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May 2, 2014

**E-PORTAL/ELECTRONIC FILING**

Ms. Carlotta Stauffer  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

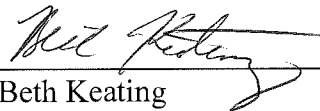
***Re: Docket No. 140004-GU – Natural Gas Conservation Cost Recovery Clause***

Dear Ms. Stauffer:

Attached for electronic filing, please find the Direct Testimony and Exhibit CDY-2 of Mr. Curtis Young, submitted in the referenced Docket on behalf of Florida Public Utilities Company-Indiantown Division, along with the Company's Petition for Approval of Final True Up Amount. Copies of the Petition, Testimony, and Exhibit are being provided to Staff Counsel.

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

Sincerely,



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

MEK  
cc: Parties of Record

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Natural Gas Conservation     )  
Cost Recovery Clause.                 )  
\_\_\_\_\_                                     )  
Docket No. 140004-GU  
Filed: May 2, 2014

**PETITION FOR APPROVAL OF CONSERVATION COST RECOVERY  
TRUE-UP AMOUNT FOR FLORIDA PUBLIC UTILITIES COMPANY-INDIANTOWN  
DIVISION**

Florida Public Utilities Company-Indiantown Division (“Indiantown” or “the Company”), by and through its undersigned attorney, hereby files its petition for approval of its natural gas conservation cost recovery true-up amount related to the twelve-month period ended December 31, 2013. In support of this Petition, Indiantown states:

1. The Company is a natural gas utility with its principal office located at:

Florida Public Utilities Company-Indiantown Division  
1641 Worthington Road, Suite 220  
West Palm Beach, Florida 33409

2. The name and mailing address of the persons authorized to receive notices are:

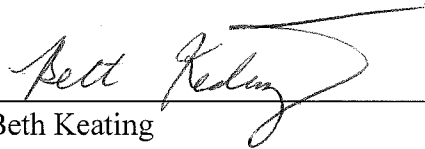
Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301

Cheryl Martin/Aleida Socarras  
1641 Worthington Road, Suite 220  
West Palm Beach, Florida 33409

3. Pursuant to the requirements in this docket, Indiantown, concurrently with the filing of this petition, files testimony and conservation cost recovery true-up schedules (Exhibit CDY-2) for the period, consisting of the CT schedule reporting forms supplied by the Commission Staff.
4. As indicated in the testimony of Mr. Curtis D. Young, for the period January 2013 through December 2013, the Company over-recovered \$2,731, as compared to its estimated over-recovery of \$2,597, resulting in an adjusted end of period total true up amount of \$134.

WHEREFORE, Indiantown respectfully requests that the Commission enter an Order approving the Company's final natural gas conservation true-up amount for the period January 1, 2013 through December 31, 2013.

RESPECTFULLY SUBMITTED this 2nd day of May 2014.

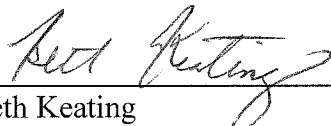
A handwritten signature in cursive script, appearing to read "Beth Keating", is written over a horizontal line.

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706  
*Attorneys for Florida Public Utilities Company-  
Indiantown Division*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of Indiantown's Petition for Approval of the Conservation Cost Recovery True-Up Amount in Docket No. 140004-GU has been furnished by Electronic Mail to the following parties of record this 2nd day of May 2014, along with a copy of the referenced Testimony and Exhibit of Mr. Young:

Florida Public Utilities Company/ Florida Division of Chesapeake Utilities Corporation Cheryl Martin 1641 Worthington Road, Suite 220 West Palm Beach, FL 33409-6703	MacFarlane Ferguson Law Firm Ansley Watson, Jr. P.O. Box 1531 Tampa, FL 33601-1531
Messer Law Firm Norman H. Horton, Jr. P.O. Box 15579 Tallahassee, FL 32317	Office of Public Counsel J.R. Kelly/Patricia Christensen c/o The Florida Legislature 111 West Madison Street Room 812 Tallahassee, FL 32399-1400
Peoples Gas System Paula Brown/Kandi Floyd P.O. Box 111 Tampa, FL 33601-0111	St. Joe Natural Gas Company, Inc. Mr. Andy Shoaf P.O. Box 549 Port St. Joe, FL 32457-0549
Sebring Gas System, Inc. Jerry H. Melendy, Jr. 3515 U.S. Highway 27 South Sebring, FL 33870	AGL Resources Inc. Elizabeth Wade/Brian Sulmonetti Ten Peachtree Place Location 1470 Atlanta, GA 30309
Florida City Gas Carolyn Bermudez 933 East 25 <sup>th</sup> Street Hialeah, FL 33013-3498-	Kelley Corbari/Lee Eng Tan Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399

  
\_\_\_\_\_  
Beth Keating  
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215 South Monroe St., Suite 601  
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(850) 521-1706

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET NO. 140004-GU  
DETERMINATION OF CONSERVATION COSTS RECOVERY FACTOR

Direct Testimony  
(True Up) of  
CURTIS D. YOUNG

On Behalf of  
FLORIDA PUBLIC UTILITIES COMPANY -  
INDIANTOWN DIVISION

1 Q. Please state your name and business address.

2 A. Curtis Young: my business address is 1641 Worthington Road,  
3 Suite 220, West Palm Beach, Florida 33409.

4 Q. By whom are you employed and in what capacity?

5 A. I am employed by Florida Public Utilities Company as Senior  
6 Regulatory Analyst.

7 Q. What is the purpose of your testimony at this time?

8 A. To advise the Commission of the actual over/under recovery of the  
9 Conservation costs for the period January 1, 2013 through  
10 December 31, 2013 as compared to the amount previously reported  
11 for that period which was based on seven months actual and five  
12 months estimated data.

13 Q. Please state the actual amount of over/under recovery of  
14 Conservation Program costs for the Indiantown Division of Florida  
15 Public Utilities Company for January 1, 2013 through December 31,  
16 2013.

1 A. The Company over-recovered \$2,731 during that period. This amount  
2 is substantiated on Schedule CT-3, page 2 of 3, Calculation of  
3 True-up and Interest Provision.

4 **Q. How does this amount compare with the estimated true-up amount**  
5 **which was allowed by the Commission?**

6 A. We had estimated that we would over-recover \$2,597 as of December  
7 31, 2013.

8 **Q. Have you prepared any exhibits at this time?**

9 A. We have prepared and pre-filled Schedules CT-1, CT-2, CT-3, CT-4,  
10 CT-5 and CT-6 (Composite Exhibit CDY-2).

11 **Q. Does this conclude your testimony?**

12 A. Yes.

CONSERVATION ADJUSTMENT TRUE-UP

FOR MONTHS January-13 THROUGH December-13

1.	ADJUSTED END OF PERIOD TOTAL NET TRUE-UP		
2.	FOR MONTHS January-13 THROUGH December-13		
3.	END OF PERIOD NET TRUE-UP		
4.	PRINCIPAL	<u>(2,727)</u>	
5.	INTEREST	<u>(4)</u>	<u>(2,731)</u>
6.	LESS PROJECTED TRUE-UP		
7.	November-13 HEARINGS		
8.	PRINCIPAL	<u>(2,593)</u>	
9.	INTEREST	<u>(4)</u>	<u>(2,597)</u>
10.	ADJUSTED END OF PERIOD TOTAL TRUE-UP		<u><u>(134)</u></u>

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VS PROJECTED

	FOR MONTHS	January-13	THROUGH	December-13	
		<u>ACTUAL</u>		<u>PROJECTED</u>	<u>DIFFERENCE</u>
1.	Labor/Payroll				
2.	Advertisement	7,228		5,045	2,183
3.	Legal	455			455
4.	Outside Services	2,418		3,498	(1,080)
5.	Vehicle				
6.	Materials & Supplies	20		20	
7.	Travel				
8.	General & Administrative				
9.	Incentives			1,705	(1,705)
10.	Other	101		300	(199)
11.	SUB-TOTAL	10,222		10,568	(346)
12.	PROGRAM REVENUES				
13.	TOTAL PROGRAM COSTS	10,222		10,568	(346)
14.	LESS: PRIOR PERIOD TRUE-UP	(11,665)		(11,665)	
15.	AMOUNTS INCLUDED IN RATE BASE				
16.	CONSERVATION ADJ REVENUE	(1,284)		(1,496)	212
17.	ROUNDING ADJUSTMENT				
18.	TRUE-UP BEFORE INTEREST	(2,727)		(2,593)	(134)
19.	ADD INTEREST PROVISION	(4)		(4)	
20.	END OF PERIOD TRUE-UP	(2,731)		(2,597)	(134)

() REFLECTS OVERRECOVERY

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 140004-GU  
FLORIDA PUBLIC UTILITIES COMPANY  
(CDY-2)  
PAGE 2 OF 15



ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-13 THROUGH December-13

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		73									73		73
2. Residential Appliance Replacement Program		4,531									4,531		4,531
3. Conservation Education Program		242	105								347		347
4.													
5. Residential Conservation Survey													
6. Residential Appliance Retention		2,307	350								2,657		2,657
7													
8													
9													
10. Commercial Conservation Survey													
12													
14. Common		75		296		20				101	492		492
15. Conservation Demonstration and Develop.				2,122							2,122		2,122
<hr/>													
13 TOTAL ALL PROGRAMS		7,228	455	2,418		20				101	10,222		10,222

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-13 THROUGH December-13

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		2									2		2
2 Residential Appliance Replacement Program		2,640						(420)			2,220		2,220
3 Conservation Education Program		(950)								(40)	(990)		(990)
4													
5 Residential Conservation Survey													
6 Residential Appliance Retention		416							(830)		(414)		(414)
7													
8													
9													
10 Commercial Conservation Survey													
12													
14 Common		75		(1,250)						(158)	(1,333)		(1,333)
15 Conservation Demonstration and Develop.				169							169		169
13 TOTAL ALL PROGRAMS		2,183		(1,081)				(420)	(830)	(198)	(346)		(346)

EXHIBIT NO. \_\_\_\_\_  
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FLORIDA PUBLIC UTILITIES COMPANY  
(CDY-2)  
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ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS January-13 THROUGH December-13

A. CONSERVATION EXPENSE BY PROGRAM	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1 Residential New Construction Program			26	19	25			3					73
2 Residential Appliance Replacement Program			355	275	435	213	192	329	90	2,251	82	309	4,531
3 Conservation Education Program			107	76	50	9			47	26	32		347
4													
5 Residential Conservation Survey			4	4		3							11
6 Residential Appliance Retention	350		355	275	435	213	192	329	97	20	82	309	2,657
7													
8													
9													
10 Commercial Conservation Survey				4									4
12													
14 Common		156	6	200	5			4	11	21	16	58	477
15 Conservation Demonstration and Develop.		1,014		938				170					2,122
13 TOTAL ALL PROGRAMS	350	1,170	853	1,791	950	438	384	835	245	2,318	212	676	10,222
14 LESS AMOUNT INCLUDED IN RATE BASE													
15 RECOVERABLE CONSERVATION EXPENSES	350	1,170	853	1,791	950	438	384	835	245	2,318	212	676	10,222

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - INDIANTOWN DIVISION

SCHEDULE CT-3  
PAGE 2 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-13 THROUGH December-13

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
B. CONSERVATION REVENUES													
1. RESIDENTIAL CONSERVATION													
2. CONSERVATION ADJ. REVENUES	(298)	(164)	(195)	(116)	(88)	(44)	(36)	(35)	(50)	(48)	(38)	(172)	(1,284)
3. TOTAL REVENUES	(298)	(164)	(195)	(116)	(88)	(44)	(36)	(35)	(50)	(48)	(38)	(172)	(1,284)
4. PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	(973)	(972)	(972)	(972)	(972)	(972)	(972)	(972)	(972)	(972)	(972)	(972)	(11,665)
5. CONSERVATION REVENUE APPLICABLE	(1,271)	(1,136)	(1,167)	(1,088)	(1,060)	(1,016)	(1,008)	(1,007)	(1,022)	(1,020)	(1,010)	(1,144)	(12,949)
6. CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23)	350	1,170	853	1,791	950	438	384	835	245	2,318	212	676	10,222
7. TRUE-UP THIS PERIOD (LINE 5 - 6)	(921)	34	(314)	703	(110)	(578)	(624)	(172)	(777)	1,298	(798)	(468)	(2,727)
8. INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	(1)	(1)	(1)	(1)									(4)
9. TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	(11,665)	(11,614)	(10,609)	(9,952)	(8,278)	(7,416)	(7,022)	(6,674)	(5,874)	(5,679)	(3,409)	(3,235)	(11,665)
9A. DEFERRED TRUE-UP BEGINNING OF PERIOD													
10. PRIOR TRUE-UP COLLECTED (REFUNDED)	973	972	972	972	972	972	972	972	972	972	972	972	11,665
11. TOTAL NET TRUE-UP (LINES 7+8+9+9A+10)	(11,614)	(10,609)	(9,952)	(8,278)	(7,416)	(7,022)	(6,674)	(5,874)	(5,679)	(3,409)	(3,235)	(2,731)	(2,731)

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 140004-GU  
FLORIDA PUBLIC UTILITIES COMPANY  
(CDY-2)  
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CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-13 THROUGH December-13

C. INTEREST PROVISION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. BEGINNING TRUE-UP (LINE B-9)	(11,665)	(11,614)	(10,609)	(9,952)	(8,278)	(7,416)	(7,022)	(6,674)	(5,874)	(5,679)	(3,409)	(3,235)	(11,665)
2. ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10)	(11,613)	(10,608)	(9,951)	(8,277)	(7,416)	(7,022)	(6,674)	(5,874)	(5,679)	(3,409)	(3,235)	(2,731)	(2,727)
3. TOTAL BEG. AND ENDING TRUE-UP	(23,278)	(22,222)	(20,560)	(18,229)	(15,694)	(14,438)	(13,696)	(12,548)	(11,553)	(9,088)	(6,644)	(5,966)	(14,392)
4. AVERAGE TRUE-UP (LINE C-3 X 50%)	(11,639)	(11,111)	(10,280)	(9,115)	(7,847)	(7,219)	(6,848)	(6,274)	(5,777)	(4,544)	(3,322)	(2,983)	(7,196)
5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	0.10%	0.15%	0.14%	0.09%	0.09%	0.05%	0.08%	0.05%	0.05%	0.03%	0.06%	0.05%	
6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	0.15%	0.14%	0.09%	0.09%	0.05%	0.08%	0.05%	0.05%	0.03%	0.06%	0.05%	0.03%	
7. TOTAL (LINE C-5 + C-6)	0.25%	0.29%	0.23%	0.18%	0.14%	0.13%	0.13%	0.10%	0.08%	0.09%	0.11%	0.08%	
8. AVG. INTEREST RATE (C-7 X 50%)	0.13%	0.15%	0.12%	0.09%	0.07%	0.07%	0.07%	0.05%	0.04%	0.05%	0.06%	0.04%	
9. MONTHLY AVERAGE INTEREST RATE	0.010%	0.012%	0.010%	0.008%	0.006%	0.005%	0.005%	0.004%	0.003%	0.004%	0.005%	0.003%	
10. INTEREST PROVISION (LINE C-4 X C-9)	(1)	(1)	(1)	(1)									(4)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - INDIANTOWN DIVISION

SCHEDULE CT-4  
PAGE 1 OF 1

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

FOR MONTHS January-13 THROUGH December-13

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. \_\_\_\_\_  
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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-13 THROUGH December-13

AUDIT EXCEPTION: TO OUR KNOWLEDGE, NONE EXIST

COMPANY RESPONSE:

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 140004-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, 2013 through December 31, 2013 were **\$73**.

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, 2013 through December 31, 2013 were **\$4,531**.

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, 2 incentives were paid. There were 2 Tank Water Heaters.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$2,657**.

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, 2013 through December 31, 2013 were **\$347**.

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 2013, Florida Public Utilities conducted research on several projects including CHP technologies.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2013 through December 31, 2013 were **\$2,122**.

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