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May 21, 2021

E-PORTAL

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

Re: **Docket No. 20200151-EI** - Petition for approval of a regulatory asset to record costs incurred due to COVID-19, by Gulf Power Company.

Docket No. 20200189-WS - Petition for approval of a regulatory asset to record costs incurred due to COVID-19, by Utilities, Inc. of Florida.

Docket No. 20200194-PU – Petition for approval of regulatory assets to record costs incurred due to COVID-19, by Florida Public Utilities Company, Florida Public Utilities Company - Indiantown Division, Florida Public Utilities Company - Fort Meade, Florida Division of Chesapeake Utilities Corporation.

Dear Mr. Teitzman:

Attached for filing in the referenced consolidated dockets, please find the Rebuttal Testimony of Derrick M. Craig and the Rebuttal Testimony of Michael D. Galtman on behalf of Florida Public Utilities Company (Electric and Gas Divisions) and the Florida Division of Chesapeake Utilities Corporation (jointly, "FPUC Companies"). The Rebuttal Testimony of J. Terry Deason on behalf of both Gulf Power and the FPUC Companies is being filed under separate cover by counsel for Gulf Power Company.

As always, thank you for your assistance with this filing. Please do not hesitate to let me know if you have any questions whatsoever.

Sincerely,

Beth Keating

Beth Keating
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

REBUTTAL TESTIMONY OF DERRICK M. CRAIG

ON BEHALF OF FLORIDA PUBLIC UTILITIES COMPANY

AND THE FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

DOCKET NO. 20200194-PU

MAY 21, 2021

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name and business address.

A. My name is Derrick M. Craig. My business address is 208 Wildlight Avenue, Yulee, Florida 32097.

Q. Have you previously filed direct testimony in this docket?

A. Yes.

Q. Are you providing any exhibits with your rebuttal testimony?

A. No.

II. PURPOSE AND SUMMARY OF TESTIMONY

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my testimony is to respond to certain assertions and positions in the direct testimony of OPC's witness Daniel J. Lawton as it pertains to Florida Public Utilities Company (all divisions) and the Florida Division of Chesapeake Utilities Corporation ("FPUC" or "Companies"). Specifically, I will also address Witness Lawton's concerns with the Companies' tracking and reporting of COVID-related costs and explain how the company utilized new information to analyze the COVID-related costs. I will also address Witness Lawton's adjustments to the Companies' COVID-related costs.

Q. In issuing the order to establish the COVID regulatory asset, did the Commission prescribe a specific format required on the monthly tracking of incremental COVID-related expenses?

A. No, it did not. Per the order, the Companies are to identify the amount of costs incurred, any assistance or benefits received and any cost savings realized that had been recorded to the regulatory assets. The Companies reported the costs, commencing on March 9, 2020, in a simplified format according to these specifications, except reports for January 2021 and February 2021, which excluded savings.

Q. Could you explain why savings were initially shown and subsequently removed from the monthly tracking reports filed with the Commission?

A. In an effort to improve the accuracy of the reports, the Companies changed the methodology to a 3-year average. The 3-year average methodology is more historically consistent with how utilities are required to account for certain categories of expenses, such as those related to hurricanes, which are typically considered extraordinary events. The Companies also reevaluated the savings identified and new savings to date to ensure the savings were COVID-related, as well as consistent and identifiable under the 3-year methodology. This was done in an effort to more accurately reflect COVID-related savings. Failure to include the savings was due largely to the timing of our internal review of the costs and savings using the 3-year methodology. The Companies anticipated that additional reports would contain the necessary savings data, so, perhaps erroneously, the first quarter reports were not updated or revised to include the savings data, but subsequent reports have since included the appropriate savings data.

Q. If approved, should the Companies be required to continue to report to the Commission regarding the costs in the regulatory assets?

A. Yes, the FPUC Companies should continue to file reports, which should contain detail of the incremental COVID-related costs as described in the Direct Testimony of Derrick Craig and Rebuttal Testimony of Michael Galtman. The Companies believe that the incremental costs should be based upon a three-year average, similar to costs for hurricanes. Any incremental COVID-related savings should also be included and calculated based on the same three-year-average basis. The Companies respectfully suggest that quarterly reporting should be sufficient.

Q. Witness Lawton asserts that FPUC has not provided a reasonable dollar amount of deferrals. Do you agree?

A. No. The total COVID-related costs and savings for 2020 and year-to-date as of February 28, 2021, were provided in FPUC Response to OPC's Second and Third Set of Interrogatories, No.18 and 26, respectively. Please refer to Table 1 below for the costs and savings provided:

TABLE 1

Division	Other Costs	Bad Debt	Savings	Total Net of Savings
Florida Public Utilities – Florida Natural Gas	$698,082	$800,094		
Florida Public Utilities – Central Florida Gas	$226,685	$122,465		
Florida Public Utilities - Indiantown	$3,389	$1,534		

TABLE 1

Division	Other Costs	Bad Debt	Savings	Total Net of Savings
Florida Public Utilities – Fort Meade	$2,688	$2,901		
Total Gas	$930,845	$926,994	($733,426)	$1,124,413
Florida Public Utilities - Electric	$327,966	$1,532,500	($246,840)	$1,613,616
Subtotal	$1,258,810	$2,459,494	($980,266)	$2,738,038

Q. Do you agree with any of Mr. Lawton's cost exclusions in his Table 5?

A. No. Witness Lawton removes the costs of hazard pay and the increased insurance premium from the total. The Companies' Witness Galtman will address the insurance premiums and hazard pay more specifically. However, I note that Witness Lawton suggests that hazard pay was unnecessary due to the mere existence of "labor agreements" and because the Companies provided employees with PPE. On the contrary, the fact that the Companies' <u>had</u> to provide employees with PPE demonstrates the existence of an increased safety risk. Furthermore, to the best of my knowledge, Witness Lawton has not reviewed the Companies' employee labor agreements in order to assess whether the increased safety risk is otherwise adequately addressed in those agreements. In addition, Witness Lawton's amounts reflected for hazard pay in his Table 5 are also incorrect for FPU Natural Gas and the Florida Division of Chesapeake Utilities Corporation (referred to by Witness Lawton as "Central Natural Gas"). The more accurate amounts for that column of his Table 5 are below:

TABLE 2	
	Hazard Pay
FPU Natural Gas	$208,032
Central Natural Gas	$73,657
Indiantown	$1,236
Fort Meade	$541
Total Gas	$283,466
FPU Electric	$123,978
Total FPUC	$407,444

Furthermore, OPC Witness Lawton made an adjustment for savings for which the basis is unclear. While Witness Lawton reflects total savings of $791,431, the Companies determined that the amount should be $766,288 as of the end of 2020, which is consistent with discovery responses provided to the OPC.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

REBUTTAL TESTIMONY OF MICHAEL D. GALTMAN

ON BEHALF OF FLORIDA PUBLIC UTILITIES COMPANY AND THE FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

DOCKET NO. 20200194-PU

MAY 21, 2021

SECTION I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Michael Galtman. My business address is 100 Commerce Drive, Newark DE, 19713.

Q. Have you previously filed direct testimony in this docket?

A. Yes, I filed direct testimony on behalf of Florida Public Utilities Company (all divisions) and the Florida Division of Chesapeake Utilities Corporation, which I refer to herein jointly as either "the Companies" or "FPUC."

Q. Has your employment status and job responsibilities remained the same since discussed in your previous testimony?

A. Yes.

Q. Are you providing any exhibits with your rebuttal testimony?

A. No.

II. PURPOSE AND SUMMARY OF TESTIMONY

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my testimony is to rebut various conclusions contained in the direct testimony of OPC's witness Daniel J. Lawton pertaining to the Companies' accounting positions, which resulted in recognition of the Companies' pandemic-related regulatory assets and to address various misinterpretations included in Mr. Lawton's testimony related to the Companies' accounting positions that resulted in recognition of the regulatory deferrals being requested for approval.

Q. Do you agree with witness Lawton's proposed "basic standards" for the establishment of a regulatory asset with respect to the accounting requirements?

A. No. In considering the appropriateness of recording a regulatory asset, the Companies considered the accounting guidance defined within ASC 980 – Regulated Operations ("ASC 980"). Under ASC 980, it would be appropriate to defer costs to a regulatory asset when they have been incurred and allowable based on supporting evidence. The guidance in ASC 980 further indicates that a regulated utility should only recognize a regulatory asset for incurred costs if it is probable that future revenue, in an amount at least equal to the capitalized cost, will include that cost as allowable for rate-making purposes. The accounting guidance further stipulates that there are varying degrees of evidence which assist in determining whether deferral of costs is an appropriate course of action. An approved rate order specifying that the incurred costs are allowed for recovery in the future is traditionally seen as the highest and best form of evidence to proceed with recognition of a regulatory asset. However, there are other forms of evidence that can support recognition of regulatory assets including whether an accounting order has been issued and if the incurred costs have been treated as allowable cost of service in prior regulatory filings. In addition to these accounting considerations, I note that Witness Deason is also providing rebuttal testimony on the appropriate regulatory and Commission policy considerations when establishing a regulatory asset.

Q. Why do you believe the incremental costs incurred as a result of the COVID-19 pandemic, which Mr. Lawton has referred to as "questionable," should be included in FPUC's request for deferred treatment?

A. The incremental costs incurred in connection with the COVID-19 pandemic meet the requirements contained within the Uniform System of Accounts ("USOA") as being both extraordinary and material.

Per the Item 7 of the General Instructions of the USOA an extraordinary item is one that is "unusual" in nature and "infrequent" in occurrence. "Unusual" within the USOA is defined as an item possessing a high degree of abnormality and of a type clearly unrelated to the ordinary and typical activities of the entity. An "infrequent" item is defined as something that is not reasonably expected to recur in the foreseeable future.

As defined, the pandemic clearly meets the definition of an extraordinary item. The arrival of the novel coronavirus in the United States resulted in an unprecedented number of restrictions put in place to aid in curtailing its transmission and has fundamentally altered all in-person interactions over the past 14 months. To my knowledge, no event in recent history has had such sweeping and significant impacts worldwide. The incremental costs FPUC has incurred in order to continue to safely carry on operations during this pandemic are clearly unrelated to the ordinary and typical activities of the entity. Therefore, the unusual requirement of the extraordinary item classification is also satisfied. Additionally, the infrequent nature of the pandemic is clearly evidenced through the efforts that states and the federal government have undertaken to accelerate production of personal protective equipment ("PPE"), testing supplies and develop multiple vaccines which received emergency authorization to be distributed. Efforts have also been taken to establish strong public health task forces with a focus on epidemics and pandemics to ensure the nation is capable of mitigating future potential outbreaks. The aforementioned actions all serve to indicate that a pandemic of a similar scale is not expected to occur in the foreseeable future.

Finally, as to witness Lawton's assertion regarding the materiality standard, the USOA stipulates that for an item to be deemed extraordinary, it should equate to more than approximately five percent of income, computed before extraordinary items, which the Companies total COVID-related costs net of savings do exceed. In the event an item is less than five percent of income, the Commission may nonetheless approve treating the item as extraordinary.

Q. Witness Lawton suggests that the Companies' calculations of COVID-19 related expenses are unreliable and inflated because they have changed over time. Do you agree?

A. No, I do not. The Companies have continued to improve upon their calculation in light of new information which has enabled them to track the impacts of the pandemic and to provide more accurate data to the Commission. The pandemic was an unprecedented event which has continued to evolve since social distancing restrictions were first instituted in the first quarter of 2020. The Companies have continuously adapted to the changing environment to ensure natural gas and electric services were delivered to its customers safely and reliably while continuing to ensure the wellbeing of its employees. Given the extraordinary circumstances surrounding the pandemic, the process for collecting information related to incremental costs, and any identified cost savings, has continued to evolve, which in turn resulted in adjustments to originally reported information.

Q. Could you please explain in greater detail why the Companies refined their calculations?

A. Since the first quarter of 2020, processes were established to identify, track and report on the impacts that the pandemic has had on the Companies operating costs. The processes have included utilization of internal and external data to identify and track costs that resulted from the pandemic and the associated social distancing restrictions which have been implemented. For example, internally, the Companies established unique coding within the respective general ledgers to code items that were specifically identified as incremental costs associated with the pandemic. From an external standpoint, the Companies have worked with their healthcare provider to obtain the necessary data to identify and track healthcare claims related to COVID-19. In addition to tracking the pandemic related costs, the Companies also continued to consider how costs savings that were the result of the pandemic would be calculated. Ultimately, in December 2020, we determined that the most appropriate way to calculate cost savings was by comparing the actual costs since the pandemic began to the historical average for the 3 years ended 2017 through 2019.

Q. Does witness Lawton correctly categorize the difference between bad debts and actual write-offs?

A. Witness Lawton correctly identifies that there is a difference between bad debt expense recorded and actual write-offs. However, his categorization of bad debt expense being an inappropriate estimate of potential write-offs is not correct.

Q. Can you please explain the difference between bad debt expense and write-offs?

A. Yes. In connection with the accounting for trade receivables resulting from natural gas or electric distribution services, the Companies are required to assess recoverability of outstanding balances and accrue for a loss for uncollectible receivables if a loss is probable and the amount of the loss can be reasonably estimated under ASC 450 – Contingencies ("ASC 450"). In addition, beginning in the first quarter of 2020, the Companies adopted the provisions of ASC 326 "Financial Instruments-Credit Losses". This new guidance requires entities to develop an estimate of expected credit losses (including trade receivables) and to consider relevant and available information when doing so. The guidance specifies that an entity should include internal information, external information, or a combination of both relating to past events, current conditions, and reasonable and supportable forecasts when developing an estimate for expected credit losses. Factors that are considered when assessing collectability of outstanding balances include the age of outstanding receivables, historical payment history and other specific factors which may impact probability of collection (e.g. bankruptcy filings). To the extent the Companies' estimate that outstanding trade receivables will not be collected and the loss amount can be reasonably estimated, bad debt expense is recorded along with an allowance for doubtful accounts which is a valuation account on the Companies' balance sheets that is used to arrive at the net realizable value of trade receivables.

Bad debt expense represents those amounts included in trade receivables which have a reduced likelihood of collection. The basis for the Companies recording bad debt expense is largely dependent upon the age of the outstanding balance relative to the original due date of the invoice. Typically, the likelihood of payment decreases as an invoice ages beyond the initial invoice date. As noted above, bad debt expense and a corresponding allowance for doubtful accounts is recorded for amounts which are deemed unlikely to be collected.

Write offs represent those amounts owed by customers, that after exhausting all available credit mitigation options, have been determined will not be paid and the outstanding balance is formally removed from the Companies' financial records. Typically, a customer's outstanding balance would be recorded to bad debt expense after being unpaid for 90 days beyond the original date due but may not be formally written off until reaching 180 days past due without payment as the Companies continue to execute collection efforts.

Q. Do the Companies believe that the incremental increase in bad debt expense is directly related to the COVID-19 pandemic?

A. Yes, prior to the onset of the COVID-19 pandemic the Companies had experienced exceptionally immaterial levels of bad debt expense relative to amounts billed for natural gas and electric distribution services. Based on analysis, the Companies noted exponential growth in customer accounts receivables aged beyond 90 days beginning in the second quarter of 2020 and continuing through December of 2020. The Companies have continued to analyze their customer accounts receivable aging data into 2021 and have noted improvement during the first quarter of 2021 which resulted in a reduction to the regulatory assets initially recognized in December 2020.

Q. Have the Companies calculated the bad debt amounts consistently across all entities, or are some alternate methodologies employed dependent on type of settlement in previous rate proceedings?

A. Yes, the Companies have consistently applied the same calculations for recording bad debt expense.

Q. Under normal operating conditions, does the calculation of bad debt represent actual write offs or is it an estimate based on historical payment trends with consideration given to current economic conditions?

A. FPUC is a subsidiary of Chesapeake Utilities Corporation, an investor owned publicly traded utility and adheres to the policy of its parent entity in completing a comprehensive calculation for its allowance for uncollectible accounts on a quarterly basis. This approach is employed primarily to coincide with the Companies' parent entity's quarterly financial reporting requirements with the Securities and Exchange Commission ("SEC"). Additionally, a quarterly review of trade receivable aging allows FPUC to more accurately understand how balances are progressing through the aging cycle.

The quarterly calculation of bad debt expense is an estimate which takes into account historical trends in payment activity relative to the age of a past due balance. The longer a balance has gone without payment since initially being invoiced, the lower the likelihood of collection. This results in an increased estimate of bad debt expense. In addition, the Companies also consider several external economic factors when developing their estimate for bad debt. Given the significant negative changes in economic indicators, such as unemployment data throughout the pandemic and the significant increase in aged customer receivables, the Companies estimates for non-payment on customer receivable balances increased resulting in higher bad debt expense.

Q. Do you agree with Witness Lawton that hazard pay costs are not incremental costs which resulted from COVID-19?

A. No. The Companies have incurred incremental labor costs to employees that were implemented due to the significant changes experienced by the Companies in serving their residential business over the course of the pandemic as many of the Companies customers transitioned to working from home or adjusted their schedules to accommodate children who were remote learning. This transition led to a greater demand for service technicians at customer residences and put our employees at greater risk of exposure to COVID-19. In order to ensure we could continue to provide safe, reliable, and responsive service to customers, the Companies issued incentive pay to some employees. This was intended to ensure minimal disruption in service and responsiveness, in line with our culture and commitment to our customers and local communities, as well as our employees who were asked to put themselves at greater risk of exposure in order to maintain our high standard of service. This pay program was specific to the pandemic and therefore represents and incremental cost.

Q. Do you agree with Witness Lawton that other insurance costs are not incremental costs which resulted from COVID-19?

A. No. Since 2019, we had been working with insurance brokers to negotiate a reduction to the Companies' insurance premiums. A new broker with experience for energy delivery companies was selected and a plan was developed during the fourth quarter of 2019, with an alternative renewal strategy planned for the beginning of 2020 once an alternative renewal option would become available within the existing policy. The new broker had already identified alternative carriers that had provided options with lower premiums. An estimated cost savings of $330,000 had been quantified through discussions with these alternative carriers (insurance premiums are negotiated for all of Chesapeake Utilities Corporation, not just the Florida companies). Once COVID-19 hit, however, insurance companies were unwilling to write new policies (in addition to multiple carriers going out of business). Therefore, COVID created an opportunity cost to the Company of $330,000 because the Company was on the path to achieving this reduction in insurance premiums, as well as an additional $72,000 due to an increase in excess casualty insurance that would not have happened if a new insurance agreement had been realized.

Q. Could you please explain why there were significant increases in costs between November and December of 2020 reflected in the Companies' filings?

A. As I previously noted, the COVID-19 pandemic is an extraordinary event with which we have no previous experience. As such, the process for collecting information related to incremental costs, and any identified cost savings, had evolved over time resulting in adjustments to originally reported information. As it relates to the specific increases in pandemic-related costs reflected in the reports submitted to the Commission between November and December 2020, these changes were driven by several different factors. The first relates to the addition of various costs in December which had not been reflected in the November report, but which the Companies believe were within the scope of the accounting order for inclusion for deferral. These were primarily composed of incremental increases in employee health claims and insurance premiums. The second factor contributing to the increase was continued growth in the Companies aged customer trade receivables. The balance of past due receivables aged in excess of 90 days increased by over 30% in natural gas distribution and by over 97% in the electric operations between September 2020 and December 2020. The Companies prepare their bad debt expense analysis on a quarterly basis and these significant increases in the balance of aged receivables translated directly into an increase in the bad debt expense recorded.

Q. Could you explain how the Companies accounted for cost savings in the tracking of COVID-19 financial impacts?

A. During 2020, cost savings were evaluated by analyzing the year-to-date balance of the relevant cost centers identified as having experienced savings and comparing them to a three-year average. The three-year average was adjusted to ensure comparability on a year-to-date basis (i.e. YTD September 2020 was compared to the three full year average for 2017-2019 divided by nine). The same expense categories were analyzed each month and the incremental change was included in the reports submitted to the Commission.

Q. Does Commission approval to allow establishment of regulatory assets for the Companies equate to a determination of prudency for the costs included therein?

A. No. While the incremental pandemic response costs included in the regulatory assets of the Companies qualify for deferral recognition under the accounting guidance included in ASC 980 ("Regulatory Operations"), under the applicable guidance, a utility is eligible to recognize a regulatory asset for an incurred cost if it is probable that the specific cost is subject to recovery in future revenues. Certainly, recognition of a regulatory asset requires judgement and must be supported by evidence, but it does not guarantee recovery of the full amount included in the regulatory asset.

Based upon the Commission's statements in its initial PAA order, Order No. PSC 2020-0404-PAA-PU, the Commission deemed certain incremental pandemic response costs eligible for deferral and, potentially, for subsequent recovery. The Commission's order was, however, an "accounting order" as defined in ASC 980 and more explicitly described in the interpretive guidance included in Price Waterhouse Coopers comprehensive guide to power and utilities entities, which, on a standalone basis, does not provide a complete basis for deferral of costs. The Companies, therefore, considered additional evidence, such as historical precedent for deferral of costs associated with catastrophic weather events such as hurricanes. When considered together, the combination of these factors continues to serve as FPUC's basis for maintaining the regulatory assets recognized. In the event the Commission were to conclude that regulatory asset treatment was not appropriate, the Companies would reverse amounts previously recorded and record the necessary expense.

Q. Do the Companies believe that ASC 980-340-25-1 is the primary factor to be considered in the establishment of a regulatory asset? If not, what other considerations are made?

A. From an accounting perspective, the Companies believe that the guidance contained in ASC 980-340-25-1 related to the establishment of a regulatory asset serves as the primary framework in determining if recognition of a regulatory asset is appropriate. This accounting guidance taken in conjunction with publications developed by nationally acknowledged accounting firms identifies what evidence can be relied upon when recognizing costs for regulatory deferral. To that end, Price Waterhouse Coopers comprehensive guide to accounting for power and utilities organizations stipulates that the highest and best form of evidence is an approved rate order. However, in the absence of an approved rate order various other forms of evidence when combined can provide a reasonable basis for recognition of a regulatory asset. Those include accounting orders, historical precedent that similar costs have been approved by the regulator, discussions with the regulator with respect to the specific incurred cost where the utility has obtained assurances that those costs will be approved for recovery and opinions obtained from outside legal counsel outlining the basis for the incurred cost being probable of being allowed in future rates. FPUC initially obtained an accounting order from the Florida PSC with respect to the deferral of pandemic related incremental costs and has likened the incurred costs associated with the pandemic to those experienced after a catastrophic weather event which have received regulatory approval in the past for recovery.

Q. Do you believe that the Companies have adhered to the accounting rules when recording a regulatory asset related to incremental costs associated with the impacts of the pandemic?

A. Yes, the Companies considered the accounting guidance contained within ASC 980 when recording a regulatory asset related to incremental costs associated with the impacts of the pandemic. The Companies believe the accounting order initially approved by the PSC, along with historical precedent for approving recovery of incremental costs associated with other natural emergencies (e.g. hurricanes), meets the probable threshold for recovery in future rates.

Q. Does this conclude your rebuttal testimony?

A. Yes.

Dockets Nos. 20200151-EI, 20200189-WS, and 20200194-PU

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the Rebuttal Testimony of Derrick M. Craig and the Rebuttal Testimony of Michael D. Galtman, have been furnished by Electronic Mail to the following parties of record this 21st day of May, 2021:

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