

Docket No. 20200004-GU					
Comprehensive Exhibit List for Entry into Hearing Record					
November 3, 2020					
Hearing I.D. #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1		Exhibit List	Comprehensive Exhibit List		
FLORIDA CITY GAS – DIRECT					
2	Miguel Bustos	MB-1	Calculation of FCG’s final NGCCR True-Up amount related to the twelve-month period ended December 31, 2019	1	
3	Miguel Bustos	MB-2	Commission prescribed forms supporting calculation of FCG’s Actual/Estimated True-Up amount for the current period January 2020 through December 2020 and FCG’s proposed 2021 NGCCR Factors	2-7, 8A, 8B, 9A, 9B, and 10	
FLORIDA PUBLIC UTILITIES CONSOLIDATED COMPANIES – DIRECT					
4	Curtis Young	CDY-1	True-Up Variance Analysis [Schedules CT1-CT6]	1	
5	G. Scott Ranck	GSR-1	Projections: Estimated ECCR charges by rate class [Schedules C-1 through C-4]	2-7	
PEOPLES GAS SYSTEM – DIRECT					
6	Karen L. Bramley	KLB-1	Schedules supporting cost recovery factor, actual January 2019 – December 2019	1-8	
7	Karen L. Bramley	KLB-2	Schedules supporting conservation costs projected for the period January 2021 – December 2021	1-8	

SEBRING GAS SYSTEM, INC. – DIRECT					
8	Jerry Melendy	JHM-1	True-Up Variance Analysis [Schedules CT1-CT6]	1	
9	Jerry Melendy	JHM-2	Projections: Estimated ECCR charges by rate class [Schedules C-1 through C-4]	2-7	
ST. JOE NATURAL GAS COMPANY, INC. – DIRECT					
10	Debbie Stitt	DKS-1	Schedules CT-1, CT-2, CT-3, CT-4, and CT-5		
11	Debbie Stitt	DKS-2	Schedules C1, C2, C3, and C4		
STAFF HEARING EXHIBITS					
12	Bustos (1-7)		FCG’s Response to Staff’s First Set of Interrogatories Nos. 1-7 <i>[Bates Nos. 00001-00009]</i>	1-9	
13	Bustos (8, 9)		FCG’s Response to Staff’s Second Set of Interrogatories Nos. 8-9 <i>[Bates Nos. 00010-00013]</i>	1-9	
14	Bustos (10-17)		FCG’s Response to Staff’s Third Set of Interrogatories Nos. 10-17 <i>[Bates Nos. 00014-00029]</i>	1-9	
15	Bustos (18-25)		FCG’s Response to Staff’s Fourth Set of Interrogatories Nos. 18-25 <i>[Bates Nos. 00030-00037]</i>	1-9	
16	Bustos (1, 2)		FCG’s Response to Staff’s First Production of Documents Nos. 1-2 <i>[Bates Nos. 00038-00107]</i>	1-9	

17	Ranck (1-13)		FPUC's Response to Staff's First Set of Interrogatories Nos. 1-13 <i>[Bates Nos. 00108-00122]</i>	1-9	
18	Ranck (14-15)		FPUC's Response to Staff's Second Set of Interrogatories Nos. 14-15 <i>[Bates Nos. 00123-00125]</i>	1-9	
19	Floyd (1-14)		PGS's Response to Staff's First Set of Interrogatories Nos. 1-14 <i>[Bates Nos. 00126-00140]</i>	1-9	
20	Floyd (15-17)		PGS's Response to Staff's Second Set of Interrogatories Nos. 15-17 <i>[Bates Nos. 00141-00145]</i>	1-9	
21	Melendy (1-4)		Sebring's Response to Staff's First Set of Interrogatories Nos. 1-4 <i>[Bates Nos. 00146-00151]</i>	1-9	
22	Shoaf (1-3)		SJNG's Response to Staff's First Set of Interrogatories Nos. 1-3 <i>[Bates Nos. 00152-00154]</i>	1-9	
23	Shoaf (4)		SJNG's Response to Staff's Second Set of Interrogatories No. 4 <i>[Bates Nos. 00155-00156]</i>	1-9	

**ADJUSTED NET TRUE UP
 JANUARY 2019 THROUGH DECEMBER 2019**

END OF PERIOD NET TRUE-UP

PRINCIPLE	235,533	
INTEREST	(923)	234,610

LESS PROJECTED TRUE-UP

PRINCIPLE	(217,026)	
INTEREST	(2,841)	(219,867)

ADJUSTED NET TRUE-UP 454,477

() REFLECTS OVER-RECOVERY

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20200004-GU EXHIBIT: 2
 PARTY: MB-1
 DESCRIPTION: Calculation of FCG's final
 NGCCR True-Up amount related to the
 twelve-month period ended December 31...

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VERSUS ESTIMATED
JANUARY 2019 THROUGH DECEMBER 2019

	<u>ACTUAL</u>	<u>PROJECTED ***</u>	<u>DIFFERENCE</u>
CAPITAL INVESTMENT	-	-	-
PAYROLL & BENEFITS	1,084,019	1,077,770	6,249
MATERIALS & SUPPLIES	-	-	-
ADVERTISING	985,338	998,804	(13,466)
INCENTIVES	3,406,931	3,108,526	298,405
OUTSIDE SERVICES	-	-	-
VEHICLES	45,565	50,549	(4,984)
OTHER	<u>42,384</u>	<u>77,041</u>	<u>(34,657)</u>
SUB-TOTAL	5,564,237	5,312,689	251,547
PROGRAM REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PROGRAM COSTS	5,564,237	5,312,689	251,547
LESS:			
PAYROLL ADJUSTMENTS	-	-	-
AMOUNTS INCLUDED IN RATE BASE	-	-	-
CONSERVATION ADJUSTMENT REVENUES	(5,328,703)	(5,529,715)	201,012
ROUNDING ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>
TRUE-UP BEFORE INTEREST	235,533	(217,026)	452,559
INTEREST PROVISION	(923)	(2,841)	1,917
END OF PERIOD TRUE-UP	<u>234,610</u>	<u>(219,867)</u>	<u>454,477</u>

() REFLECTS OVER-RECOVERY

*** Six months actual and six months projected (Jan-Dec)

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM
JANUARY 2019 THROUGH DECEMBER 2019

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	198,580	-	-	777,246	-	5,647	-	981,473
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	(8,207)	-	-	-	-	-	-	(8,207)
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	191,731	-	-	457,133	-	5,632	-	654,496
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	46,266	-	-	260	-	-	-	46,526
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	71,849	-	-	1,598,788	-	-	-	1,670,637
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	89,358	-	-	13,600	-	-	-	102,958
PROGRAM 9: COMM/IND CONVERSION	-	359,955	-	-	16,686	-	30,051	-	406,692
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	3,985	-	3,985
PROGRAM 11: COMMERCIAL APPLIANCE	-	-	-	-	543,219	-	-	-	543,219
COMMON COSTS	-	134,488	-	985,338	-	-	249	42,384	1,162,459
TOTAL TOTAL OF ALL PROGRAMS	-	1,084,019	-	985,338	3,406,931	-	45,565	42,384	5,564,237

**CITY GAS COMPANY OF FLORIDA
PROJECTED CONSERVATION COSTS PER PROGRAM
JANUARY 2019 THROUGH DECEMBER 2019
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED**

PROGRAM NAME	CAPITAL	PAYROLL & MATERIALS				OUTSIDE			TOTAL	
	INVESTMENT	BENEFITS & SUPPLIES	ADVERTISING	INCENTIVES	SERVICES	VEHICLE	OTHER			
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	160,945	-	-	727,645	-	6,181	-	894,771	
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	-	-	-	-	-	-	-	-	
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	184,393	-	-	453,513	-	6,166	-	644,072	
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-	
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-	
PROGRAM 6: PROPANE CONVERSION	-	57,866	-	-	635	-	-	-	58,501	
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	81,823	-	-	1,384,768	-	-	-	1,466,591	
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	92,917	-	-	13,000	-	-	-	105,917	
PROGRAM 9: COMM/IND CONVERSION	-	400,130	-	-	27,988	-	32,893	-	461,012	
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	4,365	-	4,365	
PROGRAM 11: COMMERCIAL APPLIANCE	-	-	-	-	500,977	-	-	-	500,977	
COMMON COSTS	-	99,696	-	998,804	-	-	943	77,041	1,176,484	
TOTAL	TOTAL OF ALL PROGRAMS	-	1,077,770	-	998,804	3,108,526	-	50,549	77,041	5,312,689

CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED
JANUARY 2019 THROUGH DECEMBER 2019

PROGRAM NAME	CAPITAL	PAYROLL & MATERIALS	OUTSIDE				TOTAL		
	INVESTMENT	BENEFITS	& SUPPLIES	ADVERTISING	INCENTIVES	SERVICES		VEHICLE	OTHER
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	37,635	-	-	49,601	-	(534)	-	86,702
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	(8,207)	-	-	-	-	-	-	(8,207)
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	7,338	-	-	3,620	-	(535)	-	10,423
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	(11,600)	-	-	(375)	-	-	-	(11,975)
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	(9,974)	-	-	214,020	-	-	-	204,046
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	(3,559)	-	-	600	-	-	-	(2,959)
PROGRAM 9: COMM/IND CONVERSION	-	(40,175)	-	-	(11,302)	-	(2,842)	-	(54,319)
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	(380)	-	(380)
PROGRAM 11: COMMERCIAL APPLIANCE	-	-	-	-	42,242	-	-	-	42,242
COMMON COSTS	-	34,792	-	(13,466)	-	-	(694)	(34,657)	(14,025)
TOTAL TOTAL OF ALL PROGRAMS	-	6,249	-	(13,466)	298,405	-	(4,984)	(34,657)	251,547

() REFLECTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY MONTH
JANUARY 2019 THROUGH DECEMBER 2019

EXPENSES:	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
PROGRAM 1:	65,972	68,183	47,743	69,033	97,308	96,442	38,564	99,037	167,909	80,010	52,409	98,863	981,473
PROGRAM 2:	-	(8,207)	-	-	-	-	-	-	-	-	-	-	(8,207)
PROGRAM 3:	58,853	63,267	52,281	40,632	52,864	52,092	46,217	62,783	95,795	41,257	40,476	47,979	654,496
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	4,304	5,055	7,438	4,916	4,672	1,515	4,187	4,471	3,605	1,899	1,938	2,525	46,525
PROGRAM 7:	124,120	151,522	92,353	83,605	138,711	126,280	113,041	137,512	249,806	113,052	136,947	203,687	1,670,636
PROGRAM 8:	6,824	9,739	13,056	8,716	8,641	4,341	8,454	8,043	9,536	6,755	9,823	9,030	102,958
PROGRAM 9:	43,789	32,056	46,066	42,019	45,452	24,391	24,617	37,012	24,389	33,015	24,204	29,683	406,692
PROGRAM 10:	286	221	-	1,253	-	422	384	441	-	979	-	-	3,985
PROGRAM 11:	41,037	23,641	37,775	55,004	42,184	46,336	21,324	36,431	198,425	(35,488)	25,087	51,463	543,219
COMMON COSTS	44,535	85,851	113,963	138,204	162,131	130,943	71,531	67,504	112,384	78,101	84,720	72,592	1,162,459
TOTAL	389,721	431,328	410,674	443,382	551,962	482,761	328,318	453,234	861,850	319,581	375,603	515,822	5,564,237
LESS: Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	389,721	431,328	410,674	443,382	551,962	482,761	328,318	453,234	861,850	319,581	375,603	515,822	5,564,237

PROJECTED CONSERVATION COSTS PER MONTH
JANUARY 2019 THROUGH DECEMBER 2019
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

EXPENSES:

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
PROGRAM 1:	65,972	68,183	47,743	69,033	97,308	96,442	75,015	75,015	75,015	75,015	75,015	75,015	894,771
PROGRAM 2:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 3:	58,853	63,267	52,281	40,632	52,864	52,092	54,014	54,014	54,014	54,014	54,014	54,014	644,072
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	4,304	5,055	7,438	4,916	4,672	1,515	5,100	5,100	5,100	5,100	5,100	5,100	58,501
PROGRAM 7:	124,120	151,522	92,353	83,605	138,711	126,280	125,000	125,000	125,000	125,000	125,000	125,000	1,466,591
PROGRAM 8:	6,824	9,739	13,056	8,716	8,641	4,341	9,100	9,100	9,100	9,100	9,100	9,100	105,917
PROGRAM 9:	43,789	23,849	46,066	42,019	45,452	24,391	39,241	39,241	39,241	39,241	39,241	39,241	461,012
PROGRAM 10:	286	221	-	1,253	-	422	364	364	364	364	364	364	4,365
PROGRAM 11:	41,037	23,641	37,775	55,004	42,184	46,336	42,500	42,500	42,500	42,500	42,500	42,500	500,977
COMMON COSTS	44,535	85,851	113,963	138,204	162,728	130,943	45,080	48,980	115,850	115,850	87,520	86,980	1,176,484
TOTAL	389,721	431,328	410,674	443,382	552,559	482,761	395,414	399,314	466,184	466,184	437,854	437,314	5,312,689
LESS AMOUNT INCLUDED IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	389,721	431,328	410,674	443,382	552,559	482,761	395,414	399,314	466,184	466,184	437,854	437,314	5,312,689

SUMMARY OF EXPENSES BY PROGRAM
VARIANCE ACTUAL VERSUS PROJECTED
JANUARY 2019 THROUGH DECEMBER 2019

EXPENSES:	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
PROGRAM 1:	-	-	-	-	-	-	(36,451)	24,022	92,894	4,995	(22,606)	23,848	86,702
PROGRAM 2:	-	(8,207)	-	-	-	-	-	-	-	-	-	-	(8,207)
PROGRAM 3:	-	-	-	-	-	-	(7,797)	8,769	41,781	(12,757)	(13,538)	(6,035)	10,423
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	-	-	-	0	-	0	(913)	(629)	(1,495)	(3,201)	(3,162)	(2,575)	(11,975)
PROGRAM 7:	-	0	-	-	-	-	(11,959)	12,512	124,806	(11,948)	11,947	78,687	204,046
PROGRAM 8:	(0)	-	-	-	-	-	(646)	(1,057)	436	(2,345)	723	(70)	(2,959)
PROGRAM 9:	-	8,207	-	-	-	-	(14,624)	(2,230)	(14,852)	(6,226)	(15,037)	(9,558)	(54,319)
PROGRAM 10:	-	-	-	-	-	-	20	77	(364)	615	(364)	(364)	(380)
PROGRAM 11:	-	-	-	-	-	-	(21,177)	(6,069)	155,925	(77,988)	(17,413)	8,963	42,242
COMMON COSTS:	-	-	-	-	(597)	-	26,451	18,524	(3,466)	(37,749)	(2,800)	(14,388)	(14,025)
TOTAL	(0)	0	-	0	(597)	0	(67,096)	53,920	395,666	(146,603)	(62,251)	78,508	251,547
LESS: 2008 Audit Adjustments:	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	(0)	0	-	0	(597)	0	(67,096)	53,920	395,666	(146,603)	(62,251)	78,508	251,547

ENERGY CONSERVATION COST RECOVERY ADJUSTMENT
FOR THE PERIOD JANUARY 2019 THROUGH DECEMBER 2019
2019 FINAL TRUE-UP

CONSERVATION REVENUES	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
1. RCS AUDIT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. OTHER PROG. REVS.	-	-	-	-	-	-	-	-	-	-	-	-	-
3. CONSERV. ADJ REVS.	(474,833)	(464,112)	(414,090)	(422,799)	(412,416)	(356,693)	(350,058)	(356,332)	(353,419)	(367,608)	(317,284)	(442,778)	(4,732,422)
4. TOTAL REVENUES	(474,833)	(464,112)	(414,090)	(422,799)	(412,416)	(356,693)	(350,058)	(356,332)	(353,419)	(367,608)	(317,284)	(442,778)	(4,732,422)
5. PRIOR PERIOD TRUE- UP NOT APPLICABLE TO THIS PERIOD	(49,690)	(49,690)	(49,690)	(49,690)	(49,690)	(49,690)	(49,690)	(49,690)	(49,690)	(49,690)	(49,690)	(49,690)	(596,281)
6. CONSERV. REVS. APPLICABLE TO THE PERIOD	(524,523)	(513,802)	(463,780)	(472,489)	(462,106)	(406,383)	(399,748)	(406,022)	(403,109)	(417,298)	(366,975)	(492,468)	(5,328,703)
7. CONSERV. EXPS.	389,721	431,328	410,674	443,382	551,962	482,761	328,318	453,234	861,850	319,581	375,603	515,822	5,564,237
8. TRUE-UP THIS PERIOD (over)/under	(134,802)	(82,474)	(53,106)	(29,107)	89,856	76,378	(71,430)	47,212	458,741	(97,717)	8,629	23,354	235,533
9. INTEREST PROV. THIS PERIOD	(548)	(660)	(698)	(682)	(522)	(247)	(139)	(65)	444	755	683	756	(923)
10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH	(596,281)	(681,941)	(715,386)	(719,500)	(699,600)	(560,575)	(434,754)	(456,633)	(359,795)	149,080	101,807	160,810	(596,281)
Deferred True-up COLLECTED/(REFUNDED)	371,437	371,437	371,437	371,437	371,437	371,437	371,437	371,437	371,437	371,437	371,437	371,437	371,437
11. PRIOR TRUE-UP COLLECTED OR (REFUNDED)	49,690	49,690	49,690	49,690	49,690	49,690	49,690	49,690	49,690	49,690	49,690	49,690	596,281
12. TOTAL NET TRUE-UP	(310,504)	(343,949)	(348,063)	(328,163)	(189,138)	(63,317)	(85,196)	11,642	520,517	473,244	532,247	606,047	606,047

CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR THE PERIOD JANUARY 2019 THROUGH DECEMBER 2019
2019 FINAL TRUE-UP

INTEREST PROVISION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
1. BEGINNING TRUE-UP	\$ (224,844)	\$ (310,504)	\$ (343,949)	\$ (348,063)	\$ (328,163)	\$ (189,138)	\$ (63,317)	\$ (85,196)	\$ 11,642	\$ 520,517	\$ 473,244	\$ 532,247	
2. ENDING TRUE-UP BEFORE INTEREST	<u>(309,956)</u>	<u>(343,289)</u>	<u>(347,365)</u>	<u>(327,480)</u>	<u>(188,616)</u>	<u>(63,070)</u>	<u>(85,057)</u>	<u>11,707</u>	<u>520,073</u>	<u>472,490</u>	<u>531,563</u>	<u>605,291</u>	
3. TOTAL BEGINNING & ENDING TRUE-UP	(534,800)	(653,793)	(691,314)	(675,543)	(516,779)	(252,208)	(148,374)	(73,489)	531,714	993,006	1,004,808	1,137,537	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	\$ <u>(267,400)</u>	\$ <u>(326,896)</u>	\$ <u>(345,657)</u>	\$ <u>(337,772)</u>	\$ <u>(258,389)</u>	\$ <u>(126,104)</u>	\$ <u>(74,187)</u>	\$ <u>(36,745)</u>	\$ <u>265,857</u>	\$ <u>496,503</u>	\$ <u>502,404</u>	\$ <u>568,769</u>	
5. INTEREST RATE FIRST DAY OF REPORTING MONTH	2.500%	2.420%	2.420%	2.430%	2.420%	2.420%	2.280%	2.210%	2.020%	1.980%	1.660%	1.610%	
6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH	<u>2.420%</u>	<u>2.420%</u>	<u>2.430%</u>	<u>2.420%</u>	<u>2.420%</u>	<u>2.280%</u>	<u>2.210%</u>	<u>2.020%</u>	<u>1.980%</u>	<u>1.660%</u>	<u>1.610%</u>	<u>1.590%</u>	
7. TOTAL (SUM LINES 5 & 6)	<u>4.920%</u>	<u>4.840%</u>	<u>4.850%</u>	<u>4.850%</u>	<u>4.840%</u>	<u>4.700%</u>	<u>4.490%</u>	<u>4.230%</u>	<u>4.000%</u>	<u>3.640%</u>	<u>3.270%</u>	<u>3.200%</u>	
8. AVG. INTEREST RATE (LINE 7 TIMES 50%)	2.460%	2.420%	2.425%	2.425%	2.420%	2.350%	2.245%	2.115%	2.000%	1.820%	1.635%	1.600%	
9. MONTHLY AVG INTEREST RATE	0.205%	0.202%	0.202%	0.202%	0.202%	0.196%	0.187%	0.176%	0.167%	0.152%	0.136%	0.133%	
10. INTEREST PROVISION	\$ <u>(548)</u>	\$ <u>(660)</u>	\$ <u>(698)</u>	\$ <u>(682)</u>	\$ <u>(522)</u>	\$ <u>(247)</u>	\$ <u>(139)</u>	\$ <u>(65)</u>	\$ <u>444</u>	\$ <u>755</u>	\$ <u>683</u>	\$ <u>756</u>	\$ <u>(923)</u>

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 2019 through December 2019

PROGRAM SUMMARY:

Program costs for the period were \$ 981,473

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	\$500
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 2019 through December 2019

PROGRAM SUMMARY:

Program costs for the period were \$ 654,496

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 2019 through December 2019

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 2019 through December 2019

PROGRAM SUMMARY:

Program costs for the period were \$46,525

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 2019 through December 2019

PROGRAM SUMMARY:

Program costs for the period were \$1,670,636

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 2019 through December 2019

PROGRAM SUMMARY:

Program costs for the period were \$102,958

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 2019 through December 2019

PROGRAM SUMMARY:

Program costs for the period were \$406,692

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 2019 through December 2019

PROGRAM SUMMARY:

Program costs for the period were \$3,985

CITY GAS COMPANY OF FLORIDA

**Schedule CT-6
 PROGRAM PROGRESS REPORT**

NAME: COMMERCIAL NATURAL GAS CONSERVATION PROGRAM (APPLIANCE) - PROGRAM 11

DESCRIPTION The Commercial Natural Gas Conservation Program (Appliance) is designed to educate, inform and to encourage business either to build with natural gas (New Construction), to continue using natural gas (Retention) or to convert to natural gas (Retrofit) for their energy needs. The programs offer cash incentives to assist in defraying the costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

PROGRAM ALLOWANCES:

		New Construction	Replacement	Retention
<i>-Small Food Service</i>				
Tank Water Heater	\$	1,000	\$ 1,500	\$ 1,000
Tankless Water Heater		2,000	2,500	2,000
Range / Oven		1,000	1,500	1,000
Fryer		3,000	3,000	3,000
<i>-Commercial Food Service</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000
Range / Oven		1,500	1,500	1,500
Fryer		3,000	3,000	3,000
<i>-Hospitality Lodging</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000
Range / Oven		1,500	1,500	1,500
Fryer		3,000	3,000	3,000
Dryer		1500	1500	1500
<i>-Cleaning Service</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000
Dryer		1500	1500	1500
<i>-Large Non-food Service</i>				
Tank Water Heater	\$	1,500	\$ 2,000	\$ 1,500
Tankless Water Heater		2,000	2,500	2,000

REPORTING PERIOD: January 2019 through December 2019

PROGRAM SUMMARY:

Program costs for the period were \$ 543,219

ENERGY CONSERVATION ADJUSTMENT - SUMMARY OF COST RECOVERY CLAUSE CALCULATION

PROJECTED PERIOD: JANUARY 2021 THROUGH DECEMBER 2021
 ACTUAL/ESTIMATED PERIOD: JANUARY 2020 THROUGH DECEMBER 2020
 FINAL TRUE-UP PERIOD: JANUARY 2019 THROUGH DECEMBER 2019
 COLLECTION PERIOD FOR PRIOR TRUE-UP: JANUARY 2019 THROUGH DECEMBER 2019

- 1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1) \$ 5,790,680
- 2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 12) \$ 749,669
- 3. TOTAL (LINE 1 AND 2) \$ 6,540,349

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
RS-1	40,708	3,027,406	5,861,910	\$ 1,386,240	\$ -	\$ 7,258,150	\$ 795,272	10.9570%	\$ 0.26269	1.00503	\$ 0.26401
RS-100	63,709	12,933,595	11,467,656	\$ 5,222,974	\$ -	\$ 16,690,629	\$ 1,828,784	10.9570%	\$ 0.14140	1.00503	\$ 0.14211
RS-600	1,166	1,186,274	279,787	\$ 625,155	\$ -	\$ 904,942	\$ 99,154	10.9570%	\$ 0.08358	1.00503	\$ 0.08400
GS-1	5,500	11,495,729	1,649,875	\$ 4,329,752	\$ -	\$ 5,979,626	\$ 655,185	10.9570%	\$ 0.05699	1.00503	\$ 0.05728
GS-6K	2,347	23,730,208	985,948	\$ 8,058,779	\$ -	\$ 9,044,727	\$ 991,026	10.9570%	\$ 0.04176	1.00503	\$ 0.04197
GS-25k	394	14,032,071	709,200	\$ 4,561,686	\$ -	\$ 5,270,886	\$ 577,528	10.9570%	\$ 0.04116	1.00503	\$ 0.04136
Gas Lights	15	21,649	-	\$ 12,824	\$ -	\$ 12,824	\$ 1,405	10.9570%	\$ 0.06491	1.00503	\$ 0.06523
GS-120K	98	39,175,445	351,145	\$ 7,591,809	\$ 1,410,836	\$ 9,353,791	\$ 1,024,890	10.9570%	\$ 0.02616	1.00503	\$ 0.02629
GS-1250K	6	13,803,930	36,000	\$ 1,292,186	\$ 1,006,637	\$ 2,334,823	\$ 255,825	10.9570%	\$ 0.01853	1.00503	\$ 0.01863
GS-11M - GS-25M*	1	28,602,732	12,000	\$ 2,288,219	\$ 540,709	\$ 2,840,928	\$ 311,279	10.9570%	\$ 0.01088	1.00503	\$ 0.01094
TOTAL	113,943	148,009,039	21,353,521	\$ 35,379,622	\$ 2,958,182	\$ 59,691,325	\$ 6,540,349				

No current customer under GS-11M yet for forecasting

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20200004-GU EXHIBIT: 3
 PARTY: MB-2
 DESCRIPTION: Commission prescribed forms supporting calculation of FCG's Actual/Estimated True-Up amount for the ...

PROJECTED CONSERVATION PROGRAM COST BY COST CATEGORY
FOR THE PERIOD JANUARY 2021 THROUGH DECEMBER 2021

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION	\$ -	\$ 241,024	\$ -	\$ -	\$ 882,000	\$ -	\$ 8,400	\$ -	\$ 1,131,424
2. MULTI-FAMILY RESIDENTIAL BLDG	-	-	-	-	-	-	-	-	\$ -
3. APPLIANCE REPLACEMENT	-	264,835	-	-	482,400	-	8,400	-	\$ 755,635
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	\$ -
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	\$ -
6. RES PROPANE CONVERSION	-	40,009	-	-	1,200	-	-	-	\$ 41,209
7. RES WATER HEATER RETENTION	-	79,419	-	-	1,466,400	-	-	-	\$ 1,545,819
8. RES CUT AND CAP ALTERNATIVE	-	154,633	-	-	12,000	-	-	-	\$ 166,633
9. COMM/IND CONVERSION	-	333,716	-	-	7,200	-	43,200	-	\$ 384,116
10. COMM/IND ALTERNATIVE TECH.	-	-	-	-	-	-	6,000	-	\$ 6,000
11. COMMERCIAL APPLIANCE	-	-	-	-	546,000	-	-	-	\$ 546,000
12. COMMON COSTS	-	149,444	-	996,000	-	-	2,400	66,000	\$ 1,213,844
TOTAL ALL PROGRAMS	-	1,263,080	-	996,000	3,397,200	-	68,400	66,000	5,790,680
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENDITURES	\$ -	\$ 1,263,080	\$ -	\$ 996,000	\$ 3,397,200	\$ -	\$ 68,400	\$ 66,000	\$ 5,790,680

CONSERVATION PROGRAM COSTS BY COST CATEGORY
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

	<u>CAPITAL INVESTMENT</u>	<u>PAYROLL & BENEFITS</u>	<u>MATERIALS & 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 (6 months)	\$ -	\$ 138,068	\$ -	\$ -	\$ 521,800	\$ -	\$ 4,043	\$ -	\$ 663,910
B. ESTIMATED (6 months)	-	128,000	-	-	360,000	-	4,200	-	490,200
C. TOTAL	-	264,068	-	-	881,800	-	8,243	-	1,154,110
2. MULTI-FAMILY RESIDENTIAL BLDG									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
3. APPLIANCE REPLACEMENT									
A. ACTUAL (6 months)	-	119,188	-	-	247,835	-	4,032	-	371,055
B. ESTIMATED (6 months)	-	114,000	-	-	234,000	-	4,200	-	352,200
C. TOTAL	-	233,188	-	-	481,835	-	8,232	-	723,255
4. DEALER PROGRAM									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
5. GAS APPLIANCES IN SCHOOLS									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
6. RES PROPANE CONVERSION									
A. ACTUAL (6 months)	-	20,968	-	-	525	-	-	-	21,493
B. ESTIMATED (6 months)	-	21,000	-	-	600	-	-	-	21,600
C. TOTAL	-	41,968	-	-	1,125	-	-	-	43,093
SUB-TOTAL	\$ -	\$ 539,224	\$ -	\$ -	\$ 1,364,760	\$ -	\$ 16,474	\$ -	\$ 1,920,458

CONSERVATION PROGRAM COSTS BY COST CATEGORY
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
SUB-TOTAL - PREVIOUS PAGE	\$ -	\$ 539,224	\$ -	\$ -	\$ 1,364,760	\$ -	\$ 16,474	\$ -	\$ 1,920,458
7. RES WATER HEATER RETENTION									
A. ACTUAL (6 months)	-	46,533	-	-	763,865	-	-	-	810,398
B. ESTIMATED (6 months)	-	45,000	-	-	702,000	-	-	-	747,000
C. TOTAL	-	91,533	-	-	1,465,865	-	-	-	1,557,398
8. RES CUT AND CAP ALTERNATIVE									
A. ACTUAL (6 months)	-	56,118	-	-	5,600	-	-	-	61,718
B. ESTIMATED (6 months)	-	54,000	-	-	5,400	-	-	-	59,400
C. TOTAL	-	110,118	-	-	11,000	-	-	-	121,118
9. COMM/IND CONVERSION									
A. ACTUAL (6 months)	-	182,325	-	-	3,224	-	21,513	-	207,062
B. ESTIMATED (6 months)	-	174,000	-	-	3,600	-	21,000	-	198,600
C. TOTAL	-	356,325	-	-	6,824	-	42,513	-	405,662
10. COMM/IND ALTERNATIVE TECH.									
A. ACTUAL (6 months)	-	-	-	-	-	-	2,853	-	2,853
B. ESTIMATED (6 months)	-	-	-	-	-	-	3,000	-	3,000
C. TOTAL	-	-	-	-	-	-	5,853	-	5,853
11. COMMERCIAL APPLIANCE									
A. ACTUAL (6 months)	-	-	-	-	306,009	-	-	-	306,009
B. ESTIMATED (6 months)	-	-	-	-	238,800	-	-	-	238,800
C. TOTAL	-	-	-	-	544,809	-	-	-	544,809
12. COMMON COSTS									
A. ACTUAL (6 months)	-	87,861	-	527,812	-	-	606	32,884	649,162
B. ESTIMATED (6 months)	-	84,000	-	468,000	-	-	660	33,000	585,660
C. TOTAL	-	171,861	-	995,812	-	-	1,266	65,884	1,234,822
TOTAL	\$ -	\$ 1,269,060	\$ -	\$ 995,812	\$ 3,393,258	\$ -	\$ 66,106	\$ 65,884	\$ 5,790,120

ENERGY CONSERVATION COST RECOVERY ADJUSTMENT
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

CONSERVATION REVENUES	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1. RCS AUDIT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. OTHER PROG. REVS.	-	-	-	-	-	-	-	-	-	-	-	-	-
3. CONSERV. ADJ REVS.	(513,338)	(497,060)	(508,433)	(450,764)	(395,830)	(414,867)	(457,491)	(450,167)	(453,679)	(466,770)	(493,225)	(548,274)	(5,649,900)
4. TOTAL REVENUES	(513,338)	(497,060)	(508,433)	(450,764)	(395,830)	(414,867)	(457,491)	(450,167)	(453,679)	(466,770)	(493,225)	(548,274)	(5,649,900)
5. PRIOR PERIOD TRUE-UP NOT APPLICABLE													
TO THIS PERIOD	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	12,631	151,570
6. CONSERV. REVS. APPLICABLE TO THE PERIOD	(500,707)	(484,430)	(495,803)	(438,133)	(383,199)	(402,236)	(444,860)	(437,536)	(441,049)	(454,139)	(480,594)	(535,644)	(5,498,330)
7. CONSERV. EXPS.	436,222	412,861	666,941	507,741	618,034	451,861	449,410	449,410	449,410	449,410	449,410	449,410	5,790,120
8. TRUE-UP THIS PERIOD	(64,486)	(71,569)	171,139	69,609	234,835	49,625	4,550	11,874	8,361	(4,729)	(31,184)	(86,234)	291,790
9. INTEREST PROV. THIS PERIOD	755	629	751	564	108	81	73	73	73	72	70	152	3,402
10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH	151,570	75,208	(8,363)	150,896	208,438	430,750	467,826	459,818	459,134	454,938	437,650	393,904	151,570
Deferred True-up	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477
11. PRIOR TRUE-UP COLLECTED OR (REFUNDED)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(12,631)	(151,570)
12. TOTAL NET TRUE-UP	529,685	446,114	605,373	662,915	885,227	922,303	914,295	913,611	909,415	892,127	848,381	749,669	749,669

CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

INTEREST PROVISION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1. BEGINNING TRUE-UP	\$ 606,047	\$ 529,685	\$ 446,114	\$ 605,373	\$ 662,915	\$ 885,227	\$ 922,303	\$ 914,295	\$ 913,611	\$ 909,415	\$ 892,127	\$ 848,381	
2. ENDING TRUE-UP BEFORE INTEREST	<u>528,930</u>	<u>445,485</u>	<u>604,622</u>	<u>662,351</u>	<u>885,119</u>	<u>922,221</u>	<u>914,222</u>	<u>913,538</u>	<u>909,342</u>	<u>892,055</u>	<u>848,312</u>	<u>749,517</u>	
3. TOTAL BEGINNING & ENDING TRUE-UP	1,134,977	975,170	1,050,736	1,267,724	1,548,034	1,807,449	1,836,524	1,827,834	1,822,954	1,801,470	1,740,439	1,597,898	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	<u>\$ 567,489</u>	<u>\$ 487,585</u>	<u>\$ 525,368</u>	<u>\$ 633,862</u>	<u>\$ 774,017</u>	<u>\$ 903,724</u>	<u>\$ 918,262</u>	<u>\$ 913,917</u>	<u>\$ 911,477</u>	<u>\$ 900,735</u>	<u>\$ 870,219</u>	<u>\$ 798,949</u>	
5. INTEREST RATE FIRST DAY OF REPORTING MONTH	1.590%	1.590%	1.510%	1.910%	0.220%	0.110%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%
6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH	<u>1.590%</u>	<u>1.510%</u>	<u>1.910%</u>	<u>0.220%</u>	<u>0.110%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.350%</u>	
7. TOTAL (SUM LINES 5 & 6)	<u>3.180%</u>	<u>3.100%</u>	<u>3.420%</u>	<u>2.130%</u>	<u>0.330%</u>	<u>0.210%</u>	<u>0.200%</u>	<u>0.200%</u>	<u>0.200%</u>	<u>0.200%</u>	<u>0.200%</u>	<u>0.450%</u>	
8. AVG. INTEREST RATE (LINE 7 TIMES 50%)	1.590%	1.550%	1.710%	1.065%	0.165%	0.105%	0.100%	0.100%	0.100%	0.100%	0.100%	0.225%	
9. MONTHLY AVG INTEREST RATE	0.133%	0.129%	0.143%	0.089%	0.014%	0.009%	0.008%	0.008%	0.008%	0.008%	0.008%	0.019%	
10. INTEREST PROVISION	<u>\$ 755</u>	<u>\$ 629</u>	<u>\$ 751</u>	<u>\$ 564</u>	<u>\$ 108</u>	<u>\$ 81</u>	<u>\$ 73</u>	<u>\$ 73</u>	<u>\$ 73</u>	<u>\$ 72</u>	<u>\$ 70</u>	<u>\$ 152</u>	<u>\$ 3,402</u>

FLORIDA CITY GAS

Schedule C-5
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL NEW CONSTRUCTION - 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 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 663,910

FLORIDA CITY GAS
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 2020 through June 2020

PROGRAM SUMMARY:

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

FLORIDA CITY GAS
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	\$500
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
Space Conditioning	1200

REPORTING PERIOD: January 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 371,055

FLORIDA CITY GAS
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 2020 through June 2020

PROGRAM SUMMARY:

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

FLORIDA CITY GAS
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 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$0.

FLORIDA CITY GAS

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 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 21,493

FLORIDA CITY GAS
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 Dryer	100

REPORTING PERIOD: January 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 810,398

FLORIDA CITY GAS

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 reactivation..... \$200

REPORTING PERIOD: January 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 61,718

FLORIDA CITY GAS

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 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 207,062

FLORIDA CITY GAS

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 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 2,853

FLORIDA CITY GAS
 Schedule C-5
 PROGRAM PROGRESS REPORT

NAME: COMMERCIAL NATURAL GAS CONSERVATION PROGARM (APPLIANCE) - PROGRAM 11

DESCRIPTION: The Commercial Natural Gas Conservation Program (Appliance) is designed to educate, inform and to encourage business either to build with natural gas (New Construction), to continue using natural gas (Retention) or to convert to natural gas (Retrofit) for their energy needs. The programs offer cash incentives to assist in defraying the costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

PROGRAM ALLOWANCES:

	New Construction	Replacement	Retention
<i>-Small Food Service</i>			
Tank Water Heater	\$ 1,000	\$ 1,500	\$ 1,000
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,000	1,500	1,000
Fryer	3,000	3,000	3,000
<i>-Commercial Food Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,500	1,500	1,500
Fryer	3,000	3,000	3,000
<i>-Hospitality Lodging</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,500	1,500	1,500
Fryer	3,000	3,000	3,000
Dryer	1500	1500	1500
<i>-Cleaning Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Dryer	1500	1500	1500
<i>-Large Non-food Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000

REPORTING PERIOD: January 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 306,009

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION SCHEDULE CT-1
 OF CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES PAGE 1 OF 1

CONSERVATION ADJUSTMENT TRUE-UP

FOR MONTHS January-19 THROUGH December-19

1.	ADJUSTED END OF PERIOD TOTAL NET TRUE-UP		
2.	FOR MONTHS	January-19	THROUGH December-19
3.	END OF PERIOD NET TRUE-UP		
4.	PRINCIPAL	<u>197,634</u>	
5.	INTEREST	<u>(3,696)</u>	<u>193,938</u>
6.	LESS PROJECTED TRUE-UP		
7.	November-19 HEARINGS		
8.	PRINCIPAL	<u>101,115</u>	
9.	INTEREST	<u>(4,704)</u>	<u>96,411</u>
10.	ADJUSTED END OF PERIOD TOTAL TRUE-UP		<u><u>97,527</u></u>

EXHIBIT NO. _____
 DOCKET NO. 20200004-GU
 FLORIDA PUBLIC UTILITIES CO.
 (CDY-1)
 PAGE 1 OF 24

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20200004-GU EXHIBIT: 4
 PARTY: CDY-1
 DESCRIPTION: True-Up Variance Analysis
 [Schedules CT1-CT6]

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF SCHEDULE CT-2
 CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES PAGE 1 OF 3
 ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
 ACTUAL VS PROJECTED

	FOR MONTHS	January-19	THROUGH	December-19	
		<u>ACTUAL</u>		<u>PROJECTED</u>	<u>DIFFERENCE</u>
1.	Labor/Payroll	887,507		927,721	(40,214)
2.	Advertisement	525,310		604,412	(79,102)
3.	Legal	6,915		4,488	2,427
4.	Outside Services	33,771		52,987	(19,216)
5.	Vehicle Costs	27,617		28,942	(1,325)
6.	Materials & Supplies	18,818		18,042	776
7.	Travel	103,421		111,952	(8,531)
8.	General & Administrative				
9.	Incentives	2,574,368		2,567,961	6,407
10.	Other	75,042		62,517	12,525
11.	SUB-TOTAL	4,252,769		4,379,022	(126,253)
12.	PROGRAM REVENUES				
13.	TOTAL PROGRAM COSTS	4,252,769		4,379,022	(126,253)
14.	LESS: PRIOR PERIOD TRUE-UP	(371,568)		(371,568)	
15.	AMOUNTS INCLUDED IN RATE BASE				
16.	CONSERVATION ADJ REVENUE	(3,683,567)		(3,906,340)	222,773
17.	ROUNDING ADJUSTMENT				
18.	TRUE-UP BEFORE INTEREST	197,634		101,115	96,519
19.	ADD INTEREST PROVISION	(3,696)		(4,704)	1,008
20.	END OF PERIOD TRUE-UP	193,938		96,411	97,527

() REFLECTS OVERRECOVERY

EXHIBIT NO. _____
 DOCKET NO. 20200004-GU
 FLORIDA PUBLIC UTILITIES CO.
 (CDY-1)
 PAGE 2 OF 24

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS January-19 THROUGH December-19

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	413,886	25,627		2,152	7,310	9,839	40,837		1,134,829	24,153	1,658,632		1,658,632
2 Residential Appliance Replacement	14,353	205,301		798	645	223	1,852		187,903	225	411,298		411,298
3 Conservation Education	8,396	36,393			585	177	1,659			139	47,350		47,350
4 Space Conditioning									271		271		271
5 Residential Conservation Survey	9,417	2,434		3,428	764	224	1,660			208	18,135		18,135
6 Residential Appliance Retention	19,574	171,898		799	852	263	2,538		511,113	302	707,339		707,339
7 Commercial Conservation Survey	1,425	325		68	142	20	205			25	2,210		2,210
8 Residential Service Reactivation	227			682	9	3	26			3	950		950
9 Common	315,109	18,183	6,915	21,860	10,912	5,070	37,213			15,901	431,163		431,163
10 Conservation Demonstration and Development													
11 Commercial Small Food Program	56,117	13,030		802	3,394	1,590	9,252		484,639	7,397	576,220		576,220
12 Commercial Large Non-Food Service Program	11,351	13,030		795	800	370	2,161		34,680	6,659	69,845		69,845
13 Commercial Large Food Service Program	11,898	13,030		796	728	343	1,982		100,402	6,667	135,845		135,845
14 Commercial Large Hospitality Program	14,720	13,030		797	813	383	2,229		77,176	6,711	115,860		115,860
15 Commercial Large Cleaning Service Program	11,034	13,030		796	663	313	1,808		43,355	6,652	77,651		77,651
16 Residential Propane Distribution Program													
15 TOTAL ALL PROGRAMS	887,507	525,310	6,915	33,771	27,617	18,818	103,421		2,574,368	75,042	4,252,769		4,252,769

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

FOR MONTHS January-19 THROUGH December-19

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	152,427	(13,394)		(1,943)	1,544	2,210	6,074		103,639	13,892	264,448		264,448
2 Residential Appliance Replacement	(18,069)	(32,299)		(886)	(433)	(153)	(2,139)		(32,890)	(379)	(87,250)		(87,250)
3 Conservation Education	(12,283)	(10,315)			(569)	(165)	(1,293)			26	(24,598)		(24,598)
4 Space Conditioning	(250)	(250)			(50)	(50)	(50)			(0)	(650)		(650)
5 Residential Conservation Survey	156	746		690	117	(24)	465			79	2,229		2,229
6 Residential Appliance Retention	(23,927)	(8,064)		(887)	(278)	(403)	(2,495)		(13,251)	(501)	(49,806)		(49,806)
7 Commercial Conservation Survey	(1,275)	(175)		10	(54)	(49)	(58)			(45)	(1,645)		(1,645)
8 Residential Service Reactivation	(427)	(2,500)		(203)	(44)	(49)	(44)		(500)	(49)	(3,816)		(3,816)
9 Common	(102,664)	(3,325)	2,427	(9,564)	(2,986)	(1,994)	(9,107)			(5,918)	(133,131)		(133,131)
10 Conservation Demonstration and Development													
11 Commercial Small Food Program	(19,428)	(1,905)		(1,886)	775	763	(44)		50,890	836	30,000		30,000
12 Commercial Large Non-Food Service Program	2,952	(1,905)		(1,137)	383	249	705		(52,081)	1,378	(49,457)		(49,457)
13 Commercial Large Food Service Program	(3,563)	(1,905)		(1,136)	129	178	51		(23,754)	1,155	(28,846)		(28,846)
14 Commercial Large Hospitality Program	(9,814)	(1,905)		(1,136)	49	110	(567)		(11,335)	909	(23,688)		(23,688)
15 Commercial Large Cleaning Service Program	(4,049)	(1,905)		(1,136)	92	153	(28)		(14,311)	1,142	(20,042)		(20,042)
16 Residential Propane Distribution Program													
5. TOTAL ALL PROGRAMS	(40,214)	(79,102)	2,427	(19,216)	(1,325)	776	(8,531)		6,407	12,525	(126,253)		(126,253)

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

FOR MONTHS		January-19	THROUGH	December-19										
A. CONSERVATION EXPENSE BY PROGRAM		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1	Full House Residential New Construction	116,935	103,175	285,526	152,068	80,280	84,566	177,349	96,736	82,472	156,418	86,414	236,694	1,658,632
2	Residential Appliance Replacement	41,333	20,009	63,266	40,988	34,217	23,785	21,446	35,386	15,226	57,095	21,414	37,132	411,298
3	Conservation Education	6,145	3,993	5,616	2,587	3,112	2,694	3,070	1,668	464	7,088	3,501	7,412	47,350
4	Space Conditioning	271												271
5	Residential Conservation Survey	2,923	3,077	1,663	1,109	982	177	2,136	228	10	3,906	1,131	793	18,135
6	Residential Appliance Retention	59,840	49,734	76,607	65,415	58,260	33,439	68,573	68,124	40,169	76,470	46,343	64,366	707,339
7	Commercial Conservation Survey	10	10	927	10	537	87	10	295			325		2,210
8	Residential Service Reactivation	164	166	101	107	118	110	113	16	10	11	12	23	950
9	Common	66,491	51,403	20,749	41,750	30,084	23,818	19,124	31,333	32,836	51,238	37,862	24,477	431,163
10	Conservation Demonstration and Development													
11	Commercial Small Food Program	11,854	42,443	69,760	23,413	60,307	55,292	56,237	73,007	44,024	70,380	29,302	40,201	576,220
12	Commercial Large Non-Food Service Program	6,174	4,123	14,768	10,911	5,654	2,996	5,862	3,470	9,514	2,567	1,965	1,840	69,845
13	Commercial Large Food Service Program	14,021	27,260	12,873	8,729	22,607	20,627	3,430	8,282	1,275	4,023	7,755	4,965	135,845
14	Commercial Large Hospitality Program	40,677	4,283	9,522	5,766	12,817	2,833	3,494	11,685	1,314	2,221	1,799	19,448	115,860
15	Commercial Large Cleaning Service Program	(14,755)	2,904	5,764	14,135	19,889	16,182	7,873	3,192	11,197	8,186	1,646	1,439	77,651
16	Residential Propane Distribution Program													
5.	TOTAL ALL PROGRAMS	352,084	312,578	567,143	366,988	328,863	266,606	368,715	333,423	238,510	439,602	239,468	438,789	4,252,769
6.	LESS AMOUNT INCLUDED IN RATE BASE													
7.	RECOVERABLE CONSERVATION EXPENSES	352,084	312,578	567,143	366,988	328,863	266,606	368,715	333,423	238,510	439,602	239,468	438,789	4,252,769

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES

SCHEDULE CT-3
PAGE 2 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-19 THROUGH December-19

B.	CONSERVATION REVENUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1.	RESIDENTIAL CONSERVATION													
2.	CONSERVATION ADJ. REVENUES	(422,682)	(381,803)	(338,139)	(330,040)	(298,015)	(260,545)	(228,859)	(242,942)	(238,986)	(253,407)	(302,563)	(385,585)	(3,683,567)
3.	TOTAL REVENUES	(422,682)	(381,803)	(338,139)	(330,040)	(298,015)	(260,545)	(228,859)	(242,942)	(238,986)	(253,407)	(302,563)	(385,585)	(3,683,567)
4.	PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	(30,964)	(30,964)	(30,964)	(30,964)	(30,964)	(30,964)	(30,964)	(30,964)	(30,964)	(30,964)	(30,964)	(30,964)	(371,568)
5.	CONSERVATION REVENUE APPLICABLE	(453,646)	(412,767)	(369,103)	(361,004)	(328,979)	(291,509)	(259,823)	(273,906)	(269,950)	(284,371)	(333,527)	(416,549)	(4,055,135)
6.	CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 23)	352,084	312,578	567,143	366,988	328,863	266,606	368,715	333,423	238,510	439,602	239,468	438,789	4,252,769
7.	TRUE-UP THIS PERIOD (LINE 5 - 6)	(101,562)	(100,189)	198,039	5,984	(116)	(24,903)	108,892	59,516	(31,439)	155,230	(94,059)	22,240	197,634
8.	INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	(834)	(963)	(806)	(539)	(470)	(421)	(267)	(49)	29	167	234	223	(3,696)
9.	TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	(371,568)	(443,000)	(513,188)	(284,991)	(248,582)	(218,204)	(212,564)	(72,974)	17,457	17,011	203,372	140,511	(371,568)
9A.	DEFERRED TRUE-UP BEGINNING OF PERIOD													
10.	PRIOR TRUE-UP COLLECTED (REFUNDED)	30,964	30,964	30,964	30,964	30,964	30,964	30,964	30,964	30,964	30,964	30,964	30,964	371,568
11.	TOTAL NET TRUE-UP (LINES 7+8+9+9A+10)	(443,000)	(513,188)	(284,991)	(248,582)	(218,204)	(212,564)	(72,974)	17,457	17,011	203,372	140,511	193,938	193,938

EXHIBIT NO. _____
DOCKET NO. 20200004-GU
FLORIDA PUBLIC UTILITIES CO.
(CDY-1)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES

SCHEDULE CT-3
PAGE 3 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS January-19 THROUGH December-19

C. INTEREST PROVISION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. BEGINNING TRUE-UP (LINE B-9)	(371,568)	(443,000)	(513,188)	(284,991)	(248,582)	(218,204)	(212,564)	(72,974)	17,457	17,011	203,372	140,511	(371,568)
2. ENDING TRUE-UP BEFORE INTEREST (LINES B7+B9+B9A+B10)	(442,166)	(512,225)	(284,185)	(248,043)	(217,734)	(212,143)	(72,707)	17,506	16,982	203,205	140,277	193,715	197,634
3. TOTAL BEG. AND ENDING TRUE-UP	(813,734)	(955,225)	(797,373)	(533,034)	(466,316)	(430,347)	(285,271)	(55,468)	34,439	220,216	343,649	334,226	(173,934)
4. AVERAGE TRUE-UP (LINE C-3 X 50%)	(406,867)	(477,613)	(398,687)	(266,517)	(233,158)	(215,173)	(142,635)	(27,734)	17,219	110,108	171,825	167,113	(86,967)
5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	2.50%	2.42%	2.42%	2.43%	2.42%	2.42%	2.28%	2.21%	2.02%	1.98%	1.66%	1.61%	
6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	2.42%	2.42%	2.43%	2.42%	2.42%	2.28%	2.21%	2.02%	1.98%	1.66%	1.61%	1.59%	
7. TOTAL (LINE C-5 + C-6)	4.92%	4.84%	4.85%	4.85%	4.84%	4.70%	4.49%	4.23%	4.00%	3.64%	3.27%	3.20%	
8. AVG. INTEREST RATE (C-7 X 50%)	2.46%	2.42%	2.43%	2.43%	2.42%	2.35%	2.25%	2.12%	2.00%	1.82%	1.64%	1.60%	
9. MONTHLY AVERAGE INTEREST RATE	0.205%	0.202%	0.202%	0.202%	0.202%	0.196%	0.187%	0.176%	0.167%	0.152%	0.136%	0.133%	
10. INTEREST PROVISION (LINE C-4 X C-9)	(834)	(963)	(806)	(539)	(470)	(421)	(267)	(49)	29	167	234	223	(3,696)

EXHIBIT NO. _____
DOCKET NO. 20200004-GU
FLORIDA PUBLIC UTILITIES CO.
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES

SCHEDULE CT-4
PAGE 1 OF 1

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

FOR MONTHS January-19 THROUGH December-19

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. 20200004-GU
FLORIDA PUBLIC UTILITIES CO.
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PAGE 8 OF 24

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY AND FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION CONSOLIDATED NATURAL GAS COMPANIES
RECONCILIATION AND EXPLANATION OF DIFFERENCES BETWEEN FILING AND PSC AUDIT

SCHEDULE CT-5
PAGE 1 OF 1

FOR MONTHS January-19 THROUGH December-19

AUDIT EXCEPTION: TO OUR KNOWLEDGE, NONE EXIST

COMPANY RESPONSE:

EXHIBIT NO. _____
DOCKET NO. 20200004-GU
FLORIDA PUBLIC UTILITIES CO.
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Program Description and Progress

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
10. Commercial Small Food Service Program
11. Commercial Non-Food Service Program
12. Commercial Large Food Service Program
13. Commercial Hospitality and Lodging Program
14. Commercial Cleaning Service and Laundromat 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, 2019 through December 31, 2019, 3,330 incentives were paid. There were 395 Tank Water Heaters, 0 High Efficiency Tank Water Heaters, 1194 Tankless Water Heaters, 6 Furnaces, 999 Ranges and 736 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were **\$1,658,632**.

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, 2019 through December 31, 2019, 603 incentives were paid. There were 3 Tank Water Heaters, 5 High Efficiency Tank Water Heaters, 219 Tankless Water Heaters, 4 Furnaces, 126 Ranges and 73 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were **\$411,298**.

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 10,241 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, 2019 through December 31, 2019, 1,446 incentives were paid. There were 489 Tank Water Heaters, 161 High Efficiency Tank Water Heaters, 289 Tankless Water Heaters, 181 Furnaces, 150 Ranges and 176 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were **\$707,339**.

PROGRAM PROGRESS SUMMARY: The FPSC approved this program on August 29, 2000. From the inception through the reporting period, FPUC has retained 14,957 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, 2019 through December 31, 2019, 0 incentives were paid.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were **\$950**.

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 51 residential surveys were performed.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were **\$18,135**.

PROGRAM PROGRESS SUMMARY: This program was implemented on September 1, 2000. Since inception through the reporting period, 380 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, 2019 through December 31, 2019 were **\$2,210**.

PROGRAM PROGRESS SUMMARY: This program was implemented on September 1, 2000. From the inception of this program through the reporting period 235 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 54 seminars, events and house calls to educate customers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were \$47,350.

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 0 participants in this program in 2019. They were completed in December and invoiced in 2019.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were **\$271**.

PROGRAM PROGRESS SUMMARY: From FPSC approval of the program on August 29, 2000 through December 31, 2019, FPUC has connected 12 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 2019, Florida Public Utilities had no research and development projects this year.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were \$0.

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

Exhibit No.
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PROGRAM TITLE: Commercial Small Food Service Program

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of small food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of less than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,000	\$1,500	\$1,000
Tankless Water	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,000	\$1,500	\$1,000

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2019 through December 31, 2019, 237 incentives were paid. There were 4 Tank Water Heaters, 104 Tankless Water Heaters, 103 Fryers and 16 Ranges.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were **\$576,220**.

PROGRAM PROGRESS SUMMARY: Since inception, 2,569 appliances have qualified for this program.

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PROGRAM TITLE: Commercial Non-Food Service Program

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of commercial buildings to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial non-food service customers are defined as establishments that are not associated with the Food Service, Hospitality, or Cleaning industries. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$2,000	\$2,500	\$2,000

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2019 through December 31, 2019, 21 incentives were paid. There were 0 Tank Water Heaters and 21 Tankless Water Heaters.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were **\$69,845**.

PROGRAM PROGRESS SUMMARY: Since inception, 239 appliances have qualified for this program.

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PROGRAM TITLE: Commercial Large Food Service Program

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of large food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial large food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of greater than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2019 through December 31, 2019, **50** incentives were paid. There were 1 Tank Water Heaters, 18 Tankless Water Heaters, 30 Fryers and 1 Range.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were **\$135,845**.

PROGRAM PROGRESS SUMMARY: Since inception, 529 appliances have qualified for this program.

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 Florida Public Utilities Co.
 (CDY-1)
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PROGRAM TITLE: Commercial Hospitality and Lodging Program

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of hospitality & lodging facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial hospitality and lodging customers are defined as establishments known to the public as hotels, motor hotels, motels or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500
Dryer	\$1,500	\$1,500	\$1,500

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2019 through December 31, 2019, 44 incentives were paid. There were 4 Tank Water Heaters, 38 Tankless Water Heaters, 0 Fryers, 1 Ranges and 1 Dryer.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were **\$115,860**.

PROGRAM PROGRESS SUMMARY: Since inception, 458 appliances have qualified for this program.

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PROGRAM TITLE: Commercial Cleaning Service and Laundromat Program

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of cleaning service & Laundromat facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial cleaning service and laundromat customers are defined as establishments primarily engaged in operating mechanical laundries with steam or other power or in supplying laundered work clothing on a contract or fee basis. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

CURRENT APPROVED ALLOWANCES:

Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water	\$2,000	\$2,500	\$2,000
Dryer	\$1,500	\$1,500	\$1,500

PROGRAM ACCOMPLISHMENTS: For the reporting period January 1, 2019 through December 31, 2019, 43 incentives were paid. There was 1 Tank Water Heater, 12 Tankless Water Heaters and 30 Dryers.

PROGRAM FISCAL EXPENDITURES: The expenditures for the reporting period of January 1, 2019 through December 31, 2019 were **\$77,651**.

PROGRAM PROGRESS SUMMARY: Since inception, 466 appliances have qualified for this program.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 5
PARTY: GSR-1
DESCRIPTION: Projections: Estimated
ECCR charges by rate class [Schedules C-1
through C-4]

SCHEDULE C-1
PAGE 1 OF 3

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FLORIDA PUBLIC UTILITIES COMPANY
GSR-1
PAGE 1 OF 26

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS
 (FPU, CFG, INDIANTOWN, AND FT. MEADE)
 ENERGY CONSERVATION ADJUSTMENT
 SUMMARY OF COST RECOVERY CLAUSE CALCULATION
 JANUARY 2021 THROUGH DECEMBER 2021

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	\$ 4,799,700
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	\$ (808,125)
3. TOTAL (LINE 1 AND LINE 2)	\$ 3,991,575

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)	735,638	14,996,468	8,159,100	7,476,546	15,635,646	1,140,314	7.29304%	\$ 0.07604	1.00503	\$ 0.07642
COMMERCIAL SMALL (FPU, Fort Meade) (Gen Srv GS1 & GS Transportation <600)	15,848	1,813,960	433,369	755,684	1,189,053	86,718	7.29304%	\$ 0.04781	1.00503	\$ 0.04805
COMMERCIAL SMALL (FPU & Fort Meade) (Gen Srv GS2 & GS Transportation >600)	39,583	12,669,369	1,198,032	4,935,581	6,133,613	447,327	7.29304%	\$ 0.03531	1.00503	\$ 0.03549
COMM. LRG VOLUME (FPU, Fort Meade) (Large Vol & LV Transportation <,> 50,000 units)	23,864	42,350,910	2,156,940	14,973,665	17,130,605	1,249,342	7.29304%	\$ 0.02950	1.00503	\$ 0.02965
NATURAL GAS VEHICLES	24	725,803	2,400	124,192	126,592	9,232	7.29304%	\$ 0.01272	1.00503	\$ 0.01278
TS1 (INDIANTOWN DIVISION)	8,047	115,572	72,423	43,727	116,150	8,471	7.29304%	\$ 0.07329	1.00503	\$ 0.07366
TS2 (INDIANTOWN DIVISION)	260	79,568	6,500	4,585	11,085	808	7.29304%	\$ 0.01016	1.00503	\$ 0.01021
TS3 (INDIANTOWN DIVISION)	12	3,835	720	184	904	66	7.29304%	\$ 0.01718	1.00503	\$ 0.01727
TS4 (INDIANTOWN DIVISION)	24	0	48,000	0	48,000	3,501	7.29304%	\$ 0.00000	1.00503	\$ 0.00000
CHESAPEAKE (PAGE 2)	242,020	50,767,000	7,741,911	6,597,740	14,339,651	1,045,796	SEE PAGE 2 AND 3			
TOTAL	1,065,320	123,522,485	19,819,395	34,911,903	54,731,298	3,991,575				

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS
(FPU, CFG, INDIANTOWN, AND FT. MEADE)
ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION
JANUARY 2021 THROUGH DECEMBER 2021
CHESAPEAKE NON EXPERIMENTAL

EXHIBIT NO. _____
DOCKET NO. 20200004-GU
FLORIDA PUBLIC UTILITIES COMPANY
GSR-1
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RATE CLASS	BILLS	THERMS	CUSTOMER CHARGE REVENUES	ENERGY CHARGE	TOTAL	ESTIMATED ECCR	% SURCHARGE	CENTS PER THERM	EXPANSION FACTOR	ECCR ADJUSTMENT FACTORS
FTS-A	14,022	85,685	\$182,286	\$39,722	\$222,008	16,191	7.29304%	\$ 0.18896	1.00503	\$ 0.18991
FTS-B	27,642	293,435	\$428,451	\$144,622	\$573,073	41,794	7.29304%	\$ 0.14243	1.00503	\$ 0.14315
FTS-1	168,814	2,513,715	\$3,207,466	\$1,164,101	\$4,371,567	318,820	7.29304%	\$ 0.12683	1.00503	\$ 0.12747
FTS-2	10,757	635,056	\$365,738	\$202,964	\$568,702	41,476	7.29304%	\$ 0.06531	1.00503	\$ 0.06564
FTS-2.1	8,642	986,934	\$345,680	\$304,242	\$649,922	47,399	7.29304%	\$ 0.04803	1.00503	\$ 0.04827
FTS-3	3,914	1,203,750	\$422,712	\$290,128	\$712,840	51,988	7.29304%	\$ 0.04319	1.00503	\$ 0.04341
FTS-3.1	4,147	2,428,198	\$555,698	\$494,940	\$1,050,638	76,623	7.29304%	\$ 0.03156	1.00503	\$ 0.03171
FTS-4	2,636	3,205,128	\$553,560	\$605,769	\$1,159,329	84,550	7.29304%	\$ 0.02638	1.00503	\$ 0.02651
FTS-5	429	1,117,534	\$163,020	\$185,287	\$348,307	25,402	7.29304%	\$ 0.02273	1.00503	\$ 0.02285
FTS-6	326	1,751,803	\$195,600	\$265,170	\$460,770	33,604	7.29304%	\$ 0.01918	1.00503	\$ 0.01928
FTS-7	299	3,897,132	\$209,300	\$479,347	\$688,647	50,223	7.29304%	\$ 0.01289	1.00503	\$ 0.01295
FTS-8	212	5,078,710	\$254,400	\$559,877	\$814,277	59,386	7.29304%	\$ 0.01169	1.00503	\$ 0.01175
FTS-9	72	3,383,094	\$144,000	\$308,978	\$452,978	33,036	7.29304%	\$ 0.00976	1.00503	\$ 0.00981
FTS-10	36	2,427,197	\$108,000	\$201,894	\$309,894	22,601	7.29304%	\$ 0.00931	1.00503	\$ 0.00936
FTS-11	12	2,149,333	\$66,000	\$149,959	\$215,959	15,750	7.29304%	\$ 0.00733	1.00503	\$ 0.00737
FTS-12	60	19,610,296	\$540,000	\$1,200,738	\$1,740,738	126,953	7.29304%	\$ 0.00647	1.00503	\$ 0.00651
TOTAL	242,020	50,767,000	7,741,911	6,597,740	14,339,651	1,045,796	7.29304%			

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS
(FPU, CFG, INDIANTOWN, AND FT. MEADE)
ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION
JANUARY 2021 THROUGH DECEMBER 2021
CHESAPEAKE PER BILL BASIS - Experimental

EXHIBIT NO. _____
DOCKET NO. 20200004-GU
FLORIDA PUBLIC UTILITIES COMPANY
GSR-1
PAGE 3 OF 26

RATE CLASS	BILLS	THERMS	CUSTOMER CHARGE REVENUES	ENERGY CHARGE	TOTAL	ESTIMATED ECCR	% SURCHARGE	\$ PER BILL	EXPANSION FACTOR	ECCR ADJUSTMENT FACTORS
FTS-A	14,022	85,685	\$182,286	\$39,722	\$222,008	\$16,191	7.2930%	\$1.1547	1.00503	\$1.16
FTS-B	27,642	293,435	\$428,451	\$144,622	\$573,073	\$41,794	7.2930%	\$1.5120	1.00503	\$1.52
FTS-1	168,814	2,513,715	\$3,207,466	\$1,164,101	\$4,371,567	\$318,820	7.2930%	\$1.8886	1.00503	\$1.90
FTS-2	10,757	635,056	\$365,738	\$202,964	\$568,702	\$41,476	7.2930%	\$3.8557	1.00503	\$3.88
FTS-2.1	8,642	986,934	\$345,680	\$304,242	\$649,922	\$47,399	7.2930%	\$5.4847	1.00503	\$5.51
FTS-3	3,914	1,203,750	\$422,712	\$290,128	\$712,840	\$51,988	7.2930%	\$13.2825	1.00503	\$13.35
FTS-3.1	4,147	2,428,198	\$555,698	\$494,940	\$1,050,638	\$76,623	7.2930%	\$18.4768	1.00503	\$18.57
FTS-4	2,636	3,205,128	\$553,560	\$605,769	\$1,159,329	\$84,550				
FTS-5	429	1,117,534	\$163,020	\$185,287	\$348,307	\$25,402				
FTS-6	326	1,751,803	\$195,600	\$265,170	\$460,770	\$33,604				
FTS-7	299	3,897,132	\$209,300	\$479,347	\$688,647	\$50,223				
FTS-8	212	5,078,710	\$254,400	\$559,877	\$814,277	\$59,386				
FTS-9	72	3,383,094	\$144,000	\$308,978	\$452,978	\$33,036				
FTS-10	36	2,427,197	\$108,000	\$201,894	\$309,894	\$22,601				
FTS-11	12	2,149,333	\$66,000	\$149,959	\$215,959	\$15,750				
FTS-12	60	19,610,296	\$540,000	\$1,200,738	\$1,740,738	\$126,953				
TOTAL	242,020	50,767,000	\$7,741,911	\$6,597,740	\$14,339,651	\$1,045,796	7.29304%			

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS DIVISION (FPU, CFG, INDIANTOWN & FT. MEADE)
ESTIMATED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH
JANUARY 2021 THROUGH DECEMBER 2021

PROGRAM	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	TOTAL
1 Full House Residential New Construction	149,042	149,042	149,042	149,042	149,042	149,042	149,042	149,042	149,042	149,042	149,042	149,042	1,788,500
2 Resid. Appliance Replacement	34,292	34,292	34,292	34,292	34,292	34,292	34,292	34,292	34,292	34,292	34,292	34,292	411,500
3 Conservation Education	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	46,000
4 Space Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Residential Conservation Survey	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	52,200
6 Residential Appliance Retention	66,750	66,750	66,750	66,750	66,750	66,750	66,750	66,750	66,750	66,750	66,750	66,750	801,000
7 Commercial Conservation Survey	258	258	258	258	258	258	258	258	258	258	258	258	3,100
8 Residential Service Reactivation	292	292	292	292	292	292	292	292	292	292	292	292	3,500
9 Common	41,958	41,958	41,958	41,958	41,958	41,958	41,958	41,958	41,958	41,958	41,958	41,958	503,500
10 Conserv. Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Commercial Small Food Service Program	47,958	47,958	47,958	47,958	47,958	47,958	47,958	47,958	47,958	47,958	47,958	47,958	575,500
12 Commercial Large Non-Food Service Program	11,167	11,167	11,167	11,167	11,167	11,167	11,167	11,167	11,167	11,167	11,167	11,167	134,000
13 Commercial Large Food Service Program	13,633	13,633	13,633	13,633	13,633	13,633	13,633	13,633	13,633	13,633	13,633	13,633	163,600
14 Commercial Large Hospitality Program	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300	159,600
15 Commercial Large Cleaning Service Program	13,142	13,142	13,142	13,142	13,142	13,142	13,142	13,142	13,142	13,142	13,142	13,142	157,700
16 Residential Propane Distribution Program	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ALL PROGRAMS	399,975	4,799,700											

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS (FPU,CFG, INDIANTOWN, & FT. MEADE)
 ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
 JANUARY 2021 THROUGH DECEMBER 2021

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISE	INCENTIVES	OUTSIDE SERVICES	LEGAL	TRAVEL	VEHICLE	OTHER	TOTAL
1 Full House Residential New Construction	0	482,000	8,000	23,000	1,200,000	4,500	0	35,000	7,000	29,000	1,788,500
2 Resid. Appliance Replacement	0	5,500	500	133,500	250,000	2,000	0	18,000	1,500	500	411,500
3 Conservation Education	0	4,500	500	36,000	0	0	0	3,000	1,500	500	46,000
4 Space Conditioning	0	0	0	0	0	0	0	0	0	0	0
5 Residential Conservation Survey	0	7,000	500	1,500	0	40,000	0	2,000	700	500	52,200
6 Residential Appliance Retention	0	7,500	500	133,000	650,000	2,000	0	6,000	1,500	500	801,000
7 Commercial Conservation Survey	0	1,000	500	500	0	0	0	400	200	500	3,100
8 Residential Service Reactivation	0	500	500	0	1,200	600	0	100	100	500	3,500
9 Common	0	344,000	5,000	18,000	0	40,000	5,500	57,000	15,000	19,000	503,500
10 Conserv. Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0
11 Commercial Small Food Service Program	0	37,500	1,500	11,000	500,000	4,000	0	10,000	3,000	8,500	575,500
12 Commercial Large Non-Food Service Program	0	10,000	500	11,000	100,000	2,500	0	1,500	500	8,000	134,000
13 Commercial Large Food Service Program	0	8,500	500	11,000	130,000	2,500	0	2,500	600	8,000	163,600
14 Commercial Large Hospitality Program	0	8,500	500	11,000	125,000	2,500	0	3,200	900	8,000	159,600
15 Commercial Large Cleaning Service Program	0	7,500	500	11,000	125,000	2,500	0	2,500	700	8,000	157,700
16 Residential Propane Distribution Program	0	0	0	0	0	0	0	0	0	0	0
PROGRAM COSTS	<u>0</u>	<u>924,000</u>	<u>19,500</u>	<u>400,500</u>	<u>3,081,200</u>	<u>103,100</u>	<u>5,500</u>	<u>141,200</u>	<u>33,200</u>	<u>91,500</u>	<u>4,799,700</u>

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS (FPU, CFG, INDIANTOWN, FT. MEADE)
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
ACTUAL JANUARY 2020 THROUGH JUNE 2020; ESTIMATED JULY 2020 THROUGH DECEMBER 2020

PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	LEGAL	TRAVEL	TOTAL
1 Full House Residential New Construction											
A. ACTUAL (JAN-JUN)	0	217,767	1,910	8,942	396,467	0	3,264	8,641	0	9,979	646,970
B. ESTIMATED (JUL-DEC)	0	137,500	3,000	22,500	600,000	2,250	2,750	11,000	0	17,500	796,500
C. TOTAL	0	355,267	4,910	31,442	996,467	2,250	6,014	19,641	0	27,479	1,443,470
2 Resid. Appliance Replacement											
A. ACTUAL (JAN-JUN)	0	0	0	37,159	89,942	0	0	0	0	0	127,101
B. ESTIMATED (JUL-DEC)	0	22,500	250	122,500	125,000	1,000	750	250	0	9,000	281,250
C. TOTAL	0	22,500	250	159,659	214,942	1,000	750	250	0	9,000	408,351
3 Conservation Education											
A. ACTUAL (JAN-JUN)	0	1,590	26	21,478	0	0	136	92	0	137	23,459
B. ESTIMATED (JUL-DEC)	0	15,000	250	30,000	0	0	750	50	0	1,500	47,550
C. TOTAL	0	16,590	276	51,478	0	0	886	142	0	1,637	71,009
4 Space Conditioning											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	250	50	0	0	0	50	0	0	0	350
C. TOTAL	0	250	50	0	0	0	50	0	0	0	350
5 Residential Conservation Survey											
A. ACTUAL (JAN-JUN)	0	2,335	29	0	0	0	187	317	0	370	3,238
B. ESTIMATED (JUL-DEC)	0	7,000	125	1,250	0	1,000	350	50	0	1,000	10,775
C. TOTAL	0	9,335	154	1,250	0	1,000	537	367	0	1,370	14,013
6 Residential Appliance Retention											
A. ACTUAL (JAN-JUN)	0	0	0	32,716	227,836	0	0	0	0	12,913	273,465
B. ESTIMATED (JUL-DEC)	0	30,000	500	122,500	325,000	1,000	750	375	0	3,000	483,125
C. TOTAL	0	30,000	500	155,216	552,836	1,000	750	375	0	15,913	756,590
7 Commercial Conservation Survey											
A. ACTUAL (JAN-JUN)	0	318	5	0	0	0	25	35	0	51	434
B. ESTIMATED (JUL-DEC)	0	1,500	50	500	0	75	100	50	0	200	2,475
C. TOTAL	0	1,818	55	500	0	75	125	85	0	251	2,909
SUB-TOTAL	0	435,760	6,195	399,545	1,764,245	5,325	9,112	20,860	0	55,650	2,696,692

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS (FPU, CFG, INDIANTOWN, FT. MEADE)
ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
ACTUAL JANUARY 2020 THROUGH JUNE 2020; ESTIMATED JULY 2020 THROUGH DECEMBER 2020

PROGRAM NAME	CAPITAL INVEST	PAYROLL & BENEFITS	MATERLS. & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	LEGAL	TRAVEL	TOTAL
SUB-TOTAL - PREVIOUS PAGE	0	435,760	6,195	399,545	1,764,245	5,325	9,112	20,860	0	55,650	2,696,692
7a Residential Propane Distribution Program											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0	0	0
8 Residential Service Reactivation											
A. ACTUAL (JAN-JUN)	0	0	0	0	350	0	0	0	0	0	350
B. ESTIMATED (JUL-DEC)	0	500	50	500	600	750	50	50	0	50	2,550
C. TOTAL	0	500	50	500	950	750	50	50	0	50	2,900
9 Common											
A. ACTUAL (JAN-JUN)	0	229,491	2,939	2,882	0	15,132	7,151	10,498	410	8,555	277,058
B. ESTIMATED (JUL-DEC)	0	237,500	5,000	27,500	0	25,000	7,500	1,750	2,500	28,500	335,250
C. TOTAL	0	466,991	7,939	30,382	0	40,132	14,651	12,248	2,910	37,055	612,308
10 Conserv. Demonstration and Development											
A. ACTUAL (JAN-JUN)	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED (JUL-DEC)	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0	0	0
11 Commercial Small Food Service Program											
A. ACTUAL (JAN-JUN)	0	10,903	177	6,291	234,840	0	885	5,901	0	870	259,867
B. ESTIMATED (JUL-DEC)	0	45,000	500	10,000	235,000	2,000	1,500	4,500	0	5,000	303,500
C. TOTAL	0	55,903	677	16,291	469,840	2,000	2,385	10,401	0	5,870	563,367
12 Commercial Large Non-Food Service Program											
A. ACTUAL (JAN-JUN)	0	2,800	46	6,291	15,892	0	227	5,707	0	223	31,186
B. ESTIMATED (JUL-DEC)	0	4,000	75	10,000	50,000	1,250	250	4,100	0	750	70,425
C. TOTAL	0	6,800	121	16,291	65,892	1,250	477	9,807	0	973	101,611
13 Commercial Large Food Service Program											
A. ACTUAL (JAN-JUN)	0	2,383	39	6,291	18,409	0	193	5,697	0	190	33,202
B. ESTIMATED (JUL-DEC)	0	9,500	125	10,000	65,000	1,250	300	4,100	0	1,250	91,525
C. TOTAL	0	11,883	164	16,291	83,409	1,250	493	9,797	0	1,440	124,727
14 Commercial Large Hospitality Program											
A. ACTUAL (JAN-JUL)	0	2,443	40	6,292	49,793	0	198	5,699	0	195	64,660
B. ESTIMATED (AUG-DEC)	0	16,000	175	10,000	62,500	1,250	450	4,100	0	1,600	96,075
C. TOTAL	0	18,443	215	16,292	112,293	1,250	648	9,799	0	1,795	160,735
15 Commercial Large Cleaning Service Program											
A. ACTUAL (JAN-JUL)	0	2,145	35	6,292	19,507	0	174	5,691	0	171	34,015
B. ESTIMATED (AUG-DEC)	0	10,000	100	10,000	62,500	1,250	350	4,100	0	1,250	89,550
C. TOTAL	0	12,145	135	16,292	82,007	1,250	524	9,791	0	1,421	123,565
TOTAL	0	1,008,425	15,496	511,884	2,578,636	53,207	28,340	82,753	2,910	104,254	4,385,905

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS (FPU, CFG, INDIANTOWN, FT. MEADE)
 CONSERVATION PROGRAM COSTS BY PROGRAM
 ACTUAL/ESTIMATED
 ACTUAL JANUARY 2020 THROUGH JUNE 2020; ESTIMATED JULY 2020 THROUGH DECEMBER 2020

PROGRAM NAME	----- ACTUAL -----						--- PROJECTION ---						TOTAL
	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	
Full House Residential New Construction	98,125	93,007	108,680	58,533	89,190	199,434	132,750	132,750	132,750	132,750	132,750	132,751	1,443,470
Resid. Appliance Replacement	23,422	18,773	24,016	15,713	19,248	25,930	46,875	46,875	46,875	46,875	46,875	46,874	408,351
Conservation Education	1,030	3,391	2,515	3,805	3,280	9,437	7,925	7,925	7,925	7,925	7,925	7,926	71,009
Space Conditioning	0	0	0	0	0	0	58	58	58	58	58	58	350
Residential Conservation Survey	699	2,471	68	0	0	0	1,796	1,796	1,796	1,796	1,796	1,796	14,013
Residential Appliance Retention	42,619	51,045	54,161	26,205	48,064	51,370	80,521	80,521	80,521	80,521	80,521	80,522	756,590
Commercial Conservation Survey	175	258	0	0	0	0	413	413	413	413	413	414	2,909
Residential Service Reactivation	0	0	350	0	0	0	425	425	425	425	425	425	2,900
Common	50,712	45,559	50,325	42,819	36,249	51,393	55,875	55,875	55,875	55,875	55,875	55,876	612,308
Conserv. Demonstration and Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial Small Food Service Program	77,691	51,129	60,617	25,060	18,879	26,493	50,583	50,583	50,583	50,583	50,583	50,581	563,367
Commercial Large Non-Food Service Program	6,219	2,181	1,244	4,363	8,900	8,281	11,738	11,738	11,738	11,738	11,738	11,736	101,611
Commercial Large Food Service Program	7,839	7,092	5,542	4,287	4,588	3,854	15,254	15,254	15,254	15,254	15,254	15,254	124,727
Commercial Large Hospitality Program	3,968	2,104	15,969	5,800	14,100	22,719	16,013	16,013	16,013	16,013	16,013	16,013	160,735
Commercial Large Cleaning Service Program	3,885	6,041	4,637	14,246	2,044	3,162	14,925	14,925	14,925	14,925	14,925	14,925	123,565
Residential Propane Distribution Program	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ALL PROGRAMS	316,384	283,051	328,124	200,831	244,542	402,073	435,150	435,150	435,150	435,150	435,150	435,150	4,385,905

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED NATURAL GAS (FPU, CFG, INDIANTOWN, FT. MEADE)
ENERGY CONSERVATION ADJUSTMENT
ACTUAL JANUARY 2020 THROUGH JUNE 2020; ESTIMATED JULY 2020 THROUGH DECEMBER 2020

	-----ACTUAL-----						-PROJECTION - --- PROJECTION ---						TOTAL
	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	
CONSERVATION REVS.													
RCS AUDIT FEES	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
b.	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)	(583,820)	(533,603)	(497,271)	(394,886)	(376,288)	(341,145)	(443,184)	(443,184)	(443,184)	(443,184)	(443,184)	(443,184)	(5,386,119)
TOTAL REVENUES	(583,820)	(533,603)	(497,271)	(394,886)	(376,288)	(341,145)	(443,184)	(443,184)	(443,184)	(443,184)	(443,184)	(443,184)	(5,386,119)
PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	16,162	193,938
CONSERVATION REVS. APPLIC. TO PERIOD	(567,659)	(517,442)	(481,110)	(378,725)	(360,127)	(324,984)	(427,023)	(427,023)	(427,023)	(427,023)	(427,023)	(427,023)	(5,192,181)
CONSERVATION EXPS. (FORM C-3, PAGE 3)	316,384	283,051	328,124	200,831	244,542	402,073	435,150	435,150	435,150	435,150	435,150	435,150	4,385,905
TRUE-UP THIS PERIOD	(251,275)	(234,391)	(152,986)	(177,894)	(115,585)	77,090	8,127	8,127	8,127	8,127	8,127	8,127	(806,276)
INTEREST THIS PERIOD (C-3, PAGE 5)	80	(257)	(583)	(524)	(104)	(69)	(64)	(64)	(65)	(66)	(66)	(67)	(1,850)
TRUE-UP & INT. BEG. OF MONTH	193,938	(73,418)	(324,227)	(493,957)	(688,536)	(820,386)	(759,527)	(767,625)	(775,724)	(783,823)	(791,923)	(800,023)	193,938
PRIOR TRUE-UP COLLECT./ (REFUND.)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(16,162)	(193,938)
Audit Adj. - Prior period													0
END OF PERIOD TOTAL NET TRUE-UP	(73,418)	(324,227)	(493,957)	(688,536)	(820,386)	(759,527)	(767,625)	(775,724)	(783,823)	(791,923)	(800,023)	(808,125)	(808,125)

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED NATURAL GAS (FPU, CFG, INDIANTOWN, FT. MEADE)
 CALCULATION OF TRUE-UP AND INTEREST PROVISION
 ACTUAL JANUARY 2020 THROUGH JUNE 2020; ESTIMATED JULY 2020 THROUGH DECEMBER 2020

	-----ACTUAL-----						---PROJECTION---						TOTAL
	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	
INTEREST PROVISION													
BEGINNING TRUE-UP	193,938	(73,418)	(324,227)	(493,957)	(688,536)	(820,386)	(759,527)	(767,625)	(775,724)	(783,823)	(791,923)	(800,023)	
END. T-UP BEFORE INT.	(73,498)	(323,970)	(493,374)	(688,012)	(820,282)	(759,458)	(767,561)	(775,660)	(783,758)	(791,857)	(799,957)	(808,058)	
TOT. BEG. & END. T-UP	120,440	(397,388)	(817,601)	(1,181,969)	(1,508,818)	(1,579,844)	(1,527,088)	(1,543,285)	(1,559,481)	(1,575,680)	(1,591,880)	(1,608,081)	
AVERAGE TRUE-UP	60,220	(198,694)	(408,801)	(590,985)	(754,409)	(789,922)	(763,544)	(771,642)	(779,741)	(787,840)	(795,940)	(804,040)	
INT. RATE-FIRST DAY OF REPORTING BUS. MTH	1.59%	1.59%	1.51%	1.91%	0.22%	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH	1.59%	1.51%	1.91%	0.22%	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
TOTAL	3.18%	3.10%	3.42%	2.13%	0.33%	0.21%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	
AVG INTEREST RATE	1.59%	1.55%	1.71%	1.07%	0.17%	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
MONTHLY AVG. RATE	0.13%	0.13%	0.14%	0.09%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	
INTEREST PROVISION	\$80	(\$257)	(\$583)	(\$524)	(\$104)	(\$69)	(\$64)	(\$64)	(\$65)	(\$66)	(\$66)	(\$67)	(\$1,849)

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

SCHEDULE C-5
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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
10. Commercial Small Food Service Program
11. Commercial Non-Food Service Program
12. Commercial Large Food Service Program
13. Commercial Hospitality and Lodging Program
14. Commercial Cleaning Service and Laundromat Program
15. Residential Propane Distribution Program

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**SCHEDULE C-5
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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 2021, the Company estimates that 3500 new single- and multi-family home appliances will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January 2021 to December 2021, the Company estimates expenses of \$1,788,500.00

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**SCHEDULE C-5
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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 2021, the Company estimates that 450 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 2021, the Company estimates expenses of \$411,500.00

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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:

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 2021, the Company estimates that 1400 appliances will be connected to its system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2021, the Company estimates expenses of \$801,000.00

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 2021, the Company estimates that 5 services will be reactivated with water heaters on its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2021, the Company estimates expenses of \$3,500.00

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 2021, the Company estimates that 50 residential customers will participate in this program. We are updating our web based audit program for both our field auditors and online do it yourself energy audits.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2021, the Company estimates expenses of \$52,200.00

**FLORIDA PUBLIC UTILITIES COMPANY
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PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5
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PROGRAM TITLE:

Commercial Conservation Survey Program

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.

PROGRAM ALLOWANCES:

Not applicable.

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2021, the Company estimates that 8 commercial customers will participate in this program.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2021, the Company estimates expenses of \$3,100.00

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**SCHEDULE C-5
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PROGRAM TITLE:

Conservation Education Program

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.

PROGRAM PROJECTONS:

For the twelve-month period of January to December 2021, the Company estimates that it will participate in 40 community sponsorships and industry events. Conservation education materials such as signage, ad placement and promotional giveaways will be displayed or distributed to event attendees. At certain events, an energy conservation representative will provide live presentations and energy conservation training.

PROGRAM FISCAL EXPENDITURES:

During this twelve-month period of January to December 2021, the Company estimates expenses of \$46,000.00

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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 2021, the Company estimates that 1 customer projects will utilize this program.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2021, the Company estimates expenses of \$0.00

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PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5
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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. This program is slated to end on December 31st, 2017.

PROGRAM ALLOWANCES:

Not applicable.

PROGRAM PROJECTIONS:

This program ended on December 31, 2017 thus there are no program projections for 2021.

PROGRAM FISCAL EXPENDITURES:

This program ended on December 31, 2017 thus there are no program projections for 2021.

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PROGRAM TITLE:

Commercial Small Food Service Program

PROGRAM DESCRIPTION:

This program is designed to encourage owners and operators of small food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of less than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

PROGRAM ALLOWANCES:

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,000	\$1,500	\$1,000
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,000	\$1,500	\$1,000

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2021 the Company estimates that 175 appliances will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2021, the Company estimates expenses of \$575,500.00

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PROGRAM TITLE:

Commercial Large Non-Food Service Program

PROGRAM DESCRIPTION:

This program is designed to encourage owners and operators of commercial buildings to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial non-food service customers are defined as establishments that are not associated with the Food Service, Hospitality, or Cleaning industries and whose annual consumption is greater than 4,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

PROGRAM ALLOWANCES:

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2021, the Company estimates that 35 appliances will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2021, the Company estimates expenses of \$134,000.00.

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PROGRAM TITLE:

Commercial Large Food Service Program

PROGRAM DESCRIPTION:

This program is designed to encourage owners and operators of large food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial large food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise or immediate consumption with an annual consumption of greater than 9,000 therms. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

PROGRAM ALLOWANCES:

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2021, the Company estimates that 55 appliances will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2021, the Company estimates expenses of \$163,600.00

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PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5
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PROGRAM TITLE:

Commercial Hospitality and Lodging Program

PROGRAM DESCRIPTION:

This program is designed to encourage owners and operators of hospitality & lodging facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial hospitality and lodging customers are defined as establishments known to the public as hotels, motor hotels, motels or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

PROGRAM ALLOWANCES:

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Fryer	\$3,000	\$3,000	\$3,000
Range	\$1,500	\$1,500	\$1,500
Dryer	\$1,500	\$1,500	\$1,500

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2021, the Company estimates that 30 appliances will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2021, the Company estimates expenses of \$159,600.00.

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 PROGRAM DESCRIPTION AND PROGRESS**

**SCHEDULE C-5
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PROGRAM TITLE:

Commercial Cleaning Service and Laundromat Program

PROGRAM DESCRIPTION:

This program is designed to encourage owners and operators of cleaning service & Laundromat facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial cleaning service and laundromat customers are defined as establishments primarily engaged in operating mechanical laundries with steam or other power or in supplying laundered work clothing on a contract or fee basis. The rebates offered within this program are limited to the specific appliance types and rebate categories depicted below.

PROGRAM ALLOWANCES:

	50% of the purchase and installation cost up to the amounts below.	100% of the purchase and installation cost up to the amounts below.	50% of the purchase and installation cost up to the amounts below.
Appliance	New Construction	Replacement	Retention
Water Heater	\$1,500	\$2,000	\$1,500
Tankless Water Heater	\$2,000	\$2,500	\$2,000
Dryer	\$1,500	\$1,500	\$1,500

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2021, the Company estimates that 50 appliance will be connected to its natural gas system.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2021, the Company estimates expenses of \$157,700.00

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PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE C-5
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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 incentives when natural gas becomes available to the development and the propane appliances are replaced with natural gas appliances.

PROGRAM ALLOWANCES:

Furnace or Hydro heater	\$525
Water Heater	\$275
Range	\$75
Dryer	\$75

PROGRAM PROJECTIONS:

For the twelve-month period of January to December 2021, the Company estimates that no appliances will be connected to its natural gas system using this program.

PROGRAM FISCAL EXPENDITURES:

During the twelve-month period of January to December 2021, the Company estimates expenses of \$0.

ENERGY CONSERVATION COST RECOVERY

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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 6
PARTY: KLB-1
DESCRIPTION: Schedules supporting cost
recovery factor, actual January 2019 –
December 2019

SCHEDULE CT-1

PEOPLES GAS SYSTEM
Energy Conservation
Adjusted Net True-up
For Months January 2019 through December 2019

End of Period Net True-up

Principle	(3,043,901)	
Interest	(57,966)	
Total		(3,101,867)

Less Projected True-up

Principle	(2,702,391)	
Interest	(56,356)	
Total		(2,758,747)

Adjusted Net True-up

(343,120)

() Reflects Under-Recovery

SCHEDULE CT-2
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PEOPLES GAS SYSTEM
 Analysis of Energy Conservation Program Costs
 Actual vs. Projected
 For Months January 2019 through December 2019

Description	Actual	Projected	Difference
1 Capital Investment	\$0	\$0	\$0
2 Payroll	\$453,495	\$509,486	(\$55,991)
3 Materials and Supplies	\$0	\$2,500	(\$2,500)
4 Advertising	\$951,604	\$1,200,311	(\$248,707)
5 Incentives	\$15,044,358	\$14,266,039	\$778,319
6 Outside Services	\$91,077	\$176,958	(\$85,882)
7 Vehicles	\$339	\$639	(\$300)
8 Other	\$78,463	\$99,571	(\$21,108)
9 Total Program Cost	\$16,619,336	\$16,255,504	\$363,832
10 Beginning of Period True-up	\$4,327,501	\$4,327,501	\$0
11 Amounts included in Base Rates	\$0	\$0	\$0
12 Conservation Adjustment Revenues	(\$17,902,936)	(\$17,880,614)	(\$22,322)
13 True-up Before Interest	(\$3,043,901)	(\$2,702,391)	(\$341,510)
14 Interest Provision	(\$57,966)	(\$56,356)	(\$1,610)
15 End of Period True-up	(\$3,101,867)	(\$2,758,747)	(\$343,120)

PEOPLES GAS SYSTEM
Actual Conservation Program Costs Per Program
For Months January 2019 through December 2019

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: NEW RESIDENTIAL CONSTRUCTION	-	-	-	-	8,180,500	-	-	-	8,180,500
PROGRAM 2: RESIDENTIAL APPLIANCE RETENTION	-	-	-	-	4,332,617	-	-	-	4,332,617
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	-	-	-	749,522	-	-	-	749,522
PROGRAM 4: OIL HEAT REPLACEMENT	-	\$0	-	-	-	-	-	-	-
PROGRAM 5: COMMERCIAL ELECTRIC REPLACEMENT	-	-	-	-	-	-	-	-	-
PROGRAM 6: GAS SPACE CONDITIONING	-	-	-	-	-	-	-	-	-
PROGRAM 7: SMALL PKG COGEN	-	-	-	-	-	-	-	-	-
PROGRAM 8: MONITORING & RESEARCH	-	-	-	-	-	-	-	-	-
PROGRAM 9: CONSERVATION DEMONSTRATION DEVELOPMENT	-	-	-	-	-	-	-	-	-
PROGRAM 10: COMMERCIAL NEW CONSTRUCTION	-	-	-	-	190,050	-	-	-	190,050
PROGRAM 11: COMMERCIAL RETENTION	-	-	-	-	557,650	-	-	-	557,650
PROGRAM 12: COMMERCIAL REPLACEMENT	-	-	-	-	1,034,019	-	-	-	1,034,019
PROGRAM 13: COMMON COSTS	-	453,495	-	951,604	-	91,077	339	78,463	1,574,978
TOTAL	-	453,495	-	951,604	15,044,358	91,077	339	78,463	16,619,336



PEOPLES GAS SYSTEM
Conservation Program Costs Per Program
Variance - Actual vs. Projected
For Months January 2019 through December 2019

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: NEW RESIDENTIAL CONSTRUCTION	-	-	-	-	494,708	-	-	-	494,708
PROGRAM 2: RESIDENTIAL APPLIANCE RETENTION	-	-	-	-	15,409	-	-	-	15,409
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	\$0	-	-	49,419	-	-	-	49,419
PROGRAM 4: OIL HEAT REPLACEMENT	-	-	-	-	-	-	-	-	-
PROGRAM 5: COMMERCIAL ELECTRIC REPLACEMENT	-	-	-	-	(3,000)	-	-	-	(3,000)
PROGRAM 6: GAS SPACE CONDITIONING	-	-	-	-	-	-	-	-	-
PROGRAM 7: SMALL PKG COGEN	-	-	-	-	-	-	-	-	-
PROGRAM 8: MONITORING & RESEARCH	-	-	-	-	-	-	-	-	-
PROGRAM 9: CONSERVATION DEMONSTRATION DEVELOPMENT	-	-	-	-	-	-	-	-	-
PROGRAM 10: COMMERCIAL NEW CONSTRUCTION	-	-	-	-	(19,950)	-	-	-	(19,950)
PROGRAM 11: COMMERCIAL RETENTION	-	-	-	-	57,660	-	-	-	57,660
PROGRAM 12: COMMERCIAL REPLACEMENT	-	-	-	-	184,073	-	-	-	184,073
PROGRAM 13: COMMON COSTS	-	(\$55,991)	(2,500)	(248,707)	-	(85,882)	(300)	(21,108)	(414,487)
TOTAL	-	(\$55,991)	(2,500)	(248,707)	778,319	(85,882)	(300)	(21,108)	363,832

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PEOPLES GAS SYSTEM
Energy Conservation Adjustment
Summary of Expenses by Program by Month
For Months January 2019 through December 2019

EXPENSES:	January	February	March	April	May	June	July	August	September	October	November	December	Total
PROGRAM 1: NEW RESIDENTIAL CONSTRUCTION	860,100	375,750	313,700	393,200	461,950	1,350,900	1,105,200	820,700	418,050	542,000	944,650	594,300	8,180,500
PROGRAM 2: RESIDENTIAL APPLIANCE RETENTION	480,045	271,954	365,580	440,800	341,044	257,785	540,003	375,750	309,607	403,400	241,700	304,950	4,332,617
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	91,019	\$46,100	50,251	87,511	34,225	41,000	82,825	78,425	64,500	76,692	30,575	66,400	749,522
PROGRAM 4: OIL HEAT REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5: COMMERCIAL ELECTRIC REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6: GAS SPACE CONDITIONING	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 7: SMALL PKG COGEN	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 8: MONITORING & RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 9: CONSERVATION DEMONSTRATION DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 10: COMMERCIAL NEW CONSTRUCTION	38,350	6,500	3,000	22,700	13,500	19,000	16,500	-	10,000	20,000	6,500	34,000	190,050
PROGRAM 11: COMMERCIAL RETENTION	71,950	21,700	57,100	61,500	33,000	31,000	84,700	31,500	34,700	38,500	14,500	77,500	557,650
PROGRAM 12: COMMERCIAL REPLACEMENT	55,449	13,498	143,626	145,568	41,405	23,500	163,703	2,500	64,499	134,130	-	246,140	1,034,019
PROGRAM 13: COMMON COSTS	85,915	\$47,924	126,341	212,221	135,900	49,164	130,879	53,726	54,111	386,217	162,931	129,649	1,574,978
TOTAL	1,682,827	\$783,426	1,059,598	1,363,500	1,061,024	1,772,348	2,123,810	1,362,601	955,467	1,600,939	1,400,856	1,452,939	16,619,336
LESS AMOUNT INCLUDED IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	<u>1,682,827</u>	<u>783,426</u>	<u>1,059,598</u>	<u>1,363,500</u>	<u>1,061,024</u>	<u>1,772,348</u>	<u>2,123,810</u>	<u>1,362,601</u>	<u>955,467</u>	<u>1,600,939</u>	<u>1,400,856</u>	<u>1,452,939</u>	<u>16,619,336</u>

PEOPLES GAS SYSTEM
Energy Conservation Adjustment
Calculation of True-up and Interest Provision
For Months January 2019 through December 2019

CONSERVATION REVENUES	January	February	March	April	May	June	July	August	September	October	November	December	Total
1. OTHER PROGRAM RE ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CONSERV. ADJ REVS	2,089,640	2,114,742	1,727,079	1,612,991	1,426,900	1,214,040	1,145,227	1,126,014	1,157,081	1,157,449	1,310,430	1,821,343	17,902,936
3. TOTAL REVENUES	2,089,640	\$2,114,742	1,727,079	1,612,991	1,426,900	1,214,040	1,145,227	1,126,014	1,157,081	1,157,449	1,310,430	1,821,343	17,902,936
4. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD	(119,556)	(119,556)	(119,556)	(119,556)	(119,556)	(119,556)	(119,556)	(119,556)	(119,556)	(119,556)	(119,556)	(119,555)	(1,434,671)
5. CONSERVATION REVS APPLICABLE TO THE PERIOD	1,970,084	1,995,186	1,607,523	1,493,435	1,307,344	1,094,484	1,025,671	1,006,458	1,037,525	1,037,893	1,190,874	1,701,788	16,468,265
6. CONSERVATION EXPS (FROM CT-3, PAGE 1)	1,682,827	\$783,426	1,059,598	1,363,500	1,061,024	1,772,348	2,123,810	1,362,601	955,467	1,600,939	1,400,856	1,452,939	16,619,336
7. TRUE-UP THIS PERIOD	287,256	1,211,760	547,925	129,936	246,320	(677,865)	(1,098,139)	(356,143)	82,058	(563,046)	(209,982)	248,849	(151,071)
8. INT. PROV. THIS PERIOD (FROM CT-3, PAGE 3)	(8,289)	(6,559)	(4,632)	(3,724)	(3,040)	(3,159)	(4,386)	(5,182)	(5,071)	(4,748)	(4,646)	(4,529)	(57,966)
9. TRUE-UP & INT. PROV. BEGINNING OF MONTH	(4,327,501)	(\$3,928,978)	(2,604,222)	(1,941,372)	(1,695,605)	(1,332,769)	(1,894,237)	(2,877,206)	(3,118,975)	(2,922,432)	(3,370,670)	(3,465,742)	
10. PRIOR TRUE-UP COLLECTED/(REFUND)	119,556	119,556	119,556	119,556	119,556	119,556	119,556	119,556	119,556	119,556	119,556	119,555	
11. TOTAL NET TRUE-UP (SUM LINES 8+9+10+11)	(3,928,978)	(2,604,222)	(1,941,372)	(1,695,605)	(1,332,769)	(1,894,237)	(2,877,206)	(3,118,975)	(2,922,432)	(3,370,670)	(3,465,742)	(3,101,867)	(209,037)
Expenses	1,682,827	783,426	1,059,598	1,363,500	1,061,024	1,772,348	2,123,810	1,362,601	955,467	1,600,939	1,400,856	1,452,939	16,619,336
Deferred Expenses	406,812	1,331,316	667,481	249,491	119,556	(558,309)	119,556	119,556	119,556	(443,490)	(90,426)	368,404	2,409,503
Revenues	(2,089,640)	(2,114,742)	(1,727,079)	(1,612,991)	(1,426,900)	(1,214,040)	(1,145,227)	(1,126,014)	(1,157,081)	(1,157,449)	(1,310,430)	(1,821,343)	(17,902,936)
Deferred Revenues					(246,320)		1,098,139	356,143	(82,058)				1,125,904

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PEOPLES GAS SYSTEM
Energy Conservation Adjustment
Calculation of True-up and Interest Provision
For Months January 2019 through December 2019

	January	February	March	April	May	June	July	August	September	October	November	December	Total
INTEREST PROVISION													
1. BEGINNING TRUE-UP	(4,327,501)	(3,928,978)	(2,604,222)	(1,941,372)	(1,695,605)	(1,332,769)	(1,894,237)	(2,877,206)	(3,118,975)	(2,922,432)	(3,370,670)	(3,465,742)	
2. ENDING TRUE-UP BEFORE INTEREST	(3,920,689)	(2,597,662)	(1,936,741)	(1,691,880)	(1,329,729)	(1,891,078)	(2,872,820)	(3,113,793)	(2,917,361)	(3,365,922)	(3,461,096)	(3,097,338)	
3. TOTAL BEGINNING & ENDING TRUE-UP	<u>(8,248,190)</u>	<u>(6,526,641)</u>	<u>(4,540,962)</u>	<u>(3,633,253)</u>	<u>(3,025,333)</u>	<u>(3,223,846)</u>	<u>(4,767,056)</u>	<u>(5,990,998)</u>	<u>(6,036,335)</u>	<u>(6,288,353)</u>	<u>(6,831,765)</u>	<u>(6,563,079)</u>	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	<u>(4,124,095)</u>	<u>(3,263,320)</u>	<u>(2,270,481)</u>	<u>(1,816,626)</u>	<u>(1,512,667)</u>	<u>(1,611,923)</u>	<u>(2,383,528)</u>	<u>(2,995,499)</u>	<u>(3,018,168)</u>	<u>(3,144,177)</u>	<u>(3,415,883)</u>	<u>(3,281,540)</u>	
5. INTER. RATE - 1ST DAY OF REPORTING MONTH	2.420%	2.410%	2.410%	2.480%	2.430%	2.390%	2.320%	2.100%	2.050%	1.970%	1.660%	1.600%	
6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH	2.410%	\$0	2.480%	2.430%	2.390%	2.320%	2.100%	2.050%	1.970%	1.660%	1.600%	1.710%	
7. TOTAL (SUM LINES 5 & 6)	4.830%	\$0	4.890%	4.910%	4.820%	4.710%	4.420%	4.150%	4.020%	3.630%	3.260%	3.310%	
8. AVG INTEREST RATE (LINE 7 TIMES 50%)	2.415%	2.410%	2.445%	2.455%	2.410%	2.355%	2.210%	2.075%	2.010%	1.815%	1.630%	1.655%	
9. MONTHLY AVG INTEREST RATE	0.20100%	0.201%	0.204%	0.205%	0.201%	0.196%	0.184%	0.173%	0.168%	0.151%	0.136%	0.138%	
10. INTEREST PROVISION (LINE 4 TIMES LINE 9) (exp)/inc\	(8,289)	(6,559)	(4,632)	(3,724)	(3,040)	(3,159)	(4,386)	(5,182)	(5,071)	(4,748)	(4,646)	(4,529)	(57,966)

Program Description and Progress

Program Title: New Residential Construction

Program Description: The New Residential Construction Program is designed to save energy for new home owners by offering incentives to builders for the installation of natural gas appliances. The incentive assists in the defraying of the initial higher cost associated with piping and venting when installing energy efficient natural gas appliances.

Program Accomplishments: January 1, 2019 to December 31, 2019

Natural Gas Cooking (Range, Oven, Cooktop):	10,101
Natural Gas Dryer:	9,687
Natural Gas Heating:	841
Natural Gas High Efficiency Water Heater:	77
Natural Gas Tank Water Heater:	3,597
Natural Gas Tankless Water Heater:	7,249

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$8,180,500.

Program Progress Summary: Through this reporting period 169,863 customers have participated.

Program Description and Progress

Program Title: Residential Appliance Retention

Program Description: The Residential Appliance Retention Program is designed to encourage current natural gas customers to make cost-effective improvements in existing residences by replacing existing natural gas appliances with energy efficient natural gas appliances. The goal is to offer customer rebates for installing energy efficient natural gas appliances.

Program Accomplishments: January 1, 2019 to December 31, 2019

Natural Gas Cooking (Range, Oven, Cooktop):	577
Natural Gas Dryer:	637
Natural Gas Heating:	3,218
Natural Gas High Efficiency Water Heater:	66
Natural Gas Tank Water Heater:	4,428
Natural Gas Tankless Water Heater:	1,983

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$4,332,617.

Program Progress Summary: Through this reporting period 194,773 customers have participated.

Program Description and Progress

Program Title: Residential Appliance Replacement

Program Description: The Residential Appliance Replacement Program is designed to encourage customers to make cost-effective improvements in existing residences by replacing existing electric appliances with energy efficient natural gas appliances. The goal is to offer customer rebates for installing energy efficient natural gas appliances which assist in the defraying the initial higher cost associated with piping and venting for natural gas appliances.

Program Accomplishments: January 1, 2019 to December 31, 2019

Natural Gas Cooking (Range, Oven, Cooktop):	410
Natural Gas Dryer:	265
Natural Gas Heating:	14
Natural Gas High Efficiency Water Heater:	4
Natural Gas Tank Water Heater:	51
Natural Gas Tankless Water Heater:	805

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$749,522.

Program Progress Summary: Through this reporting period 27,862 customers have participated.

Program Description and Progress

Program Title: Oil Heat Replacement

Program Description: The Oil Heat Replacement Program is designed to encourage customers to make cost-effective improvements in existing residences by converting/replacing their existing oil heating system to more energy efficient natural gas heating. The goal is to offer customer rebates for installing energy efficient natural gas heating systems to assist in the defraying the initial higher cost associated with piping and venting for natural gas appliances.

Program Accomplishments: January 1, 2019 to December 31, 2019

Energy Efficient Gas Furnace:	0
Space Heating:	0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: Through this reporting period 374 customers have participated.

Program Description and Progress

Program Title: Commercial Electric Replacement

Program Description: The Commercial Electric Replacement Program is designed to encourage commercial customers to make cost-effective improvements in existing facilities by replacing electric resistance appliances with energy efficient natural gas appliances. The goal is to offer customer rebates for installing energy efficient natural gas appliances which assist in the defraying the initial higher cost associated with piping and venting for natural gas appliances.

Program Accomplishments: January 1, 2019 to December 31, 2019

Natural Gas Tankless Water Heater: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: Through this reporting period 60,481 customers have participated.

Program Description and Progress

Program Title: Gas Space Conditioning

Program Description: The Gas Space Conditioning Program is designed to encourage commercial customers to make cost-effective improvements in existing facilities by converting/replacing their electric space conditioning equipment to energy efficient natural gas space conditioning equipment. The goal is to offer customer rebates for installing energy efficient natural gas space conditioning systems which assist in the defraying the initial higher cost associated with piping and venting for natural gas equipment.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: Through this reporting period 7,478 customers have participated.

Program Description and Progress

Program Title: Small Package Cogeneration

Program Description: The Small Package Cogeneration Program is designed to encourage commercial customers to make cost-effective improvements in existing facilities by the installation of an energy efficient on-site natural gas fired combined heat and power system for the simultaneous production of mechanical and thermal energy. The goal is to offer customer rebates for installing an energy efficient natural gas fired combined heat and power system. In addition, for customers interested, workshops and a feasibility audit can be made available upon request.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: Through this reporting period 7 customers have participated.

Program Description and Progress

Program Title: Monitoring and Research

Program Description: The Monitoring and Research Program is designed to pursue research, development, and demonstration projects designed to promote energy efficiency and conservation. Peoples Gas System will monitor and evaluate potential conservation programs and demonstrate prototype technologies emerging in the marketplace to determine the impact to the company and its ratepayers and may occur at customer premises, Peoples Gas System's facilities or at independent test sites. Peoples Gas System will report program progress through the annual NGCCR True-Up filing and will provide the results of Monitoring and Research activities in the company's annual DSM Report.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: In 2019, Peoples Gas Systems did not have any active Monitoring and Research activities.

Program Description and Progress

Program Title: Conservation Demonstration Development

Program Description: The Conservation Demonstration Development Program is designed to encourage Peoples Gas Systems and other natural gas local distribution companies to pursue opportunities for individual and joint research including testing of technologies to develop new energy conservation programs.

Program Accomplishments: January 1, 2019 to December 31, 2019

Number of customers participating: 0

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$0.

Program Progress Summary: Currently, Peoples Gas System continues to review possible programs to research.

Program Description and Progress

Program Title: Commercial New Construction

Program Description: The Commercial New Construction program is designed to save energy for new commercial facility owners by offering incentives to commercial customers for the installation of natural gas appliances. The incentive assists in the defraying of the initial higher cost associated with piping and venting when installing energy efficient natural gas appliances

Program Accomplishments: January 1, 2019 to December 31, 2019

Natural Gas Cooktop/Range:	15
Natural Gas Dryer:	24
Natural Gas Fryer:	31
Natural Gas Tank Water Heater:	7
Natural Gas Tankless Water Heater:	53

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$190,050

Program Progress Summary: Through this reporting period 572 customers have participated.

Program Description and Progress

Program Title: Commercial Retention

Program Description: The Commercial Retention Program is designed to encourage current natural gas commercial customers to make cost-effective improvements in existing residences by replacing existing natural gas appliances with energy efficient natural gas appliances. The goal is to offer customer rebates for installing energy efficient natural gas appliances.

Program Accomplishments: January 1, 2019 to December 31, 2019

Natural Gas Cooktop/Range:	2
Natural Gas Dryer:	165
Natural Gas Fryer:	19
Natural Gas Tank Water Heater:	10
Natural Gas Tankless Water Heater:	182

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$557,650.

Program Progress Summary: Through this reporting period 1,616 customers have participated.

Program Description and Progress

Program Title: Commercial Replacement

Program Description: The Commercial Replacement Program is designed to encourage commercial customers to make cost-effective improvements in existing facilities by replacing electric appliances with energy efficient natural gas appliances. The goal is to offer customer rebates for installing energy efficient natural gas appliances which assist in the defraying the initial higher cost associated with piping and venting for natural gas appliances.

Program Accomplishments: January 1, 2019 to December 31, 2019

Natural Gas Cooktop/Range:	6
Natural Gas Dryer:	3
Natural Gas Fryer:	45
Natural Gas Tankless Water Heater:	369

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019

Actual expenses were \$1,034,019.

Program Progress Summary: Through this reporting period 1,526 customers have participated.

Program Description and Progress

Program Title: Common Expenses

Program Description: These are expenses common to all programs.

Program Accomplishments: January 1, 2019 to December 31, 2019
N/A

Program Fiscal Expenditures: January 1, 2019 to December 31, 2019
Actual expenses were \$1,574,978.

Program Progress Summary: N/A

CONSERVATION COSTS
PROJECTED

INDEX

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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 7
PARTY: KLB-2
DESCRIPTION: Schedules supporting
conservation costs projected for the period
January 2021 – December 2021

ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION
MONTHS: January 2021 through December 2021

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	17,631,506
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	1,150,698
3. TOTAL (LINE 1 AND LINE 2)	18,782,204

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 & RS-GHP	4,715,484	85,918,098	70,213,557	21,896,227	92,109,784	8,198,884	8.90121%	0.09543	1.00503	0.09591
SGS	141,695	9,048,017	3,366,673	2,914,004	6,280,677	559,056	8.90121%	0.06179	1.00503	0.06210
GS-1 & CS-SG & CS-GHIP	233,676	90,890,536	7,772,051	23,148,002	30,920,053	2,752,258	8.90121%	0.03028	1.00503	0.03043
GS-2	99,094	145,317,010	4,708,964	31,410,272	36,119,236	3,215,048	8.90121%	0.02212	1.00503	0.02224
GS-3	11,428	87,021,862	1,629,061	16,266,126	17,895,187	1,592,888	8.90121%	0.01830	1.00503	0.01840
GS-4	2,016	71,639,159	478,961	10,358,306.00	10,837,267	964,648	8.90121%	0.01347	1.00503	0.01353
GS-5	1,980	150,361,273	564,478	16,177,069	16,741,547	1,490,200	8.90121%	0.00991	1.00503	0.00996
NGVS	48	46,668	2,052	8,157	10,209	909	8.90121%	0.01947	1.00503	0.01957
CSLS	0	521,118	0	93,395	93,395	8,313	8.90121%	0.01595	1.00503	0.01603
TOTAL	5,205,421	640,763,740	88,735,797	122,271,558	211,007,355	18,782,204				

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ESTIMATED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH
January 2021 through December 2021

	PROGRAM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
1	NEW RESIDENTIAL CONSTRUCTION	667,547	667,547	667,547	667,547	667,547	667,547	667,547	667,547	667,547	667,547	667,547	667,547	\$8,010,560
2	RESIDENTIAL APPLIANCE RETENTION	401,716	401,716	401,716	401,716	401,716	401,716	401,716	401,716	401,716	401,716	401,716	401,716	\$4,820,593
3	RESIDENTIAL APPLIANCE REPLACEMENT	90,818	90,818	90,818	90,818	90,818	90,818	90,818	90,818	90,818	90,818	90,818	90,818	\$1,089,818
4	COMMERCIAL ELECTRIC REPLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
5	GAS SPACE CONDITIONING	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	\$86,700
6	SMALL PACKAGE COGEN	0	0	0	0	0	0	0	0	0	0	0	0	\$0
7	COMMON COSTS	164,575	164,575	164,575	164,575	164,575	164,575	164,575	164,575	164,575	164,575	164,575	164,575	\$1,974,895
8	MONITORING AND RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	\$0
9	OIL HEAT REPLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
10	CONSERVATION DEMONSTRATION DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
11	COMMERCIAL NEW CONSTRUCTION	16,594	16,594	16,594	16,594	16,594	16,594	16,594	16,594	16,594	16,594	16,594	16,594	\$199,125
12	COMMERCIAL RETENTION	36,431	36,431	36,431	36,431	36,431	36,431	36,431	36,431	36,431	36,431	36,431	36,431	\$437,175
13	COMMERCIAL REPLACEMENT	63,470	63,470	63,470	63,470	63,470	63,470	63,470	63,470	63,470	63,470	63,470	63,470	\$761,640
14	RESIDENTIAL CUSTOMER ASSISTED AUDIT	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	\$125,000
15	COMMERCIAL WALK THROUGH ENERGY AUDIT	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	\$126,000
	TOTAL ALL PROGRAMS	\$1,469,292	\$1,469,292	\$1,469,292	\$1,469,292	\$1,469,292	\$1,469,292	\$1,469,292	\$1,469,292	\$1,469,292	\$1,469,292	\$1,469,292	\$1,469,292	\$17,631,506

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
January 2021 through December 2021

	PROGRAM	CAPITAL INVEST	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1	NEW RESIDENTIAL CONSTRUCTION	0	0	0	0	8,010,560	0	0	0	\$8,010,560
2	RESIDENTIAL APPLIANCE RETENTION	0	0	0	0	4,820,593	0	0	0	\$4,820,593
3	RESIDENTIAL APPLIANCE REPLACEMENT	0	0	0	0	1,089,818	0	0	0	\$1,089,818
4	COMMERCIAL ELECTRIC REPLACEMENT	0	0	0	0	0	0	0	0	\$0
5	GAS SPACE CONDITIONING	0	0	0	0	86,700	0	0	0	\$86,700
6	SMALL PACKAGE COGEN	0	0	0	0	0	0	0	0	\$0
7	COMMON COSTS	0	605,091	0	1,200,000	0	106,000	0	63,804	\$1,974,895
8	MONITORING AND RESEARCH	0	0	0	0	0	0	0	0	\$0
9	OIL HEAT REPLACEMENT	0	0	0	0	0	0	0	0	\$0
10	CONSERVATION DEMONSTRATION DEVELOPMENT	0	0	0	0	0	0	0	0	\$0
11	COMMERCIAL NEW CONSTRUCTION	0	0	0	0	199,125	0	0	0	\$199,125
12	COMMERCIAL RETENTION	0	0	0	0	437,175	0	0	0	\$437,175
13	COMMERCIAL REPLACEMENT	0	0	0	0	761,640	0	0	0	\$761,640
14	RESIDENTIAL CUSTOMER ASSISTED AUDIT	0	0	0	0	0	125,000	0	0	\$125,000
15	COMMERCIAL WALK THROUGH ENERGY AUDIT	0	0	0	0	0	126,000	0	0	\$126,000
	PROGRAM COSTS	\$0	\$605,091	\$0	\$1,200,000	\$15,405,611	\$357,000	\$0	\$63,804	\$17,631,506

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 EXHIBIT KLB-2, SCHEDULE C-3, PAGE 1 OF 4

SCHEDULE C - 3
 PAGE 1 OF 4

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM

Estimated For Months July 2020 through December 2020

PROGRAM	CAPITAL INVEST	PAYROLL BENEFITS	MATERIALS & SUPPLIES	ADVERT	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 NEW RESIDENTIAL CONSTRUCTION									
A. ACTUAL	0	0	0	0	3,773,900	0	0	0	3,773,900
B. ESTIMATED	0	0	0	0	3,908,750	0	0	0	3,908,750
C. TOTAL	0	0	0	0	7,682,650	0	0	0	7,682,650
2 RESIDENTIAL APPLIANCE RETENTION									
A. ACTUAL	0	0	0	0	2,278,827	0	0	0	2,278,827
B. ESTIMATED	0	0	0	0	2,310,927	0	0	0	2,310,927
C. TOTAL	0	0	0	0	4,589,754	0	0	0	4,589,754
3 RESIDENTIAL APPLIANCE REPLACEMENT									
A. ACTUAL	0	0	0	0	522,624	0	0	0	522,624
B. ESTIMATED	0	0	0	0	522,264	0	0	0	522,264
C. TOTAL	0	0	0	0	1,044,888	0	0	0	1,044,888
4 COMMERCIAL ELECTRIC REPLACEMENT									
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
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
7. COMMON COSTS									
A. ACTUAL	0	295,526	0	310,749	0	51,950	0	65,323	723,549
B. ESTIMATED	0	295,240	0	889,251	0	46,200	0	0	1,230,691
C. TOTAL	0	590,766	0	1,200,000	0	98,150	0	65,323	1,954,240
8. MONITORING AND RESEARCH									
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
9. OIL HEAT REPLACEMENT									
A. ACTUAL	0	0	0	0	330	0	0	0	330
B. ESTIMATED	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	330	0	0	0	330
10. CONSERVATION DEMONSTRATION DEVELOPMENT									
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. COMMERCIAL NEW CONSTRUCTION									
A. ACTUAL	0	0	0	0	96,500	0	0	0	96,500
B. ESTIMATED	0	0	0	0	88,500	0	0	0	88,500
C. TOTAL	0	0	0	0	185,000	0	0	0	185,000
12 COMMERCIAL RETENTION									
A. ACTUAL	0	0	0	0	195,800	0	0	0	195,800
B. ESTIMATED	0	0	0	0	194,300	0	0	0	194,300
C. TOTAL	0	0	0	0	390,100	0	0	0	390,100
13 COMMERCIAL REPLACEMENT									
A. ACTUAL	0	0	0	0	383,175	0	0	0	383,175
B. ESTIMATED	0	0	0	0	338,507	0	0	0	338,507
C. TOTAL	0	0	0	0	721,682	0	0	0	721,682
14 RESIDENTIAL CUSTOMER ASSISTED AUDIT									
A. ACTUAL	0	0	0	0	0	125,000	0	0	125,000
B. ESTIMATED	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	125,000	0	0	125,000
15 COMMERCIAL WALK THROUGH ENERGY AUDIT									
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	590,766	0	1,200,000	14,614,403	223,150	0	65,323	16,693,643

CONSERVATION PROGRAM COSTS BY PROGRAM
ACTUAL/ESTIMATED

Estimated For Months July 2020 through December 2020

PROGRAM NAME	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
NEW RESIDENTIAL CONSTRUCTION	1,028,450	443,700	329,300	604,000	711,800	656,650	651,458	651,458	651,458	651,458	651,458	651,458	\$7,682,650
RESIDENTIAL APPLIANCE RETENTION	290,000	389,250	407,400	397,526	381,550	413,100	385,155	385,155	385,155	385,155	385,155	385,155	\$4,589,754
RESIDENTIAL APPLIANCE REPLACEMENT	38,576	105,300	85,900	168,325	60,775	63,748	87,044	87,044	87,044	87,044	87,044	87,044	\$1,044,888
COMMERCIAL ELECTRIC REPLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
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	201,241	151,809	106,321	55,790	155,611	52,777	201,948	205,748	205,748	205,748	205,748	205,748	\$1,954,240
MONITORING AND RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	\$0
OIL HEAT REPLACEMENT	0	0	330	0	0	0	0	0	0	0	0	0	\$330
CONSERVATION DEMONSTRATION DEVELOPME	0	0	0	0	0	0	0	0	0	0	0	0	\$0
COMMERCIAL NEW CONSTRUCTION	11,000	40,500	19,500	19,500	0	6,000	14,750	14,750	14,750	14,750	14,750	14,750	\$185,000
COMMERCIAL RETENTION	33,500	18,700	30,000	55,100	24,000	34,500	32,383	32,383	32,383	32,383	32,383	32,383	\$390,100
COMMERCIAL REPLACEMENT	29,876	4,000	107,592	81,631	10,500	149,577	56,418	56,418	56,418	56,418	56,418	56,418	\$721,682
RESIDENTIAL CUSTOMER ASSISTED AUDIT	0	0	0	125,000	0	0	0	0	0	0	0	0	\$125,000
COMMERCIAL WALK THROUGH ENERGY AUDIT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
TOTAL ALL PROGRAMS	\$1,632,643	\$1,153,259	\$1,086,343	\$1,506,872	\$1,344,236	\$1,376,351	\$1,429,156	\$1,432,956	\$1,432,956	\$1,432,956	\$1,432,956	\$1,432,956	\$16,693,643

ENERGY CONSERVATION ADJUSTMENT

January 2020 through December 2020

CONSERVATION REVS.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
RCS AUDIT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
a. OTHER PROG. REV.	(2,104,825)	(2,074,223)	(1,925,868)	(1,475,824)	(1,319,818)	(1,290,795)	(1,379,777)	(1,379,777)	(1,379,777)	(1,379,777)	(1,379,777)	(1,379,777)	(18,470,018)
b. CONSERV. ADJ. REV.	-	-	-	-	-	-	-	-	-	-	-	-	-
c.	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERV. ADJ REV. (NET OF REV. TAXES)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	(2,104,825)	(2,074,223)	(1,925,868)	(1,475,824)	(1,319,818)	(1,290,795)	(1,379,777)	(1,379,777)	(1,379,777)	(1,379,777)	(1,379,777)	(1,379,777)	(18,470,018)
PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	229,896	229,896	229,896	229,896	229,896	229,896	229,896	229,896	229,896	229,896	229,896	229,891	2,758,747
CONSERVATION REVS. APPLIC. TO PERIOD	(1,874,929)	(1,844,327)	(1,695,972)	(1,245,928)	(1,089,922)	(1,060,899)	(1,149,881)	(1,149,881)	(1,149,881)	(1,149,881)	(1,149,881)	(1,149,886)	(15,711,270)
CONSERVATION EXPS. (FORM C-3, PAGE 3)	1,632,643	1,153,259	1,086,343	1,506,872	1,344,235	1,376,351	1,429,156	1,432,956	1,432,956	1,432,956	1,432,956	1,432,956	16,693,642
TRUE-UP THIS PERIOD	(242,286)	(691,068)	(609,629)	260,944	254,313	315,452	279,275	283,075	283,075	283,075	283,075	283,070	982,372
REGULATORY ADJUSTMENTS			(186,149)										(186,149)
INTEREST THIS PERIOD (C-3,PAGE 5)	4,012	2,890	1,888	672	44	63	175	288	305	322	339	356	11,355
TRUE-UP & INT. BEG. OF MONTH	3,101,867	2,633,697	1,715,623	691,837	723,557	748,018	833,637	883,191	936,659	990,143	1,043,644	1,097,162	3,101,867
PRIOR TRUE-UP COLLECT./(REFUND.)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,896)	(229,891)	(2,758,747)
END OF PERIOD TOTAL NET TRUE-UP	2,633,697	1,715,623	691,837	723,557	748,018	833,637	883,191	936,659	990,143	1,043,644	1,097,162	1,150,697	1,150,698

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

January 2020 through December 2020

INTEREST PROVISION	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
BEGINNING TRUE-UP	3,101,867	2,633,697	1,715,623	691,837	723,557	748,018	833,637	883,191	936,659	990,143	1,043,644	1,097,162	1,150,697
END. T-UP BEFORE INT.	2,629,685	1,712,733	689,949	722,885	747,974	833,574	883,016	936,370	989,838	1,043,322	1,096,823	1,150,341	1,325,492
TOT. BEG. & END. T-UP	5,731,552	4,346,430	2,405,572	1,414,722	1,471,531	1,581,592	1,716,653	1,819,562	1,926,496	2,033,464	2,140,466	2,247,502	2,476,189
AVERAGE TRUE-UP	2,865,776	2,173,215	1,202,786	707,361	735,766	790,796	858,327	909,781	963,248	1,016,732	1,070,233	1,123,751	1,238,094
INT. RATE-FIRST DAY OF REPORTING BUS. MTH	1.7100%	1.6400%	1.5600%	2.2100%	0.0600%	0.0800%	0.1100%	0.3800%	0.3800%	0.3800%	0.3800%	0.3800%	
INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH	1.6400%	1.5600%	2.2100%	0.0600%	0.0800%	0.1100%	0.3800%	0.3800%	0.3800%	0.3800%	0.3800%	0.3800%	
TOTAL	3.3500%	3.2000%	3.7700%	2.2700%	0.1400%	0.1900%	0.4900%	0.7600%	0.7600%	0.7600%	0.7600%	0.7600%	
AVG INTEREST RATE	1.6750%	1.6000%	1.8850%	1.1350%	0.0700%	0.0950%	0.2450%	0.3800%	0.3800%	0.3800%	0.3800%	0.3800%	
MONTHLY AVG. RATE	0.14000%	0.13330%	0.1570%	0.0950%	0.0060%	0.0080%	0.0204%	0.0317%	0.0317%	0.0317%	0.0317%	0.0317%	
INTEREST PROVISION	\$4,012	\$2,890	\$1,888	\$672	\$44	\$63	\$175	\$288	\$305	\$322	\$339	\$356	\$11,355

PROGRAM DESCRIPTION AND PROGRESS

Program Title: NEW RESIDENTIAL CONSTRUCTION

Program Description: This program is designed to increase the number of high priority natural gas customers in the new residential construction market. The program 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.

Program Projections: January 1, 2020 to December 31, 2020

During this period, there are 9,736 customers projected to participate.

January 1, 2021 to December 31, 2021

During this period, there are 10,155 customers projected to participate.

**Program Fiscal
Expenditures:**

January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$7,682,650.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$8,010,560.

Program Progress

Summary:

Through December 31, 2019, the New Residential Construction participant totals are 169,863.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL APPLIANCE RETENTION

Program 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 assist in defraying the cost of more expensive energy efficient appliances.

Program Projections: January 1, 2020 to December 31, 2020

During this period, there are 10,756 customers projected to participate.

January 1, 2021 to December 31, 2021

During this period, there are 11,219 customers projected to participate.

**Program Fiscal
Expenditures:**

January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$4,589,754.

January 1, 2021 to December 31, 2021

Expenditures are estimated at \$4,820,593.

**Program Progress
Summary:**

Through December 31, 2019, the Residential Appliance Retention participant totals are 194,773.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL APPLIANCE REPLACEMENT

Program 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.

Program Projections: January 1, 2020 to December 31, 2020

During this period, there are 1,510 customers projected to participate.

January 1, 2021 to December 31, 2021

During this period, there are 1,575 customers projected to participate.

Program Fiscal Expenditures:

January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$1,044,888.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$1,089,818.

Program Progress Summary:

Through December 31, 2019, the Residential Appliance Replacement participant totals are 27,862.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL ELECTRIC REPLACEMENT

Program 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.

Program Projections: January 1, 2020 to December 31, 2020

During this period, there are zero customers projected to participate.

January 1, 2021 to December 31, 2021

During this period, there are zero customers projected to participate.

Program Fiscal Expenditures:

January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$0.

January 1, 2021 to December 31, 2021

Expenditures are estimated at \$0.

Program Progress Summary:

Through December 31, 2019, the Commercial Electric Replacement participant totals are 60,481.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: GAS SPACE CONDITIONING

Program 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 Projections: January 1, 2020 to December 31, 2020.

During this period, there are zero customers projected to participate.

January 1, 2021 to December 31, 2021

During this period, there are 8 customers projected to participate.

Program Fiscal Expenditures:

January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$0.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$86,700.

Program Progress Summary:

Through December 31, 2019, the Gas Space Conditioning participant totals are 7,478 Tons installed.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: SMALL PACKAGE COGENERATION

Program 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 Projections: January 1, 2020 to December 31, 2020.

During this period, there are zero customers projected to participate.

January 1, 2021 to December 31, 2021

During this period, there are zero customers projected to participate.

**Program Fiscal
Expenditures:**

January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$0.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$0.

**Program Progress
Summary:**

Through December 31, 2019, the Small Package Cogeneration participant totals are 7.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMON EXPENSES

Program Description: These are expenses related to the support, delivery, and advertising of all Peoples Gas System's conservation programs.

Program Projections: N/A

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$1,954,240.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$1,974,895.

Program Progress Summary: N/A

PROGRAM DESCRIPTION AND PROGRESS

Program Title: MONITORING AND RESEARCH

Program Description: This program will be used to monitor and evaluate Peoples Gas System existing conservation programs and demonstrate prototype technologies emerging in the marketplace.

Program Projections: See Program Progress Summary.

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$0.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$0.

Program Progress Summary: Currently, Peoples Gas System has no active Monitoring and Research programs. The company continues to review possible programs to research and develop.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: OIL HEAT REPLACEMENT

Program Description: This program is designed to encourage customers to convert their existing oil heating system to more energy efficient natural gas heating. Peoples Gas System 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 Projections: January 1, 2020 to December 31, 2020.

During this period, there is 1 customer projected to participate.

January 1, 2021 to December 31, 2021

During this period, there are zero customers projected to participate.

Program Fiscal Expenditures:

January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$330.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$0.

Program Progress Summary:

Through December 31, 2019, the Oil Heat Replacement participant totals are 374.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: CONSERVATION DEMONSTRATION AND DEVELOPMENT

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

Program Projections: See Program Progress Summary.

Program Fiscal Expenditures: January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$0.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$0.

Program Progress Summary: The company continues to review possible programs to research and develop.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL NEW CONSTRUCTION

Program Description: This Program is designed to increase the number of high priority natural gas customers in the new commercial construction market. The company offers incentives to customers 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.

Program Projections: January 1, 2020 to December 31, 2020

During this period, there are 38 customers projected to participate.

January 1, 2021 to December 31, 2021

During this period, there are 42 customers projected to participate.

**Program Fiscal
Expenditures:**

January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$185,000.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$199,125.

**Program Progress
Summary:**

Through December 31, 2019, the Commercial New Construction participant totals are 572.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL RETENTION

Program 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 assist in defraying the cost of more expensive energy efficient appliances.

Program Projections: January 1, 2020 to December 31, 2020

During this period, there are 110 customers projected to participate.

January 1, 2021 to December 31, 2021

During this period, there are 123 customers projected to participate.

**Program Fiscal
Expenditures:**

January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$390,100.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$437,175.

**Program Progress
Summary:**

Through December 31, 2019, the Commercial Retention participant totals are 1,616.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL REPLACEMENT

Program Description: This program was designed to encourage the replacement of electric 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.

Program Projections: January 1, 2020 to December 31, 2020

During this period, there are 150 customers projected to participate.

January 1, 2021 to December 31, 2021

During this period, there are 167 customers projected to participate.

Program Fiscal Expenditures:

January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$721,682.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$761,640.

Program Progress Summary:

Through December 31, 2019, the Commercial Replacement participant totals are 1,526.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: RESIDENTIAL CUSTOMER ASSISTED ENERGY AUDIT

Program Description: A conservation program designed to save energy by increasing residential customer awareness of natural gas energy use in personal residences. This program allows for residential customers to engage in an online energy audit. Savings are dependent on the customer implementing energy conservation measure and practice recommendations. Recommendations provided to the customer includes an estimated range of energy savings including insightful advice on how to manage their overall energy usage.

Program Projections: January 1, 2020 to December 31, 2020

During this period, there are 4,770 customers projected to participate.

January 1, 2021 to December 31, 2021

During this period, there are 6,360 customers projected to participate.

Program Fiscal Expenditures:

January 1, 2020 to December 31, 2020

Expenditures are estimated to be \$125,000.

January 1, 2021 to December 31, 2021

Expenditures are estimated to be \$125,000.

Program Progress Summary:

PGS began offering this program in April 2020.

ADJUSTED NET TRUE-UP
FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

END OF PERIOD TRUE-UP

PRINCIPLE	\$4,393	
INTEREST	<u>\$230</u>	\$4,623

LESS PROJECTED TRUE-UP

PRINCIPLE	\$1,518	
INTEREST	<u>\$160</u>	<u>\$1,678</u>

ADJUSTED NET TRUE-UP \$2,945

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 8
PARTY: JHM-1
DESCRIPTION: True-Up Variance Analysis
[Schedules CT1-CT6]

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VERSUS ESTIMATED

FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

	<u>ACTUAL</u>	<u>PROJECTED</u>	<u>DIFFERENCE</u>
CAPITAL INVESTMENT	\$0	\$0	\$0
PAYROLL & BENEFITS	\$11,672	\$12,177	(\$505)
MATERIALS & SUPPLIES	\$0	\$0	\$0
ADVERTISING	\$0	\$0	\$0
INCENTIVES	\$29,979	\$24,893	\$5,086
OUTSIDE SERVICES	\$4,533	\$6,126	(\$1,593)
VEHICLES	\$0	\$0	\$0
OTHER	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SUB TOTAL	\$46,184	\$43,196	\$2,988
PROGRAM REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL PROGRAM COSTS	\$46,184	\$43,196	\$2,988
LESS: PRIOR PERIOD TRUE-UP	\$14,228	\$14,228	\$0
CONSERVATION REVENUES APPLICABLE TO THE PERIOD	CT-3.2 L 6 (\$41,791)	(\$41,678)	C-3, p.4 line 5 (\$113)
ROUNDING ADJUSTMENTS	<u>\$0</u>	<u>\$0</u>	\$0
TRUE-UP BEFORE INTEREST	\$4,393	\$1,518	\$2,875
INTEREST PROVISION	\$230	\$160	C-3 p 4 line 8 \$70
END OF PERIOD TRUE-UP	<u>\$4,623</u>	<u>\$1,678</u>	<u>\$2,945</u>
() REFLECTS OVER-RECOVERY			

Actual Conservation Program Costs per Program

FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

Program Name	<u>Capital Investment</u>	<u>Payroll & Benefits</u>	<u>Materials & Supplies</u>	<u>Advertising</u>	<u>Incentives</u>	<u>Outside Services</u>	<u>Vehicles</u>	<u>Other</u>	<u>TOTAL</u>
Program 1: Res. New Home Const.	\$0	\$1,941	\$0	\$0	\$3,150	\$756	\$0	\$0	\$5,846
Program 2: Res. Appliance Replace	\$0	\$1,941	\$0	\$0	\$10,925	\$756	\$0	\$0	\$13,621
Program 3: Customer Retention	\$0	\$1,941	\$0	\$0	\$8,000	\$756	\$0	\$0	\$10,696
Program 4: Comm. New Const.	\$0	\$1,941	\$0	\$0	\$0	\$756	\$0	\$0	\$2,696
Program 5: Comm. Appli. Replace	\$0	\$1,941	\$0	\$0	\$715	\$756	\$0	\$0	\$3,412
Program 6: Comm.Cust. Retention	\$0	\$1,968	\$0	\$0	\$7,189	\$756	\$0	\$0	\$9,912
TOTAL	\$0	\$11,672	\$0	\$0	\$29,979	\$4,533	\$0	\$0	\$46,184

Conservation Costs per Program - Variance Actual Versus Projected
 FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

Program Name	<u>Capital Investment</u>	<u>Payroll & Benefits</u>	<u>Materials & Supplies</u>	<u>Advertising</u>	<u>Incentives</u>	<u>Outside Services</u>	<u>Vehicles</u>	<u>Other</u>	<u>TOTAL</u>
Program 1: Res. New Home Const.	\$0	(\$84)	\$0	\$0	(\$650)	(\$265)	\$0	\$0	(\$1,000)
Program 2: Res. Appliance Replace	\$0	(\$84)	\$0	\$0	\$1,500	(\$265)	\$0	\$0	\$1,150
Program 3: Customer Retention	\$0	(\$84)	\$0	\$0	\$2,300	(\$265)	\$0	\$0	\$1,950
Program 4: Comm. New Const.	\$0	(\$84)	\$0	\$0	\$0	(\$265)	\$0	\$0	(\$350)
Program 5: Comm. Appli. Replace	\$0	(\$84)	\$0	\$0	\$0	(\$265)	\$0	\$0	(\$349)
Program 6: Comm.Cust. Retention	\$0	(\$84)	\$0	\$0	\$1,936	(\$265)	\$0	\$0	\$1,586
TOTAL	\$0	(\$505)	\$0	\$0	\$5,086	(\$1,593)	\$0	\$0	\$2,988

Energy conservation Adjustment Calculation of True-Up and Interest Provision
Summary of Expenses By program By Month
FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

Program Name	<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>	<u>TOTAL</u>
Program 1: Res. New Home Const.	\$1,006	\$961	\$1,274	\$160	\$243	\$204	\$248	\$214	\$294	\$212	\$869	\$162	\$5,846
Program 2: Res. Appliance Replace	\$1,681	\$986	\$1,749	\$160	\$243	\$2,229	\$248	\$214	\$294	\$1,037	\$2,594	\$2,187	\$13,621
Program 3: Customer Retention	\$2,306	\$1,261	\$1,474	\$160	\$243	\$704	\$348	\$214	\$294	\$712	\$369	\$2,612	\$10,696
Program 4 Comm. New Const.	\$456	\$161	\$174	\$160	\$243	\$204	\$248	\$214	\$294	\$212	\$169	\$162	\$2,696
Program 5 Comm. Appli. Replace	\$456	\$876	\$174	\$160	\$243	\$204	\$248	\$214	\$294	\$212	\$169	\$162	\$3,412
Program 6 Comm.Cust. Retention	\$456	\$161	\$174	\$3,943	\$243	\$204	\$1,745	\$214	\$294	\$1,364	\$169	\$945	\$9,912
TOTAL	\$6,360	\$4,406	\$5,017	\$4,744	\$1,457	\$3,748	\$3,087	\$1,285	\$1,763	\$3,747	\$4,340	\$6,230	\$46,184

Energy conservation Adjustment Calculation of True-Up and Interest Provision

FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

Conservation

Revenues	<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>	<u>TOTAL</u>
1 RCS AUDIT FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 PSC REG ASSESS FEE	\$28	\$24	\$25	\$25	\$23	\$19	\$22	\$22	\$21	\$22	\$22	\$29	\$282
3 CONSERV. ADJ. REVS	(\$5,663)	(\$4,845)	(\$5,033)	(\$4,935)	(\$4,546)	(\$3,899)	(\$4,301)	(\$4,369)	(\$4,169)	(\$4,498)	(\$4,324)	(\$5,719)	(\$56,301)
4 TOTAL REVENUES	(\$5,635)	(\$4,821)	(\$5,008)	(\$4,910)	(\$4,523)	(\$3,880)	(\$4,279)	(\$4,347)	(\$4,148)	(\$4,476)	(\$4,302)	(\$5,690)	(\$56,019)
5 PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	\$1,186	\$1,182	\$14,228
6 CONSERVATION REVS APPLICABLE TO THIS PERIOD	(\$4,449)	(\$3,635)	(\$3,822)	(\$3,724)	(\$3,337)	(\$2,694)	(\$3,093)	(\$3,161)	(\$2,962)	(\$3,290)	(\$3,116)	(\$4,508)	(\$41,791)
7 CONSERVATION EXPS (FROM CT-3, PAGE 1)	\$6,360	\$4,406	\$5,017	\$4,744	\$1,457	\$3,748	\$3,087	\$1,285	\$1,763	\$3,747	\$4,340	\$6,230	\$46,184
8 TRUE-UP THIS PERIOD	\$1,911	\$771	\$1,195	\$1,020	(\$1,881)	\$1,054	(\$6)	(\$1,876)	(\$1,199)	\$457	\$1,224	\$1,722	\$4,393
9 INT. PROV. THIS PERIOD (FROM CT-3, PAGE 3)	\$29	\$30	\$29	\$29	\$26	\$23	\$19	\$15	\$10	\$9	\$6	\$6	\$230
10 TRUE-UP & INT. PROV. BEGINNING OF MONTH.	\$14,228	\$14,982	\$14,597	\$14,635	\$14,498	\$11,457	\$11,348	\$10,176	\$7,129	\$4,753	\$4,033	\$4,076	
11 PRIOR TRUE-UP (COLLECTED) REFUNDED	(\$1,186)	(\$1,186)	(\$1,186)	(\$1,186)	(\$1,186)	(\$1,186)	(\$1,186)	(\$1,186)	(\$1,186)	(\$1,186)	(\$1,186)	(\$1,182)	
TOTAL NET TRUE-UP													
12 (SUM LINES 8+9+10+11)	\$14,982	\$14,597	\$14,635	\$14,498	\$11,457	\$11,348	\$10,176	\$7,129	\$4,753	\$4,033	\$4,076	\$4,623	\$4,623

Calculation of True-Up and Interest Provision
FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

	<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>	<u>TOTAL</u>
Interest Provision													
1 BEGINNING TRUE-UP	\$14,228	\$14,982	\$14,597	\$14,635	\$14,498	\$11,457	\$11,348	\$10,176	\$7,129	\$4,753	\$4,033	\$4,076	
ENDING TRUE-UP BEFORE													
2 INTEREST	\$14,953	\$14,567	\$14,606	\$14,469	\$11,431	\$11,326	\$10,157	\$7,114	\$4,743	\$4,024	\$4,071	\$4,617	
TOTAL BEGINNING &													
3 ENDING TRUE-UP	\$29,181	\$29,550	\$29,202	\$29,104	\$25,929	\$22,783	\$21,505	\$17,290	\$11,872	\$8,778	\$8,104	\$8,693	
AVERAGE TRUE-UP													
4 (LINE 3 x 50%)	\$14,591	\$14,775	\$14,601	\$14,552	\$12,965	\$11,391	\$10,753	\$8,645	\$5,936	\$4,389	\$4,052	\$4,347	
INT. RATE - 1ST DAY													
5 OF REPORTING MONTH	2.42%	2.41%	2.41%	2.48%	2.43%	2.39%	2.32%	2.10%	2.05%	1.90%	1.66%	1.67%	
INT. RATE - 1ST DAY													
6 OF SUBSEQUENT MONTH	2.41%	2.41%	2.48%	2.43%	2.39%	2.32%	2.10%	2.05%	1.90%	1.66%	1.67%	1.29%	
7 TOTAL (LINES 5 + 6)	4.83%	4.82%	4.89%	4.91%	4.82%	4.71%	4.42%	4.15%	3.95%	3.56%	3.33%	2.96%	
AVG. INT. RATE													
8 (LINE 7 x 50%)	2.42%	2.41%	2.45%	2.46%	2.41%	2.36%	2.21%	2.08%	1.98%	1.78%	1.67%	1.48%	
MONTHLY AVG.													
9 INT. RATE	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.18%	0.17%	0.16%	0.15%	0.14%	0.12%	
10 INTEREST PROVISION													
(LINE 4 x LINE 9)	\$29	\$30	\$29	\$29	\$26	\$23	\$19	\$15	\$10	\$9	\$6	\$6	\$230

SEBRING GAS SYSTEM, INC.

Reconciliation and Explanation of differences between Filing and
PSC Audit Report for January 2019 through December 2019.

NO DIFFERENCES ARE KNOWN AS OF THE DATE OF THIS FILING

SEBRING GAS SYSTEM, INC.
Program Description and Progress

Program Title:

Residential New Construction

Program Description:

The Residential New Construction Program is designed to increase the overall penetration of natural gas in the single family and multi-family construction residential markets of the Company's service territory by expanding consumer energy options in new homes.

For the period January 1, 2019 through December 31, 2019, the Company operated under the terms of Order No. PSC-10-0551-PAA-EG, issued on September 7, 2010.

Order No. PSC-10-0551-PAA-EG prescribed the following Residential New Construction Cash Allowances:

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

Program Accomplishments:

For the twelve month period January 2019 through December 2019, the amount of incentives paid by the Company was:

\$3,150

Program Fiscal Expenditures:

During 2019 expenditures for the Residential New Construction Program totaled
\$5,846

SEBRING GAS SYSTEM, INC.
Program Description and Progress

Program Title:

Residential Appliance Replacement Program

Program Description:

The Residential Appliance Replacement 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-natural gas water heating, heating, cooking or clothes drying appliances through the purchase and/or lease of energy efficient natural gas appliances.

For the period January 1, 2019 through December 31, 2019, the Company operated under the terms of Order No. PSC-10-0551-PAA-EG, issued on September 7, 2010.

Order No. PSC-10-0551-PAA-EG prescribed the following Residential Appliance Replacement Cash Allowances:

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

Program Accomplishments:

For the twelve month period January 2019 through December 2019, the amount of incentives paid by the Company under the Residential Appliance Replacement Program was:

\$10,925

Program Fiscal Expenditures:

During 2019 expenditures for the Resident Appliance Replacement Program totaled
\$13,621

SEBRING GAS SYSTEM, INC.
Program Description and Progress

Program Title:

Residential Customer Retention Program

Program Description:

The Company offers the Residential Appliance Retention 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.

For the period January 1, 2019 through December 31, 2019, the Company operated under the terms of Order No. PSC-10-0551-PAA-EG, issued on September 7, 2010.

Order No. PSC-10-0551-PAA-EG prescribed the following Residential Appliance Replacement Cash Allowances:

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

Program Accomplishments:

For the twelve month period January 2019 through December 2019, the amount of incentives paid by the Company under the Residential Appliance Retention Program was:

\$8,000

Program Fiscal Expenditures:

During 2019 expenditures for the Resident Appliance Retention Program totaled

\$10,696

SEBRING GAS SYSTEM, INC.
Program Description and Progress

Program Title:

Commercial New Construction

Program Description:

The Commercial New Construction Conservation Program's purpose is to educate, inform and encourage its commercial customers to build with natural gas. The program is designed to allow Sebring Gas System to provide incentives to new construction to be used toward the purchase and installation of natural gas appliances for their commercial business.

The Natural Gas Energy Conservation Program was approved by the Florida Public Services Commission in Docket No. 130167-EG on January 14, 2014.

Program Accomplishments:

For the twelve month period January 2019 through December 2019, the amount of incentives paid by the Company under the Commercial New Construction Program was:

\$0

Program Fiscal Expenditures:

During 2019 expenditures for the Commercial New Construction Program totaled

\$2,696

SEBRING GAS SYSTEM, INC.
Program Description and Progress

Program Title:

Commercial Retrofit

Program Description:

The Commercial Retrofit Conservation Program's purpose is to educate, inform and encourage its commercial customers to use natural gas. The program is designed to allow Sebring Gas System to provide incentives to commercial customers to be used toward the purchase and installation of natural gas appliances for their commercial business.

The Natural Gas Energy Conservation Program was approved by the Florida Public Services Commission in Docket No. 130167-EG on January 14, 2014.

Program Accomplishments:

For the twelve month period January 2019 through December 2019, the amount of incentives paid by the Company under the Commercial Retrofit Program was:

\$715

Program Fiscal Expenditures:

During 2019 expenditures for the Commercial Retrofit Program totaled

\$3,412

SEBRING GAS SYSTEM, INC.
Program Description and Progress

Program Title:

Commercial Retention

Program Description:

The Commercial Retention Conservation Program's purpose is to educate, inform and encourage its commercial customers to build with natural gas. The program is designed to allow Sebring Gas System to provide incentives to commercial customers to be used toward the and installation of natural gas appliances for their commercial business.

The Natura Gas Energy Conservation Program was approved by the Florida Public Services Commission in Docket No. 130167-EG on January 14, 2014.

Program Accomplishments:

For the twelve month period January 2019 through December 2019, the amount of incentives paid by the Company under the Commercial Retention Program was:

\$7,189

Program Fiscal Expenditures:

During 2019 expenditures for the Commercial Retention Program totaled

\$9,912

ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION
JANUARY 2021 THROUGH DECEMBER 2021

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	\$ 27,934
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	\$ (1,884)
3. TOTAL (LINE 1 AND 2)	\$ 26,050

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	7,063	42,986	\$89,715	\$31,523	\$121,238	\$4,372	3.61%	0.10171	1.00503	0.10222
TS-2	665	21,935	\$13,174	\$10,957	\$24,131	\$870	3.61%	0.03967	1.00503	0.03987
TS-3	1,152	387,047	\$80,621	\$189,856	\$270,476	\$9,754	3.61%	0.02520	1.00503	0.02533
TS-4	493	474,937	\$110,826	\$195,701	\$306,526	\$11,054	3.61%	0.02327	1.00503	0.02339
TOTAL	9,373	926,904	\$294,335	\$428,037	\$722,372	\$26,050				

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 9
PARTY: JHM-2
DESCRIPTION: Projections: Estimated ECCR charges by rate class [Schedules C-1 through C-4]

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
JANUARY 2021 THROUGH DECEMBER 2021

PROGRAM	CAPITAL INVESTMENT	PAYROLL	MATERIAL & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1 RESIDENTIAL NEW CONSTRUCTION	\$0	\$2,327	\$0	\$0	\$1,500	\$275	\$0	\$0	\$4,102
2 RESIDENTIAL APPLIANCE REPLACEMENT	\$0	\$2,327	\$0	\$0	\$7,525	\$275	\$0	\$0	\$10,127
3 RESIDENTIAL APPLIANCE RETENTION	\$0	\$2,327	\$0	\$0	\$1,300	\$275	\$0	\$0	\$3,902
4 COMMERCIAL NEW CONSTRUCTION	\$0	\$2,327	\$0	\$0	\$0	\$275	\$0	\$0	\$2,602
5 COMMERCIAL APPLIANCE REPLACEMENT	\$0	\$2,327	\$0	\$0	\$1,000	\$275	\$0	\$0	\$3,602
6 COMMERCIAL RETENTION	\$0	\$2,327	\$0	\$0	\$1,000	\$275	\$0	\$0	\$3,602
PROGRAM COSTS	\$0	\$13,959	\$0	\$0	\$12,325	\$1,650	\$0	\$0	\$27,934

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
JANUARY 2020 THROUGH DECEMBER 2020

<u>PROGRAM</u>	<u>CAPITAL INVESTMENT</u>	<u>PAYROLL</u>	<u>MATERIAL & 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	\$1,234	\$0	\$0	\$1,100	\$50	\$0	\$0	\$2,384
B. ESTIMATED	\$0	\$881	\$0	\$0	\$1,500	\$200	\$0	\$0	\$2,581
TOTAL	\$0	\$2,115	\$0	\$0	\$2,600	\$250	\$0	\$0	\$4,965
2 RESIDENTIAL APPLIANCE REPLACEMENT									
A. ACTUAL	\$0	\$1,234	\$0	\$0	\$4,275	\$50	\$0	\$0	\$5,559
B. ESTIMATED	\$0	\$881	\$0	\$0	\$1,700	\$200	\$0	\$0	\$2,781
TOTAL	\$0	\$2,115	\$0	\$0	\$5,975	\$250	\$0	\$0	\$8,340
3 RESIDENTIAL APPLIANCE RETENTION									
A. ACTUAL	\$0	\$1,234	\$0	\$0	\$600	\$50	\$0	\$0	\$1,884
B. ESTIMATED	\$0	\$881	\$0	\$0	\$400	\$200	\$0	\$0	\$1,481
TOTAL	\$0	\$2,115	\$0	\$0	\$1,000	\$250	\$0	\$0	\$3,365
4 COMMERCIAL NEW CONSTRUCTION									
A. ACTUAL	\$0	\$1,234	\$0	\$0	\$10,000	\$50	\$0	\$0	\$11,284
B. ESTIMATED	\$0	\$881	\$0	\$0	\$0	\$200	\$0	\$0	\$1,081
TOTAL	\$0	\$2,115	\$0	\$0	\$10,000	\$250	\$0	\$0	\$12,365
SUB-TOTAL	\$0	\$8,460	\$0	\$0	\$19,575	\$1,000	\$0	\$0	\$29,035

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
JANUARY 2020 THROUGH DECEMBER 2020

<u>PROGRAM</u>	CAPITAL INVESTMENT	PAYROLL	MATERIAL & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
SUB-TOTAL - PREVIOUS PAGE	\$0	\$8,460	\$0	\$0	\$19,575	\$1,000	\$0	\$0	\$29,035
5 COMMERCIAL APPLIANCE REPLACE									
A. ACTUAL	\$0	\$1,234	\$0	\$0	\$0	\$50	\$0	\$0	\$1,284
B. ESTIMATED	\$0	\$881	\$0	\$0	\$2,000	\$200	\$0	\$0	\$3,081
TOTAL	\$0	\$2,115	\$0	\$0	\$2,000	\$250	\$0	\$0	\$4,365
6 COMMERCIAL RETENTION									
A. ACTUAL	\$0	\$1,234	\$0	\$0	\$821	\$50	\$0	\$0	\$2,105
B. ESTIMATED	\$0	\$881	\$0	\$0	\$2,000	\$200	\$0	\$0	\$3,081
TOTAL	\$0	\$2,115	\$0	\$0	\$2,821	\$250	\$0	\$0	\$5,186
PROGRAM COSTS	\$0	\$12,690	\$0	\$0	\$24,396	\$1,500	\$0	\$0	\$38,586

CONSERVATION PROGRAM COSTS BY PROGRAM
ACTUAL / ESTIMATED
JANUARY 2020 THROUGH DECEMBER 2020

PROGRAM	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	TOTAL
1 RESIDENTIAL NEW CONSTRUCTION	\$173	\$174	\$174	\$174	\$232	\$175	\$1,282	\$275	\$175	\$1,032	\$275	\$824	\$4,965
2 RESIDENTIAL APPLIANCE REPLACEMENT	\$173	\$174	\$174	\$174	\$3,682	\$175	\$1,007	\$275	\$1,050	\$182	\$1,100	\$174	\$8,340
3 RESIDENTIAL CUSTOMER RETENTION	\$173	\$174	\$174	\$174	\$332	\$675	\$182	\$275	\$175	\$382	\$475	\$174	\$3,365
4 COMMERCIAL NEW CONSTRUCTION	\$173	\$174	\$174	\$174	\$232	\$10,175	\$182	\$275	\$175	\$182	\$275	\$174	\$12,365
5 COMMERCIAL APPLIANCE REPLACE	\$173	\$174	\$174	\$174	\$232	\$175	\$182	\$275	\$175	\$182	\$2,275	\$174	\$4,365
6 COMMERCIAL RETENTION	\$173	\$174	\$174	\$174	\$1,053	\$175	\$182	\$275	\$175	\$2,182	\$275	\$174	\$5,186
TOTAL ALL PROGRAMS	\$1,038	\$1,044	\$1,044	\$1,044	\$5,763	\$11,550	\$3,017	\$1,650	\$1,925	\$4,142	\$4,675	\$1,694	\$38,586

ENERGY CONSERVATION ADJUSTMENT
JANUARY 2020 THROUGH DECEMBER 2020

CONSERVATION REVENUES	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	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	(5,159)	(4,200)	(4,282)	(3,095)	(3,179)	(3,488)	(3,441)	(3,495)	(3,335)	(3,598)	(3,460)	(4,574)	(45,306)
2. CONSERV. ADJ. REV. (NET OF REV. TAXES)	26	21	21	15	16	17	17	17	17	18	17	23	225
3. TOTAL REVENUES	(5,133)	(4,179)	(4,261)	(3,080)	(3,163)	(3,471)	(3,424)	(3,478)	(3,318)	(3,580)	(3,443)	(4,551)	(45,081)
4. PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	385	385	385	385	385	385	385	385	385	385	385	385	4,623
5. CONSERV. REVS. APPLIC. TO PERIOD	(4,748)	(3,794)	(3,876)	(2,695)	(2,778)	(3,086)	(3,039)	(3,093)	(2,933)	(3,195)	(3,058)	(4,166)	(40,458)
6. CONSERVATION EXPS. (FORM C-3, PAGE 3)	1,038	1,044	1,044	1,044	5,763	11,550	3,017	1,650	1,925	4,142	4,675	1,694	38,586
7. TRUE-UP THIS PERIOD	(3,710)	(2,750)	(2,832)	(1,651)	2,985	8,464	(22)	(1,443)	(1,008)	947	1,617	(2,472)	(1,872)
8. INTEREST THIS PERIOD (C-3, PAGE 5)	3	(1)	(7)	(6)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(12)
9. TRUE-UP & INT BEGIN OF MONTH	4,623	531	(2,605)	(5,829)	(7,871)	(5,271)	2,808	2,401	573	(820)	(258)	974	
10. PRIOR TRUE-UP COLLECT / (REFUND)	(385)	(385)	(385)	(385)	(385)	(385)	(385)	(385)	(385)	(385)	(385)	(385)	
11. END OF PERIOD TOTAL NET TRUE-UP	531	(2,605)	(5,829)	(7,871)	(5,271)	2,808	2,401	573	(820)	(258)	974	(1,884)	(1,884)

Sebring Gas System, Inc.
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 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 Projections

For the twelve-month period of January through December 2020, the Company estimates that the following allowances will be paid for the Residential New Home Construction Program:

Tankless Water Heating: 2 allowances at \$550 each for a total of \$1,100.

Gas Cooking: 2 allowances at \$150 each for a total of \$ 300.

Gas Clothes Drying: 1 allowances at \$100 each for a total of \$ 100.

The total estimated allowances for the Residential New Home Construction Program are \$6,200.

Program Fiscal Expenditures

For the twelve-month period of January through December 2021, the Company estimates expenses of the Residential New Home Construction Program to be \$4,102.

Sebring Gas System, Inc.
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 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 Projections

For the twelve-month period of January through December 2020, the Company estimates that the following allowances will be paid for Residential Appliance Replacement Program:

High Efficiency Tank Water Heater: 1 allowance for \$550.

Tankless Water Heating: 9 allowances at \$675 each for a total of \$6,075.

Gas Cooking: 3 allowances at \$200 each for a total of \$600.

Gas Clothes Drying: 2 allowances at \$150 each for a total of \$300.

The total estimated allowances for the Residential Appliance Replacement Program are \$7,525.

Program Fiscal Expenditures

For the twelve-month period of January through December 2021, the Company estimates expenses of the Residential Appliance Replacement Program to be \$10,127.

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

Program Title

Residential Appliance Retention Program

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 Projections

For the twelve-month period of January through December 2020, the Company estimates that the following allowances will be paid for Residential Appliance Retention Program:

Gas High Efficiency Storage Tank Water Heater: 2 allowance for \$800.

Tankless Water Heating: 0 allowances at \$550 each for a total of \$0.

Gas Cooking: 3 allowances at \$100 each for a total of \$300.

Gas Clothes Drying: 2 allowances at \$100 each for a total of \$200.

The total estimated allowances for the Residential Appliance Retention Program are \$1,300.

Program Fiscal Expenditures

For the twelve-month period of January through December 2021, the Company estimates expenses of the Residential Appliance Retention Program to be \$3,902.

Sebring Gas System, Inc.
Program Description and Progress

Program Title

Conservation Education Program

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 programs offered by the Company.

Program Fiscal Expenditures:

The Company books any expenditures for the education program to the various incentive programs.

Sebring Gas System, Inc.
Program Description and Progress

Program Title

Small Commercial Food Service

Program Description

This program is designed to encourage owners and operators of Small Commercial Food Service establishments to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates.

Current Approved Allowances

New Construction: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,000
Tankless W/H	\$2,000
Range/Oven	\$1,000
Fryer	\$3,000

Replacement: 100% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,500
Range/Oven	\$1,500
Fryer	\$3,000

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

Program Title

Large Commercial Non-Food Service

Program Description

This program is designed to encourage owners and operators of Large Commercial Non-Food Service establishments to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates.

Current Approved Allowances

New Construction: 50% of the purchase and installation cost up to the amounts below.

Tank W/H \$1,500

Tankless W/H \$2,000

Replacement: 100% of the purchase and installation cost up to the amounts below.

Tank W/H \$2,000

Tankless W/H \$2,500

Retention: 50% of the purchase and installation cost up to the amounts below.

Tank W/H \$1,500

Tankless W/H \$2,000

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

Program Title

Large Commercial Food Service

Program Description

This program is designed to encourage owners and operators of Large Commercial Food Service establishments to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates.

Current Approved Allowances

New Construction: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Range/Oven	\$1,500
Fryer	\$3,000

Replacement: 100% of the purchase and installation cost up to the amounts below.

Tank W/H	\$2,000
Tankless W/H	\$2,500
Range/Oven	\$1,500
Fryer	\$3,000

Retention: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Range/Oven	\$1,500
Fryer	\$3,000

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

Program Title

Large Commercial Hospitality

Program Description

This program is designed to encourage owners and operators of Large Commercial Hospitality establishments to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates.

Current Approved Allowances

New Construction: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Range/Oven	\$1,500
Fryer	\$3,000
Dryer	\$1,500

Replacement: 100% of the purchase and installation cost up to the amounts below.

Tank W/H	\$2,000
Tankless W/H	\$2,500
Range/Oven	\$1,500
Fryer	\$3,000
Dryer	\$1,500

Large Commercial Hospitality Program, continued from page 16 of 19

Retention: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Range/Oven	\$1,500
Fryer	\$3,000
Dryer	\$1,500

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

Program Title

Large Commercial Cleaning Service

Program Description

This program is designed to encourage owners and operators of Large Commercial Hospitality establishments to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates.

Current Approved Allowances

New Construction: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Dryer	\$1,500

Replacement: 100% of the purchase and installation cost up to the amounts below.

Tank W/H	\$2,000
Tankless W/H	\$2,500
Range/Oven	\$1,500

Retention: 50% of the purchase and installation cost up to the amounts below.

Tank W/H	\$1,500
Tankless W/H	\$2,000
Dryer	\$1,500

Sebring Gas System, Inc.
Program Description and Progress

Program Projections

For the twelve-month period of January through December 2021, the Company estimates that the following allowances will be paid for the Commercial Rebate Programs:

Commercial New Construction:	\$ 00
Commercial Appliance Replacement	\$ 1,000
Commercial Retention	\$ 1,000

Program Fiscal Expenditures

For the twelve-month period of January through December 2021, the Company estimates expenses of the Commercial Rebate Programs to be \$9,806.

ADJUSTED NET TRUE-UP
FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

END OF PERIOD NET TRUE-UP

PRINCIPLE	149,190	
INTEREST	<u>2,228</u>	151,418

LESS PROJECTED TRUE-UP

PRINCIPLE	160,826	
INTEREST	<u>2,628</u>	<u>163,454</u>

ADJUSTED NET TRUE-UP -12,036

() REFLECTS OVER-RECOVERY

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 10
PARTY: DKS-1
DESCRIPTION: Schedules CT-1, CT-2, CT-3,
CT-4, and CT-5

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VERSUS ESTIMATED

FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

	ACTUAL	PROJECTED*	DIFFERENCE
CAPITAL INVESTMENT	0	0	0
PAYROLL & BENEFITS	0	0	0
MATERIALS & SUPPLIES	0	0	0
ADVERTISING	0	0	0
INCENTIVES	231,600	256,925	-25,325
OUTSIDE SERVICES	0	0	0
VEHICLES	0	0	0
OTHER	0	0	0
SUB-TOTAL	231,600	256,925	-25,325
PROGRAM REVENUES	0	0	0
TOTAL PROGRAM COSTS	231,600	256,925	-25,325
LESS:			
PAYROLL ADJUSTMENTS	0	0	0
AMOUNTS INCLUDED IN RATE BASE	0	0	0
CONSERVATION ADJUSTMENT REVENUES	-82,410	-96,099	13,689
ROUNDING ADJUSTMENT	0	0	0
TRUE-UP BEFORE INTEREST	149,190	160,826	-11,636
INTEREST PROVISION	2,228	2,628	-400
END OF PERIOD TRUE-UP	<u>151,418</u>	<u>163,454</u>	<u>-12,036</u>

() REFLECTS OVER-RECOVERY

* 2 MONTHS ACTUAL AND 10 MONTHS PROJECTED

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM
FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCT	0	0	0	0	35,250	0	0	0	35,250
PROGRAM 2: RESIDENTIAL APPLIANCE REPL	0	0	0	0	41,350	0	0	0	41,350
PROGRAM 3: RESIDENTIAL APPLIANCE RETE	0	0	0	0	155,000	0	0	0	155,000
PROGRAM 4: LARGE COMMERCIAL - NEW CO	0	0	0	0	0	0	0	0	0
PROGRAM 5: LARGE COMMERCIAL - RETENT	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	0	0	0	0	231,600	0	0	0	231,600

CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED
FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUC	0	0	0	0	2,250	0	0	0	2,250
PROGRAM 2: RESIDENTIAL APPLIANCE REPL	0	0	0	0	6,475	0	0	0	6,475
PROGRAM 3: RESIDENTIAL APPLIANCE RETE	0	0	0	0	-34,050	0	0	0	-34,050
PROGRAM 4: LARGE COMMERCIAL - NEW CO	0	0	0	0	0	0	0	0	0
PROGRAM 5: LARGE COMMERCIAL - RETENT	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	-25,325	0	0	0	-25,325

() REFLECTS 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 2019 THROUGH DECEMBER 2019

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:	2,750	3,600	5,300	300	450	2,600	4,250	2,050	3,300	2,650	1,450	6,550	35,250
PROGRAM 2:	200	4,500	4,375	1,350	8,700	2,575	675	6,750	5,550	1,825	875	3,975	41,350
PROGRAM 3:	22,400	20,650	19,800	2,800	27,050	10,250	14,350	7,650	11,600	4,400	1,550	12,500	155,000
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
TOTAL	25,350	28,750	29,475	4,450	36,200	15,425	19,275	16,450	20,450	8,875	3,875	23,025	231,600
LESS AMOUNT INCLUDED IN RATE BASE	0	0	0	0	0	0	0	0	0	0	0	0	0
RECOVERABLE CONSERVATION EXPENSES	25,350	28,750	29,475	4,450	36,200	15,425	19,275	16,450	20,450	8,875	3,875	23,025	231,600

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

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	-18,805	-17,231	-11,621	-10,820	-8,246	-8,351	-6,524	-6,281	-7,703	-6,129	-12,481	-14,361	-128,553
4. TOTAL REVENUES	-18,805	-17,231	-11,621	-10,820	-8,246	-8,351	-6,524	-6,281	-7,703	-6,129	-12,481	-14,361	-128,553
5. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD	3,845	3,845	3,845	3,845	3,845	3,845	3,845	3,845	3,845	3,845	3,845	3,845	46,143
6. CONSERVATION REVS APPLICABLE TO THE PERIOD	-14,960	-13,386	-7,776	-6,974	-4,401	-4,506	-2,679	-2,436	-3,858	-2,284	-8,635	-10,516	-82,410
7. CONSERVATION EXPS (FROM CT-3, PAGE 1)	25,350	28,750	29,475	4,450	36,200	15,425	19,275	16,450	20,450	8,875	3,875	23,025	231,600
8. TRUE-UP THIS PERIOD	10,390	15,364	21,699	-2,524	31,799	10,919	16,596	14,014	16,592	6,591	-4,760	12,509	149,190
9. INTER. PROV. THIS PERIOD (FROM CT-3, PAGE 3)	101	118	148	160	182	211	221	229	236	227	200	196	2,228
10. TRUE-UP & INTER. PROV. BEGINNING OF MONTH	46,143	52,790	64,427	82,429	76,220	104,355	111,641	124,612	135,010	147,992	150,965	142,559	
11. PRIOR TRUE-UP COLLECTED/(REFUNDED)	-3,845	-3,845	-3,845	-3,845	-3,845	-3,845	-3,845	-3,845	-3,845	-3,845	-3,845	-3,845	
12. TOTAL NET TRUE-UP (SUM LINES 8+9+10+11)	52,790	64,427	82,429	76,220	104,355	111,641	124,612	135,010	147,992	150,965	142,559	151,418	151,418

CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR MONTHS: JANUARY 2019 THROUGH DECEMBER 2019

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	46,143	52,790	64,427	82,429	76,220	104,355	111,641	124,612	135,010	147,992	150,965	142,559	
2. ENDING TRUE-UP BEFORE INTEREST	<u>52,688</u>	<u>64,309</u>	<u>82,281</u>	<u>76,059</u>	<u>104,173</u>	<u>111,429</u>	<u>124,391</u>	<u>134,781</u>	<u>147,756</u>	<u>150,738</u>	<u>142,359</u>	<u>151,223</u>	
3. TOTAL BEGINNING & ENDING TRUE-UP	98,831	117,098	146,707	158,488	180,393	215,784	236,032	259,393	282,766	298,730	293,324	293,782	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	<u>49,416</u>	<u>58,549</u>	<u>73,354</u>	<u>79,244</u>	<u>90,196</u>	<u>107,892</u>	<u>118,016</u>	<u>129,697</u>	<u>141,383</u>	<u>149,365</u>	<u>146,662</u>	<u>146,891</u>	
5. INTER. RATE - 1ST DAY OF REPORTING MONTH	2.500%	2.420%	2.420%	2.430%	2.420%	2.420%	2.280%	2.210%	2.020%	1.980%	1.660%	1.610%	
6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH	<u>2.420%</u>	<u>2.420%</u>	<u>2.430%</u>	<u>2.420%</u>	<u>2.420%</u>	<u>2.280%</u>	<u>2.210%</u>	<u>2.020%</u>	<u>1.980%</u>	<u>1.660%</u>	<u>1.610%</u>	<u>1.590%</u>	
7. TOTAL (SUM LINES 5 & 6)	4.920%	4.840%	4.850%	4.850%	4.840%	4.700%	4.490%	4.230%	4.000%	3.640%	3.270%	3.200%	
8. AVG INTEREST RATE (LINE 7 TIMES 50%)	2.460%	2.420%	2.425%	2.425%	2.420%	2.350%	2.245%	2.115%	2.000%	1.820%	1.635%	1.600%	
9. MONTHLY AVG INTEREST RATE	0.205%	0.202%	0.202%	0.202%	0.202%	0.196%	0.187%	0.176%	0.167%	0.152%	0.136%	0.133%	
10. INTEREST PROVISION (LINE 4 TIMES LINE 9)	<u>101</u>	<u>118</u>	<u>148</u>	<u>160</u>	<u>182</u>	<u>211</u>	<u>221</u>	<u>229</u>	<u>236</u>	<u>227</u>	<u>200</u>	<u>196</u>	2,228

ST JOE NATURAL GAS COMPANY, INC.
 CONSERVATION PROGRAM DESCRIPTION AND PROGRESS FOR MONTHS:
 JANUARY 2019 THROUGH DECEMBER 2019

PROGRAM TITLE: RESIDENTIAL NEW CONSTRUCTION PROGRAM

PROGRAM DESCRIPTION: THIS PROGRAM IS DESIGNED TO INCREASE THE NUMBER OF HIGH PRIORITY FIRM NATURAL GAS CUSTOMERS IN THE NEW CONSTRUCTION MARKET. INCENTIVES ARE OFFERED IN THE FORM OF CASH ALLOWANCES TO ASSIST BUILDERS IN DEFRAYING THE ADDITIONAL COSTS ASSOCIATED WITH NATURAL GAS INSTALLATIONS.

<u>APPLIANCES</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$350.00
GAS HEATING	\$500.00
GAS CLOTHES DRYER	\$100.00
GAS RANGE	\$150.00
GAS TANKLESS W/H	\$550.00
	<u>\$1,650.00</u>

<u>PROGRAM ACCOMPLISHMENTS:</u>		
PLANNED WATER HEATING		7
PLANNED HEATING SYSTEMS		7
PLANNED CLOTHES DRYER		5
PLANNED GAS RANGE		23
PLANNED GAS TANKLESS W/H		42

PROGRAM FISCAL EXPENDITURES: ACTUAL EXPEND. W/O INTERES \$35,250

<u>PROGRAM PROGRESS SUMMARY:</u>		
INSTALLED WATER HEATERS:		3
INSTALLED HEATING SYSTEMS:		1
INSTALLED CLOTHES DRYER		12
INSTALLED GAS RANGE		37
INSTALLED GAS TANKLESS W/H		49

ST JOE NATURAL GAS COMPANY, INC.
CONSERVATION PROGRAM DESCRIPTION AND PROGRESS FOR MONTHS:
JANUARY 2019 THROUGH DECEMBER 2019

PROGRAM TITLE: RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM

PROGRAM DESCRIPTION: THIS PROGRAM WILL ENCOURAGE THE REPLACEMENT OF INEFFICIENT ELECTRI RESIDENTIAL APPLIANCES WITH NEW NATURAL GAS APPLIANCES. IT WILL ALSO PROVIDE INCREASED INCENTIVES FOR THE REPLACEMENT OF NON-GAS WATER HEATING, HEATING APPLIANCES, AND NEW INCENTIVES FOR GAS COOKING, CLO DRYING, AND TANKLESS WATER HEATING APPLIANCES.

<u>APPLIANCES</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$500.00
GAS HEATING	\$725.00
GAS CLOTHES DRYER	\$150.00
GAS RANGE	\$200.00
GAS TANKLESS W/H	\$675.00
	<u>\$2,250.00</u>

<u>PROGRAM ACCOMPLISHMENTS:</u>		
PLANNED WATER HEATING		8
PLANNED HEATING SYSTEMS		4
PLANNED CLOTHES DRYER		9
PLANNED GAS RANGE		15
PLANNED GAS TANKLESS W/H		35

PROGRAM FISCAL EXPENDITURES ACTUAL EXPEND. W/O INTERES \$41,350

<u>PROGRAM PROGRESS SUMMARY:</u>		
INSTALLED WATER HEATERS:		2
INSTALLED HEATING SYSTEMS:		1
INSTALLED CLOTHES DRYER		6
INSTALLED GAS RANGE		35
INSTALLED GAS TANKLESS W/H		47

ST JOE NATURAL GAS COMPANY, INC.
 CONSERVATION PROGRAM DESCRIPTION AND PROGRESS FOR MONTHS:
 JANUARY 2019 THROUGH DECEMBER 2019

PROGRAM TITLE: RESIDENTIAL APPLIANCE RETENTION PROGRAM

PROGRAM DESCRIPTION: THIS PROGRAM WILL PROVIDE ALLOWANCES FOR CUSTOMERS WHO CHOOSE TO REPLACE THEIR EXISTING NATURAL GAS STORAGE TANKS AND TANKLESS WATER HEATERS, HEATING SYSTEMS, COOKING AND CLOTHES DRYING APPLIANCES WITH NEWER EFFICIENT NATURAL GAS MODELS.

<u>APPLIANCES</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$350.00
GAS HEATING	\$500.00
GAS CLOTHES DRYER	\$100.00
GAS RANGE	\$100.00
GAS TANKLESS W/H	\$550.00
	<u>\$1,600.00</u>

<u>PROGRAM ACCOMPLISHMENTS:</u>	PLANNED WATER HEATING	180
	PLANNED HEATING SYSTEMS	49
	PLANNED CLOTHES DRYER	71
	PLANNED GAS RANGE	92
	PLANNED GAS TANKLESS W/H	155

PROGRAM FISCAL EXPENDITURES ACTUAL EXPEND. W/O INTEREST \$155,000

<u>PROGRAM PROGRESS SUMMARY:</u>	INSTALLED WATER HEATERS:	123
	INSTALLED HEATING SYSTEMS	37
	INSTALLED CLOTHES DRYER	61
	INSTALLED GAS RANGE	109
	INSTALLED GAS TANKLESS W/H	139

ST JOE NATURAL GAS COMPANY, INC.
CONSERVATION PROGRAM DESCRIPTION AND PROGRESS FOR MONTHS:
JANUARY 2019 THROUGH DECEMBER 2019

PROGRAM TITLE: LARGE FOOD SERVICE COMMERCIAL

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of large food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial large food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise with an annual consumption of greater than 9,000 therms. The rebates offered within this program are depicted below:

<u>APPLIANCES</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$1,500.00
FRYER	\$3,000.00
GAS RANGE	\$1,500.00
GAS TANKLESS W/HEATER	\$2,000.00
	<u>\$8,000.00</u>

<u>PROGRAM ACCOMPLISHMENTS:</u>	PLANNED GAS WATER HEATING	0
	PLANNED FRYER	0
	PLANNED GAS RANGE	0
	PLANNED GAS TANKLESS W/H	0

PROGRAM FISCAL EXPENDITURES: ACTUAL EXPEND. W/O INTERES \$0

<u>PROGRAM PROGRESS SUMMARY:</u>	ACTUAL GAS WATER HEATING	0
	ACTUAL FRYER	0
	ACTUAL GAS RANGE	0
	ACTUAL GAS TANKLESS W/H	0

ST JOE NATURAL GAS COMPANY, INC.
CONSERVATION PROGRAM DESCRIPTION AND PROGRESS FOR MONTHS:
JANUARY 2019 THROUGH DECEMBER 2019

PROGRAM TITLE: COMMERCIAL HOPITALITY AND LODGING

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of hospitality & lodging facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial hospitality and lodging customers are defined as establishments known to the public as hotels or motels primarily engaged in providing lodging for the general public. The rebates offered are depicted below;

<u>APPLIANCES</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$1,500.00
FRYER	\$3,000.00
GAS RANGE	\$1,500.00
GAS TANKLESS W/HEATER	\$2,000.00
DRYER	\$1,500.00
	<u>\$9,500.00</u>

<u>PROGRAM ACCOMPLISHMENTS:</u>	PLANNED WATER HEATING	0
	PLANNED FRYER	0
	PLANNED RANGE	0
	PLANNED TANKLESS W/H	0
	PLANNED DRYER	0

PROGRAM FISCAL EXPENDITURES: ACTUAL EXPEND. W/O INTERES \$0

<u>PROGRAM PROGRESS SUMMARY:</u>	INSTALLED WATER HEATERS:	0
	INSTALLED FRYER	0
	INSTALLED RANGE	0
	INSTALLED TANKLES W/H	0
	INSTALLED DRYER	0

ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION
MONTHS: JANUARY 2021 THROUGH DECEMBER 2021

1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)	147,825
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	106,524
3. TOTAL (LINE 1 AND LINE 2)	254,349

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
RS-1	11,587	74,858	150,631	97,026	247,657	67,501	27.25586%	0.90172	1.00503	0.90626
RS-2	10,336	135,205	165,376	117,707	283,083	77,157	27.25586%	0.57066	1.00503	0.57353
RS-3	6,228	125,676	124,560	91,566	216,126	58,907	27.25586%	0.46872	1.00503	0.47108
GS-1	1,780	44,454	35,600	29,609	65,209	17,773	27.25586%	0.39981	1.00503	0.40182
GS-2	285	152,893	19,950	64,703	84,653	23,073	27.25586%	0.15091	1.00503	0.15167
FTS4/GS-4	12	78,668	24,000	12,461	36,461	9,938	27.25586%	0.12633	1.00503	0.12696
TOTAL	30,228	611,754	520,117	413,072	933,189	254,349				

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
JANUARY 2021 THROUGH DECEMBER 2021

<u>PROGRAM</u>	<u>CAPITAL INVEST</u>	<u>PYROLL & BENEFITS</u>	<u>MATERLS. & SUPPLIES</u>	<u>ADVERT</u>	<u>INCENTIVES</u>	<u>OUTSIDE SERVICES</u>	<u>VEHICLE</u>	<u>OTHER</u>	<u>TOTAL</u>
1 RESIDENTIAL NEW CONSTRUCTION	0	0	0	0	59,200	0	0	0	59,200
2 RESIDENTIAL APPL. REPLACEMENT	0	0	0	0	13,875	0	0	0	13,875
3 RESIDENTIAL APPL. RETENTION	0	0	0	0	74,750	0	0	0	74,750
4 LARGE FOOD SERVICE COMMERCIAL	0	0	0	0	0	0	0	0	0
5 COMMERCIAL HOSPITALITY AND LODGING	0	0	0	0	0	0	0	0	0
6 (INSERT NAME)	0	0	0	0	0	0	0	0	0
7 (INSERT NAME)	0	0	0	0	0	0	0	0	0
8 (INSERT NAME)	0	0	0	0	0	0	0	0	0
9 (INSERT NAME)	0	0	0	0	0	0	0	0	0
10 (INSERT NAME)	0	0	0	0	0	0	0	0	0
11 (INSERT NAME)	0	0	0	0	0	0	0	0	0
PROGRAM COSTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>147,825</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>147,825</u>

ENERGY CONSERVATION ADJUSTMENT
JANUARY 2020 THROUGH DECEMBER 2020

	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	TOTAL
CONSERVATION REVS.													
RCS AUDIT FEES													
a. OTHER PROG. REV.													
b.													
c.	-27,575	-36,629	-24,476	-17,883	-16,951	-19,450	-11,862	-11,434	-14,031	-11,165	-22,727	-22,535	-236,719
CONSERV. ADJ REV. (NET OF REV. TAXES)													
TOTAL REVENUES	-27,575	-36,629	-24,476	-17,883	-16,951	-19,450	-11,862	-11,434	-14,031	-11,165	-22,727	-22,535	-236,719
PRIOR PERIOD TRUE-UP NOT APPLIC. TO PERIOD	12,618	12,618	12,618	12,618	12,618	12,618	12,618	12,618	12,618	12,618	12,618	12,618	151,418
CONSERVATION REVS. APPLIC. TO PERIOD	-14,957	-24,011	-11,858	-5,265	-4,333	-6,832	756	1,184	-1,412	1,453	-10,109	-9,916	-85,301
CONSERVATION EXPS. (FORM C-3, PAGE 3)	19,100	14,375	17,600	23,475	11,525	23,525	19,000	12,500	12,500	12,500	12,500	12,500	191,100
TRUE-UP THIS PERIOD	4,143	-9,636	5,742	18,210	7,192	16,693	19,756	13,684	11,088	13,953	2,391	2,584	105,799
INTEREST THIS PERIOD (C-3,PAGE 5)	195	171	168	104	16	10	10	11	11	11	10	9	725
TRUE-UP & INT. BEG. OF MONTH	151,418	143,138	121,054	114,346	120,041	114,632	118,716	125,864	126,941	125,421	126,766	116,549	
PRIOR TRUE-UP COLLECT./(REFUND.)	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	-12,618	
END OF PERIOD TOTAL NET TRUE-UP	143,138	121,054	114,346	120,041	114,632	118,716	125,864	126,941	125,421	126,766	116,549	106,524	106,524

CALCULATION OF TRUE-UP AND INTEREST PROVISION
JANUARY 2020 THROUGH DECEMBER 2020

	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	TOTAL
INTEREST PROVISION													
BEGINNING TRUE-UP	151,418	143,138	121,054	114,346	120,041	114,632	118,716	125,864	126,941	125,421	126,766	116,549	
END. T-UP BEFORE INT.	142,943	120,884	114,178	119,937	114,615	118,706	125,854	126,930	125,410	126,755	116,539	106,514	
TOT. BEG. & END. T-UP	294,361	264,021	235,232	234,283	234,657	233,338	244,571	252,795	252,351	252,176	243,305	223,063	
AVERAGE TRUE-UP	147,180	132,011	117,616	117,141	117,328	116,669	122,285	126,397	126,176	126,088	121,652	111,532	
INT. RATE-FIRST DAY OF REPORTING BUS. MTH	1.59%	1.59%	1.51%	1.91%	0.22%	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
INT. RATE-FIRST DAY OF SUBSEQUENT BUS. MTH	1.59%	1.51%	1.91%	0.22%	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
TOTAL	3.18%	3.10%	3.42%	2.13%	0.33%	0.21%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	
AVG INTEREST RATE	1.59%	1.55%	1.71%	1.07%	0.17%	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
MONTHLY AVG. RATE	0.13%	0.13%	0.14%	0.09%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	
INTEREST PROVISION	\$195	\$171	\$168	\$104	\$16	\$10	\$10	\$11	\$11	\$11	\$10	\$9	\$725

PROGRAM TITLE:

RESIDENTIAL NEW CONSTRUCTION

PROGRAM DESCRIPTION:

This program is designed to increase the number of high priority firm natural gas customers in the new construction market. Incentives are offered in the form of cash allowances to assist builders in defraying the additional costs associated with natural gas appliance installations.

<u>APPLIANCE LOAD</u>	<u>ALLOWANCE</u>
GAS HEATING	\$500.00
GAS WATER HEATING	\$350.00
GAS CLOTHES DRYER	\$100.00
GAS RANGE	\$150.00
GAS TANKLESS W/HEATER	\$550.00
	<u>\$1,650.00</u>

PROGRAM PROJECTIONS FOR:

JANUARY 2020 THROUGH DECEMBER 2021

	<u>GAS WATER HEATING</u>	<u>GAS HEATING</u>	<u>GAS DRYER</u>	<u>GAS RANGE</u>	<u>GAS TANKLESS W/H</u>
JANUARY 2020 - DECEMBER 2020(12 MTHS)	3	5	32	55	95
JANUARY 2021 - DECEMBER 2021 (12 MTHS)	3	3	24	50	85

PROGRAM FISCAL EXPENSES FOR:

JANUARY 2020 - DECEMBER 2021

JANUARY 20 - JUNE 20	ACTUAL EXPENSES	37,250.00
JULY 20 - DECEMBER 20	ESTIMATED EXPENSES	30,000.00
JANUARY 2021 - DECEMBER 2021	ESTIMATED EXPENSES	59,200.00

PROGRAM PROGRESS SUMMARY:

New construction is very limited in St Joe Natural Gas's service territory. By far the majority of new construction is by custom design where the owner specified to the builder the type of energy desired.

PROGRAM TITLE: RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM

PROGRAM DESCRIPTION: This program is designed to promote the replacement of electric resistance appliances with energy efficient natural gas heaters, water heaters, air conditioners, dryers, ranges and tankless water heaters. Incentives are offered in the form of cash allowances to assist in defraying the additional costs in purchasing and installing natural gas appliances.

APPLIANCE LOAD	ALLOWANCE
GAS HEATING	\$725.00
GAS WATER HEATING	\$500.00
GAS CLOTHES DRYER	\$150.00
GAS RANGE	\$200.00
GAS TANKLESS W/HEATER	\$675.00
	<u>\$2,250.00</u>

PROGRAM PROJECTIONS FOR: JANUARY 2020 THROUGH DECEMBER 2021

	GAS WATER HEATING	GAS HEATING	GAS DRYER	GAS RANGE	GAS TANKLESS W/H
JANUARY 2020 - DECEMBER 2020(12 MTHS)	0	0	12	21	22
JANUARY 2021 - DECEMBER 2021 (12 MTHS)	0	0	5	15	15

PROGRAM FISCAL EXPENSES FOR: JANUARY 2020 THROUGH DECEMBER 2021

JANUARY 20 - JUNE 20	ACTUAL EXPENSES	11,850.00
JULY 20 - DECEMBER 20	ESTIMATED EXPENSES	9,000.00
JANUARY 2021 - DECEMBER 2021	ESTIMATED EXPENSES	13,875.00

PROGRAM PROGRESS SUMMARY: Replacement of electric appliances with natural gas appliances continues to be well received by ratepayers in St Joe Natural Gas Company's service territory.

PROGRAM TITLE: RESIDENTIAL APPLIANCE RETENTION PROGRAM

PROGRAM DESCRIPTION: This program is designed to encourage homeowners with existing natural gas appliances to retain natural gas when the existing appliances fail, or are otherwise replaced. The proposed retention program includes allowances for natural gas water heater, heating, clothes drying, range, and tankless water heating systems.

APPLIANCE LOAD	ALLOWANCE
GAS HEATING	\$500.00
GAS WATER HEATING	\$350.00
GAS CLOTHES DRYER	\$100.00
GAS RANGE	\$100.00
GAS TANKLESS W/HEATER	\$550.00
	<u>\$1,600.00</u>

PROGRAM PROJECTIONS FOR: JANUARY 2020 - DECEMBER 2021

	GAS WATER HEATING	GAS HEATING	GAS DRYER	GAS RANGE	GAS TANKLESS W/H
JANUARY 2020 - DECEMBER 2020(12 MTHS)	40	4	29	50	82
JANUARY 2021 - DECEMBER 2021 (12 MTHS)	50	5	30	50	85

PROGRAM FISCAL EXPENSES FOR: JANUARY 2020 THROUGH DECEMBER 2021

JANUARY 20 - JUNE 20	ACTUAL EXPENSES	44,000.00
JULY 20 - DECEMBER 20	ESTIMATED EXPENSES	25,000.00
JANUARY 2021 - DECEMBER 2021	ESTIMATED EXPENSES	74,750.00

PROGRAM PROGRESS SUMMARY: The Company recognizes that the cost to retain an existing customer is significantly lower than the cost to add a new customer. The proposed retention allowances will strengthen the Company's ability to retain existing gas customers and avoid the removal of services. This program has been well received by the customers as well.

PROGRAM TITLE: LARGE FOOD SERVICE COMMERCIAL CONSERVATION REBATE PROGRAM

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of large food service restaurants to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial large food service customers are defined as establishments primarily engaged in the retail sale of prepared food and drinks for on-premise with an annual consumption of greater than 9,000 therms. The rebates offered within this program are depicted below:

<u>APPLIANCE LOAD</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$1,500.00
FRYER	\$3,000.00
GAS RANGE	\$2,000.00
GAS TANKLESS W/HEATER	\$2,000.00
	<u>\$8,500.00</u>

PROGRAM PROJECTIONS FOR: JANUARY 2020 - DECEMBER 2021

	<u>WATER</u>	<u>FRYER</u>	<u>RANGE</u>	<u>TANKLESS W/H</u>
JANUARY 2020 - DECEMBER 2020(12 MTHS)	0	1	1	1
JANUARY 2021 - DECEMBER 2021 (12 MTHS)	0	0	0	0

PROGRAM FISCAL EXPENSES FOR: JANUARY 2020 THROUGH DECEMBER 2021

JANUARY 20 - JUNE 20	ACTUAL EXPENSES	7,000.00
JULY 20 - DECEMBER 20	ESTIMATED EXPENSES	0.00
JANUARY 2021 - DECEMBER 2021	ESTIMATED EXPENSES	0.00

PROGRAM PROGRESS SUMMARY: Since inception, only 11 (eleven) appliances have qualified for this program.

PROGRAM TITLE: COMMERCIAL HOSPITALITY AND LODGING

PROGRAM DESCRIPTION: This program is designed to encourage owners and operators of hospitality & lodging facilities to purchase energy efficient natural gas appliances through the offering of commercial appliance rebates. Commercial hospitality and lodging customers are defined as establishments known to the public as hotels or motels primarily engaged in providing lodging for the general public. The rebates offered are depicted below;

<u>APPLIANCE LOAD</u>	<u>ALLOWANCE</u>
GAS WATER HEATING	\$1,500.00
FRYER	\$3,000.00
GAS RANGE	\$1,500.00
GAS TANKLESS W/HEATER	\$2,000.00
DRYER	\$1,500.00
	<u>\$9,500.00</u>

PROGRAM PROJECTIONS FOR: JANUARY 2020 THROUGH DECEMBER 2021

	<u>WATER</u>	<u>FRYER</u>	<u>RANGE</u>	<u>TANKLESS W/H</u>	<u>DRYER</u>
JANUARY 2020 - DECEMBER 2020(12 MTHS)	0	0	0	4	1
JANUARY 2021 - DECEMBER 2021 (12 MTHS)	0	0	0	0	0

PROGRAM FISCAL EXPENSES FOR: JANUARY 2020 THROUGH DECEMBER 2021

JANUARY 20 - JUNE 20	ACTUAL EXPENSES	9,500.00
JULY 20 - DECEMBER 20	ESTIMATED EXPENSES	0.00
JANUARY 2021 - DECEMBER 2021	ESTIMATED EXPENSES	0.00

PROGRAM PROGRESS SUMMARY: Since inception, only eight (8) appliance have qualified for this program.

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FCG's Response to Staff's First Set of Interrogatories Nos. 1-7

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 12
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FCG's Response to Staff's
First Set of Interrogatories Nos. 1-7
[Bates Nos. 00001-00009]

QUESTION:

Please describe how the COVID-19 Pandemic affected the Company's ability to offer energy conservation programs in 2020, and address the following in your response:

- a. If disruption(s) occurred in certain programs, describe what steps the Company has taken to mitigate the disruption(s).
- b. If the COVID-19 Pandemic impacted clause-recoverable expenses, describe what steps the Company has taken regarding these expenses.

RESPONSE

- a. The primary disruption to the Company's conservation programs due to the COVID-19 pandemic has been to the face-to-face interactions with the public and trade allies to promote the programs and educate customers on energy conservation. The Company has proactively taken the following steps to mitigate disruptions:
 - Special Energy Conservation Program ("ECP") education campaign: Florida City Gas developed a special ECP campaign during the COVID-19 pandemic, highlighting the opportunities for saving on energy costs through the use of natural gas, while staying safe at home. This campaign included television and online information-sharing within FCG's service territories.
 - The Company has shifted the resources initially assigned to face to face activities to online, social media and direct mail in order to keep our customers and the public informed of our programs.
- b. As a result of the mitigation steps described in response to part (a) above, the COVID-19 pandemic has had little to no impact on the Company's clause-recoverable expenses.

QUESTION:

Please describe how the COVID-19 Pandemic affected the Company's outreach efforts and/or advertising strategy in 2020. Address in your response how, or if, social media platforms are a component of the Company's outreach, and how they have been used during the COVID-19 Pandemic.

RESPONSE:

The Company has redirected outreach efforts from public facing events to promotion through virtual events, social media, and web ads. Social media platforms have been utilized to communicate with existing customers who may need replacement appliances, as well as prospective customers who would like to add service. The Company is also exploring the use of online videos and webinars to conduct additional outreach during the remainder of 2020 with support from local community groups who also provide support to FCG's customers.

QUESTION:

Please refer to Schedule CT-2, Pages 2 through 4, of FCG's May 4, 2020 filing in Docket No. 20200004-GU to answer the following questions.

Please provide an overview, by program, of the types of expenditures found in the "Other" cost category.

RESPONSE:

Under the category "Other," the Company records conservation program expenses that enhance and benefit all programs, such as vendor fees for rebate processing. The vendor fees for rebate processing are necessary for the processing and payment release of residential gas to gas, electric to gas, reactivation, and propane to gas rebate applications, as well as the payment release fulfillment of commercial appliance, conversion, and new construction rebates. Also included in the "Other" category is the cost for the Company's participation in the Florida Natural Gas Association marketing, community outreach, and regulatory committees related to the conservation program.

QUESTION:

Please refer to Schedule CT-2, Pages 2 through 4, of FCG's May 4, 2020 filing in Docket No. 20200004-GU to answer the following questions.

Please explain why the Company does not allocate Common Costs to the various DSM programs.

RESPONSE:

Common costs capture activities that benefit all programs, such as advertising and administrative payroll as the major components of common costs. Advertising is designed to promote multiple programs simultaneously, and situations exist where availability of information on a specific program can cascade into the benefit of different programs. Because of this overlap, it becomes difficult to logically quantify advertising costs by program. Administrative payroll covers the responsibility of oversight across all programs, making it difficult to quantify the allocation of time to one specific program. Because the costs included in the Company's Common costs benefit all programs, the costs are not allocated to the individual natural gas conservation programs.

Florida City Gas
Docket No: 20200004
Staffs First Set of Interrogatories
Interrogatory No: 5

QUESTION:

Please refer to Schedule CT-2, Pages 2 through 4, of FCG's May 4, 2020 filing in Docket No. 20200004-GU to answer the following questions.

Please identify the type of costs that are recorded as Common Costs.

RESPONSE:

Common costs are composed primarily of advertising, administrative payroll related to the natural gas conservation programs, and rebate payment release fulfillment. Advertising is designed to cover multiple programs simultaneously, and situations where availability of information on a specific program can cascade into the benefit of different programs.

QUESTION:

Please refer to Schedule C-6, Exhibit No. (MB-1), Page 12 of 19 of FCG's April 30, 2019 and May 4, 2020 filings in Docket No. 20190004-GU and No. 20200004-GU to answer the following questions.

Please answer the following questions regarding the Residential Appliance Retention Program:

- a. Please explain the \$214,020 variance for Incentives that was recorded for this program in 2019.
- b. Please populate the table below with the number of participants in the program in 2018 and 2019.

Program	Program Participation	
	2018	2019
Residential Appliance Retention		

- c. Referring to the information provided in response to Interrogatory Number 6(b), and if applicable, please explain, the reason for any change in the number of participants greater than ten (10) percent between 2018 and 2019.

RESPONSE:

- a. The variance for incentives is due to an increase in the number of customers participating and contractors promoting this program in 2019 compared to the projected number.
- b. Please populate the table below with the number of participants in the program in 2018 and 2019.

Program	Program Participation	
	2018	2019
Residential Appliance Retention	4,230	4,674

- c. The variance of 10.5% can be attributed to an increase of customer participation in the program in 2019 due to the rise in customer leased appliances.

QUESTION:

Please refer to Schedule C-6, Exhibit No. (MB-1), Page 12 of 19 of FCG's April 30, 2019 and May 4, 2020 filings in Docket No. 20190004-GU and No. 20200004-GU to answer the following questions.

Please answer the following questions regarding the Commercial Appliance Program:

- a. Please explain the \$42,242 variance for Incentives that was recorded in 2019.
- b. Please populate the table below with the number of participants in the program in 2018 and 2019.

Program	Program Participation	
	2018	2019
Residential Appliance Retention		

- c. Referring to the information provided in response to Interrogatory Number 7(b), if applicable, please explain the reason for any change in the number of participants greater than ten (10) percent between 2018 and 2019.

RESPONSE:

- a. The variance for incentives can be attributed to an increase in customer participation in the program in 2019 and an increased marketing effort through grass roots outreach.
- b. See the table below:

Program	Program Participation	
	2018	2019
Residential Appliance Retention	107	123

- c. The increase in program participation is associated with the launch of a contractor initiative in 2019. This initiative rallied existing contractors as well as new contractors to create a more robust pool of engaged contractors to be available to participate and offer the program to our customers.

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**FCG's Response to Staff's Second Set of Interrogatories
Nos. 8-9**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 13
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FCG's Response to Staff's
Second Set of Interrogatories Nos. 8-9
[Bates Nos. 00010-00013]

Florida City Gas
Docket No: 20200004
Staffs Second Set of Interrogatories
Interrogatory No: 8

QUESTION:

Please refer to Schedule CT-2, Page 2 of 4, of FCG's May 4, 2020 filing in Docket No. 20200004-EG to answer the following questions.

Please explain the variance of \$255,330 in costs for the Residential New Construction Program between 2018 and 2019.

RESPONSE:

During 2019, there was an increase in the construction of new residential homes, which resulted in an increase of more than 800 additional energy efficient natural gas appliances installed in 2019 as compared to 2018.

QUESTION:

Please refer to Schedule CT-2, Page 2 of 4, of FCG’s May 4, 2020 filing in Docket No. 20200004-EG to answer the following questions.

Please identify the level of actual participation in 2018 and 2019 as well as the estimated participation in 2020 in each program in the table below. Please explain any variance of plus/minus 10 percent between the 2019 actual participation and 2020 estimated participation.

Program	Program Participation		
	2018 (actual)	2019 (actual)	2020 (estimated)
Residential New Construction			
Residential Appliance Replacement			
Propane Conversion			
Residential Appliance Retention			
Residential Cut and Cap			
Comm/Ind Conversion	33		
Commercial Appliance	264		

RESPONSE:

Program	Program Participation			Variance 2020 estimated vs 2019 actual
	2018 (actual)	2019 (actual)	2020 (estimated)	
Residential New Construction	1839	2711	3280	872
Residential Appliance Replacement	1353	1344	1425	-9
Propane Conversion	3	6	11	3
Residential Appliance Retention	4230	4674	4954	444
Residential Cut and Cap	50	70	68	20
Comm/Ind Conversion	33	18	5	-15
Commercial Appliance	264	300	327	36

Residential New Construction: This program is anticipated to continue trending upwards due to the surge in new builder projects. Propane Conversion: The Company anticipates to have a slightly higher number of residential conversions compared to 2019 as we find new opportunities in our territory.

Commercial and Industrial Conversion: These are mostly propane conversions. The reduction compared to 2019 is due to the decrease in the number of main extensions to reach new business in 2020. The Company expects these trends to change once expansion of line extensions takes place.

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**FCG's Response to Staff's Third Set of Interrogatories
Nos. 10-17**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 14
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FCG's Response to Staff's
Third Set of Interrogatories Nos. 10-17
[Bates Nos. 00014-00029]

QUESTION:

Please refer to the testimony of Miguel Bustos, Page 6, Lines 1–9, and Schedule C-1, page 1 of 1, of FCG’s August 7, 2020 filing in Docket No. 20200004, to answer the following questions:

Schedule C-1, page 1 of 1, identifies a total of ten rate schedules (classes), including the two rate classes that FCG is proposing that energy conservation cost recovery program costs be recovered from in the January through December 2021 period. Please answer the following:

- a. If the Commission approved the Company’s Petition, please identify how the customers of the GS-1250-K and GS-11M-GS25M rate schedules (classes) would benefit? Address in your response if the customers of these two “new” rate schedules (classes) would be harmed in some way if the Company’s Petition were not approved?
- b. If the Commission approved the Company’s Petition, please identify how the customers of the other eight rate schedules (classes) would benefit? Address in your response if the customers of the other eight rate schedules (classes) would be harmed in some way if the Company’s Petition were not approved?
- c. Please identify the specific programs that were not available to the customers of the GS-1250-K and GS-11M-GS25M rate schedules (classes) in 2020. Include in your response the specific programs the Company projects the customers of the GS-1250-K and GS-11M-GS25M rate schedules (classes) would enroll in on a prospective basis.
- d. For comparative purposes and assuming identical consumption, would a typical customer of the GS-1250K rate schedule (class) pay a lower or a higher total bill if the Company’s proposed Petition is approved versus not approved? Please explain your response.
- e. For comparative purposes and assuming identical consumption, would a typical customer of the GS-11M – GS25M rate schedule (class) pay a lower or a higher total bill if the Company’s proposed Petition was approved versus not approved? Please explain your response.
- f. For comparative purposes and assuming identical consumption, would a typical customer of the RS-1 rate schedule (class) pay a lower or a higher total bill if the Company’s proposed Petition was approved versus not approved? Please explain your response.
- g. For comparative purposes and assuming identical consumption, would a typical customer of the RS-100 rate schedule (class) pay a lower or a higher total bill if the Company’s proposed Petition was approved versus not approved? Please explain your response.

- h. For comparative purposes and assuming identical consumption, would a typical customer of the GS-1 rate schedule (class) pay a lower or a higher total bill if the Company's proposed Petition was approved versus not approved? Please explain your response.
- i. For comparative purposes and assuming identical consumption, would a typical customer of the GS-5K rate schedule (class) pay a lower or a higher total bill if the Company's proposed Petition was approved versus not approved? Please explain your response.

RESPONSE:

- a. As stated in FCG's Petition and the direct testimony of FCG witness Bustos, FCG has over the course of the last two years increased its technical support of its industrial customers, including for rate classes GS-1250k and GS 11 M - GS25M, which support includes energy efficiency technology guidance and energy conservation program solutions, cost benefit analysis and on-site visits. The costs associated with such technical support are recovered through the NGCCR Factors. Additionally, all industrial customers, including the GS-1250k and GS 11 M - GS25M rate classes, are eligible to participate in FCG's commercial and industrial programs (Programs 9 through 11 in Schedule C-5 of Exhibit MB-2). These customers are currently eligible for and do receive these benefits today. However, the GS-1250k and GS 11 M - GS25M rate classes have not previously been charged a NGCCR Factor. FCG's request to apply the ECCR Factors to the GS-1250k and GS 11 M - GS25M rate classes is intended to help avoid cross subsidization by other rate classes and reduce the potential for free riders that benefit from but do not pay for the applicable energy conservation programs. If FCG's request is denied, FCG would need to close its energy conservation programs and discontinue providing conservation and efficiency related technical support for the GS-1250k and GS 11 M - GS25M rate classes in order to avoid free ridership and cross subsidization by other rate classes.

If FCG's request is approved, the GS-1250k and GS 11 M - GS25M rate classes will be charged the projected NGCCR Factors consistent with FCG's Commission-approved cost allocation methodology, subject to true-up of actual costs. FCG acknowledges that this will be a new surcharge that these customers have not otherwise paid in the past. However, if FCG's request is approved the GS-1250k and GS 11 M - GS25M rate classes may benefit from participating in the existing energy conservation programs (as opposed to the programs being closed for these rate classes), as well as additional energy conservation programs that may be offered in the future.

- b. As explained in response to subpart (a) above, FCG's request to apply the ECCR Factors to the GS-1250k and GS 11 M - GS25M rate classes is intended to help avoid cross subsidization by other rate classes and reduce the potential for free riders that benefit from but do not pay for the applicable energy conservation programs. If approved, this would be a benefit to the other eight rate classes by ensuring that they are not paying costs incurred to provide energy conservation programs and services to the GS-1250k and GS 11 M - GS25M rate classes. All things being equal (i.e., if the total NGCCR costs remain static), this would result in an incremental decrease in the NGCCR Factors paid by the other eight rate classes. Additionally, the other 8 rate classes could benefit by the increase in interest in utilizing the latest and more efficient gas technology, which will translate in additional customers utilizing natural gas. Additional customers in our system have a favorable impact

in the utility cost distribution. If FCG's request is denied and it does not close the GS-11250k and GS 11 M - GS25M rate classes from participating in the Company's energy conservation programs and services, the other eight rate classes could see an increase in the NGCCR Factors paid to recover costs incurred to provide such programs and services to the GS-11250k and GS 11 M - GS25M rate classes. If, however, FCG's request is denied and it did close the GS-11250k and GS 11 M - GS25M rate classes from participating in the Company's energy conservation programs and services, the other eight rate classes could see an incremental decrease in the NGCCR Factors.

- c. The residential programs (Programs 1 through Program 8 in Schedule C-5 of Exhibit MB-2) were and are not available to the GS-1250k and GS-11M – GS-25M rate classes -GS25M rate classes. As stated in subpart (a) above, these rate classes are and have been eligible to participate in FCG's commercial and industrial programs (Programs 9 through 11 in Schedule C-5 of Exhibit MB-2), as well as receive energy efficiency technology guidance and energy conservation program solutions, cost benefit analysis and on-site visits as described in subpart (a) above. However, other than the energy efficiency technology guidance, Program 10 "Alternative Technology Incentive" is likely the only currently available program that can meet the needs of the customer classes GS-1250k, GS-11M and GS-25M. Customer participation in Program 10 will vary depending the energy needs these customers may have.
- d. Assuming identical consumption and that total costs to be recovered through the NGCCR Factors remain static, if FCG's request is approved, the bill for the GS-1250k rate class will increase by the conservation factor of \$0.01863 per therm as shown in schedule C-1 page 1. The increase is due to the fact that the NGCCR Factor would be a new recovery rate that this rate class has not previously paid.
- e. Assuming identical consumption and that total costs to be recovered through the NGCCR Factors remain static, if FCG's request is approved, the bill for the GS-11M and GS-25M rate class will increase by the conservation factor of \$0.01094 per therm as shown in schedule C-1 page 1. The increase is due to the fact that the NGCCR Factor would be a new recovery rate that this rate class has not previously paid.
- f. Assuming identical consumption and that total costs to be recovered through the NGCCR Factors remain static, if FCG's request is approved, the bill for RS-1 will decrease to \$0.26401 per therm versus \$0.28908 if not approved. The decrease is a result of the total ECCR costs being allocated to the GS-1250k and GS-11M and GS-25M rate classes consistent with FCG's Commission-approved cost allocation methodology as shown in Exhibit MB-2, Schedule C-1, page 1.
- g. Assuming identical consumption and that total costs to be recovered through the NGCCR Factors remain static, if FCG's request is approved, the bill for RS-100 will decrease to \$0.14211 per therm versus \$0.15560 if not approved. The decrease is a result of the total ECCR costs being allocated to the GS-1250k and GS-11M and GS-25M rate classes consistent with FCG's Commission-approved cost allocation methodology as shown in Exhibit MB-2, Schedule C-1, page 1.
- h. Assuming identical consumption and that total costs to be recovered through the NGCCR Factors remain static, if FCG's request is approved, the bill for GS-1 will decrease to \$0.05728 per therm versus \$0.06272 if not approved. The decrease is a result of the total ECCR costs being allocated to the GS-1250k and GS-11M and GS-25M rate classes

consistent with FCG's Commission-approved cost allocation methodology as shown in Exhibit MB-2, Schedule C-1, page 1.

- i. Assuming identical consumption and that total costs to be recovered through the NGCCR Factors remain static, if FCG's request is approved, the bill for GS-6K will decrease to \$0.04197 per therm versus \$0.04596 if not approved. The decrease is a result of the total ECCR costs being allocated to the GS-1250k and GS-11M and GS-25M rate classes consistent with FCG's Commission-approved cost allocation methodology as shown in Exhibit MB-2, Schedule C-1, page 1.

QUESTION:

Please refer to the testimony of Miguel Bustos, Page 6, Lines 1–9, and Schedule C-1, page 1 of 1, of FCG’s August 7, 2020 filing in Docket No. 20200004, to answer the following questions:

Please provide a detailed description of the energy efficiency technology guidance the Company provided to its industrial customers over the course of the last two years.

- a. Identify what costs have been incurred to provide energy efficiency technology guidance to industrial customers over the course of the last two years.
- b. State how the costs identified in the response to Interrogatory 11(a) were recovered.

RESPONSE:

FCG has worked closely with both existing and potential new industrial customers over the last two years. During this time, the Company has noticed that there is a greater interest amongst our industrial customers around energy efficiency solutions for their overall building envelope energy needs. Common energy efficient solutions and technologies discussed include: humidity control, natural gas based HVAC systems, gas heat pump, absorption chillers, higher efficiency water heating systems, boilers for process steam, and etc. These energy efficient technologies are often considerations for industrial customers in deciding where to locate their business, their energy source(s), and equipment to be used during the industrial processes.

For example, FCG provided energy efficiency technology guidance to a customer who had a choice between utilizing electric driven chillers for their sizable chilled water needs or natural gas absorption chillers. The cost effectiveness of the natural gas chiller system could provide the customer with the ability to defray a portion of those up-front costs if they elect to participate in the Alternative Technology Program #10 and meet the requirements of the program, such as the participants test and GRIM. By utilizing the aforementioned technology, the customer not only has an opportunity to lower their overall energy costs and reduce up-front costs, but also to reduce their carbon footprint compared to using non-natural gas equipment for the same purpose.

Another example involved FCG providing energy efficiency technology guidance to an industrial customer who prepares sensitive electronic equipment that requires very precise humidity control. As part of its technical guidance, FCG made the suggestion to utilize natural gas dehumidification systems to meet the customer’s needs, which was successfully adapted and has provided thus far flawless service.

In addition to increasing energy efficiency, using natural gas also reduces the customers’ risk of potential interruptions in the production of their products should there be an extended storm-related power outage.

- a. The cost to provide energy efficiency technology guidance to industrial customers in 2019 was:

GS-120	Industrial Customers - \$9,835
GS-1250	Industrial Customers - <u>\$6,642</u>
Total:	\$16,297

The estimated cost to provide energy efficiency technology guidance to industrial customers in 2020 is as follows:

GS-120	Industrial Customers - \$16,040
GS-1250	Industrial Customers - <u>\$8,861</u>
Total:	\$24,901

- b. The costs for Interrogatory 11(a) were/are recovered through the Natural Gas Conservation Cost Recovery Clause Factors.

2019 Costs: 60% of the costs were associated with supporting GS-120 customers, and 40% of the costs were associated with supporting GS-1250 customers.

2020 Costs: 64% of estimated costs are associated with supporting GS-120 customers, and 36% of estimated costs are associated with supporting GS-1250 customers.

QUESTION:

Please refer to the testimony of Miguel Bustos, Page 6, Lines 1–9, and Schedule C-1, page 1 of 1, of FCG’s August 7, 2020 filing in Docket No. 20200004, to answer the following questions:

Please provide a detailed description of the energy conservation program solutions guidance the Company provided to its industrial customers over the course of the last two years.

- a. Identify what costs have been incurred to provide energy conservation program solutions guidance to industrial customers over the course of the last two years.
- b. State how the costs identified in the response to Interrogatory 12(a) were recovered.

RESPONSE:

FCG maintains close contact with all of its industrial customers. Providing energy conservation program solutions guidance involves a review of the commercial rebate programs available to this class of customer and a review of the potential benefit of their participation in the Alternative Technology Program. Alternative technologies are solutions that offer options to lower customers’ on-site energy costs and more efficient equipment. Examples of alternative technology include but are not limited to Gas Heat Pumps, Desiccant Dehumidification, Combined Heat-Power, Natural Gas Absorption Chillers and High Efficiency Tankless Water Heater technology. The Company assists customers by recommending engineering firms that can provide the designs for the aforementioned equipment installation that will best integrate into the operating systems within the customer’s facilities. FCG supports the customer further with cost-benefit analyses once the customer has obtained the equipment from their providers of choice.

- a. The cost to provide energy conservation solutions guidance to industrial customers in 2019 was:

GS-120	Industrial Customers - \$22,949
GS-1250	Industrial Customers - \$15,078
Total:	\$38,027

The estimated cost to provide energy conservation solutions guidance to industrial customers in 2020 is as follows:

GS-120	Industrial Customers - \$37,426
GS-1250	Industrial Customers - \$20,677

Total: **\$58,103**

- b. The costs for Interrogatory 11(a) were recovered/are through the Natural Gas Conservation Cost Recovery Clause.

2019 costs: 60% of the costs were associated with supporting GS-120 customers, and 40% of the costs were associated with supporting GS-1250 customers.

2020 costs: 64% of estimated costs were associated with supporting GS-120 customers, and 36% of estimated costs were associated with supporting GS-1250 customers.

QUESTION:

Please refer to the testimony of Miguel Bustos, Page 6, Lines 1–9, and Schedule C-1, page 1 of 1, of FCG’s August 7, 2020 filing in Docket No. 20200004, to answer the following questions:

Please provide a detailed description of the cost-benefit analysis guidance the Company provided to its industrial customers over the course of the last two years.

- a. Identify what costs have been incurred to provide the cost-benefit analysis guidance to industrial customers over the course of the last two years.
- b. State how the costs identified in the response to Interrogatory 13(a) were recovered.

RESPONSE:

Industrial customers from time to time request that FCG provide a cost comparison to other non-natural gas sources of energy. Included in those costs are the fully loaded cost of natural gas consumption and the customer’s potential investment costs in natural gas utilization equipment as compared to the equivalent non-natural gas equipment to include the energy costs to operate the equipment. The most common request from industrial customers are for suggestions as to how they may reduce their overall energy costs regardless of the type of energy being used. FCG provides suggestions as to what equipment type or upgrades may be necessary to improve their energy costs. It is also common for customers to ask about new energy efficient technologies with the shortest payback possible. Technologies, such as natural gas absorption chillers, gas heat pumps, desiccant dehumidification, and combined heat-power are examples of technologies that FCG provides information and cost analysis for.

- a.-b. With respect to the costs to provide cost-benefit analysis guidance to industrial customers, these costs are included in FCG’s costs to provide energy conservation program solutions guidance to these customers and are not tracked separately. See FCG’s response to Staff Interrogatory No. 12 parts a. and b. for a description of how those costs have been incurred over the course of the last two years and how they have been/are being recovered.

QUESTION:

Please refer to the testimony of Miguel Bustos, Page 6, Lines 1–9, and Schedule C-1, page 1 of 1, of FCG’s August 7, 2020 filing in Docket No. 20200004, to answer the following questions:

Please provide a detailed description of the on-site visit guidance the Company provided to its industrial customers over the course of the last two years.

- a. Identify what costs have been incurred to provide the on-site visit guidance to industrial customers over the course of the last two years.
- b. State how the costs identified in the response to Interrogatory 14(a) were recovered.

RESPONSE:

The Company performs regular on-site visits of the majority of its industrial customers on an annual basis. Certain customers, based on their needs, are visited multiple times during the year. A typical on-site visit consists of the following:

- Meeting scheduled with on-site facility or energy manager;
- An inventory of all natural gas utilization equipment is performed to include obtaining type of equipment, make, model, Btu input rating, condition and operational use;
- Observations of non-natural gas utilization equipment are made and suggestions for the potential replacement of the non-natural gas equipment with new and more efficient natural gas equivalent equipment are offered;
- Service information is verified such as service pressure, regulator type and delivery pressure through the meter, meter information such as make, model and serial number, electronic data collector information is verified and observations as to the physical protection needs and overall condition of the meter are noted.
- Acknowledgment of the Company’s curtailment plan are obtained
- The Company shares running 12-month consumption data with the Customer and verifies their current qualifications for the industrial rate the customer is currently assigned. Any questions as to the customer’s rate qualifications, demand charge, any changes that may occur based on current use levels are discussed.
- Follow-up visit schedules are arranged when necessary.

- a) The costs to perform on-site visits are included in FCG's response to Interrogatory No. 12. When performing energy conservation solutions for industrial customers, on-site visits are included in those annual costs.
- b) The costs associated with performing on-site visits of industrial customers are recovered through the Natural Gas Conservation Cost Recovery clause.

QUESTION:

Please refer to the testimony of Miguel Bustos, Page 6, Lines 16–17, of FCG’s August 7, 2020 filing in Docket No. 20200004, to answer the following question.

Please identify what new industrial businesses are projected to be relocating into the FCG service territory during the January through December 2021 period.

RESPONSE:

During an average month, FCG receives two or three inquiries from potential new industrial customers that are in the process of determining where to locate their business, including within the Company’s service footprint, or are established businesses that are evaluating whether to convert from their existing non-natural gas energy source(s) to natural gas. Currently, FCG is actively working with 10 potential new industrial customers that may elect to utilize natural gas service in 2021.

Potential new industrial customers that FCG is currently working with include:

- RNG producer and landfill affluent treatment with natural gas boilers
- Wastewater and Landfill - RNG production, back-up power generation and bio-solids treatment with natural gas
- Manufacturer of advanced rockets and spacecraft - Humidity control with gas desiccant systems and LNG production
- Aerospace manufacturer - Humidity control with gas desiccant systems and LNG production
- Spacecraft launch service provider - Humidity control with gas desiccant systems and LNG production
- Sustainable salmon farming - Natural gas fired absorption chiller systems and back-up power systems
- Wholesale distributor of petroleum and petroleum products - Natural gas fired process steam and LNG production
- Correctional facilities - Gas boilers, cooking, laundry, and gas heat pump air conditioning
- Asphalt production – gas fired kilns
- Cement production – gas fired kilns
- Chilled and hot water for building heating and cooling for various facilities - High capacity natural gas boilers

- Heat treatment system for space vehicle equipment manufacturing - Gas fired baking (heat treatment system, gas fired desiccant dehumidification via natural gas fired boiler re-heat systems)
- E-commerce warehouse and distribution center- Gas fired desiccant dehumidification and back-up power
- Industrial process steam production - desiccant dehumidification, gas fired boilers and drying equipment
- Healthcare facility – central boilers, humidity control, cooking and equipment sterilization
- Industrial laundry – central boilers, steam production and drying equipment
- Cable and Wire Manufacturer – Melting and heat treatment equipment, gas boilers and drying equipment

QUESTION:

Please refer to Schedule C-1, page 1 of 1, of FCG's August 7, 2020 filing in Docket No. 20200004 to answer the following questions:

Schedule C-1, page 1 of 1, reflects that the rate class GS-1250K will have six (6) bills. Does this represent that there are six (6) existing customers in this rate class at the time the schedule was prepared, or is this a projection of the number of customers the Company hopes to serve in the January through December 2021 period? Please explain your response.

RESPONSE:

At the time Schedule C-1, page 1 of 1 was prepared, FCG had eight (8) industrial customers receiving service under the GS-1250K tariff rate. There are two (2) potential additional customers that may become active customers in 2021 at a GS-1250 level or above. FCG is actively developing relationships with additional potentially new industrial customers, as identified in our response to Staff Interrogatory No. 15, that could become active customers in 2021 or beyond.

In the event that the projected new customer(s) does not become a customer(s) of FCG and/or does not become a customer(s) in the GS-1250k rate class, the actual 2021 NGCCR Factor costs projected to but not recovered from this rate class would be trued-up in FCG's subsequent NGCCR filings.

QUESTION:

Please refer to Schedule C-1, page 1 of 1, of FCG's August 7, 2020 filing in Docket No. 20200004 to answer the following questions:

Schedule C-1, page 1 of 1, reflects that the rate class GS-11M-GS-25M will have one (1) bill. Does this represent that there is one (1) existing customer in this rate class at the time the schedule was prepared, or is this a projection of the number of customers the Company hopes to serve in the January through December 2021 period? Please explain your response.

RESPONSE:

There currently are no customers in rate class GS-11M – GS-25M. The one GS-11M – GS-25M customer reflected in Schedule C, page 1 is a projected potential new customer based on conversations with the potential customer. In the event that the projected new customer does not become a customer of FCG and/or does not become a customer in the GS-11M – GS-25M rate class, the actual NGCCR Factor costs projected to but not recovered from this rate class would be trued-up in FCG's subsequent NGCCR filings.

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**FCG's Response to Staff's Fourth Set of Interrogatories
Nos. 18-25**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 15
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FCG's Response to Staff's
Fourth Set of Interrogatories Nos. 18-25
[Bates Nos. 00030-00037]

QUESTION:

Under the Company's proposal, is it correct that no portion of the final true-up balance for the January-December 2019 period, and no portion of the actual/estimated true-up balance for the January-December 2020 period, was charged/credited to the GS-1250K rate class? Please explain your response.

RESPONSE:

No. As stated in FCG's Petition and the direct testimony of FCG witness Bustos, FCG has over the course of the last two years increased its technical support for its industrial customers, including for rate classes GS-1250k and GS-11M – GS-25M, which support includes energy efficiency technology guidance and energy conservation program solutions, cost benefit analysis, and on-site visits. The costs associated with such technical support were included in the total energy conservation program costs recovered through the Natural Gas Conservation Cost Recovery (“NGCCR”) Factors. Additionally, all industrial customers, including the GS-1250k and GS-11M – GS-25M rate classes, have been and remain eligible to participate in FCG's commercial and industrial energy conservation programs (Programs 9 through 11 in Schedule C-5 of Exhibit MB-2).

Both the final net true-up amount (including interest, adjustments, and the estimated under-recovery included in the 2020 NGCCR Factors) for the period January 2019 through December 2019 and the actual/estimated true-up (based on actual data for six months and projected data for six months) for the current period January 2020 through December 2020 are applied to and included in the total energy conservation program costs proposed to be recovered during the projected period of January 1, 2021 through December 31, 2021. The total energy conservation program costs proposed to be recovered during the projected period of January 1, 2021 through December 31, 2021, were allocated to and included in the 2021 NGCCR Factors for each rate class, including rate classes GS-1250k and GS-11M – GS-25M, consistent with FCG's cost allocation methodology approved by the Commission. Therefore, the proposed 2021 NGCCR Factors applicable to rate classes GS-1250k and GS-11M – GS-25M include an allocated portion of the final true-up for 2019, the actual/estimated true-up for the current period, and associated interest.

QUESTION:

Under the Company's proposal, is it correct that no portion of the final true up balance for the January-December 2020 period will be charged/credited to the GS-1250K rate class? Please explain your response.

RESPONSE:

No. If FCG's request to apply the NGCCR Factors to the GS-1250k and GS 11-M – GS-25M is approved, FCG's 2022 NGCCR Factors applicable to these rate classes would include an allocated portion of the final true-up for 2020, as well as the actual/estimated true-up for the 2021 period, and associated interest. See FCG's response to Staff Interrogatory No. 18.

QUESTION:

Under the Company's proposal, is it correct that a portion of the actual/estimated true up balance for the January-December 2021 period will be charged/credited to the GS-1250K rate class, and that portion will be reported in the Company's Actual/Estimated True Up Schedule for 2021? If not, explain why not.

RESPONSE:

Yes. If FCG's request to apply the NGCCR Factors to the GS-1250k and GS 11-M – GS-25M is approved, FCG's 2022 NGCCR Factors applicable to these rate classes would include an allocated portion of the final true-up for 2020, the actual/estimated true-up for the 2021 period, and associated interest. See FCG's responses to Staff Interrogatory Nos. 18 and 19.

QUESTION:

Under the Company's proposal, is it correct that no portion of the final true-up balance for the January-December 2019 period, and no portion of the actual/estimated true-up balance for the January-December 2020 period, was charged/credited to the GS11M – GS25M rate class? Please explain your response.

RESPONSE:

No. See FCG's response to Staff Interrogatory No. 18.

Florida City Gas
Docket No: 20200004
Staffs Fourth Set of Interrogatories
Interrogatory No: 23

QUESTION:

Under the Company's proposal, is it correct that no portion of the final true up balance for the January-December 2020 period will be charged/credited to the GS11M – GS25M rate class?
Please explain your response.

RESPONSE:

No. See FCG's responses to Staff Interrogatory Nos. 18 and 19.

QUESTION:

Under the Company's proposal, is it correct that a portion of the actual/estimated true up balance for the January-December 2021 period will be charged/credited to the GS11M – GS25M rate class, and that portion will be reported in the Company's Actual/Estimated True Up Schedule for 2021? If not, explain why not.

RESPONSE:

Yes. See FCG's responses to Staff Interrogatory Nos. 18-20.

QUESTION:

Under the Company's proposal, is it correct that a portion of the final true up balance for the January-December 2021 period will be charged/credited to the GS11M – GS25M rate class, and that portion will be reported in the Company's Final True Up Schedule for 2021? If so, how should the clause recoverable amount allocated to the GS11M – GS25M rate class be recorded for cost recovery purposes in true up filing for 2021?

RESPONSE:

Yes. See FCG's responses to Staff Interrogatory Nos. 18, 19, and 21.

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**FCG's Response to Staff's First Production of Documents
Nos. 1-2**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 16
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FCG's Response to Staff's
First Production of Documents Nos. 1-2
[Bates Nos. 00038-00107]

Florida City Gas
Docket No: 20200004
Staffs First Set of Production of Documents
Request No: 1

QUESTION:

In its Petition at Paragraph 12, the Company is seeking to apply cost recovery factors to two additional rate classes. The complete set of C-Schedules attached to the projection testimony of witness Miguel Bustos include the requested items (cost recovery factors to two additional rate classes). Please provide a complete set of C-Schedules that do not include the requested items (cost recovery factors to two additional rate classes).

RESPONSE:

Please see “Attachment 1 - ECP Projection Filing 2020 without the 120k and 11M NF” included to this response.

SCHEDULE C-1 PAGE 1 OF 1		EXHIBIT NO. (MB-2) COMPANY: FLORIDA CITY GAS Natural Gas Conservation Cost Recovery DOCKET NO. 20190004-GU Page 1 of 19											
ENERGY CONSERVATION ADJUSTMENT - SUMMARY OF COST RECOVERY CLAUSE CALCULATION													
PROJECTED PERIOD:		JANUARY 2021 THROUGH DECEMBER 2021											
ACTUAL/ESTIMATED PERIOD:		JANUARY 2020 THROUGH DECEMBER 2020											
FINAL TRUE-UP PERIOD:		JANUARY 2019 THROUGH DECEMBER 2019											
COLLECTION PERIOD FOR PRIOR TRUE-UP:		JANUARY 2019 THROUGH DECEMBER 2019											
1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1)													
2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 12)													
3. TOTAL (LINE 1 AND 2)													
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		
RS-1	40,708	3,027,406	5,861,910	\$ 1,396,240	\$ -	\$ 7,258,150	\$ 870,776	11.9970%	\$ 0.28763	1.00503	\$ 0.28908		
RS-100	63,709	12,933,595	11,467,656	\$ 5,222,974	\$ -	\$ 16,690,629	\$ 2,002,410	11.9970%	\$ 0.15482	1.00503	\$ 0.15560		
RS-600	1,166	1,186,274	279,787	\$ 625,155	\$ -	\$ 904,942	\$ 108,568	11.9970%	\$ 0.09152	1.00503	\$ 0.09198		
GS-1	5,500	11,495,729	1,649,875	\$ 4,329,752	\$ -	\$ 5,979,626	\$ 717,388	11.9970%	\$ 0.06240	1.00503	\$ 0.06272		
GS-6K	2,347	23,730,208	985,948	\$ 8,058,779	\$ -	\$ 9,044,727	\$ 1,085,115	11.9970%	\$ 0.04573	1.00503	\$ 0.04596		
GS-25k	394	14,032,071	709,200	\$ 4,561,686	\$ -	\$ 5,270,886	\$ 632,359	11.9970%	\$ 0.04507	1.00503	\$ 0.04529		
Gas Lights	15	21,649	-	\$ 12,824	\$ -	\$ 12,824	\$ 1,539	11.9970%	\$ 0.07107	1.00503	\$ 0.07143		
GS-120K	98	39,175,445	351,145	\$ 7,591,809	\$ 1,410,836	\$ 9,353,791	\$ 1,122,194	11.9970%	\$ 0.02865	1.00503	\$ 0.02879		
TOTAL	<u>113,936</u>	<u>105,602,377</u>	<u>21,305,521</u>	<u>\$ 31,799,218</u>	<u>\$ 1,410,836</u>	<u>\$ 54,515,575</u>	<u>\$ 6,540,349</u>						

SCHEDULE C-2
PAGE 1 OF 2

EXHIBIT NO. (MB-2)
COMPANY: FLORIDA CITY GAS
Natural Gas Conservation Cost Recovery
DOCKET NO 20190004-GU
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PROJECTED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH
FOR THE PERIOD JANUARY 2021 THROUGH DECEMBER 2021

PROGRAM NAME	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
1. RESIDENTIAL BUILDER	\$ 94,285	\$ 94,285	\$ 94,285	\$ 94,285	\$ 94,285	\$ 94,285	\$ 94,285	\$ 94,285	\$ 94,285	\$ 94,285	\$ 94,285	\$ 94,285	\$ 1,131,424
2. MULTI-FAMILY RESIDENTIAL BLDR	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
3. APPLIANCE REPLACEMENT	62,970	62,970	62,970	62,970	62,970	62,970	62,970	62,970	62,970	62,970	62,970	62,970	\$ 755,635
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
6. RES PROPANE CONVERSION	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	\$ 41,209
7. RES WATER HEATER RETENTION	128,818	128,818	128,818	128,818	128,818	128,818	128,818	128,818	128,818	128,818	128,818	128,818	\$ 1,545,819
8. RES CUT AND CAP ALTERNATIVE	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	\$ 166,633
9. COMM/IND CONVERSION	32,010	32,010	32,010	32,010	32,010	32,010	32,010	32,010	32,010	32,010	32,010	32,010	\$ 384,116
10. COMM/IND ALTERNATIVE TECH.	500	500	500	500	500	500	500	500	500	500	500	500	\$ 6,000
11. COMMERCIAL APPLIANCE	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	45,500	\$ 546,000
12. COMMON COSTS	101,154	101,154	101,154	101,154	101,154	101,154	101,154	101,154	101,154	101,154	101,154	101,154	\$ 1,213,844
TOTAL ALL PROGRAMS	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 5,790,680
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 482,557	\$ 5,790,680

SCHEDULE C-2
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EXHIBIT NO. (MB-2)
COMPANY: FLORIDA CITY GAS
Natural Gas Conservation Cost Recovery
DOCKET NO. 20190004-GU
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PROJECTED CONSERVATION PROGRAM COST BY COST CATEGORY
FOR THE PERIOD JANUARY 2021 THROUGH DECEMBER 2021

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION	\$ -	\$ 241,024	\$ -	\$ -	\$ 882,000	\$ -	\$ 8,400	\$ -	\$ 1,131,424
2. MULTI-FAMILY RESIDENTIAL BLDG	-	-	-	-	-	-	-	-	\$ -
3. APPLIANCE REPLACEMENT	-	264,835	-	-	482,400	-	8,400	-	\$ 755,635
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	\$ -
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	\$ -
6. RES PROPANE CONVERSION	-	40,009	-	-	1,200	-	-	-	\$ 41,209
7. RES WATER HEATER RETENTION	-	79,419	-	-	1,466,400	-	-	-	\$ 1,545,819
8. RES CUT AND CAP ALTERNATIVE	-	154,633	-	-	12,000	-	-	-	\$ 166,633
9. COMM/IND CONVERSION	-	333,716	-	-	7,200	-	43,200	-	\$ 384,116
10. COMM/IND ALTERNATIVE TECH.	-	-	-	-	-	-	6,000	-	\$ 6,000
11. COMMERCIAL APPLIANCE	-	-	-	-	546,000	-	-	-	\$ 546,000
12. COMMON COSTS	-	149,444	-	996,000	-	-	2,400	66,000	\$ 1,213,844
TOTAL ALL PROGRAMS	-	1,263,080	-	996,000	3,397,200	-	68,400	66,000	5,790,680
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENDITURES	\$ -	\$ 1,263,080	\$ -	\$ 996,000	\$ 3,397,200	\$ -	\$ 68,400	\$ 66,000	\$ 5,790,680

SCHEDULE C-3
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EXHIBIT NO. (MB-2)
COMPANY: FLORIDA CITY GAS
Natural Gas Conservation Cost Recovery
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CONSERVATION PROGRAM COSTS BY COST CATEGORY
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION									
A. ACTUAL (6 months)	\$ -	\$ 138,068	\$ -	\$ -	\$ 521,800	\$ -	\$ 4,043	\$ -	\$ 663,910
B. ESTIMATED (6 months)	-	126,000	-	-	360,000	-	4,200	-	490,200
C. TOTAL	-	264,068	-	-	881,800	-	8,243	-	1,154,110
2. MULTI-FAMILY RESIDENTIAL BLDG									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
3. APPLIANCE REPLACEMENT									
A. ACTUAL (6 months)	-	119,188	-	-	247,835	-	4,032	-	371,055
B. ESTIMATED (6 months)	-	114,000	-	-	234,000	-	4,200	-	352,200
C. TOTAL	-	233,188	-	-	481,835	-	8,232	-	723,255
4. DEALER PROGRAM									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
5. GAS APPLIANCES IN SCHOOLS									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
6. RES PROPANE CONVERSION									
A. ACTUAL (6 months)	-	20,968	-	-	525	-	-	-	21,493
B. ESTIMATED (6 months)	-	21,000	-	-	600	-	-	-	21,600
C. TOTAL	-	41,968	-	-	1,125	-	-	-	43,093
SUB-TOTAL	\$ -	\$ 539,224	\$ -	\$ -	\$ 1,364,760	\$ -	\$ 16,474	\$ -	\$ 1,920,458

SCHEDULE C-3 PAGE 2 OF 5		EXHIBIT NO. (MB-2) COMPANY: FLORIDA CITY GAS Natural Gas Conservation Cost Recovery DOCKET NO. 20190004-GU Page 5 of 19							
CONSERVATION PROGRAM COSTS BY COST CATEGORY FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020 SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED									
	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
SUB-TOTAL - PREVIOUS PAGE	\$ -	\$ 539,224	\$ -	\$ -	\$ 1,364,760	\$ -	\$ 16,474	\$ -	\$ 1,920,458
7. RES WATER HEATER RETENTION									
A. ACTUAL (6 months)	-	46,533	-	-	763,865	-	-	-	810,398
B. ESTIMATED (6 months)	-	45,000	-	-	702,000	-	-	-	747,000
C. TOTAL	-	91,533	-	-	1,465,865	-	-	-	1,557,398
8. RES CUT AND CAP ALTERNATIVE									
A. ACTUAL (6 months)	-	56,118	-	-	5,600	-	-	-	61,718
B. ESTIMATED (6 months)	-	54,000	-	-	5,400	-	-	-	59,400
C. TOTAL	-	110,118	-	-	11,000	-	-	-	121,118
9. COMM/IND CONVERSION									
A. ACTUAL (6 months)	-	182,325	-	-	3,224	-	21,513	-	207,062
B. ESTIMATED (6 months)	-	174,000	-	-	3,600	-	21,000	-	198,600
C. TOTAL	-	356,325	-	-	6,824	-	42,513	-	405,662
10. COMM/IND ALTERNATIVE TECH.									
A. ACTUAL (6 months)	-	-	-	-	-	-	2,853	-	2,853
B. ESTIMATED (6 months)	-	-	-	-	-	-	3,000	-	3,000
C. TOTAL	-	-	-	-	-	-	5,853	-	5,853
11. COMMERCIAL APPLIANCE									
A. ACTUAL (6 months)	-	-	-	-	306,009	-	-	-	306,009
B. ESTIMATED (6 months)	-	-	-	-	238,800	-	-	-	238,800
C. TOTAL	-	-	-	-	544,809	-	-	-	544,809
12. COMMON COSTS									
A. ACTUAL (6 months)	-	87,861	-	527,812	-	-	606	32,884	649,162
B. ESTIMATED (6 months)	-	84,000	-	468,000	-	-	660	33,000	585,660
C. TOTAL	-	171,861	-	995,812	-	-	1,266	65,884	1,234,822
TOTAL		\$ 1,269,060	\$ -	\$ 995,812	\$ 3,393,258	\$ -	\$ 66,106	\$ 65,884	\$ 5,790,120

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EXHIBIT NO. (MB-2)
COMPANY: FLORIDA CITY GAS
Natural Gas Conservation Cost Recovery
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CONSERVATION PROGRAM COSTS - EXPENSES BY MONTH
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

DESCRIPTION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1. RESIDENTIAL NEW CONSTRUCTIO	130,737	46,603	119,032	79,851	191,969	95,718	81,700	81,700	81,700	81,700	81,700	81,700	1,154,110
2. MULTI-FAMILY RESIDENTIAL BLDR	-	-	-	-	-	-	-	-	-	-	-	-	-
3. APPLIANCE REPLACEMENT	53,030	56,040	90,408	62,282	58,756	50,539	58,700	58,700	58,700	58,700	58,700	58,700	723,255
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	-
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-
6. RES PROPANE CONVERSION	5,492	(11)	4,535	4,214	3,487	3,776	3,600	3,600	3,600	3,600	3,600	3,600	43,093
7. RES WATER HEATER RETENTION	93,921	100,810	214,060	163,499	115,840	122,268	124,500	124,500	124,500	124,500	124,500	124,500	1,557,398
8. RES CUT AND CAP ALTERNATIVE	10,899	6,832	13,629	9,827	9,896	10,633	9,900	9,900	9,900	9,900	9,900	9,900	121,118
9. COMM/IND CONVERSION	32,989	27,724	40,806	35,191	35,253	35,099	33,100	33,100	33,100	33,100	33,100	33,100	405,662
10. COMM/IND ALTERNATIVE TECH.	521	393	509	358	451	621	500	500	500	500	500	500	5,853
11. COMMERCIAL APPLIANCE	39,569	64,254	58,525	59,879	45,294	38,488	39,800	39,800	39,800	39,800	39,800	39,800	544,809
COMMON COSTS	<u>69,063</u>	<u>110,215</u>	<u>125,436</u>	<u>92,642</u>	<u>157,088</u>	<u>94,718</u>	<u>97,610</u>	<u>97,610</u>	<u>97,610</u>	<u>97,610</u>	<u>97,610</u>	<u>97,610</u>	<u>1,234,822</u>
TOTAL ALL PROGRAMS	436,222	412,861	666,941	507,741	618,034	451,861	449,410	449,410	449,410	449,410	449,410	449,410	5,790,120
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
NET RECOVERABLE	<u>\$ 436,222</u>	<u>\$ 412,861</u>	<u>\$ 666,941</u>	<u>\$ 507,741</u>	<u>\$ 618,034</u>	<u>\$ 451,861</u>	<u>\$ 449,410</u>	<u>\$ 5,790,120</u>					

SCHEDULE C-3
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EXHIBIT NO. (MB-2)
COMPANY: FLORIDA CITY GAS
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ENERGY CONSERVATION COST RECOVERY ADJUSTMENT
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

CONSERVATION REVENUES	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1. RCS AUDIT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. OTHER PROG. REVS.	-	-	-	-	-	-	-	-	-	-	-	-	-
3. CONSERV. ADJ REVS.	<u>(513,338)</u>	<u>(497,060)</u>	<u>(508,433)</u>	<u>(450,764)</u>	<u>(395,830)</u>	<u>(414,867)</u>	<u>(457,491)</u>	<u>(450,167)</u>	<u>(453,679)</u>	<u>(466,770)</u>	<u>(493,225)</u>	<u>(548,274)</u>	<u>(5,649,900)</u>
4. TOTAL REVENUES	(513,338)	(497,060)	(508,433)	(450,764)	(395,830)	(414,867)	(457,491)	(450,167)	(453,679)	(466,770)	(493,225)	(548,274)	(5,649,900)
5. PRIOR PERIOD TRUE- UP NOT APPLICABLE													
TO THIS PERIOD	<u>12,631</u>	<u>151,570</u>											
6. CONSERV. REVS. APPLICABLE TO THE PERIOD	<u>(500,707)</u>	<u>(484,430)</u>	<u>(495,803)</u>	<u>(438,133)</u>	<u>(383,199)</u>	<u>(402,236)</u>	<u>(444,860)</u>	<u>(437,536)</u>	<u>(441,049)</u>	<u>(454,139)</u>	<u>(480,594)</u>	<u>(535,644)</u>	<u>(5,498,330)</u>
7. CONSERV. EXPS.	<u>436,222</u>	<u>412,861</u>	<u>666,941</u>	<u>507,741</u>	<u>618,034</u>	<u>451,861</u>	<u>449,410</u>	<u>449,410</u>	<u>449,410</u>	<u>449,410</u>	<u>449,410</u>	<u>449,410</u>	<u>5,790,120</u>
8. TRUE-UP THIS PERIOD	(64,486)	(71,569)	171,139	69,609	234,835	49,625	4,550	11,874	8,361	(4,729)	(31,184)	(86,234)	291,790
9. INTEREST PROV. THIS PERIOD	755	629	751	564	108	81	73	73	73	72	70	152	3,402
10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH	151,570	75,208	(8,363)	150,896	208,438	430,750	467,826	459,818	459,134	454,938	437,650	393,904	<u>151,570</u>
Deferred True-up	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477	454,477
11. PRIOR TRUE-UP COLLECTED OR (REFUNDED)	<u>(12,631)</u>	<u>(151,570)</u>											
12. TOTAL NET TRUE-UP	<u>529,685</u>	<u>446,114</u>	<u>605,373</u>	<u>662,915</u>	<u>885,227</u>	<u>922,303</u>	<u>914,295</u>	<u>913,611</u>	<u>909,415</u>	<u>892,127</u>	<u>848,381</u>	<u>749,669</u>	<u>749,669</u>

SCHEDULE C-3
PAGE 5 OF 5

EXHIBIT NO. (MB-2)
COMPANY: FLORIDA CITY GAS
Natural Gas Conservation Cost Recovery
DOCKET NO. 20190004-GU
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CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

INTEREST PROVISION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1. BEGINNING TRUE-UP	\$ 606,047	\$ 529,685	\$ 446,114	\$ 605,373	\$ 662,915	\$ 885,227	\$ 922,303	\$ 914,295	\$ 913,611	\$ 909,415	\$ 892,127	\$ 848,381	
2. ENDING TRUE-UP BEFORE INTEREST	<u>528,930</u>	<u>445,485</u>	<u>604,622</u>	<u>662,351</u>	<u>885,119</u>	<u>922,221</u>	<u>914,222</u>	<u>913,538</u>	<u>909,342</u>	<u>892,055</u>	<u>848,312</u>	<u>749,517</u>	
3. TOTAL BEGINNING & ENDING TRUE-UP	1,134,977	975,170	1,050,736	1,267,724	1,548,034	1,807,449	1,836,524	1,827,834	1,822,954	1,801,470	1,740,439	1,597,898	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	<u>\$ 567,489</u>	<u>\$ 487,585</u>	<u>\$ 525,368</u>	<u>\$ 633,862</u>	<u>\$ 774,017</u>	<u>\$ 903,724</u>	<u>\$ 918,262</u>	<u>\$ 913,917</u>	<u>\$ 911,477</u>	<u>\$ 900,735</u>	<u>\$ 870,219</u>	<u>\$ 798,949</u>	
5. INTEREST RATE FIRST DAY OF REPORTING MONTH	1.590%	1.590%	1.510%	1.910%	0.220%	0.110%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	
6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH	<u>1.590%</u>	<u>1.510%</u>	<u>1.910%</u>	<u>0.220%</u>	<u>0.110%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.100%</u>	<u>0.350%</u>	
7. TOTAL (SUM LINES 5 & 6)	<u>3.180%</u>	<u>3.100%</u>	<u>3.420%</u>	<u>2.130%</u>	<u>0.330%</u>	<u>0.210%</u>	<u>0.200%</u>	<u>0.200%</u>	<u>0.200%</u>	<u>0.200%</u>	<u>0.200%</u>	<u>0.450%</u>	
8. AVG. INTEREST RATE (LINE 7 TIMES 50%)	1.590%	1.550%	1.710%	1.065%	0.165%	0.105%	0.100%	0.100%	0.100%	0.100%	0.100%	0.225%	
9. MONTHLY AVG INTEREST RATE	0.133%	0.129%	0.143%	0.089%	0.014%	0.009%	0.008%	0.008%	0.008%	0.008%	0.008%	0.019%	
10. INTEREST PROVISION	<u>\$ 755</u>	<u>\$ 629</u>	<u>\$ 751</u>	<u>\$ 564</u>	<u>\$ 108</u>	<u>\$ 81</u>	<u>\$ 73</u>	<u>\$ 73</u>	<u>\$ 73</u>	<u>\$ 72</u>	<u>\$ 70</u>	<u>\$ 152</u>	<u>\$ 3,402</u>

EXHIBIT No. (MB-2)
 Florida City Gas
 Natural Gas Conservation Cost Recovery
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FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL NEW CONSTRUCTION - 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 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 663,910

EXHIBIT No. (MB-2)
Florida City Gas
Natural Gas Conservation Cost Recovery
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FLORIDA CITY GAS
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 2020 through June 2020

PROGRAM SUMMARY:

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

EXHIBIT No. (MB-2)
 Florida City Gas
 Natural Gas Conservation Cost Recovery
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FLORIDA CITY GAS
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	\$500
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
Space Conditioning	1200

REPORTING PERIOD: January 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 371,055

EXHIBIT No. (MB-2)
Florida City Gas
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FLORIDA CITY GAS
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 2020 through June 2020

PROGRAM SUMMARY:

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

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Florida City Gas
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FLORIDA CITY GAS
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 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$0.

FLORIDA CITY GAS

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 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 21,493

FLORIDA CITY GAS

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 Dryer	100

REPORTING PERIOD: January 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 810,398

FLORIDA CITY GAS

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 reactivation..... \$200

REPORTING PERIOD: January 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 61,718

FLORIDA CITY GAS

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 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 207,062

FLORIDA CITY GAS

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 2020 through June 2020

PROGRAM SUMMARY:

Program costs for the period were \$ 2,853

QUESTION:

Please produce documents to support the assertion witness Miguel Bustos made on Page 6, Lines 9–10, of FCG’s August 7, 2020 filing in Docket No. 20200004, that “FCG has over the course of the last two years increased its technical support of its industrial customers.”

RESPONSE:

FCG has increased technical support to its industrial customers by working to educate them on emerging technologies that use natural gas. This support is offered to both existing and potential customers. Many of the technologies and energy conservation measures that are being discussed with industrial customers are extremely complex. A great deal of time and effort is required to analyze a customer’s energy use and calculate the potential savings related to converting those technologies to natural gas.

Examples of documentation provided with this response are as follows:

- **Attachment 1 – “Absorption Chiller Payback Calculator” – Cost effectiveness / payback tool**
- **Attachment 2 - “Absorption Chiller Presentation” – Benefits of adaptation of NG Chillers and Energy**
- **Attachment 3 - “Coal & Diesel to NG Comparison” – Energy comparison example used for a large producer of concrete who could potentially switch from 400,000 tons of coal and large consumption of diesel fuel to natural gas**
- **Attachment 4 – “Commercial Calculation” – Energy cost calculator used to demonstrate benefits of switching to natural gas technology in terms of energy cost comparisons to an alternate form of energy**
- **Attachment 5 - “VRF Energy Calculator” – Alternate Gas Heat Pump (HVAC) technology utilizing variable refrigerant flow (VRF).**
- **Attachment 6 – “Meeting Notes” – Presentation provided to a specific potential customer who is considering the adaptation of a central absorption chiller plant and natural gas fueled back-up power generation.**

TARGET TON
7148
QUANTITY
4

Chiller Selection Comparison				
Model	Tons	Consumption		Cooling COP
BZ 800	7800	72000	MBH	1.3
Centrifugal Chiller	7800	4182	kW	6.6

Utility Rates		
NG	Electric	Steam
(\$/therm)	(\$/kWh)	(\$/1000lb)
0.56	0.0977	0.00

Model	MBH	Heating Consumption		Heating COP
BZ 800	97944	131592	MBH	0.93
Traditional Boiler	97944	131592	MBH	0.85

Operation hours in a year					
Cooling					
Operation days	Daily Operation	24 hours operation loads			
365		100%	75%	50%	25%
200	100%	24	0	0	0
165	75%	0	24	0	0
0	50%	0	0	0	0
0	25%	0	0	0	0
0	0%	0	0	0	0
Heating					
Operation days	Daily Operation	24 hours operation loads			
0		100%	75%	50%	25%
0	100%	0	0	0	0
0	75%	0	0	0	0
0	50%	0	0	0	0
0	25%	0	0	0	0

Operating Energy Cost Comparison							
Cooling Energy Cost						CO2e Reduction	
365 days of cooling operations per year							
Building load	Cooling Load (Tons)	DFA Consumption (MBH)	Electrical Consumption (kW)	Broad DFA Total/year (Therm)	Electrical Chiller Total/year (kWh)	Broad DFA CO2e/year (Tons)	Electrical Chiller (Tons)
100%	7800	72000	4182	3,456,000	20,071,792	20,201	15648
75%	5850	46800	2814	1,853,280	11,145,199	10,833	8689
50%	3900	30194	1788	0	0	0	0
25%	1950	18571	1156	0	0	0	0
Assuming 6.56 centrifugal Chiller COP				5,309,280	31,216,991	31,034	24337
Assuming \$0.56 /Therm of NG				\$ 2,973,196.80	\$ 3,049,900.06		(6,697)
Assuming electric price \$0.0977/kWh				Total saving	\$ 76,703.26	Total CO2e Reduction	

Heating Energy Cost						
Building load	Heating Load (MBH)	Broad DFA Consumption (MBH)	Boiler Consumption (MBH)	Broad DFA total (Therm)	Boiler total (Therm)	
100%	97944	72000	115228	0	0	
75%	73458	91973	87450	0	0	
50%	48972	59337	59722	0	0	
25%	24486	36497	33089	0	0	
Assuming 85% Heating Boiler Chiller efficiency				0	0	total saving
Assuming \$0.56/therm of NG				\$ -	\$ -	\$ -

Gallons of gasoline consumed	(683,118)
Passenger vehicles driven for one year	(1,293)
Miles driven by an average passenger vehicle	(14,854,460)
Number of smartphones charged	(774,615,192)
Tons of waste recycled	(2,116)
Trash bags of waste recycled	(265,210)
Tree seedlings grown for 10 years	(100,458)
Acres of U.S. forests in one year	(7,367)

\$ 247,766.40

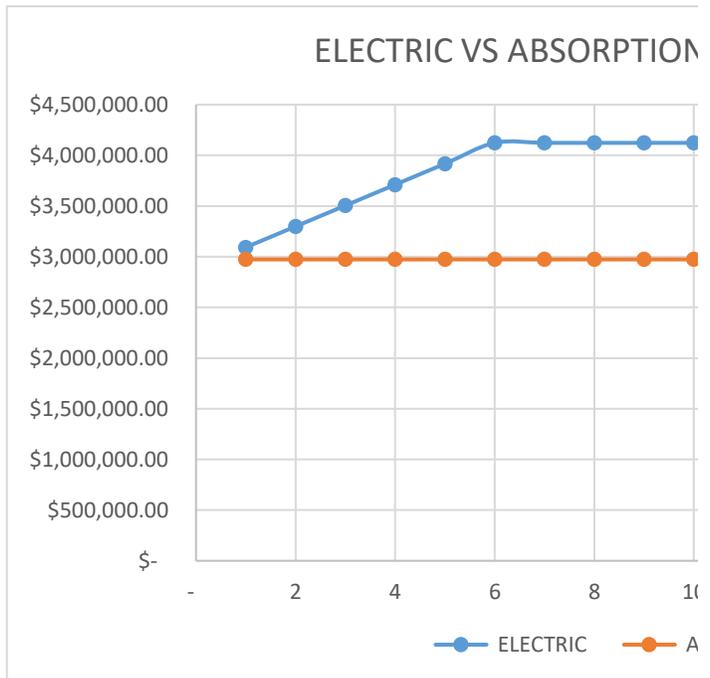
442,440.00

14,545.97

Cell F:11	TOTAL KWH/YEAR	
	31,216,991	*Cooling Only
	40,000,000	*All Building

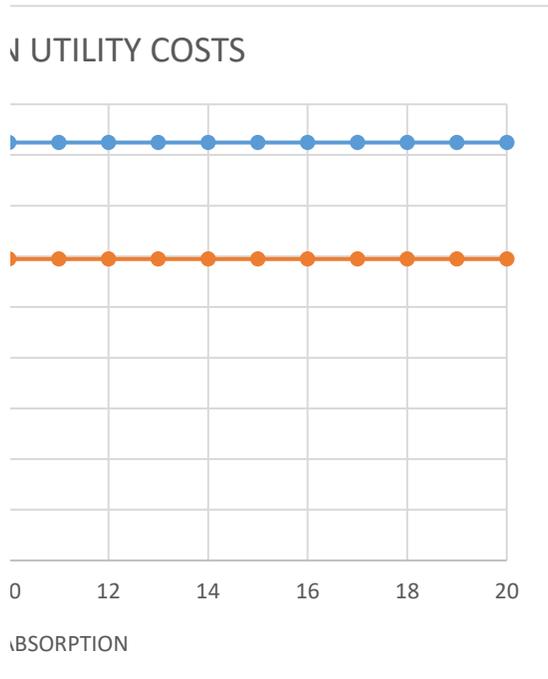
pg 24.	PEAK DEMAND KW
	20,599

ELECTRIC CHARGE		
ITEM	COST	UNIT
DEMAND	9.77	\$/Kw
BASE	0.01127	\$/kWh
CAPACITY CHARGE	0.84	\$/Kw
CONSERVATION CHARGE	0.54	\$/Kw
ENVIRONMENTAL CHARGE	0.00121	\$/KWH
FUEL CHARGE	0.02169	\$/KWH
ELECTRIC CHARGE PER MONTH (NO DISCOUNT)		



COST PER MONTH	
\$	201,252.23
\$	37,566.67
\$	17,303.16
\$	11,123.46
\$	4,033.33
\$	72,300.00
\$	343,578.85

YEAR	DISCOUNT	COST PER MONTH	Column1
YEAR 1	25%	\$ 257,684.14	25%
YEAR 2	20%	\$ 274,863.08	20%
YEAR 3	15%	\$ 292,042.02	15%
YEAR 4	10%	\$ 309,220.97	10%
YEAR 5	5%	\$ 326,399.91	5%
YEAR 6-20	0%	\$ 343,578.85	0%



YEAR	ELECTRIC	ABSORPTION
1	\$ 3,092,209.65	\$ 2,973,196.800
2	\$ 3,298,356.96	\$ 2,973,196.800
3	\$ 3,504,504.27	\$ 2,973,196.800
4	\$ 3,710,651.58	\$ 2,973,196.800
5	\$ 3,916,798.89	\$ 2,973,196.800
6	\$ 4,122,946.20	\$ 2,973,196.800
7	\$ 4,122,946.20	\$ 2,973,196.800
8	\$ 4,122,946.20	\$ 2,973,196.800
9	\$ 4,122,946.20	\$ 2,973,196.800
10	\$ 4,122,946.20	\$ 2,973,196.800
11	\$ 4,122,946.20	\$ 2,973,196.800
12	\$ 4,122,946.20	\$ 2,973,196.800
13	\$ 4,122,946.20	\$ 2,973,196.800
14	\$ 4,122,946.20	\$ 2,973,196.800
15	\$ 4,122,946.20	\$ 2,973,196.800
16	\$ 4,122,946.20	\$ 2,973,196.800
17	\$ 4,122,946.20	\$ 2,973,196.800
18	\$ 4,122,946.20	\$ 2,973,196.800
19	\$ 4,122,946.20	\$ 2,973,196.800
20	\$ 4,122,946.20	\$ 2,973,196.800
TOTAL	\$ 79,366,714.35	\$ 59,463,936.00

UNIT QTY.	4 OPERATING
\$/UNIT - ABSORPTION	\$ 1,500,000.00
\$/UNIT - ELECTRIC	\$ 280,000.00
ABSORPTION COST - NO INSTALL	\$ 5,700,000.00
ELECTRIC COST - NO INSTALL	\$ 2,240,000.00
MAINTENANCE/YEAR - ABSORPTION	0%
MAINTENANCE/YEAR - ELECTRIC	5%
OPERATING COST - ABSORPTION	\$ 2,973,196.80
OPERATING COST - ELECTRIC	\$ 3,161,900.06
COST AVOIDANCE	\$ (3,579,469.63)

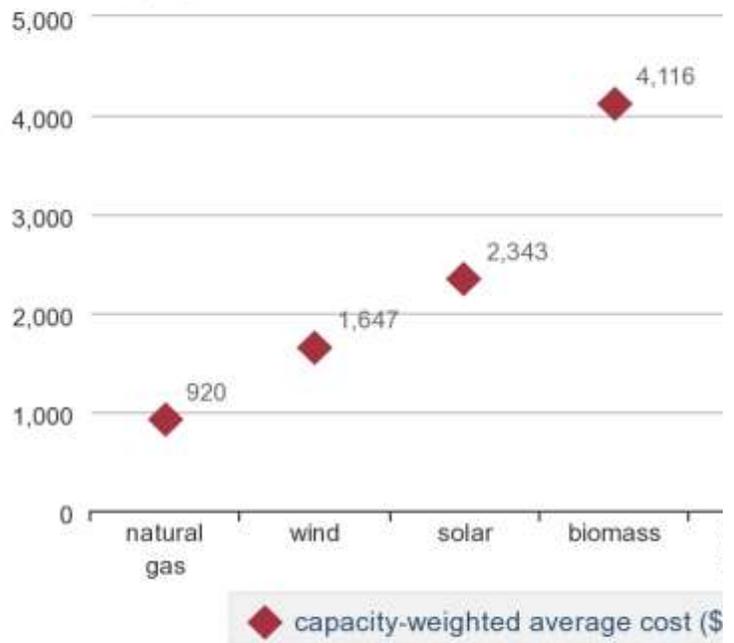
LIFECYCLE BUDGET	20 YEARS
20 YEAR TOTAL COST - ABSORPTION	\$ 65,163,936.00
20 YEAR TOTAL COST - ELECTRIC	\$ 88,546,183.98

PAYBACK ANALYSIS	-
NET ABSORPTION PAYBACK	\$ 23,382,247.98
PAYBACK \$/YEAR	\$ 1,169,112.40
PAYBACK YEARS	4.88

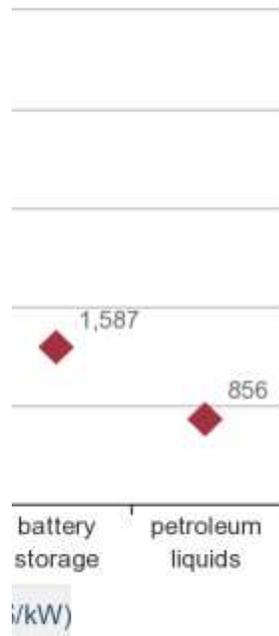
NOTES
BROAD USA BUDGET ESTIMATE
DUNHAM BUSH BUDGET ESTIMATE
QTY. 5 UNITS (INCLUDING REBATE)
QTY. 8 UNITS
PERCENTAGE OF CHILLER COST/YEAR
PERCENTAGE OF CHILLER COST/YEAR
UTILITY PLUS MAINTENANCE/YEAR
UTILITY PLUS MAINTENANCE/YEAR
ELECTRIC PLANT CONSTRUCTION

Average construction cost

\$/kilowatt (kW)



Source: U.S. Energy Information Administration, Form EIA-860, 2017 Annual Electric Generator Report



BZ Model	Capacity RT	Cooling			Capacity MBH	Heating fuel consumption
		fuel consumption cooling (MBH)	CW Flow rate GPM	CHW flow rate GPM		
20	66	558	126	216	611	657
30	99	837	189	324	918	987
50	165	1394	314	540	1532	1647
75	248	2096	471	811	2293	2645
100	331	2797	629	1083	3061	3291
125	413	3490	786	1351	3825	4113
150	496	4192	943	1623	4603	4949
200	661	5586	1257	2163	6111	6571
250	827	6989	1571	2706	7660	8236
300	992	8383	1886	3246	9168	9858
400	1323	11180	2514	4329	12222	13142
500	1653	13969	3413	5409	15317	16469
600	1984	16766	3771	6492	18374	19757
800	1950	18000	5029	8655	24486	26327
1000	3307	27946	6286	10821	30597	32898

BZ
BS(116/87PSI)
BS(58PSI)
Centrifugal Chiller

HW Flow rate GPM	BS model	116/87 Capacity BS RT	steam consumption	Cooling CW Flow rate GPM	CHW flow rate GPM
68	20	66	516	125	216
102	30	99	772	187	324
170	50	165	1292	312	540
255	75	248	1938	469	811
340	100	331	2584	626	1083
425	125	413	3230	780	1351
511	150	496	3878	937	1623
679	200	661	5170	1249	2163
851	250	827	2646	1563	2706
1019	300	992	7756	1875	3246
1358	400	1323	10346	2500	4329
1702	500	1653	12928	3124	5409
2042	600	1984	15512	3749	6492
2721	800	2645	20693	4998	8655
3399	1000	3307	25865	6249	10821

BS	58	Cooling		
model	Capacity	steam	CW Flow	CHW flow
BS	RT	consumption	rate GPM	rate GPM
20	52	437	126	216
30	77	655	189	324
50	129	1091	314	540
75	193	1636	471	811
100	258	2183	629	1083
125	322	2727	786	1351
150	387	3274	943	1623
200	516	4363	1257	2163
250	645	5454	1571	2706
300	774	6546	1886	3246
400	1032	8726	2514	4329
500	1290	10908	3413	5409
600	1548	13091	3771	6492
800	2063	17454	5029	8655
1000	2579	21817	6286	10821

model	Cooling COP				Ratio to 100% load			
	100%	75%	50%	25%	100%	75%	50%	25%
BZ	1.3	1.5	1.55	1.26	1	1.1538	1.1923	0.9692
BS	1.5	1.731	1.793	1.432	1	1.1540	1.1953	0.9547
BS	1.4	1.6156	1.673	1.337	1	1.1540	1.1953	0.9547
centrifugal Chiller boiler	6.56	7.31	7.67	5.93	1	1.11433	1.169207	0.903963

Cooling COP				
model	100%	75%	50%	25%
BZ	1.3	1.5	1.55	1.26
Centrifugal	6.6	7.31	7.67	5.93

Heating COP			
100%	75%	50%	25%
0.93	1.0731	1.1088	0.9014
0.85	0.84	0.82	0.74

CO₂e Factor

<https://www.epa.gov/energy/greenhouse-gas-equivalencies-calculator>

Steam	66.33 or	58.96 (kg/MMbtu)	7.3E-05 or	6.50E-05 US tons/lb
Electric		1.6 lb/kWh		0.00078 US tons/kWh
NG		11.7 lb/therm		0.00585 US tons/therm

Emission factors are per MMBtu of steam purchased.

These factors assume natural gas fuel is used to generate steam at 80 percent thermal efficiency

58.96 kg/mmbtu at 90 percent thermal efficiency

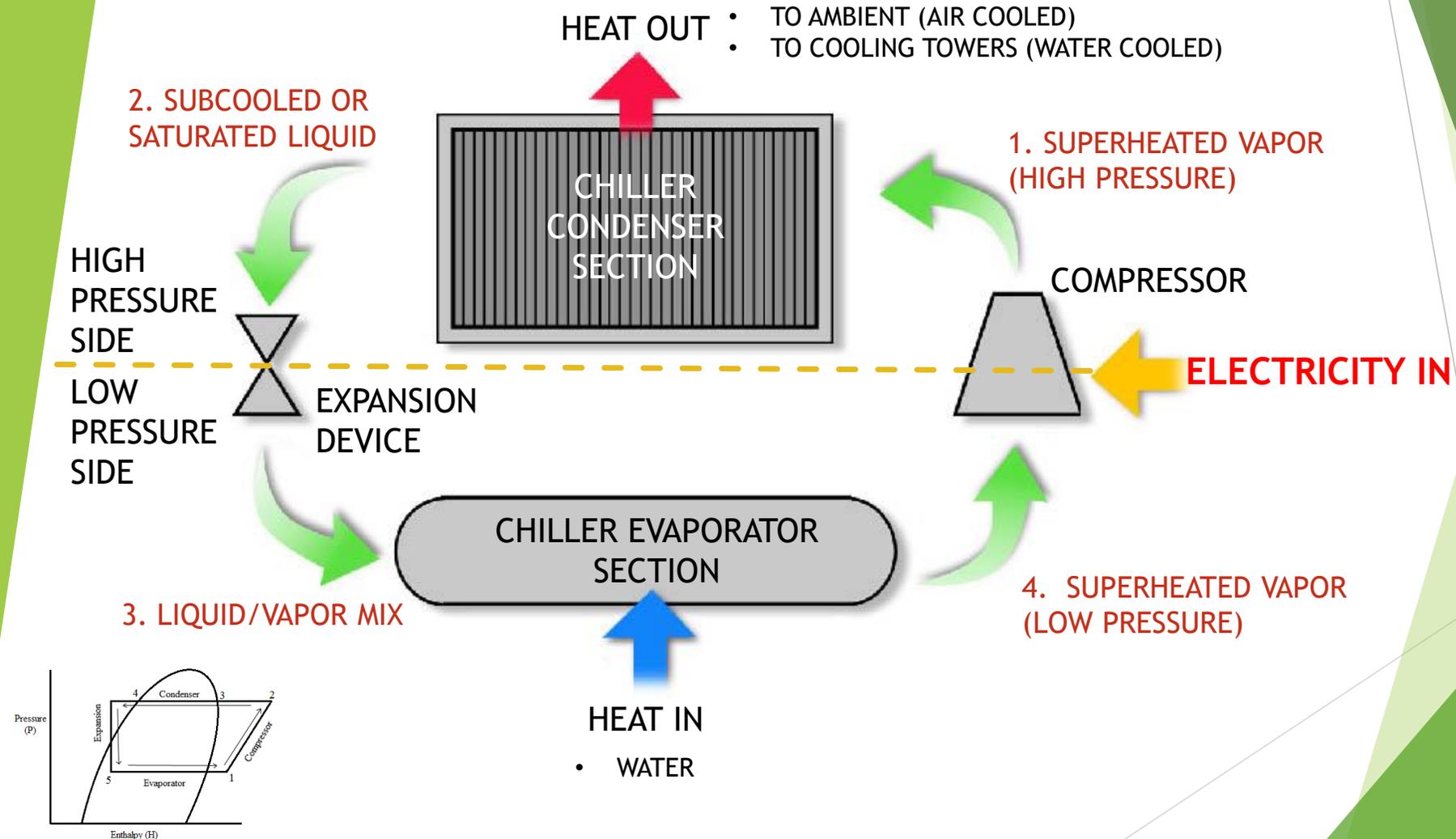
Assuming 1lb steam = 1000 Btu

Energy Sources	tCO ₂ e /kBtu (consumed)
Steam	4.49E-05
Natural Gas	5.31E-05
No. 2 Fuel Oil	7.42E-05
No. 4 Fuel Oil	7.53E-05
Electric	8.47E-05

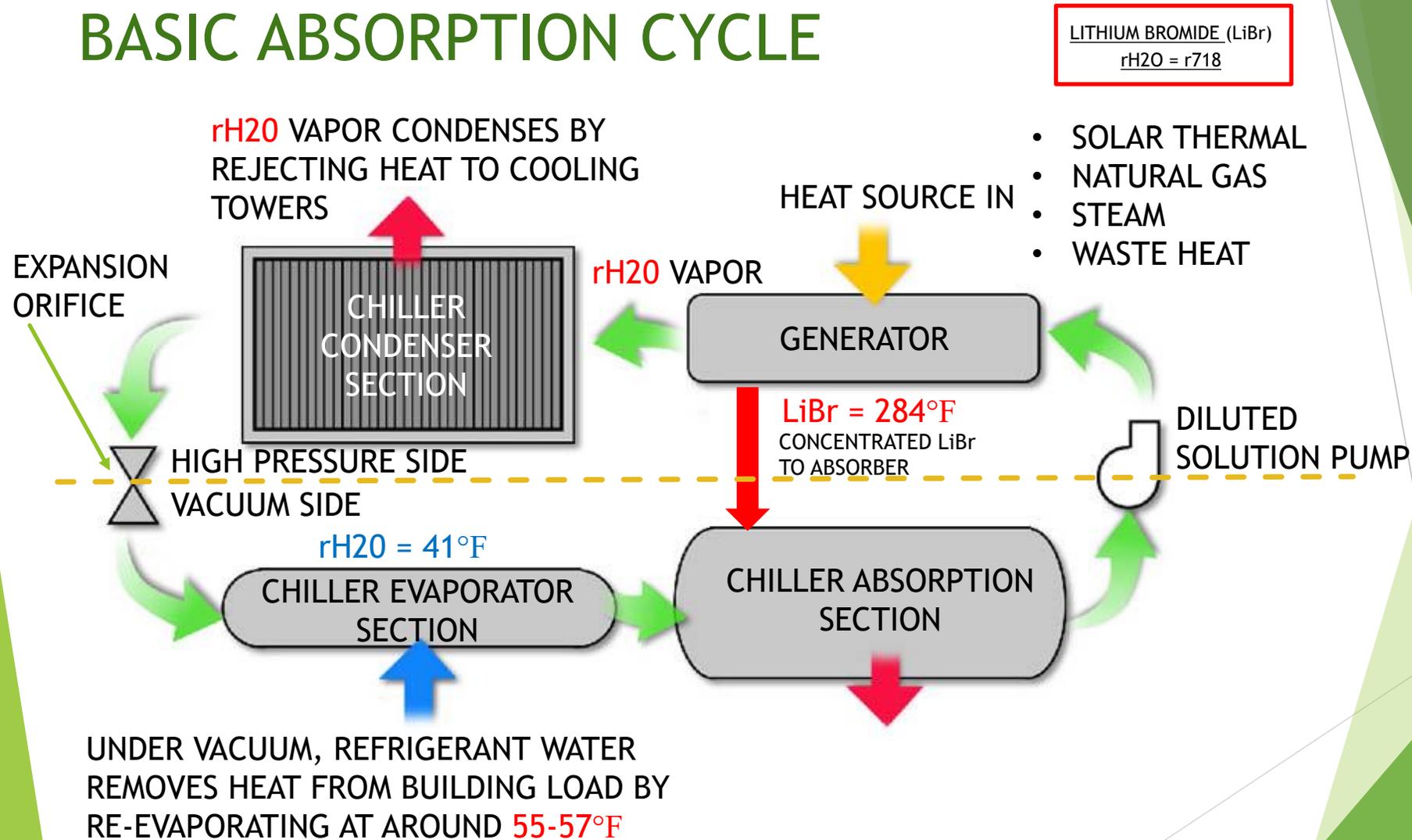
PRESENTER:
FORREST
SMALLEY



BASIC COMPRESSRION CYCLE



BASIC ABSORPTION CYCLE



BASIC ABSORPTION CYCLE

Absolute pressure				Vacuum (below standard atmospheric pressure)			Water boiling point	
[Microns] [µm Hg]	[in Hg]	[psia]	[mbara] [100°Pa]	[in Hg]	[mmHg] [Torr]	[mbar] [100°Pa]	[°C]	[°F]
760000	29.92	14.696	1013.3	0	0	0	100	212
635000	25.00	12.279	846.6	4.92	125.0	167	96	205
525526	20.69	10.162	700.6	9.23	234.4	313	90	194
500000	19.69	9.668	666.6	10.24	260.1	347	89	192
355092	13.98	6.866	473.4	15.94	404.9	540	80	176
233680	9.200	4.519	311.5	20.72	526.3	702	70	158
200000	7.874	3.867	266.6	22.05	560.1	747	67	152
149352	5.880	2.888	199.1	24.04	610.6	814	60	140
100000	3.937	1.934	133.3	25.98	659.9	880	52	125
92456	3.640	1.788	123.3	26.28	667.5	890	50	122
55118	2.170	1.066	73.48	27.75	704.9	940	40	104
31750	1.250	0.614	42.33	28.67	728.2	971	30	86
25400	1.000	0.491	33.86	28.92	734.6	979	27	80
22860	0.900	0.442	30.48	29.02	737.1	983	24	76
20320	0.800	0.393	27.09	29.12	739.6	986	22	72
17780	0.700	0.344	23.71	29.22	742.2	990	21	69
15240	0.600	0.295	20.32	29.32	744.7	993	18	64
12700	0.500	0.246	16.93	29.42	747.3	996	15	59
10160	0.400	0.196	13.55	29.52	749.8	1000	12	53
7620	0.300	0.147	10.16	29.62	752.3	1003	7	45
4572	0.180	0.088	6.10	29.74	755.4	1007	0	32
2540	0.100	0.049	3.39	29.82	757.4	1009.82	-6	21
1270	0.050	0.025	1.69	29.87	758.7	1011.51	-14	6
1000	0.039	0.019	1.33	29.88	759.0	1011.85	-17	1
500	0.020	0.0097	0.67	29.90	759.5	1012.53	-24	-12
300	0.012	0.0058	0.40	29.91	759.7	1012.87	-29	-21
254	0.010	0.0049	0.34	29.91	759.7	1012.87	-31	-24
127	0.005	0.0025	0.17	29.92	759.8	1013.04	-37	-35
100	0.0039	0.0019	0.13	29.92	760.0	1013.21	-40	-40
50	0.0020	0.0010	0.07	29.92	760.0	1013.21	-46	-50
25.4	0.0010	0.0005	0.03	29.919	759.9	1013.17	-51	-60
12.7	0.0005	0.00025	0.017	29.9195	760.0	1013.19	-57	-70
2.54	0.0001	0.00005	0.003	29.9199	760.0	1013.20	-68	-90

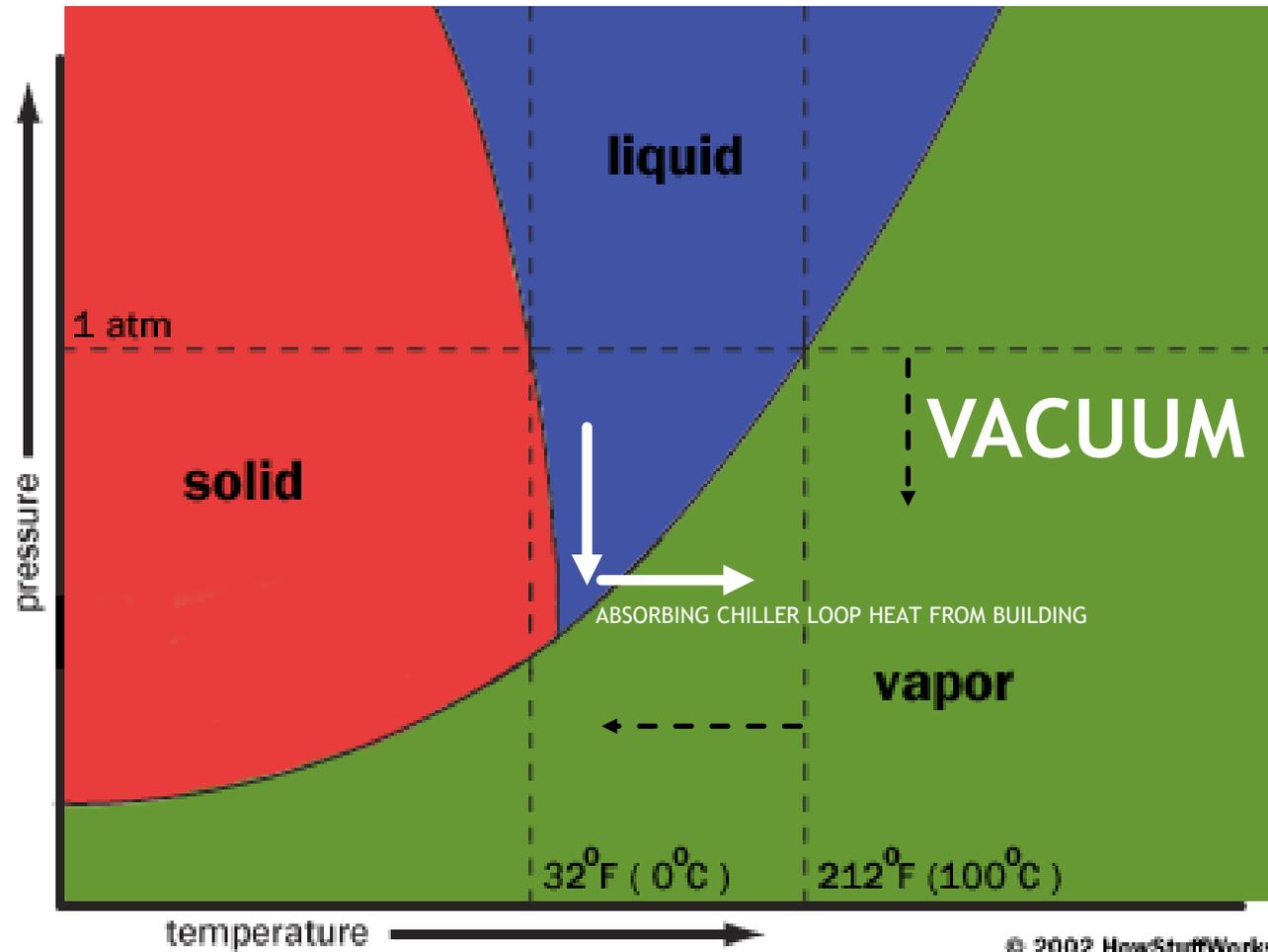
rH2O = r718

14.7 PSIG (ATM) = 212F

0.147 PSIG (VAC) = 45F

BASIC ABSORPTION CYCLE

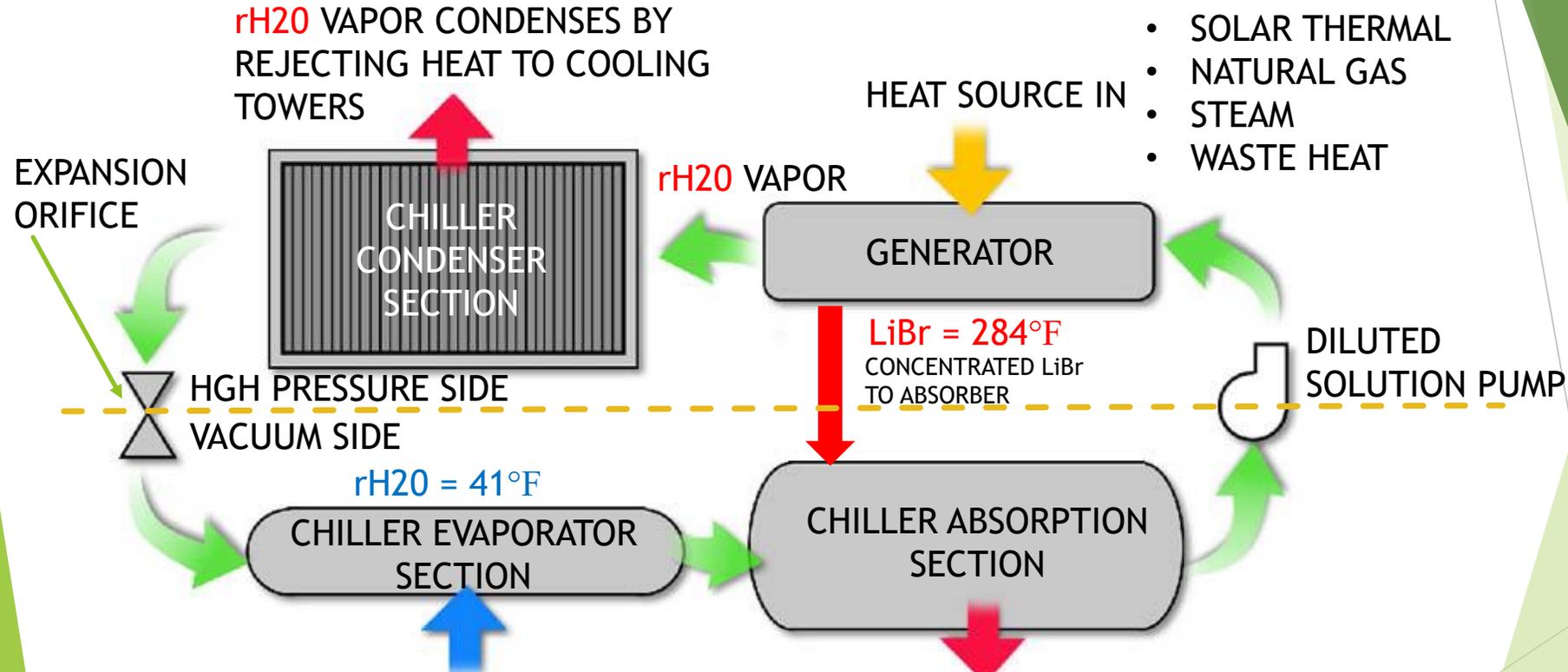
rH2O = r718



BASIC ABSORPTION CYCLE

LITHIUM BROMIDE (LiBr)
rH2O = r718

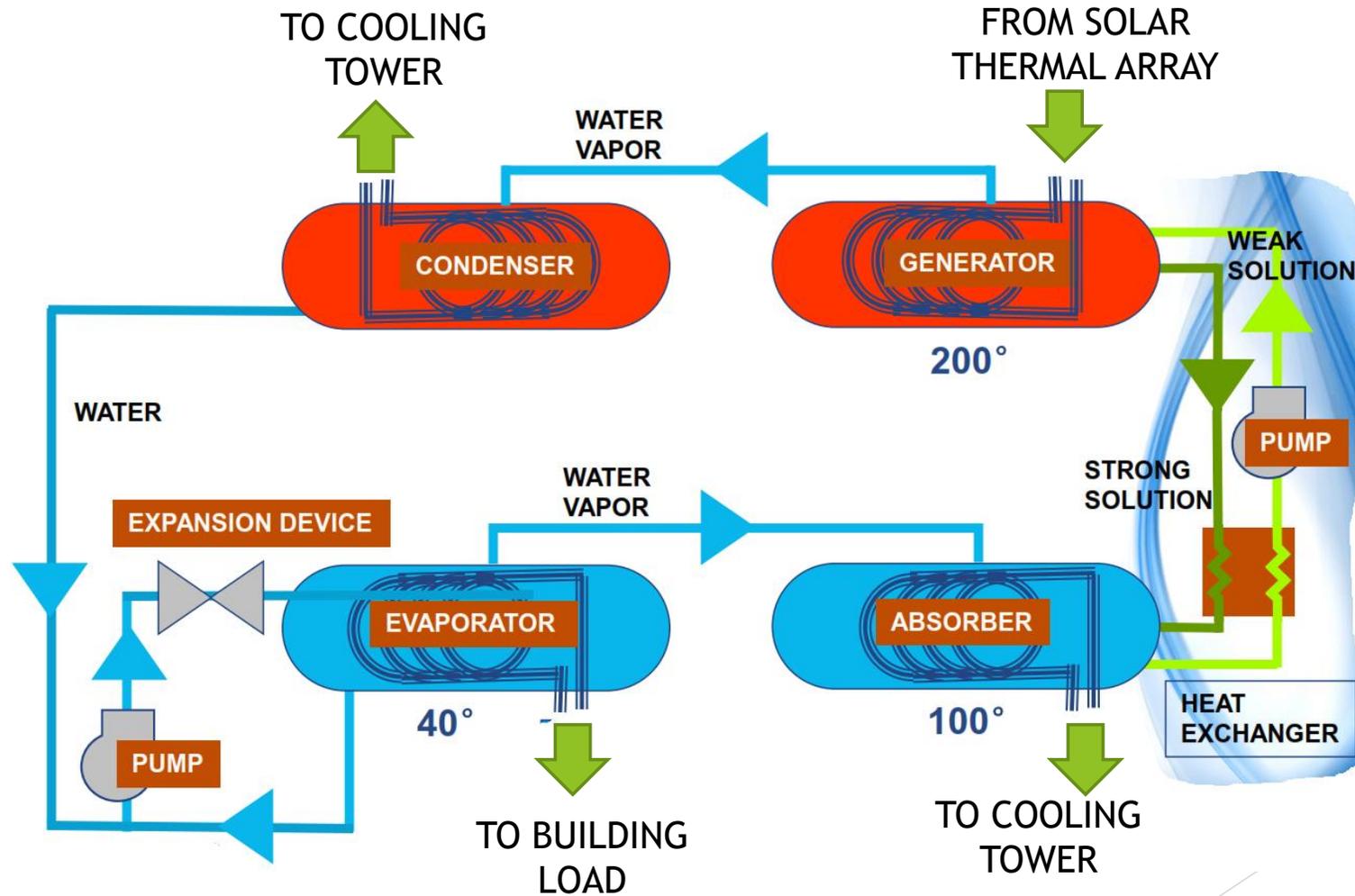
- SOLAR THERMAL
- NATURAL GAS
- STEAM
- WASTE HEAT



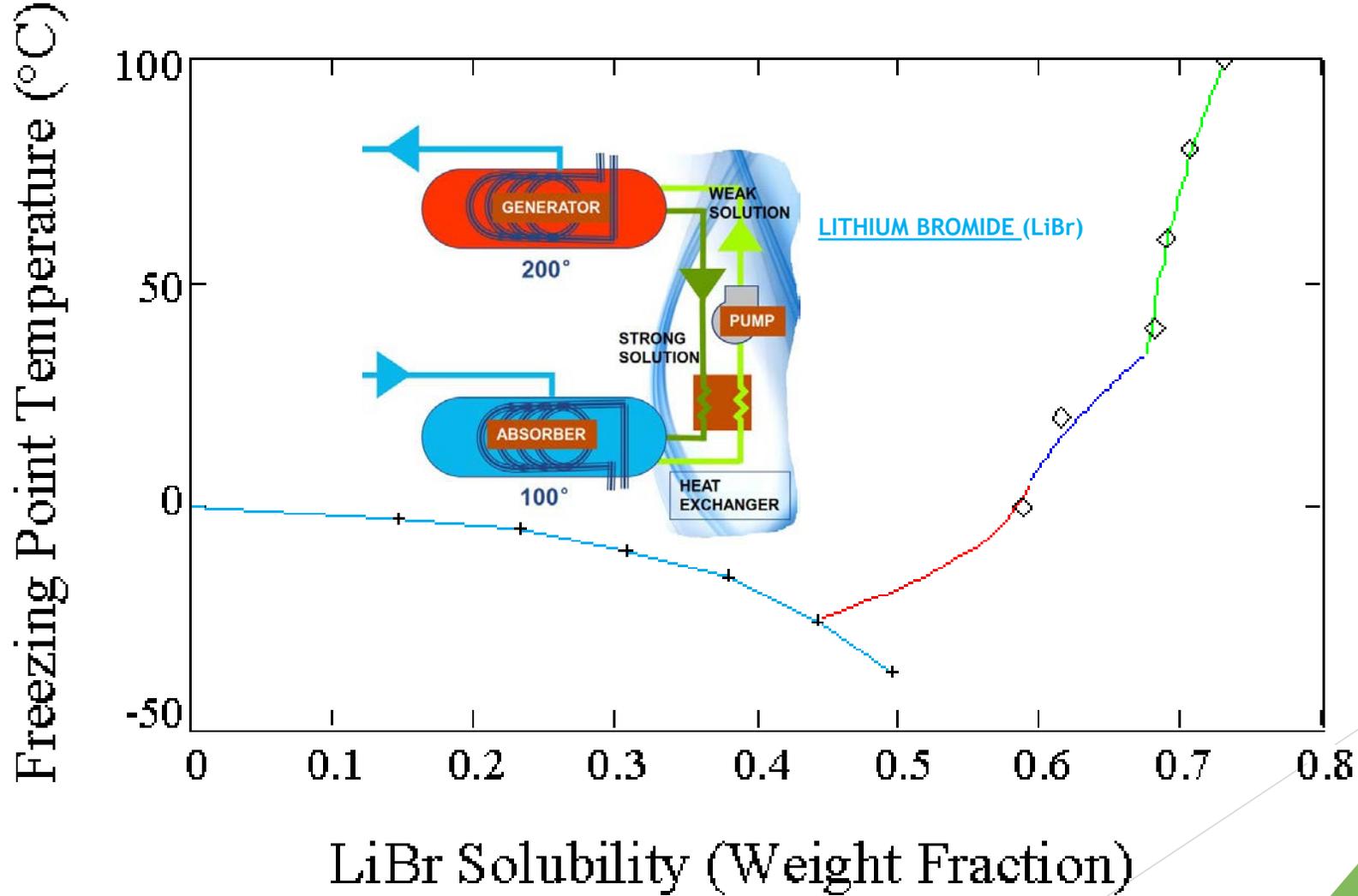
UNDER VACUUM, REFRIGERANT WATER REMOVES HEAT FROM BUILDING LOAD BY RE-EVAPORATING AT AROUND 55-57°F

THE RE-EVAPORATED rH2O CONDENSES TO CREATE A “DILUTED SOLUTION” WITH THE LiBr, WHILE SENDING THE BUILDING LOAD TO THE COOLING TOWERS

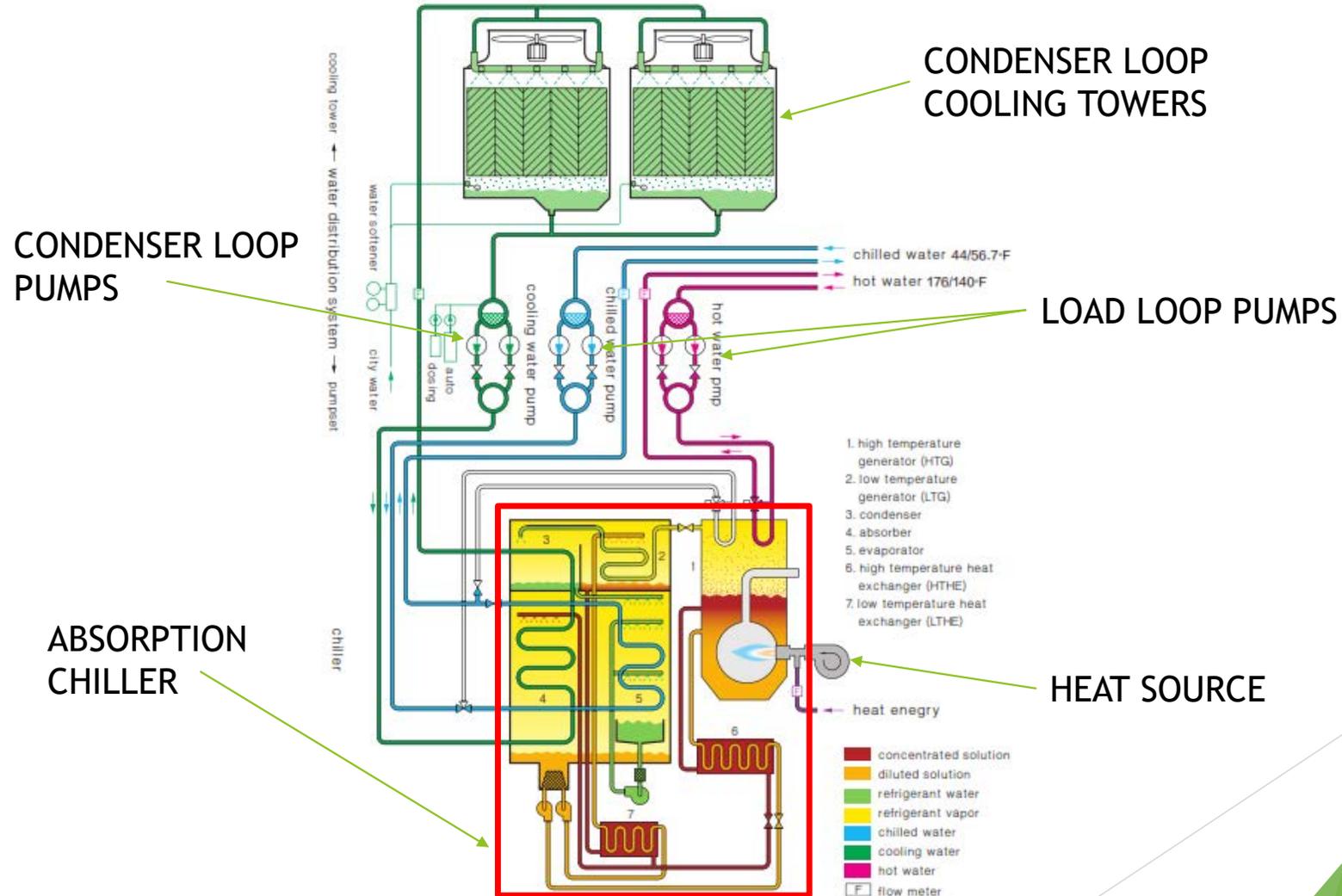
BASIC ABSORPTION CYCLE



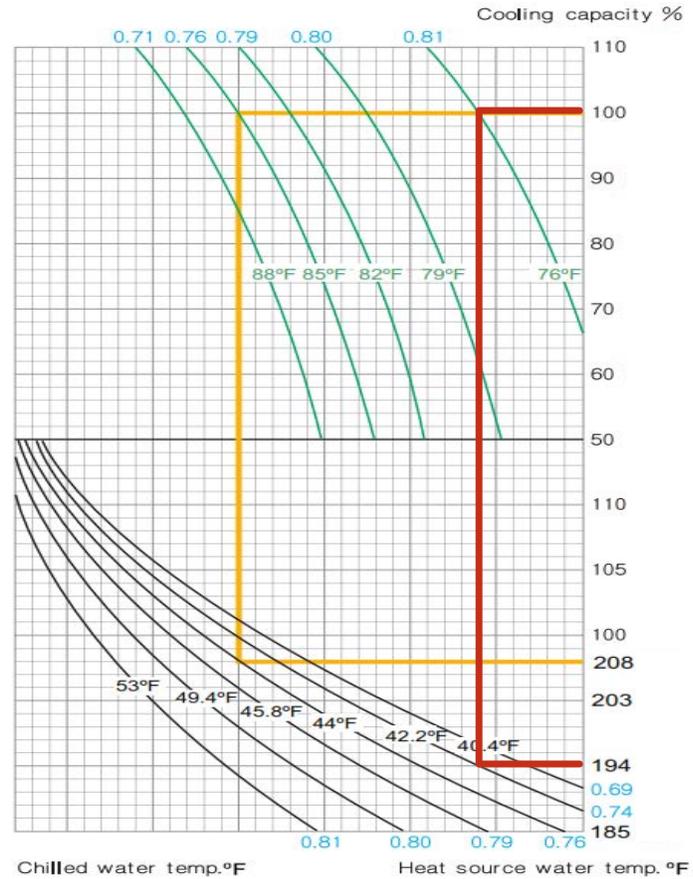
LiBr CYCLE

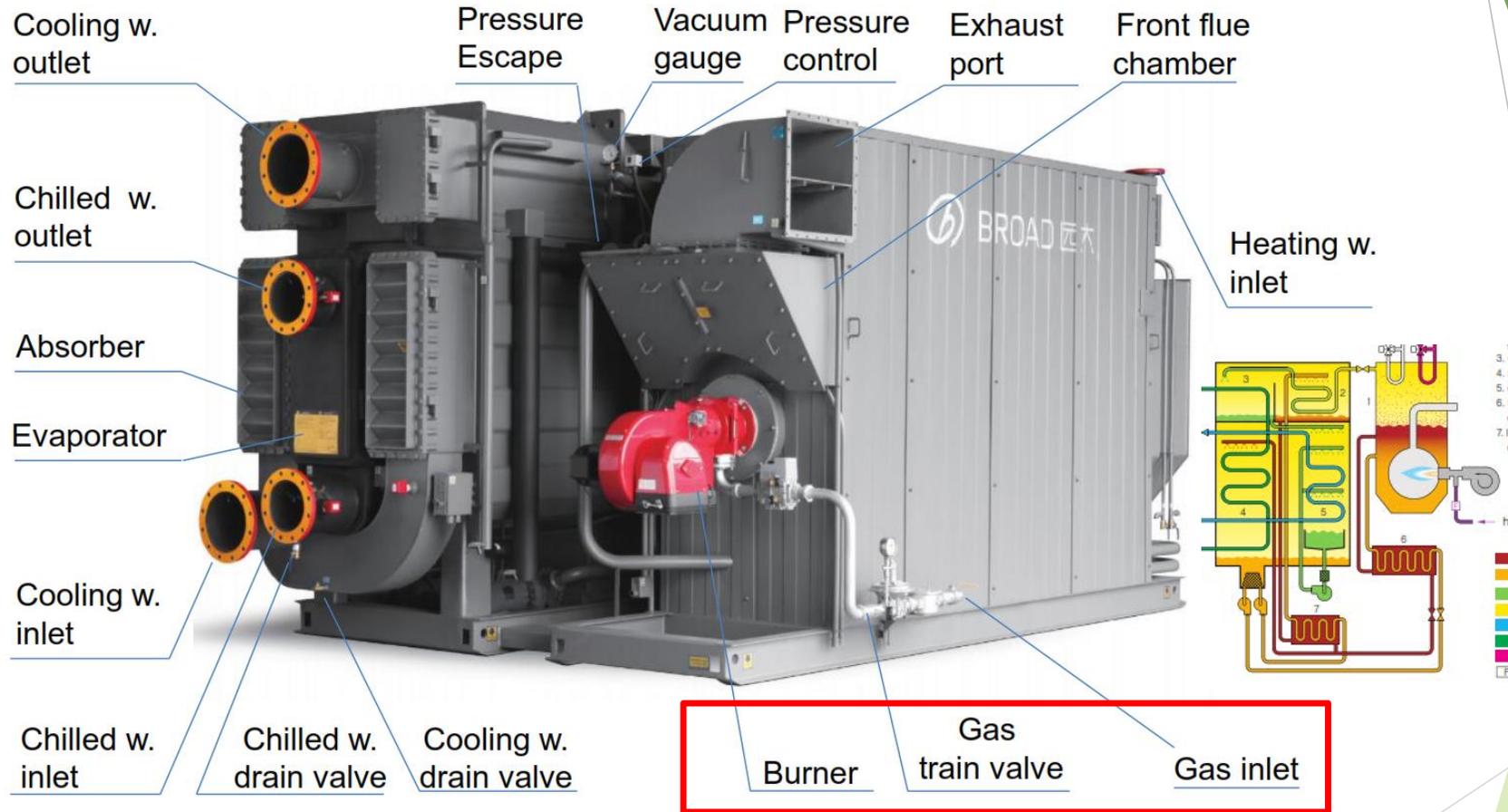


BASIC ABSORPTION CYCLE COMPONENTS

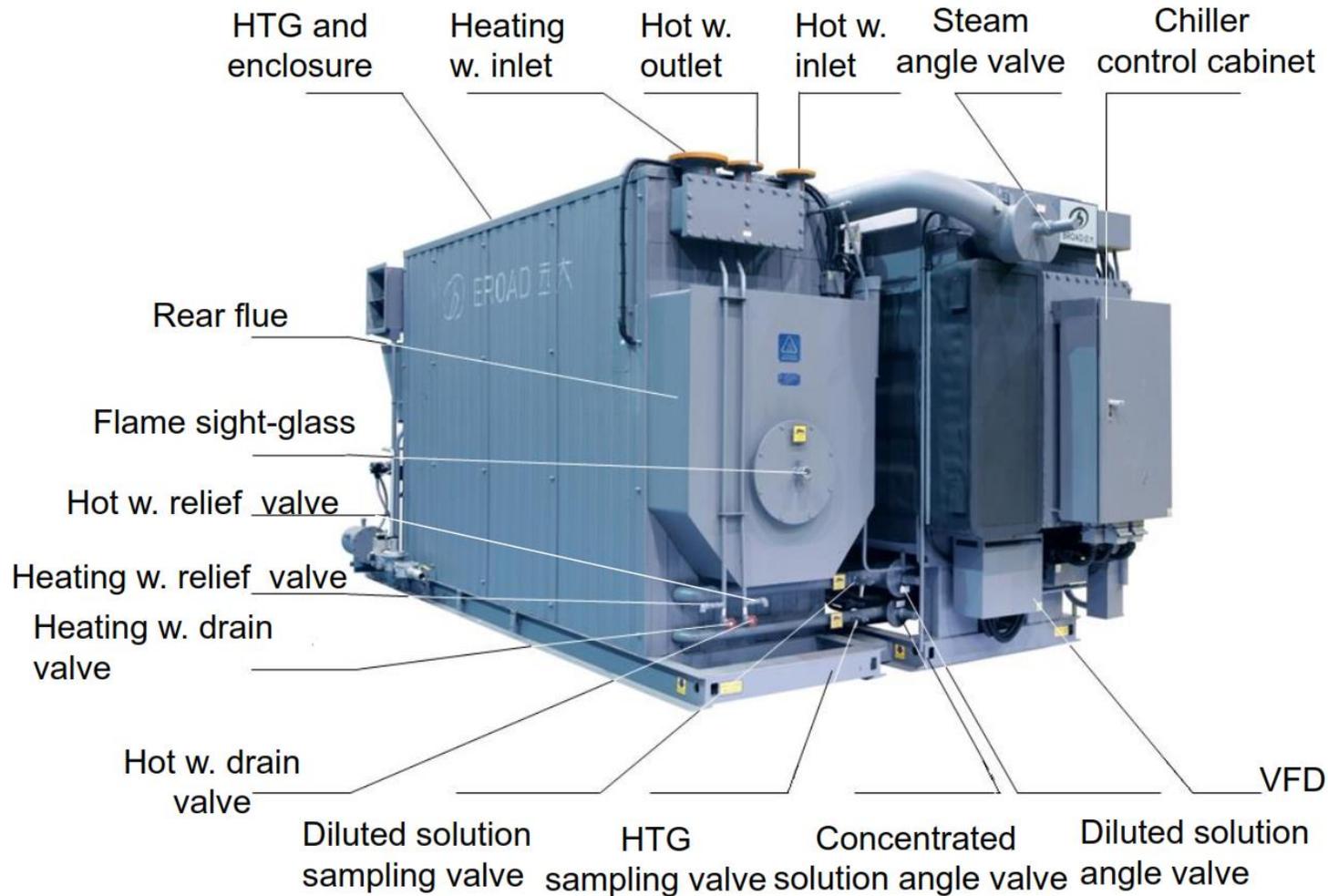


SOLAR COOLING DESIGN CURVE



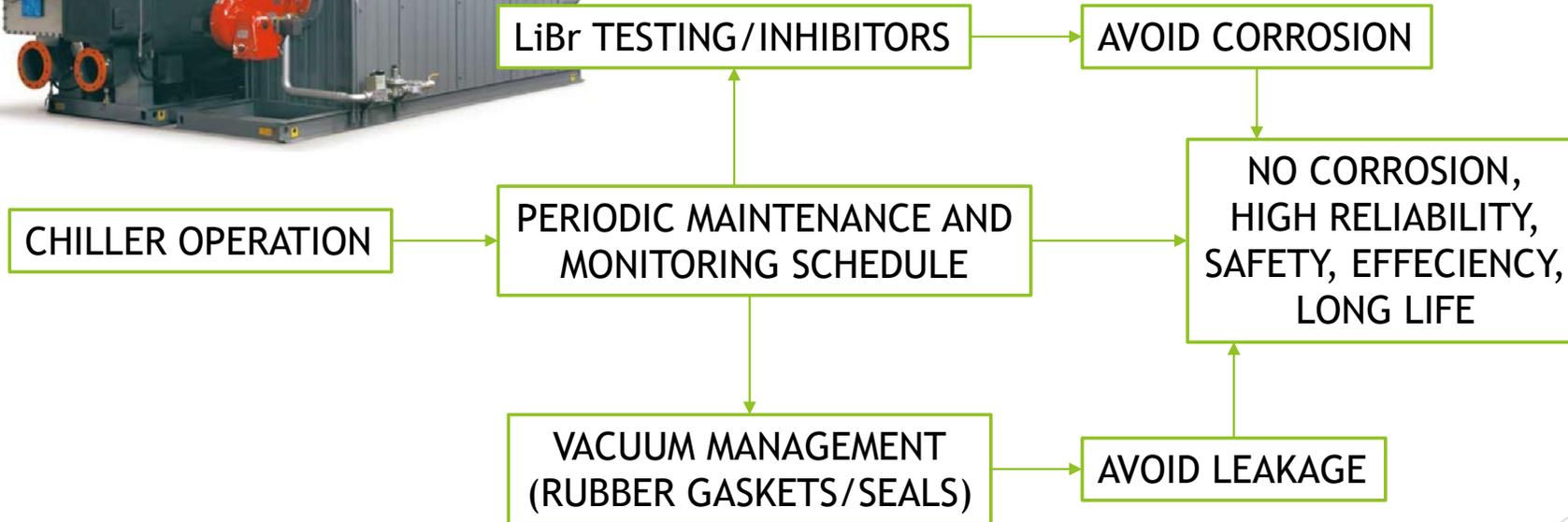


FRONT VIEW



REAR VIEW

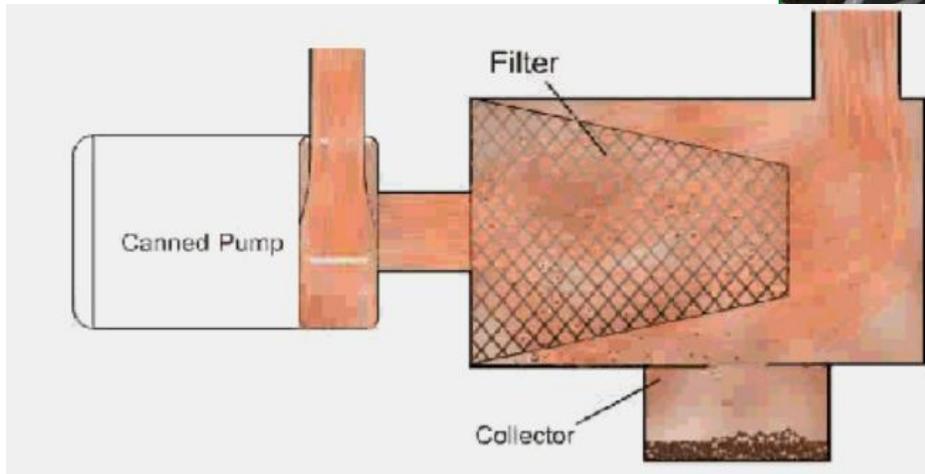
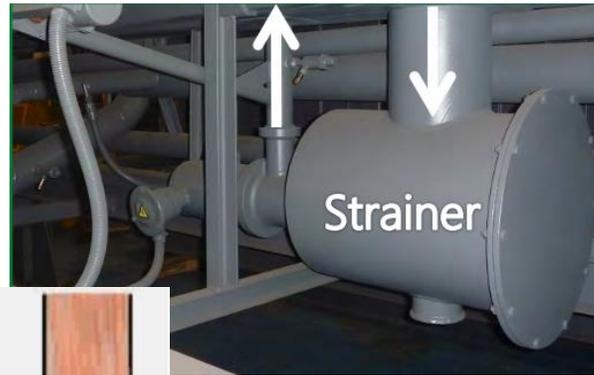
BASIC ABSORPTION MAINTENANCE



BASIC ABSORPTION MAINTENANCE



SOLUTION AND REFRIGERANT PUMPS



BASIC ABSORPTION MAINTENANCE



SIGHT GLASSES



LiBr SOLUTION SIGHT GLASS:

- COVER ABSORBERS BOTTOM
- SOLUTION PUMPS SHOULD NOT BE EMPTY

rH₂O SOLUTION SIGHT GLASS:

- MIDDLE LEVEL OF SIGHT GLASS
- NOT ABOVE COPPER BUNDLE

BASIC ABSORPTION MAINTENANCE



LiBr SOLUTION ANNUAL TESTING



Corrosive (Fe, Cu)



Corrosive (Cu₂O or CuO)



Solution high temp. over 329°F (165 °C),

Titan America Cost Comparison Analysis



Natural Gas

Natural Gas Spot Cost \$ 4.20 per Dth

	Monthly Load	
Pre-Heat ¹	30,000	therms
Kiln ²	3,000,000	therms

Natural Gas Cost Components		
Commodity	\$	0.42000 per therm
FGT Fuel	\$	0.01382 per therm
Pre-Heat Transportation + Adder	\$	0.05300 per therm
Kiln Transportation + Adder	\$	0.05900 per therm
Florida City Gas Distribution Charge	\$	0.05000 per therm

Coal

Coal Spot Cost \$ 150.00 per short tonne

	Monthly Load	
Pre-Heat ³	115	tonnes
Kiln ⁴	11,538	tonnes

Coal Cost Components		
Commodity	\$	150.00000 per tonne
Rail Transportation	\$	-
Railcar Unloading Cost	\$	-
Titan Yard Delivery Cost	\$	-

Diesel

Diesel Spot Cost \$ 2.70 per gallon

	Monthly Load	
Pre-Heat ⁵	23,166	gallons
Kiln	N/A	gallons

Diesel Cost Components		
Commodity	\$	2.70000 per gallon
	\$	-
	\$	-
	\$	-

Pre-Heat (per cycle)

	Total Cost	Per therm
Natural Gas	\$ 17,874.60	\$ 0.59582 ³
Coal	\$ 17,250.00	\$ 0.57692 ⁴
Diesel	\$ 62,548.20	\$ 2.08494 ⁵



Assumptions

- ¹ Pre-Head load to equal 2,000 Dth over a 2-3 day period per cycle initially six times per year in years 1-5 and 2X per year in years 5+
- ² Kiln load equals 10,000 Dth +/- per day in years 5+
- ³ 100,000 Btu per therm
- ⁴ 26,000,000 Btu per tonne
- ⁵ 129,500 Btu per gallon

COMMERCIAL ACCOUNT CALCULATION

APPLIANCE	CFH	HOURS DAY	DAYS YEAR	DIVERSITY FACTOR	EAT	EAR	DEPOSIT
Boilers	7000	24	365	0.3	183,960.00	\$36,267.33	\$6,044.55
Boilers	7000	1	1	0.2	14.00	\$2.53	\$0.42
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00
					0.00	\$0.00	\$0.00

RATE/REV CODE	832-814
DISTRIBUTION CHARGE	0.18084
SERVICE CHARGE	\$250.00

CFH	14,000
EAT	183,974
EAR	\$36,269.86
DEPOSIT	\$6,044.98
MACC	\$217,619.15
DCQ	518.00

DELIVERY PRESSURE in/lb

Meter	CONTACT ENGINEERING DEPARTMENT		
Upstream Reg			
Downstream Reg			
Upstream Relief			
Downstream Relief			
Meter Index			
Riser			
Support Stake			

COST TO SERVE	
MAIN FOOTAGE	
COST/FOOT	
	\$0.00
SERVICE FOOTAGE	
COST/FOOT	
	\$0.00
METER CHARGE	
COST TO SERVE	#VALUE!

CUSTOMER CONTRIBUTION	
ATC Required	#VALUE!
Gross Up Charge	#VALUE!
Customer Contribution	#VALUE!

FEASIBLE **#VALUE!**

Business Name

Mailing Address

Natural Gas Cost Savings Analysis

(Purchasing natural gas directly from AGL Florida City Gas)

9/21/2020

Tim Knutson
 Account Executive
 Florida City Gas
 561 NW Mercantile Place
 Port St. Lucie, FL 34986
 772-233-2533

PREPARED FOR:

Business	
Address	
City	
County	

Name:	
Phone:	
FAX:	

Energy Charge CS-824	0.29949
Utility Tax Constant	0.06906
Average Monthly Quantity: Gals.	16,700
Average Price Per Gallon:	\$2.2300

Conversion of Monthly Quantity LP Gallons to Natural Gas Therms

Multiplier		LP Gals/Month	=	Therms Nat Gas/Month
0.9174	X	16,700.00	=	15,320.58

LP

Propane Monthly Usage	16,700.00	Gallons	@	\$2.23	Per Gallon	= \$	37,241.00
State Sales Tax				6.0%		= \$	2,234.46
Hazmat Fee - Franchise Tax				3.0%		= \$	1,117.23
Monthly Propane Cost					Total	= \$	39,475.46
Total Annual Cost with Propane							= \$ 473,705.52

NATURAL

Natural Gas Monthly Usage	15,320.58	Therms	@	0.74542	Per Therm	= \$	11,570.27
Monthly Customer Meter Charge				\$150.00	1	= \$	35.00
Utility Tax	\$ 2,714.43		X	10.0%		= \$	271.44
Franchise Fee	2714.43			6.0%		= \$	162.87
State Sales Tax	2714.43			6.0%		= \$	162.87
Gross Receipt Tax				2.50%		= \$	67.86
Surtax				#N/A		\$	27.14
Monthly Natural Gas Cost					Total	= \$	12,297.45
Total Annual Cost with Natural Gas							= \$ 147,569.40

"Expected Annual Savings Using Natural Gas" = \$ 326,136.12

1 CF of L.P. Gas	=	36.4 Gallons (L.P)
1 CF of L.P. Gas	=	2,500 BTU
1 Gallon of L.P. Gas	=	91,740 BTU
1 Therm of Natural Gas	=	100,000 BTU
1 Therm of Natural Gas	=	1.092 Gallons (L.P.)

NOTE: All calculations are estimates only - actual usage and savings will vary.

Rate/Rev Code	Margin	Rate /Therm	Service Charge	RATE/REV
COM				
820-814	0.56213	1.14755	\$8.00	832-814
821-814	0.52248	1.1079	\$9.50	
822-814	0.49531	1.08073	\$11.00	
823-814	0.43663	0.94573	\$12.00	
830-814	0.31715	0.79587	\$15.00	
824-814	0.27487	0.74602	\$30.00	1
825-814	0.27618	0.74698	\$80.00	
826-814	0.27477	0.74439	\$150.00	
832-814	0.18084	0.6398	\$250.00	
870-814	0.17191	0.62971	\$300.00	
871-814	0.12225	0.55604	\$500.00	
RES W/O HEAT				
805-801	0.56213		\$8.00	
801-801	0.52248		\$9.50	
806-801	0.49531		\$11.00	
807-801	0.43663		\$12.00	
808-801	0.31715		\$15.00	
RES W/HEAT				
813-806	0.56213		\$8.00	
814-806	0.52248		\$9.50	
802-806	0.49531		\$11.00	
815-806	0.43663		\$12.00	
816-806	0.31715		\$15.00	
817-806	0.27487		\$30.00	

MARGIN DATE 08-01-14

Update Margin monthly for accurate calculations!

County	City	Utility Tax	Franchise Tax	Surtax
Martin	Jensen Beach	0%	0%	0.5%
St. Lucie	Port St. Lucie	0%	6%	0.5%
	St. Lucie Unincorporated	0%	0%	0.5%
Indian River	Vero Beach	10%	6%	1%
	Indian River County	0%	6%	1%
	Sebastian	0%	6%	1%
	Fellsmere	0%	6%	1%
Brevard	Palm Bay	10%	6%	0
	Melbourne	10%	6%	0
	West Melbourne	10%	6%	0
	Indialantic	0%	0%	0
	Malabar	0%	0%	0

Unit of Measure	Fuel	BTU
1 Gallon	#5 Fuel Oil	149,000
1 Gallon	#2 Fuel Oil	139,000
1 Gallon	#1 Fuel Oil	134,900
1 Gallon	Propane Gas	91,740
1 CF	Propane Gas	2,500
1 CF	Natural Gas	1,031
1 Therm	Natural Gas	100,000
1 Kilowatt	Electricity	3,413

Unit of Measure		Conversion
1 Barrel		42 Gallons
1 Short Ton	2,000 lbs	6.65 Barrels
1 Metric Ton	2,200 lbs	
1 Therm		100,000 BTU
1 MBTU		1,000 BTU
1MMBTU		1,000,000 BTU
1 Kilowatt		1,000 Watt
1 Megawatt	1,000 Kilowatt	1,000,000 Watt

YA Representative:

YA Date Issued:

Project Name:

Project Location:

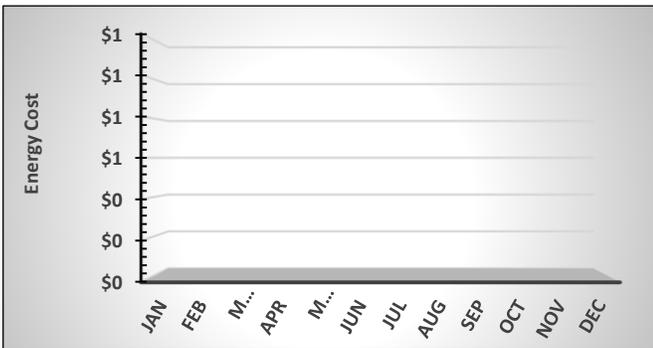


System Details	
Capacity (Tons):	-
Cooling (Hours):	-
Heating (Hours):	-

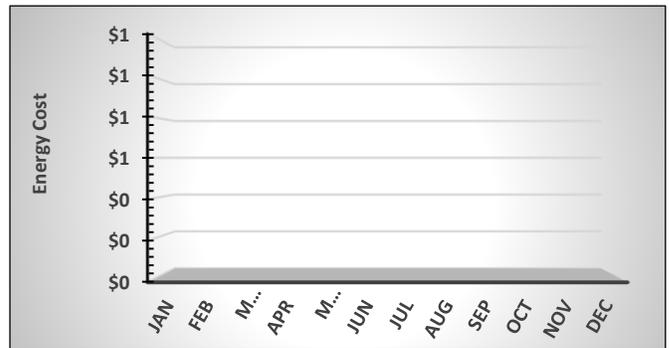
Project Utility Rates	
Natural Gas (\$/Therm):	
Natural Gas (\$/Kw):	
Electrical (\$/kW):	

YANMAR VRF - Estimated Annual Energy Costs			
	Cooling	Heating	Totals
ODU Natural Gas:	-	-	\$0.00
ODU Electrical:	-	-	\$0.00
IDU Electrical:	-	-	\$0.00
System Totals:	\$0.00	\$0.00	\$0.00

Estimated Annual Operational Costs:	\$0.00
Estimated Annual Natural Gas Consumption (Therms):	-
Estimated Annual Electrical Consumption (kW):	-

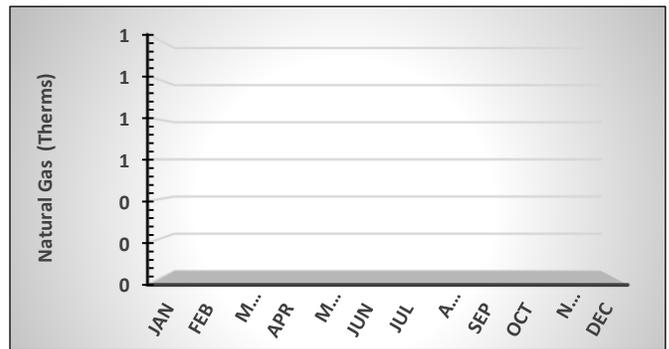


YANMAR VRF - Total Cooling Cost



YANMAR VRF - Total Heating Cost

This calculator is to provide a guide based on estimates. Actual energy consumptions and costs may vary based on use and other factors. The results expressed in this calculator are estimates only. The calculator results should only be used as an indicator of possible savings and might differ from the actual savings applicable to your circumstances. YANMAR America Corporation does not warrant or guarantee the accuracy of the results estimated by this calculator. You should not rely solely on these calculated estimates.



YANMAR VRF - Natural Gas Consumption





Florida City Gas – Development

Meeting

9.16.19



[Redacted]

Meeting Notes

- **Meeting attendees:**

- [Redacted]
- [Redacted]
- [Redacted]

[Redacted]

Site Address: [Redacted]



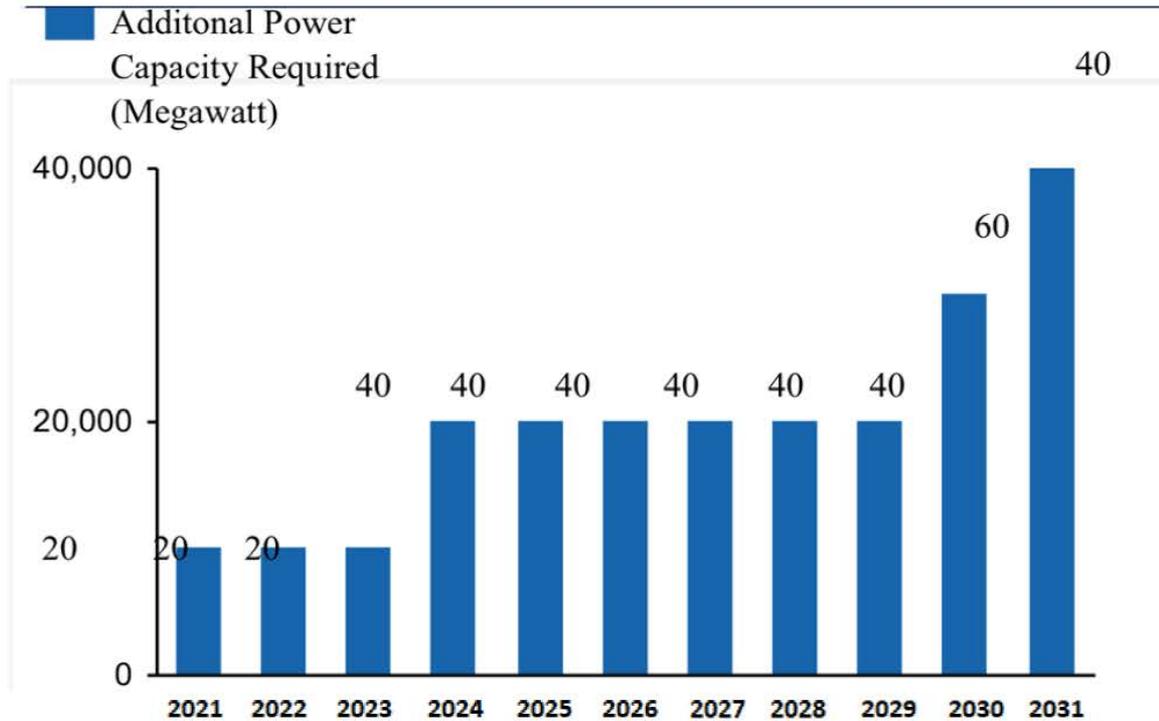
Meeting Notes

- **production forecast:**
 - 2020 – 10,000 tons – Requires 20 MW of Power
 - 2021 - 30,000 tons - Requires 40 MW
 - 2022 - 50,000 tons - Requires 60 MW
 - 2023 – 2031 Tonnage incrementally increases to 220,000 tons & 450 MW
 - **Half of all power needs are associated with refrigeration.**





Meeting Notes



Note: For each segment of MW power needed, 50% is allocated to refrigeration needs And 50% for operating electric motors, lighting, and general use.



Meeting Notes

- [REDACTED] ([REDACTED]) selected the [REDACTED] site due to the availability of fresh water, salt water and the ability to discharge high volumes of water back into the aquifer.
- [REDACTED] has provided a primary 3-phase (4160) distribution feed to the facility at (480 v) with a maximum delivery of 35MW. The facility is not in production and they have already experienced issues with inadequate power.
- The facility is currently fed by the [REDACTED] and there are plans to bring an additional feed from the [REDACTED]
- Discussions with [REDACTED] development have centered around building a transmission feed to the site, build a sub-station at the AS location and increase the primary to 13.8 3-phase & 4160 voltage on the secondary.



Meeting Notes

- [REDACTED] is interested in producing up to 60 MW of power themselves to ensure they have adequate back-up in the event the main-line power goes down for an extended period of time.
- The 60MW power would be produced via natural gas reciprocating generators (possibly a single turbine)
- They are interested in the potential around using absorption chillers if there is adequate waste heat.
- They're interested in gas driven chillers for the entire property if cost effective compared to refrigeration costs utilizing [REDACTED] power.
- They're also willing to consider [REDACTED] providing on-site power if there is a cost advantage.
- The greatest concern to [REDACTED] is the potential for loss of their harvest if a primary power failure occurs and the water temperatures rise above 60+ degrees.

[REDACTED]

Meeting Notes

- **FCG Opportunities:**

- Provide natural gas to supply energy necessary to generate potentially 60 MW of back-up power. (A take or pay contract would be required in order for the customer to avoid a potential \$10MM main extension)
- [REDACTED]
- A 60MW facility could result in the power costs being split by two participating parties (AS & [REDACTED])
- FCG could recommend natural gas driven chillers to provide 100% of the refrigeration needs of the facility while [REDACTED] provides primary power. The natural gas back-up generation needs of the customer would be greatly reduced
- [REDACTED]



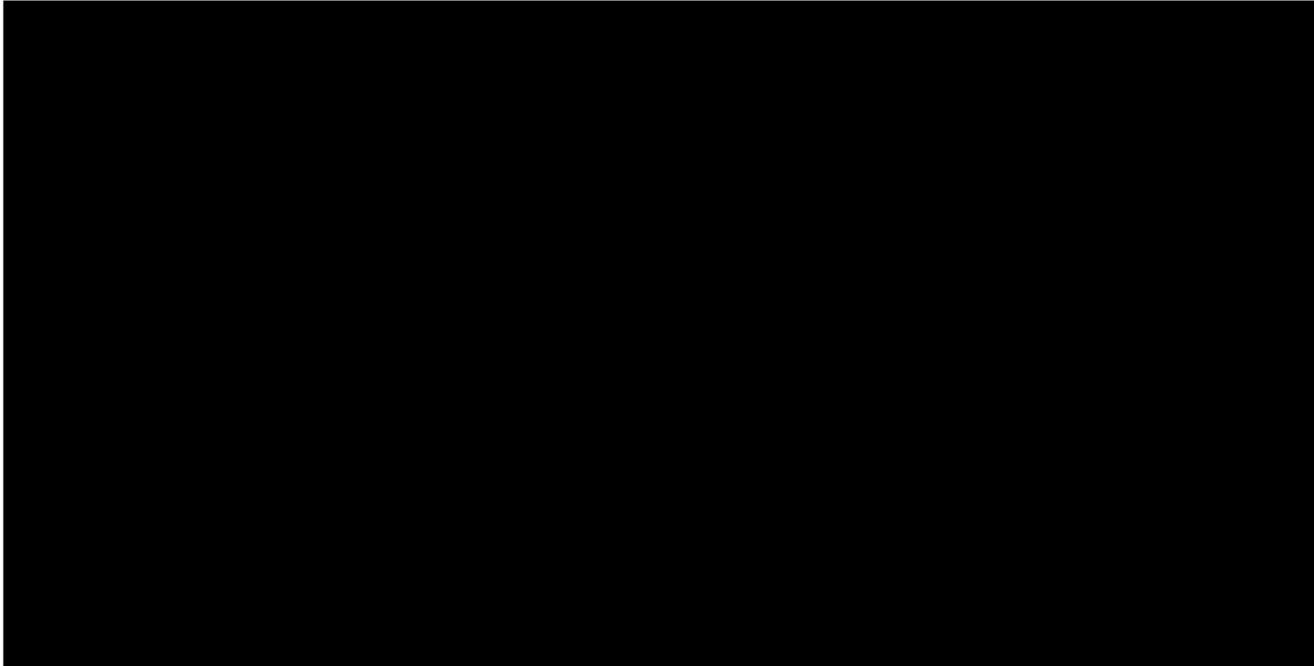


Financial Estimates – High Level

- **Capex - \$9.85MM (9.75 miles 8” HP Steel & facilities)**
- **Option 1 – Standby use of NG for 60MW System (AS Owned)**
 - Fixed monthly charge of \$150,000
 - Special contract rate of \$0.015 per therm
 - 15-Year Avg ROE – 13.4% (Based on 0 therms and Fixed Charge Only)
- **Option 2 – Take or Pay for 50MM Annual Therms (60 MW @ 50% load factor)**
 - Fixed monthly charge of \$100,000
 - Special contract rate of \$0.01 per therm
 - 15-Year Avg ROE = 16.4%



Meeting Notes



Customer Site



17

**FPUC's Response to Staff's First Set of Interrogatories
Nos. 1-13**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 17
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to Staff's
First Set of Interrogatories Nos. 1-13
[Bates Nos. 00108-00122]

Interrogatory 1

1. Please describe how the COVID-19 Pandemic affected the Company's ability to offer energy conservation programs in 2020, and address the following in your response:
 - a. If disruption(s) occurred in certain programs, describe what steps the Company has taken to mitigate the disruption(s).
 - b. If the COVID-19 Pandemic impacted clause-recoverable expenses and describe what steps the Company has taken regarding these expenses.

Company's Response:

1a All conservation employees have been required to work from home since mid-March 2020. That action is still in effect to the present. All of our rebate programs are still being administered. The greatest impact is on the Company's ability to perform on site residential and commercial energy audits. We have done our best to talk customers through an audit on the telephone, including pictures the customer sends for water heater settings, meter reads, etc. We also encourage the customers to use our online energy audit tools and energy information.

1b The only recoverable expenses impacted would be travel related. They have decreased. We are unsure what 2021 will look like but plan to budget based on the projections for 2020 rather than the actual expenses incurred.

Respondent: G. Scott Ranck

2. Please describe how the COVID-19 Pandemic affected the Company's outreach efforts and/or advertising strategy in 2020. Address in your response how, or if, social media platforms are a component of the Company's outreach, and how they have been used during the COVID-19 Pandemic.

Company's Response:

All public events have been cancelled by the host organizations. The Company is heavily involved in the communities we serve. Most of those events give us an opportunity for an educational segment, so the cancellation negatively affect our education program. FPUC will not participate in outreach events during the remainder of 2020, unless the COVID-19 situation changes drastically. Advertising strategies during the COVID-19 will continue. Social media platforms are being utilized on a weekly basis by FPUC's marketing team to deliver the conservation message and other Company news, to the public. FPUC is currently upgrading its online tools for home energy audits and quality energy information.

Respondent: G. Scott Ranck

Please refer to Schedule CT-2, Pages 2 through 4, of FPUCs May 4, 2020 filing in Docket No. 20200004-GU to answer the following questions.

3. Please provide an overview, by program, of the types of expenditures and activities found in the Other category.

Company's Response:

For the "Common" program, the "Other" cost category includes expenses for uniforms and memberships/subscriptions that benefit all of the Company's programs. For the remaining programs, the "Other" cost category includes uniform and membership/subscription expenses that are unique to that program.

Respondent: G. Scott Ranck

4. Please provide an overview, by program, of the types of expenditures and activities found in the Common Costs category.

Company's Response:

The Company's "Common Costs," span multiple programs and are not exclusive to anyone program. The costs primarily fall in the categories of payroll expenses, vehicle expenses, and some portion of outside services that primarily benefit the conservation efforts. The latter category would include Salesforce and Energy Solutions Center which are customer assistance expenses. The first two expenses above, payroll and vehicle costs, impact all the conservation programs.

Respondent: G. Scott Ranck

5. Please provide an overview, by program, of the types of expenditures and activities found in the Labor and Pay category.

Company's Response:

The type of expenditures in Labor and Payroll are salaries, including overtime and hourly wages, commissions, incentive pay, and temporary services, when necessary. It also includes employee benefits and payroll taxes. The marketing team's involvement in program promotions, conservation events, appliance sales and home energy audits are among their activities.

Respondent: G. Scott Ranck

6. Please explain why the Company recorded a variance of \$152,427 in the Labor and Pay category for Common Costs for 2019.

Company's Response:

The variance on CT 2 page 3 for Labor and Pay category for Common Costs for 2019 is actually, \$102,664. The \$152,427 appears to come from the Full House Residential New Construction in question 8a.

Respondent: G. Scott Ranck

7. Please explain why the Company recorded a variance of \$133,131 in the Common Costs category for 2019.

Company's Response:

Due to the reduction in the labor and payroll addressed in number 8a, all the other employee related expenses in supplies, travel, and vehicle expenses also would be less. This accounts for this negative variation.

Respondent: G. Scott Ranck

8. Please answer the following questions for the Full House Residential New Construction Program:

- a. Explain why the Company recorded a variance of \$152,427 in the Labor and Pay category in 2019.
- b. Explain why the Company recorded a variance of \$103,639 in the Incentives category in 2019.
- c. Explain why the allowance amounts for each of the appliances in this program remained unchanged in 2019, compared to the allowance amounts in 2018.
- d. Explain why fewer Tank Water Heater allowances (395) were paid out in 2019, compared to quantity in 2018 (538).
- e. Explain why fewer Range allowances (999) were paid out in 2019, compared to quantity in 2018 (1,210).
- f. Explain why fewer Dryer allowances (736) were paid out in 2019, compared to quantity in 2018 (935).
- g. Explain why more Tankless Water Heater allowances (1,194) were paid out in 2019, compared to quantity in 2018 (1,004).

Company's Response:

A. In an effort to charge payroll more appropriately to the specific programs, the company redistributed its salaries and commissions derived from builder/developer sales from the common category to its residential new construction program.

B.. In 2018, in the new construction category we paid 1,004 tankless water heater rebates, while in 2019 we paid 1194 tankless water rebates. Also, building was up at the end of 2019 with five builders submitting large numbers of rebate requests.

C. The company's rebate program had not changed between 2018 and 2019.

D. Tank water heaters have lost popularity in the market. Most new construction builders now install tankless water heaters as their standard.

E. In the past, the company required a water heater, range and dryer appliances in each unit in order to to bring natural gas to a development. In 2019, many builders elected to install a water

Interrogatory 8, cont.

heater only, while offering a gas range or gas dryer purchase as an upcharge. However many customers chose to purchase their own.

F. See the answer to E. above.

G. See the answer to D above.

Respondent: G. Scott Ranck

Interrogatory 9

9. Please explain why the Company does not allocate Common Costs to the various DSM programs in Schedule CT-2. Please address in your response why the Company treats Common Costs as an individual DSM program.

Company's Response:

FPUC charges things to Common Costs that can't be assigned to an individual conservation program but rather have an impact on multiple conservation programs. Our response to question 10 is an example of this financial reporting strategy.

Respondent: G. Scott Ranck

Interrogatory 10

10. On Schedule CT-2, Page 2 of 3, the Company reports a legal expense of \$6,915 in Common Costs. Please describe that expense and address why it is recorded as a Common Cost.

Company's Response:

FPUC uses legal services for the natural gas audit responses and all our interrogatory responses. There is legal consultation before filing these documents. Due to the fact these documents are not assigned to a specific program, the expense is charged as Common Cost.

Respondent: G. Scott Ranck

Interrogatory 11

11. The Company spent \$79,102 less than it projected to spend in 2019 for Advertising.

Please explain why.

Company's Response:

The company had anticipated a substantial upgrade to its conservation web site. However, the company encountered difficulties which delayed its implementation beyond 2019.

Respondent: G. Scott Ranck

Please refer to Schedule CT-6, Page 11 of 24 of FPUC's May 1, 2019 filing in Docket No. 20190004-GU and Schedule CT-6, Page 12 of 24 of FPUC's May 4, 2020 filing in Docket No. 20200004-GU to answer the following question.

12. Please populate the table below with the number of participants for 2018 and 2019 in programs shown below.

Program	Program Participation	
	2018	2019
Full House Residential New Construction	3693	3330
Residential Appliance Replacement	603	430
Conservation Education	56	54
Space Conditioning	2	0
Residential Conservation Survey	40	51
Residential Appliance Retention	1632	1446
Commercial Conservation Survey	8	10
Residential Service Reactivation	4	0
Conservation Demonstration and Development	0	0
Commercial Small Food Program	227	237
Commercial Large Non-Food Service	51	21
Commercial Large Food Service	58	50
Commercial Large Hospitality	50	44
Commercial Large Cleaning Service	87	43
Residential Propane Distribution	0	0

Respondent: G. Scott Ranck

13. Referring to the information provided in response to Interrogatory Number 12 above, if applicable, please explain by program the reason for any change in the number of participants greater than ten (10) percent between 2018 and 2019.

Company's Response:

The Residential Appliance Replacement and The Residential Appliance Retention Programs where both impacted by a market factors. The Company was very active replacing bare steel pipe and marketing heavily around those projects in 2018.

The Commercial Large Non-Food Service and The Commercial Large Cleaning Service are hotels and laundromats. The reduction in these programs are market driven.

Respondent: G. Scott Ranck

18

**FPUC's Response to Staff's Second Set of Interrogatories
Nos. 14-15**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 18
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to Staff's
Second Set of Interrogatories Nos. 14-15
[Bates Nos. 00123-00125]

Please refer to Pages 10 through 24, of FPUC's May 4, 2019 filing to answer the following questions:

14. Please explain what the Company has done to grow participation in the Residential Conservation Survey Program from 18 participants in 2016 to 51 participants in 2019.

Company Response:

As a result of the Company's ongoing process improvement efforts, the conservation manager became an integral part of its high bill investigation process, effective January 1, 2019. Since then, the Company has successfully expanded its outreach and opportunities to proactively offer energy audits directly to customers who would benefit from the program.

Respondent: G. Scott Ranck

15. Please explain the variance in participation in the Commercial Large Cleaning Service Program from 2018 to 2019.

Company Response:

This program is for dryer replacement in laundromats and is entirely market driven.

Respondent: G. Scott Ranck

PGS's Response to Staff's First Set of Interrogatories Nos. 1-14

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 19
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: PGS's Response to Staff's
First Set of Interrogatories Nos. 1-14
[Bates Nos. 00126-00140]

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 1
PAGE 1 OF 1
FILED: AUGUST 17, 2020**

1. Please describe how the COVID-19 Pandemic affected the Company's ability to offer energy conservation programs in 2020, and address the following in your response:
 - a. If disruption(s) occurred in certain programs, describe what steps the Company has taken to mitigate the disruption(s).
 - b. If the COVID-19 Pandemic impacted clause-recoverable expenses, describe what steps the Company has taken regarding these expenses.

- A.**
 - a. Peoples has yet to see significant impacts related to participation from COVID-19 on any of its DSM programs, but the Company is monitoring the situation.

COVID-19 has affected the implementation of the Commercial Walk-Through Energy Audit. Peoples surveyed members of the American Gas Association to determine market participants to find contractors who could execute this type of audit. Peoples discussed expectations for the Commercial Walk-Through Audit with potential contractors and there is a preference for conditions to improve with the COVID-19 Pandemic before commencing this audit, for the health and safety of customers and contractors. Peoples plans to move forward with implementation when conditions improve.

- b. Not applicable.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 7
PAGE 1 OF 2
FILED: AUGUST 17, 2020**

- 2.** Please describe how the COVID-19 Pandemic affected the Company's outreach efforts and/or advertising strategy in 2020. Address in your response how, or if, social media platforms are a component of the Company's outreach, and how they have been used during the COVID-19 Pandemic.
 - A.** Peoples has amplified its messaging to existing customers to increase awareness about conservation programs and assistance with managing bills. The Company's social media strategy has included posts on our company pages (Facebook, Twitter, LinkedIn and Instagram) to promote energy conservation tips and the launch of a new online energy audit for residential customers—with focus on helping to offset increased usage from working and schooling at home. A comprehensive digital advertising strategy has also been used to raise awareness and use of the online audit and special purpose calculators that help households reduce energy consumption and costs.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 7
PAGE 2 OF 2
FILED: AUGUST 17, 2020**

- 3.** For each DSM program that contracts third-party vendors, please provide any updates or changes to the Company's third-party vendors that have occurred during 2019, including:
- a. The Company's list of vendors.
 - b. The Company's process for bidding and selecting vendors.
 - c. The Company's process for sole-sourcing DSM vendors.
 - d. The Company's list of current sole-sourced third-party vendors and justification for each.
- A.**
- a. In 2019, Peoples added Apogee as a vendor for the Residential Customer Assisted Energy Audit.
 - b. There are no updates or changes to this process at this time.
 - c. There are no updates or changes to this process at this time.
 - d. Apogee was selected as the winning bid by Tampa Electric in its bid for online audit services. Peoples was able to utilize the same platform for its Residential Customer Assisted Energy Audit rather than implementing a completely new system.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 7
PAGE 1 OF 1
FILED: AUGUST 17, 2020**

Please refer to Schedule CT-2, Pages 2 through 3, of PGS's May 4, 2020 filing in Docket No. 20200004-GU to answer the following questions.

- 4.** Please provide an overview, by program, of the types of expenditures and activities found in the Other category.
 - A.** All of Peoples' Other costs are attributed to Common Costs.
 - Common Costs
 - Other
 - Industry dues
 - Software Maintenance
 - Professional dues and fees
 - Travel and lodging
 - Postage
 - Printing
 - Miscellaneous

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 7
PAGE 1 OF 1
FILED: AUGUST 17, 2020**

- 5.** Please provide an overview, by program, of the types of expenditures and activities found in the Common Costs category.
 - A.** Common Costs are expenditures that support all of Peoples' DSM programs and are unable to be attributed to any individual program. These may include employees that support all programs, DSM advertising, industry dues, software maintenance fees, and legal expenses.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 6
PAGE 1 OF 1
FILED: AUGUST 17, 2020**

- 6.** Please provide an overview, by program, of the types of expenditures and activities found in the Payroll and Benefits category.
 - A.** Payroll and Benefits is a sum of the salaries and benefits for employees who support Peoples' DSM programs. This includes employees who process and approve rebates and manage clause expenses. All the employees represented in the NGCCR support all of Peoples' DSM programs, thus all Payroll and Benefits are charged to Common Costs.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 7
PAGE 1 OF 1
FILED: AUGUST 17, 2020**

7. Please explain why the Company does not allocate Common Costs to the various DSM programs in Schedule CT-2. Please address in your response why the Company treats Common Costs as an individual DSM program.
 - A. Peoples does not treat Common Costs as an individual DSM program. DSM costs are charged to Common Costs when these costs do not have the ability to be assigned to a specific DSM program. These costs pertain to many DSM programs and charging the costs to Common Costs accurately recognizes that these costs benefit more than one specific DSM program. Examples of common costs are payroll and benefits for employees that support all programs, training courses for those employees, industry dues, and software maintenance fees.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 8
PAGE 1 OF 1
FILED: AUGUST 17, 2020**

- 8.** Please explain why the Company spent less than it projected to spend in 2019 for Advertising.
 - A.** Advertising spending was below the projected budget in 2019 mainly due to timing of payment of invoices. Many of the conservation advertising investments are with fall sports organizations that operate under seasonal fiscal years versus calendar years.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 9
PAGE 1 OF 1
FILED: AUGUST 17, 2020**

- 9.** Please explain why the Company spent less than it projected to spend in 2019 for Payroll and Benefits.

- A.** Peoples spent less than projected on Payroll and Benefits due to the timing of the hiring of resources.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 11
PAGE 1 OF 2
FILED: AUGUST 17, 2020**

- 10.** Please explain why the Company spent less than it projected to spend in 2019 for Outside Services.
 - A.** Outside Services costs were higher in 2018 due to the implementation of a new software system for processing, tracking and approving rebates. The 2019 projection included higher costs associated with the implementation of the new system. However, the implementation costs were less than expected.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 11
PAGE 2 OF 2
FILED: AUGUST 17, 2020**

11. Please explain why the Company spent less than it projected to spend in 2019 for Other Costs.

A. The reason for this variance was the classification of software maintenance costs. These costs were attributed to Outside Services for a portion of 2019 before being reclassified as Other Costs.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 12
PAGE 1 OF 1
FILED: AUGUST 17, 2020**

- 12.** Please explain why the Company spent more than it projected to spend in 2019 for Incentives in the following programs:
- a. Program 1: New Residential Construction Program.
 - b. Program 11: Commercial Retention Program.
 - c. Program 12: Commercial Replacement Program.

A.

- a. The strong residential housing market has led to increasing numbers in this program. The increase in incentives for 2019 is attributed to the construction activities of several large residential projects. The new construction process begins with Peoples signing developer agreements, which designate the number of homes built and number of gas appliances installed in each home. These agreements are contingent upon completion of the homes. The timing associated with completion of homes by a builder or developer, including selling the home and turning on utilities, is dependent on varying factors. These may include economic conditions and timing of construction activities, which may impact the filing of respective allowances from year to year.
- b. Peoples was able to attract greater than projected levels of participation to the Commercial Retention Program in 2019.
- c. Peoples was able to attract greater than projected levels of participation to the Commercial Replacement Program in 2019.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 13
PAGE 1 OF 1
FILED: AUGUST 17, 2020**

Please refer to Exhibit MRR-1, Schedule CT-6, Page 1 of 13 of PGS's May 1, 2019 filing in Docket No. 20190004-GU and Exhibit KLB-1, Schedule CT-6, Page 1 of 13 of PGS's May 4, 2020 filing in Docket No.20200004-GU to answer the following questions.

- 13.** The Company spent less in incentives in 2019 than 2018 but increased overall participation in 2019. Please explain why.

- A.** Participation in the Residential New Construction Program decreased from 2018 to 2019, matching the decrease in incentives.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 14
PAGE 1 OF 1
FILED: AUGUST 17, 2020**

- 14.** Please answer the following questions regarding the New Residential Construction Program:
- a. Explain why fewer Natural Gas Cooking allowances (10,101) were paid out in 2019, compared to quantity in 2018 (12,228).
 - b. Explain why fewer Natural Gas Dryer allowances (9,687) were paid out in 2019, compared to quantity in 2018 (11,328).
 - c. Explain why fewer Natural Gas Heating allowances (841) were paid out in 2019, compared to quantity in 2018 (1,198).
 - d. Explain why fewer Natural Gas High Efficiency Water Heater allowances (77) were paid out in 2019, compared to quantity in 2018 (451).
 - e. Explain why fewer Natural Gas Tankless Water Heater allowances (7,249) were paid out in 2019, compared to quantity in 2018 (8,806).
 - f. Explain if the advertising methods or strategy changed for this program in 2019, compared to 2018.
- A.**
- a-e. As discussed in Peoples' Response to Interrogatory No. 12a, the difference between the two years of participation in this program can be attributed to timing. Peoples attributes the decline from 2018 to 2019 to the timing of the completion of several large developments in the state.
 - f. There were no changes in advertising methods or strategy for this program in 2018 or 2019.

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**PGS's Response to Staff's Second Set of Interrogatories
Nos. 15-17**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 20
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: PGS's Response to Staff's
Second Set of Interrogatories Nos. 15-17
[Bates Nos. 00141-00145]

PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 15
PAGE 1 OF 1
FILED: SEPTEMBER 4, 2020

Please refer to Schedule CT-2, Page 1 of 3 of the April 30, 2019 filing to answer the following questions:

15. Please explain the variance of \$3,640,125 in incentives for the Residential New Construction Program between 2017 and 2018.

A. Peoples Gas System ("PGS" or "Company") saw an increase in the overall annual participation in the Residential New Construction Program from 2017 to 2018. The annual increase in participation is being driven by several factors. These factors include:

As a result of the collaborative efforts between the Company and developers, customers are becoming more aware of the energy efficiency, cost, and reliability benefits of using natural gas in homes in Florida. In response, there is an increased number of developer agreement signings and builders are constructing homes that have natural gas appliances, which is increasing the annual participants in this program.

PGS has also expanded the mains within its service area, which affords builders and developments the opportunity to install natural gas, which increases participation and provides customers the opportunity to choose natural gas as a fuel source in their homes.

Another factor that contributed to increased participation from 2017 to 2018 in the Residential New Construction program was the improved economy and home market as compared to several flat preceding years.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 16
PAGE 1 OF 1
FILED: SEPTEMBER 4, 2020**

- 16.** Please explain the variance of \$434,162 in Common Costs between 2017 and 2018.
- A.** The majority of the increase is attributed to the implementation of a new energy conservation rebate processing system. This system provides customers with a convenient and efficient method to complete and track rebate applications, reduces time for rebate processing, and assists PGS in reviewing and approving rebates and reporting ECCR costs and participants.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 17
PAGE 1 OF 2
FILED: SEPTEMBER 4, 2020**

17. Please identify the level of actual participation in 2018 and 2019 as well as the estimated participation in 2020 in each program in the table below. Please explain any variance of plus/minus 10 percent between the 2019 actual participation and 2020 estimated participation.

A.

Program	Program Participation		
	2018 (actual)	2019 (actual)	2020 (estimated)
New Residential Construction	12,847	9,299	9,736
Residential Appliance Retention	11,776	9,350	10,756
Residential Appliance Replacement	1,702	1,246	1,510
Oil Heat Replacement	0	0	1
Commercial Electric Replacement	6	0	0
Gas Space Conditioning	0	0	0
Small Package Cogeneration	0	0	0
Monitoring & Research	N/A	N/A	N/A
Conservation Demonstration Development	N/A	N/A	N/A
Commercial New Construction	92	42	38
Commercial Retention	199	139	110
Commercial Replacement	265	210	150

a. **Residential Appliance Retention**

PGS has experienced an increase in participation in this program in the first half of 2020. Estimates for the full year were developed using actuals from the first half of 2020.

PEOPLES GAS SYSTEM
DOCKET NO. 20200004-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 17
PAGE 2 OF 2
FILED: SEPTEMBER 4, 2020

- b. **Residential Appliance Replacement**
PGS has experienced an increase in participation in this program in the first half of 2020. Estimates for the full year were developed using actuals from the first half of 2020.
- c. **Oil Heat Replacement**
This program has received one participant thus far in 2020 and did not receive any participants in 2018 or 2019.
- d. **Commercial Retention**
PGS has experienced decreased participation in its commercial programs in the first half of 2020. Estimates for the full year were based on actuals from the first half of 2020. Peoples is currently on track to achieve all of its Commission-approved DSM goals.
- e. **Commercial Replacement**
PGS has experienced decreased participation in its commercial programs in the first half of 2020. Estimates for the full year were based on actuals from the first half of 2020. Peoples is currently on track to achieve all of its Commission-approved DSM goals.

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**Sebring's Response to Staff's First Set of Interrogatories
Nos. 1-4**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 21
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Sebring's Response to Staff's
First Set of Interrogatories Nos. 1-4
[Bates Nos. 00146-00151]

INTERROGATORIES

1. Please describe how the COVID-19 Pandemic affected the Company's ability to offer energy conservation programs in 2020, and address the following in your response:
 - a. If disruption(s) occurred in certain programs, and if applicable, describe what steps the Company has taken to mitigate the disruption(s).
 - b. If the COVID-19 Pandemic impacted clause-recoverable expenses, and if applicable, describe what steps the Company has taken regarding these expenses.

Company Response: Although COVID-19 presented challenges to our utility, we were able to operate in manner that the conservation programs were not adversely affected. There were no disruptions to the programs due to the virus.

Respondent: Jerry Melendy

INTERROGATORY NO. 2

2. Please describe how the COVID-19 Pandemic affected the Company's outreach efforts and/or advertising strategy in 2020. Address in your response how, or if, social media platforms are a component of the Company's outreach, and how they have been used during the COVID-19 Pandemic.

Company Response: No adverse effects were made to the conservation programs due to the virus. The table completed in Interrogatory No. 3 shows that there the amount of activity in the program participation shows no adverse effects on the programs. Although there were large changes in the percentages or participation, there was a relatively low level of actual participation fluctuation. Some programs experienced increased participation, while some programs had decreases, but overall the conservation program was more successful than the previous period indicating that the pandemic had no adverse effects on the total program.

Respondent: Jerry Melendy

3. Please populate the table below with the number of participants for 2018 and 2019 in programs shown below.

Company Response:

Program	Program Participation	
	2018	2019
Residential New Home Construction	4	8
Residential Appliance Replacement	39	23
Customer Retention	10	23
Commercial New Home Construction	0	0
Commercial Appliance Replacement	0	1
Commercial Customer Retention	2	5

Respondent: Jerry Melendy

4. Referring to the information provided in response to Interrogatory Number 3 above, and if applicable, please explain, by program, the reason for any change in the number of participants greater than ten (10) percent between 2018 and 2019.

Company Response: The following are the programs that had a change greater than ten (10) percent between 2018 and 2019, and the utility's best explanation:

Residential New Home Construction: 100% increase.

Residential Appliance Replacement: 69% decrease.

Customer Retention: 230% increase.

Commercial Customer Retention: 250% increase

As a small natural gas utility, it is not unusual for Sebring Gas System to experience large percentage swings in all phases of our program with a small deviation in participation. An increase of only 4 participants in the Residential New Home Construction gives us percentage increase of 100%. As for the increase for Residential New Home Construction: New homes were being built prior to the attack of the virus. Although the new homeowner knows the amount of the conservation rebate there is no action toward accounting for expenses to the Conservation Program until the appliances are purchased and the receipt is rendered to our utility. It is only at that time that Sebring books the amount of the rebate to be given to the new homeowner.

Regarding the decrease in Residential Appliance Replacement: Appliance replacement involves adding natural gas lines for the installation of new gas burning appliances. If the homeowner does not have natural gas in their home, that could require a new account, new gas service and interior piping. For this reason, there could be a potential of less participation during the

pandemic. This participation requires more than only replacing a gas appliance with a like gas appliance.

As it relates to retention for Residential, participation increases during the pandemic seem to be tied to the fact that people are staying home to stay safe and either working from home or being laid off from work, which, in the event of being laid off the person may be on unemployment benefits plus the government stimulus payment. Sebring sees more activity involving people repairing and fixing up their homes, with some using the time to replace their old natural gas appliances with new, energy saving appliances. For the Commercial Retention, because commercial businesses, especially restaurants, were required to completely close to the public, the time was excellent for replacing old appliances while there was no activity in their kitchens. As stated earlier, for Sebring Gas System the small variations in activity results in large variations in the percentage of activity.

Respondent: Jerry Melendy

SJNG's Response to Staff's First Set of Interrogatories Nos. 1-3

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 22
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: SJNG's Response to Staff's
First Set of Interrogatories Nos.
[Bates Nos. 00152-00154]

From: [Andy Shoaf](#)
To: [Gabriella Passidomo](#)
Cc: [debbie stitt](#)
Subject: RE: 20200004 St. Joe`s Responses to Staff`s First Set of Interrogatories
Date: Wednesday, September 16, 2020 3:11:19 PM

1. A. No disruption occurred in any conservation programs.
B. No impact to clause recoverable expenses
2. The pandemic has not affected our outreach efforts or advertising strategy. We have not changed anything.
3. The company spent \$34,050 less than projected because less customers used the program than we projected in 2019. We do not have an exact answer as to why this occurred.

Andy Shoaf
St Joe Gas
850-229-8216 x208
Vice President

From: Gabriella Passidomo <GPassido@psc.state.fl.us>
Sent: Monday, September 14, 2020 3:07 PM
To: debbie stitt <dstitt@stjoegas.com>
Cc: Michael Barrett <MBarrett@PSC.STATE.FL.US>
Subject: 20200004 St. Joe`s Responses to Staff`s First Set of Interrogatories

Good afternoon Debbie,

I just wanted to check in regarding SJNG`s responses to Staff`s First Set of Interrogatories, which were sent to the company on July 17. I am having trouble locating the company`s response. Per the OEP, responses were due on August 17. Could you please forward me St. Joe`s responses at your earliest convenience? I have attached a copy of the ROGS issued on July 17 here for your reference.

Please let me know if you have any questions.

Thank you,

Gabriella Passidomo

Attorney
Regulatory Analysis Section
Office of the General Counsel
Florida Public Service Commission
Phone: 850-413-6230
Email: gpassido@psc.state.fl.us

Please note: Florida has a very broad public records law. Most written communications to or from state officials regarding state business are considered to be public records and will be made available to the public and the media upon request.

20200004.GU Staff Hearing Exhibits 00153

Therefore, your e-mail message may be subject to public disclosure.

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SJNG's Response to Staff's Second Set of Interrogatories No. 4

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20200004-GU EXHIBIT: 23
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: SJNG's Response to Staff's
Second Set of Interrogatories No. 4
[Bates Nos. 00155-00156]

20200004.GU Staff Hearing Exhibits 00155



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August 6, 2020

Re: Staff's 2nd Set of Interrogatories

Q: Please refer to Schedule CT-5, Pages 1 through 5, of SJNG's May 4, 2020 filing in Docket No. 20200004-EG to answer the following question.

4. Please identify the level of actual participation in 2018 and 2019 as well as the estimated participation in 2020 in each program in the table below. Please explain any variance of plus/minus 10 percent between the 2019 actual participation and 2020 estimated participation.

Program	Program Participation			%
	2018 (actual)	2019 (actual)	2020 (estimated)	Variance
Residential New Construction	\$53,650.00	\$35,250.00	\$53,650.00	52.20%
Residential Appliance Replacement	\$16,525.00	\$41,350.00	\$16,525.00	-60.04%
Residential Appliance Retention	\$118,950.00	\$155,000.00	\$118,950.00	-23.26%
Large Commercial New Construction				
Large Commercial Retention	\$1,500.00			#DIV/0!
	\$190,625.00	\$231,600.00	\$189,125.00	

Year 2019 was a record year for SJNG in the rebate program due to Hurricane Michael in 2018, there is still a lot of recovery going on in North Florida. Therefore, 2020 estimation was based on 2018 actual less Large Commercial Retention. We will be in recovery for several more years which makes it very difficult to estimate the program.

Respectfully submitted,

Andy Shoaf, V-President