



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

August 15, 2017

E-PORTAL FILING

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

Re: Docket No. 20170150-EI - Petition for limited proceeding to include reliability and modernization projects in rate base, by Florida Public Utilities Company.

Dear Ms. Stauffer:

Attached for filing in the referenced docket, please find Florida Public Utilities Company's responses to Staff's First Data Requests in the referenced docket. A copy of Attachment A is also being provided to the attached service list in native format.

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

Kind regards,

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

cc:/ (Certificate of Service)

Docket No. 20170150-EI – Petition for limited proceeding to include reliability and modernization projects in rate base, by Florida Public Utilities Company.

Florida Public Utilities Company's Response to Staff's First Data Request

1. Please refer to the Direct Testimony of FPUC witness Michael Cassel. Please provide the Florida Public Service Commission order number authorizing the depreciation rates used in calculating the test year depreciation expense amount (\$461,353) found on Exhibit MDC-1, Page 4 of 7, Line 11, column 7.

Company Response:

The depreciation was computed using rates approved in Commission Order No. PSC-15-0575-PAA-EI.

2. Please refer to the Direct Testimony of witness Cassel, Exhibit MDC-1, Page 1 of 7, Line 1. Please delineate the *Project Capital Cost* amount, as well as any associated Accumulated Depreciation at the Federal Energy Regulatory Commission (FERC) account level in an Excel file with any formulas intact and cells unlocked.

Company Response:

Please see Attachment A. The attachment breaks down the total of all the projects by the additions to CWIP and CWIP closings to plant by FERC account. Cell AG79 shows the total investment of \$15,645,794. From this we removed the beginning balances of CWIP which were included in the last rate case of \$404,278 for the total on Exhibit MDC-1 page 1 of 7, Line 1 of \$15,241,516. The general ledger support for the actual additions thru May 26, 2017 has been provided separately to the PSC Auditors.

3. Please refer to the Direct Testimony of FPUC witness Cassel, Exhibit MDC-1, Page 2 of 7, Line 3, Columns 1 and 2. Please delineate the total *Plant in Service* amount, as well as the associated total *Accumulated Provision for Depreciation and Amortization* at the FERC account level, with any formulas intact and cells unlocked.

Company Response:

Please see Attachment A. The total of column AH lines 65 to 77 agree with MDC-1 Page 2 of 7, Line 3, Column 1. Cell AH 81 agrees with MDC-1 Page 2 of 7, Line 3, Column 2. The monthly calculation of depreciation expense is on lines 104 to 116.

4. Please refer to the Direct Testimony of FPUC witness Cassel, Exhibit MDC-1, Page 4 of 7, Line 11, column 7. Please delineate the total test year depreciation expense amount (\$461,353) found on this schedule at the FERC account level in an Excel file with any formulas intact and cells unlocked.

Company Response:

Please see attachment A. The \$461,353 is the total of column AH lines 104 to 116.

Florida Public Utilities Company
 Limited Proceeding Electric Reliability
 Calculation of the Projected Revenue Requirements
 October 1, 2015 through December 31, 2017

Current Year Investment \$ 2,075,263

<u>Item</u>	Beginning <u>Balance</u>	Actual			Year End <u>Total/Balance</u>
		2015 <u>Oct</u>	2015 <u>Nov</u>	2015 <u>Dec</u>	
Qualified Investment					
Qualified Inv. - Underground Conduit- Current Year 1070 Activity(366)				\$ 7,732	\$ 7,732
Qualified Inv. - Underground Conduit - Closed 1070 Activity to Plant				\$ -	\$ -
Qualified Inv. - Underground Cond. & Devices- Current Year 1070 Activity (367)				\$ 163,208	\$ 163,208
Qualified Inv. - Underground Cond. & Devices - Closed 1070 Activity to Plant				\$ -	\$ -
Qualified Inv. - Structures Current Year 1070 Activity (352)			\$ 381,711		\$ 381,711
Qualified Inv. -Structures - Closed 1070 Activity to Plant				\$ -	\$ -
Qualified Inv. - Concrete Poles Current Year 1070 Activity (3551)	\$ 5,633	\$ 9,687	\$ 1,594	\$ 80,150	\$ 97,064
Qualified Inv. - Concrete Poles - Closed 1070 Activity to Plant				\$ -	\$ -
Qualified Inv. - OH & Burried Transformers Current Year 1070 Activity (368)	\$ 128			\$ 3,283	\$ 3,410
Qualified Inv. -OH & Burried Transformers - Closed 1070 Activity to Plant				\$ -	\$ -
Qualified Inv. - OH Conductors & Devices Trans- Current Year 1070 Activity (356)	\$ 946		\$ 197,434	\$ 62,327	\$ 260,707
Qualified Inv. - OH Conductors & Devices Trans- Closed 1070 Activity to Plant				\$ -	\$ -
Qualified Inv. - OH Conductors & Devices Dist.- Current Year 1070 Activity (365)	\$ 18,661	\$ 20,593	\$ 4,107	\$ 28,506	\$ 71,868
Qualified Inv. - OH Conductors & Devices - Dist. Closed 1070 Activity to Plant				\$ (22,184)	\$ (22,184)
Qualified Inv. - Station Equipment Current Year 1070 Activity (353)			\$ 367,804	\$ 37,693	\$ 405,496
Qualified Inv. - Station Equipment - Closed 1070 Activity to Plant				\$ -	\$ -
Qualified Inv. - Distribution Poles Current Year 1070 Activity (364)	\$ 227,419	\$ 43,272	\$ 31,609	\$ 31,797	\$ 334,097
Qualified Inv. - Distribution Poles - Closed 1070 Activity to Plant		\$ (740)	\$ (2,095)	\$ (297,233)	\$ (300,069)
Qualified Inv. - Distribution Structures Current Year 1070 Activity (361)				\$ -	\$ -
Qualified Inv. - Distribution Structures - Closed 1070 Activity to Plant				\$ -	\$ -
Qualified Inv. - Station Equipment Current Year 1070 Activity (362)	\$ 151,491	\$ 9,568	\$ 84,287	\$ 104,624	\$ 349,970
Qualified Inv. - Station Equipment - Closed 1070 Activity to Plant				\$ -	\$ -
Qualified Inv. - Power Operated Equipment- Current Year 1070 Activity (396)				\$ -	\$ -
Qualified Inv. - Power Operated Equipment- Closed 1070 Activity to Plant				\$ -	\$ -
Qualified Inv.- Battery Storage- Current Year 1070 Activity (363)				\$ -	\$ -
Qualified Inv. - Battery Storage - Closed 1070 Activity to Plant				\$ -	\$ -
Underground Conduit- Current 1010 Activity (Acct. 366)	\$ -	\$ -	\$ -	\$ -	\$ -
Underground Conductors & Devices - Current 1010 Activity (Acct. 367)	\$ -	\$ -	\$ -	\$ -	\$ -
Structures - Current 1010 Activity (Acct. 352)	\$ -	\$ -	\$ -	\$ -	\$ -
Qualified Investment - Concrete Poles Current Year 1010 Activity (Acct. 3551)	\$ -	\$ -	\$ -	\$ -	\$ -
Overhead & Burried Transformers Current Year 1010 Activity (Acct. 368)	\$ -	\$ -	\$ -	\$ -	\$ -
OH Conductors & Devices Transmission- Current Year 1010 Activity (Acct. 356)	\$ -	\$ -	\$ -	\$ -	\$ -
OH Conductors & Devices Distribution- Current Year 1010 Activity (Acct. 365)	\$ -	\$ -	\$ -	\$ 22,184	\$ 22,184
Station Equipment - Current Year 1010 Activity (Account 353)	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Poles Current Year 1010 Activity (Acct. 364)	\$ 740	\$ 2,095	\$ 297,233	\$ -	\$ 300,069
Distribution Structure Current Year 1010 Activity (Acct. 361)	\$ -	\$ -	\$ -	\$ -	\$ -
Station Equipment Current Year 1010 Activity (Acct. 362)	\$ -	\$ -	\$ -	\$ -	\$ -
Power Operated Equipment- Current Year 1070 Activity (Acct. 396)	\$ -	\$ -	\$ -	\$ -	\$ -
Battery Storage- Current Year 1070 Activity (Acct. 363)	\$ -	\$ -	\$ -	\$ -	\$ -

Florida Public Utilities Company
 Limited Proceeding Electric Reliability
 Calculation of the Projected Revenue Requirements
 October 1, 2015 through December 31, 2017

Item	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Current Year Investment		\$ 8,692,877
	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	Actual	Actual	2016
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End
Qualified Investment													Total/Balance
Qualified Inv. - Underground Conduit- Current Year 1070 Activity(366)	\$ 29,600	\$ 4,675	\$ (1,697)	\$ 1,319	\$ 933	\$ 665	\$ (242)	\$ 692	\$ 40	\$ 570	\$ 276,281	\$ 148,318	\$ 461,154
Qualified Inv. - Underground Conduit - Closed 1070 Activity to Plant		\$ (6,208)	\$ 1,697	\$ (1,319)		\$ (37,027)	\$ (491)	\$ 389	\$ (760)	\$ (266)		\$ (424,902)	\$ (468,886)
Qualified Inv. - Underground Cond. & Devices- Current Year 1070 Activity (367)	\$ 26,922											\$ 604	\$ 3,932
Qualified Inv. - Underground Cond. & Devices - Closed 1070 Activity to Plant													\$ 61,932
Qualified Inv. - Structures Current Year 1070 Activity (352)													\$ (225,139)
Qualified Inv. - Structures - Closed 1070 Activity to Plant													\$ (225,139)
Qualified Inv. - Concrete Poles Current Year 1070 Activity (3551)	\$ 9,145	\$ 208	\$ 21,060	\$ 916,891	\$ 295,308	\$ 21,331	\$ 2,125	\$ 1,713	\$ 320,719	\$ 26,605		\$ 484,932	\$ 2,100,038
Qualified Inv. - Concrete Poles - Closed 1070 Activity to Plant							\$ (1,363,133)		\$ (2,813)	\$ 398,368		\$ (1,229,524)	\$ (2,197,101)
Qualified Inv. - OH & Buried Transformers Current Year 1070 Activity (368)	\$ 2,192	\$ 4,156	\$ 10,932	\$ 47,013	\$ 20,294	\$ 19,401	\$ 17,142	\$ 27,405	\$ 2,028	\$ 18,777	\$ 10,559	\$ 192,167	\$ 372,067
Qualified Inv. -OH & Buried Transformers - Closed 1070 Activity to Plant		\$ (4,644)	\$ (10,932)	\$ (5,896)		\$ (16,002)	\$ (63,610)	\$ (47,250)	\$ (16,056)	\$ (6,614)		\$ (204,474)	\$ (375,477)
Qualified Inv. - OH Conductors & Devices Trans.- Current Year 1070 Activity (356)	\$ 1,288	\$ 385,748	\$ 40,634	\$ 68,425	\$ 21,908	\$ 1,585	\$ 158	\$ 128	\$ (164,764)	\$ (13,806)	\$ 488	\$ 142,853	\$ 484,646
Qualified Inv. - OH Conductors & Devices Trans.- Closed 1070 Activity to Plant							\$ (610,698)		\$ (210)	\$ 178,652		\$ (143,341)	\$ (575,597)
Qualified Inv. - OH Conductors & Devices - Dist. Closed 1070 Activity to Plant		\$ (8,733)	\$ (10,082)	\$ (2,298)		\$ (32,637)	\$ (512,669)	\$ (32,590)	\$ (4,163)	\$ 138,549		\$ (349,487)	\$ (814,110)
Qualified Inv. - Station Equipment Current Year 1070 Activity (353)	\$ 18,543	\$ 2,237	\$ 7,259	\$ 86,822	\$ 37,398	\$ 138,283	\$ 20,373	\$ 10,083	\$ 157,422	\$ 15,454		\$ 76,128	\$ 570,002
Qualified Inv. - Station Equipment - Closed 1070 Activity to Plant												\$ (607,694)	\$ (607,694)
Qualified Inv. - Distribution Poles Current Year 1070 Activity (364)	\$ 25,100	\$ 21,648	\$ 38,776	\$ 18,894	\$ 42,373	\$ 20,477	\$ 32,057	\$ 43,147	\$ 43,626	\$ 25,419	\$ 79,708	\$ 109,352	\$ 500,575
Qualified Inv. - Distribution Poles - Closed 1070 Activity to Plant		\$ (9,799)	\$ (5,778)	\$ (1,663)		\$ (7,371)		\$ (6,989)	\$ (3,005)	\$ (2,784)		\$ (493,830)	\$ (531,218)
Qualified Inv. - Distribution Structures Current Year 1070 Activity (361)													\$ -
Qualified Inv. - Distribution Structures - Closed 1070 Activity to Plant													\$ -
Qualified Inv. - Station Equipment Current Year 1070 Activity (362)	\$ 17,820	\$ 643,023	\$ 222,673	\$ 266,147	\$ 201,345	\$ 257,729	\$ 435,011	\$ 97,453	\$ (141,561)	\$ (41,105)	\$ 1,036	\$ 312,868	\$ 2,272,438
Qualified Inv. - Station Equipment - Closed 1070 Activity to Plant							\$ (1,826,086)		\$ (376,029)	\$ 301,839		\$ (722,132)	\$ (2,622,408)
Qualified Inv. - Power Operated Equipment- Current Year 1070 Activity (396)													\$ -
Qualified Inv. - Power Operated Equipment - Closed 1070 Activity to Plant													\$ -
Qualified Inv.- Battery Storage- Current Year 1070 Activity (363)									\$ 975,999	\$ 81,678		\$ 47,923	\$ 1,105,600
Qualified Inv. - Battery Storage - Closed 1070 Activity to Plant												\$ (1,105,600)	\$ (1,105,600)
Underground Conduit - Current 1010 Activity (Acct. 366)	\$ -	\$ 6,208	\$ (1,697)	\$ 1,319	\$ -	\$ 37,027	\$ 491	\$ (389)	\$ 760	\$ 266	\$ -	\$ 424,902	\$ 468,886
Underground Conductors & Devices - Current 1010 Activity (Acct. 367)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,010	\$ 225,139
Structures - Current 1010 Activity (Acct. 352)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Qualified Investment - Concrete Poles Current Year 1010 Activity (Acct. 3551)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,363,133	\$ -	\$ 2,813	\$ (398,368)	\$ -	\$ 1,229,524	\$ 2,197,101
Overhead & Buried Transformers Current Year 1010 Activity (Acct. 368)	\$ -	\$ 4,644	\$ 10,932	\$ 5,896	\$ -	\$ 16,002	\$ 63,610	\$ 47,250	\$ 16,056	\$ 6,614	\$ -	\$ 204,474	\$ 375,477
OH Conductors & Devices Transmission- Current Year 1010 Activity (Acct. 356)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 610,698	\$ -	\$ 210	\$ (178,652)	\$ -	\$ 143,341	\$ 575,597
OH Conductors & Devices Distribution- Current Year 1010 Activity (Acct. 365)	\$ -	\$ 8,733	\$ 10,082	\$ 2,298	\$ -	\$ 32,637	\$ 512,669	\$ 32,590	\$ 4,163	\$ (138,549)	\$ -	\$ 349,487	\$ 814,110
Station Equipment - Current Year 1010 Activity (Account 353)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607,694	\$ 607,694
Distribution Poles Current Year 1010 Activity (Acct. 364)	\$ -	\$ 9,799	\$ 5,778	\$ 1,663	\$ -	\$ 7,371	\$ -	\$ 6,989	\$ 3,005	\$ 2,784	\$ -	\$ 493,830	\$ 531,218
Distribution Structure Current Year 1010 Activity (Acct. 361)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Station Equipment Current Year 1010 Activity (Acct. 362)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,826,086	\$ -	\$ 376,029	\$ (301,839)	\$ -	\$ 722,132	\$ 2,622,408
Power Operated Equipment- Current Year 1070 Activity (Acct. 396)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Battery Storage- Current Year 1070 Activity (Acct. 363)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,105,600	\$ 1,105,600

Florida Public Utilities Company
 Limited Proceeding Electric Reliability
 Calculation of the Projected Revenue Requirements
 October 1, 2015 through December 31, 2017

13-Month
Average

Item

Qualified Investment

Qualified Inv. - Underground Conduit- Current Year 1070 Activity(366)
Qualified Inv. - Underground Conduit - Closed 1070 Activity to Plant
Qualified Inv. - Underground Cond. & Devices- Current Year 1070 Activity (367)
Qualified Inv. - Underground Cond. & Devices - Closed 1070 Activity to Plant
Qualified Inv. - Structures Current Year 1070 Activity (352)
Qualified Inv. -Structures - Closed 1070 Activity to Plant
Qualified Inv. - Concrete Poles Current Year 1070 Activity (3551)
Qualified Inv. - Concrete Poles - Closed 1070 Activity to Plant
Qualified Inv. - OH & Burried Transformers Current Year 1070 Activity (368)
Qualified Inv. -OH & Burried Transformers - Closed 1070 Activity to Plant
Qualified Inv. - OH Conductors & Devices Trans.- Current Year 1070 Activity (356)
Qualified Inv. - OH Conductors & Devices Trans.- Closed 1070 Activity to Plant
Qualified Inv. - OH Conductors & Devices Dist.- Current Year 1070 Activity (365)
Qualified Inv. - OH Conductors & Devices - Dist. Closed 1070 Activity to Plant
Qualified Inv. - Station Equipment Current Year 1070 Activity (353)
Qualified Inv. - Station Equipment - Closed 1070 Activity to Plant
Qualified Inv. - Distribution Poles Current Year 1070 Activity (364)
Qualified Inv. - Distribution Poles - Closed 1070 Activity to Plant
Qualified Inv. - Distribution Structures Current Year 1070 Activity (361)
Qualified Inv. - Distribution Structures - Closed 1070 Activity to Plant
Qualified Inv. - Station Equipment Current Year 1070 Activity (362)
Qualified Inv. - Station Equipment - Closed 1070 Activity to Plant
Qualified Inv. - Power Operated Equipment- Current Year 1070 Activity (396)
Qualified Inv. - Power Operated Equipment - Closed 1070 Activity to Plant
Qualified Inv.- Battery Storage- Current Year 1070 Activity (363)
Qualified Inv. - Battery Storage - Closed 1070 Activity to Plant
Underground Conduit - Current 1010 Activity (Acct. 366)
Underground Conductors & Devices - Current 1010 Activity (Acct. 367)
Structures - Current 1010 Activity (Acct. 352)
Qualified Investment - Concrete Poles Current Year 1010 Activity (Acct. 3551)
Overhead & Burried Transformers Current Year 1010 Activity (Acct. 368)
OH Conductors & Devices Transmission- Current Year 1010 Activity (Acct. 356)
OH Conductors & Devices Distribution- Current Year 1010 Activity (Acct. 365)
Station Equipment - Current Year 1010 Activity (Account 353)
Distribution Poles Current Year 1010 Activity (Acct. 364)
Distribution Structure Current Year 1010 Activity (Acct. 361)
Station Equipment Current Year 1010 Activity (Acct. 362)
Power Operated Equipment- Current Year 1070 Activity (Acct. 396)
Battery Storage- Current Year 1070 Activity (Acct. 363)

Florida Public Utilities Company
 Limited Proceeding Electric Reliability
 Calculation of the Projected Revenue Requirements
 October 1, 2015 through December 31, 2017

Item	Beginning Balance	Current Year Investment			2015 Year End Total/Balance
		Actual 2015 Oct	Actual 2015 Nov	Actual 2015 Dec	
					\$ 2,075,263
Cumulative					
Cumulative - Underground Conduit 1070 (366)	\$ -	\$ -	\$ -	\$ 7,732	\$ 7,732
Cumulative - Underground Conductors and Devices 1070 (367)	\$ -	\$ -	\$ -	\$ 163,208	\$ 163,208
Cumulative - Structures 1070 (352)	\$ -	\$ -	\$ 381,711	\$ 381,711	\$ 381,711
Cumulative - Concrete Poles Current Year 1070 Activity (3551)	\$ 5,633	\$ 15,320	\$ 16,913	\$ 97,064	\$ 97,064
Cumulative - Overhead & Burried Transformers Current Year 1070 Activity (368)	\$ 128	\$ 128	\$ 128	\$ 3,410	\$ 3,410
Cumulative - OH Conductors & Devices Trans.- Current Year 1070 Activity (356)	\$ 946	\$ 946	\$ 198,380	\$ 260,707	\$ 260,707
Cumulative - OH Conductors & Devices Dist.- Current Year 1070 Activity (365)	\$ 18,661	\$ 39,255	\$ 43,362	\$ 49,684	\$ 49,684
Cumulative - Station Equipment Current Year 1070 Activity (353)	\$ -	\$ -	\$ 367,804	\$ 405,496	\$ 405,496
Cumulative - Distribution Poles Current Year 1070 Activity (364)	\$ 227,419	\$ 269,951	\$ 299,464	\$ 34,028	\$ 34,028
Cumulative - Distribution Structures Current Year 1070 Activity (361)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - Station Equipment Current Year 1070 Activity (362)	\$ 151,491	\$ 161,059	\$ 245,346	\$ 349,970	\$ 349,970
Cumulative - Power Operated Equipment- Current Year 1070 Activity (396)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - Battery Storage- Current Year 1070 Activity (363)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - Underground Conduit 1010 (Acct. 366)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - Underground Conductors and Devices 1010 (Acct. 367)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - Structures 1010 (Acct. 352)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - Concrete Poles Current Year 1010 Activity (Acct. 3551)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - OH & Burried Transformers Current Year 1010 Activity (Acct. 368)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - OH Cond. & Devices Trans.- Current Year 1010 Activity (Acct. 356)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - OH Cond. & Devices Dist.- Current Year 1010 Activity (Acct. 365)	\$ -	\$ -	\$ -	\$ 22,184	\$ 22,184
Cumulative - Station Equipment Current Year 1010 Activity (Account 353)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - Distribution Poles Current Year 1010 Activity (Acct. 364)	\$ -	\$ 740	\$ 2,835	\$ 300,069	\$ 300,069
Cumulative - Distribution Structures Current Year 1010 Activity (Acct. 361)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - Station Equipment Current Year 1010 Activity (Acct. 362)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - Power Operated Equipment- Current Year 1010 Activity (Acct. 396)	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative - Battery Storage- Current Year 1010 Activity (Acct. 363)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Investment	\$ 404,277	\$ 487,397	\$ 1,555,942	\$ 2,075,263	\$ 2,075,263
Total Qualified Investment	\$ 404,277	\$ 487,397	\$ 1,555,942	\$ 2,075,263	\$ 2,075,263
Less: Accumulated Depreciation	\$ -	\$ -	\$ (2)	\$ (12)	\$ (12)
Net Book Value	\$ 404,277	\$ 487,397	\$ 1,555,940	\$ 2,075,251	\$ 2,075,251
Remove Beginning CWIP Balance at 9/15					

Depreciation Rates

Approved Depreciation Rate - Underground Conduit (366)	1.80%	1.80%	1.80%
Approved Depreciation Rate - Underground Conductors & Devices (367)	3.20%	3.20%	3.20%
Approved Depreciation Rate - Structures (352)	1.80%	1.80%	1.80%
Approved Depreciation Rate - Concrete Poles (3551)	2.90%	2.90%	2.90%
Approved Depreciation Rate - Transformers (368)	4.00%	4.00%	4.00%
Approved Depreciation Rate - OH Conductors & Devices Transmission (356)	2.50%	2.50%	2.50%
Approved Depreciation Rate - OH Conductors & Devices Distribution (365)	3.40%	3.40%	3.40%
Approved Depreciation Rate - Station Equipment (353)	2.60%	2.60%	2.60%
Approved Depreciation Rate - Distribution Poles (364)	3.90%	3.90%	3.90%
Approved Depreciation Rate - Distribution Structures (361)	1.70%	1.70%	1.70%
Approved Depreciation Rate - Station Equipment (362)	2.40%	2.40%	2.40%
Approved Depreciation Rate - Power Operated Equipment (396)	4.40%	4.40%	4.40%
Approved Depreciation Rate - Battery Storage (363)	4.40%	4.40%	4.40%

Florida Public Utilities Company
 Limited Proceeding Electric Reliability
 Calculation of the Projected Revenue Requirements
 October 1, 2015 through December 31, 2017

13-Month
Average

Item

Cumulative

Cumulative - Underground Conduit 1070 (366)	\$ 17,493
Cumulative - Underground Conductors and Devices 1070 (367)	\$ 119,759
Cumulative - Structures 1070 (352)	\$ 352,778
Cumulative - Concrete Poles Current Year 1070 Activity (3551)	\$ (71,319)
Cumulative - Overhead & Burried Transformers Current Year 1070 Activity (368)	\$ 11,839
Cumulative - OH Conductors & Devices Trans.- Current Year 1070 Activity (356)	\$ 743,744
Cumulative - OH Conductors & Devices Dist.- Current Year 1070 Activity (365)	\$ 17,723
Cumulative - Station Equipment Current Year 1070 Activity (353)	\$ 315,805
Cumulative - Distribution Poles Current Year 1070 Activity (364)	\$ 275,310
Cumulative - Distribution Structures Current Year 1070 Activity (361)	\$ -
Cumulative - Station Equipment Current Year 1070 Activity (362)	\$ 1,551
Cumulative - Power Operated Equipment- Current Year 1070 Activity (396)	\$ -
Cumulative - Battery Storage- Current Year 1070 Activity (363)	\$ -
Cumulative - Underground Conduit 1010 (Acct. 366)	\$ 539,589
Cumulative - Underground Conductors and Devices 1010 (Acct. 367)	\$ 302,055
Cumulative - Structures 1010 (Acct. 352)	\$ 86,856
Cumulative - Concrete Poles Current Year 1010 Activity (Acct. 3551)	\$ 1,846,006
Cumulative - OH & Burried Transformers Current Year 1010 Activity (Acct. 368)	\$ 457,389
Cumulative - OH Cond. & Devices Trans.- Current Year 1010 Activity (Acct. 356)	\$ 941,454
Cumulative - OH Cond. & Devices Dist.- Current Year 1010 Activity (Acct. 365)	\$ 885,299
Cumulative - Station Equipment Current Year 1010 Activity (Account 353)	\$ 699,360
Cumulative - Distribution Poles Current Year 1010 Activity (Acct. 364)	\$ 1,178,142
Cumulative - Distribution Structures Current Year 1010 Activity (Acct. 361)	\$ -
Cumulative - Station Equipment Current Year 1010 Activity (Acct. 362)	\$ 2,637,919
Cumulative - Power Operated Equipment- Current Year 1010 Activity (Acct. 396)	\$ -
Cumulative - Battery Storage- Current Year 1010 Activity (Acct. 363)	\$ 1,105,600
Total Investment	\$ 12,464,351
Total Qualified Investment	\$ 12,464,351
Less: Accumulated Depreciation	\$ (209,778)
Net Book Value	\$ 12,254,574
Remove Beginning CWIP Balance at 9/15	\$ 404,278
	<u>\$ 11,850,296</u>

Depreciation Rates

Approved Depreciation Rate - Underground Conduit (366)	1.80%
Approved Depreciation Rate - Underground Conductors & Devices (367)	3.20%
Approved Depreciation Rate - Structures (352)	1.80%
Approved Depreciation Rate - Concrete Poles (3551)	2.90%
Approved Depreciation Rate - Transformers (368)	4.00%
Approved Depreciation Rate - OH Conductors & Devices Transmission (356)	2.50%
Approved Depreciation Rate - OH Conductors & Devices Distribution (365)	3.40%
Approved Depreciation Rate - Station Equipment (353)	2.60%
Approved Depreciation Rate - Distribution Poles (364)	3.90%
Approved Depreciation Rate - Distribution Structures (361)	1.70%
Approved Depreciation Rate - Station Equipment (362)	2.40%
Approved Depreciation Rate - Power Operated Equipment (396)	4.40%
Approved Depreciation Rate - Battery Storage (363)	4.40%

Florida Public Utilities Company
 Limited Proceeding Electric Reliability
 Calculation of the Projected Revenue Requirements
 October 1, 2015 through December 31, 2017

<u>Item</u>	<u>Beginning Balance</u>	<u>Current Year Investment</u>			<u>\$ 2,075,263</u>
		<u>Actual 2015 Oct</u>	<u>Actual 2015 Nov</u>	<u>Actual 2015 Dec</u>	<u>2015 Year End Total/Balance</u>
Investment Expenses					
Depreciation Expense - Underground Conduit (366)		\$ -	\$ -	\$ -	-
Depreciation Expense - Underground Conductors & Devices (367)		\$ -	\$ -	\$ -	-
Depreciation Expense - Structures (352)		\$ -	\$ -	\$ -	-
Depreciation Expense - Concrete Poles (3551)		\$ -	\$ -	\$ -	-
Depreciation Expense -Transformers (368)		\$ -	\$ -	\$ -	-
Depreciation Expense - Overhead Conductors & Devices Transmission (356)		\$ -	\$ -	\$ -	-
Depreciation Expense- Overhead Conductors & Devices Distribution (365)		\$ -	\$ -	\$ -	-
Depreciation Expense - Station Equipment (353)		\$ -	\$ -	\$ -	-
Depreciation Expense - Distribution Poles (364)		\$ 2	\$ 9	\$ 12	12
Depreciation Expense - Distribution Structures (361)		\$ -	\$ -	\$ -	-
Depreciation Expense - Station Equipment (362)		\$ -	\$ -	\$ -	-
Depreciation Expense - Power Operated Equipment (396)		\$ -	\$ -	\$ -	-
Depreciation Expense - Battery Storage (363)		\$ -	\$ -	\$ -	-
Property Taxes 2%				\$ -	-
Corporate Overhead/Services					-
 Total Expense		<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 9</u>	<u>\$ 12</u>

Florida Public Utilities Company
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<u>Item</u>	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Current Year Investment			\$ 8,692,877
	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	Actual	Actual	Actual	2016
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	Total/Balance	
Investment Expenses														
Depreciation Expense - Underground Conduit (366)	\$ -	\$ -	\$ 9	\$ 7	\$ 9	\$ 9	\$ 64	\$ 65	\$ 64	\$ 66	\$ 66	\$ 66	\$ 66	\$ 425
Depreciation Expense - Underground Conductors & Devices (367)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 507	\$ 507	\$ 507	\$ 507	\$ 507	\$ 507	\$ 507	\$ 3,042
Depreciation Expense - Structures (352)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expense - Concrete Poles (3551)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,294	\$ 3,294	\$ 3,301	\$ 2,338	\$ 2,338	\$ 2,338	\$ 14,566
Depreciation Expense -Transformers (368)	\$ -	\$ -	\$ 7	\$ 23	\$ 32	\$ 32	\$ 56	\$ 152	\$ 222	\$ 247	\$ 257	\$ 257	\$ 257	\$ 1,285
Depreciation Expense - Overhead Conductors & Devices Transmission (356)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,272	\$ 1,272	\$ 1,273	\$ 901	\$ 901	\$ 901	\$ 5,618
Depreciation Expense- Overhead Conductors & Devices Distribution (365)	\$ 63	\$ 63	\$ 88	\$ 116	\$ 123	\$ 123	\$ 215	\$ 1,668	\$ 1,760	\$ 1,772	\$ 1,379	\$ 1,379	\$ 1,379	\$ 8,748
Depreciation Expense - Station Equipment (353)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expense - Distribution Poles (364)	\$ 975	\$ 975	\$ 1,007	\$ 1,026	\$ 1,031	\$ 1,031	\$ 1,055	\$ 1,055	\$ 1,078	\$ 1,088	\$ 1,097	\$ 1,097	\$ 1,097	\$ 12,515
Depreciation Expense - Distribution Structures (361)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expense - Station Equipment (362)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,652	\$ 3,652	\$ 4,404	\$ 3,801	\$ 3,801	\$ 3,801	\$ 19,310
Depreciation Expense - Power Operated Equipment (396)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expense - Battery Storage (363)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes 2%	\$ 3,459	\$ 3,459	\$ 3,459	\$ 3,459	\$ 3,459	\$ 3,459	\$ 3,459	\$ 3,459	\$ 3,459	\$ 3,459	\$ 3,459	\$ 3,459	\$ 3,459	\$ 41,505
Corporate Overhead/Services														\$ -
Total Expense	\$ 4,497	\$ 4,497	\$ 4,570	\$ 4,631	\$ 4,654	\$ 4,654	\$ 5,357	\$ 15,124	\$ 15,309	\$ 16,115	\$ 13,804	\$ 13,804	\$ 13,804	\$ 107,014

Florida Public Utilities Company
 Limited Proceeding Electric Reliability
 Calculation of the Projected Revenue Requirements
 October 1, 2015 through December 31, 2017

Item	Actual	Actual	Actual	Actual	Actual to 5/26	Forecast	Forecast	Forecast	Forecast	Forecast	Current Year Investment		\$ 4,877,654
	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	Forecast	Forecast	2017
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End
													Total/Balance
Investment Expenses													
Depreciation Expense - Underground Conduit (366)	\$ 703	\$ 703	\$ 703	\$ 719	\$ 733	\$ 733	\$ 804	\$ 804	\$ 804	\$ 954	\$ 954	\$ 954	\$ 9,568
Depreciation Expense - Underground Conductors & Devices (367)	\$ 600	\$ 600	\$ 600	\$ 602	\$ 602	\$ 602	\$ 685	\$ 702	\$ 702	\$ 702	\$ 702	\$ 702	\$ 7,804
Depreciation Expense - Structures (352)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,366
Depreciation Expense - Concrete Poles (3551)	\$ 5,310	\$ 5,310	\$ 5,310	\$ 4,146	\$ 4,146	\$ 4,146	\$ 4,233	\$ 4,233	\$ 4,233	\$ 4,233	\$ 4,233	\$ 4,233	\$ 53,763
Depreciation Expense -Transformers (368)	\$ 563	\$ 563	\$ 563	\$ 647	\$ 647	\$ 647	\$ 680	\$ 693	\$ 783	\$ 783	\$ 783	\$ 783	\$ 8,136
Depreciation Expense - Overhead Conductors & Devices Transmission (356)	\$ 1,199	\$ 1,199	\$ 1,199	\$ 1,001	\$ 1,001	\$ 1,001	\$ 1,014	\$ 1,014	\$ 1,014	\$ 1,014	\$ 1,014	\$ 1,014	\$ 6,913
Depreciation Expense- Overhead Conductors & Devices Distribution (365)	\$ 2,369	\$ 2,369	\$ 2,369	\$ 1,987	\$ 2,017	\$ 2,017	\$ 2,341	\$ 2,658	\$ 2,658	\$ 2,658	\$ 2,941	\$ 2,941	\$ 29,327
Depreciation Expense - Station Equipment (353)	\$ 1,317	\$ 1,317	\$ 1,317	\$ 1,382	\$ 1,382	\$ 1,382	\$ 1,430	\$ 1,430	\$ 1,430	\$ 1,430	\$ 1,430	\$ 1,430	\$ 17,472
Depreciation Expense - Distribution Poles (364)	\$ 2,702	\$ 2,702	\$ 2,702	\$ 2,867	\$ 3,096	\$ 3,096	\$ 3,368	\$ 3,655	\$ 4,143	\$ 4,143	\$ 4,143	\$ 4,143	\$ 40,759
Depreciation Expense - Distribution Structures (361)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expense - Station Equipment (362)	\$ 5,245	\$ 5,245	\$ 5,245	\$ 5,285	\$ 5,285	\$ 5,285	\$ 5,285	\$ 5,285	\$ 5,285	\$ 5,285	\$ 5,285	\$ 5,285	\$ 63,301
Depreciation Expense - Power Operated Equipment (396)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expense - Battery Storage (363)	\$ 4,054	\$ 4,054	\$ 4,054	\$ 4,054	\$ 4,054	\$ 4,054	\$ 4,054	\$ 4,054	\$ 4,054	\$ 4,054	\$ 4,054	\$ 4,054	\$ 48,646
Property Taxes 2%	\$ 17,838	\$ 17,838	\$ 17,838	\$ 17,838	\$ 17,838	\$ 17,838	\$ 17,838	\$ 17,838	\$ 17,838	\$ 17,838	\$ 17,838	\$ 17,838	\$ 214,052
Corporate Overhead/Services	\$ 4,167	\$ 4,167	\$ 4,167	\$ 4,167	\$ 4,167	\$ 4,167	\$ 4,167	\$ 4,167	\$ 4,167	\$ 4,167	\$ 4,167	\$ 4,167	\$ 50,000
Total Expense	\$ 46,067	\$ 46,067	\$ 46,067	\$ 44,695	\$ 44,969	\$ 44,969	\$ 45,897	\$ 46,532	\$ 47,110	\$ 47,260	\$ 49,909	\$ 56,604	\$ 566,145

Florida Public Utilities Company
 Limited Proceeding Electric Reliability
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<u>Item</u>	13-Month Average
	Full Year Dep. & Tax
Investment Expenses	
Depreciation Expense - Underground Conduit (366)	\$ 11,445
Depreciation Expense - Underground Conductors & Devices (367)	\$ 32,005
Depreciation Expense - Structures (352)	\$ (11,612)
Depreciation Expense - Concrete Poles (3551)	\$ 50,791
Depreciation Expense -Transformers (368)	\$ 9,394
Depreciation Expense - Overhead Conductors & Devices Transmission (356)	\$ 82,953
Depreciation Expense- Overhead Conductors & Devices Distribution (365)	\$ 39,376
Depreciation Expense - Station Equipment (353)	\$ 26,720
Depreciation Expense - Distribution Poles (364)	\$ 108,213
Depreciation Expense - Distribution Structures (361)	\$ -
Depreciation Expense - Station Equipment (362)	\$ 63,422
Depreciation Expense - Power Operated Equipment (396)	\$ -
Depreciation Expense - Battery Storage (363)	\$ 48,646
Property Taxes 2%	\$ 305,564
Corporate Overhead/Services	\$ 50,000
Total Expense	<u>\$ 816,917</u>

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been furnished by electronic mail to the following parties on this 15th day of August, 2017.

Suzanne Brownless, Esquire
Jennifer Crawford, Esquire
Office of the General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
sbrownle@psc.state.fl.us

Virginia Ponder
Charles Rehwinkel
Office of Public Counsel
111 W. Madison Street
Rm 812
Tallahassee, FL 32399-1400
Phone: (850) 488-9330
ponder.virginia@leg.state.fl.us
Rehwinkel.charles@leg.state.fl.us



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe Street
Suite 601
Tallahassee, Florida 32301
Phone: (850) 521-1706