 321,849	\$ 403,959	\$ 395,959	\$ 403,959	\$ 467,959	\$ 475,959	\$ 4,519,217

ENERGY CONSERVATION COST RECOVERY ADJUSTMENT  
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013  
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

CONSERVATION REVENUES	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	TOTAL
1. RCS AUDIT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. OTHER PROG. REVS.	-	-	-	-	-	-	-	-	-	-	-	-	-
3. CONSERV. ADJ REVS.	(499,965)	(479,359)	(542,631)	(479,602)	(395,116)	(381,793)	(355,441)	(276,034)	(177,020)	(200,551)	(217,929)	(243,085)	(4,248,526)
4. TOTAL REVENUES	(499,965)	(479,359)	(542,631)	(479,602)	(395,116)	(381,793)	(355,441)	(276,034)	(177,020)	(200,551)	(217,929)	(243,085)	(4,248,526)
5. PRIOR PERIOD TRUE- UP NOT APPLICABLE TO THIS PERIOD	(83,153)	(83,153)	(83,153)	(83,153)	(83,153)	(83,153)	(83,153)	(83,153)	(83,153)	(83,153)	(83,153)	(83,153)	(997,839)
6. CONSERV. REVS. APPLICABLE TO THE PERIOD	(583,118)	(562,512)	(625,784)	(562,755)	(478,269)	(464,946)	(438,594)	(359,167)	(260,173)	(263,704)	(301,082)	(326,238)	(115,522)
7. CONSERV. EXPS.	213,306	316,688	338,763	420,965	326,768	433,082	321,849	403,959	395,959	403,959	467,959	475,959	432,521
8. TRUE-UP THIS PERIOD	(369,812)	(245,824)	(287,021)	(141,790)	(151,501)	(31,864)	(116,745)	44,772	135,786	120,255	166,877	149,721	(727,147)
9. INTEREST PROV. THIS PERIOD	(114)	(164)	(155)	(134)	(105)	(88)	(87)	(68)	(61)	(53)	(43)	(34)	(1,107)
10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH	(997,839)	(1,284,612)	(1,447,447)	(1,651,470)	(1,710,241)	(1,778,693)	(1,727,492)	(1,761,171)	(1,633,314)	(1,414,436)	(1,211,080)	(961,093)	
11. PRIOR TRUE-UP COLLECTED OR (REFUNDED)	83,153	83,153	83,153	83,153	83,153	83,153	83,153	83,153	83,153	83,153	83,153	83,153	997,839
12. TOTAL NET TRUE-UP	\$ (1,284,612)	\$ (1,447,447)	\$ (1,651,470)	\$ (1,710,241)	\$ (1,778,693)	\$ (1,727,492)	\$ (1,761,171)	\$ (1,633,314)	\$ (1,414,436)	\$ (1,211,080)	\$ (961,093)	\$ (728,253)	\$ (728,253)

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
FOR THE PERIOD JANUARY 2013 THROUGH DECEMBER 2013  
SEVEN MONTHS ACTUAL AND FIVE MONTHS ESTIMATED

INTEREST PROVISION	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	TOTAL
1. BEGINNING TRUE-UP	\$ (997,839)	\$ (1,284,612)	\$ (1,447,447)	\$ (1,651,470)	\$ (1,710,241)	\$ (1,778,693)	\$ (1,727,492)	\$ (1,761,171)	\$ (1,633,314)	\$ (1,414,436)	\$ (1,211,080)	\$ (961,093)	
2. ENDING TRUE-UP BEFORE INTEREST	<u>(1,284,498)</u>	<u>(1,447,283)</u>	<u>(1,651,315)</u>	<u>(1,710,107)</u>	<u>(1,778,589)</u>	<u>(1,727,404)</u>	<u>(1,761,084)</u>	<u>(1,633,246)</u>	<u>(1,414,375)</u>	<u>(1,211,028)</u>	<u>(961,050)</u>	<u>(728,219)</u>	
3. TOTAL BEGINNING & ENDING TRUE-UP	(2,282,337)	(2,731,894)	(3,098,761)	(3,361,576)	(3,488,830)	(3,506,097)	(3,488,576)	(3,394,417)	(3,047,689)	(2,625,463)	(2,172,130)	(1,689,313)	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	\$ <u>(1,141,168)</u>	\$ <u>(1,365,947)</u>	\$ <u>(1,549,381)</u>	\$ <u>(1,680,788)</u>	\$ <u>(1,744,415)</u>	\$ <u>(1,753,049)</u>	\$ <u>(1,744,288)</u>	\$ <u>(1,697,209)</u>	\$ <u>(1,523,844)</u>	\$ <u>(1,312,732)</u>	\$ <u>(1,086,065)</u>	\$ <u>(844,656)</u>	
5. INTEREST RATE FIRST DAY OF REPORTING MONTH	0.100%	0.150%	0.140%	0.090%	0.090%	0.050%	0.080%	0.050%	0.050%	0.050%	0.050%	0.050%	0
6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH	<u>0.150%</u>	<u>0.140%</u>	<u>0.090%</u>	<u>0.090%</u>	<u>0.050%</u>	<u>0.080%</u>	<u>0.050%</u>	<u>0.050%</u>	<u>0.050%</u>	<u>0.050%</u>	<u>0.050%</u>	<u>0.050%</u>	-
7. TOTAL (SUM LINES 5 & 6)	<u>0.250%</u>	<u>0.290%</u>	<u>0.230%</u>	<u>0.180%</u>	<u>0.140%</u>	<u>0.130%</u>	<u>0.130%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.100%</u>	0
8. AVG. INTEREST RATE (LINE 7 TIMES 50%)	0.125%	0.145%	0.115%	0.090%	0.070%	0.065%	0.065%	0.050%	0.050%	0.050%	0.050%	0.050%	0
9. MONTHLY AVG INTEREST RATE	0.010%	0.012%	0.010%	0.008%	0.006%	0.005%	0.005%	0.004%	0.004%	0.004%	0.004%	0.004%	0
10. INTEREST PROVISION	\$ (114)	\$ (164)	\$ (155)	\$ (134)	\$ (105)	\$ (88)	\$ (87)	\$ (68)	\$ (61)	\$ (53)	\$ (43)	\$ (34)	\$ (1,107)

**CITY GAS COMPANY OF FLORIDA**

**Schedule C-5  
PROGRAM PROGRESS REPORT**

**NAME:** RESIDENTIAL BUILDER - PROGRAM 1

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2013 through July 2013

**PROGRAM SUMMARY:**

Program costs for the period were \$ 187,634

**CITY GAS COMPANY OF FLORIDA**

**Schedule C-5  
PROGRAM PROGRESS REPORT**

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

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

**PROGRAM ALLOWANCES:**

See Program Summary

**REPORTING PERIOD:** January 2013 through July 2013

**PROGRAM SUMMARY:**

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

CITY GAS COMPANY OF FLORIDA  
Schedule C-5  
PROGRAM PROGRESS REPORT

**NAME:** RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM 3

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2013 through July 2013

**PROGRAM SUMMARY:**

Program costs for the period were \$ 412,572

CITY GAS COMPANY OF FLORIDA

Schedule C-5  
PROGRAM PROGRESS REPORT

**NAME:** DEALER - PROGRAM 4

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2013 through July 2013

**PROGRAM SUMMARY:**

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

**CITY GAS COMPANY OF FLORIDA**

**Schedule C-5  
PROGRAM PROGRESS REPORT**

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

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

**REPORTING PERIOD:** January 2013 through July 2013

**PROGRAM SUMMARY:**

Program costs for the period were \$0.

CITY GAS COMPANY OF FLORIDA

Schedule C-5  
PROGRAM PROGRESS REPORT

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

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2013 through July 2013

**PROGRAM SUMMARY:**

Program costs for the period were \$ 750

CITY GAS COMPANY OF FLORIDA

Schedule C-5  
PROGRAM PROGRESS REPORT

**NAME:** RESIDENTIAL WATER HEATER RETENTION - PROGRAM 7

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2013 through July 2013

**PROGRAM SUMMARY:**

Program costs for the period were \$ 945,988

CITY GAS COMPANY OF FLORIDA

Schedule C-5  
PROGRAM PROGRESS REPORT

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

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2013 through July 2013

**PROGRAM SUMMARY:**

Program costs for the period were \$ 6,515

**CITY GAS COMPANY OF FLORIDA**

**Schedule C-5  
PROGRAM PROGRESS REPORT**

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

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2013 through July 2013

**PROGRAM SUMMARY:**

Program costs for the period were \$ 178,363

**CITY GAS COMPANY OF FLORIDA**

**Schedule C-5  
PROGRAM PROGRESS REPORT**

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

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

**PROGRAM ALLOWANCES:**

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

**REPORTING PERIOD:** January 2013 through July 2013

**PROGRAM SUMMARY:**

Program costs for the period were \$ 2,099

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

SCHEDULE CT-1

CONSERVATION ADJUSTMENT TRUE-UP

PAGE 1 OF 1

FOR MONTHS January-12 THROUGH December-12

1.	ADJUSTED END OF PERIOD TOTAL NET TRUE-UP		
2.	FOR MONTHS January-12 THROUGH December-12		
3.	END OF PERIOD NET TRUE-UP		
4.	PRINCIPAL	<u>(311,304)</u>	
5.	INTEREST	<u>103</u>	<u>(311,201)</u>
6.	LESS PROJECTED TRUE-UP		
7.	November-05 (DATE) HEARINGS		
8.	PRINCIPAL	<u>(282,779)</u>	
9.	INTEREST	<u>(13)</u>	<u>(282,792)</u>
10.	ADJUSTED END OF PERIOD TOTAL TRUE-UP		<u>(28,409)</u>

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 130004-GU  
FLORIDA PUBLIC UTILITIES COMPANY  
(CDY-1)  
PAGE 1 OF 19

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 130004-GU EXHIBIT 6

PARTY Florida Public Utilities Co. (FPUC)-(Direct)

DESCRIPTION Curtis Young - CDY-1

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VS PROJECTED

	FOR MONTHS	January-12	THROUGH	December-12	
		<u>ACTUAL</u>		<u>PROJECTED</u>	<u>DIFFERENCE</u>
1.	Labor/Payroll	613,169		905,987	(292,818)
2.	Advertisement	1,004,818		847,834	156,984
3.	Legal	4,719		1,280	3,439
4.	Outside Services	27,055		48,992	(21,937)
5.	Vehicle	24,187		30,645	(6,458)
6.	Materials & Supplies	7,102		39,651	(32,549)
7.	Travel	74,627		63,156	11,471
8.	General & Administrative				
9.	Incentives	824,096		704,024	120,072
10.	Other	75,881		49,580	26,301
11.	SUB-TOTAL	2,655,654		2,691,149	(35,495)
12.	PROGRAM REVENUES				
13.	TOTAL PROGRAM COSTS	2,655,654		2,691,149	(35,495)
14.	LESS: PRIOR PERIOD TRUE-UP	573,895		564,286	9,609
15.	AMOUNTS INCLUDED IN RATE BASE				
16.	CONSERVATION ADJ REVENUE	(3,540,853)		(3,538,214)	(2,639)
17.	ROUNDING ADJUSTMENT				
18.	TRUE-UP BEFORE INTEREST	(311,304)		(282,779)	(28,525)
19.	ADD INTEREST PROVISION	103		(13)	116
20.	END OF PERIOD TRUE-UP	(311,201)		(282,792)	(28,409)

() REFLECTS OVERRECOVERY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

SCHEDULE CT-2  
PAGE 2 OF 3

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-12 THROUGH December-12

PROGRAM NAME	50 LABOR/PAY	51 ADVERTISE.	52 LEGAL	53 OUT.SERV.	54 VEHICLE	55 MAT.&SUPP.	56 TRAVEL	57 G & A	58 INCENTIVES	59 OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1. Full House Residential New Construction	25,701	110,750		333	1,610	942	3,176		182,922	231	325,665		325,665
2. Residential Appliance Replacement	31,397	295,557		9,899	1,954	430	3,930		261,516	93	604,776		604,776
3. Conservation Education	15,630	83,725			964	196	3,285			6,791	110,591		110,591
4. Space Conditioning	684	268			38	9	120			7	1,126		1,126
5. Residential Conservation Service		4,438								33,340	37,778		37,778
6. Residential Appliance Retention	27,000	257,866		333	1,976	372	2,713		372,201	100	662,561		662,561
7. Dealer / Contractor (Inactive)													
10. Commercial Conservation Service	1,393	400			87	14	97			5,102	7,093		7,093
12													
13. Residential Service Reactivation Program	3,080			9,565	188	35	219		6,951	2	20,040		20,040
14. Common	507,525	251,814	4,719	1,363	17,320	5,101	61,036		506	30,214	879,598		879,598
15. Conservation Demonstration and Development	759			5,562	50	3	51			1	6,426		6,426
<b>TOTAL ALL PROGRAMS</b>	<b>613,169</b>	<b>1,004,818</b>	<b>4,719</b>	<b>27,055</b>	<b>24,187</b>	<b>7,102</b>	<b>74,627</b>		<b>824,096</b>	<b>75,881</b>	<b>2,655,654</b>		<b>2,655,654</b>

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

SCHEDULE CT-2  
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CONSERVATION COSTS PER PROGRAM--VARIANCE ACTUAL VS PROJECTED  
VARIANCE ACTUAL VS PROJECTED

FOR MONTHS January-12 THROUGH December-12

PROGRAM NAME	LABOR/PAY	ADVERTISE.	LEGAL	OUT.SERV.	VEHICLE	MAT.&SUPP.	TRAVEL	G & A	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1. Full House Residential New Construction	(42,255)	(8,457)			(948)	(2,260)	524		(22,198)	(821)	(76,415)		(76,415)
2. Residential Appliance Replacement	(59,249)	142,979		1	(1,725)	(4,938)	627		33,142	(1,666)	109,171		109,171
3. Conservation Education	825	12,631		(4,170)	(518)	(2,018)	1,275			2,608	10,633		10,633
4. Space Conditioning	(420)	(8,287)							(1,250)	1	(9,956)		(9,956)
5. Residential Conservation Service	(4,170)	(12,231)		(8,330)		(1,250)				18,428	(7,553)		(7,553)
6. Residential Appliance Retention	(100,062)	101,128		(4,170)	(2,904)	(7,420)	552		108,412	(2,906)	92,630		92,630
7. Dealer / Contractor (Inactive)													
10. Commercial Conservation Service	143	(16,669)		(2,080)	87	(406)	97			2,319	(16,509)		(16,509)
12													
13. Residential Service Reactivation Program	2,250	(24,273)			188	35	219		1,660	2	(19,919)		(19,919)
14. Common	(90,639)	(29,837)	3,439	(6,250)	(688)	(14,295)	8,126		306	8,335	(121,503)		(121,503)
15. Conservation Demonstration and Development	759			3,062	50	3	51			1	3,926		3,926
<b>TOTAL ALL PROGRAMS</b>	<b>(292,818)</b>	<b>156,984</b>	<b>3,439</b>	<b>(21,937)</b>	<b>(6,458)</b>	<b>(32,549)</b>	<b>11,471</b>		<b>120,072</b>	<b>26,301</b>	<b>(35,495)</b>		<b>(35,495)</b>

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

SCHEDULE CT-3  
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ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS		January-12	THROUGH December-12										TOTAL	
A. CONSERVATION EXPENSE BY PROGRAM		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	Full House Residential New Construction	64,817	19,698	28,322	14,817	17,347	32,608	12,391	65,773	15,585	20,396	19,426	14,485	325,665
2.	Residential Appliance Replacement	19,787	20,231	46,464	20,422	42,638	56,963	32,393	70,934	85,068	66,175	54,016	89,685	604,776
3.	Conservation Education	4,051	13,389	11,537	5,363	6,085	6,333	4,451	10,441	3,690	13,097	16,385	15,769	110,591
4.	Space Conditioning					858	225						43	1,126
5.	Residential Conservation Service	2,130	2,130	(2,130)	6,391	2,131	2,130	2,130	3,750	4,489	283	4,249	10,095	37,778
6.	Residential Appliance Retention	31,279	31,754	37,477	37,630	43,070	67,151	(15,099)	73,162	128,204	88,471	59,804	79,658	662,561
7.	Dealer / Contractor (Inactive)													
10.	Commercial Conservation Service			556	834	464	864	464	464	464	1,267	464	1,252	7,093
12.														
13.	Residential Service Reactivation Program	300	5,132	1,050	700	4,782		700	350	2,452	1,214	1,315	2,045	20,040
14.	Common	95,571	110,225	146,596	103,462	90,305	102,172	74,708	97,449	62,468	83,785	71,609	(158,752)	879,598
15.	Conservation Demonstration and Development							2,500			864	1,150	1,912	6,426
21. TOTAL ALL PROGRAMS		217,935	202,559	269,872	189,619	207,680	268,446	114,638	322,323	302,420	275,552	228,418	56,192	2,655,654
22. LESS AMOUNT INCLUDED IN RATE BASE														
23. RECOVERABLE CONSERVATION EXPENSES		217,935	202,559	269,872	189,619	207,680	268,446	114,638	322,323	302,420	275,552	228,418	56,192	2,655,654

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 CALCULATION OF TRUE-UP AND INTEREST PROVISION  
 FOR MONTHS January-12 THROUGH December-12

SCHEDULE CT-3  
 PAGE 2 OF 3

B.	CONSERVATION REVENUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	RESIDENTIAL CONSERVATION													
2.	CONSERVATION ADJ. REVENUES	(404,101)	(341,292)	(330,215)	(300,428)	(277,407)	(243,616)	(225,925)	(211,312)	(239,712)	(262,387)	(331,343)	(373,115)	(3,540,853)
3.	TOTAL REVENUES	(404,101)	(341,292)	(330,215)	(300,428)	(277,407)	(243,616)	(225,925)	(211,312)	(239,712)	(262,387)	(331,343)	(373,115)	(3,540,853)
4.	PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	47,820	47,825	47,825	47,825	47,825	47,825	47,825	47,825	47,825	47,825	47,825	47,825	573,895
5.	CONSERVATION REVENUE APPLICABLE	(356,281)	(293,467)	(282,390)	(252,603)	(229,582)	(195,791)	(178,100)	(163,487)	(191,887)	(214,562)	(283,518)	(325,290)	(2,966,958)
6.	CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23)	217,935	202,559	269,872	189,619	207,680	268,446	114,638	322,323	302,420	275,552	228,418	56,192	2,655,654
7.	TRUE-UP THIS PERIOD (LINE 5 - 6)	(138,346)	(90,908)	(12,518)	(62,984)	(21,902)	72,655	(63,462)	158,836	110,533	60,990	(55,100)	(269,098)	(311,304)
8.	INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	30	28	22	13	4	2	(3)	(3)	7	11	7	(15)	103
9.	TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	573,895	387,759	249,054	188,733	77,937	8,214	33,046	(78,244)	32,764	95,479	108,655	5,737	573,895
9A.	DEFERRED TRUE-UP BEGINNING OF PERIOD													
10.	PRIOR TRUE-UP COLLECTED (REFUNDED)	(47,820)	(47,825)	(47,825)	(47,825)	(47,825)	(47,825)	(47,825)	(47,825)	(47,825)	(47,825)	(47,825)	(47,825)	(573,895)
11.	TOTAL NET TRUE-UP (LINES 7+8+9+9A+10)	387,759	249,054	188,733	77,937	8,214	33,046	(78,244)	32,764	95,479	108,655	5,737	(311,201)	(311,201)

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR MONTHS January-12 THROUGH December-12

C.	INTEREST PROVISION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	BEGINNING TRUE-UP (LINE B-9)	573,895	387,759	249,054	188,733	77,937	8,214	33,046	(78,244)	32,764	95,479	108,655	5,737	573,895
2.	ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10)	387,729	249,026	188,711	77,924	8,210	33,044	(78,241)	32,767	95,472	108,644	5,730	(311,186)	(311,304)
3.	TOTAL BEG. AND ENDING TRUE-UP	961,624	636,785	437,765	266,657	86,147	41,258	(45,195)	(45,477)	128,236	204,123	114,385	(305,449)	262,591
4.	AVERAGE TRUE-UP (LINE C-3 X 50%)	480,812	318,393	218,883	133,329	43,074	20,629	(22,598)	(22,739)	64,118	102,062	57,193	(152,725)	131,296
5.	INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	0.07%	0.08%	0.13%	0.11%	0.13%	0.12%	0.15%	0.14%	0.13%	0.12%	0.15%	0.13%	
6.	INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	0.08%	0.13%	0.11%	0.13%	0.12%	0.15%	0.14%	0.13%	0.12%	0.15%	0.13%	0.10%	
7.	TOTAL (LINE C-5 + C-6)	0.15%	0.21%	0.24%	0.24%	0.25%	0.27%	0.29%	0.27%	0.25%	0.27%	0.28%	0.23%	
8.	AVG. INTEREST RATE (C-7 X 50%)	0.08%	0.11%	0.12%	0.12%	0.13%	0.14%	0.15%	0.14%	0.13%	0.14%	0.14%	0.12%	
9.	MONTHLY AVERAGE INTEREST RATE	0.006%	0.009%	0.010%	0.010%	0.010%	0.011%	0.012%	0.011%	0.010%	0.011%	0.012%	0.010%	
10.	INTEREST PROVISION (LINE C-4 X C-9)	30	28	22	13	4	2	(3)	(3)	7	11	7	(15)	103

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

SCHEDULE CT-4  
PAGE 1 OF 1

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

FOR MONTHS January-12 THROUGH December-12

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

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

SCHEDULE CT-5  
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RECONCILIATION AND EXPLANATION OF  
DIFFERENCES BETWEEN FILING AND PSC AUDIT

FOR MONTHS January-12 THROUGH December-12

AUDIT EXCEPTION: TO OUR KNOWLEDGE, NONE EXIST

COMPANY RESPONSE:

EXHIBIT NO. \_\_\_\_\_  
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1. Residential New Construction Program
2. Residential Appliance Replacement Program
3. Residential Appliance Retention Program
4. Residential Service Reactivation Program
5. Residential Conservation Survey Program
6. Commercial Conservation Survey Program
7. Conservation Education Program
8. Space Conditioning Program
9. Conservation Demonstration and Development Program

**PROGRAM TITLE:** Residential New Construction Program

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

**CURRENT APPROVED ALLOWANCES:**

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

**PROGRAM ACCOMPLISHMENTS:** For the reporting period January 1, 2012 through December 31, 2012, 703 incentives were paid. There were 143 Tank Water Heaters, 0 High Efficiency Tank Water Heaters, 82 Tankless Water Heaters, 176 Furnaces, 172 Ranges and 130 Dryers.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$325,665**.

**PROGRAM TITLE:** Residential Appliance Replacement Program

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

**CURRENT APPROVED ALLOWANCES:**

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

**PROGRAM ACCOMPLISHMENTS:** For the reporting period January 1, 2012 through December 31, 2012, 486 incentives were paid. There were 30 Tank Water Heaters, 1 High Efficiency Tank Water Heaters, 249 Tankless Water Heaters, 9 Furnaces, 112 Ranges and 85 Dryers.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$604,776**.

**PROGRAM PROGRESS SUMMARY:** The FPSC approved this program on August 29, 2000. From the inception through the reporting period of this program, FPUC has converted 7,861 natural gas hot water heaters.

**PROGRAM TITLE:** Residential Appliance Retention Program

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

**CURRENT APPROVED ALLOWANCES:**

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

**PROGRAM ACCOMPLISHMENTS:** For the reporting period January 1, 2012 through December 31, 2012, 1096 incentives were paid. There were 450 Tank Water Heaters, 6 High Efficiency Tank Water Heaters, 223 Tankless Water Heaters, 137 Furnaces, 175 Ranges and 105 Dryers.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$662,561**.

**PROGRAM PROGRESS SUMMARY:** The FPSC approved this program on August 29, 2000. From the inception through the reporting period, FPUC has retained 7,606 natural gas hot water heaters.

**PROGRAM TITLE:** Residential Service Reactivation Program

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

**PROGRAM ACCOMPLISHMENTS:** For the reporting period January 1, 2012 through December 31, 2012, 18 incentives were paid.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$20,040**.

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

**PROGRAM TITLE:** Residential Conservation Survey Program

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

**PROGRAM ACCOMPLISHMENTS:** This year a total of 22 residential surveys were performed.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$37,778**.

**PROGRAM PROGRESS SUMMARY:** This program was implemented on September 1, 2000. Since inception through the reporting period, 162 residential customers have participated.

**PROGRAM TITLE:** Commercial Conservation Survey Program

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

**PROGRAM ACCOMPLISHMENTS:** This year, 10 commercial surveys were completed during the reporting period.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$7,093**.

**PROGRAM PROGRESS SUMMARY:** This program was implemented on September 1, 2000. From the inception of this program through the reporting period 180 commercial customers have participated.

**PROGRAM TITLE:** Conservation Education Program

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

**PROGRAM ACCOMPLISHMENTS:** This year FPU conducted 8 seminars and events to educate customers.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$110,591**.

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

**PROGRAM TITLE: Space Conditioning Program**

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

**PROGRAM ACCOMPLISHMENTS:** There were no participants in this program in 2012.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$1,126**.

**PROGRAM PROGRESS SUMMARY:** From FPSC approval of the program on August 29, 2000 through December 31, 2012, FPUC has connected 10 space conditioning projects to its natural gas system.

**PROGRAM TITLE:** Conservation Demonstration and Development

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

**PROGRAM ACCOMPLISHMENTS:** For 2012, Florida Public Utilities conducted research on several projects including CHP technologies.

**PROGRAM FISCAL EXPENDITURES:** The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$6,426**.

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

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION & FORT MEADE  
ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
JANUARY 2014 THROUGH DECEMBER 2014

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	\$ 3,198,000
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	\$ (118,226)
3. TOTAL (LINE 1 AND LINE 2)	\$ 3,079,774

RATE SCHEDULE	BILLS	THERMS	CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	TOTAL CUST. & ENGY CHG REVENUE	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS PER THERM	TAX FACTOR	CONSERV FACTOR
RESIDENTIAL (FPU, Fort Meade)	598,737	12,734,444	6,586,107	6,345,319	12,931,426	1,172,791	9.06931%	\$ 0.09210	1.00503	\$ 0.09256
COMMERCIAL SMALL (FPU, Fort Meade) (Gen Srv GS1 & GS Transportation <600)	14,481	1,765,730	289,620	691,036	980,656	88,939	9.06931%	\$ 0.05037	1.00503	\$ 0.05062
COMMERCIAL SMALL (FPU) (Gen Srv GS2 & GS Transportation >600)	29,217	7,809,992	964,161	3,056,518	4,020,679	364,648	9.06931%	\$ 0.04669	1.00503	\$ 0.04693
COMM. LRG VOLUME (FPU, Fort Meade) (Large Vol & LV Transportation <,> 50,000 units)	21,030	39,961,353	1,892,700	14,132,732	16,025,432	1,453,396	9.06931%	\$ 0.03637	1.00503	\$ 0.03655
<b>TOTAL</b>	<b>663,465</b>	<b>62,271,519</b>	<b>9,732,588</b>	<b>24,225,605</b>	<b>33,958,193</b>	<b>3,079,774</b>				

EXHIBIT NO. \_\_\_\_\_  
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FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 130004-GU

EXHIBIT 7

PARTY Florida Public Utilities Co. (FPUC)-(Direct)

DESCRIPTION Curtis Young - CDY-4

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION & FORT MEADE  
ESTIMATED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH  
JANUARY 2014 THROUGH DECEMBER 2014

PROGRAM	JAN 2014	FEB 2014	MAR 2014	APR 2014	MAY 2014	JUN 2014	JUL 2014	AUG 2014	SEP 2014	OCT 2014	NOV 2014	DEC 2014	TOTAL
1 Full House Residential New Construction	42,521	42,521	42,521	42,521	42,521	42,521	42,521	42,521	42,521	42,521	42,521	42,519	510,250
2 Resid. Appliance Replacement	64,208	64,208	64,208	64,208	64,208	64,208	64,208	64,208	64,208	64,208	64,208	64,212	770,500
3 Conservation Education	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	195,000
4 Space Conditioning	833	833	833	833	833	833	833	833	833	833	833	837	10,000
5 Residential Conservation Survey	6,792	6,792	6,792	6,792	6,792	6,792	6,792	6,792	6,792	6,792	6,792	6,788	81,500
6 Residential Appliance Reterition	63,667	63,667	63,667	63,667	63,667	63,667	63,667	63,667	63,667	63,667	63,667	63,663	764,000
7 Commercial Conservation Survey	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,788	21,500
8 Residential Service Reactivation	4,063	4,063	4,063	4,063	4,063	4,063	4,063	4,063	4,063	4,063	4,063	4,067	48,750
9 Common	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	61,375	736,500
10 Conserv. Demonstration and Development	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
11	0	0	0	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ALL PROGRAMS</b>	<b>266,501</b>	<b>266,489</b>	<b>3,198,000</b>										

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION & FORT MEADE  
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2014 THROUGH DECEMBER 2014

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISE	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 Full House Residential New Construction	0	15,000	500	90,000	400,000	0	4,500	250	510,250
2 Resid. Appliance Replacement	0	30,000	1,000	370,000	360,000	0	9,000	500	770,500
3 Conservation Education	0	15,000	500	160,000	0	0	4,500	15,000	195,000
4 Space Conditioning	0	0	0	5,000	5,000	0	0	0	10,000
5 Residential Conservation Survey	0	15,000	2,000	35,000	0	0	4,500	25,000	81,500
6 Residential Appliance Retention	0	25,000	1,000	350,000	380,000	0	7,500	500	764,000
7 Commercial Conservation Survey	0	5,000	2,000	5,000	0	1,000	1,500	7,000	21,500
8 Residential Service Reactivation	0	10,000	500	25,000	10,000	0	3,000	250	48,750
9 Common	0	580,000	20,000	0	500	11,000	80,000	45,000	736,500
10 Conserv. Demonstration and Development	0	0	0	0	0	60,000	0	0	60,000
11	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
<b>PROGRAM COSTS</b>	<b>0</b>	<b>695,000</b>	<b>27,500</b>	<b>1,040,000</b>	<b>1,155,500</b>	<b>72,000</b>	<b>114,500</b>	<b>93,500</b>	<b>3,198,000</b>

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 130004-GU  
FLORIDA PUBLIC UTILITIES COMPANY  
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FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION & FORT MEADE  
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
ACTUAL JANUARY 2013 THROUGH JUNE 2013; ESTIMATED JULY 2013 THROUGH DECEMBER 2013

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INGENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 Full House Residential New Construction									
A. ACTUAL (JAN-JUN)	0	0	0	42,634	252,816	0	0	0	295,450
B. ESTIMATED (JUL-DEC)	0	21,500	500	105,000	112,500	500	10,250	498	250,748
C. TOTAL	0	21,500	500	147,634	365,316	500	10,250	498	546,198
2 Resid. Appliance Replacement									
A. ACTUAL (JAN-JUN)	0	0	0	180,405	182,150	0	0	0	362,555
B. ESTIMATED (JUL-DEC)	0	24,000	750	135,000	127,500	500	12,500	500	300,750
C. TOTAL	0	24,000	750	315,405	309,650	500	12,500	500	663,305
3 Conservation Education									
A. ACTUAL (JAN-JUN)	0	59	0	78,623	0	0	0	7,275	85,957
B. ESTIMATED (JUL-DEC)	0	10,500	750	50,000	0	1,000	5,000	2,500	69,750
C. TOTAL	0	10,559	750	128,623	0	1,000	5,000	9,775	155,707
4 Space Conditioning									
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	2,500	120	2,500	2,500	0	1,250	130	9,000
C. TOTAL	0	2,500	120	2,500	2,500	0	1,250	130	9,000
5 Residential Conservation Survey									
A. ACTUAL (JAN-JUN)	0	3,214	47	16,672	0	0	617	12,853	33,403
B. ESTIMATED (JUL-DEC)	0	2,500	122	7,500	0	0	1,250	10,000	21,372
C. TOTAL	0	5,714	169	24,172	0	0	1,867	22,853	54,775
6 Residential Appliance Retention									
A. ACTUAL (JAN-JUN)	0	74	0	171,257	169,078	0	0	0	340,409
B. ESTIMATED (JUL-DEC)	0	18,000	500	135,000	190,000	500	9,500	252	353,752
C. TOTAL	0	18,074	500	306,257	359,078	500	9,500	252	694,161
7 Commercial Conservation Survey									
A. ACTUAL (JAN-JUN)	0	1,127	23	1,595	0	0	216	3,247	6,208
B. ESTIMATED (JUL-DEC)	0	2,500	126	2,500	0	0	1,250	2,500	8,876
C. TOTAL	0	3,627	149	4,095	0	0	1,466	5,747	15,084
SUB-TOTAL	0	85,974	2,938	928,686	1,036,544	2,500	41,833	39,755	2,138,230

FLORIDA PUBLIC UTILITIES COMPANY  
 CONSOLIDATED NATURAL GAS DIVISION & FORT MEADE  
 ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
 ACTUAL JANUARY 2013 THROUGH JUNE 2013; ESTIMATED JULY 2013 THROUGH DECEMBER 2013

PROGRAM NAME	CAPITAL INVEST	PAYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
SUB-TOTAL - PREVIOUS PAGE	0	85,974	2,938	928,686	1,036,544	2,500	41,833	39,755	2,138,230
8 Residential Service Reactivation									
A. ACTUAL (JAN-JUN)	0	74	0	3,328	2,800	0	0	0	6,202
B. ESTIMATED (JUL-DEC)	0	2,500	130	15,000	2,500	1,000	1,250	120	22,500
C. TOTAL	0	2,574	130	18,328	5,300	1,000	1,250	120	28,702
9 Common									
A. ACTUAL (JAN-JUN)	0	308,504	10,593	450	872	2,797	53,781	21,472	398,469
B. ESTIMATED (JUL-DEC)	0	337,500	5,000	0	0	2,000	17,250	12,500	374,250
C. TOTAL	0	646,004	15,593	450	872	4,797	71,031	33,972	772,719
10 Conserv. Demonstration and Development									
A. ACTUAL (JAN-JUN)	0	0	0	0	0	3,597	0	0	3,597
B. ESTIMATED (JUL-DEC)	0	2,500	0	0	0	2,500	1,248	0	6,248
C. TOTAL	0	2,500	0	0	0	6,097	1,248	0	9,845
11									
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0
12									
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0
13									
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0
14 N/A									
A. ACTUAL (JAN-JUL)	0	0	0	0	0	0	0	0	0
B. ESTIMATED (AUG-DEC)	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>737,052</b>	<b>18,661</b>	<b>947,464</b>	<b>1,042,716</b>	<b>14,394</b>	<b>115,362</b>	<b>73,847</b>	<b>2,949,496</b>

FLORIDA PUBLIC UTILITIES COMPANY  
 CONSOLIDATED NATURAL GAS DIVISION & FORT MEADE  
 CONSERVATION PROGRAM COSTS BY PROGRAM  
 ACTUAL/ESTIMATED  
 ACTUAL JANUARY 2013 THROUGH JUNE 2013; ESTIMATED JULY 2013 THROUGH DECEMBER 2013

PROGRAM NAME	----- ACTUAL -----			----- ACTUAL -----			--- PROJECTION ---						TOTAL
	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	
Full House Residential New Construction	84,786	32,579	56,655	46,252	49,770	23,408	41,792	41,792	41,792	41,792	41,792	41,788	546,198
Resid. Appliance Replacement	53,320	68,167	53,800	47,530	85,589	54,149	50,125	50,125	50,125	50,125	50,125	50,125	663,305
Conservation Education	8,529	20,400	12,011	11,484	21,118	12,415	11,825	11,825	11,825	11,825	11,825	11,825	155,707
Space Conditioning	0	0	0	0	0	0	1,500	1,500	1,500	1,500	1,500	1,500	9,000
Residential Conservation Survey	6,474	5,098	3,577	6,499	5,315	6,440	3,563	3,563	3,563	3,563	3,563	3,557	54,775
Residential Appliance Retention	46,090	58,867	59,593	50,633	83,723	39,503	58,958	58,958	58,958	58,958	58,958	58,962	684,181
Commercial Conservation Survey	637	2,048	454	753	1,336	970	1,479	1,479	1,479	1,479	1,479	1,481	15,084
Residential Service Reactivation	74	700	700	0	703	4,025	3,750	3,750	3,750	3,750	3,750	3,750	28,702
Common	68,977	65,214	65,567	67,320	76,034	55,357	62,375	62,375	62,375	62,375	62,375	62,375	772,719
Conserv. Demonstration and Development	0	530	531	530	1,003	1,003	1,042	1,042	1,042	1,042	1,042	1,038	9,845
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ALL PROGRAMS</b>	<b>270,887</b>	<b>253,603</b>	<b>254,898</b>	<b>231,001</b>	<b>324,591</b>	<b>197,270</b>	<b>236,209</b>	<b>236,209</b>	<b>236,209</b>	<b>236,209</b>	<b>236,209</b>	<b>236,201</b>	<b>2,949,496</b>

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION & FORT MEADE  
ENERGY CONSERVATION ADJUSTMENT  
ACTUAL JANUARY 2013 THROUGH JUNE 2013; ESTIMATED JULY 2013 THROUGH DECEMBER 2013

	----- ACTUAL -----		----- ACTUAL -----		----- ACTUAL -----		----- ACTUAL -----		--- PROJECTION ---			--- PROJECTION ---			TOTAL
	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013			
CONSERVATION REVS.															
RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
a. OTHER PROG. REV.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CONSERV. ADJ REV. (NET OF REV. TAXES)	(282,349)	(273,804)	(279,310)	(258,732)	(214,154)	(190,365)	(212,642)	(212,642)	(212,642)	(212,642)	(212,642)	(212,642)	(212,642)	(2,774,566)	
TOTAL REVENUES	(282,349)	(273,804)	(279,310)	(258,732)	(214,154)	(190,365)	(212,642)	(212,642)	(212,642)	(212,642)	(212,642)	(212,642)	(212,642)	(2,774,566)	
PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	(24,415)	(24,412)	(24,412)	(24,412)	(24,412)	(24,412)	(24,412)	(24,412)	(24,412)	(24,412)	(24,412)	(24,412)	(24,412)	(292,947)	
CONSERVATION REVS. APPLIC. TO PERIOD	(306,784)	(298,216)	(303,722)	(283,144)	(238,566)	(214,777)	(237,054)	(237,054)	(237,054)	(237,054)	(237,054)	(237,054)	(237,054)	(3,067,513)	
CONSERVATION EXPS. (FORM C-3, PAGE 3)	270,887	253,603	254,888	231,001	324,591	197,270	236,209	236,209	236,209	236,209	236,209	236,201	236,201	2,949,496	
TRUE-UP THIS PERIOD	(35,877)	(44,613)	(48,824)	(52,143)	86,025	(17,507)	(845)	(845)	(845)	(845)	(845)	(845)	(853)	(118,017)	
INTEREST THIS PERIOD (C-3, PAGE 5)	(31)	(38)	(32)	(27)	(19)	(14)	(13)	(9)	(8)	(7)	(6)	(5)	(5)	(209)	
TRUE-UP & INT. BEG. OF MONTH	(292,947)	(304,440)	(324,679)	(349,123)	(376,881)	(266,463)	(259,572)	(236,018)	(212,460)	(188,901)	(165,341)	(141,780)	(141,780)	(292,947)	
PRIOR TRUE-UP COLLECT./(REFUND.)	24,415	24,412	24,412	24,412	24,412	24,412	24,412	24,412	24,412	24,412	24,412	24,412	24,412	292,947	
Audit Adj. - Prior period														0	
END OF PERIOD TOTAL NET TRUE-UP	(304,440)	(324,879)	(349,123)	(378,881)	(266,463)	(259,572)	(236,018)	(212,460)	(188,901)	(165,341)	(141,780)	(118,226)	(118,226)	(118,226)	

FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION & FORT MEADE  
CALCULATION OF TRUE-UP AND INTEREST PROVISION  
ACTUAL JANUARY 2013 THROUGH JUNE 2013; ESTIMATED JULY 2013 THROUGH DECEMBER 2013

	----- ACTUAL -----		----- ACTUAL -----		----- ACTUAL -----		----- ACTUAL -----		--- PROJECTION ---		--- PROJECTION ---		--- PROJECTION ---		TOTAL
	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013			
INTEREST PROVISION															
BEGINNING TRUE-UP	(292,947)	(304,440)	(324,679)	(349,123)	(376,881)	(266,463)	(259,572)	(236,018)	(212,460)	(188,901)	(165,341)	(141,780)			
END, T-UP BEFORE INT.	(304,409)	(324,841)	(349,051)	(376,854)	(266,444)	(259,558)	(236,005)	(212,451)	(188,893)	(165,334)	(141,774)	(118,221)			
TOT. BEG. & END, T-UP	(597,356)	(629,081)	(673,770)	(725,977)	(643,325)	(526,021)	(495,577)	(448,469)	(401,353)	(354,235)	(307,115)	(260,001)			
AVERAGE TRUE-UP	(298,678)	(314,541)	(336,885)	(362,989)	(321,663)	(263,011)	(247,789)	(224,235)	(200,677)	(177,118)	(153,558)	(130,001)			
INT. RATE-FIRST DAY OF REPORTING BUS. MTH	0.10%	0.15%	0.14%	0.09%	0.09%	0.05%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%			
INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH	0.15%	0.14%	0.09%	0.09%	0.05%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%			
TOTAL	0.25%	0.29%	0.23%	0.18%	0.14%	0.13%	0.13%	0.10%	0.10%	0.10%	0.10%	0.10%			
AVG INTEREST RATE	0.13%	0.15%	0.12%	0.09%	0.07%	0.07%	0.07%	0.05%	0.05%	0.05%	0.05%	0.05%			
MONTHLY AVG. RATE	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%			
INTEREST PROVISION	(\$31)	(\$38)	(\$32)	(\$27)	(\$19)	(\$14)	(\$13)	(\$9)	(\$8)	(\$7)	(\$6)	(\$5)			(\$209)

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

**SCHEDULE C-5  
PAGE 1 OF 10**

PROGRAM:

1. Full House Residential New Construction Program
  2. Residential Appliance Replacement Program
  3. Residential Appliance Retention Program
  4. Residential Service Reactivation Program
  5. Residential Conservation Service Program
  6. Commercial Conservation Service Program
  7. Conservation Education Program
  8. Space Conditioning Program
  9. Conservation Demonstration & Development
- 

**EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 130004-GU  
FLORIDA PUBLIC UTILITIES CO.  
(CDY-2)  
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**FLORIDA PUBLIC UTILITIES COMPANY  
CONSOLIDATED NATURAL GAS DIVISION  
PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5  
PAGE 2 OF 10**

**PROGRAM TITLE:**

Full House Residential New Construction Program

**PROGRAM DESCRIPTION:**

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

**PROGRAM ALLOWANCES:**

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

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2014, FPUC estimates that 500 single- and multi-family homes will be connected to its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2014, FPUC estimates expenses of \$ 510,250.

**PROGRAM PROGRESS SUMMARY:**

FPSC approval of this program occurred on August 29, 2000. From the inception of this program on September 1, 2000 through June 2013, FPUC has connected approximately 3,930 single- and multi-family homes to its natural gas system.

**EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 130004-GU  
FLORIDA PUBLIC UTILITIES CO.  
(CDY-2)  
PAGE 10 OF 18**

**PROGRAM TITLE:**

Residential Appliance Replacement Program

**PROGRAM DESCRIPTION:**

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

**PROGRAM ALLOWANCES:**

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

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2014, FPUC estimates that 600 natural gas appliances will be connected (limited to furnaces or hydro heaters, water heaters, ranges and dryers) to its natural gas system.

**PROGRAM EXPENDITURES:**

During the twelve-month period of January to December 2014, FPUC estimates expenses of \$770,500.

**PROGRAM PROGRESS SUMMARY:**

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. From the inception of the program through June 2013, FPUC has connected 4,429 appliances (only furnaces and hydro heaters, water heaters, ranges and dryers) to its natural gas system.

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

**SCHEDULE C-5  
PAGE 4 OF 10**

**PROGRAM TITLE:**

Residential Appliance Retention Program

**PROGRAM DESCRIPTION:**

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

**PROGRAM ALLOWANCES:**

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

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2014, FPUC estimates that 1125 appliances will be connected to its system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2014, FPUC estimates expenses of \$764,000.

**PROGRAM PROGRESS SUMMARY:**

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. From the inception of this program through June 2012, FPUC has retained 9,526 natural gas appliances connected to its distributions system.

**EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 130004-GU  
FLORIDA PUBLIC UTILITIES CO.  
(CDY-2)  
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**PROGRAM TITLE:**

Residential Service Reactivation Program

**PROGRAM DESCRIPTION:**

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

**PROGRAM ALLOWANCES:**

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

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2014, FPUC estimates that 30 services will be reactivated with water heaters on its natural gas system.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2013, FPUC estimates expenses of \$48,750.

**PROGRAM PROGRESS SUMMARY:**

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. From the inception of this program through June 2013, FPUC has reactivated 34 customers with water heaters to its distributions system.

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DOCKET NO. 130004-GU  
FLORIDA PUBLIC UTILITIES CO.  
(CDY-2)  
PAGE 13 OF 18

**PROGRAM TITLE:**

Residential Conservation Survey Program

**PROGRAM DESCRIPTION:**

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

**PROGRAM ALLOWANCES:**

Not applicable.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2014, FPUC estimates that 50 residential customers will participate in this program.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2014, FPUC estimates expenses of \$81,500.

**PROGRAM PROGRESS SUMMARY:**

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. Since the inception of this program through June 2012, approximately 310 residential customers have participated. Changes in FPUC's Marketing Department staff and the training of personnel have also affected the active marketing of this program to its customers.

**PROGRAM TITLE:**

Commercial Conservation Survey Program

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**PROGRAM DESCRIPTION:**

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

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**PROGRAM ALLOWANCES:**

Not applicable.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2011, FPUC estimates that 25 commercial customers will participate in this program.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2011, FPUC estimates expenses of \$21,500.

**PROGRAM PROGRESS SUMMARY:**

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. From the inception of this program through June 2013, 172 commercial customers have participated.

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

**SCHEDULE C-5  
PAGE 8 OF 10**

**PROGRAM TITLE:**

Conservation Education Program

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**PROGRAM DESCRIPTION:**

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

**PROGRAM ALLOWANCES:**

Not applicable.

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**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2014, FPUC estimates that 30 adult and youth presentations with 1000 participants will result from this program.

**PROGRAM FISCAL EXPENDITURES:**

During this twelve-month period of January to December 2014, FPUC estimates expenses of \$195,000

**PROGRAM PROGRESS SUMMARY:**

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. From the inception of this program through June 2013, FPUC has given 168 adult and youth educational presentations.

**EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 130004-GU  
FLORIDA PUBLIC UTILITIES CO.  
(CDY-2)  
PAGE 16 OF 18**

**PROGRAM TITLE:**

Space Conditioning Program

**PROGRAM DESCRIPTION:**

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

**PROGRAM ALLOWANCES:**

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

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2014, FPUC estimates that 1 customer projects will utilize this program.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2014, FPUC estimates expenses of \$10,000.

**PROGRAM PROGRESS SUMMARY:**

FPSC approval of this program occurred on August 29, 2000. This program was implemented on September 1, 2000. From the inception of this program through June 2013, FPUC has connected 8 space conditioning projects to its natural gas system.

**PROGRAM TITLE:**

Conservation Demonstration and Development Program

**PROGRAM DESCRIPTION:**

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

**PROGRAM ALLOWANCES:**

Not applicable.

**PROGRAM PROJECTIONS:**

For the twelve-month period of January to December 2014, the Company estimates that it will complete 3 projects under this program.

**PROGRAM FISCAL EXPENDITURES:**

During the twelve-month period of January to December 2014, FPUC estimates expenses of \$60,000.

CONSERVATION ADJUSTMENT TRUE-UP

FOR MONTHS      January-12    THROUGH      December-12

1.	ADJUSTED END OF PERIOD TOTAL NET TRUE-UP		
2.	FOR MONTHS      January-12    THROUGH      December-12		
3.	END OF PERIOD NET TRUE-UP		
4.	PRINCIPAL	<u>(12,361)</u>	
5.	INTEREST	<u>(12)</u>	<u>(12,373)</u>
6.	LESS PROJECTED TRUE-UP		
7.	November-11      HEARINGS		
8.	PRINCIPAL	<u>(9,757)</u>	
9.	INTEREST	<u>(17)</u>	<u>(9,774)</u>
10.	ADJUSTED END OF PERIOD TOTAL TRUE-UP		<u><u>(2,599)</u></u>

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 120004-GU  
 FLORIDA PUBLIC UTILITIES COMPANY  
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 PAGE 1 OF 15

**FLORIDA PUBLIC SERVICE COMMISSION**  
**DOCKET NO.** 130004-GU **EXHIBIT** 8  
**PARTY** FL Public Utilities Co.-Indiantown Div. (Indiantown)-(Direct)  
**DESCRIPTION** Curtis Young - CDY-2

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VS PROJECTED

	FOR MONTHS	January-12	THROUGH	December-12	<u>DIFFERENCE</u>
		<u>ACTUAL</u>		<u>PROJECTED</u>	
1. Labor/Payroll					
2. Advertisement		1,890		2,150	(260)
3. Legal		1,543		1,523	20
4. Outside Services		200		1,252	(1,052)
5. Vehicle					
6. Materials & Supplies					
7. Travel					
8. General & Administrative					
9. Incentives		1,500		3,650	(2,150)
10. Other		105		52	53
11. SUB-TOTAL		<u>5,238</u>		<u>8,627</u>	<u>(3,389)</u>
12. PROGRAM REVENUES					
13. TOTAL PROGRAM COSTS		<u>5,238</u>		<u>8,627</u>	<u>(3,389)</u>
14. LESS: PRIOR PERIOD TRUE-UP		(11,611)		(13,622)	2,011
15. AMOUNTS INCLUDED IN RATE BASE					
16. CONSERVATION ADJ REVENUE		(5,988)		(4,762)	(1,226)
17. ROUNDING ADJUSTMENT					
18. TRUE-UP BEFORE INTEREST		<u>(12,361)</u>		<u>(9,757)</u>	<u>(2,604)</u>
19. ADD INTEREST PROVISION		(12)		(17)	5
20. END OF PERIOD TRUE-UP		<u>(12,373)</u>		<u>(9,774)</u>	<u>(2,599)</u>

() REFLECTS OVERRECOVERY

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-12 THROUGH December-12

PROGRAM NAME	50 LABOR/PAY	51 ADVERTISE.	52 LEGAL	53 OUT.SERV.	54 VEHICLE	55 MAT.&SUPP.	56 TRAVEL	57 G & A	58 INCENTIVES	59 OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1. Residential New Construction Program													
2. Residential Appliance Replacement Program		945									945		945
3. Conservation Education Program										105	105		105
4.													
5													
6 Residential Appliance Retention		945							1,500		2,445		2,445
7													
8													
9													
10													
11 Common			1,543								1,543		1,543
12 Conservation Demonstration and Develop.				200							200		200
13 TOTAL ALL PROGRAMS		1,890	1,543	200					1,500	105	5,238		5,238

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - INDIANTOWN DIVISION

SCHEDULE CT-2  
PAGE 3 OF 3

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

FOR MONTHS January-12 THROUGH December-12

PROGRAM NAME	LABOR/PAY	ADVERTISE.	LEGAL	OUT.SERV.	VEHICLE	MAT.&SUPP.	TRAVEL	G & A	INCENTIVES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1. Residential New Construction Program				(416)							(416)		(416)
2. Residential Appliance Replacement Program		820		(416)					(310)		94		94
3. Conservation Education Program		(1,900)								53	(1,847)		(1,847)
4.				(420)					(2,290)		(2,710)		(2,710)
5													
6 Residential Appliance Retention		820							450		1,270		1,270
7													
8													
9													
10													
11 Common			20								20		20
12 Conservation Demonstration and Develop.				200							200		200
13 TOTAL ALL PROGRAMS		(260)		(1,052)					(2,150)	53	(3,409)		(3,389)

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - INDIANTOWN DIVISION

SCHEDULE CT-3  
PAGE 1 OF 3

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

FOR MONTHS		January-12 THROUGH December-12												
A. CONSERVATION EXPENSE BY PROGRAM		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	Residential New Construction Program						125			556	264			945
2.	Residential Appliance Replacement Program						9	9	9	9	9	9	17	105
3.	Conservation Education Program				26	8								
4.														
5.														
6.	Residential Appliance Retention				700	350	125			555	615		100	2,445
7.														
8.														
9.														
10.														
11.	Common					1,407		116			20			1,543
12.	Conservation Demonstration and Develop.											200		200
13 TOTAL ALL PROGRAMS					726	1,765	259	125	9	1,120	908	209	117	5,238
14 LESS AMOUNT INCLUDED IN RATE BASE														
15 RECOVERABLE CONSERVATION EXPENSES					726	1,765	259	125	9	1,120	908	209	117	5,238

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 120004-GU  
FLORIDA PUBLIC UTILITIES COMPANY  
(CDY-2)  
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - INDIANTOWN DIVISION

SCHEDULE CT-3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

PAGE 2 OF 3

FOR MONTHS January-12 THROUGH December-12

B. CONSERVATION REVENUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. RESIDENTIAL CONSERVATION													
2. CONSERVATION ADJ. REVENUES				(2,479)	(566)		(331)	(323)	(633)	(191)	(440)	(1,025)	(5,988)
3. TOTAL REVENUES				(2,479)	(566)		(331)	(323)	(633)	(191)	(440)	(1,025)	(5,988)
4. PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	(963)	(968)	(968)	(968)	(968)	(968)	(968)	(968)	(968)	(968)	(968)	(968)	(11,611)
5. CONSERVATION REVENUE APPLICABLE	(963)	(968)	(968)	(3,447)	(1,534)	(968)	(1,299)	(1,291)	(1,601)	(1,159)	(1,408)	(1,993)	(17,599)
6. CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23)				726	1,765	259	125	9	1,120	908	209	117	5,238
7. TRUE-UP THIS PERIOD (LINE 5 - 6)	(963)	(968)	(968)	(2,721)	231	(709)	(1,174)	(1,282)	(481)	(251)	(1,199)	(1,876)	(12,361)
8. INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)
9. TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	(11,611)	(11,612)	(11,613)	(11,614)	(13,368)	(12,170)	(11,912)	(12,119)	(12,434)	(11,948)	(11,232)	(11,464)	(11,611)
9A. DEFERRED TRUE-UP BEGINNING OF PERIOD													
10. PRIOR TRUE-UP COLLECTED (REFUNDED)	963	968	968	968	968	968	968	968	968	968	968	968	11,611
11. TOTAL NET TRUE-UP (LINES 7+8+9+9A+10)	(11,612)	(11,613)	(11,614)	(13,368)	(12,170)	(11,912)	(12,119)	(12,434)	(11,948)	(11,232)	(11,464)	(12,373)	(12,373)

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 120004-GU  
 FLORIDA PUBLIC UTILITIES COMPANY  
 (CDY-2)  
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - INDIANTOWN DIVISION

SCHEDULE CT-3  
PAGE 3 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-12 THROUGH December-12

C. INTEREST PROVISION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. BEGINNING TRUE-UP (LINE B-9)	(11,611)	(11,612)	(11,613)	(11,614)	(13,368)	(12,170)	(11,912)	(12,119)	(12,434)	(11,948)	(11,232)	(11,464)	(11,611)
2. ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10)	(11,611)	(11,612)	(11,613)	(13,367)	(12,169)	(11,911)	(12,118)	(12,433)	(11,947)	(11,231)	(11,463)	(12,372)	(12,361)
3. TOTAL BEG. AND ENDING TRUE-UP	(23,222)	(23,224)	(23,226)	(24,981)	(25,537)	(24,081)	(24,030)	(24,552)	(24,381)	(23,179)	(22,695)	(23,836)	(23,972)
4. AVERAGE TRUE-UP (LINE C-3 X 50%)	(11,611)	(11,612)	(11,613)	(12,491)	(12,769)	(12,041)	(12,015)	(12,276)	(12,191)	(11,590)	(11,348)	(11,918)	(11,986)
5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	0.07%	0.08%	0.13%	0.11%	0.13%	0.12%	0.15%	0.14%	0.13%	0.12%	0.15%	0.13%	
6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	0.08%	0.13%	0.11%	0.13%	0.12%	0.15%	0.14%	0.13%	0.12%	0.15%	0.13%	0.10%	
7. TOTAL (LINE C-5 + C-6)	0.15%	0.21%	0.24%	0.24%	0.25%	0.27%	0.29%	0.27%	0.25%	0.27%	0.28%	0.23%	
8. AVG. INTEREST RATE (C-7 X 50%)	0.08%	0.11%	0.12%	0.12%	0.13%	0.14%	0.15%	0.14%	0.13%	0.14%	0.14%	0.12%	
9. MONTHLY AVERAGE INTEREST RATE	0.006%	0.009%	0.010%	0.010%	0.010%	0.011%	0.012%	0.011%	0.010%	0.011%	0.012%	0.010%	
10. INTEREST PROVISION (LINE C-4 X C-9)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)

EXHIBIT NO. \_\_\_\_\_  
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FLORIDA PUBLIC UTILITIES COMPANY  
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - INDIANTOWN DIVISION

SCHEDULE CT-4  
PAGE 1 OF 1

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

FOR MONTHS January-12 THROUGH December-12

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

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 120004-GU  
FLORIDA PUBLIC UTILITIES COMPANY  
(CDY-2)  
PAGE 8 OF 15

**COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - INDIANTOWN DIVISION**

**SCHEDULE CT-5  
PAGE 1 OF 1**

**RECONCILIATION AND EXPLANATION OF  
DIFFERENCES BETWEEN FILING AND PSC AUDIT**

**FOR MONTHS January-12 THROUGH December-12**

**AUDIT EXCEPTION: TO OUR KNOWLEDGE, NONE EXIST**

**COMPANY RESPONSE:**

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 120004-GU  
FLORIDA PUBLIC UTILITIES COMPANY  
(CDY-2)  
PAGE 9 OF 15

1. Residential New Construction Program
2. Residential Appliance Replacement Program
3. Residential Appliance Retention Program
4. Conservation Education Program
5. Conservation Demonstration and Development Program

PROGRAM TITLE: Residential New Construction Program

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

Current Approved Allowances:

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

PROGRAM ACCOMPLISHMENTS: For the reporting period, 0 incentives were paid.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were \$0.

PROGRAM TITLE: Residential Appliance Replacement Program

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

Current Approved Allowances:

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

PROGRAM ACCOMPLISHMENTS: For the reporting period, 0 incentives were paid.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were \$945.

PROGRAM TITLE: Residential Appliance Retention Program

PROGRAM DESCRIPTION: The purpose of the Residential Appliance Retention Program is to encourage homeowners with existing natural gas appliances to retain natural gas appliances at time of replacement. The program was expanded during the reporting period to include additional appliances to include furnaces, tankless hot water heaters, ranges, and dryers. The programs incentives defray the cost of purchase the more expensive energy-efficient natural gas appliances.

Current Approved Allowances:

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

PROGRAM ACCOMPLISHMENTS: For the reporting period, 5 incentives were paid. There were 4 Tank Water Heaters and 1 Range.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$2,445**.

PROGRAM TITLE: Conservation Education Program

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

PROGRAM ACCOMPLISHMENTS: The Company continues to communicate with several homebuilders, appliance retailers and contractors in its service area to provide information on its programs. The Company also continually seeks community events through which it can promote Natural Gas energy conservation information. In 2009, the company began participation in the Get Gas Florida consumer education program supported by the Florida Natural Gas Association.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$105**.

PROGRAM TITLE: Conservation Demonstration and Development

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

PROGRAM ACCOMPLISHMENTS: For 2012, Florida Public Utilities conducted research on several projects including CHP technologies.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2012 through December 31, 2012 were **\$200**.

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

FLORIDA PUBLIC UTILITIES COMPANY  
 INDIANTOWN NATURAL GAS DIVISION  
 ENERGY CONSERVATION ADJUSTMENT  
 SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
 JANUARY 2014 THROUGH DECEMBER 2014

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	\$ 19,000
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	\$ (2,597)
3. TOTAL (LINE 1 AND LINE 2)	\$ 16,403

RATE SCHEDULE	BILLS	THERMS	CUSTOMER & DEMAND CHARGE	TRANSPORTATION CHARGE	TOTAL CUSTOMER & TRANSPORTATION REVENUE	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS PER THERM	TAX FACTOR	CONSERV FACTOR
TS1	8,150	140,301	73,350	53,083	126,433	3,447	2.72654%	\$ 0.02457	1.00503	\$ 0.02469
TS2	290	73,392	7,250	4,229	11,479	313	2.72654%	\$ 0.00426	1.00503	\$ 0.00429
TS3	17	2,454	1,020	117	1,137	31	2.72654%	\$ 0.01264	1.00503	\$ 0.01270
TS4	24	10,602,579	48,000	414,561	462,561	12,612	2.72654%	\$ 0.00119	1.00503	\$ 0.00120
TOTAL	8,481	10,818,726	129,620	471,990	601,610	16,403				

EXHIBIT NO. \_\_\_\_\_  
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 CDY-5  
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FLORIDA PUBLIC SERVICE COMMISSION  
 DOCKET NO. 130004-GU EXHIBIT 9  
 PARTY FL Public Utilities Co.-Indiantown Div. (Indiantown)-(Direct)  
 DESCRIPTION Curtis Young - CDY-5

FLORIDA PUBLIC UTILITIES COMPANY  
INDIAN TOWN NATURAL GAS DIVISION  
ESTIMATED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH  
JANUARY 2014 THROUGH DECEMBER 2014

PROGRAM	JAN 2014	FEB 2014	MAR 2014	APR 2014	MAY 2014	JUN 2014	JUL 2014	AUG 2014	SEP 2014	OCT 2014	NOV 2014	DEC 2014	TOTAL
1 RESIDENTIAL NEW CONSTRUCTION	83	83	83	83	83	83	83	83	83	83	83	87	1,000
2 RESIDENTIAL APPLIANCE REPLACEMENT	208	208	208	208	208	208	208	208	208	208	208	212	2,500
3 CONSERVATION EDUCATION	100	100	100	100	100	100	100	100	100	100	100	100	1,200
4 RESIDENTIAL APPLIANCE RETENTION	250	250	250	250	250	250	250	250	250	250	250	250	3,000
5 COMMON	108	108	108	108	108	108	108	108	108	108	108	112	1,300
6 CONS DEMONSTRATION DEVELOPMENT	833	833	833	833	833	833	833	833	833	833	833	837	10,000
7	0	0	0	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ALL PROGRAMS</b>	<b>1,582</b>	<b>1,598</b>	<b>19,000</b>										

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 130004-GU  
FLORIDA PUBLIC UTILITIES COMPANY  
GDY-5  
PAGE 2 OF 13

FLORIDA PUBLIC UTILITIES COMPANY  
INDIANTOWN NATURAL GAS DIVISION  
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2014 THROUGH DECEMBER 2014

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISE	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 RESIDENTIAL NEW CONSTRUCTION	0	0	0	500	500	0	0	0	1,000
2 RESIDENTIAL APPLIANCE REPLACEMENT	0	0	0	2,000	500	0	0	0	2,500
3 CONSERVATION EDUCATION	0	0	0	1,000	0	0	0	200	1,200
4 RESIDENTIAL APPLIANCE RETENTION	0	0	0	2,000	1,000	0	0	0	3,000
5 COMMON	0	0	100	0	0	1,000	0	200	1,300
6 CONS DEMONSTRATION DEVELOPMENT	0	0	0	0	0	10,000	0	0	10,000
7	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0
<b>PROGRAM COSTS</b>	<u>0</u>	<u>0</u>	<u>100</u>	<u>5,500</u>	<u>2,000</u>	<u>11,000</u>	<u>0</u>	<u>400</u>	<u>19,000</u>

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FLORIDA PUBLIC UTILITIES COMPANY  
INDIANTOWN NATURAL GAS DIVISION  
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
ACTUAL JANUARY 2013 THROUGH JULY 2013; ESTIMATED AUGUST 2013 THROUGH DECEMBER 2013

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 RESIDENTIAL NEW CONSTRUCTION									
A. ACTUAL	0	0	0	71	0	0	0	0	71
B. ESTIMATED	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	71	0	0	0	0	71
2 RESIDENTIAL APPLIANCE REPLACEMENT									
A. ACTUAL	0	0	0	1,471	0	0	0	0	1,471
B. ESTIMATED	0	0	0	420	420	0	0	0	840
C. TOTAL	0	0	0	1,891	420	0	0	0	2,311
3 CONSERVATION EDUCATION									
A. ACTUAL	0	0	0	152	105	0	0	0	257
B. ESTIMATED	0	0	0	1,040	0	0	0	40	1,080
C. TOTAL	0	0	0	1,192	105	0	0	40	1,337
4 RESIDENTIAL APPLIANCE RETENTION									
A. ACTUAL	0	0	0	1,471	350	0	0	0	1,821
B. ESTIMATED	0	0	0	420	830	0	0	0	1,250
C. TOTAL	0	0	0	1,891	1,180	0	0	0	3,071
5 COMMON									
A. ACTUAL	0	0	20	0	0	296	0	50	366
B. ESTIMATED	0	0	0	0	0	1,250	0	210	1,460
C. TOTAL	0	0	20	0	0	1,546	0	260	1,826
6 CONS DEMONSTRATION DEVELOPMENT									
A. ACTUAL	0	0	0	0	0	1,952	0	0	1,952
B. ESTIMATED	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	1,952	0	0	1,952
SUB-TOTAL	0	0	20	5,045	1,705	3,498	0	300	10,568

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FLORIDA PUBLIC UTILITIES COMPANY  
 INDIANTOWN NATURAL GAS DIVISION  
 ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
 ACTUAL JANUARY 2013 THROUGH JULY 2013; ESTIMATED AUGUST 2013 THROUGH DECEMBER 2013

PROGRAM NAME		CAPITAL INVEST	PAYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
SUB-TOTAL - PREVIOUS PAGE		0	0	20	5,045	1,705	3,498	0	300	10,568
7	0.00									
A. ACTUAL		0	0	0	0	0	0	0	0	0
B. ESTIMATED		0	0	0	0	0	0	0	0	0
C. TOTAL		0	0	0	0	0	0	0	0	0
10	0.00									
A. ACTUAL		0	0	0	0	0	0	0	0	0
B. ESTIMATED		0	0	0	0	0	0	0	0	0
C. TOTAL		0	0	0	0	0	0	0	0	0
12	0.00									
A. ACTUAL		0	0	0	0	0	0	0	0	0
B. ESTIMATED		0	0	0	0	0	0	0	0	0
C. TOTAL		0	0	0	0	0	0	0	0	0
13	0.00									
A. ACTUAL		0	0	0	0	0	0	0	0	0
B. ESTIMATED		0	0	0	0	0	0	0	0	0
C. TOTAL		0	0	0	0	0	0	0	0	0
14	0.00									
A. ACTUAL		0	0	0	0	0	0	0	0	0
B. ESTIMATED		0	0	0	0	0	0	0	0	0
C. TOTAL		0	0	0	0	0	0	0	0	0
TOTAL		<u>0</u>	<u>0</u>	<u>20</u>	<u>5,045</u>	<u>1,705</u>	<u>3,498</u>	<u>0</u>	<u>300</u>	<u>10,568</u>

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FLORIDA PUBLIC UTILITIES COMPANY  
INDIANTOWN NATURAL GAS DIVISION  
CONSERVATION PROGRAM COSTS BY PROGRAM  
ACTUAL/ESTIMATED

ACTUAL JANUARY 2013 THROUGH JULY 2013; ESTIMATED AUGUST 2013 THROUGH DECEMBER 2013

PROGRAM NAME	----- ACTUAL -----							--- PROJECTION ---					TOTAL
	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	
RESIDENTIAL NEW CONSTRUCTION	0	0	26	19	26	0	0	0	0	0	0	0	71
RESIDENTIAL APPLIANCE REPLACEMENT	0	0	355	275	435	214	192	168	168	168	168	168	2,311
CONSERVATION EDUCATION	0	0	110	84	50	12	0	216	216	216	216	217	1,337
RESIDENTIAL APPLIANCE RETENTION COMMON	350	0	355	275	435	213	192	250	250	250	250	251	3,071
CONS DEMONSTRATION DEVELOPMENT	0	156	6	200	5	0	0	292	292	292	292	291	1,826
	0	1,014	0	938	0	0	0	0	0	0	0	0	1,952
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ALL PROGRAMS	350	1,170	852	1,791	951	439	384	926	926	926	926	927	10,568

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FLORIDA PUBLIC UTILITIES COMPANY  
INDIANTOWN NATURAL GAS DIVISION  
ENERGY CONSERVATION ADJUSTMENT  
ACTUAL JANUARY 2013 THROUGH JULY 2013; ESTIMATED AUGUST 2013 THROUGH DECEMBER 2013

	----- ACTUAL -----							--- PROJECTION ---					TOTAL
	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	
CONSERVATION REVS.													
RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER PROG. REV.	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSERV. ADJ REV. (NET OF REV. TAXES)	(298)	(164)	(195)	(116)	(88)	(44)	(36)	(111)	(111)	(111)	(111)	(111)	(1,496)
TOTAL REVENUES	(298)	(164)	(195)	(116)	(88)	(44)	(36)	(111)	(111)	(111)	(111)	(111)	(1,496)
PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	(973)	(972)	(972)	(972)	(972)	(972)	(972)	(972)	(972)	(972)	(972)	(972)	(11,665)
CONSERVATION REVS. APPLIC. TO PERIOD	(1,271)	(1,136)	(1,167)	(1,088)	(1,060)	(1,016)	(1,008)	(1,083)	(1,083)	(1,083)	(1,083)	(1,083)	(13,161)
CONSERVATION EXPS. (FORM C-3, PAGE 3)	350	1,170	852	1,791	951	439	384	926	926	926	926	927	10,568
TRUE-UP THIS PERIOD	(921)	34	(315)	703	(109)	(677)	(624)	(157)	(157)	(157)	(157)	(156)	(2,593)
INTEREST THIS PERIOD (C-3, PAGE 5)	(1)	(1)	(1)	(1)	0	0	0	0	0	0	0	0	(4)
TRUE-UP & INT. BEG. OF MONTH	(11,665)	(11,614)	(10,609)	(9,953)	(8,279)	(7,416)	(7,021)	(6,673)	(5,858)	(5,043)	(4,228)	(3,413)	(11,665)
PRIOR TRUE-UP COLLECT. (REFUND.)	973	972	972	972	972	972	972	972	972	972	972	972	11,665
Audit Adj. - Prior period													0
END OF PERIOD TOTAL NET TRUE-UP	(11,614)	(10,609)	(9,953)	(8,279)	(7,416)	(7,021)	(6,673)	(5,858)	(5,043)	(4,228)	(3,413)	(2,597)	(2,597)

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FLORIDA PUBLIC UTILITIES COMPANY  
INDIANTOWN NATURAL GAS DIVISION  
CALCULATION OF TRUE-UP AND INTEREST PROVISION  
ACTUAL JANUARY 2013 THROUGH JULY 2013; ESTIMATED AUGUST 2013 THROUGH DECEMBER 2013

	----- ACTUAL -----		----- ACTUAL -----		----- ACTUAL -----		----- ACTUAL -----		--- PROJECTION ---		--- PROJECTION ---		--- PROJECTION ---		TOTAL
	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013			
INTEREST PROVISION															
BEGINNING TRUE-UP	(11,665)	(11,614)	(10,609)	(9,853)	(8,279)	(7,416)	(7,021)	(6,673)	(5,858)	(5,043)	(4,228)	(3,413)			
END, T-UP BEFORE INT.	(11,613)	(10,608)	(9,952)	(8,278)	(7,416)	(7,021)	(6,673)	(5,858)	(5,043)	(4,228)	(3,413)	(2,597)			
TOT. BEG. & END, T-UP	(23,278)	(22,222)	(20,561)	(18,231)	(15,695)	(14,437)	(13,694)	(12,531)	(10,901)	(9,271)	(7,641)	(6,010)			
AVERAGE TRUE-UP	(11,639)	(11,111)	(10,281)	(9,116)	(7,848)	(7,219)	(6,847)	(6,265)	(5,450)	(4,635)	(3,820)	(3,005)			
INT. RATE-FIRST DAY OF REPORTING BUS. MTH	0.10%	0.15%	0.14%	0.09%	0.09%	0.05%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%		
INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH	0.15%	0.14%	0.09%	0.09%	0.05%	0.08%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%		
TOTAL	0.25%	0.29%	0.23%	0.18%	0.14%	0.13%	0.13%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%		
AVG INTEREST RATE	0.13%	0.15%	0.12%	0.09%	0.07%	0.07%	0.07%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%		
MONTHLY AVG. RATE	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
INTEREST PROVISION	(\$1)	(\$1)	(\$1)	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		(\$4)

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**Schedule C-4**

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**Florida Public Utilities Company - Indiantown Division  
Program Description and Progress**

Program Title:

Residential New Construction Program

Program Description:

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

Current Approved Allowances:

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

Program Projections:

For the twelve-month period of January to December 2014, the Company estimates that 1 new single and multi family home will be connected to its natural gas system. Fiscal expenditures for 2014 are projected to be \$1,000.

Program Activity and Expenditures:

During the seven-month reporting period of January through July 2013, 0 new home allowances were paid and actual expenditures for this program totaled \$70. For August through December 2013, the Company projects that 0 new homes will qualify for allowances. Annual expenditures for 2013 are estimated at \$120.

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**Schedule C-4**

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**Florida Public Utilities Company - Indiantown Division  
Program Description and Progress**

Program Title:

Residential Appliance Replacement Program

Program Description:

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

Current Approved Allowances:

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

Program Projections:

For the twelve-month period of January to December 2014, the Company estimates that 2 natural gas appliances (limited to water heaters, furnaces or hydro heaters, ranges and dryers) will be connected to its natural gas system. Fiscal expenditures for 2014 are projected to be \$2,500.

Program Activity and Expenditures:

During the seven-month reporting period of January through July 2013, 1 appliance replacement allowance was paid and actual expenditures for this program totaled \$1,471. For the period August through December 2013, the Company projects that 1 appliance will qualify for allowances. Annual expenditures for 2013 are estimated at \$2,500.

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**Schedule C-4**

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**Florida Public Utilities Company - Indiantown Division  
Program Description and Progress**

Program Title:

Residential Appliance Retention Program

Program Description:

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

Current Approved Allowances:

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

Program Projections:

For the twelve-month period of January to December 2014, the Company estimates that 4 natural gas appliances (limited to water heaters, furnaces or hydro heaters, ranges and dryers) will be connected to its natural gas system. Fiscal expenditures for 2014 are projected to be \$3,000.

Program Fiscal Expenditures:

During the seven-month reporting period of January through July 2013, 0 appliance retention allowances were paid and actual expenditures for this program totaled \$1,821. For August through December 2013, the Company projects that 2 appliances will qualify for allowances. Annual expenses for 2013 are estimated at \$3,000.

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**Florida Public Utilities Company - Indiantown Division  
Program Description and Progress**

Program Title:

Conservation Education Program

Program Description:

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

Program Projections:

For the twelve-month period of January to December 2014, the Company estimates expenses of \$1,200 for this program.

Program Activity and Expenditures:

During the seven-month reporting period, January through July 2013, actual expenditures for this program were \$242. The Company projects that total expenditures will equal \$400 for the 2013 annual period.

The Company continues to communicate with several homebuilders, appliance retailers and contractors in its service area to provide information on its programs. In 2009, the Company began participation in the Get Gas Florida consumer education program supported by the Florida Natural Gas Association.

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**Schedule C-4**

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**Florida Public Utilities Company - Indiantown Division  
Program Description and Progress**

Program Title:

Conservation Demonstration and Development Program

Program Description:

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

Program Projections:

For the twelve-month period of January to December 2014, the Company estimates expenses of \$10,000 for this program.

Program Activity and Expenditures:

During the seven-month reporting period, January through July 2013, actual expenditures for this program were \$1,952. The Company projects that total expenditures will equal \$2,000 for the 2013 annual period.

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DOCKET NO. 130004-GU  
ECCR TRUE-UP  
EXHIBIT KMF-1  
FILED: MAY 2, 2013

**PEOPLES GAS SYSTEM  
SCHEDULES SUPPORTING  
ENERGY CONSERVATION COST RECOVERY CLAUSE  
TRUE-UP FILING  
January 2012 - December 2012**

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 130004-GU EXHIBIT 10

PARTY Peoples Gas System (PGS)-(Direct)

DESCRIPTION Kandi M. Floyd - KMF-1

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ENERGY CONSERVATION COST RECOVERY

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SCHEDULE	TITLE	PAGE
CT-1	Adjusted Net True-up	2
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**ADJUSTED NET TRUE-UP  
JANUARY 2012 THROUGH DECEMBER 2012**

**END OF PERIOD NET TRUE-UP**

PRINCIPAL	1,339,249	
INTEREST	<u>5</u>	1,339,254

**LESS PROJECTED TRUE-UP**

PRINCIPAL	1,739,006	
INTEREST	<u>150</u>	<u>1,739,156</u>

**ADJUSTED NET TRUE-UP**

-399,902

( ) REFLECTS OVER-RECOVERY

**ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
 ACTUAL VERSUS ESTIMATED  
 JANUARY 2012 THROUGH DECEMBER 2012**

	<u>ACTUAL</u>	<u>PROJECTED*</u>	<u>DIFFERENCE</u>
CAPITAL INVESTMENT	0	0	0
PAYROLL & BENEFITS	288,433	310,539	-22,106
MATERIALS & SUPPLIES	925	1,625	-700
ADVERTISING	1,081,444	1,204,948	-123,504
INCENTIVES	5,874,693	5,888,201	-13,508
OUTSIDE SERVICES	16,177	81,192	-65,015
VEHICLES	0	0	0
OTHER	<u>53,268</u>	<u>0</u>	<u>53,268</u>
SUB-TOTAL	7,314,940	7,486,505	-171,565
PROGRAM REVENUES	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PROGRAM COSTS	7,314,940	7,486,505	-171,565
LESS:			
PAYROLL ADJUSTMENTS	0	0	0
AMOUNTS INCLUDED IN RATE BASE	0	0	0
CONSERVATION REVENUES APPLICABLE TO THE PERIOD	-5,975,691	-5,747,499	-228,192
ROUNDING ADJUSTMENT	<u>0</u>	<u>0</u>	<u>0</u>
TRUE-UP BEFORE INTEREST	1,339,249	1,739,006	-399,757
INTEREST PROVISION	<u>5</u>	<u>-150</u>	<u>155</u>
END OF PERIOD TRUE-UP	<u>1,339,254</u>	<u>1,738,856</u>	<u>-399,602</u>

() REFLECTS OVER-RECOVERY  
 \*8 MONTHS ACTUAL AND 4 MONTHS PROJECTED

**ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2012 THROUGH DECEMBER 2012**

<u>PROGRAM NAME</u>	<u>PAYROLL &amp; BENEFITS</u>	<u>MATERIALS &amp; SUPPLIES</u>	<u>ADVERTISING</u>	<u>INCENTIVE</u>	<u>OUTSIDE SERVICES</u>	<u>VEHICLE</u>	<u>OTHER</u>	<u>TOTAL</u>
<b>PROGRAM 1:</b> RESIDENTIAL HOME BUILDER	0	0	0	1,491,450	0	0	0	1,491,450
<b>PROGRAM 2:</b> OIL HEAT REPLACEMENT	0	0	0	330	0	0	0	330
<b>PROGRAM 3:</b> RESIDENTIAL APPLIANCE RETENTION	0	0	0	3,299,616	0	0	0	3,299,616
<b>PROGRAM 4:</b> COMMERCIAL ELECTRIC REPLACEMENT	0	0	0	84,859	0	0	0	84,859
<b>PROGRAM 5:</b> RESIDENTIAL ELECTRIC REPLACEMENT	0	0	0	975,938	0	0	0	975,938
<b>PROGRAM 6:</b> COMMON COSTS	288,433	925	1,081,444	0	16,177	0	53,268	1,440,247
<b>PROGRAM 7:</b> GAS SPACE CONDITIONING	0	0	0	0	0	0	0	0
<b>PROGRAM 8:</b> SMALL PACKAGE COGEN	0	0	0	22,500	0	0	0	22,500
<b>PROGRAM 9:</b> MONITORING & RESEARCH	0	0	0	0	0	0	0	0
<b>PROGRAM 10:</b> CONSERVATION DEMONSTRATION DEVELOPMENT	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>288,433</b>	<b>925</b>	<b>1,081,444</b>	<b>5,874,693</b>	<b>16,177</b>	<b>0</b>	<b>53,268</b>	<b>7,314,940</b>

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**CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED  
JANUARY 2012 THROUGH DECEMBER 2012**

<u>PROGRAM NAME</u>	<u>PAYROLL &amp; BENEFITS</u>	<u>MATERIALS &amp; SUPPLIES</u>	<u>ADVERTISING</u>	<u>INCENTIVE</u>	<u>OUTSIDE SERVICES</u>	<u>VEHICLE</u>	<u>OTHER</u>	<u>TOTAL</u>
<b>PROGRAM 1:</b> RESIDENTIAL HOME BUILDER	0	0	0	140,175	0	0	0	140,175
<b>PROGRAM 2:</b> OIL HEAT REPLACEMENT	0	0	0	-330	0	0	0	-330
<b>PROGRAM 3:</b> RESIDENTIAL APPLIANCE RETENTION	0	0	0	41,330	0	0	0	41,330
<b>PROGRAM 4:</b> COMMERCIAL ELECTRIC REPLACEMENT	0	0	0	-20,752	0	0	0	-20,752
<b>PROGRAM 5:</b> RESIDENTIAL ELECTRIC REPLACEMENT	0	0	0	-67,931	0	0	0	-67,931
<b>PROGRAM 6:</b> COMMON COSTS	-22,106	-700	-123,504	0	-65,015	0	53,268	-158,057
<b>PROGRAM 7:</b> GAS SPACE CONDITIONING	0	0	0	0	0	0	0	0
<b>PROGRAM 8:</b> SMALL PACKAGE COGEN	0	0	0	0	0	0	0	0
<b>PROGRAM 9:</b> MONITORING & RESEARCH	0	0	0	-6,000	0	0	0	-6,000
<b>PROGRAM 10:</b> CONSERVATION DEMONSTRATION DEVELOPMENT	0	0	0	-100,000	0	0	0	-100,000
<b>TOTAL</b> <b>TOTAL OF ALL PROGRAMS</b>	<b>-22,106</b>	<b>-700</b>	<b>-123,504</b>	<b>-13,508</b>	<b>-65,015</b>	<b>0</b>	<b>53,268</b>	<b>-171,565</b>

( ) REFELCTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

**ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
SUMMARY OF EXPENSES BY PROGRAM BY MONTH  
JANUARY 2012 THROUGH DECEMBER 2012**

EXPENSES:	JAN 2012	FEB 2012	MAR 2012	APR 2012	MAY 2012	JUN 2012	JUL 2012	AUG 2012	SEPT 2012	OCT 2012	NOV 2012	DEC 2012	TOTAL
RESIDENTIAL HOME BUILDER	174,100	103,950	71,100	107,800	129,800	130,800	108,850	74,450	14,150	226,600	158,400	191,450	1,491,450
OIL HEAT REPLACEMENT	0	0	330	0	0	0	0	0	0	0	0	0	330
RESIDENTIAL APPLIANCE RETENTION	303,948	225,634	249,779	287,339	256,065	299,955	309,436	240,034	226,471	334,433	300,494	266,027	3,299,616
COMMERCIAL ELECTRIC REPLACEMENT	6,080	6,955	13,795	3,600	7,760	9,904	11,433	10,880	380	9,480	4,252	360	84,859
RESIDENTIAL ELECTRIC REPLACEMENT	99,333	94,970	80,569	93,875	73,511	76,131	88,374	89,150	75,790	70,525	75,055	58,655	975,938
COMMON COSTS	29,777	143,926	122,794	28,982	58,792	109,199	27,429	250,838	144,981	203,362	173,088	147,080	1,440,247
GAS SPACE CONDITIONING	0	0	0	0	0	0	0	0	0	0	0	0	0
SMALL PACKAGE COGEN	0	0	0	0	0	22,500	0	0	0	0	0	0	22,500
MONITORING & RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSERVATION DEMONSTRATION DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>613,238</b>	<b>575,436</b>	<b>538,367</b>	<b>521,596</b>	<b>525,928</b>	<b>648,490</b>	<b>545,522</b>	<b>665,352</b>	<b>461,752</b>	<b>844,400</b>	<b>711,289</b>	<b>663,572</b>	<b>7,314,940</b>
LESS AMOUNT INCLUDED IN RATE BASE	0	0	0	0	0	0	0	0	0	0	0	0	0
RECOVERABLE CONSERVATION EXPENSES	813,238	575,436	538,367	521,596	525,928	648,490	545,522	665,352	461,752	844,400	711,289	663,572	7,314,940

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ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
JANUARY 2012 THROUGH DECEMBER 2012

CONSERVATION REVENUES	JAN 2012	FEB 2012	MAR 2012	APR 2012	MAY 2012	JUN 2012	JUL 2012	AUG 2012	SEP 2012	OCT 2012	NOV 2012	DEC 2012	TOTAL
1. RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
2. OTHER PROGRAM REVS	0	0	0	0	0	0	0	0	0	0	0	0	0
3. CONSERV. ADJ REVS	-630,490	-552,981	-513,429	-459,847	-413,822	-371,346	-364,468	-347,733	-349,825	-354,893	-416,878	-497,527	-5,273,239
4. TOTAL REVENUES	-630,490	-552,981	-513,429	-459,847	-413,822	-371,346	-364,468	-347,733	-349,825	-354,893	-416,878	-497,527	-5,273,239
5. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD	-58,538	-58,538	-58,538	-58,538	-58,538	-58,538	-58,538	-58,538	-58,538	-58,538	-58,538	-58,538	-702,452
6. CONSERVATION REVS APPLICABLE TO THE PERIOD	-689,028	-611,519	-571,967	-518,385	-472,360	-429,884	-423,006	-406,271	-408,363	-413,431	-475,416	-556,065	-5,975,691
7. CONSERVATION EXPS (FROM CT-3, PAGE 1)	613,238	575,436	538,367	521,596	525,928	648,490	545,522	665,352	461,752	844,400	711,289	663,572	7,314,940
8. TRUE-UP THIS PERIOD	-75,789	-36,083	-33,600	3,211	53,568	218,606	122,516	259,081	53,389	430,970	235,873	107,508	1,339,249
9. INTER. PROV. THIS PERIOD (FROM CT-3, PAGE 3)	-44	-68	-57	-56	-58	-35	-14	14	29	55	128	110	5
10. TRUE-UP & INTER. PROV. BEGINNING OF MONTH	-702,452	-719,748	-697,361	-672,481	-610,789	-498,741	-221,631	-40,591	277,042	388,997	878,560	1,173,099	
11. PRIOR TRUE-UP COLLECTED/(REFUNDED)	58,538	58,538	58,538	58,538	58,538	58,538	58,538	58,538	58,538	58,538	58,538	58,538	
12. TOTAL NET TRUE-UP (SUM LINES 8+9+10+11)	-719,748	-697,361	-672,481	-610,789	-498,741	-221,631	-40,591	277,042	388,997	878,560	1,173,099	1,339,254	1,339,254

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**CALCULATION OF TRUE-UP AND INTEREST PROVISION  
JANUARY 2012 THROUGH DECEMBER 2012**

INTEREST PROVISION	JAN 2012	FEB 2012	MAR 2012	APR 2012	MAY 2012	JUN 2012	JUL 2012	AUG 2012	SEPT 2012	OCT 2012	NOV 2012	DEC 2012	TOTAL
1. BEGINNING TRUE-UP	-702,462	-719,748	-697,361	-672,481	-610,789	-498,741	-221,631	-40,691	277,042	388,997	878,660	1,173,099	
2. ENDING TRUE-UP BEFORE INTEREST	-719,704	-697,294	-672,424	-610,732	-498,683	-221,597	-40,678	277,027	388,968	878,605	1,172,971	1,339,144	
3. TOTAL BEGINNING & ENDING TRUE-UP	-1,422,156	-1,417,042	-1,369,785	-1,283,213	-1,109,471	-720,338	-262,209	236,436	666,010	1,267,502	2,051,531	2,512,244	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	-711,078	-708,521	-684,893	-641,607	-554,736	-360,169	-131,105	118,218	333,005	633,751	1,025,765	1,256,122	
5. INTER. RATE - 1ST DAY OF REPORTING MONTH	0.030%	0.120%	0.110%	0.090%	0.120%	0.130%	0.100%	0.150%	0.140%	0.070%	0.140%	0.160%	
6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH	0.120%	0.110%	0.090%	0.120%	0.130%	0.100%	0.150%	0.140%	0.070%	0.140%	0.160%	0.050%	
7. TOTAL (SUM LINES 5 & 6)	0.150%	0.230%	0.200%	0.210%	0.250%	0.230%	0.250%	0.290%	0.210%	0.210%	0.300%	0.210%	
8. AVG INTEREST RATE (LINE 7 TIMES 50%)	0.075%	0.115%	0.100%	0.105%	0.125%	0.115%	0.125%	0.145%	0.105%	0.105%	0.150%	0.105%	
9. MONTHLY AVG INTEREST RATE	0.008%	0.010%	0.008%	0.009%	0.010%	0.010%	0.010%	0.012%	0.009%	0.009%	0.013%	0.009%	
10. INTEREST PROVISION (LINE 4 TIMES LINE 9)	-44	-68	-57	-66	-56	-36	-14	14	29	66	128	110	6

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## Program Progress Report

Reporting Period: JANUARY 2012 THROUGH DECEMBER 2012

Name: RESIDENTIAL HOME BUILDER

Description:

This program is designed to offers incentives to assist builders in defraying the higher initial cost of equipment and piping and venting associated with the installation of natural gas appliances in the new residential construction market.

Program Allowances:	Water Heater	.....	\$ 350
	High Efficiency Water Heater	.....	\$ 400
	Tankless Water Heater	.....	\$ 550
	Furnace	.....	\$ 500
	Range	.....	\$ 150
	Dryer	.....	\$ 100

Program Summary

New Home Goal:	1,501
New Homes Connected:	<u>1,657</u>
Variance:	<u>-156</u>
Percent of Goal:	110.4%

Conservation Cost Variance - Actual vs. Projected

Projected Cost:	\$1,351,275
Actual Cost:	<u>\$1,491,450</u>
Variance:	<u>-\$140,175</u>

## Program Progress Report

**Reporting Period:** JANUARY 2012 THROUGH DECEMBER 2012

**Name:** OIL HEAT REPLACEMENT

**Description:** This program offers allowances to defray the additional cost of installing natural gas appliances and is designed to encourage customers to convert their existing oil burning heating systems to energy efficient natural gas heating.

**Program Allowances:** Energy Efficient Gas Furnace ..... \$330

### Program Summary

Goals	2
Actual	<u>1</u>
Variance:	<u>1</u>

Percent of Goal: #####

### Conservation Cost Variance - Actual vs. Projected

Projected Cost:	\$660
Actual Cost:	<u>\$330</u>
Variance:	<u>\$330</u>

## Program Progress Report

**Reporting Period:** JANUARY 2012 THROUGH DECEMBER 2012

**Name:** RESIDENTIAL APPLIANCE RETENTION PROGRAM

**Description:** This program is designed to encourage current natural gas customers to retain natural gas appliances by offering allowances to assist in defraying the cost of more expensive energy efficient appliances.

<b>Program Allowances:</b>	Water Heater	.....	\$	350
	High Efficiency Tank Water Heater	.....	\$	400
	Tankless Water Heater	.....	\$	550
	Furnace	.....	\$	500
	Range	.....	\$	100
	Dryer	.....	\$	100

### Program Summary

Goals:	3,620
Actual:	<u>3,666</u>
Variance:	<u>-46</u>

Percent of Goal: 101.3%

### Conservation Cost Variance - Actual vs. Projected

Projected Cost:	\$3,258,286
Actual Cost:	<u>\$3,299,616</u>
Variance:	<u>-\$41,330</u>

## Program Progress Report

**Reporting Period:** JANUARY 2012 THROUGH DECEMBER 2012

**Name:** COMMERCIAL ELECTRIC REPLACEMENT

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

**Program Allowances:** For each kW Displaced \$40

### Program Summary

Goals: 2,640 (Projected kW Displaced)  
Actual: 2,121  
Variance: 519  
  
Percent of Goal: 80.4%

### Conservation Cost Variance - Actual vs. Projected

Projected Cost: \$105,611  
Actual Cost: \$84,859  
Variance: \$20,752

**Program Progress Report**

**Reporting Period:** JANUARY 2012 THROUGH DECEMBER 2012

**Name:** RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM

**Description:** This program is designed to encourage the replacement of electric resistance appliances in the residential market by offering piping and venting allowances to defray the additional cost of installing energy efficient natural gas appliances.

<b>Program Allowances:</b>	Water Heater .....	\$500
	High Efficiency Tank Water Heater .....	\$550
	Tankless Water Heater .....	\$675
	Furnace .....	\$725
	Range .....	\$200
	Dryer .....	\$150
	Space Heating .....	\$65

**Program Summary**

Goals:	773
Actual:	<u>723</u>
Variance:	<u>50</u>
Percent of Goal:	93.5%

**Conservation Cost Variance - Actual vs. Projected**

Projected Cost:	\$1,043,869
Actual Cost:	<u>\$975,938</u>
Variance:	<u>\$67,931</u>

## Program Progress Report

Reporting Period: JANUARY 2012 THROUGH DECEMBER 2012

Name: COMMON COSTS

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### Conservation Cost Variance - Actual vs. Projected

Projected Cost:	\$1,598,304
Actual Cost:	<u>\$1,440,247</u>
Variance:	<u>\$158,057</u>

## Program Progress Report

**Reporting Period:** JANUARY 2012 THROUGH DECEMBER 2012

**Name:** GAS SPACE CONDITIONING

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

**Program Allowances:** \$150 / ton

### Program Summary

Goals: 0  
Actual: 0  
Variance: 0

Percent of Goal: 0.0%

### Conservation Cost Variance - Actual vs. Projected

Projected Cost: \$0  
Actual Cost: \$0  
Variance: \$0

## Program Progress Report

**Reporting Period:** JANUARY 2012 THROUGH DECEMBER 2012

**Name:** SMALL PACKAGE COGEN

**Description:** This program is designed to promote the direct use of natural gas to generate on-site power and utilize the waste heat for on-site heating, cooling and water heating requirements for commercial and industrial applications.

**Program Allowances:** \$150 / kW kW Deferred  
\$5,000 Feasibility Study

### Program Summary

Goals:	150
Actual:	<u>150</u>
Variance:	<u>0</u>

Percent of Goal: 100.0%

### Conservation Cost Variance - Actual vs. Projected

Projected Cost:	\$22,500
Actual Cost:	<u>\$22,500</u>
Variance:	<u>\$0</u>

## Program Progress Report

**Reporting Period:** JANUARY 2012 THROUGH DECEMBER 2012

**Name:** MONITORING & RESEARCH

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

**Program Summary:** Estimated annual cost: \$80,000

### Conservation Cost Variance - Actual vs. Projected

Projected Cost:	\$6,000
Actual Cost:	<u>\$0</u>
Variance:	<u>\$6,000</u>

## Program Progress Report

Reporting Period: JANUARY 2012 THROUGH DECEMBER 2012

Name: CONSERVATION DEMONSTRATION DEVELOPMENT

**Description:**

The CDD Program supports research, development, demonstration and monitoring projects designed to promote energy efficiency and conservation and reductions in climate change emissions. The information and data produced by CDD Program projects will be used to assess the technical and economic applicability of the energy measures evaluated under each project. CDD projects would be conducted to determine the impact of various energy measures on Peoples Gas and its ratepayers and to demonstrate the viability of such measures in field installed applications. A variety of activities may be performed under the CDD Program including engineering evaluations, cost benefits analyses, computer simulations, literature searches, field testing and data collection, product demonstrations, laboratory testing and building code analyses. The CDD project results may contribute to the development of new or modified energy conservation programs, program standards and/or incentive levels. Data collected shall, as applicable, be used in the Commission's G-Rim, Participant and TRC cost benefit tests.

**Program Summary:** Estimated annual cost: \$150,000

**Conservation Cost Variance - Actual vs. Projected**

Projected Cost:	\$100,000
Actual Cost:	<u>\$0</u>
Variance:	<u>\$100,000</u>

**PEOPLES GAS SYSTEM  
REVISED SCHEDULES SUPPORTING  
ENERGY CONSERVATION COST RECOVERY CLAUSE  
PROJECTION FILING FOR  
January 2014 - December 2014**

**FLORIDA PUBLIC SERVICE COMMISSION**  
**DOCKET NO.** 130004-GU **EXHIBIT** 11  
**PARTY** Peoples Gas System (PGS)-(Direct)  
**DESCRIPTION** Kandi M. Floyd - KMF-2

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# ENERGY CONSERVATION COST RECOVERY

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ENERGY CONSERVATION COST RECOVERY

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ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
MONTHS: January 2014 Through December 2014

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	11,382,764
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	2,645,638
3. TOTAL (LINE 1 AND LINE 2)	14,028,402

RATE SCHEDULE	BILLS	THERMS	CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	TOTAL CUST. & ENGY CHG REVENUE	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS THERM	TAX FACTOR	CONSERV FACTOR
RS & RS-SG	3,773,316	68,740,920	58,863,730	18,410,193	77,273,923	5,876,234	7.60442%	0.08548	1.00503	0.08591
SGS	129,048	7,695,000	3,226,200	2,608,143	5,834,343	443,668	7.60442%	0.05766	1.00503	0.05795
GS-1 & CS-SG	198,900	79,188,252	6,961,500	21,222,452	28,183,952	2,143,226	7.60442%	0.02706	1.00503	0.02720
GS-2	81,180	129,526,000	4,059,000	29,461,984	33,520,984	2,549,076	7.60442%	0.01968	1.00503	0.01978
GS-3	10,344	87,403,000	1,551,600	17,192,170	18,743,770	1,425,355	7.60442%	0.01631	1.00503	0.01639
GS-4	1,788	51,996,000	447,000	7,911,191.00	8,358,191	635,592	7.60442%	0.01222	1.00503	0.01229
GS-5	1,680	105,000,000	504,000	11,887,050	12,391,050	942,268	7.60442%	0.00897	1.00503	0.00902
NGVS	168	153,000	7,560	28,140	35,700	2,715	7.60442%	0.01774	1.00503	0.01783
CSLS	564	716,000	0	135,030	135,030	10,268	7.60442%	0.01434	1.00503	0.01441
TOTAL	4,196,988	530,418,172	75,620,590	108,856,353	184,476,943	14,028,402				

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ESTIMATED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH  
January 2014 Through December 2014

PROGRAM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
1 NEW RESIDENTIAL CONSTRUCTION	220,788	220,788	220,788	220,788	220,788	220,788	220,788	220,788	220,788	220,788	220,788	220,788	\$2,649,458
2 RESIDENTIAL APPLIANCE RETENTION	416,427	416,427	416,427	416,427	416,427	416,427	416,427	416,427	416,427	416,427	416,427	416,427	\$4,997,126
3 RESIDENTIAL APPLIANCE REPLACEMENT	95,355	95,355	95,355	95,355	95,355	95,355	95,355	95,355	95,355	95,355	95,355	95,355	\$1,144,260
4 COMMERCIAL ELECTRIC REPLACEMENT	11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	11,670	\$140,040
5 GAS SPACE CONDITIONING	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	\$25,000
6 SMALL PACKAGE COGEN	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	\$25,000
7 COMMON COSTS	139,443	139,443	139,443	139,443	139,443	139,443	139,443	139,443	139,443	139,443	139,443	139,443	\$1,673,310
8 MONITORING AND RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	\$0
9 OIL HEAT REPLACEMENT	110	110	110	110	110	110	110	110	110	110	110	110	\$1,320
10 CONSERVATION DEMONSTRATION DEVELOPMENT	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	\$175,000
11 COM NEW CONSTRUCTION (PENDING APPROVAL)	16,896	16,896	16,896	16,896	16,896	16,896	16,896	16,896	16,896	16,896	16,896	16,896	\$202,751
12 COM APPLIANCE RETENTION (PENDING APPROVAL)	20,179	20,179	20,179	20,179	20,179	20,179	20,179	20,179	20,179	20,179	20,179	20,179	\$242,153
13 COM APPLIANCE REPLACEMENT (PENDING APPROVAL)	8,946	8,946	8,946	8,946	8,946	8,946	8,946	8,946	8,946	8,946	8,946	8,946	\$107,346
<b>TOTAL ALL PROGRAMS</b>	<b>\$948,564</b>	<b>\$11,382,764</b>											

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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
January 2014 Through December 2014

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 NEW RESIDENTIAL CONSTRUCTION	0	0	0	0	2,649,458	0	0	0	\$2,649,458
2 RESIDENTIAL APPLIANCE RETENTION	0	0	0	0	4,997,126	0	0	0	\$4,997,126
3 RESIDENTIAL APPLIANCE REPLACEMENT	0	0	0	0	1,444,260	0	0	0	\$1,444,260
4 COMMERCIAL ELECTRIC REPLACEMENT	0	0	0	0	140,040	0	0	0	\$140,040
5 GAS SPACE CONDITIONING	0	0	0	0	25,000	0	0	0	\$25,000
6 SMALL PACKAGE COGEN	0	0	0	0	25,000	0	0	0	\$25,000
7 COMMON COSTS	0	334,710	5,000	1,278,600	0	55,000	0	0	\$1,673,310
8 MONITORING AND RESEARCH	0	0	0	0	0	0	0	0	\$0
9 OIL HEAT REPLACEMENT	0	0	0	0	1,320	0	0	0	\$1,320
10 CONSERVATION DEMONSTRATION DEVELOPMENT	0	0	0	0	175,000	0	0	0	\$175,000
11 COM NEW CONSTRUCTION (PENDING APPROVAL)	0	0	0	0	202,751	0	0	0	\$202,751
12 COM APPLIANCE RETENTION (PENDING APPROVAL)	0	0	0	0	242,153	0	0	0	\$242,153
13 COM APPLIANCE REPLACEMENT (PENDING APPROVAL)	0	0	0	0	107,346	0	0	0	\$107,346
PROGRAM COSTS	\$0	\$334,710	\$5,000	\$1,278,600	\$10,009,454	\$55,000	\$0	\$0	\$11,382,764

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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
January 2013 Through December 2013  
8 Months of Actuals

PROGRAM	CAPITAL INVEST	PAYROLL BENEFITS	MATERIALS & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 NEW RESIDENTIAL CONSTRUCTION									
A. ACTUAL	0	0	0	0	1,706,450	0	0	0	1,706,450
B. ESTIMATED	0	0	0	0	853,225	0	0	0	853,225
C. TOTAL	0	0	0	0	2,559,675	0	0	0	2,559,675
2 RESIDENTIAL APPLIANCE RETENTION									
A. ACTUAL	0	0	0	0	3,014,412	0	0	0	3,014,412
B. ESTIMATED	0	0	0	0	1,507,206	0	0	0	1,507,206
C. TOTAL	0	0	0	0	4,521,618	0	0	0	4,521,618
3 RESIDENTIAL APPLIANCE REPLACEMENT									
A. ACTUAL	0	0	0	0	744,611	0	0	0	744,611
B. ESTIMATED	0	0	0	0	372,306	0	0	0	372,306
C. TOTAL	0	0	0	0	1,116,917	0	0	0	1,116,917
4 COMMERCIAL ELECTRIC REPLACEMENT									
A. ACTUAL	0	0	0	0	52,997	0	0	0	52,997
B. ESTIMATED	0	0	0	0	26,499	0	0	0	26,499
C. TOTAL	0	0	0	0	79,496	0	0	0	79,496
5 GAS SPACE CONDITIONING									
A. ACTUAL	0	0	0	0	0	0	0	0	0
B. ESTIMATED	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0
6 SMALL PACKAGE COGEN									
A. ACTUAL	0	0	0	0	0	0	0	0	0
B. ESTIMATED	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0
SUB-TOTAL	\$0	\$0	\$0	\$0	\$8,277,705	\$0	\$0	\$0	\$8,277,705

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ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
January 2013 Through December 2013  
8 Months of Actuals

PROGRAM NAME	CAPITAL INVEST	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
SUB-TOTAL - PREVIOUS PAGE	0	0	0	0	8,277,705	0	0	0	8,277,705
7. COMMON COSTS									
A. ACTUAL	0	209,977	1,317	632,253	0	12,003	0	36,654	892,205
B. ESTIMATED	0	104,988	700	609,750	0	50,000	0	0	765,438
C. TOTAL	0	314,965	2,017	1,242,003	0	62,003	0	36,654	1,657,643
8. MONITORING AND RESEARCH									
A. ACTUAL	0	0	0	0	0	0	0	0	0
B. ESTIMATED	0	0	0	0	6,000	0	0	0	6,000
C. TOTAL	0	0	0	0	6,000	0	0	0	6,000
9. OIL HEAT REPLACEMENT									
A. ACTUAL	0	0	0	0	330	0	0	0	330
B. ESTIMATED	0	0	0	0	330	0	0	0	330
C. TOTAL	0	0	0	0	660	0	0	0	660
10. CONSERVATION DEMONSTRATION DEVELOPMENT									
A. ACTUAL	0	0	0	0	14,513	0	0	0	14,513
B. ESTIMATED	0	0	0	0	100,000	0	0	0	100,000
C. TOTAL	0	0	0	0	114,513	0	0	0	114,513
11. N/A									
A. ACTUAL	0	0	0	0	0	0	0	0	0
B. ESTIMATED	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0
TOTAL	\$0	\$314,965	\$2,017	\$1,242,003	\$8,398,878	\$62,003	\$0	\$36,654	\$10,056,521

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CONSERVATION PROGRAM COSTS BY PROGRAM  
ACTUAL/ESTIMATED  
January 2013 Through December 2013  
8 Months of Actuals

PROGRAM NAME	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
NEW RESIDENTIAL CONSTRUCTION	361,300	172,600	109,550	189,500	175,150	193,000	275,200	230,150	213,306	213,306	213,306	213,306	\$2,559,675
RESIDENTIAL APPLIANCE RETENTION	462,762	329,605	502,495	412,945	372,289	314,247	349,606	270,463	376,802	376,802	376,802	376,802	\$4,521,618
RESIDENTIAL APPLIANCE REPLACEMENT	92,256	130,015	90,458	77,530	81,890	96,840	98,772	76,850	93,076	93,076	93,076	93,076	\$1,116,917
COMMERCIAL ELECTRIC REPLACEMENT	5,280	5,580	480	10,760	11,827	6,096	1,510	11,464	6,625	6,625	6,625	6,625	\$79,496
GAS SPACE CONDITIONING	0	0	0	0	0	0	0	0	0	0	0	0	\$0
SMALL PACKAGE COGEN	0	0	0	0	0	0	0	0	0	0	0	0	\$0
COMMON COSTS	114,335	110,352	87,508	61,806	204,802	76,831	94,273	142,298	191,360	191,360	191,360	191,360	\$1,657,643
MONITORING AND RESEARCH	0	0	0	0	0	0	0	0	0	2,000	2,000	2,000	\$6,000
OIL HEAT REPLACEMENT	0	0	330	0	0	0	0	0	0	0	0	330	\$660
CONSERVATION DEMONSTRATION DEVELOPMENT	0	0	0	0	14,513	0	0	0	25,000	25,000	25,000	25,000	\$114,513
<b>TOTAL ALL PROGRAMS</b>	<b>\$1,035,933</b>	<b>\$748,152</b>	<b>\$790,821</b>	<b>\$752,541</b>	<b>\$860,471</b>	<b>\$687,014</b>	<b>\$819,361</b>	<b>\$731,225</b>	<b>\$906,168</b>	<b>\$908,168</b>	<b>\$908,168</b>	<b>\$908,498</b>	<b>\$10,056,521</b>

ENERGY CONSERVATION ADJUSTMENT  
January 2013 Through December 2013

CONSERVATION REVS.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
a. OTHER PROG. REV.	-1,016,864	-921,935	-1,014,024	-971,100	-705,492	-640,305	-619,476	-572,485	-572,485	-572,485	-572,485	-572,485	-8,751,621
b. CONSERV. ADJ. REV	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	0	0	0	0	0	0	0	0	0	0	0	0	0
CONSERV. ADJ REV. (NET OF REV. TAXES)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	-1,016,864	-921,935	-1,014,024	-971,100	-705,492	-640,305	-619,476	-572,485	-572,485	-572,485	-572,485	-572,485	-8,751,621
PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	111,605	111,605	111,605	111,605	111,605	111,605	111,605	111,605	111,605	111,605	111,605	111,605	1,339,254
CONSERVATION REVS. APPLIC. TO PERIOD	-905,260	-810,331	-902,420	-859,496	-593,888	-528,701	-507,872	-460,881	-460,881	-460,881	-460,881	-460,881	-7,412,367
CONSERVATION EXPS. (FORM C-3, PAGE 3)	1,035,933	748,152	790,821	752,541	860,471	687,014	819,361	731,225	906,168	908,168	908,168	908,498	10,056,521
TRUE-UP THIS PERIOD	130,674	-62,179	-111,598	-106,954	266,584	158,314	311,489	270,345	445,288	447,288	447,288	447,618	2,644,154
INTEREST THIS PERIOD (C-3, PAGE 5)	79	101	80	57	51	50	48	97	172	211	250	289	1,484
TRUE-UP & INT. BEG. OF MONTH	1,339,254	1,358,402	1,184,719	961,596	743,094	898,125	944,884	1,144,817	1,303,654	1,637,509	1,973,402	2,309,336	2,645,638
PRIOR TRUE-UP COLLECT. (REFUND.)	-111,605	-111,605	-111,605	-111,605	-111,605	-111,605	-111,605	-111,605	-111,605	-111,605	-111,605	-111,605	-1,339,254
END OF PERIOD TOTAL NET TRUE-UP	1,358,402	1,184,719	961,596	743,094	898,125	944,884	1,144,817	1,303,654	1,637,509	1,973,402	2,309,336	2,645,638	2,645,638

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
January 2013 Through December 2013

INTEREST PROVISION	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
BEGINNING TRUE-UP	1,339,254	1,358,402	1,184,719	961,596	743,094	898,125	944,884	1,144,817	1,303,654	1,637,509	1,973,402	2,309,336	2,645,638
END. T-UP BEFORE INT.	1,358,323	1,184,618	961,516	743,038	898,074	944,834	1,144,769	1,303,557	1,637,337	1,973,192	2,309,086	2,645,349	3,950,538
TOT. BEG. & END. T-UP	2,697,577	2,543,020	2,146,235	1,704,634	1,641,168	1,842,959	2,089,653	2,448,373	2,940,991	3,610,700	4,282,488	4,954,685	6,596,176
AVERAGE TRUE-UP	1,348,789	1,271,510	1,073,117	852,317	820,584	921,480	1,044,826	1,224,187	1,470,495	1,805,350	2,141,244	2,477,342	3,298,088
INT. RATE-FIRST DAY OF REPORTING BUS. MTH	0.0500%	0.0900%	0.1000%	0.0800%	0.0800%	0.0700%	0.0600%	0.0500%	0.1400%	0.1400%	0.1400%	0.1400%	0.1400%
INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH	0.0900%	0.1000%	0.0800%	0.0800%	0.0700%	0.0600%	0.0500%	0.1400%	0.1400%	0.1400%	0.1400%	0.1400%	0.1400%
TOTAL	0.1400%	0.1900%	0.1800%	0.1600%	0.1500%	0.1300%	0.1100%	0.1900%	0.2800%	0.2800%	0.2800%	0.2800%	0.2800%
AVG INTEREST RATE	0.0700%	0.0950%	0.0900%	0.0800%	0.0750%	0.0650%	0.0550%	0.0950%	0.1400%	0.1400%	0.1400%	0.1400%	0.1400%
MONTHLY AVG. RATE	0.0058%	0.0079%	0.0075%	0.0067%	0.0063%	0.0054%	0.0046%	0.0079%	0.0117%	0.0117%	0.0117%	0.0117%	0.0117%
INTEREST PROVISION	\$79	\$101	\$80	\$57	\$51	\$50	\$48	\$97	\$172	\$211	\$250	\$289	\$1,484

**Peoples Gas System**

**Reporting:** January 2013 Through December 2013

**Name:** NEW RESIDENTIAL CONSTRUCTION

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

<b>Program Allowances:</b>	Gas Water Heater .....	\$350.00
	Gas Heating .....	\$350.00
	Gas Tankless Water Heater .....	\$450.00
	Gas Cooking .....	\$100.00
	Gas Dryer .....	\$100.00

<b>Program Goals:</b> Projected new home connections for this period:	<b>3,200</b>
Actual connections to date this period:	<b>2,133</b>
Percent of goal:	<b>66.7%</b>
8 Months of Actuals	

<b>Program Fiscal Expenditures:</b>	Estimated for period:	<b>\$2,559,675</b>
	Actual to date:	<b>\$1,706,450</b>

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**Peoples Gas System**

**Reporting:** January 2013 Through December 2013

**Name:** RESIDENTIAL APPLIANCE RETENTION

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

<b>Program Allowances:</b>	Gas Water Heater . . . . .	\$350.00
	Gas Heating . . . . .	\$350.00
	Gas Tankless Water Heater . . . . .	\$450.00
	Gas Cooking . . . . .	\$100.00
	Gas Dryer . . . . .	\$100.00

<b>Program Goals:</b>	Projected connections for this period:	<b>11,304</b>
	Actual connections to date this period:	<b>7,536</b>
	Percent of goal:	<b>66.7%</b>
	8 Months of Actuals	

<b>Program Fiscal Expenditures:</b>	Estimated for period:	<b>\$4,521,618</b>
	Actual to date:	<b>\$3,014,412</b>

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**Peoples Gas System**

**Reporting:** January 2013 Through December 2013

**Name:** RESIDENTIAL APPLIANCE REPLACEMENT

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

<b>Program Allowances:</b>	Natural Gas Water Heater . . . . .	\$525.00
	Natural Gas Heating . . . . .	\$625.00
	Natural Gas Tankless Water Heater . . . . .	\$525.00
	Natural Gas Range . . . . .	\$100.00
	Natural Gas Dryer . . . . .	\$100.00
	Natural Gas Space Heater . . . . .	\$65.00

<b>Program Goals:</b>	Projected connections for this period:	<b>2,127</b>
	Actual connections to date this period:	<b>1,418</b>
	Percent of goal:	<b>66.7%</b>
	8 Months of Actuals	

<b>Program Fiscal Expenditures:</b>	Estimated for period:	<b>\$1,116,917</b>
	Actual to date:	<b>\$744,611</b>

**Peoples Gas System**

**Reporting:** January 2013 Through December 2013

**Name:** COMMERCIAL ELECTRIC REPLACEMENT

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

<b>Program Allowances:</b>	For every kW Displaced .....	\$40.00
<b>Program Goals:</b>	Projected kW Displaced this period:	<b>1,987</b>
	Actual kW Displaced this period	<b>1,325</b>
	Percent of goal:	<b>67%</b>
<b>Program Fiscal Expenditures:</b>	Estimated for period:	<b>\$79,496</b>
	Actual to date:	<b>\$52,997</b>

### Peoples Gas System

Reporting: January 2013 Through December 2013

Name: GAS SPACE CONDITIONING

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

Program Allowance: Each customer allowed 100 tons maximum paid allowance / installation at: \$150 per ton

Program Goals:	Projected tons for this period:	0
	Actual tons for this period	0
	Percent of goal:	0%

Program Fiscal Expenditures:	Estimated for period:	\$0
	Actual to date:	\$0

### Peoples Gas System

Reporting: January 2013 Through December 2013

Name: SMALL PACKAGE COGEN

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

Program Goals:	Projected tons for this period:	0
	Actual tons for this period:	150
	Percent of goal: 8 Months of Actuals	100%

Program Fiscal Expenditures:	Estimated for period:	\$0
	Actual to date:	\$0

Peoples Gas System

Reporting: January 2013 Through December 2013

Name: COMMON COSTS

Program Fiscal Expenditures:

Estimated for period:	\$1,657,643
Actual to date:	\$892,205
Percent of goal:	53.8%
8 Months of Actuals	

### Peoples Gas System

Reporting: January 2013 Through December 2013

Name: OIL HEAT REPLACEMENT

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

Program Allowance: Energy Efficient Gas Furnaces . . . . . \$330.00

Program Goals: Projected new connections for this period: 2

Actual connections to date this period: 1

Percent of goal: 50.0%  
8 Months of Actuals

Program Fiscal Expenditures: Estimated for period: \$660

Actual to date: \$330

### Peoples Gas System

Reporting: January 2013 Through December 2013

Name: CONSERVATION DEMONSTRATION AND DEVELOPMENT PROGRAM

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

Program Fiscal Expenditures:	Estimated for period:	\$100,000
	Actual to date:	\$14,513

SCHEDULE CT-1

St Joe Natural Gas  
Docket No. 130004-GU  
Exhibit# DKS-1  
2012 Conservation True-Up  
Filed: May 1, 2013

ADJUSTED NET TRUE-UP  
FOR MONTHS: JANUARY 2012 THROUGH DECEMBER 2012

END OF PERIOD NET TRUE-UP

PRINCIPLE	78,403	
INTEREST	<u>55</u>	78,459

LESS PROJECTED TRUE-UP

PRINCIPLE	64,340	
INTEREST	<u>56</u>	<u>64,396</u>

ADJUSTED NET TRUE-UP 14,063

( ) REFLECTS OVER-RECOVERY

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET NO. 130004-GU EXHIBIT 12  
PARTY St. Joe Natural Gas Company (SJNG)-(Direct)  
DESCRIPTION Debbie Stitt - DKS-1

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VERSUS ESTIMATED

FOR MONTHS: JANUARY 2012 THROUGH DECEMBER 2012

	<u>ACTUAL</u>	<u>PROJECTED*</u>	<u>DIFFERENCE</u>
CAPITAL INVESTMENT	0	0	0
PAYROLL & BENEFITS	0	0	0
MATERIALS & SUPPLIES	0	0	0
ADVERTISING	0	0	0
INCENTIVES	102,425	88,650	13,775
OUTSIDE SERVICES	0	0	0
VEHICLES	0	0	0
OTHER	<u>0</u>	<u>0</u>	<u>0</u>
SUB-TOTAL	102,425	88,650	13,775
PROGRAM REVENUES	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PROGRAM COSTS	102,425	88,650	13,775
LESS:			
PAYROLL ADJUSTMENTS	0	0	0
AMOUNTS INCLUDED IN RATE BASE	0	0	0
CONSERVATION ADJUSTMENT REVENUES	-24,022	-24,310	288
ROUNDING ADJUSTMENT	<u>0</u>	<u>0</u>	<u>0</u>
TRUE-UP BEFORE INTEREST	78,403	64,340	14,063
INTEREST PROVISION	<u>55</u>	<u>56</u>	<u>-1</u>
END OF PERIOD TRUE-UP	<u><u>78,459</u></u>	<u><u>64,396</u></u>	<u><u>14,063</u></u>

( ) REFLECTS OVER-RECOVERY  
\* 2 MONTHS ACTUAL AND 10 MONTHS PROJECTED

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM  
 FOR MONTHS: JANUARY 2012 THROUGH DECEMBER 2012

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	0	0	0	0	17,800	0	0	0	17,800
PROGRAM 2: RESIDENTIAL APPLIANCE REPLACEME	0	0	0	0	20,450	0	0	0	20,450
PROGRAM 3: RESIDENTIAL APPLIANCE RETENTION	0	0	0	0	64,175	0	0	0	64,175
PROGRAM 4: CONSUMER EDUCATION	0	0	0	0	0	0	0	0	0
PROGRAM 5: OUTSIDE SERVICES	0	0	0	0	0	0	0	0	0
PROGRAM 6: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 7: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 8: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 9: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 10: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 11: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 12: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 13: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 14: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 15: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 16: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 17: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 18: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 19: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 20: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,425</b>

CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED  
 FOR MONTHS: JANUARY 2012 THROUGH DECEMBER 2012

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	0	0	0	0	4,550	0	0	0	4,550
PROGRAM 2: RESIDENTIAL APPLIANCE REPLACEME	0	0	0	0	175	0	0	0	175
PROGRAM 3: RESIDENTIAL APPLIANCE RETENTION	0	0	0	0	9,050	0	0	0	9,050
PROGRAM 4: CONSUMER EDUCATION	0	0	0	0	0	0	0	0	0
PROGRAM 5: OUTSIDE SERVICES	0	0	0	0	0	0	0	0	0
PROGRAM 6: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 7: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 8: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 9: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 10: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 11: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 12: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 13: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 14: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 15: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 16: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 17: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 18: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 19: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 20: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
TOTAL TOTAL OF ALL PROGRAMS	0	0	0	0	13,775	0	0	0	13,775

( ) REFELCTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
 SUMMARY OF EXPENSES BY PROGRAM BY MONTH  
 FOR MONTHS: JANUARY 2012 THROUGH DECEMBER 2012

EXPENSES:	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
PROGRAM 1:	1,700	0	3,000	950	3,100	150	100	2,050	0	1,300	3,100	2,350	17,800
PROGRAM 2:	2,225	1,850	2,150	0	1,400	2,975	2,225	1,850	1,850	1,700	0	2,225	20,450
PROGRAM 3:	5,300	5,100	8,500	6,100	8,275	4,550	3,900	5,400	1,300	4,900	5,300	5,550	64,175
PROGRAM 4:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 5:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 6:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 7:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 8:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 9:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 10:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 11:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 12:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 13:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 14:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 15:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 16:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 17:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 18:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 19:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 20:	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>9,225</b>	<b>6,950</b>	<b>13,650</b>	<b>7,050</b>	<b>12,775</b>	<b>7,675</b>	<b>6,225</b>	<b>9,300</b>	<b>3,150</b>	<b>7,900</b>	<b>8,400</b>	<b>10,125</b>	<b>102,425</b>
LESS AMOUNT INCLUDED IN RATE BASE	0	0	0	0	0	0	0	0	0	0	0	0	0
RECOVERABLE CONSERVATION EXPENSES	9,225	6,950	13,650	7,050	12,775	7,675	6,225	9,300	3,150	7,900	8,400	10,125	102,425

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISIONS  
FOR MONTHS: JANUARY 2012 THROUGH DECEMBER 2012

CONSERVATION REVENUES	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
1. RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
2. OTHER PROGRAM REVS	0	0	0	0	0	0	0	0	0	0	0	0	0
3. CONSERV. ADJ REVS	-5,435	-3,970	-4,055	-2,141	-1,976	-2,103	-1,732	-1,688	-1,988	-1,729	-2,402	-3,623	-32,841
4. TOTAL REVENUES	-5,435	-3,970	-4,055	-2,141	-1,976	-2,103	-1,732	-1,688	-1,988	-1,729	-2,402	-3,623	-32,841
5. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD	735	735	735	735	735	735	735	735	735	735	735	735	8,819
6. CONSERVATION REVS APPLICABLE TO THE PERIOD	-4,700	-3,235	-3,321	-1,406	-1,241	-1,368	-997	-953	-1,253	-994	-1,667	-2,888	-24,022
7. CONSERVATION EXPS (FROM CT-3, PAGE 1)	9,225	6,950	13,650	7,050	12,775	7,675	6,225	9,300	3,150	7,900	8,400	10,125	102,425
8. TRUE-UP THIS PERIOD	4,525	3,715	10,329	5,644	11,534	6,307	5,228	8,347	1,897	6,906	6,733	7,237	78,403
9. INTER. PROV. THIS PERIOD (FROM CT-3, PAGE 3)	1	1	2	3	4	5	6	6	6	7	8	7	55
10. TRUE-UP & INTER. PROV. BEGINNING OF MONTH	8,819	12,610	15,591	25,187	30,099	40,902	46,479	50,978	58,597	59,765	65,944	71,950	
11. PRIOR TRUE-UP COLLECTED/(REFUNDED)	-735	-735	-735	-735	-735	-735	-735	-735	-735	-735	-735	-735	
12. TOTAL NET TRUE-UP (SUM LINES 8+9+10+11)	12,610	15,591	25,187	30,099	40,902	46,479	50,978	58,597	59,765	65,944	71,950	78,459	78,459

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
 FOR MONTHS: JANUARY 2012 THROUGH DECEMBER 2012

INTEREST PROVISION	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
1. BEGINNING TRUE-UP	8,819	12,610	15,591	25,187	30,099	40,902	46,479	50,978	58,597	59,765	65,944	71,950	
2. ENDING TRUE-UP BEFORE INTEREST	<u>12,609</u>	<u>15,590</u>	<u>25,185</u>	<u>30,096</u>	<u>40,898</u>	<u>46,474</u>	<u>50,972</u>	<u>58,590</u>	<u>59,759</u>	<u>65,937</u>	<u>71,942</u>	<u>78,452</u>	
3. TOTAL BEGINNING & ENDING TRUE-UP	21,428	28,200	40,776	55,283	70,997	87,376	97,451	109,568	118,356	125,702	137,885	150,401	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	<u>10,714</u>	<u>14,100</u>	<u>20,388</u>	<u>27,642</u>	<u>35,498</u>	<u>43,688</u>	<u>48,725</u>	<u>54,784</u>	<u>59,178</u>	<u>62,851</u>	<u>68,943</u>	<u>75,201</u>	
5. INTER. RATE - 1ST DAY OF REPORTING MONTH	0.070%	0.060%	0.080%	0.110%	0.130%	0.120%	0.150%	0.140%	0.140%	0.120%	0.150%	0.130%	
6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH	<u>0.060%</u>	<u>0.080%</u>	<u>0.110%</u>	<u>0.130%</u>	<u>0.120%</u>	<u>0.150%</u>	<u>0.140%</u>	<u>0.140%</u>	<u>0.120%</u>	<u>0.150%</u>	<u>0.130%</u>	<u>0.100%</u>	
7. TOTAL (SUM LINES 5 & 6)	0.130%	0.140%	0.190%	0.240%	0.250%	0.270%	0.290%	0.280%	0.260%	0.270%	0.280%	0.230%	
8. AVG INTEREST RATE (LINE 7 TIMES 50%)	0.065%	0.070%	0.095%	0.120%	0.125%	0.135%	0.145%	0.140%	0.130%	0.135%	0.140%	0.115%	
9. MONTHLY AVG INTEREST RATE	0.005%	0.006%	0.008%	0.010%	0.010%	0.011%	0.012%	0.012%	0.011%	0.011%	0.012%	0.010%	
10. INTEREST PROVISION (LINE 4 TIMES LINE 9)	<u>1</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>7</u>	55



FLORIDA PUBLIC SERVICE COMMISSION

SCHEDULE C-1  
PAGE 1 OF 1

DOCKET NO. 130004-GU EXHIBIT 13  
PARTY St. Joe Natural Gas Company (SJNG)-(Direct)  
DESCRIPTION Debbie Stitt - DKS-2

COMPANY: ST. JOE NATURAL GAS  
EXHIBIT#DKS-2  
DOCKET#130004-GU

ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
MONTHS: JANUARY 2014 THROUGH DECEMBER 2014

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	55,950
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	48,730
3. TOTAL (LINE 1 AND LINE 2)	104,680

<u>RATE SCHEDULE</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>CUSTOMER CHARGE REVENUES</u>	<u>DELIVERY CHARGE</u>	<u>TOTAL CUST. &amp; DELIVERY CHG REVENUE</u>	<u>ECCR REVENUES</u>	<u>ECCR AS % OF TOTAL REVENUES</u>	<u>DOLLARS THERM</u>	<u>TAX FACTOR</u>	<u>CONSERV FACTOR</u>
RS-1	10,862	80,535	141,206	56,730	197,936	19,051	9.62476%	0.23655	1.00503	0.23774
RS-2	11,010	166,920	176,160	94,692	270,852	26,069	9.62476%	0.15618	1.00503	0.15696
RS-3	10,499	275,056	209,980	138,576	348,556	33,548	9.62476%	0.12197	1.00503	0.12258
GS-1	2,046	56,551	40,920	24,872	65,792	6,332	9.62476%	0.11197	1.00503	0.11254
GS-2	430	209,508	30,100	66,626	96,726	9,310	9.62476%	0.04444	1.00503	0.04466
FTS4/GS-4	24	508,589	48,000	59,754	107,754	10,371	9.62476%	0.02039	1.00503	0.02049
FTS-5	0	0	0	0	0	0	9.62476%	#DIV/0!	1.00503	#DIV/0!
TOTAL	34,871	1,297,159	646,366	441,249	1,087,615	104,680				

ENERGY CONSERVATION ADJUSTMENT  
SUMMARY OF COST RECOVERY CLAUSE CALCULATION  
JANUARY 2014 THROUGH DECEMBER 2014

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE1)	\$ 40,100
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	\$ (3,902)
3. TOTAL (LINE 1 AND 2)	\$ 36,198

RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE REVENUES	DELIVERY CHARGE	TOTAL CUST & DELIVERY CHG REVENUE	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS THERM	TAX FACTOR	CONSERV FACTOR
TS-1	4,447	33,146	\$41,273	\$19,967	\$61,240	\$3,955	6.46%	0.11933	1.00503	0.11993
TS-2	716	17,831	\$8,590	\$8,796	\$17,386	\$1,080	6.21%	0.06057	1.00503	0.06088
TS-3	989	334,947	\$34,608	\$142,078	\$176,686	\$14,824	8.39%	0.04426	1.00503	0.04448
TS-4	441	452,854	\$66,126	\$157,605	\$223,731	\$17,089	7.64%	0.03774	1.00503	0.03793
TOTAL	6,592	838,778	\$150,597	\$328,445	\$479,042	\$36,948				

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET NO. 130004-GU EXHIBIT 14  
PARTY Sebring Gas System, Inc. (SGS)-(Direct)  
DESCRIPTION Jerry H. Melendy, Jr. - JHM-1



COMPANY:

Sebring Gas System, Inc.  
Docket No. 130004-GU  
ECCR 2014 PROJECTIONS  
Exhibit JHM-1 Page 3 of 13

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2014 THROUGH DECEMBER 2014

PROGRAM	CAPITAL INVESTMENT	PAYROLL	MATERIAL & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 RESIDENTIAL NEW CONSTRUCTION	\$0	\$3,000	\$0	\$4,200	\$1,000	\$2,000	\$0	\$0	\$10,200
2 RESIDENTIAL APPLIANCE REPLACEMENT	\$0	\$3,000	\$0	\$4,200	\$5,000	\$2,000	\$0	\$0	\$14,200
3 RESIDENTIAL APPLIANCE RETENTION	\$0	\$3,000	\$0	\$4,200	\$6,500	\$2,000	\$0	\$0	\$15,700
<b>PROGRAM COSTS</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$12,600</b>	<b>\$12,500</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,100</b>

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2013 THROUGH DECEMBER 2013

<u>PROGRAM</u>	<u>CAPITAL INVESTMENT</u>	<u>PAYROLL</u>	<u>MATERIAL &amp; SUPPLIES</u>	<u>ADVERTISING</u>	<u>INCENTIVES</u>	<u>OUTSIDE SERVICES</u>	<u>VEHICLE</u>	<u>OTHER</u>	<u>TOTAL</u>
1 RESIDENTIAL NEW CONSTRUCTION									
A. ACTUAL	\$0	\$1,188	\$0	\$1,196	\$100	\$78	\$0	\$0	\$2,562
B. ESTIMATED	<u>\$0</u>	<u>\$1,500</u>	<u>\$0</u>	<u>\$1,972</u>	<u>\$300</u>	<u>\$2,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,172</u>
TOTAL	\$0	\$2,688	\$0	\$3,168	\$400	\$2,478	\$0	\$0	\$8,734
2 RESIDENTIAL APPLIANCE REPLACEMENT									
A. ACTUAL	\$0	\$1,188	\$0	\$1,196	\$675	\$78	\$0	\$0	\$3,137
B. ESTIMATED	<u>\$0</u>	<u>\$1,500</u>	<u>\$0</u>	<u>\$1,972</u>	<u>\$1,350</u>	<u>\$2,377</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,199</u>
TOTAL	\$0	\$2,688	\$0	\$3,168	\$2,025	\$2,455	\$0	\$0	\$10,336
3 RESIDENTIAL APPLIANCE RETENTION									
A. ACTUAL	\$0	\$1,188	\$0	\$1,296	\$2,375	\$77	\$0	\$0	\$4,936
B. ESTIMATED	<u>\$0</u>	<u>\$1,500</u>	<u>\$0</u>	<u>\$1,972</u>	<u>\$9,500</u>	<u>\$2,428</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,400</u>
TOTAL	\$0	\$2,688	\$0	\$3,268	\$11,875	\$2,505	\$0	\$0	\$20,336
4 CONSERVATION EDUCATION									
A. ACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. ESTIMATED	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUB-TOTAL	\$0	\$8,064	\$0	\$9,604	\$14,300	\$7,438	\$0	\$0	\$39,406

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM  
JANUARY 2013 THROUGH DECEMBER 2013

<u>PROGRAM</u>	<u>CAPITAL INVESTMENT</u>	<u>PAYROLL</u>	<u>MATERIAL &amp; SUPPLIES</u>	<u>ADVERTISING</u>	<u>INCENTIVES</u>	<u>OUTSIDE SERVICES</u>	<u>VEHICLE</u>	<u>OTHER</u>	<u>TOTAL</u>
SUB-TOTAL - PREVIOUS PAGE	\$0	\$8,064	\$0	\$9,604	\$14,300	\$7,438	\$0	\$0	\$39,406
5 PROGRAM									
A. ACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. ESTIMATED	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 PROGRAM									
A. ACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. ESTIMATED	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 PROGRAM									
A. ACTUAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. ESTIMATED	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROGRAM COSTS	\$0	\$8,064	\$0	\$9,604	\$14,300	\$7,438	\$0	\$0	\$39,406

CONSERVATION PROGRAM COSTS BY PROGRAM  
ACTUAL / ESTIMATED  
JANUARY 2013 THROUGH DECEMBER 2013

<u>PROGRAM</u>	<u>JAN</u> <u>2013</u>	<u>FEB</u> <u>2013</u>	<u>MAR</u> <u>2013</u>	<u>APR</u> <u>2013</u>	<u>MAY</u> <u>2013</u>	<u>JUN</u> <u>2013</u>	<u>JUL</u> <u>2013</u>	<u>AUG</u> <u>2013</u>	<u>SEP</u> <u>2013</u>	<u>OCT</u> <u>2013</u>	<u>NOV</u> <u>2013</u>	<u>DEC</u> <u>2013</u>	<u>TOTAL</u>
1 RESIDENTIAL NEW CONSTRUCTION	\$379	\$475	\$376	\$403	\$453	\$474	\$674	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$8,734
2 RESIDENTIAL APPLIANCE REPLACEMENT	\$379	\$376	\$376	\$1,078	\$453	\$474	\$800	\$1,200	\$1,200	\$1,200	\$1,400	\$1,400	\$10,336
3 RESIDENTIAL APPLIANCE RETENTION	\$379	\$576	\$376	\$1,453	\$453	\$1,699	\$1,600	\$2,600	\$2,600	\$2,600	\$3,000	\$3,000	\$20,336
<b>TOTAL ALL PROGRAMS</b>	<b>\$1,137</b>	<b>\$1,427</b>	<b>\$1,128</b>	<b>\$2,934</b>	<b>\$1,359</b>	<b>\$2,647</b>	<b>\$3,074</b>	<b>\$4,900</b>	<b>\$4,900</b>	<b>\$4,900</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>\$39,406</b>

ENERGY CONSERVATION ADJUSTMENT  
JANUARY 2013 THROUGH DECEMBER 2013

CONSERVATION REVENUES	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	TOTAL
RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER PROGRAM REV	0	0	0	0	0	0	0	0	0	0	0	0	0
1. ECCR REVENUE	(2,890)	(2,777)	(3,178)	(3,053)	(2,720)	(2,616)	(2,534)	(2,618)	(2,504)	(2,583)	(2,656)	(2,866)	(32,994)
2. CONSERV. ADJ. REV. (NET OF REV. TAXES)	0	0	0	0	0	0	0	0	0	0	0	0	0
3. TOTAL REVENUES	(2,890)	(2,777)	(3,178)	(3,053)	(2,720)	(2,616)	(2,534)	(2,618)	(2,504)	(2,583)	(2,656)	(2,866)	(32,994)
4. PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
5. CONSERV. REVS. APPLIC. TO PERIOD	(2,890)	(2,777)	(3,178)	(3,053)	(2,720)	(2,616)	(2,534)	(2,618)	(2,504)	(2,583)	(2,656)	(2,866)	(32,994)
6. CONSERVATION EXPS. (FORM C-3, PAGE 3)	1,137	1,427	1,128	2,934	1,359	2,647	3,074	4,900	4,900	4,900	5,500	5,500	39,406
7. TRUE-UP THIS PERIOD	(1,753)	(1,350)	(2,050)	(119)	(1,361)	31	540	2,282	2,396	2,317	2,844	2,634	6,412
8. INTEREST THIS PERIOD (C-3, PAGE 5)	(2)	(3)	(3)	(3)	(4)	(4)	(4)	(5)	(5)	(6)	(6)	(6)	(51)
9. TRUE-UP & INT BEGIN OF MONTH	(10,314)	(12,069)	(13,422)	(15,475)	(15,597)	(16,962)	(16,935)	(16,399)	(14,122)	(11,731)	(9,419)	(6,581)	(10,314)
10. PRIOR TRUE-UP COLLECT / (REFUND)	0	0	0	0	0	0	0	0	0	0	0	0	0
11. END OF PERIOD TOTAL NET TRUE-UP	(12,069)	(13,422)	(15,475)	(15,597)	(16,962)	(16,935)	(16,399)	(14,122)	(11,731)	(9,419)	(6,581)	(3,953)	(3,902)

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
JANUARY 2013 THROUGH DECEMBER 2013

INTEREST PROVISION	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013	JUN 2013	JUL 2013	AUG 2013	SEP 2013	OCT 2013	NOV 2013	DEC 2013	TOTAL
BEGINNING TRUE-UP	(10,314)	(12,069)	(13,422)	(15,475)	(15,597)	(16,962)	(16,935)	(16,399)	(14,122)	(11,731)	(9,419)	(6,581)	
END. T-UP BEFORE INT. (C3,4)	(12,067)	(13,419)	(15,472)	(15,594)	(16,958)	(16,931)	(16,395)	(14,117)	(11,726)	(9,413)	(6,575)	(3,947)	
TOTAL BEG. & END. T-UP	(22,381)	(25,487)	(28,893)	(31,068)	(32,554)	(33,892)	(33,329)	(30,515)	(25,847)	(21,144)	(15,994)	(10,529)	
AVERAGE TRUE-UP	(11,190)	(12,744)	(14,447)	(15,534)	(16,277)	(16,946)	(16,665)	(15,258)	(12,924)	(10,572)	(7,997)	(5,264)	
INT. RATE-FIRST DAY OF REPORTING BUSINESS MTH.	0.05%	0.09%	0.10%	0.08%	0.08%	0.07%	0.06%	0.05%	0.05%	0.05%	0.05%	0.05%	
INT. RATE-FIRST DAY OF SUBSEQUENT BUSINESS MTH	0.09%	0.10%	0.08%	0.08%	0.07%	0.06%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	
TOTAL	0.14%	0.19%	0.18%	0.16%	0.15%	0.13%	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	
AVG INTEREST RATE	0.07%	0.10%	0.09%	0.08%	0.08%	0.07%	0.06%	0.05%	0.05%	0.05%	0.05%	0.05%	
MONTHLY AVG. INT. RATE	0.0058%	0.0079%	0.0075%	0.0067%	0.0063%	0.0054%	0.0046%	0.0042%	0.0042%	0.0042%	0.0042%	0.0042%	
INTEREST PROVISION	\$ (2)	\$ (3)	\$ (3)	\$ (3)	\$ (4)	\$ (4)	\$ (4)	\$ (5)	\$ (5)	\$ (6)	\$ (6)	\$ (6)	\$ (51)

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

Program Title

Residential New Construction Program

Reporting Period

January 2013 through December 2013

Program Description

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

Current Approved Allowances

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

Program Activity and Projections

During the six-month reporting period January 2013 through June 2013, one (1) new home allowance were paid. The Company projects two (2) new home construction will qualify for allowances during the period July through December 2013.

Program Fiscal Expenditures

During the six-months reporting period, actual expenditures for this program totaled \$2,562. The Company projects that total expenditures will equal \$10,200 for the 2014 annual period.

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

Program Title

Residential Appliance Replacement Program

Reporting Period

January 2013 through December 2013

Program Description

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

Current Approved Allowances

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

Program Activity and Projections

During the six-month reporting period January 2013 through June 2013, one (1) residential appliance replacement allowances were paid. The Company projects two (2) appliance replacement allowances will be paid during the period July through December 2013.

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

Residential Appliance Replacement Program, continued from page 2 of 5

Program Fiscal Expenditures

During the six-months reporting period, actual expenditures for this program totaled \$3,137. The Company projects that total expenditures will equal \$14,200 for the 2014 annual period.

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

Program Title

Residential Appliance Retention Program

Reporting Period

January 2013 through December 2013

Program Description

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

Current Approved Allowances

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

Program Activity and Projections

During the six-month reporting period January 2013 through June 2013, seven (7) residential appliance retention allowances were paid. The Company projects twenty (20) residential appliance retention allowances will be paid during the period July through December 2013.

Program Fiscal Expenditures

During the six-months reporting period, actual expenditures for this program totaled \$4,936. The Company projects that total expenditures will equal \$15,700 for the 2014 annual period.

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

Program Title

Conservation Education Program

Reporting Period

January 2013 through December 2013

Program Description

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

Program Activity and Projections:

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