



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

September 22, 2021

BY E-PORTAL

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

Re: Docket No. 20210147-GU: Joint petition for approval of swing service rider rates for January through December 2022, by Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, Florida Public Utilities Company-Fort Meade, and Florida Division of Chesapeake Utilities Corporation.

Dear Mr. Teitzman:

Attached for electronic filing, please find the Joint Responses of Florida Public Utilities Company (All Gas Divisions) and the Florida Division of Chesapeake Utilities Corporation to Staff's First Data Requests in the referenced docket.

As always, thank you for your assistance in connection with this filing. If you have any questions whatsoever, please do not hesitate to let me know.

Sincerely,

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

Cc:// Office of Public Counsel (Gentry)

Docket No. 20210147-GU: Joint petition for approval of swing service rider rates for January through December 2022, by Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, Florida Public Utilities Company-Fort Meade, and Florida Division of Chesapeake Utilities Corporation.

Florida Public Utilities Companies' and Florida Division of Chesapeake Utilities Corporation's Joint Responses to Staff's First Data Requests

1. Please provide Schedules A through F attached to the direct testimony of witness Craig in Excel format with formulas intact.

Company Response:

Please refer to Attachment A.

2. Referring to Schedule D of witness Craig's direct testimony, please discuss the types of transportation costs listed for Atrium Economics LLC, S&P Global Platts, and Snell & Wilmer LLP. Please reference any Commission dockets addressing the news costs listed above.

Company Response:

The costs for Atrium Economics are for consulting services related to the swing service cost allocation. The S&P Global Platts costs are for the annual subscription service that the Florida Public Utilities uses to retrieve market data and gas daily pricing. Finally, the costs resulting from Snell & Wilmer are for legal consulting services incurred as FPUC intervened in Florida Gas Transmission's (FGT) rate case to address both FGT's capacity costs and renewable gas standards. These costs have not been previously incurred or included in the swing service rider for recovery, but the Companies feel that these costs are directly attributable to the purchased gas costs related to sales service and transportation customers and are not recovered through our base rates.

3. In Docket No.20200203-GU, the special contract swing service charge recovered from six special contract customers in 2021 was \$12,090,834. In the pending Docket No. 20210147-GU, special contract swing service charge to be recovered in 2022 is \$19,094,732. Please explain the reasons for this increase.

Company Response:

The swing charge recovered from the six special contract customers in Docket No. 20200203-GU versus the pending Docket No. 20210147 is actually \$6,082,834 and \$6,443,673, respectively instead of the figures, \$12,090,834 and \$19,094,732 identified in the question. These figures actually represent the net costs that will be recovered through PGA and Swing Service. The increase of \$7 million is primarily due to the inclusion of a full year of costs for two pipeline expansion projects (Callahan and Western Palm Beach County). The costs associated with these projects can be seen in the table below:

Project	Actual Cost Docket 20200203	Actual Cost Docket 20210147	Increase
Callahan (Nassau County)	\$2,646,442	\$8,547,348	\$5,900,906
Western PB County	\$4,199,701	\$4,581,492	\$381,791
Increase Due To These Projects			\$6,282,697

Other items contributing to this increase are the costs due to Asset Management services with Emera Energy Services, Inc. of \$489k, and \$386k in costs related to system supply support associated with expansions and emergencies for Marlin Gas Services LLC.

4. Referring to Docket No. 20200203-GU, Schedule D included Gunster Yoakley & Stewart for \$8,227 in swing service rates. In the pending Docket No. 20210147-GU, the Gunster Yoakley & Stewart cost is \$17,054. Please discuss the reasons for these increased costs to be included as swing service costs.

Company Response:

In addition to the legal guidance that Gunster, Yoakley, & Stewart provides to the Companies related to swing service, particularly the execution of transportation service agreements, the firm assisted Florida Public Utilities with the transportation sections and language of its natural gas consolidation tariffs approved by the Commission on April 1, 2021.

5. Referring to witness Craig's direct testimony, page 6, lines 3-4 states that the Purchased Gas Adjustment (PGA) amount attributable to the Swing Service Rider is \$19,676,917. Referring to Schedule D of witness Craig's direct testimony, the PGA amount attributable to the Swing Service Rider is \$19,094,732. Please reconcile the numbers.

Company Response:

To clarify, there is no PGA amount attributable to the Swing Service Rider. The costs on Schedule D of witness Craig's direct testimony represent the total costs that will be allocated and recovered through the PGA and the Swing Service Rider and does not represent the Swing Service Rider credit to PGA. The title on Schedule D of witness Craig's direct testimony, line 39, is mislabeled and has been corrected to appropriately identify the costs. See Revised Schedule D in Attachment A.

6. Schedule D indicates that the Special Contract Swing Service Charge to be Recovered is from 1/21 to 12/21. Please provide a revised Schedule D reflecting the correct year for special contract swing service rider charge effective period.

Company Response:

A revised Schedule D is included in Attachment A showing the correct period of January 2022 to December 2022.

		2020-2021 Monthly Volumes - Therms												Annual Total-peak	Annual Total
LDC	Customer Class	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
FPU	FPU - RS	853,602	767,284	763,360	831,943	1,175,988	1,892,109	2,495,707	1,920,414	1,647,912	1,574,064	1,193,833	951,162	13,571,670	16,067,377
FPU	FPU - RS-GS	2,621	2,437	2,492	3,080	7,006	8,701	10,055	11,932	8,825	7,471	6,093	2,965	63,624	73,679
FTM	FT-RS	4,700	4,105	4,652	4,669	5,209	7,924	9,745	7,917	6,080	6,465	4,844	4,264	60,830	70,575
FPU	FPU - GS - 1	54,603	56,697	56,445	67,324	77,802	88,080	119,056	89,074	102,031	87,524	75,894	66,428	821,901	940,957
FPU	FPU - GS - 2	401,732	383,710	387,533	416,251	491,137	625,746	758,971	650,183	602,056	600,694	531,493	468,577	5,559,112	6,318,083
FPU	FPU - CS - GS	3,305	2,573	2,327	2,270	3,879	6,666	5,907	3,545	3,750	3,382	10,076	4,942	46,715	52,622
FPU	FPU - LVS	555,153	552,267	499,602	536,778	633,818	735,277	907,394	846,397	735,881	865,462	676,204	598,290	7,235,129	8,142,523
FPU	FPU - IS	-	-	-	-	-	-	-	-	-	-	-	-	0	-
FPU	FPU - GLS	9,094	9,094	9,094	9,094	9,094	9,094	9,094	8,686	8,686	8,686	8,626	8,626	97,876	106,971
FTM	FT-Comm PA	7	-	14	22	8	41	12	7	6	18	10	5	139	151
FTM	FT-Comm Small	7,987	5,908	6,999	10,863	15,168	24,368	25,086	23,825	18,811	19,972	17,786	15,440	167,127	192,213
	Total PGA Volumes	1,892,804	1,784,074	1,732,518	1,882,294	2,419,110	3,398,007	4,341,028	3,561,980	3,134,038	3,173,739	2,524,860	2,120,699	27,624,123	31,965,151
	Total Transport Volumes	6,079,137	6,374,140	6,350,326	6,654,220	6,690,973	7,897,034	8,436,849	7,577,716	8,066,103	7,796,160	7,184,992	6,387,971	77,058,772	85,495,621
	Total Billed Volumes To Be Allocated FRS	7,971,941	8,158,213	8,082,844	8,536,514	9,110,083	11,295,041	12,777,877	11,139,696	11,200,141	10,969,899	9,709,852	8,508,670	104,682,895	117,460,772
		31	31	30	31	30	31	31	28	31	30	31	30	334	

		2019 - 2020 Daily Volumes - Therms												
LDC	Customer Class	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
FPU	FPU - RS	27,536	24,751	25,445	26,837	39,200	61,036	80,507	68,586	53,158	52,469	38,511	31,705	40,634
FPU	FPU - RS-GS	85	79	83	99	234	281	324	426	285	249	197	99	190
FTM	FT-RS	152	132	155	151	174	256	314	283	196	216	156	142	182
FPU	FPU - GS - 1	1,761	1,829	1,881	2,172	2,593	2,841	3,841	3,181	3,291	2,917	2,448	2,214	2,461
FPU	FPU - GS - 2	12,959	12,378	12,918	13,427	16,371	20,185	24,483	23,221	19,421	20,023	17,145	15,619	16,644
FPU	FPU - CS - GS	107	83	78	73	129	215	191	127	121	113	325	165	140
FPU	FPU - LVS	17,908	17,815	16,653	17,315	21,127	23,719	29,271	30,228	23,738	28,849	21,813	19,943	21,662
FPU	FPU - IS	0	0	0	0	0	0	0	0	0	0	0	0	0
FPU	FPU - GLS	293	293	303	293	303	293	310	280	290	278	288	293	
FTM	FT-Comm PA	0	0	0	1	0	1	0	0	1	0	0	0	
FTM	FT-Comm Small	258	191	233	350	506	786	809	851	607	666	574	515	
	Total PGA Volumes	61,058	57,551	57,751	60,719	80,637	109,613	140,033	127,214	101,098	105,791	81,447	70,690	82,707
	Total Transport Volumes	196,101	205,617	211,678	214,652	223,032	254,743	272,156	270,633	260,197	259,872	231,774	212,932	230,715
	Total Billed Volumes To Be Allocated FRS	257,159	263,168	269,428	275,371	303,669	364,356	412,190	397,846	361,295	365,663	313,221	283,622	313,422

	TOTAL	PGA	Transport
Average of non peak months	313,422	82,707	230,715
Peak	412,190	140,033	272,156
Total	725,611	222,740	502,871
Allocation		0.3070	0.6930

FLORIDA PUBLIC UTILITIES COMPANY
 COMPUTATION OF SWING SERVICE RATES
 TRANSPORT THERMS

		2020-2021 Monthly Volumes Therms												Annual Total Minus	Annual Total
		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Peak	Annual Total
LDC	Customer Class														
CFG	FTS-A	6,485	5,902	6,056	6,104	7,147	10,588	11,869	9,132	8,676	9,026	6,649	6,224	81,987	93,856.28
CFG	FTS-B	21,824	19,138	20,211	19,063	22,812	35,798	38,054	29,142	25,379	27,334	20,852	20,179	261,732	299,786.66
CFG	FTS-1	152,187	133,620	139,815	148,645	182,921	322,925	381,877	275,202	247,871	267,536	184,379	172,132	2,227,233	2,609,109.76
CFG	FTS-2	20,273	17,002	17,847	21,511	30,526	62,923	79,345	58,569	62,135	62,512	33,804	28,274	415,377	494,721.70
CFG	FTS-2.1	41,993	36,373	42,804	46,549	55,622	100,953	121,347	95,320	98,334	99,831	58,374	51,959	728,112	849,458.55
CFG	FTS-3	84,582	79,019	83,629	85,210	95,379	108,108	113,962	99,022	99,619	112,176	93,133	90,456	1,030,334	1,144,295.24
CFG	FTS-3.1	176,994	169,921	170,536	173,384	189,976	217,657	236,675	193,791	208,625	227,445	188,233	187,262	2,103,824	2,340,499.13
IND	IGC - TS1	10,028	8,411	8,851	8,732	10,559	11,852	11,824	9,310	10,598	9,860	8,941	107,275	119,098.90	
CFG	FTS-4	201,064	192,507	210,641	201,619	242,001	302,201	318,251	268,821	263,851	287,397	223,565	226,337	2,620,004	2,938,255.00
CFG	FTS-5	73,766	78,402	77,420	75,066	81,864	100,756	105,762	98,959	124,527	91,813	72,381	67,255	942,208	1,047,969.75
CFG	FTS-6	121,326	133,050	165,432	185,262	153,598	192,900	210,173	201,092	191,170	200,211	150,694	167,473	1,862,208	2,072,381.53
CFG	FTS-7	285,130	285,009	296,773	314,847	328,307	371,823	388,866	357,754	379,809	341,813	320,712	339,061	3,621,038	4,009,904.21
CFG	FTS-8	409,086	406,234	398,850	432,093	439,627	487,000	484,478	449,021	473,417	425,944	423,729	388,311	4,733,312	5,217,789.29
CFG	FTS-9	280,970	266,952	265,032	269,177	274,841	306,400	310,859	288,025	322,166	296,216	295,401	334,113	3,199,293	3,510,152.45
CFG	FTS-10	231,727	250,211	225,939	240,235	257,910	245,188	373,298	285,709	299,858	311,306	296,647	290,987	2,935,718	3,309,015.15
CFG	FTS-11	161,036	155,019	152,145	162,663	151,757	113,253	146,807	148,429	167,805	169,495	56,433	-	1,438,035	1,584,842.33
CFG	FTS-12	1,036,496	1,490,100	1,362,604	1,508,102	1,198,378	1,582,231	1,503,483	1,416,438	1,676,213	1,463,291	1,518,088	1,037,428	15,289,371	16,792,853.63
FPU	FPU - GSTS - 1	42,561	40,151	41,785	46,696	55,369	65,371	74,910	59,001	64,064	55,634	68,920	684,354.18	684,354.18	
FPU	FPU - GSTS - 2	377,574	355,402	364,700	380,351	435,767	507,233	577,721	506,641	477,615	521,248	475,840	415,406	4,817,778	5,395,498.44
FPU	FPU - LVTS <50k	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FPU	FPU - LVTS >50k	2,335,218	2,243,944	2,290,175	2,320,817	2,467,080	2,742,143	2,933,518	2,701,680	2,859,007	2,796,621	2,691,521	2,485,060	27,933,266	30,866,784.48
FPU	FPU-GLTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FTM	FT-TRANSPORTATION	1,537	1,369	1,864	1,895	2,098	2,431	2,638	2,798	2,717	2,945	2,813	2,491	24,956	27,593.94
IND	IGC - TS2	6,834	5,996	6,875	5,936	7,012	6,728	6,665	6,372	7,049	7,238	6,676	6,989	73,705	80,370.49
IND	IGC - TS3	445	407	342	262	421	571	944	755	663	839	494	885	6,085	7,029.55
IND	IGC - TS4 -(Note A)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATED THERMS		6,079,137	6,374,140	6,350,326	6,654,220	6,690,973	7,897,034	8,436,849	7,577,716	8,066,103	7,796,160	7,184,992	6,387,971	77,058,772	85,495,621

		31	31	30	31	30	31	31	28	31	30	31	30	334	
		2019-2020 Daily Volumes - Therms													
LDC	Customer Class														
CFG	FTS-A	209	190	202	197	238	342	383	326	280	301	214	207	245	
CFG	FTS-B	704	617	674	615	760	1,155	1,228	1,041	819	911	673	673	784	
CFG	FTS-1	4,909	4,310	4,660	4,795	6,097	10,417	12,319	9,829	7,996	8,918	5,948	5,738	6,668	
CFG	FTS-2	654	548	595	694	1,018	2,030	2,560	2,092	2,004	2,084	1,090	942	1,244	
CFG	FTS-2.1	1,355	1,173	1,427	1,502	1,854	3,257	3,914	3,404	3,172	3,328	1,883	1,732	2,180	
CFG	FTS-3	2,728	2,549	2,788	2,749	3,179	3,487	3,676	3,537	3,214	3,739	3,004	3,015	3,085	
CFG	FTS-3.1	5,709	5,481	5,685	5,593	6,333	7,021	7,635	6,921	6,730	7,582	6,072	6,242	6,299	
IND	IGC - TS1	323	271	295	282	352	382	381	362	342	329	288	310	321	
CFG	FTS-4	6,486	6,210	7,021	6,504	8,067	9,748	10,266	9,601	8,511	9,580	7,212	7,545	7,844	
CFG	FTS-5	2,380	2,529	2,581	2,421	2,729	3,250	3,412	3,534	4,017	3,060	2,335	2,242	2,821	
CFG	FTS-6	3,914	4,292	5,514	5,976	5,120	6,223	6,780	7,182	6,167	6,674	4,861	5,582	5,575	
CFG	FTS-7	9,198	9,194	9,892	10,156	10,944	11,994	12,544	12,777	12,252	11,394	10,346	11,302	10,841	
CFG	FTS-8	13,196	13,104	13,295	13,938	14,654	15,710	15,628	16,036	15,272	14,198	13,669	12,944	14,172	
CFG	FTS-9	9,064	8,611	8,834	8,683	9,161	9,884	10,028	10,287	9,874	9,874	9,529	11,937	9,579	
CFG	FTS-10	7,475	8,071	7,531	7,750	8,597	7,909	12,042	10,204	9,673	10,377	9,569	9,700	8,790	
CFG	FTS-11	5,195	5,001	5,071	5,247	5,059	4,736	5,301	5,413	5,650	1,820	0	4,305	0	
CFG	FTS-12	33,435	48,068	45,420	48,648	39,946	51,040	48,499	50,587	54,071	48,776	48,971	34,581	45,777	
FPU	FPU - GSTS - 1	1,373	1,295	1,393	1,506	1,846	2,109	2,530	2,675	1,903	2,135	1,795	2,013	1,814	
FPU	FPU - GSTS - 2	12,180	11,465	12,157	12,269	14,526	16,362	18,636	15,407	15,407	17,375	15,350	13,847	14,424	
FPU	FPU - LVTS <50k	0	0	0	0	0	0	0	0	0	0	0	0	-	
FPU	FPU - LVTS >50k	75,330	72,385	76,339	74,865	82,236	88,456	94,630	96,489	92,226	93,221	86,823	82,835	83,633	
FPU	FPU-GLTS	0	0	0	0	0	0	0	0	0	0	0	0	-	
FTM	FT-TRANSPORTATION	50	44	62	61	70	78	85	100	88	98	91	83	75	
IND	IGC - TS2	220	193	229	191	234	217	215	228	227	241	215	233	221	
IND	IGC - TS3	14	13	11	8	14	18	30	27	21	28	16	29	18	
IND	IGC - TS4	-	-	-	-	-	-	-	-	-	-	-	-	-	
ALL TOTAL ALLOCATED THERMS		196,101	205,617	211,678	214,652	223,032	254,743	272,156	270,633	260,197	259,872	231,774	212,932	230,715	

Note A: IGC-TS4 customers will no longer be on the system. Therefore, the therms have been removed from this schedule and rate is reflected as \$0.

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

Schedule C
 Page 1 of 2

	DOLLARS	AVERAGE COST/THERM
Total Costs to Allocate	\$ 19,094,732	
% PGA	30.70% \$ 5,861,488	\$ 0.1834
% TRANSPORT	69.30% \$ 13,233,244	\$ 0.1548

	Average of All Months Excluding Peak Month	Peak Month	Peak and Average	Peak and Average Percent	Peak and Average Total Transport Cost	Phase in Percent	Phase In Amount	Therms	Phase in Rate Dollars per Therm	Tax Factor	Swing Service Rates	COVID Rates	Total Swing And COVID
FT TRANSPORTATION	75	85	160	0.03178%	\$ 4,206	100%	\$ 4,206	27,594	\$ 0.1524	1.00503	\$ 0.1532	\$ 0.0571	\$ 0.2103
IGC-TS1	321	381	703	0.13972%	\$ 18,489	100%	\$ 18,489	119,099	\$ 0.1552	1.00503	\$ 0.1560	\$ 0.0014	\$ 0.1574
IGC-TS2	221	215	436	0.08664%	\$ 11,465	100%	\$ 11,465	80,370	\$ 0.1427	1.00503	\$ 0.1434	\$ 0.0013	\$ 0.1446
IGC-TS3	18	30	49	0.00968%	\$ 1,281	100%	\$ 1,281	7,030	\$ 0.1822	1.00503	\$ 0.1832	\$ 0.0016	\$ 0.1848
IGC-TS4 (Note A)	0	0	0	0.00000%	\$ -	100%	\$ -	-	\$ -	1.00503	\$ -	\$ -	\$ -
FPU-GSTS-1	1,814	2,530	4,344	0.86389%	\$ 114,321	100%	\$ 114,321	684,354	\$ 0.1670	1.00503	\$ 0.1679	\$ 0.0052	\$ 0.1731
FPU-GSTS-2	14,424	18,636	33,061	6.57437%	\$ 870,003	100%	\$ 870,003	5,395,498	\$ 0.1612	1.00503	\$ 0.1621	\$ 0.0051	\$ 0.1671
FPU-LVTS	83,633	94,630	178,262	35.44886%	\$ 4,691,034	100%	\$ 4,691,034	30,866,784	\$ 0.1520	1.00503	\$ 0.1527	\$ 0.0048	\$ 0.1575
FTS-A	245	383	628	0.12495%	\$ 16,535	100%	\$ 16,535	93,856	\$ 0.1762	1.00503	\$ 0.1771	\$ 0.0018	\$ 0.1788
FTS-B	784	1,228	2,011	0.39994%	\$ 52,925	100%	\$ 52,925	299,787	\$ 0.1765	1.00503	\$ 0.1774	\$ 0.0018	\$ 0.1792
FTS-1	6,668	12,319	18,987	3.77571%	\$ 499,649	100%	\$ 499,649	2,609,110	\$ 0.1915	1.00503	\$ 0.1925	\$ 0.0019	\$ 0.1944
FTS-2	1,244	2,560	3,803	0.75629%	\$ 100,081	100%	\$ 100,081	494,722	\$ 0.2023	1.00503	\$ 0.2033	\$ 0.0020	\$ 0.2053
FTS-2.1	2,180	3,914	6,094	1.21192%	\$ 160,376	100%	\$ 160,376	849,459	\$ 0.1888	1.00503	\$ 0.1897	\$ 0.0019	\$ 0.1916
FTS-3	3,085	3,676	6,761	1.34448%	\$ 177,919	100%	\$ 177,919	1,144,295	\$ 0.1555	1.00503	\$ 0.1563	\$ 0.0016	\$ 0.1578
FTS-3.1	6,299	7,635	13,934	2.77080%	\$ 366,666	100%	\$ 366,666	2,340,499	\$ 0.1567	1.00503	\$ 0.1574	\$ 0.0016	\$ 0.1590
FTS-4	7,844	10,266	18,110	3.60142%	\$ 476,584	100%	\$ 476,584	2,938,255	\$ 0.1622	1.00503	\$ 0.1630	\$ 0.0016	\$ 0.1646
FTS-5	2,821	3,412	6,233	1.23941%	\$ 164,015	100%	\$ 164,015	1,047,970	\$ 0.1565	1.00503	\$ 0.1573	\$ 0.0016	\$ 0.1589
FTS-6	5,575	6,780	12,355	2.45694%	\$ 325,133	100%	\$ 325,133	2,072,382	\$ 0.1569	1.00503	\$ 0.1577	\$ 0.0016	\$ 0.1592
FTS-7	10,841	12,544	23,386	4.65040%	\$ 615,398	100%	\$ 615,398	4,009,904	\$ 0.1535	1.00503	\$ 0.1542	\$ 0.0015	\$ 0.1558
FTS-8	14,172	15,628	29,800	5.92595%	\$ 784,196	100%	\$ 784,196	5,217,789	\$ 0.1503	1.00503	\$ 0.1510	\$ 0.0015	\$ 0.1525
FTS-9	9,579	10,028	19,606	3.89890%	\$ 515,951	100%	\$ 515,951	3,510,152	\$ 0.1470	1.00503	\$ 0.1477	\$ 0.0015	\$ 0.1492
FTS-10	8,790	12,042	20,831	4.14250%	\$ 548,187	100%	\$ 548,187	3,309,015	\$ 0.1657	1.00503	\$ 0.1665	\$ 0.0017	\$ 0.1682
FTS-11	4,305	4,736	9,041	1.79792%	\$ 237,923	100%	\$ 237,923	1,584,842	\$ 0.1501	1.00503	\$ 0.1509	\$ 0.0015	\$ 0.1524
FTS-12	45,777	48,499	94,276	18.74754%	\$ 2,480,908	100%	\$ 2,480,908	16,792,854	\$ 0.1477	1.00503	\$ 0.1485	\$ 0.0015	\$ 0.1500
	230,715	272,156	502,871	100.00000%	\$ 13,233,244		\$ 13,233,244	85,495,621					
Special Contracts							\$ 6,443,673						
Swing Service Revenue to Collect							\$ 19,676,917						

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FLORIDA PUBLIC UTILITIES COMPANY
 COMPUTATION OF SWING SERVICE RATES
 CALCULATION OF EXPERIMENTAL RATES

RATE SCHEDULE	EXPERIMENTAL	BASE NON-	PORTION OF	NON-	THERMS IN	RATES PER	SWING DOLLARS	TAX FACTOR	TOTAL SWING	COVID DOLLAR	TOTAL SWING
	RATE	EXPERIMENTAL	EXPERIMENTAL	EXPERIMENTAL	EXPERIMENTAL	THERM	PER BILL		EXPERIMENTAL	PER BILL	EXPERIMENTAL
FTS-A	\$ 17.00	\$ 13.00	\$ 4.00	\$ 0.4636	8.6	\$ 0.1762	\$ 1.5151	1.00503	\$ 1.5227	\$ 0.0200	\$ 1.5427
FTS-B	\$ 23.00	\$ 15.50	\$ 7.50	\$ 0.4929	15.2	\$ 0.1765	\$ 2.6834	1.00503	\$ 2.6969	\$ 0.0300	\$ 2.7269
FTS-1	\$ 29.00	\$ 19.00	\$ 10.00	\$ 0.4631	21.6	\$ 0.1915	\$ 4.1364	1.00503	\$ 4.1572	\$ 0.0400	\$ 4.1972
FTS-2	\$ 48.00	\$ 34.00	\$ 14.00	\$ 0.3196	43.8	\$ 0.2023	\$ 8.8607	1.00503	\$ 8.9052	\$ 0.0900	\$ 8.9952
FTS-2.1	\$ 87.00	\$ 40.00	\$ 47.00	\$ 0.3083	152.5	\$ 0.1888	\$ 28.7917	1.00503	\$ 28.9365	\$ 0.2900	\$ 29.2265
FTS-3	\$ 162.00	\$ 108.00	\$ 54.00	\$ 0.2410	224.0	\$ 0.1555	\$ 34.8282	1.00503	\$ 35.0034	\$ 0.3500	\$ 35.3534
FTS-3.1	\$ 263.00	\$ 134.00	\$ 129.00	\$ 0.2038	632.9	\$ 0.1567	\$ 99.1511	1.00503	\$ 99.6499	\$ 0.9900	\$ 100.6399

FLORIDA PUBLIC UTILITIES COMPANY
COMPUTATION OF SWING SERVICE RATES
ACTUAL COSTS
7/1/2020 to 6/30/2021

Schedule D
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Revised September 21, 2021

Nassau County William Burgess	443,026
Nassau County	8,547,348
Port of Palm Beach	163,859
Riveria Lateral	187,000
New Smyrna	1,408,596
Belvedere	645,192
Haines City CFG	1,626,756
Pensacola NW	5,227,320
Arden FPU AGL	6,164
Herando County CFG TECO	8,160
Auburndale	679,056
Western PB County	4,581,492
Martin Riviera FPU FSEC	331,566
EMERA ENERGY SERVICES INC	614,390
MARLIN GAS SERVICES LLC	790,444
Cardinal Technology LLC	60,000
Pierpont & McLelland	151,699
Gunster Yoakley & Stewart	17,054
ATRIUM ECONOMICS LLC	13,820
S&P GLOBAL PLATTS	17,634
SNELL & WILMER LLP	17,324
Misc Admin Costs	507
Total Natural Gas	<u>\$ 25,538,406</u>

Less Special Contract Swing Service Charge to be Recovered 1/22 to 12/22:

Mosaic	\$ 36,000
City of Pensacola	\$ 1,362,728
Ascend	\$ 2,483,824
People's Gas System	\$ 2,073,754
Rayonier Recovery Boiler	\$ 232,800
8 Flags	\$ 254,568
	<u>\$ 6,443,673</u>
Net Costs To Be Allocated Between PGA and Swing Service	<u><u>\$ 19,094,732</u></u>

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**FLORIDA PUBLIC UTILITIES COMPANY
 ALLOCATION OF APPROVED COVID COSTS
 BETWEEN PURCHASED GAS ADJUSTMENT AND SWING SERVICE**

**Schedule E
 Page 1 of 1**

Division	Regulatory Asset	Amortization/Year 2022 and 2023	Amount To PGA	Amount To Swing
FN	\$ 577,153	\$ 288,576.50	\$ 111,615.24	\$ 176,961.26
FT	\$ 4,498	\$ 2,249.00	\$ 679.96	\$ 1,569.04
CF	\$ 149,438	\$ 74,719.00		\$ 74,719.00
FI	\$ 550	\$ 275.00		\$ 275.00
	<u>\$ 731,639</u>	<u>\$ 365,820</u>	<u>\$ 112,295</u>	<u>\$ 253,524</u>
Times PGA %		\$ 112,295		

Percent of PGA to Ft and FN

FT Therms	\$ 501	0.61%
FN Therms	\$ 82,206	99.39%
Total PGA Therms	\$ 82,707	

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FLORIDA PUBLIC UTILITIES COMPANY
 ALLOCATION OF APPROVED COVID COSTS
 BETWEEN PURCHASED GAS ADJUSTMENT AND SWING SERVICE

	Average of All Months Excluding Peak Month	Peak Month	Peak and Average	Peak and Average Percent	Percent Per Division	Division Amount	Amount Per Rate Class	Therms	COVID Rate per Therm	Tax Factor	COVID Rates	Therms in Experimental Calc.	COVID Dollars per Bill	Total COVID Experimental Rate
FT TRANSPORTATION	75	85	160	0.03178%	100.00%	\$ 1,569	\$ 1,569	27,594	\$ 0.0569	1.00503	\$ 0.0571			
IGC-TS1	321	381	703	0.13972%	59.19%	\$ 275	\$ 163	119,099	\$ 0.0014	1.00503	\$ 0.0014			
IGC-TS2	221	215	436	0.08664%	36.71%	\$ 275	\$ 101	80,370	\$ 0.0013	1.00503	\$ 0.0013			
IGC-TS3	18	30	49	0.00968%	4.10%	\$ 275	\$ 11	7,030	\$ 0.0016	1.00503	\$ 0.0016			
IGC-TS4 (Note A)	-	-	-	0.00000%	0.00%	\$ 275	\$ -	-		1.00503	\$ -			
FPU-GSTS-1	1,814	2,530	4,344	0.86389%	2.01%	\$ 176,961	\$ 3,565	684,354	\$ 0.0052	1.00503	\$ 0.0052			
FPU-GSTS-2	14,424	18,636	33,061	6.57437%	15.33%	\$ 176,961	\$ 27,127	5,395,498	\$ 0.0050	1.00503	\$ 0.0051			
FPU-LVTS	83,633	94,630	178,262	35.44886%	82.66%	\$ 176,961	\$ 146,269	30,866,784	\$ 0.0047	1.00503	\$ 0.0048			
FTS-A	245	383	628	0.12495%	0.22%	\$ 74,719	\$ 164	93,856	\$ 0.0017	1.00503	\$ 0.0018	8.6	\$ 0.0150	\$ 0.0200
FTS-B	784	1,228	2,011	0.39994%	0.70%	\$ 74,719	\$ 526	299,787	\$ 0.0018	1.00503	\$ 0.0018	15.2	\$ 0.0267	\$ 0.0300
FTS-1	6,668	12,319	18,987	3.77571%	6.64%	\$ 74,719	\$ 4,963	2,609,110	\$ 0.0019	1.00503	\$ 0.0019	21.6	\$ 0.0411	\$ 0.0400
FTS-2	1,244	2,560	3,803	0.75629%	1.33%	\$ 74,719	\$ 994	494,722	\$ 0.0020	1.00503	\$ 0.0020	43.8	\$ 0.0880	\$ 0.0900
FTS-2.1	2,180	3,914	6,094	1.21192%	2.13%	\$ 74,719	\$ 1,593	849,459	\$ 0.0019	1.00503	\$ 0.0019	152.5	\$ 0.2860	\$ 0.2900
FTS-3	3,085	3,676	6,761	1.34448%	2.37%	\$ 74,719	\$ 1,767	1,144,295	\$ 0.0015	1.00503	\$ 0.0016	224	\$ 0.3459	\$ 0.3500
FTS-3.1	6,299	7,635	13,934	2.77080%	4.87%	\$ 74,719	\$ 3,642	2,340,499	\$ 0.0016	1.00503	\$ 0.0016	632.9	\$ 0.9848	\$ 0.9900
FTS-4	7,844	10,266	18,110	3.60142%	6.34%	\$ 74,719	\$ 4,734	2,938,255	\$ 0.0016	1.00503	\$ 0.0016			
FTS-5	2,821	3,412	6,233	1.23941%	2.18%	\$ 74,719	\$ 1,629	1,047,970	\$ 0.0016	1.00503	\$ 0.0016			
FTS-6	5,575	6,780	12,355	2.45694%	4.32%	\$ 74,719	\$ 3,229	2,072,382	\$ 0.0016	1.00503	\$ 0.0016			
FTS-7	10,841	12,544	23,386	4.65040%	8.18%	\$ 74,719	\$ 6,113	4,009,904	\$ 0.0015	1.00503	\$ 0.0015			
FTS-8	14,172	15,628	29,800	5.92595%	10.42%	\$ 74,719	\$ 7,789	5,217,789	\$ 0.0015	1.00503	\$ 0.0015			
FTS-9	9,579	10,028	19,606	3.89890%	6.86%	\$ 74,719	\$ 5,125	3,510,152	\$ 0.0015	1.00503	\$ 0.0015			
FTS-10	8,790	12,042	20,831	4.14250%	7.29%	\$ 74,719	\$ 5,445	3,309,015	\$ 0.0016	1.00503	\$ 0.0017			
FTS-11	4,305	4,736	9,041	1.79792%	3.16%	\$ 74,719	\$ 2,363	1,584,842	\$ 0.0015	1.00503	\$ 0.0015			
FTS-12	45,777	48,499	94,276	18.74754%	32.98%	\$ 74,719	\$ 24,642	16,792,854	\$ 0.0015	1.00503	\$ 0.0015			
	230,715	272,156	502,871	100.00000%		\$ 253,524	\$ 253,524	85,495,621						