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January 10, 2022

**BY E-PORTAL**

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

**Re: Docket No. 20210188-GU - Joint petition for variance from Rule 25-7.039(1), F.A.C., by Florida Public Utilities Company and Florida Division of Chesapeake Utilities Corporation.**

Dear Mr. Teitzman:

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

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

Sincerely,



Beth Keating  
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Cc:// Office of Public Counsel (Christensen)  
Joint Administrative Procedures Committee (Plante)

**Re: Docket No. 20210188-GU - Joint petition for variance from Rule 25-7.039(1), F.A.C., by Florida Public Utilities Company and Florida Division of Chesapeake Utilities Corporation.**

For questions (1) through (7) below, please refer to Florida Public Utility Company's (FPUC) and Florida Division of Chesapeake Utilities Corporation's (CUC) Petition for Variance from Rule 25-7.039(1), Florida Administrative Code (F.A.C.), Attachment A. The data used to complete the requested sample schedules need not be actual company data. The request is not intended for purposes of evaluating the quantitative amounts but rather to gain a fuller understanding of how the division data will be reported and aggregated into the consolidated form.

- 1) Please clarify how FPUC and CUC intend to file its Minimum Filing Requirements (MFRs), if the Commission were to approve this request for a variance, by providing at least one example of any of the MFR "A" Schedules reflected in Attachment A.

**COMPANY RESPONSE:**

A sample of the A-3 MFR is provided in the file titled DR1 Item 1 Sample of A schedule MFR.xlsx. The numbers provided in the 2023 projection column are for demonstrative purposes only and do not reflect actual numbers.

- 2) Please clarify how FPUC and CUC intend to file its MFRs, if the Commission were to approve this request for a variance, by providing at least one example of any of the MFR "C" Schedules reflected in Attachment A.

**COMPANY RESPONSE:**

A sample of the C-34, C-37, and C-38 MFRs are provided in the file titled DR1 Item 2, 8, 9, and 10. The numbers provided in columns 1-3 are for demonstrative purposes only and do not reflect actual numbers.

- 3) Please clarify how FPUC and CUC intend to file its MFRs, if the Commission were to approve this request for a variance, by providing at least one example of any of the MFR "D" Schedules reflected in Attachment A.

**COMPANY RESPONSE:**

A sample of the D-1 page 2 of 2 MFR is provided in the file titled DR1 Item 3 Sample of D schedule MFR.xlsx. The numbers provided are for demonstrative purposes only

- 4) Please clarify how FPUC and CUC intend to file its MFRs, if the Commission were to approve this request for a variance, by providing at least one example of any of the MFR "E" Schedules reflected in Attachment A.

**COMPANY RESPONSE:**

A sample of the E-1 page 1 of 3 MFR is provided in the file titled DR1 Item 4 Sample of E schedule MFR.xlsx. The numbers provided are for demonstrative purposes only.

- 5) Please clarify how FPUC and CUC intend to file its MFRs, if the Commission were to approve this request for a variance, by providing at least one example of any of the MFR "F" Schedules reflected in Attachment A.

**COMPANY RESPONSE:**

A sample of the F-3 MFR is provided in the file titled DR1 Item 5 and 11 Sample of F schedule MFR.xlsx. The numbers provided are for demonstrative purposes only and do not reflect actual numbers.

- 6) Please clarify how FPUC and CUC intend to file its MFRs, if the Commission were to approve this request for a variance, by providing at least one example of any of the MFR "G" Schedules reflected in Attachment A.

**COMPANY RESPONSE:**

A sample of the G2-6 MFR is provided in the file titled DR1 Item 6 Sample of G schedule MFR.xlsx. The numbers provided are for demonstrative purposes only and do not reflect actual numbers.

- 7) Paragraph 11 of the joint petition states, "The Companies emphasize here that all other MFRs, other than those identified in Attachment A, would be submitted on a consolidated basis and populated consistent with the current schedule requirements, and format." For those MFR Schedules that are not listed on Attachment A, please clarify whether FPUC and CUC intend to provide schedules by each existing division, as well as schedules reflecting totals on a consolidated basis.

**COMPANY RESPONSE:** The Company only intends to file a consolidated schedule containing the total of the divisions unless the schedule was listed in Attachment A to the petition. For the schedules on Attachment A, both the consolidated and a schedule for each existing division will be provided when the amounts can be totaled. If they cannot be totaled, as in MFR C-37 and C-38, a note will be included on the consolidated schedule to refer to the individual division schedules.

- 8) For Schedule C-34, please provide a demonstrative example of the Schedule that the Company intends to file. As a part of this, please highlight and describe the areas in which this filing varies from a typical filing.

**COMPANY RESPONSE:**

A sample of the C-34 MFR is provided in the file titled DR1 Item 2, 8, 9, and 10. The numbers provided in columns 1-3 are for demonstrative purposes only and do not reflect actual numbers. The difference from a typical filing is that the compound multiplier in column 5 could not be shown on a consolidated basis because FPUC's historic test year was 2007, CFG's historic test year was 2008, and Indiantown's historic test year was 2002. Ft. Meade was not regulated by the FPSC prior to the acquisition and, therefore, had no established expenses from a prior case.

- 9) For Schedule C-37, please provide a demonstrative example of the Schedule that the Company intends to file. As a part of this, please highlight and describe the areas in which this filing varies from a typical filing.

**COMPANY RESPONSE:**

A sample of the C-37 MFR is provided in the file titled DR1 Item 2, 8, 9, and 10. The numbers provided are for demonstrative purposes only and do not reflect actual numbers. The difference from a typical filing is that amounts could not be determined on a consolidated basis because the compound multipliers are different for each division due to different base years. FPUC's historic test year was 2007, CFG's historic test year was 2008, and Indiantown's historic test year was 2002. Ft. Meade was not regulated by the FPSC prior to the acquisition and, therefore, had no established expenses from a prior case.

- 10) For Schedule C-38, please provide a demonstrative example of the Schedule that the Company intends to file. As a part of this, please highlight and describe the areas in which this filing varies from a typical filing.

**COMPANY RESPONSE:**

A sample of the C-38 MFR is provided in the file titled DR1 Item 2, 8, 9, and 10. The numbers and explanations provided are for demonstrative purposes only and do not reflect actual numbers. Examples of individual justifications cannot be provided at this time since the 2023 projection is not the actual that will be used in the filed MFR's. The difference from a typical filing is that amounts could not be determined on a consolidated basis because the compound multipliers are different for each division due to different base years which result in different variances that need to be justified. Therefore, a note will be included on C-38 consolidated to review the individual division information.

- 11) For Schedule F-3, please provide a demonstrative example of the Schedule that the Company intends to file. As a part of this, please highlight and describe the areas in which this filing varies from a typical filing.

**COMPANY RESPONSE:**

A sample of the F-3 MFR is provided in the file titled DR1 Item 5 and 11 Sample of F schedule MFR.xlsx. The numbers provided are for demonstrative purposes only and do not reflect actual numbers. Since the interim rates are based on adjustments made by the FPSC in the last rate order, this schedule contains different schedules based on the division. The adjustments made to each division were totaled on the consolidated tab.

EXAMPLE ONLY

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.:

Explanation: Provide a Schedule showing an analysis of Jurisdictional Rate Base.

Type of Data Shown:  
 Historic TY Last Case: See Separate Divisions  
 Attrition YR Last Case: See Separate Divisions  
 Projected TY Last Case: See Separate Divisions  
 Projected TY Current Case: 12/31/2023  
 Witness:

Line No.	Item	Rate Base Determined by Commission in Last Rate Case				Rate Base Requested by Company in Current Rate Case		
		(1)* Historic	(2)* Attrition	(3)* Total	(4)* Projected Test Year various	(5) Projected Test Year 12/31/2023	(6)** Dollar Difference	(7)** Percent Difference
<u>Utility Plant</u>								
1	Plant In Service	\$ -	\$ -	\$ -	\$ 185,169,224	\$ 604,000,000	\$ 418,830,776	226.19%
2	Construction Work In Progress	-	-	-	359,427	8,250,100	7,890,673	2195.35%
3	Utility Plant Acquisition Adjustment	-	-	-	1,263,776	34,200,000	32,936,224	2606.18%
4	Gross Utility Plant	\$ -	\$ -	\$ -	\$ 186,792,427	\$ 646,450,100	\$ 459,657,673	246.08%
<u>Deductions</u>								
5	Accumulated Depreciation	\$ -	\$ -	\$ -	\$ (59,179,585)	\$ (157,300,000)	(98,120,415)	165.80%
6	Accumulated Amortization	-	-	-	-	-	-	
7	Limited Term Utility Plant	-	-	-	-	-	-	
8	Acquisition Adjustment	-	-	-	(544,545)	(16,500,000)	(15,955,455)	2930.05%
9	Customer Advances for Construction	-	-	-	(1,746,825)	(2,000,000)	(253,175)	14.49%
10	Total Deductions	\$ -	\$ -	\$ -	\$ (61,470,955)	\$ (175,800,000)	(114,329,045)	185.99%
11	Net Utility Plant	\$ -	\$ -	\$ -	\$ 125,321,472	\$ 470,650,100	345,328,628	275.55%
12	<u>Allowance for Working Capital</u>	\$ -	\$ -	\$ -	\$ (4,786,366)	\$ 1,950,000	6,736,366	-140.74%
13	Rate Base	\$ -	\$ -	\$ -	\$ 120,535,106	\$ 472,600,100	352,064,994	292.09%

\* If the company's last rate case included a historic and attrition year, complete columns (1) - (3).  
 If the company's last rate case was based on a projected test year, complete column (4).

\*\* If the company's last rate case included a historic and attrition year, this calculation will be the difference between column (5) and column (3). If the company's last rate case was based on a projected test year, this calculation will be the difference between column (5) and column (4).

Florida Public Service Commission  
 Company: Florida Public Utilities Company  
 Docket No.:

Explanation: Provide a Schedule analysis of Jurisdictional Rate Base.

Type of Data Shown:  
 Historic TY Last Case: 12/31/2007  
 Attrition Yr Last Case: 12/31/2008  
 Projected TY Last Case: 12/31/2009  
 Projected TY Current Case: 12/31/2023  
 Witness:

Line No.	Item	Rate Base Determined by Commission in Last Rate Case				Rate Base Requested by Company in Current Rate Case		(6)** Dollar Difference	(7)** Percent Difference
		(1)* Historic	(2)* Attrition	(3)* Total	(4)* Projected Test Year 12/31/2009	(5) Projected Test Year 12/31/2023			
<u>Utility Plant</u>									
1	Plant In Service	\$ -	\$ -	\$ -	\$ 116,422,295	\$ 429,300,000	312,877,705	268.74%	
2	Construction Work In Progress	-	-	-	359,427	7,000,000	6,640,573	1847.54%	
3	Utility Plant Acquisition Adjustment	-	-	-	1,263,776	34,200,000	32,936,224	2606.18%	
4	Gross Utility Plant	\$ -	\$ -	\$ -	\$ 118,045,498	\$ 470,500,000	352,454,502	298.58%	
<u>Deductions</u>									
5	Accumulated Depreciation	-	-	-	(37,355,029)	(110,000,000)	(72,644,971)	194.47%	
6	Accumulated Amortization	-	-	-	-	-	-	0.00%	
7	Limited Term Utility Plant	-	-	-	-	-	-	0.00%	
8	Acquisition Adjustment	-	-	-	(544,545)	(16,500,000)	(15,955,455)	2930.05%	
9	Customer Advances for Constructi	-	-	-	(1,746,825)	(2,000,000)	(253,175)	14.49%	
10	Total Deductions	\$ -	\$ -	\$ -	\$ (39,646,399)	\$ (128,500,000)	(88,853,601)	224.12%	
11	Net Utility Plant	\$ -	\$ -	\$ -	\$ 78,399,099	\$ 342,000,000	263,600,901	336.23%	
12	<u>Allowance for Working Capital</u>	\$ -	\$ -	\$ -	\$ (5,136,214)	\$ 1,500,000	6,636,214	-129.20%	
13	Rate Base	\$ -	\$ -	\$ -	\$ 73,262,885	\$ 343,500,000	270,237,115	368.86%	

\* If the company's last rate case included a historic and attrition year, complete columns (1) - (3).  
 If the company's last rate case was based on a projected test year, complete column (4).

\*\* If the company's last rate case included a historic and attrition year, this calculation will be the difference between column (5) and column (3). if the company's last rate case was based on a projected test year, this calculation will be the difference between column (5) and column (4).

Florida Public Service Commission

Explanation: Provide a Schedule showing an analysis of Jurisdictional Rate Base.

Type of Data Shown:

Historic TY Last Case: 12/31/2008

Company: Florida Division of Chesapeake Utilities Corporation

Attrition Yr Last Case: 12/31/2009

Projected TY Last Case: 12/31/2010

Docket No.:

Projected TY Current Case: 12/31/2023

Witness:

Line No.	Item	Rate Base Determined by Commission in Last Rate Case				Rate Base Requested by Company in Current Rate Case		(6)** Dollar Difference	(7)** Percent Difference
		(1)* Historic	(2)* Attrition	(3)* Total	(4)* Projected Test Year 12/31/2010	(5) Projected Test Year 12/31/2023			
<u>Utility Plant</u>									
1	Plant In Service	\$ -	\$ -	\$ -	\$ 67,575,109	\$ 170,000,000	\$ 102,424,891	151.57%	
2	Construction Work In Progress	-	-	-	-	1,000,000	1,000,000	#DIV/0!	
3	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	#DIV/0!	
4	Gross Utility Plant	\$ -	\$ -	\$ -	\$ 67,575,109	\$ 171,000,000	\$ 103,424,891	153.05%	
<u>Deductions</u>									
5	Accumulated Depreciation	-	-	-	(21,209,847)	(45,500,000)	(24,290,153)	114.52%	
6	Accumulated Amortization	-	-	-	-	-	-		
7	Limited Term Utility Plant	-	-	-	-	-	-		
8	Acquisition Adjustment	-	-	-	-	-	-	#DIV/0!	
9	Customer Advances for Construction	-	-	-	-	-	-	#DIV/0!	
10	Total Deductions	\$ -	\$ -	\$ -	\$ (21,209,847)	\$ (45,500,000)	\$ (24,290,153)	114.52%	
11	Net Utility Plant	\$ -	\$ -	\$ -	\$ 46,365,262	\$ 125,500,000	\$ 79,134,738	170.68%	
12	<u>Allowance for Working Capital</u>	\$ -	\$ -	\$ -	\$ 318,034	\$ 150,000	\$ (168,034)	-52.84%	
13	Rate Base	\$ -	\$ -	\$ -	\$ 46,683,296	\$ 125,650,000	\$ 78,966,704	169.15%	

\* If the company's last rate case included a historic and attrition year, complete columns (1) - (3).  
If the company's last rate case was based on a projected test year, complete column (4).

\*\* If the company's last rate case included a historic and attrition year, this calculation will be the difference between column (5) and column (3). If the company's last rate case was based on a projected test year, this calculation will be the difference between column (5) and column (4).



EXAMPLE ONLY

Florida Public Service Commission  
 Company: Florida Public Utilities Company Indiantown Division  
 Docket No.:

Explanation: Provide a Schedule showing an analysis of Jurisdictional Rate Base.

Type of Data Shown:  
 Historic TY Last Case: 12/31/2002  
 Attrition Yr Last Case: 12/31/2003  
 Projected TY Last Case: 12/31/2004  
 Projected TY Current Case: 12/31/2023  
 Witness:

Line No.	Item	Rate Base Determined by Commission in Last Rate Case				Rate Base Requested by Company in Current Rate Case		
		(1)* Historic	(2)* Attrition	(3)* Total	(4)* Projected Test Year 12/31/2004	(5) Projected Test Year 12/31/2023	(6)** Dollar Difference	(7)** Percent Difference
<u>Utility Plant</u>								
1	Plant In Service	\$ -	\$ -	\$ -	\$ 1,171,820	\$ 3,200,000	\$ 2,028,180	173.08%
2	Construction Work In Progress	-	-	-	-	250,000	250,000	#DIV/0!
3	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	#DIV/0!
4	Gross Utility Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 1,171,820</u>	<u>\$ 3,450,000</u>	<u>\$ 2,278,180</u>	<u>194.41%</u>
<u>Deductions</u>								
5	Accumulated Depreciation	-	-	-	(614,709)	(1,500,000)	(885,291)	144.02%
6	Accumulated Amortization	-	-	-	-	-	-	
7	Limited Term Utility Plant	-	-	-	-	-	-	
8	Acquisition Adjustment	-	-	-	-	-	-	#DIV/0!
9	Customer Advances for Constructor	-	-	-	-	-	-	#DIV/0!
10	Total Deductions	-	\$ -	\$ -	\$ (614,709)	\$ (1,500,000)	\$ (885,291)	144.02%
11	Net Utility Plant	-	\$ -	\$ -	\$ 557,111	\$ 1,950,000	\$ 1,392,889	250.02%
12	<u>Allowance for Working Capital</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,814</u>	<u>\$ 150,000</u>	<u>\$ 118,186</u>	<u>371.49%</u>
13	Rate Base	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 588,925</u>	<u>\$ 2,100,000</u>	<u>\$ 1,511,075</u>	<u>256.58%</u>

\* If the company's last rate case included a historic and attrition year, complete columns (1) - (3).  
 If the company's last rate case was based on a projected test year, complete column (4).

\*\* If the company's last rate case included a historic and attrition year, this calculation will be the difference between column (5) and column (3). if the company's last rate case was based on a projected test year, this calculation will be the difference between column (5) and column (4).

EXAMPLE ONLY

Florida Public Service Commission  
 Company: Florida Public Utilities Company Ft. Meade Division  
 Docket No.:

Explanation: Provide a Schedule showing an analysis of Jurisdictional Rate Base.

Type of Data Shown:  
 Historic TY Last Case: NA  
 Attrition Yr Last Case: NA  
 Projected TY Last Case: NA  
 Projected TY Current Case: 12/31/2023  
 Witness:

Line No.	Item	Rate Base Determined by Commission in Last Rate Case				Rate Base Requested by Company in Current Rate Case		
		(1)* Historic	(2)* Attrition	(3)* Total	(4)* Projected Test Year NONE	(5) Projected Test Year 12/31/2023	(6)** Dollar Difference	(7)** Percent Difference
<u>Utility Plant</u>								
1	Plant In Service	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	100.00%
2	Construction Work In Progress	-	-	-	-	100	100	100.00%
3	Utility Plant Acquisition Adjustment	-	-	-	-	-	-	0.00%
4	Gross Utility Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,100</u>	<u>1,500,100</u>	<u>100.00%</u>
<u>Deductions</u>								
5	Accumulated Depreciation	-	-	-	-	(300,000)	(300,000)	100.00%
6	Accumulated Amortization	-	-	-	-	-	-	0.00%
7	Limited Term Utility Plant	-	-	-	-	-	-	0.00%
8	Acquisition Adjustment	-	-	-	-	-	-	0.00%
9	Customer Advances for Constructor	-	-	-	-	-	-	0.00%
10	Total Deductions	-	-	-	-	(300,000)	(300,000)	100.00%
11	Net Utility Plant	-	-	-	-	\$ 1,200,100	\$ 1,200,100	100.00%
12	<u>Allowance for Working Capital</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>100.00%</u>
13	Rate Base	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,350,100</u>	<u>\$ 1,350,100</u>	<u>100.00%</u>

\* If the company's last rate case included a historic and attrition year, complete columns (1) - (3).  
 If the company's last rate case was based on a projected test year, complete column (4).

\*\* If the company's last rate case included a historic and attrition year, this calculation will be the difference between column (5) and column (3). if the company's last rate case was based on a projected test year, this calculation will be the difference between column (5) and column (4).

Florida Public Service Commission

Explanation: Therm sales and revenues by rate schedule under present rates.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

Company: Florida Public Utilities Company Consolidated Gas

**EXAMPLE**

Docket No.:

Line No.		FPUC RS	FPUC RS-GS	FPUC GS-1	FPUC GSTS-1	FPUC GS-2	FPUC GSTS-2	FPUC CS-GS	FPUC LVS	FPUC LVTS
1	NO. OF BILLS	698,292	7,161	10,713	4,465	25,616	9,817	3,064	7,824	15,217
2	THERM SALES	15,075,452	67,504	881,718	639,384	5,960,624	4,996,441	60,220	7,704,387	29,910,523
3	UNBILLED THERM SALES	-	-	-	-	-	-	-	-	-
4	TOTAL THERM SALES	15,075,452	67,504	881,718	639,384	5,960,624	4,996,441	60,220	7,704,387	29,910,523
5	CUSTOMER CHARGE REVENUE	7,681,212	152,171	214,260	89,300	845,328	323,961	109,722	704,160	1,369,530
6	BASE NON-FUEL REVENUE	7,511,796	33,636	345,069	250,229	2,332,750	1,955,407	23,568	2,724,733	10,578,155
7	GRIP REVENUE	4,770,175	21,360	202,495	146,841	1,368,917	1,147,483	13,830	1,233,318	4,788,076
8	UNBILLED BASE NON-FUEL REVENUE	-	-	-	-	-	-	-	-	-
9	TOTAL BASE NON-FUEL REVENUE	\$ 19,963,183	\$ 207,167	\$ 761,824	\$ 486,370	\$ 4,546,995	\$ 3,426,851	\$ 147,120	\$ 4,662,211	\$ 16,735,761
10	FUEL REVENUE/ SWING REVENUE	15,835,255	70,906	926,157	110,677	6,261,040	834,905	66,259	7,320,352	4,710,907
11	CONSERVATION REVENUE	1,300,559	5,824	48,477	35,153	243,790	204,354	2,463	262,488	1,019,052
12	UNBILLED FUEL REVENUE	-	-	-	-	-	-	-	-	-
13	TOTAL FUEL REVENUE	\$ 17,135,814	\$ 76,730	\$ 974,634	\$ 145,830	\$ 6,504,830	\$ 1,039,259	\$ 68,722	\$ 7,582,840	\$ 5,729,959
14	OTHER REVENUE (1)	-	-	-	-	-	-	-	-	-
15	TOTAL REVENUE	\$ 37,098,997	\$ 283,897	\$ 1,736,458	\$ 632,200	\$ 11,051,825	\$ 4,466,110	\$ 215,842	\$ 12,245,051	\$ 22,465,720

(1) OTHER REVENUE:

SERVICE CHARGES	\$	-
SALES TAX COMMISSION		-
RENTS		-
ITEM		-
TOTAL	\$	-

Florida Public Service Commission

Explanation: Therm sales and revenues by rate schedule under present rates.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

Company: Florida Public Utilities Company Consolidate

**EXAMPLE**

Docket No.:

Line No.		FPUC ITS	FPUC GLS	FPUC NVGTS	FPUC SPECIAL CONTRACT:	FPUC MISCELLANEOUS	CFG FTS-A	CFG FTS-B	CFG FTS-1	CFG FTS-2
1	NO. OF BILLS	217	389	24	61	-	14,166	27,741	161,470	10,303
2	THERM SALES	10,047,395	109,131	943,153	29,771,068	-	91,032	297,547	2,422,499	503,317
3	UNBILLED THERM SALES	-	-	-	-	-	-	-	-	-
4	TOTAL THERM SALES	10,047,395	109,131	943,153	29,771,068	-	91,032	297,547	2,422,499	503,317
5	CUSTOMER CHARGE REVENUE	60,760	-	2,400	1,591,215	844,218	184,158	429,986	3,067,930	350,302
6	BASE NON-FUEL REVENUE	2,318,939	26,421	161,383	-	-	42,201	146,649	1,420,758	160,860
7	GRIP REVENUE	958,120	124,465	216,604	-	-	64,912	63,996	276,286	78,195
8	UNBILLED BASE NON-FUEL REVENUE	-	-	-	-	-	-	-	-	-
9	TOTAL BASE NON-FUEL REVENUE	\$ 3,337,819	\$ 150,886	\$ 380,387	\$ 1,591,215	\$ 844,218	\$ 291,271	\$ 640,631	\$ 4,764,974	\$ 589,357
10	FUEL REVENUE/ SWING REVENUE	-	114,631	990,688	-	-	14,383	53,320	470,934	103,331
11	CONSERVATION REVENUE	-	-	13,779	-	-	19,274	48,884	354,339	40,834
12	UNBILLED FUEL REVENUE	-	-	-	-	-	-	-	-	-
13	TOTAL FUEL REVENUE	\$ -	\$ 114,631	\$ 1,004,467	\$ -	\$ -	\$ 33,657	\$ 102,204	\$ 825,273	\$ 144,165
14	OTHER REVENUE (1)	-	-	-	-	-	-	-	-	-
15	TOTAL REVENUE	\$ 3,337,819	\$ 265,517	\$ 1,384,854	\$ 1,591,215	\$ 844,218	\$ 324,928	\$ 742,835	\$ 5,590,247	\$ 733,522

(1) OTHER REVENUE:

SERVICE CHARGES

SALES TAX COMMISSION

RENTS

ITEM

TOTAL

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidate

Explanation: Therm sales and revenues by rate schedule under present rates.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

**EXAMPLE**

Docket No.:

Line No.		CFG FTS-2.1	CFG FTS-3	CFG FTS-3.1	CFG FTS-4	CFG FTS-5	CFG FTS-6	CFG FTS-7	CFG FTS-8	CFG FTS-9
1	NO. OF BILLS	8,508	3,759	4,117	2,521	432	330	302	205	73
2	THERM SALES	806,436	1,083,455	2,227,937	2,769,647	1,028,886	1,833,180	3,751,966	5,228,237	3,371,769
3	UNBILLED THERM SALES	-	-	-	-	-	-	-	-	-
4	TOTAL THERM SALES	806,436	1,083,455	2,227,937	2,769,647	1,028,886	1,833,180	3,751,966	5,228,237	3,371,769
5	CUSTOMER CHARGE REVENUE	340,320	405,972	444,636	529,410	164,160	198,000	211,400	246,000	146,000
6	BASE NON-FUEL REVENUE	104,910	261,134	536,977	523,463	170,589	277,488	461,492	576,361	307,944
7	GRIP REVENUE	128,481	64,444	168,276	232,124	92,466	105,738	289,502	434,885	434,958
8	UNBILLED BASE NON-FUEL REVENUE	-	-	-	-	-	-	-	-	-
9	TOTAL BASE NON-FUEL REVENUE	\$ 573,711	\$ 731,550	\$ 1,149,889	\$ 1,284,997	\$ 427,215	\$ 581,226	\$ 962,394	\$ 1,257,246	\$ 888,902
10	FUEL REVENUE/ SWING REVENUE	154,513	170,969	354,242	455,884	163,490	39,688	584,556	797,306	503,068
11	CONSERVATION REVENUE	46,902	54,389	81,810	85,028	27,584	6,318	55,754	69,902	37,764
12	UNBILLED FUEL REVENUE	-	-	-	-	-	-	-	-	-
13	TOTAL FUEL REVENUE	\$ 201,415	\$ 225,358	\$ 436,052	\$ 540,912	\$ 191,074	\$ 46,006	\$ 640,310	\$ 867,208	\$ 540,832
14	OTHER REVENUE (1)									
15	TOTAL REVENUE	\$ 775,126	\$ 956,908	\$ 1,585,941	\$ 1,825,909	\$ 618,289	\$ 627,232	\$ 1,602,704	\$ 2,124,454	\$ 1,429,734

(1) OTHER REVENUE:

SERVICE CHARGES

SALES TAX COMMISSION

RENTS

ITEM

TOTAL

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidate

Explanation: Therm sales and revenues by rate schedule under present rates.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

**EXAMPLE**

Docket No.:

Line No.		CFG FTS-10	CFG FTS-11	CFG FTS-12	CFG NGV	CFG SPECIAL CONTRACTS	CFG MISC.	INDIANTOWN TS-1	INDIANTOWN TS-2	INDIANTOWN TS-3
1	NO. OF BILLS	36	12	60	12	204	-	8,086	261	12
2	THERM SALES	2,788,751	2,150,459	15,900,040	1,625,841	275,621,111	-	120,526	80,461	4,667
3	UNBILLED THERM SALES	-	-	-	-	-	-	-	-	-
4	TOTAL THERM SALES	2,788,751	2,150,459	15,900,040	1,625,841	275,621,111	-	120,526	80,461	4,667
5	CUSTOMER CHARGE REVENUE	108,000	66,000	540,000	1,200	3,008,512	170,313	72,774	6,525	1,092
6	BASE NON-FUEL REVENUE	231,968	150,038	973,559	276,393	-	-	45,601	4,636	223
7	GRIP REVENUE	206,172	114,576	589,573	86,641	-	-	-	-	-
8	UNBILLED BASE NON-FUEL REVENUE	-	-	-	-	-	-	-	-	-
9	TOTAL BASE NON-FUEL REVENUE	\$ 546,140	\$ 330,614	\$ 2,103,132	\$ 364,234	\$ 3,008,512	\$ 170,313	\$ 118,375	\$ 11,161	\$ 1,315
10	FUEL REVENUE/ SWING REVENUE	469,068	327,730	2,385,006	-	-	-	18,971	11,635	862
11	CONSERVATION REVENUE	28,780	15,999	121,794	23,461	-	-	10,118	939	77
12	UNBILLED FUEL REVENUE	-	-	-	-	-	-	-	-	-
13	TOTAL FUEL REVENUE	\$ 497,848	\$ 343,729	\$ 2,506,800	\$ 23,461	\$ -	\$ -	\$ 29,089	\$ 12,574	\$ 939
14	OTHER REVENUE (1)									
15	TOTAL REVENUE	\$ 1,043,988	\$ 674,343	\$ 4,609,932	\$ 387,695	\$ 3,008,512	\$ 170,313	\$ 147,464	\$ 23,735	\$ 2,254

(1) OTHER REVENUE:

SERVICE CHARGES

SALES TAX COMMISSION

RENTS

ITEM

TOTAL

Florida Public Service Commission

Explanation: Therm sales and revenues by rate schedule under present rates.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

Company: Florida Public Utilities Company Consolidate

**EXAMPLE**

Docket No.:

Line No.		INDIANTOWN TS-4	INDIANTOWN MISC.	FT. MEADE RS	FT. MEADE GS	FT. MEADE GS-TS	FT. MEADE Misc.	TOTAL
1	NO. OF BILLS	-	-	6,652	399	110	-	1,032,631
2	THERM SALES	-	-	69,666	173,000	22,358	-	430,139,788
3	UNBILLED THERM SALES	-	-	-	-	-	-	-
4	TOTAL THERM SALES	-	-	69,666	173,000	22,358	-	430,139,788
5	CUSTOMER CHARGE REVENUE	-	-	56,542	6,983	11,000	-	\$ 24,755,452
6	BASE NON-FUEL REVENUE	-	-	3,880	96,361	3,826	-	35,039,397
7	GRIP REVENUE	-	-	10,621	2,519	326	-	-
8	UNBILLED BASE NON-FUEL REVENUE	-	-	-	-	-	-	-
9	TOTAL BASE NON-FUEL REVENUE	\$ -	\$ -	\$ 71,043	\$ 105,863	\$ 15,152	\$ -	\$ 59,794,849
10	FUEL REVENUE/ SWING REVENUE	-	-	73,177	181,719	4,702	-	44,580,331
11	CONSERVATION REVENUE	-	-	6,010	9,512	1,229	-	-
12	UNBILLED FUEL REVENUE	-	-	-	-	-	-	-
13	TOTAL FUEL REVENUE	\$ -	\$ -	\$ 79,187	\$ 191,231	\$ 5,931	\$ -	\$ 44,580,331
14	OTHER REVENUE (1)	-	-	-	-	-	-	-
15	TOTAL REVENUE	\$ -	\$ -	\$ 150,230	\$ 297,094	\$ 21,083	\$ -	\$ 127,094,195

(1) OTHER REVENUE:

SERVICE CHARGES  
 SALES TAX COMMISSION

RENTS

ITEM

TOTAL

RECONCILING ITEMS:

AEP 2,816,843  
 SHIPPER FEES 14,400  
 TRANSPORT ADMINISTRATIVE FEE 138,214  
 TELEMETRY FEE 15,188  
 SABS 600,000  
 SAS 16,560  
 DS-DPO 504  
 -

TOTAL REVENUE (PER SCHEDULE C-3) \$ 130,695,904

Florida Public Service Commission  
 Company: Florida Public Utilities Company

Explanation: Therm sales and revenues by rate schedule  
 under present rates.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

**EXAMPLE**

Docket No.:

Line No.		RS	RS-GS	GS-1	GSTS-1	GS-2	GSTS-2	CS-GS	LVS	LVTS
1	NO. OF BILLS	698,292	7,161	10,713	4,465	25,616	9,817	3,064	7,824	15,217
2	THERM SALES	15,075,452	67,504	881,718	639,384	5,960,624	4,996,441	60,220	7,704,387	29,910,523
3	UNBILLED THERM SALES	-	-	-	-	-	-	-	-	-
4	TOTAL THERM SALES	15,075,452	67,504	881,718	639,384	5,960,624	4,996,441	60,220	7,704,387	29,910,523
5	CUSTOMER CHARGE REVENUE	\$ 7,681,212	\$ 152,171	\$ 214,260	\$ 89,300	\$ 845,328	\$ 323,961	\$ 109,722	\$ 704,160	\$ 1,369,530
6	BASE NON-FUEL REVENUE	7,511,796	33,636	345,069	250,229	2,332,750	1,955,407	23,568	2,724,733	10,578,155
7	GRIP REVENUE	4,770,175	21,360	202,495	146,841	1,368,917	1,147,483	13,830	1,233,318	4,788,076
8	UNBILLED BASE NON-FUEL REVENUE	-	-	-	-	-	-	-	-	-
9	TOTAL BASE NON-FUEL REVENUE	\$ 19,963,183	\$ 207,167	\$ 761,824	\$ 486,370	\$ 4,546,995	\$ 3,426,851	\$ 147,120	\$ 4,662,211	\$ 16,735,761
10	FUEL REVENUE/ SWING REVENUE	15,835,255	70,906	926,157	110,677	6,261,040	834,905	66,259	7,320,352	4,710,907
11	CONSERVATION REVENUE	1,300,559	5,824	48,477	35,153	243,790	204,354	2,463	262,488	1,019,052
12	UNBILLED FUEL REVENUE	-	-	-	-	-	-	-	-	-
13	TOTAL FUEL REVENUE	\$ 17,135,814	\$ 76,730	\$ 974,634	\$ 145,830	\$ 6,504,830	\$ 1,039,259	\$ 68,722	\$ 7,582,840	\$ 5,729,959
14	OTHER REVENUE (1)	-	-	-	-	-	-	-	-	-
15	TOTAL REVENUE	\$ 37,098,997	\$ 283,897	\$ 1,736,458	\$ 632,200	\$ 11,051,825	\$ 4,466,110	\$ 215,842	\$ 12,245,051	\$ 22,465,720

(1) OTHER REVENUE:

SERVICE CHARGES	\$ -
SALES TAX COMMISSION	-
RENTS	-
ITEM	-
TOTAL	\$ -

RECONCILING ITEMS:

AEP  
 SHIPPER FEES  
 TRANSPORT ADMINISTRATIVE FEE  
 TELEMETRY FEE  
 TOTAL REVENUE (PER SCHEDULE C-3)



Florida Public Service Commission  
 Company: Florida Public Utilities Company  
 Docket No.:

Explanation: Therm sales and revenues by rate schedule under present rates.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

**EXAMPLE**

Line No.	ITS	GLS	NVGTS	SPECIAL CONTRACT:	MISCELLANEOUS	TOTAL	
1	NO. OF BILLS	217	389	24	61	782,860	
2	THERM SALES	10,047,395	109,131	943,153	29,771,068	106,167,000	
3	UNBILLED THERM SALES					-	
4	TOTAL THERM SALES	10,047,395	109,131	943,153	29,771,068	106,167,000	
5	CUSTOMER CHARGE REVENUE	\$ 60,760	\$ -	\$ 2,400	\$ 1,591,215	\$ 844,218	\$ 13,988,237
6	BASE NON-FUEL REVENUE	2,318,939	26,421	161,383			28,262,086
7	GRIP REVENUE	958,120	124,465	216,604			14,991,684
8	UNBILLED BASE NON-FUEL REVENUE						-
9	TOTAL BASE NON-FUEL REVENUE	\$ 3,337,819	\$ 150,886	\$ 380,387	\$ 1,591,215	\$ 844,218	\$ 57,242,007
10	FUEL REVENUE/ SWING REVENUE		114,631	990,688			37,241,777
11	CONSERVATION REVENUE			13,779			3,135,939
12	UNBILLED FUEL REVENUE						-
13	TOTAL FUEL REVENUE	\$ -	\$ 114,631	\$ 1,004,467	\$ -	\$ -	\$ 40,377,716
14	OTHER REVENUE (1)						-
15	TOTAL REVENUE	\$ 3,337,819	\$ 265,517	\$ 1,384,854	\$ 1,591,215	\$ 844,218	\$ 97,619,723

(1) OTHER REVENUE:

SERVICE CHARGES	2,816,843
SALES TAX COMMISSION	14,400
RENTS	138,214
ITEM	15,188
TOTAL	\$ 100,604,368

Florida Public Service Commission  
 Company: Florida Division of Chesapeake Utilities Corporation

Explanation: Therm sales and revenues by rate schedule  
 under present rates.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

**EXAMPLE**

Docket No.:

Line No.		FTS-A	FTS-B	FTS-1	FTS-2	FTS-2.1	FTS-3	FTS-3.1	FTS-4
1	NO. OF BILLS	14,166	27,741	161,470	10,303	8,508	3,759	4,117	2,521
2	THERM SALES	91,032	297,547	2,422,499	503,317	806,436	1,083,455	2,227,937	2,769,647
3	UNBILLED THERM SALES	-	-	-	-	-	-	-	-
4	TOTAL THERM SALES	91,032	297,547	2,422,499	503,317	806,436	1,083,455	2,227,937	2,769,647
5	CUSTOMER CHARGE REVENUE	\$ 184,158	\$ 429,986	\$ 3,067,930	\$ 350,302	\$ 340,320	\$ 405,972	\$ 444,636	\$ 529,410
6	BASE NON-FUEL REVENUE	42,201	146,649	1,420,758	160,860	104,910	261,134	536,977	523,463
7	GRIP REVENUE	64,912	63,996	276,286	78,195	128,481	64,444	168,276	232,124
8	UNBILLED BASE NON-FUEL REVENUE	-	-	-	-	-	-	-	-
9	TOTAL BASE NON-FUEL REVENUE	\$ 291,271	\$ 640,631	\$ 4,764,974	\$ 589,357	\$ 573,711	\$ 731,550	\$ 1,149,889	\$ 1,284,997
10	FUEL REVENUE/ SWING REVENUE	14,383	53,320	470,934	103,331	154,513	170,969	354,242	455,884
11	CONSERVATION REVENUE	19,274	48,884	354,339	40,834	46,902	54,389	81,810	85,028
12	UNBILLED FUEL REVENUE	-	-	-	-	-	-	-	-
13	TOTAL FUEL REVENUE	\$ 33,657	\$ 102,204	\$ 825,273	\$ 144,165	\$ 201,415	\$ 225,358	\$ 436,052	\$ 540,912
14	OTHER REVENUE (1)	-	-	-	-	-	-	-	-
15	TOTAL REVENUE	\$ 324,928	\$ 742,835	\$ 5,590,247	\$ 733,522	\$ 775,126	\$ 956,908	\$ 1,585,941	\$ 1,825,909

(1) OTHER REVENUE:

SERVICE CHARGES	\$ -
SALES TAX COMMISSION	-
RENTS	-
ITEM	-
TOTAL	\$ -

RECONCILING ITEMS:

SABS  
 SAS  
 DS-DPO  
  
 TOTAL REVENUE (PER SCHEDULE C-3)

Florida Public Service Commission  
 Company: Florida Division of Chesapeake Utilities Corp

Explanation: Therm sales and revenues by rate schedule under present rates.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

**EXAMPLE**

Docket No.:

Line No.		FTS-5	FTS-6	FTS-7	FTS-8	FTS-9	FTS-10	FTS-11	FTS-12
1	NO. OF BILLS	432	330	302	205	73	36	12	60
2	THERM SALES	1,028,886	1,833,180	3,751,966	5,228,237	3,371,769	2,788,751	2,150,459	15,900,040
3	UNBILLED THERM SALES								
4	TOTAL THERM SALES	1,028,886	1,833,180	3,751,966	5,228,237	3,371,769	2,788,751	2,150,459	15,900,040
5	CUSTOMER CHARGE REVENUE	\$ 164,160	\$ 198,000	\$ 211,400	\$ 246,000	\$ 146,000	\$ 108,000	\$ 66,000	\$ 540,000
6	BASE NON-FUEL REVENUE	170,589	277,488	461,492	576,361	307,944	231,968	150,038	973,559
7	GRIP REVENUE	92,466	105,738	289,502	434,885	434,958	206,172	114,576	589,573
8	UNBILLED BASE NON-FUEL REVENUE								
9	TOTAL BASE NON-FUEL REVENUE	\$ 427,215	\$ 581,226	\$ 962,394	\$ 1,257,246	\$ 888,902	\$ 546,140	\$ 330,614	\$ 2,103,132
10	FUEL REVENUE/ SWING REVENUE	163,490	39,688	584,556	797,306	503,068	469,068	327,730	2,385,006
11	CONSERVATION REVENUE	27,584	6,318	55,754	69,902	37,764	28,780	15,999	121,794
12	UNBILLED FUEL REVENUE								
13	TOTAL FUEL REVENUE	\$ 191,074	\$ 46,006	\$ 640,310	\$ 867,208	\$ 540,832	\$ 497,848	\$ 343,729	\$ 2,506,800
14	OTHER REVENUE (1)								
15	TOTAL REVENUE	\$ 618,289	\$ 627,232	\$ 1,602,704	\$ 2,124,454	\$ 1,429,734	\$ 1,043,988	\$ 674,343	\$ 4,609,932

(1) OTHER REVENUE:

SERVICE CHARGES

SALES TAX COMMISSION

RENTS

ITEM

TOTAL

Florida Public Service Commission  
 Company: Florida Division of Chesapeake Utilities Corp

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

Docket No.:

Line No.		NGV	SPECIAL CONTRACTS	MISC.	TOTAL
1	NO. OF BILLS	12	204	-	234,251
2	THERM SALES	1,625,841	275,621,111	-	323,502,110
3	UNBILLED THERM SALES			-	-
4	TOTAL THERM SALES	1,625,841	275,621,111	-	323,502,110
5	CUSTOMER CHARGE REVENUE	\$ 1,200	\$ 3,008,512	\$ 170,313	\$ 10,612,299
6	BASE NON-FUEL REVENUE	276,393		-	6,622,784
7	GRIP REVENUE	86,641			3,431,225
8	UNBILLED BASE NON-FUEL REVENUE			-	-
9	TOTAL BASE NON-FUEL REVENUE	\$ 364,234	\$ 3,008,512	\$ 170,313	\$ 20,666,308
10	FUEL REVENUE/ SWING REVENUE			-	7,047,488
11	CONSERVATION REVENUE	23,461			1,118,816
12	UNBILLED FUEL REVENUE			-	-
13	TOTAL FUEL REVENUE	\$ 23,461	\$ -	\$ -	\$ 8,166,304
14	OTHER REVENUE (1)				-
15	TOTAL REVENUE	\$ 387,695	\$ 3,008,512	\$ 170,313	\$ 28,832,612

(1) OTHER REVENUE:

SERVICE CHARGES	600,000
SALES TAX COMMISSION	16,560
	504
RENTS	-
ITEM	\$ 29,449,676
TOTAL	

Florida Public Service Commission  
 Company: Florida Public Utilities Company Indiantown Division

Explanation: Therm sales and revenues by rate schedule under present rates.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

**EXAMPLE**

Docket No.:

Line No.		TS-1	TS-2	TS-3	TS-4	MISC.	TOTAL
1	NO. OF BILLS	8,086	261	12	-	-	8,359
2	THERM SALES	120,526	80,461	4,667	-	-	205,654
3	UNBILLED THERM SALES	-	-	-	-	-	-
4	TOTAL THERM SALES	120,526	80,461	4,667	-	-	205,654
5	CUSTOMER CHARGE REVENUE	\$ 72,774	\$ 6,525	\$ 1,092	\$ -	\$ -	\$ 80,391
6	BASE NON-FUEL REVENUE	45,601	4,636	223	-	-	50,460
7	GRIP REVENUE						
8	UNBILLED BASE NON-FUEL REVENUE	-	-	-	-	-	-
9	TOTAL BASE NON-FUEL REVENUE	\$ 118,375	\$ 11,161	\$ 1,315	\$ -	\$ -	\$ 130,851
10	FUEL REVENUE/ SWING REVENUE	18,971	11,635	862	-	-	31,468
11	CONSERVATION REVENUE	10,118	939	77			
12	UNBILLED FUEL REVENUE	-	-	-	-	-	-
13	TOTAL FUEL REVENUE	\$ 29,089	\$ 12,574	\$ 939	\$ -	\$ -	\$ 31,468
14	OTHER REVENUE (1)	-	-	-	-	-	-
15	TOTAL REVENUE	\$ 147,464	\$ 23,735	\$ 2,254	\$ -	\$ -	\$ 173,453

(1) OTHER REVENUE:

SERVICE CHARGES	\$ -						-
SALES TAX COMMISSION	-						-
RENTS	-						-
ITEM	-						-
TOTAL	\$ -						-

RECONCILING ITEMS:

TOTAL REVENUE (PER SCHEDULE C-3) \$ 173,453

Florida Public Service Commission  
 Company: Florida Public Utilities Company Ft. Meade Division

Explanation: Therm sales and revenues by rate schedule under present rates.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Projected Test Year: 12/31/2023  
 Witness:

**EXAMPLE**

Docket No.:

Line No.		RS	GS	GS-TS	Misc.	TOTAL
1	NO. OF BILLS	6,652	399	110	-	7,161
2	THERM SALES	69,666	173,000	22,358	-	265,024
3	UNBILLED THERM SALES	-	-	-	-	-
4	TOTAL THERM SALES	69,666	173,000	22,358	-	265,024
5	CUSTOMER CHARGE REVENUE	\$ 56,542	\$ 6,983	\$ 11,000	\$ -	\$ 74,525
6	BASE NON-FUEL REVENUE	3,880	96,361	3,826	-	104,067
7	GRIP REVENUE	10,621	2,519	326	-	-
8	UNBILLED BASE NON-FUEL REVENUE	-	-	-	-	-
9	TOTAL BASE NON-FUEL REVENUE	\$ 71,043	\$ 105,863	\$ 15,152	\$ -	\$ 178,592
10	FUEL REVENUE/ SWING REVENUE	73,177	181,719	4,702	-	259,598
11	CONSERVATION REVENUE	6,010	9,512	1,229	-	-
12	UNBILLED FUEL REVENUE	-	-	-	-	-
13	TOTAL FUEL REVENUE	\$ 79,187	\$ 191,231	\$ 5,931	\$ -	\$ 259,598
14	OTHER REVENUE (1)	-	-	-	-	-
15	TOTAL REVENUE	\$ 150,230	\$ 297,094	\$ 21,083	\$ -	\$ 468,407

(1) OTHER REVENUE:

RECONCILING ITEMS:

SERVICE CHARGES	\$ -					-
SALES TAX COMMISSION	-					-
RENTS	-					-
ITEM	-					-
TOTAL	\$ -					-
				TOTAL REVENUE (PER SCHEDULE C-3)		\$ 468,407

Florida Public Service Commission

Explanation: List and explain all proposed adjustments to the 13-month average rate base for interim rate relief. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant.

Type of Data Shown:  
Historic Base Year Data: 12/31/2021  
Witness:

Company: Florida Public Utilities Company Consolidated Gas

Docket No.:

**Example**

Adjust. No.	Adjustment Title	Reason for Adjustment	Adjustment Amount	Non-Utility Amount	Regulated Amount	Revenue Requirement
1	GAS PLANT IN SERVICE					
2	Eliminate Goodwill/Franchise/Consent		(2,483,814)	-	(2,483,814)	
3	Eliminate Flex Rate Plant		(1,279,136)	-	(1,279,136)	
4	Eliminate Non-Utility Plant		(4,188,759)	-	(4,188,759)	
5		TOTAL	<u>(7,951,709)</u>	<u>-</u>	<u>(7,951,709)</u>	
	<u>COMMON PLANT ALLOCATED</u>					
6			-	-	-	
7			-	-	-	
8		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	
	<u>ACQUISITION ADJUSTMENT</u>					
9			-	-	-	
10			-	-	-	
11		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	
	<u>ACCUM DEPR-UTILITY PLANT</u>					
12	Eliminate Flex Rate Plant		299,234	-	299,234	
13	Eliminate Non-Utility Plant		1,360,330	-	1,360,330	
14	Eliminate Goodwill/Franchise/Consent		14,083	-	14,083	
15		TOTAL	<u>1,673,647</u>	<u>-</u>	<u>1,673,647</u>	
	<u>ACCUM DEPR-COMMON PLANT</u>					
16			-	-	-	
17	ACCUM DEPR-COMMON PLANT		-	-	-	
18		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	
	<u>ACCUM AMORT-ACQ ADJ</u>					
19			-	-	-	
20			-	-	-	
21		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	
	<u>CONSTRUCTION WORK IN PROGRESS</u>					
22			-	-	-	
23			-	-	-	
24		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	
	<u>ALLOWANCE FOR WORKING CAPITAL</u>					
25	Eliminate Non-Utility Materials		452,673	-	452,673	
26	Eliminate Deferred Environmental Costs		5,611,069	-	5,611,069	
27	Eliminate Interest Payable		(228,092)	-	(228,092)	
28	Eliminate Health Insurance Reserve		(38,867)	-	(38,867)	
29	Eliminate Flexible Gas Service		53,137	-	53,137	
30	Remove Under-recovery of Clauses		(146,516)	-	(146,516)	
31			<u>5,703,404</u>	<u>-</u>	<u>5,703,404</u>	
32	TOTAL RATE BASE ADJUSTMENTS	TOTAL	<u>(574,658)</u>	<u>-</u>	<u>(574,658)</u>	

Florida Public Service Commission  
 Company: Florida Public Utilities Company  
 Docket No.:

Explanation: List and explain all proposed adjustments to the 13-month average rate base for interim rate relief. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Witness:

**Example**

Adjust. No.	Adjustment Title	Reason for Adjustment	Adjustment Amount	Non-Utility Amount	Regulated Amount	Revenue Requirement
1	GAS PLANT IN SERVICE					
2	Eliminate Goodwill/Franchise/Consent		(2,469,682)		(2,469,682)	
3	Eliminate Flex Rate Plant		(1,020,000)		(1,020,000)	
4	Eliminate Non-Utility Plant		(4,002,173)		(4,002,173)	
5			<u>TOTAL (7,491,855)</u>	<u>-</u>	<u>(7,491,855)</u>	
<u>COMMON PLANT ALLOCATED</u>						
6						
7						
8			<u>TOTAL -</u>	<u>-</u>	<u>-</u>	
<u>ACQUISITION ADJUSTMENT</u>						
9						
10						
11			<u>TOTAL -</u>	<u>-</u>	<u>-</u>	
<u>ACCUM DEPR-UTILITY PLANT</u>						
12	Eliminate Flex Rate Plant		133,250		133,250	
13	Eliminate Non-Utility Plant		1,279,920		1,279,920	
14	Eliminate Goodwill/Franchise/Consent					
15			<u>TOTAL 1,413,170</u>	<u>-</u>	<u>1,413,170</u>	
<u>ACCUM DEPR-COMMON PLANT</u>						
16	ACCUM DEPR-COMMON PLANT					
17						
18			<u>TOTAL -</u>	<u>-</u>	<u>-</u>	
<u>ACCUM AMORT-ACQ ADJ</u>						
19						
20						
21			<u>TOTAL -</u>	<u>-</u>	<u>-</u>	
<u>CONSTRUCTION WORK IN PROGRESS</u>						
22						
23						
24			<u>TOTAL -</u>	<u>-</u>	<u>-</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
25	Eliminate Non-Utility Materials		458,592		458,592	
26	Eliminate Deferred Environmental Costs		5,611,069		5,611,069	
27	Eliminate Interest Payable				-	
28	Eliminate Health Insurance Reserve				-	
29					-	
30					-	
31			<u>6,069,661</u>	<u>-</u>	<u>6,069,661</u>	
32	TOTAL RATE BASE ADJUSTMENTS		<u>TOTAL (9,024)</u>	<u>-</u>	<u>(9,024)</u>	



Florida Public Service Commission

Explanation: List and explain all proposed adjustments to the 13-month average rate base for interim rate relief. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant.

Type of Data Shown:  
Historic Base Year Data: 12/31/2021  
Witness:

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.:

**Example**

Adjust. No.	Adjustment Title	Reason for Adjustment	Adjustment Amount	Non-Utility Amount	Regulated Amount	Revenue Requirement
1	GAS PLANT IN SERVICE					
2	Eliminate Goodwill/Franchise/Consent		(14,132)		(14,132)	
3	Eliminate Flex Rate Plant		(259,136)		(259,136)	
4	Eliminate Non-Utility Plant		(186,586)		(186,586)	
5			TOTAL (459,854)	-	(459,854)	
<u>COMMON PLANT ALLOCATED</u>						
6						
7						
8			TOTAL -	-	-	
<u>ACQUISITION ADJUSTMENT</u>						
9						
10						
11			TOTAL -	-	-	
<u>ACCUM DEPR-UTILITY PLANT</u>						
12	Eliminate Flex Rate Plant		165,984		165,984	
13	Eliminate Non-Utility Plant		80,410		80,410	
14	Eliminate Goodwill/Franchise/Consent		14,083		14,083	
15			TOTAL 260,477	-	260,477	
<u>ACCUM DEPR-COMMON PLANT</u>						
16	ACCUM DEPR-COMMON PLANT					
17						
18			TOTAL -	-	-	
<u>ACCUM AMORT-ACQ ADJ</u>						
19						
20						
21			TOTAL -	-	-	
<u>CONSTRUCTION WORK IN PROGRESS</u>						
22						
23						
24			TOTAL -	-	-	
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
25	Eliminate Non-Utility Materials		(5,919)		(5,919)	
26	Eliminate Deferred Environmental Costs					
27	Eliminate Interest Payable		(228,092)		(228,092)	
28	Eliminate Health Insurance Reserve		(38,867)		(38,867)	
29	Eliminate Flexible Gas Service		53,137		53,137	
30	Remove Under-recovery of Clauses		(146,516)		(146,516)	
31			(366,257)		(366,257)	
32	TOTAL RATE BASE ADJUSTMENTS		TOTAL (565,634)	-	(565,634)	

Florida Public Service Commission

Company: Florida Public Utilities Company Indiantown Division

Docket No.:

Explanation: List and explain all proposed adjustments to the 13-month average rate base for interim rate relief. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant.

**Example**

Type of Data Shown:  
Historic Base Year Data: 12/31/2021  
Witness:

Adjust. No.	Adjustment Title	Reason for Adjustment	Adjustment Amount	Non-Utility Amount	Regulated Amount	Revenue Requirement
1	GAS PLANT IN SERVICE					
2	Eliminate Goodwill/Franchise/Consent					
3	Eliminate Flex Rate Plant					
4	Eliminate Non-Utility Plant					
5			TOTAL			
			-	-	-	
	<u>COMMON PLANT ALLOCATED</u>					
6						
7						
8			TOTAL			
			-	-	-	
	<u>ACQUISITION ADJUSTMENT</u>					
9						
10						
11			TOTAL			
			-	-	-	
	<u>ACCUM DEPR-UTILITY PLANT</u>					
12	Eliminate Flex Rate Plant					
13	Eliminate Non-Utility Plant					
14	Eliminate Goodwill/Franchise/Consent					
15			TOTAL			
			-	-	-	
	<u>ACCUM DEPR-COMMON PLANT</u>					
16	ACCUM DEPR-COMMON PLANT					
17						
18			TOTAL			
			-	-	-	
	<u>ACCUM AMORT-ACQ ADJ</u>					
19						
20						
21			TOTAL			
			-	-	-	
	<u>CONSTRUCTION WORK IN PROGRESS</u>					
22						
23						
24			TOTAL			
			-	-	-	
	<u>ALLOWANCE FOR WORKING CAPITAL</u>					
25	Eliminate Non-Utility Materials					
26	Eliminate Deferred Environmental Costs					
27	Eliminate Interest Payable					
28	Eliminate Health Insurance Reserve					
29						
30						
31						
32	TOTAL RATE BASE ADJUSTMENTS		TOTAL			
			-	-	-	

Florida Public Service Commission

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.:

Explanation: List and explain all proposed adjustments to the 13-month average rate base for interim rate relief. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant.

**Example**

Type of Data Shown:  
Historic Base Year Data: 12/31/2021  
Witness:

Adjust. No.	Adjustment Title	Reason for Adjustment	Adjustment Amount	Non-Utility Amount	Regulated Amount	Revenue Requirement
1	GAS PLANT IN SERVICE					
2	Eliminate Goodwill/Franchise/Consent					
3	Eliminate Flex Rate Plant					
4	Eliminate Non-Utility Plant					
5			TOTAL	-	-	-
	<u>COMMON PLANT ALLOCATED</u>					
6						
7						
8			TOTAL	-	-	-
	<u>ACQUISITION ADJUSTMENT</u>					
9						
10						
11			TOTAL	-	-	-
	<u>ACCUM DEPR-UTILITY PLANT</u>					
12	Eliminate Flex Rate Plant					
13	Eliminate Non-Utility Plant					
14	Eliminate Goodwill/Franchise/Consent					
15			TOTAL	-	-	-
	<u>ACCUM DEPR-COMMON PLANT</u>					
16	ACCUM DEPR-COMMON PLANT					
17						
18			TOTAL	-	-	-
	<u>ACCUM AMORT-ACQ ADJ</u>					
19						
20						
21			TOTAL	-	-	-
	<u>CONSTRUCTION WORK IN PROGRESS</u>					
22						
23						
24			TOTAL	-	-	-
	<u>ALLOWANCE FOR WORKING CAPITAL</u>					
25	Eliminate Non-Utility Materials					
26	Eliminate Deferred Environmental Costs					
27	Eliminate Interest Payable					
28	Eliminate Health Insurance Reserve					
29						
30						
31			TOTAL	-	-	-
32	TOTAL RATE BASE ADJUSTMENTS		TOTAL	-	-	-

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness:

Company:

Florida Public Utilities Company Consolidated Gas

**EXAMPLE**

Docket No.:

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>TOTAL OPERATING REVENUE</b>	14,233,926	13,296,158	12,519,760	10,390,032	10,084,039	9,432,336	9,459,124	9,250,892	9,147,812	9,588,672	10,750,961	12,542,204	130,695,915
TOTAL BILLS	83,145	83,357	83,648	84,065	84,135	84,424	84,903	85,051	85,369	85,849	86,427	86,738	1,017,111
TOTAL THERMS	42,950,390	36,733,438	40,812,715	37,381,583	36,769,162	34,208,571	32,487,550	32,230,269	29,935,346	35,113,768	33,434,277	37,627,563	429,684,632

PLEASE REFER TO INDIVIDUAL DIVISION SCHEDULES FOR DETAIL.

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness:

Company: Florida Public Utilities Company

Docket No.:

**EXAMPLE**

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>RS</b>													
BILLS	56,960	57,116	57,325	57,693	57,766	58,003	58,395	58,502	58,692	59,012	59,322	59,506	698,292
THERMS	1,891,241	1,677,874	1,521,634	1,400,471	1,306,733	993,213	853,602	767,284	763,360	831,943	1,175,988	1,892,109	15,075,452
CUSTOMER CHARGE	626,560	628,276	630,575	634,623	635,426	638,033	642,345	643,522	645,612	649,132	652,542	654,566	7,681,212
USAGE CHARGE	942,368	836,051	758,200	697,827	651,119	494,898	425,333	382,322	380,367	414,541	585,971	942,800	7,511,796
GRIP	598,427	530,913	481,475	443,137	413,476	314,272	270,097	242,784	241,542	263,243	372,106	598,701	4,770,175
CONSERVATION	163,157	144,750	131,271	120,819	112,732	85,684	73,640	66,194	65,855	71,772	101,453	163,232	1,300,559
PGA	1,986,560	1,762,439	1,598,324	1,471,055	1,372,592	1,043,271	896,623	805,955	801,833	873,873	1,235,258	1,987,472	15,835,255
TOTAL	4,317,072	3,902,429	3,599,846	3,367,461	3,185,345	2,576,159	2,308,037	2,140,777	2,135,209	2,272,561	2,947,330	4,346,771	37,098,997
<b>RS-GS</b>													
BILLS	564	563	568	578	575	585	593	594	611	629	648	653	7,161
THERMS	8,880	8,189	6,928	6,827	6,243	4,099	2,621	2,437	2,492	3,080	7,006	8,701	67,504
CUSTOMER CHARGE	11,985	11,964	12,070	12,283	12,219	12,431	12,601	12,623	12,984	13,366	13,770	13,876	152,171
USAGE CHARGE	4,425	4,080	3,452	3,402	3,111	2,043	1,306	1,214	1,242	1,535	3,491	4,336	33,636
GRIP	2,810	2,591	2,192	2,160	1,975	1,297	829	771	789	974	2,217	2,753	21,360
CONSERVATION	766	706	598	589	539	354	226	210	215	266	604	751	5,824
PGA	9,327	8,602	7,277	7,171	6,558	4,306	2,753	2,559	2,618	3,235	7,359	9,140	70,906
TOTAL	29,312	27,943	25,590	25,605	24,401	20,431	17,716	17,377	17,847	19,376	27,441	30,856	283,896
<b>GS-1</b>													
BILLS	893	886	887	896	900	910	893	883	892	894	893	886	10,713
THERMS	112,595	105,232	95,836	55,781	54,247	57,078	54,603	56,697	56,445	67,324	77,802	88,080	881,718
CUSTOMER CHARGE	17,860	17,720	17,740	17,920	18,000	18,200	17,860	17,660	17,840	17,880	17,860	17,720	214,260
USAGE CHARGE	44,065	41,183	37,506	21,830	21,230	22,338	21,369	22,189	22,090	26,348	30,449	34,471	345,069
GRIP	25,858	24,167	22,010	12,811	12,458	13,108	12,540	13,021	12,963	15,462	17,868	20,228	202,495
CONSERVATION	6,190	5,786	5,269	3,067	2,982	3,138	3,002	3,117	3,103	3,701	4,278	4,843	48,477
PGA	118,269	110,535	100,666	58,592	56,981	59,955	57,355	59,555	59,290	70,717	81,723	92,519	926,157
TOTAL	212,243	199,392	183,191	114,220	111,651	116,739	112,126	115,542	115,286	134,109	152,178	169,781	1,736,459
<b>GSTS-1</b>													
BILLS	376	375	370	368	370	372	370	376	375	373	371	369	4,465
THERMS	81,343	74,149	68,950	43,853	37,493	41,664	42,561	40,151	41,785	46,696	55,369	65,371	639,384
CUSTOMER CHARGE	7,520	7,500	7,400	7,360	7,400	7,440	7,400	7,520	7,500	7,460	7,420	7,380	89,300
USAGE CHARGE	31,834	29,019	26,984	17,162	14,673	16,305	16,657	15,713	16,353	18,275	21,669	25,583	250,229
GRIP	18,681	17,029	15,835	10,071	8,611	9,568	9,775	9,221	9,596	10,724	12,716	15,013	146,841
CONSERVATION	4,472	4,077	3,791	2,411	2,061	2,291	2,340	2,207	2,297	2,567	3,044	3,594	35,153
SWING	14,080	12,835	11,935	7,591	6,490	7,212	7,367	6,950	7,233	8,083	9,584	11,316	110,677
TOTAL	76,588	70,460	65,945	44,595	39,235	42,817	43,539	41,612	42,980	47,110	54,434	62,886	632,201

Supporting Schedules: G-6 p.2-3

Recap Schedules: E-1 p.2, G-2 p.1,

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown: Historic Base Year + 1: 12/31/2022  
Witness:

Company: Florida Public Utilities Company

Docket No.: **EXAMPLE**

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>GS-2</b>													
BILLS	2,132	2,126	2,135	2,134	2,106	2,111	2,143	2,138	2,131	2,145	2,154	2,161	25,616
THERMS	753,629	711,407	634,567	415,226	367,518	372,169	401,732	383,710	387,533	416,251	491,137	625,746	5,960,624
CUSTOMER CHARGE	70,356	70,158	70,455	70,422	69,498	69,663	70,719	70,554	70,323	70,785	71,082	71,313	845,328
USAGE CHARGE	294,940.16	278,416.23	248,344.20	162,502.68	143,831.82	145,652.07	157,221.68	150,168.65	151,664.99	162,904.08	192,211.31	244,892.07	2,332,750
GRIP	173,078	163,382	145,735	95,361	84,404	85,472	92,262	88,123	89,001	95,596	112,794	143,709	1,368,917
CONSERVATION	30,823	29,097	25,954	16,983	15,031	15,222	16,431	15,694	15,850	17,025	20,087	25,593	243,790
PGA	791,612	747,262	666,549	436,153	386,041	390,926	421,979	403,049	407,065	437,230	515,890	657,284	6,261,040
TOTAL	1,360,810	1,288,314	1,157,037	781,421	698,806	706,935	758,612	727,588	733,904	783,540	912,065	1,142,791	11,051,824
<b>GSTS-2</b>													
BILLS	797	808	813	819	816	818	824	817	820	828	828	829	9,817
THERMS	559,632	532,495	489,517	337,336	319,692	336,741	377,574	355,402	364,700	380,351	435,767	507,233	4,996,441
CUSTOMER CHARGE	26,301	26,664	26,829	27,027	26,928	26,994	27,192	26,961	27,060	27,324	27,324	27,357	323,961
USAGE CHARGE	219,017.58	208,397.36	191,577.27	132,019.99	125,114.72	131,786.96	147,767.44	139,090.24	142,729.10	148,854.32	170,541.67	198,510.69	1,955,407
GRIP	128,525	122,293	112,422	77,473	73,420	77,336	86,714	81,622	83,757	87,352	100,078	116,491	1,147,483
CONSERVATION	22,889	21,779	20,021	13,797	13,075	13,773	15,443	14,536	14,916	15,556	17,823	20,746	204,354
SWING	93,515	88,980	81,798	56,369	53,421	56,269	63,093	59,388	60,941	63,557	72,817	84,759	834,905
TOTAL	490,247	468,113	432,648	306,686	291,959	306,159	340,209	321,597	329,404	342,643	388,583	447,863	4,466,111
<b>CS-GS</b>													
BILLS	247	250	247	251	253	256	253	258	260	262	261	266	3,064
THERMS	9,580	8,305	7,563	5,300	4,957	3,496	3,305	2,573	2,327	2,270	3,879	6,666	60,220
CUSTOMER CHARGE	8,845	8,953	8,845	8,988	9,060	9,167	9,060	9,239	9,311	9,382	9,346	9,525	109,722
USAGE CHARGE	3,749	3,250	2,960	2,074	1,940	1,368	1,294	1,007	911	888	1,518	2,609	23,568
GRIP	2,200	1,907	1,737	1,217	1,138	803	759	591	534	521	891	1,531	13,830
CONSERVATION	392	340	309	217	203	143	135	105	95	93	159	273	2,463
PGA	10,062	8,724	7,944	5,567	5,207	3,672	3,472	2,702	2,444	2,385	4,074	10,006	66,259
TOTAL	25,248	23,173	21,795	18,064	17,548	15,153	14,720	13,644	13,295	13,269	15,988	23,943	215,842
<b>LVS</b>													
BILLS	649	658	664	661	652	647	650	643	644	647	652	657	7,824
THERMS	974,677	890,404	768,486	520,549	532,531	504,845	555,153	552,267	499,602	536,778	633,818	735,277	7,704,387
CUSTOMER CHARGE	58,410	59,220	59,760	59,490	58,680	58,230	58,500	57,870	57,960	58,230	58,680	59,130	704,160
USAGE CHARGE	344,704	314,900	271,783	184,097	188,335	178,544	196,335	195,315	176,689	189,837	224,156	260,038	2,724,733
GRIP	156,026	142,536	123,019	83,329	85,247	80,816	88,869	88,407	79,976	85,927	101,462	117,703	1,233,318
CONSERVATION	33,207	30,336	26,182	17,735	18,143	17,200	18,914	18,816	17,021	18,288	21,594	25,051	262,488
PGA	1,023,801	935,280	807,218	546,785	559,370	530,290	583,133	580,101	524,782	563,831	665,763		7,320,352
TOTAL	1,616,148	1,482,272	1,287,962	891,437	909,776	865,079	945,751	940,508	856,429	916,114	1,071,655	461,922	12,245,053

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown: Historic Base Year + 1: 12/31/2022  
Witness:

Company: Florida Public Utilities Company

Docket No.: **EXAMPLE**

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>LVTS</b>													
BILLS	1,264	1,264	1,261	1,271	1,276	1,278	1,273	1,269	1,264	1,269	1,264	1,264	15,217
THERMS	3,227,691	3,004,281	2,834,521	2,186,329	2,061,076	2,197,248	2,335,218	2,243,944	2,290,175	2,320,817	2,467,080	2,742,143	29,910,523
CUSTOMER CHARGE	113,760	113,760	113,490	114,390	114,840	115,020	114,570	114,210	113,760	114,210	113,760	113,760	1,369,530
USAGE CHARGE	1,141,505	1,062,494	1,002,457	773,217	728,920	777,079	825,873	793,593	809,943	820,780	872,507	969,786	10,578,155
GRIP	516,689	480,925	453,750	349,988	329,937	351,735	373,822	359,211	366,611	371,516	394,930	438,962	4,788,076
CONSERVATION	109,967	102,356	96,572	74,488	70,221	74,860	79,561	76,451	78,026	79,070	84,053	93,425	1,019,052
SWING	508,361	473,174	446,437	344,347	324,619	346,067	367,797	353,421	360,703	365,529	388,565	431,888	4,710,907
TOTAL	2,390,283	2,232,710	2,112,706	1,656,430	1,568,537	1,664,761	1,761,623	1,696,886	1,729,043	1,751,106	1,853,816	2,047,821	22,465,721
<b>IS</b>													
BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	-	-	-	-	-	-	-	-	-	-	-	-	-
USAGE CHARGE	-	-	-	-	-	-	-	-	-	-	-	-	-
GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>ITS</b>													
BILLS	19	18	18	18	18	18	18	18	18	18	18	18	217
THERMS	851,791	787,098	908,778	792,997	859,956	776,215	829,501	830,302	796,929	852,213	859,690	901,925	10,047,395
CUSTOMER CHARGE	5,320	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	60,760
USAGE CHARGE	196,593	181,662	209,746	183,024	198,478	179,150	191,449	191,634	183,931	196,691	198,416	208,164	2,318,939
GRIP	81,227	75,058	86,661	75,620	82,005	74,020	79,101	79,178	75,995	81,267	81,980	86,008	958,120
CONSERVATION	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	283,140	261,760	301,447	263,684	285,523	258,210	275,590	275,851	264,966	282,998	285,436	299,212	3,337,818
<b>GLS</b>													
BILLS	34	34	32	32	32	32	32	32	32	33	33	31	389
THERMS	8,386	9,802	9,094	9,094	9,094	9,094	9,094	9,094	9,094	9,094	9,094	9,094	109,131
CUSTOMER CHARGE	-	-	-	-	-	-	-	-	-	-	-	-	-
USAGE CHARGE	2,030	2,373	2,202	2,202	2,202	2,202	2,202	2,202	2,202	2,202	2,202	2,202	26,421
GRIP	9,565	11,180	10,372	10,372	10,372	10,372	10,372	10,372	10,372	10,372	10,372	10,372	124,465
CONSERVATION	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	8,809	10,296	9,553	9,553	9,553	9,553	9,553	9,553	9,553	9,553	9,553	9,553	114,631
TOTAL	20,404	23,849	22,126	22,126	22,126	22,126	22,126	22,126	22,126	22,126	22,126	22,126	265,516

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness:

Company: Florida Public Utilities Company

Docket No.:

**EXAMPLE**

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b><u>NVGTS</u></b>													
BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
THERMS	72,941	65,898	74,564	78,931	76,319	80,862	86,853	82,327	83,346	83,457	78,034	79,618	943,153
CUSTOMER CHARGE	200	200	200	200	200	200	200	200	200	200	200	200	2,400
USAGE CHARGE	12,481	11,276	12,759	13,506	13,059	13,836	14,861	14,087	14,261	14,280	13,352	13,623	161,383
GRIP	16,752	15,134	17,124	18,127	17,527	18,571	19,947	18,907	19,141	19,167	17,921	18,285	216,604
CONSERVATION	1,066	963	1,089	1,153	1,115	1,181	1,269	1,203	1,218	1,219	1,140	1,163	13,779
SWING	76,617	69,219	78,322	82,910	80,166	84,938	91,231	86,477	87,547	87,664	81,967	83,631	990,688
TOTAL	107,115	96,792	109,495	115,896	112,067	118,726	127,508	120,874	122,367	122,530	114,581	116,902	1,384,855
<b><u>SPECIAL CONTRACTS</u></b>													
BILLS	5	5	5	5	5	5	5	5	5	5	5	6	61
THERMS	2,315,294	1,685,909	2,116,426	2,133,587	2,777,751	2,585,055	2,823,217	1,984,928	2,631,263	2,812,547	2,729,823	3,175,268	29,771,068
CUSTOMER CHARGE	117,734	101,233	111,063	113,217	133,798	131,706	134,459	109,182	129,394	130,685	135,941	242,800	1,591,215
USAGE CHARGE													-
GRIP													-
CONSERVATION													-
PGA													-
TOTAL	117,734	101,233	111,063	113,217	133,798	131,706	134,459	109,182	129,394	130,685	135,941	242,800	1,591,215
<b><u>SHIPPER FEES</u></b>													
	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400
<b><u>TELEMETRY &amp; ADMIN REVENUES</u></b>													
TRANSPORTATION ADMIN	11,475	11,488	11,502	11,526	11,531	11,524	11,516	11,517	11,517	11,527	11,541	11,553	138,214
TELEMETRY REVENUES	1,320	1,260	1,260	1,253	1,260	1,260	1,260	1,260	1,260	1,263	1,265	1,268	15,188
TOTAL	12,795	12,748	12,762	12,778	12,791	12,784	12,776	12,777	12,777	12,790	12,806	12,820	153,403
<b><u>MISCELLANEOUS SERVICE REVENUI</u></b>													
	140,860	161,814	117,605	54,365	43,724	37,425	51,572	46,797	45,173	43,823	51,324	49,736	844,218
<b><u>AEP REVENUES</u></b>													
	239,703	239,658	237,812	238,650	239,750	230,000	228,000	225,920	226,082	228,522	236,166	246,580	2,816,843
<b><u>TOTAL MISC. REVENUES</u></b>													
	380,563	401,472	355,417	293,015	283,474	267,425	279,572	272,717	271,255	272,345	287,490	296,316	3,661,061
<b><u>TOTAL OPERATING REVENUE</u></b>													
	11,440,904	10,593,860	9,800,231	8,027,836	7,698,240	7,126,410	7,155,564	6,830,257	6,797,483	7,124,502	8,283,072	9,726,011	100,604,371
TOTAL BILLS	63,942	64,105	64,327	64,728	64,771	65,037	65,451	65,537	65,746	66,117	66,451	66,648	782,860
TOTAL THERMS	10,867,678	9,561,043	9,536,865	7,986,282	8,413,609	7,961,779	8,375,035	7,311,115	7,929,052	8,362,823	9,024,487	10,837,231	106,167,000

Supporting Schedules: G-6 p.2-3

Recap Schedules: E-1 p.2, G-2 p.1,



Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness:

Company: Florida Division of Chesapeake Utilities Corporation

**EXAMPLE**

Docket No.:

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>FTS-A</b>													
BILLS	1,187	1,193	1,201	1,191	1,180	1,175	1,176	1,172	1,165	1,170	1,181	1,175	14,166
THERMS	9,737	9,036	9,365	6,998	7,391	6,225	6,485	5,902	6,056	6,104	7,147	10,588	91,032
FIRM TRANSPORTATION CHARGE	15,431	15,509	15,613	15,483	15,340	15,275	15,288	15,236	15,145	15,210	15,353	15,275	184,158
USAGE CHARGE	4,514	4,189	4,341	3,244	3,426	2,886	3,006	2,736	2,807	2,830	3,313	4,908	42,201
GRIP	6,943	6,443	6,678	4,990	5,270	4,439	4,624	4,208	4,318	4,353	5,096	7,550	64,912
CONSERVATION	2,062	1,913	1,983	1,482	1,565	1,318	1,373	1,250	1,282	1,292	1,513	2,242	19,274
SWING	1,741	1,616	1,674	1,251	1,322	1,113	1,159	1,055	1,083	1,091	1,278		14,383
TOTAL	30,690	29,670	30,289	26,449	26,923	25,031	25,451	24,485	24,636	24,776	26,554	29,975	324,929
<b>FTS-B</b>													
BILLS	2,312	2,314	2,319	2,311	2,308	2,299	2,307	2,309	2,311	2,319	2,313	2,319	27,741
THERMS	31,554	29,700	27,231	26,306	23,566	20,343	21,824	19,138	20,211	19,063	22,812	35,798	297,547
FIRM TRANSPORTATION CHARGE	35,836	35,867	35,945	35,821	35,774	35,635	35,759	35,790	35,821	35,945	35,852	35,945	429,986
USAGE CHARGE	15,552	14,638	13,421	12,965	11,615	10,026	10,756	9,433	9,961	9,395	11,243	17,644	146,649
GRIP	6,787	6,388	5,857	5,658	5,069	4,375	4,694	4,116	4,347	4,100	4,906	7,699	63,996
CONSERVATION	5,184	4,474	4,474	4,322	3,872	3,342	3,585	3,144	3,320	3,132	3,748	5,881	48,884
SWING	5,655	5,322	4,880	4,714	4,223	3,645	3,911	3,430	3,622	3,416	4,088	6,415	53,320
TOTAL	69,013	67,095	64,576	63,479	60,552	57,023	58,705	55,912	57,071	55,988	59,837	73,584	742,835
<b>FTS-1</b>													
BILLS	13,138	13,178	13,231	13,261	13,309	13,346	13,408	13,460	13,573	13,656	13,899	14,011	161,470
THERMS	292,444	265,857	257,563	198,546	180,114	147,862	152,187	133,620	139,815	148,645	182,921	322,925	2,422,499
FIRM TRANSPORTATION CHARGE	249,622	250,382	251,389	251,959	252,871	253,574	254,752	255,740	257,887	259,464	264,081	266,209	3,067,930
USAGE CHARGE	115,600	115,952	116,418	116,682	117,105	117,430	117,976	118,433	119,427	120,158	122,296	123,281	1,420,758
GRIP	33,353	30,321	29,375	22,644	16,864	17,357	15,239	15,239	15,946	16,953	20,862	36,830	276,286
CONSERVATION	42,776	38,887	37,674	29,041	26,345	21,628	22,260	19,545	20,451	21,742	26,756	47,234	354,339
SWING	56,851	51,683	50,070	38,597	35,014	28,744	29,585	25,976	27,180	28,897	35,560	62,777	470,934
TOTAL	498,202	487,224	484,926	458,924	451,877	438,240	441,930	434,933	440,891	447,214	469,555	536,331	5,590,247
<b>FTS-2</b>													
BILLS	855	852	858	860	855	859	854	856	860	866	863	865	10,303
THERMS	87,296	78,792	81,192	37,472	28,214	20,268	20,273	17,002	17,847	21,511	30,526	62,923	503,317
FIRM TRANSPORTATION CHARGE	29,070	28,968	29,172	29,240	29,070	29,206	29,036	29,104	29,240	29,444	29,342	29,410	350,302
USAGE CHARGE	27,900	25,182	25,949	11,976	9,017	6,478	6,479	5,434	5,704	6,875	9,756	20,110	160,860
GRIP	13,562	12,241	12,614	5,822	4,383	3,149	3,150	2,641	2,773	3,342	4,743	9,776	78,195
CONSERVATION	7,082	6,392	6,587	3,040	2,289	1,644	1,645	1,379	1,448	1,745	2,477	5,105	40,834
SWING	17,922	16,176	16,669	7,693	5,792	4,161	4,162	3,491	3,664	4,416	6,267	12,918	103,331
TOTAL	95,536	88,959	90,991	57,771	50,552	44,638	44,472	42,049	42,829	45,823	52,584	77,319	733,523

Supporting Schedules: G-6 p.2-3

Recap Schedules: E-1 p.2, G-2 p.1,

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness:

Company: Florida Division of Chesapeake Utilities Corporation

**EXAMPLE**

Docket No.:

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>FTS-2.1</b>													
BILLS	707	713	709	709	704	707	707	707	708	709	715	713	8,508
THERMS	123,129	116,786	107,327	49,554	44,689	40,657	41,993	36,373	42,804	46,549	55,622	100,953	806,436
FIRM TRANSPORTATION CHARGE	28,280	28,520	28,360	28,360	28,160	28,280	28,280	28,280	28,320	28,360	28,600	28,520	340,320
USAGE CHARGE	8,718	8,792	8,743	8,743	8,681	8,718	8,718	8,718	8,730	8,743	8,817	8,792	104,910
GRIP	19,617	18,606	17,099	7,895	7,120	6,477	6,690	5,795	6,820	7,416	8,862	16,084	128,481
CONSERVATION	7,161	6,792	6,242	2,882	2,599	2,365	2,442	2,115	2,489	2,707	3,235	5,871	46,902
SWING	23,592	22,376	20,564	9,494	8,562	7,790	8,046	6,969	8,201	8,919	10,657	19,343	154,513
TOTAL	87,368	85,087	81,008	57,374	55,122	53,630	54,176	51,877	54,560	56,145	60,170	78,610	775,127
<b>FTS-3</b>													
BILLS	312	312	312	315	314	310	311	313	313	316	314	317	3,759
THERMS	109,890	106,715	100,416	74,710	78,318	77,480	84,582	79,019	83,629	85,210	95,379	108,108	1,083,455
FIRM TRANSPORTATION CHARGE	33,696	33,696	33,696	34,020	33,912	33,480	33,588	33,804	33,804	34,128	33,912	34,236	405,972
USAGE CHARGE	26,486	25,720	24,202	18,007	18,876	18,674	20,386	19,045	20,156	20,537	22,988	26,056	261,134
GRIP	6,536	6,347	5,973	4,444	4,658	4,609	5,031	4,700	4,974	5,068	5,673	6,430	64,444
CONSERVATION	5,516	5,357	5,041	3,750	3,932	3,889	4,246	3,967	4,198	4,278	4,788	5,427	54,389
SWING	17,341	16,840	15,846	11,789	12,359	12,226	13,347	12,469	13,197	13,446	15,051	17,059	170,969
TOTAL	89,575	87,960	84,757	72,010	73,737	72,879	76,598	73,985	76,329	77,457	82,412	89,209	956,909
<b>FTS-3.1</b>													
BILLS	343	344	345	344	344	343	341	347	341	345	341	339	4,117
THERMS	255,708	201,925	204,678	144,372	155,207	167,580	176,994	169,921	170,536	173,384	189,976	217,657	2,227,937
FIRM TRANSPORTATION CHARGE	37,044	37,152	37,260	37,152	37,152	37,044	36,828	37,476	36,828	37,260	36,828	36,612	444,636
USAGE CHARGE	61,631	48,668	49,332	34,796	37,408	40,390	42,659	40,954	41,103	41,789	45,788	52,460	536,977
GRIP	19,314	15,251	15,459	10,904	11,723	12,657	13,368	12,834	12,881	13,096	14,349	16,440	168,276
CONSERVATION	9,390	7,415	7,516	5,301	5,699	6,154	6,499	6,239	6,262	6,367	6,976	7,992	81,810
SWING	40,657	32,106	32,544	22,955	24,678	26,645	28,142	27,017	27,115	27,568	30,206	34,607	354,242
TOTAL	168,035	140,592	142,110	111,109	116,660	122,890	127,497	124,521	124,188	126,079	134,147	148,111	1,585,941
<b>FTS-4</b>													
BILLS	210	210	209	209	211	210	210	211	212	211	208	210	2,521
THERMS	315,030	291,896	259,484	169,294	179,797	204,113	201,064	192,507	210,641	201,619	242,001	302,201	2,769,647
FIRM TRANSPORTATION CHARGE	44,100	44,100	43,890	43,890	44,310	44,100	44,100	44,310	44,520	44,310	43,680	44,100	529,410
USAGE CHARGE	59,541	55,168	49,043	31,997	33,982	38,577	38,001	36,384	39,811	38,106	45,738	57,116	523,463
GRIP	26,403	24,464	21,747	14,189	15,069	17,107	16,851	16,134	17,654	16,898	20,282	25,327	232,124
CONSERVATION	9,671	7,966	7,966	5,197	5,520	6,266	6,173	5,910	6,467	6,190	7,429	9,278	85,028
SWING	51,854	48,046	42,711	27,866	29,595	33,597	33,095	31,687	34,671	33,186	39,833	49,742	455,884
TOTAL	191,568	180,740	165,357	123,138	128,475	139,647	138,220	134,425	143,123	138,690	156,963	185,563	1,825,910
<b>FTS-5</b>													
BILLS	36	36	36	36	36	36	36	36	36	36	36	36	432
THERMS	96,444	94,904	96,641	102,407	79,562	71,655	73,766	78,402	77,420	75,066	81,864	100,756	1,028,886
FIRM TRANSPORTATION CHARGE	13,680	13,680	13,680	13,680	13,680	13,680	13,680	13,680	13,680	13,680	13,680	13,680	164,160
USAGE CHARGE	15,990	15,735	16,023	16,979	13,191	11,880	12,230	12,999	12,836	12,446	13,573	16,705	170,589
GRIP	8,667	8,529	8,685	9,203	7,150	6,440	6,629	7,046	6,958	6,746	7,357	9,055	92,466
CONSERVATION	2,586	2,541	2,591	2,746	2,133	1,921	1,978	2,102	2,076	2,013	2,195	2,701	27,584
SWING	15,325	15,080	15,356	16,272	12,642	11,386	11,721	12,458	12,302	11,928	13,008	16,010	163,490
TOTAL	56,248	55,569	56,335	58,880	48,797	45,307	46,239	48,285	47,852	46,812	49,813	58,152	618,290

Supporting Schedules: G-6 p.2-3

Recap Schedules: E-1 p.2, G-2 p.1,

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness:

Company: Florida Division of Chesapeake Utilities Corporation

**EXAMPLE**

Docket No.:

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>FTS-6</b>													
BILLS	26	27	26	27	27	27	27	28	29	28	29	29	330
THERMS	169,999	167,496	142,365	128,420	140,902	132,431	121,326	133,050	165,432	185,262	153,598	192,900	1,833,180
FIRM TRANSPORTATION CHARGE	15,600	16,200	15,600	16,200	16,200	16,200	16,200	16,800	17,400	16,800	17,400	17,400	198,000
USAGE CHARGE	25,733	25,354	21,550	19,439	21,328	20,046	18,365	20,140	25,041	28,043	23,250	29,199	277,488
GRIP	9,806	9,661	8,212	7,407	8,127	7,639	6,998	7,674	9,542	10,686	8,860	11,126	105,738
CONSERVATION	3,680	3,626	3,082	2,780	3,051	2,867	2,627	2,881	3,582	4,011	3,325	4,176	39,688
SWING	586	577	491	443	486	456	418	459	570	639	529	665	6,318
TOTAL	55,405	55,419	48,934	46,269	49,192	47,208	44,608	47,953	56,135	60,178	53,365	62,567	627,233
<b>FTS-7</b>													
BILLS	25	24	25	24	26	25	25	25	25	26	26	26	302
THERMS	346,062	314,781	339,262	261,539	299,213	309,219	285,130	285,009	296,773	314,847	328,307	371,823	3,751,966
FIRM TRANSPORTATION CHARGE	17,500	16,800	17,500	16,800	18,200	17,500	17,500	17,500	17,500	18,200	18,200	18,200	211,400
USAGE CHARGE	42,566	38,718	41,729	32,169	36,803	38,034	35,071	35,056	36,503	38,726	40,382	45,734	461,492
GRIP	26,702	24,288	26,177	20,180	23,087	23,859	22,001	21,991	22,899	24,294	25,332	28,690	289,592
CONSERVATION	5,142	4,678	5,041	3,886	4,446	4,595	4,237	4,235	4,410	4,679	4,879	5,525	55,704
SWING	53,916	49,043	52,857	40,748	46,617	48,176	44,423	44,404	46,237	49,053	51,150	57,930	584,556
TOTAL	145,827	133,527	143,305	113,784	129,154	132,165	123,232	123,187	127,550	134,951	139,943	156,079	1,602,704
<b>FTS-8</b>													
BILLS	19	16	17	17	17	17	17	17	17	17	17	17	205
THERMS	612,891	472,862	483,373	348,753	361,465	376,003	409,086	406,234	398,850	432,093	439,627	487,000	5,228,237
FIRM TRANSPORTATION CHARGE	22,800	19,200	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	246,000
USAGE CHARGE	67,565	52,128	53,287	38,447	39,848	41,451	45,098	44,783	43,969	47,634	48,465	53,687	576,361
GRIP	50,980	39,333	40,207	29,009	30,067	31,276	34,028	33,791	33,176	35,941	36,568	40,509	434,885
CONSERVATION	8,194	6,322	6,463	4,663	4,833	5,027	5,469	5,431	5,333	5,777	5,878	6,511	69,902
SWING	93,466	72,112	73,714	53,185	55,123	57,340	62,386	61,951	60,825	65,894	67,043	74,267	797,306
TOTAL	243,006	189,095	194,071	145,704	150,271	155,494	167,380	166,356	163,703	175,647	178,354	195,374	2,124,453
<b>FTS-9</b>													
BILLS	6	6	6	6	6	6	6	6	6	6	7	6	73
THERMS	318,556	311,481	311,635	247,235	260,757	258,735	280,970	266,952	265,032	269,177	274,841	306,400	3,371,769
FIRM TRANSPORTATION CHARGE	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	14,000	12,000	146,000
USAGE CHARGE	29,094	28,448	28,462	22,580	23,815	23,630	25,661	24,381	24,205	24,584	25,101	27,983	307,944
GRIP	41,094	40,181	40,201	31,893	33,638	33,377	36,245	34,437	34,189	34,724	35,454	39,526	434,958
CONSERVATION	3,588	3,489	3,490	2,769	2,920	2,898	3,147	2,990	2,968	3,015	3,078	3,432	37,764
SWING	47,528	46,473	46,496	36,887	38,905	38,603	41,921	39,829	39,543	40,161	41,006	45,715	503,066
TOTAL	133,284	130,590	130,649	106,130	111,278	110,508	118,974	113,637	112,906	114,484	118,640	128,656	1,429,734

Supporting Schedules: G-6 p.2-3

Recap Schedules: E-1 p.2, G-2 p.1,

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown: Historic Base Year + 1: 12/31/2022  
Witness:

Company: Florida Division of Chesapeake Utilities Corporation

**EXAMPLE**

Docket No.:

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>FTS-10</b>													
BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS	221,083	210,679	238,265	226,184	210,807	230,523	231,727	250,211	225,939	240,235	257,910	245,188	2,788,751
FIRM TRANSPORTATION CHARGE	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	108,000
USAGE CHARGE	18,390	17,524	19,819	18,814	17,535	19,175	19,275	20,813	18,794	19,983	21,453	20,395	231,968
GRIP	16,345	15,575	17,615	16,722	15,585	17,043	17,132	18,498	16,704	17,761	19,067	18,127	206,172
CONSERVATION	2,282	2,174	2,459	2,334	2,176	2,379	2,391	2,582	2,332	2,479	2,662	2,530	28,780
SWING	37,186	35,436	40,076	38,044	35,458	38,774	38,976	42,086	38,003	40,408	43,381	41,241	469,068
TOTAL	83,202	79,710	88,969	84,914	79,753	86,370	86,775	92,978	84,832	89,630	95,562	91,292	1,043,989
<b>FTS-11</b>													
BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS	238,440	219,634	219,026	203,773	205,528	168,185	161,036	155,019	152,145	162,663	151,757	113,253	2,150,459
FIRM TRANSPORTATION CHARGE	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	66,000
USAGE CHARGE	16,636	15,324	15,281	14,217	14,340	11,734	11,236	10,816	10,615	11,349	10,588	7,902	150,038
GRIP	12,704	11,702	11,670	10,857	10,951	8,961	8,580	8,259	8,106	8,667	8,086	6,034	114,576
CONSERVATION	1,774	1,634	1,630	1,516	1,529	1,251	1,198	1,153	1,132	1,210	1,129	843	15,999
SWING	36,338	33,472	33,380	31,055	31,322	25,631	24,542	23,625	23,187	24,790	23,128	17,260	327,730
TOTAL	72,952	67,632	67,460	63,145	63,642	53,078	51,056	49,353	48,540	51,516	48,431	37,538	674,343
<b>FTS-12</b>													
BILLS	5	5	5	5	5	5	5	5	5	5	5	5	60
THERMS	1,131,633	1,342,515	1,426,040	1,263,863	1,380,812	1,177,266	1,036,496	1,490,100	1,362,604	1,508,102	1,198,378	1,582,231	15,900,040
FIRM TRANSPORTATION CHARGE	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	540,000
USAGE CHARGE	69,290	82,202	87,316	77,386	84,547	72,084	63,465	91,239	83,432	92,341	73,377	96,880	973,559
GRIP	41,961	49,780	52,878	46,864	51,201	43,653	38,433	55,253	50,525	55,920	44,436	58,669	589,573
CONSERVATION	8,668	10,284	10,923	9,681	10,577	9,018	7,940	11,414	10,438	11,552	9,180	12,120	121,794
SWING	169,745	201,377	213,906	189,579	207,122	176,590	155,474	223,515	204,391	226,215	179,757	237,335	2,385,006
TOTAL	334,664	388,643	410,023	368,511	398,447	346,345	310,312	426,421	393,786	431,029	351,749	450,004	4,609,933
<b>NGV</b>													
BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS	153,011	156,994	174,295	160,792	163,274	113,852	130,017	137,360	113,729	117,563	101,687	103,267	1,625,841
FIRM TRANSPORTATION CHARGE	100	100	100	100	100	100	100	100	100	100	100	100	1,200
USAGE CHARGE	26,012	26,689	29,630	27,335	27,757	19,355	22,103	23,351	19,334	19,986	17,287	17,555	276,393
GRIP	8,154	8,366	9,288	8,569	8,701	6,067	6,929	7,320	6,061	6,265	5,419	5,503	86,641
CONSERVATION	2,208	2,265	2,515	2,320	2,356	1,643	1,876	1,982	1,641	1,696	1,467	1,490	23,461
SWING													
TOTAL	36,474	37,421	41,533	38,324	38,913	27,165	31,008	32,753	27,136	28,047	24,273	24,649	387,695

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness:

Company: Florida Division of Chesapeake Utilities Corporation

**EXAMPLE**

Docket No.:

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b><u>SPECIAL CONTRACTS</u></b>													
BILLS	17	17	17	17	17	17	17	17	17	17	17	17	204
THERMS	27,568,501	22,779,040	26,796,391	25,743,789	24,554,649	22,723,116	20,676,271	21,062,046	18,255,539	22,742,558	20,594,144	22,125,068	275,621,111
FIRM TRANSPORTATION CHARGE	253,639	245,240	254,234	248,265	252,425	248,982	252,891	278,423	221,422	251,076	247,520	254,397	3,008,512
USAGE CHARGE													-
CONSERVATION													-
FUEL CHARGE													-
TOTAL	253,639	245,240	254,234	248,265	252,425	248,982	252,891	278,423	221,422	251,076	247,520	254,397	3,008,512
<b><u>SABS</u></b>													
TOTAL	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
<b><u>SAS</u></b>													
TOTAL	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	16,560
<b><u>OS-DPO</u></b>													
TOTAL	42	42	42	42	42	42	42	42	42	42	42	42	504
MISC. SERVICE REVENUE	23,683	24,677	17,893	10,408	10,116	9,634	11,567	12,177	13,138	12,078	12,170	12,772	170,313
<b><u>OTHER REVENUES</u></b>													
TOTAL MISC. REVENUES	23,683	24,677	17,893	10,408	10,116	9,634	11,567	12,177	13,138	12,078	12,170	12,772	170,313
TOTAL OPERATING REVENUE	2,719,794	2,626,272	2,648,844	2,306,011	2,347,307	2,267,656	2,262,511	2,385,133	2,312,047	2,419,042	2,413,463	2,741,604	29,449,684
TOTAL BILLS	19,203	19,252	19,321	19,337	19,364	19,387	19,452	19,514	19,623	19,732	19,976	20,090	234,251
TOTAL THERMS	32,081,405	27,171,093	31,274,549	29,394,007	28,354,264	26,245,510	24,111,228	24,917,866	22,005,002	26,749,650	24,408,498	26,789,039	323,502,112

Supporting Schedules: G-6 p.2-3

Recap Schedules: E-1 p.2, G-2 p.1,

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:

Historic Base Year + 1: 12/31/2022

Witness:

Company:

Florida Public Utilities Company Indiantown Division

Docket No.:

**EXAMPLE**

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>TS-1</b>													
BILLS	676	674	673	673	674	671	673	675	676	675	674	672	8,086
THERMS	12,095	9,833	10,152	10,868	10,106	9,038	10,028	8,411	8,851	8,732	10,559	11,852	120,526
CUSTOMER CHARGE	6,084	6,066	6,057	6,057	6,066	6,039	6,057	6,075	6,084	6,075	6,066	6,048	72,774
ENERGY CHARGE	4,576	3,720	3,841	4,112	3,823	3,420	3,794	3,182	3,349	3,304	3,995	4,484	45,601
CONSERVATION	1,015	825	852	912	848	759	842	706	743	733	886	995	10,118
SWING	1,904	1,548	1,598	1,711	1,591	1,423	1,578	1,324	1,393	1,374	1,662	1,865	18,971
													-
TOTAL	13,579	12,160	12,348	12,792	12,328	11,640	12,271	11,288	11,569	11,486	12,610	13,392	147,464
<b>TS-2</b>													
BILLS	22	22	22	22	22	22	22	22	22	21	21	21	261
THERMS	7,393	7,396	7,180	6,443	6,560	6,109	6,834	5,996	6,875	5,936	7,012	6,728	80,461
CUSTOMER CHARGE	550	550	550	550	550	550	550	550	550	525	525	525	6,525
ENERGY CHARGE	426	426	414	371	378	352	394	345	396	342	404	388	4,636
CONSERVATION	86	86	84	75	77	71	80	70	80	69	82	79	939
SWING	1,069	1,069	1,038	932	949	883	988	867	994	858	1,014	973	11,635
													-
TOTAL	2,131	2,132	2,086	1,928	1,953	1,857	2,012	1,832	2,020	1,795	2,025	1,964	23,735
<b>TS-3</b>													
BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
THERMS	326	296	393	349	499	354	445	407	342	262	421	571	4,667
CUSTOMER CHARGE	91	91	91	91	91	91	91	91	91	91	91	91	1,092
ENERGY CHARGE	16	14	19	17	24	17	21	19	16	13	20	27	223
CONSERVATION	5	5	7	6	8	6	7	7	6	4	7	9	77
SWING	60	55	73	64	92	65	82	75	63	48	78	106	862
													-
TOTAL	172	165	189	178	215	179	202	192	176	156	196	233	2,255
<b>TS-4</b>													
BILLS													-
THERMS													-
CUSTOMER CHARGE													-
ENERGY CHARGE													-
CONSERVATION													-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
MISC SERVICE REVENUE													-
OTHER REVENUES													-
TOTAL MISC. REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING REVENUE	15,883	14,456	14,623	14,898	14,497	13,676	14,485	13,312	13,766	13,437	14,830	15,590	173,454
TOTAL BILLS	699	697	696	696	697	694	696	698	699	697	696	694	8,359
TOTAL THERMS	19,814	17,526	17,725	17,661	17,165	15,501	17,307	14,814	16,068	14,931	17,992	19,151	205,654

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness:

Company: Florida Public Utilities Company Indiantown Division

Docket No.:

**EXAMPLE**

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Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
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Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2022  
Witness:

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: **EXAMPLE**

Rate Class	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
<b>RS</b>													
BILLS	565	564	563	556	549	545	549	549	551	554	553	554	6,652
THERMS	8,152	7,549	6,798	6,009	5,323	4,576	4,700	4,105	4,652	4,669	5,209	7,924	69,666
CUSTOMER CHARGE	4,803	4,794	4,786	4,726	4,667	4,633	4,667	4,684	4,684	4,709	4,701	4,709	56,542
ENERGY CHARGE	454	421	379	335	297	255	262	229	259	260	290	441	3,880
GRIP	1,243	1,151	1,036	916	812	698	717	626	709	712	794	1,208	10,621
CONSERVATION	703	651	586	518	459	395	405	354	401	403	449	684	6,010
PGA	8,563	7,930	7,140	6,312	5,592	4,806	4,937	4,312	4,887	4,904	5,471	8,324	73,177
TOTAL	15,765	14,947	13,927	12,807	11,825	10,786	10,987	10,187	10,940	10,987	11,705	15,366	150,230
<b>COMMERCIAL</b>													
BILLS	33	32	33	33	33	33	33	33	33	34	34	35	399
THERMS	23,297	26,327	23,658	15,654	6,014	6,970	7,994	5,908	6,713	10,885	15,176	24,404	173,000
CUSTOMER CHARGE	578	560	578	578	578	578	578	578	578	595	595	613	6,983
ENERGY CHARGE	12,976	14,664	13,178	8,719	3,350	3,882	4,453	3,291	3,739	6,063	8,453	13,593	96,361
GRIP	339	383	344	228	88	101	116	86	98	158	221	355	2,519
CONSERVATION	1,281	1,447	1,301	861	331	383	440	325	369	598	834	1,342	9,512
PGA	24,471	27,654	24,850	16,443	6,317	7,321	8,397	6,206	7,051	11,434	15,941	25,634	181,719
TOTAL	39,645	44,709	40,251	26,828	10,663	12,266	13,983	10,485	11,835	18,848	26,044	41,537	297,093
<b>COMMERCIAL TRANSPORTATION</b>													
BILLS	9	9	9	9	9	9	9	9	9	10	9	10	110
THERMS	2,296	2,248	2,181	1,667	1,349	1,423	1,537	1,369	1,864	1,895	2,098	2,431	22,358
CUSTOMER CHARGE	900	900	900	900	900	900	900	900	900	1,000	900	1,000	11,000
ENERGY CHARGE	393	385	373	285	231	244	263	234	319	324	359	416	3,826
GRIP	33	33	32	24	20	21	22	20	27	28	31	35	326
CONSERVATION	126	124	120	92	74	78	84	75	103	104	115	134	1,229
SWING	483	473	459	351	284	299	323	288	392	398	441	511	4,702
TOTAL	1,936	1,914	1,884	1,652	1,508	1,542	1,593	1,517	1,741	1,854	1,846	2,096	21,082
<b>MISC SERVICE REVENUE</b>													
TRANSPORTATION ADMIN CHARGE	1,512	1,514	1,517	1,517	1,517	1,516	1,514	1,516	1,515	1,515	1,514	1,512	18,177
OTHER REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISC. REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING REVENUE	57,346	61,569	56,061	41,287	23,996	24,594	26,563	22,189	24,516	31,690	39,596	58,999	468,406
<b>TOTAL BILLS</b>													
TOTAL BILLS	607	605	605	598	591	587	591	591	593	598	596	599	7,161
TOTAL THERMS	33,745	36,124	32,637	23,330	12,686	12,969	14,231	11,381	13,230	17,448	22,483	34,760	265,024



**Example**

Florida Public Service Commission

Explanation: Provide the company's 13-month average capital structure and cost rate for the most recent year prior to the historic base year. (Consistent with the methodology of schedule D-1 Page 1).

Type of Data Shown:  
Historic Base YR - 1 : 12/31/2020  
Witness:

Company: Florida Public Utilities Company Consolidated Gas

Docket No.:

## Historic Base Year - 1 (Year Ended 12/31/2020)

Line No.	(1) Class of Capital	(2) Dollar Amount	(3) Percent of Total	(4) Cost Rate	(5) Weighted Cost Rate (3)X(4)
1	Class of Capital COMMON EQUITY	\$ 141,886,975	38.76%	10.84% Note A	4.20%
2	LONG TERM DEBT-FC	4,807,171	1.31%	11.34%	0.15%
3	LONG TERM DEBT-CU	108,650,427	29.68%	3.69%	1.10%
4	SHORT TERM DEBT	39,246,064	10.72%	1.83%	0.20%
5	PREFERRED STOCK	-	0.00%	0.00%	0.00%
6	CUSTOMER DEPOSITS	9,974,932	2.73%	2.41% Note A	0.07%
7	TAX CREDITS - 0 COST	61,471,385	16.79%	0.00%	0.00%
8	TAX CREDITS - WTD. COST	-	0.00%	0.00%	0.00%
9	ACCUM. DEFERRED INCOME TAX-0 COST	-	0.00%	0.00%	0.00%
10	OTHER (EXPLAIN)	-	0.00%	0.00%	0.00%
11	TOTAL	\$ 366,036,954	100.00%		5.71%

Note A: Determined return for each division, added them together and divided by total equity.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission  
 Company: Florida Public Utilities Company  
 Docket No.:

Explanation: Provide the company's 13-month average capital structure and cost rate for the most recent year prior to the historic base year. (Consistent with the methodology of schedule D-1 Page 1).

Type of Data Shown:  
 Historic Base YR - 1 : 12/31/2020  
 Witness:

**Example**

Historic Base Year - 1 (Year Ended 12/31/2020)

Line No.	(1) Class of Capital	(2) Dollar Amount	(3) Percent of Total	(4) Cost Rate	(5) Weighted Cost Rate (3)X(4)
1	Class of Capital COMMON EQUITY	\$ 99,951,785	36.85%	10.85%	4.00%
2	LONG TERM DEBT-FC	4,807,171	1.77%	11.34%	0.20%
3	LONG TERM DEBT-CU	76,663,355	28.27%	3.69%	1.04%
4	SHORT TERM DEBT	38,631,718	14.24%	1.83%	0.26%
5	PREFERRED STOCK	-	0.00%	0.00%	0.00%
6	CUSTOMER DEPOSITS	8,578,228	3.16%	2.44%	0.08%
7	TAX CREDITS - 0 COST	42,574,783	15.70%	0.00%	0.00%
8	TAX CREDITS - WTD. COST	-	0.00%	0.00%	0.00%
9	ACCUM. DEFERRED INCOME TAX-0 COST	-	0.00%	0.00%	0.00%
10	OTHER (EXPLAIN)	-	0.00%	0.00%	0.00%
11	TOTAL	\$ 271,207,040	100.00%		5.58%

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide the company's 13-month average capital structure and cost rate for the most recent year prior to the historic base year. (Consistent with the methodology of schedule D-1 Page 1).

Type of Data Shown:  
Historic Base YR - 1 : 12/31/2020  
Witness:

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.:

**Example**

## Historic Base Year - 1 (Year Ended 12/31/2020)

Line No.	(1) Class of Capital	(2) Dollar Amount	(3) Percent of Total	(4) Cost Rate	(5) Weighted Cost Rate (3)X(4)
1	Class of Capital COMMON EQUITY	\$ 40,757,654	37.60%	10.80%	4.06%
2	LONG TERM DEBT-FC	-	0.00%	0.00%	0.00%
3	LONG TERM DEBT-CU	31,987,072	29.51%	3.69%	1.09%
4	SHORT TERM DEBT	15,373,127	14.18%	1.83%	0.26%
5	PREFERRED STOCK	-	0.00%	0.00%	0.00%
6	CUSTOMER DEPOSITS	1,396,704	1.29%	2.24%	0.03%
7	TAX CREDITS - 0 COST	18,896,602	17.43%	0.00%	0.00%
8	TAX CREDITS - WTD. COST	-	0.00%	0.00%	0.00%
9	ACCUM. DEFERRED INCOME TAX-0 COST	-	0.00%	0.00%	0.00%
10	OTHER (EXPLAIN)	-	0.00%	0.00%	0.00%
11	TOTAL	\$ 108,411,159	100.00%		5.44%

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide the company's 13-month average capital structure and cost rate for the most recent year prior to the historic base year. (Consistent with the methodology of schedule D-1 Page 1).

Type of Data Shown:  
Historic Base YR - 1 : 12/31/2020  
Witness:

Company: Florida Public Utilities Company Indiantown Division

Docket No.:

**Example**

## Historic Base Year - 1 (Year Ended 12/31/2020)

Line No.	(1) Class of Capital	(2) Dollar Amount	(3) Percent of Total	(4) Cost Rate	(5) Weighted Cost Rate (3)X(4)
1	Class of Capital COMMON EQUITY	\$ 782,795	36.87%	11.50%	4.24%
2	LONG TERM DEBT-FC	-	0.00%	0.00%	0.00%
3	LONG TERM DEBT-CU	614,346	28.94%	3.69%	1.07%
4	SHORT TERM DEBT	295,258	13.91%	1.83%	0.25%
5	PREFERRED STOCK	-	0.00%	0.00%	0.00%
6	CUSTOMER DEPOSITS	8,306	0.39%	0.71%	0.00%
7	TAX CREDITS - 0 COST	422,294	19.89%	0.00%	0.00%
8	TAX CREDITS - WTD. COST	-	0.00%	0.00%	0.00%
9	ACCUM. DEFERRED INCOME TAX-0 COST	-	0.00%	0.00%	0.00%
10	OTHER (EXPLAIN)	-	0.00%	0.00%	0.00%
11	TOTAL	\$ 2,122,999	100.00%		5.57%

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide the company's 13-month average capital structure and cost rate for the most recent year prior to the historic base year. (Consistent with the methodology of schedule D-1 Page 1).

Type of Data Shown:  
Historic Base YR - 1 : 12/31/2020  
Witness:

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.:

**Example**

Historic Base Year - 1 (Year Ended 12/31/2020)

Line No.	(1) Class of Capital	(2) Dollar Amount	(3) Percent of Total	(4) Cost Rate	(5) Weighted Cost Rate (3)X(4)
1	Class of Capital COMMON EQUITY	\$ 394,741	33.30%	11.00%	3.66%
2	LONG TERM DEBT-FC	-	0.00%	0.00%	0.00%
3	LONG TERM DEBT-CU	309,796	26.14%	3.69%	0.96%
4	SHORT TERM DEBT	148,889	12.56%	1.83%	0.23%
5	PREFERRED STOCK	-	0.00%	0.00%	0.00%
6	CUSTOMER DEPOSITS	23,196	1.96%	0.44%	0.01%
7	TAX CREDITS - 0 COST	308,714	26.04%	0.00%	0.00%
8	TAX CREDITS - WTD. COST	-	0.00%	0.00%	0.00%
9	ACCUM. DEFERRED INCOME TAX-0 COST	-	0.00%	0.00%	0.00%
10	OTHER (EXPLAIN)	-	0.00%	0.00%	0.00%
11	TOTAL	\$ 1,185,336	100.00%		4.87%

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: For the historic base year functionalized O & M expense please provide the benchmark variances.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Prior Rate Case Base YR: Various  
 Witness:

Company: Florida Public Utilities Company Consolidated Gas

**EXAMPLE**

Docket No.:

Line No.	Function	COL 1 Historic Base Year Total Company Per Books (MFR C-5) (Current Case)	COL 2 O & M Adjustments (MFR C-35) (Current Case)	COL 3 Adjusted Historic Base Year O & M (MFR C-1) (Current Case)	COL 4 Base Year Adjusted O & M (MFR C-36) (Prior Case)	COL 5 Compound Multiplier (MFR C-36)	COL 6 Historic Base Year Benchmark (COL 4 X 5)	COL 7 Benchmark Variance (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$ 8,060,000	\$ -	\$ 8,060,000	\$ 5,703,910	<b>Note A</b> 0.0000	\$ 9,763,539	\$ (1,703,539)
2	DISTRIBUTION MAINTENANCE	2,730,000	-	-	1,466,391	0.0000	2,515,858	(2,515,858)
3	CUSTOMER ACCOUNTS	5,246,000	-	5,246,000	3,703,745	0.0000	6,346,328	(1,100,328)
4	CUSTOMER SVCE & INFORMATION	4,025,000	(4,025,000)	-	-	0.0000	-	-
5	SALES EXPENSE	720,000	-	720,000	1,925,580	0.0000	3,295,476	(2,575,476)
6	ADMINISTRATIVE & GENERAL	19,680,000	-	19,680,000	8,438,729	0.0000	14,467,254	5,212,746
7	PROD. & LOCAL STORAGE	47,040,000	(47,400,000)	-	169,667	0.0000	290,126	(290,126)
8	TOTAL	\$ 87,501,000	\$ (51,425,000)	\$ 33,706,000	\$ 21,408,022		\$ 36,678,581	\$ (2,972,581)

Note A: The multiplier is different for each company. Therefore, Column 6 is a total of all the divisions instead of a formula.

Florida Public Service Commission  
 Company: Florida Public Utilities Company  
 Docket No.:

Explanation: For the historic base year functionalized O & M expense please provide the benchmark variances.

**EXAMPLE**

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Prior Rate Case Base YR: 12/31/2007  
 Witness:

Line No.	Function	COL 1 Historic Base Year Total Company Per Books (MFR C-5) (Current Case)	COL 2 O & M Adjustments (MFR C35) (Current Case)	COL 3 Adjusted Historic Base Year O & M (MFR C-1) (Current Case)	COL 4 2007 Base Year Adjusted O & M (MFR C-36) (Prior Case)	COL 5 Compound Multiplier (MFR C-37)	COL 6 Historic Base Year Benchmark (COL 4 X 5)	COL 7 Benchmark Variance (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$ 6,000,000		\$ 6,000,000	\$ 4,459,263	1.7100	\$ 7,625,207	\$ (1,625,207)
2	DISTRIBUTION MAINTENANCE	1,400,000		-	1,082,821	1.7100	1,851,592	(1,851,592)
3	CUSTOMER ACCOUNTS	4,000,000		4,000,000	2,650,393	1.7100	4,532,093	(532,093)
4	CUSTOMER SVCE & INFORMATION	3,000,000	(3,000,000)	-	-	1.7100	-	-
5	SALES EXPENSE	600,000		600,000	1,724,373	1.7100	2,948,626	(2,348,626)
6	ADMINISTRATIVE & GENERAL	13,000,000		13,000,000	5,244,567	1.7100	8,968,053	4,031,947
7	PROD. & LOCAL STORAGE	40,000,000	(40,000,000)	-	169,667	1.7100	290,126	(290,126)
8	TOTAL	\$ 68,000,000	\$ (43,000,000)	\$ 23,600,000	\$ 15,331,084		\$ 26,215,697	\$ (2,615,697)

Florida Public Service Commission  
 Company: Florida Division of Chesapeake Utilities Corporation  
 Docket No.:

Explanation: For the historic base year functionalized O & M expense please provide the benchmark variances.

**EXAMPLE**

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Prior Rate Case Base YR: 12/31/2008  
 Witness:

Line No.	Function	COL 1 Historic Base Year Total Company Per Books (MFR C-5) (Current Case)	COL 2 O & M Adjustments (MFR C35) (Current Case)	COL 3 Adjusted Historic Base Year O & M (MFR C-1) (Current Case)	COL 4 2008 Base Year Adjusted O & M (MFR C-36) (Prior Case)	COL 5 Compound Multiplier (MFR C-37)	COL 6 Historic Base Year Benchmark (COL 4 X 5)	COL 7 Benchmark Variance (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$ 2,000,000		\$ 2,000,000	\$ 1,159,194	1.7348	\$ 2,011,014	\$ (11,014)
2	DISTRIBUTION MAINTENANCE	1,300,000		-	378,809	1.7348	657,172	(657,172)
3	CUSTOMER ACCOUNTS	1,200,000		1,200,000	999,619	1.7348	1,734,178	(534,178)
4	CUSTOMER SVCE & INFORMATIO	1,000,000	(1,000,000)	-	-	1.7348	-	-
5	SALES EXPENSE	110,000		110,000	192,174	1.7348	333,391	(223,391)
6	ADMINISTRATIVE & GENERAL	6,500,000		6,500,000	3,022,048	1.7348	5,242,765	1,257,235
7	PROD. & LOCAL STORAGE	7,000,000	(7,000,000)	-	-	1.7348	-	-
8	TOTAL	\$ 19,110,000	\$ (8,000,000)	\$ 9,810,000	\$ 5,751,844		\$ 9,978,520	\$ (168,520)



Florida Public Service Commission

Explanation: For the historic base year functionalized O & M expense please provide the benchmark variances.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Prior Rate Case Base YR: 12/31/2002  
 Witness:

Company: Florida Public Utilities Company Indiantown Division

**EXAMPLE**

Docket No.:

Line No.	Function	COL 1 Historic Base Year Total Company Per Books (MFR C-5) (Current Case)	COL 2 O & M Adjustments (MFR C35) (Current Case)	COL 3 Adjusted Historic Base Year O & M (MFR C-1) (Current Case)	COL 4 2002 Base Year Adjusted O & M (MFR C-36) (Prior Case)	COL 5 Compound Multiplier (MFR C-37)	COL 6 Historic Base Year Benchmark (COL 4 X 5)	COL 7 Benchmark Variance (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$ 20,000		\$ 20,000	\$ 85,453	1.4899	\$ 127,318	\$ (107,318)
2	DISTRIBUTION MAINTENANCE	15,000		-	4,761	1.4899	7,093	(7,093)
3	CUSTOMER ACCOUNTS	16,000		16,000	53,733	1.4899	80,058	(64,058)
4	CUSTOMER SVCE & INFORMATION	10,000	(10,000)	-	-	1.4899	-	-
5	SALES EXPENSE	5,000		5,000	9,033	1.4899	13,458	(8,458)
6	ADMINISTRATIVE & GENERAL	95,000		95,000	172,114	1.4899	256,436	(161,436)
7	PROD. & LOCAL STORAGE	20,000	(200,000)	-	-	1.4899	-	-
8	TOTAL	\$ 181,000	\$ (210,000)	\$ 136,000	\$ 325,094		\$ 484,363	\$ (348,363)

Florida Public Service Commission

Explanation: For the historic base year functionalized O & M expense please provide the benchmark variances.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Prior Rate Case Base YR: None  
 Witness:

Company: Florida Public Utilities Company Ft. Meade Division

**EXAMPLE**

Docket No.:

Line No.	Function	COL 1 Historic Base Year Total Company Per Books (MFR C-5) (Current Case)	COL 2 O & M Adjustments (MFR C35) (Current Case)	COL 3 Adjusted Historic Base Year O & M (MFR C-1) (Current Case)	COL 4 None Base Year Adjusted O & M (MFR C-36) (Prior Case)	COL 5 Compound Multiplier (MFR C-37)	COL 6 Historic Base Year Benchmark (COL 4 X 5)	COL 7 Benchmark Variance (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$ 40,000		\$ 40,000		0.9943	\$ -	\$ 40,000
2	DISTRIBUTION MAINTENANCE	15,000		-		0.9943	-	-
3	CUSTOMER ACCOUNTS	30,000		30,000		0.9943	-	30,000
4	CUSTOMER SVCE & INFORMATION	15,000	(15,000)	-		0.9943	-	-
5	SALES EXPENSE	5,000		5,000		0.9943	-	5,000
6	ADMINISTRATIVE & GENERAL	85,000		85,000		0.9943	-	85,000
7	PROD. & LOCAL STORAGE	20,000	(200,000)	-		0.9943	-	-
8	TOTAL	\$ 210,000	\$ (215,000)	\$ 160,000	\$ -		\$ -	\$ 160,000

Florida Public Service Commission

Explanation: For each year since the base year of the company's last rate case, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:  
 His. Base YR Last Case: Various  
 His. Base YR Current Case: 12/31/2021  
 Witness:

Company: Florida Public Utilities Company Consolidated Gas

Docket No.:

**EXAMPLE**

Year	Total Customers		A		Average CPI		B		Inflation & Growth Compound Multiplier (A X B)
	Amount	% Increase	Compound Multiplier	Amount	% Increase	Compound Multiplier			

Note: This schedule cannot be consolidated due to differing dates for each rate case. Refer to individual division schedules.

Florida Public Service Commission  
 Company: Florida Public Utilities Company  
 Docket No.:

Explanation: For each year since the base year of the company's last rate case, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

**EXAMPLE**

Type of Data Shown:  
 His. Base YR Last Case: 12/31/2007  
 His. Base YR Current Case: 12/31/2021  
 Witness:

Year	Total Customers		A Compound Multiplier	Average CPI		B Compound Multiplier	Inflation & Growth Compound Multiplier (A X B)
	Amount	% Increase		Amount	% Increase		
2007	51,590.00		1.0000	207.3424		1.0000	1.0000
2008	51,957.00	0.71%	1.0071	215.3025	3.84%	1.0384	1.0458
2009	51,785.00	-0.33%	1.0038	214.5370	-0.36%	1.0347	1.0386
2010	52,028.00	0.47%	1.0085	218.0555	1.64%	1.0517	1.0606
2011	52,446.00	0.80%	1.0166	224.9392	3.16%	1.0849	1.1029
2012	53,255.50	1.54%	1.0323	229.5939	2.07%	1.1073	1.1431
2013	54,191.00	1.76%	1.0504	232.9571	1.46%	1.1235	1.1802
2014	55,145.00	1.76%	1.0689	236.7362	1.62%	1.1418	1.2204
2015	56,574.00	2.59%	1.0966	237.0170	0.12%	1.1431	1.2536
2016	57,985.00	2.49%	1.1240	240.0072	1.26%	1.1575	1.3010
2017	59,234.00	2.15%	1.1482	245.1196	2.13%	1.1822	1.3574
2018	60,643.00	2.38%	1.1755	251.1068	2.44%	1.2111	1.4236
2019	62,748.00	3.47%	1.2163	255.6574	1.81%	1.2330	1.4997
2020	65,341.00	4.13%	1.2665	258.8112	1.23%	1.2482	1.5809
2021	68,251.00	4.45%	1.3230	267.9990	3.55%	1.2925	1.7100

Florida Public Service Commission

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.:

Explanation: For each year since the base year of the company's last rate case, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

**EXAMPLE**

Type of Data Shown:  
 His. Base YR Last Case: 12/31/2008  
 His. Base YR Current Case: 12/31/2021  
 Witness:

Year	Total Customers		Average CPI		Inflation & Growth Compound Multiplier (A X B)	
	Amount	% Increase	A Compound Multiplier	Amount	% Increase	B Compound Multiplier
2008	14,518.00		1.0000	215.3025		1.0000
2009	14,441.00	-0.53%	0.9947	214.5370	-0.36%	0.9964
2010	14,619.00	1.23%	1.0070	218.0555	1.64%	1.0128
2011	14,825.00	1.41%	1.0211	224.9392	3.16%	1.0448
2012	15,089.00	1.78%	1.0393	229.5939	2.07%	1.0664
2013	15,324.00	1.56%	1.0555	232.9571	1.46%	1.0820
2014	15,773.30	2.93%	1.0865	236.7362	1.62%	1.0996
2015	16,283.00	3.23%	1.1216	237.0170	0.12%	1.1009
2016	16,806.00	3.21%	1.1576	240.0072	1.26%	1.1147
2017	17,296.00	2.92%	1.1913	245.1196	2.13%	1.1385
2018	17,985.00	3.98%	1.2388	251.1068	2.44%	1.1663
2019	18,825.00	4.67%	1.2967	255.6574	1.81%	1.1874
2020	19,519.92	3.69%	1.3445	258.8112	1.23%	1.2021
2021	20,234.00	3.66%	1.3937	267.9990	3.55%	1.2448

Florida Public Service Commission

Company: Florida Public Utilities Company Indiantown Division

Docket No.:

Explanation: For each year since the base year of the company's last rate case, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

**EXAMPLE**

Type of Data Shown:  
His. Base YR Last Case: 12/31/2002  
His. Base YR Current Case: 12/31/2021  
Witness:

Year	Total Customers		Average CPI		Inflation & Growth Compound Multiplier (A X B)		
	Amount	% Increase	A Compound Multiplier	Amount	% Increase	B Compound Multiplier	
2002	659.00		1.0000	179.8750		1.0000	1.0000
2003	660.00	0.15%	1.0015	183.9583	2.27%	1.0227	1.0243
2004	674.00	2.12%	1.0228	188.8833	2.68%	1.0501	1.0740
2005	674.00	0.00%	1.0228	195.2917	3.39%	1.0857	1.1104
2006	677.00	0.45%	1.0273	201.5917	3.23%	1.1207	1.1513
2007	680.00	0.44%	1.0319	207.3424	2.85%	1.1527	1.1894
2008	699.00	2.79%	1.0607	215.3025	3.84%	1.1970	1.2696
2009	711.00	1.72%	1.0789	214.5370	-0.36%	1.1927	1.2868
2010	713.00	0.28%	1.0819	218.0555	1.64%	1.2123	1.3116
2011	712.00	-0.14%	1.0804	224.9392	3.16%	1.2505	1.3511
2012	710.00	-0.28%	1.0774	229.5939	2.07%	1.2764	1.3752
2013	705.00	-0.70%	1.0698	232.9571	1.46%	1.2951	1.3855
2014	704.00	-0.14%	1.0683	236.7362	1.62%	1.3161	1.4060
2015	702.00	-0.28%	1.0653	237.0170	0.12%	1.3177	1.4037
2016	699.42	-0.37%	1.0613	240.0072	1.26%	1.3343	1.4161
2017	699.42	0.00%	1.0613	245.1196	2.13%	1.3627	1.4463
2018	696.42	-0.43%	1.0568	251.1068	2.44%	1.3960	1.4753
2019	695.00	-0.20%	1.0546	255.6574	1.81%	1.4213	1.4989
2020	698.58	0.52%	1.0601	258.8112	1.23%	1.4388	1.5253
2021	699.00	0.06%	1.0607	267.9990	3.55%	1.4899	1.5804

Florida Public Service Commission

Explanation: For each year since the base year of the company's last rate case, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:  
His. Base YR Last Case: None  
His. Base YR Current Case: 12/31/2021  
Witness:

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.:

**EXAMPLE**

Year	Total Customers		A		Average CPI		B		Inflation & Growth Compound Multiplier (A X B)
	Amount	% Increase	Compound Multiplier	Amount	% Increase	Compound Multiplier			
2014	682.00	0.00%	1.0000	236.7362	0.00%	1.0000	1.0000	1.0000	
2015	653.00	-4.25%	0.9575	237.0170	0.12%	1.0012	1.0012	0.9586	
2016	635.00	-2.76%	0.9311	240.0072	1.26%	1.0138	1.0138	0.9439	
2017	614.00	-3.31%	0.9003	245.1196	2.13%	1.0354	1.0354	0.9322	
2018	594.00	-3.26%	0.8710	251.1068	2.44%	1.0607	1.0607	0.9238	
2019	588.00	-1.01%	0.8622	255.6574	1.81%	1.0799	1.0799	0.9311	
2020	596.00	1.36%	0.8739	258.8112	1.23%	1.0932	1.0932	0.9554	
2021	599.00	0.50%	0.8783	267.9990	3.55%	1.1321	1.1321	0.9943	

Supporting Schedules:

Recap Schedules: C-33

Florida Public Service Commission

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:

His. Base YR Last Case: \_\_\_/\_\_\_/\_\_\_

His. Base YR Current Case: \_\_\_/\_\_\_/\_\_\_

Witness:

Company: Florida Public Utilities Company Consolidated Gas

Docket No.:

**EXAMPLE**

FERC Accounts: \_\_\_\_\_

FERC Functional Group: \_\_\_\_\_

Amount

TEST YEAR ADJUSTED REQUEST  
BENCHMARK

\$ -  
-

VARIANCE TO JUSTIFY

\$ -  
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Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
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This schedule cannot be consolidated. See the justifications by division.

\*Attach additional pages as necessary to provide complete justification for variance.



Florida Public Service Commission

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:

His. Base YR Last Case: 12/31/2007

His. Base YR Current Case: 12/31/2021

Witness:

Company: Florida Public Utilities Company

Docket No.:

**EXAMPLE**

FERC Accounts: 920-932

FERC Functional Group: Administrative and General

Amount

TEST YEAR ADJUSTED REQUEST  
BENCHMARK

\$ 13,000,000  
8,968,053

VARIANCE TO JUSTIFY

\$ 4,031,947

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
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1 AG-1

Individual items will be identified for the filing on these detailed tabs.  
Cannot be estimated at this time.

\*Attach additional pages as necessary to provide complete justification for variance.

Florida Public Service Commission

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:

His. Base YR Last Case: 12/31/2008

His. Base YR Current Case: 12/31/2021

Witness:

Company:

Florida Division of Chesapeake Utilities

Docket No.:

**EXAMPLE**

FERC Accounts: 920-932

FERC Functional Group: Administrative and General

Amount

TEST YEAR ADJUSTED REQUEST  
BENCHMARK

\$ 6,500,000

5,242,765

VARIANCE TO JUSTIFY

\$ 1,257,235

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
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1 AG-1

Individual items will be identified for the filing on these detailed tabs.  
Cannot be estimated at this time.

\*Attach additional pages as necessary to provide complete justification for variance.

Florida Public Service Commission

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:

Company:

Florida Public Utilities Company Indiantown Division

His. Base YR Last Case: 12/31/2002

His. Base YR Current Case: 12/31/2021

Docket No.:

**EXAMPLE**

Witness:

FERC Accounts: 920-932

FERC Functional Group: Administrative and General

Amount

TEST YEAR ADJUSTED REQUEST  
BENCHMARK

\$ 95,000  
256,436

VARIANCE TO JUSTIFY

\$ (161,436)

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
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1 AG-1

Individual items will be identified for the filing on these detailed tabs.  
Cannot be estimated at this time.

\*Attach additional pages as necessary to provide complete justification for variance.

Florida Public Service Commission

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:

His. Base YR Last Case: None

His. Base YR Current Case: 12/31/2021

Witness:

Company:

Florida Public Utilities Company Ft. Meade

Docket No.:

**EXAMPLE**

FERC Accounts: 920-932

FERC Functional Group: Administrative and General

Amount

TEST YEAR ADJUSTED REQUEST  
BENCHMARK

\$ 85,000

-

VARIANCE TO JUSTIFY

\$ 85,000

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
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1 AG-1

Individual items will be identified for the filing on these detailed tabs.  
Cannot be estimated at this time.

\*Attach additional pages as necessary to provide complete justification for variance.